

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,754.0	1,905.0	2,029.0
On Roll Special Ed Full-Time	398.0	404.0	404.0
On Roll Subtotal	2,152.0	2,309.0	2,433.0
In Private School Placements	3.0	1.0	3.0
Sent to Other Districts Regular	0.0	1.0	0.0
Sent to Other Districts Special Ed	2.0	1.0	2.0
Received	73.0	63.0	0.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	28,025,975	28,933,865	29,100,000
Total Tuition	10-1300	449,866	50,000	0
Unrestricted Miscellaneous Revenues	10-1XXX	359,547	320,594	299,209
Interest Earned On Current Expense Emergency Res	10-1XXX	886	300	0
Interest Earned On Maintenance Reserve	10-1XXX	5,764	1,000	2,000
Interest Earned On Capital Reserve Funds	10-1XXX	5,152	2,000	1,000
Subtotal - Revenues From Local Sources		28,847,190	29,307,759	29,402,209
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	788,553	831,890	831,890
Extraordinary Aid	10-3131	41,119	0	0
Categorical Special Education Aid	10-3132	1,203,081	1,232,306	1,344,828
Categorical Security Aid	10-3177	298,476	425,151	425,151
Adjustment Aid	10-3178	71,463	71,463	71,463
PARCC Readiness Aid	10-3181	21,150	0	0
Per Pupil Growth Aid	10-3182	21,150	0	0
Professional Learning Community Aid	10-3183	20,830	0	0
Other State Aids	10-3XXX	14,630	0	0
State Reimbursement For Lead Testing Of Drinking Water	10-3300	7,448	0	0
Subtotal - Revenues From State Sources		2,487,900	2,560,810	2,673,332
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	101,541	57,051	108,652
Subtotal - Revenues From Federal Sources		101,541	57,051	108,652
Budgeted Fund Balance - Operating Budget	10-303	0	1,599,334	2,209,671

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Withdrawal From Cap Res-For Local Share	10-307	430,000	0	0
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	424,000	0
Withdrawal From Maint. Reserve	10-310	600,000	200,000	0
Withdrawal From Current Expense Emergency Rsv	10-312	0	0	236,520
Adjustment For Prior Year Encumbrances		0	548,973	0
Actual Revenues (Over)/Under Expenditures		-1,185,447	0	0
Total Operating Budget		31,281,184	34,697,927	34,630,384
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	43,848	153,723	0
Total Revenues From Local Sources	20-1XXX	43,848	153,723	0
Revenues from State Sources:				
Preschool Education Aid	20-3218	0	2,264,383	4,154,800
Total Revenues From State Sources		0	2,264,383	4,154,800
Revenues from Federal Sources:				
Title I	20-4411-4416	383,971	399,917	313,778
Title II	20-4451-4455	66,272	85,829	72,955
Title IV	20-4471-4474	8,559	8,001	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	460,322	457,587	390,000
Preschool Development Expansion Grant	20-4527	666,230	722,975	0
Other	20-4XXX	0	35,804	31,000
Total Revenues From Federal Sources		1,585,354	1,710,113	807,733
Transfers From Operating Budget-Prek (Special Education)	20-5200	0	0	68,375
Total Grants And Entitlements		1,629,202	4,128,219	5,030,908
Repayment of Debt:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Transfers From Other Funds	40-5200	501,561	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,945,225	1,952,412	1,964,625
Total Revenues From Local Sources		1,945,225	1,952,412	1,964,625
Total Local Repayment Of Debt		2,446,786	1,952,412	1,964,625
Total Repayment Of Debt		2,446,786	1,952,412	1,964,625
Total Revenues/Sources		35,357,172	40,778,558	41,625,917
Deduct Transfer-Transfers From Operating Budget-Prek (Special Education)	20-5200	0	0	68,375
Total Revenues/Sources Net of Transfers		35,357,172	40,778,558	41,557,542

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	8,284,309	8,594,883	8,687,082
Special Education - Instruction	11-2XX-100-XXX	3,487,881	3,547,608	3,547,485
Basic Skills/Remedial - Instruction	11-230-100-XXX	1,007,506	1,027,044	1,070,310
Bilingual Education - Instruction	11-240-100-XXX	77,086	75,961	80,000
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	79,071	56,862	67,108
Before/After School Programs	11-421-XXX-XXX	27,274	28,600	28,470
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	29,739	169,676	268,763
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	98,869	100,233	100,330
Undist. Expenditures - Health Services	11-000-213-XXX	256,201	259,037	266,895
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	670,045	673,831	730,275
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	350,452	467,186	460,705
Undist. Expenditures - Guidance	11-000-218-XXX	326,582	334,589	341,855
Undist. Expenditures - Child Study Teams	11-000-219-XXX	807,885	888,691	904,885
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	49,312	59,457	55,221
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	375,945	408,264	431,845
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	27,445	38,591	40,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	807,173	858,569	707,311
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,191,350	1,418,680	1,428,818
Undist. Expend. - Central Services	11-000-251-XXX	421,363	434,721	431,756
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	325,125	375,298	392,761
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,993,578	3,316,694	3,159,656
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,803,581	1,929,512	2,034,748
Personal Services - Employee Benefits	11-XXX-XXX-2XX	7,299,883	8,522,661	9,038,984
Total Undistributed Expenditures		17,834,528	20,255,690	20,794,808

