

WEST WINDSOR PLAINSBORO REGIONAL SCHOOL DISTRICT

321 Village Road East

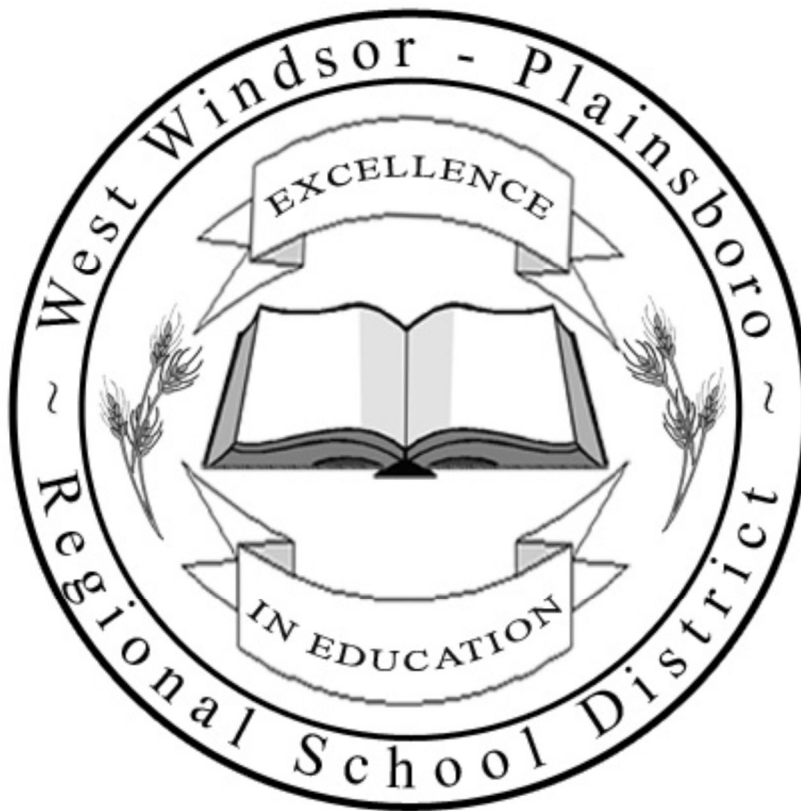
West Windsor, New Jersey 08550

Mercer County

ANNUAL BUDGET

Fiscal Year 2019-2020

Adopted: August 13, 2021



Mission Statement

Building upon our tradition of excellence, the mission of the West Windsor-Plainsboro Regional School District is to empower all learners to thoughtfully contribute to a diverse and changing world with confidence, strength of character, and love of learning.

www.ww-p.org

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West Windsor-Plainsboro Regional School District

Executive Summary



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Executive Summary

West Windsor-Plainsboro Regional School District



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Derek Mead
Comptroller

July 27, 2021

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 2019-20. 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, 2019, to June 30, 2020.

Organizational Summary

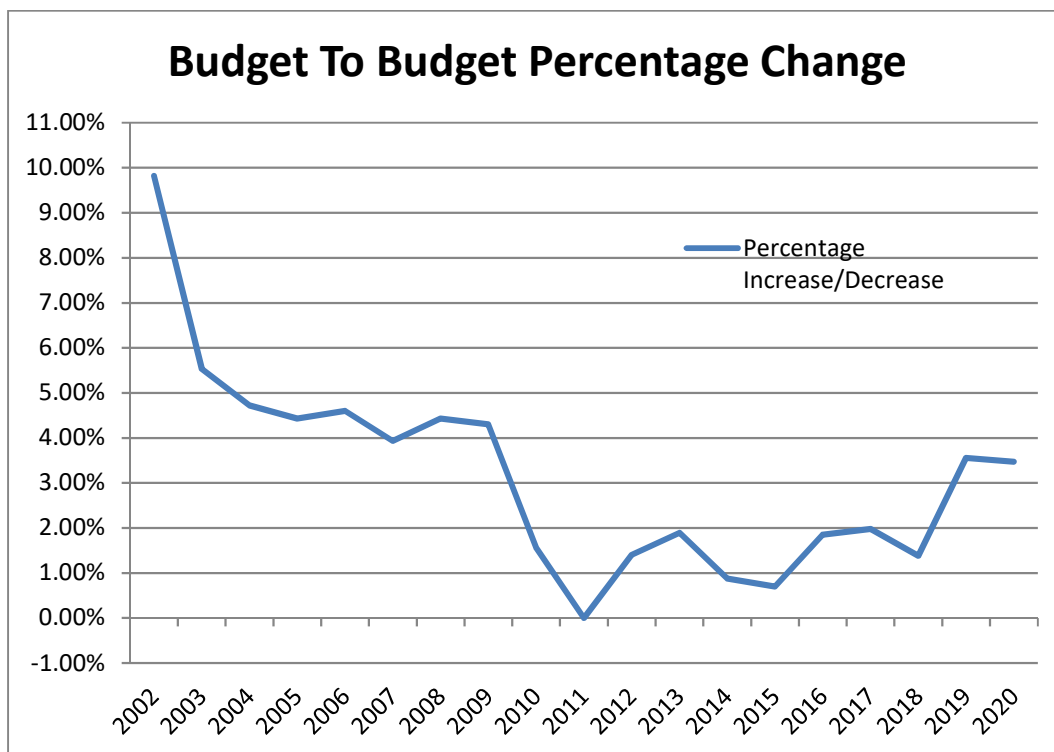
As referenced above, the general philosophical approach for the financial management of the district is to provide an above average to excellent education while spending at or below the state average cost. Experience shows the district has succeeded at implementing this approach. Evidence of academic 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. As illustrated in the Budget to Budget Percentage Change chart, beginning with the 2003-04 budget, an initial baseline rate of growth limit was targeted at 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.

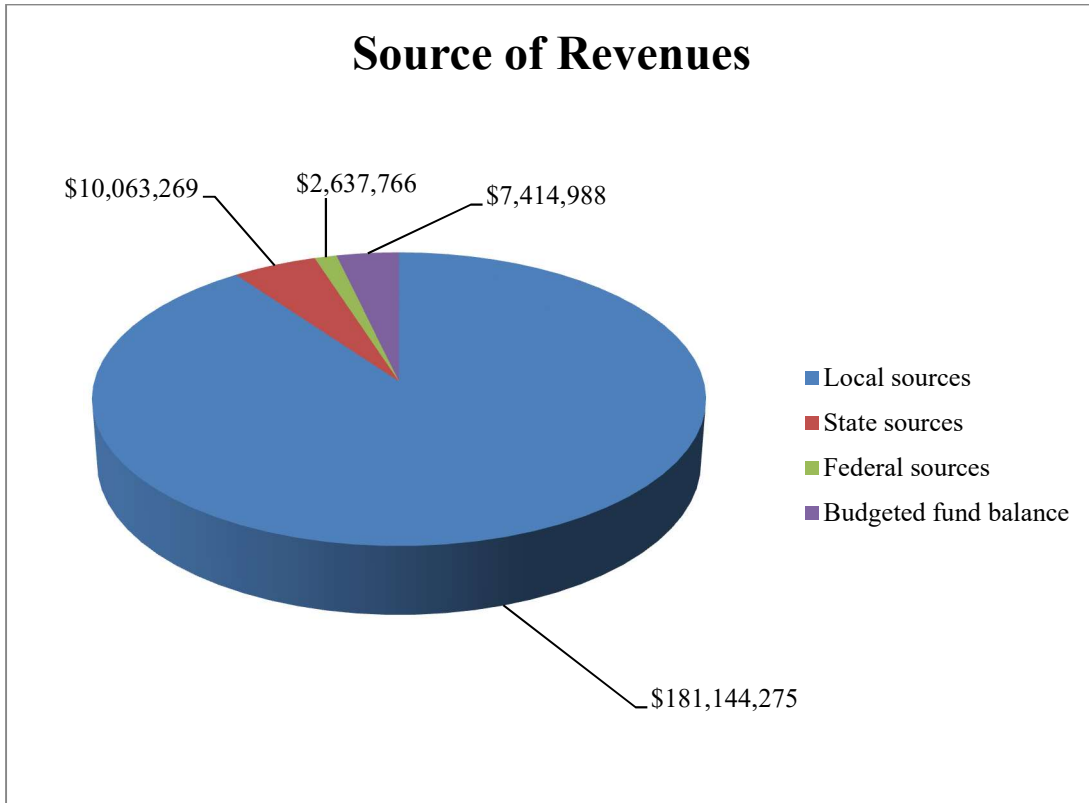
Within the prescribed parameters that identify sources and levels of revenue, projections account for contractual mandates from collective bargaining agreements, and contracts with major services and supplies providers; district financial management prepares an initial draft of a balanced budget. An 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 between 2012 and 2015.

The district took advantage of lower interest rates as higher interest bearing debt became eligible for refunding in fiscal years 2005, 2006, 2007, 2013, and 2016. After the 2017 refunding, all debt issued prior to 2012 has been refunded with lower interest cost bonds. The district receives debt service aid from the State of New Jersey. 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 in 2015, 2018 and 2019 making the district one of only 71 school districts across the country to be rated AAA.

