

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	1,785.0	1,838.0	1,831.0
On Roll Regular Shared-Time	80.0	57.0	60.0
On Roll Special Ed Full-Time	446.0	478.0	476.0
On Roll Special Ed Shared-Time	43.0	31.0	45.0
On Roll Subtotal	2,354.0	2,404.0	2,412.0
In Private School Placements	16.0	16.0	0.0
Sent to Other Districts Regular	8.0	7.0	4.0
Sent to Other Districts Special Ed	8.0	4.5	14.0
Received	12.5	10.5	0.0
In State Facilities	5.0	3.0	3.0

**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	33,975,000	35,200,000	35,833,600
	Total Tuition	10-1300	229,144	125,000	125,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	349,796	375,000	375,000
	Rents and Royalties	10-1910	43,581	45,000	45,000
	Unrestricted Miscellaneous Revenues	10-1XXX	243,336	215,252	197,344
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	50	50	50
	Interest Earned on Maintenance Reserve	10-1XXX	50	50	100
	Interest Earned on Capital Reserve Funds	10-1XXX	100	100	100
	Total Revenues from Local Sources			34,841,057	35,960,452
General Fund Revenues from State Sources	School Choice Aid	10-3116	1,311,958	1,329,192	1,371,846
	Categorical Transportation Aid	10-3121	1,325,310	1,325,310	1,325,310
	Extraordinary Aid	10-3131	289,094	200,000	200,000
	Categorical Special Education Aid	10-3132	1,280,995	1,368,123	1,809,396
	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	144,502	0	0
	Total Revenues from State Sources			4,703,355	4,574,121
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	31,028	46,238	44,942
	Total Revenues from Federal Sources			31,028	46,238
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	350,000	295,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	200,000
	Other Financing Sources	10-5XXX	508,396	0	0
	Adjustment for Prior Year Encumbrances		0	182,543	0
	Actual Revenues (Over)/Under Expenditures		-681,343	0	0
General Fund Revenues	Total Operating Budget		39,402,493	41,113,354	42,174,184
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	450,000
	Other Revenue from Local Sources	20-1XXX	13,189	0	0
	Total Revenues from Local Sources	20-1XXX	13,189	0	450,000

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	496,674	462,616	393,224
	Title II	20-4451-4455	68,200	73,774	62,710
	I.D.E.A. Part B (Handicapped)	20-4420-4429	527,866	563,599	479,059
	CARES Act Education Stabilization Fund	20-4530	17,011	0	0
	Total Revenues from Federal Sources		1,109,751	1,099,989	934,993
Special Revenue Fund Revenues	Total Grants and Entitlements		1,122,940	1,099,989	1,384,993
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	726,305	415,854	257,428
	Local Tax Levy-Repayment of Community Disaster Loan	40-1210	0	225,000	224,899
	Other Miscellaneous	40-1XXX	0	1	0
	Miscellaneous	40-1XXX	0	1	0
	Total Revenues from Local Sources		726,305	640,855	482,327
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		726,305	640,855	482,327
Debt Service Fund Revenues	Total Repayment of Debt		726,305	640,855	482,327
All Fund Revenues	Total Revenues/Sources		41,251,738	42,854,198	44,041,504
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		41,251,738	42,854,198	44,041,504

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	9,249,875	10,235,118	10,399,922
	Special Education-Instruction	11-2XX-100-XXX	4,465,245	4,693,028	4,606,712
	Basic Skills/Remedial-Instruction	11-230-100-XXX	65,000	63,098	69,088
	Bilingual Education-Instruction	11-240-100-XXX	71,858	56,018	57,238
	Vocational Programs-Local-Instruction	11-3XX-100-XXX	231,178	221,493	228,534
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	217,427	249,800	239,800
	School-Sponsored Athletics-Instruction	11-402-100-XXX	1,217,623	1,248,009	1,313,683
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,659,582	1,586,314	1,770,527
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	239,035	187,006	199,391
	Undistributed Expenditures-Health Services	11-000-213-XXX	247,501	290,217	295,716
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	274,960	354,304	346,941
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	590,391	531,730	504,527
	Undistributed Expenditures-Guidance	11-000-218-XXX	1,007,589	1,072,463	1,104,387
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	809,099	857,217	877,210
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	498,167	509,766	533,504
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	222,390	282,446	296,693
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	21,017	14,000	15,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	815,338	737,472	736,300
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,201,831	1,290,180	1,291,998
	Undistributed Expenditures-Central Services	11-000-251-XXX	465,552	526,752	533,495
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	284,397	282,149	259,888
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,104,891	3,185,659	3,155,702
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,854,387	3,003,963	3,106,526
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	7,659,991	8,265,622	8,414,600
	Total Undistributed Expenditures			21,956,118	22,977,260

