

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	1,726.0	1,785.0	1,835.0
On Roll Regular Shared-Time	61.0	80.0	80.0
On Roll Special Ed Full-Time	424.0	446.0	450.0
On Roll Special Ed Shared-Time	40.0	43.0	46.0
On Roll Subtotal	2,251.0	2,354.0	2,411.0
In Private School Placements	18.0	16.0	16.0
Sent to Other Districts Regular	3.0	8.0	0.0
Sent to Other Districts Special Ed	8.5	8.0	2.0
Received	10.5	12.5	0.0
In State Facilities	1.0	5.0	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	32,075,000	33,975,000	35,200,000
	Total Tuition	10-1300	166,800	100,000	125,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	388,356	325,000	375,000
	Rents and Royalties	10-1910	54,250	45,000	45,000
	Unrestricted Miscellaneous Revenues	10-1XXX	267,051	215,231	215,252
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	50	50	50
	Interest Earned on Maintenance Reserve	10-1XXX	100	50	50
	Interest Earned on Capital Reserve Funds	10-1XXX	100	100	100
	Total Revenues from Local Sources		32,951,707	34,660,431	35,960,452
General Fund Revenues from State Sources	School Choice Aid	10-3116	1,419,283	1,311,958	1,329,192
	Categorical Transportation Aid	10-3121	1,325,310	1,325,310	1,325,310
	Extraordinary Aid	10-3131	234,798	150,000	200,000
	Categorical Special Education Aid	10-3132	1,160,698	1,280,995	1,555,167
	Categorical Security Aid	10-3177	295,909	295,909	295,909
	Adjustment Aid	10-3178	55,587	55,587	55,587
	Other State Aids	10-3XXX	14,098	0	0
	Total Revenues from State Sources		4,505,683	4,419,759	4,761,165
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	46,204	43,654	46,238
	Total Revenues from Federal Sources		46,204	43,654	46,238
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	100,000	350,000
	Other Financing Sources	10-5XXX	500,000	0	0
	Adjustment for Prior Year Encumbrances		0	89,987	0
	Actual Revenues (Over)/Under Expenditures		78,976	0	0
General Fund Revenues	Total Operating Budget		38,082,570	39,313,831	41,117,855
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	6,995	0	0
	Total Revenues from Local Sources	20-1XXX	6,995	0	0

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	496,178	458,151	389,428
	Title II	20-4451-4455	79,597	68,200	57,970
	I.D.E.A. Part B (Handicapped)	20-4420-4429	518,892	527,866	448,686
	Total Revenues from Federal Sources		1,094,667	1,054,217	896,084
Special Revenue Fund Revenues	Total Grants and Entitlements		1,101,662	1,054,217	896,084
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	931,879	551,305	415,854
	Local Tax Levy-Repayment of Community Disaster Loan	40-1210	0	175,000	225,000
	Total Revenues from Local Sources		931,879	726,305	640,854
Debt Service Fund Revenues from Other Sources	Withdrawal from Debt Service Reserve	40-313	0	0	1
	Total Local Repayment of Debt		931,879	726,305	640,855
	Actual Revenues (Over)/Under Expenditures		1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		931,880	726,305	640,855
All Fund Revenues	Total Revenues/Sources		40,116,112	41,094,353	42,654,794
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		40,116,112	41,094,353	42,654,794

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	9,372,035	9,521,994	10,228,096
	Special Education-Instruction	11-2XX-100-XXX	4,322,071	4,339,026	4,691,778
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	67,158	63,098
	Bilingual Education-Instruction	11-240-100-XXX	50,304	67,090	56,018
	Vocational Programs-Local-Instruction	11-3XX-100-XXX	207,116	213,881	221,493
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	212,475	236,727	249,800
	School-Sponsored Athletics-Instruction	11-402-100-XXX	1,169,619	1,222,994	1,245,654
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,662,835	1,587,014	1,586,314
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	216,365	181,403	187,006
	Undistributed Expenditures-Health Services	11-000-213-XXX	308,955	272,040	290,109
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	297,139	294,188	354,304
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	313,488	411,329	531,730
	Undistributed Expenditures-Guidance	11-000-218-XXX	973,657	1,042,865	1,072,463
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	727,830	827,628	857,217
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	523,351	532,446	509,676
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	296,632	260,689	271,022
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	19,096	11,500	14,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	777,156	780,176	779,472
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,217,463	1,229,385	1,231,670
	Undistributed Expenditures-Central Services	11-000-251-XXX	462,671	488,613	513,905
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	287,000	271,378	282,149
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,093,827	3,126,330	3,219,829
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,628,047	2,667,490	3,061,266
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	7,137,275	8,057,821	8,265,622
	Total Undistributed Expenditures			20,942,787	22,042,295

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50	50
	Increase In Maintenance Reserve	10-606	0	0	200,000
	Interest Earned on Current Expense Emergency Res	10-607	0	50	50
General Fund Current Expenses	Total General Current Expense		36,276,407	37,711,265	39,983,791
Capital Outlay	Equipment	12-XXX-XXX-730	834,937	995,795	636,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	971,226	606,671	497,464
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		1,806,163	1,602,566	1,134,064
General Fund Expenses and Transfers	General Fund Grand Total		38,082,570	39,313,831	41,117,855
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	6,995	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	496,178	458,151	389,428
	Title II	20-XXX-XXX-XXX	79,597	68,200	57,970
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	518,892	527,866	448,686
	Total Federal Projects	20-XXX-XXX-XXX	1,094,667	1,054,217	896,084
Special Revenue Fund Expenses	Total Special Revenue Funds		1,101,662	1,054,217	896,084
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	931,880	726,305	640,855
	Total Debt Service Funds		931,880	726,305	640,855
All Fund Expenses	Total Expenditures/Appropriations		40,116,112	41,094,353	42,654,794
Expenses Net of Transfers	Total Expenditures Net of Transfers		40,116,112	41,094,353	42,654,794