Financial Summary

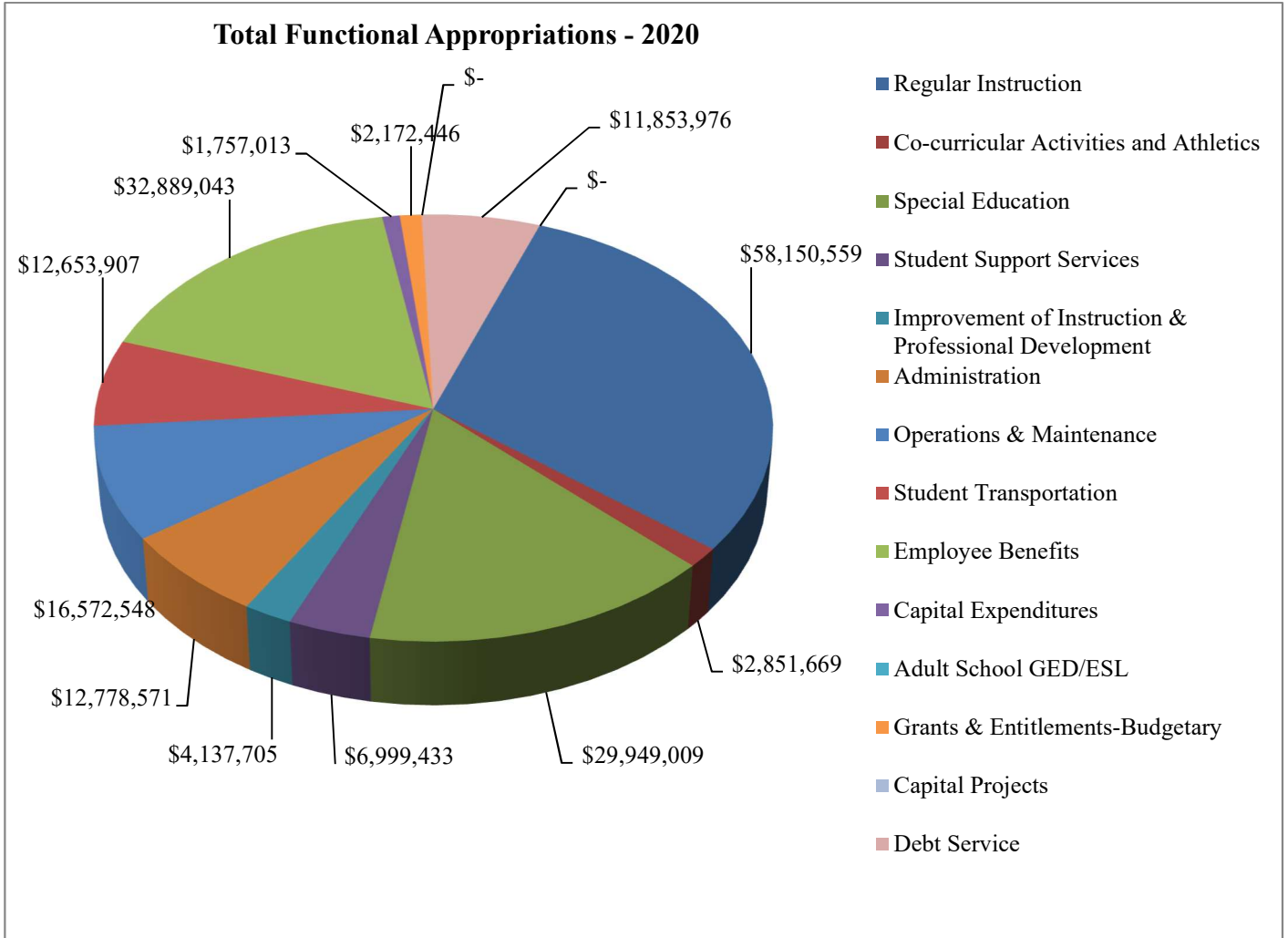
As illustrated in the following tables and charts and tables, the district is largely supported by revenues from the local residents it serves through the local tax levy. Local sources accounts for over 90 percent of all the revenues the district receives. Though the recession flattened and even resulted in small declines in assessed values, economic activity has increased and values have stabilized and even shown marginal increases in recent years. 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.

State and national economic trends have led to lower growth in the school budgets. 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 continue to target increases of about 2% annually.



Revenues Summary

	<u>Current FY 19</u>		<u>Proposed FY 20</u>	
Local sources	177,254,583	92.9%	181,144,275	90.0%
State sources	10,989,217	5.8%	10,063,269	5.0%
Federal sources	2,614,183	1.4%	2,637,766	1.3%
Budgeted fund balance	13,634	0.0%	7,414,988	3.7%
Total	190,871,617	100.0%	201,260,298	100.0%



	Actual		Current		Proposed	Forecasted	Forecasted	Forecasted
	2016	2017	2018	2019	2020	2021	2022	2023
Regular Instruction	\$ 50,346,456	\$ 50,246,387	\$ 51,866,522	\$ 52,968,246	\$ 57,010,352	\$ 58,150,559	\$ 59,313,570	\$ 60,499,842
Co-curricular Activities and Athletics	\$ 2,467,772	\$ 2,494,380	\$ 2,454,604	\$ 2,680,777	\$ 2,795,754	\$ 2,851,669	\$ 2,908,702	\$ 2,966,877
Special Education	\$ 26,377,480	\$ 26,343,000	\$ 27,229,533	\$ 26,609,363	\$ 29,361,774	\$ 29,949,009	\$ 30,547,990	\$ 31,158,949
Student Support Services	\$ 5,684,361	\$ 5,863,124	\$ 6,188,515	\$ 6,454,949	\$ 6,862,189	\$ 6,999,433	\$ 7,139,421	\$ 7,282,210
Improvement of Instruction & Professional Development	\$ 3,689,429	\$ 3,638,025	\$ 3,689,832	\$ 3,671,151	\$ 4,056,574	\$ 4,137,705	\$ 4,220,460	\$ 4,304,869
Administration	\$ 10,339,514	\$ 10,630,394	\$ 10,968,022	\$ 11,217,529	\$ 12,528,011	\$ 12,778,571	\$ 13,034,143	\$ 13,294,825
Operations & Maintenance	\$ 11,961,589	\$ 13,755,564	\$ 13,049,257	\$ 15,771,367	\$ 16,247,596	\$ 16,572,548	\$ 16,903,999	\$ 17,242,079
Student Transportation	\$ 9,614,964	\$ 9,811,068	\$ 10,479,666	\$ 11,550,668	\$ 12,405,791	\$ 12,653,907	\$ 12,906,985	\$ 13,165,125
Employee Benefits	\$ 23,669,843	\$ 23,161,501	\$ 24,915,162	\$ 23,950,612	\$ 32,244,160	\$ 32,889,043	\$ 33,546,824	\$ 34,217,761
Capital Expenditures	\$ 4,198,526	\$ 3,672,888	\$ 3,857,397	\$ 18,233,600	\$ 1,722,562	\$ 1,722,562	\$ 1,722,562	\$ 1,722,562
Adult School GED/ESL	\$ 832	\$ 388	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants & Entitlements-Budgetary	\$ 2,880,728	\$ 2,495,040	\$ 2,703,275	\$ 2,314,275	\$ 2,313,905	\$ 2,172,446	\$ 2,220,446	\$ 2,266,446
Capital Projects	\$ 1,888,884	\$ 117,796	\$ 10,293	\$ 4,044,551	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 8,734,495	\$ 8,422,713	\$ 7,937,028	\$ 7,843,224	\$ 8,985,454	\$ 11,853,976	\$ 11,855,794	\$ 11,915,588
Total	\$ 161,854,873	\$ 160,652,268	\$ 165,349,106	\$ 187,310,312	\$ 186,534,122	\$ 192,731,429	\$ 196,320,896	\$ 200,037,132

2019-20 Budget

The “Total Revenues and Transfers- By Fund” and “Total Functional Appropriations” charts for 2020 provide a view of sources of revenues and functional expenditures for the district as a whole. The associated tables provide proposed amounts for the budget year along with comparative figures for the current appropriations and three preceding years of actual expenditures.

The previous State of New Jersey funding formula called 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 primary source (94%) of governmental funds revenue continues to come from our taxpayers. The current state aid formula calls for the district to receive \$14,069,696 yet the actual amount received is \$9,279,378. The district has worked hard to demonstrate to its community that property tax increases have been held to a moderate and reasonable level.

Much of the proposed budget includes building on the present programs as well as some new goals and objectives. With uncertainty on the extent of the growth that is expected to occur in the coming years, the district has allocated more operating funds toward capital outlay for a number of renovations and upgrade to facilities. It is also continuing to fund the capital reserve account within the tax levy growth cap. There is also growth in staff dollars for contractual salary increases and new positions in regular and special education classrooms, as well as a new position in guidance and technology. The district continues to focus on professional development to gain the most traction in achieving the 21st Century Competencies. The district is in its ninth 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. We have initiated an “Eyes on the Door” program at the two Grade 4-5 schools; this placed a person at the entry of those locked buildings to monitor the arrival of any individuals at the school during the school day. The effort met with widespread support among staff, parents, and local police. The program has been expanded to include all district 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.

