

**WEST WINDSOR PLAINSBORO REGIONAL SCHOOL DISTRICT**

**321 Village Road East**

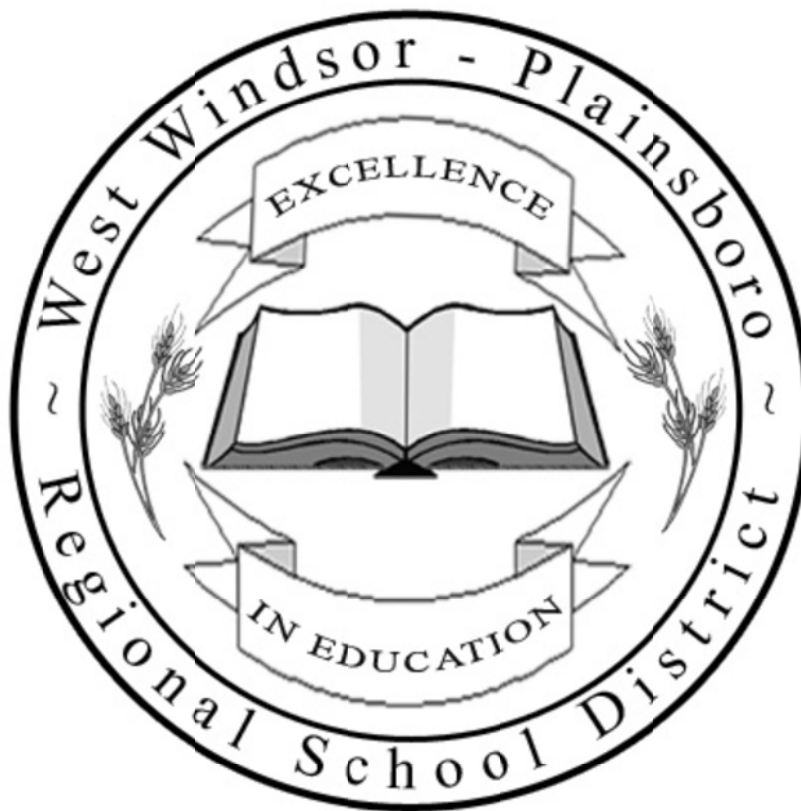
**West Windsor, New Jersey 08550**

**Mercer County**

**ANNUAL BUDGET**

**Fiscal Year 2015-2016**

**Adopted: April 28, 2015**



**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.

[www.ww-p.org](http://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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Larry Shanok  
Assistant Superintendent for Finance  
Board Secretary

April 28, 2015

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 2015-16. 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, 2015, to June 30, 2016.

Organizational Summary

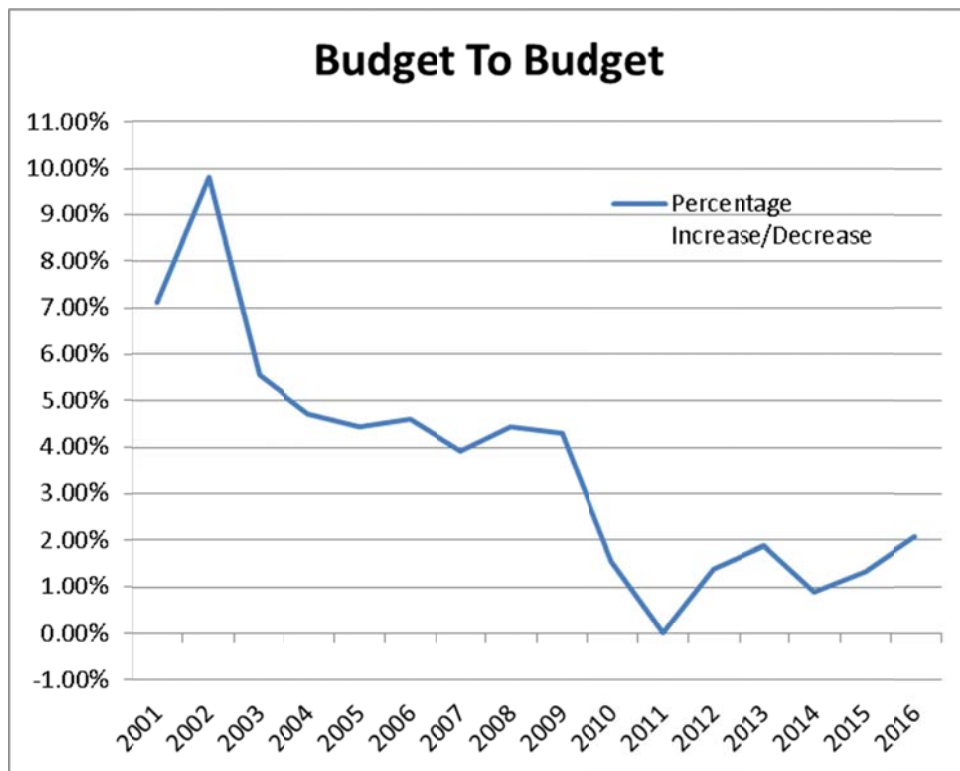
As referenced above, the general philosophical approach for the financial management of the district is to provide an above average to excellent education while spending at or below the state average cost. Experience shows the district has succeeded at implementing this approach. Evidence of academic 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 Regional School District have succeeded in various state and national competitions such as Science Olympiad, Model United

Nations, and a variety of athletic 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 region 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

It is important to address the impact of possible volatile economic changes from year to year. Through its Finance Committee and the assistant superintendent for Finance, the Board sought ways to limit budget impact while also looking at specific cost factors that could impact how resources are allocated as the Board tries to meet the 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 departments would stay under department control for the entire fiscal year. Up until 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 now 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 the 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 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 reviewing 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 township officials in Plainsboro and in West Windsor to provide the same opportunity for communicating the issues for the new fiscal year.

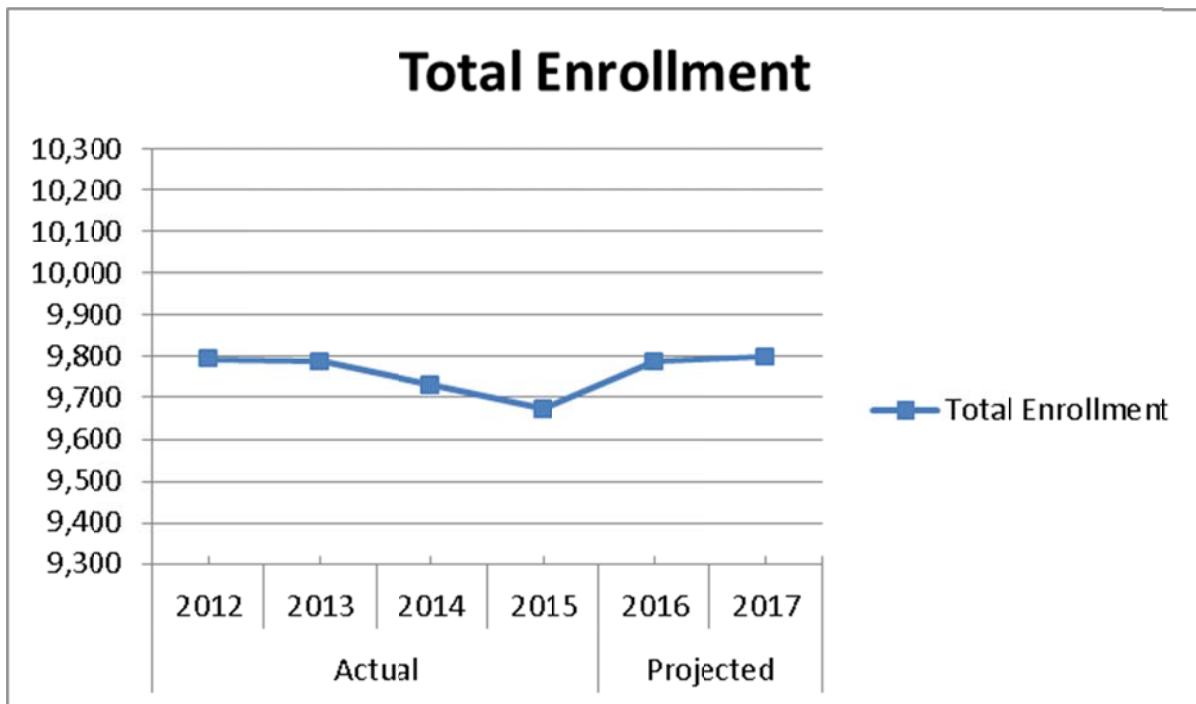
In preparing the tools that help manage the budget, the Business Office works with Human Resources to establish the baseline personnel roster from the current year upon which the budget year projection will be based.

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 lists, 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 Standard & Poor’s in 2006, the first New Jersey K-12 public school district to be AAA rated, and was reaffirmed making the district 1 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.

Since interest rates have remained low, the district anticipates another opportunity to refund existing debt in the coming



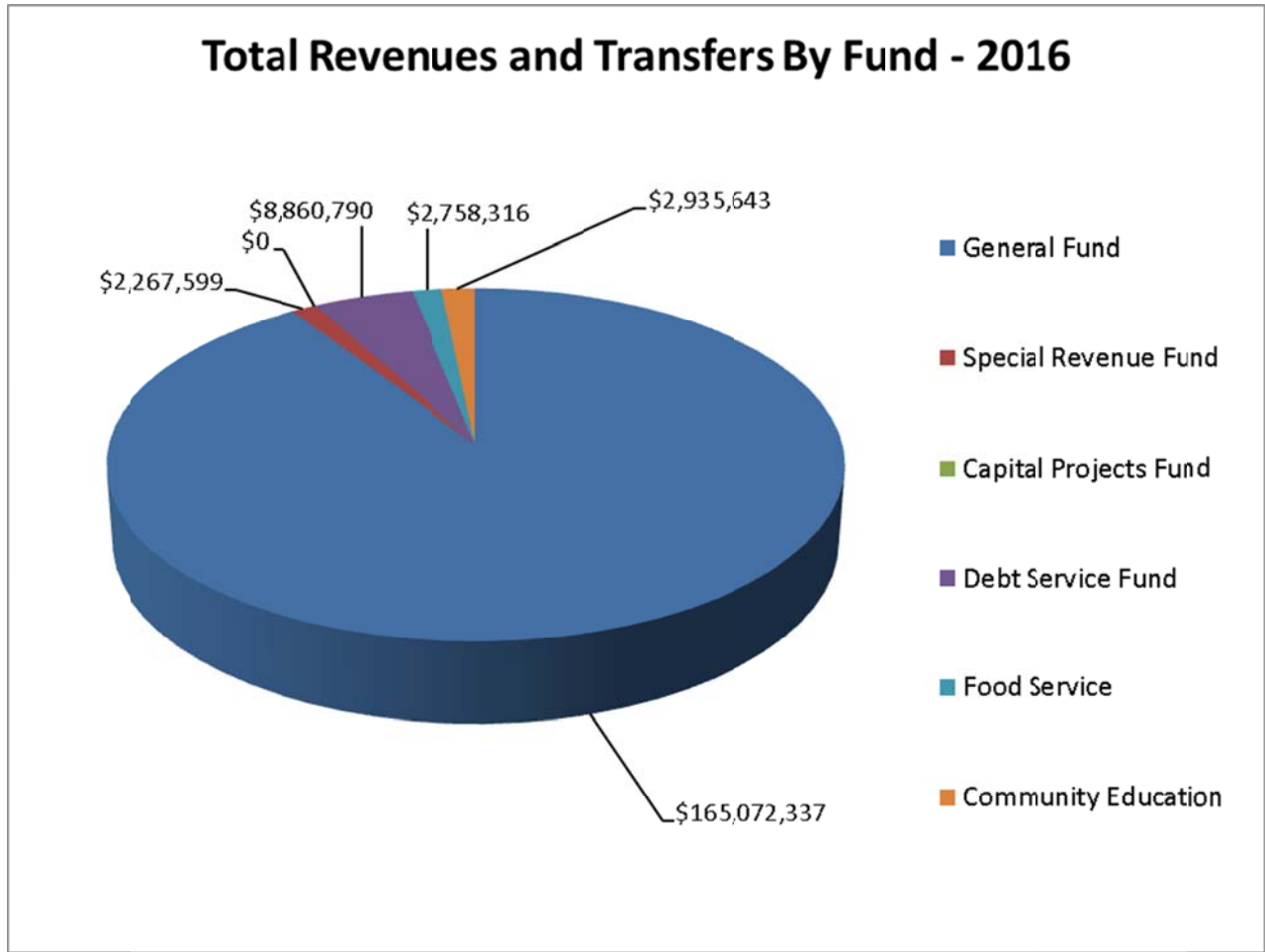
Financial Summary

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.

As seen in the budget-to-budget graph on page 4, state and national economic trends have led to lower growth in the school budget. This budget trend is forecasted to continue. Modest growth in the budget will continue for a number of years. While specific years vary, budget growth overall will be about 2% annually.

Fortunately in this demanding economic environment, enrollment has been relatively stable. The following graph effectively shows the stability of enrollment in recent years. The most recent demographic study does not project significant near-term growth in enrollment.

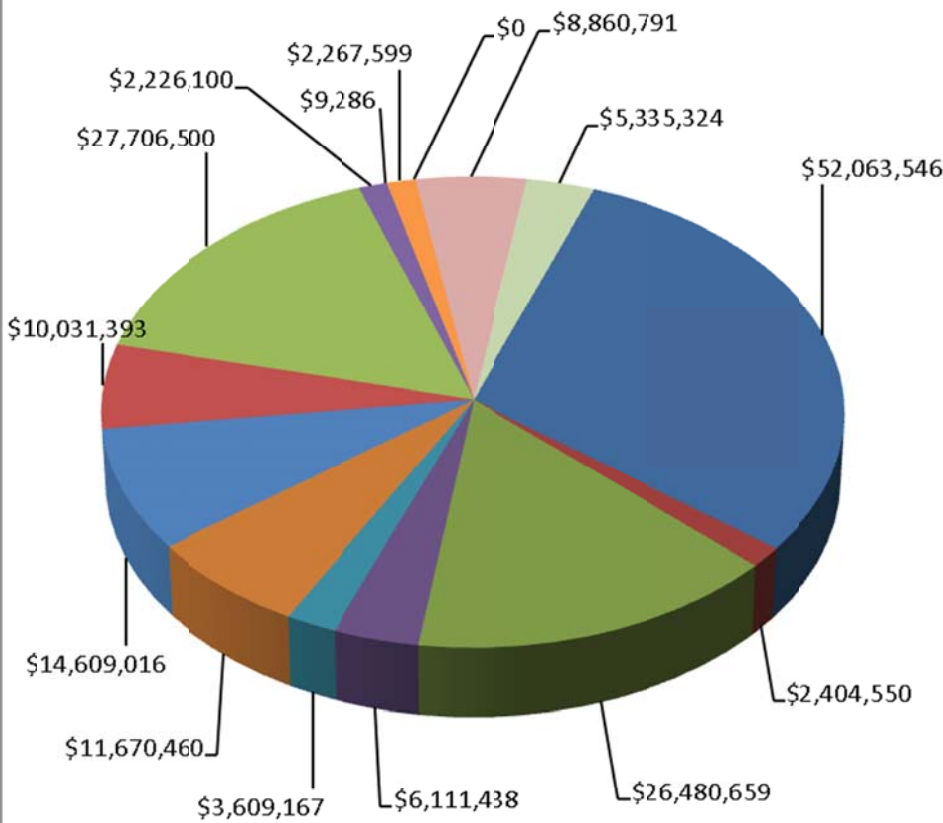


Revenues Summary

	Actual 2012	Actual 2013	2014	Current 2015	Proposed 2016
<b>Governmental Funds</b>					
Local sources	154,110,635	152,508,231	155,151,889	160,473,871	160,815,517
State sources	11,099,091	9,681,237	9,715,972	11,509,123	8,043,312
Federal sources	2,586,013	3,378,628	2,698,747	1,902,963	2,091,641
Budgeted fund balance	12,548	12,159	9,506	5,404,356	5,250,256
<b>Total</b>	<b>167,808,287</b>	<b>165,580,255</b>	<b>167,576,114</b>	<b>179,290,313</b>	<b>176,200,726</b>
<b>Enterprise Funds</b>					
Local sources	4,910,029	4,732,627	5,564,572	5,171,914	5,297,200
State sources	24,966	25,072	24,600	33,656	25,000
Federal sources	479,867	553,983	514,527	370,707	371,759
<b>Total</b>	<b>5,414,862</b>	<b>5,311,682</b>	<b>6,103,699</b>	<b>5,576,277</b>	<b>5,693,959</b>
<b>Total Revenue Sources</b>	<b>173,223,149</b>	<b>170,891,937</b>	<b>173,679,813</b>	<b>184,866,590</b>	<b>181,894,685</b>

### Total Functional Expenditures

- Regular Instruction
- Co-curricular Activities and Athletics
- Special Education
- Student Support Services
- Improvement of Instruction & Professional Development
- Administration
- Operations & Maintenance
- Student Transportation
- Employee Benefits
- Capital Expenditures
- Adult School GED/ESL
- Grants & Entitlements-Budgetary
- Capital Projects
- Debt Service
- Enterprise



Total Functional Expenditures

	Actual			Current	Proposed
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Regular Instruction	\$49,951,514	\$50,147,917	\$50,141,859	\$52,310,541	\$52,063,546
Co-curricular Activities and Athletics	\$2,246,505	\$2,215,112	\$2,266,204	\$2,385,160	\$2,404,550
Special Education	\$22,389,323	\$21,952,084	\$24,619,239	\$24,807,620	\$26,480,659
Student Support Services	\$6,010,716	\$5,918,768	\$5,966,167	\$6,172,313	\$6,111,438
Improvement of Instruction & Professional Development	\$2,358,120	\$2,569,633	\$2,935,008	\$3,485,553	\$3,609,167
Administration	\$9,562,924	\$9,767,084	\$10,060,484	\$11,515,712	\$11,670,460
Operations & Maintenance	\$10,501,283	\$11,070,343	\$11,696,924	\$13,712,151	\$14,609,016
Student Transportation	\$7,835,166	\$8,774,248	\$8,912,420	\$10,009,277	\$10,031,393
Employee Benefits	\$23,404,705	\$23,284,262	\$23,669,395	\$26,741,500	\$27,706,500
Capital Expenditures	\$962,612	\$1,183,216	\$1,284,080	\$6,226,100	\$2,226,100
Adult School GED/ESL	\$955	\$293	\$0	\$9,286	\$9,286
Grants & Entitlements-Budgetary	\$2,340,757	\$3,540,429	\$2,827,855	\$4,177,139	\$2,267,599
Capital Projects	\$5,729,067	\$804,230	\$372,541	\$8,642,639	\$0
Debt Service	\$9,736,204	\$9,540,918	\$9,275,966	\$9,121,766	\$8,860,791
Enterprise	\$5,172,856	\$5,120,665	\$5,406,876	\$5,319,606	\$5,335,324
<b>Total</b>	<b>\$158,202,707</b>	<b>\$155,889,202</b>	<b>\$159,435,018</b>	<b>\$184,636,363</b>	<b>\$173,385,829</b>

2015-16 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 sixth 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. Two years ago, 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. A year ago, 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 students 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 allowable adjustments, the tax levy exceeds the 2 percent level that the media tends to focus on in the headlines.

#### Informational Summary

Student enrollment is approximately 9,700 students 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 moderated 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.

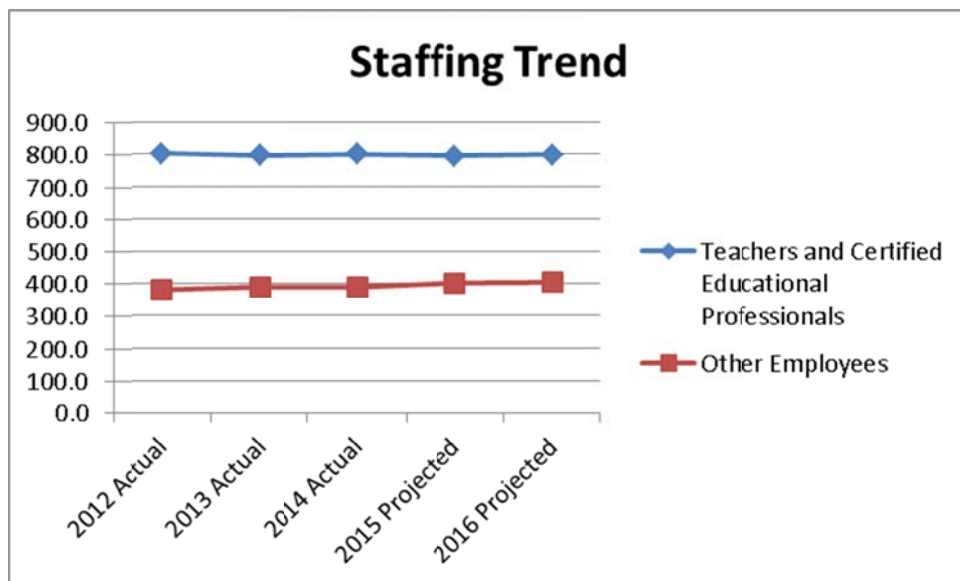
Student achievement is one of the great rewards for support of the WW-P school district. Such accomplishment is demonstrated on standardized tests where WW-P students surpass state and national counterparts. SAT scores and ACT scores for English, Mathematics, Reading, Science, and Composite are well 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. A new 2015 ranking by niche.com has placed our high schools as top 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 12 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.

Enrollment has been steady and is expected to remain so for several years. 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.

On an aggregate basis, see chart, staffing appears stable. This masks the many shifts in staff each year as student enrollment ebbs and peaks in specific grades and schools. The graduating seniors greatly outnumber the incoming freshman, leading to a contraction in total high school staff. Overall, K-5 enrollment is expected to be stable, while middle school enrollment will grow by about 40 students. Since New Jersey requires utilization of highly qualified teachers according to a demanding certification system, good instruction requires more shifts than a simple move of high school staff to middle school openings.



The population of the school community reflects the growing trend toward pluralism in American society. Students represent major racial and ethnic groups (62.2 percent Asian, 26.8 percent White, 5.8 percent African American, and 4.2 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 2012-2013 actual per pupil figures demonstrate district's per pupil cost rose to \$12,819. However, the state average rose to \$14,173 which is \$1,354 higher than West Windsor-Plainsboro's.

Meritorious Budget Award – 2014-2015



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 2014-2015.

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



A handwritten signature in black ink, reading 'Terrie S. Simmons'.

Terrie S. Simmons, RSBA, CSBO  
President

A handwritten signature in black ink, reading 'John D. Musso'.

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, 2016

School Board Members and Administrative Staff

**Board of Education**

Anthony Fleres, President  
Michele Kaish, Vice-President  
Isaac Cheng  
Louisa Ho  
Rachel Juliana  
Dana Krug  
Scott Powell  
Yingchao Zhang  
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

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# West Windsor-Plainsboro Regional School District

## Organizational Section



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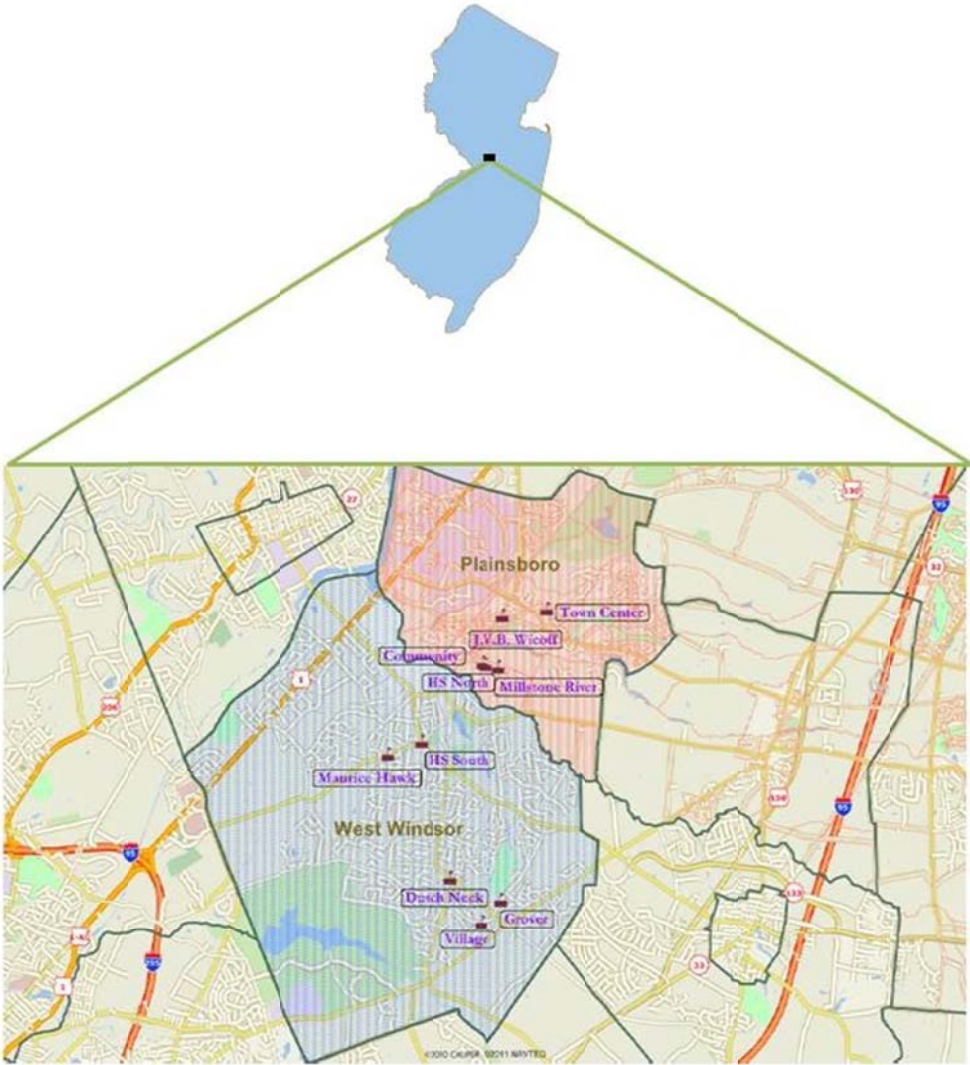
**West Windsor-Plainsboro Regional School District**

**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 over 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, and six elementary schools. Ten schools serve our students. Six elementary schools -- Dutch Neck Elementary School, Maurice Hawk Elementary School, and Wicoff Elementary School accommodate Kindergarten through Grade 3 and Town Center Elementary School accommodates Kindergarten through grade 2. 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 and Goals**

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.

Common Core and standardized testing issues rage across much of the country. A broad, multi-dimensional educational objective remains a paramount district goal/objective – very much in line with the district mission statement and core values discussed later in this section

Some recent honors for WW-P students include:

- The High School North Science Olympiad Team received First Place and High School South received Second Place in the State Science Olympiad competition.
- At the Ivy League Model UN Conference, High School North won First Place: Best Small Delegation and High School South won Second Place: Outstanding Small Delegation.
- High School South Science Bowl Team took First Place at the National Science Bowl Regional Competition.
- Two High School South students were asked to join the New Jersey All-State High School Chorus.



- High School North students received Second Place in the 2015 High School Fed Challenge.
- The High School North and High School South FIRST Robotics Team 1923, MidKnight Inventors, placed third in the World Championship.
- Eight High School North students were honored at the 2015 NCWIT Award for Aspirations in Computing.

A large number of Advanced Placement courses are widely attended and almost all of our students earn college credit associated with AP test results. Combined with exceptional SAT and ACT scores, the district's goal remains to provide an exceptional all-round education at a moderate cost to taxpayers.

### **Student Population**

The West Windsor-Plainsboro Regional School District has a student enrollment of approximately 9,700 students.

### **Board Structure**

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

### **District General Information**

Average Cost of Home in Plainsboro Township: \$387,000

Average Cost of Home in West Windsor Township: \$522,456

### **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 (607/638/617) for Critical Reading/Math/Writing) are well above state (501/523/502) and national (497/513/487) averages. ACT scores show excellent results: 26.6/28.8/26.3/25.8/26.8 (English/Mathematics/Reading/Science/Composite) compared to state scores: 22.8/23.7/23.1/22.4/23.1).

The population of the school community reflects the growing trend toward pluralism in American society. Students represent major racial and ethnic groups (62.2 percent Asian, 26.8 percent White, 5.8 percent African American, and 4.2 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 over 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 Regional 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 9,700 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 dedicated and highly trained instructional staffs, who welcome 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 High School 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 3,000 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. There were 40 National Merit Scholar Finalists and 124 National Merit Scholar Letters of Commendation. There were 138 Advanced Placement Scholars, 106 Advanced Placement Scholars with honors, 230 advanced Placement Scholars with Distinction, and 58 Advanced Placement National Scholars. 9 975 students took 2,206 Advanced Placement examinations, with 92% receiving grades of 2 or higher. 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 (26.8 percent White, 62.2 percent Asian, 5.8 percent African American, and 4.2 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 cycle courses that include instruction in technology, art, music, life skills, broadcasting and television production. 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.

Students in Grades 6 and 7 are part of the "1 to 1 Initiative", which provides universal access to digital technology. These students receive a Chromebook for use in school and at home.

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 language arts resource specialists work with teachers and students to develop writing skills in various genres and differentiated instruction in mathematics helps to better serve all students. 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 program called the "1 to 1 Initiative" is for Grade 5 students; Chromebooks were given to students for school and home use. The initiative provides students with universal access to digital technology.

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. Millstone River is now also home for Grade 3 students who would have attended Town Center.

## **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, and provides for 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 pre-K-Grade 2 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. In place of third graders, Town Center now provides continuity of location for pre-K-Grade 2 special education students.

