

WEST WINDSOR PLAINSBORO REGIONAL SCHOOL DISTRICT

505 Village Road West

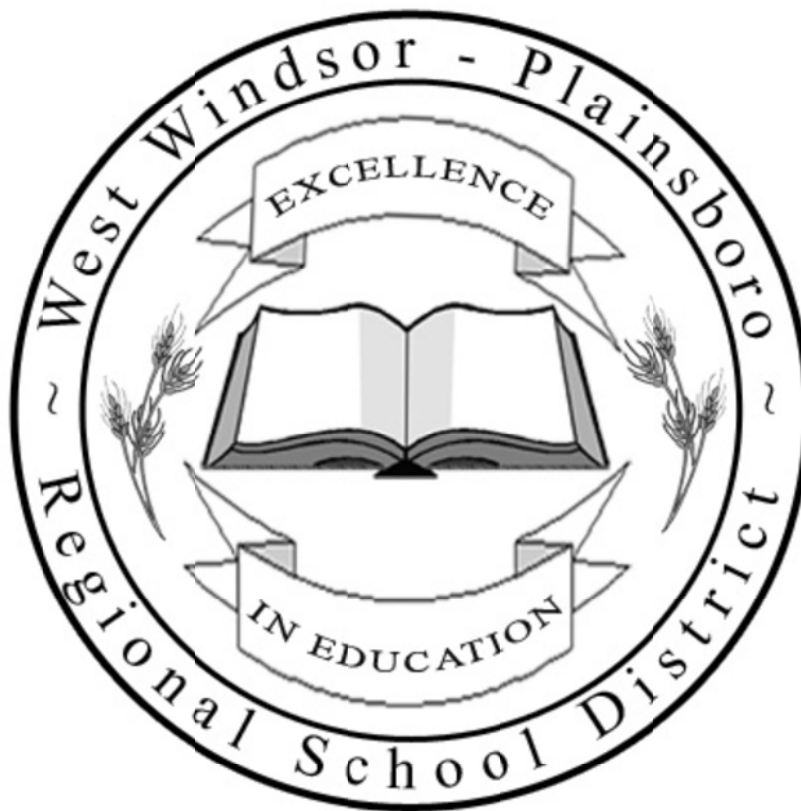
West Windsor, New Jersey 08550

Mercer County

ANNUAL BUDGET

Fiscal Year 2014-2015

Adopted: April 29, 2014



Mission Statement

The mission of the West Windsor-Plainsboro Regional School District, valuing our tradition of excellence, is to develop all of our students as passionate, confident, life-long learners who have competence and strength of character to realize their aspirations and thoughtfully contribute to a diverse and changing world.

www.ww-p.org

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West Windsor-Plainsboro Regional School District

Introductory Section



Executive Summary

West Windsor-Plainsboro Regional School District



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April 29, 2014

Dear Members of the Board of Education

As a result of the normal deliberative budget process, and in accordance with respective Board policies concerning budget development, with guidance from the Budget Process Review Committee of the Board, this document presents the budget for the fiscal year 2014-15. It has been prepared having elicited input from various stakeholders, including the Board of Education, the Finance Committee, the superintendent and administrative staff, school budget managers, the respective township's administration, and various at large members of each community. We believe that this budget is consistent with our goal of providing an above average education at an average cost, and is consistent with our mission statement.

The West Windsor-Plainsboro Regional School District is pleased to present this document to provide a comprehensive look at the district's budgeting philosophy and methods to produce the annual budget for the fiscal year July 1, 2014 to June 30, 2015.

Organizational Summary

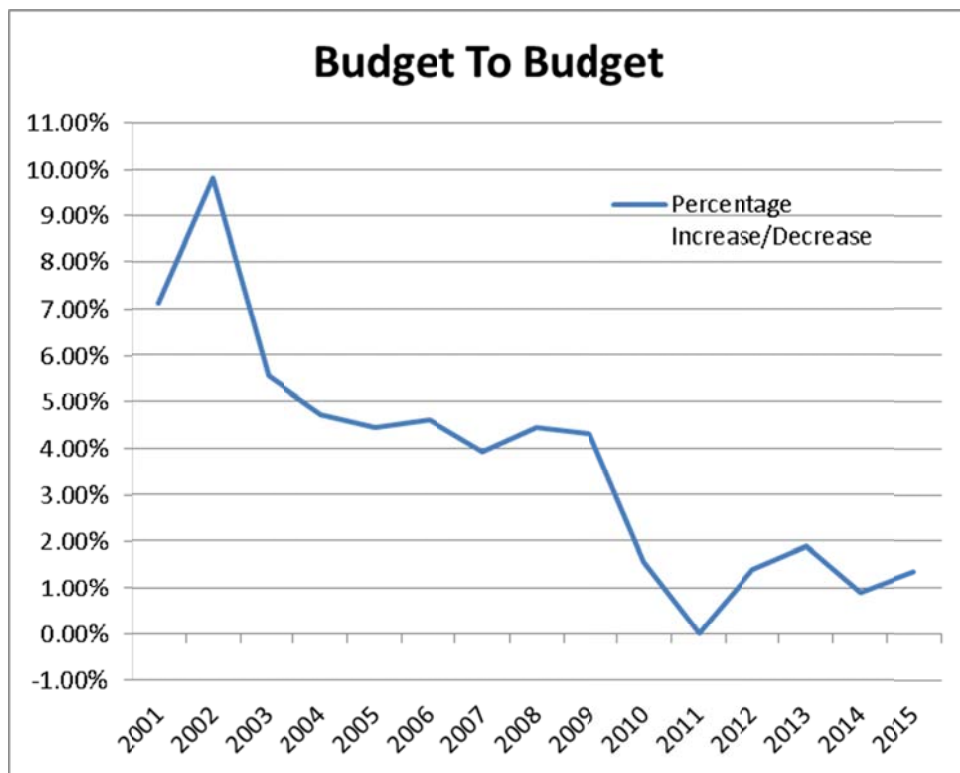
As referenced above, the general philosophical approach for the financial management of the district is to provide an above average to excellent education while spending at or below the state average cost. Experience shows the district has succeeded using this approach. Evidence of academic excellence attained by the school system includes among other measures, high rank in various test scores used to measure academic achievement. Student SAT scores and ACT scores were some of the highest high school scores in New Jersey, along with high numbers of National Merit Scholars and A.P. Scholars. Also, teams representing West Windsor-Plainsboro school district have succeeded in various state and national competitions such as Science Olympiad, Model United Nations, and a variety of athletic

county and state events. Together, these honors have contributed in making the West Windsor and Plainsboro townships served by the district, a most desirable choice for families in the central New Jersey section of the northeast corridor.

The annual budget process has been guided by the Budget Process Review Committee’s recommendations to the Board. The Committee was established with four members from the Board with two administrators, the superintendent and assistant superintendent for Finance, as liaisons. The Budget Process Review Committee’s findings guide the Board of Education Finance Committee; this Committee begins with discussions of the most recently completed school year to highlight what worked in the current year’s budget and what did not work in the prior year’s budget. The Committee also has discussions about the values and priorities for the upcoming budget year. Of particular concern are any expected significant changes in current level funding and assuring appropriate attention is given to program or curriculum changes that are foreseen. Another major area of focus is on critical maintenance and critical capital projects and identifying the expected timelines and funding requirements and sources.

Background

To address the impact of possible volatile economic changes from year to year, the Board through its Finance Committee and the assistant superintendent for Finance sought ways to limit its impact while also looking at specific cost factors that could impact how resources are allocated toward meeting its mission statement objectives. Beginning with the 2003-04 budget, an initial baseline rate of growth limit was set to 4 percent per year.



The administration also made an effort to assure budget managers that money allocated to their department would stay under their control for the entire fiscal year. Up to that point, budget managers had an incentive to quickly

spend allocated funds out of concern that funds would be transferred in support of an unforeseen initiative. In other words, budget managers could be confident that funds would be available for use in their budget. The practice of spending for spending's sake changed to spending based upon need. This often resulted in funds that would be left over and would increase fund balance. This gave the administration flexibility in controlling spending while providing an end of year fund balance that could be used for tax relief and other reserves. The change in attitude improved the level of trust between the administration and budget managers that would be relied upon in years when significant budget challenges were experienced by the district. Maintaining this attitude among administrators will be challenged by retirements; one half of the principals and an even larger number of assistant principals were not in those roles five years ago.

Budget Process

The cycle starts as soon as the previous year budget is completed. It begins in earnest in the fall and is adopted in the spring in accordance with the state issued budget calendar. The district updates and prepares its various measures and tools for formulating not only the next budget year but keeping an eye on the financial concerns in the years beyond. Current staffing reports are utilized to facilitate possible budget impact on the workforce by their respective functions.

The major area of focus in the budgeting process is the year-to-year operations that are accounted for primarily in the general fund. Specific purpose government and private grants and entitlements supplement the education process and are accounted for separately in the special revenue fund. The annual debt service payments for voter approved bond referenda are accounted for in the debt service fund, and capital expenditures are accounted for in the capital projects fund. The district manages two enterprise funds: one for operating school cafeterias and the other for Community Education. As reported in its Comprehensive Annual Financial Report, the district uses the modified accrual basis of accounting. The funds are described in greater detail in the Financial Section.

In the fall, the administration begins discussions with the Board covering goals and objectives for the coming year. Within this framework, the administration shares the direction the Board has established with the responsible budget managers and supervisors so that the common elements get effectively communicated as budget deliberations begin internally.

During the early stages of the process, the superintendent meets with various parent and community groups to provide the position of the district and share the goals for the upcoming year, as well as solicit feedback in areas of program or those that could have a financial impact on the district and/or community. Also, early in the process, the superintendent meets with the two township's officials to provide the same opportunity for communicating the issues for the new fiscal year.

In preparing the tools that help manage the budget, the Business Office works with Human Resources to establish the baseline personnel roster from the current year upon which the budget year projection will be based.

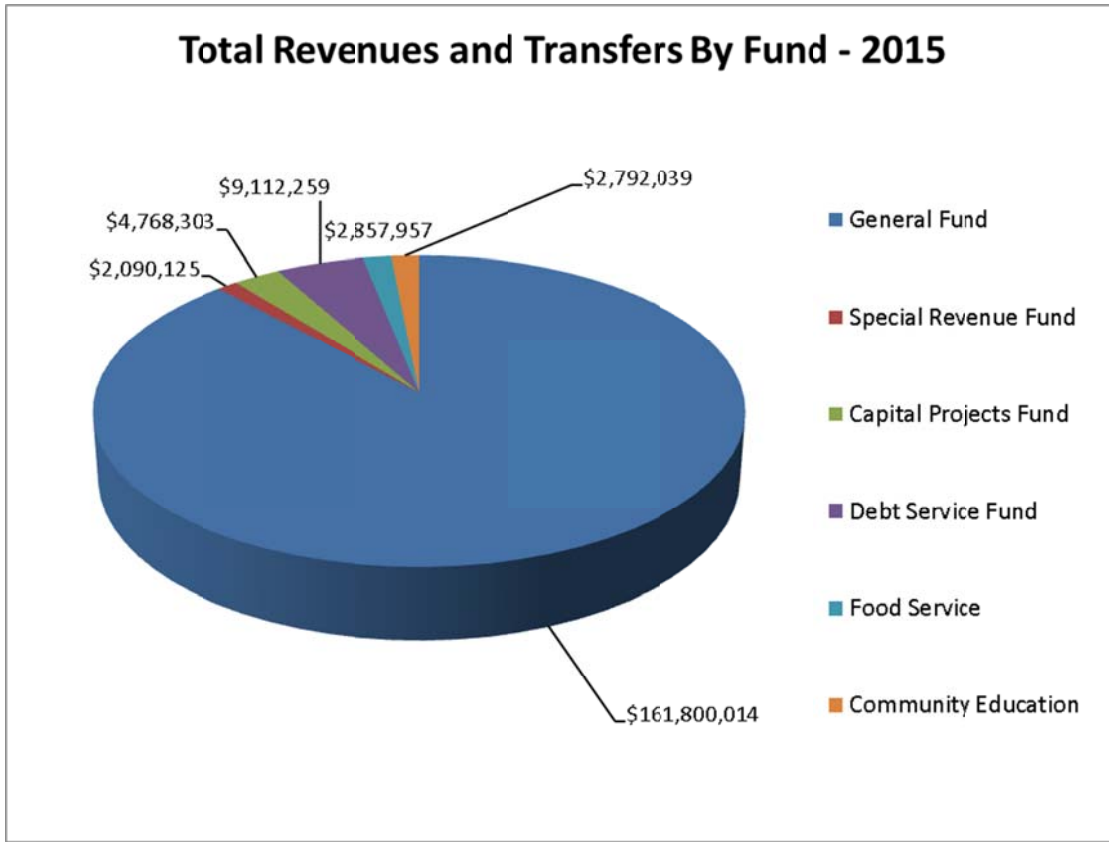
Within the prescribed parameters that identify sources and levels of revenue, projections account for contractual mandates from collective bargaining agreements, and contracts with major services and supplies providers; district financial management prepares an initial draft of a balanced budget. An integral part of the coming budget is the level of capital expenditure that is deemed necessary to provide facilities to promote district program goals for the budget year as well as for subsequent years. Planning for capital spending for infrastructure begins with an annual

review of the district's Long Range Facility Plan. Also, the director of Buildings and Grounds meets with each building administrator to identify additional needs. The list is prioritized by the principals, the director, the athletic director and superintendent. The Finance Committee and the Administration and Facilities committee make the final determination of projects for the coming year. By maintaining the long term and prioritized list, the district has been well positioned to aggressively pursue state capital grants that fund 40 percent of project eligible costs. The district has received grants totaling \$5 million in the last four years.

As it did in 2005, 2006 and 2007, the district took advantage of lower interest rates in September 2012 by refunding \$21.8M of callable debt. The district's underlying debt was first rated AAA by Standards & Poors in 2006, the first New Jersey K-12 public school district to be AAA rated, and was reaffirmed making the district one of only 71 school districts across the country to be rated AAA. Debt service savings were \$224,104 in the year of refunding, part of \$2.8M in overall net present value savings. These savings translate into a declining annual debt service. With flat enrollment, the district is seeing a decline in its total debt as principal is paid each year and no new bonds are issued. More information on the district's outstanding debt and its repayment appears in the financial and other information sections of this document.

Financial Summary

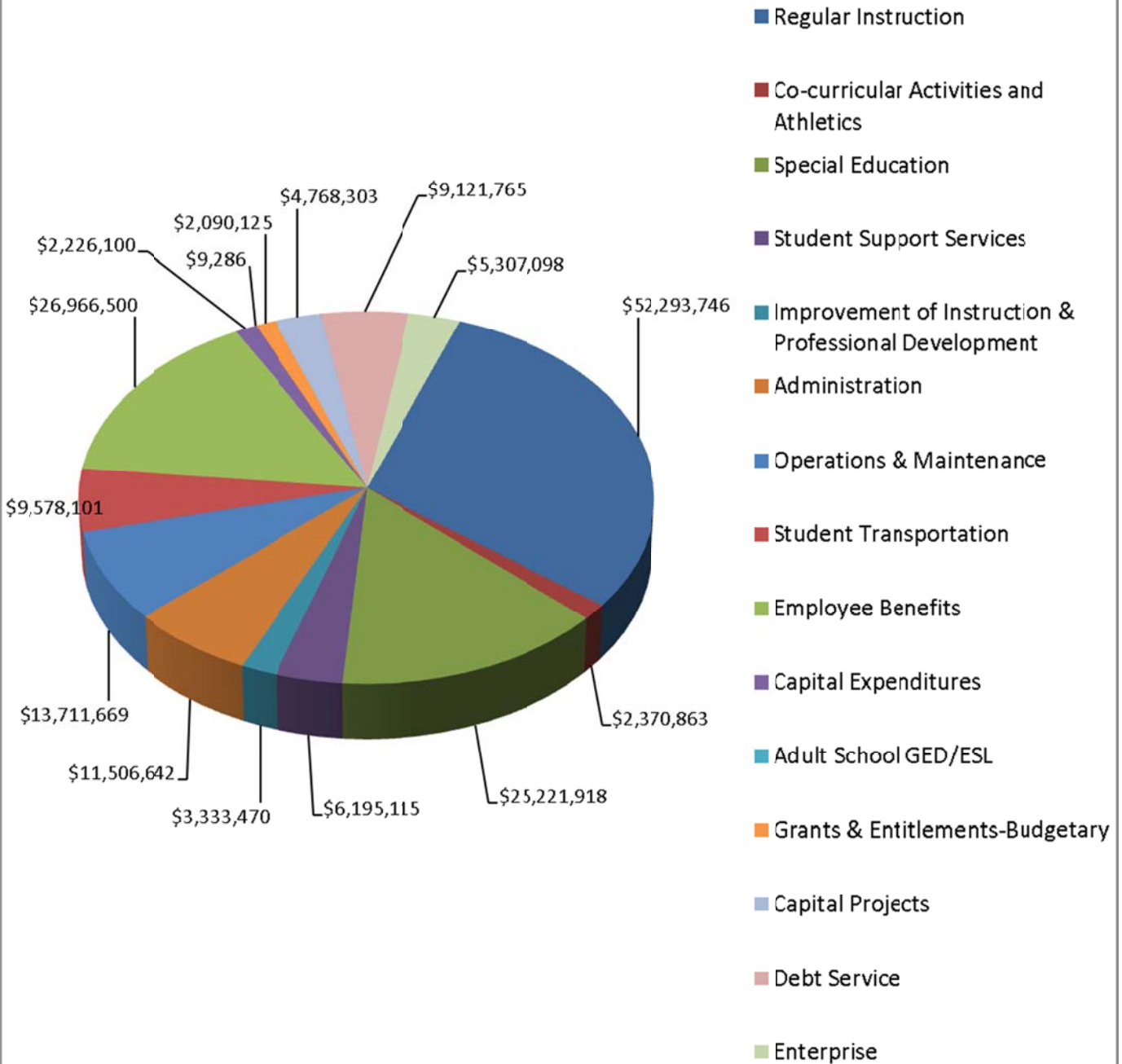
As illustrated in the following tables and charts, the district is largely supported by revenues from the local residents it serves through the local tax levy. Local sources accounts for over 90 percent of all the revenues the district receives. While the recession flattened and even resulted in small declines in assessed values, economic activity has increased. The tax base is likely to resume its historical growth pattern. Combined with smaller budget increases, tax rate growth is likely to be moderate to low.



Revenues Summary

	Actual <u>2011</u>	Actual <u>2012</u>	<u>2013</u>	Current <u>2014</u>	Proposed <u>2015</u>
Governmental Funds					
Local sources	149,817,313	154,110,635	152,503,111	155,401,634	161,427,143
State sources	6,771,420	11,099,091	9,681,237	9,569,687	9,036,239
Federal sources	2,874,068	2,586,013	3,378,628	1,876,671	1,902,963
Budgeted fund balance	117,651	12,548	12,159	5,674,457	5,404,356
Total	159,580,452	167,808,287	165,575,135	172,522,449	177,770,701
Enterprise Funds					
Local sources	5,343,501	4,910,029	4,732,627	5,372,062	5,464,173
State sources	25,083	24,966	25,072	25,000	33,656
Federal sources	425,947	479,867	553,983	363,604	370,707
Total	5,794,531	5,414,862	5,311,682	5,760,666	5,868,536
Total Revenue Sources	165,374,983	173,223,149	170,886,817	178,283,115	183,639,237

Total Functional Expenditures



Total Functional Expenditures

	Actual			Current	Proposed
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Regular Instruction	\$48,692,475	\$49,951,514	\$50,147,917	\$52,075,685	\$52,293,746
Co-curricular Activities and Athletics	\$2,292,415	\$2,246,505	\$2,215,112	\$2,360,371	\$2,370,863
Special Education	\$21,064,672	\$22,389,323	\$21,952,084	\$24,906,498	\$25,221,918
Student Support Services	\$6,068,517	\$6,010,716	\$5,918,768	\$6,127,749	\$6,195,115
Improvement of Instruction & Professional Development	\$2,272,908	\$2,358,120	\$2,569,633	\$3,204,740	\$3,333,470
Administration	\$9,574,847	\$9,562,924	\$9,767,084	\$11,318,889	\$11,506,642
Operations & Maintenance	\$11,513,942	\$10,501,283	\$11,070,343	\$13,304,069	\$13,711,669
Student Transportation	\$7,552,050	\$7,835,166	\$8,774,248	\$9,190,639	\$9,578,101
Employee Benefits	\$22,752,879	\$23,404,705	\$23,284,262	\$26,966,500	\$26,966,500
Capital Expenditures	\$1,110,806	\$962,612	\$1,183,216	\$1,700,000	\$2,226,100
Adult School GED/ESL	\$2,362	\$955	\$293	\$9,286	\$9,286
Grants & Entitlements-Budgetary	\$3,155,028	\$2,340,757	\$2,340,757	\$4,222,603	\$2,090,125
Capital Projects	\$793,289	\$5,729,067	\$804,230	\$6,982,935	\$4,768,303
Debt Service	\$10,352,032	\$9,736,205	\$9,736,205	\$9,275,965	\$9,121,765
Enterprise	\$5,008,028	\$5,172,856	\$5,120,665	\$5,212,131	\$5,307,098
Total	\$152,206,250	\$158,202,708	\$154,884,817	\$176,858,060	\$174,700,701

2014-15 Budget

The preceding pages provide an overview of the district’s revenues and expenditures for the budget year as well as the past few years. The “official” State of New Jersey funding formula calls for state aid in excess of \$21 million. At no time has regular state aid reached that level. In the 2010-2011 year the state drastically reduced state aid. While state aid has risen from that low level, the bulk of district revenue continues to come from our taxpayers. The district has worked hard to demonstrate to its community that property tax increases have been held to a moderate and reasonable level.

District expenditures dropped in response to the \$8 million reduction in state aid in fiscal year 2010-2011. The district’s students, parents, and staff worked hard to have those reductions not curtail the move towards continuous improvement in both academic and co-curricular achievement. Increases in spending since that time have focused on shoring up areas weakened by the reductions, contractual salary increases, and the inevitable increases in health and support staff pension costs.

While much in the proposed budget is building on the present programs, there are several key points to emphasize. The district continues to focus on professional development to gain the most traction in achieving the 21st Century Competencies. The district is in its fifth year of utilizing the Danielson Framework to support teacher observation, evaluation, and improvement. This meshes well with new State of New Jersey requirements relating to teacher observation and evaluation. The large number of observations and evaluations needed in the new evaluation system

has caused us to add subject area supervisor positions that had earlier been trimmed from the district's staffing levels.

In addition, recent national events bring renewed focus on school security. The previous year there was a pilot "Eyes on the Door" program at the two Grades 4-5 schools; this placed a person at the entry of those locked buildings to monitor the arrival of any individuals to the school during the school day. The effort met with widespread support among staff, parents, and local police. This past year, the program was expanded to include all ten schools, adding to the cost of operating the district.

While the district has blunted the nationwide experience of rapidly rising Special Education costs by bringing students back in district, available classroom space is limiting the potential for further growth to that action. Educating students in WW-P has improved services to our children while providing a level of service at lower cost. Nonetheless, with a state cap of a 2 percent maximum increase in the general fund tax levy, areas such as Special Education that are increasing at a higher rate place pressures on the rest of the budget areas. Fortunately, the reaffirmation of the district's AAA bond rating along with a bond refunding accounts for a small but steady decline in debt service expenditures.

The district held to the new November election cycle. The budget is within the state cap but due to the use of banked cap, the tax levy exceeds the 2 percent level that the media tends to focus on in the headlines.

Informational Summary

Student enrollment is holding around the 9,800 student level and a recent demographic study calls for slow growth in the near term. The recession has inhibited growth in the tax base, but moderation in budget growth has lessened the impact on the average taxpayer. Recent tax rates have been roughly flat.

The West Windsor-Plainsboro Regional School District reflects the lifestyle of a community that takes pride in its continuing tradition of academic and cultural achievement. The richness of the academic program, alternative options, and extracurricular activities expands learning beyond the classroom boundaries. The schools provide an educational environment that motivates students to learn and requires them to exercise imagination and sensibility in solving problems.

Students in the West Windsor-Plainsboro Regional School District have extraordinary opportunities to develop knowledge and skill in world languages, science, language arts, history, and mathematics. The district's vocal and instrumental music, fine arts, and drama programs publicly demonstrate exceptional results. WW-P schools also provide a broad array of co-curricular and athletic programs, including extensive after-school intramurals and clubs for early adolescents.

Student achievement is one of the great rewards for support of the WW-P school district. Such accomplishment is demonstrated on standardized tests where WW-P students surpass state and national counterparts. ACT scores for English, Mathematics, Reading, Science, and Composite are well above state and national averages. High School North and High School South have National Merit Scholars and National Merit Scholars receiving Letters of Commendation; and AP Scholars, AP Scholars with Honors, AP Scholars with Distinction, and AP National Scholars. West Windsor-Plainsboro High School North and High School South are accredited by the New Jersey Department of Education and an excellent reputation for both high schools has been earned through the commitment of staff and

students to the quality of life and learning. Both high schools are Blue Ribbon Schools and were named by *New Jersey Monthly* and *US News & World Report* as top high schools in the state and nation.

The academic and cultural resources of West Windsor and Plainsboro have attracted a dedicated and highly trained instructional staff, which welcomes the challenges and excitement of a diverse student population. The high schools value their 11 to 1 student to faculty ratios. Over 50 percent of the teachers hold advanced degrees (M.A. or Ph.D.). Additionally, many faculty members serve as educational consultants or teach part-time at local colleges or universities.

With flat overall enrollment, the district is holding the line on total staffing. To best achieve district goals and objectives, turnover within the staff is utilized to shift certified staff from specific grades with declines in enrollment to those with increases.

As is the case in education generally, financial resources are primarily consumed by its personnel. The “one to one” Chromebook initiative with all 5th and 6th graders is a notable expenditure in support of learning goals.

The population of the school community reflects the growing trend toward pluralism in American society. Students represent major racial and ethnic groups (59.3 percent Asian, 29.1 percent White, 6.3 percent African American, and 4.4 percent Hispanic). Our students speak 30 languages. This diversity affords students excellent opportunities for inter-cultural understanding and provides them with a global view of the world. In order to fulfill the needs of our multicultural communities, we have made every effort to create an awareness of the many ethnic and cultural distinctions represented here. Children are taught the traditions and mores not only of their background but also those of their classmates who come from all corners of the world.

The school district commits resources to the social, emotional, and ethical development as well as the intellectual and physical growth of students. Each elementary school has a full-time guidance counselor, in addition to guidance counselors who support students at grades 4 through 12. The district also employs two substance abuse counselors for Grades 6-8 and Grades 9-12, and child study teams (learning consultant, psychologist, and social worker) at every school. Students with unique learning challenges receive extensive support through Reading Recovery, Basic Skills, Bilingual/English as a Second Language, and Special Education services.

The district operates several specialized programs for students: integrated preschools for students with disabilities; full-day kindergarten for students with language/learning disabilities; expanded MD/autistic programs; kindergarten-Grade 12 (through age 21) programs for students with multiple disabilities including autism and cognitive disabilities; and the Academy for middle school and high school students with emotional needs.

Through the years, the district has received strong community support in recognition of the excellence of the educational experience in its schools. During the 1990s the district grew rapidly and this excellence continued in the face of large enrollment growth. Unfortunately, the budget and spending grew rapidly too. Three times in the 1990s the budget vote failed to pass. The Board of Education challenged the administration to build on the educational excellence but to curb the rate of increase in spending.

The State of New Jersey calculates a per student expenditure configured in a manner so as to allow worthwhile comparisons among districts. In the 2002-2003 year, the per-pupil expenditure of the district was \$10,534. This amount of spending was close to the level of spending in other area high-performing districts. It was \$336 per

student above the state average. Through close attention to expenditures, the rate of increase in spending was successfully curtailed over time while maintaining top-quality educational outcomes. By the 2010-2011 school year, per pupil expenditures had risen to \$12,262. However, this was \$4,306 per pupil below a nearby high-performing district and \$1,028 below the state of New Jersey average expenditure. This pattern continues. The 2011-2012 actual per pupil figures demonstrate the district's per pupil cost rose to \$12,581. However, the state average rose to \$13,734 which is \$1,153 higher than West Windsor-Plainsboro's.

Meritorious Budget Award – 2013-2014

Association of School Business Officials International



This Meritorious Budget Award is presented to

**WEST WINDSOR – PLAINSBORO
REGIONAL SCHOOL DISTRICT**

*For excellence in the preparation and issuance of its school entity's budget
for the Fiscal Year 2013-2014.*

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, appearing to read 'Ron McCulley', written over a horizontal line.

Ron McCulley, CPPB, RSBO
President

A handwritten signature in black ink, appearing to read 'John D. Musso', written over a horizontal line.

John D. Musso, CAE, RSBA
Executive Director

West Windsor-Plainsboro Regional School District
Mercer County, New Jersey

Adopted Budget
For the fiscal year

Ending
June 30, 2015

School Board Members and Administrative Staff

Board of Education

Anthony Fleres, President
Richard Kaye, Vice President
Rachelle Feldman Hurwitz
Louisa Ho
Rachel Juliana
Michele Kaish
Dana Krug
Scott Powell
Yu “Taylor” Zhong

Administrative Staff

David Aderhold, Ed.D., Superintendent of Schools
Larry Shanok, Assistant Superintendent for Finance/Board Secretary
Martin Smith, Assistant Superintendent for Curriculum and Instruction
Gerard Dalton, Assistant Superintendent for Pupil Services/Planning
Alicia Boyko, Director, Human Resources/Affirmative Action Officer
Russell Schumacher, Special Assistant for Labor Relations
Geraldine Hutner, Director of Communications
Lawrence P. LoCastro, Comptroller
Jill Liedtka, Treasurer of School Monies

West Windsor-Plainsboro Regional School District

Organizational Section



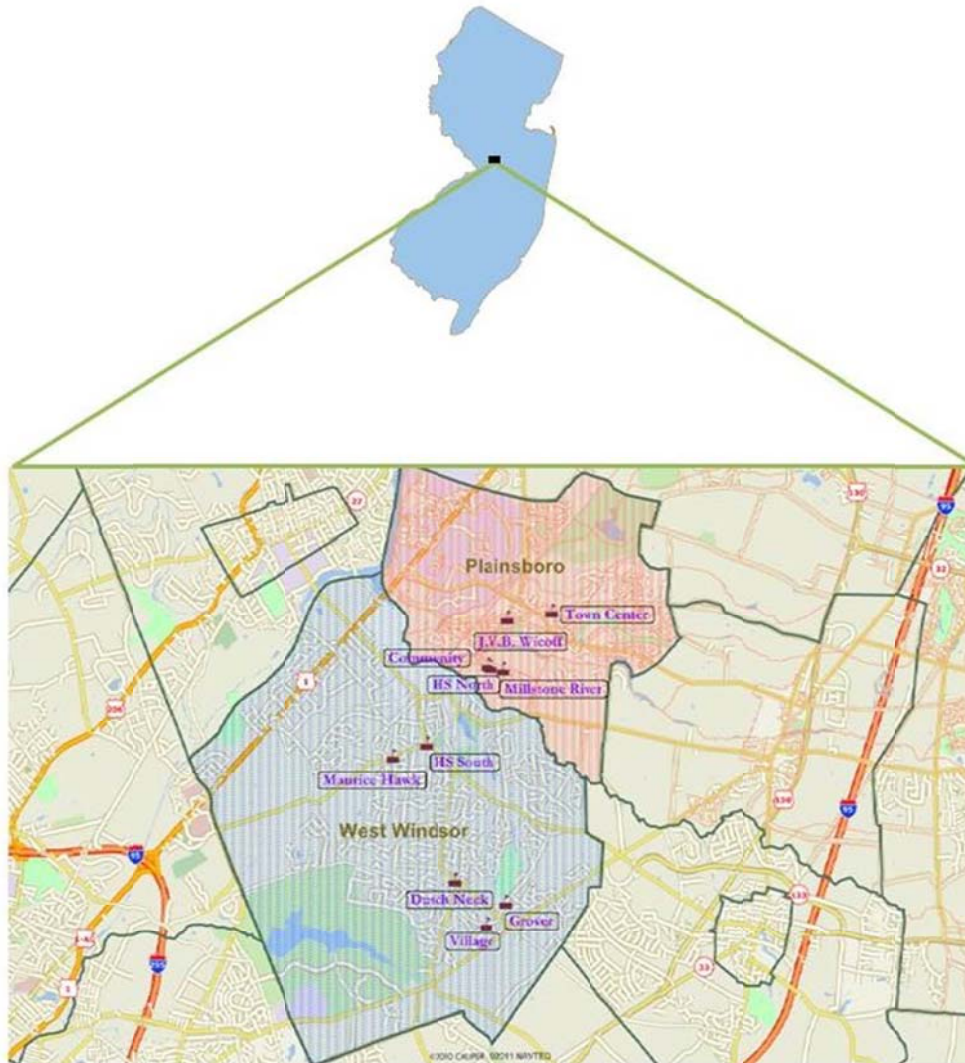
West Windsor-Plainsboro Regional School District

Demographic and Miscellaneous Statistics

WEST WINDSOR - PLAINSBORO REGIONAL SCHOOL DISTRICT has served the municipalities of West Windsor Township and Plainsboro Township since its formation in 1969. In fulfilling its mission since regionalization, the district has been successful in providing school facilities and an outstanding education for our student population. A diverse suburban community of approximately 51,000 residents, the district is located in central New Jersey approximately 50 miles south of New York City and 48 miles north of Philadelphia. West Windsor and Plainsboro Townships are home to technology leaders such as the David Sarnoff Research Center, Plasma Physics Laboratory, and myriad companies located in the Forrestal and Carnegie Corporate Centers. The area has been recognized as one of the top suburban communities in the region.

Location

The West Windsor-Plainsboro Regional School District is a regional school district located in central New Jersey with students from West Windsor Township in Mercer County and Plainsboro Township in Middlesex County.



Date of Incorporation

The West Windsor-Plainsboro Regional School District was incorporated in 1969.

Area Served

West Windsor Township and Plainsboro Township, New Jersey

Number of Schools

West Windsor-Plainsboro Regional School District consists of two high schools, two middle schools, two upper elementary schools, and four elementary schools. Ten schools serve our students. Four elementary schools -- Dutch Neck Elementary School, Maurice Hawk Elementary School, Town Center Elementary School at Plainsboro, and Wicoff Elementary School -- accommodate Kindergarten through Grade 3. All children in Grades 4 and 5 attend the Village School or Millstone River School. Students in Grades 6, 7, and 8 are assigned to one of two middle schools -- Community Middle School and Thomas R. Grover Middle School. Two high schools, High School North and High School South, serve students in Grades 9 through 12.

Mission Statement

The mission of the West Windsor-Plainsboro Regional School District, valuing our tradition of excellence, is to develop all of our students as passionate, confident, lifelong learners who have competence and strength of character to realize their aspirations and thoughtfully contribute to a diverse and changing world.

Core Values

We believe that continuous learning is essential for individual fulfillment and for the advancement of society. We believe that every individual has intrinsic worth. We believe that embracing diversity enriches and empowers our community. We believe that honesty, integrity, and trust are cornerstones for continuing excellence. We believe that people reach their highest potential when challenged to believe it is possible. We believe that openness to change is essential to progress and future viability.

Student Population

The West Windsor-Plainsboro Regional School District has a student enrollment of approximately 9,800 students.

Board Structure

The Board consists of nine members: five from West Windsor and four from Plainsboro. The board is organized in three committees: Curriculum and Instruction, Administration and Facilities, and Finance

District General Information

Average Cost of Home in Plainsboro Township: \$386,200
Average Cost of Home in West Windsor Township: \$522,056

District Overview

Students in the West Windsor-Plainsboro Regional School District have extraordinary opportunities to develop knowledge and skill in world language, science, language arts, history, and mathematics. The district's vocal and instrumental music, fine arts, and drama programs publicly demonstrate exceptional results. WW-P schools also provide a broad array of co-curricular and athletic programs, including extensive after-school intramurals and clubs for early adolescents.

Student achievement is one of the great rewards for support of the WW-P school district. Such accomplishment is demonstrated on standardized tests where WW-P students surpass state and national counterparts. It is a tribute to the talents of our students and teachers that we continue to have a graduation rate of almost 100 percent. Student achievement indicators reveal that high school students continue to perform at high levels. Ninety-six percent of high

school students indicated that they planned to attend college or other post-secondary education. SAT scores (608/642/608) for Critical Reading/Math/Writing) are well above state (499/522/500) and national (496/514/488) averages. ACT scores show excellent results: 26.8/28.5/27.1/26.1/27.3 (English/Mathematics/Reading/Science/Composite) compared to state scores: 22.5/23.6/23.1/22.2/23.0).

The population of the school community reflects the growing trend toward pluralism in American society. Students represent major racial and ethnic groups (59.3 percent Asian, 29.1 percent White, 6.3 percent African American, and 4.4 percent Hispanic). This diversity affords students excellent opportunities for intercultural understanding and provides them with a global view of the world.

The school district commits considerable resources to the social, emotional, and ethical development as well as the intellectual and physical growth of students. Each elementary school has a full-time guidance counselor, in addition to guidance counselors who support students at Grades 4 through 12. The district also employs two substance abuse counselors for two middle schools and two high schools and child study teams (learning consultant, psychologist, and social worker) at every school. Students with unique learning challenges receive extensive support through Reading Recovery, Basic Skills, Bilingual/English as a Second Language, and Special Education services.

The district operates several specialized programs for students: integrated preschools for students with disabilities; full-day kindergarten for students with language/learning disabilities; expanded MD/autistic programs; kindergarten-grade 12 (through age 21) program for students with multiple disabilities including autism and cognitive disabilities; and programs for middle school and high school students with emotional needs.

The school district reflects the lifestyle of a community that takes pride in its continuing tradition of academic and cultural achievement. The richness of the academic program, alternative options, and extracurricular activities expands learning beyond the classroom boundaries. The schools provide an educational environment that motivates students to learn and requires them to exercise imagination and sensibility in solving problems.

Community Overview

West Windsor-Plainsboro Regional School District serves the central New Jersey municipalities of West Windsor and Plainsboro, diverse suburban communities of approximately 51,000 residents. The townships are located midpoint between the metropolitan areas of New York and Philadelphia, and contain one of America's leading research centers, serving as home to such technological leaders as the David Sarnoff Research Center, Merrill Lynch, and FMC Corporation. The area has been recognized in several publications as one of the top suburban communities in the area.

Because of the influence of the high number of well-educated professionals residing in the area, West Windsor-Plainsboro School District reflects the lifestyle of a community that takes pride in its continuing tradition of academic and cultural achievement. An educational environment that motivates students to learn and requires them to exercise imagination and sensibility in solving problems abounds. The richness of its academic programs, alternative options, and extracurricular activities expands learning beyond classroom boundaries. Approximately 9,800 students are motivated and inspired daily by the faculty and staff in the district. The academic and cultural resources of West Windsor and Plainsboro Townships have attracted a dedicated and highly trained instructional staff, which welcomes the challenges and excitement of a diverse student population.

Our district maintains that a partnership between the school community and the business community creates a positive force in furthering the educational excellence offered in our schools. As a result, we have been quite successful in attaining several advantageous liaisons with area businesses. At the same time, we are constantly striving to communicate with our diverse population to develop public trust, confidence, and support.

High Schools

West Windsor-Plainsboro High School North and South reflect the lifestyle of a community that takes pride in its continuing tradition of academic and cultural achievement. The richness of their academic programs, alternative options, and extracurricular activities expands learning beyond classroom boundaries. Each high school provides an educational environment that motivates students to learn and requires them to exercise imagination and sensibility in solving problems. Approximately 3,200 students may choose from over 180 courses offered in a program of studies that reflects a demanding and challenging curriculum. The high schools offer state-of-the-art resources and technology that allow faculty to provide interdisciplinary instruction with maximum flexibility. West Windsor-Plainsboro High School North and South offer teams in 30 sports and sponsors various student publications, acclaimed performing groups in vocal and instrumental music, academic teams, and over 30 clubs/activities devoted to specialized interests. Approximately 22 percent of the 805-member senior class earned National Merit semifinalist or commended scholar status, while approximately 96 percent of our graduates continue their education with 86 percent going on to four-year colleges and 10 percent attending two year colleges. This profile contains the aggregate measures of both campuses, continuing to reflect why our high school community receives state and national recognition.

