Mercer - Ewing Twp

Notice is hereby given to the legal voters of the EWING TOWNSHIP school district, in the County of MERCER, of the State of New Jersey, that a Public Hearing will be held in the BOARD CONFERENCE ROOM of the EWING TOWNSHIP Board of Education, located at 220 Ewingville Road, on Monday, April 27, 2026, at 6:30 PM for the purpose of conducting a public hearing on the following budget for the 2026-2027 school year.

Advertised Enrollments

Enrollment Categories	October 15, 2024 Actual	October 15, 2025 Actual	October 15, 2026 Estimated
Pupils On Roll Regular Full-Time	2,930	2,957	2,993
Pupils On Roll Regular Shared-Time	32	49	0
Pupils On Roll - Special Full-Time	666	656	658
Pupils On Roll - Special Shared-Time	13	19	14
Subtotal - Pupils On Roll	3,641	3,681	3,665
Private School Placements	36	32	32
Pupils Sent to Other Districts - Reg Prog	11	13	78
Pupils Sent to Other Dists - Spec Ed Prog	50	50	61
Pupils Received	60	56	9
Pupils in State Facilities	2	2	3

Generated On 15APR26 at 11:00

Mercer - Ewing Twp

Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy-Base Budget	10-1210	65,540,657	69,126,930	72,157,051
Total Tax Levy	10-121x	65,540,657	69,126,930	72,157,051
Total Tuition	10-1300	575,300	417,635	367,260
Unrestricted Miscellaneous Revenues	10-1XXX	426,130	502,065	400,000
Interest Earned On Current Expense Emergency Reserve	10-1XXX	8,694	5,500	5,500
Interest Earned on Maintenance Reserve	10-1XXX	20,677	12,000	12,000
Interest Earned on Capital Reserve Funds	10-1XXX	49,153	25,000	25,000
Total Revenues from Local Sources		66,620,611	70,089,130	72,966,811
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	1,023,175	1,245,300	1,224,882
Extraordinary Aid	10-3131	1,117,287	900,000	900,000
Categorical Special Education Aid	10-3132	3,981,484	5,044,892	4,754,784
Equalization Aid	10-3176	19,961,757	20,060,009	22,052,087
Categorical Security Aid	10-3177	1,024,833	1,200,523	1,172,015
Other State Aids	10-3XXX	192,356	0	0
State Reimbursement for Menstrual Products	10-3301	21,833	0	0
Total Revenues from State Sources		27,322,725	28,450,724	30,103,768
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	106,530	31,934	136,010
Total Revenues from Federal Sources		106,530	31,934	136,010
Budgeted Fund Balance-Operating Budget	10-303	0	1,181,146	802,341
Withdrawal from Capital Reserve for Local Share	10-307	1,175,000	0	3,904,000
Withdrawal from Maintenance Reserve	10-310	882,648	716,930	368,994
Adjustment for Prior Year Encumbrances		0	1,121,891	0
Actual Revenues (Over)/Under Expenditures		1,632,992	0	0
Total Operating Budget		97,740,506	101,591,755	108,281,924
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	27,818	150,000	150,000
Scholarship Fund Revenue	20-1770	10,971	0	0
Other Revenue from Local Sources	20-1XXX	6,845	0	0
Total Revenues from Local Sources	20-1XXX	45,634	150,000	150,000
Revenues from State Sources:				
SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	248,063	0	0
Other Restricted Entitlements	20-32XX	48,403	35,139	26,352
Total Revenues from State Sources		296,466	35,139	26,352
Revenues from Federal Sources:				
Title I	20-4411-4416	715,781	688,326	516,244
Title II	20-4451-4455	83,353	113,696	85,272
Title III	20-4491-4494	45,906	66,986	44,003

Title IV	20-4471-4474	56,766	46,818	35,113
IDEA Part B (Handicapped)	20-4420-4429	1,070,439	1,234,657	880,719
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	144,052	0	0
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	28,103	0	0
Vocational Education	20-4430	19,274	23,646	17,734
ARP-ESSER	20-4540	310,892	0	0
ARP Homeless Children and Youth II Grant	20-4546	3,327	0	0
Total Revenues from Federal Sources		2,477,893	2,174,129	1,579,085
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		17,673	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-8,971	0	0
Total Grants and Entitlements		2,828,695	2,359,268	1,755,437
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,854,818	2,856,837	2,857,302
Total Revenues from Local Sources		2,854,818	2,856,837	2,857,302
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	1,285,386	1,286,295	1,286,505
Total Local Repayment of Debt		4,140,204	4,143,132	4,143,807

