

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	1,921.0	1,960.0	2,109.0
On Roll Special Ed Full-Time	464.0	480.0	498.0
On Roll Subtotal	2,385.0	2,440.0	2,607.0
In Private School Placements	8.0	9.0	8.0
Sent to Other Districts Regular	0.0	1.0	1.0
Sent to Other Districts Special Ed	4.0	2.0	1.0
Received	3.0	5.0	157.0

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	32,509,654	35,714,625	38,481,826
	Total Tax Levy	10-121x	32,509,654	35,714,625	38,481,826
	Total Tuition	10-1300	39,527	0	1,925,694
	Unrestricted Miscellaneous Revenues	10-1XXX	0	468,349	459,693
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	1,220	300	0
	Interest Earned on Maintenance Reserve	10-1XXX	44,944	5,000	20,000
	Interest Earned on Capital Reserve Funds	10-1XXX	18,317	3,000	15,000
	Other Restricted Miscellaneous Revenues	10-1XXX	593,950	0	0
	Total Revenues from Local Sources		33,207,612	36,191,274	40,902,213
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	912,934	709,497	800,155
	Extraordinary Aid	10-3131	264,070	150,000	150,000
	Categorical Special Education Aid	10-3132	2,306,860	2,865,587	2,988,469
	Categorical Security Aid	10-3177	517,463	462,159	490,853
	Adjustment Aid	10-3178	71,463	0	0
	Other State Aids	10-3XXX	23,525	104,762	0
	Total Revenues from State Sources		4,096,315	4,292,005	4,429,477
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	35,927	16,330	17,168
	Total Revenues from Federal Sources		35,927	16,330	17,168
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	3,351,318	1,262,589
	Withdrawal from Maintenance Reserve	10-310	0	500,000	0
	Withdrawal from Current Expense Emergency Reserve	10-312	0	0	33,520
	Adjustment for Prior Year Encumbrances		0	40,051	0
	Actual Revenues (Over)/Under Expenditures		2,987,261	0	0
General Fund Revenues	Total Operating Budget		40,327,115	44,390,978	46,644,967
Special Revenue Fund Revenues from Local Sources	Tuition from Local Education Authorities-Preschool	20-1320	0	0	494,535
	Other Revenue from Local Sources	20-1XXX	51,439	66,411	0
	Total Revenues from Local Sources	20-1XXX	51,439	66,411	494,535

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	105,435	0
	Preschool Education Aid	20-3218	5,572,652	6,478,393	6,735,040
	Total Revenues from State Sources		5,572,652	6,583,828	6,735,040
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	333,157	415,935	311,951
	Title II	20-4451-4455	39,000	61,475	46,106
	Title III	20-4491-4494	1,316	6,037	4,528
	Title IV	20-4471-4474	29,307	31,576	23,682
	IDEA Part B (Handicapped)	20-4420-4429	558,716	552,426	414,319
	ARP-ESSER	20-4540	142,433	0	0
	Other	20-4XXX	23,736	0	0
	Total Revenues from Federal Sources		1,127,665	1,067,449	800,586
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	784,784	906,598	1,036,160
Special Revenue Fund Revenues	Total Grants and Entitlements		7,536,540	8,624,286	9,066,321
All Fund Revenues	Total Revenues/Sources		47,863,655	53,015,264	55,711,288
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	784,784	906,598	1,036,160
	Total Revenues/Sources Net of Transfers		47,078,871	52,108,666	54,675,128

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	10,582,450	11,147,988	12,619,419
	Special Education-Instruction	11-2XX-100-XXX	3,900,467	4,135,063	3,964,693
	Basic Skills/Remedial-Instruction	11-230-100-XXX	1,239,085	1,317,437	935,702
	Bilingual Education-Instruction	11-240-100-XXX	156,900	164,030	172,320
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	42,111	52,550	58,000
	Before/After School Programs	11-421-XXX-XXX	24,295	29,725	31,900
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	846,150	1,065,997	704,174
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	110,766	115,046	132,656
	Undistributed Expenditures-Health Services	11-000-213-XXX	260,617	330,934	261,828
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	886,866	920,388	948,675
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	1,160,347	1,990,104	1,566,041
	Undistributed Expenditures-Guidance	11-000-218-XXX	388,152	396,959	406,440
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,207,102	1,278,190	1,204,020
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	120,245	37,273	27,688
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	337,428	358,605	371,740
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	41,297	67,634	64,100
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	691,195	899,721	800,960
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,439,331	1,472,850	1,401,060
	Undistributed Expenditures-Central Services	11-000-251-XXX	436,622	495,032	453,868
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	492,086	365,042	662,116
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,781,939	3,336,611	3,345,012
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,917,163	3,222,410	3,309,664
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	9,171,479	10,545,725	12,770,086
	Undistributed Expenditures-Food Services	11-000-310-930	100,000	0	0
	Total Undistributed Expenditures		23,388,785	26,898,521	28,430,128
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	5,000	20,000
	Interest Earned on Current Expense Emergency Res	10-607	0	300	0
General Fund Current Expenses	Total General Current Expense		39,334,093	43,750,614	46,232,162

