

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	1,948.0	1,983.0	2,054.0
On Roll Special Ed Full-Time	415.0	413.0	411.0
On Roll Subtotal	2,363.0	2,396.0	2,465.0
In Private School Placements	3.0	4.0	5.0
Sent to Other Districts Special Ed	3.0	2.0	3.0
Received	6.0	5.0	0.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	29,682,000	30,095,640	30,697,553
	Total Tuition	10-1300	406,280	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	341,755	284,352	295,219
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	83	100	100
	Interest Earned on Maintenance Reserve	10-1XXX	3,063	1,000	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	2,730	750	750
	Total Revenues from Local Sources		30,435,911	30,381,842	30,994,622
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	831,890	831,890	831,890
	Extraordinary Aid	10-3131	153,367	0	0
	Categorical Special Education Aid	10-3132	1,398,977	1,624,769	1,843,683
	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	12,760	0	0
	Total Revenues from State Sources		2,893,608	2,953,273	3,172,187
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	104,729	63,731	65,153
	Ffcra/SEMI and ARRA/SEMI Revenue	10-4210	8,216	0	0
	Total Revenues from Federal Sources		112,945	63,731	65,153
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	2,574,708	3,047,369
	Withdrawal from Maintenance Reserve	10-310	0	100,000	0
	Adjustment for Prior Year Encumbrances		0	411,164	0
	Actual Revenues (Over)/Under Expenditures		-1,071,015	0	0
General Fund Revenues	Total Operating Budget		32,371,449	36,484,718	37,279,331
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	61,793	67,683	0
	Total Revenues from Local Sources	20-1XXX	61,793	67,683	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	41,902	41,902
	Preschool Education Aid	20-3218	4,987,493	4,984,317	5,079,698
	Total Revenues from State Sources		4,987,493	5,026,219	5,121,600

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	398,712	325,562	264,400
	Title II	20-4451-4455	52,093	64,654	55,000
	Title IV	20-4471-4474	24,046	26,581	22,600
	Arp-Idea Preschool	20-4409	26,246	9,794	22,500
	Arp-Idea Basic	20-4419	0	115,113	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	537,332	523,582	440,800
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	207,101
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	40,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	40,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	0	45,000
	Arp-ESSER	20-4540	0	318,240	2,225,000
	CARES Act Education Stabilization Fund	20-4530	53,170	49,480	0
	Coronavirus Relief Fund (CRF)	20-4532	143,841	0	0
	CRRSA Act-ESSER II	20-4534	0	784,119	347,500
	CRRSA Act-Learning Acceleration Grant	20-4535	0	72,621	0
	Other	20-4XXX	0	22,309	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources		1,235,440	2,357,055	3,709,901
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	75,000	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	766,818	781,492
Special Revenue Fund Revenues	Total Grants and Entitlements		6,359,726	8,217,775	9,612,993
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,973,013	1,977,875	1,988,500
	Total Revenues from Local Sources		1,973,013	1,977,875	1,988,500
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,973,013	1,977,875	1,988,500
Debt Service Fund Revenues	Total Repayment of Debt		1,973,013	1,977,875	1,988,500
All Fund Revenues	Total Revenues/Sources		40,704,188	46,680,368	48,880,824
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	75,000	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	766,818	781,492
	Total Revenues/Sources Net of Transfers		40,629,188	45,913,550	48,099,332

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	9,043,775	10,163,687	10,235,745
	Special Education-Instruction	11-2XX-100-XXX	3,650,579	3,723,226	3,768,923
	Basic Skills/Remedial-Instruction	11-230-100-XXX	708,884	1,188,262	1,219,166
	Bilingual Education-Instruction	11-240-100-XXX	82,714	138,985	142,770
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	5,400	63,050	61,650
	Before/After School Programs	11-421-XXX-XXX	0	29,370	28,950
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	225,408	296,013	442,300
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	101,720	98,948	97,300
	Undistributed Expenditures-Health Services	11-000-213-XXX	233,866	236,891	244,777
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	670,878	630,684	844,550
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	527,298	725,389	931,410
	Undistributed Expenditures-Guidance	11-000-218-XXX	280,872	365,534	300,837
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,012,401	831,498	1,159,827
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	65,506	57,386	34,186
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	277,484	351,703	294,309
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	46,342	45,300	54,300
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	737,974	826,312	691,161
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,450,827	1,435,140	1,305,962
	Undistributed Expenditures-Central Services	11-000-251-XXX	456,765	432,450	382,046
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	505,786	499,202	533,543
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,862,360	3,454,781	2,845,199
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,734,147	2,254,851	2,542,969
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	7,114,923	8,290,785	8,714,814
	Total Undistributed Expenditures		18,304,557	20,832,867	21,419,490
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,000	1,000
	Interest Earned on Current Expense Emergency Res	10-607	0	100	100
General Fund Current Expenses	Total General Current Expense		31,795,909	36,140,547	36,877,794

