

Mercer – West Windsor-Plainsboro Regional School District

Notice is hereby given to the legal voters of the West Windsor-Plainsboro Regional School District, in the County of Mercer, of the State of New Jersey, that a Public Hearing will be held remotely, in compliance with P.L. 2020 c. 11, on Tuesday, April 28, 2020, at 7:30 pm, for the purpose of conducting a public hearing on the following budget for the 2020-2021 school year. Remote meeting details are available at [www.ww-p.org](http://www.ww-p.org).

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2018 Actual	15, 2019 Actual	15, 2020 Estimated
Pupils On Roll Regular Full-Time	8,719	8,689	8,678
Pupils On Roll Regular Shared-Time	6	12	0
Pupils On Roll - Special Full-Time	812	795	795
Pupils On Roll - Special Shared-Time	15	24	24
Subtotal - Pupils On Roll	9,552	9,520	9,497
Private School Placements	39	40	40
Pupils Sent to Other Districts - Reg Prog	1	4	12
Pupils Sent to Other Dists - Spec Ed Prog	50	40	67
Pupils Received	29	28	29

Mercer – West Windsor-Plainsboro Regional School District  
Advertised Revenues

Budget Category	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
<b>Operating Budget:</b>				
<b>Revenues from Local Sources:</b>				
Local Tax Levy	10-1210	161,896,285	165,862,744	169,594,656
Total Tuition	10-1300	86,068	92,377	92,377
Rents and Royalties	10-1910	240,140	215,551	215,550
Unrestricted Miscellaneous Revenues	10-1XXX	956,111	621,922	621,922
Interest Earned on Maintenance Reserve	10-1XXX	27,042	10,500	10,500
Interest Earned on Capital Reserve Funds	10-1XXX	659,538	150,000	150,000
<b>Total Revenues from Local Sources</b>		<b>163,865,184</b>	<b>166,953,094</b>	<b>170,685,005</b>
<b>Revenues from State Sources:</b>				
Categorical Transportation Aid	10-3121	1,967,929	1,898,118	1,898,118
Extraordinary Aid	10-3131	1,594,558	0	0
Categorical Special Education Aid	10-3132	5,946,283	6,662,079	7,805,198
Equalization Aid	10-3176	546,130	546,130	546,130
Categorical Security Aid	10-3177	173,051	173,051	173,051
Other State Aids	10-3XXX	53,856	0	0
<b>Total Revenues from State Sources</b>		<b>10,281,807</b>	<b>9,279,378</b>	<b>10,422,497</b>
<b>Revenues from Federal Sources:</b>				
Medicaid Reimbursement	10-4200	42,046	70,414	65,712
<b>Total Revenues from Federal Sources</b>		<b>42,046</b>	<b>70,414</b>	<b>65,712</b>
<b>Budgeted Fund Balance-Operating Budget</b>				
Withdrawal from Capital Reserve for Local Share	10-303	0	12,299,808	12,750,433
Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-307	0	1,836,250	8,055,000
Transfers from Other Funds	10-317	0	8,195,987	10,835,325
Adjustment for Prior Year Encumbrances	10-5200	1,484,368	0	0
Actual Revenues (Over)/Under Expenditures		0	10,307,032	0
<b>Total Operating Budget</b>		<b>180,510,290</b>	<b>208,941,963</b>	<b>212,813,972</b>
<b>Grants and Entitlements:</b>				
Other Revenue from Local Sources	20-1XXX	183,580	772,410	141,230
<b>Total Revenues from Local Sources</b>	<b>20-1XXX</b>	<b>183,580</b>	<b>772,410</b>	<b>141,230</b>
<b>Revenues from State Sources:</b>				
Other Restricted Entitlements	20-32XX	126,155	154,818	136,005
<b>Total Revenues from State Sources</b>		<b>126,155</b>	<b>154,818</b>	<b>136,005</b>
<b>Revenues from Federal Sources:</b>				
Title I	20-4411-4416	244,987	377,747	234,374
Title II	20-4451-4455	147,693	159,443	123,429
Title III	20-4491-4494	12,917	183,781	46,087
Title IV	20-4471-4474	27,128	17,834	14,640
I.D.E.A. Part B (Handicapped)	20-4420-4429	1,458,495	2,768,092	1,529,120
Other	20-4XXX	120,250	78,214	47,641
<b>Total Revenues from Federal Sources</b>		<b>2,011,470</b>	<b>3,585,111</b>	<b>1,995,291</b>
<b>Total Grants and Entitlements</b>		<b>2,321,205</b>	<b>4,512,339</b>	<b>2,272,526</b>
<b>Repayment of Debt:</b>				
Transfers from Other Funds	40-5200	7,387,277	0	0
Transfers from Capital Reserve	40-5210	0	8,195,987	10,835,325
<b>Revenues from State Sources:</b>				
Debt Service Aid Type II	40-3160	442,313	662,843	1,317,319
Budgeted Fund Balance	40-303	0	126,624	1
<b>Total Local Repayment of Debt</b>		<b>7,829,590</b>	<b>8,985,454</b>	<b>12,152,645</b>
Actual Revenues (Over)/Under Expenditures		13,634	0	0
<b>Total Repayment of Debt</b>		<b>7,843,224</b>	<b>8,985,454</b>	<b>12,152,645</b>
<b>Total Revenues/Sources</b>		<b>190,674,719</b>	<b>222,439,756</b>	<b>227,239,143</b>
Deduct Transfer-Transfers from Capital Reserve	40-5210	0	8,195,987	10,835,325
<b>Total Revenues/Sources Net of Transfers</b>		<b>190,674,719</b>	<b>214,243,769</b>	<b>216,403,818</b>