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	447,357	448,187	448,287	448,387
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	346,948	247,048	247,098	447,148
	Legal Reserve	96,604	145,889	145,889	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	50,400	50,450	50,500	50,550
	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	1	0
Unrestricted	General Operating Budget	1,029,568	931,215	988,588	784,477
	Repayment of Debt	1	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	\$14,548	\$14,557	\$14,539	\$14,594	\$14,964
Total Classroom Instruction	\$8,254	\$8,291	\$8,271	\$8,288	\$8,575
Classroom-Salaries and Benefits	\$8,007	\$8,080	\$8,012	\$8,027	\$8,085
Classroom-General Supplies and Textbooks	\$183	\$149	\$199	\$201	\$413
Classroom-Purchased Services	\$63	\$62	\$60	\$60	\$77
Total Support Services	\$2,262	\$2,148	\$2,198	\$2,203	\$2,276
Support Services-Salaries and Benefits	\$2,106	\$1,976	\$2,034	\$2,038	\$2,083
Total Administrative Costs	\$1,488	\$1,532	\$1,490	\$1,515	\$1,498
Administration Salaries and Benefits	\$1,165	\$1,177	\$1,177	\$1,179	\$1,179
Total Operations and Maintenance of Plant	\$1,608	\$1,640	\$1,613	\$1,618	\$1,625
Operations and Maintenance-Salaries and Benefits	\$977	\$964	\$975	\$976	\$987
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$775	\$769	\$788	\$791	\$791
Total Equipment Costs	\$520	\$380	\$433	\$434	\$271
Legal Costs	\$63	\$70	\$63	\$85	\$60
Employee Benefits as a percentage of salaries*	31.10%	31.63%	35.43%	35.21%	34.54%

*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)
Banking	Banking Services - Bergen County Consortium, Ocean County	0
Food Services	Lunch and Breakfast - Seaside Heights BOE and Lakehurst BOE	0
Insurance Coverages and Benefits	Medical insurance coverage for employees - School Employees Health Benefits Plan State of NJ	285,000
	Property, Casualty, and Workers Comp Insurance - School Alliance Insurance Fund	0
Municipal/Public Works	Garbage Services - Berkeley Township	0
	Police Services - Berkeley Township	0
Purchasing	Purchasing Consortiums - Educational Services Commission of NJ, Hunterdon ESC, Ed-Data	0
Recycling	Recycling Services - Berkeley Township	0
Staffing - Other	Courier Services - Berkeley BOE	20,000
Superintendent and Assistant Sup.	Shared Superintendent & Business Administrator - Seaside Heights BOE	25,000
Technology Services	Media Center Services - Island Heights BOE	0
Transportation Services, including Fuel	Bus Yard use and Fuel for buses - Berkeley Township	0
	Field Trips, Regular Ed and Special Ed Routes - Berkeley BOE, Island Heights BOE, Seaside Heights BOE, Ocean Gate BOE, Seaside Park BOE, Ocean County Vo-Tech BOE, Lacey BOE, Pinelands BOE, Lakewood BOE, Hazlet BOE, Point Pleasant Beach BOE, Point Pleasant BOE, Toms River BOE, Academy Charter	0

Estimated Tax Rates

Municipality	Category	Amount
Berkeley Twp	(A) General Fund School Levy	24,398,745
	(D) Total School Levy	24,836,993
	(B) Estimated Net Taxable Valuation (as of 12/31/19)	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=100x(A)/(B)	0.4671
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.4755
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.4221
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.4297
Island Heights	(A) General Fund School Levy	1,470,811
	(D) Total School Levy	1,488,187
	(B) Estimated Net Taxable Valuation (as of 12/31/19)	369,843,430
	(H) Estimated Equalized Valuation (as of 10/01/19)	373,765,598
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.3977
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.4024
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.3935
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.3982
Ocean Gate	(A) General Fund School Levy	1,080,894
	(D) Total School Levy	1,093,664
	(B) Estimated Net Taxable Valuation (as of 12/31/19)	222,422,076
	(H) Estimated Equalized Valuation (as of 10/01/19)	251,460,941
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.4860
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.4917
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.4298
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.4349
Seaside Heights	(A) General Fund School Levy	2,830,809
	(D) Total School Levy	2,864,252
	(B) Estimated Net Taxable Valuation (as of 12/31/19)	646,415,900
	(H) Estimated Equalized Valuation (as of 10/01/19)	678,001,057
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.4379

Estimated Tax Rates

Municipality	Category	Amount
Seaside Heights	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.4431
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.4175
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.4225
Seaside Park	(A) General Fund School Levy	5,418,741
	(D) Total School Levy	5,557,758
	(B) Estimated Net Taxable Valuation (as of 12/31/19)	1,150,715,000
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,165,771,041
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.4709
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.4830
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.4648
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.4767

Employee Contract List for District

Name	Category	Measure
Kevin O'Shea	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$131,102
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	29
	Shared District	4710
	Job Title Other District	Business Administrator
	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	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	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	\$6,650
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$26,090
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,700
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$25,085
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per State Law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Only upon separation (20 days)
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Kevin O'Shea	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
Triantafillos Parlapanides	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$165,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	29
	Shared District	4710
	Job Title Other District	Superintendent
	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	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	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
Triantafillos Parlapanides	Total Allowances Amount	\$7,200
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$15,000
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$8,551
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$37,212
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped per state law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Only paid upon separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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