Student Body

The population of West Windsor-Plainsboro High School North and South represents all major racial and cultural groups (29.1 percent White, 59.3 percent Asian, 6.3 percent African American, and 4.4 percent Hispanic). This diversity affords students excellent opportunities for intercultural understanding and provides them with a global view of world issues.

All West Windsor-Plainsboro high school students must successfully complete a minimum of 120 credits in course work that begins in Grade 9 and concludes in Grade 12. The course work must include the following:

1. Four years of Language Arts (9-12)
2. Three years of Mathematics
3. Two years of American Studies
4. One year of World History
5. Three years of Science
6. One year of Visual and Performing Arts
7. One year of Career Ed. & Consumer, Family & Life Skills or Voc. Tech
8. Two years of World Languages
9. One year of Health & Physical Education for each year enrolled
10. Half year of Financial Literacy

Middle Schools

Community Middle School (CMS) and Thomas R. Grover Middle School (GMS) provide a comprehensive, developmentally responsive middle school experience based on the principles of middle level education outlined in the most current middle level research. The facilities and programs are uniquely designed to promote discovery, effective interdisciplinary learning through teaming, and academic excellence. Central to our mission are the following goals: developing significant learning relationships with every student, providing a rigorous academic program, and creating opportunity for all students to explore a wide variety of offerings.

The core academic program, aligned with the New Jersey Core Content Standards, consists of language arts, mathematics, science, social studies, and world language. The language arts program is integrated in its approach to literature and writing. The program is well articulated from kindergarten through grade 12 and promotes literacy and effective writing and oration skills. The mathematics program is theme-based, integrating hands-on, discovery-based learning, problem solving, mathematical modeling, and exploration, with skill development, thereby making mathematical concepts easier to learn and remember. The science program is based upon national and local standards and is designed to promote inquiry and critical thinking. The hands-on, minds-on format engages students in problem-solving activities that foster scientific inquiry and understanding. Social studies deals with ancient civilizations, United States history, and world cultures to develop critical thinking about how historical events shape modern perceptions and civilizations. In the area of world language, students have a choice of learning communication and culture in German, Chinese, French, or Spanish. This comprehensive, daily program promotes language fluency.

Students discover their own particular abilities, talents, interests, and preferences through elective and cycle classes that include instruction in computer technology, performing arts, life skills, broadcasting and television production, industrial technology, art, and music. Health and physical education classes affirm the school's commitment to the concept of a healthy mind in a healthy body. Students may participate in choral, orchestra, and instrumental music programs that provide group and individual instruction. Comprehensive guidance and support services are available. The Media Center houses a collection of print, non-print, and on-line materials to support the curriculum, sustain student interest, and serve as a focal point for instruction and research. The computer technology curriculum helps students develop the research and presentation skills utilized throughout their academic program.

WW-P hosts a Grade 8 exit assessment; this process requires students to apply the 21st Century Competencies toward solving a vital, complex global problem and presenting their findings to an audience. This process is a true assessment of how well WW-P is meeting its mission rather than an assessment of the students.

Grades 4-5 Schools

The district boasts two schools for students in grades 4 and 5. The Millstone River School and Village School enable over 1,500 students in Grades 4 and 5 to be part of an organized study environment that focuses on their developmental stages for the purpose of maximizing learning opportunities.

Students engage in serious educational projects with their classes and in individual study. The culture of the schools encourages collaboration and cooperation among students. Through discussions and activities, the Character Education Program highlights ethics, citizenship, personal integrity, and contributions to the community. Arts and sciences combine in enabling students to learn and express their learning through multiple intelligences. Technology, art, science investigations, and physical education curricula emphasize high standards to develop students' competencies.

To advance students' learning, Millstone River School and Village School offer special programs. The district's outstanding instrumental and vocal music program features small group lessons and whole group performances. Parents attend their children's recitals and concerts. The Accelerated and Enriched mathematics program enables advanced learners of mathematics to collaborate with intellectual peers in conceptual development. The language arts resource specialists work with teachers and students to develop writing skills in various genres. The Media

Centers in each of the schools offer over 30,000 resources for learning, as well as access to appropriate information through the Internet. Teachers work on grade-level teams to develop and maintain consistency in curriculum. Strong parent-teacher associations support both schools through organized events and contributions to the entire school community. In addition, a technology pilot program for Grade 5 students was deemed a success; Chromebooks were given to students for school and home use; the program will be expanded in upcoming school years to include additional grades.

The Millstone River School and Village School have created productive, enjoyable, and humanistic environments through the cooperative efforts of Grades 4-5 faculty, staff, administration, students, and parents. The educational process in each of the Grades 4-5 schools strives to develop capable and self-confident human beings who in turn enhance a community rich in cultural diversity.

Elementary Schools

Dutch Neck Elementary School

Dutch Neck Elementary School, a K-3 school, is representative of the community's tremendous multicultural diversity. Dutch Neck Elementary School provides a nurturing environment where students are empowered with academic and social skills to become enthusiastic lifelong learners. This is accomplished by working in close partnership with parents and the community to provide child-centered programs that recognize and build on the unique potential of each child. The school's primary goal is to build the foundations that will sustain and promote a life of learning. Dutch Neck Elementary School provides an educational program that challenges children to learn as they participate in meaningful real-world experiences.

Dutch Neck Elementary School has been named one of the top elementary schools in New Jersey by *New Jersey Monthly*. This K-3 school has earned Star School recognition for Best Practices in Mathematics and has been recognized by *Red Book Magazine* as one of America's best schools. The strength of the school lies in the collegiality and dedication of its staff and parent community. Dutch Neck Elementary School has established open communication and high expectations for children through worthwhile programs including a variety of activities during American Education Week, poetry sharing, Jump-a-thon, Arts Festival, an interactive Literacy Festival, and many other valuable opportunities for children and their families. The school created a School Community Garden that is operated by the school's students, faculty, and families. Students learn important academic concepts through integrating the real life happenings in the school garden.

Faculty members nurture and engage students in current best practices, including responsive classroom, guided reading, application of brain research and multiple intelligences, as well as developmentally appropriate early childhood practices. The Dutch Neck Elementary School is a special place for children, parents, and faculty.

Maurice Hawk Elementary School

A K-3 elementary school, Maurice Hawk School is acknowledged as a Blue Ribbon School by the U.S. Department of Education; it also has been selected for recognition in the area of educational technology through the Best Practices/STAR Program, a program sponsored by the New Jersey Department of Education.

The encouraging school atmosphere inspires the staff in promoting collegiality, becoming unified with students in learning, and integrating all subject areas so students and teachers have a more meaningful learning experience. A culturally, ethnically, and economically diverse community, Maurice Hawk Elementary School endeavors to prepare its students to live effectively in a society that will become more diverse. One of its overriding goals is to enlighten

each student to the richness of cultural diversity and to encourage the student to feel pride in one's cultural uniqueness. The curriculum emphasizes literacy, language learning, mathematical reasoning, critical thinking, problem solving, and cross-cultural understanding. The hallmark of this school is a nurturing teaching staff that fosters lifelong learning skills for all students. All instructional practices are based on district curriculum, which provides for the teaching of literacy, mathematics, science, social studies, and social and emotional development.

The Hawk Garden Club is a school beautification project that maintains a Children's Garden and the butterfly and lobby garden. Third-grade students organize a school postal service and serve as school tour guides and a welcome committee. Second-grade students administer a recycling project by collecting paper, cans, and bottles. First-grade students organize a school bake sale to raise money for local charities.

Town Center Elementary School at Plainsboro

Town Center Elementary School is fortunate to be part of a diverse and multicultural community in Plainsboro. Our diversity enriches programs as well as the students' school experience. The students and staff at Town Center Elementary School, a K-3 school, enthusiastically take advantage of our technology capabilities and the many resources that are available. This includes global connection via the Internet to student computers, a fully equipped computer lab, SmartBoard use in several classrooms, and an intra-school cable broadcast system. Town Center students participate in a live television news program that is broadcast three times each week. We are the proud recipients of Best Practices in Technology Award from the state of New Jersey.

Town Center Elementary School's core values -- love of learning, character development, and interpersonal relationships -- influence the teaching and learning environment throughout the school. Learning is valued and cherished as a lifelong commitment. To foster and develop this value, Town Center Elementary School provides a secure and open atmosphere that supports diversity and welcomes inquiry. The school believes that developing positive character traits will empower students throughout their lives and staff members work closely with parents to enhance and strengthen the educational program.

The professional commitment and collegiality of our staff is a continuing strength of Town Center Elementary School. They are committed to implementing best practices in teaching and learning and to promoting the self-confidence, integrity, responsibility, and respect that support learning. The annual Fall Fest celebrates the harvest tradition and provides a meaningful opportunity for service learning. The Literacy Celebration, Science Fair, MathMagic Week, and Gatorade Leadership Program in grade 3 are among the events and programs that provide students with ways to develop their potential in many areas.

John V. B. Wicoff Elementary School

Wicoff Elementary School, built in 1919, provides K-3 students with learning experiences that foster academic, social, physical, and emotional success. The principal and staff believe there must be cooperation and communication between family and school. The mission of the Wicoff Elementary School is to prepare its diverse community of children for their continuing educational journey, to be responsible and productive citizens, and to respect themselves and others. This is accomplished by providing a nurturing environment, developing a foundation of skills necessary for independent thinking and problem solving, and meeting individual needs through a strong partnership among students, staff, parents, and community. Wicoff Elementary School is able to take advantage of technology and the many resources it makes available including a fully equipped computer lab and global connections via the Internet. The curriculum provides students with a strong basis for lifelong learning.

In this culturally rich and diverse community, students gain an understanding and respect for individual and ethnic uniqueness. At the Wicoff Elementary School, an accepting and supportive environment allows each child to grow and learn among a community of caring adults who contribute to the child's positive self-esteem. Wicoff Elementary

School faculty challenge and encourage children to take risks and to strive to reach their full potential. Education at Wicoff Elementary School is a shared responsibility. The staff keeps current through a variety of professional development activities such as faculty meetings, morning share sessions, in-district workshops, local and national conferences, and graduate course work.

List of Schools



<p>DUTCH NECK ELEMENTARY SCHOOL David Argese, Principal Janet Bowes, Assistant Principal 392 Village Road East, West Windsor, NJ 08550 609-716-5400</p>	<p>MAURICE HAWK ELEMENTARY SCHOOL Denise Mengani, Principal Patricia Buell, Assistant Principal 303-305 Clarksville Road, West Windsor, NJ 08550 609-716-5425</p>
<p>TOWN CENTER ELEMENTARY SCHOOL AT PLAINSBORO Brian Stevens, Principal Jeanine Bryde, Acting Assistant Principal 700 Wyndhurst Drive, Plainsboro, NJ 08536 609-716-8330</p>	<p>J.V.B. WICOFF ELEMENTARY SCHOOL Dr. Michael Welborn, Principal 510 Plainsboro Road, Plainsboro, NJ 08536 609-716-5450</p>
<p>MILLSTONE RIVER SCHOOL Roseann Bonino, Principal Lori Skibinski, Assistant Principal 75 Grovers Mill Road, Plainsboro, NJ 08536 609-716-5500</p>	<p>VILLAGE SCHOOL Christine Capaci, Principal Nicole Foulks, Assistant Principal 601 New Village Road, West Windsor, NJ 08550 609-716-5200</p>
<p>COMMUNITIY MIDDLE SCHOOL Dr. Shauna Carter, Principal Barbara Soares, Assistant Principal Guyler Tulp, Assistant Principal 95 Grovers Mill Road, Plainsboro, NJ 08536 609-716-5300</p>	<p>GROVER MIDDLE SCHOOL Brian Harris, Principal Richard Stec, Assistant Principal Jack Colella, Assistant Principal 10 Southfield Road, West Windsor, NJ 08550 609-716-5250</p>
<p>HIGH SCHOOL NORTH Michael Zapicchi, Principal Doug Eadie, Assistant Principal Melissa Levine, Assistant Principal 90 Grovers Mill Road, Plainsboro, NJ 08536 609-716-5100</p>	<p>HIGH SCHOOL SOUTH Dennis Lepold, Principal Carla Royster, Assistant Principal Donna Gibbs-Nini, Assistant Principal 346 Clarksville Road, West Windsor, NJ 08550 609-716-5050</p>

Board Policies for Budget Development

The district's budget preparations process is designed to provide adequate resources to operate the district in such a way as to provide the excellent education in accordance with its mission statement, responsibly plan forward beyond the budget year under consideration, while being responsible and sensitive to the taxpayers and the impact of the tax levy. Before the budget can be finalized, it must conform to the New Jersey statutes governing school operations and finance and be approved by Department of Education. One example of a state regulation is the limit of increase in the general fund tax levy from year to year to a 2 percent cap. Another example is the state regulation that limits the amount of general fund balance to 2 percent of expenditures. At the end of each year, a calculation is performed using audited amounts to identify fund balance in excess of the prescribed level. The resulting amount of current year excess balance must be used in the next budget cycle to offset the local tax levy. As the state recognizes potential financial burdens that may arise, it allows for the establishment of specific fund balance reserves designated for emergency, maintenance, and capital needs.

Fund Accounting

The district organizes its financial resources using fund accounting in accordance with generally accepted accounting principles as applied to governmental units. The district reports four major governmental funds including General Fund, Special Revenue, Capital Projects, and Debt Service. It also maintains two major proprietary funds consisting of Food Service and Community Education

The General Fund accounts for the general operating funds of the district except for those financial resources required to be accounted for in another fund. The Special Revenue Fund includes proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than for capital projects or debt service. The Capital Projects Fund is used for financial resources that are committed to the acquisition or construction of major capital facilities and improvements. These resources are derived from notes, serial bonds, state and local funds that are specifically authorized by the voters in an election. The Debt Service Fund accounts for funds that are limited to the annual repayment of principal and interest on the district's outstanding long-term debt.

The proprietary funds, unlike governmental funds, account for activities that are more consistent with private business enterprises. The Food Service Fund accounts for the operation of school cafeterias. Community Education Fund accounts for community and educational programs that are offered to the general public.

Budgetary Control

Budgetary control has many aspects. Through the district's automated financial system, the business office has established effective internal controls over the budget process from identifying responsible budgetary entities within the district, to compiling details that make up each budgetary component, to the establishment of the final approved budget, to maintaining up to the minute financial control over the receipt and expenditure of financial resources. Its system also provides the district reasonable assurance that it is in compliance with state and federal regulations that pertain to school districts including those concerning procurement and public contracts.

In accordance with the budget development process described below, each budget location manager plays an active role in managing allocated resources within approved funding levels.

As with most school districts, human resources are the largest budget component. As part of the budget process, managing human resources is accomplished through specific full time equivalent position control. Through maintenance of position control, the administration is able to monitor and apply staff in a proactive manner in response to instructional and administrative needs and to the changing demographics of the student body.

Budget Vote

Historically, public school budgets have been put before the voters each spring, before the new fiscal year began. The West Windsor-Plainsboro voters approved budgets nine out of the last ten years through the 2012-2013 fiscal year. During the 2012-2013 fiscal year, the board decided to take advantage of recent legislation that limits putting the budget before the public for approval only if the budget calls for a tax levy exceeding the 2 percent cap (with limited exclusions). The budget for the 2014-2015 fiscal year includes a tax levy increase within the allowable cap and is not required to be voted on. Final adoption by the board and approval by the Department of Education is the official authorization of the budget.

Policy 6210 - Fiscal Planning

The Board of Education shall collect and assemble the information necessary to discharge its responsibility for the fiscal management of the school district and to plan for the financial needs of the educational program. The Board will strive toward maintaining both short and long range perspectives of district financial requirements. Accordingly, the Board directs the Assistant Superintendent for Finance and Support Services/Board Secretary or designee to include cost estimates in all ongoing district studies of the educational program, to prepare a long range year-by-year plan for the maintenance and replacement of facilities and equipment, to forecast an estimated expenditure budget for one year in the future, to maintain a plan of anticipated state and federal revenues and to report to the Board any serious financial forecast that emerges from the district's fiscal planning.

6220 – Budget Preparation

The annual budget is the financial plan for the effectuation of the educational plan for the district; its preparation is, therefore, one of the most important functions performed by the Board of Education. The budget shall be designed to carry out that plan in a thorough and efficient manner, to maintain school district facilities, and to honor continuing obligations of the district.

A proposed budget requires the critical analysis of every member of the Board during its preparation. The administration shall work with the Board to ensure Board members have a thorough understanding of the budget appropriations, budget revenue, the proposed educational program and the budget's impact to the local tax levy. The Board shall also provide for community input during the budget development process. Once the budget is adopted by the Board and approved by the County Superintendent, the Board members shall inform the community of the details of the budget. The Board shall prepare and maintain a budget in

which budgeted anticipated revenues and fund balances equal budgeted appropriations. Only those expenses reasonably required to provide a thorough and efficient educational program shall be approved for the budget. Surplus/fund balance remaining from the prior year's budget may be applied against taxes to be raised locally. The amount of surplus/fund balance appropriated into the budget will be in accordance with New Jersey Department of Education regulations.

The Board shall adopt specific budgetary goals and priorities for each budget cycle and shall communicate them to the administration as a preliminary step in the budgeting process.

In general, budget outcomes shall:

1. Provide the financial resources to deliver quality services;
2. Allocate resources to reflect priority needs for that specific budget cycle;
3. Ensure that the adopted budget is in compliance with NJ State accounting requirements;
4. Obtain community support of the budget.

The process shall include four phases:

1. Pre-Budget Preparation September-October - During this phase, the Board of Education formulates tentative goals and assumptions and the administration reviews the budget policy, the Board of Education's goals and assumptions, school programs and services, analyses of current and past expenditures, upcoming building projects, demographic projections, local and state economic conditions. It then defines budget priorities, and develops enrollment and class size projections, capital expenditure demands, and "formula" account calculations. The phase culminates with the Board of Education confirming budget policy and constructing goals and assumptions that will guide in the development of the budget.
2. Budget Preparation October-December - During this phase, each administrator with budget responsibility shall construct a budget with the involvement of appropriate constituents. Such budgets shall be construed in conformity with the Board's goals and assumptions as well as administration's guidelines. The central office administration shall review all budgets to ensure that they conform to the Board's budget policy and current budget goals and assumptions and shall consolidate cost center budgets into a district-wide budget and present this proposed budget to the Board of Education for its review.
3. Budget Review and Approval January-April - The Board of Education shall review the administration's proposed budget and submit a preliminary budget to the County Superintendent for review and approval. Subsequent to approval from the County Superintendent, the Board shall submit a final budget to the voters of West Windsor and Plainsboro for approval.
4. Budget Implementation and Accounting July-June - The Central Office Administration shall provide the Board of Education with monthly reports on the status of the accounts, adhere to the Board's policy on the transfer of funds, and develop recommendations for the following year's budget.

This policy has an associated set of regulations specifying actions to be taken and responsibilities for each action, during phases 1-4. There will also be an associated annual Budget/Election Calendar listing specific dates for benchmark dates during the process. The term "Cost Center" refers to each of the district schools, maintenance department, transportation department, special services, technology, and central office.

Policy - 6230 Budget Hearing

The annual budget adopted by the Board of Education and approved by the County Superintendent represents the Board's position on the allocation of resources required to operate a thorough and efficient system of education. All reasonable means shall be employed by the Board to present and explain that position to residents and taxpayers of the community. A public budget hearing will be conducted in accordance with law. Each member of the Board and each district administrator shall be sufficiently acquainted with the budget and its underlying purposes to answer questions from members of the public.

The approved budget shall be submitted to municipal authorities for their information and comment before the public hearing is held. The approved budget will be made available to the public in the form and at the places required by law. A simplified form of the budget may also be prepared annually and may be sent to each district resident, each parent(s) or legal guardian(s) of a pupil in public school, and representative of community organizations and distributed to each person attending the annual budget hearing. The simplified budget may include the expenditure in each major category of current expense, capital items, and debt service; any anticipated change in tax rates; a summary of anticipated receipts; information that voters may use in comparing budget provisions in this school district with those in comparable districts; brief explanations of significant increases and decreases from the preceding budget and important transfers of expenditures from one classification to another; and a letter of transmittal from the Board.

The following pages list key budget process dates from what the state of New Jersey dictates in addition to district scheduled meetings and events.

WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT ELECTION CALENDAR – 2014-2015 Budget

August 6, 2013	WW Admin Township – Meeting: Village Construction Project	
August 13, 2013	Finance Committee – Preliminary Discussion (District Goals & Budget)	
September 17, 2013	Finance Committee – Preliminary Discussion (Budget Process Review Comm.	Guidelines)
September 18-October 21, 2013	Meeting w/Principals, Athletics and B&G to Review Capital Projects	
October 10, 2013	Budget Information from Central Office to Buildings	
October 21, 2013	Finance Committee – Parameters for BOE Budget Discussions	
November 6, 2013	West Windsor Planning Board – Village Construction Project	
November 19, 2013	PTA/PTSA Meeting – Budget & Construction Discussion	
November 19, 2013	Finance Committee – Construction Topics Discussed	
November 20, 2013	Superintendent’s Advisory Council Meeting – Budget & Construction Discussion	
November 20, 2013	BOE Retreat – 2013-2014 Budget Planning	
November 26, 2013	Projected Salary and FTE Information Loaded into Budget Projection Module	
November 26, 2013	Administration & Facility Committee – Preliminary Discussion & Capital Projects	

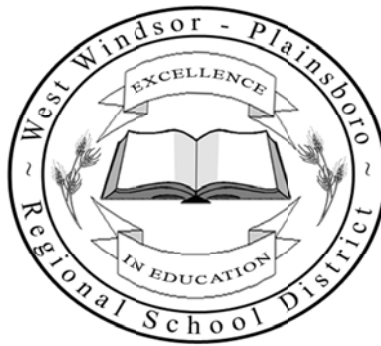
November 26-December 5, 2013	Central Office Review & Analysis - Development of Proposed Budget
December 2, 2013	County Office – Mid Year Budget Review
December 5, 2013	Administrative Council – Budget & Construction Discussion
December 16, 2013	Official Seat Count (October 15 th Report)
December 9, 2013	Internal Capital and Outlay Discussion
December 10, 2013	Finance Committee – Budget Topics Discussion
December 17, 2013	Administration & Facility Committee – Discussion Capital Projects
January 7, 2014	Board of Education –Reorganization Meeting
January 22, 2014	Projected Enrollment
January 22, 2014	Finance Committee-Continue Budget Discussion
January 22, 2014	Administration & Facility Committee –Facilities/Capital Projects Discussion
January 22, 2014	DOENET – 2014-2015 Budget Initial Software Released
January 27, 2014	Plainsboro Mayor Meeting – Village Construction Project
January 27, 2014	Systems 3000 Budget Projection Module - Available to Locations
January 28, 2014	BOE Meeting – Budget Discussion
***BY January 30, 2014	Updated Ratables from Both Townships
February 18, 2014	PTA/PTSA Meeting – Budget and Construction Projects
February 6, 2014	Administrative Council – Budget Discussion
February 1, 2013	Budget Adjustment Date used for Detailed Administrative Costs (DOENET)
February 10, 2014	Finance Committee-Continue Budget Discussion
February 18, 2014	BOE Meeting – Continue Budget Discussion
February 25, 2014	Governor’s Address
February 27, 2014	Latest date for Release of State Aid Information (tentative)
March 11, 2014	BOE Meeting – Continue Budget Discussion Tentative Adoption of Preliminary Budget for County Approval (due March 20)
March 18, 2014	PTA/PTSA Meeting – Budget and Construction Projects
March 18, 2014	Finance Committee – Continue Budget Discussion
March 20, 2014	Adoption and Filing of Preliminary Budget with County Superintendent
March 20, 2014	BOE Retreat – Budget
March 24, 2014	Townships’ Mayors Meeting - Budget
March 25, 2014	BOE Meeting – Continue Budget Discussion
March 31, 2014	Deadline for document transfer to CAFR Repository for FY ending 2013
April 8, 2014	Finance Committee – Continue Budget Discussion
April 20, 2014	Last Day to Advertise for <u>Earliest</u> Public Hearing (a public hearing for 4/24)
April 21, 2014	Last day of finalize preparation of the budget for ensuing school year
April 24, 2014	Last day for County Superintendent to approve budget statement to be advertised
April 24, 2014	Earliest date to hold public hearing (must be between 4/24 and 5/7)
April 28 to May 9, 2014	User-Friendly Budget Posting to District Website

April 29, 2014	Public Hearing & BOE Meeting for Formal Adoption of Budget (must be between 4/24 and 5/7)
April 30, 2014	Non-tenured teaching staff, observation and evaluation before this date
April 30, 2014	Online Financial Disclosure Filing for all school officials
May 3, 2014	Last day to advertise Notice of Public Hearing on the Budget
May 7, 2014	Last date to hold public hearing on budget
May 10, 2014	Board Secretary Certification and Report on online Financial Disclosure Filing
May 13, 2014	Finance Committee
May 14, 2014	Last Day for Board to Adopt Budget Prior to Election
May 14, 2014	Last Day for Board of School Estimate – Determination of Budget Adopt Tax Certificate
May 15, 2014	Last day to give non-tenured teaching staff contract/employment/written notice – non employment
May 19, 2014	Last Day for Board of School Estimate-Certification of the Amount Fixed and Determined for Budget
June 1, 2014	Online List of School Officials (not previously reported) required filing Financial Disclosure
July 28, 2014	Deadline for Filing Nominating Petitions for November (last Monday in July)
November 4, 2014	Annual School Election (Tuesday)
January 6, 2015	Annual Reorganization Meeting (must be between January 1-7)

West Windsor-Plainsboro Regional School District

Organization Chart





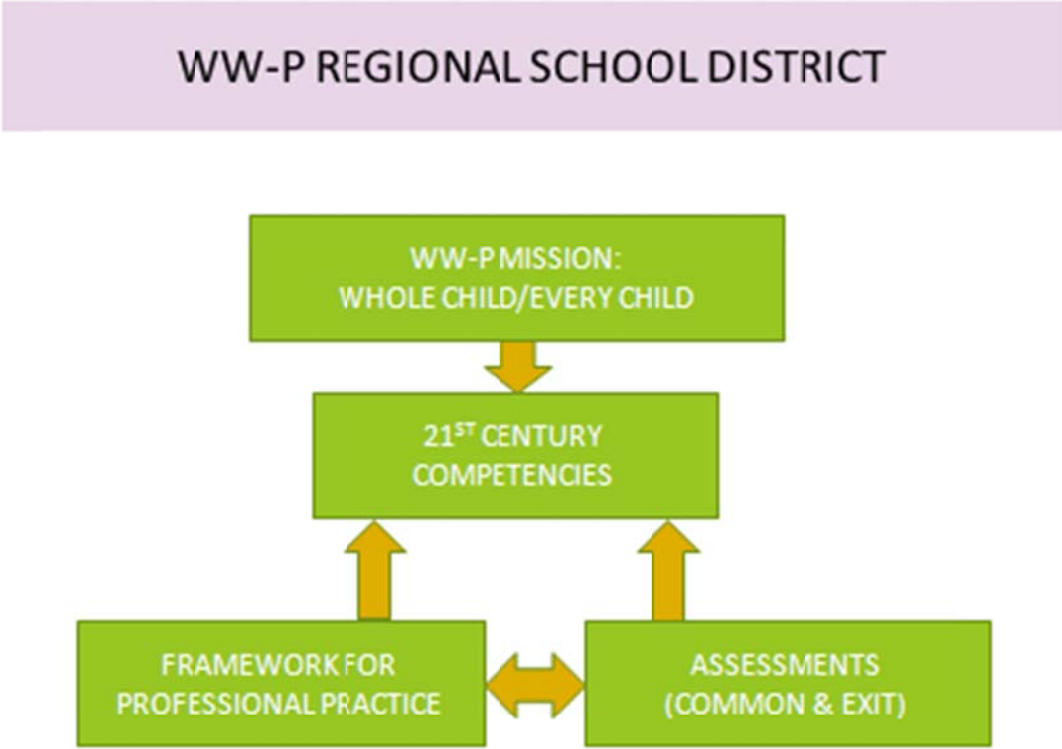
Mission Statement

The mission of the West Windsor-Plainsboro Regional School District, valuing our tradition of excellence, is to develop all of our students as passionate, confident, lifelong learners who have competence and strength of character to realize their aspirations and thoughtfully contribute to a diverse and changing world.

CORE VALUES

- We believe that continuous learning is essential for individual fulfillment and for the advancement of society.
- We believe that every individual has intrinsic worth.
- We believe that embracing diversity enriches and empowers our community.
- We believe that honesty, integrity, and trust are cornerstones for continuing excellence.
- We believe that people reach their highest potential when challenged to believe it is possible.
- We believe that openness to change is essential to progress and future viability.

Education Delivery System Diagram



The WW-P mission can be summarized as “whole child/every child.” This approach ensures that each student is healthy, safe, engaged, supported, and challenged. The truest vision of this is embodied in the 21st Century Competencies: when children are fully prepared for college, career, and citizenship, they are able to communicate effectively, create and innovate, solve problems, work collaboratively, and be flexible, self-directed, and globally aware. The Danielson Framework supports the type of instruction that is necessary to fully engage and challenge students to reach this potential. As classroom instruction moves from proficient to distinguished, we see the Competencies come to life. Common assessments allow us to “measure the mission” by providing evidence that we are meeting the mission of whole child/every child.

West Windsor-Plainsboro Regional School District

Financial Section



Organization of Budget Financial Presentations

The district, as the primary governmental entity for financial reporting purposes, has oversight responsibility and control over all activities related to the West Windsor-Plainsboro Regional School District in West Windsor, New Jersey. The district receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities.

Budget information is presented in the same financial organization as financial results are reported in the Comprehensive Annual Financial Report (CAFR). As a local education agency, finances are organized and accounted for in special purpose funds as described below.

Governmental Funds

General Fund – The general fund is where the district’s general operations are accounted. Accordingly, it is the largest of the funds maintained. Its budget is set for one year of operations. In accordance with New Jersey Department of Education guidelines, there are three sub-funds within the general fund. These are current expenses, capital outlay, and special schools. Included in this fund’s balance are state {regulated} reserves for capital, maintenance, and emergency. As reserved fund balance, these funds may be maintained from year to year.

Special Revenue Fund – This fund accounts for funds that are restricted for specified purposes by its source. Grants that are provided for a specific educational program are a typical example of special revenue funds.

Capital Projects Fund – This fund accounts for financial resources for the sole purpose of capital improvements, acquisition and or construction of major capital facilities, or other capital assets. Funds are derived from voter authorizations for the issuance of serial bonds, transfers from the district’s capital reserve fund, and also state aid in the form of grants allocated for specific capital projects.

Debt Service Fund – The debt service fund accounts for financial resources for the express purpose of repaying the long term bond debt. It is funded through an annual tax levy authorized when the initial bonds were authorized by referendum voted on by the public. The state also provides debt service aid for the repayment of debt based on the outstanding balance.

Proprietary Funds

These funds account for activities that are similar to a business enterprise. The district maintains two proprietary funds: **Food Service** and **Community Education**. Each operates separately. Each enterprise provides services for which it earns a fee or user charge. Though each enterprise is allowed to earn a profit, its main purpose is to provide services that benefit the students and residents of the community.

West Windsor-Plainsboro Regional School
District Fiscal Year 2014-15

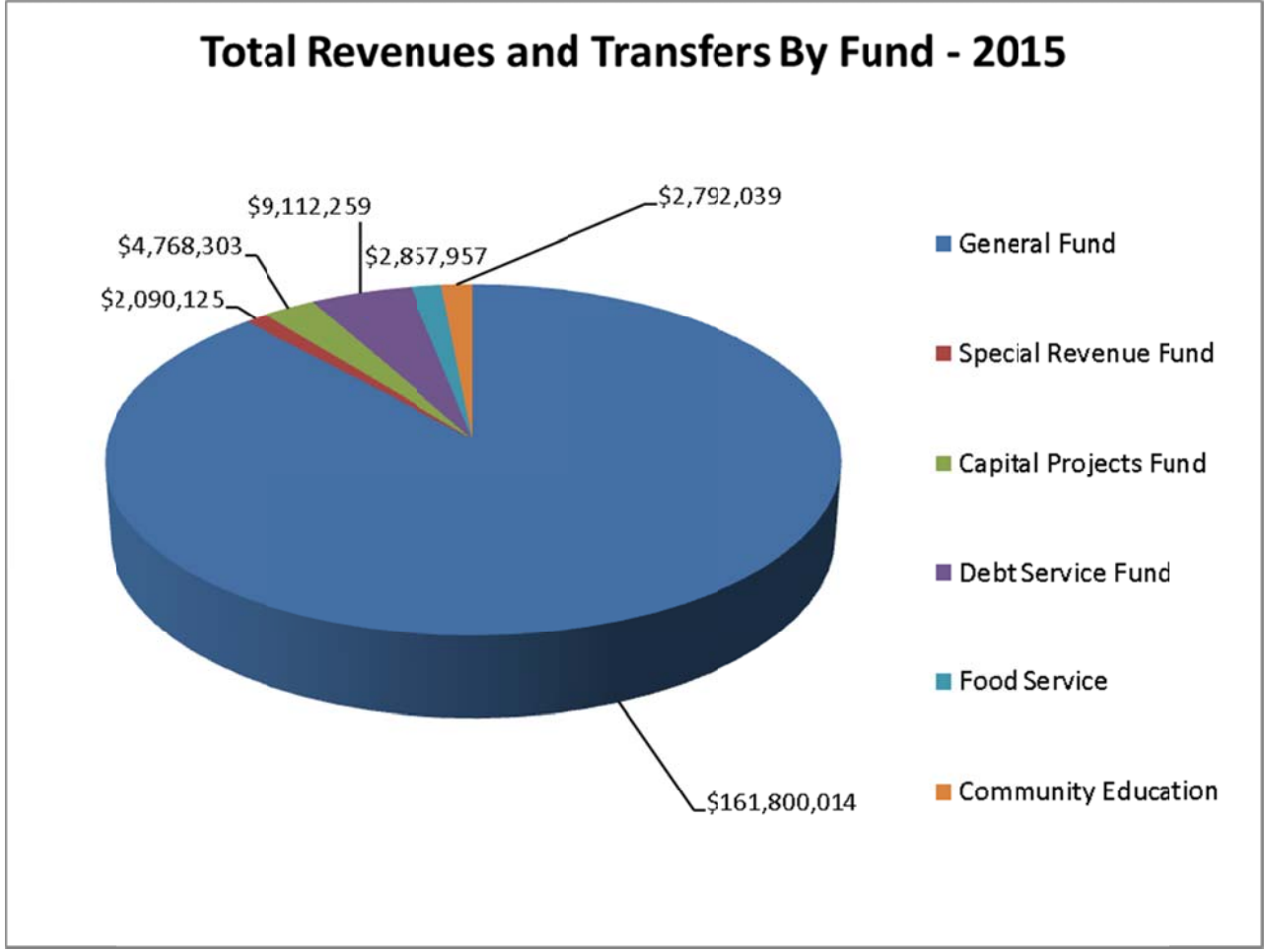
Budget Summary Recap

West Windsor-Plainsboro Regional School District
Summary of All Governmental and Proprietary Funds
2015 Annual Budget Recap

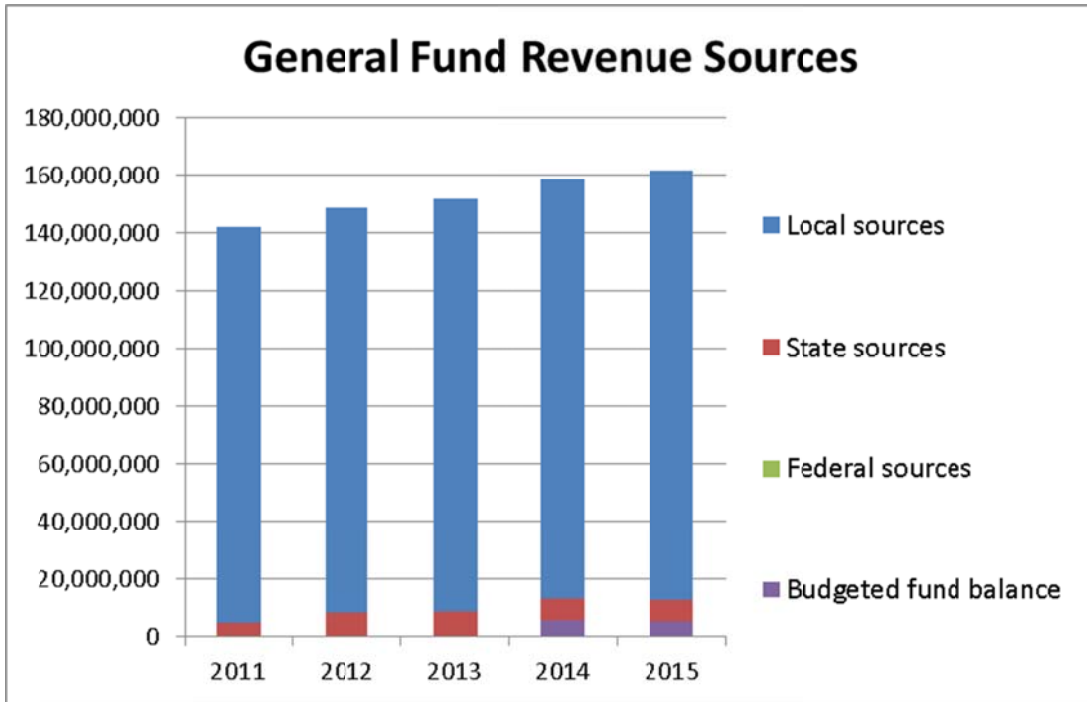
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Food Service</u>	<u>Community Education</u>
Estimated Revenues	\$161,800,014	\$2,090,125	\$4,768,303	\$725,655	\$2,857,957	\$2,792,039
Total Appropriations	\$153,413,410	\$2,090,125	\$4,768,303	\$9,121,765	\$2,792,907	\$2,526,699
Projected excess (deficiency) of estimated revenues over appropriations	\$8,386,604	\$0	\$0	-\$8,396,110	\$65,050	\$265,340
Fund Transfers:						
Capital reserve to Debt Service	-\$8,386,604			\$8,386,604		
Estimated fund balance July 1, 2014	\$43,614,363	\$0	\$1,596,987	\$296,243	\$617,471	\$6,294,792
Projected fund balance June 30, 2015	\$43,614,363	\$0	\$1,596,987	\$286,737	\$682,521	\$6,560,132

The General Fund tax levy is the source of over 90 percent of the General Fund revenue; the General Fund represents of 90 percent of total revenues. State aid, while down from earlier years, is the next largest revenue source. The General Fund tax levy is capped by state law to no greater than a 2 percent increase (limited exceptions excluded). Salary and benefit expenditures dominate spending. Purchased services such as building and grounds, transportation, food service and security are also largely driven by wages and benefits.

