

09/10/2010

SOMERSET - BERNARDS TWP

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2008 Actual	October 15, 2009 Actual	October 15, 2010 Estimated
Pupils on Roll Regular Full-Time	4962	5021	5060
Pupils on Roll Regular Shared-Time	6	6	6
Pupils on Roll - Special Full-Time	646	646	632
Pupils on Roll - Special Shared-Time	3	5	4
Private School Placements	27	30	30
Pupils Sent to Other Districts-Reg Prog	4	2	4
Pupils Sent to Other Dists-Spec Ed Prog	7	5	8
Pupils Received	11	11	14

SOMERSET - BERNARDS TWP

Advertised Revenues

Budget Category	Account	2008-09 Actual	2009-10 Revised	2010-11 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		1,136,606	2,238,113
Transfers from Other Funds	10-5200	38,787		
Revenues from Local Sources:				
Local Tax Levy	10-1210	66,837,438	70,156,926	72,910,723
Tuition	10-1300	748,296	677,733	810,104
Transportation Fees from Individuals	10-1410	235,341		
Interest Earned on Capital Reserve Funds	10-1XXX	500	500	500
Other Restricted Miscellaneous Revenues	10-1XXX		240,000	270,000
Unrestricted Miscellaneous Revenues	10-1XXX	322,208	150,000	47,620
SUBTOTAL		68,143,783	71,225,159	74,038,947
Revenues from State Sources:				
Extraordinary Aid	10-3131	2,407,112	650,000	1,716,760
Other State Aids	10-3XXX	63,023		
Categorical Special Education Aid	10-3132	2,945,090	2,693,330	847,891
Categorical Security Aid	10-3177	234,587	440,976	
Categorical Transportation Aid	10-3121	1,137,714	1,596,025	
SUBTOTAL		6,787,526	5,380,331	2,564,651
Adjustment for Prior Year Encumbrances			257,395	

Actual Revenues (Over)/Under Expenditures		1,622,601		
TOTAL OPERATING BUDGET		76,592,697	77,999,491	78,841,711
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources	20-1XXX	71,992		
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	247,523		
TOTAL REVENUES FROM STATE SOURCES		247,523		
Revenues from Federal Sources:				
I.D.E.A. Part B (Handicapped)	20-4420-4429	1,076,547		
Other	20-4XXX	94,818	1,000,000	1,050,000
TOTAL REVENUES FROM FEDERAL SOURCES		1,171,365	1,000,000	1,050,000
TOTAL GRANTS AND ENTITLEMENTS		1,490,880	1,000,000	1,050,000
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303		1	
Revenues from Local Sources:				
Local Tax Levy	40-1210	5,243,925	5,500,706	5,591,242
TOTAL REVENUES FROM LOCAL SOURCES		5,243,925	5,500,706	5,591,242
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	1,038,703	367,146	317,074
TOTAL LOCAL REPAYMENT OF DEBT		6,282,628	5,867,853	5,908,316
Actual Revenues (Over)/Under Expenditures		1		
TOTAL REPAYMENT OF DEBT		6,282,629	5,867,853	5,908,316
TOTAL REVENUES/SOURCES		84,366,206	84,867,344	85,800,027

SOMERSET - BERNARDS TWP

Advertised Appropriations

Budget Category	Account	2008-09 Expenditures	2009-10 Rev. Approp.	2010-11 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	24,858,954	24,843,530	24,119,355
Special Education	11-2XX-100-XXX	8,246,231	9,159,632	8,713,157
Basic Skills/Remedial	11-230-100-XXX	788,691	605,588	564,709
Bilingual Education	11-240-100-XXX	142,456	150,209	150,940
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	525,818	337,850	344,806
School Sponsored Athletics	11-402-100-XXX	1,016,707	946,669	974,434
Other Supplemental/At-Risk Programs	11-424-XXX-XXX		515,864	560,232
Support Services:				
Tuition	11-000-100-XXX	2,303,699	2,856,513	2,927,540
Health Services	11-000-213-XXX	627,379	659,088	649,068
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	1,402,602	1,499,751	1,506,560
Guidance	11-000-218-XXX	1,906,839	1,962,597	1,884,376
Child Study Teams	11-000-219-XXX	2,006,263	1,938,446	1,868,179
Improvement of Instructional Services	11-000-221-XXX	678,478	750,855	717,090
Educational Media Services - School Library	11-000-222-XXX	854,833	979,760	873,064
Instructional Staff Training Services	11-000-223-XXX	1,046,759	1,110,729	1,021,642

General Administration	11-000-230-XXX	977,098	1,073,751	869,233
School Administration	11-000-240-XXX	2,835,015	3,046,356	3,095,485
Central Svcs & Admin Info Technology	11-000-25X-XXX	1,013,681	1,165,643	1,163,575
Operation and Maintenance of Plant Services	11-000-26X-XXX	8,442,915	8,155,473	8,848,674
Student Transportation Services	11-000-270-XXX	4,946,968	4,104,536	5,026,988
Personal Services - Employee Benefits	11-XXX-XXX-2XX	10,373,638	11,776,376	12,783,379
Total Support Services Expenditures		39,416,167	41,079,874	43,234,853
TOTAL GENERAL CURRENT EXPENSE		74,995,024	77,639,216	78,662,486
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		500	500
Equipment	12-XXX-XXX-73X	118,975	267,325	169,000
Facilities Acquisition and Construction Services	12-000-4XX-XXX	1,478,698	92,450	9,725
TOTAL CAPITAL EXPENDITURES		1,597,673	360,275	179,225
OPERATING BUDGET GRAND TOTAL		76,592,697	77,999,491	78,841,711
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	71,992		
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	37,231		
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	27,030		
Nonpublic Handicapped Services	20-XXX-XXX-XXX	106,966		
Nonpublic Nursing Services	20-XXX-XXX-XXX	50,256		
Nonpublic Technology Initiative	20-XXX-XXX-XXX	26,040		
Total State Projects		247,523		
Federal Projects:				
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	1,076,547		
Other Special Projects	20-XXX-XXX-XXX	94,818	1,000,000	1,050,000
Total Federal Projects		1,171,365	1,000,000	1,050,000
TOTAL GRANTS AND ENTITLEMENTS		1,490,880	1,000,000	1,050,000
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	6,282,629	5,867,853	5,908,316
TOTAL REPAYMENT OF DEBT		6,282,629	5,867,853	5,908,316
Total Expenditures		84,366,206	84,867,344	85,800,027
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		84,366,206	84,867,344	85,800,027

SOMERSET - BERNARDS TWP

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2008	Audited Balance 6/30/2009	Estimated Balance 6/30/2010	Estimated Balance 6/30/2011
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Unassigned:				
General Operating Budget	4,118,145	3,553,831	2,054,443	1,553,110
Repayment of Debt	1	0	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	60,746	61,246	61,746	62,246
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	4,168,402	2,873,386	1,736,780	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Restricted for Repayment of Debt	0	0	0	0

SOMERSET - BERNARDS TWP

Advertised Per Pupil Cost Calculations

2010 - 2011

	2007-08 Actual	2008-09 Actual	2009-10 Original Budget	2009-10 Revised Budget	2010-2011 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	11610	12042	12487	12453	12411
Total Classroom Instruction	6883	7361	7704	7687	7561
Classroom-Salaries and Benefits	6552	7074	7389	7309	7231
Classroom-General Supplies and Textbooks	266	248	255	337	279
Classroom-Purchased Services and Other	66	40	60	41	51
Total Support Services	1790	1831	1996	1930	1880
Support Services-Salaries and Benefits	1573	1706	1869	1794	1766
Total Administrative Costs	941	1013	1014	1114	1122
Administration-Salaries and Benefits	786	864	906	945	1019
Legal Costs	0	0	14	16	12
Total Operations and Maintenance of Plant	1695	1513	1502	1451	1568
Operations & Maintenance of Plant-Salary & Ben.	59	60	67	65	66
Total Food Services Costs	6	0	0	0	0
Total Extracurricular Costs	292	324	271	270	281
Total Equipment Costs	37	21	27	47	30
Employee Benefits as a % of Salaries	21.1	22.7	25.2	25.1	27.8

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2010 Comparative Spending Guide and can be found on the Department of Education's Internet address: <http://www.state.nj.us/education> under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2009-10 revised appropriations and 2010-11 budgeted appropriations

presented in this advertised budget. Total 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.

SOMERSET - BERNARDS TWP

Shared Services -- Description of Shared Services

The district partners with other districts for buying power to make purchases of utilities and supplies. The district partners with other districts for tuition-in and out placements. The district partners with other districts for transportation services. The district partner with the town, in exchange for the use of our facilities the town provides engineering for site work, capital project management and they also plow our parking lots.

SOMERSET - BERNARDS TWP

22a. Estimated Tax Rate Information

A. Estimated 10-11 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	71,533,825 (A)
Estimated Net Taxable Valuation (as of 01/01/2010)	6,427,772,477 (B)
Estimated 10-11 General Fund School Tax Rate=(A)/(B)X100	1.1129 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	77,079,799 (D)
Estimated Net Taxable Valuation (as of 01/01/2010)	6,427,772,477 (E)
Estimated 10-11 Total School Tax Rate=(D)/(E)X100	1.1992 (F)

B. Estimated 10-11 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	71,533,825 (G)
Estimated Equalized Valuation (as of 01/01/2010)	7,195,297,724 (H)
Estimated 10-11 Equalized General Fund School Tax Rate=(G)/(H)X100	0.9942 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	77,079,799 (J)
Estimated Equalized Valuation (as of 01/01/2010)	7,195,297,724 (K)
Estimated 10-11 Equalized Total School Tax Rate=(J)/(K)X100	1.0713 (L)

SOMERSET - BERNARDS TWP

17. Salaries and Benefits of Certain District Employees

Name Valerie Goger
 Job Title Superintendent

Base Annual Salary 200,900
 FTE 1.0
 Shared with Another District? N
 Member of Collective Bargaining ? N
 Contract Terms:
 Beginning Date of Contract / /
 Ending Date of Contract / /
 Annual Work Days 0
 Annual Vacation Days 0
 Annual Sick Days 0
 Annual Personal Days 0
 Annual Consulting Days 0
 Other Non-working days 0
 Description-Other Non-working Days

Benefits:
 Allowances 4,710
 Bonuses 5,000
 Stipends 0
 District Contributions above Teacher amount for:
 Health Insurance 17,100
 Dental Insurance 770
 Life Insurance 0
 Other Insurances 2,707
 Retirement Plans 0

Post-Employment Benefits 45,000
 Description of:
 Buyback of Sick Days
 Buyback of Vac. Days
 Buyback of Personal Days
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits

In-Kind and Other Remuneration 0
 Description of:
 Annual Buyback of Sick Days

Annual Buyback of Vac. Days
Annual Buyback of Personal Days
All Other In-Kind/Remuneration

Additional Comments

SOMERSET - BERNARDS TWP

17. Salaries and Benefits of Certain District Employees

Name Regina Rudolph
Job Title Assistant Superintendent

Base Annual Salary 166,900
FTE 1.0
Shared with Another District? N
Member of Collective Bargaining ? N

Contract Terms:

Beginning Date of Contract / /
Ending Date of Contract / /
Annual Work Days 0
Annual Vacation Days 0
Annual Sick Days 0
Annual Personal Days 0
Annual Consulting Days 0
Other Non-working days 0
Description-Other Non-working Days

Benefits:

Allowances 4,370
Bonuses 0
Stipends 0
District Contributions above Teacher amount for:
Health Insurance 17,100
Dental Insurance 770
Life Insurance 0
Other Insurances 2,635
Retirement Plans 0

Post-Employment Benefits 40,000

Description of:

Buyback of Sick Days
Buyback of Vac. Days
Buyback of Personal Days
Other Post-Emp. Benefits
Other Post-Emp. Benefits

Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

Description of:

- Annual Buyback of Sick Days
- Annual Buyback of Vac. Days
- Annual Buyback of Personal Days
- All Other In-Kind/Remuneration

Additional Comments

SOMERSET - BERNARDS TWP

17. Salaries and Benefits of Certain District Employees

Name	Nick Markarian
Job Title	Business Administrator Board Secretary
Base Annual Salary	150,000
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	/ /
Ending Date of Contract	/ /
Annual Work Days	0
Annual Vacation Days	0
Annual Sick Days	0
Annual Personal Days	0
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:

Allowances	3,590
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	17,100
Dental Insurance	770
Life Insurance	0
Other Insurances	867
Retirement Plans	0

Post-Employment Benefits 0

Description of:

Buyback of Sick Days
 Buyback of Vac. Days
 Buyback of Personal Days
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

Description of:

Annual Buyback of Sick Days
 Annual Buyback of Vac. Days
 Annual Buyback of Personal Days
 All Other In-Kind/Remuneration

Additional Comments

SOMERSET - BERNARDS TWP

17. Salaries and Benefits of Certain District Employees

Name James Rollo
 Job Title Information Technology

Base Annual Salary 110,975

FTE 1.0

Shared with Another District? N

Member of Collective Bargaining ? N

Contract Terms:

Beginning Date of Contract / /

Ending Date of Contract / /

Annual Work Days 0

Annual Vacation Days 0

Annual Sick Days 0

Annual Personal Days 0

Annual Consulting Days 0

Other Non-working days 0

Description-Other Non-working Days

Benefits:

Allowances 6,100

Bonuses 0

Stipends 0

District Contributions above Teacher amount for:

Health Insurance 16,962

Dental Insurance 428

Life Insurance 0

Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	5,000
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	

In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments

SOMERSET - BERNARDS TWP

17. Salaries and Benefits of Certain District Employees

Name	Brian Nielsen
Job Title	Information Technology

Base Annual Salary	84,222
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N

Contract Terms:	
Beginning Date of Contract	/ /
Ending Date of Contract	/ /
Annual Work Days	0
Annual Vacation Days	0
Annual Sick Days	0
Annual Personal Days	0
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:	
Allowances	6,100
Bonuses	0

Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	16,962
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits	5,000
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Description of:

- Buyback of Sick Days
- Buyback of Vac. Days
- Buyback of Personal Days
- Other Post-Emp. Benefits
- Other Post-Emp. Benefits
- Other Post-Emp. Benefits

In-Kind and Other Remuneration	0
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Description of:

- Annual Buyback of Sick Days
- Annual Buyback of Vac. Days
- Annual Buyback of Personal Days
- All Other In-Kind/Remuneration

Additional Comments