

03/19/2012

MERCER - EWING TWP

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2010 Actual	October 15, 2011 Actual	October 15, 2012 Estimated
Pupils on Roll Regular Full-Time	3215	3118	3154
Pupils on Roll Regular Shared-Time	47	55	52
Pupils on Roll - Special Full-Time	471	508	514
Pupils on Roll - Special Shared-Time	30	25	26
Subtotal - Pupils On Roll	3763	3706	3746
Private School Placements	27	28	43
Pupils Sent to Other Districts-Reg Prog	2	1	8
Pupils Sent to Other Dists-Spec Ed Prog	46	42	29
Pupils Received	20	23	9
Pupils in State Facilities	2	2	2

Advertised Revenues

Budget Category	Account	2010-11 Actual	2011-12 Revised	2012-13 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		1,212,283	1,281,281
Withdrawal from Cap Res-for Local Share	10-307			1,200,000
Revenues from Local Sources:				
Local Tax Levy	10-1210	46,827,872	47,568,592	48,519,964
Tuition	10-1300	483,774	150,000	150,000
Transportation Fees from Other LEAs	10-1420-1440		5,000	5,000
Unrestricted Miscellaneous Revenues	10-1XXX	316,522	200,000	200,000

SUBTOTAL		47,628,168	47,923,592	48,874,964
Revenues from State Sources:				
Extraordinary Aid	10-3131	243,851	184,500	181,754
Other State Aids	10-3XXX	35,140		
Categorical Special Education Aid	10-3132	2,063,730	2,063,730	2,190,092
Equalization Aid	10-3176	5,578,868	6,141,998	6,924,736
Categorical Security Aid	10-3177			191,708
Categorical Transportation Aid	10-3121			217,718
SUBTOTAL		7,921,589	8,390,228	9,706,008
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	94,666	60,680	63,428
Education Jobs Fund	18-4522		346,484	
SUBTOTAL		94,666	407,164	63,428
Adjustment for Prior Year Encumbrances			560,502	
Actual Revenues (Over)/Under Expenditures		-2,136,728		
TOTAL OPERATING BUDGET		53,507,695	58,493,769	61,125,681
GRANTS AND ENTITLEMENTS				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX		201,804	201,804
TOTAL REVENUES FROM STATE SOURCES			201,804	201,804
Revenues from Federal Sources:				
Title I	20-4411-4416		513,986	513,986
I.D.E.A. Part B (Handicapped)	20-4420-4429		884,472	884,472
TOTAL REVENUES FROM FEDERAL SOURCES			1,398,458	1,398,458
TOTAL GRANTS AND ENTITLEMENTS			1,600,262	1,600,262
REPAYMENT OF DEBT				
Revenues from Local Sources:				
Local Tax Levy	40-1210	5,853,103	5,879,200	5,998,737
TOTAL REVENUES FROM LOCAL SOURCES		5,853,103	5,879,200	5,998,737
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	802,016	798,994	799,663
TOTAL LOCAL REPAYMENT OF DEBT		6,655,119	6,678,194	6,798,400
Actual Revenues (Over)/Under Expenditures		2,562		
TOTAL REPAYMENT OF DEBT		6,657,681	6,678,194	6,798,400
TOTAL REVENUES/SOURCES		60,165,376	66,772,225	69,524,343

Advertised Appropriations

Budget Category	Account	2010-11 Expenditures	2011-12 Rev. Approp.	2012-13 Appropriations
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## GENERAL CURRENT EXPENSE

## Instruction:

Regular Programs	11-1XX-100-XXX	17,847,135	17,472,038	18,017,986
Special Education	11-2XX-100-XXX	4,895,505	5,401,035	5,933,655
Basic Skills/Remedial	11-230-100-XXX		541,850	762,021
Bilingual Education	11-240-100-XXX	257,520	240,352	210,501
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	45,898	43,331	43,331
School Sponsored Athletics	11-402-100-XXX	816,868	794,621	812,182
Summer School	11-422-XXX-XXX			200,000