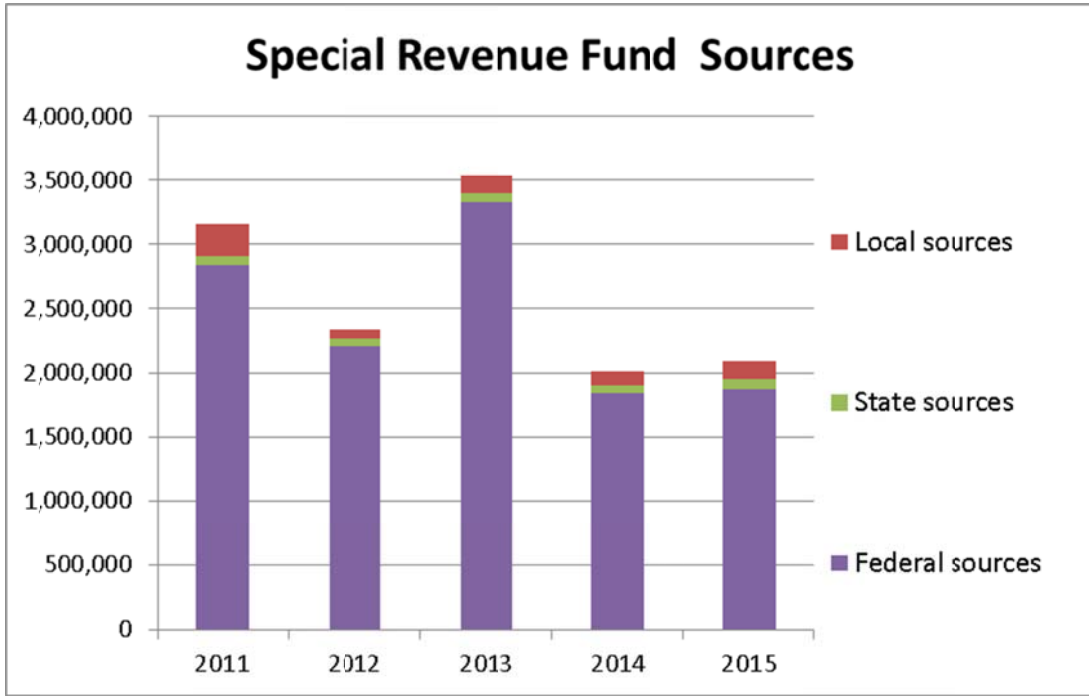
Revenues Summary



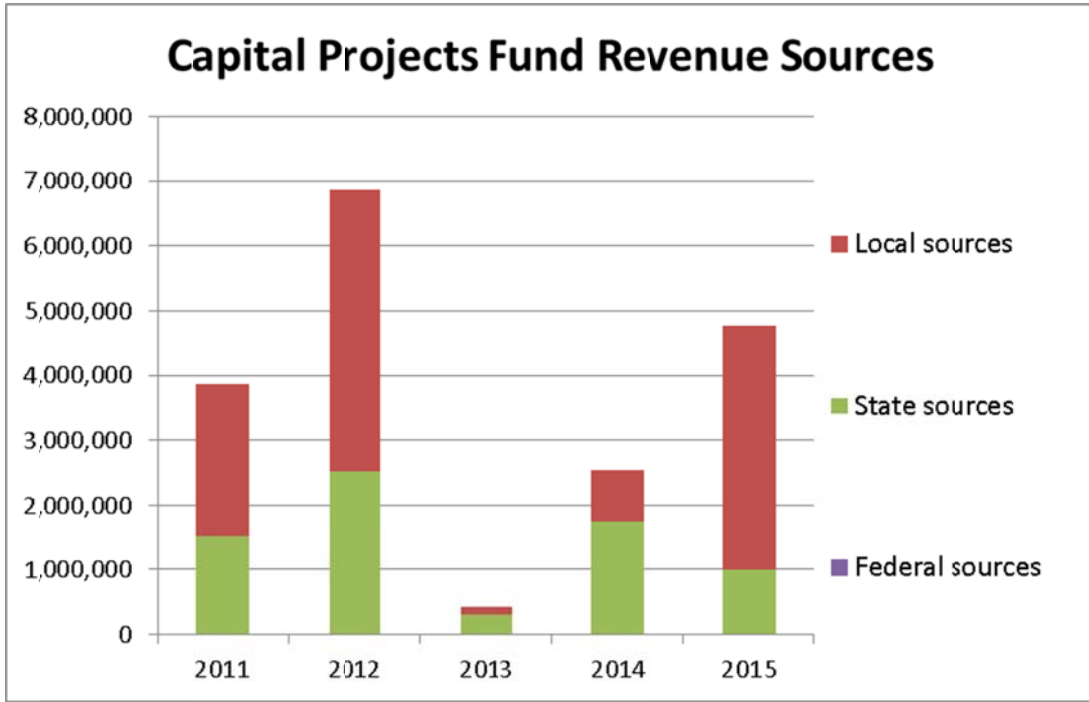
Sources of Revenues By Fund - Actual and Estimated Revenues



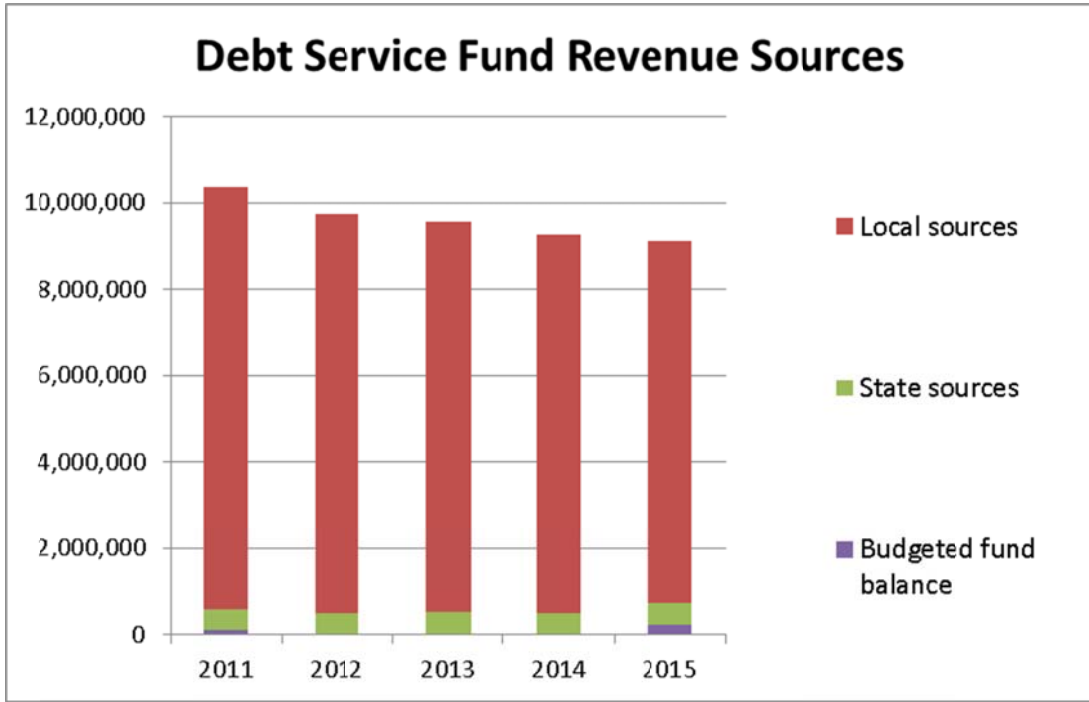
	<u>2011</u>	<u>Actual</u> <u>2012</u>	<u>2013</u>	<u>Current</u> <u>2014</u>	<u>Proposed</u> <u>2015</u>
General Fund					
Local sources	137,454,750	140,437,295	143,186,445	145,722,375	149,132,696
State sources	4,725,500	8,047,644	8,814,529	7,277,104	7,466,524
Federal sources	32,908	371,381	48,261	32,527	27,532
Budgeted fund balance	N/A	N/A	N/A	5,664,951	5,173,262
Total	142,213,158	148,856,320	152,049,235	158,696,957	161,800,014



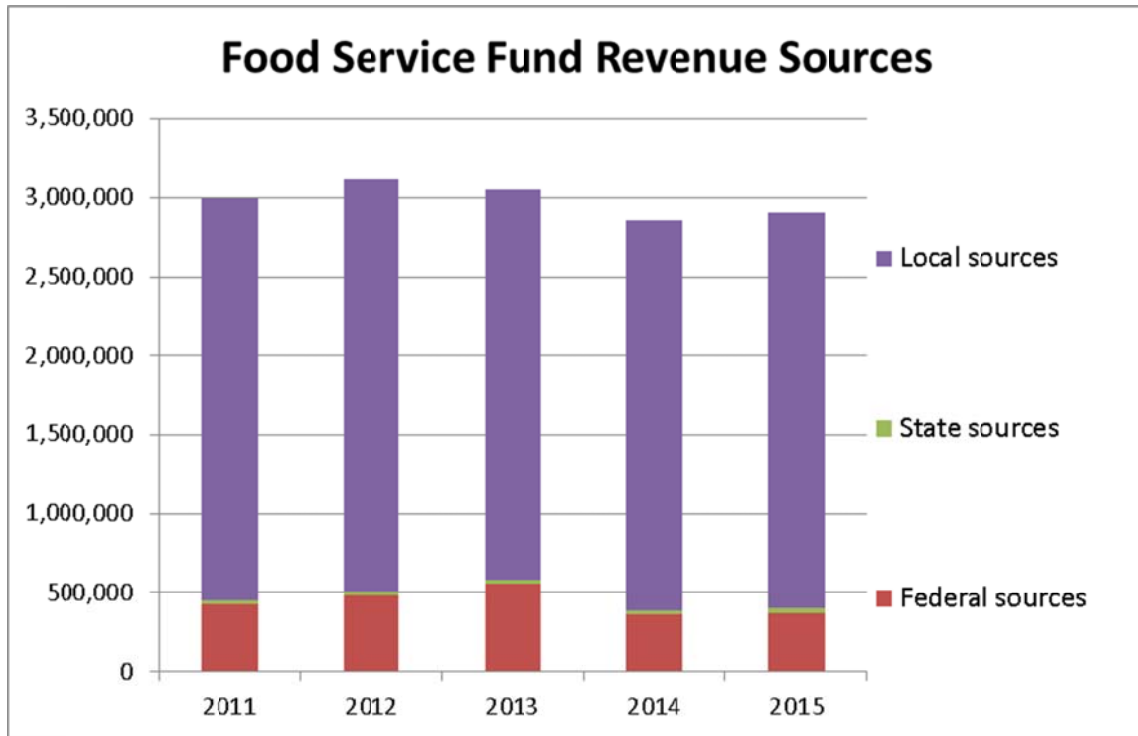
	<u>Actual</u>			<u>Current</u>	<u>Proposed</u>
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Special Revenue					
Local sources	241,345	73,695	143,517	108,800	134,740
State sources	72,523	52,430	66,545	53,832	79,954
Federal sources	2,841,160	2,214,632	3,330,367	1,844,144	1,875,431
Total	3,155,028	2,340,757	3,540,429	2,006,776	2,090,125



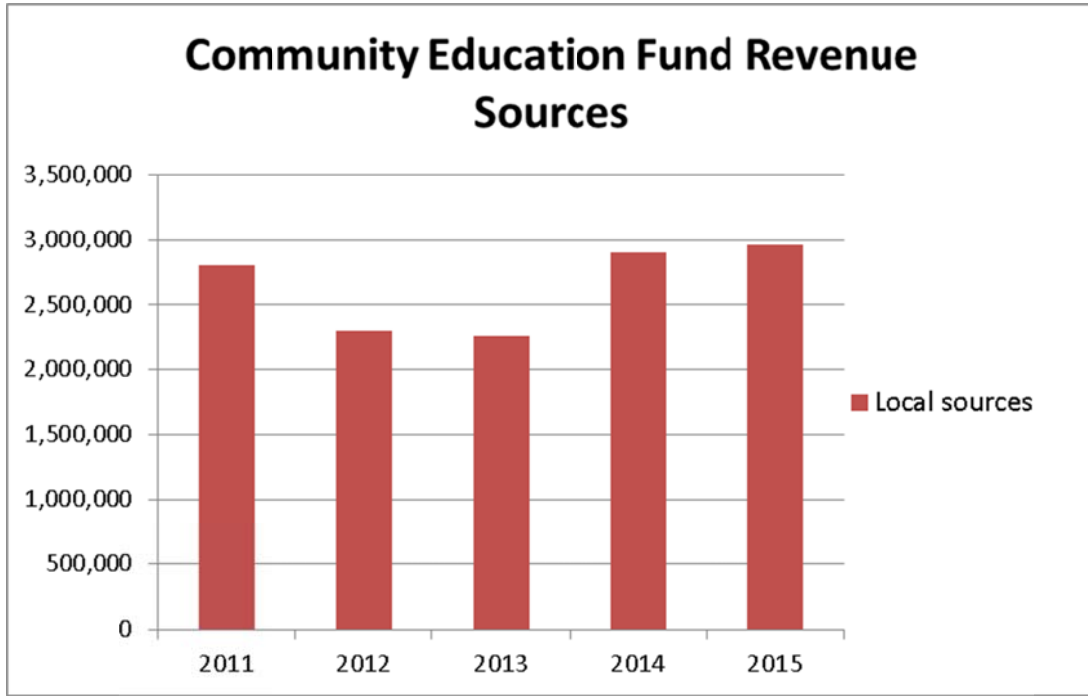
	Actual			Current	Proposed
	2011	2012	2013	2014	2015
Capital Projects					
Local sources	2,338,882	4,356,327	112,620	800,000	3,773,103
State sources	1,521,351	2,518,679	305,311	1,742,751	995,200
Federal sources					
Total	3,860,233	6,875,006	417,931	2,542,751	4,768,303



	Actual			Current	Proposed
	2011	2012	2013	2014	2015
Debt Service					
Local sources	9,782,336	9,243,318	9,060,529	8,770,459	8,386,604
State sources	452,046	480,338	494,852	496,000	494,561
Budgeted fund balance	117,651	12,548	12,159	9,506	231,094
Total	10,352,033	9,736,204	9,567,540	9,275,965	9,112,259



	Actual			Current	Proposed
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Food Service					
Local sources	2,541,672	2,610,719	2,473,715	2,468,993	2,501,683
State sources	25,083	24,966	25,072	25,000	33,656
Federal sources	425,947	479,867	553,983	363,604	370,707
Total	2,992,702	3,115,552	3,052,770	2,857,597	2,906,046



	<u>Actual</u>			<u>Current</u>	<u>Proposed</u>
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Community Education					
Local sources	2,801,829	2,299,310	2,258,912	2,903,069	2,962,490

Revenues – Detailed Accounts

Governmental Funds

	Actual			Current	Proposed
	2011	2012	2013	2014	2015
General Fund					
Local					
Local tax levy	136,924,700	139,524,454	142,314,943	145,116,301	148,521,627
Tuition	203,146	315,572	266,199	236,858	236,858
Interest on investments	44,223	101,261	265,462	168,418	173,413
Miscellaneous	282,681	496,008	339,841	200,798	200,798
	137,454,750	140,437,295	143,186,445	145,722,375	149,132,696
State					
Special Ed. aid	3,127,490	5,449,003	5,790,800	5,763,900	5,763,900
Equalization aid	0	707,423	593,498	565,938	565,938
Security aid	0		140,564	151,699	151,699
Transportation aid	0		752,242	795,567	795,567
Extraordinary aid	1,545,681	1,840,520	1,504,203		
PARCC Readiness					94,710
Per Pupil Growth					94,710
Other state aids	52,329	50,698	33,222		
	4,725,500	8,047,644	8,814,529	7,277,104	7,466,524
Federal					
Medicare assistance	10,695	5,980	47,349	32,527	27,532
Education Jobs fund		365,401	912		
Federal Emergency Management Agency	22,213				
	32,908	371,381	48,261	32,527	27,532
Budgeted fund balance				6,902,880	5,173,262
	142,213,158	148,856,320	152,049,235	159,934,886	161,800,014

Governmental Funds - *continued*

Special Revenue - Budgetary Basis	Actual			Current	Proposed
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Local					
Seminary grant				61,200	72,000
Cable TV	55,733	57,233	57,000	47,600	57,000
Municipal Alliance-Local	5,054	4,431	5,740		5,740
CJ Pride Recruitment	413	1,799	1,563		
Challenge Award					
Outdoor Education	9,617		383		
Connect Ed	5,914	6,667	2,637		
BMS Connect Ed			1,200		
Social Norms					
Rebel grant	300		20		
E-Rate			73,873		
Youth			580		
Woodruff			500		
Other	164,314	3,565	21		
	<u>241,345</u>	<u>73,695</u>	<u>143,517</u>	<u>108,800</u>	<u>134,740</u>
State					
Non Public Textbooks	8,467	5,083	13,877	13,250	15,152
Non Public Handicapped & Aux. Services t	19,891	10,233	5,063	22,192	13,286
Non Public Nursing	10,238	7,541	14,263	18,390	23,032
Non Public Technology			5,409		5,525
Personalized Student Learning Plan	5,636	6,062	5,736		
New Jersey Veterinarian Assoc.	500	750			
New Jersey Division of Highway Safety		2,500			
Municipal Alliance-State	27,791	20,261	22,197		22,959
Adult Basic Education-State					
	<u>72,523</u>	<u>52,430</u>	<u>66,545</u>	<u>53,832</u>	<u>79,954</u>
Federal					
Title I	90,042	188,002	236,502	216,005	211,185
Title II	118,369	121,115	128,445		91,033
Title III	54,820	8,900	69,309	45,828	127,734
Title IV	3,737				
IDEA Part B	2,480,156	1,759,424	2,723,802	1,581,811	1,441,229
Adult Basic Education-Federal	21,837	36,543	11,158		
Child Care Food Nutrition	7,137	22,853		500	4,250
Startalk	65,062	77,795	136,040		
FEMA			10,255		
Race to the Top			14,856		
	<u>2,841,160</u>	<u>2,214,632</u>	<u>3,330,367</u>	<u>1,844,144</u>	<u>1,875,431</u>
	<u>3,155,028</u>	<u>2,340,757</u>	<u>3,540,429</u>	<u>2,006,776</u>	<u>2,090,125</u>

Governmental Funds - *continued*

	Actual			Current	Proposed
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Capital Projects					
Local share-capital reserve	1,706,664	3,306,260	107,500	800,000	3,773,103
Local share-capital outlay	583,060	464,060	0	0	0
Interest on investments	12,158	9,507	5,120	0	0
Miscellaneous	37,000	576,500	0	0	0
State grants	1,521,351	2,518,679	305,311	1,742,751	995,200
	<u>3,860,233</u>	<u>6,875,006</u>	<u>417,931</u>	<u>2,542,751</u>	<u>4,768,303</u>

	Actual			Current	Proposed
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Debt Service					
Tax Levy	6,617,157	7,088,594	2,801,358	0	0
Transfer from Capital Reserve	3,165,179	2,154,724	6,259,171	8,770,459	8,386,604
Debt Service State Aid Type II	452,046	480,338	494,852	496,000	494,561
Miscellaneous	0	0	5,120	0	9,506
Fund balance	117,651	12,548	12,159	9,506	231,094
	<u>10,352,033</u>	<u>9,736,204</u>	<u>9,572,660</u>	<u>9,275,965</u>	<u>9,121,765</u>

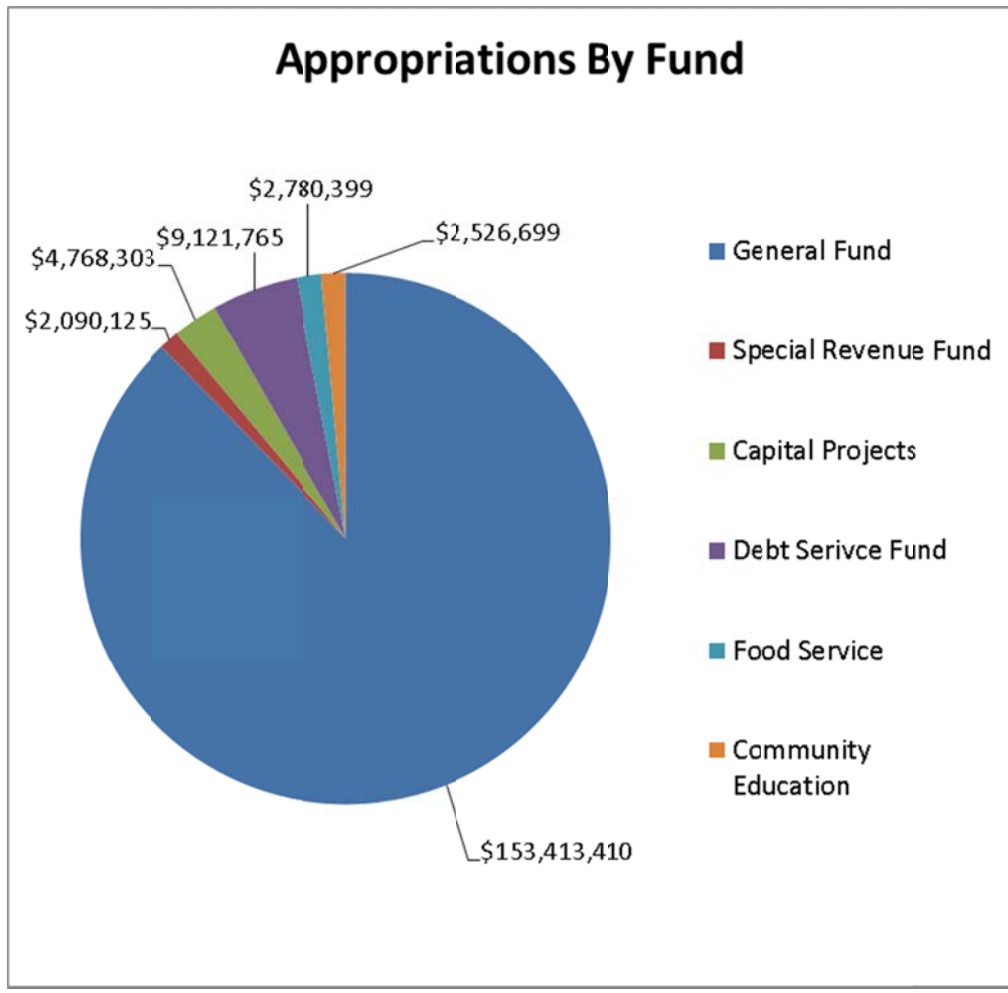
Enterprise

	Actual			Current	Proposed
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Food Service					
Sales	2,363,559	2,452,684	2,302,182	2,353,993	2,371,683
Special Functions	96,934	116,207	142,427	115,000	130,000
Miscellaneous	81,179	41,828	29,106	0	0
State school lunch program	25,083	24,966	25,072	25,000	33,656
National school lunch program	293,247	327,498	327,508	360,000	366,859
Special milk program	3,422	3,049	3,587	3,604	3,848
PB lunch-HHFKA	0	0	30,975	0	0
Food donation program	129,278	149,320	191,913	0	0
	<u>2,992,702</u>	<u>3,115,552</u>	<u>3,052,770</u>	<u>2,857,597</u>	<u>2,906,046</u>

Community Education

Activities fees	<u>2,801,829</u>	<u>2,299,310</u>	<u>2,258,912</u>	<u>2,903,069</u>	<u>2,962,490</u>
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Appropriations and Uses of Funds- All Fund Types



Appropriations and Uses of Funds By Fund - Actual and Budgeted

West Windsor-Plainsboro Regional School
District Fiscal Year 2014-15

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Governmental Funds					
General Fund	132,921,132	135,163,711	136,785,331	151,164,426	153,413,410
Special Revenue Fund	3,055,402	2,217,466	3,385,402	4,222,603	2,090,125
Capital Projects	793,289	5,729,067	1,380,730	15,597,019	4,763,503
Debt Service Fund	10,352,033	9,736,204	9,352,940	9,275,965	9,121,765
Enterprise Funds					
Community Education Fund	2,114,637	2,280,131	2,424,219	6,669,224	2,526,699
Food Service Fund	2,893,391	2,892,725	2,696,446	2,792,907	2,780,399
	\$152,129,883	\$158,019,304	\$156,025,068	\$189,722,144	\$174,695,902

Governmental Funds -General Fund-Programs

West Windsor-Plainsboro Regional School
District Fiscal Year 2014-15

General Fund

Regular Programs	49,143,421
Special Education-Neurologically Impaired	1,745,994
Special Education-Emotionally Disturbed	481,490
Special Education-Multiply Handicapped	2,710,554
Special Education-Resource Room/Resource Center	6,879,019
Special Education-Preschool Disabilities-Part Time	554,201
Special Education-Home Instruction	70,000
Basic Skills/Remedial	2,059,778
Bilingual	1,067,915
School-Sponsored Co-curricular Activities	631,239
School-Sponsored Athletics	1,739,624
Undistributed Instruction	6,729,180
Health Services	1,464,701
Speech/Occupational Therapy and Related Services	1,968,120
Extraordinary Services	538,000
Guidance Services	2,939,524
Child Study Team	3,545,360
Improvement of Instruction Services	2,590,280
Educational Media/Library Services	1,790,890
Instructional Staff Training Services	743,190
General Administration	1,953,400
School Administration	7,039,372
Central Services	1,847,676
Administrative Information Technology	666,194
Required Maintenance for School Facilities	3,041,089
Custodial Services	9,902,022
Care and Upkeep of Grounds	575,567
Security	192,991
Student Transportation Services	9,578,101
Personal Services-Unallocated Employee Benefits	26,966,500
Equipment	1,044,730
Facilities Acquisition and Construction Services	1,181,370
Fund Transfers	17,150,107
Adult Education	9,286
Charter Schools	22,632
	<u>\$170,563,518</u>

The general fund accounts for all financial resources of the district except those required to be accounted for in another fund. It includes account for all expenditures of the district for regular program instruction, administrative, and other support services related to normal operations. It also includes capital outlay expenditures that are supported by current revenues. Capital outlay funds may be used for equipment purchases, facilities acquisition, and construction services. It also is used as a means to transfer funds from the district's capital reserve account.

Governmental Funds -General Fund-Current Expense

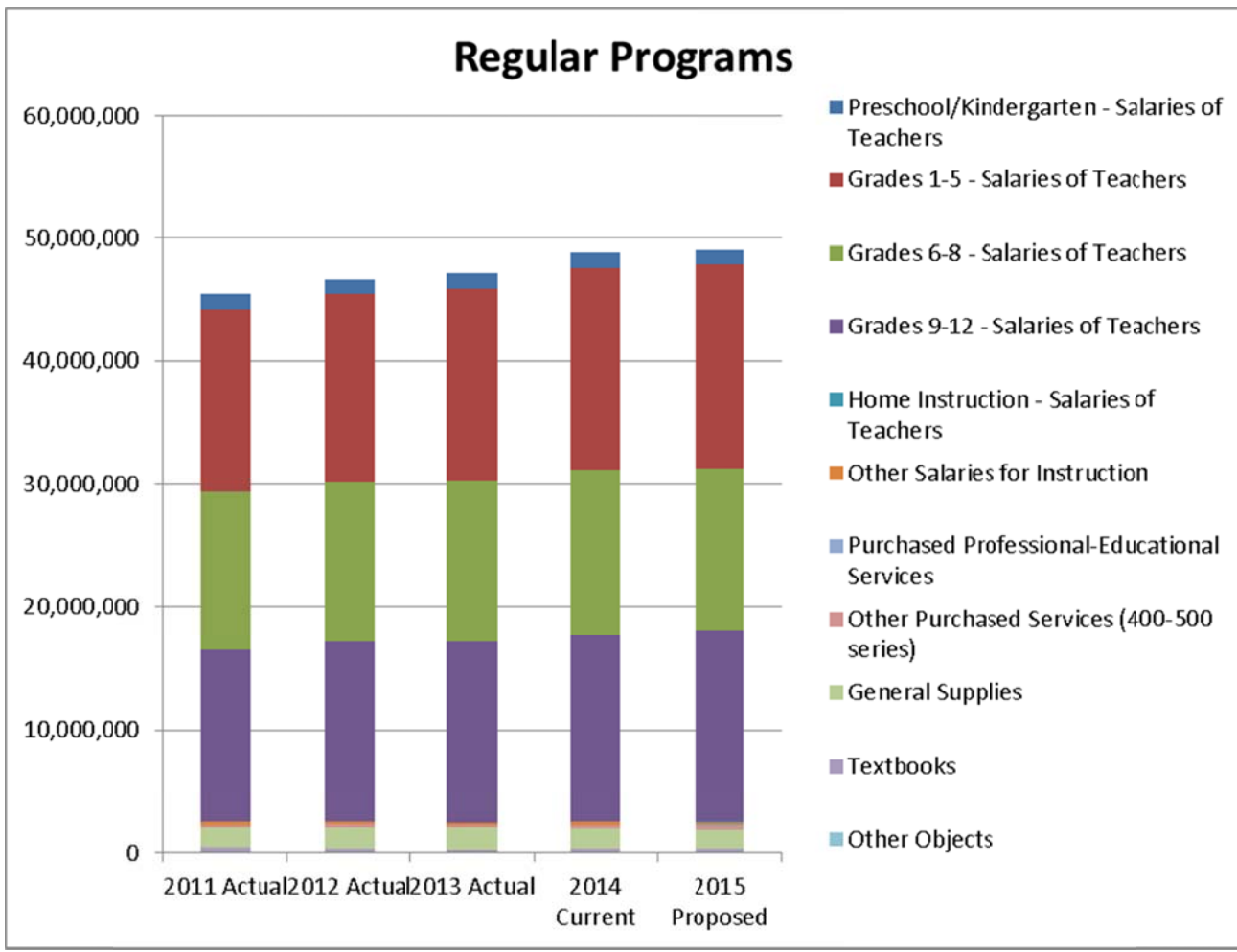
West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

Regular Programs

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Preschool/Kindergarten - Salaries of Teachers	1,281,735	1,267,816	1,312,617	1,333,252	1,275,757
Grades 1-5 - Salaries of Teachers	14,862,581	15,338,904	15,683,281	16,396,905	16,584,361
Grades 6-8 - Salaries of Teachers	12,919,408	12,977,682	12,992,205	13,492,298	13,204,669
Grades 9-12 - Salaries of Teachers	13,944,521	14,618,658	14,838,977	15,164,568	15,535,117
Home Instruction - Salaries of Teachers	0	0	0	35,000	70,000
Other Salaries for Instruction	234,714	224,489	143,905	239,720	271,203
Purchased Professional-Educational Services	850	0	0	12,294	4,900
Other Purchased Services (400-500 series)	223,139	240,396	237,834	329,058	384,074
General Supplies	1,613,941	1,742,236	1,722,097	1,583,504	1,456,353
Textbooks	454,635	329,902	294,497	341,565	351,716
Other Objects	3,351	2,458	2,627	4,601	5,271
	<u>\$45,538,876</u>	<u>\$46,742,540</u>	<u>\$47,228,039</u>	<u>\$48,932,764</u>	<u>\$49,143,421</u>

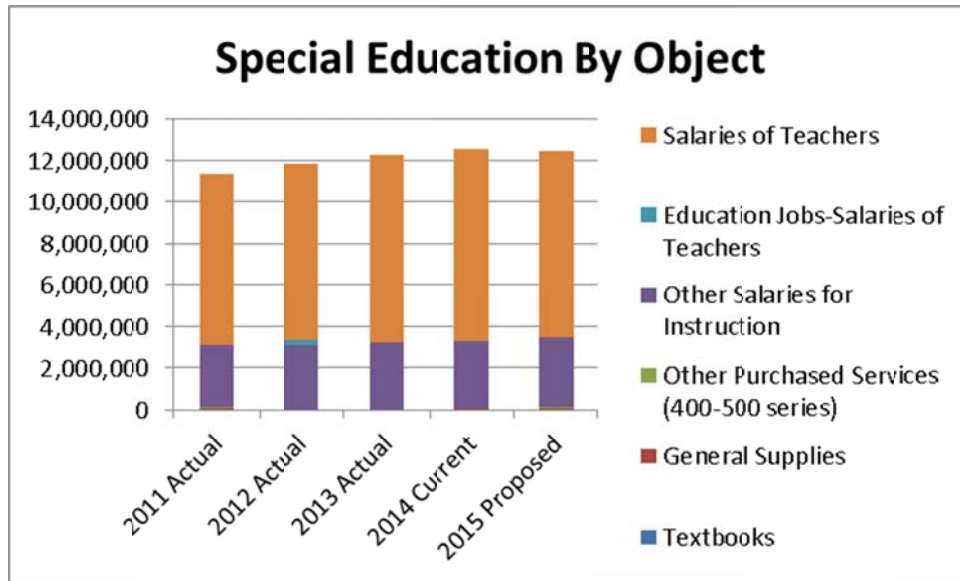
Other than a small reduction in spending for regular programs in 2010-11 due to the large loss in state aid revenue, spending grows in this category.



West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

Special Education-Summary by Object



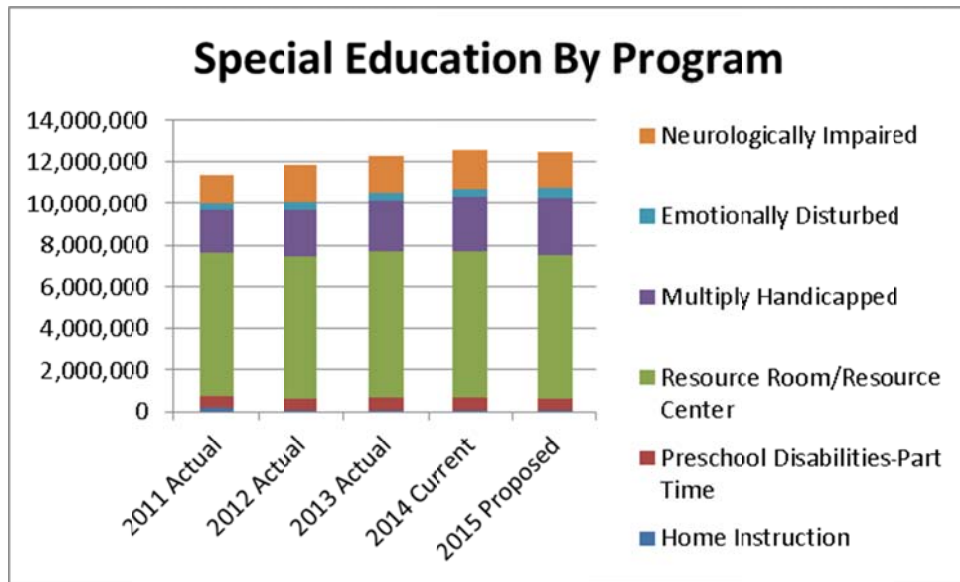
	2011 Actual	2012 Actual	2013 Actual	2014 Current	2015 Proposed
Salaries of Teachers	8,268,862	8,502,458	9,010,812	9,290,376	8,995,836
Education Jobs-Salaries of Teachers	0	254,420	0	0	0
Other Salaries for Instruction	2,907,953	3,051,470	3,177,389	3,217,209	3,333,200
Other Purchased Services (400-500 series)	95,136	2,301	7,738	32,075	32,075
General Supplies	65,479	38,081	31,178	50,097	78,097
Textbooks	537	781	1,078	500	2,050
	\$11,337,966	\$11,849,511	\$12,228,195	\$12,590,258	\$12,441,258

As is the case across much of the nation, Special Education expenditures continue to grow. Over the past decade, the district has moderated spending growth in this category by bringing students back into the district from out-of-district placements. This change has resulted in better services to children and often has resulted in lower total costs to the taxpayers of the district. Especially noteworthy programs exist for preschool, elementary, middle, and high school children.