(Continued)

Generated On 15APR26 at 11:00

Mercer - Ewing Twp

Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Actual Revenues (Over)/Under Expenditures		2	0	0
Total Repayment of Debt		4,140,206	4,143,132	4,143,807
Total Revenues/Sources		104,709,407	108,094,155	114,181,168
Total Revenues/Sources Net of Transfers		104,709,407	108,094,155	114,181,168

Generated On 15APR26 at 11:00

Mercer - Ewing Twp

Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	23,089,914	23,931,404	24,017,075
Special Education-Instruction	11-2XX-100-XXX	7,653,554	9,355,035	9,784,228
Basic Skills/Remedial-Instruction	11-230-100-XXX	932,096	938,273	965,919
Bilingual Education-Instruction	11-240-100-XXX	664,156	680,715	811,765
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	155,497	106,775	64,300
School-Sponsored Athletics-Instruction	11-402-100-XXX	1,104,955	1,186,721	1,190,629
Summer School	11-422-XXX-XXX	392,445	410,803	425,000
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	6,442,685	7,761,515	7,939,471
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	391,316	460,908	469,221
Undistributed Expenditures-Health Services	11-000-213-XXX	1,038,439	1,473,262	1,600,336
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,871,665	2,214,336	2,463,689
Undistributed Expenditures-Guidance	11-000-218-XXX	1,230,375	1,334,921	1,389,548
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	2,502,729	2,188,031	2,240,232
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,470,853	1,595,393	1,697,278
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	557,411	601,845	611,690
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,798	3,515	3,300
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,029,634	1,049,531	1,071,021
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	2,853,678	2,887,528	2,772,767
Undistributed Expenditures-Central Services	11-000-251-XXX	1,426,965	1,305,445	1,310,565
Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	1,008,357	1,016,840	1,031,353
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	7,253,510	8,130,131	8,201,642
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	9,716,366	10,086,455	9,883,113
Personal Services-Employee Benefits	11-XXX-XXX-2XX	19,064,044	21,357,733	23,068,066
Total Undistributed Expenditures		57,859,825	63,467,389	65,753,292
Interest Earned on Maintenance Reserve	10-606	0	12,000	12,000
Increase In Maintenance Reserve	10-606	1,000,000	0	0
Increase In Current Expense Emergency Reserve	10-607	135,000	0	0
Interest Earned on Current Expense Emergency Res	10-607	0	5,500	5,500
Total General Current Expense		92,987,442	100,094,615	103,029,708

Capital Expenditures:				
Equipment	12-XXX-XXX-730	7,433	0	0
Facilities Acquisition and Construction Services	12-000-400-XXX	1,175,000	0	3,904,000
Increase In Capital Reserve	10-604	2,500,000	0	0
Interest Deposit to Capital Reserve	10-604	0	25,000	25,000
Total Capital Outlay		3,682,433	25,000	3,929,000
Transfer of Funds to Charter Schools	10-000-100-56X	1,070,631	1,472,140	1,323,216
General Fund Grand Total		97,740,506	101,591,755	108,281,924
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	6,845	0	0
Student Activity Fund	20-475-XXX-XXX	45,491	150,000	150,000
Scholarship Fund	20-476-XXX-XXX	2,000	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	2,388	3,965	2,973
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	523	0	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	10,962	2,885	2,163
Nonpublic Nursing Services	20-XXX-XXX-XXX	11,507	9,776	7,332
Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,828	3,097	2,322
Nonpublic Security Aid	20-XXX-XXX-XXX	19,195	15,416	11,562
SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	248,063	0	0
Total Other State Projects		296,466	35,139	26,352
Total State Projects	20-XXX-XXX-XXX	296,466	35,139	26,352
Federal Projects:				
Title I	20-XXX-XXX-XXX	715,781	688,326	516,244
Title II	20-XXX-XXX-XXX	83,353	113,696	85,272
Title III	20-XXX-XXX-XXX	45,906	66,986	44,003
Title IV	20-XXX-XXX-XXX	56,766	46,818	35,113
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	1,070,439	1,234,657	880,719
Vocational Education	20-XXX-XXX-XXX	19,274	23,646	17,734
ARP-ESSER Grant Program	20-487-xxx-xxx	310,892	0	0
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	144,052	0	0
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	28,103	0	0

