

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	1,983.0	1,988.0	1,990.0
On Roll Special Ed Full-Time	413.0	443.0	451.0
On Roll Subtotal	2,396.0	2,431.0	2,441.0
In Private School Placements	4.0	6.0	7.0
Sent to Other Districts Special Ed	2.0	5.0	3.0
Received	5.0	4.0	0.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	30,095,640	30,697,553	31,602,774
	Total Tuition	10-1300	60,227	0	0
	Transportation Fees from Other Local Education Authorities	10-1420-1440	188,793	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	324,654	295,219	334,005
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	74	100	50
	Interest Earned on Maintenance Reserve	10-1XXX	2,725	1,000	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	2,428	750	500
	Other Restricted Miscellaneous Revenues	10-1XXX	23,333	0	0
	Total Revenues from Local Sources		30,697,874	30,994,622	31,938,329
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	831,890	831,890	831,890
	Extraordinary Aid	10-3131	314,464	0	215,000
	Categorical Special Education Aid	10-3132	1,624,769	1,843,683	2,169,912
	Family Crisis Transportation Aid	10-3133	10,470	0	0
	Categorical Security Aid	10-3177	425,151	425,151	425,151
	Adjustment Aid	10-3178	71,463	71,463	71,463
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	67,200	0	0
	Total Revenues from State Sources		3,345,407	3,172,187	3,713,416
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	73,144	65,153	73,618
	Other Federal Grant Revenue-Passed Through State	10-42XX	11,426	0	0
	Total Revenues from Federal Sources		84,570	65,153	73,618
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	3,047,369	3,576,036
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	563,904
	Transfers from Other Funds	10-5200	614	0	0
	Adjustment for Prior Year Encumbrances		0	155,141	0
	Actual Revenues (Over)/Under Expenditures		-941,915	0	0
General Fund Revenues	Total Operating Budget		33,186,550	37,434,472	39,865,303
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	79,495	0	0
	Total Revenues from Local Sources	20-1XXX	79,495	0	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	54,428	0
	Preschool Education Aid	20-3218	4,971,791	5,079,698	4,820,894
	Total Revenues from State Sources		4,971,791	5,134,126	4,820,894
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	322,125	533,136	431,215
	Title II	20-4451-4455	49,115	93,415	79,402
	Title IV	20-4471-4474	23,705	31,052	26,394
	Arp-Idea Preschool	20-4409	17,868	1,017	0
	Arp-Idea Basic	20-4419	593,237	6,000	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	0	583,996	496,396
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	12,950	194,151	122,185
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	16,400
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	8,329	31,671	15,400
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	45,000	0
	Arp-ESSER	20-4540	192,621	2,350,619	834,285
	CARES Act Education Stabilization Fund	20-4530	49,390	90	0
	CRRSA Act-ESSER II	20-4534	988,376	143,243	0
	CRRSA Act-Learning Acceleration Grant	20-4535	53,739	18,882	0
	CRRSA Act-Mental Health Grant	20-4536	21,213	23,787	0
	Arp Homeless Children and Youth I Grant	20-4545	43,680	0	0
	Total Revenues from Federal Sources			2,376,348	4,096,059
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	766,818	781,492	741,676
Special Revenue Fund Revenues	Total Grants and Entitlements		8,194,452	10,011,677	7,584,247
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,977,875	1,988,500	0
	Total Revenues from Local Sources		1,977,875	1,988,500	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,977,875	1,988,500	0
Debt Service Fund Revenues	Total Repayment of Debt		1,977,875	1,988,500	0
All Fund Revenues	Total Revenues/Sources		43,358,877	49,434,649	47,449,550
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	766,818	781,492	741,676
	Total Revenues/Sources Net of Transfers		42,592,059	48,653,157	46,707,874

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	10,045,681	10,052,640	10,258,754
	Special Education-Instruction	11-2XX-100-XXX	3,415,336	3,985,044	3,997,677
	Basic Skills/Remedial-Instruction	11-230-100-XXX	1,146,654	1,218,166	1,226,685
	Bilingual Education-Instruction	11-240-100-XXX	135,578	146,050	151,795
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	33,819	64,590	62,640
	Before/After School Programs	11-421-XXX-XXX	19,610	28,950	28,950
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	359,569	450,776	606,218
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	98,947	97,873	101,114
	Undistributed Expenditures-Health Services	11-000-213-XXX	186,781	244,799	247,079
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	634,542	848,500	887,325
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	598,040	973,485	1,058,994
	Undistributed Expenditures-Guidance	11-000-218-XXX	306,290	301,061	379,440
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	827,144	1,159,827	1,104,346
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	28,571	34,323	35,778
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	292,757	294,309	353,645
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	38,841	54,363	57,900
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	695,083	879,554	781,019
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,261,652	1,392,962	1,388,111
	Undistributed Expenditures-Central Services	11-000-251-XXX	408,916	402,096	397,296
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	468,212	565,831	585,740
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,732,958	2,737,532	3,148,768
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,372,049	2,669,235	2,907,142
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	6,745,983	8,429,869	8,865,745
Total Undistributed Expenditures			18,056,335	21,536,395	22,905,660
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	50
General Fund Current Expenses	Total General Current Expense		32,853,013	37,032,935	38,633,211