West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

Special Education-Summary by Program



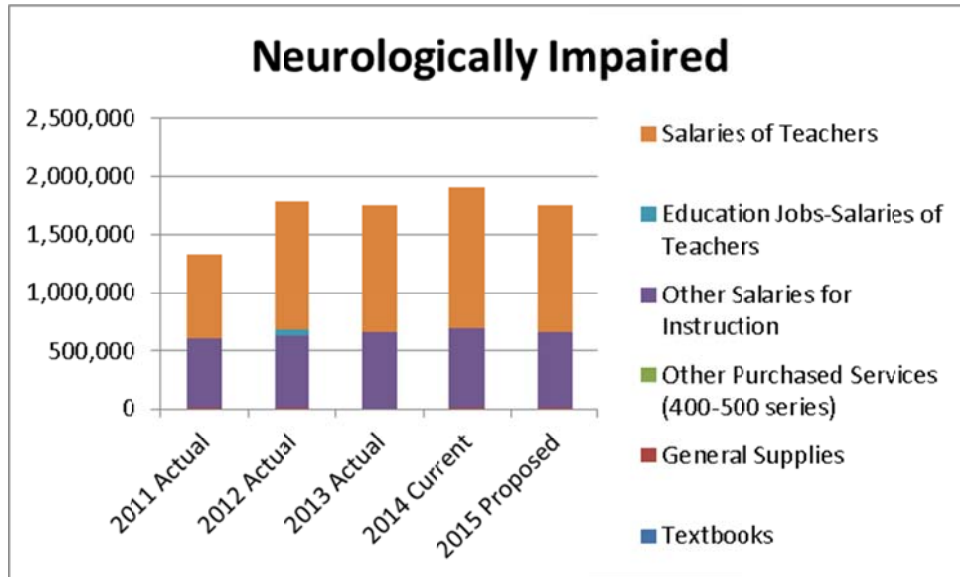
	2011 Actual	2012 Actual	2013 Actual	2014 Current	2015 Proposed
Neurologically Impaired	1,329,232	1,787,337	1,750,638	1,906,177	1,745,994
Emotionally Disturbed	365,390	364,689	381,549	395,777	481,490
Multiply Handicapped	2,005,089	2,235,026	2,422,326	2,569,614	2,710,554
Resource Room/Resource Center	6,910,512	6,808,064	6,960,577	7,014,892	6,879,019
Preschool Disabilities-Part Time	553,777	596,561	613,014	633,798	554,201
Home Instruction	173,967	57,833	100,091	70,000	70,000
	<u>\$11,337,966</u>	<u>\$11,849,511</u>	<u>\$12,228,195</u>	<u>\$12,590,258</u>	<u>\$12,441,258</u>

West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

Special Education-Neurologically Impaired

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Salaries of Teachers	726,855	1,160,189	1,091,800	1,216,694	1,088,808
Other Salaries for Instruction	593,491	616,966	651,709	675,063	642,766
Other Purchased Services (400-500 series)	0	1,448	2,929	4,200	4,200
General Supplies	8,719	8,605	3,999	9,720	9,720
Textbooks	166	129	201	500	500
	<u>\$1,329,232</u>	<u>\$1,787,337</u>	<u>\$1,750,638</u>	<u>\$1,906,177</u>	<u>\$1,745,994</u>

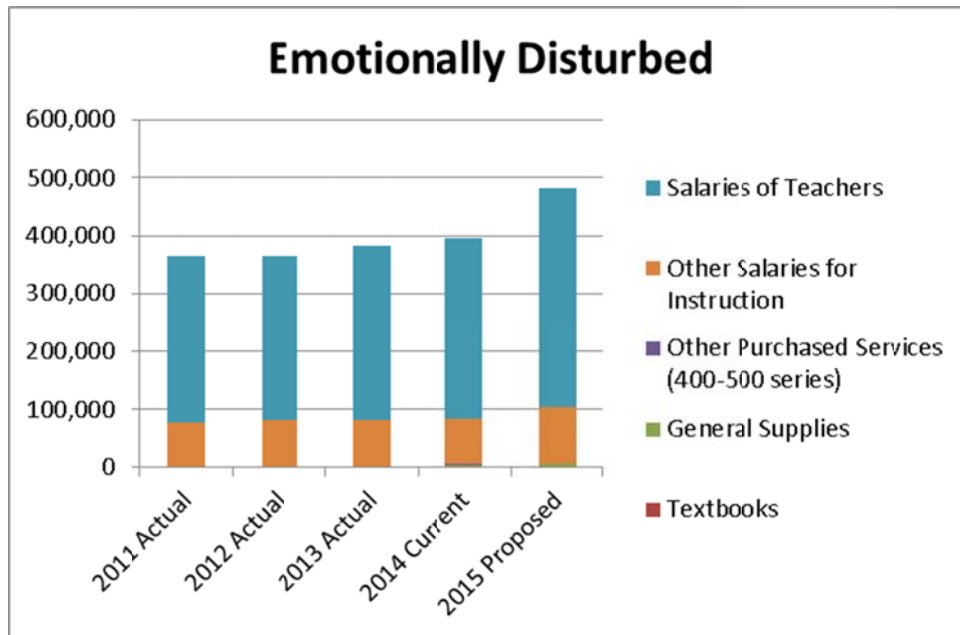


West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

Special Education-Emotionally Disturbed

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Salaries of Teachers	288,438	284,075	300,381	311,985	376,690
Other Salaries for Instruction	75,651	78,506	79,642	77,892	97,649
Other Purchased Services (400-500 series)	0	430	554	1,200	1,200
General Supplies	1,302	1,678	971	4,700	5,700
Textbooks	0	0	0	0	250
	<u>\$365,390</u>	<u>\$364,689</u>	<u>\$381,549</u>	<u>\$395,777</u>	<u>\$481,490</u>

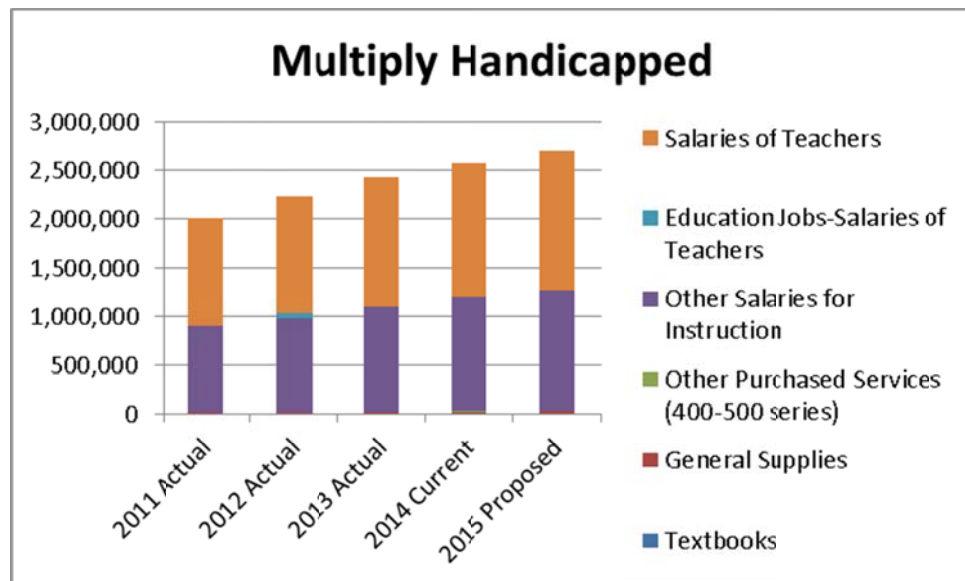


West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

Special Education-Multiply Handicapped

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Salaries of Teachers	1,104,631	1,251,535	1,322,951	1,363,038	1,446,109
Other Salaries for Instruction	878,187	971,812	1,086,013	1,183,051	1,233,620
Other Purchased Services (400-500 series)	136	0	3,029	7,700	7,700
General Supplies	22,134	11,678	10,333	15,825	22,825
Textbooks	0	0	0	0	300
	<u>\$2,005,089</u>	<u>\$2,235,026</u>	<u>\$2,422,326</u>	<u>\$2,569,614</u>	<u>\$2,710,554</u>

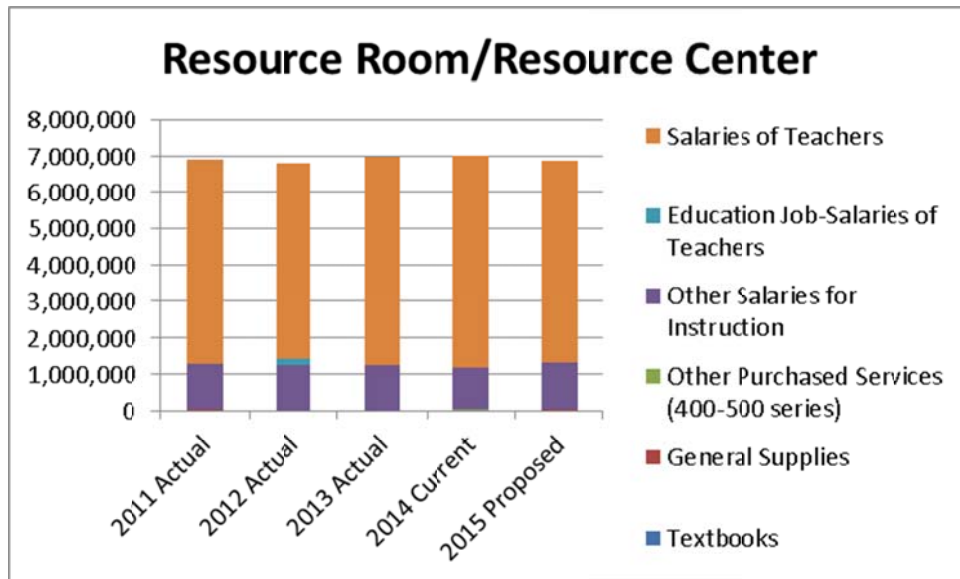


West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

Special Education-Resource Room/Resource Center

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Salaries of Teachers	5,641,846	5,556,741	5,720,409	5,843,476	5,585,734
Other Salaries for Instruction	1,241,164	1,236,273	1,224,999	1,138,916	1,239,785
Other Purchased Services (400-500 series)	0	423	1,225	16,875	16,875
General Supplies	27,132	13,976	13,067	15,625	35,625
Textbooks	370	652	877	0	1,000
	<u>\$6,910,512</u>	<u>\$6,808,064</u>	<u>\$6,960,577</u>	<u>\$7,014,892</u>	<u>\$6,879,019</u>

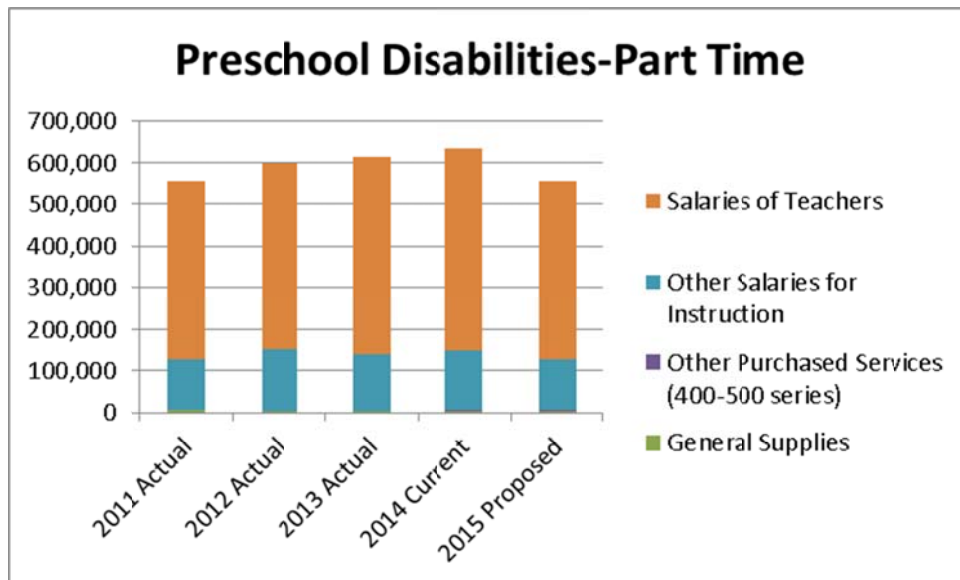


West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

Special Education-Preschool Disabilities-Part Time

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Salaries of Teachers	428,125	446,505	475,181	485,183	428,495
Other Salaries for Instruction	119,460	147,913	135,025	142,288	119,379
Other Purchased Services (400-500 series)	0	0	0	2,100	2,100
General Supplies	6,193	2,143	2,808	4,227	4,227
	<u>\$553,777</u>	<u>\$596,561</u>	<u>\$613,014</u>	<u>\$633,798</u>	<u>\$554,201</u>

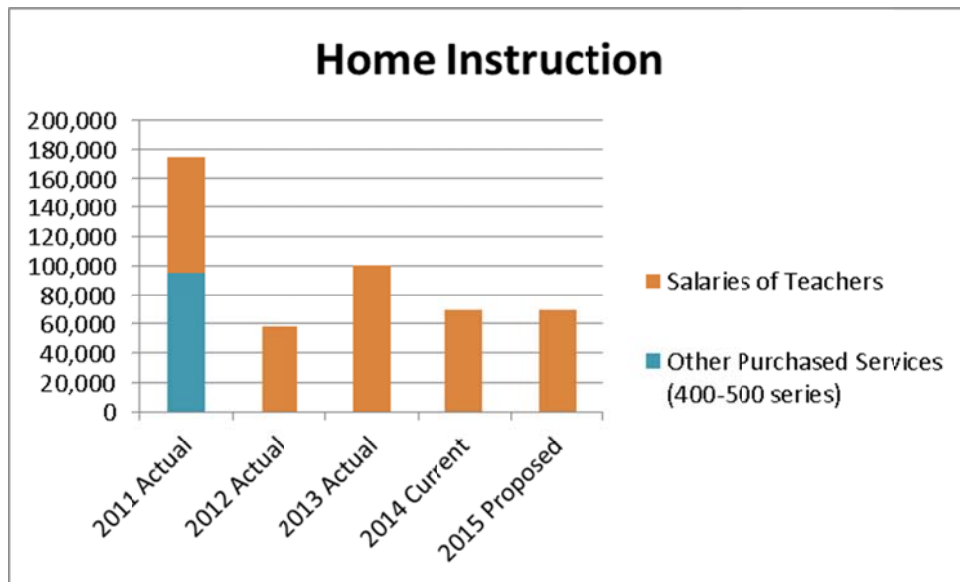


West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

Special Education-Home Instruction

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Current</u>	<u>2015 Proposed</u>
Salaries of Teachers	78,967	57,833	100,091	70,000	70,000
Other Purchased Services (400-500 series)	95,000	0	0	0	0
	<u>\$173,967</u>	<u>\$57,833</u>	<u>\$100,091</u>	<u>\$70,000</u>	<u>\$70,000</u>

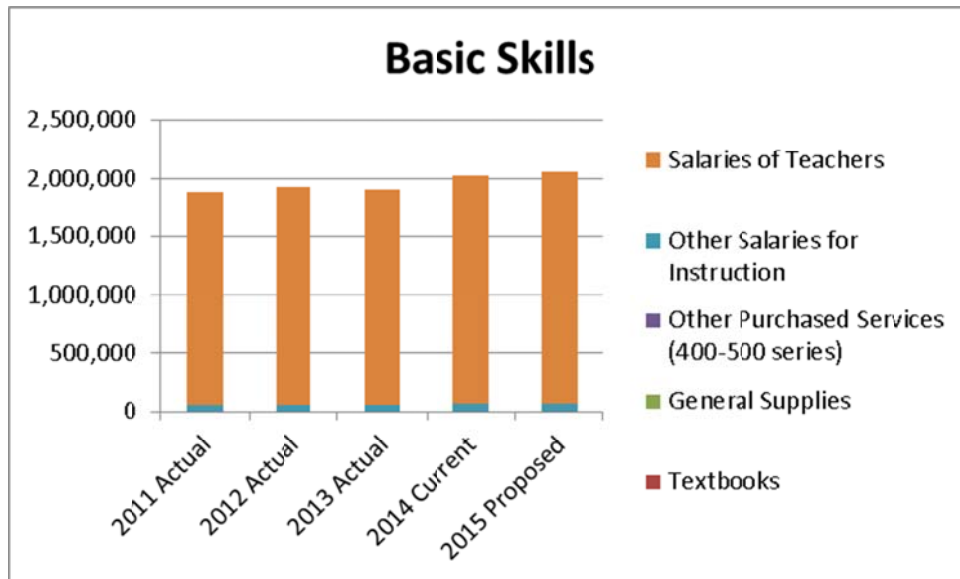


West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

Basic Skills/Remedial

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Salaries of Teachers	1,830,756	1,869,761	1,848,845	1,962,736	1,993,219
Other Salaries for Instruction	52,851	53,915	49,368	57,552	58,963
Other Purchased Services (400-500 series)	0	0	199	900	1,125
General Supplies	1,522	2,702	2,253	4,709	5,321
Textbooks	252	477	106	1,046	1,150
	<u>\$1,885,381</u>	<u>\$1,926,854</u>	<u>\$1,900,770</u>	<u>\$2,026,942</u>	<u>\$2,059,778</u>



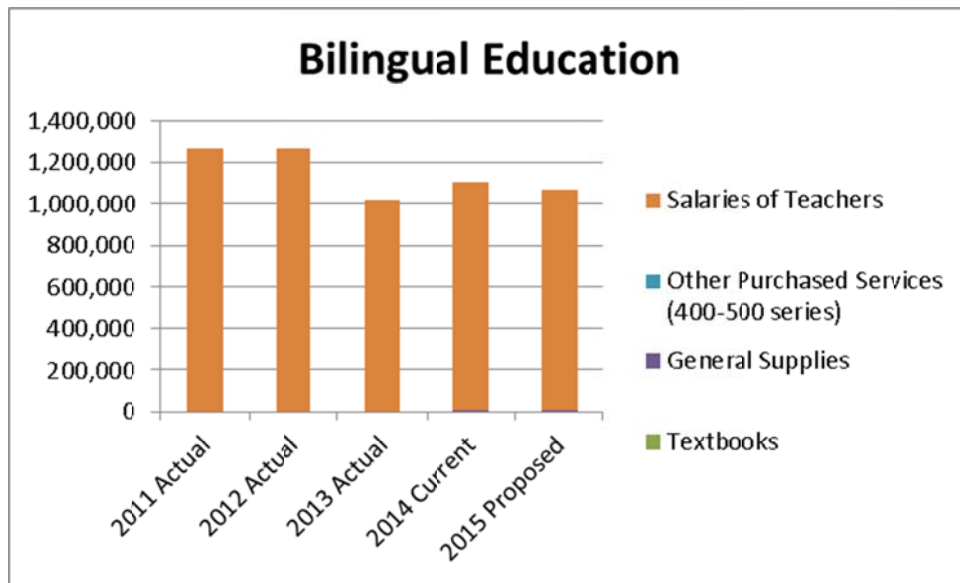
A district focus on professional development and differentiated instruction has supported in keeping spending in this category flat over time.

West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

Bilingual

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Salaries of Teachers	1,264,707	1,264,895	1,012,263	1,097,550	1,062,393
Other Purchased Services (400-500 series)	0	300	199	220	225
General Supplies	2,691	2,139	1,908	5,008	4,297
Textbooks	820	686	980	2,000	1,000
	<u>\$1,268,219</u>	<u>\$1,268,019</u>	<u>\$1,015,349</u>	<u>\$1,104,778</u>	<u>\$1,067,915</u>



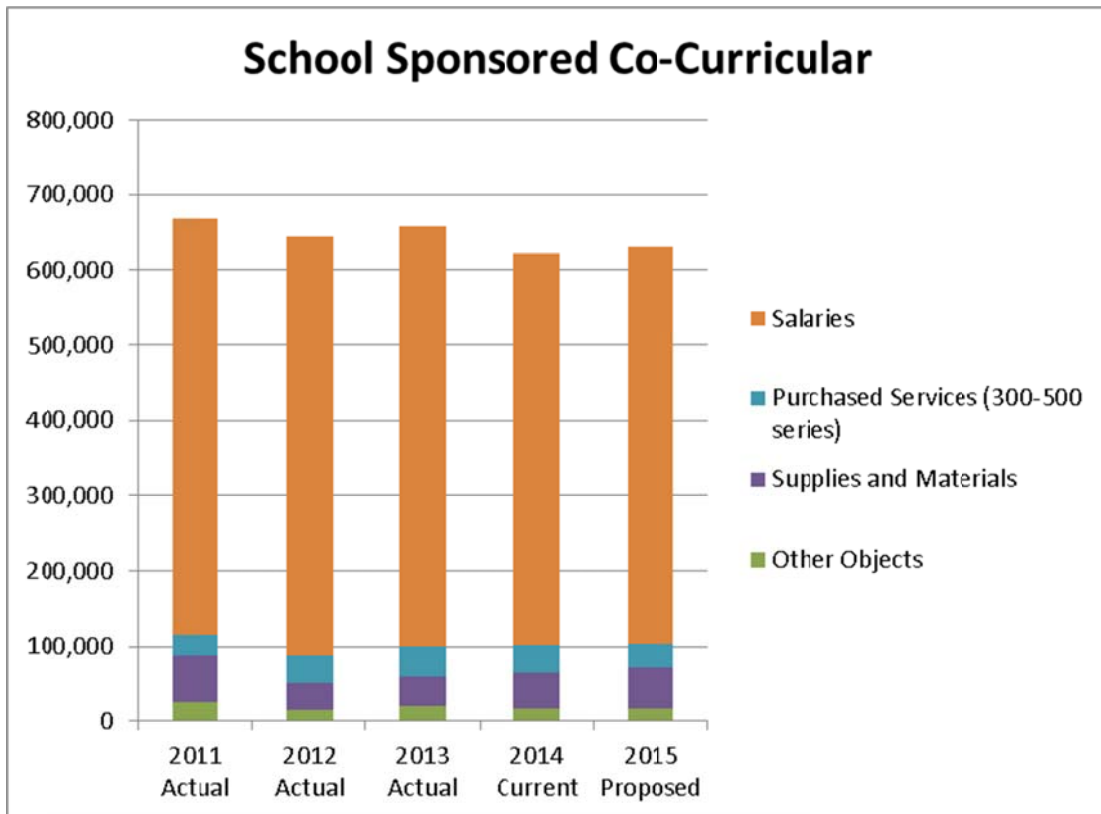
West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

School-Sponsored Co-curricular Activities

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Salaries	552,889	557,084	557,358	519,009	528,127
Purchased Services (300-500 series)	26,393	36,510	40,872	39,179	31,089
Supplies and Materials	64,408	36,288	39,170	46,894	55,943
Other Objects	24,581	14,725	20,734	17,380	16,080
	<u>\$668,271</u>	<u>\$644,607</u>	<u>\$658,133</u>	<u>\$622,461</u>	<u>\$631,239</u>

As can be seen from the total figure in the budgeted years, co-curricular activities are supported by building budget transfers from other budget areas under the principal’s responsibility. Generally, budgets for non-personnel expenditures have been held flat while costs of materials and services purchased have increased. This has led to a decline in actual co-curricular spending over time.



West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

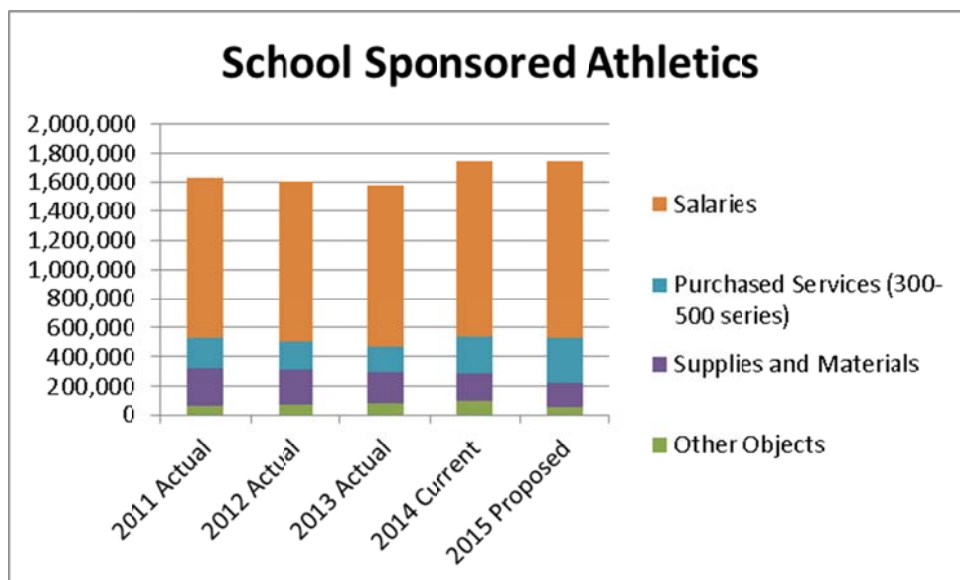
General Fund-Current Expense

School-Sponsored Athletics

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Salaries	1,094,769	1,097,068	1,111,662	1,200,084	1,213,572
Purchased Services (300-500 series)	210,274	196,347	177,468	250,978	305,420
Supplies and Materials	253,104	238,794	212,716	191,562	161,832
Other Objects	65,997	69,688	76,665	95,286	58,800
	<u>\$1,624,143</u>	<u>\$1,601,897</u>	<u>\$1,578,510</u>	<u>\$1,737,910</u>	<u>\$1,739,624</u>

The district has an unusually broad array of athletic activities and celebrates the success of its individual student athletes as well as its successful teams. The district believes that co-curricular activities are an important factor in providing a successful learning experience for the children of the district. The State of New Jersey’s current maximum cap of 2 percent on increasing the general fund tax levy makes it difficult to support co-curricular as fully as might be desired. The district is fortunate that the community provides useful support. An example is the recent addition of lights to the two high school’s athletic artificial turf fields paid for by members of the community. The turf fields themselves were a part of the previously noted January 2006 referendum.

The broad array of athletic activities in support of whole child/every child can be seen by considering NJSIAA-sanctioned sports. The New Jersey State Interscholastic Athletic Association is the key body in New Jersey athletics and incorporates 32 sports. The district has 29 of those sports; it is believed that no New Jersey public school district has as many.



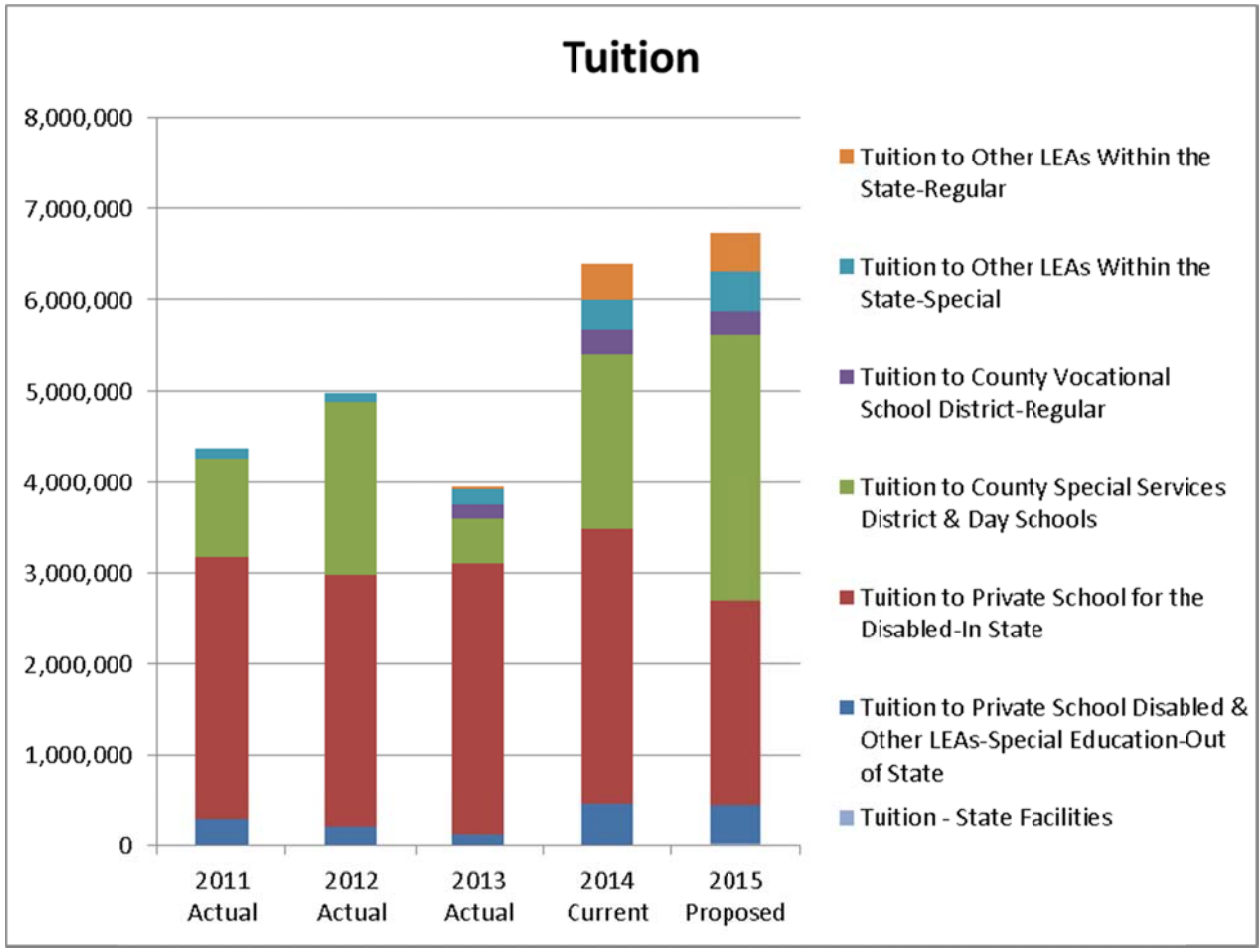
West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

Tuition	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Tuition to Other LEAs Within the State-Regular	0	0	20,288	392,342	421,652
Tuition to Other LEAs Within the State-Special	113,432	94,486	178,645	345,777	431,673
Tuition to County Vocational School District-Regular	2,500	0	154,130	263,400	264,500
Tuition to County Special Services District & Day Schools	1,081,622	1,900,588	492,160	1,907,369	2,912,612
Tuition to Private School for the Disabled-In State	2,885,072	2,771,237	2,972,593	3,026,424	2,253,521
Tuition to Private School Disabled & Other LEAs-Special Education-Out of State	286,315	205,394	126,640	458,168	416,082
Tuition - State Facilities	0	0	0	0	29,140
	<u>\$4,368,941</u>	<u>\$4,971,704</u>	<u>\$3,944,455</u>	<u>\$6,393,480</u>	<u>\$6,729,180</u>

Additional funding, primarily from ARRA, mitigated the need for funds in this general fund category supporting Special Education tuition within the general fund. The end of those federal programs will provide a challenge to subsequent budgets.

As mentioned previously, the district has brought students back to the district but out of district tuition continues to grow rapidly.

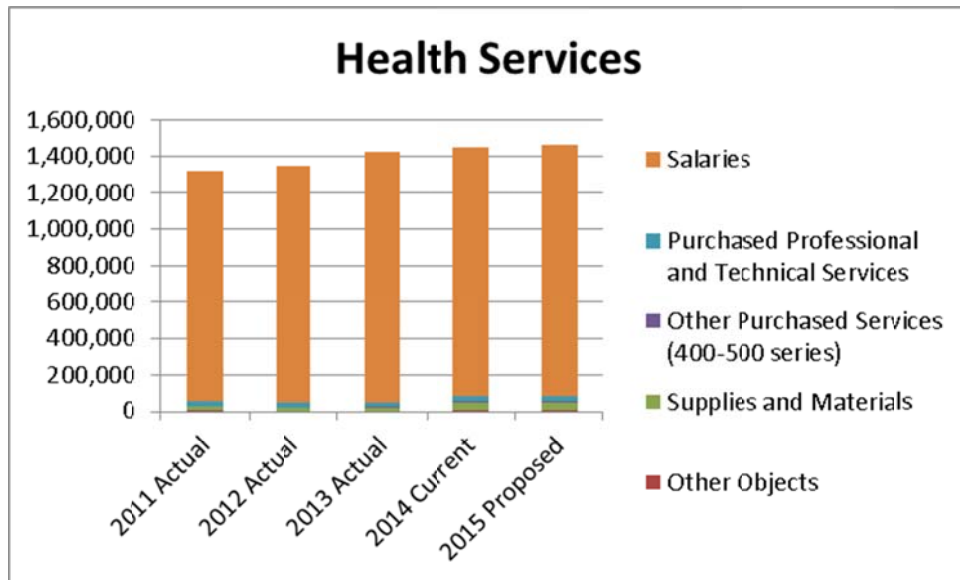


West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

Health Services

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Current</u>	<u>2015 Proposed</u>
Salaries	1,256,637	1,295,512	1,367,593	1,365,152	1,382,016
Purchased Professional and Technical Services	26,000	26,000	26,000	26,000	26,000
Other Purchased Services (400-500 series)	1,781	1,802	1,882	3,565	3,765
Supplies and Materials	21,843	20,868	22,769	45,588	45,520
Other Objects	7,559	3,155	1,991	7,400	7,400
	<u>\$1,313,820</u>	<u>\$1,347,337</u>	<u>\$1,420,236</u>	<u>\$1,447,705</u>	<u>\$1,464,701</u>

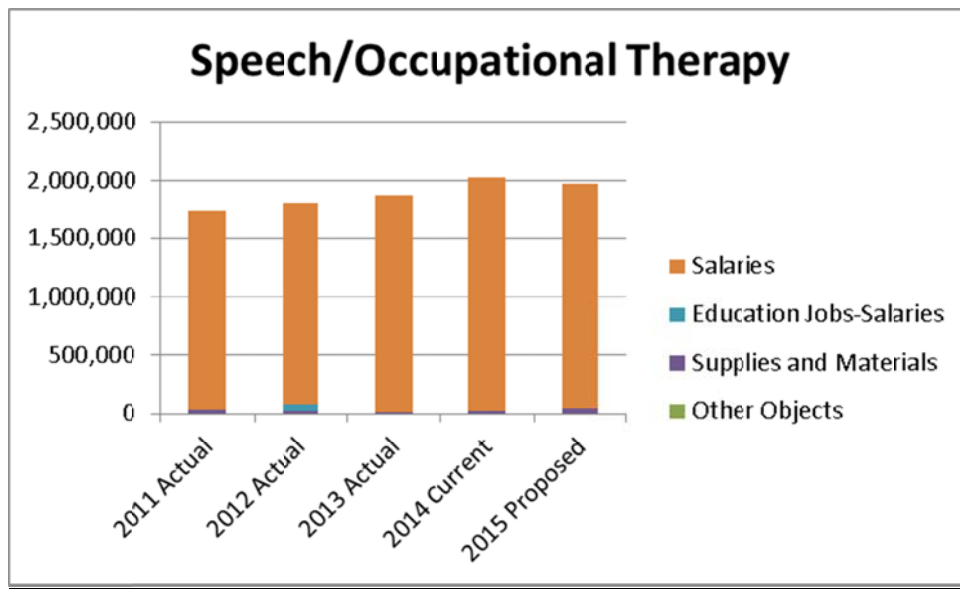


West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

Speech/Occupational Therapy and Related Services

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Salaries	1,707,055	1,776,827	1,857,526	2,004,911	1,920,567
Supplies and Materials	32,771	29,041	15,796	16,022	40,353
Other Objects	185	557	1,038	7,200	7,200
	<u>\$1,740,011</u>	<u>\$1,806,425</u>	<u>\$1,874,360</u>	<u>\$2,028,133</u>	<u>\$1,968,120</u>

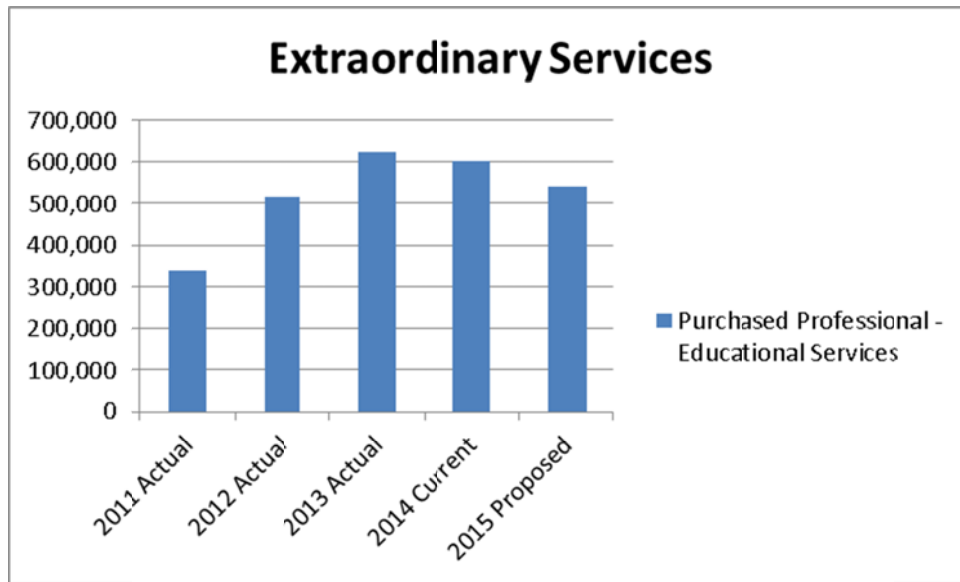


West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

Extraordinary Services

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Current</u>	<u>2015 Proposed</u>
Purchased Professional - Educational Services	339,236	513,776	622,732	600,755	538,000
	<u>\$339,236</u>	<u>\$513,776</u>	<u>\$622,732</u>	<u>\$600,755</u>	<u>\$538,000</u>



West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

Guidance Services

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Salaries of Other Professional Staff	2,479,263	2,446,830	2,452,905	2,515,713	2,515,778
Salaries of Secretarial and Clerical Assistants	294,987	282,691	325,268	340,204	350,683
Purchased Professional - Educational Services	0	0	3,000	0	0
Other Purchased Services (400-500 series)	12,514	10,921	10,375	19,935	22,360
Supplies and Materials	27,169	37,609	33,935	35,799	40,289
Other Objects	710	2,608	3,091	10,765	10,415
	<u>\$2,814,642</u>	<u>\$2,780,659</u>	<u>\$2,828,574</u>	<u>\$2,922,416</u>	<u>\$2,939,524</u>

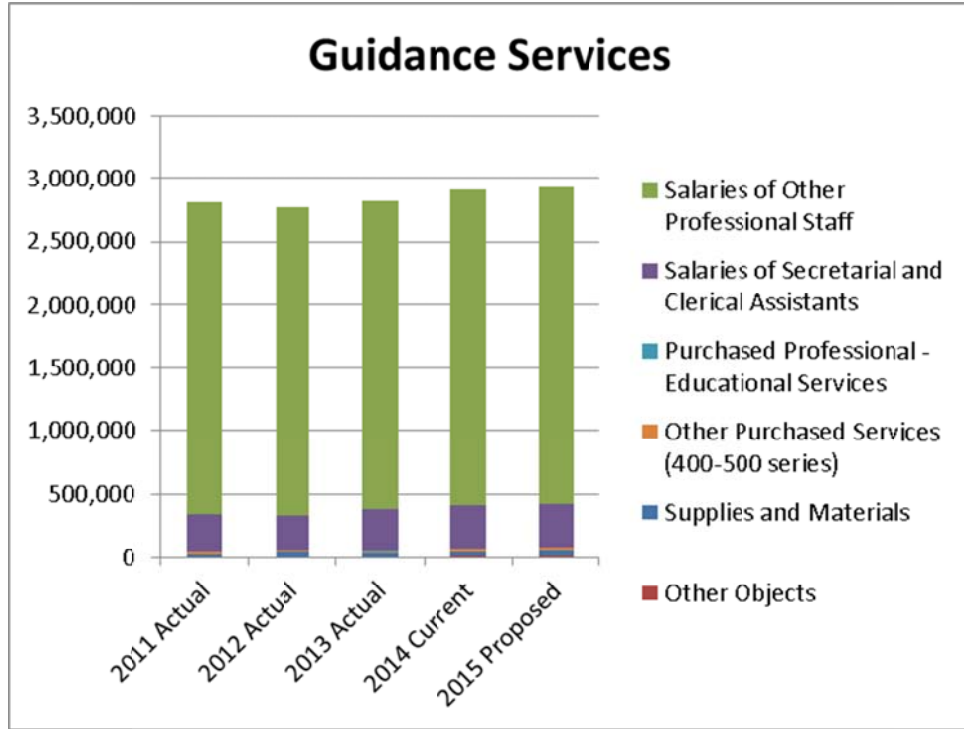
With the strong academic and co-curricular performance of our students, Guidance serves to both aid the students in keeping an “even keel” and in attaining their college goals. Students attend many of the top colleges and universities in the nation.

The district does not “key” on any specific rating or standardized test, but the strength of its programs is often seen in the results of such ratings and test scores. SAT scores are regularly among the highest in the state and nation. The recent “US News and World Report” placed our two high schools in the top 2 percent in America. Of the magazine’s top 500 schools, the district ranked at #253 and 360; this placed them at #14 and 20 among New Jersey schools. Obviously a major transformation does not occur in high school and all district schools rate highly by a variety of measures.

The Guidance and Counseling Program is concerned with the whole child. Personnel are sensitive to the multiple dimensions of the child and view the child as an individual endowed with dignity and worthy of respect. The overall philosophy is to assist students in personal growth through development of educational planning, self-awareness, collection, interpretation and utilization of data, setting of goals, decision making, implementation of career plans and evaluation of personal and career goals.

In support of the district’s mission and goals the program emphasizes five domains: academic development, personal/social development, career development, students assessment and information systems. The first three domains coincide with the American School Counselor’s Association “National standards for school counseling programs.” The last two domains support the others by allowing support services to best meet student needs in an efficient manner.

The district also adopts the College Board and The National Association of College Admissions Counselors recommendations for strengthening educational guidance and counseling programs.

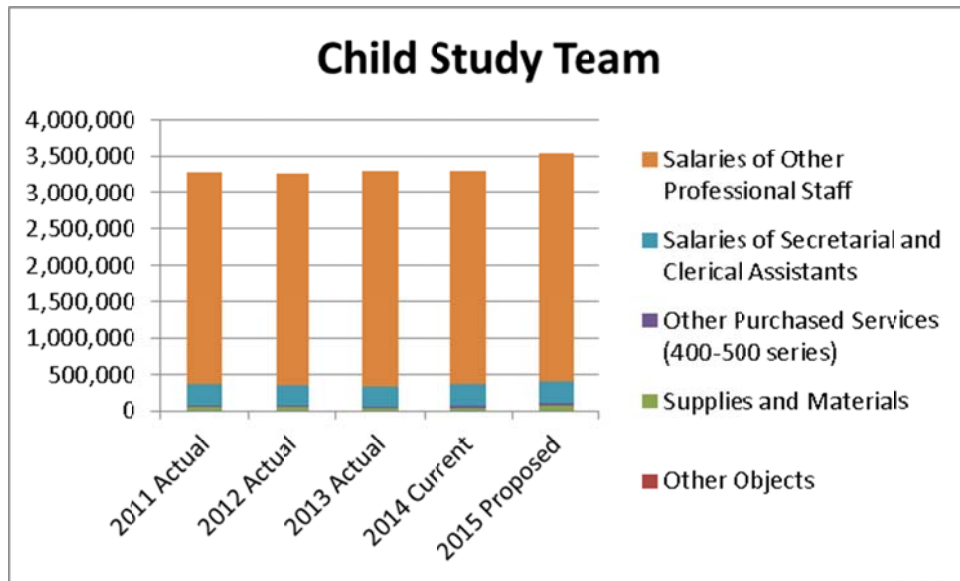


West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

Child Study Team

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Salaries of Other Professional Staff	2,909,455	2,892,267	2,942,153	2,914,122	3,133,944
Salaries of Secretarial and Clerical Assistants	297,493	288,338	280,527	303,982	308,596
Other Purchased Prof. and Tech. Services	0	0	0	3,825	0
Other Purchased Services (400-500 series)	13,383	19,133	19,005	28,600	36,600
Supplies and Materials	55,301	46,131	37,079	40,340	55,340
Other Objects	2,885	2,038	3,578	3,002	10,880
	<u>\$3,278,517</u>	<u>\$3,247,906</u>	<u>\$3,282,342</u>	<u>\$3,293,871</u>	<u>\$3,545,360</u>



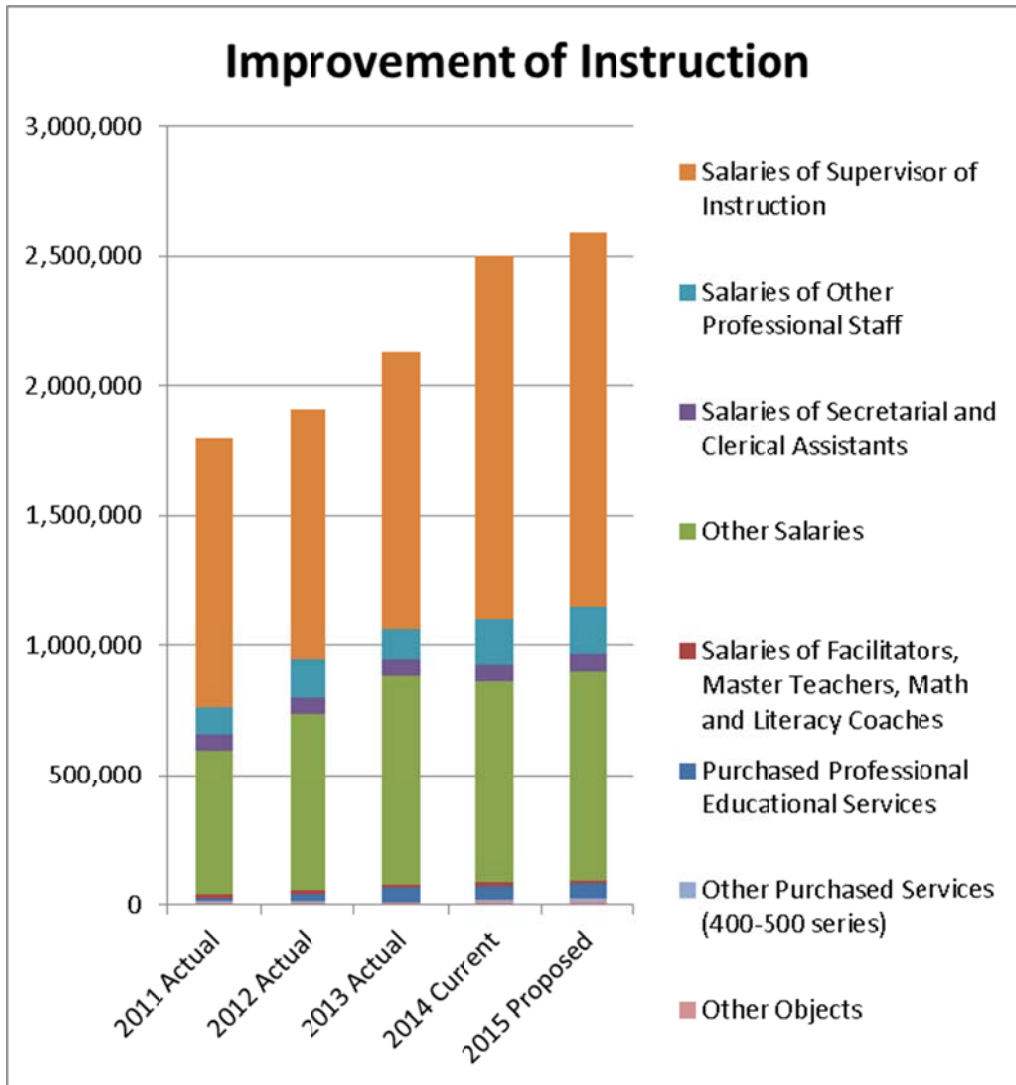
West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

Improvement of Instruction Services

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Salaries of Supervisor of Instruction	1,039,337	963,773	1,067,033	1,399,058	1,442,018
Salaries of Other Professional Staff	103,807	149,075	114,213	180,596	182,596
Salaries of Secretarial and Clerical Assistants	60,435	60,385	62,449	63,992	67,036
Other Salaries	560,017	682,491	807,599	775,449	804,705
Salaries of Facilitators, Master Teachers, Math and Literacy Coaches	12,141	12,952	11,199	11,600	11,600
Purchased Professional Educational Services	10,652	27,000	56,903	55,598	60,000
Other Purchased Services (400-500 series)	5,484	4,536	3,327	4,720	8,000
Other Objects	8,757	9,054	5,477	12,025	14,325
	<u>\$1,800,630</u>	<u>\$1,909,266</u>	<u>\$2,128,199</u>	<u>\$2,503,037</u>	<u>\$2,590,280</u>

The district believes that excellent instruction is the foundation of learning. Strong professional development efforts provide support to the district’s teachers in achieving this excellence. As part of controlling costs, the district had earlier reduced the number of subject supervisors in the district. With the large increase in observations and evaluations required by recent New Jersey legislation, the district has returned some of the positions to the staff roster.



