

03/17/2011

MERCER - EWING TWP

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2009 Actual	October 15, 2010 Actual	October 15, 2011 Estimated
Pupils on Roll Regular Full-Time	3220	3215	3220
Pupils on Roll Regular Shared-Time	32	47	32
Pupils on Roll - Special Full-Time	454	471	454
Pupils on Roll - Special Shared-Time	46	30	46
Subtotal - Pupils On Roll	3752	3763	3752
Private School Placements	26	27	26
Pupils Sent to Other Districts-Reg Prog	4	2	
Pupils Sent to Other Dists-Spec Ed Prog	54	46	58
Pupils Received	5	20	8
Pupils in State Facilities	2	2	2

MERCER - EWING TWP

Advertised Revenues

Budget Category	Account	2009-10 Actual	2010-11 Revised	2011-12 Anticipated
<b>OPERATING BUDGET</b>				
Budgeted Fund Balance - Operating Budget	10-303		1,146,134	1,212,283
Revenues from Local Sources:				
Local Tax Levy	10-1210	42,238,825	46,827,872	47,568,592
Tuition	10-1300	268,329	150,000	150,000
Transportation Fees from Other LEAs	10-1420-1440		5,000	5,000
Unrestricted Miscellaneous Revenues	10-1XXX	76,342	200,000	200,000
<b>SUBTOTAL</b>		<b>42,583,496</b>	<b>47,182,872</b>	<b>47,923,592</b>
Revenues from State Sources:				
Extraordinary Aid	10-3131	93,429	184,500	184,500
Categorical Special Education Aid	10-3132	1,589,940	987,670	2,063,730
Equalization Aid	10-3176	4,182,431	6,654,928	6,141,998
Categorical Security Aid	10-3177	461,395		
Adjustment Aid	10-3178	28,447		
Categorical Transportation Aid	10-3121	835,088		
<b>SUBTOTAL</b>		<b>7,190,730</b>	<b>7,827,098</b>	<b>8,390,228</b>
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	89,584	60,680	60,680
Equalization Aid - ARRA ESF	16-4520	1,645,005		
Equalization Aid - ARRA GSF	17-4521	45,177		
Education Jobs Fund	18-4522			346,484
<b>SUBTOTAL</b>		<b>1,779,766</b>	<b>60,680</b>	<b>407,164</b>
Adjustment for Prior Year Encumbrances			119,240	
Actual Revenues (Over)/Under Expenditures		2,323,662		
<b>TOTAL OPERATING BUDGET</b>		<b>53,877,654</b>	<b>56,336,024</b>	<b>57,933,267</b>
<b>GRANTS AND ENTITLEMENTS</b>				
Revenues from Local Sources	20-1XXX	69,060		
Revenues from State Sources:				

Other Restricted Entitlements	20-32XX	170,755	201,804	201,804
TOTAL REVENUES FROM STATE SOURCES		170,755	201,804	201,804
Revenues from Federal Sources:				
Title I	20-4411-4416	558,786	513,986	513,986
I.D.E.A. Part B (Handicapped)	20-4420-4429	1,188,426	884,472	884,472
Other	20-4XXX	126,549		
TOTAL REVENUES FROM FEDERAL SOURCES		1,873,761	1,398,458	1,398,458
TOTAL GRANTS AND ENTITLEMENTS		2,113,576	1,600,262	1,600,262
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303		2,563	
Revenues from Local Sources:				
Local Tax Levy	40-1210	5,310,395	5,853,103	5,879,200
TOTAL REVENUES FROM LOCAL SOURCES		5,310,395	5,853,103	5,879,200
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	940,803	802,016	798,994
TOTAL LOCAL REPAYMENT OF DEBT		6,251,198	6,657,682	6,678,194
Actual Revenues (Over)/Under Expenditures		389,547		
TOTAL REPAYMENT OF DEBT		6,640,745	6,657,682	6,678,194
TOTAL REVENUES/SOURCES		62,631,975	64,593,968	66,211,723