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	457,119	225,000	282,366
	Facilities Acquisition and Construction Services	12-000-400-XXX	118,421	118,421	118,421
	Interest Deposit to Capital Reserve	10-604	0	750	750
	Total Capital Outlay		575,540	344,171	401,537
General Fund Expenses and Transfers	General Fund Grand Total		32,371,449	36,484,718	37,279,331
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	61,793	67,683	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	2,917,332	2,684,659	2,822,166
	Support Services	20-218-200-XXX	2,145,161	2,940,500	2,924,694
	Facility Acquisition and Construction Services	20-218-400-XXX	0	167,878	156,232
	Total Preschool Education Aid	20-218-XXX-XXX	5,062,493	5,793,037	5,903,092
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	5,062,493	5,793,037	5,903,092
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	398,712	325,562	264,400
	Title II	20-XXX-XXX-XXX	52,093	64,654	55,000
	Title IV	20-XXX-XXX-XXX	24,046	26,581	22,600
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	537,332	523,582	440,800
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	26,246	115,113	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	9,794	22,500
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	53,170	49,480	0
	Other	20-XXX-XXX-XXX	0	22,309	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	143,841	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	784,119	347,500
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	72,621	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	318,240	2,225,000
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	207,101
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	40,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	40,000

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Federal Projects	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	1,235,440	2,357,055	3,709,901
Special Revenue Fund Expenses	Total Special Revenue Funds		6,359,726	8,217,775	9,612,993
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,973,013	1,977,875	1,988,500
	Total Debt Service Funds		1,973,013	1,977,875	1,988,500
All Fund Expenses	Total Expenditures/Appropriations		40,704,188	46,680,368	48,880,824
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	75,000	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	766,818	781,492
	Total Expenditures Net of Transfers		40,629,188	45,913,550	48,099,332

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	724,733	1,460,985	1,442,942	1,442,942
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	992,541	995,270	996,020	996,770
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	1,113,639	1,116,702	1,035,745	1,036,745
	Legal Reserve	5,238,544	5,622,077	3,047,369	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	30,235	30,318	30,418	30,518
	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 Special Revenue Fund	Student Activity Fund	0	0	0	0
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,618	\$14,542	\$15,800	\$16,038	\$15,763
Total Classroom Instruction	\$8,311	\$8,951	\$9,353	\$9,537	\$9,565
Classroom-Salaries and Benefits	\$7,819	\$8,265	\$8,909	\$8,963	\$9,161
Classroom-General Supplies and Textbooks	\$466	\$684	\$432	\$562	\$393
Classroom-Purchased Services	\$26	\$2	\$12	\$12	\$12
Total Support Services	\$2,163	\$2,358	\$2,998	\$2,906	\$3,072
Support Services-Salaries and Benefits	\$2,000	\$2,024	\$2,526	\$2,443	\$2,584
Total Administrative Costs	\$1,541	\$1,668	\$1,632	\$1,684	\$1,510
Administration Salaries and Benefits	\$1,297	\$1,366	\$1,367	\$1,357	\$1,208
Total Operations and Maintenance of Plant	\$1,272	\$1,374	\$1,557	\$1,644	\$1,336
Operations and Maintenance-Salaries and Benefits	\$685	\$685	\$759	\$764	\$667
Board Contribution to Food Services	\$101	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$30	\$3	\$35	\$35	\$34
Total Equipment Costs	\$159	\$191	\$163	\$164	\$178
Legal Costs	\$16	\$13	\$14	\$12	\$12
Employee Benefits as a percentage of salaries*	36.41%	34.34%	36.30%	36.03%	37.36%

*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 2021-22 revised appropriations and the 2022-23 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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
580	Excess Surplus Per CAFR	3,047,369	Excess Surplus Per CAFR

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Provide Bus Maintenance to Central Regional District	0
Insurance Coverages and Benefits	Utilize NJSIG	0
Municipal/Public Works	Contract with Berkeley Twp PD for police in all schools	0
Professional Staff Development	Purchase PD from ETTC	0
Purchasing	Utilize ACES, ACT, EDS, WSCA, NJESC, etc	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	30,697,553
	(D) Total School Levy	32,686,053
	(B) Estimated Net Taxable Valuation (as of 10/15/21)	5,258,959,630
	(H) Estimated Equalized Valuation (as of 10/15/21)	6,483,142,107
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.5837
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6215
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.4735
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5042

Employee Contract List for District

Name	Category	Measure
Dr James Roselli	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$189,184
	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	07/01/22
	End Date of Contract	06/30/25
	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	\$55,747
	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 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
Tyler Verga	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$130,000
	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	01/01/22
	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	15
	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
Tyler Verga	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	Use or Lose
	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