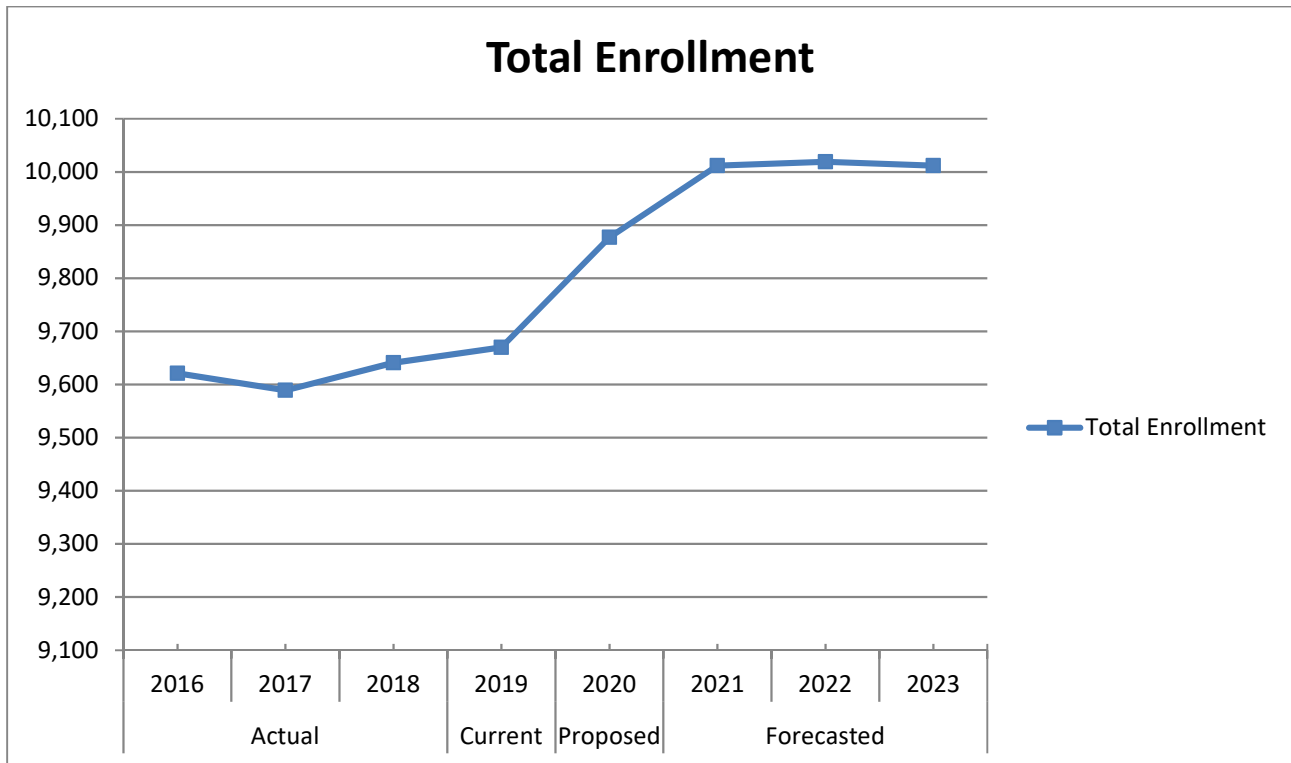
The district budget is within the state 2 percent cap and it was not necessary to use allowable adjustments, to go beyond the 2 percent level that the media tends to focus on in the headlines.

Capital expenditures and capital projects both account for the construction and renovation of the districts capital infrastructure. Whether recorded in capital expenditures or capital projects depends on whether the source of funds is from the operating budget or capital reserve, or funds that are provided through bond referenda or state grants. Because construction projects are dedicated for the lives of the projects, current year appropriations will include unspent funds from all outstanding projects whereas actual expended amounts reflect what has been spent just in that year and the proposed year includes new projects that are authorized in the new budget year.

Informational Summary

Student enrollment is approximately 9,670 students and has remained relatively flat. It is possible that enrollment may increase significantly as a result of possible future land development in the district. The district is following discussions that relate to the possible impact on increasing enrollment in the coming years and the district’s capacity to absorb a larger number of students. As a result of prudent management of budget growth and increasing capital reserve when possible, the district has well positioned itself in dealing with the possible changes.

The district uses a multiple year projection model that uses current parameters, such as flat state aid and the 2% tax levy growth cap. It also incorporates existing long-term debt requirements resulting in the amount of fund balance needed to balance the budget each year. Growth in general fund appropriations and the overall tax levy are expected to remain at the current 2% level. As new information becomes available, amounts needed for capital expansion and additional long-term debt will be incorporated in long-term projections, along with associated increases to the operating budget.



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.

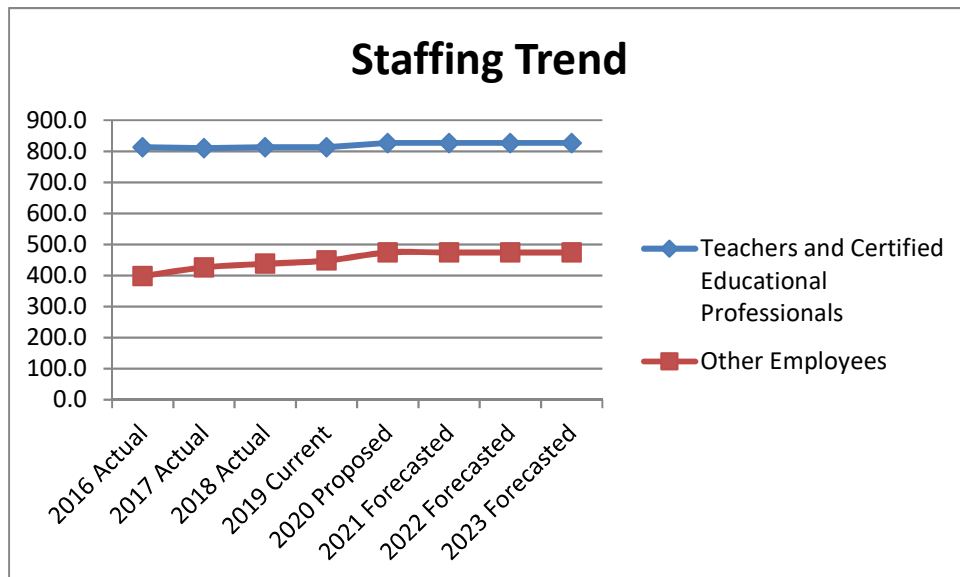
Student achievement is one of the great rewards for support of the WW-P school district. Such accomplishment is demonstrated on standardized tests where WW-P students surpass state and national counterparts. SAT scores and ACT scores for English, Mathematics, Reading, Science, and Composite are well 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. 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, the Staffing Trend chart depicts stability. This masks the many shifts in staff each year as student enrollment ebbs and peaks in specific grades and schools. The proposed budget adds staff that should serve to reduce the student: teacher ratio. This returns the ratio to approximately the level prior to the large reduction in state aid back in 2010-11. 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 (68.6 percent Asian, 20.1 percent White, 5.1 percent black, 4.7 percent Hispanic and 1.5 percent multiracial). 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

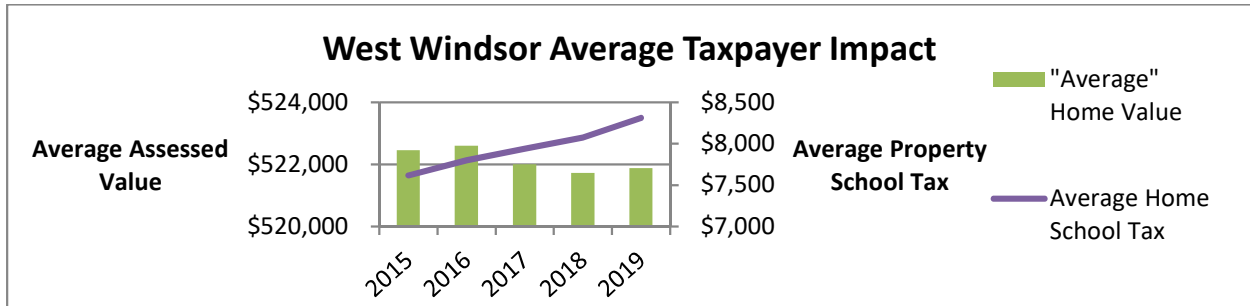
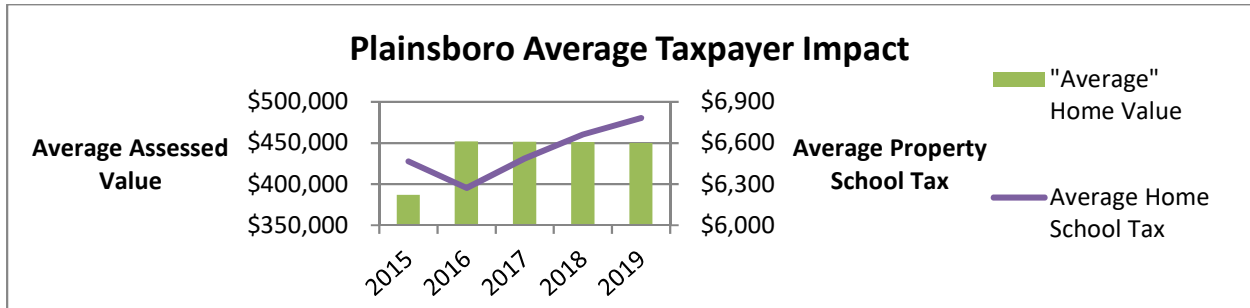
and cultural distinctions represented here. Children are taught the traditions and mores not only of their background but also those of their classmates who come from all corners of the world.

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 district continues to benchmark budget growth projections at the 2% regulated tax levy growth rate. The projected tax impact is affected by factors outside the district's direct control such as the allocation between the two townships and changes to the tax ratable bases. Plainsboro reassessed its properties that had the effect of higher assessed property values overall that resulted in a lower projected tax rate and as well as lower impact on the "average home." West Windsor assessed values were relatively stable overall and the projected tax impact is more in line with the change in the projected budget from last year. The Taxpayer Impact charts below illustrate the average assessed home values and the related tax levy amount.



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 2019 New Jersey Taxpayers' Guide to Education Spending presents actual data for 2017-18. District per pupil cost was \$13,699. Two nearby high performing districts had per pupil spending of \$19,471 and \$19,087. The state average was \$15,809. The district provides a top quality educational experience at a below average cost.

There were no structural changes in the district's long term debt. The District did authorize two bond series to cover the costs of the referendum recently. Series 2018 which was issued December 27, 2018 in the amount of \$35,000,000 and Series 2019 which was issued October 9, 2019 in the amount of \$79,875,000. As is has done many times in recent years, debt that is eligible for refunding at lower interest rates is anticipated during the budget year. Since actual savings cannot be realized in time for this budget projection, any savings during the budget year will accumulate in the debt service fund to be reflected in the subsequent year budget.

