Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	2,046.0	1,948.0	2,001.0
On Roll Special Ed Full-Time	428.0	415.0	415.0
On Roll Subtotal	2,474.0	2,363.0	2,416.0
In Private School Placements	3.0	3.0	0.0
Sent to Other Districts Regular	1.0	0.0	0.0
Sent to Other Districts Special Ed	2.0	3.0	2.0
Received	14.0	6.0	0.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	29,100,000	29,682,000	30,095,640
	Total Tuition	10-1300	187,753	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	225,552	318,992	284,352
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	965	0	100
	Interest Earned on Maintenance Reserve	10-1XXX	5,074	3,000	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	4,393	2,000	750
	Other Restricted Miscellaneous Revenues	10-1XXX	175,758	0	0
	Total Revenues from Local Sources		29,699,495	30,005,992	30,381,842
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	831,890	831,890	831,890
	Extraordinary Aid	10-3131	54,111	0	0
	Categorical Special Education Aid	10-3132	1,344,828	1,398,977	1,624,769
	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	9,280	0	0
	Total Revenues from State Sources		2,736,723	2,727,481	2,953,273
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	65,701	70,652	63,731
	Other Federal Grant Revenue-Passed Through State	10-42XX	13,517	0	0
	Total Revenues from Federal Sources		79,218	70,652	63,731
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	2,680,415	2,574,708
	Withdrawal from Maintenance Reserve	10-310	0	0	100,000
	Adjustment for Prior Year Encumbrances		0	465,809	0
	Actual Revenues (Over)/Under Expenditures		-277,302	0	0
General Fund Revenues	Total Operating Budget		32,238,134	35,950,349	36,073,554
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	136,144	0	0
	Total Revenues from Local Sources	20-1XXX	136,144	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	125,000	0
	Preschool Education Aid	20-3218	4,079,127	4,901,377	4,984,317
	Total Revenues from State Sources		4,079,127	5,026,377	4,984,317

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	379,591	292,510	293,550
	Title II	20-4451-4455	68,170	57,945	52,016
	Title IV	20-4471-4474	21,508	0	21,612
	I.D.E.A. Part B (Handicapped)	20-4420-4429	589,868	472,368	456,732
	CARES Act Education Stabilization Fund	20-4530	189,290	0	0
	Other	20-4XXX	0	29,020	22,309
	Total Revenues from Federal Sources		1,248,427	851,843	846,219
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	68,375	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	75,000	766,818
Special Revenue Fund Revenues	Total Grants and Entitlements		5,532,073	5,953,220	6,597,354
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,964,625	1,973,013	1,977,875
	Total Revenues from Local Sources		1,964,625	1,973,013	1,977,875
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,964,625	1,973,013	1,977,875
Debt Service Fund Revenues	Total Repayment of Debt		1,964,625	1,973,013	1,977,875
All Fund Revenues	Total Revenues/Sources		39,734,832	43,876,582	44,648,783
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	68,375	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	75,000	766,818
	Total Revenues/Sources Net of Transfers		39,666,457	43,801,582	43,881,965

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	8,619,328	9,184,430	10,181,973
	Special Education-Instruction	11-2XX-100-XXX	3,436,871	3,909,620	3,919,624
	Basic Skills/Remedial-Instruction	11-230-100-XXX	1,096,019	955,270	680,262
	Bilingual Education-Instruction	11-240-100-XXX	79,625	83,000	134,985
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	55,117	62,611	63,050
	Before/After School Programs	11-421-XXX-XXX	25,654	28,470	29,370
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	176,510	309,563	161,590
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	102,947	102,346	92,775
	Undistributed Expenditures-Health Services	11-000-213-XXX	233,956	255,287	320,910
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	669,545	738,932	633,062
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	479,138	511,066	871,715
	Undistributed Expenditures-Guidance	11-000-218-XXX	304,293	353,355	365,385
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	858,588	1,012,998	817,627
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	55,461	56,111	57,386
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	377,281	348,690	344,243
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,310	40,074	45,300
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	723,003	779,522	749,093
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,420,066	1,489,525	1,462,343
	Undistributed Expenditures-Central Services	11-000-251-XXX	437,398	457,090	449,908
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	379,914	434,656	421,408
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,696,740	3,456,811	3,273,755
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,898,150	2,155,307	2,191,376
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	7,344,542	8,629,785	8,461,143
	Undistributed Expenditures-Food Services	11-000-310-930	250,000	0	0
	Total Undistributed Expenditures		18,413,842	21,131,118	20,719,019
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	3,000	1,000
	Interest Earned on Current Expense Emergency Res	10-607	0	0	100
General Fund Current Expenses	Total General Current Expense		31,726,456	35,357,519	35,729,383

