

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	1,905.0	2,046.0	2,080.0
On Roll Special Ed Full-Time	404.0	428.0	416.0
On Roll Subtotal	2,309.0	2,474.0	2,496.0
In Private School Placements	1.0	3.0	4.0
Sent to Other Districts Regular	1.0	1.0	0.0
Sent to Other Districts Special Ed	1.0	2.0	2.0
Received	63.0	14.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	28,933,865	29,100,000	29,682,000
	Total Tuition	10-1300	657,916	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	0	299,209	318,992
	Interest Earned on Maintenance Reserve	10-1XXX	0	2,000	3,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1,000	2,000
	Total Revenues from Local Sources		29,591,781	29,402,209	30,005,992
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	831,890	831,890	831,890
	Extraordinary Aid	10-3131	55,205	0	0
	Categorical Special Education Aid	10-3132	1,232,306	1,344,828	1,515,221
	Categorical Security Aid	10-3177	425,151	425,151	425,151
	Adjustment Aid	10-3178	71,463	71,463	71,463
	Other State Aids	10-3XXX	13,340	0	0
	Total Revenues from State Sources		2,629,355	2,673,332	2,843,725
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	73,107	108,652	70,652
	Other Federal Grant Revenue-Passed Through State	10-42XX	12,585	0	0
	Total Revenues from Federal Sources		85,692	108,652	70,652
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	2,209,671	2,680,415
	Withdrawal from Maintenance Reserve	10-310	0	68,780	0
	Withdrawal from Current Expense Emergency Reserve	10-312	0	236,520	0
	Transfers from Other Funds	10-5200	200,529	0	0
	Adjustment for Prior Year Encumbrances		0	272,848	0
	Actual Revenues (Over)/Under Expenditures		-205,979	0	0
General Fund Revenues	Total Operating Budget		32,301,378	34,972,012	35,600,784
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	107,560	180,361	0
	Total Revenues from Local Sources	20-1XXX	107,560	180,361	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	125,000
	Preschool Education Aid	20-3218	2,212,037	4,207,146	4,901,377
	Total Revenues from State Sources		2,212,037	4,207,146	5,026,377

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	421,539	379,591	292,510
	Title II	20-4451-4455	85,829	68,170	57,945
	I.D.E.A. Part B (Handicapped)	20-4420-4429	413,607	589,868	472,368
	Other	20-4XXX	722,593	21,508	29,020
	Total Revenues from Federal Sources		1,643,568	1,059,137	851,843
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	68,375	75,000
Special Revenue Fund Revenues	Total Grants and Entitlements		3,963,165	5,515,019	5,953,220
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,952,412	1,964,625	1,973,013
	Total Revenues from Local Sources		1,952,412	1,964,625	1,973,013
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,952,412	1,964,625	1,973,013
Debt Service Fund Revenues	Total Repayment of Debt		1,952,412	1,964,625	1,973,013
All Fund Revenues	Total Revenues/Sources		38,216,955	42,451,656	43,527,017
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	68,375	75,000
	Total Revenues/Sources Net of Transfers		38,216,955	42,383,281	43,452,017

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	8,544,563	8,735,655	8,974,368
	Special Education-Instruction	11-2XX-100-XXX	3,487,460	3,552,225	3,501,210
	Basic Skills/Remedial-Instruction	11-230-100-XXX	993,239	1,113,870	1,087,510
	Bilingual Education-Instruction	11-240-100-XXX	74,709	80,000	80,000
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	85,318	70,021	62,611
	Before/After School Programs	11-421-XXX-XXX	27,324	28,470	28,470
	Community Services Programs/Operations	11-800-330-XXX	10,690	0	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	73,624	225,763	309,563
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	100,233	101,477	101,346
	Undistributed Expenditures-Health Services	11-000-213-XXX	243,237	268,895	258,250
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	682,907	715,200	644,255
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	436,807	563,250	627,516
	Undistributed Expenditures-Guidance	11-000-218-XXX	334,375	342,004	343,255
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	881,352	894,246	925,967
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	52,325	55,221	54,596
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	395,715	431,845	340,190
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	23,113	17,000	40,074
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	702,501	814,344	751,556
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,277,462	1,530,116	1,472,477
	Undistributed Expenditures-Central Services	11-000-251-XXX	403,213	436,673	457,090
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	366,467	468,761	423,006
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,996,757	3,199,694	3,265,892
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,866,097	2,108,425	2,133,599
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	7,359,312	8,639,654	9,178,552
	Total Undistributed Expenditures			18,195,497	20,812,568
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	2,000	3,000
General Fund Current Expenses	Total General Current Expense		31,418,800	34,394,809	35,064,353