Meritorious Budget Award – 2017-2018



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

**WEST WINDSOR-PLAINSBORO
REGIONAL SCHOOL DISTRICT**

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2017–2018.

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



A handwritten signature in black ink, reading 'Charles E. Peterson, Jr.'.

Charles E. Peterson, Jr. MBA, PR BA, SFO
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, 2020

School Board Members and Administrative Staff

Board of Education

Michele Kaish, President
Rachel Juliana, Vice-President
Isaac Cheng
Anthony Flores
Carol Herts
Louisa Ho
Dana Krug
Martin Whitfield
Yu “Taylor” Zhong

Administrative Staff

David Aderhold, Ed.D., Superintendent of Schools
Christopher Russo, Ed.D., Assistant Superintendent for Finance/Board Secretary
Pamela Nathan, Assistant Superintendent for Curriculum and Instruction
James Earle, Assistant Superintendent for Pupil Services/Planning
Charity Fues, Director, Human Resources/Affirmative Action Officer
Patrick Duncan, Special Assistant for Labor Relations
Geraldine Hutner, Director of Communications
Derek Mead, Comptroller
Jill Liedtka, Treasurer of School Monies

West Windsor-Plainsboro Regional School District

Organizational Section



Model UN

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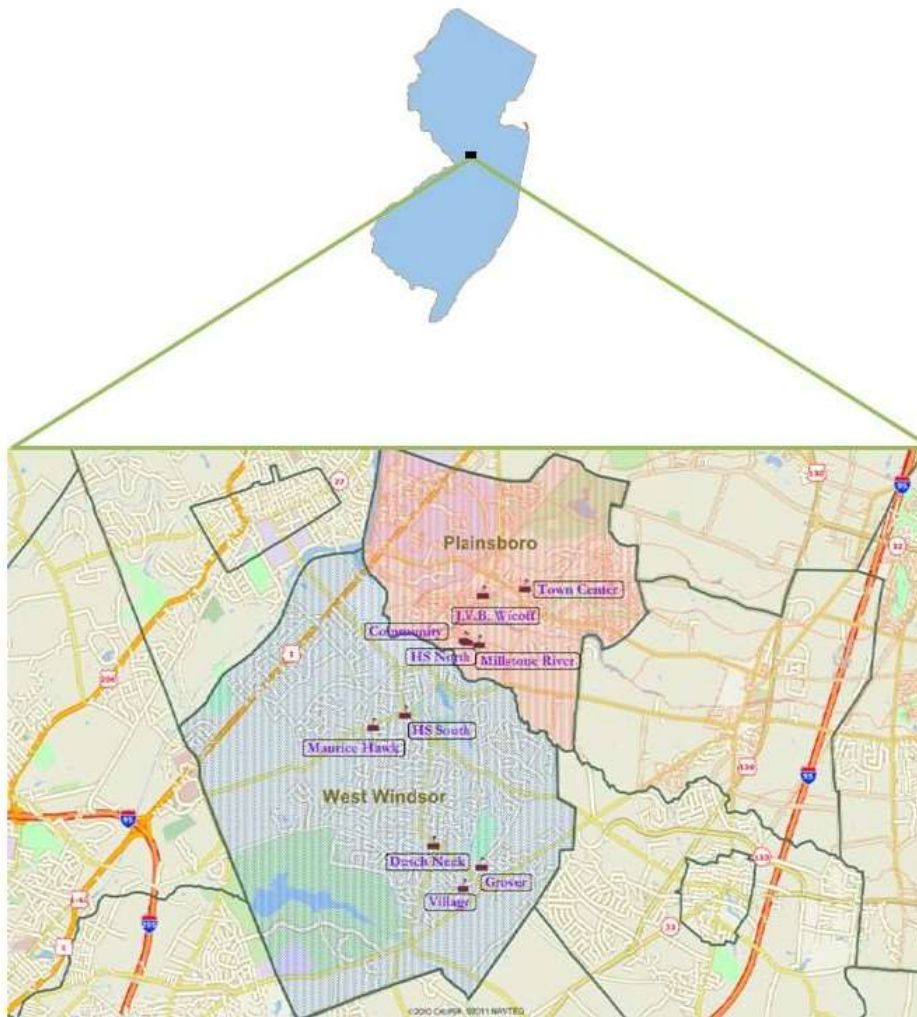
West Windsor-Plainsboro Regional School District

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

Building upon our tradition of excellence, the mission of the West Windsor-Plainsboro Regional School District is to empower all learners to thoughtfully contribute to a diverse and changing world with confidence, strength of character, and love of learning.

Core Values - Strategic Goals

We believe that every individual has intrinsic worth, that embracing diversity enriches and empowers our community, and that people reach their full potential when encouraged to believe it is possible. Therefore, building upon our tradition of excellence, we will guide and support our students' growth, empowering them to value their individual learning journeys.

Goal 1

Understanding that all students have diverse needs, backgrounds, and approaches to learning, we will integrate tools and structures to appropriately challenge and enable students to realize their full potential.

Goal 2

Embracing a rapidly changing world, we will empower learners to assume active roles in their communities, to face and engage global challenges, and to contribute proactively toward a more peaceful, just, inclusive, and secure world.

Goal 3

Recognizing that children need to balance physical, social, emotional and academic needs, we will maintain a supportive culture and build structures for the health, safety, and well-being of the Whole Child.

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 Model Congress won Best Small Delegation award at the Yale Conference. Students also took home numerous individual awards.
- The High School South Model United Nations (MUN) team was awarded Outstanding Small Delegation at the Ivy LeagueMUN Conference.
- Thomas Grover Middle School was awarded a Bronze Certificate by Sustainable Jersey for Schools.
- Wicoff Elementary School was awarded a Silver Certificate by Sustainable Jersey for Schools.

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 9,602 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 assessed value of home in Plainsboro Township: \$449,715

Average assessed value of home in West Windsor Township: \$521,873.

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

(652/679) for Evidence-Based Reading and Math/Writing are well above state (547/547) and national (536/531) averages. ACT scores show excellent results: 29.7/29.5/29.2/28.3/29.3 (English/Mathematics/Reading/Science/Composite) compared to state scores (23.8/23.6/24.0/23.0/23.7) and national (20.2/20.5/21.3/20.7/20.8).

The population of the school community reflects the growing trend toward pluralism in American society. Students represent major racial and ethnic groups (68.6 percent Asian, 20.1 percent White, 5.1 percent African American, 4.7 percent Hispanic and 1.5 percent multiracial). 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 corporate and research centers, serving as home to such leaders as Merrill Lynch, Nova Nordisk, Bristol Meyers, Squib, Integral Life Sciences, and the Princeton Plasma Physics Labs. The area has been recognized in several publications as one of the top suburban communities in the area.

Due to 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; it is an educational environment that motivates students to learn and requires them to exercise imagination and sensibility in solving problems abundantly. The richness of its academic programs, alternative options, and extracurricular activities expands learning beyond classroom boundaries. Approximately 9,600 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 3,100 students may choose from over 170 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 sponsor various student publications, acclaimed performing groups in vocal and instrumental music, academic teams, and over 30 clubs/activities devoted to specialized interests. There were 25 National Merit Scholar Finalists and 139 National Merit Scholar Letters of Commendation. There were 167 Advanced Placement Scholars, 124 Advanced Placement Scholars with honors, 330 Advanced Placement Scholars with Distinction, and 83 Advanced Placement National Scholars. 1,161 students took 2,724 Advanced Placement examinations, with 92% receiving grades of 3 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 (68.6 percent Asian, 20.1 percent White, 5.1 percent Black, 4.7 percent Hispanic and 1.5 percent muliracial). 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 through 8 are part of the "1 to 1 Initiative", which provides universal access to digital technology.

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 School.

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. Grade 3 students organize a school postal service and serve as school tour guides and a welcome committee. Grade 2 students administer a recycling project by collecting paper, cans, and bottles. Grade 1 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>DUTCH NECK ELEMENTARY SCHOOL David Argese, Principal Laura Bruce, Assistant Principal 392 Village Road East, West Windsor, NJ 08550 609-716-5400</p>	<p>MAURICE HAWK ELEMENTARY SCHOOL Patricia Buell, Principal Jack Colella, Assistant Principal 303-305 Clarksville Road, West Windsor, NJ 08550 609-716-5425</p>
<p>TOWN CENTER ELEMENTARY SCHOOL AT PLAINSBORO Janet Bowes, Principal Renee Osterbye, Assistant Principal 700 Wyndhurst Drive, Plainsboro, NJ 08536 609-716-8330</p>	<p>J.V.B. WICOFF ELEMENTARY SCHOOL Dr. Michael Welborn, Principal Lindsay Jablonski, Assitant Principal 510 Plainsboro Road, Plainsboro, NJ 08536 609-716-5450</p>
<p>MILLSTONE RIVER SCHOOL Gerard Dalton, Principal Heather Shanklin, Assistant Principal Dr. Erin Falk, Assistant Principal 75 Grovers Mill Road, Plainsboro, NJ 08536 609-716-5500</p>	<p>VILLAGE SCHOOL Barbara Gould, Principal Guy Tulp, Assistant Principal 601 New Village Road, West Windsor, NJ 08550 609-716-5200</p>
<p>COMMUNITIY MIDDLE SCHOOL Kyle Schimpf, Principal Peter James, Assistant Principal TBD, Assistant Principal 95 Grovers Mill Road, Plainsboro, NJ 08536 609-716-5300</p>	<p>GROVER MIDDLE SCHOOL Lamont Thomas, Principal Maureen Cook, Assistant Principal Evan Malakates, Assistant Principal 10 Southfield Road, West Windsor, NJ 08550 609-716-5250</p>
<p>HIGH SCHOOL NORTH Dr. Jonathan Dauber, Principal Jessica Cincotta, Assistant Principal Megan O'Brien, Assistant Principal 90 Grovers Mill Road, Plainsboro, NJ 08536 609-716-5100</p>	<p>HIGH SCHOOL SOUTH 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 (GAAP) 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.

