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09/08/2008

MERCER - EAST WINDSOR REGIONAL

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2006 Actual	October 15, 2007 Actual	October 15, 2008 Estimated
Pupils on Roll Regular Full-Time	4375	4355	4356
Pupils on Roll Regular Shared-Time	46	41	41
Pupils on Roll - Special Full-Time	599	557	558
Pupils on Roll - Special Shared-Time	35	29	29
Private School Placements	36	32	25
Pupils Sent to Other Districts-Reg Prog	1	3	3
Pupils Sent to Other Dists-Spec Ed Prog	62	58	66
Pupils Received	77	69	71
Pupils in State Facilities	1	1	

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MERCER - EAST WINDSOR REGIONAL

Advertised Revenues

Budget Category	Account	2006-07 Actual	2007-08 Revised	2008-09 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		500,000	500,000
Transfers from Other Funds	10-5200		240,625	
Revenues from Local Sources:				
Local Tax Levy	10-1210	52,392,602	52,872,974	53,719,279
Tuition	10-1300	768,993	850,104	782,515
Transportation Fees from Individuals	10-1410	24,411		
Other Restricted Miscellaneous Revenues	10-1XXX		245,000	292,624
Unrestricted Miscellaneous Revenues	10-1XXX	845,699	288,000	288,000
SUBTOTAL		54,031,705	54,256,078	55,082,418
Revenues from State Sources:				
Core Curriculum Standards Aid	10-3111	6,228,143	6,228,143	
Supplemental Core Curriculum Standards Aid	10-3112	2,998,659	2,998,659	
Transportation Aid	10-3120	1,505,578	1,505,578	
Special Education Aid	10-3130	4,480,900	4,480,900	
Bilingual Education	10-3140	517,368	517,368	
Aid for Adult and Post-Graduate Programs	10-3191	10,972		
Extraordinary Aid	10-3131	181,875		137,580
Consolidated Aid	10-3195	528,631	539,603	
Additional Formula Aid	10-3196	493,979	1,002,777	
Other State Aids	10-3XXX	34,728	180,000	
Categorical Special Education Aid	10-3132			2,598,224
Equalization Aid	10-3176			14,823,451
Categorical Security Aid	10-3177			557,627
Categorical Transportation Aid	10-3121			1,510,060
SUBTOTAL		16,980,833	17,453,028	19,626,942
Adjustment for Prior Year Encumbrances			2,591,657	
Actual Revenues (Over)/Under Expenditures		-601,826		
TOTAL OPERATING BUDGET		70,410,712	75,041,388	75,209,360
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources				
	20-1XXX	21,328	20,000	13,147
Revenues from State Sources:				
Instructional Supplement Aid	20-3214	195,890	195,704	
Other Restricted Entitlements	20-32XX	258,468	243,669	243,669
TOTAL REVENUES FROM STATE SOURCES		454,358	439,373	243,669
Revenues from Federal Sources:				
Title I	20-4411-4416	237,969	176,811	150,290
I.D.E.A. Part B (Handicapped)	20-4420-4429	1,291,435	1,114,130	947,010
Other	20-4XXX	475,045	214,214	214,214
TOTAL REVENUES FROM FEDERAL SOURCES		2,004,449	1,505,155	1,311,514
TOTAL GRANTS AND ENTITLEMENTS		2,480,135	1,964,528	1,568,330
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303		189,848	
Revenues from Local Sources:				
Local Tax Levy	40-1210	3,418,785	3,392,838	3,487,972
Miscellaneous	40-1XXX	87,145		
TOTAL REVENUES FROM LOCAL SOURCES		3,505,930	3,392,838	3,487,972
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	205,862	107,197	183,686
TOTAL LOCAL REPAYMENT OF DEBT		3,711,792	3,689,883	3,671,658
Actual Revenues (Over)/Under Expenditures		11,215		
TOTAL REPAYMENT OF DEBT		3,723,007	3,689,883	3,671,658
TOTAL REVENUES/SOURCES		76,613,854	80,695,799	80,449,348

MERCER - EAST WINDSOR REGIONAL

Advertised Appropriations

Budget Category	Account	2006-07 Expenditures	2007-08 Rev. Approp.	2008-09 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				