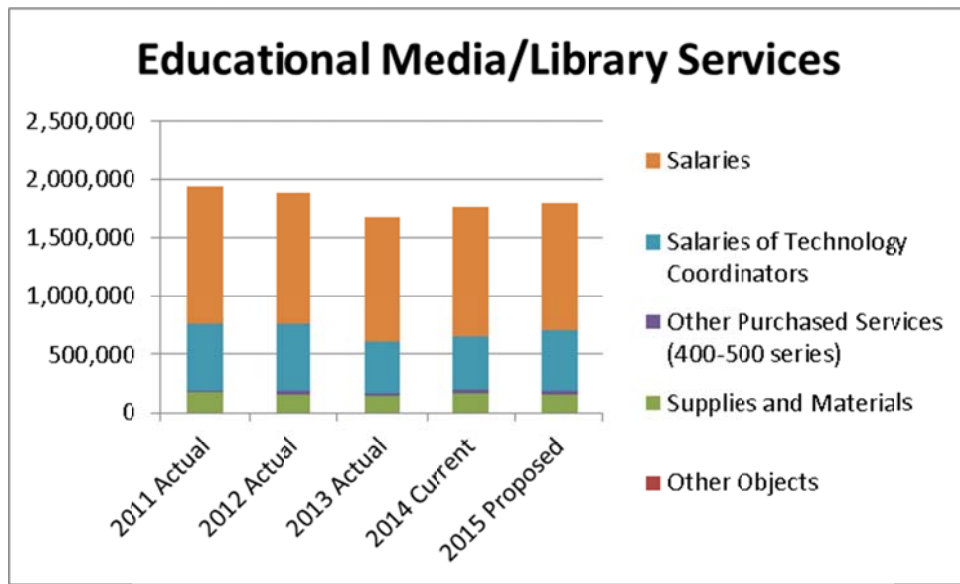
West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

Educational Media/Library Services

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Salaries	1,185,118	1,120,993	1,058,412	1,102,449	1,082,576
Salaries of Technology Coordinators	568,460	576,616	441,008	458,024	521,576
Other Purchased Services (400-500 series)	9,162	31,115	25,442	33,640	26,388
Supplies and Materials	176,239	152,998	145,097	162,346	159,180
Other Objects	1,075	998	0	1,170	1,170
	<u>\$1,940,054</u>	<u>\$1,882,720</u>	<u>\$1,669,960</u>	<u>\$1,757,628</u>	<u>\$1,790,890</u>

While retirements have little impact over the salaries of an entire district, they do have a visible impact within a smaller group. This can be seen in the salary figures in this category.

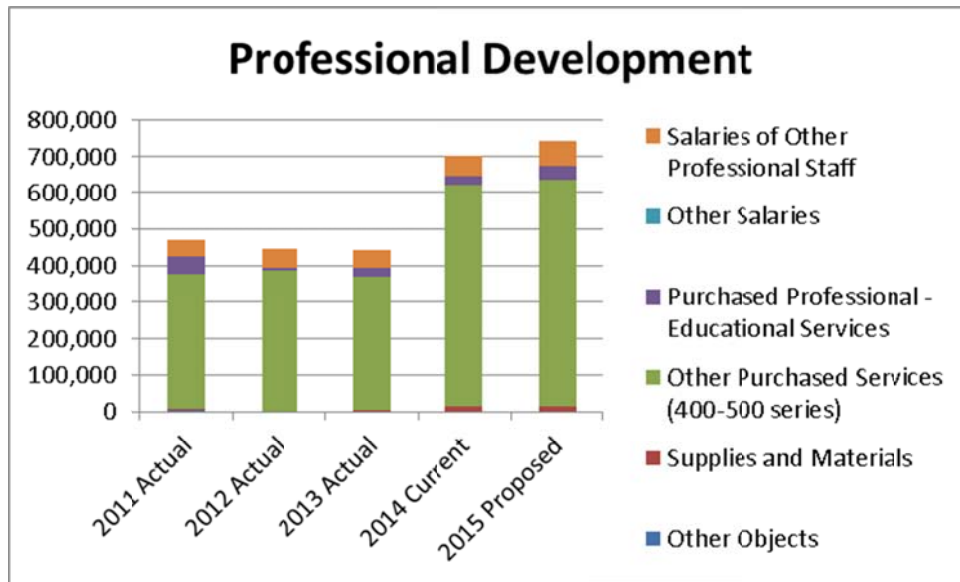


West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

Instructional Staff Training Services

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Salaries of Other Professional Staff	45,292	52,867	45,971	58,193	71,193
Other Salaries	0	0	0	700	700
Purchased Professional - Educational Services	49,350	8,850	27,453	25,000	36,000
Other Purchased Services (400-500 series)	370,929	387,017	365,435	601,510	620,998
Supplies and Materials	2,989	120	3,256	16,000	14,000
Other Objects	3,718	0	0	300	300
	<u>\$472,277</u>	<u>\$448,854</u>	<u>\$442,115</u>	<u>\$701,703</u>	<u>\$743,190</u>



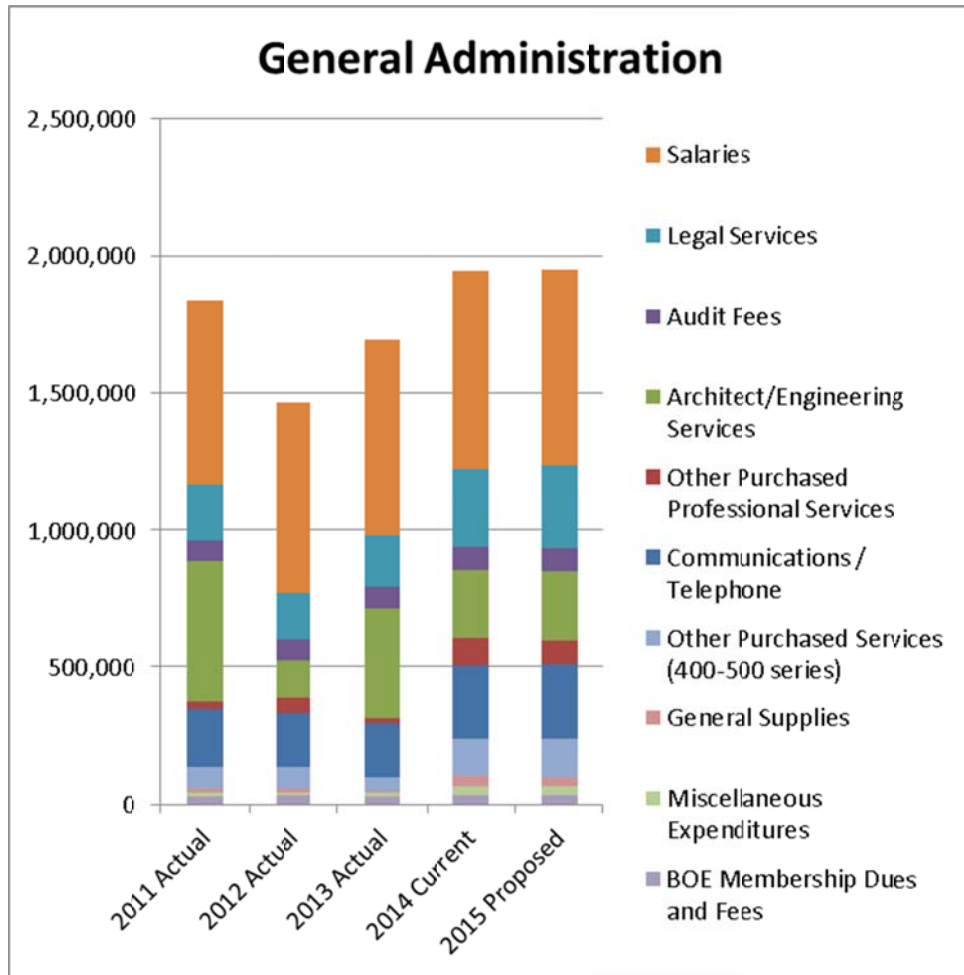
West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

General Administration

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Salaries	674,164	696,386	716,779	724,037	717,668
Legal Services	204,041	170,656	186,523	282,000	300,000
Audit Fees	75,077	78,599	79,500	86,717	86,717
Architect/Engineering Services	511,708	136,580	398,379	244,189	250,000
Other Purchased Professional Services	29,441	53,736	17,443	105,000	89,500
Communications / Telephone	209,925	196,990	196,354	264,480	270,555
Other Purchased Services (400-500 series)	80,865	77,913	53,651	137,615	139,615
General Supplies	12,605	13,791	4,982	37,650	35,650
Miscellaneous Expenditures	12,671	12,206	11,460	32,650	32,650
BOE Membership Dues and Fees	29,908	30,723	30,120	31,044	31,044
	<u>\$1,840,403</u>	<u>\$1,467,581</u>	<u>\$1,695,190</u>	<u>\$1,945,382</u>	<u>\$1,953,400</u>

Architect/engineering services are a function of construction activity levels and vary greatly year to year. Aside from those expenditures, general administration spending has been moderate. The State of New Jersey computes per-pupil administration spending numbers and the district compares favorably in total administrative costs (general and school based) to both other districts and to state targets by region.

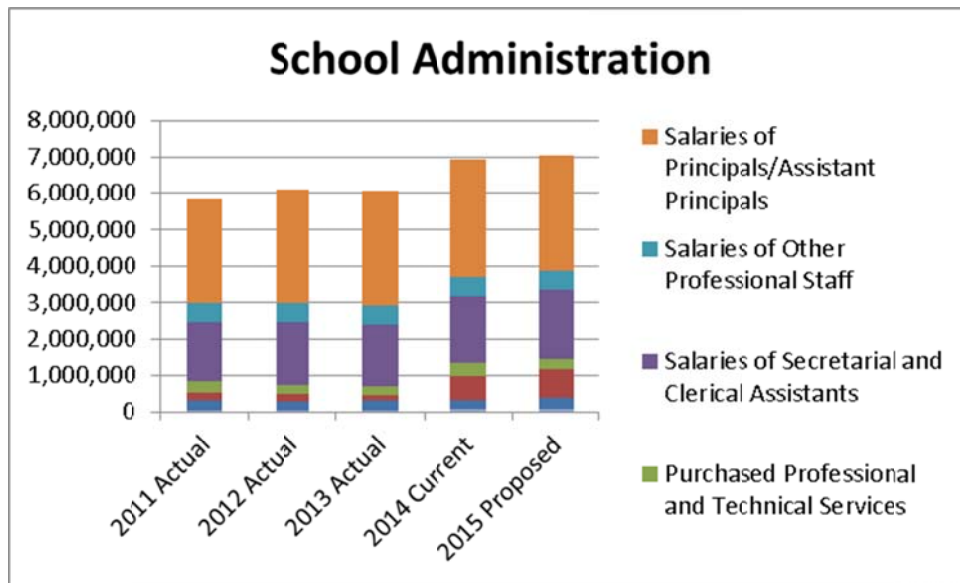


West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

School Administration

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Salaries of Principals/Assistant Principals	2,849,122	3,104,490	3,128,258	3,233,035	3,166,183
Salaries of Other Professional Staff	528,558	526,139	536,964	547,703	543,369
Salaries of Secretarial and Clerical Assistants	1,604,094	1,726,315	1,708,543	1,813,055	1,865,779
Purchased Professional and Technical Services	311,399	264,240	215,614	358,500	280,600
Other Purchased Services (400-500 series)	196,740	193,229	162,988	683,425	789,468
Supplies and Materials	303,634	247,788	276,427	250,694	315,511
Other Objects	36,229	44,348	41,004	60,747	78,463
	<u>\$5,829,777</u>	<u>\$6,106,549</u>	<u>\$6,069,798</u>	<u>\$6,947,159</u>	<u>\$7,039,372</u>

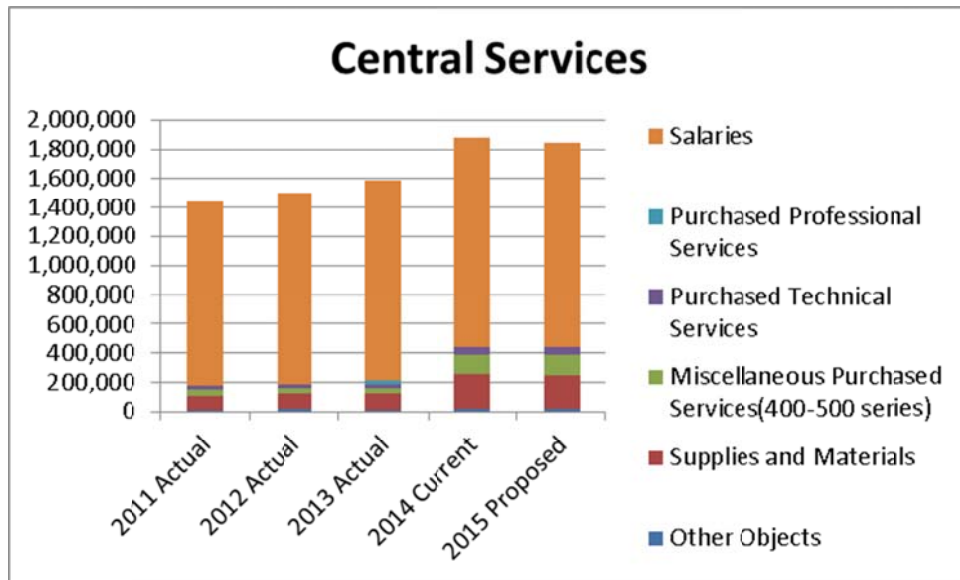


West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

Central Services

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Salaries	1,264,676	1,312,871	1,370,371	1,446,294	1,410,551
Purchased Professional Services	0	0	29,343	0	0
Purchased Technical Services	23,650	24,331	25,439	45,825	45,825
Miscellaneous Purchased Services(400-500 series)	46,012	37,186	31,825	138,246	139,400
Supplies and Materials	99,267	101,272	117,930	230,984	230,000
Other Objects	7,136	22,980	10,446	21,900	21,900
	<u>\$1,440,740</u>	<u>\$1,498,640</u>	<u>\$1,585,354</u>	<u>\$1,883,250</u>	<u>\$1,847,676</u>

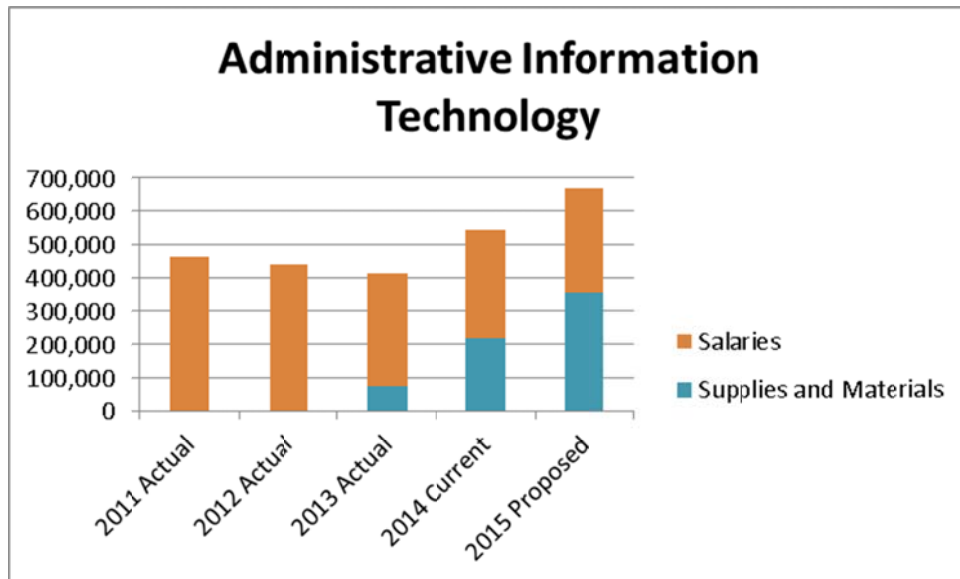


West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

Administrative Information Technology

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Salaries	463,950	439,111	338,998	328,098	311,194
Supplies and Materials	0	0	73,038	215,000	355,000
	<u>\$463,950</u>	<u>\$439,111</u>	<u>\$412,036</u>	<u>\$543,098</u>	<u>\$666,194</u>



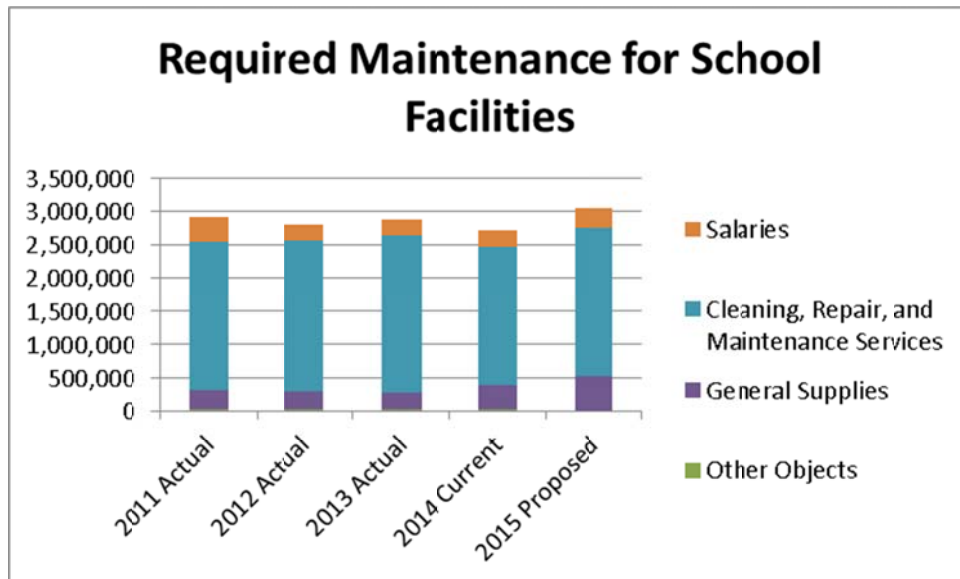
West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

Required Maintenance For School Facilities

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Salaries	363,466	234,130	214,297	234,755	276,821
Cleaning, Repair, and Maintenance Services	2,229,458	2,275,895	2,377,630	2,090,202	2,233,218
General Supplies	303,733	258,799	252,119	354,550	519,550
Other Objects	14,336	26,884	20,643	31,500	11,500
	<u>\$2,910,993</u>	<u>\$2,795,708</u>	<u>\$2,864,690</u>	<u>\$2,711,007</u>	<u>\$3,041,089</u>

The 2009-2010 school year was the last year in which Building & Grounds staff were district employees. In 2010-2011, the district moved to outsourcing these functions. The state of New Jersey requires a formal report estimating the total potential savings possible by privatizing. The report projected annual savings on \$1.75 million annually. Savings have exceeded this figure each subsequent year. Remaining district salaries are for a small district Building & Grounds office staff to work with the contractors and district principals as well as handle relevant purchases, maintenance, and construction issues. The budget year is the fifth and final renewal year for the existing contract; considerable uncertainty exists associated with subsequent years.



West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

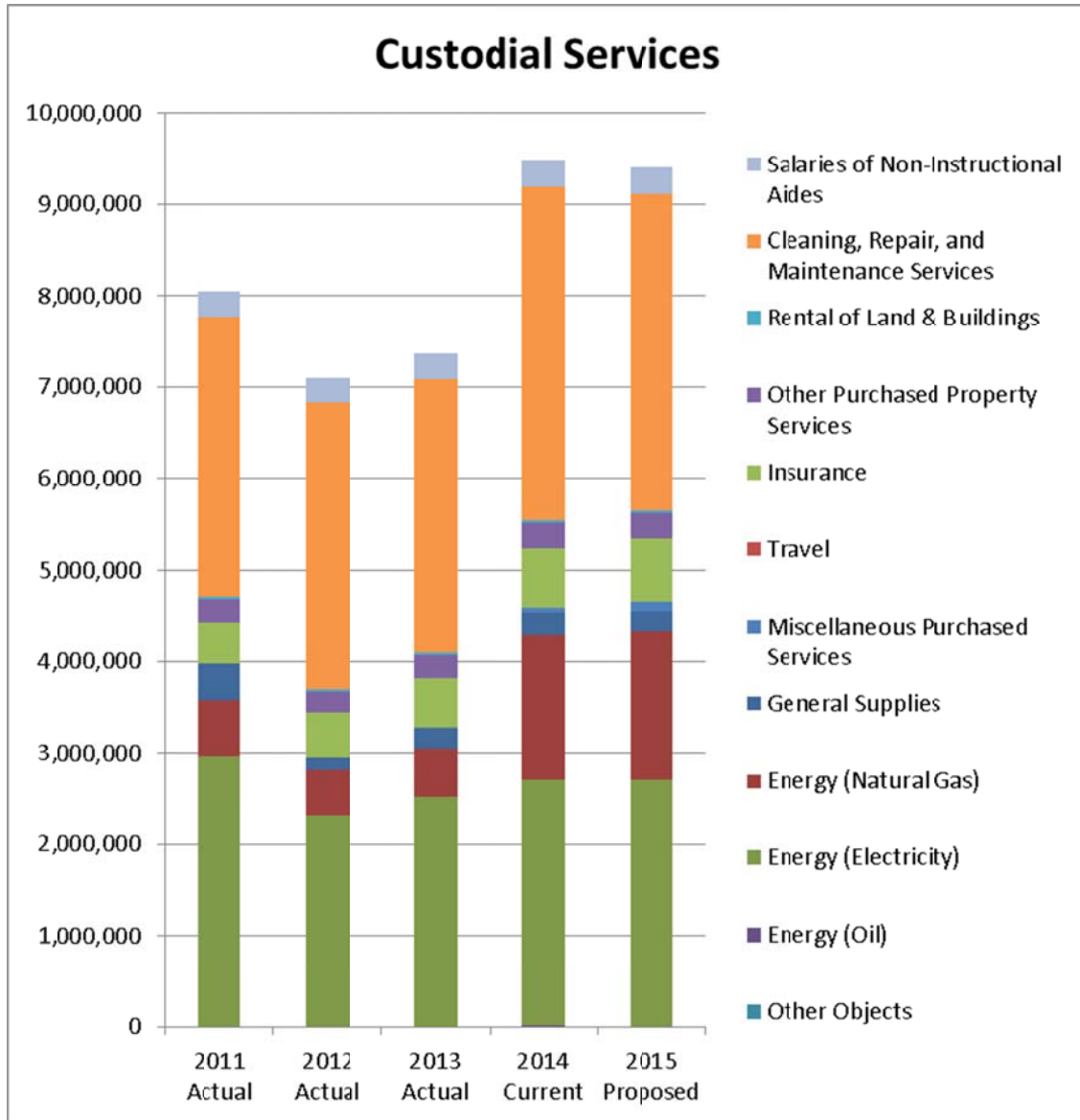
Custodial Services

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Salaries of Non-Instructional Aides	281,079	268,796	272,299	295,081	289,982
Cleaning, Repair, and Maintenance Services	3,062,526	3,129,713	2,991,895	3,647,623	3,459,629
Rental of Land & Buildings	26,191	26,398	26,662	27,012	27,950
Other Purchased Property Services	256,638	230,245	258,185	280,000	282,500
Insurance	448,206	480,060	535,606	632,500	682,500
Travel	134	0	275	500	2,500
Miscellaneous Purchased Services	0	0	0	60,946	600,000
General Supplies	400,442	132,167	224,730	237,840	225,840
Energy (Natural Gas)	612,075	516,139	531,477	1,586,521	1,621,120
Energy (Electricity)	2,958,327	2,302,294	2,513,373	2,698,879	2,700,000
Energy (Oil)	7,474	7,153	9,457	12,621	9,000
Other Objects	200	0	0	0	1,000
	<u>\$8,053,294</u>	<u>\$7,092,965</u>	<u>\$7,363,959</u>	<u>\$9,479,522</u>	<u>\$9,902,022</u>

The State of New Jersey assigns accounting codes for the district employees providing services in school buildings for lunchroom/playground monitoring. These employees remain employed by the district and are not of a part of the Building & Grounds efforts.

As the district privatized, the district maintained the total number of employees and actually increased the availability of maintenance personnel. When maintenance was in district the employees worked days; contractor personnel are split between shifts and are able to tackle a wide variety of maintenance needs to keep the buildings in good shape. A drawback to having district employees in these functions is the cost of health benefits and the State of New Jersey's underfunded pension system for such employees. The health benefit plan required by contract far exceeds the typical health plan that services custodians and maintenance personnel throughout the nation. The employer pension contribution is currently 12.24 percent of wages. Thus, significant cost control is realized within the employee benefit category rather than being visible within the maintenance, custodial and grounds tables shown here.

The district has taken a variety of steps to moderate energy use. Nonetheless, surges in utility unit prices and seasonal weather variations can cause significant year-to-year differences in spending, which should be taken into account in making comparisons in this category.

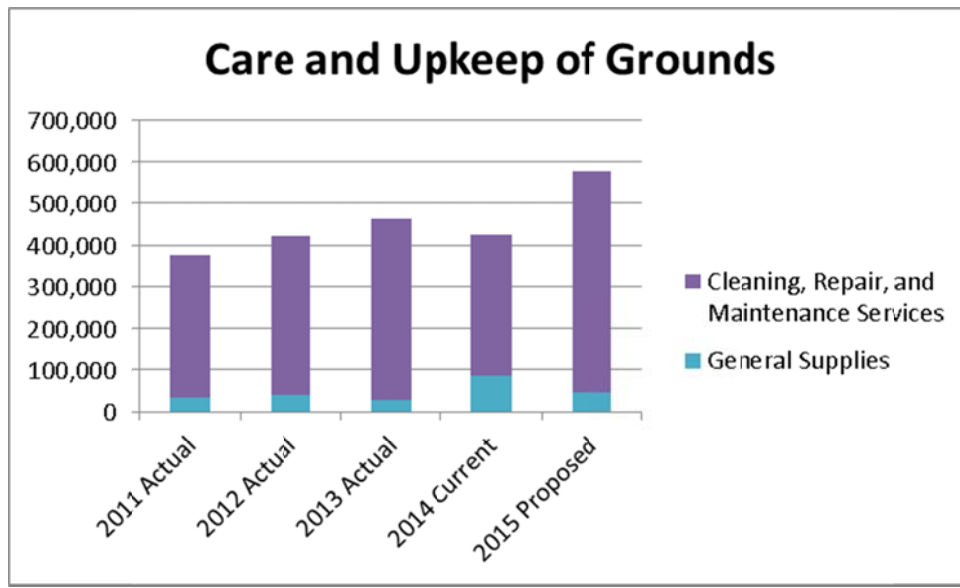


West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

Care and Upkeep of Grounds

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Cleaning, Repair, and Maintenance Services	340,324	379,530	434,433	337,446	529,667
General Supplies	34,788	41,369	28,611	86,900	45,900
	<u>\$375,112</u>	<u>\$420,899</u>	<u>\$463,044</u>	<u>\$424,346</u>	<u>\$575,567</u>



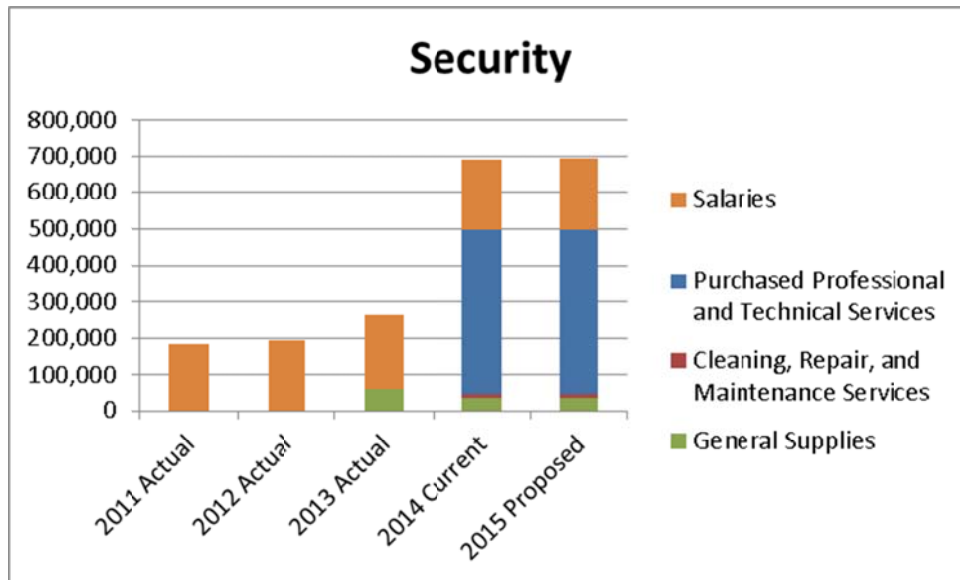
West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

Security

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Salaries	182,341	192,471	202,679	189,179	192,991
Purchased Professional and Technical Services	0	0	1,000	455,178	0
Cleaning, Repair, and Maintenance Services	0	0	0	8,502	0
General Supplies	0	0	60,013	36,335	0
	<u>\$182,341</u>	<u>\$192,471</u>	<u>\$263,692</u>	<u>\$689,194</u>	<u>\$192,991</u>

This category reflects salaries of five building monitors in the high schools.



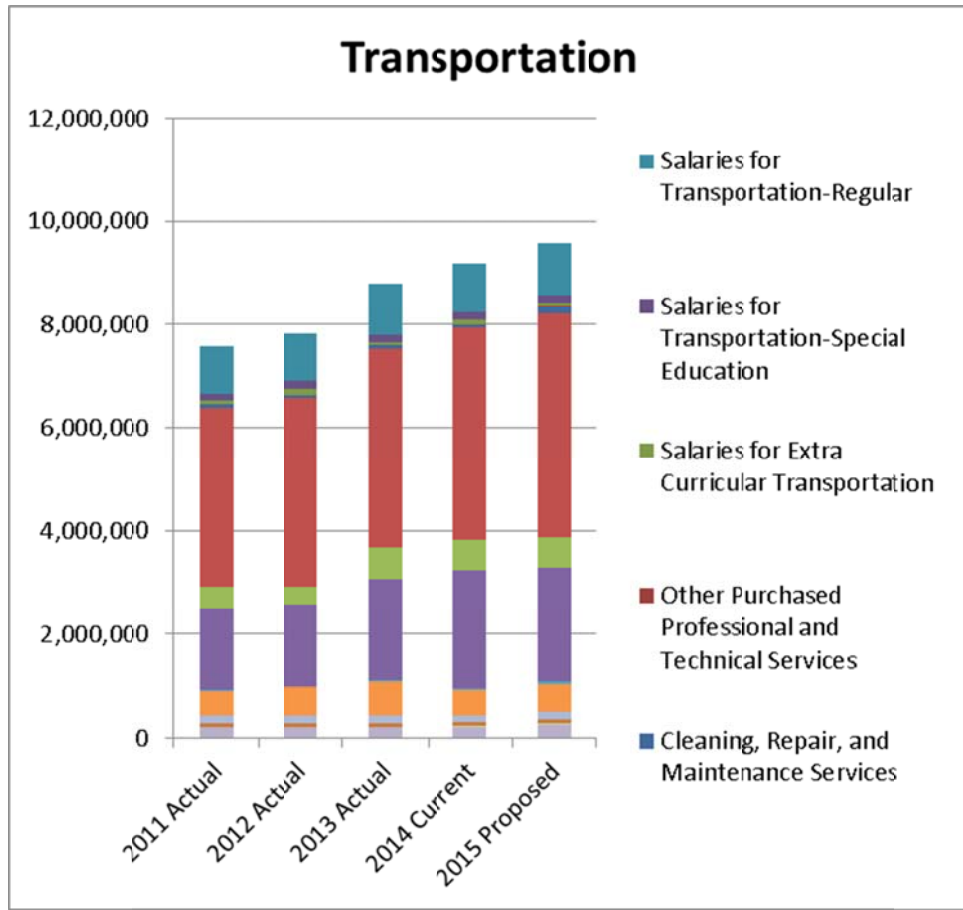
West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

Student Transportation Services

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Salaries for Transportation Aides	63,560	62,408	56,893	62,922	64,579
Salaries for Transportation-Regular	919,500	936,637	990,151	943,577	999,463
Salaries for Transportation-Special Education	123,054	149,881	148,257	156,009	157,595
Salaries for Extra Curricular Transportation	58,987	112,593	42,245	87,697	54,103
Other Purchased Professional and Technical Services	10,907	8,607	10,025	12,050	12,500
Cleaning, Repair, and Maintenance Services	70,195	41,546	70,440	52,738	142,739
Rental Payments - School Buses	8,220	600	1,050	0	0
Contracted Services-Transportation to School-Regular	3,453,095	3,673,376	3,835,671	4,118,920	4,322,169
Contracted Services-Other Transportation	443,790	345,874	619,245	588,710	593,021
Contracted Services-Transportation to School-Special Education	1,549,078	1,585,501	1,977,933	2,271,720	2,223,796
Contracted Services-Joint Agreements-Joint Agreements-Special Education	16,324	411	19,774	18,646	52,250
Contracted Services-Transportation to ESCs & CTSAs-Special Education	471,612	539,677	654,597	516,258	522,500
Payments in Lieu of Transportation Services for Non Public School Students	162,164	156,454	147,793	126,127	137,957
Travel	610	1,886	1,459	6,940	4,328
Miscellaneous Purchased Services - Transportation	1,284	1,284	1,284	12,192	42,966
Transportation Supplies	213,680	216,800	212,114	212,621	243,500
Miscellaneous Expenditures	1,433	1,696	1,822	3,513	4,634
	<u>\$7,567,492</u>	<u>\$7,835,232</u>	<u>\$8,790,752</u>	<u>\$9,190,639</u>	<u>\$9,578,101</u>

The actual domiciles of students in the 2010-2011 and 2011-2012 school years allowed the Transportation department to effectively contain the number of bus routes while preventing time in a bus from growing too large. This has shifted now, and combined with increasing requirements for Special Education transportation, expenditures have risen noticeably.



West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Current Expense

Personal Services-Unallocated Employee Benefits

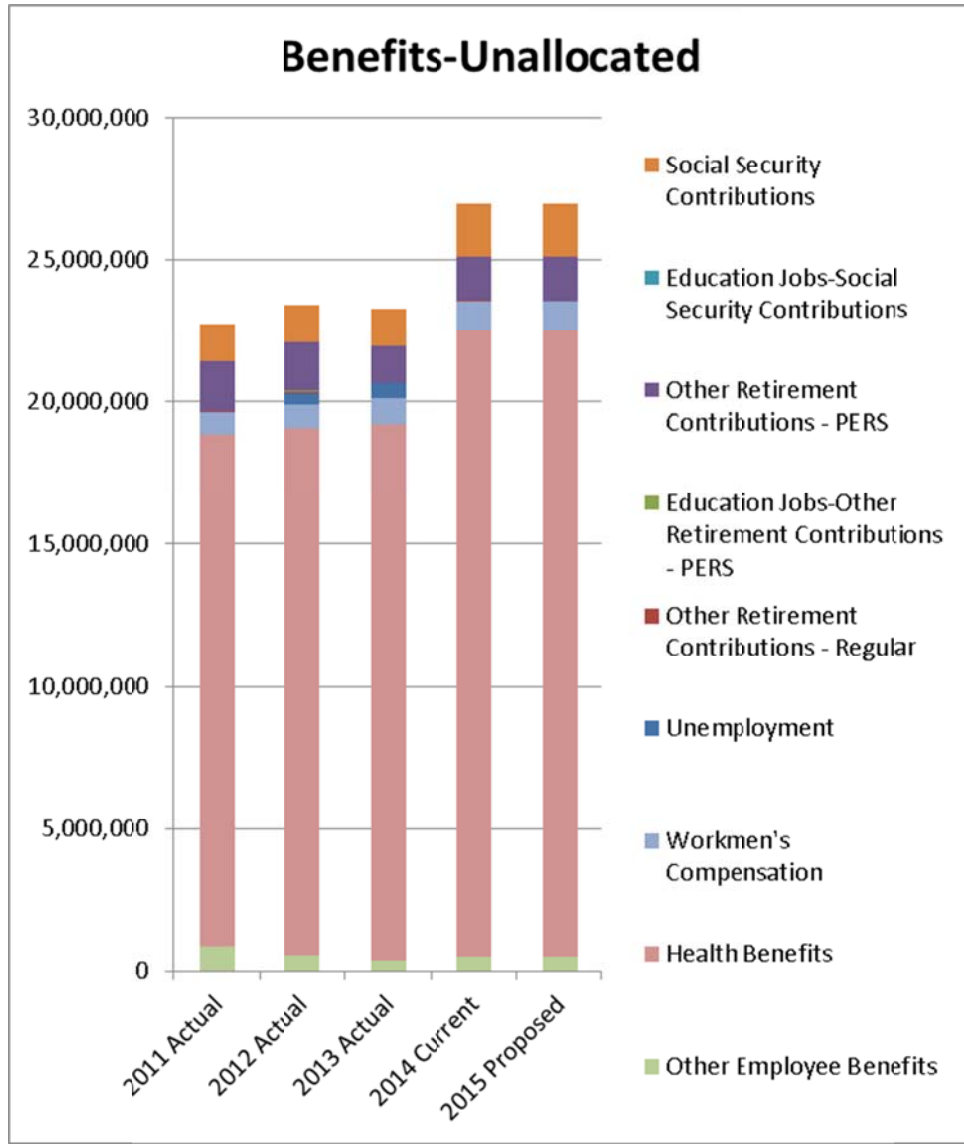
	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Social Security Contributions	1,325,701	1,302,497	1,316,978	1,826,000	1,850,000
Other Retirement Contributions - PERS	1,766,541	1,738,140	1,275,378	1,549,000	1,549,000
Other Retirement Contributions - Regular	7,605	22,111	23,260	24,000	0
Unemployment	0	420,000	550,000	0	0
Workmen's Compensation	783,126	810,740	867,426	1,050,000	1,050,000
Health Benefits	17,994,442	18,546,285	18,874,800	22,002,500	22,002,500
Other Employee Benefits	875,464	552,477	375,508	515,000	515,000
	<u>\$22,752,879</u>	<u>\$23,392,249</u>	<u>\$23,283,350</u>	<u>\$26,966,500</u>	<u>\$26,966,500</u>

The staff reductions of the 2010-2011 school year generated a decline in Social Security employer expenditures. The actuarially and state determined PERS pension employer payments had a delay before the reductions in staff were visible in this category. The staff reductions led to a decline in the unemployment compensation fund balance; the two contributions noted above move to replenish this fund. The primary provider to employees of the district with medical benefits is the School Employees' Health Benefit Plan. The January 1 premium increases have averaged 15 percent each year for the past four years; other benefits are dominated by contractually required payouts as an employee departs the district.