## Support Services:

Tuition	11-000-100-XXX	3,063,508	3,361,623	3,280,556
Attendance and Social Work Services	11-000-211-XXX	186,153	280,964	287,212
Health Services	11-000-213-XXX	767,681	708,149	720,087
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	421,420	459,081	467,697
Guidance	11-000-218-XXX	1,139,775	1,163,741	1,000,955
Child Study Teams	11-000-219-XXX	1,242,712	1,404,943	1,462,655
Improvement of Instructional Services	11-000-221-XXX	884,036	946,633	956,972
Educational Media Services - School Library	11-000-222-XXX	401,944	467,494	477,805
Instructional Staff Training Services	11-000-223-XXX	6,684	14,943	131,819
General Administration	11-000-230-XXX	547,941	598,338	669,480
School Administration	11-000-240-XXX	2,159,444	2,258,819	2,278,371
Central Svcs & Admin Info Technology	11-000-25X-XXX	966,067	998,611	917,095
Operation and Maintenance of Plant Services	11-000-26X-XXX	4,310,873	5,795,037	5,087,390
Student Transportation Services	11-000-270-XXX	2,824,246	3,161,926	3,272,372
Personal Services - Employee Benefits	11-XXX-XXX-2XX	10,662,729	11,802,947	12,083,271
Total Support Services Expenditures		29,585,213	33,423,249	33,093,737
TOTAL GENERAL CURRENT EXPENSE		53,448,139	57,916,476	59,073,413

## CAPITAL EXPENDITURES

Equipment	12-XXX-XXX-73X	27,442	10,000	250,000
Facilities Acquisition and Construction Services	12-000-4XX-XXX		200,000	1,792,268
TOTAL CAPITAL EXPENDITURES		27,442	210,000	2,042,268
Transfer of Funds to Charter Schools	10-000-100-56X	32,114	367,293	10,000
OPERATING BUDGET GRAND TOTAL		53,507,695	58,493,769	61,125,681

## SPECIAL GRANTS AND ENTITLEMENTS

Nonpublic Textbooks	20-XXX-XXX-XXX		19,007	19,007
Other State Projects:				
Nonpublic Auxiliary Services	20-XXX-XXX-XXX		82,437	82,437
Nonpublic Handicapped Services	20-XXX-XXX-XXX		61,409	61,409
Nonpublic Nursing Services	20-XXX-XXX-XXX		25,657	25,657
Nonpublic Technology Initiative	20-XXX-XXX-XXX		13,294	13,294
Total State Projects			201,804	201,804
Federal Projects:				
Title I	20-XXX-XXX-XXX		513,986	513,986
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX		884,472	884,472
Total Federal Projects			1,398,458	1,398,458

TOTAL GRANTS AND ENTITLEMENTS			1,600,262	1,600,262
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	6,657,681	6,678,194	6,798,400
TOTAL REPAYMENT OF DEBT		6,657,681	6,678,194	6,798,400
Total Expenditures		60,165,376	66,772,225	69,524,343
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contribution - Transfer to Special Revenue	11-1XX-100-93X			
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		60,165,376	66,772,225	69,524,343

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2010	Audited Balance 6/30/2011	Estimated Balance 6/30/2012	Estimated Balance 6/30/2013
Unrestricted:				
General Operating Budget	1,077,553	1,070,153	1,070,153	1,070,153
Repayment of Debt	2,562	0	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	132,280	1,200,000	1,200,000	0
Adult Education Programs	0	0	0	0
Maintenance Reserve	500,000	1,000,000	1,250,000	1,250,000
Legal Reserve	2,358,417	2,493,563	1,281,281	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

2012 - 2013

	2009-10 Actual	2010-11 Actual	2011-12 Original Budget	2011-12 Revised Budget	2012-2013 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)

