

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	1,732.0	1,754.0	1,684.0
On Roll Special Ed Full-Time	400.0	398.0	389.0
On Roll Subtotal	2,132.0	2,152.0	2,073.0
In Private School Placements	7.0	3.0	3.0
Sent to Other Districts Regular	4.0	0.0	0.0
Sent to Other Districts Special Ed	1.0	2.0	1.0
Received	55.0	73.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	28,025,975	28,025,975	28,933,865
Total Tuition	10-1300	131,003	40,000	50,000
Unrestricted Miscellaneous Revenues	10-1XXX	370,166	296,920	320,594
Interest Earned On Current Expense Emergency Res	10-1XXX	736	250	300
Interest Earned On Maintenance Reserve	10-1XXX	4,554	800	1,000
Interest Earned On Capital Reserve Funds	10-1XXX	3,160	600	2,000
Subtotal - Revenues From Local Sources		28,535,594	28,364,545	29,307,759
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	788,553	788,553	831,890
Extraordinary Aid	10-3131	37,146	0	0
Categorical Special Education Aid	10-3132	1,152,934	1,152,934	1,232,306
Categorical Security Aid	10-3177	298,476	298,476	425,151
Adjustment Aid	10-3178	71,463	71,463	71,463
Parcc Readiness Aid	10-3181	21,150	21,150	0
Per Pupil Growth Aid	10-3182	21,150	21,150	0
Professional Learning Community Aid	10-3183	20,830	20,830	0
Other State Aids	10-3XXX	8,352	0	0
Subtotal - Revenues From State Sources		2,420,054	2,374,556	2,560,810
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	79,053	54,982	57,051
ARRA/SEMI Revenue	10-4210	1,444	0	0
Subtotal - Revenues From Federal Sources		80,497	54,982	57,051
Budgeted Fund Balance - Operating Budget	10-303	0	1,314,300	1,599,334
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	430,000	424,000
Withdrawal From Maint. Reserve	10-310	0	600,000	200,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Adjustment For Prior Year Encumbrances		0	286,659	0
Actual Revenues (Over)/Under Expenditures		-641,292	0	0
Total Operating Budget		30,394,853	33,425,042	34,148,954
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	39,137	129,784	0
Total Revenues From Local Sources	20-1XXX	39,137	129,784	0
Revenues from Federal Sources:				
Title I	20-4411-4416	254,498	384,217	307,374
Title II	20-4451-4455	53,209	66,547	53,238
Title IV	20-4471-4474	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	468,564	447,624	358,099
Preschool Development Expansion Grant	20-4527	603,800	687,406	701,799
Other	20-4XXX	0	24,713	19,770
Total Revenues From Federal Sources		1,380,071	1,620,507	1,448,280
Total Grants And Entitlements		1,419,208	1,750,291	1,448,280
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,930,900	1,945,225	1,952,412
Local Tax Levy - Repayment Of CDL	40-1210	0	501,561	0
Total Revenues From Local Sources		1,930,900	2,446,786	1,952,412
Total Local Repayment Of Debt		1,930,900	2,446,786	1,952,412
Total Repayment Of Debt		1,930,900	2,446,786	1,952,412
Total Revenues/Sources		33,744,961	37,622,119	37,549,646
Total Revenues/Sources Net of Transfers		33,744,961	37,622,119	37,549,646

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,742,541	8,237,232	8,557,699
Special Education - Instruction	11-2XX-100-XXX	3,481,700	3,589,966	3,483,586
Basic Skills/Remedial - Instruction	11-230-100-XXX	990,273	1,040,094	1,088,710
Bilingual Education - Instruction	11-240-100-XXX	72,066	75,058	75,940
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	48,001	59,442	50,319
Before/After School Programs	11-421-XXX-XXX	27,833	28,300	28,600
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	181,534	84,856	188,370
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	74,447	101,588	102,083
Undist. Expenditures - Health Services	11-000-213-XXX	284,113	283,820	254,060
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	638,786	660,327	675,592
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	299,449	397,202	513,118
Undist. Expenditures - Guidance	11-000-218-XXX	314,589	326,537	334,375
Undist. Expenditures - Child Study Teams	11-000-219-XXX	783,185	814,988	886,926
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	45,914	50,694	59,357
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	389,548	407,067	408,711
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	35,886	30,187	34,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	809,151	983,460	854,619
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,179,237	1,396,922	1,272,439
Undist. Expend. - Central Services	11-000-251-XXX	396,850	494,602	430,394
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	378,359	356,893	365,519
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,887,030	3,418,719	3,222,615
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,675,610	1,848,058	1,890,980
Personal Services - Employee Benefits	11-XXX-XXX-2XX	7,053,951	7,825,478	8,636,017
Total Undistributed Expenditures		17,427,639	19,481,398	20,129,175
Interest Earned On Maintenance Reserve	10-606	0	800	1,000
Interest Earned On Current Expense Emergency Res	10-607	0	250	300

