

**BARNEGAT TOWNSHIP SCHOOL DISTRICT**  
**Final School Budget**  
**For Budget Year Ending June 30, 2022**

<u>Category</u>	<u>Budget</u> <u>Account Code</u>	<u>2020-2021</u> <u>Revised Budget</u> <u>Through 02/28/2021</u>	<u>2021-2022</u> <u>Base Budget</u> <u>Final</u>	<u>\$ Change</u> <u>vs. Revised</u> <u>Budget</u>	<u>% Change</u> <u>vs. Revised</u> <u>Budget</u>
<b><i>GENERAL FUND</i></b>					
<b>LOCAL AID:</b>					
Total Tax Levy		\$ 32,475,635	\$ 33,604,286	\$ 1,128,651	3.5%
Fund Balance Appropriated		\$ 4,300,981	\$ 3,322,869	\$ (978,112)	-22.7%
Reserves		\$ 2,008,073	\$ 1,598,127	\$ (409,946)	-20.4%
Tuition		\$ 96,000	\$ 96,000	\$ -	0.0%
Miscellaneous Revenue		\$ 66,000	\$ 66,000	\$ -	0.0%
Transfer from Other Funds		\$ 194,264	\$ 194,264		
		<u>\$ 39,140,953</u>	<u>\$ 38,881,546</u>	<u>\$ (259,407)</u>	<u>-0.7%</u>
<b>STATE AID:</b>					
Extraordinary Aid		\$ 250,000	\$ 250,000	\$ -	0.0%
Medicaid Reimbursement		\$ 71,466	\$ 41,000	\$ (30,466)	-42.6%
Categorical Special Education Aid		\$ 2,021,286	\$ 2,583,170	\$ 561,884	27.8%
Equalization Aid		\$ 17,844,465	\$ 18,313,143	\$ 468,678	2.6%
Categorical Security Aid		\$ 119,745	\$ 119,745	\$ -	0.0%
Adjustment Aid		\$ 2,039	\$ 2,039	\$ -	0.0%
Categorical Transportation Aid		\$ 599,234	\$ 599,234	\$ -	0.0%
		<u>\$ 20,908,235</u>	<u>\$ 21,908,331</u>	<u>\$ 1,000,096</u>	<u>4.8%</u>
<b>TOTAL GENERAL FUND REVENUES</b>		<u><b>\$ 60,049,188</b></u>	<u><b>\$ 60,789,877</b></u>	<u><b>\$ 740,689</b></u>	<u><b>1.2%</b></u>
<b>Current Expense:</b>					
Instruction	11-1XX-XXX-XXX	\$ 14,923,647	\$ 15,718,417	\$ 794,770	5.3%
Special Education	11-2XX-XXX-XXX	\$ 5,683,949	\$ 6,017,140	\$ 333,191	5.9%
Basic Skills	11-230-XXX-XXX	\$ 658,430	\$ 534,757	\$ (123,673)	-18.8%
Co-Curricular	11-401-XXX-XXX	\$ 212,527	\$ 281,391	\$ 68,864	32.4%
Athletics	11-402-XXX-XXX	\$ 980,490	\$ 1,015,344	\$ 34,854	3.6%
Alternative Ed Programs	11-423-XXX-XXX	\$ 83,850	\$ 68,310	\$ (15,540)	-18.5%
<b>Undistributed:</b>					
Tuition	11-000-100-XXX	\$ 2,479,429	\$ 2,886,873	\$ 407,444	16.4%
Attendance	11-000-211-XXX	\$ 116,865	\$ 98,020	\$ (18,845)	-16.1%
Health Services	11-000-213-XXX	\$ 801,523	\$ 517,767	\$ (283,756)	-35.4%
Speech Services	11-000-216-XXX	\$ 493,863	\$ 506,079	\$ 12,216	2.5%
Extraordinary Services	11-000-217-XXX	\$ -	\$ 273,173	\$ 273,173	100.0%
Guidance	11-000-218-XXX	\$ 1,152,349	\$ 1,242,646	\$ 90,297	7.8%
Child Study Team	11-000-219-XXX	\$ 1,815,581	\$ 1,617,053	\$ (198,528)	-10.9%
Supervision of Instr.	11-000-221-XXX	\$ 927,450	\$ 972,764	\$ 45,314	4.9%
Library/Media	11-000-222-XXX	\$ 350,239	\$ 310,988	\$ (39,251)	-11.2%
Staff Training/Curric.	11-000-223-XXX	\$ 35,600	\$ 37,350	\$ 1,750	4.9%
General Admin.	11-000-230-XXX	\$ 725,221	\$ 883,593	\$ 158,372	21.8%
School Admin.	11-000-240-XXX	\$ 1,677,360	\$ 1,749,750	\$ 72,390	4.3%
Business & IT Services	11-000-251-XXX	\$ 956,628	\$ 1,024,958	\$ 68,330	7.1%
Operations/Maint.	11-000-26X-XXX	\$ 6,190,818	\$ 5,988,782	\$ (202,036)	-3.3%
Transportation	11-000-270-XXX	\$ 3,333,223	\$ 3,341,764	\$ 8,541	0.3%
Unallocated Benefits	11-000-291-XXX	\$ 14,854,110	\$ 14,161,922	\$ (692,188)	-4.7%
Subtotal Undistributed		<u>\$ 35,910,259</u>	<u>\$ 35,613,482</u>	<u>\$ (296,777)</u>	<u>-0.8%</u>
<b>Total Current Expense</b>		<u><b>\$ 58,453,152</b></u>	<u><b>\$ 59,248,841</b></u>	<u><b>\$ 795,689</b></u>	<u><b>1.4%</b></u>