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	393,257	472,409	225,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	118,421	118,421	118,421
	Interest Deposit to Capital Reserve	10-604	0	2,000	750
	Total Capital Outlay		511,678	592,830	344,171
General Fund Expenses and Transfers	General Fund Grand Total		32,238,134	35,950,349	36,073,554
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	136,144	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	2,227,186	2,627,725	2,684,479
	Support Services	20-218-200-XXX	1,920,316	2,373,652	2,898,778
	Facility Acquisition and Construction Services	20-218-400-XXX	0	100,000	167,878
	Total Preschool Education Aid	20-218-XXX-XXX	4,147,502	5,101,377	5,751,135
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	4,147,502	5,101,377	5,751,135
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	379,591	292,510	293,550
	Title II	20-XXX-XXX-XXX	68,170	57,945	52,016
	Title IV	20-XXX-XXX-XXX	21,508	0	21,612
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	589,868	472,368	456,732
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	189,290	0	0
	Other	20-XXX-XXX-XXX	0	29,020	22,309
	Total Federal Projects	20-XXX-XXX-XXX	1,248,427	851,843	846,219
Special Revenue Fund Expenses	Total Special Revenue Funds		5,532,073	5,953,220	6,597,354
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,964,625	1,973,013	1,977,875
	Total Debt Service Funds		1,964,625	1,973,013	1,977,875
All Fund Expenses	Total Expenditures/Appropriations		39,734,832	43,876,582	44,648,783
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	68,375	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	75,000	766,818
	Total Expenditures Net of Transfers		39,666,457	43,801,582	43,881,965

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	988,147	992,541	994,541	995,291
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	1,177,345	1,113,639	1,116,639	1,017,639
	Legal Reserve	4,873,507	5,238,544	2,574,708	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	265,790	30,235	30,235	30,335
	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	710,562	724,733	708,154	708,154
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	$14,032	$13,618	$15,034	$15,995	$15,800
Total Classroom Instruction	$8,504	$8,311	$8,989	$9,560	$9,353
Classroom-Salaries and Benefits	$7,878	$7,819	$8,457	$8,931	$8,909
Classroom-General Supplies and Textbooks	$597	$466	$490	$584	$432
Classroom-Purchased Services	$29	$26	$42	$45	$12
Total Support Services	$2,138	$2,163	$2,589	$2,742	$2,998
Support Services-Salaries and Benefits	$1,921	$2,000	$2,236	$2,398	$2,526
Total Administrative Costs	$1,579	$1,541	$1,643	$1,730	$1,632
Administration Salaries and Benefits	$1,323	$1,297	$1,383	$1,438	$1,367
Total Operations and Maintenance of Plant	$1,539	$1,272	$1,531	$1,677	$1,557
Operations and Maintenance-Salaries and Benefits	$776	$685	$756	$769	$759
Board Contribution to Food Services	$0	$101	$0	$0	$0
Total Extracurricular Costs	$52	$30	$35	$36	$35
Total Equipment Costs	$338	$159	$207	$242	$163
Legal Costs	$14	$16	$14	$15	$14
Employee Benefits as a percentage of salaries*	37.55%	36.41%	41.70%	38.59%	36.30%

*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 2020-21 revised appropriations and the 2021-22 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's bus fleet	0
Insurance Coverages and Benefits	Worker's Comp and Property and Casualty Ins thru NJSIG	0
Municipal/Public Works	Contract with Berkeley Twp PD for police in all schools	0
Professional Staff Development	Provide Tech Expo open to all Ocean County teachers	0
	Purchase PD from ETTC	0
Purchasing	Utilize EDS, ACES, ACT, WSCA,NJESC, etc.	0
Staffing - Other	Provide shared courier for Central Regional District	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	30,095,640
	(D) Total School Levy	32,073,515
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	5,265,550,469
	(H) Estimated Equalized Valuation (as of 10/01/20)	5,887,501,508
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.5716
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.6091
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.5112
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.5448

Employee Contract List for District

Name	Category	Measure
Dr James Roselli	Job Title	Superintendent
	Job Title II	N/A
	Base Annual Salary Amount	$183,674
	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	08/30/17
	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 (includes $39,375 from pre 6/2007
	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	$174,470
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	30
	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	$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	Paid upon separation
	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