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	215,116	282,366	839,904
	Facilities Acquisition and Construction Services	12-000-400-XXX	118,421	118,421	118,421
	Increase In Capital Reserve	10-604	0	0	215,000
	Interest Deposit to Capital Reserve	10-604	0	750	500
	Total Capital Outlay		333,537	401,537	1,173,825
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	0	58,267
	General Fund Grand Total		33,186,550	37,434,472	39,865,303
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	79,495	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	2,616,661	2,806,812	2,697,195
	Support Services	20-218-200-XXX	3,121,948	3,038,574	2,865,375
	Facility Acquisition and Construction Services	20-218-400-XXX	0	70,232	0
	Total Preschool Education Aid	20-218-XXX-XXX	5,738,609	5,915,618	5,562,570
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	5,738,609	5,915,618	5,562,570
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	322,125	533,136	431,215
	Title II	20-XXX-XXX-XXX	49,115	93,415	79,402
	Title IV	20-XXX-XXX-XXX	23,705	31,052	26,394
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	0	583,996	496,396
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	593,237	6,000	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	17,868	1,017	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	49,390	90	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	988,376	143,243	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	53,739	18,882	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	21,213	23,787	0
	Arp ESSER Grant Program	20-487-xxx-xxx	192,621	2,350,619	834,285
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	12,950	194,151	122,185
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	16,400
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	8,329	31,671	15,400

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 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	45,000	0
	Arp Homeless Children and Youth I	20-495-xxx-xxx	43,680	0	0
	Total Federal Projects	20-XXX-XXX-XXX	2,376,348	4,096,059	2,021,677
Special Revenue Fund Expenses	Total Special Revenue Funds		8,194,452	10,011,677	7,584,247
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,977,875	1,988,500	0
	Total Debt Service Funds		1,977,875	1,988,500	0
All Fund Expenses	Total Expenditures/Appropriations		43,358,877	49,434,649	47,449,550
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	766,818	781,492	741,676
	Total Expenditures Net of Transfers		42,592,059	48,653,157	46,707,874

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	1,460,985	1,652,367	745,587	745,587
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	995,270	997,699	1,498,449	1,150,045
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	1,116,702	1,119,427	1,527,207	1,528,207
	Legal Reserve	5,622,077	6,623,405	3,576,036	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	30,318	30,392	30,492	30,542
	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	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,542	\$14,553	\$15,763	\$16,058	\$16,389
Total Classroom Instruction	\$8,951	\$8,905	\$9,565	\$9,649	\$9,758
Classroom-Salaries and Benefits	\$8,265	\$8,357	\$9,161	\$9,248	\$9,376
Classroom-General Supplies and Textbooks	\$684	\$514	\$393	\$389	\$370
Classroom-Purchased Services	\$2	\$34	\$12	\$12	\$12
Total Support Services	\$2,358	\$2,689	\$3,072	\$3,146	\$3,199
Support Services-Salaries and Benefits	\$2,024	\$2,387	\$2,584	\$2,628	\$2,727
Total Administrative Costs	\$1,668	\$1,457	\$1,510	\$1,673	\$1,641
Administration Salaries and Benefits	\$1,366	\$1,169	\$1,208	\$1,279	\$1,291
Total Operations and Maintenance of Plant	\$1,374	\$1,286	\$1,336	\$1,306	\$1,487
Operations and Maintenance-Salaries and Benefits	\$685	\$631	\$667	\$670	\$722
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$3	\$18	\$34	\$36	\$35
Total Equipment Costs	\$191	\$90	\$178	\$145	\$345
Legal Costs	\$13	\$13	\$12	\$49	\$14
Employee Benefits as a percentage of salaries*	34.34%	31.79%	37.36%	36.17%	36.91%

*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 2022-23 revised appropriations and the 2023-24 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 to Central Regional School District	0
Insurance Coverages and Benefits	NJSIG	0
Municipal/Public Works	Contract with Berkeley Township Police Department for Security Services	0
Professional Staff Development	Purchase Professional Development from ETTC	0
Purchasing	Utilize ACES, ACT, EDS, WSCA, ESCNJ, Etc.	0
Transportation Services, including Fuel	Purchase Fuel from Berkeley Township	0
	Transportation Jointure with Central Regional School District	0

Estimated Tax Rates

Municipality	Category	Amount
Berkeley Twp	(A) General Fund School Levy	31,602,774
	(D) Total School Levy	31,602,774
	(B) Estimated Net Taxable Valuation (as of 01/01/23)	5,348,753,700
	(H) Estimated Equalized Valuation (as of 10/01/22)	7,584,861,592
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.5908
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.5908
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.4167
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.4167

Employee Contract List for District

Name	Category	Measure
Dr. James Roselli	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$193,913
	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	\$56,765
	Contractual Post-Employment Benefit Description of Payout of Sick days	Payable upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payable 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

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	\$135,249
	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	07/01/23
	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	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	\$2,500
	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	