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 Heritage Festival 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><b>DUTCH NECK ELEMENTARY SCHOOL</b>                  David Argese, Principal                  Laura Bruce, Assistant Principal                  392 Village Road East, West Windsor, NJ 08550                  609-716-5400</p>	<p><b>MAURICE HAWK ELEMENTARY SCHOOL</b>                  Patricia Buell, Principal                  Dr. Erin Falk, Assistant Principal                  303-305 Clarksville Road, West Windsor, NJ 08550                  609-716-5425</p>
<p><b>TOWN CENTER ELEMENTARY SCHOOL AT PLAINSBORO</b>                  Brian Stevens, Principal                  Janet Bowes, Acting Assistant Principal                  700 Wyndhurst Drive, Plainsboro, NJ 08536                  609-716-8330</p>	<p><b>J.V.B. WICOFF ELEMENTARY SCHOOL</b>                  Dr. Michael Welborn, Principal                  510 Plainsboro Road, Plainsboro, NJ 08536                  609-716-5450</p>
<p><b>MILLSTONE RIVER SCHOOL</b>                  Roseann Bonino, Principal                  Heather Shanklin, Assistant Principal                  Lori Skibinski, Assistant Principal                  75 Grovers Mill Road, Plainsboro, NJ 08536                  609-716-5500</p>	<p><b>VILLAGE SCHOOL</b>                  Barbara Gould, Principal                  Nicole Foulks, Assistant Principal                  601 New Village Road, West Windsor, NJ 08550                  609-716-5200</p>
<p><b>COMMUNITIY MIDDLE SCHOOL</b>                  Dr. Shauna Carter, Principal                  Kyle Schimph, Assistant Principal                  Guyler Tulp, Assistant Principal                  95 Grovers Mill Road, Plainsboro, NJ 08536                  609-716-5300</p>	<p><b>GROVER MIDDLE SCHOOL</b>                  Lamont Thomas, Principal                  Jack Colella, Assistant Principal                  Lisa Grippo, Assistant Principal                  10 Southfield Road, West Windsor, NJ 08550                  609-716-5250</p>
<p><b>HIGH SCHOOL NORTH</b>                  Dr. Jonathan Dauber, Principal                  Peter James, Assistant Principal                  Melissa Levine, Assistant Principal                  90 Grovers Mill Road, Plainsboro, NJ 08536                  609-716-5100</p>	<p><b>HIGH SCHOOL SOUTH</b>                  Dennis Lepold, Principal                  Paul Hamnett, Assistant Principal                  Carla Royster, 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 2015-2016 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 lists 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 – 2015-2016 Budget**

July 15, 2014	Finance Committee - 2015-16 Preliminary Capital Budget
August 19, 2014	Finance Committee – Preliminary Discussion (District Goals & Budget)
August 19, 2014	Administration & Facility Committee – Preliminary Discussion & Capital Projects
August -September 2014	Meeting w/Principals, Athletics and Buildings & Grounds to Review Capital Projects
September 16, 2014	Finance Committee – Preliminary Discussion (Budget Process Review Comm. Guidelines)
September 29, 2014	BOE Retreat - 2015-16 Budget Overview – Financial Risks – Village Expansion
October 14, 2014	Finance Committee – Parameters for BOE Budget Discussions
October 14, 2014	Administration & Facility Committee – Preliminary Discussion & Capital Projects
October 17, 2014	Budget – Initial Positions Download
November 5, 2014	Superintendent’s Advisory Council Meeting – Budget & Construction Discussion
November 11, 2014	PTA/PTSA Meeting – Budget & Capital Projects Discussion
November 11, 2014	Finance Committee – Budget Areas of Interest Discussed
November 11, 2014	Administration & Facility Committee – Preliminary Discussion & Capital Projects
November 13, 2014	Administrative Council – Budget & Construction Discussion
November 25, 2014	Budget – Final Positions Download – Current/Actual
November 26-January 15, 2015	Central Office Review & Analysis - Development of Proposed Budget

December 2, 2014	Administration & Facility Committee – Preliminary Discussion & Capital Projects
December 3, 2015	Official Student Seat Count (October 15 <sup>th</sup> Report)
December 4, 2014	Administrative Council – Budget & Construction Discussion
December 10, 2015	BOE Retreat - Develop Consensus for Fiscal Parameters and Associated Actions - 2015-16 Budget
December 10, 2015	Projected Enrollment (tentative)
December 11, 2014	Administrative Council – Budget & Construction Discussion
December 12, 2014	Budget – Details Loaded Projected Salary and FTE Information Loaded into Budget Projection
Module	
December 15, 2014	Budget - Systems 3000 Budget Projection Module - Available to Users/ Locations
December 15, 2014	Finance Committee – Budget Topics Discussion
January-February 2015	Internal Capital and Outlay Discussion
January 6, 2015	Board of Education –Reorganization Meeting
January 8, 2015	Administrative Council – Budget Discussion
January 13, 2015	PTA/PTSA Meeting – Budget Discussion
January 14, 2015	County Office – Mid Year Budget Review
January 14, 2015	Superintendent’s Advisory Council Meeting – Budget & Construction Discussion
January 20, 2015	Administration & Facility Committee –Facilities/Capital Projects Discussion
January 21, 2015	Finance Committee-Continue Budget Discussion
January 22, 2015	New Jersey DOENET – 2015-2016 Budget Initial Software Released
January 28, 2015	BOE Meeting – Budget Discussion
***BY January 30, 2015	Updated Ratables from Townships
January 31, 2015	December Board Secretary Report Due in County Office
February 1, 2015	Pre-Budget Year Budget Adjustment Date used for Detailed Administrative Costs
February 1, 2015	Financial Disclosure Statements Due – School Officials
February 2, 2015	BOE Retreat – Budget
February 5, 2015	Administrative Council – Budget Discussion
February 6, 2015	Budget – Close Budget Projection to Users Year
February 11, 2015	Finance Committee-Continue Budget Discussion
February 11, 2015	Superintendent’s Advisory Council Meeting – Budget Discussion
February 17, 2015	BOE Meeting – Continue Budget Discussion
February 24, 2015	Governor’s Address
February 25, 2015	Latest date for Release of State Aid Information
March 5, 2015	Administrative Council – Budget Discussion
March 10, 2015	BOE Meeting – Adoption of Preliminary Budget for County Approval (due March 20)
March 11, 2015	Superintendent’s Advisory Council Meeting – Budget Discussion
March 17, 2015	PTA/PTSA Meeting – Budget and Capital Projects
March 18, 2015	Finance Committee – Continue Budget Discussion
March 20, 2015	Adoption and Filing of Preliminary Budget with County Superintendent
March 24, 2015	County Superintendent Approval
March 24, 2015	BOE Meeting – Continue Budget Discussion
March 24, 2015	Townships’ Mayors Meeting - Budget
April 21, 2015	Finance Committee – Continue Budget Discussion
April 14, 2015	BOE Meeting – Continue Budget Discussion

April 20, 2015	Last Day to Advertise for <u>Earliest</u> Public Hearing (last day to advertise for a public hearing for 5/3)
April 20, 2015	Last day of finalize preparation of the budget for ensuing school year
April 24, 2015	Last day for County Superintendent to approve budget statement to be advertised
April 24, 2015	Earliest date to hold public hearing (must be between 4/24 and 5/7)
April 27 to May 11, 2015	User-Friendly Budget Posting to District Website
April 28, 2015	Public Hearing & BOE Meeting for Formal Adoption of Budget (public hearing 4/24 and 5/7)
April 30, 2015	Non-tenured teaching staff, observation and evaluation before this date
April 30, 2015	Online Financial Disclosure Filing for all school officials
May 3, 2015	Last day to advertise Notice of Public Hearing on the Budget
May 7, 2015	Last date to hold public hearing on budget
May 10, 2015	Board Secretary Certification and Report on online Financial Disclosure Filing
May 14, 2015	Last Day for Board to Adopt Budget Prior to Election
May 14, 2015	Last Day for Board of School Estimate – Determination of Budget Adopt Tax Certificate
May 15, 2015	Last day to give non-tenured teaching staff contract/employment/written notice – non employment
May 19, 2015	Last Day for Board of School Estimate-Certification of the Amount Fixed and Determined for Budget
June 1, 2015	Online List of School Officials (not previously reported) required filing Financial Disclosure
July 27, 2015	Candidate - Filing Deadline for Nominating Petitions for November (last Monday in July)
August 10, 2015	Candidates - Drawing of Ballot Positions
September 3, 2015	Candidate - Last Day to Amend a Defective Candidate Petition
September 4, 2015	Candidate - Withdrawal Deadline
October 5, 2015	Candidate - Campaign Finance Report Due
October 13, 2015	Voter Registration Deadline
November 3, 2015	Annual School Election (Tuesday)
November 18, 2015	Deadline for Recounting Applications
December 1, 2015	Deadline to Certify Election Results
January 5, 2016	Annual Reorganization Meeting (must be between January 1-7)

To meet this demanding budget calendar, capital project issues have become a year-round process. The summer is a convenient time to join the process.

The nomination list of potential projects is adjusted for those projects completed that summer. The Director, Building & Grounds, as part of monthly meetings with building administrators, adds newly nominated projects and adjusts the priorities associated with each project on the list. Principals indicate their priorities (in order) among capital projects. Building and Grounds and the district architect similarly prioritize the projects, as do area managers such as the Athletic Director. The highest priority projects have their scope and cost evaluated.

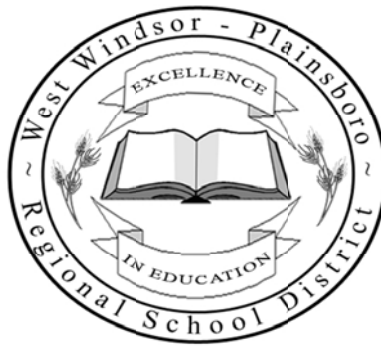
All of this provides a “living” list for the Board of Education Administration and Facilities Committee (A&F) to consider. The Finance Committee of the Board of Education assesses the level of capital spending. The A&F Committee develops the next capital projects list to fit into the budget process per the above timeline.



West Windsor-Plainsboro Regional School District

Organization Chart





### Mission Statement

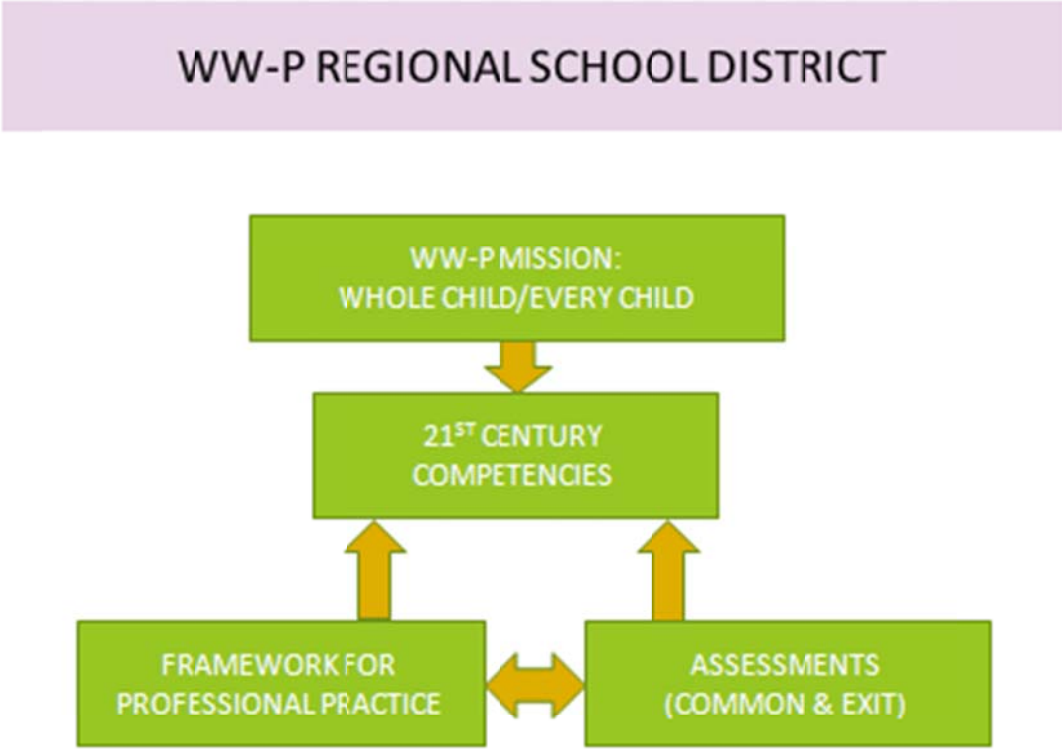
*The mission of the West Windsor-Plainsboro Regional School District, valuing our tradition of excellence, is to develop all of our students as passionate, confident, lifelong learners who have competence and strength of character to realize their aspirations and thoughtfully contribute to a diverse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

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# 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. Capital expenditures that are not funded using referendum dollars or state grant funds are accounted for in the capital outlay portion of the general fund.

**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 2015-16

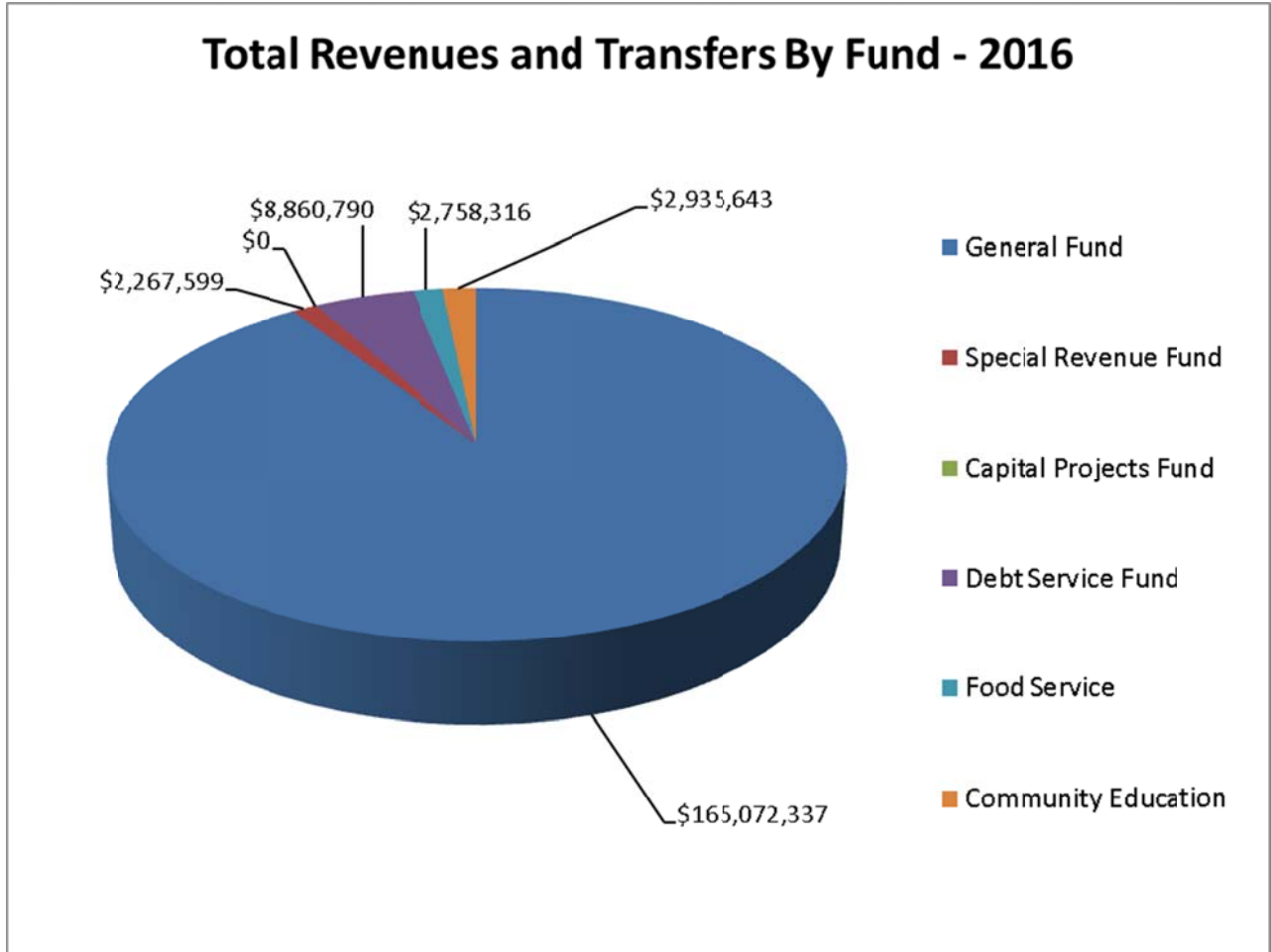
**Budget Summary Recap**

West Windsor-Plainsboro Regional School District  
Summary of All Governmental and Proprietary Funds  
2016 Annual Budget Recap

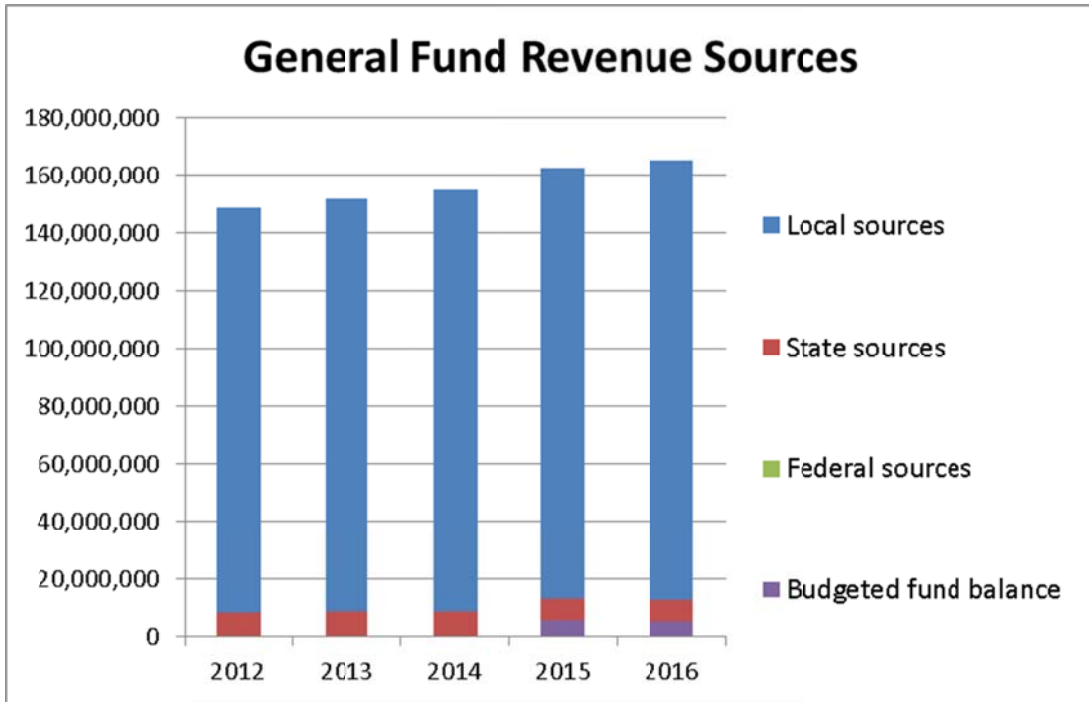
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Food Service</u>	<u>Community Education</u>
Estimated Revenues	\$165,072,337	\$2,267,599	\$0	\$710,573	\$2,758,316	\$2,935,643
Total Appropriations	\$156,922,115	\$2,267,599	\$0	\$8,860,791	\$2,666,558	\$2,668,766
Projected excess (deficiency) of estimated revenues over appropriations	\$8,150,222	\$0	\$0	-\$8,150,218	\$91,758	\$266,877
Fund Transfers:						
Capital reserve to Debt Service	-\$8,150,217			\$8,150,217		
Estimated fund balance July 1, 2015	\$45,381,470	\$0	\$4,535,428	\$230,616	\$810,358	\$6,688,147
Projected fund balance June 30, 2016	\$45,381,475	\$0	\$4,535,428	\$230,615	\$902,116	\$6,955,024

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



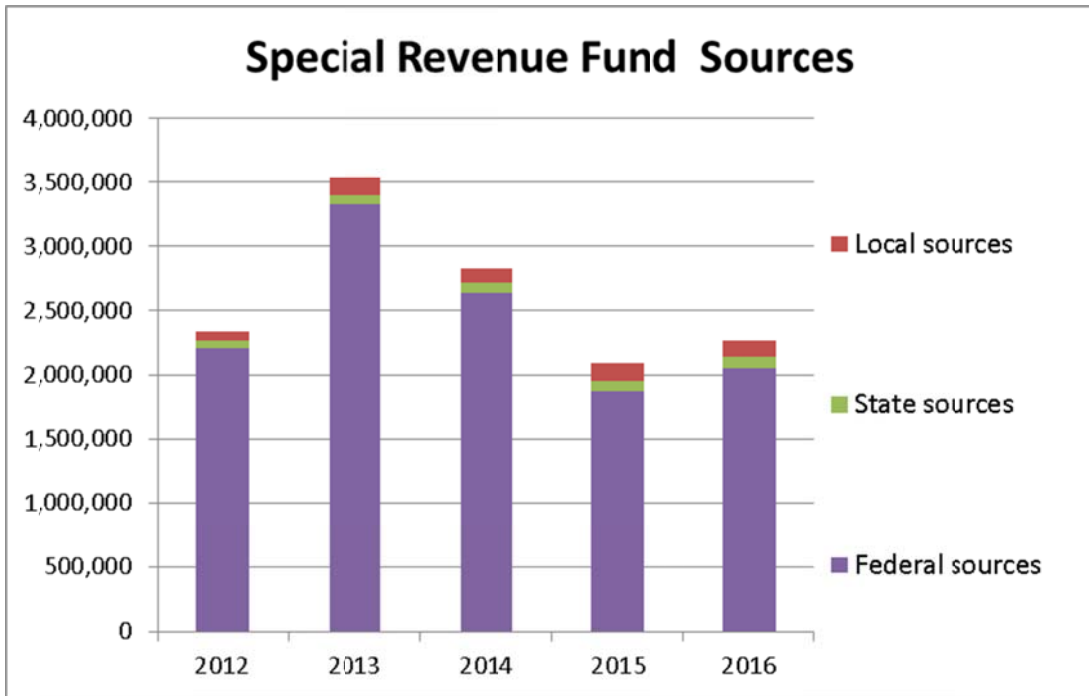
Sources of Revenues By Fund - Actual and Estimated Revenues



	Actual			Current	Proposed
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General Fund					
Local sources	140,437,295	143,186,445	146,039,213	149,132,696	152,537,871
State sources	8,047,644	8,814,529	8,827,384	7,466,524	7,466,524
Federal sources	371,381	48,261	64,318	27,532	37,696
Budgeted fund balance	N/A	N/A	N/A	5,173,262	5,030,246
Total	148,856,320	152,049,235	154,930,915	161,800,014	165,072,337

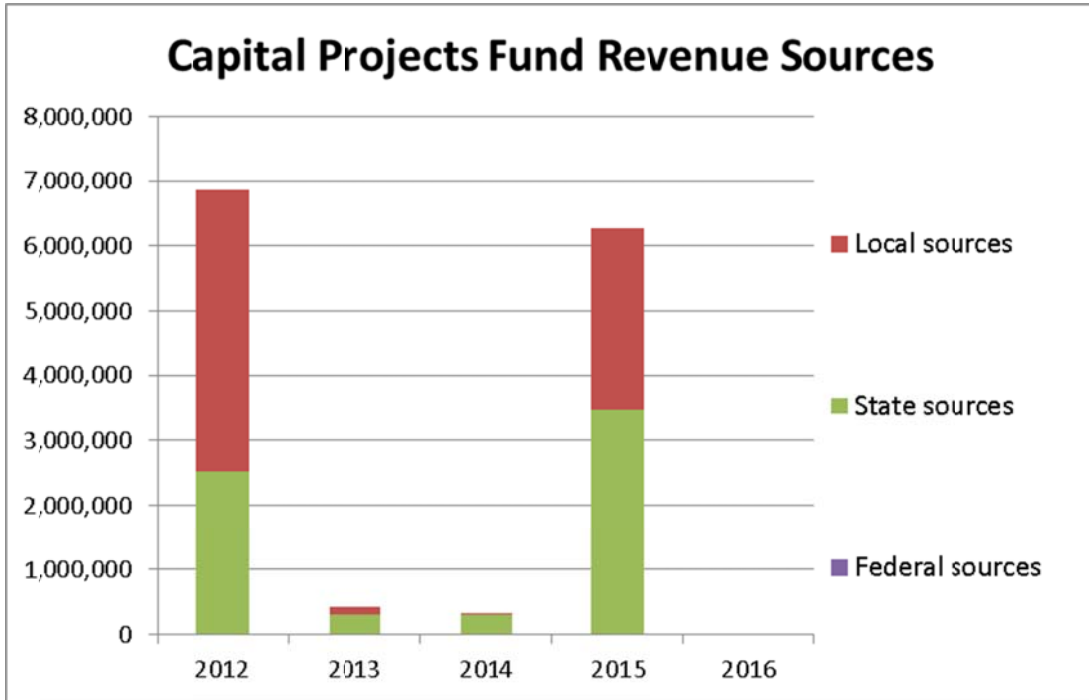
The General Fund provides almost all fund activity of the district. Property taxes, in turn, provide almost all of the General Fund dollars. With New Jersey law holding property taxes to essentially 2% (plus a limited number of adjustments), necessity will call for such future increases to support the district's programs. Under current economic conditions, no significant increase is expected in state or federal aid. Tightening financial pressures make it likely that budgeted fund balance will decline.





	<u>Actual</u>			<u>Current</u>	<u>Proposed</u>
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Special Revenue					
Local sources	73,695	143,517	107,228	134,740	127,429
State sources	52,430	66,545	86,198	79,954	86,225
Federal sources	2,214,632	3,330,367	2,634,429	1,875,431	2,053,945
Total	2,340,757	3,540,429	2,827,855	2,090,125	2,267,599

State and local sources of special revenue funds are rather limited and are expected to remain so. While federal sources rose for a short period of time in reaction to the last major recession, they have since declined. They are anticipated to remain stable at this lower level.

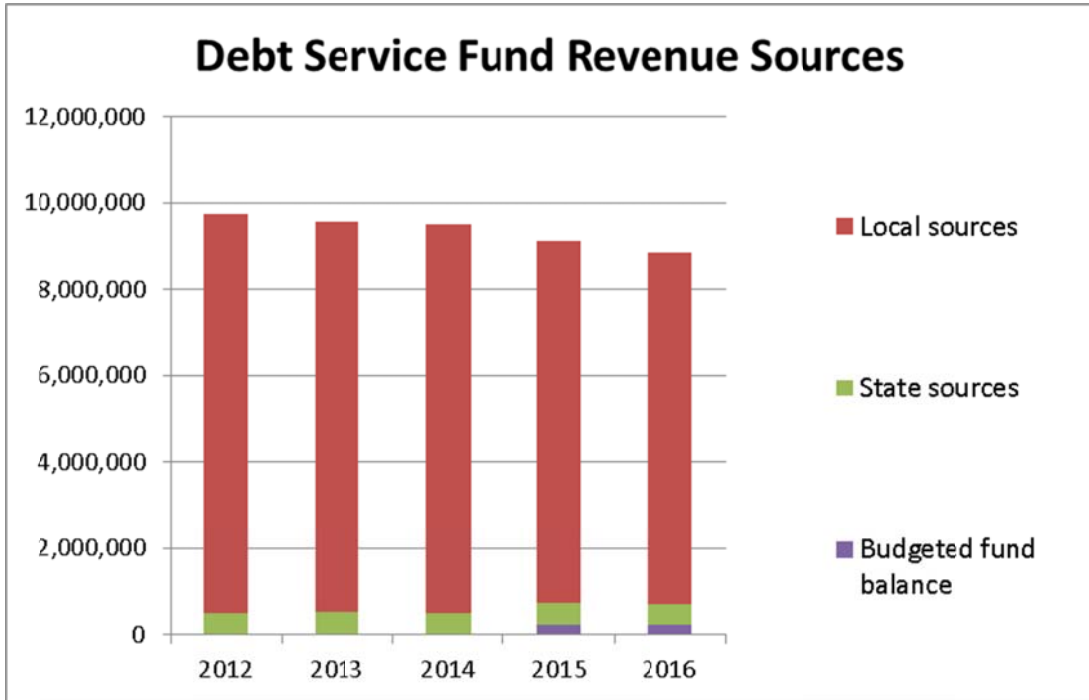


	Actual			Current	Proposed
	2012	2013	2014	2015	2016
Capital Projects					
Local sources	4,356,327	112,620	5,473	2,810,325	0
State sources	2,518,679	305,311	306,390	3,468,084	0
Federal sources					
Total	6,875,006	417,931	311,863	6,278,409	0

This fund sees more variation than the other funds due to the varying and intermittent nature of capital projects. At irregular intervals, the State of New Jersey has made limited funding for approved projects available; the district has made effective use of such funds in the four past rounds they were available. The State’s financial condition makes a fifth round unlikely for the foreseeable future. Annual capital outlay dollars from the general fund will need to increase as capital reserve dollars are consumed.

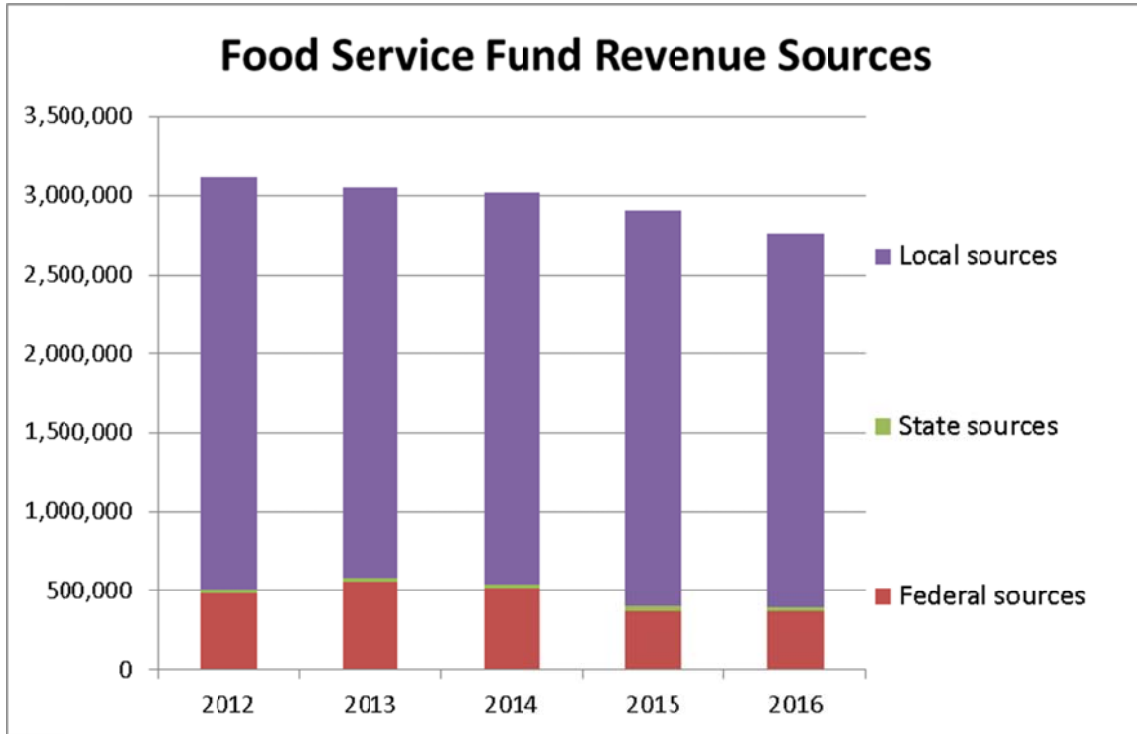
While current residential construction within the district is limited, there are projects that could add to student population 6 to 10 years in the future. Should these be built so as to increase the school population in a significant manner, a future bond issue and construction may result. This is being observed carefully by the board of education.

The “live” listing of potential capital projects includes an “early warning” list of future projects. This includes projects such as upcoming roof repairs and assessed by our architect as well as other facilities that tend to have finite lives: artificial turf fields, tracks, and pools. The current projects are listed in this document; the full list runs eleven pages and is not included. The board of education recognizes the tens of millions that may be needed during the coming years and this motivates the district’s successful buildup of capital reserve and the desire to increase the budget’s capital outlay spending over the next few years as has been done in recent years.



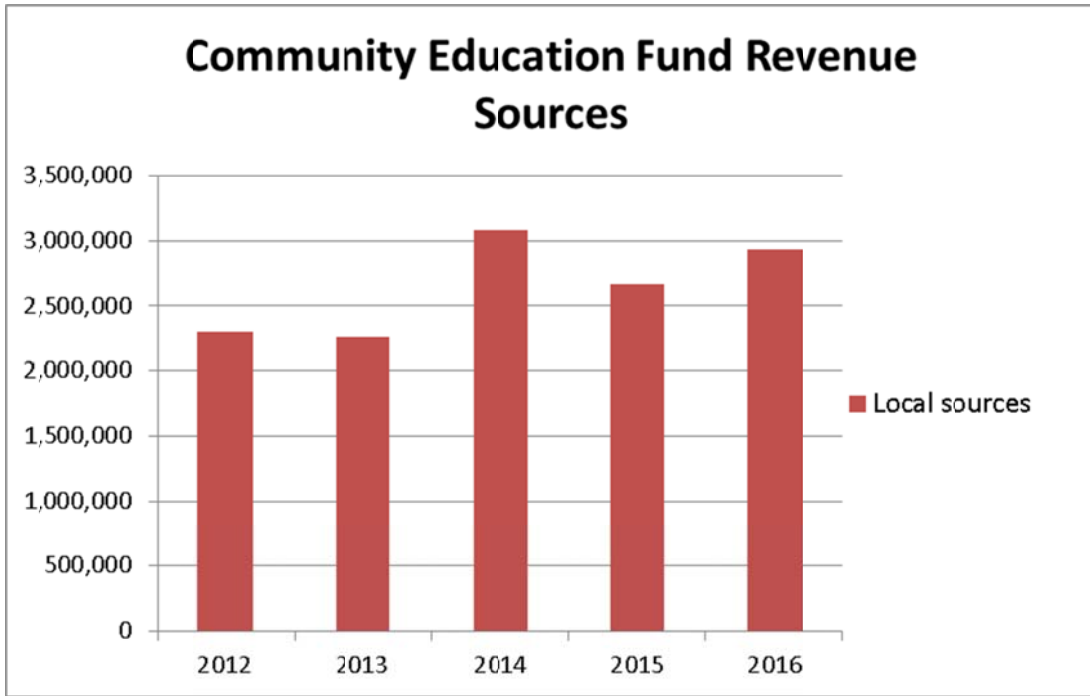
	Actual			Current	Proposed
	2012	2013	2014	2015	2016
Debt Service					
Local sources	9,243,318	9,065,649	8,999,975	8,396,110	8,150,217
State sources	480,338	494,852	496,000	494,561	490,563
Budgeted fund balance	12,548	12,159	9,506	231,094	220,010
Total	9,736,204	9,572,660	9,505,481	9,121,765	8,860,790

As principal is retired, this fund steadily declines. Until a possible future spurt of growth occurs, this decline will continue.



	Actual			Current	Proposed
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Food Service					
Local sources	2,610,719	2,473,715	2,483,871	2,501,683	2,361,557
State sources	24,966	25,072	24,600	33,656	25,000
Federal sources	479,867	553,983	514,527	370,707	371,759
Total	3,115,552	3,052,770	3,022,998	2,906,046	2,758,316

New federal constraints on what is served have depressed sales in the district, much as it has across the nation.



	Actual			Current	Proposed
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Community Education Local sources	2,299,310	2,258,912	3,080,701	2,670,231	2,935,643

While Community Education fund revenue declined during the recession, it has recovered and is expected to remain relatively stable.