(Continued)

Generated On 15APR26 at 11:00

Mercer - Ewing Twp

Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
ARP Homeless Children and Youth II	20-496-xxx-xxx	3,327	0	0
Total Federal Projects	20-XXX-XXX-XXX	2,477,893	2,174,129	1,579,085
Total Special Revenue Funds		2,828,695	2,359,268	1,755,437
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	4,140,206	4,143,132	4,143,807
Total Debt Service Funds		4,140,206	4,143,132	4,143,807
Total Expenditures/Appropriations		104,709,407	108,094,155	114,181,168
Total Expenditures Net of Transfers		104,709,407	108,094,155	114,181,168

Generated On 15APR26 at 11:00

Mercer - Ewing Twp

Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2024	Audited Balance 06-30-2025	Estimated Balance 06-30-2026	Estimated Balance 06-30-2027
Unrestricted:				
(General Operating Budget)	2,144,381	2,627,779	2,420,259	2,009,397
(Repayment of Debt)	2	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	5,786,032	5,210,186	5,235,186	1,356,186
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	2,822,373	2,760,402	2,055,472	1,698,478
--Legal Reserve	1,947,174	1,365,105	391,479	0
--Unemployment Fund	4,819	29,376	29,376	29,376
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	815,564	959,258	964,758	970,258
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
(Special Revenue Fund)				
--Student Activity Fund	190,081	172,408	172,408	172,408

--Scholarship Fund	10,365	19,336	19,336	19,336
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Generated On 15APR26 at 11:00

Mercer - Ewing Twp

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	$20,203	$21,223	$23,005	$22,963	$23,677
Total Classroom Instruction	$11,660	$12,599	$13,780	$13,689	$14,118
Classroom-Salaries and Benefits	$11,161	$11,706	$12,823	$12,682	$13,111
Classroom-General Supplies and Textbooks	$181	$188	$215	$212	$219
Classroom-Purchased Services	$318	$705	$742	$795	$788
Total Support Services	$3,289	$3,356	$3,667	$3,678	$3,937
Support Services-Salaries and Benefits	$2,770	$2,786	$3,080	$3,052	$3,272
Total Administrative Costs	$2,112	$2,250	$2,295	$2,286	$2,275
Administration Salaries and Benefits	$1,679	$1,783	$1,803	$1,784	$1,773
Total Operations and Maintenance of Plant	$2,658	$2,513	$2,747	$2,795	$2,836
Operations and Maintenance-Salaries and Benefits	$1,571	$1,634	$1,749	$1,737	$1,775
Board Contribution to Food Services	$0	$0	$0	$0	$0
Total Extracurricular Costs	$440	$459	$470	$469	$459
Total Equipment Costs	$12	$2	$0	$0	$0
Legal Costs	$48	$29	$49	$50	$49
Employee Benefits as a percentage of salaries*	39.47%	40.97%	43.26%	43.22%	45.69%

*Does not include pension and social security paid by the State on-behalf of the district.
** Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers Guide to Education Spending and can be found on the Department of Education website: http://www.nj.gov/education/guide/. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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 comparative per pupil cost, although all components are not shown.

Generated On 15APR26 at 11:00

Mercer - Ewing Twp

Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Gusz Administration Building Parking Lot Improveme	1	$2,560,000	N	N	
Ewing HS Life Skills Classroom Refurbishment	2	$960,000	N	N	
Gusz Warehouse HVAC Improvement	3	$384,000	N	N	

STATEMENT OF PURPOSE

Included in budget line 620, Budgeted Withdrawal from Capital Reserve – Excess Costs & Other Capital Projects, is $3,904,000 for other capital project costs relating to 1) Gusz Administration Building Parking Lot Improvements at an estimated cost of $2,560,000, 2) Ewing High School Life Skills Classroom Refurbishment at an estimated cost of $960,000, and 3) Gusz Warehouse HVAC Improvements at an estimated cost of $384,000. The total planned cost of these projects is $3,904,000 which represents expenditures for construction elements or projects that are in addition to the facilities efficiency standards determined by the Commissioner as necessary to achieve the New Jersey Student Learning Standards.

The complete budget will be on file and open to examination at the Board of Education Business Office in the John F. Gusz Administration Building at 220 Ewingville Road, Ewing, NJ, Mercer County New Jersey between the hours of 8:00 am and 4:00 pm Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the New Jersey State Board of Education.

Generated On 15APR26 at 11:00