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Interest Earned On Maintenance Reserve	10-606	5,764	1,000	2,000
Interest Earned On Current Expense Emergency Res	10-607	866	300	0
Total General Current Expense		30,804,285	33,587,948	34,277,263
Capital Expenditures:				
Equipment	12-XXX-XXX-730	353,326	989,558	233,700
Facilities Acquisition And Const. Serv.	12-000-400-XXX	118,421	118,421	118,421
Interest Deposit To Capital Reserve	10-604	5,152	2,000	1,000
Total Capital Outlay		476,899	1,109,979	353,121
General Fund Grand Total		31,281,184	34,697,927	34,630,384
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	43,848	153,723	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	0	1,222,655	2,273,276
Support Services	20-218-200-XXX	0	921,728	1,949,899
Fac Acquisition And Constr. Services	20-218-400-XXX	0	120,000	0
Total Preschool Education Aid	20-218-XXX-XXX	0	2,264,383	4,223,175
Total State Projects	20-XXX-XXX-XXX	0	2,264,383	4,223,175
Preschool Expansion Grant Instruction	20-220-100-XXX	280,039	322,396	0
Preschool Expansion Grant Support Services	20-220-200-XXX	386,191	400,579	0
Preschool Expansion Grant	20-220-XXX-XXX	666,230	722,975	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	383,971	399,917	313,778
Title II	20-XXX-XXX-XXX	66,272	85,829	72,955
Title IV	20-XXX-XXX-XXX	8,559	8,001	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	460,322	457,587	390,000
Other	20-XXX-XXX-XXX	0	35,804	31,000

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Federal Projects	20-XXX-XXX-XXX	1,585,354	1,710,113	807,733
Total Special Revenue Funds		1,629,202	4,128,219	5,030,908
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	2,446,786	1,952,412	1,964,625
Total Debt Service Funds		2,446,786	1,952,412	1,964,625
Total Expenditures/Appropriations		35,357,172	40,778,558	41,625,917
Deduct Transfer-Local Contrib. - Trans To Special Rev- Inclusion	11-105-100-936	0	0	68,375
Total Expenditures Net of Transfers		35,357,172	40,778,558	41,557,542

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	660,546	681,138	681,138	681,138
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,831,813	1,406,965	984,965	985,965
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	1,965,823	1,371,587	1,172,587	1,174,587
Restricted for General Operating Budget	Legal Reserve	2,906,484	3,809,005	2,209,671	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	263,666	264,552	264,852	28,332
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	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,227	\$13,363	\$15,106	\$14,550	\$14,840
Total Classroom Instruction	\$7,862	\$8,005	\$8,890	\$8,683	\$8,959
Classroom-Salaries and Benefits	\$7,388	\$7,503	\$8,376	\$8,123	\$8,499
Classroom-General Supplies and Textbooks	\$451	\$472	\$460	\$509	\$409
Classroom-Purchased Services	\$24	\$29	\$54	\$51	\$51
Total Support Services	\$1,837	\$1,843	\$2,194	\$2,151	\$2,445
Support Services-Salaries and Benefits	\$1,745	\$1,732	\$2,066	\$1,942	\$2,291
Total Administrative Costs	\$1,693	\$1,655	\$1,884	\$1,754	\$1,621
Administration Salaries and Benefits	\$1,402	\$1,418	\$1,615	\$1,439	\$1,379
Total Operations and Maintenance of Plant	\$1,588	\$1,601	\$1,836	\$1,685	\$1,538
Operations and Maintenance-Salaries and Benefits	\$804	\$801	\$942	\$840	\$800
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$31	\$50	\$34	\$34	\$39
Total Equipment Costs	\$230	\$163	\$91	\$481	\$96
Legal Costs	\$9	\$12	\$10	\$22	\$12
Employee Benefits as a percentage of salaries*	37.90%	37.84%	42.68%	42.04%	42.63%

*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 2018-19 revised appropriations and the 2019-20 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)
Custodial and Maintenance Services	Provide Bus Maintenance for Central Regional	0
Staffing - Other	Provide Courier for Central Regional	0
Transportation Services, including Fuel	Purchase fuel from Township of Berkeley	0
Transportation Services, including Fuel	Jointures with Central Regional and MOESC	0
Purchasing	Utilize ACES, ACT, EDS, WSCA,NJESC,etc	0
Municipal/Public Works	Contract with Twp for Police in Schools	0
Professional Staff Development	Purchase training through ETTC	0
Professional Staff Development	Conduct tech expo for all Ocean County School districts	0
Insurance Coverages and Benefits	Worker's Comp/Property Insurances with NJSIG	0

ID=Berkeley Twp

Category	Amount
(A) General Fund School Levy	29,100,000
(D) Total School Levy	31,064,625
(B) Estimated Net Taxable Valuation (as of 10/01/18)	5,175,652,820
(H) Estimated Equalized Valuation (as of 10/01/18)	5,585,512,630
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.5622
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6002
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5210
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5562

Name=Dr. James Roselli

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$173,082
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	\$15,000
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 are 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

Name=Dr. James Roselli

Category	Measure
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

Name=Laura Gingerelli

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$155,070
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	07/01/18
End Date of Contract	06/30/19
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	\$3,000
Total Bonuses Amount	\$6,900
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Paid upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Earned 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

Name=Laura Gingerelli

Category	Measure
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