

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	2,604.0	2,650.0	2,690.0
On Roll Regular Shared-Time	34.0	32.0	44.0
On Roll Special Ed Full-Time	460.0	442.0	508.0
On Roll Special Ed Shared-Time	34.0	32.0	0.0
On Roll Subtotal	3,132.0	3,156.0	3,242.0
In Private School Placements	19.0	20.5	0.0
Sent to Other Districts Regular	1.0	4.0	6.0
Sent to Other Districts Special Ed	7.0	8.0	37.0
Received	17.0	20.5	3.0
In State Facilities		3.0	3.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	28,778,745	29,210,426	30,378,843
Total Tuition	10-1300	156,135	95,430	95,430
Unrestricted Miscellaneous Revenues	10-1XXX	109,573	65,251	65,251
Interest Earned On Current Expense Emergency Res	10-1XXX	874	250	0
Interest Earned On Maintenance Reserve	10-1XXX	3,932	1,000	1,000
Interest Earned On Capital Reserve Funds	10-1XXX	4,763	750	750
Subtotal - Revenues From Local Sources		29,054,022	29,373,107	30,541,274
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	218,613	218,613	599,234
Extraordinary Aid	10-3131	548,465	250,000	250,000
Categorical Special Education Aid	10-3132	1,873,243	1,873,243	1,875,327
Equalization Aid	10-3176	17,844,465	17,844,465	17,844,465
Categorical Security Aid	10-3177	119,745	119,745	119,745
Adjustment Aid	10-3178	2,039	2,039	2,039
Parcc Readiness Aid	10-3181	31,640	31,640	0
Per Pupil Growth Aid	10-3182	31,640	31,640	0
Professional Learning Community Aid	10-3183	31,160	31,160	0
Aid For Adult And Post-Graduate Programs	10-3191	55,323	0	0
Other State Aids	10-3XXX	6,321	0	0
Subtotal - Revenues From State Sources		20,762,654	20,402,545	20,690,810
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	145,961	59,416	38,757
ARRA/SEMI Revenue	10-4210	3,174	0	0
FEMA Community Development Block Grant	19-4526	16,543	0	0
Subtotal - Revenues From Federal Sources		165,678	59,416	38,757

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Budgeted Fund Balance - Operating Budget	10-303	0	3,752,814	5,164,802
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	877,000	0
Withdrawal From Maint. Reserve	10-310	0	300,000	300,000
Withdrawal From Current Expense Emergency Rsv	10-312	0	250,000	275,250
Other Financing Sources	10-5XXX	246,576	0	0
Adjustment For Prior Year Encumbrances		0	383,398	0
Actual Revenues (Over)/Under Expenditures		-2,549,996	0	0
Total Operating Budget		47,678,934	55,398,280	57,010,893
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,752	0	0
Total Revenues From Local Sources	20-1XXX	2,752	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	400,989	589,388	471,510
Title II	20-4451-4455	75,315	108,183	86,546
Title III	20-4491-4494	1,895	1,596	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	774,143	737,685	590,148
Other	20-4XXX	7,435	0	0
Total Revenues From Federal Sources		1,259,777	1,436,852	1,148,204
Total Grants And Entitlements		1,262,529	1,436,852	1,148,204
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,114,549	2,177,274	2,261,840
Total Revenues From Local Sources		2,114,549	2,177,274	2,261,840
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	450,633	436,369	429,604

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Budgeted Fund Balance	40-303	0	79,901	0
Total Local Repayment Of Debt		2,565,182	2,693,544	2,691,444
Actual Revenues (Over)/Under Expenditures		118,450	0	0
Total Repayment Of Debt		2,683,632	2,693,544	2,691,444
Total Revenues/Sources		51,625,095	59,528,676	60,850,541
Total Revenues/Sources Net of Transfers		51,625,095	59,528,676	60,850,541

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	13,475,176	14,780,616	15,413,802
Special Education - Instruction	11-2XX-100-XXX	4,585,566	5,020,398	5,194,537
Basic Skills/Remedial - Instruction	11-230-100-XXX	626,715	876,345	721,600
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	203,702	230,769	223,185
School-Sponsored Athletics - Instruction	11-402-100-XXX	837,001	855,487	874,233
Other Instructional Programs - Instruction	11-4XX-100-XXX	1,340	12,695	8,300
Community Services Programs/Operations	11-800-330-XXX	4,809	2,000	2,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,452,821	2,159,504	2,199,024
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	113,862	133,356	118,601
Undist. Expenditures - Health Services	11-000-213-XXX	553,640	581,556	602,139
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	348,651	424,482	442,828
Undist. Expenditures - Guidance	11-000-218-XXX	908,197	1,092,111	1,029,043
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,617,890	1,774,264	1,849,925
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	848,308	879,733	891,482
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	240,234	271,028	276,210
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,583	24,426	27,726
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	455,153	721,938	671,428
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,462,856	1,585,557	1,573,273
Undist. Expend. - Central Services	11-000-251-XXX	458,986	519,055	520,226
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	332,384	405,935	389,016
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	4,075,065	4,843,497	5,118,308
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	2,290,453	2,301,781	3,111,130
Personal Services - Employee Benefits	11-XXX-XXX-2XX	11,208,328	13,485,221	14,238,919
Total Undistributed Expenditures		26,372,411	31,203,444	33,059,278
Interest Earned On Maintenance Reserve	10-606	0	1,000	1,000
Interest Earned On Current Expense Emergency Res	10-607	0	250	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total General Current Expense		46,106,720	52,983,004	55,497,935
Capital Expenditures:				
Equipment	12-XXX-XXX-730	556,293	554,618	538,064
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,015,921	1,839,800	954,036
Interest Deposit To Capital Reserve	10-604	0	750	750
Total Capital Outlay		1,572,214	2,395,168	1,492,850
Transfer Of Funds To Charter Schools	10-000-100-56X	0	20,108	20,108
General Fund Grand Total		47,678,934	55,398,280	57,010,893
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,752	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	400,989	589,388	471,510
Title II	20-XXX-XXX-XXX	75,315	108,183	86,546
Title III	20-XXX-XXX-XXX	1,895	1,596	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	774,143	737,685	590,148
Other	20-XXX-XXX-XXX	7,435	0	0
Total Federal Projects	20-XXX-XXX-XXX	1,259,777	1,436,852	1,148,204
Total Special Revenue Funds		1,262,529	1,436,852	1,148,204
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	2,683,632	2,693,544	2,691,444
Total Debt Service Funds		2,683,632	2,693,544	2,691,444
Total Expenditures/Appropriations		51,625,095	59,528,676	60,850,541
Total Expenditures Net of Transfers		51,625,095	59,528,676	60,850,541

