

04/30/2009

## MERCER - EAST WINDSOR REGIONAL

## Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2007 Actual	October 15, 2008 Actual	October 15, 2009 Estimated
Pupils on Roll Regular Full-Time	4355	4431	4502
Pupils on Roll Regular Shared-Time	41	43	41
Pupils on Roll - Special Full-Time	557	537	572
Pupils on Roll - Special Shared-Time	29	27	26
Private School Placements	32	29	26
Pupils Sent to Other Districts-Reg Prog	3	3	3
Pupils Sent to Other Dists-Spec Ed Prog	58	59	62
Pupils Received	69	70	67
Pupils in State Facilities	1	1	1

## MERCER - EAST WINDSOR REGIONAL

## Advertised Revenues

Budget Category	Account	2007-08 Actual	2008-09 Revised	2009-10 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
Revenues from Local Sources:				
Local Tax Levy	10-1210	52,872,974	53,719,279	54,619,664
Tuition	10-1300	791,483	782,515	744,823
Transportation Fees from Other LEAs	10-1420-1440	3,280		
Interest Earned on Capital Reserve Funds	10-1XXX			1,000
Other Restricted Miscellaneous Revenues	10-1XXX		292,624	291,624
Unrestricted Miscellaneous Revenues	10-1XXX	771,804	288,000	240,000
<b>SUBTOTAL</b>		54,439,541	55,082,418	55,897,111
Revenues from State Sources:				
Core Curriculum Standards Aid	10-3111	6,228,143		
Supplemental Core Curriculum Standards Aid	10-3112	2,996,639		
Transportation Aid	10-3120	1,505,578		
Special Education Aid	10-3130	4,480,900		
Bilingual Education	10-3140	517,368		
Extraordinary Aid	10-3131	146,910	137,580	137,580
Consolidated Aid	10-3195	539,603		
Additional Formula Aid	10-3196	1,002,777		
Other State Aids	10-3XXX	36,543		
Categorical Special Education Aid	10-3132		2,598,224	2,696,102
Equalization Aid	10-3176		14,823,451	14,261,909
Categorical Security Aid	10-3177		557,627	589,045
Categorical Transportation Aid	10-3121		1,510,060	1,942,306
<b>SUBTOTAL</b>		17,456,481	19,626,942	19,626,942
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200			48,000
<b>SUBTOTAL</b>				48,000
Adjustment for Prior Year Encumbrances			2,271,889	
Actual Revenues (Over)/Under Expenditures		-292,032		
<b>TOTAL OPERATING BUDGET</b>		71,603,990	77,481,249	78,072,053
<b>GRANTS AND ENTITLEMENTS</b>				
Revenues from Local Sources				
	20-1XXX	22,844	34,431	13,147
Revenues from State Sources:				
Instructional Supplement Aid	20-3214	195,704		
Other Restricted Entitlements	20-32XX	406,046	247,953	238,299
<b>TOTAL REVENUES FROM STATE SOURCES</b>		601,750	247,953	238,299
Revenues from Federal Sources:				
Title I	20-4411-4416	186,373	355,937	314,560
Title VI	20-4417-4418			41,245
I.D.E.A. Part B (Handicapped)	20-4420-4429	1,272,430	1,250,178	842,467
Other	20-4XXX	459,288	357,238	
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>		1,918,091	1,963,353	1,198,272
<b>TOTAL GRANTS AND ENTITLEMENTS</b>		2,542,685	2,245,737	1,449,718
<b>REPAYMENT OF DEBT</b>				
Budgeted Fund Balance	40-303			93,390
Revenues from Local Sources:				
Local Tax Levy	40-1210	3,392,838	3,487,972	3,399,308
Miscellaneous	40-1XXX	24,262		
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>		3,417,100	3,487,972	3,399,308
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	176,324	183,686	186,972
<b>TOTAL LOCAL REPAYMENT OF DEBT</b>		3,593,424	3,671,658	3,679,670
Actual Revenues (Over)/Under Expenditures		96,458		
<b>TOTAL REPAYMENT OF DEBT</b>		3,689,882	3,671,658	3,679,670
<b>TOTAL REVENUES/SOURCES</b>		77,836,557	83,396,644	83,201,441