Revenues – Detailed Accounts

Governmental Funds

	Actual			Current	Proposed
	2012	2013	2014	2015	2016
<b>General Fund</b>					
Local					
Local tax levy	139,524,454	142,314,943	145,116,301	148,521,627	151,936,966
Tuition	315,572	266,199	250,060	236,858	97,500
Interest on investments	101,261	265,462	271,064	173,413	198,000
Miscellaneous	496,008	339,841	401,788	200,798	305,405
	140,437,295	143,186,445	146,039,213	149,132,696	152,537,871
State					
Special Ed. aid	5,449,003	5,790,800	5,763,900	5,763,900	5,763,900
Equalization aid	707,423	593,498	565,938	565,938	565,938
Security aid		140,564	151,699	151,699	151,699
Transportation aid		752,242	795,567	795,567	795,567
Extraordinary aid	1,840,520	1,504,203	1,499,529		
PARCC Readiness			50,751	94,710	94,710
Per Pupil Growth				94,710	94,710
Other state aids	50,698	33,222			
	8,047,644	8,814,529	8,827,384	7,466,524	7,466,524
Federal					
Medicare assistance	5,980	47,349	64,318	27,532	37,696
Education Jobs fund	365,401	912			
	371,381	48,261	64,318	27,532	37,696
Budgeted fund balance				5,173,262	5,030,246
	148,856,320	152,049,235	154,930,915	161,800,014	165,072,337

Governmental Funds - *continued*

Special Revenue - Budgetary Basis	Actual			Current	Proposed
	2012	2013	2014	2015	2016
Local					
Seminary grant				72,000	61,200
Cable TV	57,233	57,000	58,140	57,000	60,489
Municipal Alliance-Local	4,431	5,740	8,453	5,740	5,740
CJ Pride Recruitment	1,799	1,563	1,935		
Outdoor Education		383			
Connect Ed	6,667	2,637	942		
BMS Connect Ed		1,200			
Rebel grant		20			
E-Rate		73,873	37,751		
Youth		580			
Woodruff		500			
Other	3,565	21	7		
	73,695	143,517	107,228	134,740	127,429
State					
Non Public Textbooks	5,083	13,877	14,622	15,152	16,611
Non Public Handicapped & Aux. Services t	10,233	5,063	8,837	13,286	9,353
Non Public Nursing	7,541	14,263	24,270	23,032	28,380
Non Public Technology		5,409	5,833	5,525	8,922
Personalized Student Learning Plan	6,062	5,736	5,890		
New Jersey Veterinarian Assoc.	750				
New Jersey Division of Highway Safety	2,500				
Municipal Alliance-State	20,261	22,197	26,301	22,959	22,959
Adult Basic Education-State			445		
	52,430	66,545	86,198	79,954	86,225
Federal					
Title I	188,002	236,502	362,382	211,185	216,932
Title II	121,115	128,445	109,104	91,033	91,842
Title III	8,900	69,309	187,504	127,734	181,493
Title IV			123		
IDEA Part B	1,759,424	2,723,802	1,845,222	1,441,229	1,559,428
Adult Basic Education-Federal	36,543	11,158	8,932		
Child Care Food Nutrition	22,853		15,413	4,250	4,250
Startalk	77,795	136,040	102,067		
FEMA		10,255			
Investing Through Innovation			3,682		
Race to the Top		14,856			
	2,214,632	3,330,367	2,634,429	1,875,431	2,053,945
	2,340,757	3,540,429	2,827,855	2,090,125	2,267,599



Governmental Funds - *continued*

	Actual			Current	Proposed
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Capital Projects					
Local share-capital reserve	3,306,260	107,500	0	2,810,325	0
Local share-capital outlay	464,060	0	0	0	0
Interest on investments	9,507	5,120	5,473	0	0
Miscellaneous	576,500	0	0	0	0
State grants	2,518,679	305,311	306,390	3,468,084	0
	<u>6,875,006</u>	<u>417,931</u>	<u>311,863</u>	<u>6,278,409</u>	<u>0</u>

	Actual			Current	Proposed
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Debt Service					
Tax Levy	7,088,594	2,801,358	0	0	0
Transfer from Capital Reserve	2,154,724	6,259,171	8,999,975	8,386,604	8,150,217
Debt Service State Aid Type II	480,338	494,852	496,000	494,561	490,563
Miscellaneous	0	5,120		9,506	
Fund balance	12,548	12,159	9,506	231,094	220,010
	<u>9,736,204</u>	<u>9,572,660</u>	<u>9,505,481</u>	<u>9,121,765</u>	<u>8,860,790</u>

Enterprise

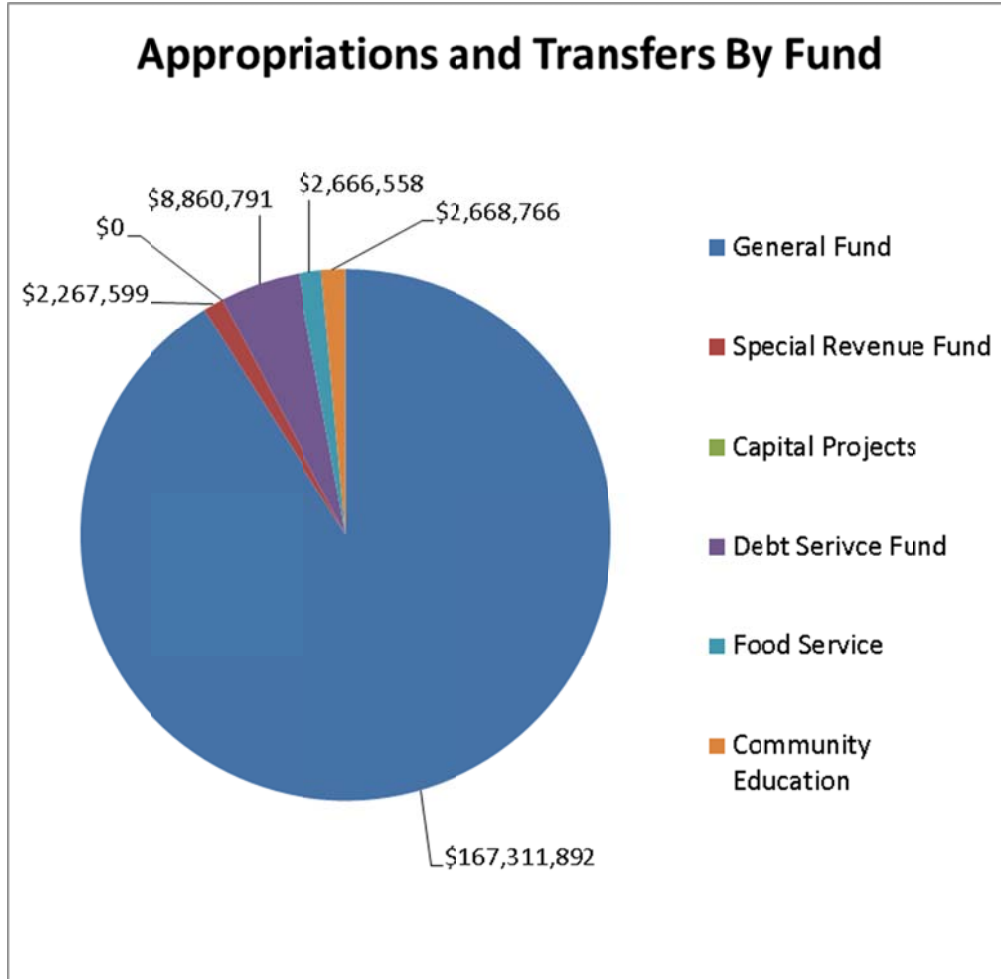
	Actual			Current	Proposed
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Food Service					
Sales	2,452,684	2,302,182	2,321,721	2,371,683	2,251,557
Special Functions	116,207	142,427	133,900	130,000	110,000
Miscellaneous	41,828	29,106	28,250		
State school lunch program	24,966	25,072	24,600	33,656	25,000
National school lunch program	327,498	327,508	329,250	366,859	350,000
Special milk program	3,049	3,587	4,073	3,848	1,759
PB lunch-HHFKA	0	30,975	33,271	0	20,000
Food donation program	149,320	191,913	147,933	0	0
	<u>3,115,552</u>	<u>3,052,770</u>	<u>3,022,998</u>	<u>2,906,046</u>	<u>2,758,316</u>

Community Education

Activities fees	<u>2,299,310</u>	<u>2,258,912</u>	<u>3,080,701</u>	<u>2,670,231</u>	<u>2,935,643</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 2015-16

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
<b>Governmental Funds</b>					
General Fund	140,624,726	143,153,019	150,295,301	170,525,320	167,311,893
Special Revenue Fund	2,217,466	3,385,403	2,691,997	4,177,139	2,267,599
Capital Projects Fund	5,729,067	1,380,730	1,883,677	8,642,639	0
Debt Service Fund	9,736,204	9,352,940	9,275,966	9,121,766	8,860,791
<b>Enterprise Funds</b>					
Community Education Fund	2,280,132	2,424,220	3,929,352	2,526,699	2,668,766
Food Service Fund	2,892,725	2,696,445	2,730,330	2,821,046	2,666,558
	<u>\$163,480,320</u>	<u>\$162,392,757</u>	<u>\$170,806,623</u>	<u>\$197,814,609</u>	<u>\$183,775,607</u>

Governmental Funds -General Fund-Programs

West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund

Regular Programs	48,951,687
Special Education-Neurologically Impaired	1,669,257
Special Education-Emotionally Disturbed	500,156
Special Education-Multiply Handicapped	1,421,726
Special Education-Resource Room/Resource Center	7,349,379
Special Education-Autism	996,575
Special Education-Preschool Disabilities-Part Time	439,458
Special Education-Preschool Disabilities-Full Time	359,141
Special Education-Home Instruction	70,000
Basic Skills/Remedial	2,058,564
Bilingual	1,035,724
School-Sponsored Co-curricular Activities	654,504
School-Sponsored Athletics	1,750,046
Undistributed Instruction	7,611,600
Health Services	1,461,279
Speech/Occupational Therapy and Related Services	1,992,970
Extraordinary Services	568,000
Guidance Services	2,935,982
Child Study Team	3,502,397
Improvement of Instruction Services	2,849,319
Educational Media/Library Services	1,714,177
Instructional Staff Training Services	759,848
General Administration	1,983,475
School Administration	7,154,628
Central Services	1,858,682
Administrative Information Technology	673,675
Required Maintenance for School Facilities	3,574,334
Custodial Services	9,869,783
Care and Upkeep of Grounds	450,110
Security	714,790
Student Transportation Services	10,031,393
Personal Services-Unallocated Employee Benefits	27,706,500
Equipment	1,040,938
Facilities Acquisition and Construction Services	1,185,162
Fund Transfers	10,389,777
Adult Education	9,286
Charter Schools	17,571
	<u>\$167,311,893</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

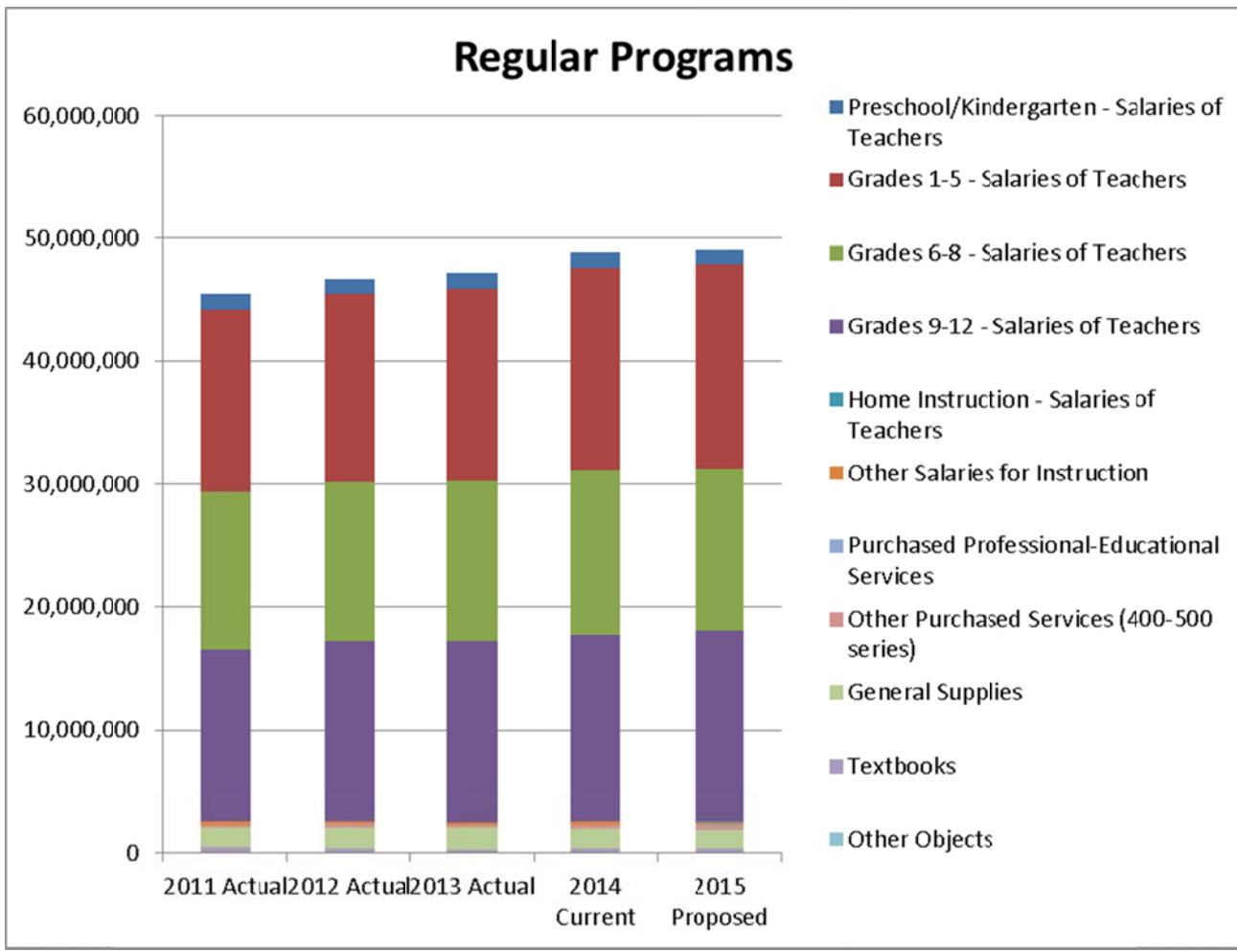
West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Regular Programs

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Preschool/Kindergarten - Salaries of Teachers	1,267,817	1,312,618	1,258,890	1,275,757	1,183,627
Grades 1-5 - Salaries of Teachers	15,338,906	15,683,284	15,606,985	16,565,874	16,710,354
Grades 6-8 - Salaries of Teachers	12,977,685	12,992,209	12,779,589	13,098,682	12,926,427
Grades 9-12 - Salaries of Teachers	14,618,662	14,838,980	15,121,264	15,512,207	15,298,302
Home Instruction - Salaries of Teachers	0	0	0	70,000	70,000
Other Salaries for Instruction	224,488	143,905	246,585	284,493	294,263
Purchased Professional-Educational Services	0	0	11,160	11,035	8,930
Other Purchased Services (400-500 series)	240,396	237,833	224,461	338,218	377,484
General Supplies	1,742,235	1,722,100	1,560,524	1,642,329	1,725,603
Textbooks	329,903	294,497	246,871	337,844	351,341
Other Objects	2,457	2,626	2,461	5,451	5,356
	<u>\$46,742,549</u>	<u>\$47,228,052</u>	<u>\$47,058,790</u>	<u>\$49,141,890</u>	<u>\$48,951,687</u>

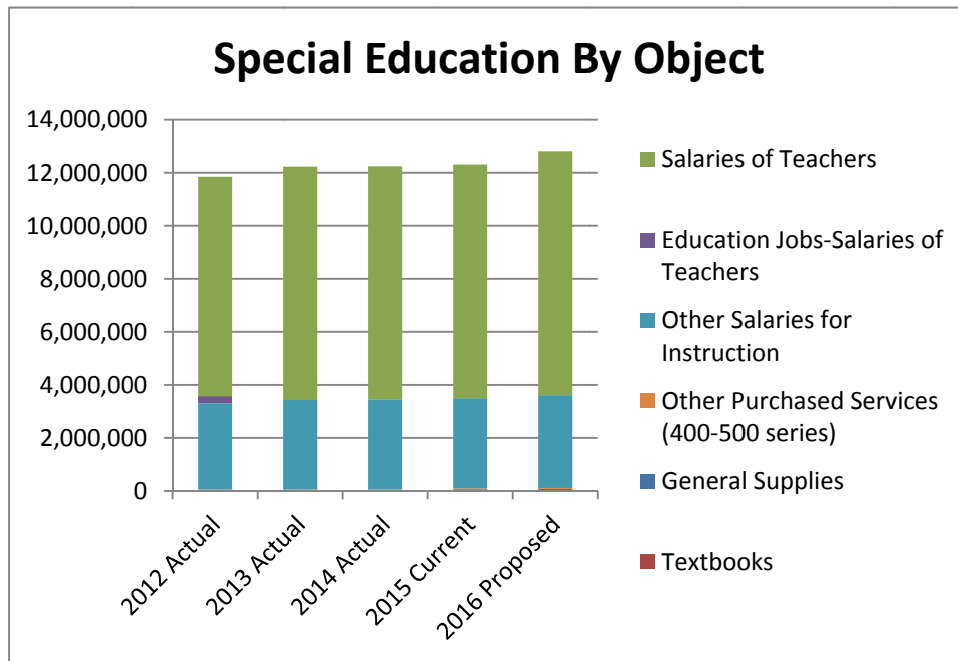
With turnover of aging professional staff, a number of higher salaried teachers have been succeeded by younger, lower paid staff. This moderates total spending in the short term.



West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Special Education-Summary by Object



	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Current</u>	2016 <u>Proposed</u>
Salaries of Teachers	8,335,436	8,794,779	8,785,632	8,810,693	9,192,727
Education Jobs-Salaries of Teachers	202,510	0	0	0	0
Other Salaries for Instruction	3,253,945	3,377,076	3,400,349	3,399,796	3,503,750
Other Purchased Services (400-500 series)	10,656	13,661	12,305	31,300	31,775
General Supplies	45,909	41,299	40,283	64,641	75,390
Textbooks	1,058	1,378	328	2,061	2,050
	<u>\$11,849,514</u>	<u>\$12,228,193</u>	<u>\$12,238,897</u>	<u>\$12,308,491</u>	<u>\$12,805,692</u>

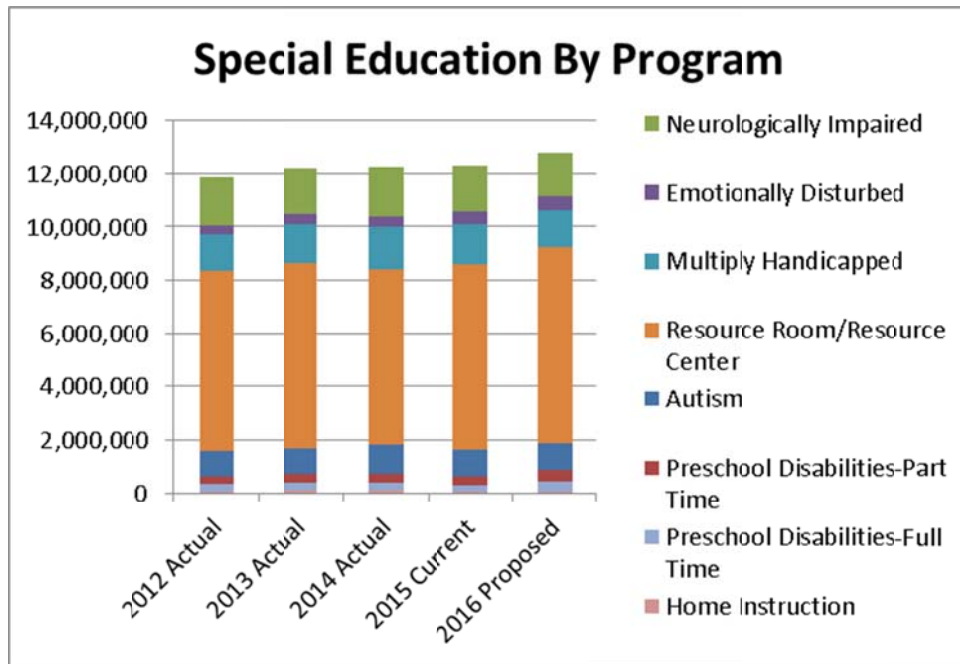
As is the case across much of the nation, Special Education expenditures continue to grow. Over the past decade, the district has moderated spending growth in this category by bringing students back into the district from out-of-district placements. This change has resulted in better services to children 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 2015-16

General Fund-Current Expense

Special Education-Summary by Program



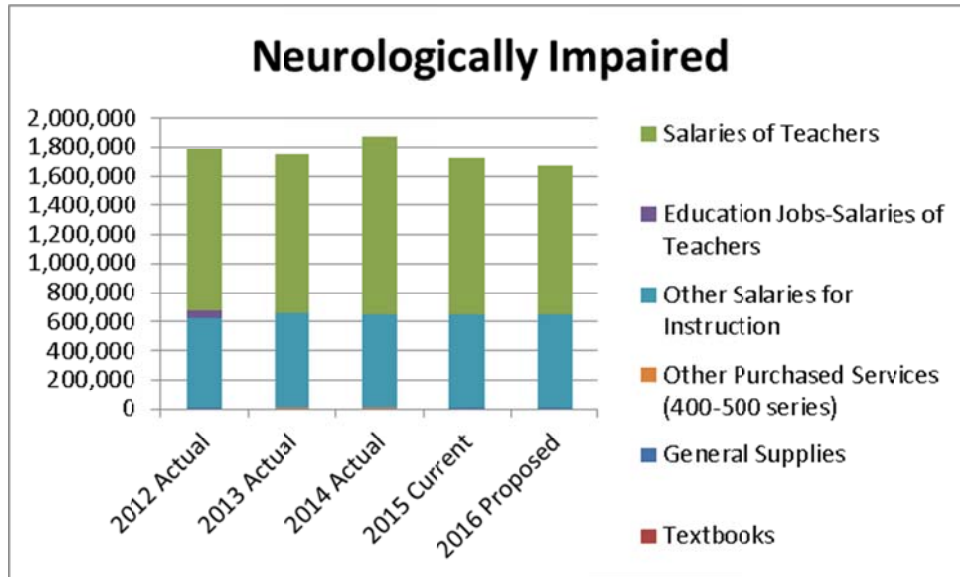
	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Current</u>	2016 <u>Proposed</u>
Neurologically Impaired	1,787,338	1,750,638	1,869,793	1,726,794	1,669,257
Emotionally Disturbed	364,689	381,549	384,898	493,011	500,156
Multiply Handicapped	1,313,978	1,424,091	1,554,506	1,475,467	1,421,726
Resource Room/Resource Center	6,808,065	6,960,576	6,616,353	6,957,992	7,349,379
Autism	921,047	998,233	1,089,648	1,034,245	996,575
Preschool Disabilities-Part Time	328,281	337,333	349,110	303,198	439,458
Preschool Disabilities-Full Time	268,283	275,682	285,306	247,784	359,141
Home Instruction	57,833	100,091	89,283	70,000	70,000
	<u>\$11,849,514</u>	<u>\$12,228,193</u>	<u>\$12,238,897</u>	<u>\$12,308,491</u>	<u>\$12,805,692</u>

West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Special Education-Neurologically Impaired

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries of Teachers	1,160,190	1,091,801	1,215,744	1,076,727	1,020,215
Other Salaries for Instruction	616,966	651,708	647,889	635,647	634,622
Other Purchased Services (400-500 series)	1,448	2,929	333	4,200	4,200
General Supplies	8,605	3,999	5,827	9,720	9,720
Textbooks	129	201	0	500	500
	<u>\$1,787,338</u>	<u>\$1,750,638</u>	<u>\$1,869,793</u>	<u>\$1,726,794</u>	<u>\$1,669,257</u>

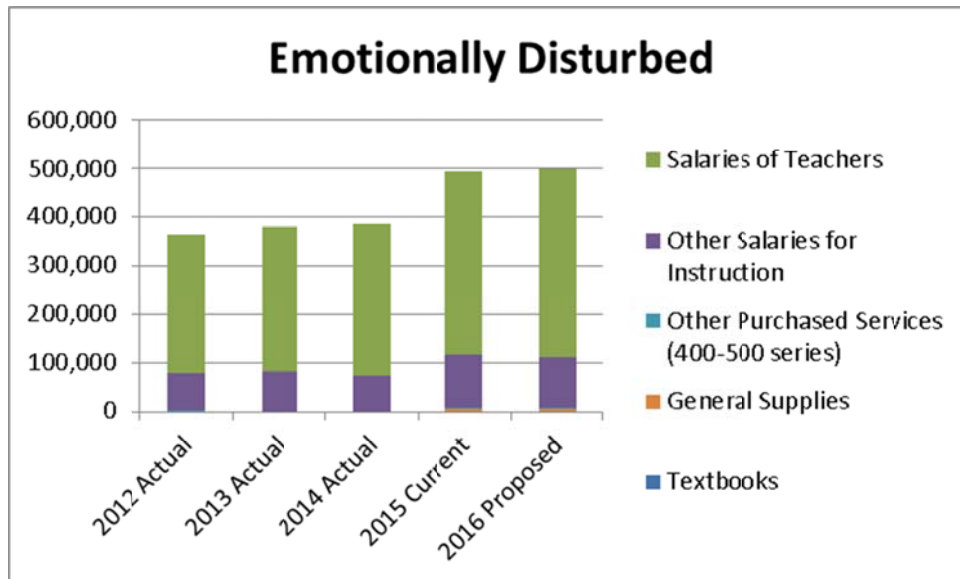


West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Special Education-Emotionally Disturbed

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries of Teachers	284,074	300,381	311,350	375,339	389,677
Other Salaries for Instruction	78,507	79,643	72,387	110,522	103,329
Other Purchased Services (400-500 series)	430	554	120	1,200	1,200
General Supplies	1,678	971	1,041	5,700	5,700
Textbooks	0	0	0	250	250
	<u>\$364,689</u>	<u>\$381,549</u>	<u>\$384,898</u>	<u>\$493,011</u>	<u>\$500,156</u>

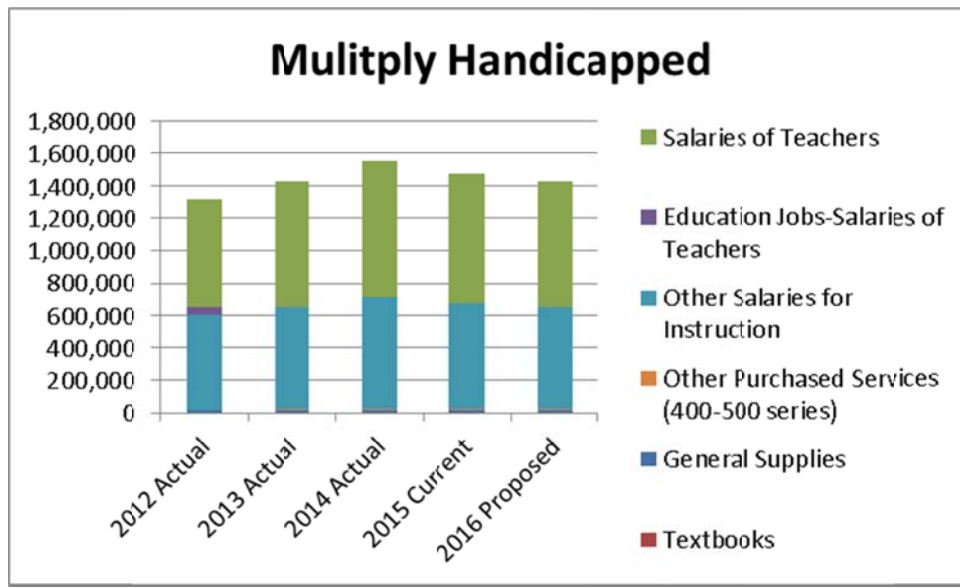


West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Special Education-Multiply Handicapped

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries of Teachers	714,093	773,936	844,810	801,856	772,650
Other Salaries for Instruction	579,256	627,799	685,291	650,447	626,756
Other Purchased Services (400-500 series)	5,176	5,609	6,123	5,812	5,600
General Supplies	15,176	16,447	17,954	17,041	16,420
Textbooks	277	300	328	311	300
	<u>\$1,313,978</u>	<u>\$1,424,091</u>	<u>\$1,554,506</u>	<u>\$1,475,467</u>	<u>\$1,421,726</u>

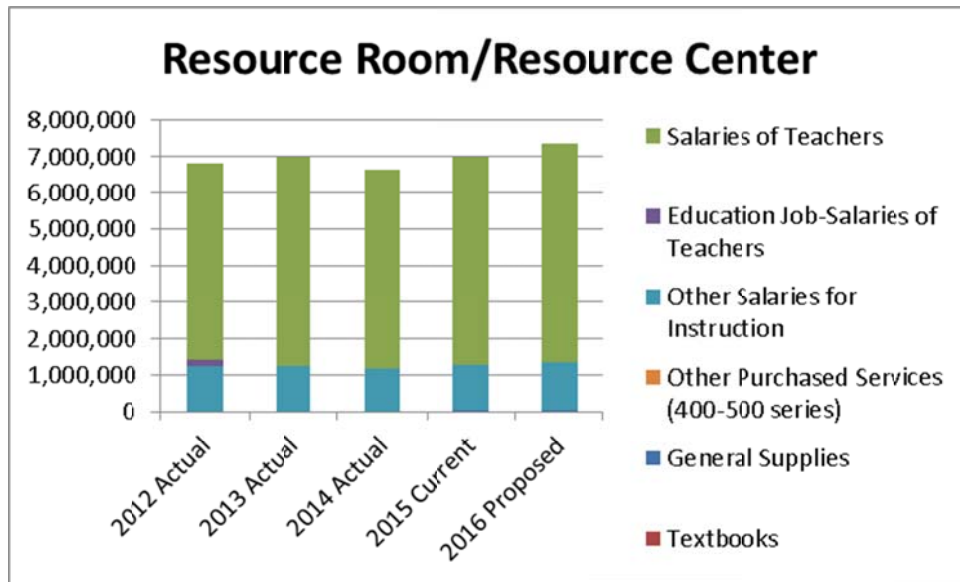


West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Special Education-Resource Room/Resource Center

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries of Teachers	5,556,742	5,720,407	5,463,981	5,702,039	6,016,752
Other Salaries for Instruction	1,236,272	1,225,000	1,141,959	1,212,453	1,279,127
Other Purchased Services (400-500 series)	423	1,225	2,182	16,875	16,875
General Supplies	13,976	13,067	8,231	25,625	35,625
Textbooks	652	877	0	1,000	1,000
	<u>\$6,808,065</u>	<u>\$6,960,576</u>	<u>\$6,616,353</u>	<u>\$6,957,992</u>	<u>\$7,349,379</u>

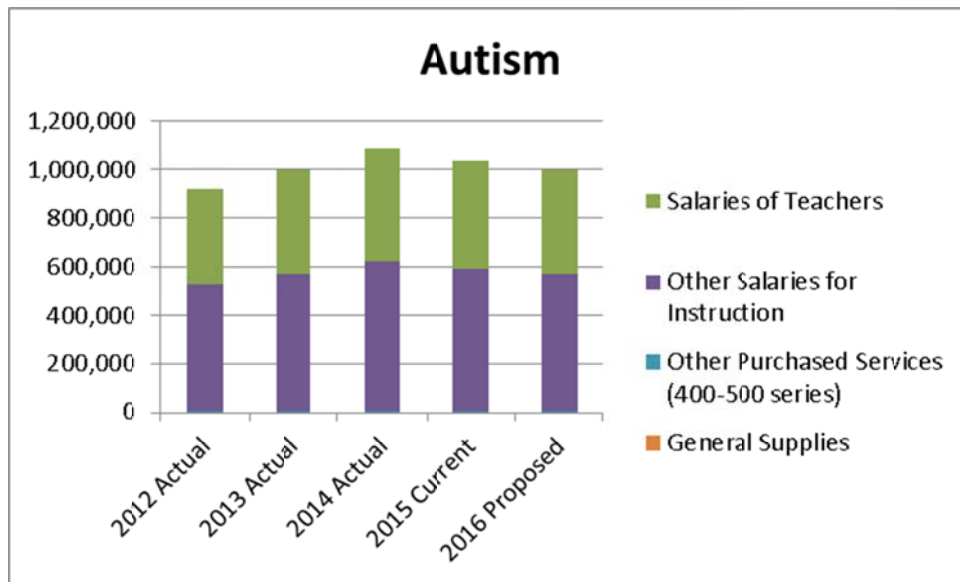


West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Special Education-Autism

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries of Teachers	392,208	426,076	464,003	440,411	424,370
	524,565	568,525	620,588	589,034	567,580
	1,386	1,502	1,640	1,557	1,500
General Supplies	<u>2,888</u>	<u>3,130</u>	<u>3,417</u>	<u>3,243</u>	<u>3,125</u>
	<u>\$921,047</u>	<u>\$999,233</u>	<u>\$1,089,648</u>	<u>\$1,034,245</u>	<u>\$996,575</u>

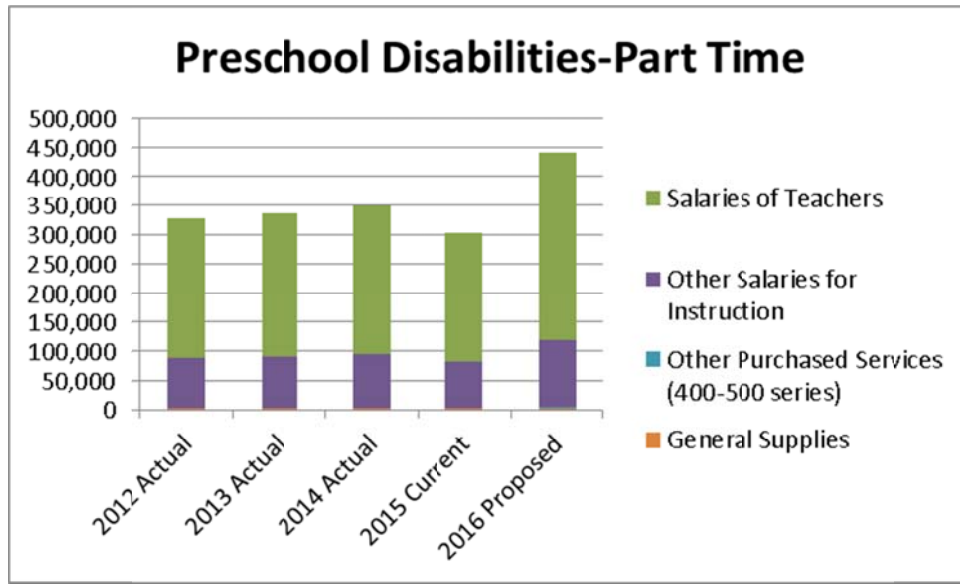


West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Special Education-Preschool Disabilities-Part Time

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries of Teachers	239,143	245,738	254,317	220,871	320,133
Other Salaries for Instruction	85,776	88,141	91,218	79,222	114,825
Other Purchased Services (400-500 series)	1,121	1,151	1,192	1,035	1,500
General Supplies	2,241	2,303	2,383	2,070	3,000
	<u>\$328,281</u>	<u>\$337,333</u>	<u>\$349,110</u>	<u>\$303,198</u>	<u>\$439,458</u>