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	764,157	457,782	416,010
	Facilities Acquisition and Construction Services	12-000-400-XXX	118,421	118,421	118,421
	Interest Deposit to Capital Reserve	10-604	0	1,000	2,000
	Total Capital Outlay		882,578	577,203	536,431
General Fund Expenses and Transfers	General Fund Grand Total		32,301,378	34,972,012	35,600,784
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	107,560	180,361	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	1,221,553	2,372,646	2,627,725
	Support Services	20-218-200-XXX	990,484	1,902,875	2,373,652
	Facility Acquisition and Construction Services	20-218-400-XXX	0	0	100,000
	Total Preschool Education Aid	20-218-XXX-XXX	2,212,037	4,275,521	5,101,377
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	2,212,037	4,275,521	5,101,377
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	421,539	379,591	292,510
	Title II	20-XXX-XXX-XXX	85,829	68,170	57,945
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	413,607	589,868	472,368
	Other	20-XXX-XXX-XXX	722,593	21,508	29,020
	Total Federal Projects	20-XXX-XXX-XXX	1,643,568	1,059,137	851,843
Special Revenue Fund Expenses	Total Special Revenue Funds		3,963,165	5,515,019	5,953,220
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,952,412	1,964,625	1,973,013
	Total Debt Service Funds		1,952,412	1,964,625	1,973,013
All Fund Expenses	Total Expenditures/Appropriations		38,216,955	42,451,656	43,527,017
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	68,375	75,000
	Total Expenditures Net of Transfers		38,216,955	42,383,281	43,452,017

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	1,406,965	988,147	989,147	991,147
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	1,371,587	1,177,345	1,110,565	1,113,565
	Legal Reserve	3,809,005	4,873,507	2,663,836	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	264,552	265,790	29,270	29,270
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
	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
Unrestricted	General Operating Budget	681,138	710,562	710,562	693,983
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,363	\$14,032	\$14,840	\$14,651	\$15,034
Total Classroom Instruction	\$8,005	\$8,504	\$8,959	\$8,776	\$8,989
Classroom-Salaries and Benefits	\$7,503	\$7,878	\$8,499	\$8,296	\$8,457
Classroom-General Supplies and Textbooks	\$472	\$597	\$409	\$432	\$490
Classroom-Purchased Services	\$29	\$29	\$51	\$48	\$42
Total Support Services	\$1,843	\$2,138	\$2,445	\$2,371	\$2,589
Support Services-Salaries and Benefits	\$1,732	\$1,921	\$2,291	\$2,167	\$2,236
Total Administrative Costs	\$1,655	\$1,579	\$1,621	\$1,719	\$1,643
Administration Salaries and Benefits	\$1,418	\$1,323	\$1,379	\$1,439	\$1,383
Total Operations and Maintenance of Plant	\$1,601	\$1,539	\$1,538	\$1,512	\$1,531
Operations and Maintenance-Salaries and Benefits	\$801	\$776	\$800	\$760	\$756
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$50	\$52	\$39	\$39	\$35
Total Equipment Costs	\$163	\$338	\$96	\$185	\$207
Legal Costs	\$12	\$14	\$12	\$38	\$14
Employee Benefits as a percentage of salaries*	37.84%	37.55%	42.63%	40.31%	41.70%

*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 2019-20 revised appropriations and the 2020-21 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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Provide Bus Maintenance for Central Regional	0
Insurance Coverages and Benefits	Worker's Comp/Property and Casualty through NJSIG	0
Municipal/Public Works	Contract with Township for Police in schools	0
Professional Staff Development	Conduct Tech Expo for all Ocean County teachers	0
	Purchase PD from ETTC	0
Purchasing	Utilize ACES, ACT, EDS, WSCA, NJESC, etc	0
Staffing - Other	Provide Courier for Central Regional	0
Transportation Services, including Fuel	Purchase Fuel from Township	0
	Jointures with Central Regional and MOESC	0

Estimated Tax Rates

Municipality	Category	Amount
Berkeley Twp	(A) General Fund School Levy	29,682,000
	(D) Total School Levy	31,655,013
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	5,223,452,562
	(H) Estimated Equalized Valuation (as of 10/01/19)	5,779,722,504
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.5682
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.6060
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.5136
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.5477

Employee Contract List for District

Name	Category	Measure
Dr. James Roselli	Job Title	Superintendent
	Job Title II	N/A
	Base Annual Salary Amount	\$176,543
	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	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	28
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	6
	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	\$5,000
	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	\$54,375
	Contractual Post-Employment Benefit Description of Payout of Sick days	Payable upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Days earned paid upon seperation
	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	

Employee Contract List for District

Name	Category	Measure
Dr.James Roselli	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	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
Laura Gingerelli	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$160,000
	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	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	28
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	6
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Laura Gingerelli	Total Allowances Amount	\$3,000
	Total Bonuses Amount	\$7,834
	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	\$32,950
	Contractual Post-Employment Benefit Description of Payout of Sick days	Payable at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	paid upon seperation
	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
	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