The Teachers' Pension and Annuity Fund was established in January 1955 under the provisions of *N.J.S.A. 18A:66* to provide coverage including post-retirement health care to substantially all full time public school employees in the State. Membership is mandatory for such employees and vesting occurs after 10 years of service for pension benefits and 25 years for health care coverage.

The Public Employees' Retirement System was established in January 1955 under the provisions of *N.J.S.A. 43:15A* to provide coverage including post-retirement health care to substantially all full time employees of school districts not a member of another State-administered retirement system. Membership is mandatory for such employees and vesting occurs after 10 years of service for pension benefits and 25 years for health coverage.

The district's post-retirement commitments outside TPAF and PERS are not material.



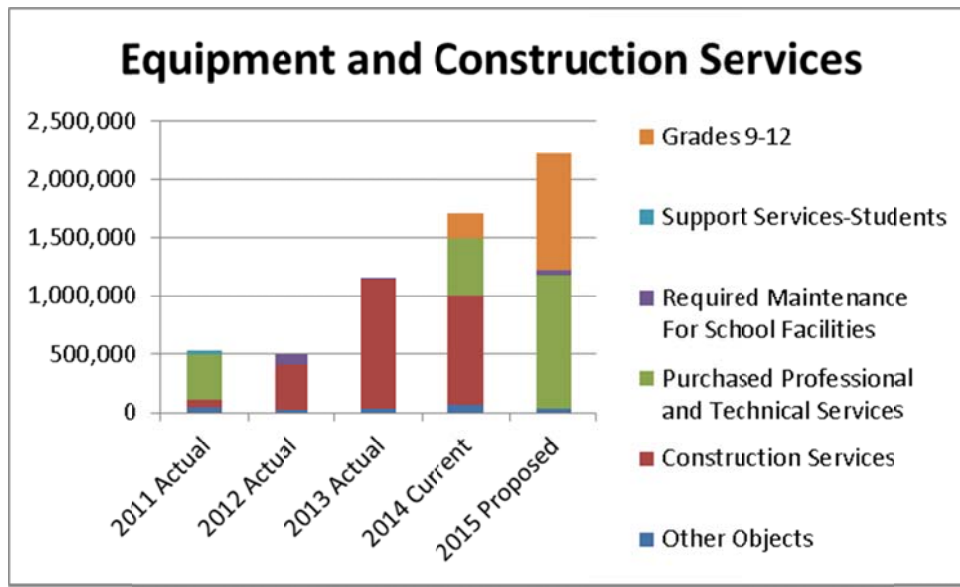
West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Capital Outlay

Equipment	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Grades 9-12	0	0	0	200,000	1,000,000
Support Services-Students	28,950	0	0	0	0
Required Maintenance For School Facilities	0	91,417	16,500	0	44,730
	<u>\$28,950</u>	<u>\$91,417</u>	<u>\$16,500</u>	<u>\$200,000</u>	<u>\$1,044,730</u>

Facilities Acquisition and Construction Services

Purchased Professional and Technical Services	382,042	0	0	498,108	1,141,308
Construction Services	67,006	377,944	1,103,757	937,930	0
Other Objects	49,748	29,191	40,062	63,962	40,062
	<u>\$498,796</u>	<u>\$407,135</u>	<u>\$1,143,819</u>	<u>\$1,500,000</u>	<u>\$1,181,370</u>



Capital projects help to maintain safe and effective learning spaces and improve district energy efficiency. Among the first category projects are: resynchronization of fire alarm strobes at High School North; restoration of fireproofing in the upper dining hall at High School North that was damaged by storms; as well as roof work at Dutch Neck Elementary School and Maurice Hawk Elementary Schools. A project serving both is: new HVAC equipment at the Dutch Neck Elementary School cafeteria. At High School South the deteriorated student parking lot will be resurfaced. Some of the district’s most deteriorated flooring will be replaced. These projects

have target completion dates within the fiscal period.

Of the round 4 ROD grant projects, new clock systems at Maurice Hawk Elementary School and Wicoff Elementary School will be replaced. Aiding classroom comfort and energy efficiency are new chillers at the Millstone River School.

Capital Outlay Details - 2015

Location	Description	Amount
District	Chromebooks 1:1 program	\$1,000,000
District	Buildings and Grounds vehicles	\$44,730
HS North	Carpet - 2nd Fl Hallway	\$72,007
Hawk	Carpet w/Asbestos Removal (2 Rooms)	\$12,000
Grover MS	Carpet - 2nd Fl Corridor	\$41,800
HS North	Fireproofing Restoration - UDH	\$120,372
Town Center	Parking Lot - Repainting and Restriping	\$7,000
Village	Carpet (Art Room)	\$12,500
Village	Carpet (Café)	\$76,000
HS North	Synch. Fire Alarm Strobes	\$50,000
CMS	Outside Lighting	\$30,000
Millstone River	Replacement Playground Drainage	\$50,500
Town Center	Improvements	\$25,000
Dutch Neck	Café HVAC Upgrades	\$162,000
Wicoff	Carpet w/Asbestos Removal (8 Rooms)	\$55,129
HS South	Pavement Restoration	\$427,000
	Subtotal	\$1,141,308
District	State fees	\$40,062
		\$2,226,100

West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Capital Reserve and Other Fund Transfers

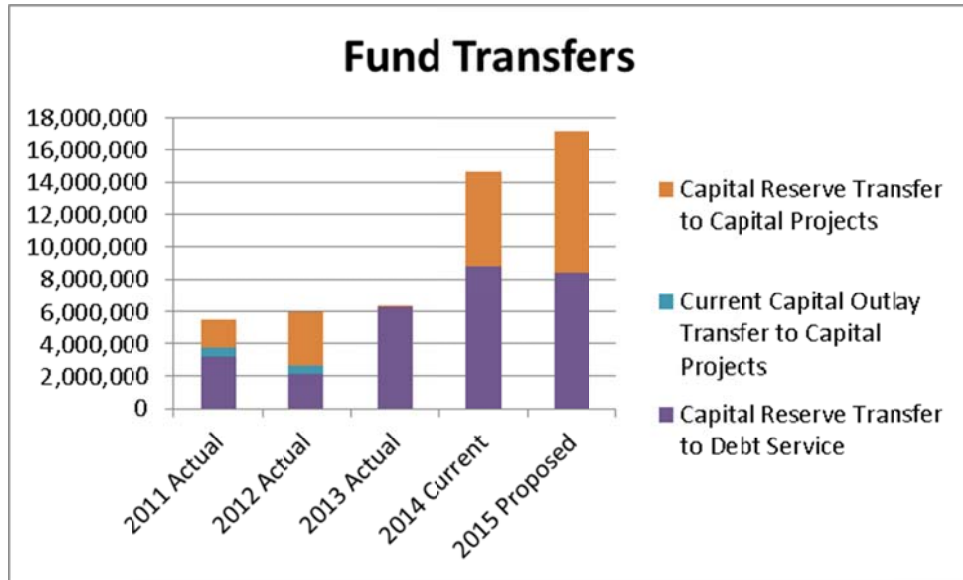
Fund Transfers

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Capital Reserve Transfer to Capital Projects	1,706,664	3,306,260	107,500	5,900,000	8,763,503
Current Capital Outlay Transfer to Capital Projects	583,060	464,060	0	0	0
Capital Reserve Transfer to Debt Service	<u>3,165,179</u>	<u>2,154,724</u>	<u>6,259,171</u>	<u>8,770,459</u>	<u>8,386,604</u>
	<u>\$5,454,903</u>	<u>\$5,925,044</u>	<u>\$6,366,671</u>	<u>\$14,670,459</u>	<u>\$17,150,107</u>

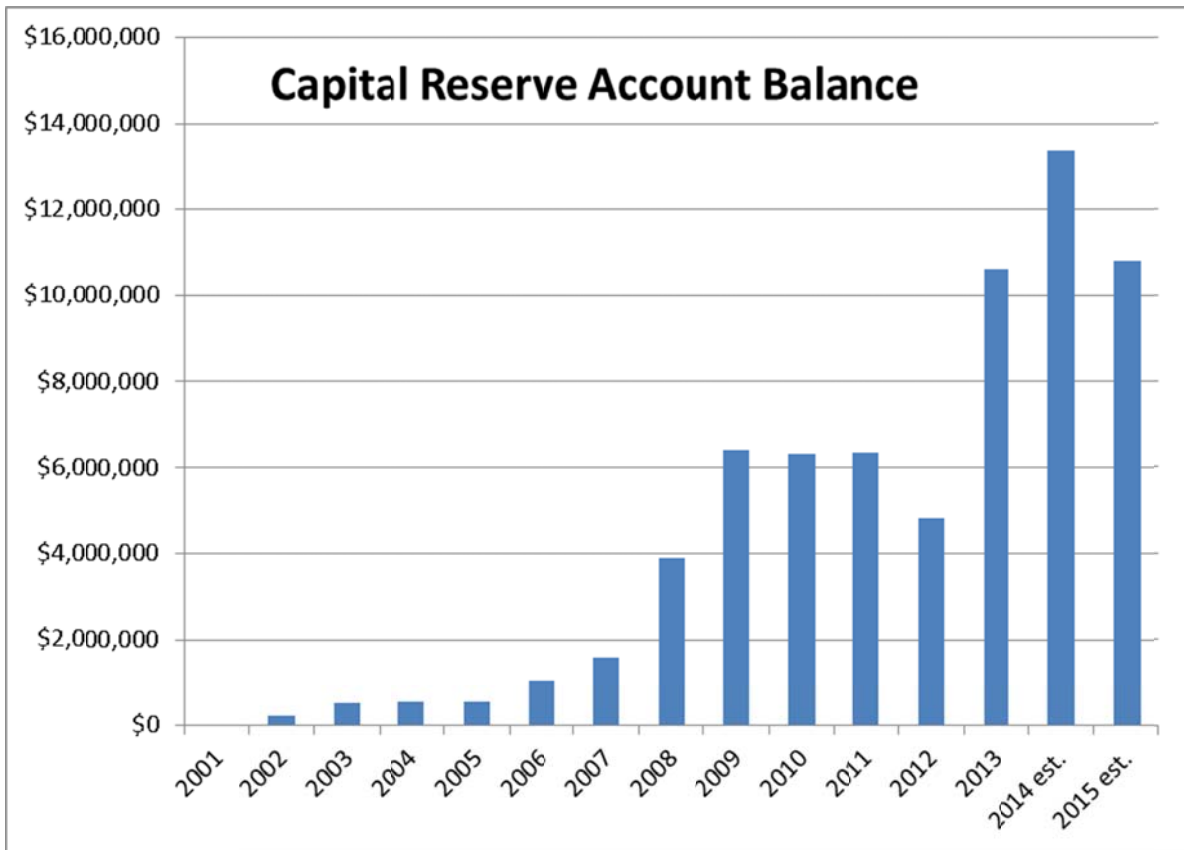
The State of New Jersey previously offered a third round of Regular Operating District (ROD) grants in January 2010. The district was able to secure approval of 37 construction projects. The 40 percent state share is nearly \$4 million. To secure the ROD grants, the district must provide 60 cents on the project dollar. The district has done so with a combination of funding from the general fund annual budget and from capital reserve funds. Tight financial conditions prevented many districts from making as effective use of the ROD grant process as was made in West Windsor Plainsboro Regional School district.

The State of New Jersey considered additional project requests in a fourth round of ROD grants in September 2013. The district submitted 58 projects. In March 2014, the district was informed that it received approval for 12 projects. The dozen projects are estimated to cost \$4.7 million; estimated state funds for these projects are expected to total \$1.9 million. The budget calls for the use of capital reserve funds for the 12 projects.

A recent demographic study indicated that district enrollment is likely to peak at about 400 students more than had been previously projected. The additional 400 are spread among all grade levels. Presently an addition to an existing school building is contemplated to provide six additional classrooms and additional space for Special Education services; \$5 million of the 2013-2014 budget use of capital reserve is budgeted in support of that effort, along with \$500,000 in support of security-related capital spending; the remainder of \$400,000 in support of other projects. The 2014-2015 budget provides the final \$4 million from capital reserve for the Village School expansion project. The project is anticipated to open for the September 2015 school year.



The following chart illustrates the growth in the capital reserve account since it was authorized by state statute in 2001. It is limited in size to a percentage of the district’s Long-Range Facilities Plan filed with the State of New Jersey. It is funded through Board of Education resolutions. There are two opportunities for the Board to increase the capital reserve account during the year. The first is through a budget allocation during the budget process and the other at the end of the fiscal year during the month of June, when anticipated available fund balance is estimable. As stated previously, having sufficient capital reserve balance has enabled the district to apply for ROD grants from the state in support of its capital projects. A critical part of the application process is to demonstrate to the state that the district has the available funds to allocate for its local share of the project.

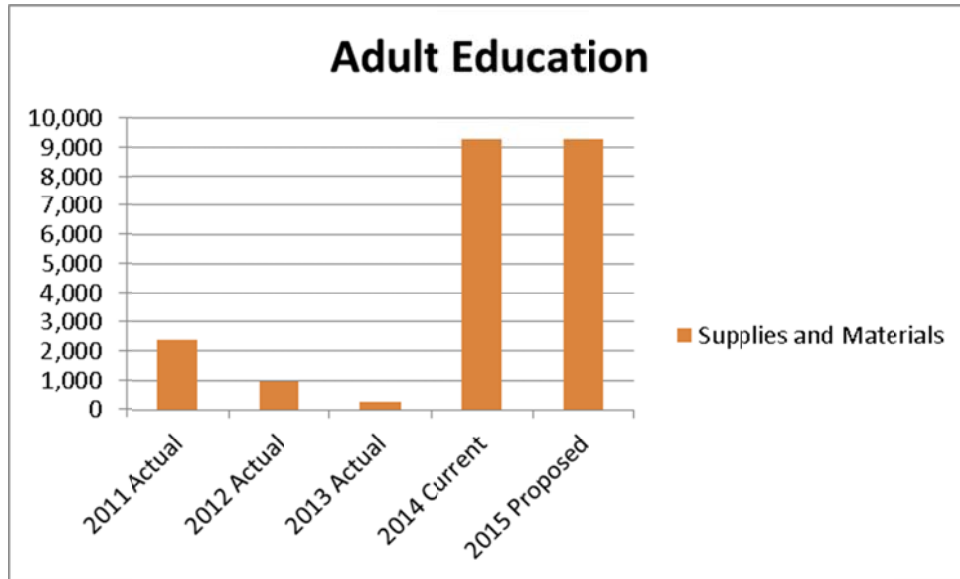


West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund-Special Schools

Adult Education

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Supplies and Materials	2,362	955	273	9,286	9,286
	<u>\$2,362</u>	<u>\$955</u>	<u>\$273</u>	<u>\$9,286</u>	<u>\$9,286</u>



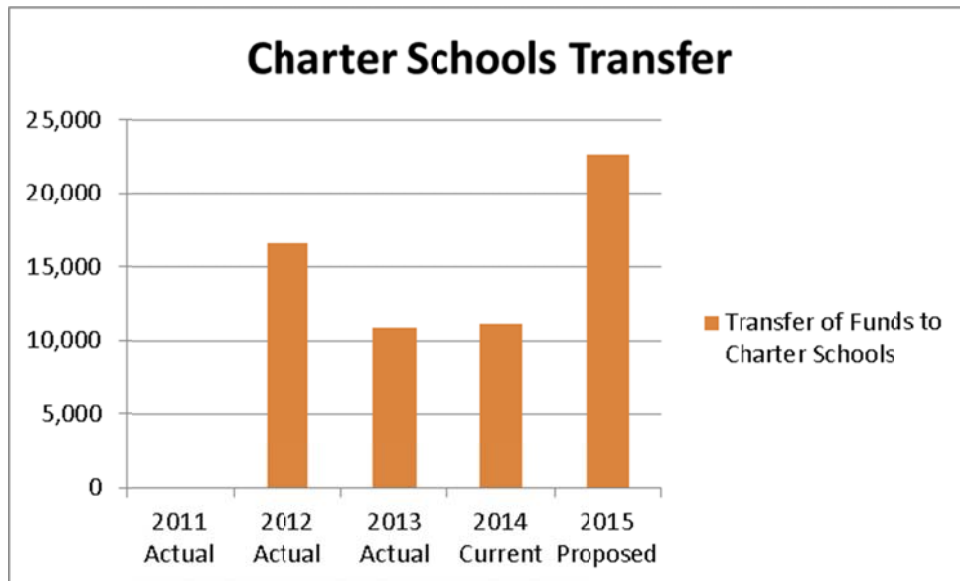
West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

General Fund

Charter Schools

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Transfer of Funds to Charter Schools	0	16,663	10,902	11,201	22,632
	<u>\$0</u>	<u>\$16,663</u>	<u>\$10,902</u>	<u>\$11,201</u>	<u>\$22,632</u>

All New Jersey school districts are responsible for a large portion of the cost for students whose parents elect to enroll them in charter schools. Based on estimates for a new charter school application, the district was required to budget funds transfer the charter school for approximately \$1million. The district joined with two other area districts in opposition to a proposed opening of a special purposed charter school. While the possibility of its opening existed the district was required to budget for the expenditure. Ultimately, the State of New Jersey did not allow the school to open and it is not budgeted for in 2013-2014. This left the district with responsibility for one charter school pupil. The state informs the district that it anticipates two students in the future.



Special Revenue Fund

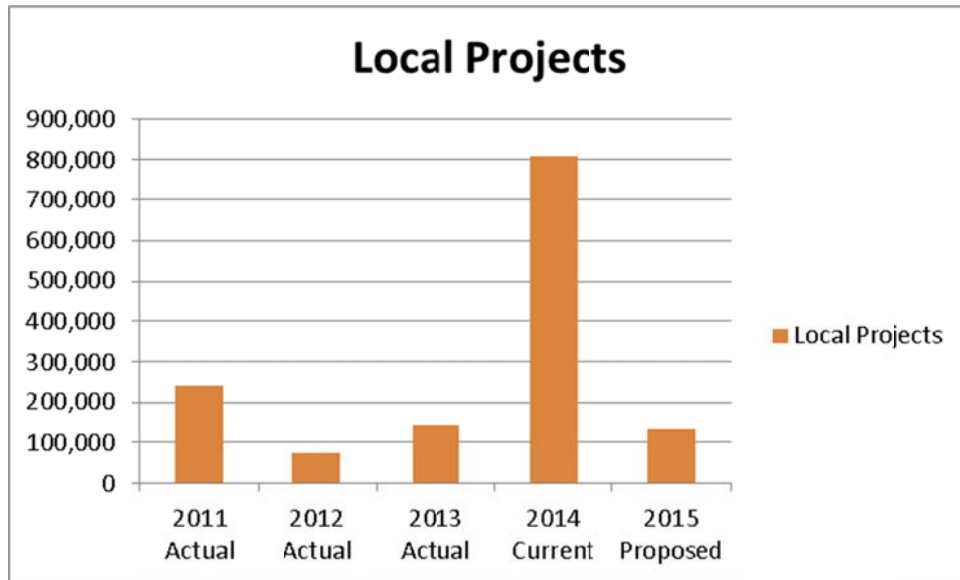
The Special Revenue Fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Some examples of Special Revenue Funds might include restricted state or federal grants in aid. Special revenue grants are grouped by their local, state, or federal sources.

West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

Special Revenue Fund

Local Projects

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Local Projects	240,643	72,602	143,449	806,043	134,740
	<u>\$240,643</u>	<u>\$72,602</u>	<u>\$143,449</u>	<u>\$806,043</u>	<u>\$134,740</u>

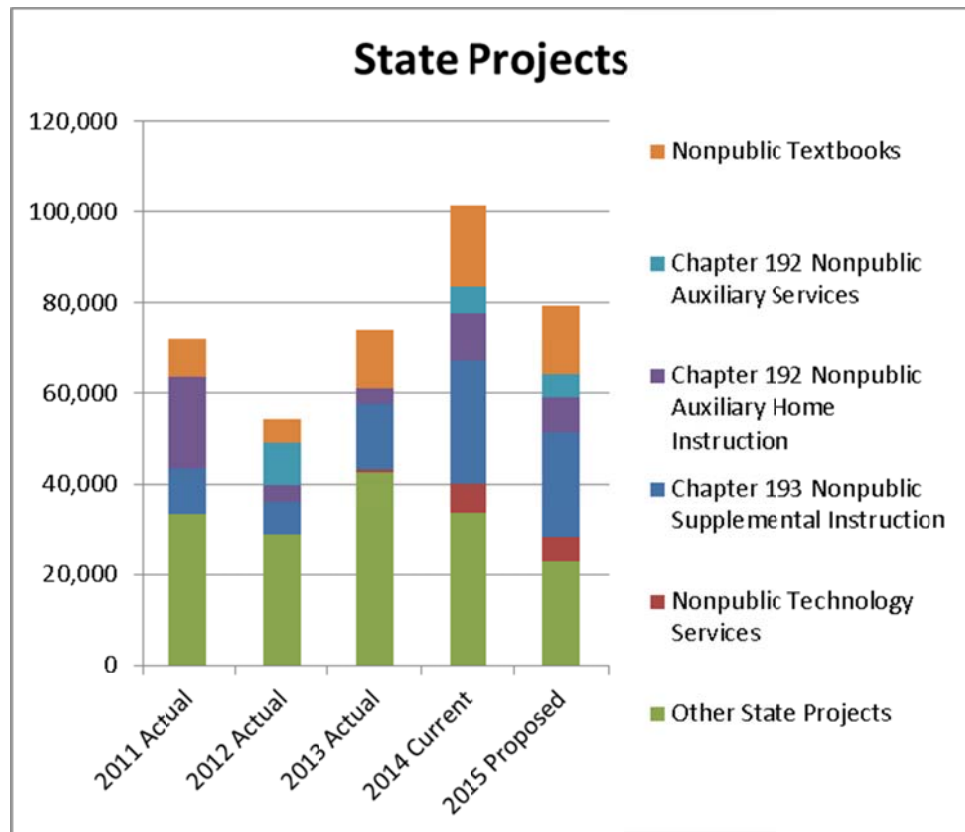


West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

Special Revenue Fund

State Projects

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Nonpublic Textbooks	8,467	5,083	13,095	17,826	15,152
Chapter 192 Nonpublic Auxiliary Services	0	9,132	0	5,992	5,093
Chapter 192 Nonpublic Auxiliary Home Instruction	19,891	3,670	3,370	10,336	7,574
Chapter 192 Nonpublic Auxiliary Transportation	0	1,026	1,693	728	619
Chapter 193 Nonpublic Supplemental Instruction	10,238	7,541	14,263	27,097	23,032
Nonpublic Technology Services	0	0	546	6,500	5,525
Adult Education - State	0	0	0	662	0
Other State Projects	<u>33,427</u>	<u>28,824</u>	<u>42,789</u>	<u>18,569</u>	<u>22,959</u>
	<u>\$72,022</u>	<u>\$55,275</u>	<u>\$75,756</u>	<u>\$87,710</u>	<u>\$79,954</u>

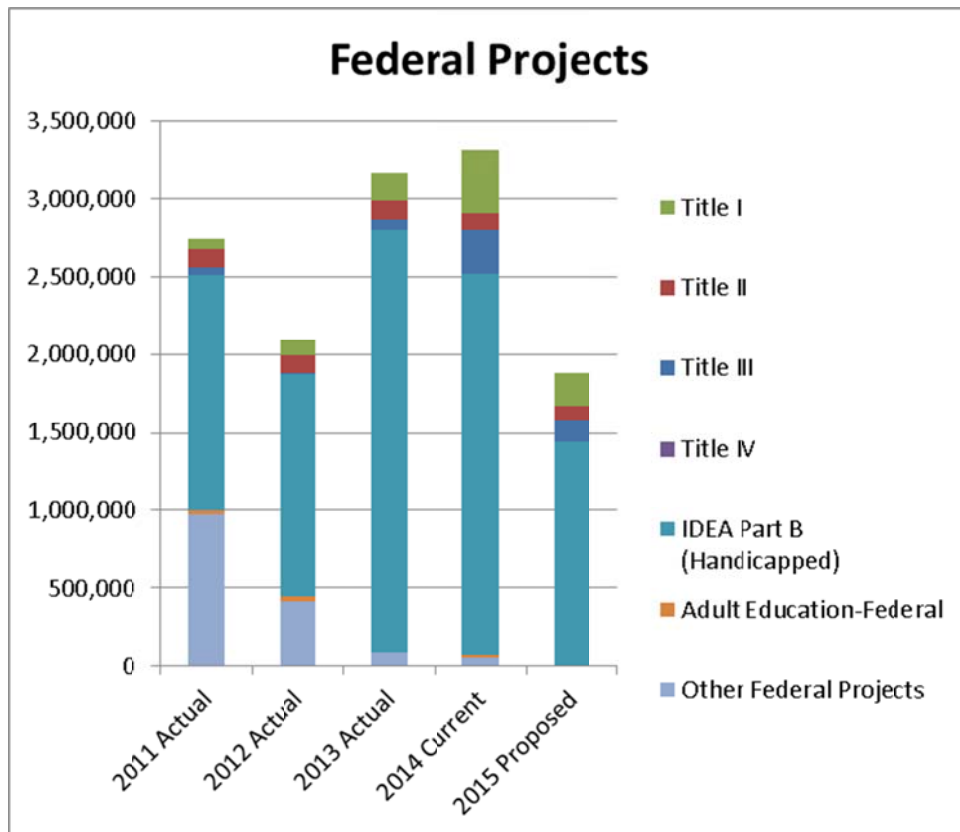


West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

Special Revenue Fund

Federal Projects

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Other State Projects	0	0	0	15,126	0
Title I	69,381	95,554	178,827	405,443	211,185
Title II	112,491	116,105	125,683	110,823	91,033
Title III	47,820	8,899	64,222	280,415	127,734
Title IV	3,737	0	0	124	0
IDEA Part B (Handicapped)	1,510,583	1,422,742	2,707,217	2,444,493	1,441,229
Adult Education-Federal	21,837	33,039	0	14,504	0
Other Federal Projects	976,887	413,250	90,248	57,921	4,250
	<u>\$2,742,737</u>	<u>\$2,089,588</u>	<u>\$3,166,197</u>	<u>\$3,328,850</u>	<u>\$1,875,431</u>



Capital Projects Fund

The Capital Projects Fund accounts for the acquisition and or major improvements to existing facilities. Funds could come from a variety and multiple sources for a particular project. Each project is required to be accounted for separately within the fund. The district has financed its growth in facilities with approved bond referenda, transfers from its capital reserve account, transfers from current capital outlay budgets, and state aid in the form of construction grants. Construction grants may cover up to 40 percent of the projects eligible costs.

Budgeted capital projects for 2015 include a \$1 million 1:1 technology program for all students in Grade 5 and Grade 6, a cafeteria HVAC upgrade at an elementary school, and a variety of smaller projects, particularly replacement of some of the most worn flooring. Capital reserve is funding a variety of projects, including \$4 million toward a school addition that will provide six classrooms, Special Education and Guidance classrooms and offices, Community Education multi-purpose rooms as well as administrative offices. The state supported Round 4 Regular Operating District grants are funded in this budget from Capital Reserve Funds.

Capital Projects Summary - 2015

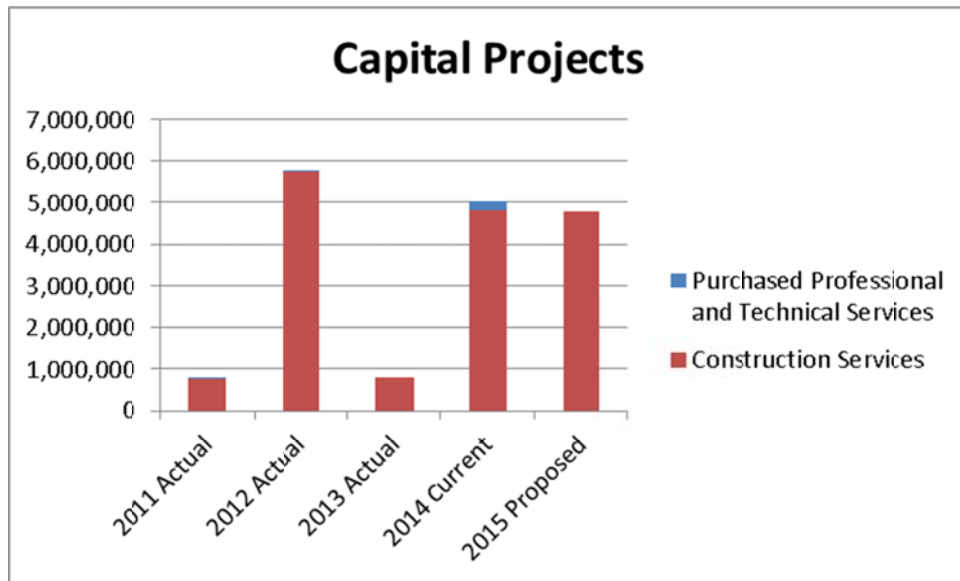
		<u>Capital Projects</u>	<u>State Share</u>
HS North	Fireproofing Restoration - UDH	\$79,628	
HS South	Roof - Phase 2	\$666,000	
Wicoff	Clock System Replacement	\$128,000	\$51,200
Dutch Neck	Gym Roof Replacement	\$195,000	\$78,000
Hawk	Café Roof	\$205,000	\$82,000
Hawk	Clock System Replacement	\$194,500	\$77,800
Millstone River	Condensing Unit Replacement	\$639,000	\$255,600
HS South	Roof - Phase 1	\$639,000	
Wicoff	HVAC	\$99,500	
Grover	HVAC Controls	\$359,000	
CMS	Master Clock	\$432,375	
CMS	Rooftop HVAC Phase 4 & Phase 5	\$1,126,500	\$450,600
		<u>\$4,763,503</u>	<u>\$995,200</u>

West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

Capital Projects Fund

Facilities Acquisition and Construction Services

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Purchased Professional and Technical Services	29,130	893	0	178,701	0
Construction Services	764,159	5,728,174	804,230	13,458,060	4,763,503
Supplies	0	0	0	250,000	0
Equipment	0	0	0	100,000	0
Fund Transfer	0	0	576,500	1,610,258	0
	<u>\$793,289</u>	<u>\$5,729,067</u>	<u>\$1,380,730</u>	<u>\$15,597,019</u>	<u>\$4,763,503</u>



Debt Service Fund

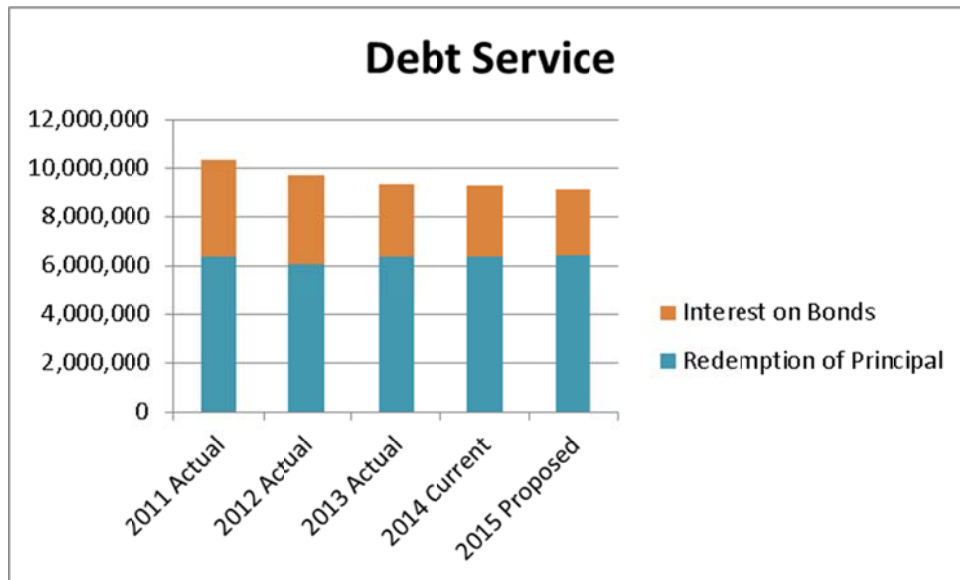
The Debt Service Fund accounts for the principal and interest payments for the year on outstanding debt. It is funded through the local tax levy, state aid, and transfers from the general fund capital reserve.

West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

Debt Service Fund

Debt Service

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Interest on Bonds	3,982,033	3,676,204	2,951,830	2,885,965	2,656,765
Redemption of Principal	<u>6,370,000</u>	<u>6,060,000</u>	<u>6,401,110</u>	<u>6,390,000</u>	<u>6,465,000</u>
	<u>\$10,352,033</u>	<u>\$9,736,204</u>	<u>\$9,352,940</u>	<u>\$9,275,965</u>	<u>\$9,121,765</u>



In 2006, the district was the first New Jersey K-12 public school district to achieve an underlying AAA bond rating from Standard and Poor’s. This rating was affirmed in 2012 as the district refinanced \$21.8 million of debt. Net present value savings of \$2.8 million were secured, reducing future debt service. The decline in interest paid as noted in the above figures are testament to both a series of refinancing efforts and annual pay-down of principal.

The district’s legal debt limit is calculated at 4 percent of the last three years average equalized property values. The district’s actual debt level is under 20 percent of the limit. Between declining debt levels and refinancing of debt, principal and interest continue to decline each year.

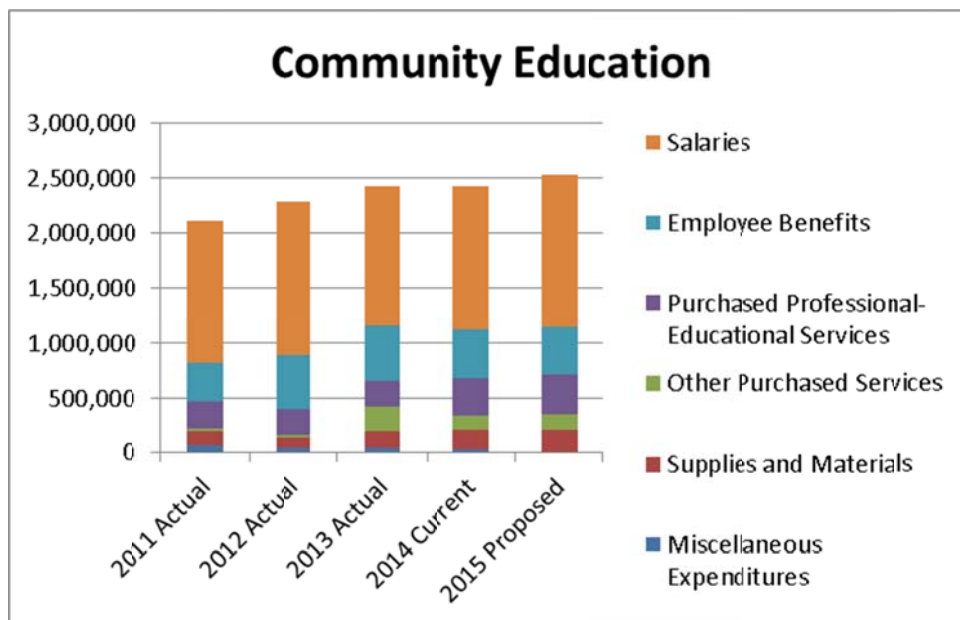
Enterprise Funds –Community Education

West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

Enterprise Fund-Community Education

Community Education

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Salaries	1,293,910	1,390,729	1,266,511	1,302,048	1,380,399
Employee Benefits	354,135	499,509	502,353	442,553	437,000
Purchased Professional-Educational Services	242,082	230,038	236,581	341,574	360,000
Other Purchased Services	23,400	23,730	221,923	129,792	135,300
Supplies and Materials	129,671	86,185	152,414	171,056	212,500
Miscellaneous Expenditures	71,438	49,940	44,436	32,200	1,500
Fund Transfers	0	0	0	4,250,000	0
	<u>\$2,114,637</u>	<u>\$2,280,131</u>	<u>\$2,424,219</u>	<u>\$6,669,224</u>	<u>\$2,526,699</u>



The Community Education program runs a variety of programs and services that is offered to the community on a paid fee basis. A recent reorganization of the entity has revitalized its program and heightened its success. Community Education operates in most of the district

buildings and its office has been housed in a variety of district locations as space could be made available. The transfer noted above reflects Community Education's participation in an expansion at one of the district's schools.

In addition to additional classroom and Special Services spaces, this expansion allows the district administrative activities to be consolidated from several locations into one facility. The transfer reflects a share of the anticipated cost of construction. When completed, the addition will allow parents to go to one location for district registration, Guidance services, Special Education administrators, Building Use office, Central Office staff, Community Education offices and Transportation assistance, in place of the current visiting different geographically disparate locations.

Enterprise Funds –Cafeteria Services

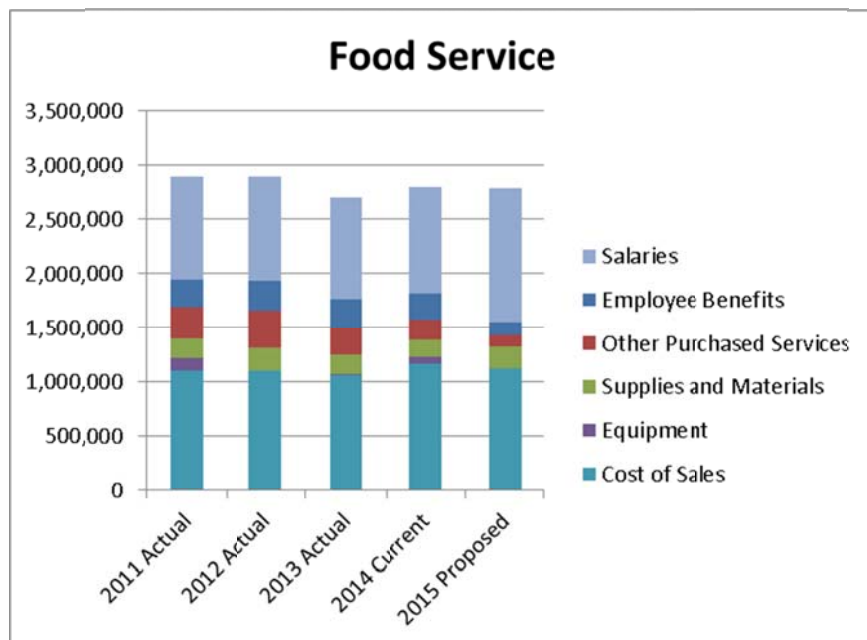
West Windsor-Plainsboro Regional School District
Fiscal Year 2014-15

Enterprise Fund-Cafeteria Services

Food Services

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Current</u>	<u>2015</u> <u>Proposed</u>
Salaries	950,923	962,898	929,885	976,908	1,234,949
Employee Benefits	252,193	276,184	267,451	246,779	108,850
Other Purchased Services	285,059	340,371	246,270	177,811	113,550
Supplies and Materials	187,408	209,171	182,937	165,359	197,000
Equipment	110,510	0	8,311	55,299	0
Cost of Sales	<u>1,107,297</u>	<u>1,104,101</u>	<u>1,061,592</u>	<u>1,170,752</u>	<u>1,126,050</u>
	<u>\$2,893,391</u>	<u>\$2,892,725</u>	<u>\$2,696,446</u>	<u>\$2,792,907</u>	<u>\$2,780,399</u>

The Food Service Fund operates cafeterias in each of the 10 school buildings. The district uses a food services management company for the day to day operations. The general philosophy has been to stay abreast or ahead of the national nutritional regulations, provide a variety of meal choices of good and appealing quality, provide this at a meal cost about average for the region and to do so while breaking even on a cash flow basis. It is to the credit of the district’s food service director, the management company personnel, and the building administrators that this is executed successfully in a consistent manner, year after year.