## MERCER - EAST WINDSOR REGIONAL

## Advertised Appropriations

Budget Category	Account	2007-08 Expenditures	2008-09 Rev. Approp.	2009-10 Appropriations
<b>GENERAL CURRENT EXPENSE</b>				
Instruction:				
Regular Programs	11-1XX-100-XXX	21,277,900	23,893,245	23,062,941
Special Education	11-2XX-100-XXX	5,095,269	5,285,709	4,977,155
Basic Skills/Remedial	11-230-100-XXX	495,212	641,600	428,473
Bilingual Education	11-240-100-XXX	1,376,672	1,573,304	1,560,462
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	296,830	290,852	282,941
School Sponsored Athletics	11-402-100-XXX	683,766	750,990	711,678
Other Instructional Programs	11-4XX-100-XXX	7,882		
Community Services Programs/Operations	11-800-330-XXX	15,071	19,282	13,496
Support Services:				
Tuition	11-000-100-XXX	3,557,002	4,147,849	4,018,583
Attendance and Social Work Services	11-000-211-XXX	81,255	34,458	2,000
Health Services	11-000-213-XXX	578,261	692,632	704,508
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	1,001,532	1,064,212	1,119,401
Guidance	11-000-218-XXX	1,246,232	1,495,245	1,367,625
Child Study Teams	11-000-219-XXX	1,799,264	2,012,304	2,110,968
Improvement of Instructional Services	11-000-221-XXX	744,309	802,559	762,947
Educational Media Services - School Library	11-000-222-XXX	1,968,773	1,797,659	1,745,044
Instructional Staff Training Services	11-000-223-XXX	653,323	688,002	339,015
General Administration	11-000-230-XXX	846,957	962,663	941,756
School Administration	11-000-240-XXX	2,761,945	3,139,303	2,769,362
Central Svcs & Admin Info Technology	11-000-25X-XXX	922,550	1,238,789	1,178,824
Operation and Maintenance of Plant Services	11-000-26X-XXX	6,648,420	7,579,800	7,526,545
Student Transportation Services	11-000-270-XXX	2,820,432	3,343,149	2,942,074
Other Support Services	11-000-290-XXX	11,455	43,771	
Personal Services - Employee Benefits	11-XXX-XXX-2XX	14,983,073	14,900,543	16,061,395
Total Support Services Expenditures		40,624,783	43,942,938	43,590,047
TOTAL GENERAL CURRENT EXPENSE		69,873,385	76,397,920	74,627,193
<b>CAPITAL EXPENDITURES</b>				
Interest Earned on Capital Reserve	10-604			1,000
Equipment	12-XXX-XXX-73X	667,897	397,779	382,937
Facilities Acquisition and Construction Services	12-000-4XX-XXX	948,101	392,712	2,914,577
TOTAL CAPITAL EXPENDITURES		1,615,998	790,491	3,298,514
<b>SPECIAL SCHOOLS</b>				
Summer School:				
Instruction	13-422-100-XXX	100,418	119,862	124,655
Total Summer School		100,418	119,862	124,655
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		2,750	
Total Accredited Evening/Adult HS/Post-Grad.			2,750	
Adult Education - Local:				
Instruction	13-602-100-XXX		25,210	
Support Services	13-602-200-XXX	6,437	116,610	
Total Adult Education - Local		6,437	141,820	
Evening School for the Foreign Born - Local:				
Instruction	13-631-100-XXX	7,752	16,491	17,107
Support Services	13-631-200-XXX		4,458	4,584
Total Evening School for Foreign-Born - Local		7,752	20,949	21,691
TOTAL SPECIAL SCHOOLS		114,607	292,838	146,346
OPERATING BUDGET GRAND TOTAL		71,603,990	77,481,249	78,072,053
<b>SPECIAL GRANTS AND ENTITLEMENTS</b>				
Local Projects				
Instructional Supplement Aid:	20-XXX-XXX-XXX	22,844	34,431	13,147
Instruction	20-214-100-XXX	195,704		
TOTAL INSTRUCTIONAL SUPPLEMENT AID		195,704		
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	6,651	7,549	7,549
Nonpublic Auxiliary Services	20-XXX-XXX-XXX		96,662	87,008
Nonpublic Handicapped Services	20-XXX-XXX-XXX	28,559	58,499	58,499
Nonpublic Nursing Services	20-XXX-XXX-XXX	37,674	39,527	39,527
Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,960	36,040	36,040
Other Special Projects	20-XXX-XXX-XXX	329,202	9,676	9,676
Total State Projects		601,750	247,953	238,299
Federal Projects:				
Title I	20-XXX-XXX-XXX	186,373	355,937	314,560
Title VI	20-XXX-XXX-XXX			41,245
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	1,272,430	1,250,178	842,467
Other Special Projects	20-XXX-XXX-XXX	459,288	357,238	
Total Federal Projects		1,918,091	1,963,353	1,198,272
TOTAL GRANTS AND ENTITLEMENTS		2,542,685	2,245,737	1,449,718
<b>REPAYMENT OF DEBT</b>				
Repayment of Debt - Regular	40-701-510-XXX	3,689,882	3,671,658	3,679,670
TOTAL REPAYMENT OF DEBT		3,689,882	3,671,658	3,679,670
Total Expenditures		77,836,557	83,398,644	83,201,441
<b>DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:</b>				
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		77,836,557	83,398,644	83,201,441