MERCER - EWING TWP

Advertised Appropriations

Budget Category	Account	2009-10 Expenditures	2010-11 Rev. Approp.	2011-12 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	18,629,356	18,275,634	17,456,623
Special Education	11-2XX-100-XXX	5,049,237	4,909,820	5,401,035
Basic Skills/Remedial	11-230-100-XXX			541,850
Bilingual Education	11-240-100-XXX	280,425	245,773	240,352
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	38,425	42,081	43,331
School Sponsored Athletics	11-402-100-XXX	929,323	877,943	794,369
Support Services:				
Tuition	11-000-100-XXX	2,946,319	3,061,964	3,411,047
Attendance and Social Work Services	11-000-211-XXX	185,889	201,680	280,590
Health Services	11-000-213-XXX	787,719	725,410	708,149
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	452,858	591,445	459,081
Guidance	11-000-218-XXX	952,935	1,175,743	1,163,741
Child Study Teams	11-000-219-XXX	1,306,833	1,325,344	1,404,943
Improvement of Instructional Services	11-000-221-XXX	215,744	885,440	946,633
Educational Media Services - School Library	11-000-222-XXX	394,917	417,117	467,320
Instructional Staff Training Services	11-000-223-XXX	37,999	14,319	14,319
General Administration	11-000-230-XXX	548,256	540,988	548,291
School Administration	11-000-240-XXX	2,518,530	2,204,122	2,258,284
Central Svcs & Admin Info Technology	11-000-25X-XXX	1,027,809	1,054,697	997,467
Operation and Maintenance of Plant Services	11-000-26X-XXX	4,706,130	5,050,057	5,254,255
Student Transportation Services	11-000-270-XXX	2,884,306	3,127,199	3,161,926
Personal Services - Employee Benefits	11-XXX-XXX-2XX	9,665,178	11,514,423	11,802,368
Total Support Services Expenditures		28,631,422	31,889,948	32,878,414
TOTAL GENERAL CURRENT EXPENSE		53,558,188	56,241,199	57,355,974
CAPITAL EXPENDITURES				
Equipment	12-XXX-XXX-73X	22,689	10,000	10,000
Facilities Acquisition and Construction Services	12-000-4XX-XXX	274,586	49,437	200,000
TOTAL CAPITAL EXPENDITURES		297,275	59,437	210,000
Transfer of Funds to Charter Schools	10-000-100-56X	22,191	35,388	367,293

OPERATING BUDGET GRAND TOTAL		53,877,654	56,336,024	57,933,267
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	69,060		
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	22,922	19,007	19,007
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	74,672	82,437	82,437
Nonpublic Handicapped Services	20-XXX-XXX-XXX	45,677	61,409	61,409
Nonpublic Nursing Services	20-XXX-XXX-XXX	27,484	25,657	25,657
Nonpublic Technology Initiative	20-XXX-XXX-XXX		13,294	13,294
Total State Projects		170,755	201,804	201,804
Federal Projects:				
Title I	20-XXX-XXX-XXX	558,786	513,986	513,986
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	1,188,426	884,472	884,472
Other Special Projects	20-XXX-XXX-XXX	126,549		
Total Federal Projects		1,873,761	1,398,458	1,398,458
TOTAL GRANTS AND ENTITLEMENTS		2,113,576	1,600,262	1,600,262
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	6,640,745	6,657,682	6,678,194
TOTAL REPAYMENT OF DEBT		6,640,745	6,657,682	6,678,194
Total Expenditures		62,631,975	64,593,968	66,211,723
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
	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		62,631,975	64,593,968	66,211,723

MERCER - EWING TWP

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2009	Audited Balance 6/30/2010	Estimated Balance 6/30/2011	Estimated Balance 6/30/2012
Unassigned:				
General Operating Budget	1,684,234	1,077,553	1,077,553	1,077,553
Repayment of Debt	392,109	2,562	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	132,280	132,280	132,280	132,280
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	500,000	750,000	750,000
Legal Reserve	4,508,986	2,358,417	1,212,283	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 - EWING TWP

Advertised Per Pupil Cost Calculations

2011 - 2012

	2008-09	2009-10	2010-11	2010-11	2011-2012
	Actual	Actual	Original	Revised Budget	Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	12376	12877	14027	13987	14235
Total Classroom Instruction	7770	8126	8338	8305	8456
Classroom-Salaries and Benefits	7220	7617	7716	7684	7945
Classroom-General Supplies and Textbooks	120	117	131	132	135
Classroom-Purchased Services and Other	430	392	490	489	375
Total Support Services	1409	1469	1910	1902	1946
Support Services-Salaries and Benefits	1319	1372	1798	1791	1825
Total Administrative Costs	1311	1380	1339	1336	1327
Administration-Salaries and Benefits	1184	1262	1209	1204	1199
Legal Costs	0	7	1	1	1
Total Operations and Maintenance of Plant	1336	1431	1554	1562	1645
Operations & Maintenance of Plant-Salary & Ben.	646	761	789	785	870
Total Food Services Costs	0	0	0	0	0
Total Extracurricular Costs	302	320	317	315	286
Total Equipment Costs	0	6	3	3	3
Employee Benefits as a % of Salaries	25.9	29.0	35.4	35.4	35.4

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2011 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 2010-11 revised appropriations and 2011-12 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 - EWING TWP

Shared Services -- Description of Shared Services \_\_\_\_\_

The Ewing Public Schools participates in the following shared services:

