



The Bernards Township Board of Education will be holding a public hearing on the 2011 - 2012 school budget at 7:00 PM on Monday, March 28, 2011, in the Oak Street School Auditorium. Oak Street School is located at 70 West Oak Street in Basking Ridge, New Jersey. Members of the public are invited to attend and participate in the discussion of the budget advertised below.

SOMERSET - BERNARDS TWP

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2009 Actual	October 15, 2010 Actual	October 15, 2011 Estimated
Pupils on Roll Regular Full-Time	5021	4972	4999
Pupils on Roll Regular Shared-Time	6	9	3
Pupils on Roll - Special Full-Time	646	660	663
Pupils on Roll - Special Shared-Time	5	3	3
Private School Placements	30	33	39
Subtotal – Pupils On Roll	5678	5644	5668
Pupils Sent to Other Districts-Reg Prog	2	1	3
Pupils Sent to Other Dists-Spec Ed Prog	5	6	6
Pupils Received	11	16	15

SOMERSET - BERNARDS TWP
Advertised Revenues

Budget Category	Account	2009 - 10 Actual	2010 - 2011 Revised	2011 - 2012 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		2,238,113	3,059,078
Transfers from Other Funds	10-5200	209		
Revenues from Local Sources:				
Local Tax Levy	10-1210	70,156,926	72,910,723	74,368,937
Tuition	10-1300	691,186	810,104	816,111
Transportation Fees from Individuals	10-1410	272,498		
Interest Earned on Capital Reserve Funds	10-1XXX	500	500	
Other Restricted Miscellaneous Revenues	10-1XXX		270,000	275,000
Unrestricted Miscellaneous Revenues	10-1XXX	330,344	47,620	431,680
SUBTOTAL		71,451,454	74,038,947	75,891,728
Revenues from State Sources:				
Extraordinary Aid	10-3131	2,285,463	1,716,760	1,700,000
Other State Aids	10-3XXX	59,928		
Categorical Special Education Aid	10-3132	1,771,893	847,891	1,625,312
Categorical Security Aid	10-3177	286,634		
Categorical Transportation Aid	10-3121	1,037,416		
SUBTOTAL		5,441,334	2,564,651	3,325,312
Revenues from Federal Sources:				
Education Jobs Fund	18-4522			156,767
SUBTOTAL				156,767
Adjustment for Prior Year Encumbrances			768,084	

Actual Revenues (Over)/Under Expenditures		-948,280		
TOTAL OPERATING BUDGET		75,944,717	79,609,795	82,432,885
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources	20-1XXX	95,336		
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	229,013		
TOTAL REVENUES FROM STATE SOURCES		229,013		
Revenues from Federal Sources:				
I.D.E.A. Part B (Handicapped)	20-4420-4429	2,273,494		
Other	20-4XXX	88,902	1,050,000	1,050,000
TOTAL REVENUES FROM FEDERAL SOURCES		2,362,396	1,050,000	1,050,000
TOTAL GRANTS AND ENTITLEMENTS		2,686,745	1,050,000	1,050,000
REPAYMENT OF DEBT				
Revenues from Local Sources:				
Local Tax Levy	40-1210	5,500,706	5,591,242	5,766,182
TOTAL REVENUES FROM LOCAL SOURCES		5,500,706	5,591,242	5,766,182
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	367,146	317,074	342,440
TOTAL LOCAL REPAYMENT OF DEBT		5,867,852	5,908,316	6,108,622
TOTAL REPAYMENT OF DEBT		5,867,852	5,908,316	6,108,622
TOTAL REVENUES/SOURCES		84,499,314	86,568,111	89,591,507

SOMERSET - BERNARDS TWP

Advertised Appropriations

Budget Category	Account	2009 – 2010 Expenditures	2010 – 2011 Rev. Approp.	2011 - 2012 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	24,599,296	24,214,069	24,535,880
Special Education	11-2XX-100-XXX	8,968,604	8,494,439	8,513,032
Basic Skills/Remedial	11-230-100-XXX	578,392	522,015	529,222
Bilingual Education	11-240-100-XXX	149,961	151,840	153,170
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	345,574	328,253	310,379
School Sponsored Athletics	11-402-100-XXX	929,520	1,027,090	920,755
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	493,419	541,278	553,736
Support Services:				
Tuition	11-000-100-XXX	2,680,778	3,266,540	3,246,946
Health Services	11-000-213-XXX	657,019	628,916	641,176
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	1,428,598	1,602,766	1,700,653
Guidance	11-000-218-XXX	1,972,546	1,987,686	2,069,822
Child Study Teams	11-000-219-XXX	1,821,918	1,923,393	1,965,939
Improvement of Instructional Services	11-000-221-XXX	759,047	712,463	776,566
Educational Media Services - School Library	11-000-222-XXX	891,153	843,585	867,675
Instructional Staff Training Services	11-000-223-XXX	1,050,646	1,071,196	1,118,988
General Administration	11-000-230-XXX	926,229	955,164	882,819
School Administration	11-000-240-XXX	3,011,454	3,266,252	3,304,626
Central Svcs & Admin Info Technology	11-000-25X-XXX	1,066,825	1,118,362	1,114,044
Operation and Maintenance of Plant Services	11-000-26X-XXX	7,101,641	8,951,572	8,650,213
Student Transportation Services	11-000-270-XXX	3,976,834	5,028,987	5,153,294
Personal Services - Employee Benefits	11-XXX-XXX-2XX	12,319,262	12,214,986	12,724,460

