

03/22/2012

SOMERSET - BERNARDS TWP

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2010 Actual	October 15, 2011 Actual	October 15, 2012 Estimated
Pupils on Roll Regular Full-Time	4972	4970	4930
Pupils on Roll Regular Shared-Time	9	10	8
Pupils on Roll - Special Full-Time	660	669	656
Pupils on Roll - Special Shared-Time	3	8	6
Subtotal - Pupils On Roll	5644	5657	5600
Private School Placements	33	33	46
Pupils Sent to Other Districts-Reg Prog	1		
Pupils Sent to Other Dists-Spec Ed Prog	6	6	6
Pupils Received	16	22	23

SOMERSET - BERNARDS TWP

Advertised Revenues

Budget Category	Account	2010-11 Actual	2011-12 Revised	2012-13 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		3,059,078	3,928,526
Transfers from Other Funds	10-5200	82		
Revenues from Local Sources:				
Local Tax Levy	10-1210	72,910,723	74,368,937	75,856,316
Tuition	10-1300	1,020,789	816,111	1,068,086
Transportation Fees from Individuals	10-1410	229,278		
Interest Earned on Capital Reserve Funds	10-1XXX	500		
Other Restricted Miscellaneous Revenues	10-1XXX		275,000	230,000
Unrestricted Miscellaneous Revenues	10-1XXX	195,679	148,441	280,034
SUBTOTAL		74,356,969	75,608,489	77,434,436
Revenues from State Sources:				
Extraordinary Aid	10-3131	1,963,835	1,700,000	1,700,000
Other State Aids	10-3XXX	35,168		
Categorical Special Education Aid	10-3132	847,891	2,402,733	2,621,603
Categorical Security Aid	10-3177			85,173
Categorical Transportation Aid	10-3121			350,690
SUBTOTAL		2,846,894	4,102,733	4,757,466
Revenues from Federal Sources:				
Education Jobs Fund	18-4522		161,678	
SUBTOTAL			161,678	
Adjustment for Prior Year Encumbrances			2,357,990	
Actual Revenues (Over)/Under Expenditures		-2,213,511		
TOTAL OPERATING BUDGET		74,990,434	85,289,968	86,120,428
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources	20-1XXX	187,715		
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	238,290		
TOTAL REVENUES FROM STATE SOURCES		238,290		
Revenues from Federal Sources:				
Title II	20-4451-4455	65,582		
Title III	20-4491-4494	15,032		
I.D.E.A. Part B (Handicapped)	20-4420-4429	997,806		
Other	20-4XXX		1,050,000	1,050,000
TOTAL REVENUES FROM FEDERAL SOURCES		1,078,420	1,050,000	1,050,000
TOTAL GRANTS AND ENTITLEMENTS		1,504,425	1,050,000	1,050,000
REPAYMENT OF DEBT				
Revenues from Local Sources:				
Local Tax Levy	40-1210	5,591,242	5,766,182	5,761,929
TOTAL REVENUES FROM LOCAL SOURCES		5,591,242	5,766,182	5,761,929
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	317,074	342,440	333,799
TOTAL LOCAL REPAYMENT OF DEBT		5,908,316	6,108,622	6,095,728
Actual Revenues (Over)/Under Expenditures		-1		
TOTAL REPAYMENT OF DEBT		5,908,315	6,108,622	6,095,728
TOTAL REVENUES/SOURCES		82,403,174	92,448,590	93,266,156

