

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	1,988.0	1,954.0	1,961.0
On Roll Special Ed Full-Time	443.0	443.0	443.0
On Roll Subtotal	2,431.0	2,397.0	2,404.0
In Private School Placements	6.0	7.0	5.0
Sent to Other Districts Regular	0.0	0.0	2.0
Sent to Other Districts Special Ed	5.0	4.0	3.0
Received	4.0	5.0	0.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	30,697,553	31,602,774	32,509,654
	Total Tuition	10-1300	14,316	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	692,106	334,005	386,236
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	50	300
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,000	5,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	500	3,000
	Total Revenues from Local Sources		31,403,975	31,938,329	32,904,190
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	831,890	831,890	912,934
	Extraordinary Aid	10-3131	208,011	215,000	50,000
	Categorical Special Education Aid	10-3132	1,843,683	2,169,912	2,306,860
	Categorical Security Aid	10-3177	425,151	425,151	517,463
	Adjustment Aid	10-3178	71,463	71,463	71,463
	Other State Aids	10-3XXX	14,314	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	39,924	0	0
	Total Revenues from State Sources		3,434,436	3,713,416	3,858,720
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	119,620	73,618	81,255
	Total Revenues from Federal Sources		119,620	73,618	81,255
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	3,576,036	4,373,335
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	563,904	0
	Adjustment for Prior Year Encumbrances		0	30,555	0
	Actual Revenues (Over)/Under Expenditures		-376,057	0	0
General Fund Revenues	Total Operating Budget		34,581,974	39,895,858	41,217,500
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	83,577	0	0
	Total Revenues from Local Sources	20-1XXX	83,577	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	54,428	0	471,555
	Preschool Education Aid	20-3218	4,553,716	4,820,894	5,101,096
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	102,986	0	0
	Other Restricted Entitlements	20-32XX	6,500	0	0
	Total Revenues from State Sources		4,717,630	4,820,894	5,572,651

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	521,046	458,744	389,932
	Title II	20-4451-4455	93,368	67,543	57,411
	Title IV	20-4471-4474	28,067	37,680	32,028
	ARP-IDEA Preschool	20-4409	1,017	0	0
	ARP-IDEA Basic	20-4419	35,628	0	0
	IDEA Part B (Handicapped)	20-4420-4429	574,800	581,901	494,616
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	146,612	122,185	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	18,040	16,400	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	28,620	15,400	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	45,000	0	0
	ARP-ESSER	20-4540	852,707	834,285	150,000
	CARES Act Education Stabilization Fund	20-4530	90	0	0
	CRRSA Act-ESSER II	20-4534	218,091	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	18,831	0	0
	CRRSA Act-Mental Health Grant	20-4536	23,787	0	0
	Total Revenues from Federal Sources		2,605,704	2,134,138	1,123,987
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	781,492	741,676	784,784
Special Revenue Fund Revenues	Total Grants and Entitlements		8,188,403	7,696,708	7,481,422
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,988,500	0	0
	Total Revenues from Local Sources		1,988,500	0	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,988,500	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,988,500	0	0
All Fund Revenues	Total Revenues/Sources		44,758,877	47,592,566	48,698,922
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	781,492	741,676	784,784
	Total Revenues/Sources Net of Transfers		43,977,385	46,850,890	47,914,138

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	9,726,692	10,196,912	11,259,463
	Special Education-Instruction	11-2XX-100-XXX	3,782,060	3,962,752	4,043,634
	Basic Skills/Remedial-Instruction	11-230-100-XXX	1,101,207	1,226,685	1,284,787
	Bilingual Education-Instruction	11-240-100-XXX	134,752	151,795	159,920
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	57,872	62,640	27,600
	Before/After School Programs	11-421-XXX-XXX	20,928	29,300	30,250
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	310,599	599,657	733,119
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	97,873	101,114	105,341
	Undistributed Expenditures-Health Services	11-000-213-XXX	224,665	252,985	237,545
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	824,190	856,325	898,478
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	852,228	1,116,775	1,018,697
	Undistributed Expenditures-Guidance	11-000-218-XXX	301,039	379,440	393,662
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,078,551	1,124,437	1,145,889
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	34,310	35,778	37,555
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	282,674	353,645	347,807
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	35,884	54,543	64,700
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	682,626	805,376	745,674
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,300,308	1,388,110	1,426,306
	Undistributed Expenditures-Central Services	11-000-251-XXX	379,139	396,296	418,070
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	449,056	592,741	433,220
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,558,323	3,375,304	3,080,243
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,628,630	2,905,308	2,881,069
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	7,468,747	8,694,798	10,232,539
	Total Undistributed Expenditures		19,508,842	23,032,632	24,199,914
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,000	5,000
	Interest Earned on Current Expense Emergency Res	10-607	0	50	300
General Fund Current Expenses	Total General Current Expense		34,332,353	38,663,766	41,010,868