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West Windsor-Plainsboro Regional School District

Informational Section



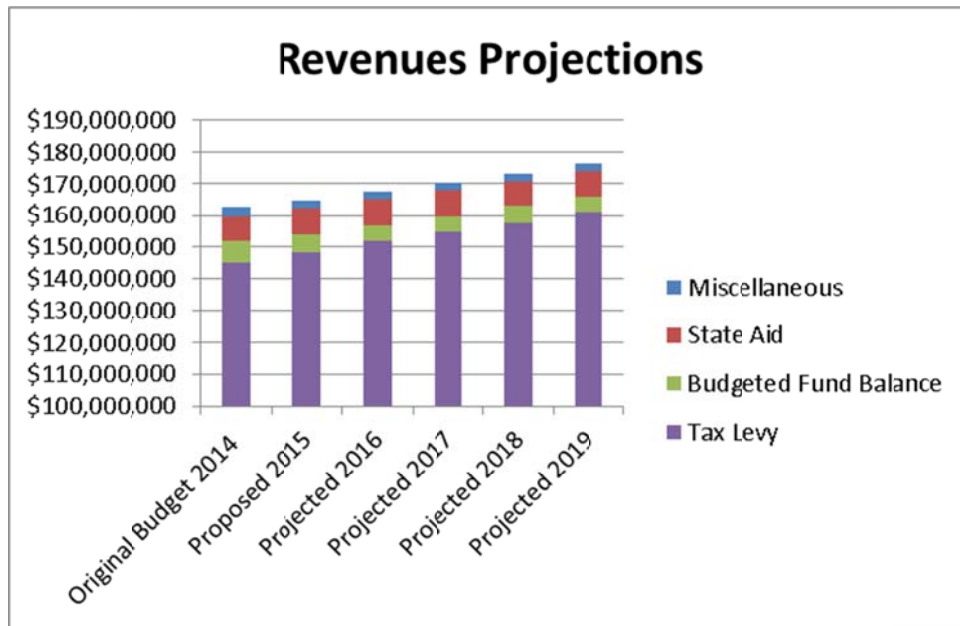
Multi-Year Budget Projection

The District employs a multi-year governmental funds operating budget projection model designed to test the sensitivity of key budgeting components, namely, township tax levy, and budgeted fund balance. By projecting budgeted fund totals using specified growth levels, the model produces corresponding levels of total tax levy amounts and the budgeted fund balance requirements. Some of the “fixed” assumptions used for long term projections are:

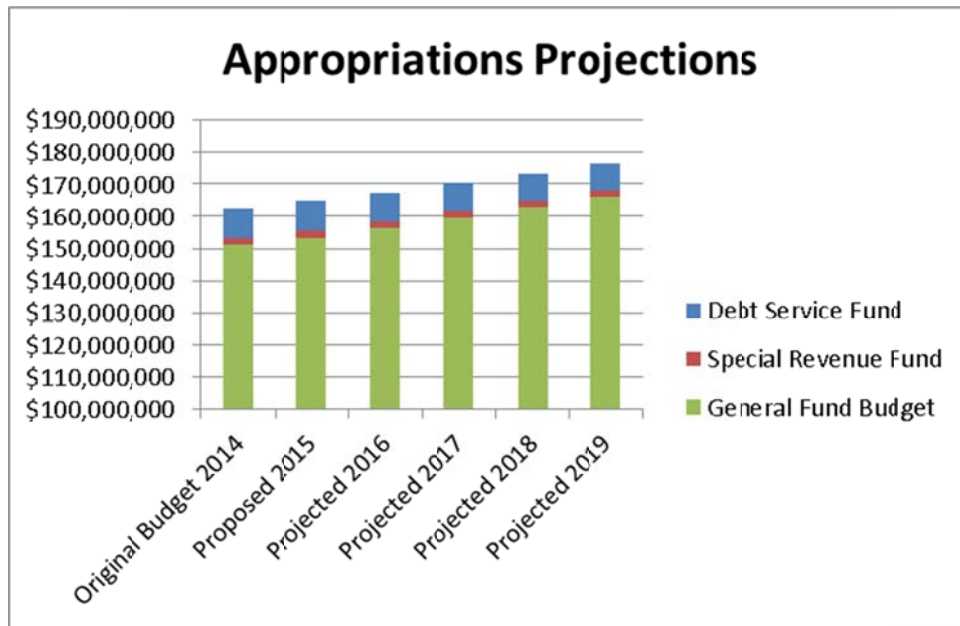
- The general fund tax levy growth, limited by current state law, is 2 percent per year.
- Assumed 2 percent annual projected overall growth in the total general fund operating budget.
- State aid will remain unchanged.
- Miscellaneous revenue and revenue from grants will remain unchanged.
- Debt service projections using actual amortization schedules for outstanding debt.
- The district targets a \$5,000,000 budgeted tax relief from unassigned fund balance

New Jersey statutes define “excess fund balance” as the amount of unassigned fund balance over 2 percent of the audited general fund expenditures. Excess fund balance must be applied to tax relief in the next budget cycle after the year audited. In years where budgeting excess fund balance reduced the amount of general fund tax levy below the allowed 2 percent cap, the district budgeted the full 2 percent capped increase levy and used the incremental general fund tax levy to reduce the debt service tax levy. The total tax levy is no different and the practice has allowed the district to maintain the maximum allowable base.

The following table and graph show the district’s projection for the next five years based on the above described assumptions.



	Original Budget 2014	Proposed 2015	Projected 2016	Projected 2017	Projected 2018	Projected 2019
Sources:						
Tax Levy	\$145,116,301	\$148,521,627	\$151,966,764	\$154,825,267	\$157,708,111	\$160,874,244
Budgeted Fund Balance	\$6,912,386	\$5,404,356	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000
State Aid	\$7,773,104	\$7,961,085	\$7,737,104	\$7,737,104	\$7,737,104	\$7,727,104
Miscellaneous	\$2,645,377	\$2,738,232	\$2,645,377	\$2,645,377	\$2,645,377	\$2,645,377
Total Sources	\$162,447,168	\$164,625,300	\$167,349,245	\$170,207,748	\$173,090,592	\$176,246,725
Total Tax Levy Change %	-1.02%	2.35%	2.32%	1.88%	1.86%	2.01%
Total Budget Change %	1.89%	1.34%	1.65%	1.71%	1.69%	1.82%



	Original Budget 2014	Proposed 2015	Projected 2016	Projected 2017	Projected 2018	Projected 2019
Uses:						
General Fund Budget	\$151,164,427	\$153,413,410	\$156,481,679	\$159,611,312	\$162,803,538	\$166,059,609
Special Revenue Fund	\$2,006,776	\$2,090,125	\$2,006,776	\$2,006,776	\$2,006,776	\$2,006,776
Debt Service Fund	\$9,275,965	\$9,121,765	\$8,860,790	\$8,589,660	\$8,280,278	\$8,180,340
Total uses	\$162,447,168	\$164,625,300	\$167,349,245	\$170,207,748	\$173,090,592	\$176,246,725
General Fund Change %	2.35%	1.49%	2.00%	2.00%	2.00%	2.00%

Comparison of Revenues and Expenditures

Comparison of Revenues and Expenditures	Actual			Current	Proposed
	2011	2012	2013	2014	2015
Revenues					
Local sources	\$144,361,208	\$148,184,147	\$146,148,379	\$155,401,634	\$161,342,715
State sources	\$6,140,879	\$10,562,715	\$9,593,500	\$9,569,687	\$9,036,239
Federal sources	\$2,824,403	\$2,558,495	\$3,371,267	\$1,876,671	\$1,902,963
Total general revenues	\$153,326,490	\$161,305,357	\$159,113,146	\$166,847,992	\$172,281,917
Expenditures					
Instruction	\$64,851,278	\$65,864,128	\$67,647,497	\$67,026,314	\$67,105,867
Undistributed					
Instructional	\$4,368,941	\$4,971,705	\$3,944,456	\$9,885,580	\$8,630,848
Health services	\$1,313,820	\$1,347,337	\$1,420,235	\$1,447,705	\$1,464,701
Support Services	\$8,739,304	\$8,779,064	\$9,060,625	\$9,544,578	\$9,151,304
Improvement of instruction	\$1,800,630	\$1,909,266	\$2,128,200	\$2,503,037	\$2,590,280
School library	\$1,940,054	\$1,882,720	\$1,669,959	\$1,757,628	\$1,790,890
Instructional staff training	\$472,278	\$448,854	\$441,433	\$701,703	\$743,190
General administration	\$1,840,380	\$1,475,374	\$1,699,235	\$1,945,382	\$1,953,400
School administration	\$5,829,776	\$6,106,549	\$6,070,459	\$6,947,159	\$7,039,372
Central admin. and informational tech.	\$1,904,691	\$1,981,001	\$1,997,390	\$2,426,348	\$2,513,870
Required maintenance of plant services	\$2,910,993	\$2,795,708	\$2,979,648	\$2,711,007	\$3,041,089
Operation of plant	\$8,602,949	\$7,705,575	\$8,090,695	\$10,593,062	\$10,670,580
Student transportation	\$7,552,050	\$7,835,166	\$8,774,248	\$9,190,639	\$9,578,101
Unallocated benefits	\$22,752,879	\$23,404,705	\$23,284,262	\$26,966,500	\$26,966,500
Capital Outlay	\$1,329,878	\$6,265,880	\$2,005,253	\$8,702,835	\$6,915,500
Special schools	\$2,362	\$955	\$293	\$9,286	\$9,286
Charter schools		\$16,663	\$10,902	\$11,201	\$22,632
Debt service other charges on long term obligations	\$10,352,032	\$9,736,205	\$9,540,918	\$9,275,965	\$9,121,765
Total	\$146,564,295	\$152,526,855	\$150,765,708	\$171,645,929	\$169,309,175
Excess (deficiency) of revenue over (under) expenditures	\$6,762,195	\$8,778,502	\$8,347,438	-\$4,797,937	\$2,972,742
Other financing sources (uses)	\$0	\$0	\$385,931	\$0	\$0
Change in net position	\$6,762,195	\$8,778,502	\$8,733,369	-\$4,797,937	\$2,972,742
Net position-beginning	\$23,049,216	\$29,811,411	\$38,589,913	\$47,323,282	\$42,525,345
Net position-ending	\$29,811,411	\$38,589,913	\$47,323,282	\$42,525,345	\$45,498,087

The actual revenues and expenditures comparison is presented on the generally accepted accounting principles (GAAP) basis.

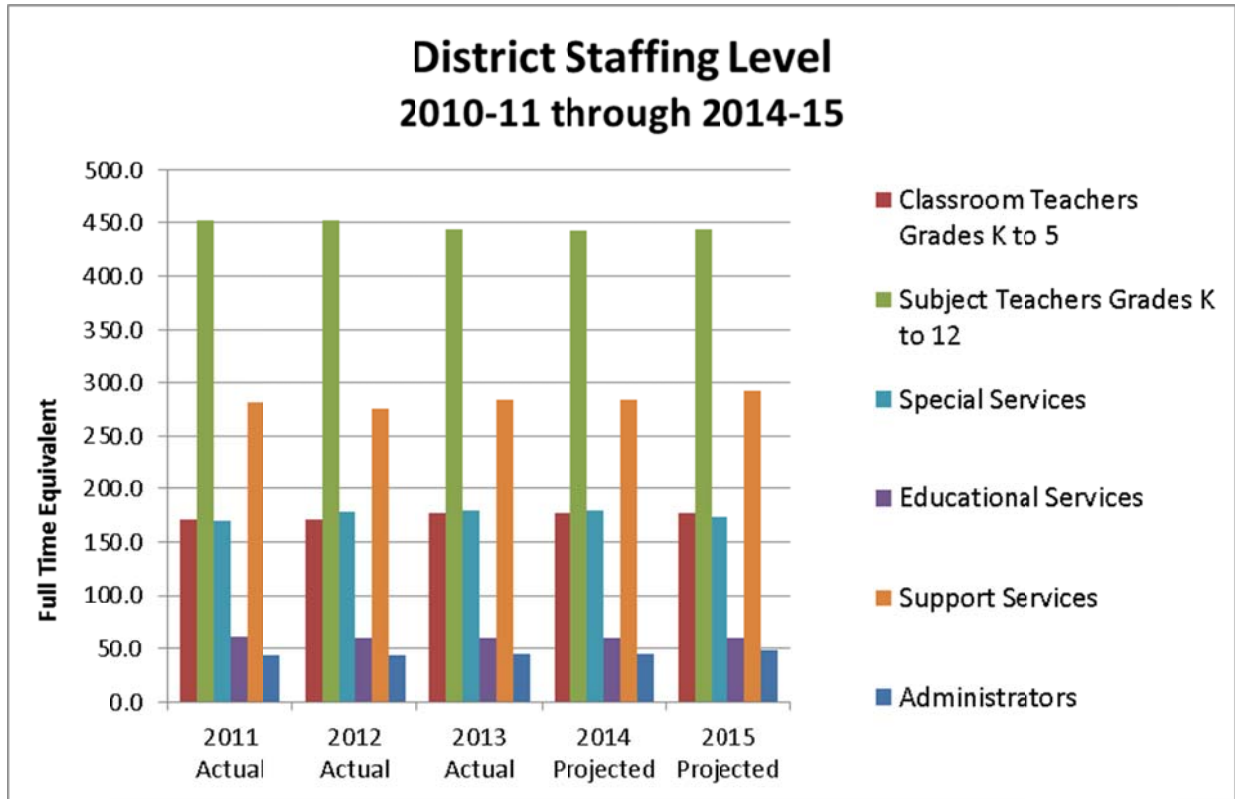
Cost Per Pupil Comparison

Through the years, the district has received strong community support in recognition of the excellence of the educational experience in its schools. During the 1990s, the district grew rapidly and this excellence continued in the face of large enrollment growth. Unfortunately, the budget and spending grew rapidly too. Three times during the 1990s the budget vote failed to pass. The Board of Education challenged the administration to build upon the educational excellence but to curb the rate of increase in spending.

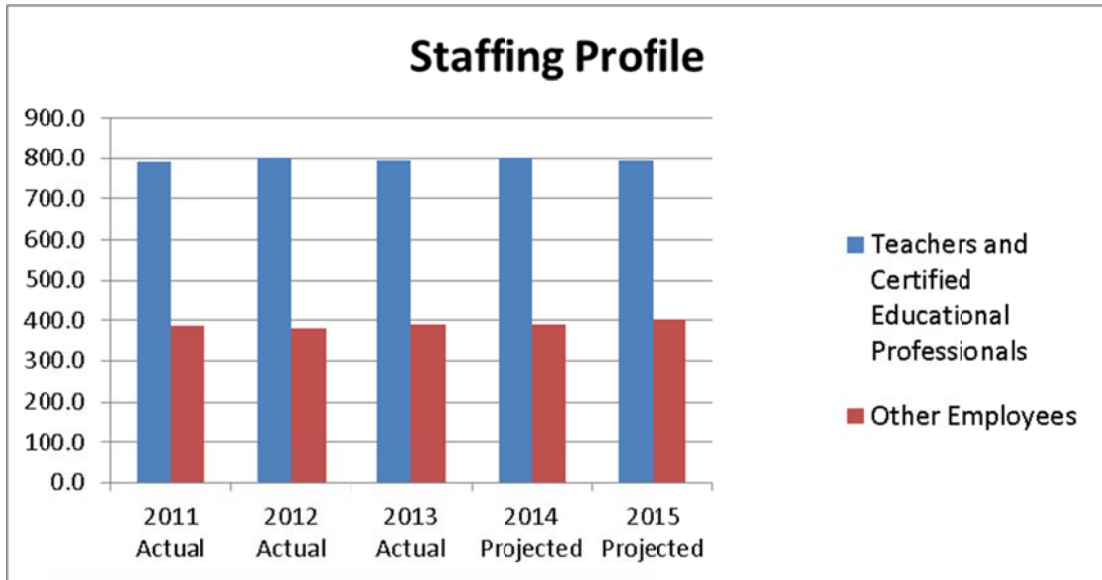
The State of New Jersey calculates per-student expenditure configured in a manner to allow worthwhile comparisons among districts. In the 2002-2003 year, the per-pupil expenditure of the district was \$10,534. This amount of spending was close to the level of spending in other area high-performing districts. It was \$336 per student above the state average. Through close attention to expenditures, the rate of increase in spending was successfully curtailed over time while maintaining top-quality educational outcomes. By the 2010-2011 school year, per-pupil expenditures had risen to \$12,262. However, this was \$4,306 per pupil below a nearby high-performing district and \$1,028 below the State of New Jersey average expenditure. In the intervening years, while the average New Jersey district added \$3,092 to its per-pupil spending, West Windsor Plainsboro Regional School District added only \$2,047 to its spending. Since the 1990s, only one budget – the voters hit by the depth of the recent recession – was defeated.

For the most recent year in which state per pupil actual data are available, the strong relative performance of the district continues. The district's 2011-2012 per pupil figure is \$12,581; the state average is \$13,734. Thus, the district is \$1,153 below the state average. Two adjacent high-performing districts have per-pupil numbers of \$15,501 and \$17,579.

Staffing Levels

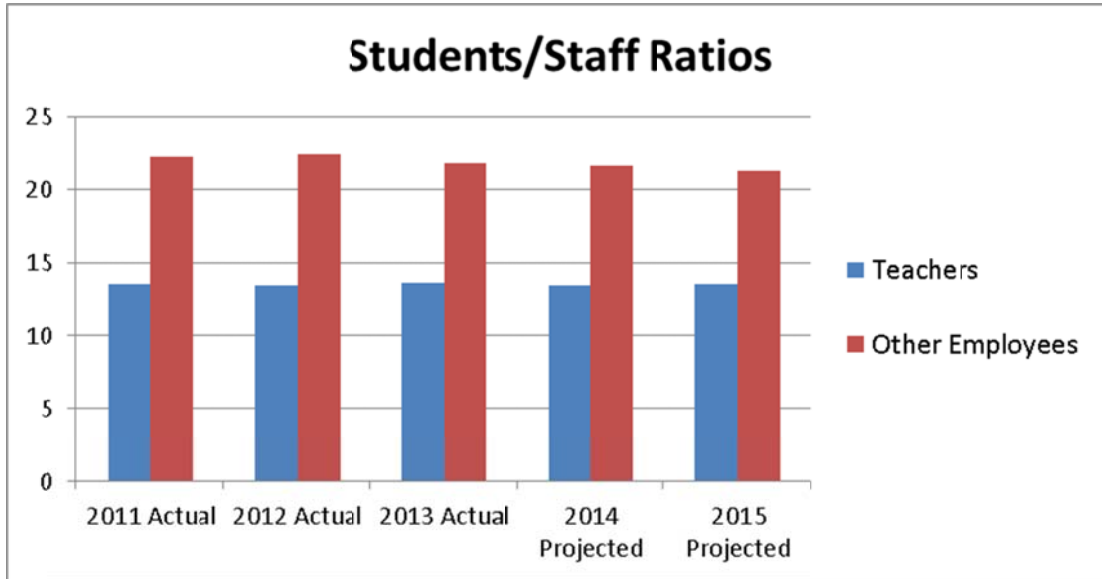


Full Time Equivalent Positions					
POSITIONS	2011 Actual	2012 Actual	2013 Actual	2014 Projected	2015 Projected
Classroom Teachers Grades K to 5	171.0	171.0	173.0	177.5	176.5
Subject Teachers Grades K to 12	452.0	452.6	443.5	443.4	444.5
Special Services	169.4	177.9	179.5	179.4	174.0
Educational Services	61.2	61.0	60.0	60.0	61.0
Support Services	281.2	275.7	284.5	284.6	292.5
Administrators	44.0	44.0	45.0	45.0	48.0
Grand Total	1,178.8	1,182.1	1,185.5	1,189.9	1,196.5



Full Time Equivalent Positions					
POSITIONS	2011 Actual	2012 Actual	2013 Projected	2014 Projected	2015 Projected
Teachers and Certified Educational Professionals	792.4	801.5	796.0	800.3	795.0
Other Employees	386.4	380.7	389.5	389.6	401.5

Student Ratios



Student Ratios	2011 Actual	2012 Actual	2013 Actual	2014 Projected	2015 Projected
Students per Teacher	14	13	14	13	14
Students per Supervisors	757	755	700	695	576
Students per Principals/Asst. Principals	428	427	426	423	426
Students per Administrator	224	223	218	216	204
Students per Guidance Counselor	328	327	338	336	338
Students per Ed. Media staff	547	552	583	579	550
Students per Clerical Staff/Aides	45	45	44	44	43
Students per Custodians, Maintenance, Grounds	895	1091	1088	1081	1088
Students per Bus Drivers	435	449	445	442	455
Students per Other staff	94	95	89	89	87

Student Enrollment

Enrollment by School							
School	Actual*				Projected		Estimated
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2022</u>
Dutch Neck School, K-3	755	707	707	674	694	718	754
Hawk School, K-3	870	882	881	819	790	922	930
Town Center School, K-3	670	720	720	763	794	685	682
Wicoff School, K-3	471	456	454	478	473	493	519
Millstone River School, 4-5	843	852	852	839	837	881	911
Village School, 4-5	635	653	651	733	717	651	687
Community Middle School, 6-8	1,167	1,116	1,116	1,097	1,215	1,317	1,365
Grover Middle School, 6-8	1,100	1,179	1,179	1,154	1,130	1,038	1,074
High School North, 9-12	1,664	1,623	1,623	1,562	1,624	1,619	1,806
High School South, 9-12	1,642	1,605	1,605	1,611	1,514	1,474	1,422
	9,817	9,793	9,788	9,730	9,788	9,798	10,150

* Based on October 15th Seat Count

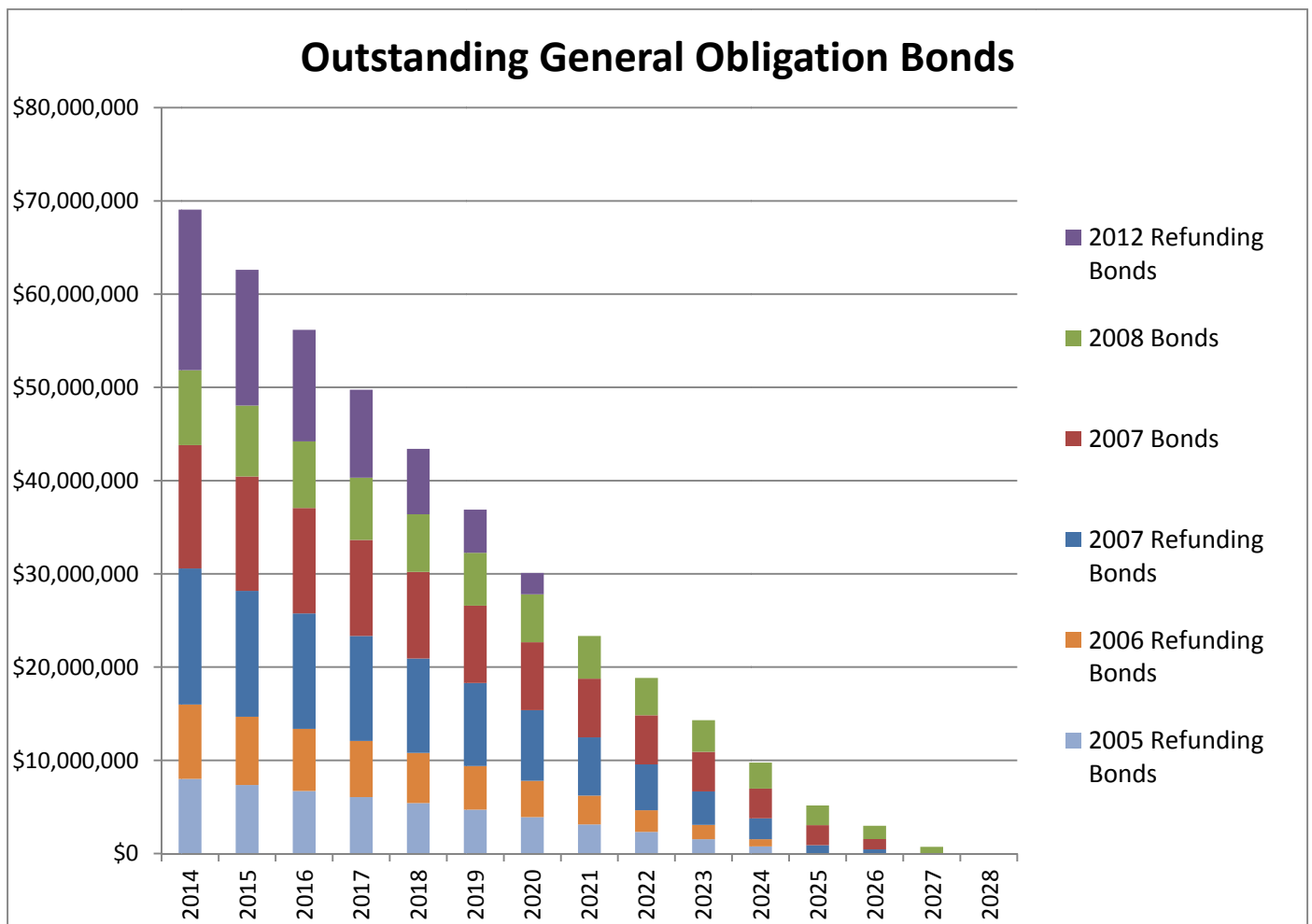
The most recent demographic study looked at future enrollment through 2021-2022. The study utilized standard demographic methods, looking at births (which were found to be stable in both communities), as well as at impact of new housing. It is likely that by shifting some residential developments to other schools, much of the variation in district enrollment can be accommodated when the impact of the additional classrooms at Village School scheduled for opening in fall 2015 are factored into consideration.

Long-Term Debt

As a Type II school district in the State of New Jersey, funds can be raised for capital improvements by issuing its own debt. Among the steps followed is voter referendum by the residents that authorize the project(s) and borrowing the funds required to complete it. The last construction referendum was in 2006 for \$27.5 million to build six new classrooms at Dutch Neck Elementary School; a new auditorium and gyms at High School South; new turf fields at High School North and High School South; and renovations at High School South, Maurice Hawk Elementary School, Dutch Neck Elementary School, and Wicoff Elementary School.

The district receives debt service aid from the State of New Jersey.

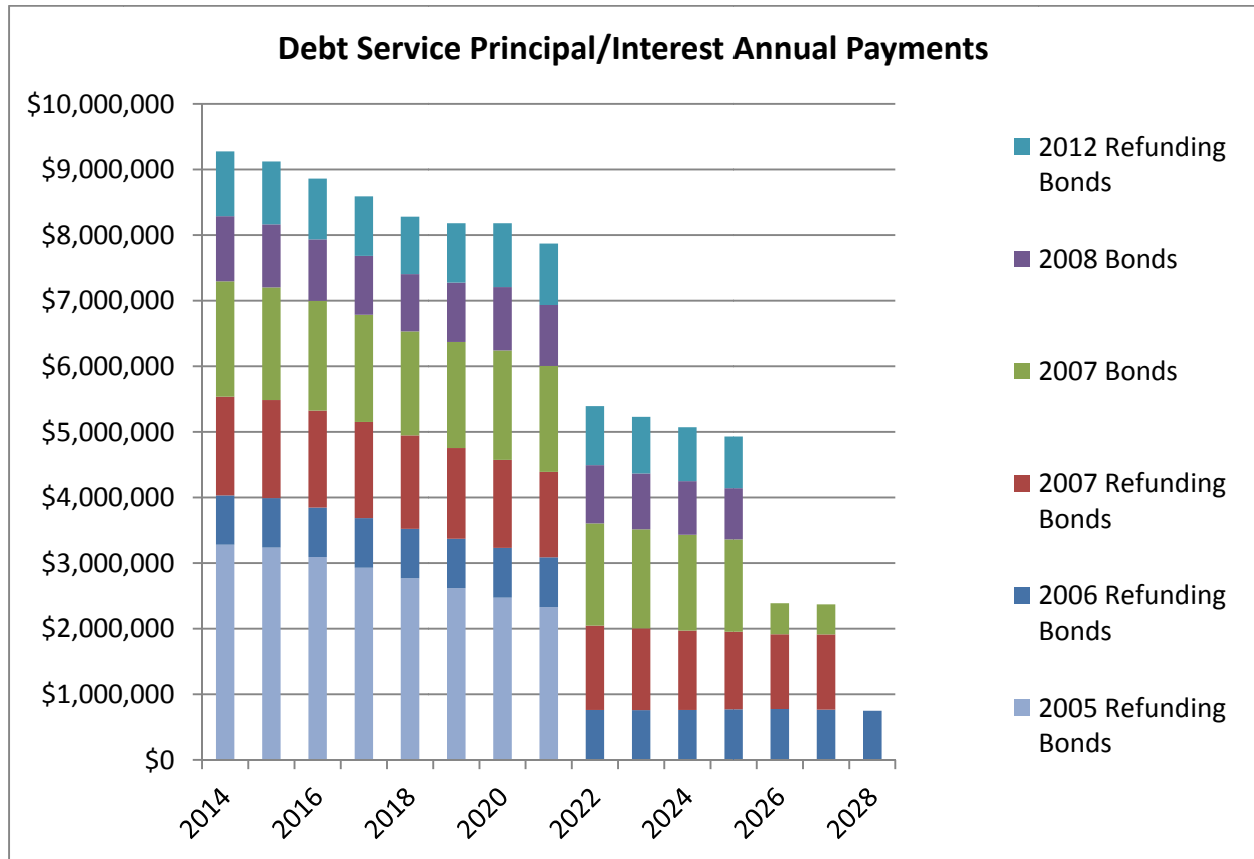
Under the New Jersey Accountability regulations, school districts are required to refund their existing debt if a 3 percent savings can be obtained with new debt at lower interest rates to repay existing debt with higher rates. The law became effective in 2009. The district took advantage of lower interest rates as higher interest bearing debt became eligible for refunding in fiscal years 2005, 2006, 2007, and 2013. As of the end of fiscal year 2013, all debt issued prior to 2005 has been refunded with lower interest cost bonds.



Outstanding Debt Balance by Issue

Balance at Year Ending	Bond Issues							Total Outstanding Debt
	Pre 2005 Debt Total	2005 Refunding Bonds	2006 Refunding Bonds	2007 Refunding Bonds	2007 Bonds	2008 Bonds	2012 Refunding Bonds	
2014		\$8,005,000	\$7,980,000	\$14,600,000	\$13,217,000	\$8,045,000	\$17,225,000	69,072,000
2015		\$7,355,000	\$7,325,000	\$13,495,000	\$12,267,000	\$7,605,000	\$14,560,000	62,607,000
2016	0	\$6,710,000	\$6,670,000	\$12,385,000	\$11,292,000	\$7,150,000	\$11,960,000	56,167,000
2017	0	\$6,060,000	\$6,025,000	\$11,260,000	\$10,292,000	\$6,675,000	\$9,445,000	49,757,000
2018	0	\$5,415,000	\$5,380,000	\$10,125,000	\$9,292,000	\$6,185,000	\$7,005,000	43,402,000
2019	0	\$4,715,000	\$4,675,000	\$8,905,000	\$8,292,000	\$5,675,000	\$4,620,000	36,882,000
2020	0	\$3,915,000	\$3,880,000	\$7,580,000	\$7,292,000	\$5,140,000	\$2,285,000	30,092,000
2021	0	\$3,120,000	\$3,090,000	\$6,250,000	\$6,292,000	\$4,585,000	\$0	23,337,000
2022	0	\$2,330,000	\$2,310,000	\$4,920,000	\$5,267,000	\$4,005,000	\$0	18,832,000
2023	0	\$1,545,000	\$1,535,000	\$3,585,000	\$4,237,000	\$3,405,000	\$0	14,307,000
2024	0	\$770,000	\$765,000	\$2,240,000	\$3,202,000	\$2,780,000	\$0	9,757,000
2025	0	\$0	\$0	\$895,000	\$2,152,000	\$2,120,000	\$0	5,167,000
2026	0	\$0	\$0	\$450,000	\$1,100,000	\$1,430,000	\$0	2,980,000
2027	0	\$0	\$0	\$0	\$0	\$720,000	\$0	720,000
2028	0	\$0	\$0	\$0	\$0	\$0	\$0	0

The following chart illustrates the amount of annual debt service payments for each issuance:



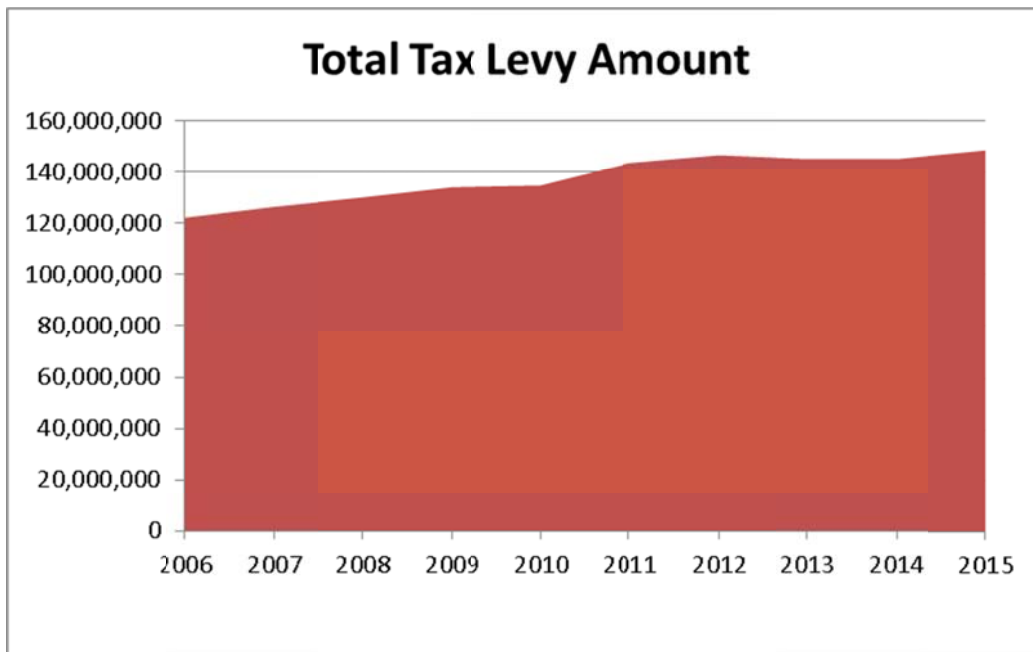
The following table reflects the annual debt service principal and interest payments for each debt issuance:

Paid in Year Ended	2005 Refunding Bonds	2006 Refunding Bonds	2007 Refunding Bonds	2007 Bonds	2008 Bonds	2012 Refunding Bonds	Annual Debt Service
2014	\$989,458	\$992,400	\$1,757,169	\$1,504,795	\$751,494	\$3,280,650	9,275,965
2015	\$958,358	\$961,100	\$1,718,069	\$1,492,795	\$755,219	\$3,236,225	9,121,765
2016	\$927,458	\$934,900	\$1,673,219	\$1,479,795	\$753,169	\$3,092,250	8,860,790
2017	\$906,558	\$898,900	\$1,632,344	\$1,465,795	\$755,538	\$2,930,525	8,589,659
2018	\$875,658	\$873,100	\$1,585,844	\$1,424,545	\$752,131	\$2,769,000	8,280,278
2019	\$903,758	\$906,100	\$1,616,544	\$1,383,295	\$753,144	\$2,617,500	8,180,340
2020	\$973,758	\$966,100	\$1,667,463	\$1,342,045	\$758,381	\$2,473,100	8,180,846
2021	\$936,858	\$929,400	\$1,616,044	\$1,300,795	\$757,650	\$2,330,700	7,871,446
2022	\$900,158	\$888,000	\$1,559,519	\$1,284,545	\$761,144		5,393,365
2023	\$863,658	\$851,900	\$1,507,888	\$1,247,264	\$758,669		5,229,378
2024	\$822,264	\$816,000	\$1,462,619	\$1,209,776	\$760,419		5,071,078
2025	\$785,785	\$780,300	\$1,408,819	\$1,182,083	\$771,200		4,928,186
2026			\$472,741	\$1,140,770	\$774,800		2,388,311
2027			\$459,281	\$1,145,375	\$767,200		2,371,856
2028					\$748,800		748,800

Township Tax Information

Upon budget adoption, the annual tax levy is allocated between Plainsboro and West Windsor townships. The common allocation basis for regional districts in New Jersey is the equalized value of real estate in the respective townships. In a 2008 referendum passed by the voters in each township, the allocation basis was changed to student enrollment from the respective townships. The change became effective for the 2010 fiscal year. The district and the townships expected student enrollment to be less volatile than allocations based on relative real estate values.

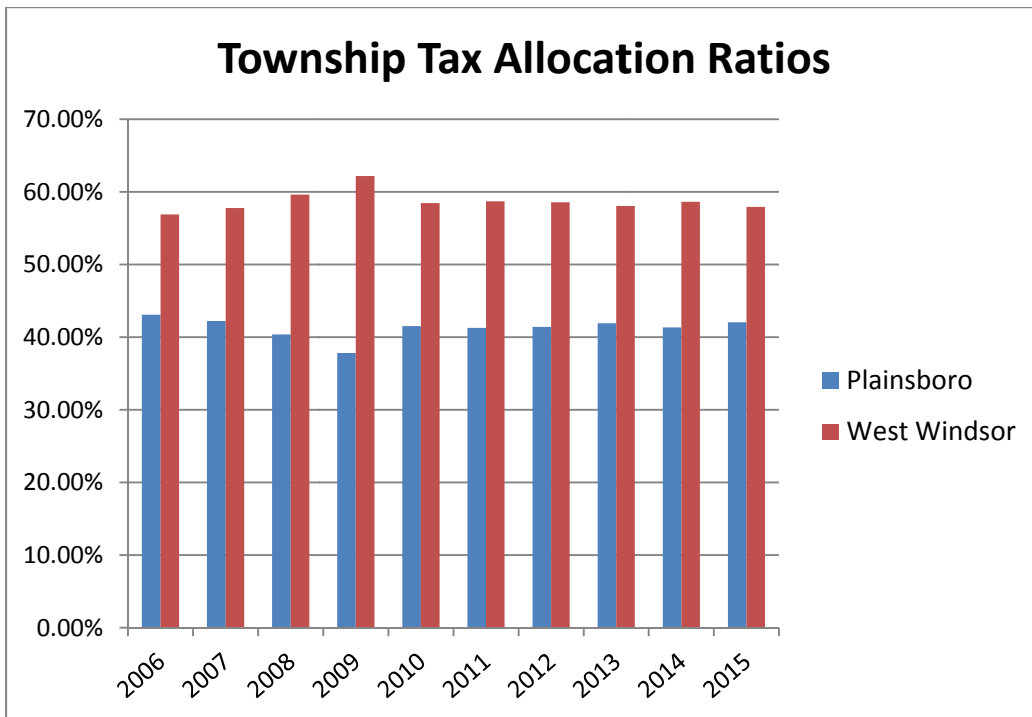
Tax collections are handled by the respective townships. The certified tax levies are remitted in full by each township regardless of tax collections. As a result, the district has received its tax levy in full for each of the last five years.



