

05/25/2010

MERCER - EAST WINDSOR REGIONAL

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2008 Actual	October 15, 2009 Actual	October 15, 2010 Estimated
Pupils on Roll Regular Full-Time	4431	4445	4464
Pupils on Roll Regular Shared-Time	43	52	52
Pupils on Roll - Special Full-Time	537	564	565
Pupils on Roll - Special Shared-Time	27	27	27
Private School Placements	29	20	25
Pupils Sent to Other Districts-Reg Prog	3	2	2
Pupils Sent to Other Dists-Spec Ed Prog	59	66	64
Pupils Received	70	60	54
Pupils in State Facilities	1	2	2

MERCER - EAST WINDSOR REGIONAL

Advertised Revenues

Budget Category	Account	2008-09 Actual	2009-10 Revised	2010-11 Anticipated
<b>OPERATING BUDGET</b>				
Budgeted Fund Balance - Operating Budget	10-303		500,000	500,000
Withdrawal from Cap Res-for Local Share	10-307		2,000,000	
Withdrawal from Maint. Reserve	10-310			1,000,000
Revenues from Local Sources:				
Local Tax Levy	10-1210	53,719,279	54,619,664	55,836,916
Tuition	10-1300	801,497	744,823	638,760
Interest Earned on Capital Reserve Funds	10-1XXX	3,969		100
Other Restricted Miscellaneous Revenues	10-1XXX		291,624	
Unrestricted Miscellaneous Revenues	10-1XXX	419,786	241,000	172,584
<b>SUBTOTAL</b>		<b>54,944,531</b>	<b>55,897,111</b>	<b>56,648,360</b>
Revenues from State Sources:				
Extraordinary Aid	10-3131	281,344	137,580	37,580
Other State Aids	10-3XXX	39,186		
Categorical Special Education Aid	10-3132	2,598,224	2,696,102	1,561,118
Equalization Aid	10-3176	14,672,557	11,674,142	14,029,326
Categorical Security Aid	10-3177	557,627	589,045	
Categorical Transportation Aid	10-3121	1,510,060	1,942,306	
<b>SUBTOTAL</b>		<b>19,658,998</b>	<b>17,039,175</b>	<b>15,628,024</b>
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	2,279	48,000	65,137
Equalization Aid - ARRA ESF	16-4520		2,491,324	
Equalization Aid - ARRA GSF	17-4521		96,443	
<b>SUBTOTAL</b>		<b>2,279</b>	<b>2,635,767</b>	<b>65,137</b>
Adjustment for Prior Year Encumbrances			936,128	
Actual Revenues (Over)/Under Expenditures		1,037,460		
<b>TOTAL OPERATING BUDGET</b>		<b>75,643,268</b>	<b>79,008,181</b>	<b>73,841,521</b>
<b>GRANTS AND ENTITLEMENTS</b>				
Revenues from Local Sources	20-1XXX	39,471	13,147	
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	136,627	238,299	238,299
<b>TOTAL REVENUES FROM STATE SOURCES</b>		<b>136,627</b>	<b>238,299</b>	<b>238,299</b>
Revenues from Federal Sources:				
Title I	20-4411-4416	296,191	314,560	314,560
Title VI	20-4417-4418		41,245	41,245
I.D.E.A. Part B (Handicapped)	20-4420-4429	1,220,766	842,467	842,467
Other	20-4XXX	330,373		
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>		<b>1,847,330</b>	<b>1,198,272</b>	<b>1,198,272</b>
<b>TOTAL GRANTS AND ENTITLEMENTS</b>		<b>2,023,428</b>	<b>1,449,718</b>	<b>1,436,571</b>
<b>REPAYMENT OF DEBT</b>				
Budgeted Fund Balance	40-303		93,390	
Revenues from Local Sources:				
Local Tax Levy	40-1210	3,487,972	3,399,308	3,498,316
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>		<b>3,487,972</b>	<b>3,399,308</b>	<b>3,498,316</b>
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	183,686	186,972	153,948
<b>TOTAL LOCAL REPAYMENT OF DEBT</b>		<b>3,671,658</b>	<b>3,679,670</b>	<b>3,652,264</b>
<b>TOTAL REPAYMENT OF DEBT</b>		<b>3,671,658</b>	<b>3,679,670</b>	<b>3,652,264</b>
<b>TOTAL REVENUES/SOURCES</b>		<b>81,338,354</b>	<b>84,137,569</b>	<b>78,930,356</b>