MERCER - EAST WINDSOR REGIONAL

Advertised Recapitulation of Balance

Audited Balance	Audited Balance	Estimated Balance	Estimated Balance
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Budget Category	6/30/2007	6/30/2008	6/30/2009	6/30/2010
<b>Unreserved:</b>				
General Operating Budget	1,760,681	1,369,816	869,816	369,816
Repayment of Debt	189,848	93,390	93,390	0
<b>Reserved for Specific Purposes:</b>				
General Operating Budget:				
Capital Reserve	28,170	1,030,835	2,030,835	31,835
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	0	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

MERCER - EAST WINDSOR REGIONAL

Advertised Per Pupil Cost Calculations

2009 - 2010

	2006-07 Actual	2007-08 Actual	2008-09 Original Budget	2008-09 Revised Budget	2009-2010 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	11760	12830	13390	13622	13056
Total Classroom Instruction	6955	7516	7912	7984	7708
Classroom-Salaries and Benefits	6604	6940	7297	7225	7217
Classroom-General Supplies and Textbooks	327	536	518	677	391
Classroom-Purchased Services and Other	24	40	98	82	100
Total Support Services	1834	2099	2147	2155	2057
Support Services-Salaries and Benefits	1632	1836	1905	1854	1826
Total Administrative Costs	1123	1168	1193	1325	1180
Administration-Salaries and Benefits	898	996	989	1074	978
Total Operations and Maintenance of Plant	1459	1563	1714	1736	1714
Operations & Maintenance of Plant-Salary & Ben.	784	868	944	935	947
Total Food Services Costs				0	0
Total Extracurricular Costs	244	253	262	260	248
Total Equipment Costs	142	135	43	80	75
Employee Benefits as a % of Salaries	31.1	34.6	32.3	32.6	35.8

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2009 Comparative Spending Guide and can be found on the Department of Education's Internet address: [http://www.state.nj.us/education/under\\_finance](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 2008-09 revised appropriations and 2009-10 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	09-10 Amount	Description of circumstances
Total Unusual Revenues:	0	Total Unusual Appropriations:	0

MERCER - EAST WINDSOR REGIONAL

Shared Services -- Description of Shared Services

The district operates a Joint Fueling Facility with host municipalities.  
 Coop Purchasing with approx. 260 other School Districts  
 Sharing of facilities and public works resources  
 Student Transport Jointures with other districts.  
 ACES: A joint purchasing arrangement for electricity and natural gas.  
 ACT: A joint purchasing arrangement for telephone service  
 Extensive use of County Special Services School District for a variety of educational resources.

MERCER - EAST WINDSOR REGIONAL

22a. Estimated Tax Rate Information

A. Estimated 09-10 School Tax Rate

EAST WINDSOR TWP

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	46,396,809 (A)
Estimated Net Taxable Valuation (as of 03/04/2009)	1,422,319,629 (B)

Estimated 09-10 General Fund School Tax Rate=(A)/(B)X100 3.2621 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy 49,348,541 (D)  
Estimated Net Taxable Valuation (as of 03/04/2009 ) 1,422,319,629 (E)  
Estimated 09-10 Total School Tax Rate=(D)/(E)X100 3.4696 (F)

B. Estimated 09-10 Equalized School Tax Rate

EAST WINDSOR TWP

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy 46,396,809 (G)  
Estimated Equalized Valuation (as of 10/01/2008 ) 3,124,655,373 (H)  
Estimated 09-10 Equalized General Fund School  
Tax Rate=(G)/(H)X100 1.4849 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy 49,348,541 (J)  
Estimated Equalized Valuation (as of 10/01/2008 ) 3,124,655,373 (K)  
Estimated 09-10 Equalized Total School  
Tax Rate=(J)/(K)X100 1.5793 (L)

MERCER - EAST WINDSOR REGIONAL

22a. Estimated Tax Rate Information

A. Estimated 09-10 School Tax Rate

HIGHTSTOWN BOR

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy 7,772,663 (A)  
Estimated Net Taxable Valuation (as of 02/24/2009 ) 499,650,000 (B)  
Estimated 09-10 General Fund School Tax Rate=(A)/(B)X100 1.5556 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy 8,266,896 (D)  
Estimated Net Taxable Valuation (as of 02/24/2009 ) 499,650,000 (E)  
Estimated 09-10 Total School Tax Rate=(D)/(E)X100 1.6545 (F)

B. Estimated 09-10 Equalized School Tax Rate

HIGHTSTOWN BOR

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy 7,772,663 (G)  
Estimated Equalized Valuation (as of 10/01/2008 ) 524,440,204 (H)  
Estimated 09-10 Equalized General Fund School  
Tax Rate=(G)/(H)X100 1.4821 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy 8,266,896 (J)  
Estimated Equalized Valuation (as of 10/01/2008 ) 524,440,204 (K)  
Estimated 09-10 Equalized Total School  
Tax Rate=(J)/(K)X100 1.5763 (L)