Mercer – West Windsor-Plainsboro Regional School District  
Advertised Appropriations

Budget Category	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
<b>General Current Expense:</b>				
<b>Instruction:</b>				
Regular Programs-Instruction	11-1XX-100-XXX	49,582,662	53,185,533	54,460,753
Special Education-Instruction	11-2XX-100-XXX	14,129,676	15,188,772	15,754,462
Basic Skills/Remedial-Instruction	11-230-100-XXX	2,295,518	2,427,360	2,453,675
Bilingual Education-Instruction	11-240-100-XXX	1,071,732	1,105,455	1,143,270
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	706,845	861,267	841,623
School-Sponsored Athletics-Instruction	11-402-100-XXX	1,973,932	2,005,229	1,971,318
<b>Support Services:</b>				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	6,417,989	6,877,345	8,657,932
Undistributed Expenditures-Health Services	11-000-213-XXX	1,720,084	2,195,151	2,180,513
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	2,190,417	2,434,314	2,384,425
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	591,727	931,238	977,600
Undistributed Expenditures-Guidance	11-000-218-XXX	3,254,977	3,477,205	3,542,757
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	3,294,306	3,653,519	3,788,724
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	3,014,264	3,142,077	3,416,149
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,479,889	1,756,427	1,797,153
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	656,887	953,728	869,459
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,755,193	2,740,095	2,274,435
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	7,048,627	7,931,644	7,669,483
Undistributed Expenditures-Central Services	11-000-251-XXX	1,932,121	2,056,977	2,208,651
Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	481,593	554,044	485,242
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	15,771,360	16,875,045	17,332,421
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	11,550,669	12,873,278	13,735,955
Personal Services-Employee Benefits	11-XXX-XXX-2XX	23,950,612	32,423,532	33,316,410
Total Undistributed Expenditures		85,110,715	100,875,619	104,637,309
Interest Earned on Maintenance Reserve	10-606	0	10,500	10,500
Total General Current Expense		154,871,080	175,659,735	181,272,910
<b>Capital Expenditures:</b>				
<b>Equipment</b>				
Facilities Acquisition and Construction Services	12-XXX-XXX-730	1,342,427	358,424	400,000
Capital Reserve-Transfer to Capital Projects	12-000-400-XXX	16,891,173	9,495,378	9,452,562
Capital Reserve-Transfer to Repayment of Debt	12-000-400-931	0	1,836,250	0
Increase In Capital Reserve	12-000-400-933	7,387,277	8,195,987	10,835,325
Interest Deposit to Capital Reserve	10-604	0	13,207,431	10,637,276
Total Capital Outlay	10-604	0	150,000	150,000
Transfer of Funds to Charter Schools	10-000-100-56X	25,620,877	33,243,470	31,475,163
General Fund Grand Total		18,333	38,758	65,899
		180,510,290	208,941,963	212,813,972
<b>Special Grants and Entitlements:</b>				
Local Projects	20-XXX-XXX-XXX	183,580	772,410	141,230
<b>Other State Projects:</b>				
Nonpublic Textbooks	20-XXX-XXX-XXX	12,517	16,077	13,666
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	1,381	4,426	3,341
Nonpublic Handicapped Services	20-XXX-XXX-XXX	21,849	23,781	19,896
Nonpublic Nursing Services	20-XXX-XXX-XXX	25,291	30,070	25,560
Nonpublic Technology Initiative	20-XXX-XXX-XXX	8,452	10,980	9,333
Nonpublic Security Aid	20-XXX-XXX-XXX	35,186	46,500	41,225
Other	20-XXX-XXX-XXX	21,479	22,984	22,984
Total Other State Projects		126,155	154,818	136,005
Total State Projects	20-XXX-XXX-XXX	126,155	154,818	136,005
<b>Federal Projects:</b>				
Title I	20-XXX-XXX-XXX	244,987	377,747	234,374
Title II	20-XXX-XXX-XXX	147,693	159,443	123,429
Title III	20-XXX-XXX-XXX	12,917	183,781	46,087
Title IV	20-XXX-XXX-XXX	27,128	17,834	14,640
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	1,458,495	2,768,092	1,529,120
Other	20-XXX-XXX-XXX	120,250	78,214	47,641
Total Federal Projects	20-XXX-XXX-XXX	2,011,470	3,585,111	1,995,291
Total Special Revenue Funds		2,321,205	4,512,339	2,272,526
<b>Repayment of Debt:</b>				
Total Regular Debt Service	40-701-510-XXX	7,843,224	8,985,454	12,152,645
Total Debt Service Funds		7,843,224	8,985,454	12,152,645
Total Expenditures/Appropriations		190,674,719	222,439,756	227,239,143
Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	7,387,277	8,195,987	10,835,325
Total Expenditures Net of Transfers		183,287,442	214,243,769	216,403,818