MERCER - EAST WINDSOR REGIONAL

Advertised Appropriations

Budget Category	Account	2008-09 Expenditures	2009-10 Rev. Approp.	2010-11 Appropriations
<b>GENERAL CURRENT EXPENSE</b>				
Instruction:				
Regular Programs	11-1XX-100-XXX	23,555,004	23,431,986	21,479,055
Special Education	11-2XX-100-XXX	4,773,122	5,067,121	5,447,729
Basic Skills/Remedial	11-230-100-XXX	406,324	637,211	662,595

Bilingual Education	11-240-100-XXX	1,505,492	1,364,947	1,553,406
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	263,145	288,204	268,921
School Sponsored Athletics	11-402-100-XXX	682,964	829,366	711,966
Other Instructional Programs	11-4XX-100-XXX		4,000	8,112
Community Services Programs/Operations	11-800-330-XXX	11,601	13,685	14,269
Support Services:				
Tuition	11-000-100-XXX	3,914,127	4,035,732	3,717,579
Attendance and Social Work Services	11-000-211-XXX	46,236	5,369	5,006
Health Services	11-000-213-XXX	632,227	646,495	678,839
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	992,904	836,759	894,844
Guidance	11-000-218-XXX	1,481,241	1,218,533	1,353,500
Child Study Teams	11-000-219-XXX	1,900,295	1,892,285	1,721,348
Improvement of Instructional Services	11-000-221-XXX	753,582	1,007,071	668,862
Educational Media Services - School Library	11-000-222-XXX	1,874,941	1,828,553	1,690,167
Instructional Staff Training Services	11-000-223-XXX	570,481	460,385	261,347
General Administration	11-000-230-XXX	1,646,843	1,026,415	1,113,051
School Administration	11-000-240-XXX	2,869,315	3,029,231	2,513,685
Central Svcs & Admin Info Technology	11-000-25X-XXX	943,876	1,299,551	1,078,396
Operation and Maintenance of Plant Services	11-000-26X-XXX	6,754,205	7,525,752	7,611,170
Student Transportation Services	11-000-270-XXX	2,788,233	3,097,941	3,061,642
Other Support Services	11-000-290-XXX	6,087		
Personal Services - Employee Benefits	11-XXX-XXX-2XX	14,490,831	15,807,341	15,961,341
Total Support Services Expenditures		41,665,424	43,717,413	42,330,777
TOTAL GENERAL CURRENT EXPENSE		72,863,076	75,353,933	72,476,830
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604			100
Equipment	12-XXX-XXX-73X	345,080	583,197	
Facilities Acquisition and Construction Services	12-000-4XX-XXX	351,025	924,705	1,344,924
Capital Reserve-Transfer to Capital Expend Fund	12-000-4XX-931	2,000,000	2,000,000	
TOTAL CAPITAL EXPENDITURES		2,696,105	3,507,902	1,345,024
SPECIAL SCHOOLS				
Summer School:				
Instruction	13-422-100-XXX	77,936	127,455	
Total Summer School		77,936	127,455	
Accredited Evening/Adult High School/Post-Graduate:				
Instruction	13-601-100-XXX	600		
Total Accredited Evening/Adult HS/Post-Grad.		600		
Evening School for the Foreign Born - Local:				
Instruction	13-631-100-XXX	5,551	15,100	
Support Services	13-631-200-XXX		3,791	
Total Evening School for Foreign-Born - Local		5,551	18,891	
TOTAL SPECIAL SCHOOLS		84,087	146,346	
Transfer of Funds to Charter Schools	10-000-100-56X			19,667
OPERATING BUDGET GRAND TOTAL		75,643,268	79,008,181	73,841,521
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	39,471	13,147	
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	7,549	7,549	7,549
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	50,062	87,008	87,008
Nonpublic Handicapped Services	20-XXX-XXX-XXX	63,545	58,499	58,499
Nonpublic Nursing Services	20-XXX-XXX-XXX	10,191	39,527	39,527
Nonpublic Technology Initiative	20-XXX-XXX-XXX	5,280	36,040	36,040
Adult Education	20-XXX-XXX-XXX			9,676
Other Special Projects	20-XXX-XXX-XXX		9,676	
Total State Projects		136,627	238,299	238,299
Federal Projects:				
Title I	20-XXX-XXX-XXX	296,191	314,560	314,560
Title VI	20-XXX-XXX-XXX		41,245	41,245
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	1,220,766	842,467	842,467
Other Special Projects	20-XXX-XXX-XXX	330,373		
Total Federal Projects		1,847,330	1,198,272	1,198,272
TOTAL GRANTS AND ENTITLEMENTS		2,023,428	1,449,718	1,436,571
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	3,671,658	3,679,670	3,652,264
TOTAL REPAYMENT OF DEBT		3,671,658	3,679,670	3,652,264
Total Expenditures		81,338,354	84,137,569	78,930,356
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		81,338,354	84,137,569	78,930,356