SOMERSET - BERNARDS TWP

Advertised Appropriations

Budget Category	Account	2010-11 Expenditures	2011-12 Rev. Approp.	2012-13 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	23,828,505	25,594,999	25,841,131
Special Education	11-2XX-100-XXX	8,489,606	8,825,075	9,487,712
Basic Skills/Remedial	11-230-100-XXX	521,650	513,058	546,897
Bilingual Education	11-240-100-XXX	152,470	159,775	164,015
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	322,906	327,903	318,850
School Sponsored Athletics	11-402-100-XXX	967,281	1,024,445	1,160,170
Before/After School Programs	11-421-XXX-XXX			574,091
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	542,979	524,177	
Support Services:				
Tuition	11-000-100-XXX	3,109,736	3,436,946	3,642,290
Health Services	11-000-213-XXX	629,120	647,813	659,815
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	1,610,711	1,622,765	1,658,974
Guidance	11-000-218-XXX	1,961,703	2,186,955	2,159,390
Child Study Teams	11-000-219-XXX	1,791,165	1,934,381	1,928,713
Improvement of Instructional Services	11-000-221-XXX	704,708	789,968	795,055
Educational Media Services - School Library	11-000-222-XXX	830,616	892,618	934,812
Instructional Staff Training Services	11-000-223-XXX	975,167	1,061,847	1,182,462
General Administration	11-000-230-XXX	832,971	975,936	878,027
School Administration	11-000-240-XXX	3,137,486	3,329,028	3,448,300
Central Svcs & Admin Info Technology	11-000-25X-XXX	1,103,840	1,158,489	1,218,288
Operation and Maintenance of Plant Services	11-000-26X-XXX	7,089,634	9,508,073	8,942,719
Student Transportation Services	11-000-270-XXX	4,784,527	5,057,294	5,312,893
Personal Services - Employee Benefits	11-XXX-XXX-2XX	10,788,353	12,761,660	12,944,548
Total Support Services Expenditures		39,349,737	45,363,773	45,706,286
TOTAL GENERAL CURRENT EXPENSE		74,175,134	82,333,205	83,799,152
CAPITAL EXPENDITURES				
Equipment	12-XXX-XXX-73X	125,477	250,672	136,476
Facilities Acquisition and Construction Services	12-000-4XX-XXX	689,823	2,706,091	2,184,800
TOTAL CAPITAL EXPENDITURES		815,300	2,956,763	2,321,276
OPERATING BUDGET GRAND TOTAL		74,990,434	85,289,968	86,120,428
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	187,715		
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	34,047		
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	34,773		
Nonpublic Handicapped Services	20-XXX-XXX-XXX	129,127		
Nonpublic Nursing Services	20-XXX-XXX-XXX	40,343		
Total State Projects		238,290		
Federal Projects:				
Title II	20-XXX-XXX-XXX	65,582		
Title III	20-XXX-XXX-XXX	15,032		
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	997,806		
Other Special Projects	20-XXX-XXX-XXX		1,050,000	1,050,000
Total Federal Projects		1,078,420	1,050,000	1,050,000
TOTAL GRANTS AND ENTITLEMENTS		1,504,425	1,050,000	1,050,000
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	5,908,315	6,108,622	6,095,728
TOTAL REPAYMENT OF DEBT		5,908,315	6,108,622	6,095,728
Total Expenditures		82,403,174	92,448,590	93,266,156
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
0250XLocal Contribution - Transfer to Special Revenue	11-1XX-100-93X			
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		82,403,174	92,448,590	93,266,156

SOMERSET - BERNARDS TWP

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2010	Audited Balance 6/30/2011	Estimated Balance 6/30/2012	Estimated Balance 6/30/2013
Unrestricted:				
General Operating Budget	3,708,898	4,215,797	3,780,334	1,499,809
Repayment of Debt	0	1	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	61,746	62,246	62,246	62,246
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	1,000,000	1,000,000	1,000,000
Legal Reserve	3,155,410	2,271,616	1,648,001	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
Restricted for Repayment of Debt	0	0	0	0

SOMERSET - BERNARDS TWP

Advertised Per Pupil Cost Calculations

2012 - 2013

	2009-10 Actual	2010-11 Actual	2011-12 Original Budget	2011-12 Revised Budget	2012-2013 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Budgetary Comparative Per Pupil Cost	12123	11721	12646	13073	13382
Total Classroom Instruction	7650	7272	7634	7882	8170
Classroom-Salaries and Benefits	7311	6978	7181	7366	7700
Classroom-General Supplies and Textbooks	305	253	402	464	418
Classroom-Purchased Services and Other	33	42	51	52	52
Total Support Services	1875	1833	2001	2017	2068
Support Services-Salaries and Benefits	1747	1710	1860	1866	1905
Total Administrative Costs	1067	1080	1137	1188	1217
Administration-Salaries and Benefits	929	952	1001	1032	1070
Legal Costs	0	18	18	23	18
Total Operations and Maintenance of Plant	1261	1267	1590	1698	1615
Operations & Maintenance of Plant-Salary & Ben.	66	68	67	69	78
Board Contribution to Food Services	0	0	0	0	0
Total Extracurricular Costs	270	270	283	288	311
Total Equipment Costs	26	22	19	44	24
Employee Benefits as a % of Salaries	26.7	23.8	27.7	27.2	26.7

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2012 Taxpayers' Guide to Education Spending (formerly 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 2011-12 revised appropriations and 2012-13 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 Budgetary comparative per pupil cost, although all components are not shown.