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**For Budget Year Ending June 30, 2022**

<u>Category</u>	<u>Budget Account Code</u>	<u>2020-2021 Revised Budget Through 02/28/2021</u>	<u>2021-2022 Base Budget Final</u>	<u>\$ Change vs. Revised Budget</u>	<u>% Change vs. Revised Budget</u>
Capital Outlay:					
Facilities	12-000-400-XXX	\$ 1,594,036	\$ 1,539,036	\$ (55,000)	-3.5%
Interests to reserves	10-xxx	\$ 2,000	\$ 2,000	\$ -	0.0%
Subtotal Capital Outlay		\$ 1,596,036	\$ 1,541,036	\$ (55,000)	-3.4%
<b>Total General Fund Expenditures</b>		<b>\$ 60,049,188</b>	<b>\$ 60,789,877</b>	<b>\$ 740,689</b>	<b>1.2%</b>

***SPECIAL REVENUE FUND***

**STATE GRANTS:**

Preschool Education Grant	\$ 4,485,345	\$ 4,561,245	\$ 75,900	1.7%
Drug Free Communities	\$ 125,000	\$ 125,000	\$ -	0.0%
	\$ 4,610,345	\$ 4,686,245	\$ 75,900	1.6%

**FEDERAL GRANTS:**

CARES ACT	\$ 551,762	\$ -	\$ (551,762)	-100.0%
Digital Divide	\$ 362,059	\$ -	\$ (362,059)	-100.0%
Coronavirus Relief Fund	\$ 219,395	\$ -	\$ (219,395)	-100.0%
CARES Act II		\$ 2,257,410	\$ 2,257,410	100.0%
Learning Acceleration	\$ -	\$ 144,869	\$ 144,869	100.0%
Mental Health Grant	\$ -	\$ 45,000	\$ 45,000	100.0%
Title I	\$ 697,467	\$ 557,974	\$ (139,493)	-20.0%
Title IIA & IID	\$ 101,362	\$ 81,090	\$ (20,272)	-20.0%
Title III	\$ 2,315	\$ 1,852	\$ (463)	-20.0%
Title IV	\$ 50,679	\$ 40,543	\$ (10,136)	-20.0%
IDEA	\$ 874,657	\$ 699,726	\$ (174,931)	-20.0%
	\$ 2,859,696	\$ 3,828,463	\$ 968,767	\$ (1)

<b>Total Special Revenue Fund Expenditures</b>	<b>\$ 7,470,041</b>	<b>\$ 8,514,708</b>	<b>\$ 1,044,667</b>	<b>-98.4%</b>
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***DEBT SERVICE FUND***

**LOCAL AID:**

Debt Service Tax Levy	\$2,285,893	\$2,296,132	\$10,239	0.4%
	\$2,285,893	\$2,296,132	\$10,239	0.4%

**STATE AID:**

Debt Service Aid	\$403,701	\$384,462	-\$19,239	-4.8%
	\$403,701	\$384,462	-\$19,239	-4.8%

