

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	520.0	558.0	510.0
On Roll Special Ed Full-Time	99.0	100.0	107.0
On Roll Subtotal	619.0	658.0	617.0
In Private School Placements	5.0	6.0	14.0
Sent to Other Districts Regular	146.0	150.0	154.0
Sent to Other Districts Special Ed	49.0	47.0	49.0
Received		3.0	0.0
In State Facilities		1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	10,502,102	10,712,144	12,111,443
	Total Tax Levy	10-121x	10,502,102	10,712,144	12,111,443
	Unrestricted Miscellaneous Revenues	10-1XXX	59,804	10,000	10,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,676	1,676
	Interest Earned on Capital Reserve Funds	10-1XXX	0	2,287	2,287
	Total Revenues from Local Sources		10,561,906	10,726,107	12,125,406
General Fund Revenues from State Sources	School Choice Aid	10-3116	505,347	658,890	636,525
	Categorical Transportation Aid	10-3121	270,602	289,740	288,781
	Extraordinary Aid	10-3131	183,124	0	0
	Categorical Special Education Aid	10-3132	925,534	1,154,237	1,138,501
	Equalization Aid	10-3176	5,414,418	5,284,530	5,733,364
	Categorical Security Aid	10-3177	258,930	274,032	262,046
	Other State Aids	10-3XXX	5,781	0	0
	Total Revenues from State Sources		7,563,736	7,661,429	8,059,217
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	25,421	4,455	19,404
	Total Revenues from Federal Sources		25,421	4,455	19,404
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	576,024	300,000
	Adjustment for Prior Year Encumbrances		0	59,433	0
	Actual Revenues (Over)/Under Expenditures		884,712	0	0
General Fund Revenues	Total Operating Budget		19,035,775	19,027,448	20,504,027
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	36,597	40,000	36,000
	Total Revenues from Local Sources	20-1XXX	36,597	40,000	36,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	94,743	112,683
	Preschool Education Aid	20-3218	1,013,387	981,274	898,645
	Total Revenues from State Sources		1,013,387	1,076,017	1,011,328

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	266,696	290,458	217,844
	Title II	20-4451-4455	27,938	33,838	25,379
	Title IV	20-4471-4474	4,451	19,566	14,675
	IDEA Part B (Handicapped)	20-4420-4429	170,992	173,735	130,302
	Total Revenues from Federal Sources		470,077	517,597	388,200
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	94,650	81,695
Special Revenue Fund Revenues	Total Grants and Entitlements		1,519,114	1,728,264	1,517,223
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	0	303,000	303,000
	Total Revenues from Local Sources		0	303,000	303,000
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		0	303,000	303,000
Debt Service Fund Revenues	Total Repayment of Debt		0	303,000	303,000
All Fund Revenues	Total Revenues/Sources		20,554,889	21,058,712	22,324,250
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	94,650	81,695
	Total Revenues/Sources Net of Transfers		20,554,889	20,964,062	22,242,555

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,677,388	4,011,773	3,939,364
	Special Education-Instruction	11-2XX-100-XXX	1,556,908	1,665,190	1,992,686
	Basic Skills/Remedial-Instruction	11-230-100-XXX	85,997	137,612	122,628
	Bilingual Education-Instruction	11-240-100-XXX	69,851	78,251	86,621
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	20,256	20,956	23,378
	School-Sponsored Athletics-Instruction	11-402-100-XXX	35,260	36,073	37,719
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	4,803,596	4,100,749	5,032,627
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	65,158	72,380	74,332
	Undistributed Expenditures-Health Services	11-000-213-XXX	145,912	158,964	149,682
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	204,516	169,621	176,156
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	116,863	182,688	104,610
	Undistributed Expenditures-Guidance	11-000-218-XXX	131,793	139,165	153,067
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,218,391	927,728	872,373
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	183,385	206,875	216,153
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	255,827	323,540	332,479
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,660	12,000	10,121
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	310,776	300,566	262,064
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	281,344	295,926	290,281
	Undistributed Expenditures-Central Services	11-000-251-XXX	206,140	213,116	191,141
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	151,924	169,494	124,318
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,016,575	1,110,191	1,161,853
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,286,863	1,315,056	1,289,680
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,900,128	3,320,567	3,787,855
	Total Undistributed Expenditures		13,284,851	13,018,626	14,228,792
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,676	1,676
General Fund Current Expenses	Total General Current Expense		18,730,511	18,970,157	20,432,864