TOTAL GENERAL CURRENT EXPENSE		75,728,716	78,850,852	79,733,395
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		500	
Equipment	12-XXX-XXX-73X	146,153	244,633	107,260
Facilities Acquisition and Construction Services	12-000-4XX-XXX	69,848	513,810	2,592,230
TOTAL CAPITAL EXPENDITURES		216,001	758,943	2,699,490
OPERATING BUDGET GRAND TOTAL		75,944,717	79,609,795	82,432,885
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	95,336		
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	41,990		
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	73,596		
Nonpublic Handicapped Services	20-XXX-XXX-XXX	94,170		
Nonpublic Nursing Services	20-XXX-XXX-XXX	19,257		
Total State Projects		229,013		
Federal Projects:				
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	2,273,494		
Other Special Projects	20-XXX-XXX-XXX	88,902	1,050,000	1,050,000
Total Federal Projects		2,362,396	1,050,000	1,050,000
TOTAL GRANTS AND ENTITLEMENTS		2,686,745	1,050,000	1,050,000
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	5,867,852	5,908,316	6,108,622
TOTAL REPAYMENT OF DEBT		5,867,852	5,908,316	6,108,622
Total Expenditures		84,499,314	86,568,111	89,591,507
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 84,499,314 86,568,111 89,591,507

SOMERSET - BERNARDS TWP

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2009	Audited Balance 6/30/2010	Estimated Balance 6/30/2011	Estimated Balance 6/30/2012
Unassigned:				
General Operating Budget	3,553,831	3,708,898	3,202,580	1,567,117
Repayment of Debt	0	0	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	61,246	61,746	62,246	62,246
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	2,873,386	3,155,140	1,423,615	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

2011 - 2012

	2008 - 09 Actual	2009 - 10 Actual	2010 - 11 Original Budget	2010 - 11 Revised Budget	2011 - 12 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	12,042	12,123	12,411	12,513	12,591
Total Classroom Instruction	7,361	7,650	7,561	7,531	7,608
Classroom-Salaries and Benefits	7,074	7,311	7,231	7,188	7,154
Classroom-General Supplies and Textbooks	248	305	279	291	402
Classroom-Purchased Services and Other	40	33	51	53	51
Total Support Services	1,831	1,875	1,880	1,935	2,023
Support Services-Salaries and Benefits	1,706	1,747	1,766	1,802	1,882
Total Administrative Costs	1,013	1,067	1,122	1,157	1,157
Administration-Salaries and Benefits	864	929	1,019	1,002	1,021
Legal Costs	0	18	12	24	18
Total Operations and Maintenance of Plant	1,513	1,261	1,568	1,602	1,542
Operations & Maintenance of Plant-Salary & Ben.	60	66	66	67	68
Total Food Services Costs	0	0	0	0	0
Total Extracurricular Costs	324	270	281	288	262
Total Equipment Costs	21	26	30	43	19
Employee Benefits as a % of Salaries	22.7	26.7	27.8	26.7	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 2011 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 2010-11 revised appropriations and 2011-12 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 cost, although all components are not shown.

Annual School District Budget Statement Supporting Documentation

SOMERSET - BERNARDS TWP

4A. Advertised Capital Outlay
Projects

Describe below, by project number, the appropriations for budgeted Capital Outlay Projects including those items related to the district's Long Range Facilities Plan. Include only construction, remodeling, renovations, installation of service systems, land and improvements, and the purchase of buildings. If the project is eligible for a grant, enter an 'X' in column 4. Do not include equipment. Include all projects budgeted on the transfer lines to capital projects fund (8326 and 8335). If the project is a request to exceed an existing referendum (Under N.J.A.C. 6A:26-4.4(a)3), enter an 'X' in column 5 and enter the funding source for the request in column 6. Complete a detailed budget for each project.

Description/Activity Number	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request
Total Amount:	1	2,592,230			

This Board of Education approved “tentative” budget is being presented for advertising prior to Executive County Superintendent approval. The budget will be approved by the Executive County Superintendent prior to the public hearing. Furthermore, your school district has proposed programs and services in addition to the Core Curriculum Content Standards adopted by the State Board of Education. Information on this budget and the programs and services it provides is available from your local district. Finally note that some of the state aid figures were unknown at time of submission for publication, therefore, the state aid figures used in this report are estimates only. The advertised budget contained here and other budget information is posted on the district website.