Accounting System of Classification of Revenues and Expenditures

The accounting system complies with the Uniform Minimum Chart of Accounts for New Jersey Public Schools. This chart of accounts is based on the guidelines published by the National Center for Education Statistics that allows for comparability of reported data. It facilitates full disclosure of the district's financial position for all financial activities within the district.

Revenues are categorized by source within each fund. Sources are grouped by local, state, and federal. Local sources include the property tax levies, tuition, and interest on investments. State sources include aid for special education, transportation, security, debt service, and other categories. Federal sources Special Ed. Medicaid Initiative (SEMI), No Child Left Behind (NCLB), Individuals with Disabilities Education Act (IDEA), National School Lunch Program, among some of the major categories.

Expenditures are accounted for using an expanded version of the state chart of accounts to report by department and school locations, as well as subjects and disciplines, where applicable. A detailed chart of expense account segments appears below.

West Windsor-Plainsboro Regional School District
GAAP Expenditure Account Segments
 XX-XXX-XXX-XXX-XX-XXX-X-XX

<u>State Minimum Required Fields</u>				<u>WW-P Expanded Fields</u>		
Fund - Program - Function - Object XX - XXX - XXX - XXX				Location - Subject - Version - Budget Manager XX - XXX - X - XX		
Fund XX	Program XXX	Function XXX	Object XXX	Location/ Budget Manager XX	Subject XXX	Version
11	General-Current Expense	1XX Regular Instructional		1X - 2X District	000 Undesignated	0 = Approved Base Budget
12	General-Capital Outlay	110 Kindergarten	1XX Salaries & Wages	11 District Wide	009 Kindergarten	1-9 = Business Office Use, Separate Spending Proposal
		120 Grades 1-5	101 Teachers	12 Transportation	010 Grade 1	
20	Special Revenue (Grants)	130 Grades 6-8	102 Instr. Supwrs	13 Special Services	020 Grade 2	
		140 Grades 9-12	103 Princ/Asst. Princ	14 Buildings & Grounds	030 Grade 3	
		150 Home Instruction	104 Other Cert. Staff	15 Technology	040 Grade 4	
		190 Reg. Programs-Undistributed	105 Sec'y/Clerical	16 Financial & Operating	050 Grade 5	
		2XX Special Ed.	110 Other	17 Curriculum & Instr.	06X Teacher Resourc Specialist	
		201 Cognitive-Mild		18 Pupil Services	100 Art	
		202 Cognitive-Moderate	3XX Prof. & Tech. Svcs.	19 Superintendent	110 Language Arts	
		204 Language a/o Learning Disabilities	320 Purch. Prof. Ed Svcs.	20 Human Resources	120 World Language	
		209 Behavioral Disabilities	4XX Property Services	22 Athletics	130 Media	
		212 Multiple Disabilities	440 Rentals	23 Guidance	140 Physical Education	
		213 Resource Room		3X Elementary School	150 Life Skills	
		214 Autism	2XX Support Services	32 Dutch Neck	160 Industrial Technology	
		215 Pre-School Disabled-PT	213 Nursing	33 Hawk	170 Math	
		216 Pre-School Disabled-FT	216 Student services	34 Wicoff	180 Music	
		219 Spl. Ed. - Home Instr.	219 Child Study	37 Town Center	190 Science	
		230 Basic Skills	221 Curriculum	35 Village	200 Social Studies	
		240 Bilingual	222 Ed. Media	39 Millstone River	220 Health Instruction	
		4XX Other Instructional	230 General Admin.	4X Middle School	230 Basic Skills	
		401 Co-curricular Activites	240 School Admin	47 Grover MS	240 ESL	
		402 Athletics	25X Business Svcs.	48 Community MS	260 Reading Recovery	
		000 Undistributed	26X Facilities	5X High School	270 Accelerated & Enrichment	
			270 Transportation	55 South	300 Administration	
30	Capital Projects	4XX Facilities Acquisition & Construction Projects		56 North	310 Computer Education	
40	Debt Service			6X Community Ed.	320 TV Production	
				60 Adult Ed.	330 Performing Arts	
60	Enterprise Comm Ed			61 After School Program		
61	Enterprise Food Service			62 Summer Program	9XX Used by Payroll	
				63 Extended Day Program	900 Additional Pay	
				65 Kindergarten Extension	950 Substitutes	

Measurement Focus, Basis of Accounting and Financial Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund statements. Revenues are recorded when earned and expense are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar

items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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 2019-2020 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 hold a public hearing to review the proposed budget with the community.
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:

UPDATED

**WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT
BUDGET/ELECTION CALENDAR – 2019-2020**

June 5, 2018 Election	School District to Submit Notice to County Clerks of Available Offices for upcoming General Election
June 8, 2018	Deadline for Amendments to Defective Petitions for Independent General Election Candidates
June 14, 2018	BOE Retreat – District Strategic Goals & Proposed Facilities Referendum, Facilities Funding
July 17, 2018	Finance Committee - Preliminary Discussion (District Goals)
July 30, 2018	Nomination Petition Filing Deadline for School Election Candidates with County Clerk
August 2, 2018	Last Day to Amend a Defective Petition for School Election Candidates
August 3, 2018	Filing Deadline for Objections to Nomination Petitions for School Election Candidates
August 9, 2018	Deadline for Determination of Petition Challenge for School Election Candidates for General Election
August 13, 2018	Deadline for Filing in Superior Court to Protect School Election Candidate’s Rights
August 13, 2018 3:00 p.m.	Drawing of Ballot Position for General Election Candidates by the County Clerks
August 21, 2018	Administration & Facility Committee – Referendum question and future funding.
August 28, 2018	Deadline for Withdrawal of School Board Candidates
August -September 2018	Meeting w/Principals, Athletics and B&G to Review Capital Projects
September 4, 2018	Administration & Facilities/Finance Committee –Referendum Question, District Goals & ESIP
September 7, 2018	Deadline to Submit Public Question for November School Board Elections to the county Clerk
September 13, 2018	Administrative Council Meeting – Budget Planning and Capital Projects
September 18, 2018	PTA/PTSA Meeting – Referendum Discussion and Strategic Plan
September – October 2018	Meetings with PTA/PTSAs and public presentations at each school regarding the Referendum
October 4, 2018	Administrative Council Meeting – Referendum Discussion
October 9, 2018	BOE Meeting – Referendum Presentation
October 16, 2018	Preliminary Discussion & Capital Projects – Architect/B&G
October 16, 2018	Superintendent’s Advisory Council – Referendum, Fair Share Housing, & Strategic Plan.
October 16, 2018	Committee Meetings – Referendum, Fair Share Housing, Enrollment, General Fund Trends & M1.
October 16, 2018	Voter Registration Deadline
October 30, 2018	BOE Meeting – Referendum Presentation and Facilities Discussion
November 1, 2018	Administrative Council Meeting - Administrative & Strategic Goals, Student Voter Information
November 6, 2018	Annual School Election (Tuesday)
November 13, 2018	PTA/PTSA Meeting – Referendum & Capital Projects
November 13, 2018	Administration & Facilities/Finance Committees – Budget Discussion and Capital Projects
November 20, 2018	BOE Meeting – Report of Official Election Results & Referendum Vote
November 22-January 31, 2019	Central Office Review & Analysis - Development of Proposed Budget
November 28, 2018	Superintendent and Assistant Superintendents Budget Discussion Meeting and Retreat Planning
November 30, 2018	Official Seat Count (ASSA October 15 Report)
December 4, 2018	Finance Committee – Budget Discussion & Capital Projects, A&F Committee – Capital Projects
December 6, 2018	Deadline to Certify Election Results & Administrative Council – Budget Process Discussion
December 7, 2018	County Office – Mid Year Budget Review
December 14, 2018	Continued Discussions on Capital Projects – Architect/B&G

