

Somerset - Green Brook Twp

Notice is hereby given to the legal voters of the Green Brook Township school district, in the County of Somerset, of the State of New Jersey, that a Public Hearing will be held in the Media Center of the Green Brook Middle School, 132 Jefferson Ave., Green Brook, NJ, on Wednesday, April 26th, 2023 at 7:00 p.m., 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	October 15, 2022	October 13, 2023
	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	628	629	630
Pupils On Roll - Special Full-Time	99	99	108
Subtotal - Pupils On Roll	727	728	738
Private School Placements	5	2	6
Pupils Sent to Other Districts - Reg Prog	339	326	330
Pupils Sent to Other Dists - Spec Ed Prog	68	68	66
Pupils Received	32	32	33

Somerset - Green Brook 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	23,428,155	23,896,718	24,420,699
Total Tuition	10-1300	499,131	346,688	365,000
Transportation Fees from Individuals	10-1410	6,959	6,660	8,800
Unrestricted Miscellaneous Revenues	10-1XXX	104,849	65,337	59,409

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Interest Earned on Maintenance Reserve	10-1XXX	842	100	100
Interest Earned on Capital Reserve Funds	10-1XXX	6,241	500	500
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only)	10-1XXX	98	0	0
Total Revenues from Local Sources		24,046,275	24,316,003	24,854,508
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	289,595	392,450	487,981
Extraordinary Aid	10-3131	489,360	489,360	200,000
Categorical Special Education Aid	10-3132	1,102,865	1,145,636	1,198,496
Categorical Security Aid	10-3177	60,277	101,788	116,897
Other State Aids	10-3XXX	15,660	15,660	56,699
Total Revenues from State Sources		1,957,757	2,144,894	2,060,073
Budgeted Fund Balance-Operating Budget	10-303	350,000	300,000	300,000
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	908,000	348,000	0
Withdrawal from Maintenance Reserve	10-310	0	0	129,000
Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	200,000	200,000	200,000
Adjustment for Prior Year Encumbrances		0	30,837	0
Actual Revenues (Over)/Under Expenditures		-436,012	0	0
Total Operating Budget		27,026,020	27,339,734	27,543,581
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	64,174	10,606	12,000
Other Revenue from Local Sources	20-1XXX	15,014	0	0

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Total Revenues from Local Sources	20-1XXX	79,188	10,606	12,000
Revenues from Federal Sources:				
Title I	20-4411-4416	47,364	27,721	23,562
Title II	20-4451-4455	53,073	22,633	19,238
ARP-IDEA Preschool	20-4409	2,620	0	0
ARP-IDEA Basic	20-4419	30,704	0	0
IDEA Part B (Handicapped)	20-4420-4429	165,646	125,705	113,788
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	45,000	78,535
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	30,000	25,503
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	30,000	39,300
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	37,000	31,500
ARP-ESSER	20-4540	0	90,000	168,730
CRRSA Act-ESSER II	20-4534	6,846	90,531	0
CRRSA Act-Learning Acceleration Grant	20-4535	17,662	13,000	0
CRRSA Act-Mental Health Grant	20-4536	22,665	20,000	0
Total Revenues from Federal Sources		346,580	531,590	500,156
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-2,539	-1,812	0
Total Grants and Entitlements		423,229	540,384	512,156
Repayment of Debt:				

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,518,475	1,518,275	1,466,540
Total Revenues from Local Sources		1,518,475	1,518,275	1,466,540
Total Local Repayment of Debt		1,518,475	1,518,275	1,466,540
Total Repayment of Debt		1,518,475	1,518,275	1,466,540
Total Revenues/Sources		28,967,724	29,398,393	29,522,277
Total Revenues/Sources Net of Transfers		28,967,724	29,398,393	29,522,277

Somerset - Green Brook 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	4,718,012	4,830,468	4,808,852
Special Education-Instruction	11-2XX-100-XXX	1,512,063	1,533,338	1,731,671
Basic Skills/Remedial-Instruction	11-230-100-XXX	142,241	163,900	192,397
Bilingual Education-Instruction	11-240-100-XXX	37,785	39,618	40,407
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	79,482	101,422	118,858
School-Sponsored Athletics-Instruction	11-402-100-XXX	56,951	70,313	69,149
Summer School	11-422-XXX-XXX	58,097	126,849	107,600
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	9,014,966	8,821,969	8,608,829

