

Advertised Enrollments

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

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund 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 Reserve	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
	Total Revenues from Local Sources		28,847,190	29,307,759	29,402,209
General Fund 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
Total Revenues from State Sources		2,487,900	2,560,810	2,673,332	
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	101,541	57,051	108,652
	Total Revenues from Federal Sources		101,541	57,051	108,652
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,599,334	2,209,671
	Withdrawal from Capital Reserve for Local Share	10-307	430,000	0	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	424,000	0
	Withdrawal from Maintenance Reserve	10-310	600,000	200,000	0
	Withdrawal from Current Expense Emergency Reserve	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
General Fund Revenues	Total Operating Budget		31,281,184	34,697,927	34,630,384

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	43,848	153,723	0
	Total Revenues from Local Sources	20-1XXX	43,848	153,723	0
Special Revenue Fund 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
Special Revenue Fund 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
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	0	68,375
Special Revenue Fund Revenues	Total Grants and Entitlements		1,629,202	4,128,219	5,030,908
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	501,561	0	0
Debt Service Fund 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
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		2,446,786	1,952,412	1,964,625
Debt Service Fund Revenues	Total Repayment of Debt		2,446,786	1,952,412	1,964,625
All Fund Revenues	Total Revenues/Sources		35,357,172	40,778,558	41,625,917
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	0	68,375
	Total Revenues/Sources Net of Transfers		35,357,172	40,778,558	41,557,542

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for 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-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	79,071	56,862	67,108
	Before/After School Programs	11-421-XXX-XXX	27,274	28,600	28,470
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	29,739	169,676	268,763
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	98,869	100,233	100,330
	Undistributed Expenditures-Health Services	11-000-213-XXX	256,201	259,037	266,895
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	670,045	673,831	730,275
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	350,452	467,186	460,705
	Undistributed Expenditures-Guidance	11-000-218-XXX	326,582	334,589	341,855
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	807,885	888,691	904,885
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	49,312	59,457	55,221
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	375,945	408,264	431,845
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	27,445	38,591	40,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	807,173	858,569	707,311
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,191,350	1,418,680	1,428,818
	Undistributed Expenditures-Central Services	11-000-251-XXX	421,363	434,721	431,756
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	325,125	375,298	392,761
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,993,578	3,316,694	3,159,656
	Undistributed Expenditures-Student Transportation Services	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
General Fund Current Expenses for Increased Reserves	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
General Fund Current Expenses	Total General Current Expense		30,804,285	33,587,948	34,277,263

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	353,326	989,558	233,700
	Facilities Acquisition and Construction Services	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 Expenses and Transfers	General Fund Grand Total		31,281,184	34,697,927	34,630,384
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	43,848	153,723	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	1,222,655	2,273,276
	Support Services	20-218-200-XXX	0	921,728	1,949,899
	Facility Acquisition and Construction Services	20-218-400-XXX	0	120,000	0
	Total Preschool Education Aid	20-218-XXX-XXX	0	2,264,383	4,223,175
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	2,264,383	4,223,175
Special Revenue Fund Expenses for Preschool Expansion Grant	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
Special Revenue Fund Expenses for 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
	Total Federal Projects	20-XXX-XXX-XXX	1,585,354	1,710,113	807,733
Special Revenue Fund Expenses	Total Special Revenue Funds		1,629,202	4,128,219	5,030,908
Debt Service Fund Expenses	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
All Fund Expenses	Total Expenditures/Appropriations		35,357,172	40,778,558	41,625,917
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	68,375
	Total Expenditures Net of Transfers		35,357,172	40,778,558	41,557,542

Advertised Recapitulation of Balances

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
Restricted for General Operating Budget	Capital Reserve	1,831,813	1,406,965	984,965	985,965
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	1,965,823	1,371,587	1,172,587	1,174,587
	Legal Reserve	2,906,484	3,809,005	2,209,671	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	263,666	264,552	264,852	28,332
	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	660,546	681,138	681,138	681,138
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

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 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 Insurances with NJSIG	0
Municipal/Public Works	Contract with Twp for Police in Schools	0
Professional Staff Development	Purchase training through ETTC	0
	Conduct tech expo for all Ocean County School districts	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 of Berkeley	0
	Jointures with Central Regional and MOESC	0

Estimated Tax Rates

Municipality	Category	Amount
Berkeley Twp	(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

Employee Contract List for District

Name	Category	Measure
Dr. James Roselli	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
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	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

Employee Contract List for District

Name	Category	Measure
Laura Gingerelli	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
	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