Regular Programs	11-1XX-100-XXX	19,772,894	20,908,022	23,094,715
Special Education	11-2XX-100-XXX	5,570,021	5,663,828	5,464,923
Basic Skills/Remedial	11-230-100-XXX	493,561	775,095	641,600
Bilingual Education	11-240-100-XXX	1,504,772	1,399,865	1,469,023
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	282,414	289,409	293,801
School Sponsored Athletics	11-402-100-XXX	704,564	799,249	746,623
Community Services Programs/Operations	11-800-330-XXX	15,395	18,387	19,290
Support Services:				
Tuition	11-000-100-XXX	3,458,547	4,555,764	4,063,791
Attendance and Social Work Services	11-000-211-XXX	73,480	74,036	76,888
Health Services	11-000-213-XXX	597,965	656,072	686,899
Students - Related & Extraordinary	11-000-216,217	925,630	1,049,101	1,098,900
Guidance	11-000-218-XXX	1,213,442	1,416,406	1,461,563
Child Study Teams	11-000-219-XXX	1,824,004	2,233,358	2,023,699
Improvement of Instructional Services	11-000-221-XXX	726,069	699,209	729,661
Educational Media Services - School Library	11-000-222-XXX	1,432,320	1,936,539	1,715,270
Instructional Staff Training Services	11-000-223-XXX	596,443	802,277	624,891
General Administration	11-000-230-XXX	836,058	969,992	908,305
School Administration	11-000-240-XXX	2,557,995	3,036,576	2,742,169
Central Svcs & Admin Info Technology	11-000-25X-XXX	1,238,014	1,148,789	1,075,228
Operation and Maintenance of Plant Services	11-000-26X-XXX	6,469,226	7,526,251	7,384,953
Student Transportation Services	11-000-270-XXX	3,112,398	3,238,639	3,231,090
Other Support Services	11-000-290-XXX	8,243	51,071	48,471
Personal Services - Employee Benefits	11-XXX-XXX-2XX	13,029,823	13,903,752	14,715,075
Total Support Services Expenditures		38,099,657	43,297,832	42,586,853
TOTAL GENERAL CURRENT EXPENSE		66,443,278	73,151,687	74,316,828
CAPITAL EXPENDITURES				
Equipment	12-XXX-XXX-73X	714,979	633,010	210,908
Facilities Acquisition and Construction Services	12-000-4XX-XXX	251,747	967,958	389,000
Capital Reserve-Transfer to Capital Expend Fund	12-000-4XX-931	2,750,000		
TOTAL CAPITAL EXPENDITURES		3,716,726	1,600,968	599,908
SPECIAL SCHOOLS				
Summer School:				
Instruction	13-422-100-XXX	116,847	114,153	119,862
Support Services	13-422-200-XXX		7,457	
Total Summer School		116,847	121,610	119,862
Other Special Schools:				
Support Services	13-4XX-200-XXX			7,457
Total Other Special Schools				7,457
Accredited Evening/Adult High School/Post-Graduate:				
Instruction	13-601-100-XXX		1,000	2,750
Total Accredited Evening/Adult HS/Post-Grad.			1,000	2,750
Adult Education - Local:				
Instruction	13-602-100-XXX	18,781	25,210	25,210
Support Services	13-602-200-XXX	108,921	120,849	116,397
Total Adult Education - Local		127,702	146,059	141,607
Evening School for the Foreign Born - Local:				
Instruction	13-631-100-XXX	6,051	15,758	16,491
Support Services	13-631-200-XXX	108	4,306	4,457
Total Evening School for Foreign-Born - Local		6,159	20,064	20,948
TOTAL SPECIAL SCHOOLS		250,708	288,733	292,624
OPERATING BUDGET GRAND TOTAL		70,410,712	75,041,388	75,209,360
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	21,328	20,000	13,147
Instructional Supplement Aid:				
Instruction	20-214-100-XXX	195,890	195,704	
TOTAL INSTRUCTIONAL SUPPLEMENT AID		195,890	195,704	
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	5,637	8,535	8,535
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	18,311	64,000	64,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	34,340	55,200	55,200
Nonpublic Nursing Services	20-XXX-XXX-XXX	35,787	37,500	37,500
Nonpublic Technology Initiative	20-XXX-XXX-XXX	12,611	16,916	16,916
Other Special Projects	20-XXX-XXX-XXX	151,782	61,518	61,518
Total State Projects		454,358	439,373	243,669
Federal Projects:				
Title I	20-XXX-XXX-XXX	237,969	176,811	150,290
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	1,291,435	1,114,130	947,010
Other Special Projects	20-XXX-XXX-XXX	475,045	214,214	214,214
Total Federal Projects		2,004,449	1,505,155	1,311,514
TOTAL GRANTS AND ENTITLEMENTS		2,480,135	1,964,528	1,568,330
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	3,723,007	3,689,883	3,671,658
TOTAL REPAYMENT OF DEBT		3,723,007	3,689,883	3,671,658
Total Expenditures		76,613,854	80,695,799	80,449,348
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			
TOTAL EXPENDITURES NET OF TRANSFERS		76,613,854	80,695,799	80,449,348