<b>Total Debt Service Fund Revenue</b>	<b>\$2,689,594</b>	<b>\$2,680,594</b>	<b>-\$9,000</b>	<b>-0.3%</b>
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**EXPENSES:**

Interest	40-701-510-834	\$999,594	\$1,760,000	\$760,406	76.1%
Principal	40-701-510-910	\$1,690,000	\$920,594	-\$769,406	-45.5%

<b>Total Debt Service Fund Expenditures</b>	<b>\$2,689,594</b>	<b>\$2,680,594</b>	<b>-\$9,000</b>	<b>-0.3%</b>
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<b>TOTAL BUDGETARY EXPENDITURES</b>	<b>\$70,208,823</b>	<b>\$71,985,179</b>	<b>\$1,776,356</b>	<b>2.5%</b>
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**BARNEGAT TOWNSHIP SCHOOL DISTRICT**  
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**Analysis by Major Category**

Category	Revised Budget Through 02/28/2021 2020-2021	Base Budget 2021-2022	Dollar Difference	Percentage Difference
<b>Salaries</b> (administrators, teachers, secretaries, custodians maintenance, paraprofessionals, substitutes, etc)	\$ 32,038,431	\$ 32,774,474	\$ 736,043	2.30%
<b>Employee Benefits</b> (health, worker's comp, PERS social security- District share, PERS pension- District share)	\$ 14,534,110	\$ 13,810,922	\$ (723,188)	-4.98%
<b>Transportation</b> (excl. salaries, regular and special routes)	\$ 1,796,300	\$ 1,784,600	\$ (11,700)	-0.65%
<b>Tuition</b> (private schools for handicapped, vocational, vocational shared-time, etc)	\$ 2,479,429	\$ 2,886,873	\$ 407,444	16.43%
<b>Curriculum, Textbooks, Supplies &amp; Educational Media</b> (excl. salaries)	\$ 1,609,826	\$ 1,914,622	\$ 304,796	18.93%
<b>Utilities/Communications</b> (gas, electric, water, sewer, telephone, internet)	\$ 1,236,000	\$ 1,093,800	\$ (142,200)	-11.50%
<b>Staff Training</b>	\$ 35,600	\$ 37,350	\$ 1,750	4.92%
<b>Guidance/Health Services</b>	\$ 430,460	\$ 199,700	\$ (230,760)	-53.61%
<b>Special Education</b> (supplies, textbooks, equipment, etc.)	\$ 539,900	\$ 760,023	\$ 220,123	40.77%
<b>Other:</b>				
Legal and Professional	\$ 287,000	\$ <b>302,500</b>	\$ 15,500	5.40%
Property/Casualty/Student Accident Insurance	\$ 772,534	\$ <b>861,500</b>	\$ 88,966	11.52%
Building - Cleaning, Maint, Supplies & Repair (Facilities Dept)	\$ 1,948,080	\$ 2,014,100	\$ 66,020	3.39%
Athletics/Co Curricular	\$ 385,377	\$ <b>417,527</b>	\$ 32,150	8.34%
Administration (NJSBA Dues, Meeting Supplies)	\$ 187,450	\$ <b>208,850</b>	\$ 21,400	11.42%
Business and Administrative Technology	\$ 172,655	\$ <b>184,000</b>	\$ 11,345	6.57%
Capital Improvements/Equipment (HVAC, infrastructure investment)	\$ 792,000	\$ 735,000	\$ (57,000)	-7.20%
Debt Assessment	\$ 804,036	\$ 804,036	\$ -	0.00%
Subtotal other	\$ 5,349,132	\$ 5,527,513	\$ 178,381	3.33%
<b>TOTAL</b>	<b>\$ 60,049,188</b>	<b>\$ 60,789,877</b>	<b>\$ 740,689</b>	<b>1.23%</b>

**Impact for Homeowner**

*Cost Per \$100 Assessed Value:*

	2020-2021	2021-2022	Increase (Decrease)
School Tax Rates:			
General Fund Tax Rate	\$ 1.324	\$ 1.334	\$ 0.009
Debt Service Fund Tax levy	\$ 0.093	\$ 0.091	\$ (0.002)
Total School Tax Rate per \$100 Assessed	\$ 1.418	\$ 1.425	\$ 0.007
Net Assessed Value	\$ 2,452,073,900	\$ 2,519,484,100	\$ 67,410,200