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	25,580	32,633	28,271
Undistributed Expenditures-Health Services	11-000-213-XXX	167,013	195,930	191,940
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	313,275	349,539	396,267
Undistributed Expenditures–Other Support Services, Students– Extraordinary Services	11-000-217-XXX	761,518	1,018,040	1,062,590
Undistributed Expenditures-Guidance	11-000-218-XXX	158,443	162,540	167,816
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	581,802	700,064	734,666
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	47,655	47,800	34,400
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	19,188	17,510	4,400
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	56,182	165,151	144,400
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	312,562	435,612	459,129
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	455,163	532,709	477,936
Undistributed Expenditures-Central Services	11-000-251-XXX	365,724	342,320	343,556
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	83,590	64,300	80,200
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,294,685	1,517,580	1,500,849
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,466,939	2,114,225	2,391,180
Personal Services-Employee Benefits	11-XXX-XXX- 2XX	2,779,887	3,550,605	3,790,919
Total Undistributed Expenditures		17,904,172	20,068,527	20,417,348
Interest Earned on Maintenance Reserve	10-606	842	100	100
Increase In Maintenance Reserve	10-606	50,000	0	0
Total General Current Expense		24,559,645	26,934,535	27,486,382

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	268,131	0	0
Facilities Acquisition and Construction Services	12-000-400-XXX	741,773	404,699	56,699
Increase In Capital Reserve	10-604	1,430,196	0	0
Interest Deposit to Capital Reserve	10-604	6,241	500	500
Total Capital Outlay		2,446,341	405,199	57,199
Transfer of Funds to Charter Schools	10-000-100-56X	20,034	0	0
General Fund Grand Total		27,026,020	27,339,734	27,543,581
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	15,014	0	0
Student Activity Fund	20-475-XXX-XXX	61,635	8,794	12,000
Federal Projects:				
Title I	20-XXX-XXX-XXX	47,364	27,721	23,562
Title II	20-XXX-XXX-XXX	53,073	22,633	19,238
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	165,646	125,705	113,788
ARP-IDEA Basic Grant Program	20-223-xxx-xxx	30,704	0	0
ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	2,620	0	0
CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	6,846	90,531	0
CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	17,662	13,000	0
CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	22,665	20,000	0
ARP-ESSER Grant Program	20-487-xxx-xxx	0	90,000	168,730

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	45,000	78,535
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	30,000	25,503
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	30,000	39,300
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	37,000	31,500
Total Federal Projects	20-XXX-XXX-XXX	346,580	531,590	500,156
Total Special Revenue Funds		423,229	540,384	512,156
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,518,475	1,518,275	1,466,540
Total Debt Service Funds		1,518,475	1,518,275	1,466,540
Total Expenditures/Appropriations		28,967,724	29,398,393	29,522,277
Total Expenditures Net of Transfers		28,967,724	29,398,393	29,522,277

Somerset - Green Brook 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)	1,327,846	1,276,570	546,178	546,178
(Repayment of Debt)	0	0	0	0

Budget Category	Audited Balance 06-30-2021	Audited Balance 06-30-2022	Estimated Balance 06-30-2023	Estimated Balance 06-30-2024
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	3,210,178	3,738,614	3,821,506	3,822,006
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	378,109	428,951	729,051	600,151
--Legal Reserve	650,000	600,000	300,000	0
--Unemployment Fund	24,008	24,105	24,105	24,105
--Tuition Reserve	400,000	400,000	200,000	0
--Current Expense Emergency Reserve	0	0	0	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
(Special Revenue Fund)				
--Student Activity Fund	23,081	25,620	19,232	19,232
--Scholarship Fund	0	0	0	0
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Somerset - Green Brook Twp Advertised Per Pupil Cost Calculations
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Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,986	\$19,069	\$21,573	\$21,950	\$22,312
Total Classroom Instruction	\$11,155	\$11,143	\$12,162	\$12,215	\$12,529

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Classroom-Salaries and Benefits	\$10,544	\$10,284	\$11,396	\$11,422	\$11,774
Classroom-General Supplies and Textbooks	\$453	\$699	\$574	\$620	\$573
Classroom-Purchased Services	\$158	\$160	\$192	\$173	\$182
Total Support Services	\$3,580	\$3,596	\$4,537	\$4,646	\$4,718
Support Services-Salaries and Benefits	\$3,094	\$3,062	\$3,583	\$3,602	\$3,570
Total Administrative Costs	\$2,143	\$2,070	\$2,197	\$2,356	\$2,349
Administration Salaries and Benefits	\$1,870	\$1,817	\$1,869	\$1,862	\$1,954
Total Operations and Maintenance of Plant	\$1,902	\$2,004	\$2,339	\$2,394	\$2,351
Operations and Maintenance-Salaries and Benefits	\$1,074	\$1,069	\$1,169	\$1,172	\$1,164
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$133	\$234	\$303	\$304	\$333
Total Equipment Costs	\$73	\$365	\$0	\$0	\$0
Legal Costs	\$68	\$32	\$54	\$63	\$54
Employee Benefits as a percentage of salaries*	30.47%	29.61%	37.30%	35.94%	37.41%

*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.

The complete budget will be on file and open to examination at the Green Brook Middle School building, 132 Jefferson Ave., Green Brook, Somerset County New Jersey between the hours of 9:00 a.m. and 4:00 p.m. 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.