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	814,212	459,762	170,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	118,421	118,421	118,421
	Interest Deposit to Capital Reserve	10-604	0	3,000	15,000
	Total Capital Outlay		932,633	581,183	303,421
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	60,389	59,181	109,384
	General Fund Grand Total		40,327,115	44,390,978	46,644,967
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	51,439	66,411	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	2,755,453	3,776,934	3,970,102
	Support Services	20-218-200-XXX	3,414,608	3,713,492	4,210,774
	Facility Acquisition and Construction Services	20-218-400-XXX	187,375	0	84,859
	Total Preschool Education Aid	20-218-XXX-XXX	6,357,436	7,490,426	8,265,735
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	6,357,436	7,490,426	8,265,735
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	333,157	415,935	311,951
	Title II	20-XXX-XXX-XXX	39,000	61,475	46,106
	Title III	20-XXX-XXX-XXX	1,316	6,037	4,528
	Title IV	20-XXX-XXX-XXX	29,307	31,576	23,682
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	558,716	552,426	414,319
	Other	20-XXX-XXX-XXX	23,736	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	142,433	0	0
	Total Federal Projects	20-XXX-XXX-XXX	1,127,665	1,067,449	800,586
Special Revenue Fund Expenses	Total Special Revenue Funds		7,536,540	8,624,286	9,066,321
All Fund Expenses	Total Expenditures/Appropriations		47,863,655	53,015,264	55,711,288
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	784,784	906,598	1,036,160
	Total Expenditures Net of Transfers		47,078,871	52,108,666	54,675,128

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	888,252	1,813,731	1,042,138	887,019
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	480,372	498,689	501,689	516,689
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	1,178,657	1,223,602	728,602	748,602
	Legal Reserve	6,836,401	3,687,195	1,107,470	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	32,000	33,220	33,520	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	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	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	\$15,809	\$17,005	\$18,594	\$18,922	\$18,977
Total Classroom Instruction	\$9,405	\$10,148	\$10,856	\$11,129	\$11,435
Classroom-Salaries and Benefits	\$8,959	\$9,659	\$10,302	\$10,462	\$10,892
Classroom-General Supplies and Textbooks	\$443	\$476	\$546	\$658	\$532
Classroom-Purchased Services	\$3	\$12	\$9	\$9	\$12
Total Support Services	\$3,154	\$3,470	\$4,146	\$4,105	\$3,844
Support Services-Salaries and Benefits	\$2,735	\$3,021	\$3,624	\$3,442	\$3,239
Total Administrative Costs	\$1,589	\$1,668	\$1,735	\$1,744	\$1,738
Administration Salaries and Benefits	\$1,284	\$1,407	\$1,428	\$1,430	\$1,443
Total Operations and Maintenance of Plant	\$1,382	\$1,365	\$1,497	\$1,584	\$1,546
Operations and Maintenance-Salaries and Benefits	\$643	\$729	\$693	\$729	\$809
Board Contribution to Food Services	\$0	\$42	\$0	\$0	\$0
Total Extracurricular Costs	\$31	\$24	\$30	\$30	\$33
Total Equipment Costs	\$124	\$419	\$189	\$189	\$98
Legal Costs	\$9	\$6	\$16	\$16	\$13
Employee Benefits as a percentage of salaries*	34.35%	38.32%	41.05%	41.09%	47.14%

*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)
Business Services	Shared Service with Seaside Heights Board of Education	0
Curriculum Services	Shared Service with Seaside Heights Board of Education	0
Food Services	Shared Service with Seaside Heights Board of Education	0
Insurance Coverages and Benefits	NJSIG	0
Municipal/Public Works	Contract with Berkeley Township Police Department for Security Services	0
Others	Send/Receive Agreement Ocean Gate School District	0
Professional Staff Development	Purchase Professional Development from ETTC	0
Purchasing	Utilize ACES, ACT, EDS, WSCA, ESCNJ, Etc.	0
Special Education Services	Shared Service with Seaside Heights Board of Education	0
Staffing - Other	Shared Service with Seaside Heights Board of Education - Central Office Staff	0
Superintendent and Assistant Sup.	Shared Service with Seaside Heights Board of Education	0
Technology Services	Shared Service with Seaside Heights Board of Education	0
Transportation Services, including Fuel	Shared Service with Seaside Heights Board of Education	0
	Provide Bus Maintenance to Central Regional School District + Transportation Jointure	0
	Purchase Fuel from Berkeley Township	0

Estimated Tax Rates

Municipality	Category	Amount
Berkeley Twp	(A) General Fund School Levy	38,481,826
	(D) Total School Levy	38,481,826
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	5,468,568,500
	(H) Estimated Equalized Valuation (as of 10/01/25)	10,278,600,000
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.7037
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.7037
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.3744
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.3744

Employee Contract List for District

Name	Category	Measure
Dr. James Roselli	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$244,542
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	29
	Shared District	4710
	Job Title Other District	Superintendent
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/24
	End Date of Contract	06/30/29
	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	\$3,000
	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	\$63,363
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max Paid for Unused Sick Leave Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max Paid for Vacation Sick Leave Upon Retirement or Seperation
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	\$163,485
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	29
	Shared District	4710
	Job Title Other District	Business Administrator
	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	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	\$10,500
	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	\$36,432
	Contractual Post-Employment Benefit Description of Payout of Sick days	Unused Sick Leave Max Paid Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Unused VacationLeave Max Paid Upon Retirement or Seperation
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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