

03/06/2008

MIDDLESEX - NEW BRUNSWICK CITY

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2006 Actual	October 15, 2007 Actual	October 15, 2008 Estimated
Pupils on Roll Regular Full-Time	5970	5940	6207
Pupils on Roll Reg Accr. Adult High Sch	301	356	375
Pupils on Roll - Special Full-Time	1060	1030	1072
Pupils on Roll - Special Shared-Time	5	10	10
Private School Placements	109	76	84
Pupils Sent to Contracted Preschool Prog	1097	1057	1093
Pupils Sent to Other Districts-Reg Prog	5	12	
Pupils Sent to Other Dists-Spec Ed Prog	104	69	93
Pupils Received	13	2	2
Pupils in State Facilities	49	37	45

MIDDLESEX - NEW BRUNSWICK CITY

Advertised Revenues

Budget Category	Account	2006-07 Actual	2007-08 Revised	2008-09 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303	4,313,211	2,978,649	2,595,000
Revenues from Local Sources:				
Local Tax Levy	10-1210	26,158,022	27,326,591	27,326,591
Unrestricted Miscellaneous Revenues	10-1XXX	1,272,483	1,570,000	1,150,000
SUBTOTAL		27,430,505	28,896,591	28,476,591
Revenues from State Sources:				
Core Curriculum Standards Aid	10-3111	27,880,488	27,880,488	
Supplemental Core Curriculum Standards Aid	10-3112	2,072,614	2,072,614	
Education Opportunity Aid	10-3117	40,595,174	39,426,605	
Discretionary Education Opportunity Aid	10-3118		4,419,462	
Transportation Aid	10-3120	902,436	902,436	
Special Education Aid	10-3130	5,357,476	5,357,476	
Bilingual Education	10-3140	1,982,020	1,982,020	
Extraordinary Aid	10-3131	292,047		400,849
Consolidated Aid	10-3195	720,312	720,312	

Other State Aids	10-3XXX	19,834		397,296
Categorical Special Education Aid	10-3132			3,947,121
Equalization Aid	10-3176			92,125,814
Categorical Security Aid	10-3177			2,814,528
Categorical Transportation Aid	10-3121			979,437
SUBTOTAL		79,822,401	82,761,413	100,665,045
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	156,804		300,000
SUBTOTAL		156,804		300,000
Actual Revenues (Over)/Under Expenditures		2,442,639		
TOTAL OPERATING BUDGET		109,852,349	114,636,653	132,036,636
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources	20-1XXX		493,277	493,277
Revenues from State Sources:				
Early Childhood Program Aid - Pr Year Carryover	20-3211	1,672,976	600,000	
Early Childhood Program Aid	20-3211	7,692,009	8,225,520	
Demonstrably Effective Program Aid	20-3212	2,471,552	2,471,552	
Preschool Education Aid	20-3218			15,542,627
Preschool Expansion Aid	20-3215	7,489,236	8,465,781	
Other Restricted Entitlements	20-32XX	1,260,914	3,422,277	3,422,277
TOTAL REVENUES FROM STATE SOURCES		20,586,687	23,185,130	18,964,904
Revenues from Federal Sources:				
Title I	20-4411-4416	2,482,447	2,402,574	2,402,574
I.D.E.A. Part B (Handicapped)	20-4420-4429	1,672,831	1,466,765	1,466,765
Adult Basic Education	20-4440	1,207,570	178,784	178,784
Private Industry Council (JTPA)	20-4700		56,278	56,278
Other	20-4XXX	2,870,695	5,643,614	5,643,614
TOTAL REVENUES FROM FEDERAL SOURCES		8,233,543	9,748,015	9,748,015
TOTAL GRANTS AND ENTITLEMENTS		28,820,230	33,426,422	29,206,196
TOTAL REVENUES/SOURCES		138,672,579	148,063,075	161,242,832

MIDDLESEX - NEW BRUNSWICK CITY

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	931,392	1,552,900	2,488,000
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	4,011		
School Sponsored Athletics	11-402-100-XXX	372,476	382,000	419,000
Community Services Programs/Operations	11-800-330-XXX	160,752	210,174	
Support Services:				
Tuition	11-000-100-XXX	7,344,537	8,072,538	8,126,000