December 18, 2018	BOE Retreat - Develop Consensus for Fiscal Parameters and Associated Actions - 2019-20 Budget
January-February 2019	Internal Capital and Outlay Discussion
January 4, 2019	Administrative Council – Budget Process & Departmental Budgeting
January 8, 2019	Budget - Systems 3000 Budget Projection Module - Available to Users/ Locations
January 8, 2019	Annual Reorganization Meeting (must be between January 1-7)
January 9, 2019	<i>Budget – Details Loaded Projected Salary and FTE Information Loaded into Budget Projection Module</i>
January 11, 2019	MCASBO – Budget & Election Calendar
January xx, 2019	<i>Projected Enrollment (tentative)</i>
January 14, 2019	<i>Budget – Positions Download – Current/Actual</i>
January 15, 2019	<i>Superintendents Advisory Committee</i>
January 15, 2019	Administration & Facility Committee/Finance Committee – Facilities/Capital Projects Discussion
January xx, 2019	<i>DOENET– Budget - Initial Software Released (Mid-January)</i>
January 24, 2019	<i>Superintendent’s Advisory Council Meeting – Budget & Construction Discussion</i>
January 29, 2019	<i>BOE Meeting – Strategic Planning/Mission Statement/Goals</i>
***BY January 30, 2019	<i>Updated Ratables from Both Townships</i>
January 31, 2019	December Board Secretary Report Due
February 1, 2019	Last day to file Personal-Relative & Financial Disclosure Forms –BOE 30 days after taking office
February 1, 2019	<i>Pre-Budget Year Budget Adjustment Date used for Detailed Administrative Costs (DOENET)</i>
February 1, 2019	Personal/Relative & Financial Disclosure Statements – List of School Officials Due
February 7, 2019	<i>Administrative Council – Capital Projects/Budget</i>
February 10, 2019	<i>Budget – Close Budget Projection to Users Year</i>
February 12, 2019	<i>Finance Committee-Continue Budget Discussion</i>
February 13, 2019	<i>PTA/PTSA Meeting – Budget Discussion</i>
February 19, 2019	<i>State Budget Statement Software Broadcast & BOE Meeting – Continue Budget Discussion</i>
February 23, 2019	<i>Townships’ Mayors Meeting – Budget</i>
February 26, 2019	Governor’s Address
February 27, 2019	<i>Superintendent’s Advisory Council Meeting – Budget Discussion</i>
February 28, 2019	Latest date for Release of State Aid Information
March 5, 2019	<i>PTA/PTSA Meeting – Budget and Capital Projects</i>
March 5, 2019	BOE Meeting – Adoption of Preliminary Budget for County Approval (due March 20)
March 19, 2019	BOE Meeting – Continue Budget Discussion
March 20, 2019	County Office Deadline - Adoption and Filing of Tentative Budget
April 20, 2019	Last Day to Advertise for Earliest Public Hearing (last day to advertise for a public hearing for 5/3)
April 22, 2019	Last Day to Finalize the Advertised Version of the Budget
April 22, 2019	Last day for County Superintendent to approve budget statement to be advertised
April 24, 2019	Earliest date to hold public hearing (must be between 4/24 and 5/7)
April 30, 2019	Public Hearing & BOE Meeting for Formal Adoption of Budget
April 26 to May 9, 2019	User-Friendly Budget Posting to District Website
April 30, 2019	Online Financial Disclosure Filing for all school officials
April 30, 2019	Non-tenured teaching staff, observation and evaluation before this date

May 3, 2019	Last day to advertise Notice of Public Hearing on the Budget
May 7, 2019	Last date to hold public hearing on budget
May 10, 2019	Board Secretary Certification and Report on online Financial Disclosure Filing
May 14, 2019	Last Day for Board to Adopt Budget
May 15, 2019	Last day to give non-tenured teaching staff contract/employment/written notice – non employment
May 20, 2019	Last Day for Certification of the Amount Fixed and Determined to county board of taxation
June 1, 2019	Online List of School Officials (not previously reported) required filing Financial Disclosure
November 5, 2019	Annual School Election (Tuesday)
January 7, 2020	First Regular Meeting of Board (Re-Organizaiton Meeting)

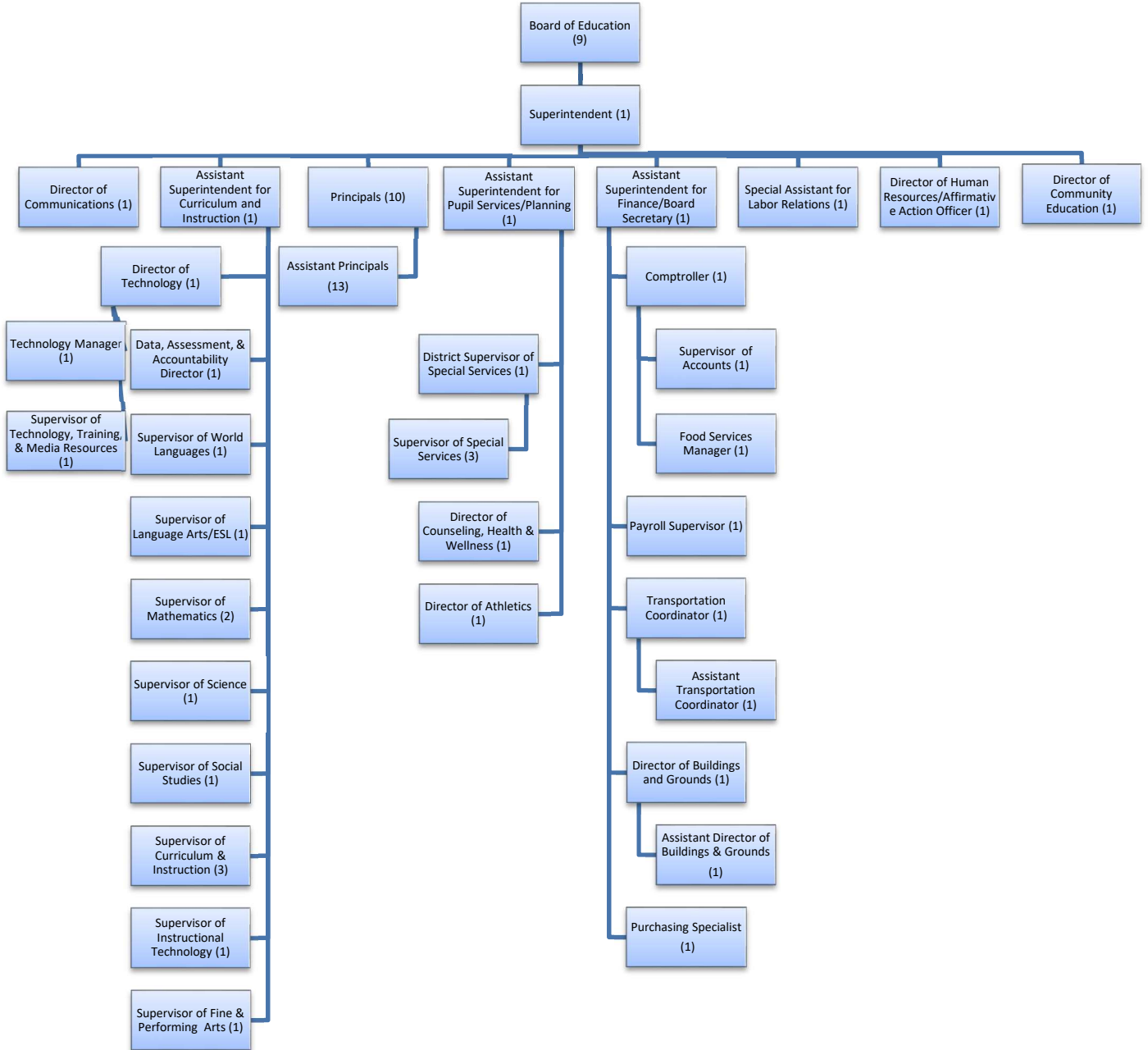
To meet this demanding budget calendar, capital project issues have become a year-round process. The summer is a convenient time to join the process.

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 of Administration





Mission Statement

Building upon our tradition of excellence, the mission of the West Windsor-Plainsboro Regional School District is to empower all learners to thoughtfully contribute to a diverse and changing world with confidence, strength of character, and love of learning.

Strategic Goals

We believe that every individual has intrinsic worth, that embracing diversity enriches and empowers our community, and that people reach their full potential when encouraged to believe it is possible. Therefore, building upon our tradition of excellence, we will guide and support our students' growth, empowering them to value their individual learning journeys.

Goal 1

Understanding that all students have diverse needs, backgrounds, and approaches to learning, we will integrate tools and structures to appropriately challenge and enable students to realize their full potential.

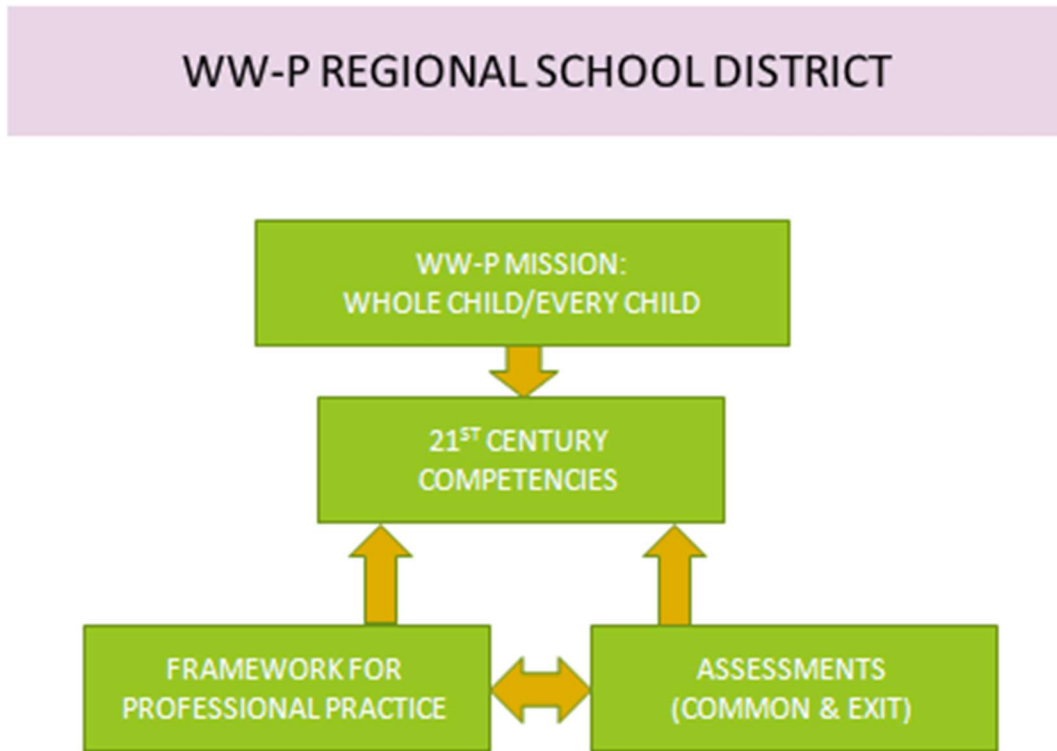
Goal 2

Embracing a rapidly changing world, we will empower learners to assume active roles in their communities, to face and engage global challenges, and to contribute proactively toward a more peaceful, just, inclusive, and secure world.

Goal 3

Recognizing that children need to balance physical, social, emotional and academic needs, we will maintain a supportive culture and build structures for the health, safety, and well-being of the Whole Child.

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



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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 restricted reserved funds for capital, maintenance, and emergency. The amount in each restricted amount is limited by New Jersey regulations but may be maintained from year to year. Also regulated by the state is the balance of unassigned fund balance that is generally limited to 2% of annual expenditures. Amounts calculated in excess of this limit are assigned to subsequent years expenditures by reducing the tax levy. Encumbrances are year-end also make up the assigned fund balance component

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 2019-20

Budget Summary Recap

West Windsor-Plainsboro Regional School District
Summary of All Governmental and Proprietary Funds
2019 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	\$ 176,142,386	\$ 2,313,905	\$ -	\$ 662,843	\$ 3,137,666	\$ 3,392,523
Total Appropriations	\$ 175,234,763	\$ 2,313,905	\$ -	\$ 8,985,454	\$ 3,137,666	\$ 3,392,523
Projected excess (deficiency) of estimated revenues over appropriations	\$ 907,623	\$ -	\$ -	\$ (8,322,611)	\$ -	\$ -
Fund Transfers:						
Capital reserve to Debt Service	\$ (8,195,987)			\$ 8,195,987		
Estimated fund balance July 1, 2018	\$ 54,240,440	\$ -	\$ 3,133,388	\$ 142,775	\$ 1,385,076	\$ 6,958,396
Projected fund balance June 30, 2019	\$ 46,952,076	\$ -	\$ 3,133,388	\$ 16,151	\$ 1,385,076	\$ 6,958,396

The General Fund tax levy is the source of over 90 percent of the General Fund revenue; the General Fund represents over 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.

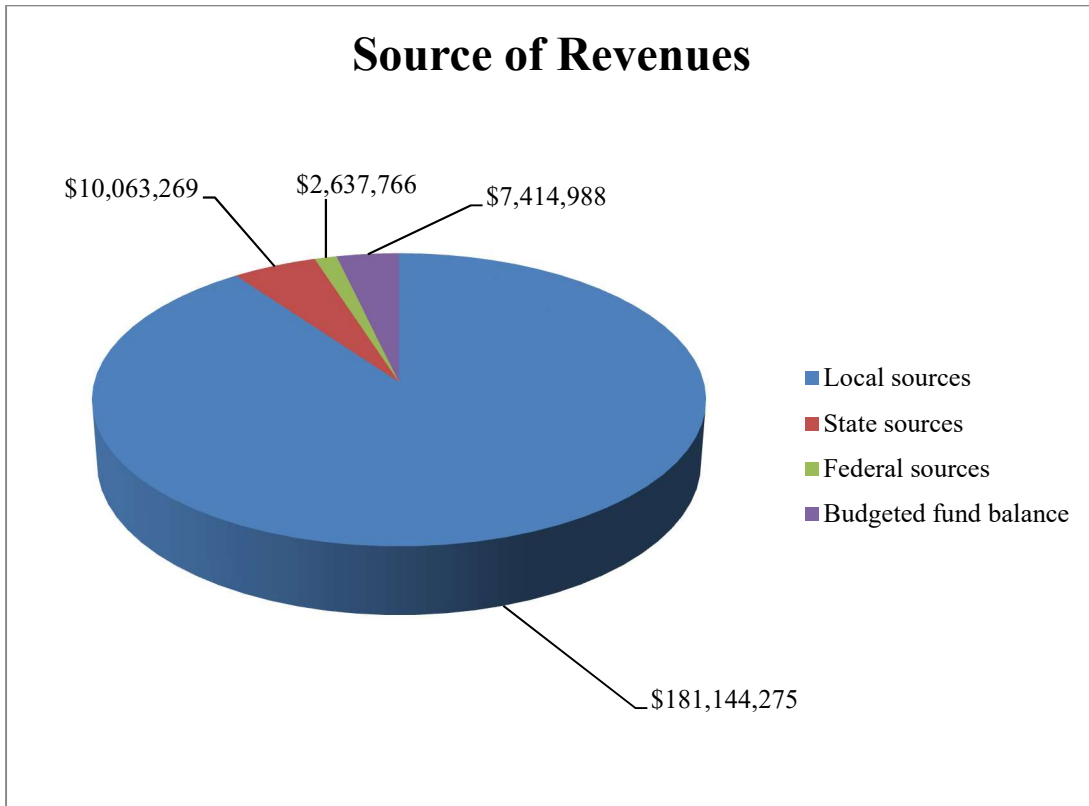
Special Revenue funds are restricted to special purposes by the grantor of such funds. Though primarily from federal sources, the district also receives grants from state and local sources.

Capital Project funds are specific purpose funds for the construction and major renovation of district facilities. Funds are provided by a combination of local and state sources.

Debt Service funds are current year resources that pay off long term bonds previously authorized by voter referendum.

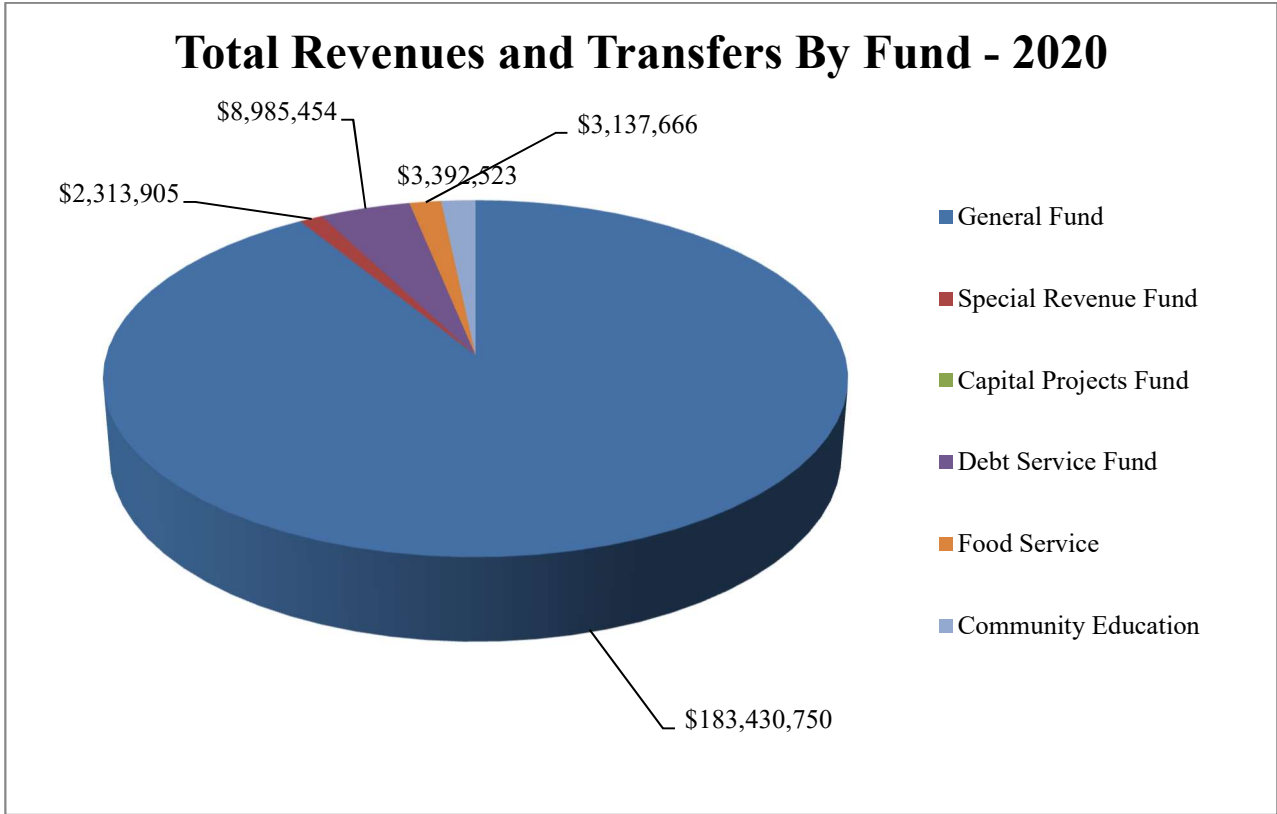
Enterprise funds including Food Service and Community Education are service providing entities that are funded in the form of user fees.