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50	100
	Increase In Maintenance Reserve	10-606	0	100,000	0
	Interest Earned on Current Expense Emergency Res	10-607	0	50	50
General Fund Current Expenses	Total General Current Expense		37,474,324	39,843,924	40,357,532
Capital Outlay	Equipment	12-XXX-XXX-730	906,111	717,337	722,535
	Facilities Acquisition and Construction Services	12-000-400-XXX	513,663	551,993	1,094,017
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	508,395	0	0
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		1,928,169	1,269,430	1,816,652
General Fund Expenses and Transfers	General Fund Grand Total		39,402,493	41,113,354	42,174,184
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	13,189	0	0
	Student Activity Fund	20-475-XXX-XXX	0	0	450,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	496,674	462,616	393,224
	Title II	20-XXX-XXX-XXX	68,200	73,774	62,710
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	527,866	563,599	479,059
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	17,011	0	0
	Total Federal Projects	20-XXX-XXX-XXX	1,109,751	1,099,989	934,993
Special Revenue Fund Expenses	Total Special Revenue Funds		1,122,940	1,099,989	1,384,993
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	726,305	640,855	482,327
	Total Debt Service Funds		726,305	640,855	482,327
All Fund Expenses	Total Expenditures/Appropriations		41,251,738	42,854,198	44,041,504
Expenses Net of Transfers	Total Expenditures Net of Transfers		41,251,738	42,854,198	44,041,504

**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	448,187	650,836	650,936	451,036
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	247,048	447,098	547,148	547,248
	Legal Reserve	145,889	145,889	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	50,450	50,500	50,550	50,600
	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	931,215	1,117,254	1,113,616	818,616
	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	\$14,557	\$14,431	\$14,964	\$14,896	\$15,037
Total Classroom Instruction	\$8,291	\$8,128	\$8,575	\$8,530	\$8,632
Classroom-Salaries and Benefits	\$8,080	\$7,862	\$8,085	\$8,039	\$8,341
Classroom-General Supplies and Textbooks	\$149	\$196	\$413	\$414	\$224
Classroom-Purchased Services	\$62	\$70	\$77	\$76	\$68
Total Support Services	\$2,148	\$2,235	\$2,276	\$2,268	\$2,306
Support Services-Salaries and Benefits	\$1,976	\$2,094	\$2,083	\$2,071	\$2,111
Total Administrative Costs	\$1,532	\$1,504	\$1,498	\$1,511	\$1,503
Administration Salaries and Benefits	\$1,177	\$1,174	\$1,179	\$1,205	\$1,208
Total Operations and Maintenance of Plant	\$1,640	\$1,596	\$1,625	\$1,601	\$1,582
Operations and Maintenance-Salaries and Benefits	\$964	\$948	\$987	\$982	\$961
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$769	\$777	\$791	\$787	\$815
Total Equipment Costs	\$380	\$397	\$271	\$304	\$306
Legal Costs	\$70	\$93	\$60	\$59	\$55
Employee Benefits as a percentage of salaries*	31.63%	33.26%	34.54%	34.45%	34.12%

\*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)
Banking	Banking Services - Bergen County Consortium, Ocean County	0
Food Services	Lunch and breakfast - Seaside Heights Board of Education	0
Insurance Coverages and Benefits	Medical insurance coverage for employees - School Employees Health Benefits Plan State of NJ	0
	Property, Casualty, Workers Compensation Insurance - NJ School Insurance Group	0
Municipal/Public Works	Trash 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 Board of Education	25,000
Superintendent and Assistant Sup.	Shared Superintendent & Business Administrator - Seaside Heights Board of Education	0
Technology Services	Media Center Services - Island Heights BOE	0
	Technology Services - Lakehurst 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, Pt Pleasant BOE, Pt Pleasant Beach BOE, Toms River BOE, Academy Charter	0
	Bus Maintenance - Berkeley BOE	0

Estimated Tax Rates

Municipality	Category	Amount
Berkeley Twp	(A) General Fund School Levy	24,992,045
	(D) Total School Levy	25,171,587
	(B) Estimated Net Taxable Valuation (as of 12/31/20)	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)	0.4746
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.4780
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.4245
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.4275
Island Heights	(A) General Fund School Levy	1,412,239
	(D) Total School Levy	1,422,385
	(B) Estimated Net Taxable Valuation (as of 12/31/20)	370,923,890
	(H) Estimated Equalized Valuation (as of 10/01/20)	378,158,463
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.3807
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.3835
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.3735
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.3761
Ocean Gate	(A) General Fund School Levy	1,044,924
	(D) Total School Levy	1,052,431
	(B) Estimated Net Taxable Valuation (as of 12/31/20)	224,249,620
	(H) Estimated Equalized Valuation (as of 10/01/20)	258,527,633
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.4660
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.4693
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.4042
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.4071
Seaside Heights	(A) General Fund School Levy	2,445,559
	(D) Total School Levy	2,663,027
	(B) Estimated Net Taxable Valuation (as of 12/31/20)	661,353,800
	(H) Estimated Equalized Valuation (as of 10/01/20)	678,767,882
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.3698

Estimated Tax Rates

Municipality	Category	Amount
Seaside Heights	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.4027
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.3603
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.3923
Seaside Park	(A) General Fund School Levy	5,938,833
	(D) Total School Levy	6,006,497
	(B) Estimated Net Taxable Valuation (as of 12/31/20)	1,155,477,800
	(H) Estimated Equalized Valuation (as of 10/01/20)	1,183,387,147
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.5140
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.5198
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.5019
(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.5076	

Employee Contract List for District

Name	Category	Measure
Kevin O'Shea	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$150,000
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$26,538
	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

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	\$170,000
	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	07/01/19
	End Date of Contract	06/30/24
	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	\$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	\$28,077
	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