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	84,610	22,984	68,876
	Facilities Acquisition and Construction Services	12-000-400-XXX	199,250	32,020	0
	Interest Deposit to Capital Reserve	10-604	0	2,287	2,287
	Total Capital Outlay		283,860	57,291	71,163
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	21,404	0	0
	General Fund Grand Total		19,035,775	19,027,448	20,504,027
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	345,610	516,683	497,704
	Support Services	20-218-200-XXX	326,550	592,676	472,477
	Facility Acquisition and Construction Services	20-218-400-XXX	341,227	61,308	122,842
	Total Preschool Education Aid	20-218-XXX-XXX	1,013,387	1,170,667	1,093,023
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,013,387	1,170,667	1,093,023
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	266,696	290,458	217,844
	Title II	20-XXX-XXX-XXX	27,938	33,838	25,379
	Title IV	20-XXX-XXX-XXX	4,451	19,566	14,675
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	170,992	173,735	130,302
	Total Federal Projects	20-XXX-XXX-XXX	470,077	517,597	388,200
Special Revenue Fund Expenses	Total Special Revenue Funds		1,519,114	1,728,264	1,517,223
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	0	303,000	303,000
	Total Debt Service Funds		0	303,000	303,000
All Fund Expenses	Total Expenditures/Appropriations		20,554,889	21,058,712	22,324,250
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	94,650	81,695
	Total Expenditures Net of Transfers		20,554,889	20,964,062	22,242,555

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	1,122,698	702,743	679,360	379,360
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	401,666	401,666	403,953	406,240
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	250,000	250,000	251,676	253,352
	Legal Reserve	634,935	217,765	0	0
	Unemployment Fund	3,055	15,575	15,575	15,575
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	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	36,317	37,264	37,264	37,264
	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	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,440	\$20,658	\$23,078	\$22,139	\$24,307
Total Classroom Instruction	\$11,687	\$13,577	\$13,511	\$12,964	\$14,904
Classroom-Salaries and Benefits	\$11,084	\$12,817	\$12,576	\$12,056	\$14,138
Classroom-General Supplies and Textbooks	\$212	\$223	\$481	\$461	\$261
Classroom-Purchased Services	\$392	\$537	\$454	\$447	\$505
Total Support Services	\$3,724	\$3,889	\$5,152	\$4,938	\$4,855
Support Services-Salaries and Benefits	\$2,640	\$2,376	\$3,957	\$3,793	\$3,866
Total Administrative Costs	\$2,073	\$1,498	\$1,979	\$1,898	\$1,886
Administration Salaries and Benefits	\$1,579	\$1,101	\$1,530	\$1,467	\$1,586
Total Operations and Maintenance of Plant	\$1,665	\$1,590	\$1,998	\$1,918	\$2,163
Operations and Maintenance-Salaries and Benefits	\$743	\$576	\$864	\$828	\$926
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$111	\$88	\$121	\$116	\$136
Total Equipment Costs	\$330	\$661	\$134	\$128	\$311
Legal Costs	\$113	\$55	\$48	\$46	\$41
Employee Benefits as a percentage of salaries*	35.33%	37.30%	38.58%	38.75%	43.36%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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)
Insurance Coverages and Benefits	The district is part of the Public Employer Trust	0
Purchasing	The district utilizes joint purchasing of supplies, services and utilities	0
Special Education Services	The district uses CCESC for special education related services	0
Transportation Services, including Fuel	The district currently uses CCESC to provide transportation for out of district/private school students and the township for district fuel needs	0

Estimated Tax Rates

Municipality	Category	Amount
Berlin Twp	(A) General Fund School Levy	11,411,794
	(D) Total School Levy	11,714,794
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	647,655,664
	(H) Estimated Equalized Valuation (as of 10/01/25)	1,111,664,328
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.7620
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.8088
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.0266
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.0538

Employee Contract List for District

Name	Category	Measure
ADAM LEE	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$159,135
	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	07/01/25
	End Date of Contract	06/30/26
	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
	Total Allowances Amount	\$2,250
	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	per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	per contract
	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
ADAM LEE	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
CHARLES PFLUGER	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	BUILDINGS AND GROUNDS
	Base Annual Salary Amount	\$114,847
	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	07/01/25
	End Date of Contract	06/30/26
	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
CHARLES PFLUGER	Total Allowances Amount	\$845
	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	\$6,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	per contract
	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
MEGAN STODDART	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$107,639
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
MEGAN STODDART	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/25
	End Date of Contract	06/30/26
	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
	Total Allowances Amount	\$1,150
	Total Bonuses Amount	\$3,000
	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	\$6,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	PER CONTRACT
	Contractual Post-Employment Benefit Description of Payout of Vacation days	PER CONTRACT
	Contractual Post-Employment Benefit Description of Payout of Personal days	PER CONTRACT
	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

Employee Contract List for District

Name	Category	Measure
MEGAN STODDART	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
THOMAS CUNNINGHAM	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	TECHNOLOGY
	Base Annual Salary Amount	\$97,919
	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	07/01/25
	End Date of Contract	06/30/26
	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
	Total Allowances Amount	\$400
	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	\$6,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	per contract

Employee Contract List for District

Name	Category	Measure
THOMAS CUNNINGHAM	Contractual Post-Employment Benefit Description of Payout of Vacation days	per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	per contract
	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