Total Budgetary Comparative Per Pupil Cost	13318	13377	14235	14569	14712
Total Classroom Instruction	8126	8085	8456	8559	8955
Classroom-Salaries and Benefits	7617	7577	7945	8038	8436
Classroom-General Supplies and Textbooks	117	89	135	141	143
Classroom-Purchased Services and Other	392	418	376	380	376
Total Support Services	1469	1783	1946	1969	1948
Support Services-Salaries and Benefits	1372	1697	1825	1846	1793
Total Administrative Costs	1380	1276	1327	1357	1335
Administration-Salaries and Benefits	1262	1149	1199	1213	1177
Legal Costs	0	7	2	15	30
Total Operations and Maintenance of Plant	1431	1350	1645	1812	1598
Operations & Maintenance of Plant-Salary & Ben.	761	754	870	880	874
Board Contribution to Food Services	0	0	0	0	0
Total Extracurricular Costs	320	296	286	290	292
Total Equipment Costs	6	7	3	3	67
Employee Benefits as a % of Salaries	29.0	33.0	35.4	35.4	34.8

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2012 Taxpayers' Guide to Education Spending (formerly 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 2011-12 revised appropriations and 2012-13 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 Budgetary comparative per pupil cost, although all components are not shown.

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	12-13 Amount	Description of circumstances
Total Unusual Revenues:		0	Total Unusual Appropriations: 0

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 12-13 School Tax Rate \_\_\_\_\_

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	48,044,278 (A)
Estimated Net Taxable Valuation (as of 03/01/2012 )	1,894,845,729 (B)
Estimated 12-13 General Fund School Tax Rate=(A)/(B)X100	2.5355 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	53,335,558 (D)
Estimated Net Taxable Valuation (as of 03/01/2012 )	1,894,845,729 (E)
Estimated 12-13 Total School Tax Rate=(D)/(E)X100	2.8148 (F)

B. Estimated 12-13 Equalized School Tax Rate \_\_\_\_\_

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	48,044,278 (G)
Estimated Equalized Valuation (as of 03/01/2012 )	3,383,653,088 (H)
Estimated 12-13 Equalized General Fund School Tax Rate=(G)/(H)X100	1.4199 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	53,335,558 (J)
Estimated Equalized Valuation (as of 03/01/2012 )	3,383,653,088 (K)
Estimated 12-13 Equalized Total School Tax Rate=(J) / (K)X100	1.5763 (L)

17. Salaries and Benefits of Certain District Employees

Name	Michael Nitti
Job Title	Superintendent
Base Annual Salary	183,872
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

17. Salaries and Benefits of Certain District Employees

Name Danita Ishibashi  
 Job Title Assistant Superintendent

Base Annual Salary 154,570  
 FTE 1.0  
 Shared with Another District? N  
 Member of Collective Bargaining ? N

Contract Terms:

Beginning Date of Contract 07/01/2011  
 Ending Date of Contract 06/30/2012  
 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

17. Salaries and Benefits of Certain District Employees

Name Brian Falkowski  
Job Title Business Administrator

Base Annual Salary 149,240  
FTE 1.0  
Shared with Another District? N  
Member of Collective Bargaining ? N

Contract Terms:

Beginning Date of Contract 07/01/2011  
Ending Date of Contract 06/30/2012  
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

17. Salaries and Benefits of Certain District Employees

Name Lai-Kuang Tang  
Job Title Information Technology

Base Annual Salary 120,349  
FTE 1.0  
Shared with Another District? N  
Member of Collective Bargaining ? N  
Contract Terms:  
Beginning Date of Contract 07/01/2011  
Ending Date of Contract 06/30/2012  
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

17. Salaries and Benefits of Certain District Employees

Name	Debra Revay-Shaw
Job Title	Coordinator/Dir./Mgr./Supvr. Dietitian
Base Annual Salary	90,251
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2011
Ending Date of Contract	06/30/2012
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

#### 17. Salaries and Benefits of Certain District Employees

Name	David Mikalauskas
Job Title	Other
	Attendance Officer
Base Annual Salary	87,711
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2011
Ending Date of Contract	06/30/2012
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

17. Salaries and Benefits of Certain District Employees

Name	Milton Shaw
Job Title	Coordinator/Dir./Mgr./Supvr. Facilities Director
Base Annual Salary	81,666
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2011
Ending Date of Contract	06/30/2012
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 1/120
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