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total General Current Expense		29,790,053	32,512,540	33,415,329
Capital Expenditures:				
Equipment	12-XXX-XXX-730	486,379	363,481	189,204
Facilities Acquisition And Const. Serv.	12-000-400-XXX	118,421	548,421	542,421
Interest Deposit To Capital Reserve	10-604	0	600	2,000
Total Capital Outlay		604,800	912,502	733,625
General Fund Grand Total		30,394,853	33,425,042	34,148,954
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	39,137	129,784	0
Preschool Expansion Grant Instruction	20-220-100-XXX	227,011	292,433	294,375
Preschool Expansion Grant Support Services	20-220-200-XXX	376,789	394,973	407,424
Preschool Expansion Grant	20-220-XXX-XXX	603,800	687,406	701,799
Federal Projects:				
Title I	20-XXX-XXX-XXX	254,498	384,217	307,374
Title II	20-XXX-XXX-XXX	53,209	66,547	53,238
Title IV	20-XXX-XXX-XXX	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	468,564	447,624	358,099
Other	20-XXX-XXX-XXX	0	24,713	19,770
Total Federal Projects	20-XXX-XXX-XXX	1,380,071	1,620,507	1,448,280
Total Special Revenue Funds		1,419,208	1,750,291	1,448,280
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,930,900	2,446,786	1,952,412
Total Debt Service Funds		1,930,900	2,446,786	1,952,412
Total Expenditures/Appropriations		33,744,961	37,622,119	37,549,646
Total Expenditures Net of Transfers		33,744,961	37,622,119	37,549,646

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	700,413	660,546	660,546	660,546
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,128,653	1,831,813	1,402,413	980,413
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	1,761,269	1,965,823	1,366,623	1,167,623
Restricted for General Operating Budget	Legal Reserve	2,652,340	2,906,484	1,599,334	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	262,930	263,666	263,916	264,216
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,861	\$13,227	\$15,106	\$14,202	\$15,106
Total Classroom Instruction	\$7,547	\$7,862	\$8,928	\$8,203	\$8,890
Classroom-Salaries and Benefits	\$7,034	\$7,388	\$8,380	\$7,696	\$8,376
Classroom-General Supplies and Textbooks	\$490	\$451	\$497	\$455	\$460
Classroom-Purchased Services	\$23	\$24	\$51	\$52	\$54
Total Support Services	\$1,770	\$1,837	\$2,075	\$1,937	\$2,194
Support Services-Salaries and Benefits	\$1,667	\$1,745	\$1,934	\$1,802	\$2,066
Total Administrative Costs	\$1,709	\$1,693	\$1,909	\$1,973	\$1,884
Administration Salaries and Benefits	\$1,426	\$1,402	\$1,632	\$1,690	\$1,615
Total Operations and Maintenance of Plant	\$1,593	\$1,588	\$1,897	\$1,831	\$1,836
Operations and Maintenance-Salaries and Benefits	\$872	\$804	\$930	\$858	\$942
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$30	\$31	\$38	\$38	\$34
Total Equipment Costs	\$459	\$230	\$183	\$169	\$91
Legal Costs	\$17	\$9	\$10	\$9	\$10
Employee Benefits as a percentage of salaries*	38.01%	37.90%	41.42%	39.42%	42.68%

*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 2017-18 revised appropriations and the 2018-19 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Provide Bus Maintenance to Central Regional District	0
Food Services	Share Food service Manager with Ocean Gate District	0
Staffing - Other	Provide Courier to Central Regional District	0
Transportation Services, including Fuel	Purchase fuel from Township of Berkeley	0
Transportation Services, including Fuel	Jointures with Central Regional and MOESC	0
Purchasing	Utilize ACES, ACT, EDS, WSCA, NJESC, etc	0
Municipal/Public Works	Contract with Township PD for Police in each school daily	0
Professional Staff Development	Purchase training through ETTC	0
Professional Staff Development	Conduct Tech Expo for all Ocean County teachers	0
Insurance Coverages and Benefits	Worker's Comp/Property Casualty through NJSIG	0

ID=Berkeley Twp

Category	Amount
(A) General Fund School Levy	28,933,865
(D) Total School Levy	30,886,277
(B) Estimated Net Taxable Valuation (as of 12/31/17)	5,136,193,690
(H) Estimated Equalized Valuation (as of 10/01/17)	5,419,664,792
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.5633
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6013
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5339
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5699

Name=Dr. James Roselli

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$169,689
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	\$4,000
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	\$54,375
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid for earned days 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

Name=Dr. James Roselli

Category	Measure
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

Name=Dr. Jeff Zito

Category	Measure
Job Title	Assistant Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$145,000
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	4
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	\$4,000
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	Paid 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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Dr. Jeff Zito

Category	Measure
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

Name=Laura Gingerelli, CPA

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$150,413
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	06/30/18
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	\$3,500
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	\$32,950
Contractual Post-Employment Benefit Description of Payout of Sick days	Paid 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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Laura Gingerelli, CPA

Category	Measure
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