Attendance and Social Work Services	11-000-211-XXX	299,455	279,806	293,133
Health Services	11-000-213-XXX	953,737	1,046,166	1,119,500
Child Study Teams	11-000-219-XXX	2,961,498	2,787,490	2,983,525
Improvement of Instructional Services	11-000-221-XXX	3,115,386	4,715,148	5,450,573
Instructional Staff Training Services	11-000-223-XXX	86,151	158,878	234,268
General Administration	11-000-230-XXX	3,573,306	3,156,757	3,018,148
School Administration	11-000-240-XXX	332,110	255,861	200,000
Central Svcs & Admin Info Technology	11-000-25X-XXX	1,003,485	1,111,671	1,180,500
Operation and Maintenance of Plant Services	11-000-26X-XXX	8,141,484	9,517,309	9,301,490
Student Transportation Services	11-000-270-XXX	6,817,834	7,109,600	7,660,600
Other Support Services	11-000-290-XXX	755,648	783,220	722,443
Personal Services - Employee Benefits	11-XXX-XXX-2XX	7,060,474	5,675,343	6,666,292
Total Support Services Expenditures		42,445,105	44,669,787	46,956,472
TOTAL GENERAL CURRENT EXPENSE		43,913,736	46,814,861	49,863,472
CAPITAL EXPENDITURES				
Equipment	12-XXX-XXX-73X	81,972	33,479	25,000
TOTAL CAPITAL EXPENDITURES		81,972	33,479	25,000
SPECIAL SCHOOLS				
Accredited Evening/Adult High School/Post-Graduate:				
Instruction	13-601-100-XXX	434,980	640,087	692,844
Support Services	13-601-200-XXX	893,756	866,678	901,878
Total Accredited Evening/Adult HS/Post-Grad.		1,328,736	1,506,765	1,594,722
Evening School for the Foreign Born - Local:				
Instruction	13-631-100-XXX		6,000	6,000
Total Evening School for Foreign-Born - Local			6,000	6,000
TOTAL SPECIAL SCHOOLS		1,328,736	1,512,765	1,600,722
Transfer of Funds to Charter Schools	10-000-100-56X	1,785,290	2,335,823	4,270,777
General Fund Contribution to SBB	10-000-520-930	62,742,615	63,939,725	76,276,665
OPERATING BUDGET GRAND TOTAL		109,852,349	114,636,653	132,036,636
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects				
Early Childhood Program Aid:			493,277	493,277
Instruction	20-211-100-XXX	643,702	606,959	1,192,000
Support Services	20-211-200-XXX	12,944,922	13,836,753	14,350,627
TOTAL EARLY CHILDHOOD PROGRAM AID		13,588,624	14,443,712	15,542,627
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	29,858	31,700	31,700
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	275,828	285,000	285,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	107,297	120,000	120,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	39,427	34,000	34,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	21,400		
Other Special Projects	20-XXX-XXX-XXX	787,104	2,951,577	2,951,577
Total State Projects		14,849,538	17,865,989	18,964,904
Federal Projects:				

Title I	20-XXX-XXX-XXX	2,291,868	840,903	2,402,574
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	1,672,831	1,466,765	1,466,765
Adult Basic Education	20-XXX-XXX-XXX	1,207,570	178,784	178,784
Private Industry Council (JTPA)	20-XXX-XXX-XXX		56,278	56,278
Other Special Projects	20-XXX-XXX-XXX	2,653,377	5,643,614	5,643,614
Total Federal Projects		7,825,646	8,186,344	9,748,015
Grant & Entitlements Cont to SBB	20-XXX-XXX-930	6,145,046	6,880,812	
TOTAL GRANTS AND ENTITLEMENTS		28,820,230	33,426,422	29,206,196
Total Expenditures		138,672,579	148,063,075	161,242,832

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		138,672,579	148,063,075	161,242,832
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MIDDLESEX - NEW BRUNSWICK CITY

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	6,790,773	4,110,841	2,632,192	37,192
Repayment of Debt	0	0	0	0
Reserved for Specific Purposes:				
General Operating Budget:				
Capital Reserve	100	100	100	100
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

MIDDLESEX - NEW BRUNSWICK CITY

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	14564	16906	13726	15715	16347
Total Classroom Instruction	8960	9007	7982	9151	9728
Classroom-Salaries and Benefits	8698	8806	7755	8887	9349
Classroom-General Supplies and Textbooks	253	188	212	247	313
Classroom-Purchased Services and Other	9	14	15	17	66
Total Support Services	2394	4409	2495	2926	3082
Support Services-Salaries and Benefits	1902	2243	1922	2275	2394
Total Administrative Costs	1606	1768	1550	1685	1659
Administration-Salaries and Benefits	1308	1423	1269	1361	1361
Total Operations and Maintenance of Plant	1479	1611	1577	1814	1769
Operations & Maintenance of Plant-Salary & Ben.	865	920	837	945	1004
Total Food Services Costs				0	0
Total Extracurricular Costs	61	70	63	72	76
Total Equipment Costs	54	12	0	6	4
Employee Benefits as a % of Salaries	24.0	27.0	26.8	26.9	28.7

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. 2005-06 actual, 2006-07 actual, 2007-08 original, 2007-08 revised, and 2008-09 amounts include a total of \$ 61, \$61, \$203, \$233, and \$ 0 per pupil, respectively, in federal and state funds in the blended resource school-based budgets.

MIDDLESEX - NEW BRUNSWICK CITY

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	08-09 Amount	Description of circumstances
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Total Unusual Revenues:

0

Total Unusual Appropriations:

0

MIDDLESEX - NEW BRUNSWICK CITY

Shared Services -- Description of Shared Services

MIDDLESEX - NEW BRUNSWICK CITY

22a. Estimated Tax Rate Information

A. Estimated 08-09 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	27,326,591 (A)
Estimated Net Taxable Valuation (as of 10/01/2007)	1,308,981,083 (B)
Estimated 08-09 General Fund School Tax Rate=(A)/(B)X100	2.0876 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	27,326,591 (D)
Estimated Net Taxable Valuation (as of 10/01/2007)	1,308,981,083 (E)
Estimated 08-09 Total School Tax Rate=(D)/(E)X100	2.0876 (F)

B. Estimated 08-09 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	27,326,591 (G)
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Estimated Equalized Valuation (as of 10/01/2007)	3,548,101,678 (H)
Estimated 08-09 Equalized General Fund School	
Tax Rate=(G)/(H)X100	0.7702 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	27,326,591 (J)
Estimated Equalized Valuation (as of 10/01/2007)	3,548,101,678 (K)
Estimated 08-09 Equalized Total School	
Tax Rate=(J)/(K)X100	0.7702 (L)