MERCER - EAST WINDSOR REGIONAL

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
Unassigned:				
General Operating Budget	1,369,816	1,664,148	1,864,148	1,364,148
Repayment of Debt	93,390	93,390	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	1,030,835	34,804	34,804	34,904
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	1,000,000	1,000,000	0
Legal Reserve	0	0	0	0
Tuition Reserve	0	0	0	0

Current Expense Emergency Reserve	0	0	0	0
Restricted for Repayment of Debt	0	0	0	0

MERCER - EAST WINDSOR REGIONAL

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	12830	12825	13056	13310	12735
Total Classroom Instruction	7516	7670	7708	7844	7624
Classroom-Salaries and Benefits	6940	6941	7217	7264	7322
Classroom-General Supplies and Textbooks	536	702	391	482	241
Classroom-Purchased Services and Other	40	27	100	98	60
Total Support Services	2099	2064	2057	1994	1857
Support Services-Salaries and Benefits	1836	1773	1826	1744	1647
Total Administrative Costs	1168	1175	1180	1309	1101
Administration-Salaries and Benefits	996	995	978	1106	929
Legal Costs	0	0	40	40	39
Total Operations and Maintenance of Plant	1563	1556	1714	1723	1760
Operations & Maintenance of Plant-Salary & Ben.	868	895	947	936	1009
Total Food Services Costs	0	0	0	0	0
Total Extracurricular Costs	253	236	248	282	247
Total Equipment Costs	135	69	75	116	0
Employee Benefits as a % of Salaries	34.6	33.5	35.8	34.9	36.3

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.

MERCER - EAST WINDSOR REGIONAL

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	10-11 Amount	Description of circumstances
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Total Unusual Revenues:	0	Total Unusual Appropriations:	0
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MERCER - EAST WINDSOR REGIONAL

Shared Services -- Description of Shared Services

Fueling Station  
 Transportation Jointures  
 Bus Maintenance  
 Building Use  
 Cooperative Purchasing  
 ACES  
 ACT

MERCER - EAST WINDSOR REGIONAL

22a. Estimated Tax Rate Information

A. Estimated 10-11 School Tax Rate

EAST WINDSOR TWP

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	47,335,056 (A)
Estimated Net Taxable Valuation (as of 03/01/2010 )	2,862,538,306 (B)
Estimated 10-11 General Fund School Tax Rate=(A)/(B)X100	1.6536 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	50,253,187 (D)
Estimated Net Taxable Valuation (as of 03/01/2010 )	2,862,538,306 (E)
Estimated 10-11 Total School Tax Rate=(D)/(E)X100	1.7555 (F)

B. Estimated 10-11 Equalized School Tax Rate

EAST WINDSOR TWP

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	47,335,056 (G)
Estimated Equalized Valuation (as of 10/01/2009 )	3,099,753,386 (H)
Estimated 10-11 Equalized General Fund School Tax Rate=(G)/(H)X100	1.5271 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	50,253,187 (J)
Estimated Equalized Valuation (as of 10/01/2009 )	3,099,753,386 (K)
Estimated 10-11 Equalized Total School Tax Rate=(J)/(K)X100	1.6212 (L)□

MERCER - EAST WINDSOR REGIONAL

22a. Estimated Tax Rate Information

A. Estimated 10-11 School Tax Rate

HIGHTSTOWN BOR

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	7,893,234 (A)
Estimated Net Taxable Valuation (as of 02/22/2010 )	488,429,147 (B)
Estimated 10-11 General Fund School Tax Rate=(A)/(B)X100	1.6160 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	8,380,678 (D)
Estimated Net Taxable Valuation (as of 02/22/2010 )	488,429,147 (E)
Estimated 10-11 Total School Tax Rate=(D)/(E)X100	1.7158 (F)

B. Estimated 10-11 Equalized School Tax Rate

HIGHTSTOWN BOR

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	7,893,234 (G)
Estimated Equalized Valuation (as of 10/01/2009 )	513,601,466 (H)
Estimated 10-11 Equalized General Fund School Tax Rate=(G)/(H)X100	1.5368 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	8,380,678 (J)
Estimated Equalized Valuation (as of 10/01/2009 )	513,601,466 (K)
Estimated 10-11 Equalized Total School Tax Rate=(J)/(K)X100	1.6317 (L)□