1. Alliance for Competitive Energy Services (ACES)
2. Diploma Joint Insurance Fund
3. New Jersey State Health Benefit Program
4. ED-Data (Cooperative Purchasing)
5. Local District Student Placements
6. Township of Ewing
  - a. Facilities Usage
  - b. Maintenance
  - c. Construction Services
  - d. Electrician Services
  - e. Plumber Services
  - f. HVAC Mechanic Services
  - g. Refuse Tipping
  - h. Fuel
  - i. Snow Removal
  - j. School Resource Officer
7. Global Compliance Network (County-wide Online Prof. Development)
8. Local District Athletic Equipment

22a. Estimated Tax Rate Information \_\_\_\_\_

A. Estimated 11-12 School Tax Rate \_\_\_\_\_

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	47,198,232 (A)
Estimated Net Taxable Valuation (as of 03/02/2011 )	1,838,499,931 (B)
Estimated 11-12 General Fund School Tax Rate=(A)/(B)X100	2.5672 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	50,712,704 (D)
Estimated Net Taxable Valuation (as of 03/02/2011 )	1,838,499,931 (E)
Estimated 11-12 Total School Tax Rate=(D)/(E)X100	2.7584 (F)

B. Estimated 11-12 Equalized School Tax Rate \_\_\_\_\_

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	47,198,232 (G)
Estimated Equalized Valuation (as of 03/02/2011 )	3,676,999,862 (H)
Estimated 11-12 Equalized General Fund School Tax Rate=(G)/(H)X100	1.2836 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	50,712,704 (J)
Estimated Equalized Valuation (as of 03/02/2011 )	3,676,999,862 (K)
Estimated 11-12 Equalized Total School Tax Rate=(J)/(K)X100	1.3792 (L)

17. Salaries and Benefits of Certain District Employees

Name	Michael Nitti
Job Title	Superintendent
Base Annual Salary	176,800
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2009
Ending Date of Contract	07/01/2013
Annual Work Days	260
Annual Vacation Days	22
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	17
Description-Other Non-working Days	Holidays

Benefits:	
Allowances	0
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	Limited to \$15k upon retirement
Buyback of Vac. Days	Limited to unused days at 1/260
Buyback of Personal Days	None
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

MERCER - EWING TWP

17. Salaries and Benefits of Certain District Employees

Name	Danita Ishibashi
Job Title	Assistant Superintendent
Base Annual Salary	150,800
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2010
Ending Date of Contract	06/30/2011
Annual Work Days	260
Annual Vacation Days	22
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	17
Description-Other Non-working Days	Holidays

Benefits:

Allowances	0
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	Limited to \$15k upon retirement
Buyback of Vac. Days	Limited to unused days at 1/260
Buyback of Personal Days	None
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

MERCER - EWING TWP

17. Salaries and Benefits of Certain District Employees

Name	Brian Falkowski
Job Title	Business Administrator
Base Annual Salary	145,600
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2010
Ending Date of Contract	06/30/2011
Annual Work Days	260
Annual Vacation Days	22
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	17
Description-Other Non-working Days	Holidays
Benefits:	
Allowances	0
Bonuses	0

Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	Limited to \$15k upon retirement
Buyback of Vac. Days	Limited to unused days at 1/260
Buyback of Personal Days	None
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

MERCER - EWING TWP

17. Salaries and Benefits of Certain District Employees

Name	Lai-Kuang Tang
Job Title	Information Technology

Base Annual Salary	117,414
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2010
Ending Date of Contract	06/30/2011
Annual Work Days	260
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	15
Description-Other Non-working Days	Holidays

Benefits:	
Allowances	0
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	



Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	Limited to 20% of salary upon retirement
Buyback of Vac. Days	Limited to unused days at 1/260
Buyback of Personal Days	None
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

MERCER - EWING TWP

17. Salaries and Benefits of Certain District Employees

Name	Debra Revay-Shaw
Job Title	Coordinator/Dir./Mgr./Supvr. Dietitian
Base Annual Salary	88,050
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2010
Ending Date of Contract	06/30/2011
Annual Work Days	260
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	22
Description-Other Non-working Days	Holidays
Benefits:	
Allowances	0
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0

Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	Limited to 20% of salary upon retirement
Buyback of Vac. Days	Limited to unused days at 1/260
Buyback of Personal Days	None
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

MERCER - EWING TWP

17. Salaries and Benefits of Certain District Employees

Name	David Mikalauskas
Job Title	Other
	Attendance Officer
Base Annual Salary	87,717
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2010
Ending Date of Contract	06/30/2011
Annual Work Days	260
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	15
Description-Other Non-working Days	Holidays

Benefits:	
Allowances	0
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0

Retirement Plans	0
Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	Limited to 20% of salary upon retirement
Buyback of Vac. Days	Limited to unused days at 1/260
Buyback of Personal Days	None
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