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	75,509	839,904	40,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	118,421	118,421	118,421
	Increase In Capital Reserve	10-604	0	215,000	0
	Interest Deposit to Capital Reserve	10-604	0	500	3,000
	Total Capital Outlay		193,930	1,173,825	161,421
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	55,691	58,267	45,211
	General Fund Grand Total		34,581,974	39,895,858	41,217,500
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	83,577	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	2,504,875	2,697,195	2,899,178
	Support Services	20-218-200-XXX	2,869,886	2,865,375	3,458,257
	Facility Acquisition and Construction Services	20-218-400-XXX	14,875	0	0
	Total Preschool Education Aid	20-218-XXX-XXX	5,389,636	5,562,570	6,357,435
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	102,986	0	0
	Other	20-XXX-XXX-XXX	6,500	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	5,499,122	5,562,570	6,357,435
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	521,046	458,744	389,932
	Title II	20-XXX-XXX-XXX	93,368	67,543	57,411
	Title IV	20-XXX-XXX-XXX	28,067	37,680	32,028
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	574,800	581,901	494,616
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	35,628	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	1,017	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	90	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	218,091	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	18,831	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	23,787	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	852,707	834,285	150,000
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	146,612	122,185	0

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Expenses for Federal Projects	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	18,040	16,400	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	28,620	15,400	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	45,000	0	0
	Total Federal Projects	20-XXX-XXX-XXX	2,605,704	2,134,138	1,123,987
Special Revenue Fund Expenses	Total Special Revenue Funds		8,188,403	7,696,708	7,481,422
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,988,500	0	0
	Total Debt Service Funds		1,988,500	0	0
All Fund Expenses	Total Expenditures/Appropriations		44,758,877	47,592,566	48,698,922
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	781,492	741,676	784,784
	Total Expenditures Net of Transfers		43,977,385	46,850,890	47,914,138

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	1,652,367	913,965	913,965	797,306
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	997,699	1,011,515	663,111	666,111
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	1,119,427	1,134,928	1,135,928	1,140,928
	Legal Reserve	6,623,405	7,832,712	4,256,676	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	30,392	30,813	30,863	31,163
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			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	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,553	\$14,829	\$16,389	\$16,698	\$17,900
Total Classroom Instruction	\$8,905	\$8,981	\$9,758	\$9,844	\$10,853
Classroom-Salaries and Benefits	\$8,357	\$8,675	\$9,376	\$9,472	\$10,112
Classroom-General Supplies and Textbooks	\$514	\$301	\$370	\$360	\$725
Classroom-Purchased Services	\$34	\$5	\$12	\$12	\$15
Total Support Services	\$2,690	\$2,896	\$3,199	\$3,272	\$3,545
Support Services-Salaries and Benefits	\$2,387	\$2,511	\$2,727	\$2,787	\$2,947
Total Administrative Costs	\$1,457	\$1,478	\$1,641	\$1,671	\$1,671
Administration Salaries and Benefits	\$1,169	\$1,274	\$1,291	\$1,312	\$1,399
Total Operations and Maintenance of Plant	\$1,286	\$1,209	\$1,487	\$1,604	\$1,497
Operations and Maintenance-Salaries and Benefits	\$631	\$615	\$722	\$728	\$724
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$18	\$32	\$35	\$35	\$16
Total Equipment Costs	\$89	\$37	\$345	\$351	\$17
Legal Costs	\$13	\$15	\$14	\$15	\$15
Employee Benefits as a percentage of salaries*	31.79%	33.68%	36.91%	36.28%	41.80%

*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 2023-24 revised appropriations and the 2024-25 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	Transportation Jointure with Central Regional School District	0
	Purchase Fuel from Berkeley Township	0

Estimated Tax Rates

Municipality	Category	Amount
Berkeley Twp	(A) General Fund School Levy	32,509,654
	(D) Total School Levy	32,509,654
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	5,394,444,800
	(H) Estimated Equalized Valuation (as of 10/01/23)	8,535,652,953
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6027
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6027
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.3809
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.3809

Employee Contract List for District

Name	Category	Measure
Dr. James Roselli	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$198,760
	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	\$57,810
	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 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	\$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	\$7,500
	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 of 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