Mercer – West Windsor-Plainsboro Regional School District  
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2018	Audited Balance 06-30-2019	Estimated Balance 06-30-2020	Estimated Balance 06-30-2021
Unrestricted:				
--General Operating Budget	5,801,513	6,388,725	5,126,829	3,972,699
--Repayment of Debt	140,259	126,625	1	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	20,144,606	21,245,846	24,571,040	16,467,991
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	1,424,178	1,451,220	1,461,720	1,472,220
--Legal Reserve	23,357,790	22,634,215	11,596,303	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	1,000,000	1,000,000	1,000,000	1,000,000
--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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Mercer – West Windsor-Plainsboro Regional School District  
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,699	\$14,327	\$15,977	\$16,412	\$16,758
Total Classroom Instruction	\$8,555	\$8,771	\$9,850	\$9,948	\$10,233
Classroom-Salaries and Benefits	\$8,295	\$8,541	\$9,377	\$9,532	\$9,791
Classroom-General Supplies and Textbooks	\$232	\$205	\$403	\$358	\$374
Classroom-Purchased Services	\$27	\$25	\$69	\$58	\$67
Total Support Services	\$2,055	\$2,083	\$2,376	\$2,483	\$2,544
Support Services-Salaries and Benefits	\$1,860	\$1,890	\$2,087	\$2,128	\$2,179
Total Administrative Costs	\$1,381	\$1,420	\$1,632	\$1,741	\$1,684
Administration Salaries and Benefits	\$1,154	\$1,201	\$1,345	\$1,374	\$1,406
Total Operations and Maintenance of Plant	\$1,368	\$1,688	\$1,720	\$1,826	\$1,884
Operations and Maintenance-Salaries and Benefits	\$107	\$185	\$152	\$197	\$224
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$306	\$332	\$360	\$373	\$369
Total Equipment Costs	\$153	\$140	\$34	\$38	\$42
Legal Costs	\$25	\$25	\$31	\$35	\$32
Employee Benefits as a percentage of salaries*	27.77%	25.79%	33.15%	33.24%	33.31%

\*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.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2019-20 revised appropriations and the 2020-21 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.

Mercer – West Windsor-Plainsboro Regional School District  
Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Interior/Exterior Upgrades/Repairs	DIST1	\$1,357,500	N	N	
GMS Roof Restoration	GMS1	\$700,000	N	N	
CMS Parking Lot and Site Work	CMS1	\$3,000,000	N	N	
DN Exterior Door Replacement	DN1	\$100,000	N	N	
HSS Ball Stopper System (Baseball/Softball)	HSS1	\$160,000	N	N	
HSS HVAC	ECIP1	\$2,900,000	N	N	
Asbestos	ECIP2	\$150,000	N	N	
HSN Roof Restoration	HSN1	\$775,000	N	N	
HSN Lock Hardware / FA System	HSN2	\$120,000	N	N	
Composter Building	HSN3	\$150,000	N	N	

Capital Reserve Withdrawal - Statement of Purpose  
Capital Reserve Withdrawal-Other Capital Projects

Included in the budget line 600, Budgeted Withdrawal from Capital Reserve – Local Share, is \$8,055,000 for other capital project costs of

Roof Restoration – GMS	700,000
Parking Lot and Site Work – CMS	3,000,000
Exterior Door Replacement – Dutch Neck	100,000
Ball Stopper System – HSS	160,000
HVAC – HSS	2,900,000
Asbestos	150,000
Roof Restoration – HSN	775,000
Lock Hardware / FA System	120,000
Composter Building	150,000

The total cost of these projects is \$8,055,000 which represents expenditures for construction elements or projects that are in addition to the facilities efficiency standards necessary to achieve the core curriculum content standards. Capital Reserve Designated Deposit also included in the general fund appropriations is \$7,387,277 for deposit into the board of education's approved Capital Reserve Account for the purpose of transfer to the debt service fund for the repayment of debt.

The complete budget will be on file and open to examination at the Office of the Board Secretary, Board of Education building, 321 Village Road East, West Windsor, Mercer County New Jersey. Method of examination will be individually determined as the buildings are closed to the public in accordance with Executive Order 107. The school district has proposed programs and services in addition to the New Jersey Learning Standards adopted by the State Board of Education.