SOMERSET - BERNARDS TWP

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	12-13 Amount	Description of circumstances
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Total Unusual Revenues: 0 Total Unusual Appropriations: 0

SOMERSET - BERNARDS TWP

Shared Services -- Description of Shared Services

The district has a shared service agreement with Bernards Township. The district allows the township to use the school facilities and the town provides plowing services. The town also provides fuel for vehicles, site and engineering work, project management, and the use of some township equipment and athletic fields.

The district also takes advantage of shared busing and other services through ESCs.

SOMERSET - BERNARDS TWP

22a. Estimated Tax Rate Information

A. Estimated 12-13 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	75,112,627 (A)
Estimated Net Taxable Valuation (as of 03/02/2012)	6,310,798,093 (B)
Estimated 12-13 General Fund School Tax Rate=(A)/(B)X100	1.1902 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	80,876,682 (D)
Estimated Net Taxable Valuation (as of 03/02/2012)	6,310,798,093 (E)
Estimated 12-13 Total School Tax Rate=(D)/(E)X100	1.2816 (F)

B. Estimated 12-13 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	75,112,627 (G)
Estimated Equalized Valuation (as of 10/01/2011)	6,871,176,576 (H)
Estimated 12-13 Equalized General Fund School Tax Rate=(G)/(H)X100	1.0932 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	80,876,682 (J)
Estimated Equalized Valuation (as of 10/01/2011)	6,871,176,576 (K)
Estimated 12-13 Equalized Total School Tax Rate=(J)/(K)X100	1.1770 (L)

SOMERSET - BERNARDS TWP

17. Salaries and Benefits of Certain District Employees

Name	Valerie Goger
Job Title	Superintendent

Base Annual Salary	217,300
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2011
Ending Date of Contract	06/30/2012
Annual Work Days	260
Annual Vacation Days	25
Annual Sick Days	15
Annual Personal Days	2
Annual Consulting Days	0
Other Non-working days	22
Description-Other Non-working Days	School Holidays

Benefits:

Allowances	1,800
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	19,197
Dental Insurance	705
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits	74,359
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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

SOMERSET - BERNARDS TWP

17. Salaries and Benefits of Certain District Employees

Name	Regina Rudolph
Job Title	Assistant Superintendent

Base Annual Salary	181,473
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2011
Ending Date of Contract	06/30/2012
Annual Work Days	260
Annual Vacation Days	25
Annual Sick Days	15
Annual Personal Days	2
Annual Consulting Days	0
Other Non-working days	22
Description-Other Non-working Days	School Holidays

Benefits:

Allowances	1,200
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Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	19,197
Dental Insurance	705
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	68,419
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
Base Annual Salary	156,825
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2011
Ending Date of Contract	06/30/2012
Annual Work Days	260
Annual Vacation Days	25
Annual Sick Days	15
Annual Personal Days	2
Annual Consulting Days	0
Other Non-working days	22
Description-Other Non-working Days	School Holidays

Benefits:	
Allowances	2,870
Bonuses	4,250
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	19,197
Dental Insurance	705
Life Insurance	0
Other Insurances	2,996
Retirement Plans	0

Post-Employment Benefits	44,232
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
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Job Title	Information Technology
Base Annual Salary	118,018
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2011
Ending Date of Contract	06/30/2012
Annual Work Days	260
Annual Vacation Days	20
Annual Sick Days	15
Annual Personal Days	2
Annual Consulting Days	0
Other Non-working days	17
Description-Other Non-working Days	School Holidays
Benefits:	
Allowances	1,400
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	19,043
Dental Insurance	428
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	6,076
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	87,195
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2011
Ending Date of Contract	06/30/2012
Annual Work Days	260
Annual Vacation Days	15
Annual Sick Days	15
Annual Personal Days	2
Annual Consulting Days	0
Other Non-working days	12
Description-Other Non-working Days	School Holidays
Benefits:	
Allowances	600
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	19,043
Dental Insurance	0
Life Insurance	0
Other Insurances	0
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