The following table contains the annual district tax levy and the respective allocation amounts and percentages for the two townships:

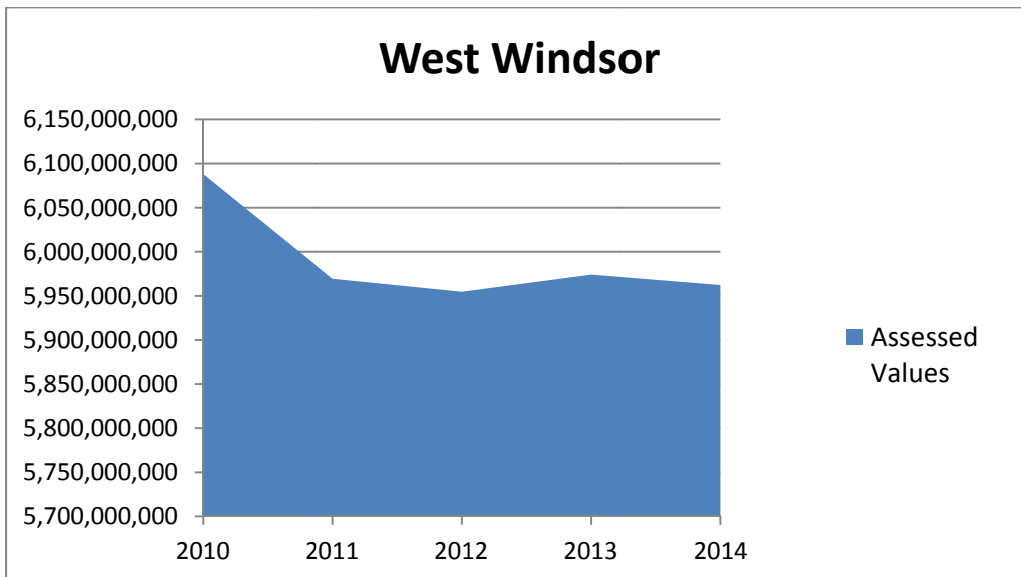
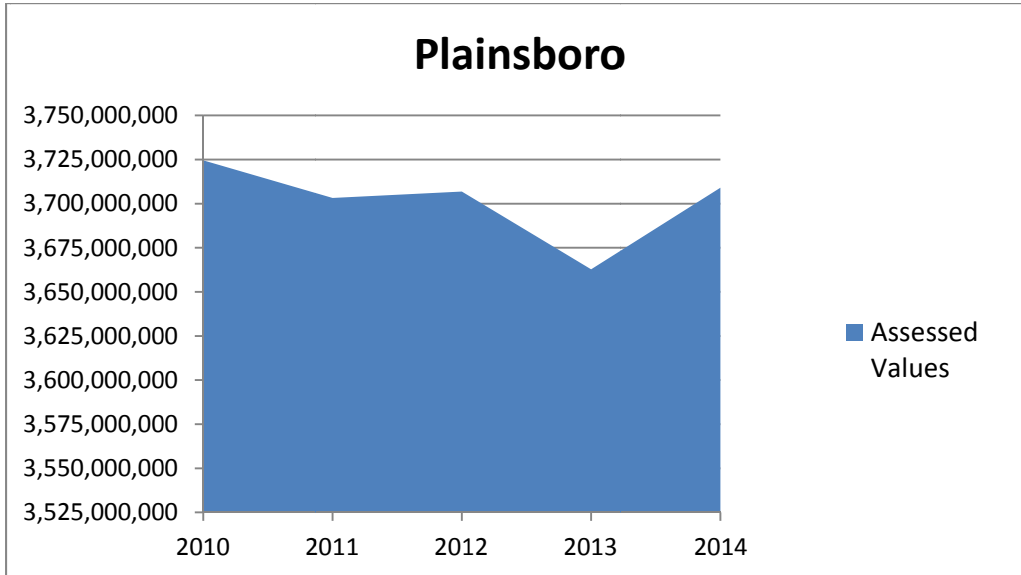
District		Plainsboro		West Windsor	
Tax Year	Total Tax Levy	Amount	%	Amount	%
2015	148,521,627	62,465,353	42.06%	86,056,274	57.94%
2014	145,116,301	60,010,667	41.35%	85,105,634	58.65%
2013	145,116,301	60,847,909	41.93%	84,268,392	58.07%
2012	146,613,048	60,724,448	41.42%	85,888,600	58.58%
2011	143,541,856	59,261,260	41.29%	84,280,596	58.71%
2010*	134,786,328	55,973,662	41.53%	78,812,666	58.47%
2009	134,070,787	50,705,447	37.82%	83,365,340	62.18%
2008	130,099,540	52,540,563	40.38%	77,558,977	59.62%
2007	126,455,250	53,385,082	42.22%	73,070,168	57.78%
2006	122,152,763	52,640,963	43.09%	69,511,800	56.91%

* First year of enrollment as the allocation basis

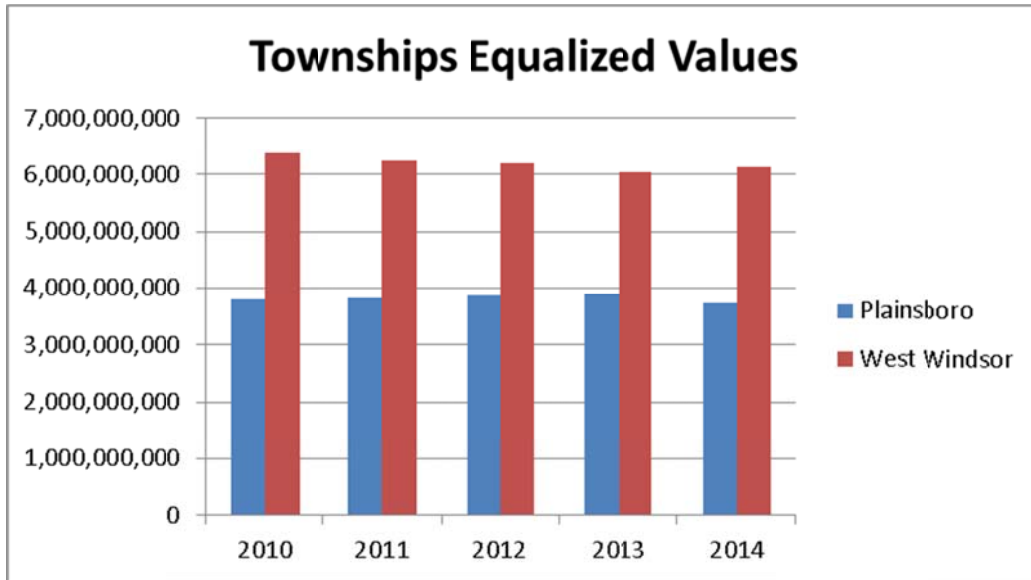


The following schedule and charts lists the assessed values of the respective townships upon which the school tax rates are calculated. Assessments have been on a downward trend in the last five years in as a reflection of the overall national economy and by the effects of tax appeals. The impact of lower assessments results directly in higher tax rates. Despite these negative factors, property values in the district are among the highest relative to the

surrounding communities in Mercer and Middlesex Counties.

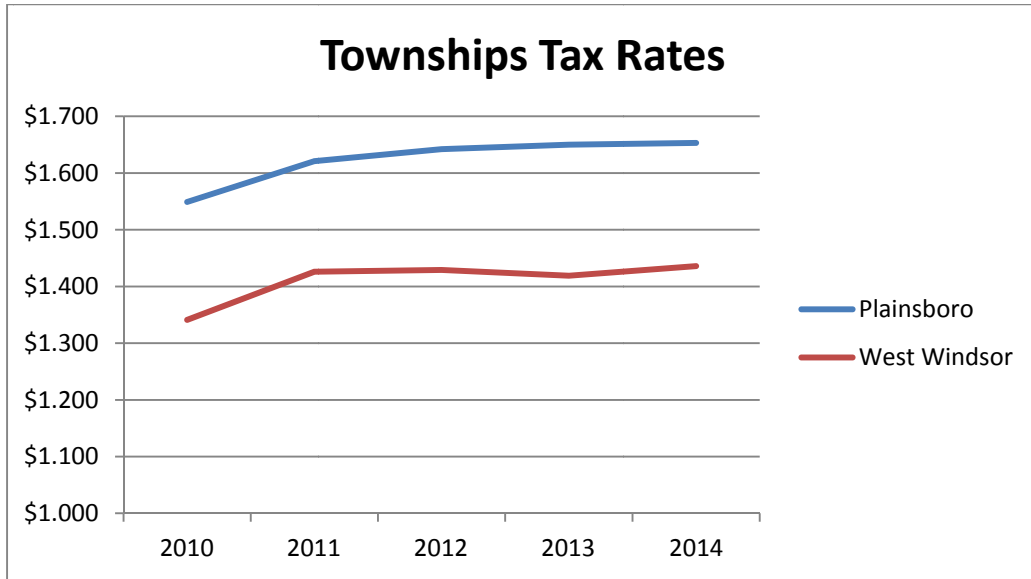


Assessed Values		
Year	Plainsboro	West Windsor
2010	3,724,520,813	6,088,054,424
2011	3,703,199,848	5,969,316,999
2012	3,706,845,093	5,954,761,805
2013	3,662,747,138	5,974,136,015
2014	3,708,999,123	5,962,250,104



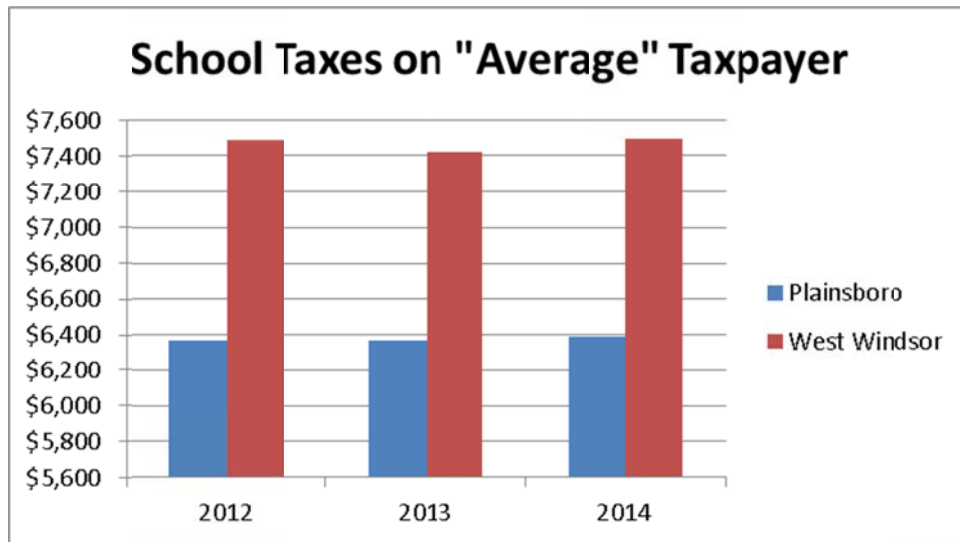
Equalized Values		
Year	Plainsboro	West Windsor
2010	3,817,802,636	6,391,298,407
2011	3,835,575,067	6,256,556,800
2012	3,876,848,982	6,205,812,705
2013	3,900,659,842	6,047,657,437
2014	3,743,447,944	6,138,907,697

Equalized values are maintained by the respective county tax assessor’s office for the purpose of allocating county governmental tax levies.



Tax Rates		
Year	Plainsboro	West Windsor
2010	\$1.549	\$1.341
2011	\$1.621	\$1.426
2012	\$1.642	\$1.429
2013	\$1.650	\$1.419
2014	\$1.653	\$1.436

Tax rate per \$100 of assessed value. The rates shown are based on the townships calendar year basis which blends a portion of each school fiscal year levy to arrive at the tax rate. Both municipalities have targeted assessed values at market/equalized value.



	<u>Township Tax Year</u>		
	<u>2012</u>	<u>2013</u>	<u>2014</u>
<u>Plainsboro</u>			
Tax Rate per \$100 of Assessed Value	\$1.642	\$1.650	\$1.653
Average residential assessed value	\$387,789	\$385,500	\$386,200
School Tax	\$6,367	\$6,361	\$6,384
<u>West Windsor</u>			
Tax Rate per \$100 of Assessed Value	\$1.429	\$1.419	\$1.436
Average residential assessed value	\$523,950	\$522,864	\$522,056
School Tax	\$7,487	\$7,419	\$7,497

Given the excellence in education provided to the district's students, school taxes on residences have been fairly stable. Taxes in Plainsboro for the "average" homeowner have increased less than 1%. West Windsor school taxes, on average, have declined.

Curriculum

The West Windsor-Plainsboro high schools maintain a single curriculum, which is broad in scope and flexible in meeting the general and individual needs of students. The instructional program of 170+ courses focuses on college preparation with honors and Advanced Placement courses offered in all major disciplines. Juniors and seniors who have exhausted course offerings within a discipline may work for credit at Princeton University. All honors, Advanced Placement, and Princeton University courses receive weighted value in the calculation of the WGPA. WWPHS offers a challenging and rigorous academic curriculum at all levels. Therefore, the numerous AP courses in our program are typically available to juniors and seniors only. See below for all weighted (honors/AP) courses. To view our complete Program of Studies, please visit our web site at:

http://www.west-windsor-plainsboro.k12.nj.us/Guidance/program_of_studies/

Business/Computer Science

Artificial Intelligence & Robotics Honors, AP Computer Science A,
AP Computer Science B, Adv. Topics in Computer Science Honors

English

Lang Arts I, II Honors, Lang Arts III/IV: Art of the Essay Honors,
Monsters in Literature Honors, Passport to World Literature Honors,
Politics & Government in Literature Honors,
Rebellion & Conformity Honors, Gender Roles in Literature Honors,
Shakespeare Honors, Search for Self Honors, AP Lang & Comp,
AP Lit & Comp, Advanced Journalism Honors, Advanced Writing Honors

Fine Arts

AP Art History, AP Studio Art

Mathematics

Geometry Honors, Geometry Honors/Accelerated *, Advanced Algebra II Honors,
Pre-calculus Honors, Pre-calculus Honors/Accelerated*, Calculus Honors,
AP Calculus AB, AP Calculus BC*, AP Statistics, Multivariable
Calculus Honors/Accelerated*

Science

Biology Honors, Chemistry Honors, Physics Honors, AP Biology,
AP Chemistry, Adv. Topics in Physics Honors

Social Studies

American Studies I, II Honors, AP US History, AP European
History, AP American Government

World Languages

Chinese 4, 5 Honors, AP Chinese, French 3 Honors, French 4 Honors, AP
French, German 4, 5 Honors, AP German, Latin 4 Honors, Spanish 3, 4 Honors,
Honors Spanish Cultural Studies, AP Spanish Lang., AP Spanish Lit.

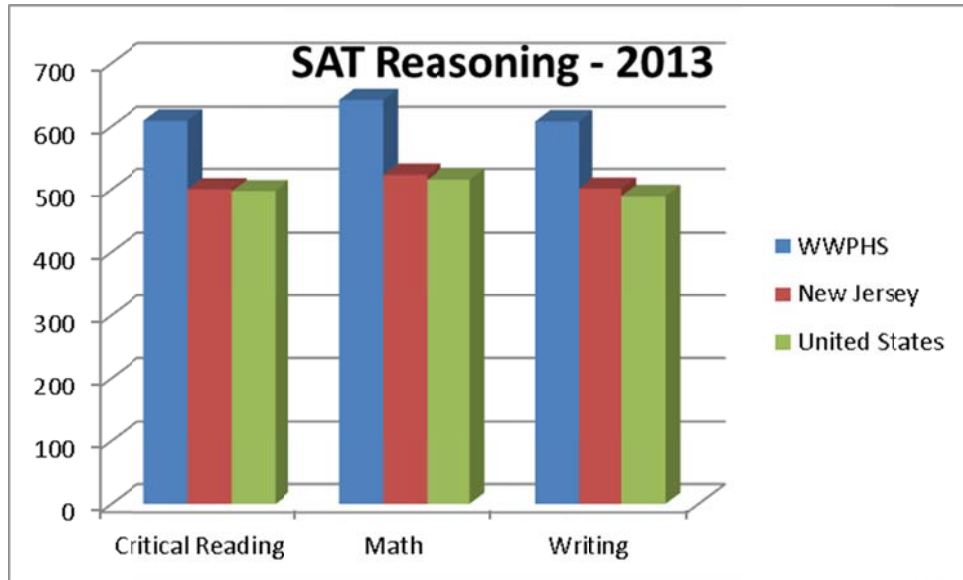
Additional Studies
Advanced Study at Princeton University

*Mathematics Gifted & Talented Program

Performance Measures

Standardized Test Scores

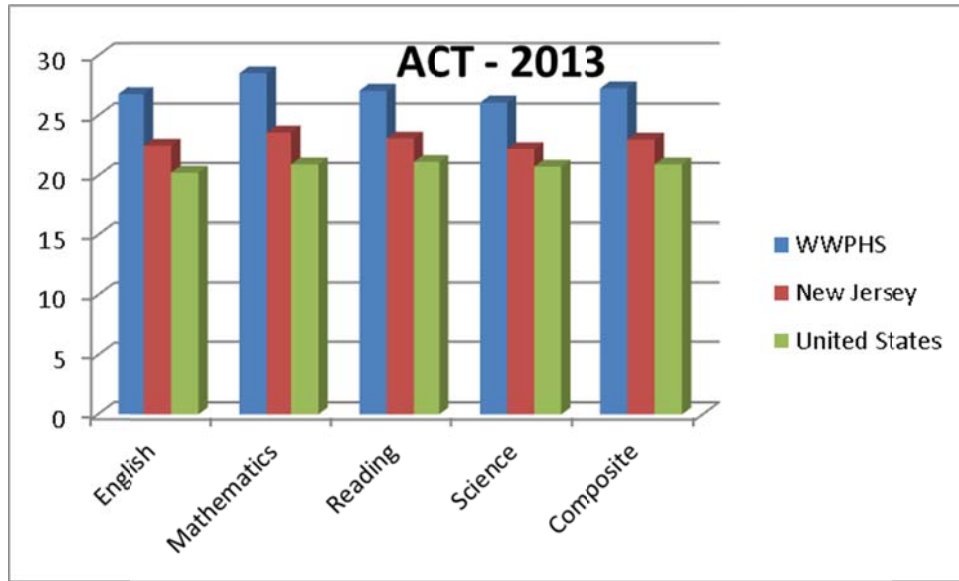
SAT Scores



<u>SAT Reasoning 2013</u>	<u>Critical Reading</u>	<u>Math</u>	<u>Writing</u>
WWPHS	609	642	608
New Jersey	499	522	500
United States	496	514	488

West Windsor-Plainsboro			
<u>SAT Reasoning</u>	<u>Critical Reading</u>	<u>Math</u>	<u>Writing</u>
2013	609	642	608
2012	597	637	607
2011	600	639	612

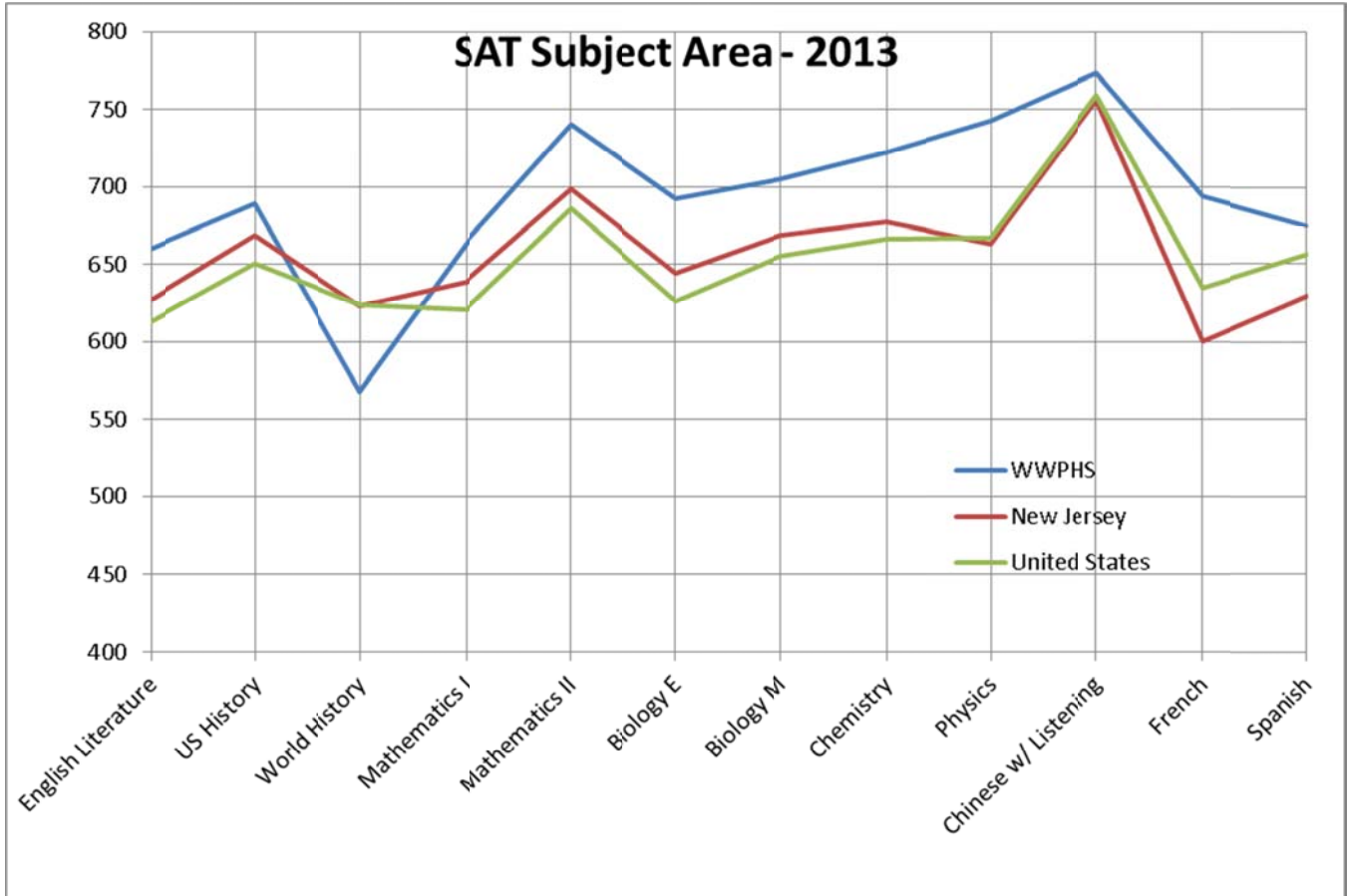
ACT Scores



<u>ACT 2013</u>	<u>English</u>	<u>Mathematics</u>	<u>Reading</u>	<u>Science</u>	<u>Composite</u>
WWPHS	26.8	28.5	27.1	26.1	27.3
New Jersey	22.5	23.6	23.1	22.2	23
United States	20.2	20.9	21.1	20.7	20.9

West Windsor-Plainsboro					
<u>ACT</u>	<u>English</u>	<u>Mathematics</u>	<u>Reading</u>	<u>Science</u>	<u>Composite</u>
2013	26.8	28.5	27.1	26.1	27.3
2012	26.9	28.3	26.7	25.8	27.1
2011	27.2	28.3	26.6	26.2	27.2

SAT Subject Area Scores

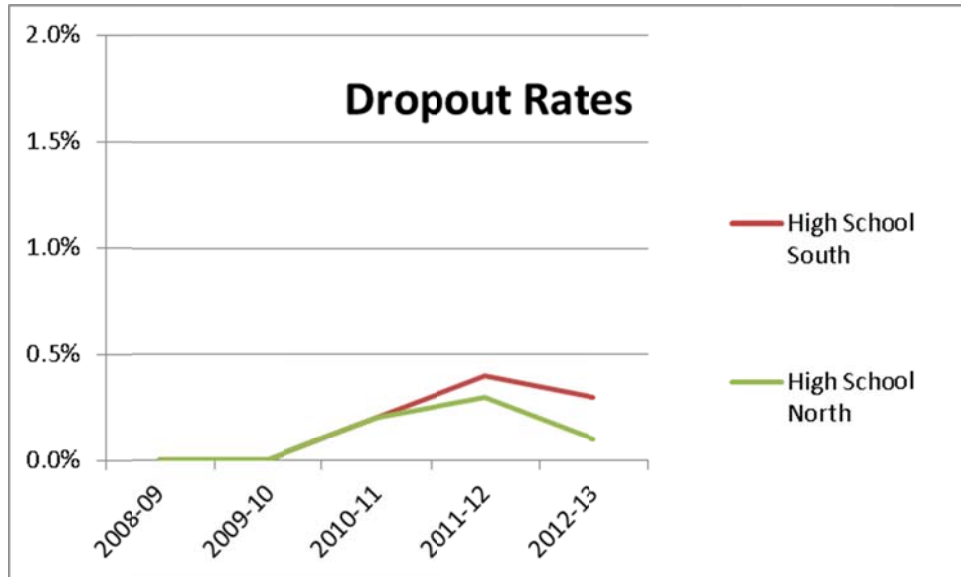


<u>SAT Subject Area Test Scores - 2013</u>	<u>WWPHS</u>	<u>New Jersey</u>	<u>United States</u>
English Literature	660	627	613
US History	689	669	651
World History	568	623	624
Mathematics I	664	639	621
Mathematics II	740	699	686
Biology E	692	644	626
Biology M	705	669	655
Chemistry	722	677	666
Physics	743	663	667
Chinese w/ Listening	773	756	759
French	694	600	635
Spanish	675	629	656

Dropout Rate Information

High Schools Dropout Rates

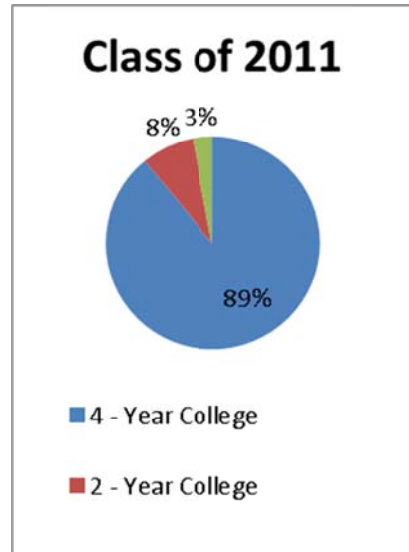
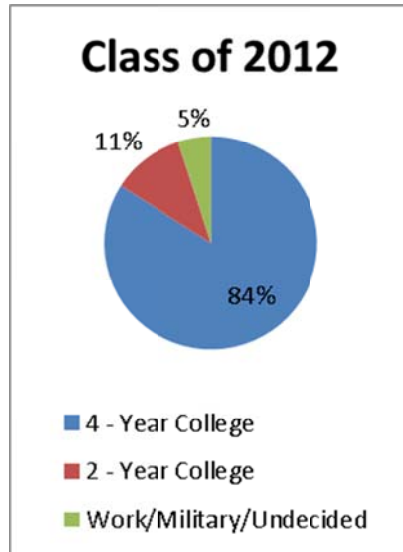
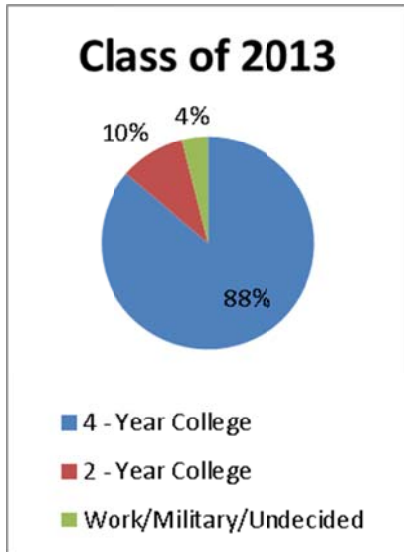
<u>School</u> <u>Year</u>	<u>High</u> <u>School</u> <u>South</u>	<u>High</u> <u>School</u> <u>North</u>
2008-09	0.0%	0.0%
2009-10	0.0%	0.0%
2010-11	0.2%	0.2%
2011-12	0.4%	0.3%
2012-13	0.3%	0.1%



Other Useful Information

Postgraduate Plans

CLASS OF 2013		CLASS OF 2012		CLASS OF 2011	
4 - Year College	88%	4 - Year College	84%	4 - Year College	89%
2 - Year College	10%	2 - Year College	11%	2 - Year College	8%
Work/Military/Undecided	4%	Work/Military/Undecided	5%	Work/Military/Undecided	3%



Glossary

GLOSSARY OF TERMS

This glossary contains definitions of terms used in this guide and such additional terms as deemed necessary to common understandings concerning financial accounting procedures for schools. Several terms that are not primarily financial accounting terms, have been included because of their significance for school and intermediate unit financial accounting. The glossary is arranged alphabetically with appropriate cross referencing where necessary.

ACCOUNTING SYSTEM – The total structure of records and procedures that discover, record, classify, and report information on the financial position and operations of a school district or any of its funds, balanced account groups, and organizational components.

ACCRUAL BASIS – The basis of accounting under which revenues are recorded when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also **ESTIMATED REVENUE** and **EXPENDITURES**.

ACCRUE – To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures, which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. See also **ACCRUAL BASIS**.

ACCRUED INTEREST – Interest accumulated between interest dates but not yet due.

APPROPRIATION – An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. NOTE: An appropriation is usually limited in amount and as to the time when it may be expended.

APPROPRIATION ACCOUNT – A budgetary account set up to record specific authorizations to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

ARRA - American Recovery & Reinvestment Act

ASSESSED VALUE - The value placed on property for tax purposes and used as a basis for division of the tax burden in those cases where the levy is not distributed by enrollment.

BALANCE SHEET – A summarized statement, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

BOARD OF EDUCATION DIRECTORS – The elected or appointed body created according to state law and vested with responsibilities for educational activities in a given geographical area.

BOND – A written promise, generally under seal, to pay a specific sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable

periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality. See also **SURETY BOND**.

BONDED DEBT – The part of the school district debt which is covered by outstanding bonds

Glossary-continued

of the entity. Sometimes called “Funded Debt.”

BONDS AUTHORIZED AND UNISSUED – Bonds that have been legally authorized but not issued and can be issued and sold without further authorization.

BOND ISSUED – Bonds sold.

BONDS PAYABLE – The face value of bonds issued and unpaid.

BUDGET – A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

BUDGETARY CONTROL – The control or management of the business affairs of the unit in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

BUILDINGS – A fixed asset account that reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this amount includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

CAPITAL BUDGET – A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If a capital program is in operation, it will be the first year thereof. A capital program is sometimes referred to as a capital budget. See also **CAPITAL PROGRAM**.

CAPITAL OUTLAYS – Expenditures that result in the acquisition of or addition to fixed assets.

CAPITAL PROGRAM – A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CAPITAL PROJECTS FUND - Used to account for financial resources for the acquisition, construction, or major renovation of district facilities.

CAPITAL RESERVE – The Capital Reserve account is maintained in the General Fund; funds in the account are restricted to capital projects in the district’s Long-Range Facility Plan

CAPITAL PROGRAM CLASSIFICATION, FUNCTION – As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, Regular Instruction, Special Education, Vocational Education, Administrative Services, or Plant Operation and Maintenance.

CLASSIFICATION, OBJECTIVE – As applied to expenditures, this term has reference to an article or service received; for example, salaried employee benefits or property.

Glossary-continued

CODING – A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information.

COMMUNITY EDUCATION – An operation of the district outside of the general fund; its accounts are in the proprietary fund of the district. CE conducts programs and provides services on a fee basis to the children and adults of its community.

CONTRACTED SERVICES – Labor, material, and other costs for services rendered by personnel who are not on the payroll of the local education agency. These are classified as either Professional or Property Service Objects.

COST PER PUPIL – See **CURRENT EXPENDITURES PER PUPIL**.

CURRENT EXPENDITURES PER PUPIL – Current expenditures for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.)

DEBT – An obligation resulting from the borrowing of money or from the purchase of goods and services, debts of local education agencies include bonds, warrants, and notes, etc.

DEBT LIMIT – The maximum amount of gross or net debt that is legally permitted.

DEBT SERVICE FUND– Expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans; tax and interest revenue in support of debt.

ECIA - Educational Consolidation and Improvement Act of 1981 – Federal legislation to establish educational programs for special needs students throughout the United States.

ENCUMBRANCE ACCOUNTING – A system or procedure that involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

ENCUMBRANCES – Purchase orders, contracts, and/or other commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid, as in accounts payable, or when actual liability is established or when cancelled.

ENTERPRISE FUND – A proprietary fund used to report activities for which a fee is charged.

EQUALIZED ASSESSED VALUE - The assessed value multiplied by the State equalization factor; this gives the value of the property from which the tax rate is calculated after deducting homestead exemptions, if applicable. For farm acreage, farm buildings, and coal rights, the final assessed value is the equalized value.

EQUIPMENT – Those movable items are of a non-expendable and mechanical nature, i.e. perform an operation, such as. projectors, vacuum cleaners, computers, lathes, clocks, machinery, and vehicles, etc., are classified as equipment.

Glossary-continued

(Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building.)

ESEA - Elementary and Secondary Educational Act of 1965 – Federal legislation to establish educational programs for special needs students throughout the United States.

ESTIMATED REVENUE – When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

ESY (Extended School Year) – A program to provide instructional staff and related services to perform duties during the ESY program at the request of local school districts.

EXCEPTIONAL STUDENT – Student with disabilities, see Special Education.

EXPENDITURES – This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service. (Transfers between funds, encumbrances, exchanges of cash for other current assets such as the purchase of stores and investment of cash in U.S. bonds, payments of cash in settlement of liabilities already accounted as expenditures, and the repayment of the principal of current loans are not considered as expenditures.)

EXPENDITURES PER PUPIL - Expenditures for a given period divided by a pupil unit of measure.

EXTENDED SCHOOL YEAR (ESY) – A program to provide instructional staff and related services to perform duties during the ESY program at the request of local school districts.

FISCAL PERIOD – Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirement for managerial control and reporting.

FISCAL YEAR – A 12-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations.

FOOD SERVICE - This fund accounts for all of the cafeteria operations within the school division. The primary funding source for this independent financial operation is the fees charged for meals, along with support from the state and federal governments. It is accounted for within the proprietary funds of the district.

FULL TIME EQUIVALENT (FTE) – The term used to note the percentage of the job employed based upon one Full-time employee being the norm. One FTE is one employee 100 percent of the time for the entire year. A .50 FTE is one employee working one half of the day in that position.

FUND – A sum of money or other resources set aside for specific activities of a school district. The fund accounts constitute a complete entity and all of the financial transactions for the particular fund are recorded in them.

Glossary-continued

FUND BALANCE – The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund’s assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

FUND, GENERAL – The fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

FUND, SPECIAL REVENUE – The fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

FURNITURE – Those movable, non-expendable items used for school operation that are not of a mechanical nature. Chairs, tables, desks, file cabinets, pictures, chalkboards, lamps, lockers and carpets, etc., are examples of furniture.

GENERAL FUND – The fund used to record the general operations of the district pertaining to education and those operations not provided for in other funds.

IDEA, SECTION 611 - Individuals with Disabilities Education Act – This federal program consist of four components: (1) Preschool, (2) Central Support Services, (3) New Programs and Services, and (4) Extended School Year Services. The methods for delivery are outlined by Public Law 101-476.

IDEA, SECTION 619 - Individuals with Disabilities Education Act – This federal program supports supplemental programs for students with disabilities and/or developmental delays ages 3 through 5 enrolled in programs of early intervention special education.

IEP (Individualized Education Program Plan) – An instructional plan designed to meet the unique educational needs of an exceptional student.

INSTRUCTION – The activities dealing directly with the teaching of students or improving the quality of teaching.

LEVY – To impose taxes or special assessments; or the total of taxes or special assessments imposed by a governmental unit.

LOCAL EDUCATION AGENCY (LEA) – A school district.

MAINTENANCE PLANT (PLANT REPAIRS AND REPAIRS AND REPLACEMENTS OF EQUIPMENT)

– Those activities that are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

NCLB (No Child Left Behind Act of 2001) – Federal legislation that reforms the ESEA of 1965 and provides for stronger accountability for results, expanded flexibility and local control, expanded options for parents, and an emphasis on teaching methods that have been proven to work.

Glossary-continued

PROGRAM – The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

PROPRIETARY FUNDS – These funds account for operations that are financed and operated in a manner similar to private business enterprises. Expenses are to be covered primarily through user charges. In the district this is Food Service and Community Education.

RECEIPTS, NONREVENUE – Amounts received that either incur an obligation that must be met at some future date or change the form of an asset from property to cash and therefore decrease the amount and value of school property. Money received from loans, sale of bonds, sale of property purchased from capital funds, and proceeds from insurance loss settlements constitute most of the nonrevenue receipts.

RECEIPTS, REVENUE – Additions to assets that do not incur an obligation that must be met at some future date and do not represent exchanges of property for money.

REVENUE ANTICIPATION NOTES – Notes issued in anticipation of the receipt of expected revenues, usually from state and local sources including tax collection. The proceeds of revenue anticipation notes are treated as current loans if paid back from the revenues anticipated with the issuance of the notes. See **TAX ANTICIPATION NOTES**.

SAFE AND DRUG FREE SCHOOLS AND COMMUNITIES PROGRAM – This program provides federal funds to support local schools in partnership with communities in their efforts to build a comprehensive program of drug and violence prevention.

SCHOOL – A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings.

SCHOOL DISTRICT – The local education agency for an area; here it is the West Windsor-Plainsboro Regional School District.

SCHOOL, ELEMENTARY – A school classified as elementary by state and local practice and composed of any span of grades not above Grade six.

SCHOOL, MIDDLE – A school offering the transition years between elementary and high school grades. This type of grade structure typically includes students in Grades 6, 7 and 8.

SCHOOL, HIGH – A school offering the four years of high school work necessary for graduation; this includes Grades 9 through 12.

SCHOOL, SUMMER – The name applied to the school session carried on during the period between the end of the regular school term and the beginning of the next regular school term.

SCHOOL, VOCATIONAL OR TRADE HIGH – A secondary school that is separately organized under a principal for the purpose of offering training in one or more skilled or semiskilled trades or occupations. It includes such schools whether federally aided or not. Departments of other types of high schools, which offer such courses as the commercial, agricultural, home economics, industrial arts, and other applied art

Glossary-continued

courses, would not be considered as separately organized vocational high schools.

SCHOOL PLANT – The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

SCHOOL SITE – The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, plantings, play courts, and playfields.

SPECIAL EDUCATION - Comprise those activities in service of students with a disability within the definition of the term in IDEA and its implementing regulations.

STUDENT BODY ACTIVITIES – Direct and personal services for public school pupils, such as interscholastic athletics, entertainments, publications, clubs, band, and orchestra that are managed or operated by the student body under the guidance and direction of an adult, and are not part of the regular instructional program.

SUPPLIES - Classroom and office supplies as well as supplies used by maintenance and transportation for repairs.

SURETY BOND – A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through nonperformance or through defalcation; for example, a surety bond given by a contractor or by an official handling cash or securities.

TAX ANTICIPATION NOTES – Notes issued in anticipation of collection of taxes, usually retired only from tax collections, and frequently only from the tax collections anticipated with their issuance. The proceeds of tax anticipation notes are treated as current loans if paid back from the tax collections anticipated with the issuance of the notes. These differ from Revenue Anticipation Notes only by the restricted nature of the collateral being offered. See **REVENUE ANTICIPATION NOTES**.

TAXES – Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. The term includes licenses and permits. It does not include special assessments.

TITLE I – Federal legislation that provides funds for remedial assistance to eligible children.

TITLE II – Federal legislation that provides funds for staff development and in the areas of math and science.

TITLE III – Federal legislation that provides for benefits for limited English proficient (LEP) children and immigrant youth to meet academic standards.

TRANSPORTATION EXPENDITURES - Costs associated with transporting resident pupils to and from school and field trips including related salaries, benefits, purchased services, supplies and capital outlay.