MERCER - EAST WINDSOR REGIONAL

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2006	Audited Balance 6/30/2007	Estimated Balance 6/30/2008	Estimated Balance 6/30/2009
Unreserved:				
General Operating Budget	2,058,930	1,760,681	1,310,681	810,681
Repayment of Debt	201,063	189,848	0	0

Reserved for Specific Purposes:

General Operating Budget:

Capital Reserve	28,170	28,170	28,170	28,170
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	1,372,387	0	0	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Reserved for Repayment of Debt	0	0	0	0

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MERCER - EAST WINDSOR REGIONAL

Advertised Per Pupil Cost Calculations

2008 - 2009

	2005-06 Actual	2006-07 Actual	2007-08 Original Budget	2007-08 Revised Budget	2008-2009 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	11314	11760	12644	13090	13390
Total Classroom Instruction	6576	6955	7306	7417	7912
Classroom-Salaries and Benefits	6261	6604	6864	6906	7297
Classroom-General Supplies and Textbooks	291	327	348	421	518
Classroom-Purchased Services and Other	24	24	94	91	98
Total Support Services	1773	1834	2099	2229	2147
Support Services-Salaries and Benefits	1575	1632	1895	1923	1905
Total Administrative Costs	1102	1123	1156	1290	1193
Administration-Salaries and Benefits	842	898	955	1048	989
Total Operations and Maintenance of Plant	1459	1459	1670	1733	1714
Operations & Maintenance of Plant-Salary & Ben.	793	784	910	933	944
Total Food Services Costs				0	0
Total Extracurricular Costs	234	244	266	272	262
Total Equipment Costs	115	142	41	128	43
Employee Benefits as a % of Salaries	28.3	31.1	31.3	31.1	32.3

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2008 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 2007-08 revised appropriations and 2008-09 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	08-09 Amount	Description of circumstances
Total Unusual Revenues:	0	Total Unusual Appropriations:	0

MERCER - EAST WINDSOR REGIONAL

Shared Services -- Description of Shared Services

- Joint Fueling Facility
- Senior Bus
- Interlocal Transportation Agreements
- Joint Purchasing Agreements
- ACT
- ACES
- Cooperative Purchasing System
- Sending and Receiving with Roosevelt
- Shared Public Works Resources
- Hosting of Summer Recreation
- Summer Rec Transportation

MERCER - EAST WINDSOR REGIONAL

22a. Estimated Tax Rate Information

A. Estimated 08-09 School Tax Rate

 EAST WINDSOR TWP

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	45,819,694 (A)
Estimated Net Taxable Valuation (as of 01/17/2008)	1,419,882,313 (B)
Estimated 08-09 General Fund School Tax Rate=(A)/(B)X100	3.2270 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	48,748,006 (D)
Estimated Net Taxable Valuation (as of 01/17/2008)	1,419,882,313 (E)
Estimated 08-09 Total School Tax Rate=(D)/(E)X100	3.4332 (F)

B. Estimated 08-09 Equalized School Tax Rate

 EAST WINDSOR TWP

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	45,819,694 (G)
Estimated Equalized Valuation (as of 12/20/2007)	3,129,455,594 (H)
Estimated 08-09 Equalized General Fund School Tax Rate=(G)/(H)X100	1.4641 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	48,748,006 (J)
Estimated Equalized Valuation (as of 12/20/2007)	3,129,455,594 (K)
Estimated 08-09 Equalized Total School Tax Rate=(J)/(K)X100	1.5577 (L) □

MERCER - EAST WINDSOR REGIONAL

22a. Estimated Tax Rate Information

 A. Estimated 08-09 School Tax Rate

HIGHTSTOWN BOR

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	7,476,432 (A)
Estimated Net Taxable Valuation (as of 01/22/2008)	216,854,688 (B)
Estimated 08-09 General Fund School Tax Rate=(A)/(B)X100	3.4477 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	7,951,368 (D)
Estimated Net Taxable Valuation (as of 01/22/2008)	216,854,688 (E)
Estimated 08-09 Total School Tax Rate=(D)/(E)X100	3.6667 (F)

B. Estimated 08-09 Equalized School Tax Rate

 HIGHTSTOWN BOR

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	7,476,432 (G)
Estimated Equalized Valuation (as of 12/20/2007)	523,267,394 (H)
Estimated 08-09 Equalized General Fund School Tax Rate=(G)/(H)X100	1.4288 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	7,951,368 (J)
Estimated Equalized Valuation (as of 12/20/2007)	523,267,394 (K)
Estimated 08-09 Equalized Total School Tax Rate=(J)/(K)X100	1.5196 (L) □