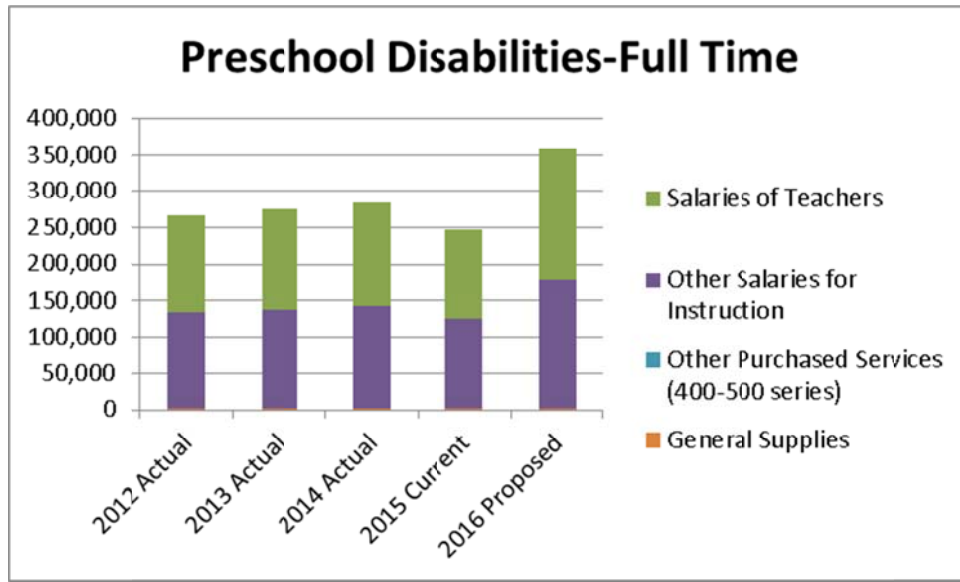


West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Special Education-Preschool Disabilities-Full Time

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries of Teachers	133,663	137,349	142,144	123,450	178,930
Other Salaries for Instruction	132,603	136,260	141,017	122,471	177,511
Other Purchased Services (400-500 series)	672	691	715	621	900
General Supplies	1,345	1,382	1,430	1,242	1,800
	<u>\$268,283</u>	<u>\$275,682</u>	<u>\$285,306</u>	<u>\$247,784</u>	<u>\$359,141</u>



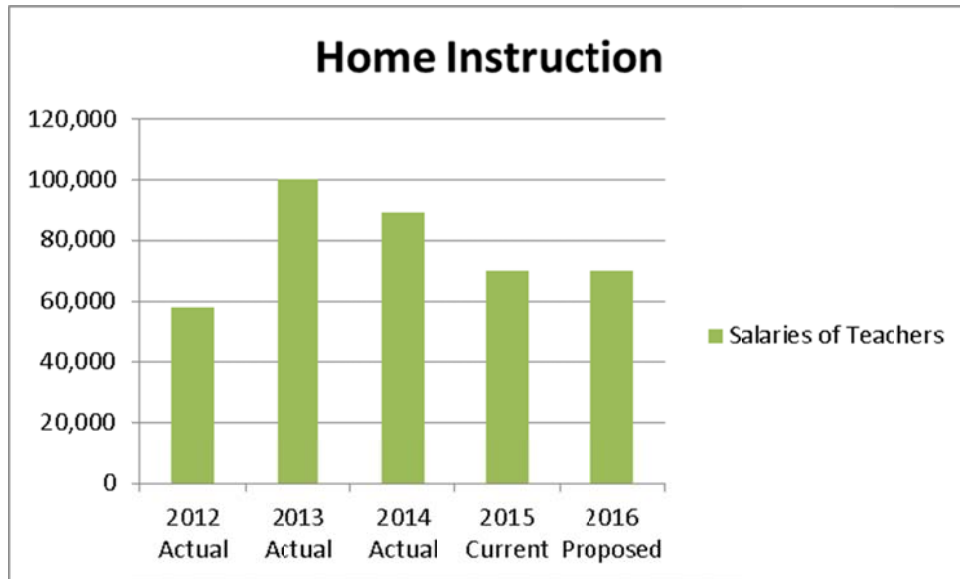


West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Special Education-Home Instruction

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries of Teachers	57,833	100,091	89,283	70,000	70,000
	<u>\$57,833</u>	<u>\$100,091</u>	<u>\$89,283</u>	<u>\$70,000</u>	<u>\$70,000</u>

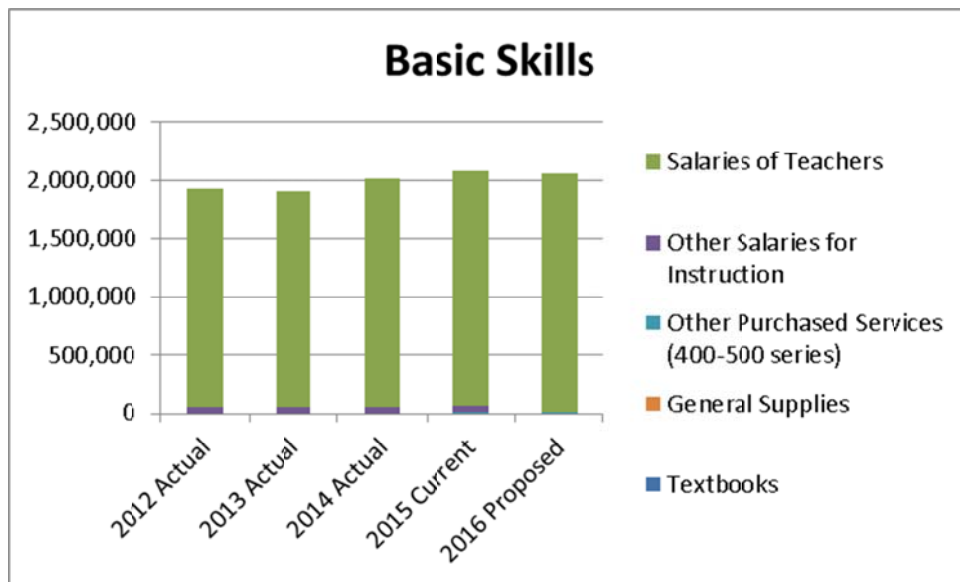


West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Basic Skills/Remedial

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries of Teachers	1,869,762	1,848,844	1,962,025	2,010,707	2,042,668
Other Salaries for Instruction	53,915	49,368	49,920	58,963	7,200
Other Purchased Services (400-500 series)	0	199	0	1,125	1,125
General Supplies	2,703	2,253	3,070	5,321	6,421
Textbooks	477	106	1,084	1,500	1,150
	<u>\$1,926,857</u>	<u>\$1,900,770</u>	<u>\$2,016,099</u>	<u>\$2,077,616</u>	<u>\$2,058,564</u>



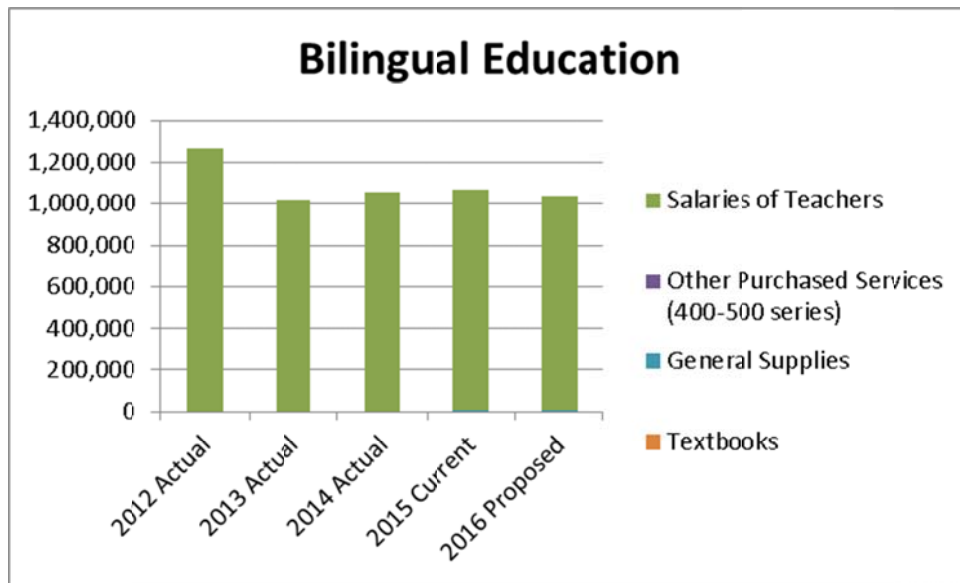
A district focus on professional development and differentiated instruction has supported in keeping spending in this category flat over time.

West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Bilingual

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries of Teachers	1,264,895	1,012,263	1,053,079	1,062,393	1,029,912
Other Purchased Services (400-500 series)	300	199	294	225	225
General Supplies	2,138	1,909	1,582	3,815	4,587
Textbooks	686	980	822	1,970	1,000
	<u>\$1,268,019</u>	<u>\$1,015,351</u>	<u>\$1,055,777</u>	<u>\$1,068,403</u>	<u>\$1,035,724</u>



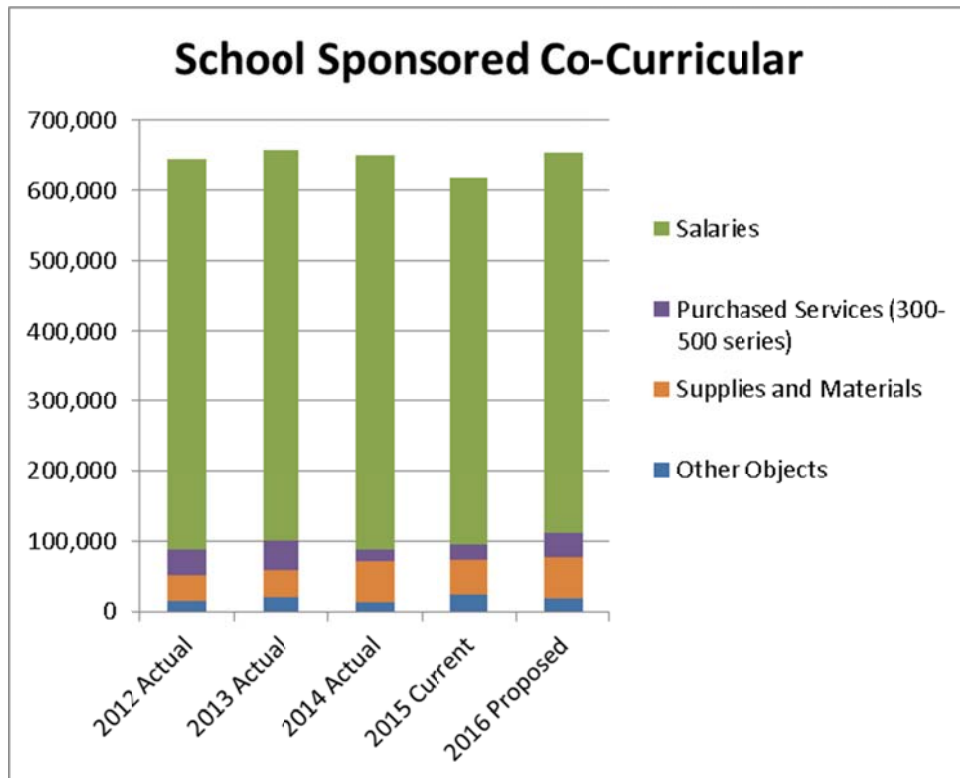
West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

School-Sponsored Co-curricular Activities

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries	557,084	557,357	561,263	521,615	542,254
Purchased Services (300-500 series)	36,511	40,872	16,666	22,546	34,089
Supplies and Materials	36,287	39,169	57,214	49,624	59,081
Other Objects	14,726	20,733	14,160	24,250	19,080
	<u>\$644,608</u>	<u>\$658,131</u>	<u>\$649,303</u>	<u>\$618,035</u>	<u>\$654,504</u>

As can be seen by comparing actual expense versus budgeted expense, co-curricular activities are often 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 as principals reduce transfers supporting co-curricular activities. Recognizing this, the district, despite the “2% general fund tax levy cap”, the budgeted dollars have been increased.



West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

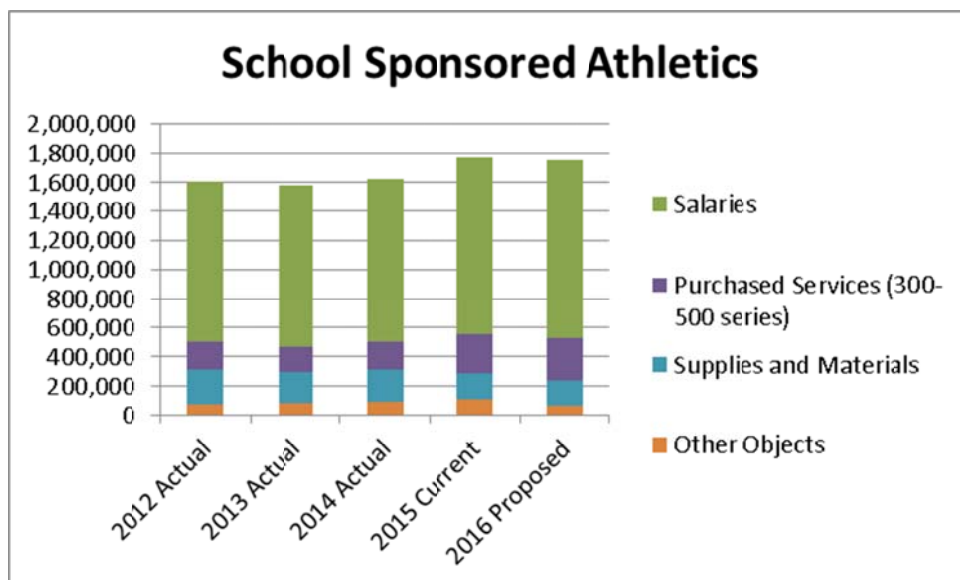
General Fund-Current Expense

School-Sponsored Athletics

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries	1,097,068	1,111,661	1,118,331	1,213,572	1,223,994
Purchased Services (300-500 series)	196,347	177,469	189,563	271,495	291,320
Supplies and Materials	238,793	212,716	215,042	171,258	167,132
Other Objects	69,688	76,665	93,975	110,800	67,600
	<u>\$1,601,896</u>	<u>\$1,578,511</u>	<u>\$1,616,911</u>	<u>\$1,767,125</u>	<u>\$1,750,046</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 30 of those sports; it is believed that no New Jersey public school district has as many.



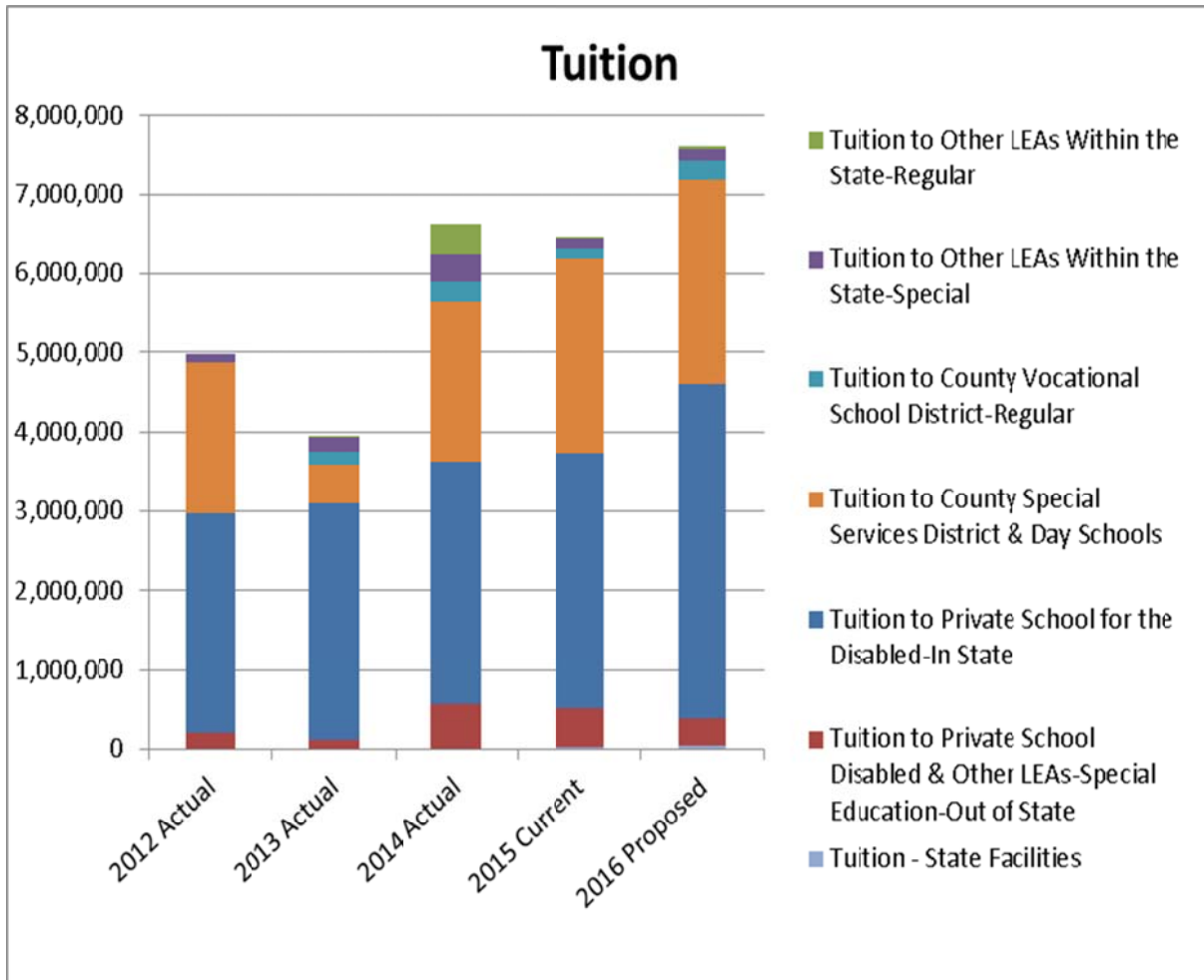
West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Tuition	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Tuition to Other LEAs Within the State-Regular	0	20,288	375,860	9,378	29,452
Tuition to Other LEAs Within the State-Special	94,486	178,645	338,732	133,392	137,911
Tuition to County Vocational School District-Regular	0	154,130	254,497	130,233	264,500
Tuition to County Special Services District & Day Schools	1,900,588	492,160	2,021,921	2,446,511	2,579,942
Tuition to Private School for the Disabled-In State	2,771,237	2,972,592	3,060,505	3,228,299	4,200,487
Tuition to Private School Disabled & Other LEAs-Special Education-Out of State	205,394	126,640	570,254	476,621	349,303
Tuition - State Facilities	0	0	0	32,306	50,005
	<u>\$4,971,705</u>	<u>\$3,944,455</u>	<u>\$6,621,769</u>	<u>\$6,456,740</u>	<u>\$7,611,600</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.

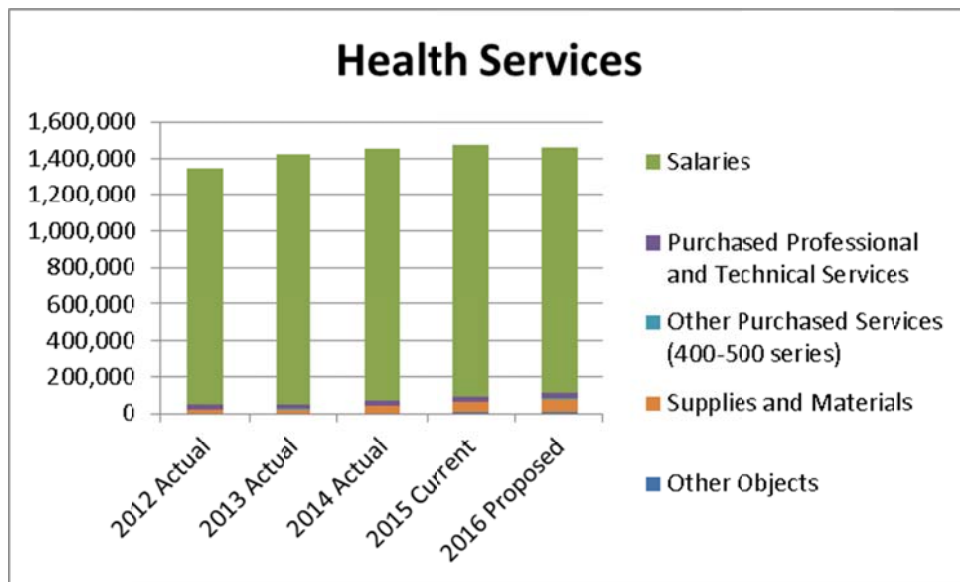


West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Health Services

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries	1,295,514	1,367,594	1,387,354	1,387,584	1,348,473
Purchased Professional and Technical Services	26,000	26,000	26,000	29,000	29,500
Other Purchased Services (400-500 series)	1,802	1,882	1,756	3,080	3,765
Supplies and Materials	20,868	22,768	39,485	53,857	72,141
Other Objects	3,155	1,991	3,019	7,400	7,400
	<u>\$1,347,339</u>	<u>\$1,420,235</u>	<u>\$1,457,614</u>	<u>\$1,480,921</u>	<u>\$1,461,279</u>



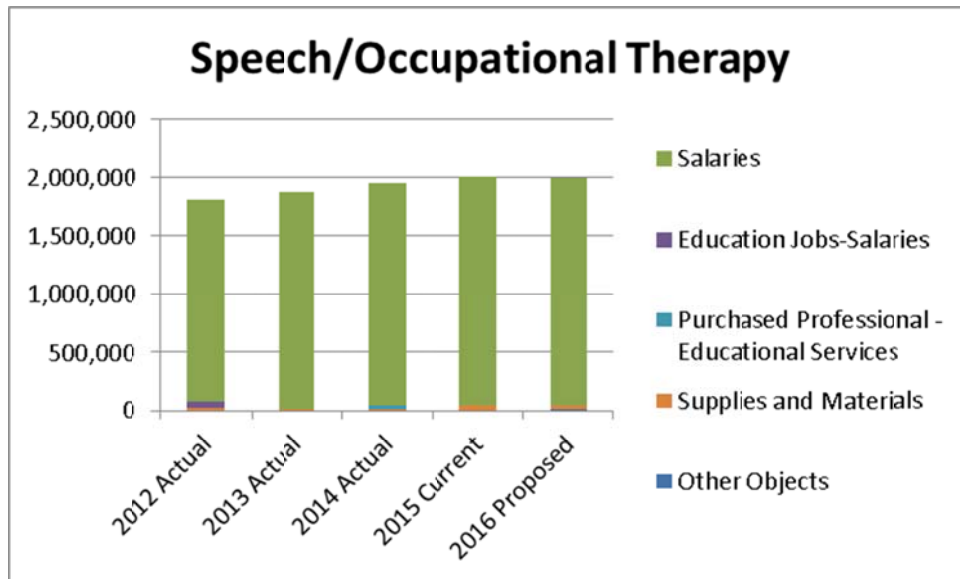


West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Speech/Occupational Therapy and Related Services

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries	1,776,828	1,857,526	1,905,955	1,950,368	1,943,570
Purchased Professional - Educational Services	0	0	27,869	0	0
Supplies and Materials	29,041	15,796	9,781	40,353	41,600
Other Objects	557	1,038	3,001	7,200	7,800
	<u>\$1,806,426</u>	<u>\$1,874,360</u>	<u>\$1,946,606</u>	<u>\$1,997,921</u>	<u>\$1,992,970</u>

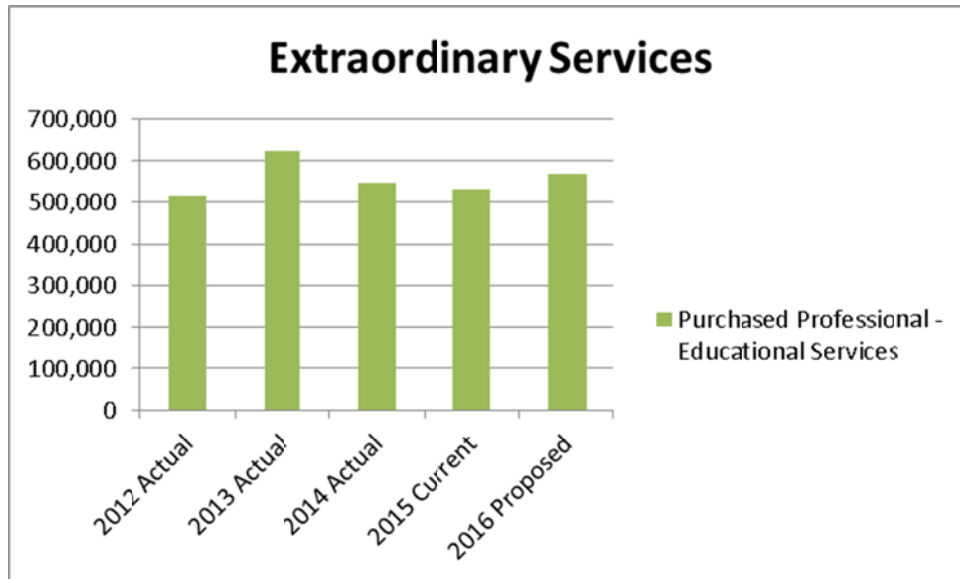


West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Extraordinary Services

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Purchased Professional - Educational Services	513,776	622,732	545,505	531,280	568,000
	<u>\$513,776</u>	<u>\$622,732</u>	<u>\$545,505</u>	<u>\$531,280</u>	<u>\$568,000</u>



West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Guidance Services

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries of Other Professional Staff	2,446,831	2,452,907	2,460,408	2,516,769	2,551,750
Salaries of Secretarial and Clerical Assistants	282,691	325,268	323,719	350,683	310,973
Purchased Professional - Educational Services	0	3,000	0	0	0
Other Purchased Services (400-500 series)	10,921	10,375	12,594	17,843	22,435
Supplies and Materials	37,609	33,935	29,047	39,045	40,409
Other Objects	2,608	3,091	2,691	8,454	10,415
	<u>\$2,780,660</u>	<u>\$2,828,576</u>	<u>\$2,828,459</u>	<u>\$2,932,794</u>	<u>\$2,935,982</u>

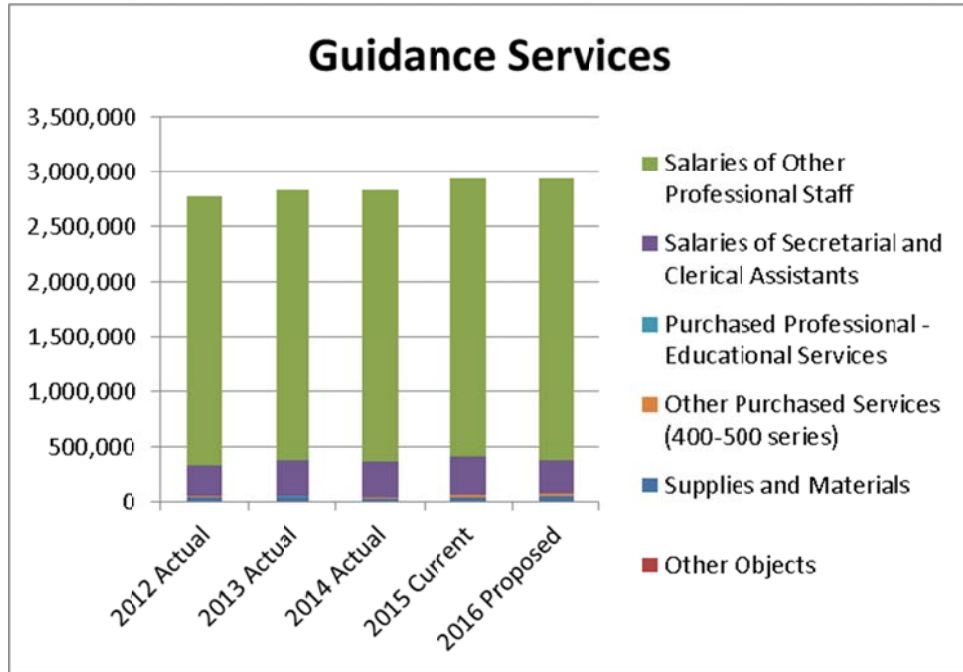
With the strong academic and co-curricular performance of our students, Guidance serves to both aid the students in keeping an “even keel” and in attaining their college goals. Students are accepted at many of the top colleges and universities in the nation.

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 #237 and 336; this placed them at #12 and 18 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 district also receives top rankings in New Jersey Monthly, nich.com, and Newsweek.

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.

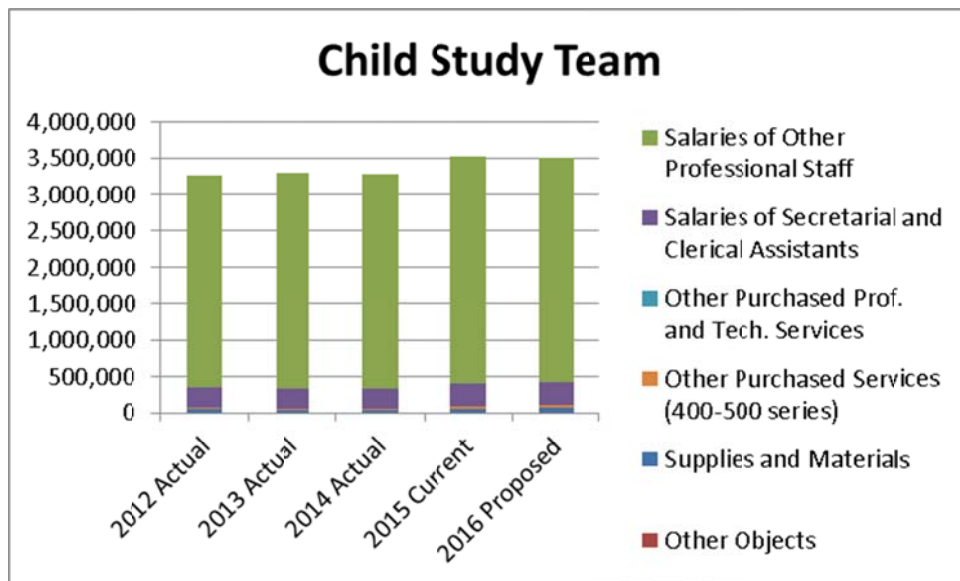


West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Child Study Team

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries of Other Professional Staff	2,892,269	2,942,154	2,924,969	3,099,850	3,082,154
Salaries of Secretarial and Clerical Assistants	288,340	280,527	279,003	325,344	311,563
Other Purchased Prof. and Tech. Services	0	0	2,550	0	0
Other Purchased Services (400-500 series)	19,133	19,005	24,869	36,600	39,900
Supplies and Materials	46,131	37,079	32,188	40,514	57,900
Other Objects	2,038	3,578	3,002	10,880	10,880
	<u>\$3,247,911</u>	<u>\$3,282,343</u>	<u>\$3,266,581</u>	<u>\$3,513,188</u>	<u>\$3,502,397</u>



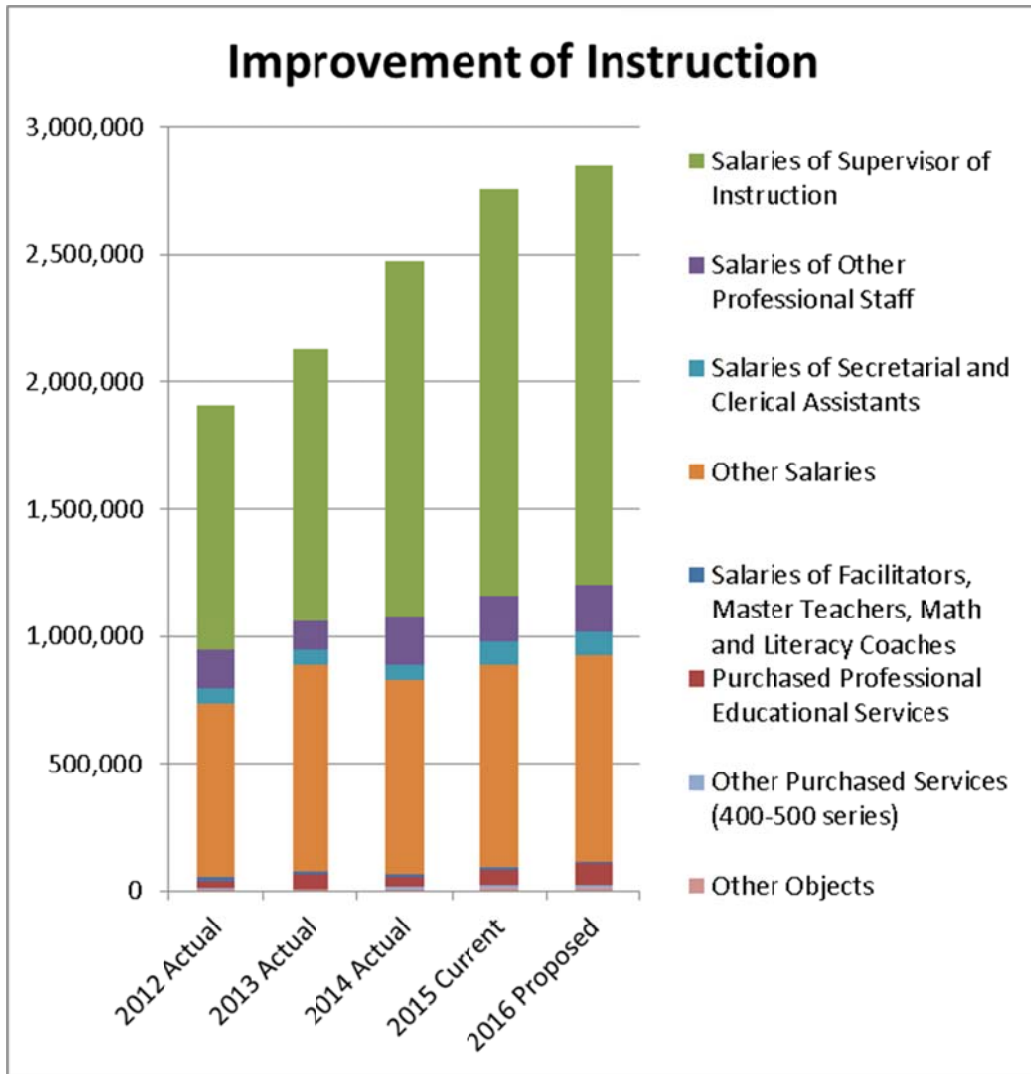
West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Improvement of Instruction Services

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries of Supervisor of Instruction	963,772	1,067,033	1,399,778	1,597,368	1,651,024
Salaries of Other Professional Staff	149,076	114,211	185,770	177,595	182,595
Salaries of Secretarial and Clerical Assistants	60,385	62,449	61,462	88,725	89,731
Other Salaries	682,491	807,599	762,715	795,264	810,419
Salaries of Facilitators, Master Teachers, Math and Literacy Coaches	12,952	11,199	11,361	11,600	4,900
Purchased Professional Educational Services	27,000	56,902	36,952	60,000	88,000
Other Purchased Services (400-500 series)	4,536	3,327	9,106	8,000	11,000
Other Objects	9,054	5,477	7,641	14,325	11,650
	<u>\$1,909,266</u>	<u>\$2,128,197</u>	<u>\$2,474,785</u>	<u>\$2,752,877</u>	<u>\$2,849,319</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 the positions to the staff roster.



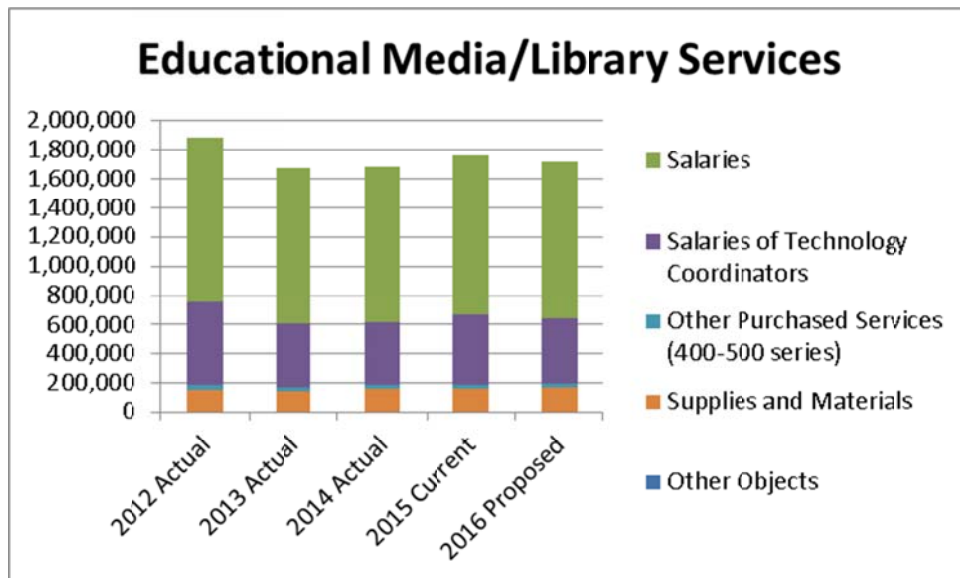
West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Educational Media/Library Services

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries	1,120,994	1,058,413	1,064,744	1,087,449	1,070,800
Salaries of Technology Coordinators	576,616	441,008	429,672	487,017	452,397
Other Purchased Services (400-500 series)	31,115	25,442	29,553	23,639	26,380
Supplies and Materials	153,000	145,099	155,281	160,222	163,430
Other Objects	998	0	848	271	1,170
	<u>\$1,882,723</u>	<u>\$1,669,962</u>	<u>\$1,680,098</u>	<u>\$1,758,598</u>	<u>\$1,714,177</u>

While retirements have a smaller 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. The proposed budget is lower than the actual of four years earlier.



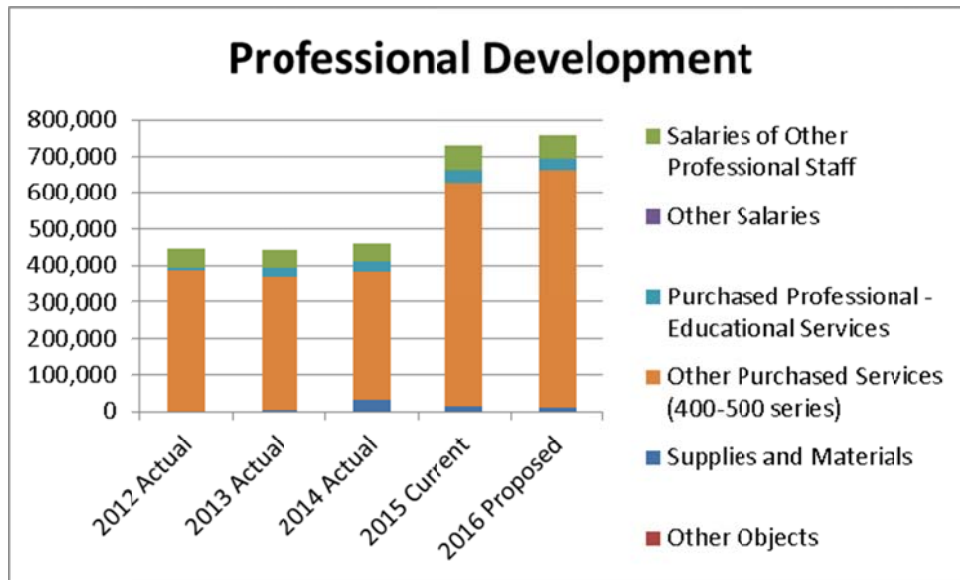


West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Instructional Staff Training Services

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries of Other Professional Staff	52,868	45,971	47,668	71,192	65,000
Other Salaries	0	0	0	700	700
Purchased Professional - Educational Services	8,850	27,453	28,036	36,000	32,500
Other Purchased Services (400-500 series)	387,018	365,437	350,528	610,484	651,423
Supplies and Materials	120	3,256	33,993	14,000	10,125
Other Objects	0	0	0	300	100
	<u>\$448,856</u>	<u>\$442,117</u>	<u>\$460,225</u>	<u>\$732,676</u>	<u>\$759,848</u>



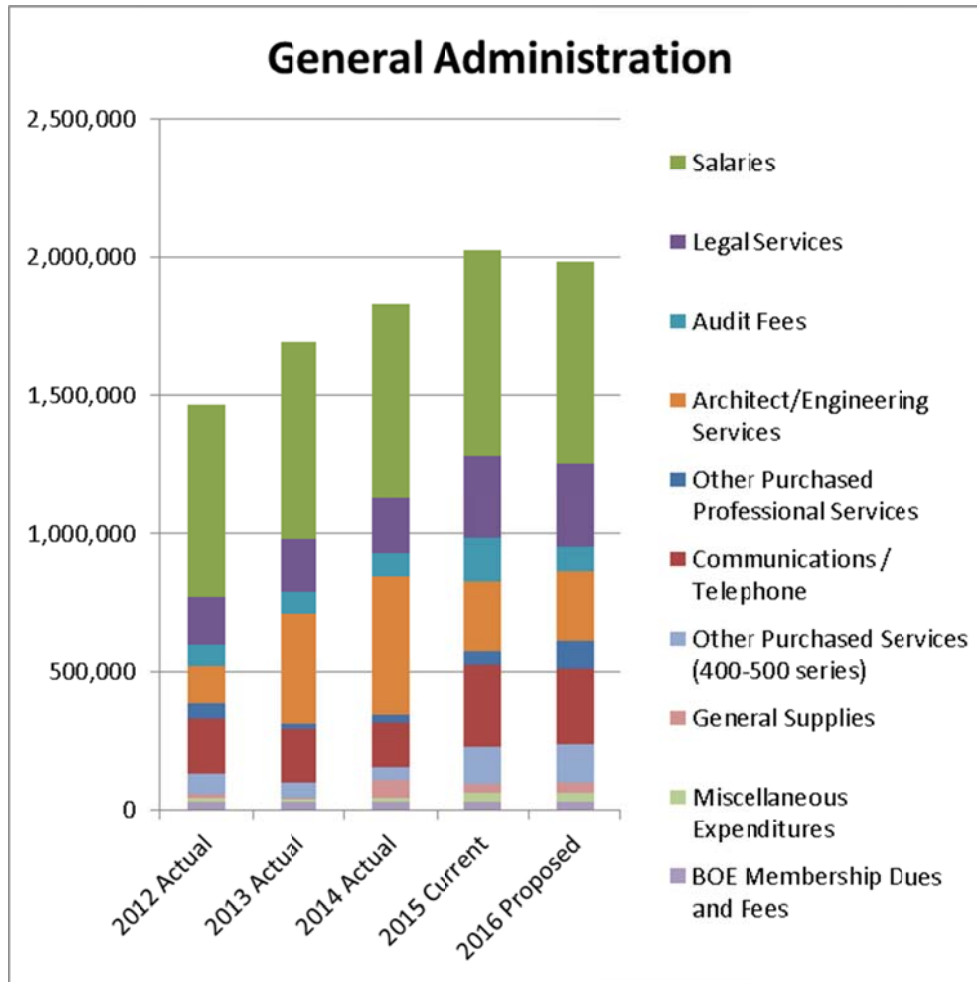
West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

General Administration

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries	696,386	716,780	704,360	744,559	732,124
Legal Services	170,656	186,523	199,146	297,500	300,000
Audit Fees	78,599	79,500	81,000	157,567	86,717
Architect/Engineering Services	136,580	398,379	501,478	250,000	250,000
Other Purchased Professional Services	53,736	17,443	28,329	52,800	101,500
Communications / Telephone	196,990	196,355	162,673	294,783	274,255
Other Purchased Services (400-500 series)	77,913	53,650	44,523	135,165	139,535
General Supplies	13,791	4,981	66,564	32,650	35,650
Miscellaneous Expenditures	12,206	11,461	12,663	30,650	32,650
BOE Membership Dues and Fees	30,723	30,120	30,342	31,044	31,044
	<u>\$1,467,580</u>	<u>\$1,695,192</u>	<u>\$1,831,078</u>	<u>\$2,026,718</u>	<u>\$1,983,475</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.

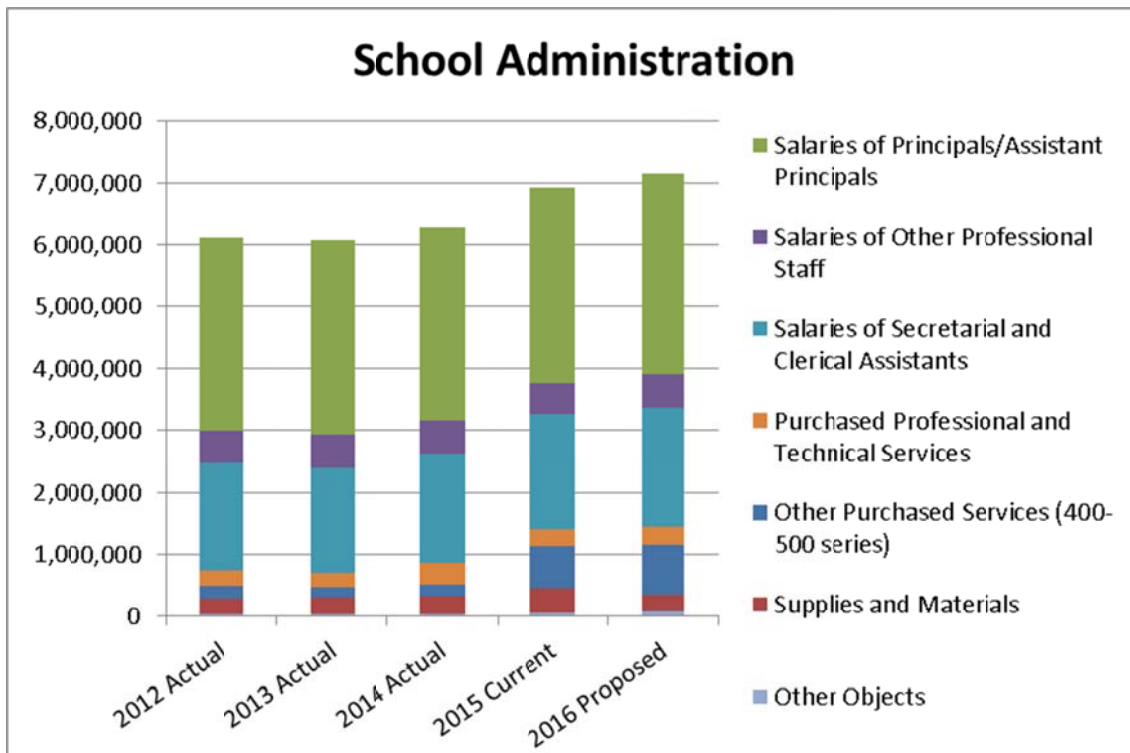


West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

School Administration

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries of Principals/Assistant Principals	3,104,492	3,128,260	3,120,660	3,148,219	3,255,783
Salaries of Other Professional Staff	526,139	536,964	530,698	513,313	525,038
Salaries of Secretarial and Clerical Assistants	1,726,317	1,708,542	1,754,653	1,845,604	1,931,537
Purchased Professional and Technical Services	264,240	215,614	359,814	278,100	280,600
Other Purchased Services (400-500 series)	193,230	162,988	181,637	672,073	805,343
Supplies and Materials	247,789	276,428	284,519	394,970	273,214
Other Objects	44,347	41,005	44,470	62,622	83,113
	<u>\$6,106,554</u>	<u>\$6,069,801</u>	<u>\$6,276,451</u>	<u>\$6,914,901</u>	<u>\$7,154,628</u>

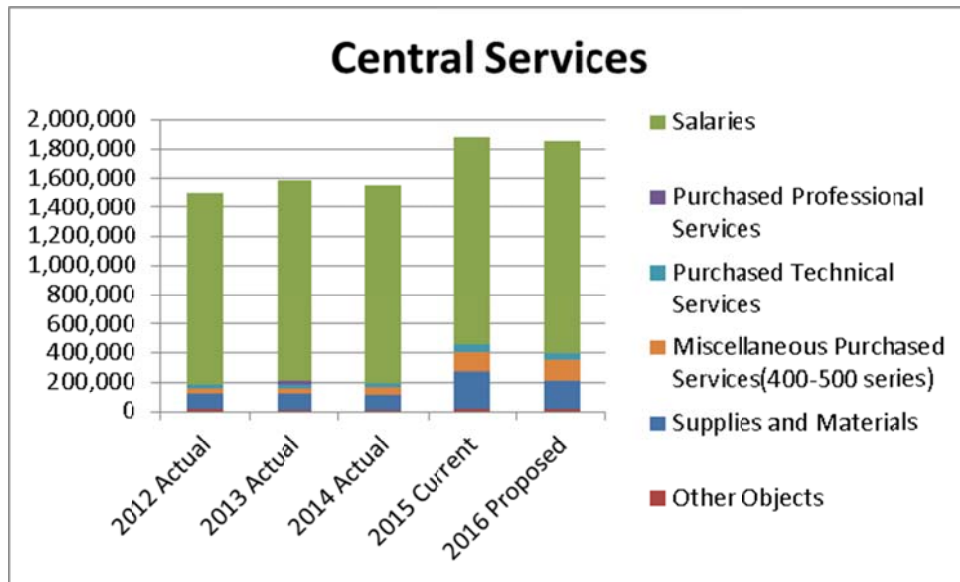


West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Central Services

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries	1,312,872	1,370,372	1,351,298	1,424,925	1,460,757
Purchased Professional Services	0	29,343	1,241	0	0
Purchased Technical Services	24,331	25,439	30,235	45,825	45,825
Miscellaneous Purchased Services(400-500 series)	37,187	31,826	53,227	139,800	140,200
Supplies and Materials	101,272	117,929	105,695	248,400	190,000
Other Objects	22,980	10,445	7,407	21,900	21,900
	<u>\$1,498,642</u>	<u>\$1,585,354</u>	<u>\$1,549,103</u>	<u>\$1,880,850</u>	<u>\$1,858,682</u>

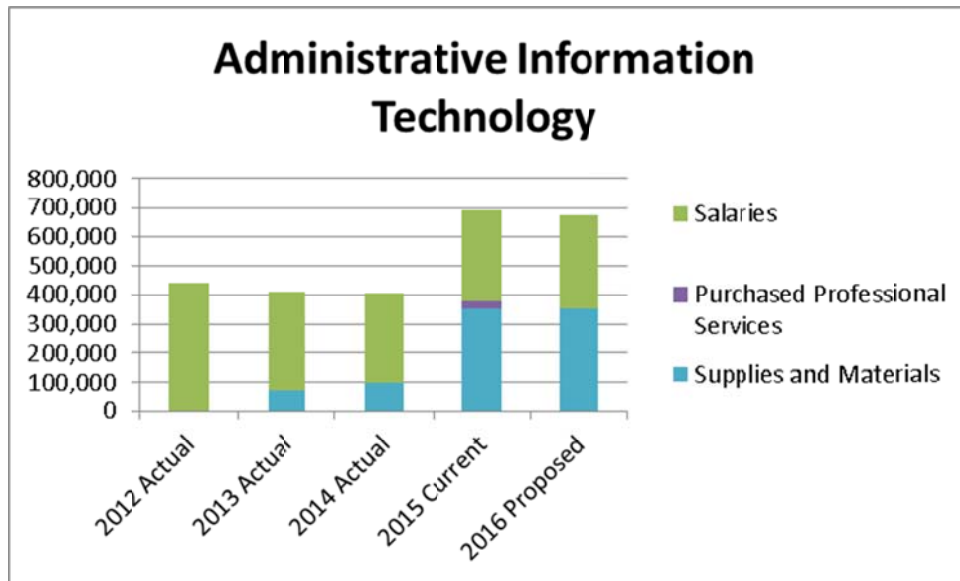


West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Administrative Information Technology

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries	439,111	338,998	308,411	313,043	318,675
Purchased Professional Services	0	0	0	25,200	0
Supplies and Materials	0	73,038	98,393	355,000	355,000
	<u>\$439,111</u>	<u>\$412,036</u>	<u>\$406,804</u>	<u>\$693,243</u>	<u>\$673,675</u>



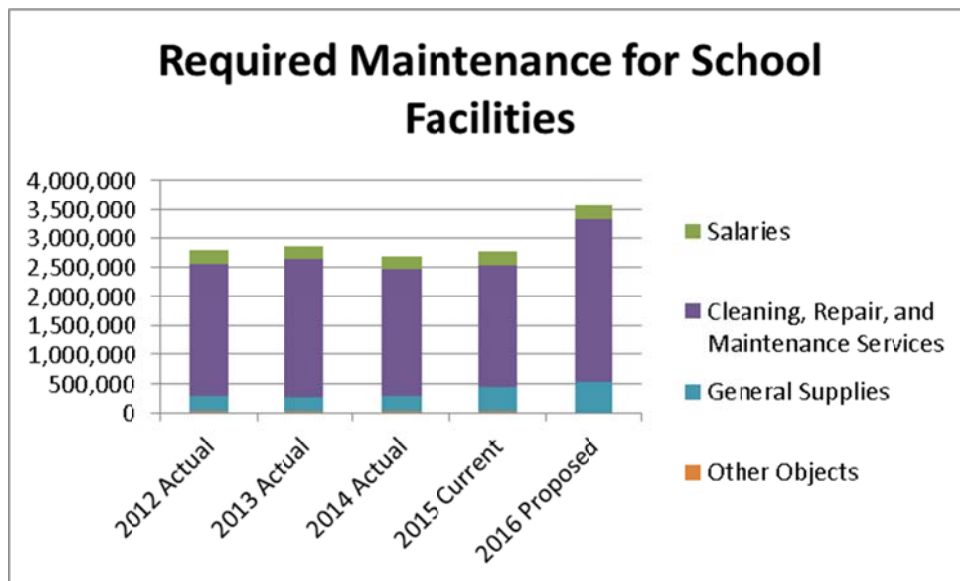
West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Required Maintenance For School Facilities

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries	234,130	214,297	227,286	258,125	251,985
Cleaning, Repair, and Maintenance Services	2,275,895	2,377,630	2,172,768	2,074,035	2,791,299
General Supplies	258,799	252,119	274,078	419,550	519,550
Other Objects	26,884	20,643	21,452	31,500	11,500
	<u>\$2,795,708</u>	<u>\$2,864,689</u>	<u>\$2,695,584</u>	<u>\$2,783,210</u>	<u>\$3,574,334</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. Last year was the fifth and final year for the present outsourcing contract. Next year will require a new procurement process and contract.



West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Custodial Services

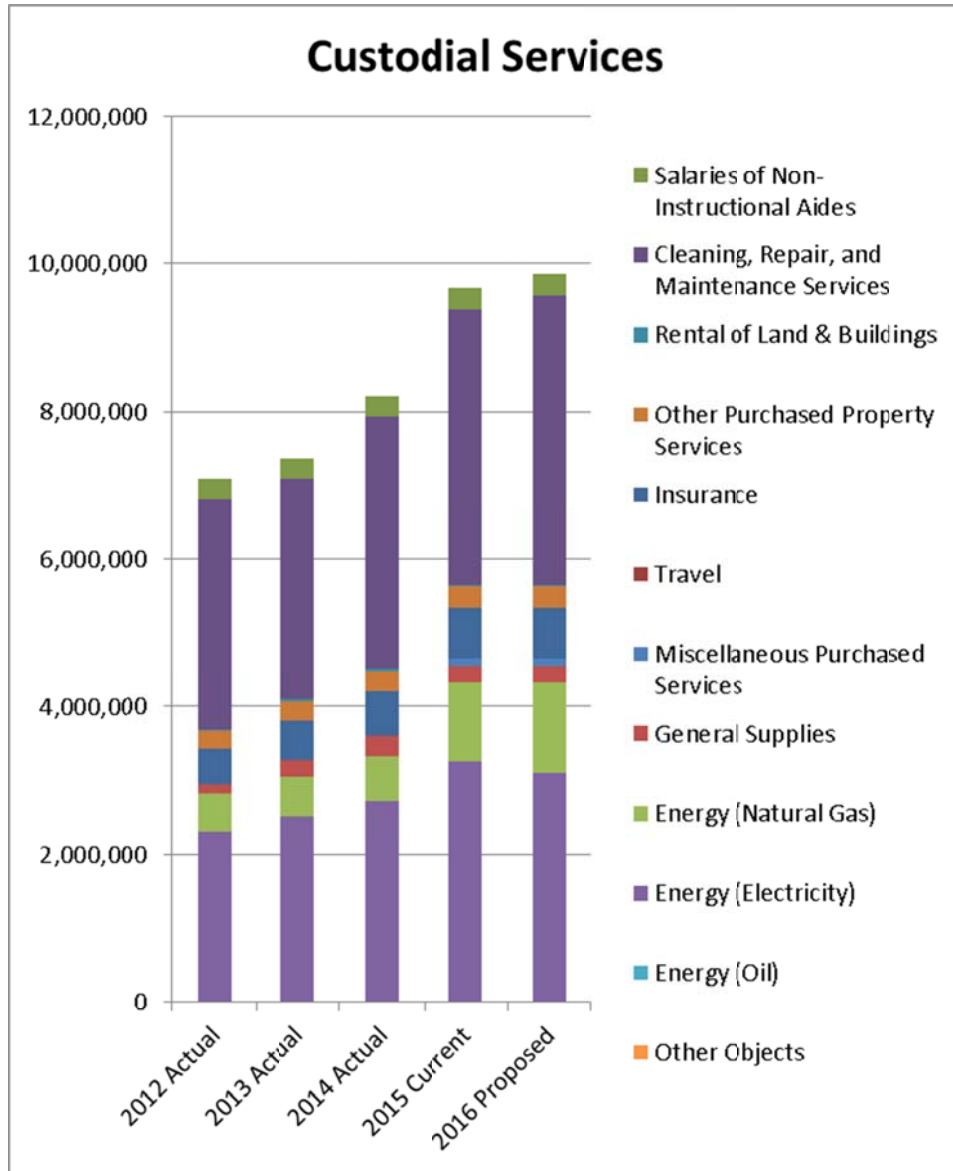
	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries of Non-Instructional Aides	268,793	272,298	282,727	299,981	298,368
Cleaning, Repair, and Maintenance Services	3,129,712	2,991,895	3,414,957	3,720,017	3,919,005
Rental of Land & Buildings	26,398	26,662	35,332	28,200	27,950
Other Purchased Property Services	230,245	258,185	266,492	282,500	282,500
Insurance	480,060	535,606	607,564	682,500	682,500
Travel	0	275	17	2,500	2,500
Miscellaneous Purchased Services	0	0	0	100,000	100,000
General Supplies	132,166	224,730	277,932	225,364	225,840
Energy (Natural Gas)	516,139	531,477	606,954	1,071,120	1,221,120
Energy (Electricity)	2,302,294	2,513,373	2,707,966	3,249,000	3,100,000
Energy (Oil)	7,153	9,457	12,314	10,000	9,000
Other Objects	0	0	0	1,000	1,000
	<u>\$7,092,960</u>	<u>\$7,363,958</u>	<u>\$8,212,255</u>	<u>\$9,672,182</u>	<u>\$9,869,783</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 12.46 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.



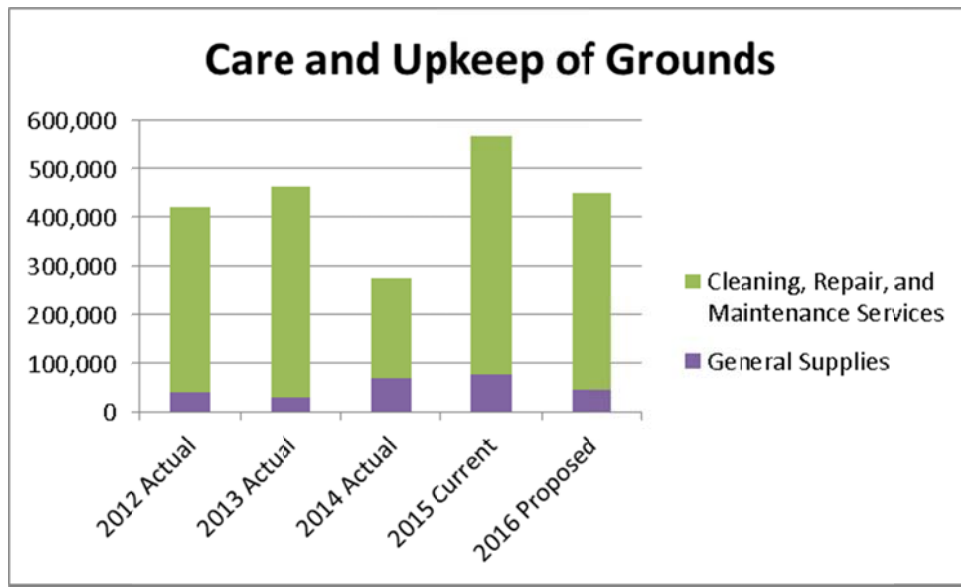


West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Care and Upkeep of Grounds

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Cleaning, Repair, and Maintenance Services	379,530	434,433	203,979	490,468	404,210
General Supplies	41,369	28,611	70,363	75,900	45,900
	<u>\$420,899</u>	<u>\$463,044</u>	<u>\$274,342</u>	<u>\$566,368</u>	<u>\$450,110</u>



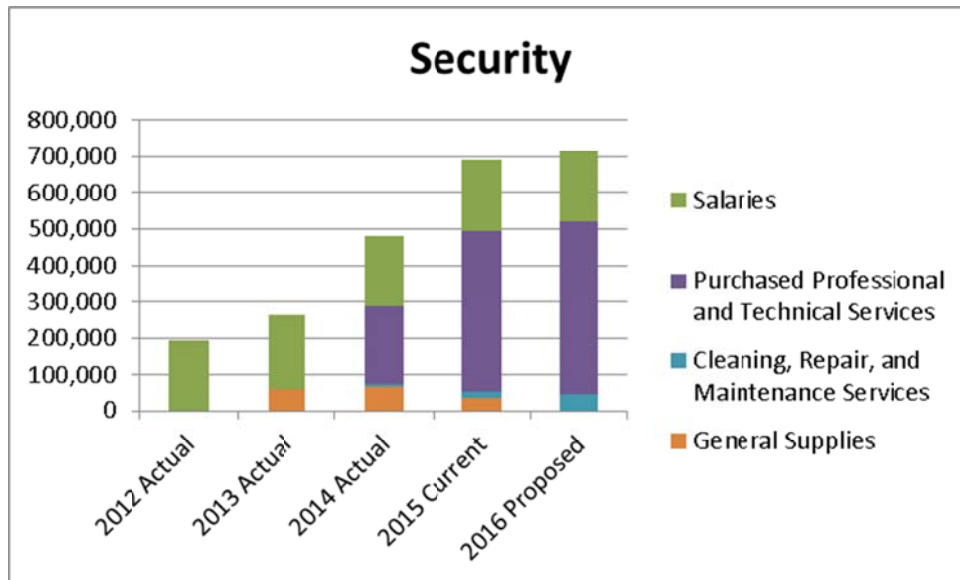
West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Security

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries	192,471	202,679	194,307	192,991	194,790
Purchased Professional and Technical Services	0	1,000	215,806	444,578	475,000
Cleaning, Repair, and Maintenance Services	0	0	4,679	16,502	45,000
General Supplies	0	60,014	68,829	36,320	0
	<u>\$192,471</u>	<u>\$263,693</u>	<u>\$483,621</u>	<u>\$690,391</u>	<u>\$714,790</u>

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



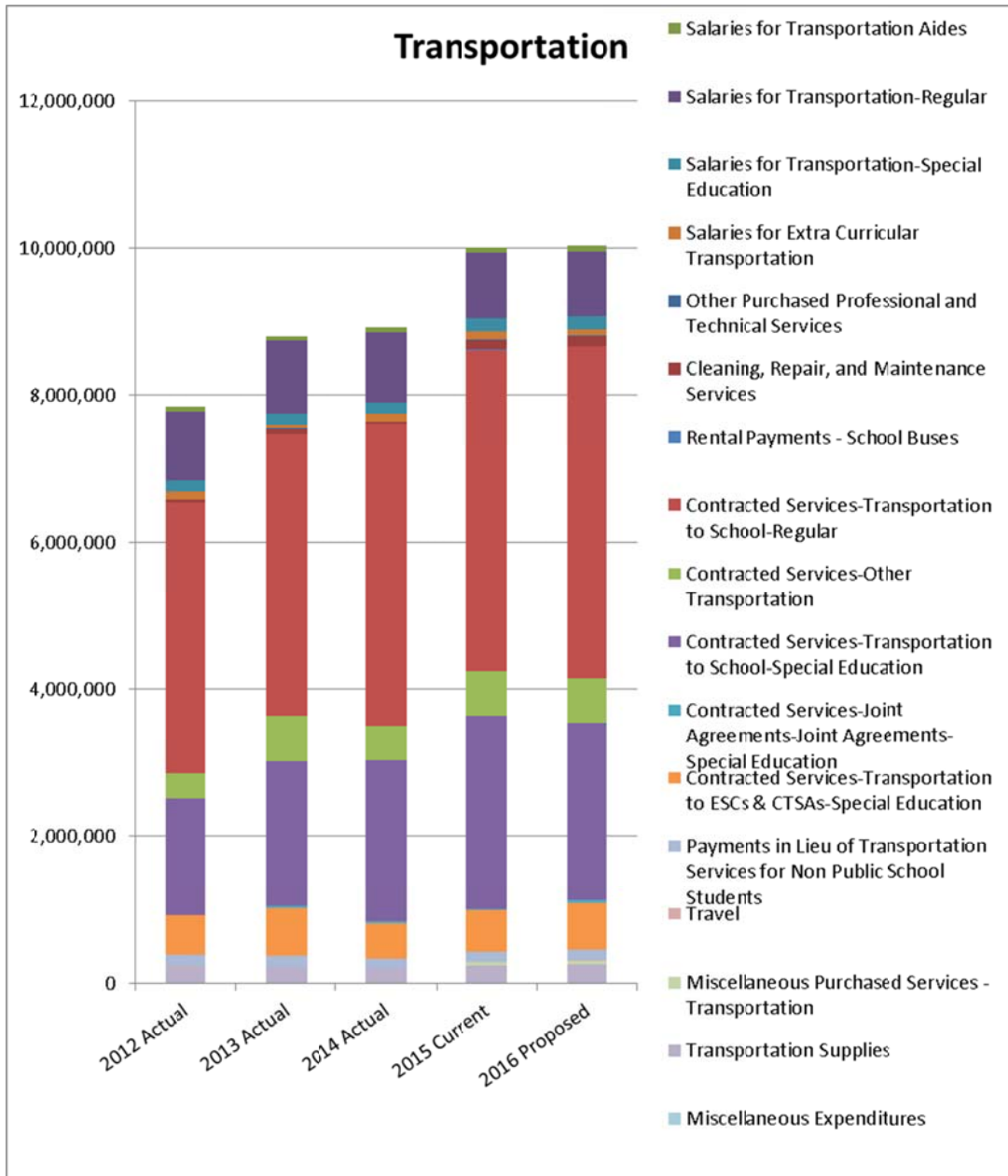
West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Student Transportation Services

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries for Transportation Aides	62,408	56,893	64,046	69,254	73,319
Salaries for Transportation-Regular	936,637	990,151	953,881	902,843	884,758
Salaries for Transportation-Special Education	149,881	148,257	146,229	171,399	178,306
Salaries for Extra Curricular Transportation	112,593	42,245	109,523	112,244	84,854
Other Purchased Professional and Technical Services	8,607	10,025	9,788	12,500	13,000
Cleaning, Repair, and Maintenance Services	41,546	70,440	31,484	129,280	148,288
Rental Payments - School Buses	600	1,050	0	15,295	0
Contracted Services-Transportation to School-Regular	3,673,376	3,835,671	4,099,866	4,344,628	4,502,342
Contracted Services-Other Transportation	345,872	619,244	462,806	607,046	596,457
Contracted Services-Transportation to School-Special Education	1,585,501	1,977,933	2,207,007	2,639,953	2,417,995
Contracted Services-Joint Agreements-Joint Agreements-Special Education	411	19,774	13,977	12,250	52,500
Contracted Services-Transportation to ESCs & CTSAs-Special Education	539,677	654,597	496,641	574,000	627,000
Payments in Lieu of Transportation Services for Non Public School Students	156,454	147,793	117,543	137,957	148,424
Travel	1,886	1,459	5,699	2,328	3,000
Miscellaneous Purchased Services - Transportation	1,284	1,284	1,122	39,966	42,766
Transportation Supplies	216,800	212,114	192,049	233,700	253,900
Miscellaneous Expenditures	1,696	1,822	1,850	4,634	4,484
	<u>\$7,835,229</u>	<u>\$8,790,752</u>	<u>\$8,913,511</u>	<u>\$10,009,277</u>	<u>\$10,031,393</u>

Despite declining petroleum prices, costs continue to grow. New state driver requirements have constrained availability of drivers and driven up costs. Special education route expenditures are increasing significantly in recent years.



West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Current Expense

Personal Services-Unallocated Employee Benefits

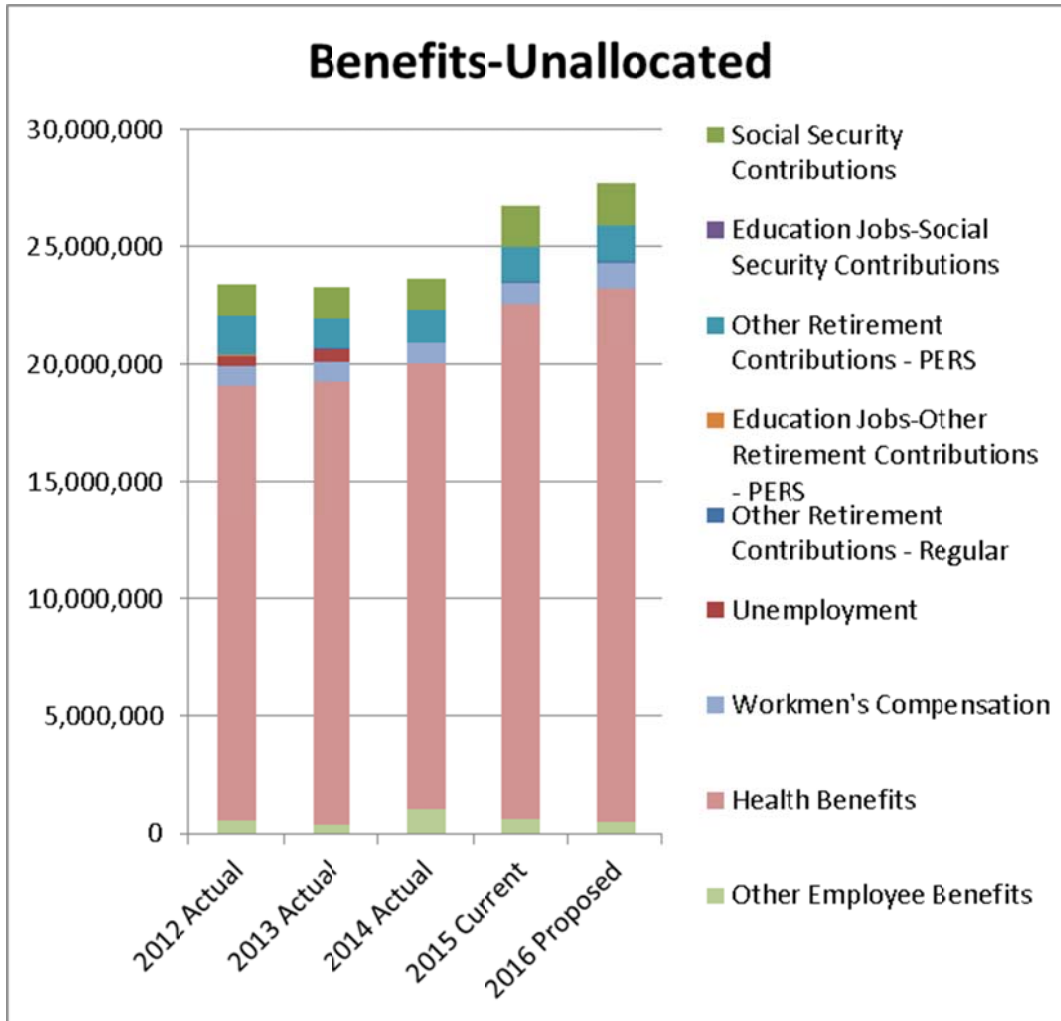
	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Social Security Contributions	1,302,499	1,316,978	1,361,879	1,788,537	1,810,000
Other Retirement Contributions - PERS	1,738,140	1,275,378	1,346,059	1,438,160	1,549,000
Other Retirement Contributions - Regular	22,111	23,260	16,400	25,000	40,000
Unemployment	420,000	550,000	0	0	0
Workmen's Compensation	810,740	867,426	910,230	935,840	1,050,000
Health Benefits	18,546,286	18,874,800	18,969,706	21,917,431	22,742,500
Other Employee Benefits	552,477	375,508	1,065,120	636,532	515,000
	<u>\$23,392,253</u>	<u>\$23,283,350</u>	<u>\$23,669,394</u>	<u>\$26,741,500</u>	<u>\$27,706,500</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 2015-16

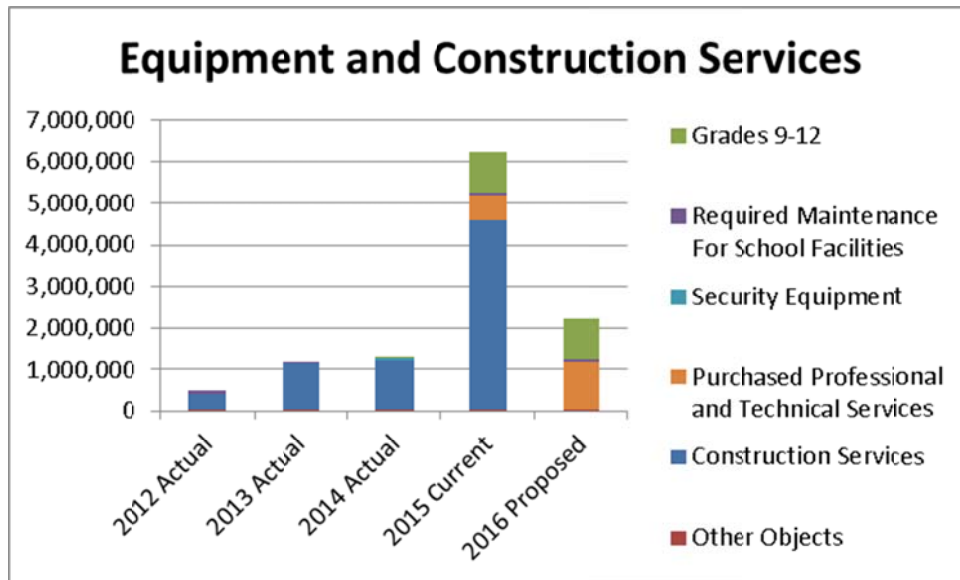
General Fund-Capital Outlay

Equipment

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Grades 9-12	0	0	4,018	1,000,000	1,000,000
Required Maintenance For School Facilities	91,417	16,500	0	44,730	40,938
Security Equipment	0	0	65,659	0	0
	<u>\$91,417</u>	<u>\$16,500</u>	<u>\$69,677</u>	<u>\$1,044,730</u>	<u>\$1,040,938</u>

Facilities Acquisition and Construction Services

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Purchased Professional and Technical Services	0	0	0	576,880	1,145,100
Construction Services	377,944	1,103,757	1,174,340	4,564,428	0
Other Objects	29,191	40,062	40,062	40,062	40,062
	<u>\$407,135</u>	<u>\$1,143,819</u>	<u>\$1,214,402</u>	<u>\$5,181,370</u>	<u>\$1,185,162</u>



Capital expenditures help to maintain safe and effective learning spaces and improve district energy efficiency. The HVAC controls through most of the district are obsolete, hard to



maintain and are increasingly leading to erratic temperatures. The controls project at Community is the district’s first foray into state of the art HVAC controls. Future projects will build on this experience.

This budget will see the completion of the Village School Addition. Not only does it add classrooms at Village, by moving adults now inhabiting spaces in our schools to the addition, classroom space is created at several schools as classrooms are reclaimed from adults. The addition was funded by use of capital reserve and funds from Community Education. No debt or addition to debt service was incurred in the \$13 million project.

### Capital Outlay Recap-2016

SCHOOL	DESCRIPTION	2015-2016 Amount
District-wide	Technology	1,000,000
District-wide	Vehicles-Buildings & Ground	40,938
		<u>1,040,938</u>
High School South	Commons Area Elevator Modernization	185,000
High School South	Pool Foundation & Lining Restoration	200,000
High School North	Batten Strips/Seaming Additional Roof Areas	75,000
High School North	Gym Floor Restoration	15,000
Community Middle School	VAV Box/HVAC Dampers Replacement	510,500
Dutch Neck School	PA/Clock System Replacement	62,300
Maurice Hawk School	Replacement of Grease Trap	62,300
Town Center School	Cooling Tower Renovation	35,000
		<u>1,145,100</u>
District-wide	N.J. School Development Authority Fee	40,062
		<u>1,185,162</u>
		<u><b>2,226,100</b></u>

West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

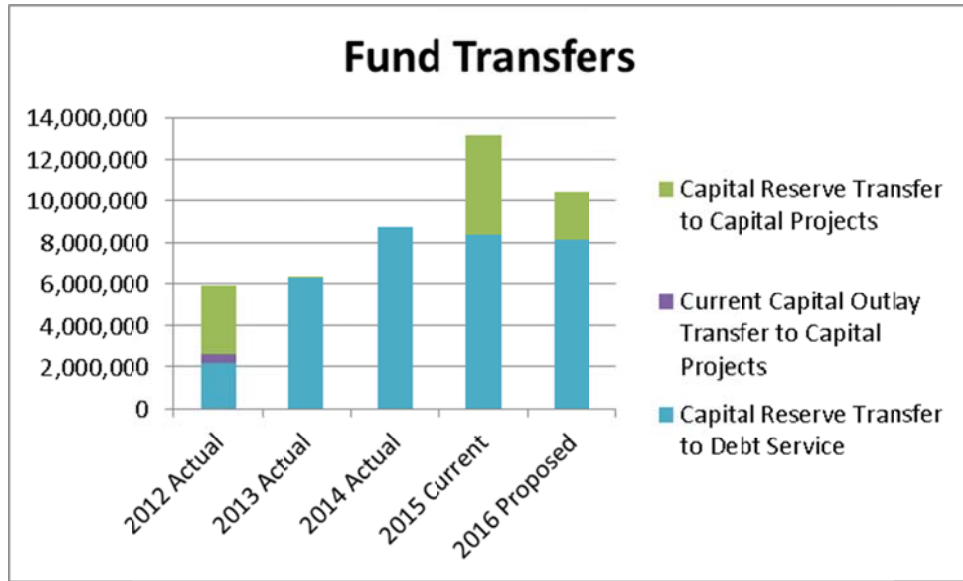
General Fund-Capital Outlay

Fund Transfers

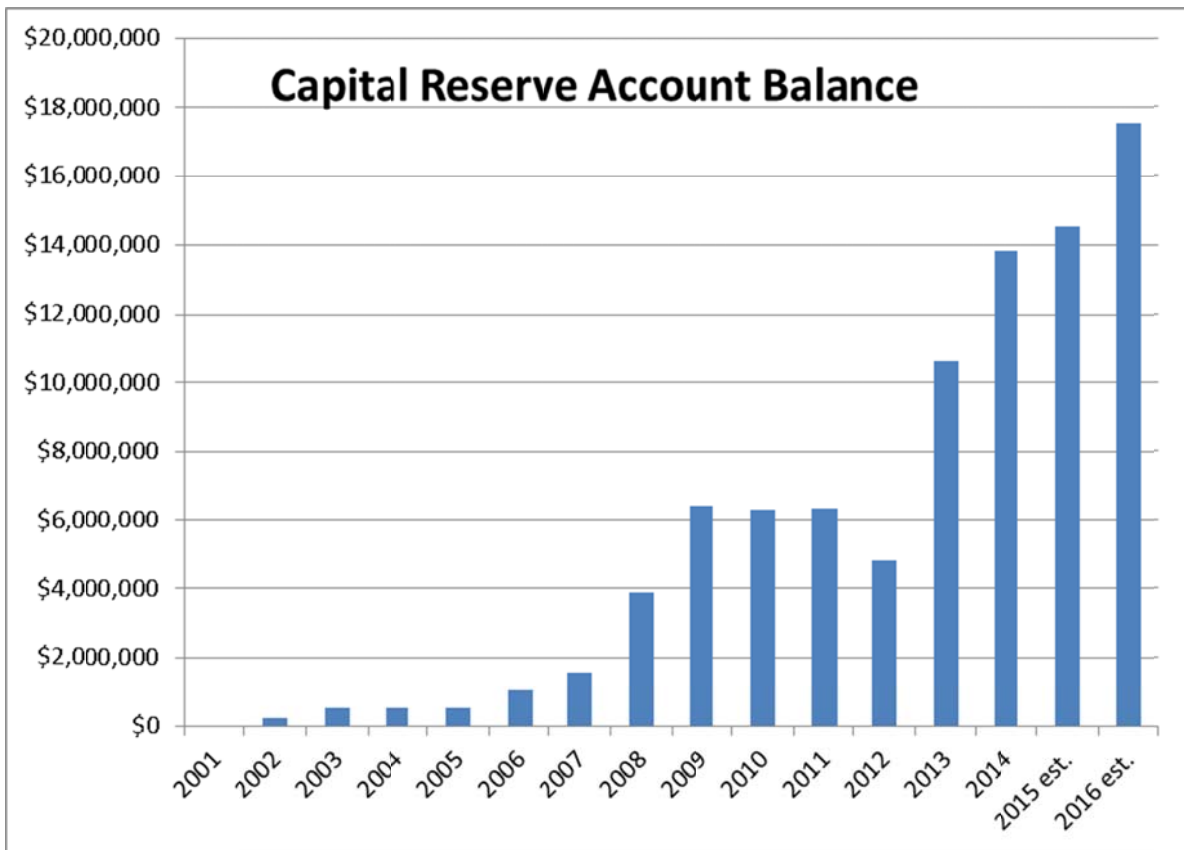
	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Capital Reserve Transfer to Capital Projects	3,306,260	107,500	0	4,763,503	2,239,560
Current Capital Outlay Transfer to Capital Projects	464,060	0	0	0	0
Capital Reserve Transfer to Debt Service	<u>2,154,724</u>	<u>6,259,171</u>	<u>8,770,459</u>	<u>8,386,604</u>	<u>8,150,217</u>
	<u>\$5,925,044</u>	<u>\$6,366,671</u>	<u>\$8,770,459</u>	<u>\$13,150,107</u>	<u>\$10,389,777</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.



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 and to support construction of the Village Addition. 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.

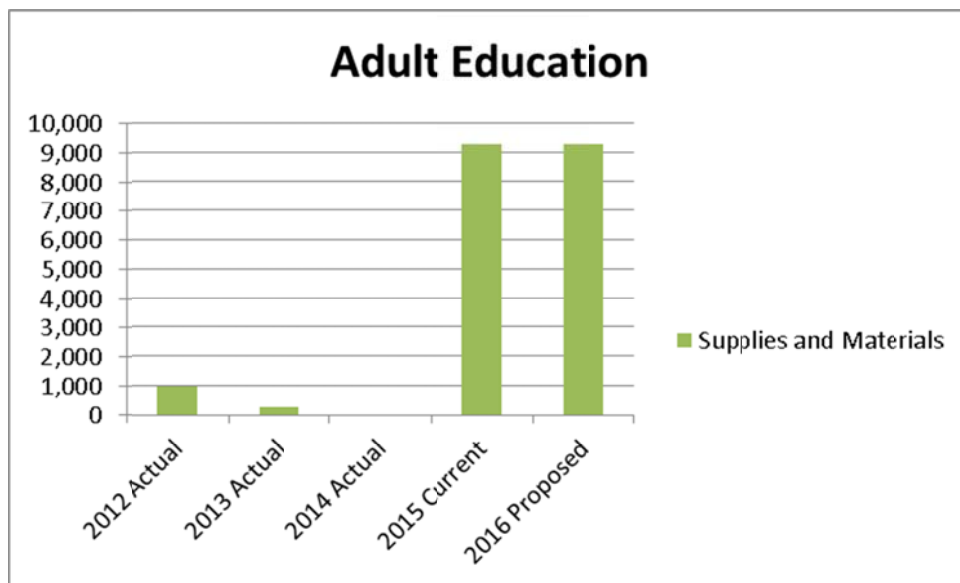


West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund-Special Schools

Adult Education

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Supplies and Materials	955	273	0	9,286	9,286
	<u>\$955</u>	<u>\$273</u>	<u>\$0</u>	<u>\$9,286</u>	<u>\$9,286</u>



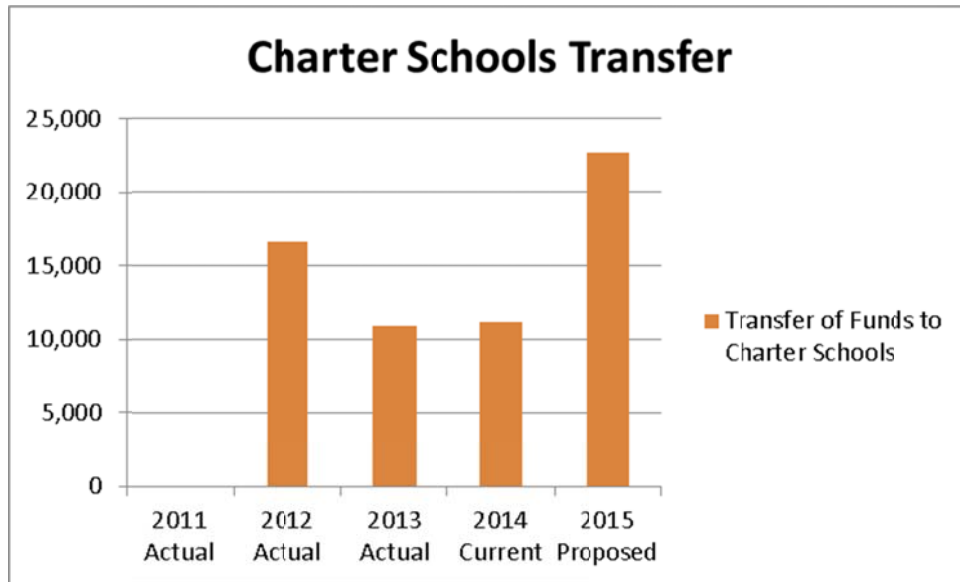
West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

General Fund

Charter Schools

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Transfer of Funds to Charter Schools	16,663	10,902	11,201	22,632	17,571
	<u>\$16,663</u>	<u>\$10,902</u>	<u>\$11,201</u>	<u>\$22,632</u>	<u>\$17,571</u>

Current impact of charters on the district is minimal.



**Special Revenue Fund**

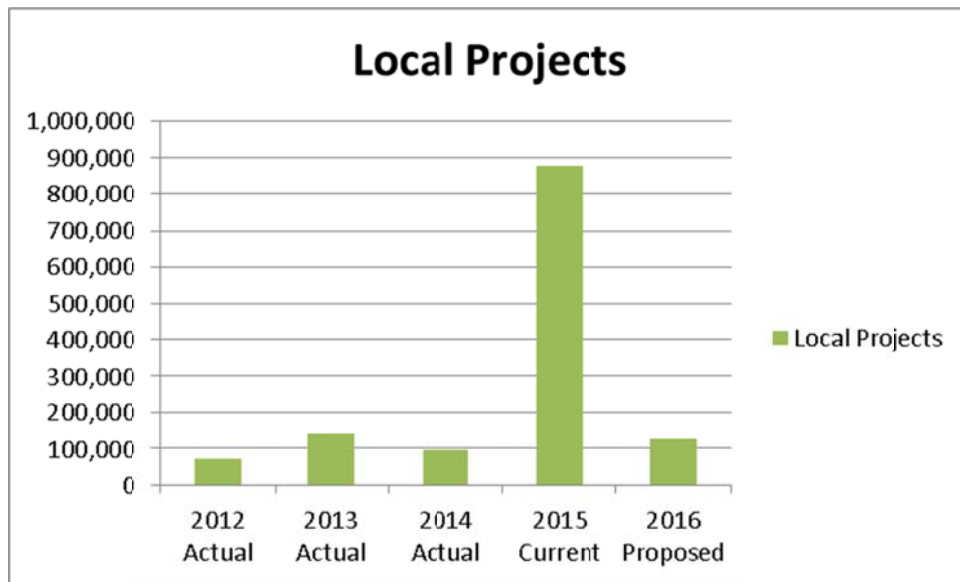
The Special Revenue Fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Some examples of Special Revenue Funds might include restricted state or federal grants in aid. Special revenue grants are grouped by their local, state,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

West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

Special Revenue Fund

Local Projects

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Local Projects	72,603	143,450	95,867	875,413	127,429
	<u>\$72,603</u>	<u>\$143,450</u>	<u>\$95,867</u>	<u>\$875,413</u>	<u>\$127,429</u>



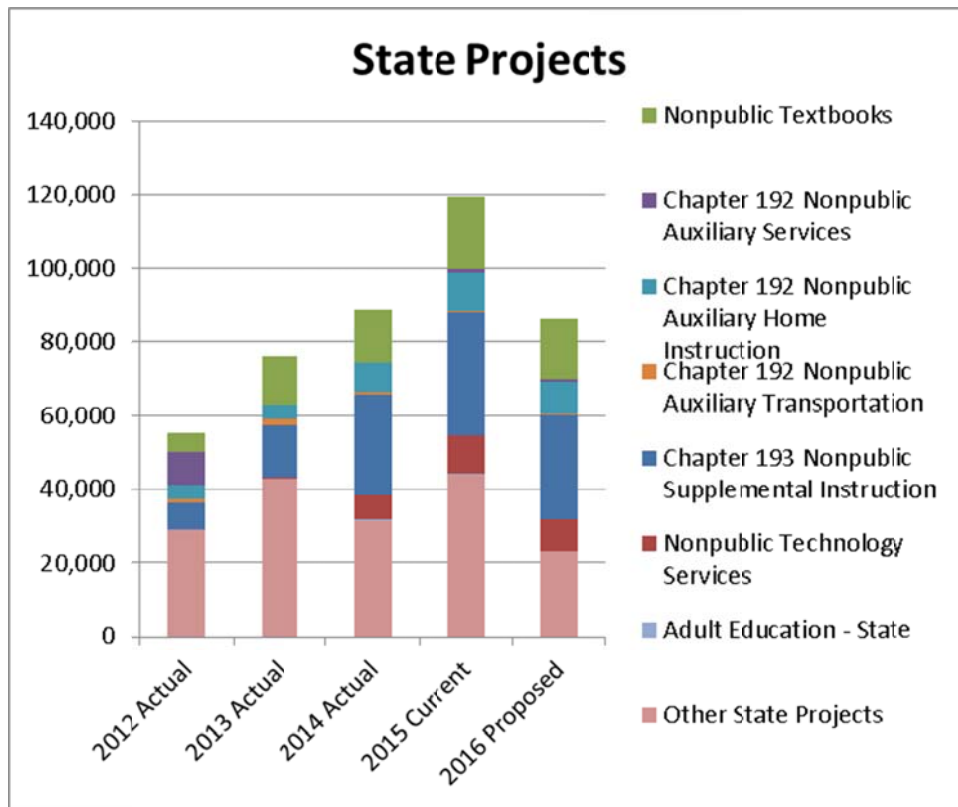
In accordance with grantors' intent, unspent local project funds accumulate and are rolled forward to the current year budget.

West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

Special Revenue Fund

State Projects

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Nonpublic Textbooks	5,082	13,096	14,462	19,542	16,611
Chapter 192 Nonpublic Auxiliary Services	9,132	0	0	896	761
Chapter 192 Nonpublic Auxiliary Home Instruction	3,670	3,370	8,109	10,680	8,321
Chapter 192 Nonpublic Auxiliary Transportation	1,026	1,693	728	320	272
Chapter 193 Nonpublic Supplemental Instruction	7,541	14,263	27,097	33,388	28,380
Nonpublic Technology Services	0	546	6,500	10,496	8,921
Adult Education - State	0	0	445	217	0
Other State Projects	28,823	42,789	31,255	43,885	22,959
	<u>\$55,274</u>	<u>\$75,757</u>	<u>\$88,596</u>	<u>\$119,424</u>	<u>\$86,225</u>



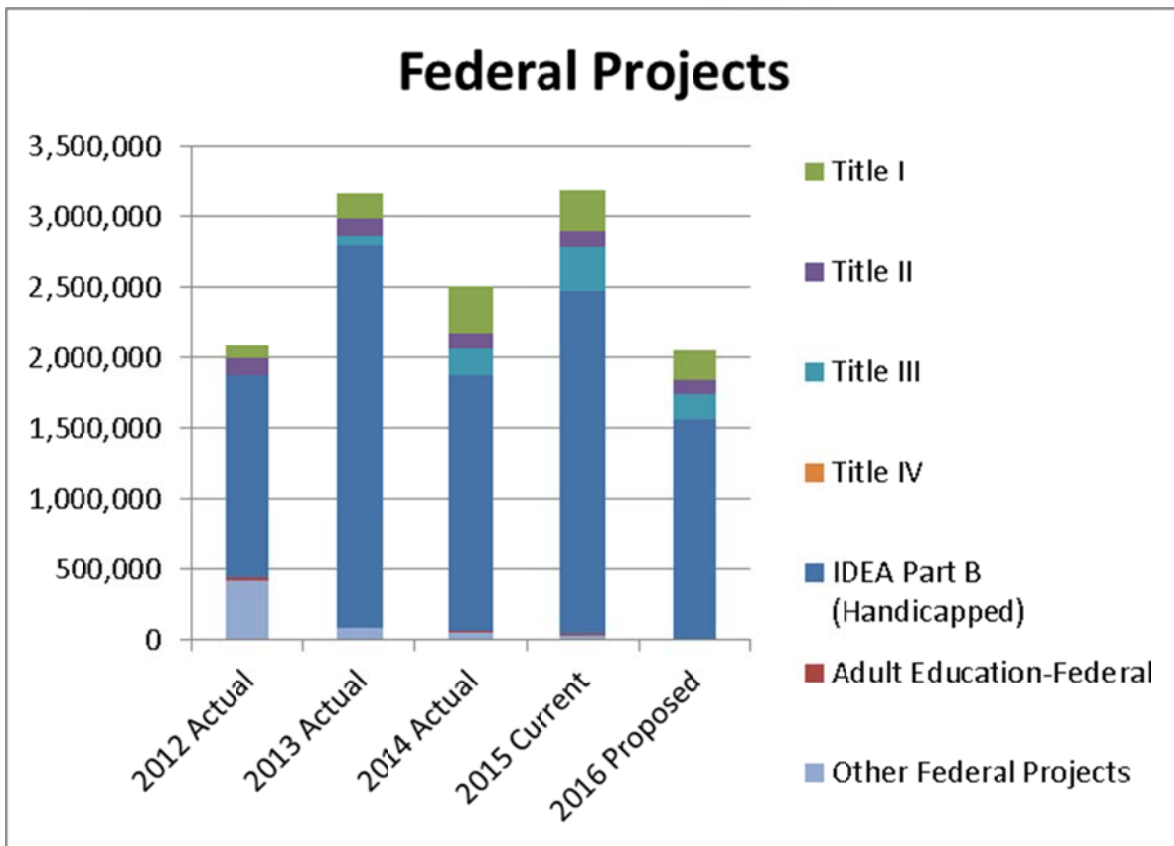


West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

Special Revenue Fund

Federal Projects

	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Current</u>	<u>2016 Proposed</u>
Title I	95,555	178,827	333,230	287,117	216,932
Title II	116,104	125,683	109,104	109,769	91,842
Title III	8,900	64,221	187,503	309,067	181,493
Title IV	0	0	124	0	0
IDEA Part B (Handicapped)	1,422,742	2,707,218	1,816,313	2,436,196	1,559,428
Adult Education-Federal	33,039	0	8,932	9,798	0
Other Federal Projects	413,249	90,247	52,328	30,355	4,250
	<u>\$2,089,589</u>	<u>\$3,166,196</u>	<u>\$2,507,534</u>	<u>\$3,182,302</u>	<u>\$2,053,945</u>



### Capital Projects Fund

The Capital Projects Fund accounts for the acquisition and or major improvements to existing facilities that are funded using voter approved referendum funds or state grants funds that support the districts share of project funding. As required, each project accounted for separately within the fund.

The district has financed its growth and improvement in facilities with voter approved bond referenda and state aid in the form of construction grants. The local portion of funding projects that have state grant support is also accounted for in the Capital Projects Fund. Local fund sources include transfers from its Capital Reserve account and transfers from the Capital Outlay portion of the General Fund budget. State construction grants typically cover 40 percent of the projects eligible costs.

No new construction grants or referendum projects are included in the 2016 budget. Budgeted capital outlay projects for 2016 include \$1 million in support of technology and the aforementioned HVAC controls project. Capital reserve is funding a variety of projects including state supported Round 4 Regular Operating District grant projects.

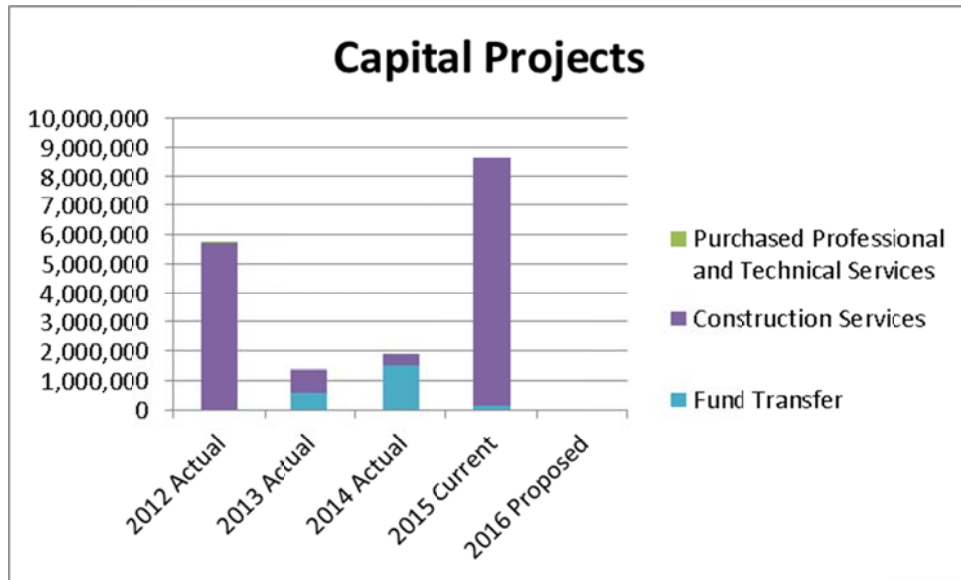
The district has two turf fields that will reach their end of life in a few years. Similarly, the future will see replacement of a high school track, roof work at various building pool projects at the high schools, and normal revitalizations as other portions of the district's \$246 million of capital assets need replacement. Capital Reserve is an important element in this process.

West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

Capital Projects Fund

Facilities Acquisition and Construction Services

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Purchased Professional and Technical Services	893	0	0	0	0
Construction Services	5,728,174	804,230	372,541	8,517,914	0
Fund Transfer	0	576,500	1,511,136	124,725	0
	<u>\$5,729,067</u>	<u>\$1,380,730</u>	<u>\$1,883,677</u>	<u>\$8,642,639</u>	<u>\$0</u>



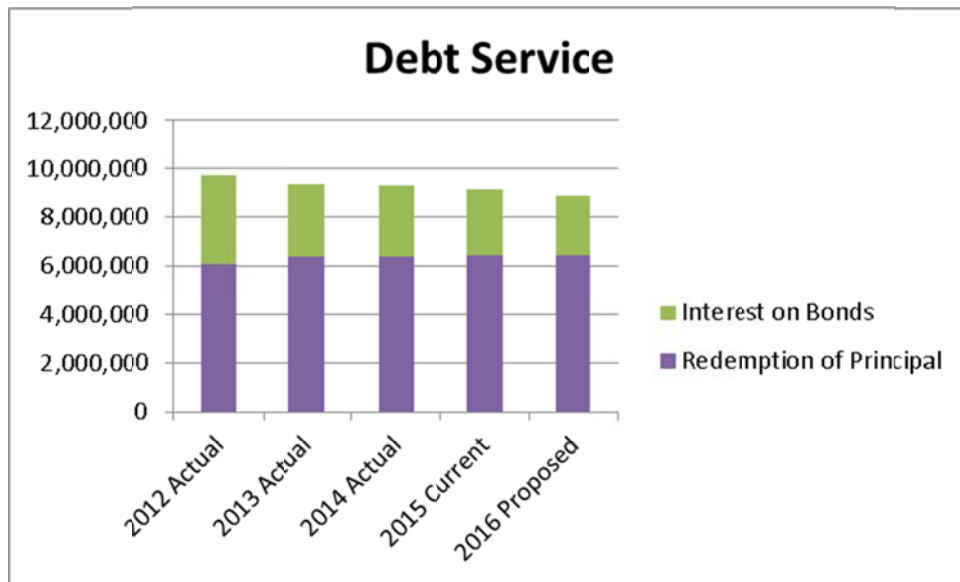
**Debt Service Fund**

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 2015-16

Debt Service Fund

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Interest on Bonds	3,676,204	2,951,830	2,885,966	2,656,766	2,420,791
Redemption of Principal	<u>6,060,000</u>	<u>6,401,110</u>	<u>6,390,000</u>	<u>6,465,000</u>	<u>6,440,000</u>
	<u>\$9,736,204</u>	<u>\$9,352,940</u>	<u>\$9,275,966</u>	<u>\$9,121,766</u>	<u>\$8,860,791</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 debt limit is \$398,722,243 while net bonded debt is \$69,072,000 as of June 30, 2014. 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.

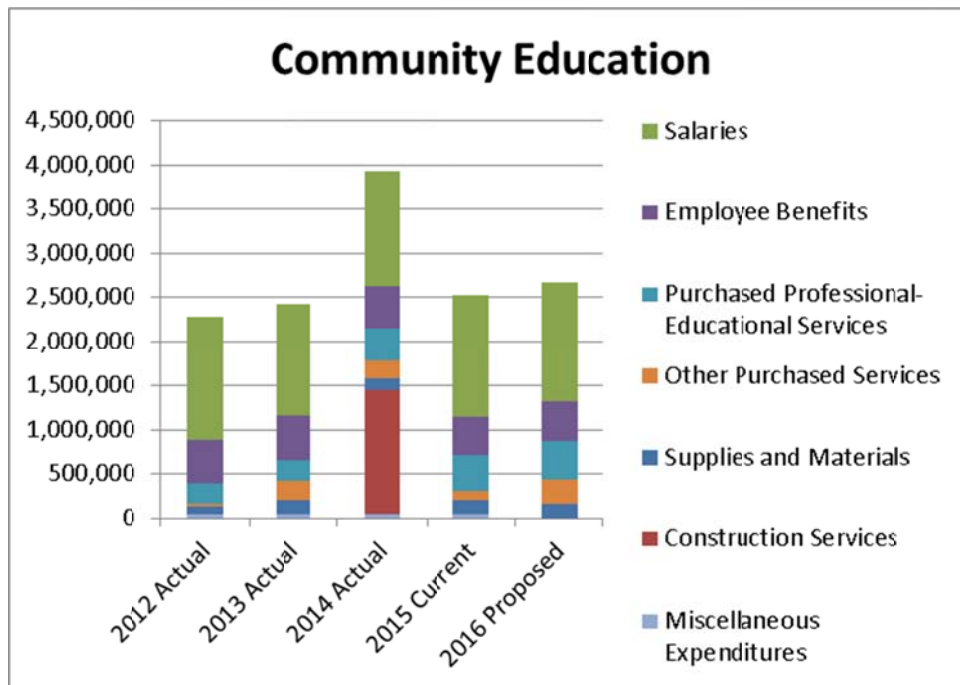
Enterprise Funds –Community Education

West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

Enterprise Fund-Community Education

Community Education

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries	1,390,729	1,266,513	1,306,426	1,380,399	1,356,116
Employee Benefits	499,509	502,353	477,585	437,000	437,000
Purchased Professional-Educational Services	230,038	236,582	355,402	400,000	437,000
Other Purchased Services	23,730	221,923	215,908	99,331	279,850
Supplies and Materials	86,185	152,413	122,466	167,469	157,300
Miscellaneous Expenditures	49,941	44,436	1,451,565	42,500	1,500
	<u>\$2,280,132</u>	<u>\$2,424,220</u>	<u>\$3,929,352</u>	<u>\$2,526,699</u>	<u>\$2,668,766</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 will be housed in the new Village Addition.

Enterprise Funds –Cafeteria Services

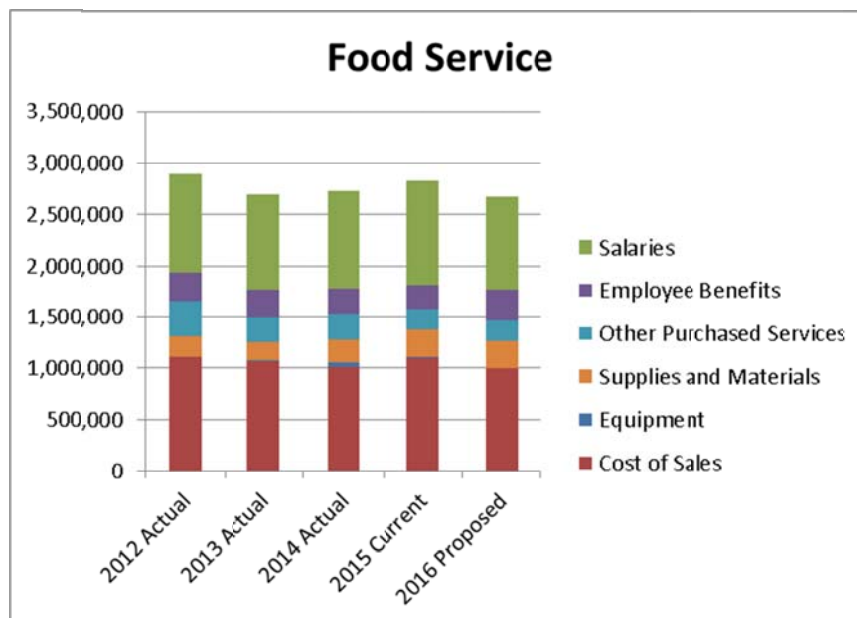
West Windsor-Plainsboro Regional School District  
Fiscal Year 2015-16

Enterprise Fund-Cafeteria Services

Food Services

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Current</u>	<u>2016</u> <u>Proposed</u>
Salaries	962,898	929,884	950,083	1,007,690	903,564
Employee Benefits	276,184	267,451	252,165	240,014	300,000
Other Purchased Services	340,371	246,270	258,047	200,501	195,000
Supplies and Materials	209,171	182,937	218,111	270,300	275,000
Equipment	0	8,311	41,799	7,000	0
Cost of Sales	<u>1,104,101</u>	<u>1,061,592</u>	<u>1,010,125</u>	<u>1,095,541</u>	<u>992,994</u>
	<u>\$2,892,725</u>	<u>\$2,696,445</u>	<u>\$2,730,330</u>	<u>\$2,821,046</u>	<u>\$2,666,558</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





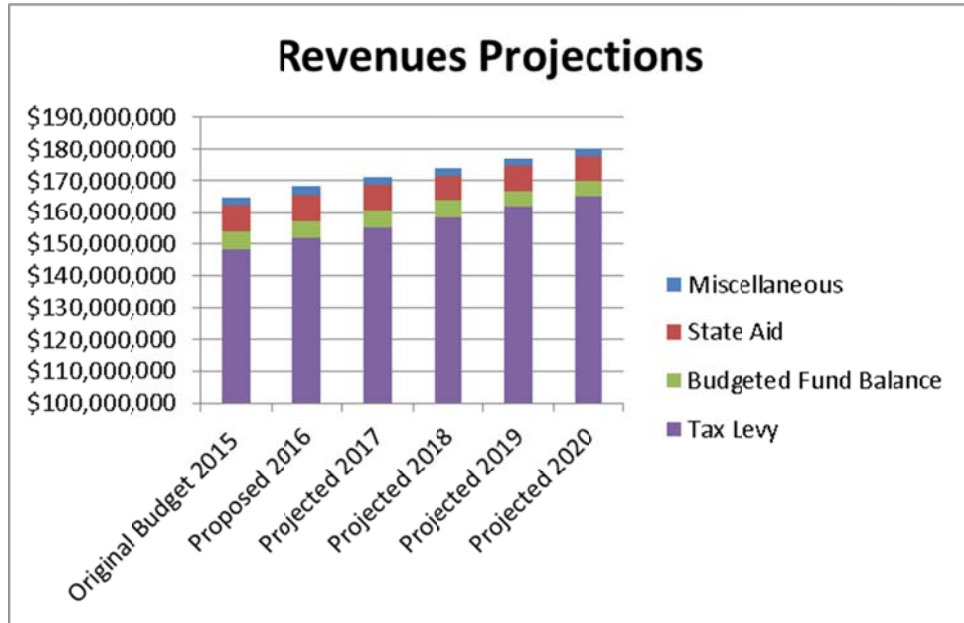
### Multi-Year Budget Projection

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

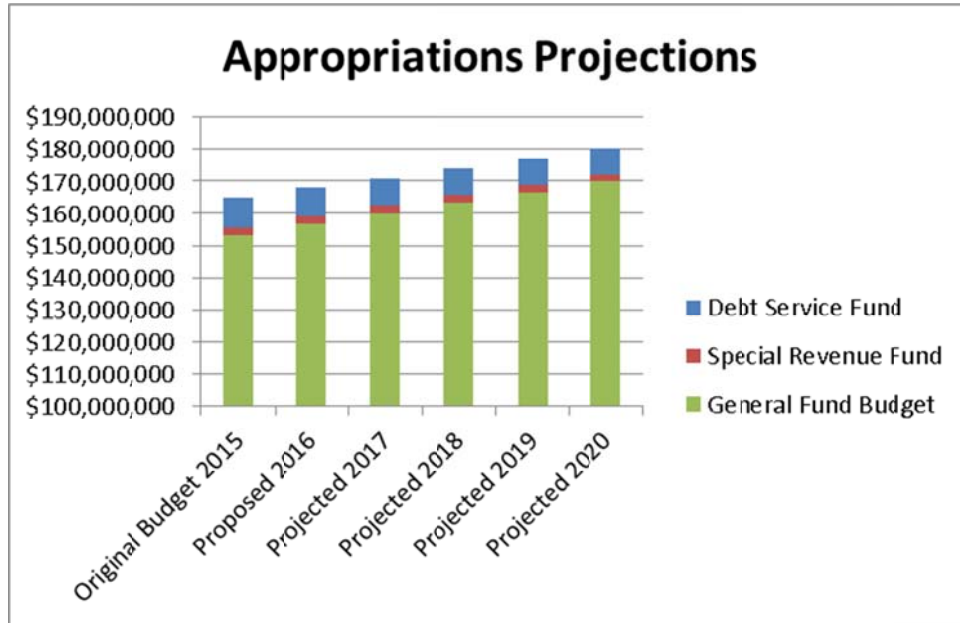
New Jersey statutes define “excess fund balance” as the amount of unassigned fund balance over 2 percent of the audited general fund expenditures. Excess fund balance must be applied to tax relief in the next budget cycle after the year audited. In years where budgeting excess fund balance reduced the 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 2015	Proposed 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020
Sources:						
Tax Levy	\$148,521,627	\$151,936,966	\$155,420,611	\$158,547,130	\$161,512,985	\$164,743,587
Budgeted Fund Balance	\$5,404,356	\$5,250,256	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000
State Aid	\$7,961,085	\$7,957,087	\$7,926,524	\$7,926,524	\$7,916,524	\$7,916,524
Miscellaneous	\$2,738,232	\$2,906,195	\$2,570,685	\$2,335,996	\$2,545,439	\$2,645,883
<b>Total Sources</b>	<b>\$164,625,300</b>	<b>\$168,050,504</b>	<b>\$170,917,820</b>	<b>\$173,809,650</b>	<b>\$176,974,948</b>	<b>\$180,305,994</b>
Total Tax Levy Change %	-1.02%	2.30%	2.29%	2.01%	1.87%	2.00%
Total Budget Change %	1.89%	2.08%	1.71%	1.69%	1.82%	1.88%

Alternative tax collections, such as sales tax and income tax, do not apply. No such revenues accrue to the district.



	Original Budget 2015	Proposed 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020
Uses:						
General Fund Budget	\$153,413,410	\$156,922,115	\$160,060,562	\$163,261,773	\$166,527,009	\$169,857,549
Special Revenue Fund	\$2,090,125	\$2,267,599	\$2,267,599	\$2,267,599	\$2,267,599	\$2,267,599
Debt Service Fund	\$9,121,765	\$8,860,790	\$8,589,659	\$8,280,278	\$8,180,340	\$8,180,846
<b>Total uses</b>	<b>\$164,625,300</b>	<b>\$168,050,504</b>	<b>\$170,917,820</b>	<b>\$173,809,650</b>	<b>\$176,974,948</b>	<b>\$180,305,994</b>
General Fund Change %	2.35%	2.29%	2.00%	2.00%	2.00%	2.00%

**Comparison of Revenues and Expenditures**

Comparison of Revenues and Expenditures	Actual			Current	Proposed
	2012	2013	2014	2015	2016
<b>Revenues</b>					
Local sources	\$148,184,147	\$146,148,379	\$146,142,634	\$157,663,546	\$160,815,517
State sources	\$10,562,715	\$9,593,500	\$9,775,734	\$8,041,039	\$8,043,312
Federal sources	\$2,558,495	\$3,371,267	\$2,707,288	\$2,134,057	\$2,311,651
<b>Total general revenues</b>	<b>\$161,305,357</b>	<b>\$159,113,146</b>	<b>\$158,625,656</b>	<b>\$167,838,642</b>	<b>\$171,170,480</b>
<b>Expenditures</b>					
Instruction	\$65,864,128	\$67,647,497	\$66,810,113	\$70,450,204	\$69,352,370
<b>Undistributed</b>					
Instructional	\$4,971,705	\$3,944,456	\$6,621,768	\$6,456,740	\$7,611,600
Health services	\$1,347,337	\$1,420,235	\$1,457,612	\$1,480,921	\$1,461,279
Support Services	\$8,779,064	\$9,060,625	\$9,219,854	\$9,667,793	\$9,161,876
Improvement of instruction	\$1,909,266	\$2,128,200	\$2,474,785	\$2,752,877	\$2,849,319
School library	\$1,882,720	\$1,669,959	\$1,680,098	\$1,758,598	\$1,714,177
Instructional staff training	\$448,854	\$441,433	\$460,223	\$732,676	\$759,848
General administration	\$1,475,374	\$1,699,235	\$1,828,130	\$2,026,718	\$1,983,475
School administration	\$6,106,549	\$6,070,459	\$6,276,447	\$6,914,901	\$7,154,628
Central admin. and informational tech.	\$1,981,001	\$1,997,390	\$1,955,907	\$2,574,093	\$2,532,357
Required maintenance of plant services	\$2,795,708	\$2,979,648	\$2,726,707	\$2,783,210	\$3,574,334
Operation of plant	\$7,705,575	\$8,090,695	\$8,970,217	\$10,928,941	\$11,034,683
Student transportation	\$7,835,166	\$8,774,248	\$8,912,420	\$10,009,277	\$10,031,393
Unallocated benefits	\$23,404,705	\$23,284,262	\$23,669,395	\$26,741,500	\$27,706,500
Capital Outlay	\$6,265,880	\$2,005,253	\$1,681,081	\$14,884,624	\$2,235,022
Special schools	\$955	\$293	\$0	\$9,286	\$9,286
Charter schools	\$16,663	\$10,902	\$11,201	\$22,632	\$17,571
Debt service other charges on long term obligations	\$9,736,205	\$9,540,918	\$9,275,965	\$9,121,766	\$8,860,791
<b>Total</b>	<b>\$152,526,855</b>	<b>\$150,765,708</b>	<b>\$154,031,923</b>	<b>\$179,316,757</b>	<b>\$168,050,509</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>\$8,778,502</b>	<b>\$8,347,438</b>	<b>\$4,593,733</b>	<b>-\$11,478,115</b>	<b>\$3,119,971</b>
<b>Other financing sources (uses)</b>	<b>\$0</b>	<b>\$385,931</b>	<b>\$5,566</b>	<b>\$0</b>	<b>\$0</b>
<b>Change in net position</b>	<b>\$8,778,502</b>	<b>\$8,733,369</b>	<b>\$4,599,299</b>	<b>-\$11,478,115</b>	<b>\$3,119,971</b>
<b>Net position-beginning</b>	<b>\$29,811,411</b>	<b>\$38,589,913</b>	<b>\$47,323,282</b>	<b>\$51,922,581</b>	<b>\$40,444,466</b>
<b>Net position-ending</b>	<b>\$38,589,913</b>	<b>\$47,323,282</b>	<b>\$51,922,581</b>	<b>\$40,444,466</b>	<b>\$43,564,437</b>

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

### Cost Per Pupil Comparison

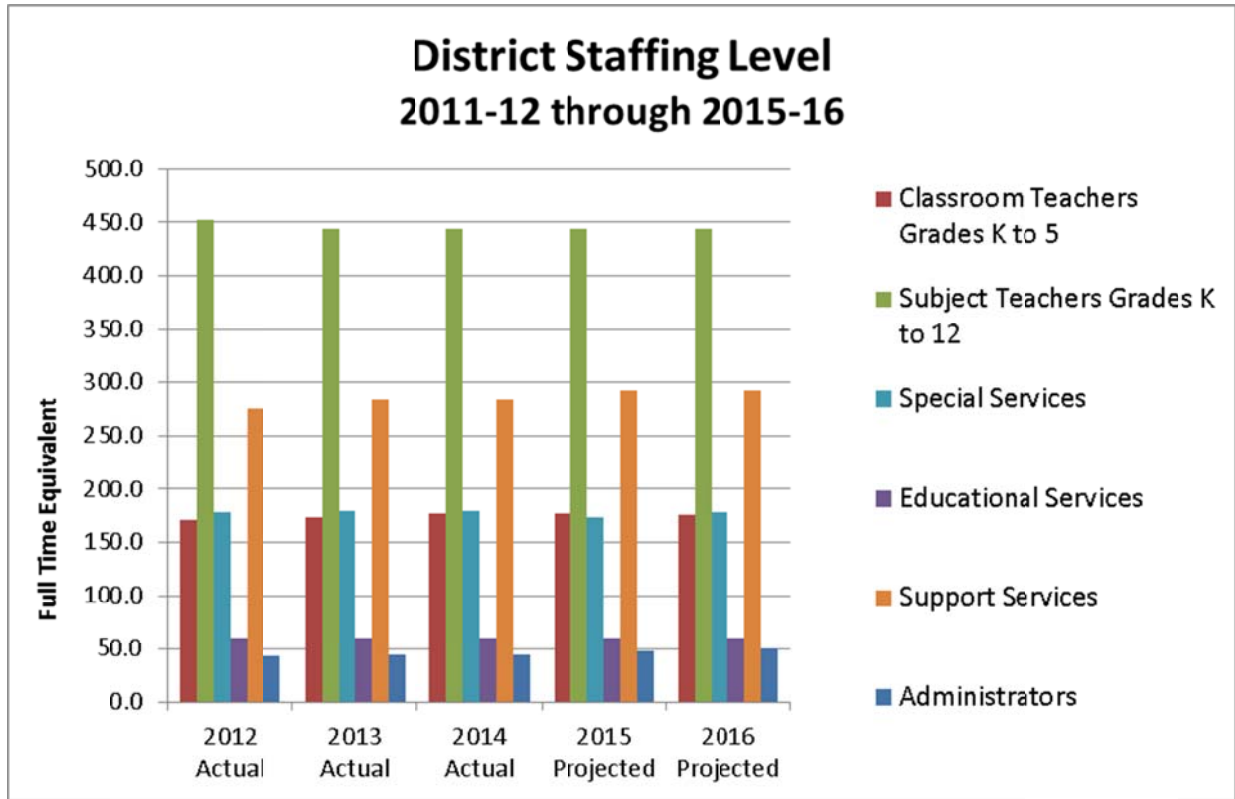
Through the years, the district has received strong community support in recognition of the excellence of the educational experience in its schools. During the 1990s, the district grew rapidly and this excellence continued in the face of large enrollment growth. Unfortunately, the budget and spending 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 2012-2013 per pupil figure is \$12,814; the state average is \$14,173. Thus, the district is \$1,354 below the state average. Two adjacent high-performing districts have per-pupil numbers of \$16,171 and \$17,736.

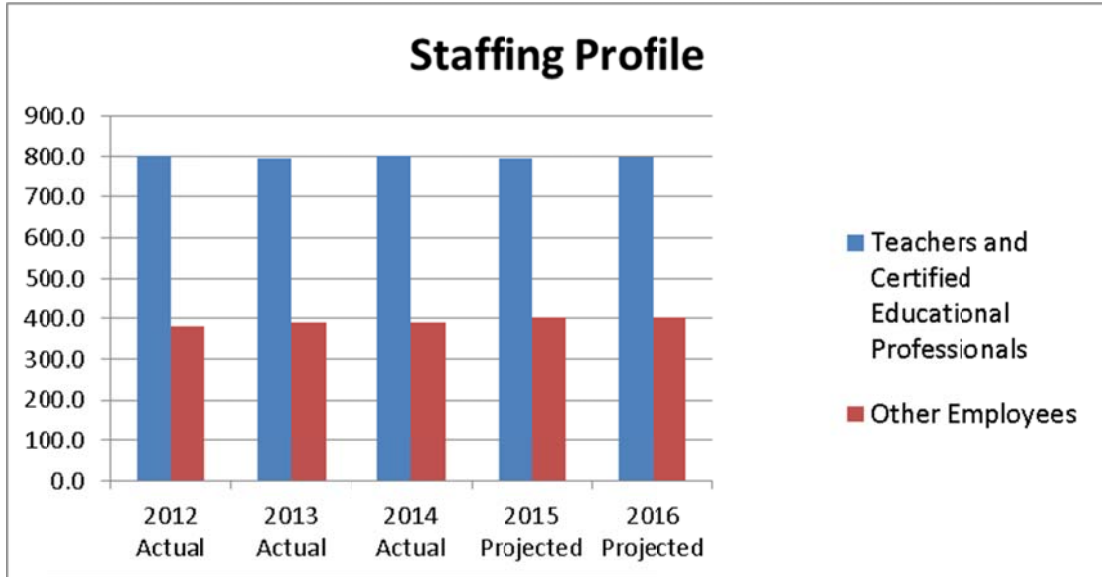


Staffing Levels



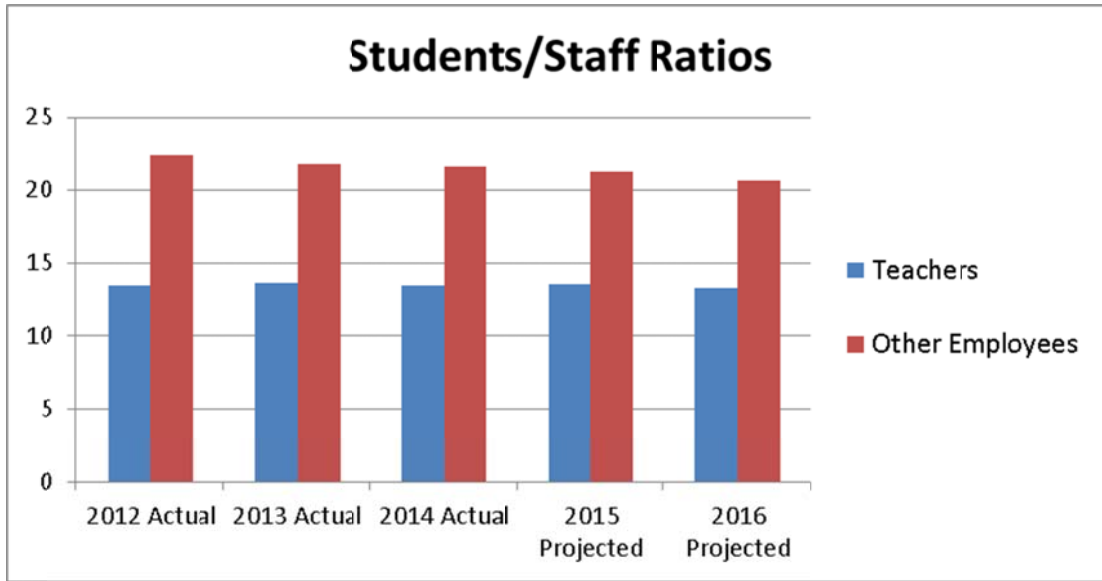
Full Time Equivalent Positions					
POSITIONS	2012 Actual	2013 Actual	2014 Actual	2015 Projected	2016 Projected
Classroom Teachers Grades K to 5	171.0	173.0	177.5	176.5	176.0
Subject Teachers Grades K to 12	452.6	443.5	443.4	444.5	444.4
Special Services	177.9	179.5	179.4	174.0	178.1
Educational Services	61.0	60.0	60.0	61.0	60.8
Support Services	275.7	284.5	284.6	292.5	292.1
Administrators	44.0	45.0	45.0	48.0	51.0
Grand Total	1,182.1	1,185.5	1,189.9	1,196.5	1,202.3





Full Time Equivalent Positions					
POSITIONS	2012 Actual	2013 Actual	2014 Actual	2015 Projected	2016 Projected
Teachers and Certified Educational Professionals	801.5	796.0	800.3	795.0	798.5
Other Employees	380.7	389.5	389.6	401.5	403.9

Student Ratios



Student Ratios	2012 Actual	2013 Actual	2014 Actual	2015 Projected	2016 Projected
Students per Teacher	13	14	13	14	13
Students per Supervisors	755	700	695	576	532
Students per Principals/Asst. Principals	427	426	423	426	399
Students per Administrator	223	218	216	204	188
Students per Guidance Counselor	327	338	336	338	319
Students per Ed. Media staff	552	583	579	550	577
Students per Clerical Staff/Aides	45	44	44	43	42
Students per Custodians, Maintenance, Grounds	1091	1088	1081	1088	1197
Students per Bus Drivers	449	445	442	455	479
Students per Other staff	95	89	89	87	85

Ratios provide evidence of the source of our relatively low per pupil costs (compared to other high performing NJ district. The district, through the excellence of its staff, parents, students and administrators, has ratios generally associated with low performing school districts.

**Student Enrollment**

Enrollment by School							
School	Actual				Projected		Estimated
	2012	2013	2014	2015	2016	2017	2022
Dutch Neck School, K-3	707	707	674	676	694	718	754
Hawk School, K-3	882	881	819	790	790	922	930
Town Center School, K-3	720	720	763	737	794	685	682
Wicoff School, K-3	456	454	478	463	473	493	519
Millstone River School, 4-5	852	852	839	877	837	881	911
Village School, 4-5	653	651	733	728	717	651	687
Community Middle School, 6-8	1,116	1,116	1,097	1,137	1,215	1,317	1,365
Grover Middle School, 6-8	1,179	1,179	1,154	1,163	1,130	1,038	1,074
High School North, 9-12	1,623	1,623	1,562	1,498	1,624	1,619	1,806
High School South, 9-12	1,605	1,605	1,611	1,603	1,514	1,474	1,422
	9,793	9,788	9,730	9,672	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.

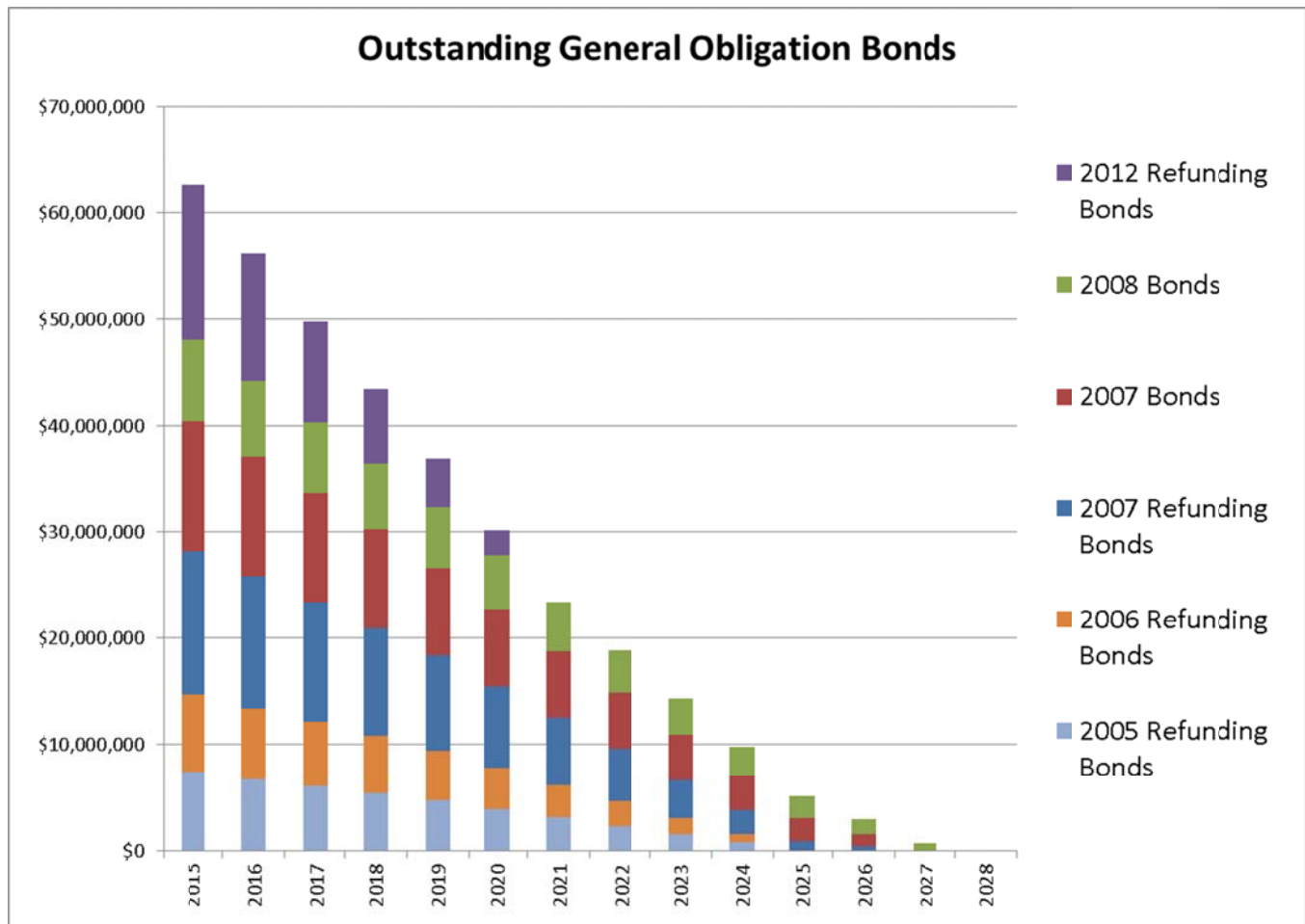
**Long-Term Debt**

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.

A new refunding is likely in the summer of 2015



Outstanding Debt Balance by Issue

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

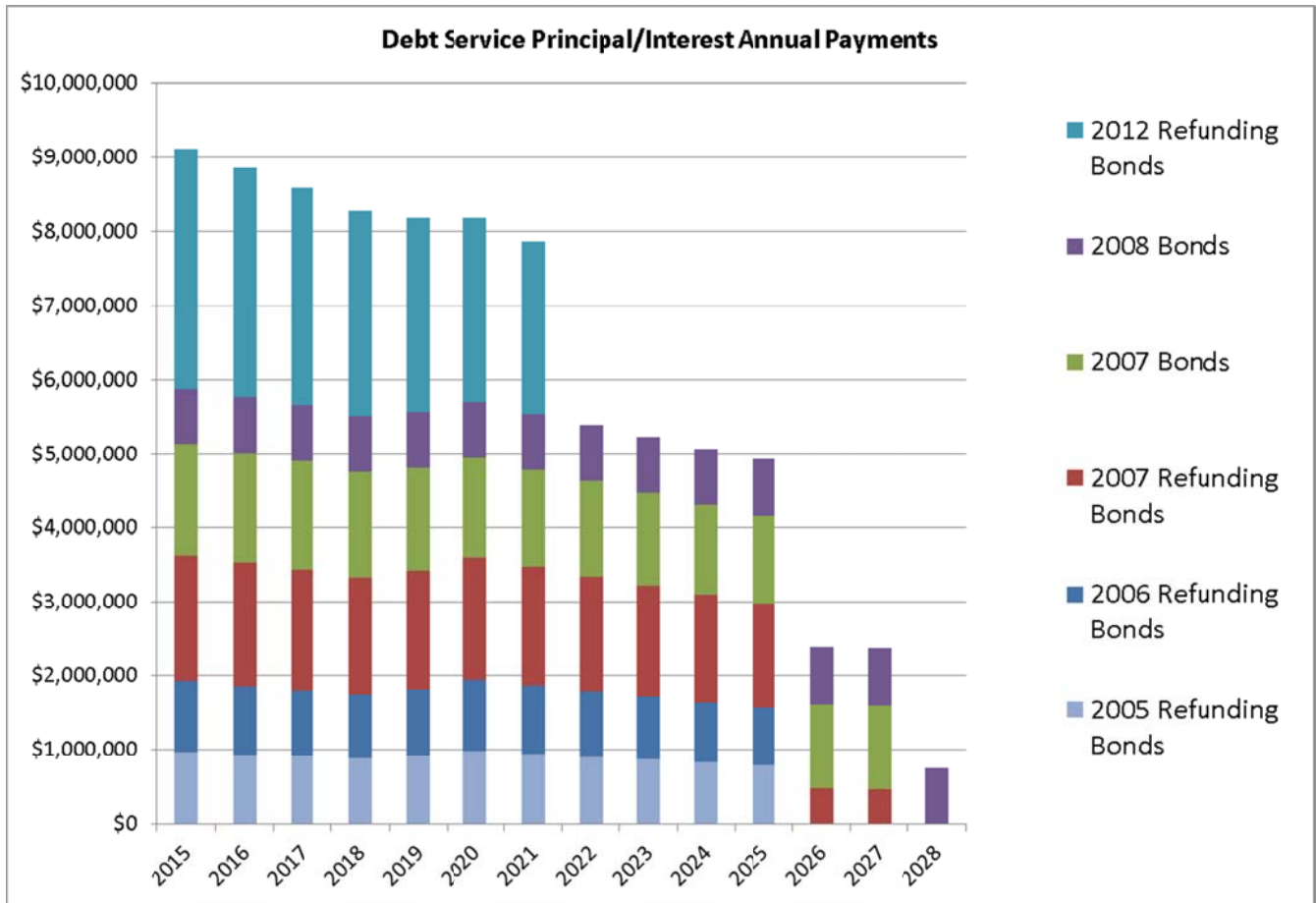
In New Jersey, the legal debt margin calculation is straightforward. Three years of equalized valuation is averaged. The debt limit is 4% of this average.

Legal Debt Margin Calculation

	Equalized valuation basis	
	2014	\$ 9,911,008,781
	2013	9,914,606,390
	2012	10,078,553,065
	<b>[A]</b>	<u>\$ 29,904,168,236</u>
Average equalized valuation of taxable property	<b>[A/3]</b>	<u>\$ 9,968,056,079</u>
Debt limit (4% of average equalization value)	<b>[B]</b>	\$ 398,722,243
Net bonded school debt, including	<b>[C]</b>	69,072,000
Legal debt margin	<b>[B-C]</b>	<u>\$ 329,650,243</u>

It can be seen that the district utilizes 17% of its legal debt margin. This level is one dimension of the district's success at maintaining a high bond rating- the district became the first New Jersey K-12 public school district to earn a AAA rating from Standard and Poor's back in 2006 and has maintained that rating to date.

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



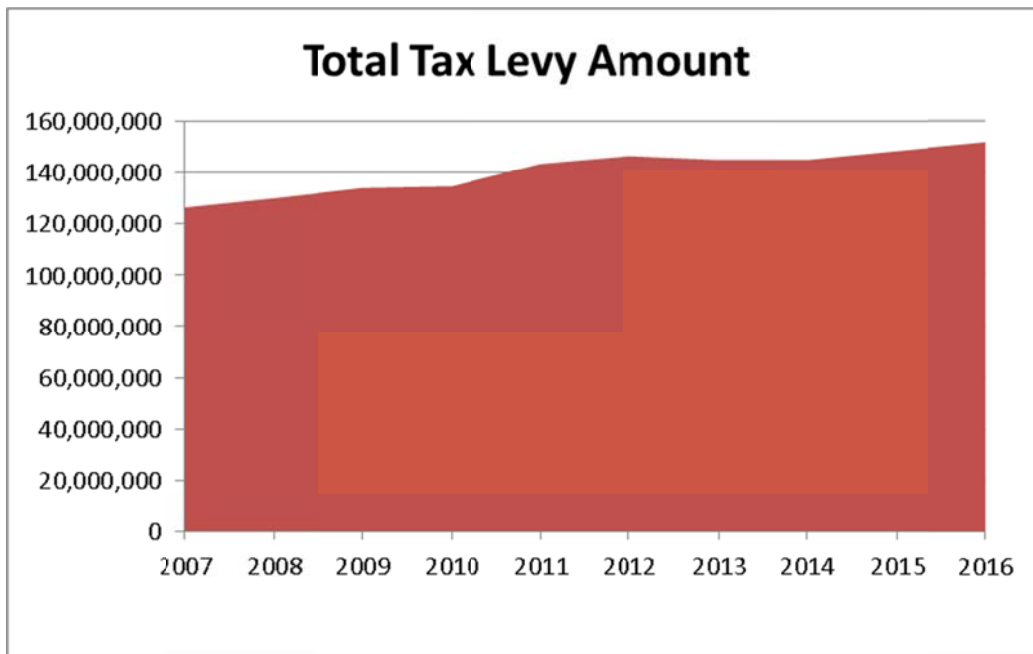
The following table reflects the annual debt service principal and interest payments for each debt issuance:

<b>Paid in Year Ended</b>	<b>2005 Refunding Bonds</b>	<b>2006 Refunding Bonds</b>	<b>2007 Refunding Bonds</b>	<b>2007 Bonds</b>	<b>2008 Bonds</b>	<b>2012 Refunding Bonds</b>	<b>Annual Debt Service</b>
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.

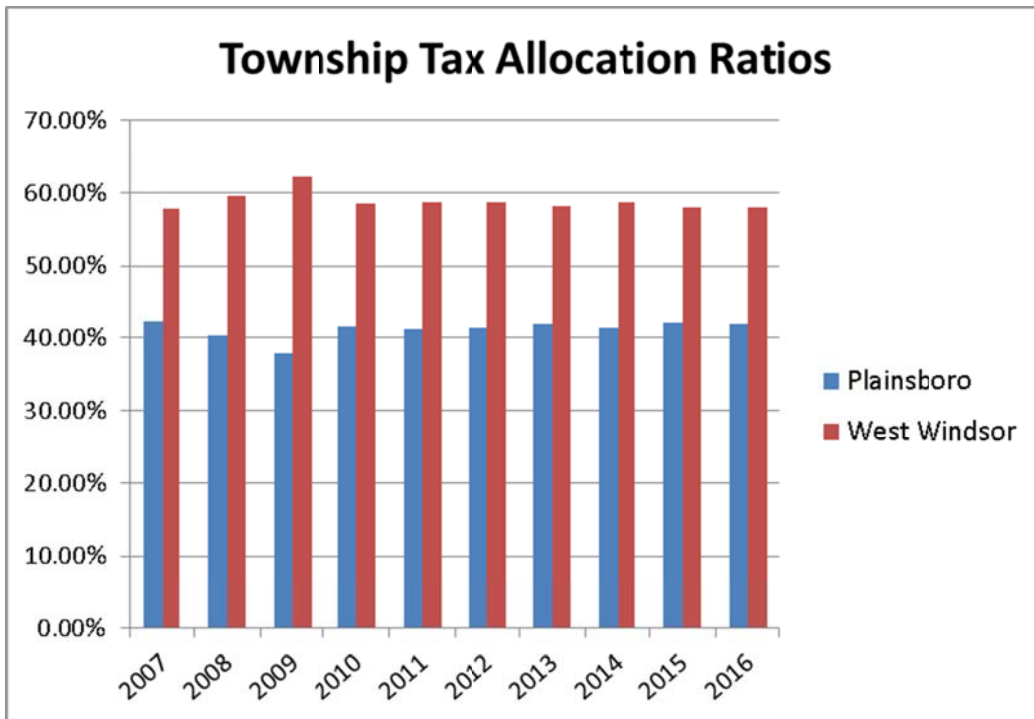




The following table contains the annual district tax levy and the respective allocation amounts and percentages for the two townships:

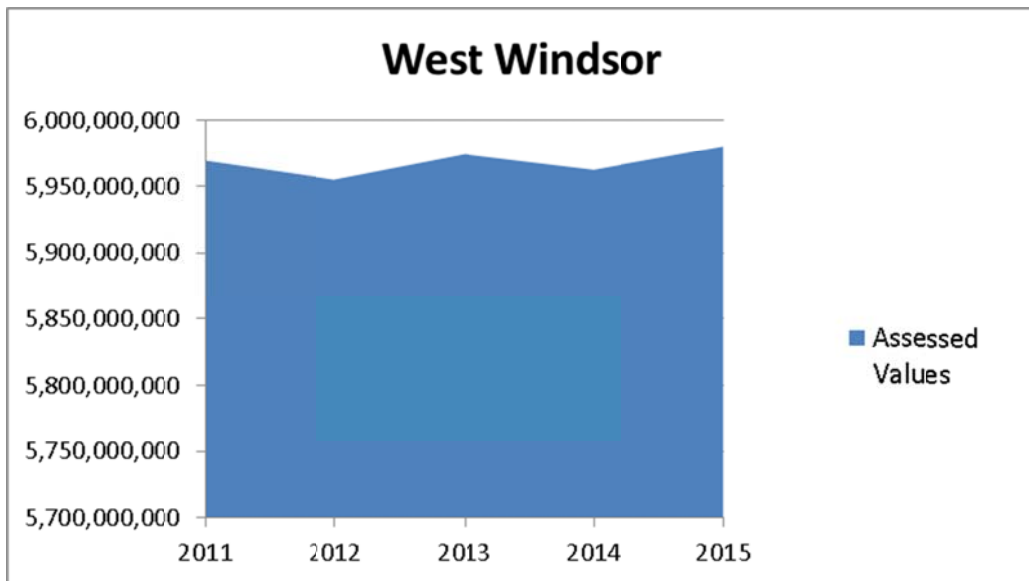
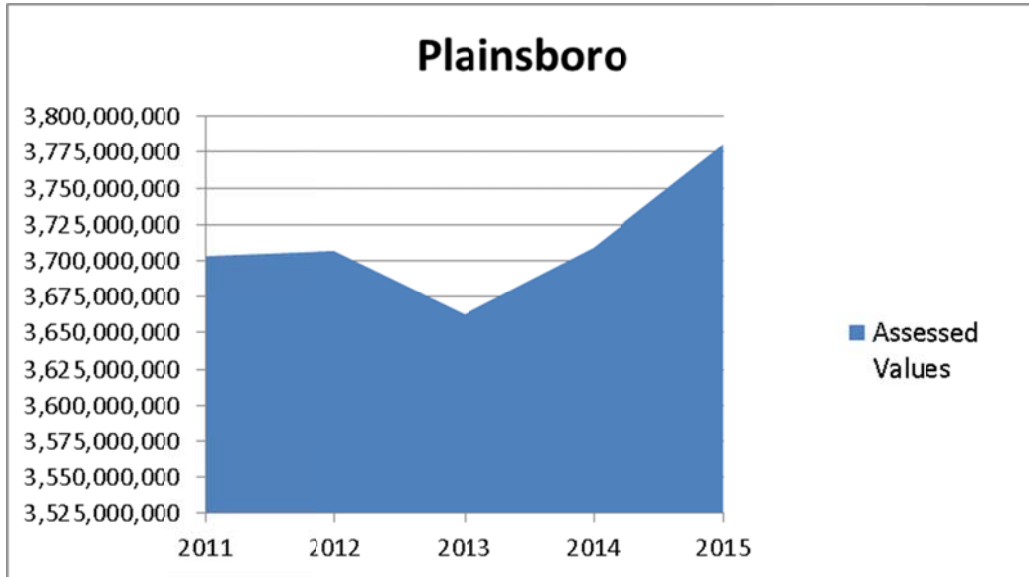
District		Plainsboro		West Windsor	
Tax Year	Total Tax Levy	Amount	%	Amount	%
2016	151,936,966	63,772,730	41.97%	88,164,236	58.03%
2015	148,521,627	62,465,353	42.06%	86,056,274	57.94%
2014	145,116,301	60,010,667	41.35%	85,105,634	58.65%
2013	145,116,301	60,847,909	41.93%	84,268,392	58.07%
2012	146,613,048	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%

\* First year of enrollment as the allocation basis

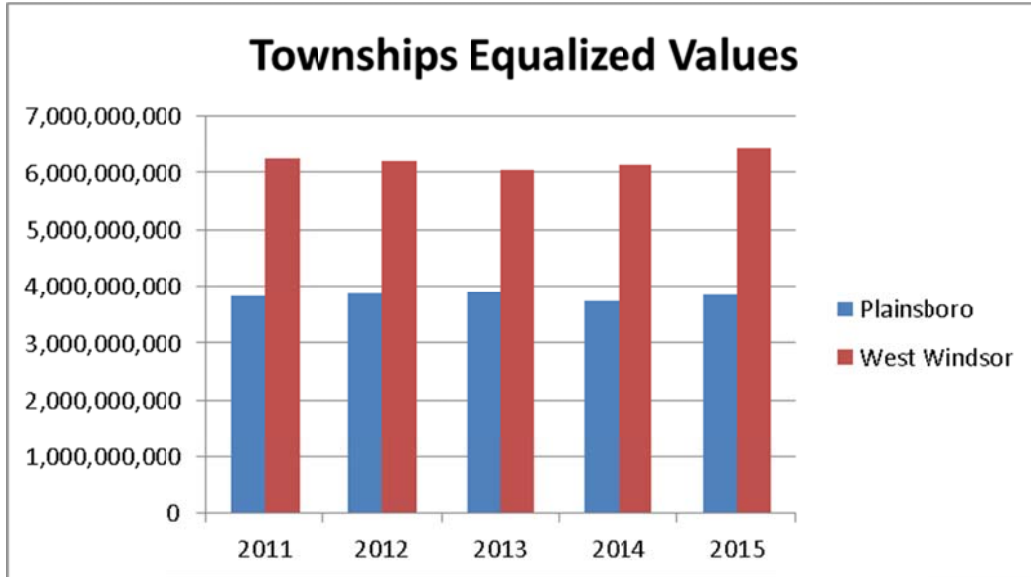


The following schedule and charts lists the assessed values of the respective townships upon which the school tax rates are calculated. Assessments have been on a downward trend in the last five years in as a reflection of the overall national economy and by the effects of tax appeals. The impact of 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

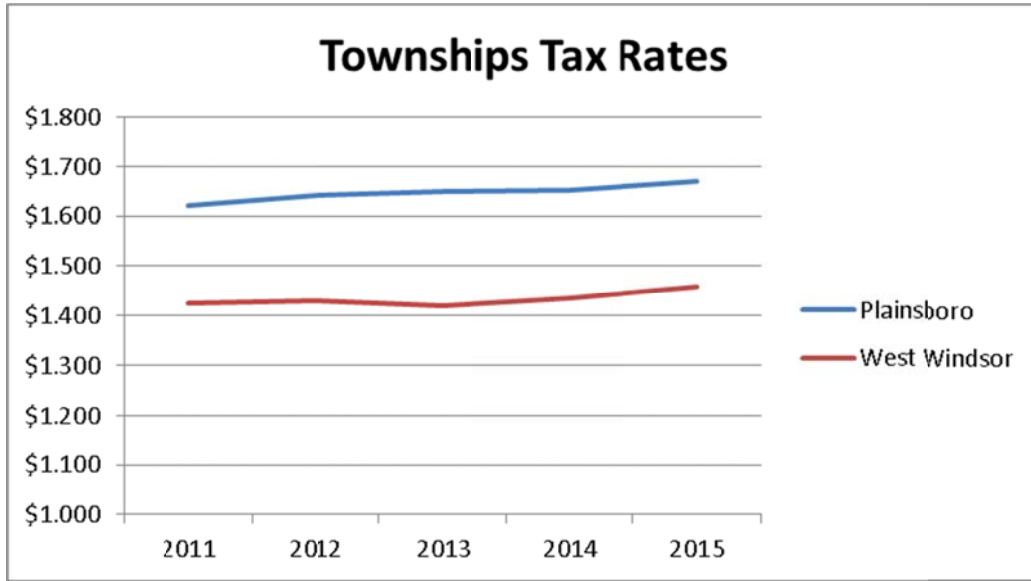


Assessed Values		
Year	Plainsboro	West Windsor
2011	3,703,199,848	5,969,316,999
2012	3,706,845,093	5,954,761,805
2013	3,662,747,138	5,974,136,015
2014	3,708,999,123	5,962,250,104
2015	3,780,362,745	5,980,137,771



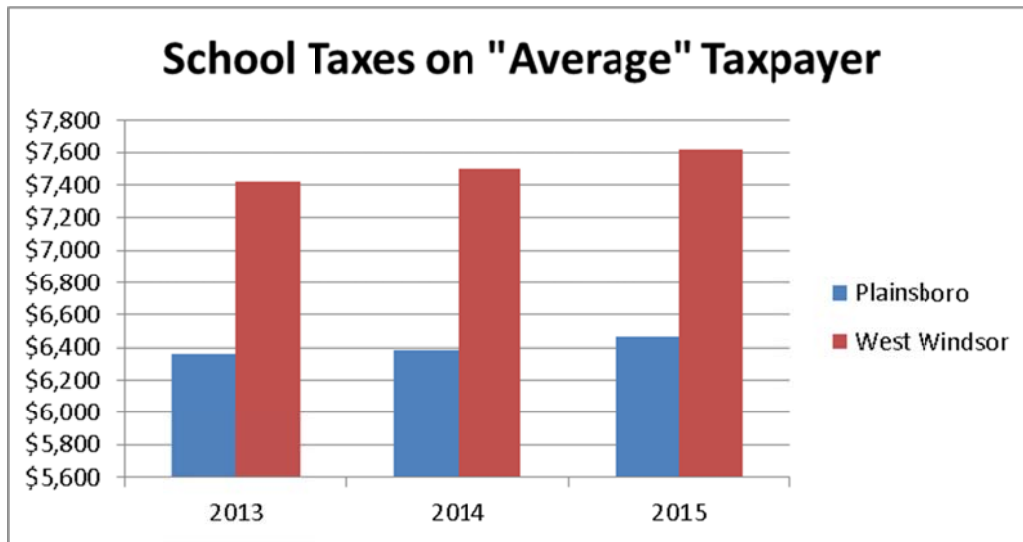
Equalized Values		
Year	Plainsboro	West Windsor
2011	3,835,575,067	6,256,556,800
2012	3,876,848,982	6,205,812,705
2013	3,900,659,842	6,047,657,437
2014	3,743,447,944	6,138,907,697
2015	3,857,241,438	6,422,559,606

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
2011	\$1.621	\$1.426
2012	\$1.642	\$1.429
2013	\$1.650	\$1.419
2014	\$1.653	\$1.436
2015	\$1.671	\$1.458

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>2013</u>	<u>2014</u>	<u>2015</u>
<u>Plainsboro</u>			
Tax Rate per \$100 of Assessed Value	\$1.650	\$1.653	\$1.671
Average residential assessed value	\$385,500	\$386,200	\$387,000
School Tax	\$6,361	\$6,384	\$6,467
<u>West Windsor</u>			
Tax Rate per \$100 of Assessed Value	\$1.419	\$1.436	\$1.458
Average residential assessed value	\$522,864	\$522,056	\$522,456
School Tax	\$7,419	\$7,497	\$7,617

Given the excellence in education provided to the district’s students, school taxes on residences have been fairly stable. Taxes for the “average” homeowner have increased less than 1%.

**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. WWPBS 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.ww-p.org/Guidance/high\\_school\\_counseling](http://www.ww-p.org/Guidance/high_school_counseling)

**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

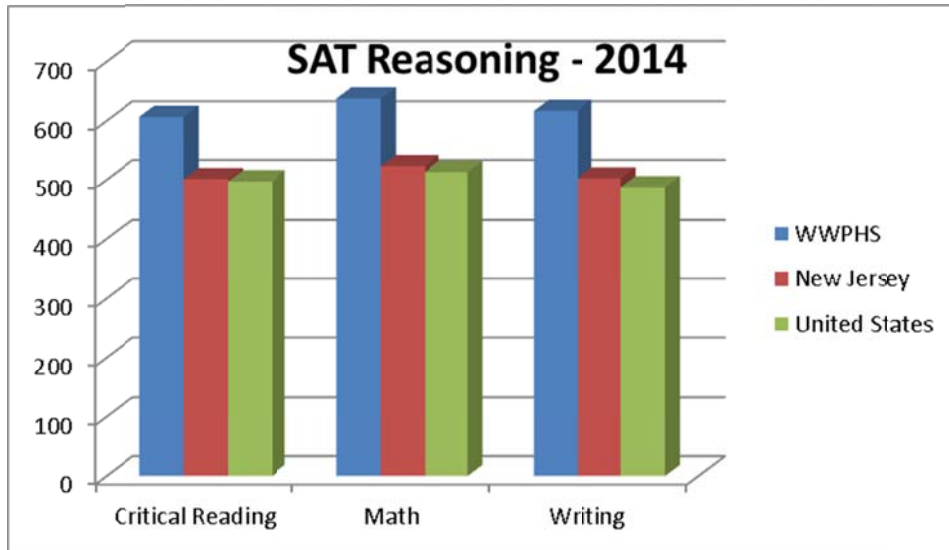
**World Languages**

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.

Performance Measures

Standardized Test Scores

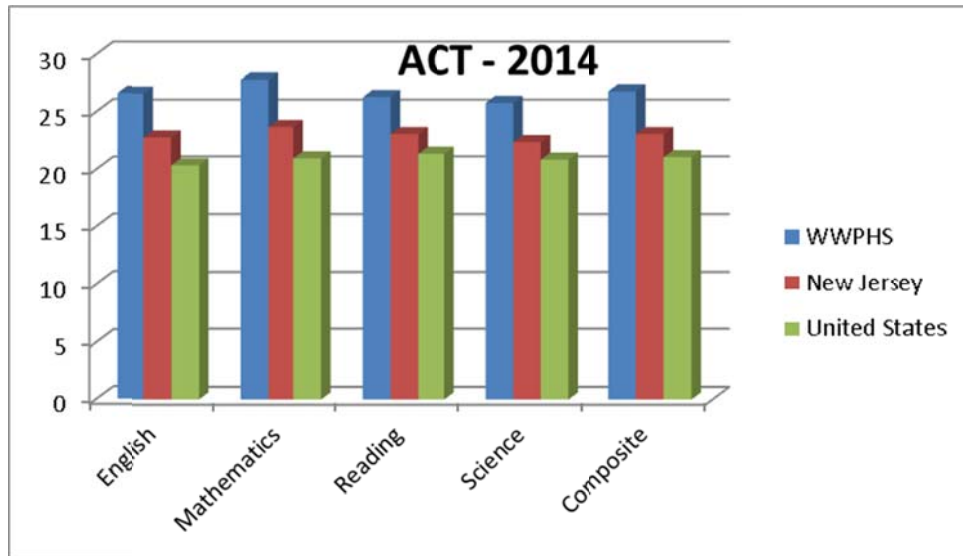
SAT Scores



<u>SAT Reasoning 2014</u>	<u>Critical Reading</u>	<u>Math</u>	<u>Writing</u>
WWPHS	607	638	617
New Jersey	501	523	502
United States	497	513	487

West Windsor-Plainsboro			
<u>SAT Reasoning</u>	<u>Critical Reading</u>	<u>Math</u>	<u>Writing</u>
2014	607	638	617
2013	609	642	608
2012	597	637	607

ACT Scores

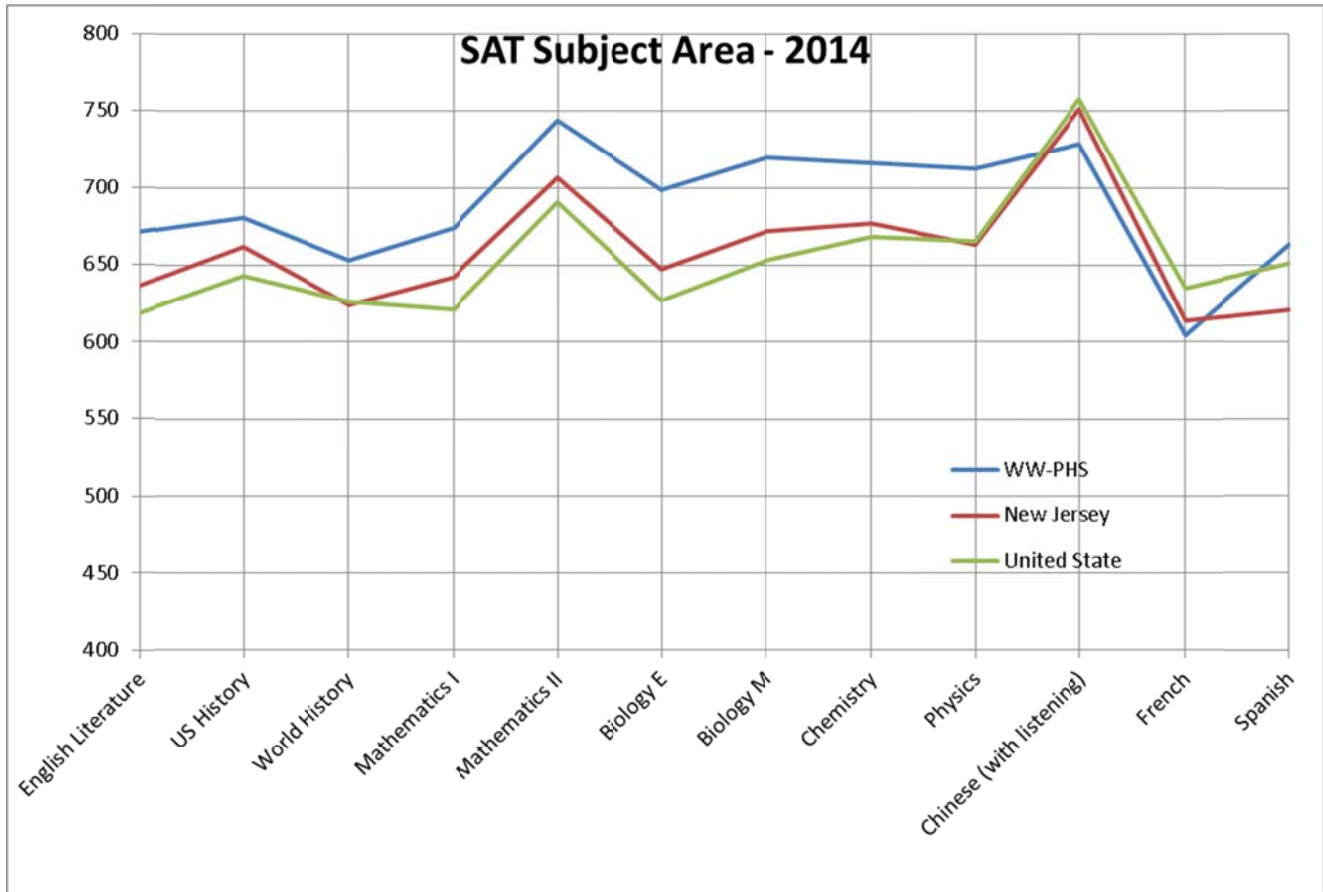


ACT 2014	English	Mathematics	Reading	Science	Composite
WWPHS	26.6	27.8	26.3	25.8	26.8
New Jersey	22.8	23.7	23.1	22.4	23.1
United States	20.3	20.9	21.3	20.8	21.0

West Windsor-Plainsboro					
ACT	English	Mathematics	Reading	Science	Composite
2014	26.6	27.8	26.3	25.8	26.8
2013	26.8	28.5	27.1	26.1	27.3
2012	26.9	28.3	26.7	25.8	27.1



SAT Subject Area Scores

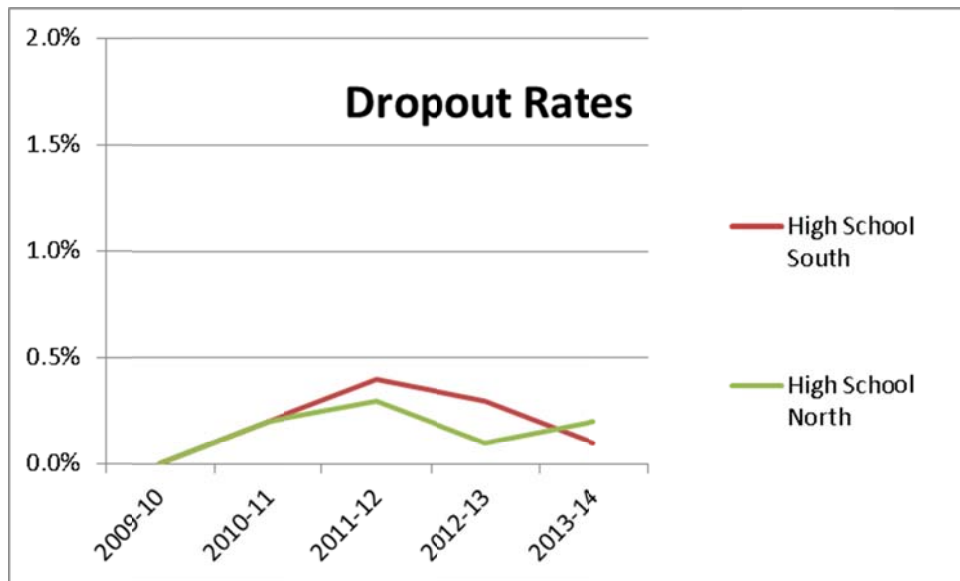


<u>SAT Subject Area Test Scores - 2014</u>	<u>WW-PHS</u>	<u>New Jersey</u>	<u>United State</u>
English Literature	671	636	619
US History	681	662	643
World History	653	624	626
Mathematics I	674	642	621
Mathematics II	744	707	691
Biology E	699	647	627
Biology M	720	672	653
Chemistry	716	677	668
Physics	713	663	665
Chinese (with listening)	729	751	758
French	604	614	635
Spanish	663	621	651

Dropout Rate Information

High Schools Dropout Rates

<u>School Year</u>	<u>High School South</u>	<u>High School North</u>
2009-10	0.0%	0.0%
2010-11	0.2%	0.2%
2011-12	0.4%	0.3%
2012-13	0.3%	0.1%
2013-14	0.1%	0.2%

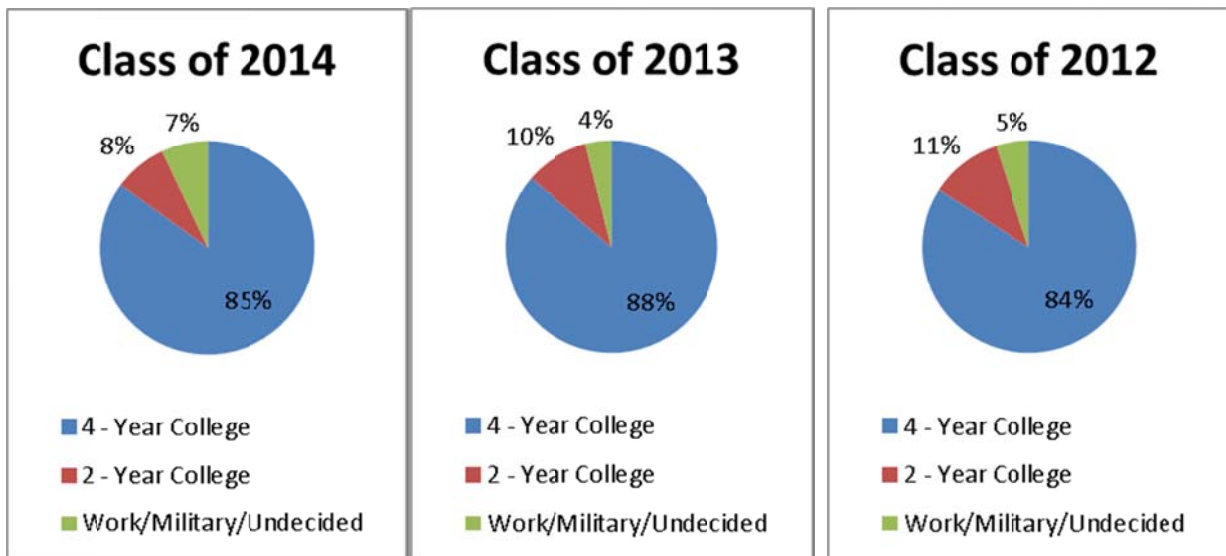


As the data demonstrates, our students and staff are committed to education. The learning environment and support structures lead our students to graduation.

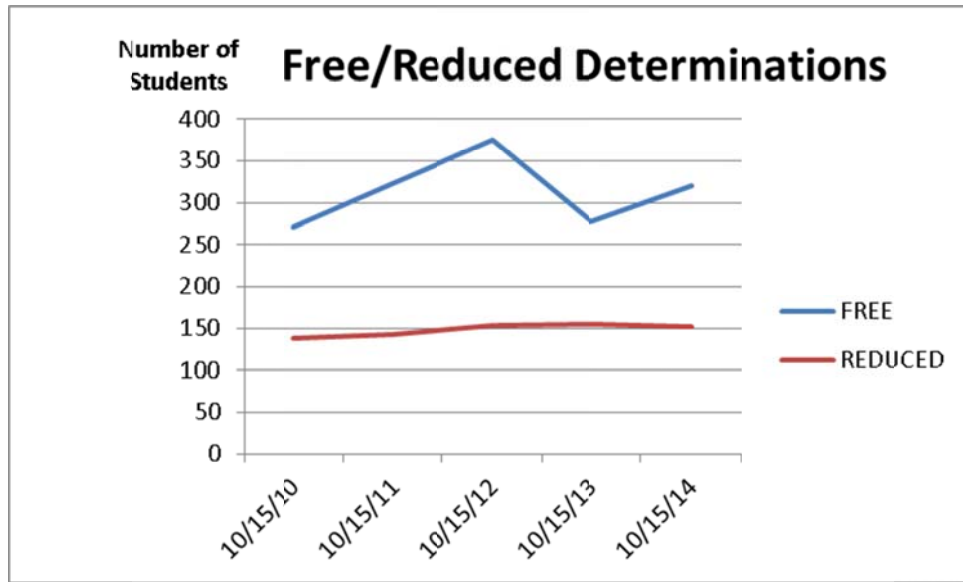
Other Useful Information

Postgraduate Plans

CLASS OF 2014		CLASS OF 2013		CLASS OF 2012	
4 - Year College	85%	4 - Year College	88%	4 - Year College	84%
2 - Year College	8%	2 - Year College	10%	2 - Year College	11%
Work/Military/Undecided	7%	Work/Military/Undecided	4%	Work/Military/Undecided	5%



Free and Reduced Lunch



<u>As of Date</u>	<u>FREE</u>	<u>REDUCED</u>
10/15/10	271	138
10/15/11	323	143
10/15/12	375	153
10/15/13	277	155
10/15/14	320	152

The data shows the number of students determined to be entitled to reduced price or free lunch. The number of students participating in these programs is relatively small.

## 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.