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	1,161,387	1,295,466	2,151,226	1,100,298
Unrestricted	Repayment of Debt	198,351	79,901	0	0
Restricted for General Operating Budget	Capital Reserve	2,542,013	2,896,776	2,020,526	2,021,276
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	2,067,888	2,421,820	2,122,820	1,823,820
Restricted for General Operating Budget	Legal Reserve	6,232,538	7,713,302	4,113,874	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	506,699	525,000	275,250	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,590	\$14,080	\$15,540	\$15,354	\$15,342
Total Classroom Instruction	\$8,137	\$8,266	\$9,491	\$9,226	\$9,278
Classroom-Salaries and Benefits	\$7,647	\$7,852	\$8,912	\$8,689	\$8,751
Classroom-General Supplies and Textbooks	\$282	\$230	\$321	\$319	\$311
Classroom-Purchased Services	\$209	\$184	\$258	\$218	\$217
Total Support Services	\$1,970	\$2,031	\$2,233	\$2,287	\$2,246
Support Services-Salaries and Benefits	\$1,733	\$1,880	\$2,026	\$2,098	\$2,044
Total Administrative Costs	\$1,189	\$1,168	\$1,316	\$1,365	\$1,308
Administration Salaries and Benefits	\$1,006	\$1,035	\$1,088	\$1,111	\$1,091
Total Operations and Maintenance of Plant	\$1,741	\$1,558	\$1,876	\$1,852	\$1,891
Operations and Maintenance-Salaries and Benefits	\$909	\$866	\$1,013	\$1,008	\$994
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$410	\$427	\$457	\$453	\$446
Total Equipment Costs	\$234	\$179	\$171	\$178	\$167
Legal Costs	\$24	\$21	\$40	\$39	\$38
Employee Benefits as a percentage of salaries*	37.67%	40.51%	44.92%	44.58%	45.98%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2017-18 revised appropriations and the 2018-19 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Volunteer efforts fro community members including Barnegat District Staff	0
Staffing - Other	Volunteer efforts from community members including Barnegat District Staff	0
Transportation Services, including Fuel	Gov Deals posting of surplus/depreciated equipment	0
Purchasing	Jointures for Bulk cost savings - Stafford township gas/diesel, AcES - Electric Power/Gas heating purchases, ACT - telecommunications purchases, DRLAP - Broadband technology, MOESC - Special Ed Transportation Jointure, County Wide Jointure for Vo-Tech transportation.	0
Purchasing	Purchasing consortiums: E.D.S. Hunterdon, Burlington, NJ Educational Services Cooperatives/Consortiums for district wide supply, technology, equipment, busses	0
Purchasing	Stockton professional development and/or technology purchasing consortium	0
Municipal/Public Works	Shared efforts of recycling materials collected by township	0
Municipal/Public Works	Municipal/School building use for social programs of intervention or disability e.i. B.R.A.IN/D.A.R.E	0
Municipal/Public Works	Municipal/District Coordination of emergency management and school security	0
Municipal/Public Works	Municipal provides F/T S.R.O officer on premises/policing and traffic controls during special events	0
Municipal/Public Works	Municipal use of district athletic fields and buildings for recreational activities and police training recruiting activities	0
Curriculum Services	Student enrichment/career readiness exploration program - medial sciences sponsored by st.Barnabas - coding -Army/ROTC	0
Curriculum Services	Community school based family social service programs: T.A.L.K life skills and protective measures St. Barnabas funded	0
Insurance Coverages and Benefits	Member Joint Insurance Fund- School Alliance Insurance Fund	0

ID=Barnegat Township

Category	Amount
(A) General Fund School Levy	27,788,369
(D) Total School Levy	29,912,977
(B) Estimated Net Taxable Valuation (as of 03/23/18)	2,350,731,279
(H) Estimated Equalized Valuation (as of 03/23/18)	2,350,731,279
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1821
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2725
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1821
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2725

Name=Karen Wood

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$160,551
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	06/01/14
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	160
Contracted Number of Annual Vacation Days	15
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$3,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$20,850
Contractual Post-Employment Benefit Description of Payout of Sick days	UPON RETIREMENT ONLY-Does not qualify
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max of unused per diem at separation
Contractual Post-Employment Benefit Description of Payout of Personal days	convert to sick
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Karen Wood

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Lourdes LaGuardia

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$136,581
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	160
Contracted Number of Annual Vacation Days	15
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$3,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$600
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,496
Contractual Post-Employment Benefit Description of Payout of Sick days	\$200 Day Max 50 days at retirement only
Contractual Post-Employment Benefit Description of Payout of Vacation days	max 30 days at per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	use or lose
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Lourdes LaGuardia

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported