

Somerset - Bernards Twp.

Notice is hereby given to the legal voters of the Bernards Township school district, in the County of Somerset, of the State of New Jersey, that a Public Hearing will be held in the Ridge High School Performing Arts Center of the Bernards Township Board of Education, 268 South Finley Avenue, Basking Ridge, NJ 07920 on Monday, May 8, 2023 at 7:00PM for the purpose of conducting a public hearing on the following budget for the 2023-24 school year.

Advertised Enrollments

Enrollment Categories	October 15, 2021 Actual	October 15, 2022 Actual	October 13, 2023 Estimated
Pupils On Roll Regular Full-Time	4,114	4,111	4,139
Pupils On Roll Regular Shared-Time	7	8	0
Pupils On Roll - Special Full-Time	574	582	609
Pupils On Roll - Special Shared-Time	3	4	0
Subtotal - Pupils On Roll	4,698	4,705	4,748
Private School Placements	20	21	18
Pupils Sent to Other Districts - Reg Prog	1	1	10
Pupils Sent to Other Dists - Spec Ed Prog	4	3	2
Pupils Received	9	10	4

Somerset - Bernards Twp.
Advertised Revenues

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	90,655,316	91,314,864	91,314,864
Total Tuition	10-1300	959,769	651,444	750,000
Transportation Fees from Individuals	10-1410	158,783	20,524	100,000
Unrestricted Miscellaneous Revenues	10-1XXX	441,804	20,526	150,000
Interest Earned On Current Expense Emergency Reserve	10-1XXX	333	334	334
Interest Earned on Maintenance Reserve	10-1XXX	333	333	333
Interest Earned on Capital Reserve Funds	10-1XXX	334	333	333
Total Revenues from Local Sources		92,216,672	92,008,358	92,315,864
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	1,296,717	1,296,717	1,783,392
Extraordinary Aid	10-3131	4,710,052	1,700,000	3,700,000
Categorical Special Education Aid	10-3132	4,231,694	4,879,061	5,164,947
Categorical Security Aid	10-3177	101,447	341,292	430,818
Other State Aids	10-3XXX	180,991	0	0
Total Revenues from State Sources		10,520,901	8,217,070	11,079,157
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	3,630	11,547	15,253
Other Federal Grant Revenue-Passed Through State	10-42XX	87,483	0	0
Total Revenues from Federal Sources		91,113	11,547	15,253
Budgeted Fund Balance-Operating Budget	10-303	0	7,148,716	10,978,562
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	606,723	0
Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	0	0	552,829
Adjustment for Prior Year Encumbrances		0	501,841	0
Actual Revenues (Over)/Under Expenditures		-3,733,578	0	0
Total Operating Budget		99,095,108	108,494,255	114,941,665
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	1,506,561	0	0
Other Revenue from Local Sources	20-1XXX	21,364	260,605	0
Total Revenues from Local Sources	20-1XXX	1,527,925	260,605	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	400,220	383,936	270,500
Total Revenues from State Sources		400,220	383,936	270,500
Revenues from Federal Sources:				
Title I	20-4411-4416	203,820	318,453	186,883
Title II	20-4451-4455	27,629	143,152	60,859
Title III	20-4491-4494	19,253	31,799	12,993
Title IV	20-4471-4474	10,092	48,026	16,926
ARP-IDEA Basic	20-4419	211,650	63,500	0
IDEA Part B (Handicapped)	20-4420-4429	1,132,011	1,348,643	975,000
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	352,512	0
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	0
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support	20-4544	0	45,000	0
Staffing Grant				
ARP-ESSER	20-4540	40,000	2,208,706	750,000
CARES Act Education Stabilization Fund	20-4530	25	0	0
CRRSA Act-ESSER II	20-4534	389,485	175,705	0
CRRSA Act-Learning Acceleration Grant	20-4535	7,608	56,603	0
CRRSA Act-Mental Health Grant	20-4536	32,827	12,173	0
Additional or Compensatory Special Education and Related Services (ACSERS)	20-4537	649,735	0	0
Total Revenues from Federal Sources		2,724,135	4,884,272	2,002,661
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-55,026	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		1,990	0	0
Total Grants and Entitlements		4,599,244	5,528,813	2,273,161
Repayment of Debt:				
Transfers from Capital Reserve	40-5210	0	0	552,829
Revenues from Local Sources:				
Local Tax Levy	40-1210	5,105,651	5,115,001	5,115,001

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Somerset - Bernards Twp.
Advertised Revenues

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Total Revenues from Local Sources		5,105,651	5,115,001	5,115,001
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	263,612	263,461	814,683
Budgeted Fund Balance	40-303	0	1	0
Total Local Repayment of Debt		5,369,263	5,378,463	6,482,513
Total Repayment of Debt		5,369,263	5,378,463	6,482,513
Total Revenues/Sources		109,063,615	119,401,531	123,697,339
Deduct Transfer-Transfers from Capital Reserve	40-5210	0	0	552,829
Total Revenues/Sources Net of Transfers		109,063,615	119,401,531	123,144,510

Somerset - Bernards Twp.
Advertised Appropriations

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	29,387,540	29,078,063	30,348,510
Special Education-Instruction	11-2XX-100-XXX	12,959,082	13,488,282	14,178,561
Basic Skills/Remedial-Instruction	11-230-100-XXX	820,579	851,964	890,319
Bilingual Education-Instruction	11-240-100-XXX	385,760	381,549	444,491
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	526,990	471,912	595,605
School-Sponsored Athletics-Instruction	11-402-100-XXX	1,441,876	1,560,648	1,621,992
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	705,453	636,958	744,349
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,167,384	2,762,165	2,045,171
Undistributed Expenditures-Health Services	11-000-213-XXX	1,182,365	1,041,769	1,040,279
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,524,316	1,609,342	1,640,165
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	1,290,072	1,492,246	1,515,553
Undistributed Expenditures-Guidance	11-000-218-XXX	2,878,048	3,039,142	3,229,447
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	2,603,656	2,792,109	2,891,214
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,632,351	2,352,436	2,287,858
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	848,477	935,109	886,462
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,446,576	1,632,368	1,617,510
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,178,414	1,308,238	1,291,795
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	4,075,317	4,682,792	4,382,363
Undistributed Expenditures-Central Services	11-000-251-XXX	798,957	961,445	883,881
Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	935,558	1,141,478	1,214,999
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	8,221,218	9,832,437	9,573,325
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	5,835,623	6,779,386	7,283,365
Personal Services-Employee Benefits	11-XXX-XXX-2XX	16,031,509	18,830,110	18,670,289
Total Undistributed Expenditures		52,649,841	61,192,572	60,453,676
Interest Earned on Maintenance Reserve	10-606	0	333	333
Increase In Maintenance Reserve	10-606	0	0	441,000
Increase In Current Expense Emergency Reserve	10-607	0	0	88,000
Interest Earned on Current Expense Emergency Res	10-607	0	334	334
Total General Current Expense		98,877,121	107,662,615	109,807,170
Capital Expenditures:				
Equipment	12-XXX-XXX-730	217,987	224,584	147,000
Facilities Acquisition and Construction Services	12-000-400-XXX	0	0	3,361,265
Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	606,723	0
Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	0	552,829
Increase In Capital Reserve	10-604	0	0	1,017,614
Interest Deposit to Capital Reserve	10-604	0	333	333
Total Capital Outlay		217,987	831,640	5,079,041
General Fund Grand Total		99,095,108	108,494,255	114,886,211
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	21,364	260,605	0
Student Activity Fund	20-475-XXX-XXX	1,451,535	0	0
Scholarship Fund	20-476-XXX-XXX	1,990	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	23,590	30,426	23,590
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	53,545	73,455	53,545
Nonpublic Handicapped Services	20-XXX-XXX-XXX	78,493	114,556	78,943
Nonpublic Nursing Services	20-XXX-XXX-XXX	41,852	51,632	41,852
Nonpublic Technology Initiative	20-XXX-XXX-XXX	17,683	19,362	17,683
Nonpublic Security Aid	20-XXX-XXX-XXX	54,887	94,505	54,887
Other	20-XXX-XXX-XXX	130,170	0	0
Total Other State Projects		400,220	383,936	270,500
Total State Projects	20-XXX-XXX-XXX	400,220	383,936	270,500
Federal Projects:				
Title I	20-XXX-XXX-XXX	203,820	318,453	186,883
Title II	20-XXX-XXX-XXX	27,629	143,152	60,859
Title III	20-XXX-XXX-XXX	19,253	31,799	12,993
Title IV	20-XXX-XXX-XXX	10,092	48,026	16,926
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	1,132,011	1,348,643	975,000
ARP-IDEA Basic Grant Program	20-223-xxx-xxx	211,650	63,500	0
CARES Act Education Stabilization Fund	20-477-XXX-XXX	25	0	0
CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	389,485	175,705	0
CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	7,608	56,603	0
(Continued)				

Somerset - Bernards Twp.
Advertised Appropriations

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	32,827	12,173	0
Additional or Compensatory Special Education and Related Services (ACSERS) Program	20-486-XXX-XXX	649,735	0	0
ARP-ESSER Grant Program	20-487-xxx-xxx	40,000	2,208,706	750,000
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	352,512	0
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
Total Federal Projects	20-XXX-XXX-XXX	2,724,135	4,884,272	2,002,661
Total Special Revenue Funds		4,599,244	5,528,813	2,273,161
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	5,369,263	5,378,463	6,482,513
Total Debt Service Funds		5,369,263	5,378,463	6,482,513
Total Expenditures/Appropriations		109,063,615	119,401,531	123,641,885
Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	0	552,829
Total Expenditures Net of Transfers		109,063,615	119,401,531	123,089,056

Somerset - Bernards Twp.
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2021	Audited Balance 06-30-2022	Estimated Balance 06-30-2023	Estimated Balance 06-30-2024
Unrestricted:				
(General Operating Budget)	7,832,859	7,558,576	4,425,688	2,150,566
(Repayment of Debt)	1	1	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	8,387,953	8,388,286	7,781,896	8,247,014
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	4,143,584	4,143,917	4,144,250	4,585,583
--Legal Reserve	8,774,766	12,719,268	8,703,440	0
--Unemployment Fund	583,394	680,696	680,696	680,696
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	910,999	911,332	911,666	1,000,000
--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
(Special Revenue Fund)				
--Student Activity Fund	694,175	749,201	749,201	749,201
--Scholarship Fund	3,338	1,348	1,348	1,348
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Somerset - Bernards Twp.
Advertised Per Pupil Cost Calculations

	2020-21	2021-22	2022-23	2022-23	2023-24
	Actual	Actual	Original	Revised	Proposed
Per Pupil Cost Calculations	Costs	Costs	Budget	Budget	Budget
Total Budgetary Comparative Per Pupil Cost	\$18,162	\$19,136	\$19,997	\$20,881	\$21,051
Total Classroom Instruction	\$11,266	\$11,590	\$11,840	\$12,128	\$12,468
Classroom-Salaries and Benefits	\$10,850	\$11,114	\$11,367	\$11,682	\$12,019
Classroom-General Supplies and Textbooks	\$388	\$436	\$425	\$393	\$397
Classroom-Purchased Services	\$28	\$40	\$48	\$53	\$52
Total Support Services	\$3,232	\$3,467	\$3,676	\$3,929	\$3,918
Support Services-Salaries and Benefits	\$2,971	\$3,153	\$3,226	\$3,321	\$3,333
Total Administrative Costs	\$1,756	\$1,781	\$1,909	\$2,127	\$2,015
Administration Salaries and Benefits	\$1,457	\$1,517	\$1,625	\$1,768	\$1,711
Total Operations and Maintenance of Plant	\$1,476	\$1,788	\$2,052	\$2,159	\$2,073
Operations and Maintenance-Salaries and Benefits	\$192	\$276	\$278	\$291	\$256
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$428	\$505	\$516	\$533	\$572
Total Equipment Costs	\$50	\$46	\$37	\$48	\$31
Legal Costs	\$28	\$39	\$36	\$32	\$37
Employee Benefits as a percentage of salaries*	26.43%	25.67%	29.78%	29.64%	28.32%

*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 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 2022-23 revised appropriations and the 2023-24 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.

Somerset - Bernards Twp.
Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
RHS field and drainage project	100	\$2,700,000	N	N	
HVAC replacements	200	\$661,265	Y	N	

The complete budget will be on file and open to examination at the Board of Education building, 101 Peachtree Road, Basking Ridge, Somerset County New Jersey between the hours of 8:00 am and 4:00 pm Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.