Revenues Summary



	<u>Current</u>		<u>Proposed</u>	
Local sources	177,254,583	92.9%	181,144,275	90.0%
State sources	10,989,217	5.8%	10,063,269	5.0%
Federal sources	2,614,183	1.4%	2,637,766	1.3%
Budgeted fund balance	13,634	0.0%	7,414,988	3.7%
Total	190,871,617	100.0%	201,260,298	100.0%

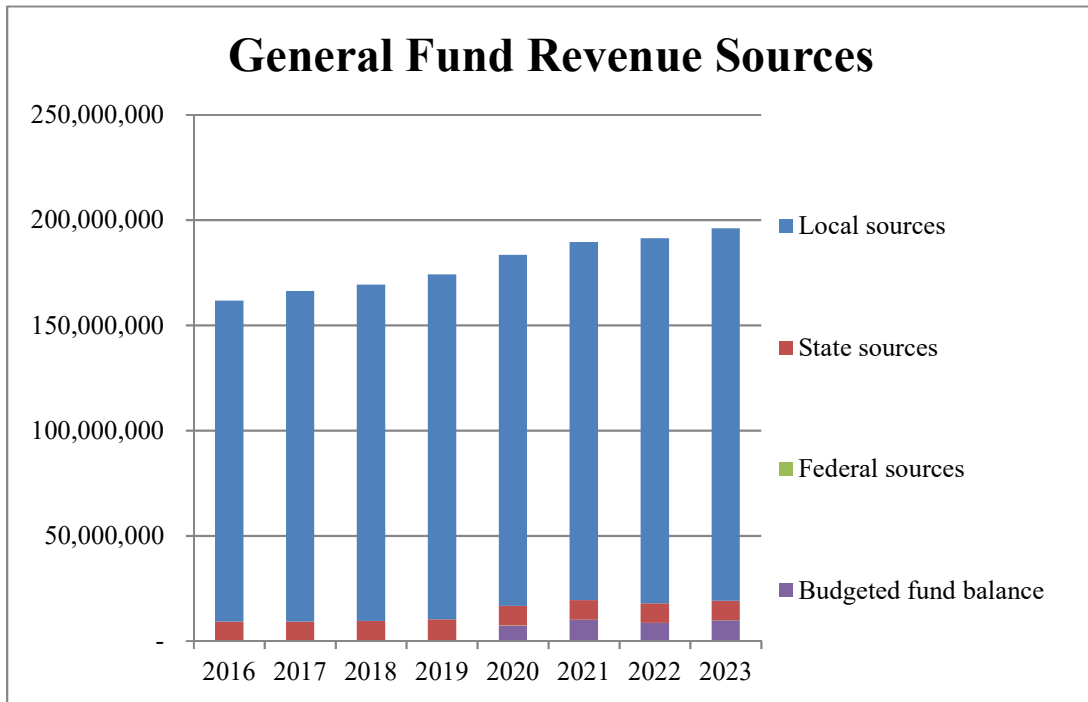
Total Revenues and Transfers By Fund - 2020



	Actual			Current	Proposed	Forecasted		
	2016	2017	2018	2019	2020	2021	2022	2023
Governmental Funds								
Local sources	161,206,359	165,324,520	167,511,825	171,807,629	175,055,527	179,279,320	183,696,139	187,198,530
State sources	10,479,543	9,707,433	10,076,536	10,961,314	10,038,269	11,089,659	11,097,928	11,112,603
Federal sources	2,414,268	2,318,298	2,477,293	2,053,516	2,221,325	2,090,000	2,135,000	2,180,000
Budgeted fund balance	80,265	0	13,121	13,634	7,414,988	9,374,976	9,527,573	9,732,863
Total	174,180,435	177,350,251	180,078,775	184,836,093	194,730,109	201,833,955	206,456,640	210,223,996
Enterprise Funds								
Local sources	5,993,906	6,017,639	5,705,156	5,446,954	6,088,748	6,210,523	6,334,734	6,461,429
State sources	23,590	26,402	28,502	27,903	25,000	25,500	26,010	26,530
Federal sources	528,667	516,678	556,626	560,667	416,441	424,770	433,266	441,931
Total	6,546,163	6,560,719	6,290,284	6,035,524	6,530,189	6,660,793	6,794,010	6,929,890
Total Revenue Sources	180,726,598	183,910,970	186,369,059	190,871,617	201,260,298	208,494,748	213,250,650	217,153,886

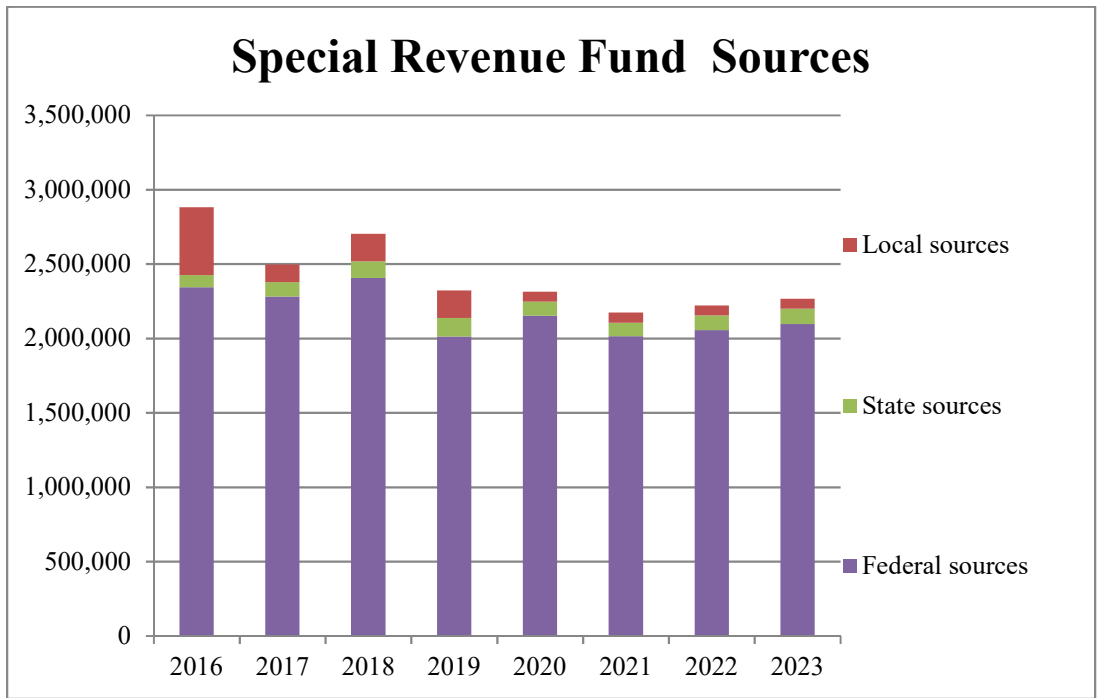
Growth in general fund tax levy is constrained by law to 2 percent. As a method of planning ahead, the district has sought to grow the tax levy to the allowable limit. By allowing the general fund tax levy to grow to the statutory limit, dollars not used for the general operating budget have been applied in the form of a fund transfer to the debt service fund, thereby reducing the amount of tax levy that would otherwise be raised to pay debt service. The district creates flexibility for the future with this greater tax levy capacity should higher general fund expenditures be needed in the future.

Sources of Revenues By Fund - Actual and Estimated Revenues



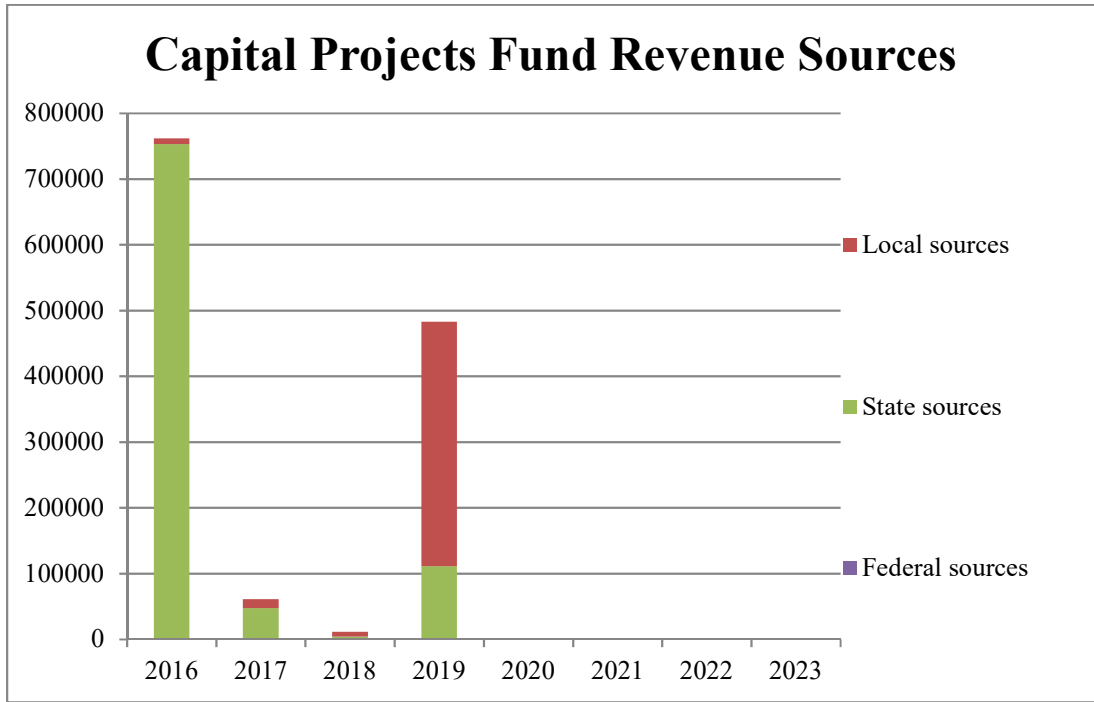
	Actual			Current	Proposed	Forecasted		
	2016	2017	2018	2019	2020	2021	2022	2023
General Fund								
Local sources	152,577,997	157,188,864	159,857,253	163,865,184	166,792,594	170,109,849	173,493,449	176,944,721
State sources	9,154,635	9,143,416	9,498,896	10,281,807	9,279,378	9,279,378	9,279,378	9,279,378
Federal sources	71,038	36,435	71,250	42,046	70,414	75,000	80,000	85,000
Budgeted fund balance	-	-	-	-	7,288,364	8,343,306	9,527,573	9,732,863
Total	161,803,670	166,368,715	169,427,399	174,189,037	183,430,750	187,807,533	192,380,400	196,041,962

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.



	Actual			Current	Proposed	Forecasted		
	2016	2017	2018	2019	2020	2021	2022	2023
Special Revenue								
Local sources	456,077	117,837	185,438	183,580	66,946	66,946	66,946	66,946
State sources	81,421	95,340	111,794	126,155	96,048	90,500	98,500	104,500
Federal sources	2,343,230	2,281,863	2,406,043	2,011,470	2,150,911	2,015,000	2,055,000	2,095,000
Total	2,880,728	2,495,040	2,703,275	2,321,205	2,313,905	2,172,446	2,220,446	2,266,446

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.

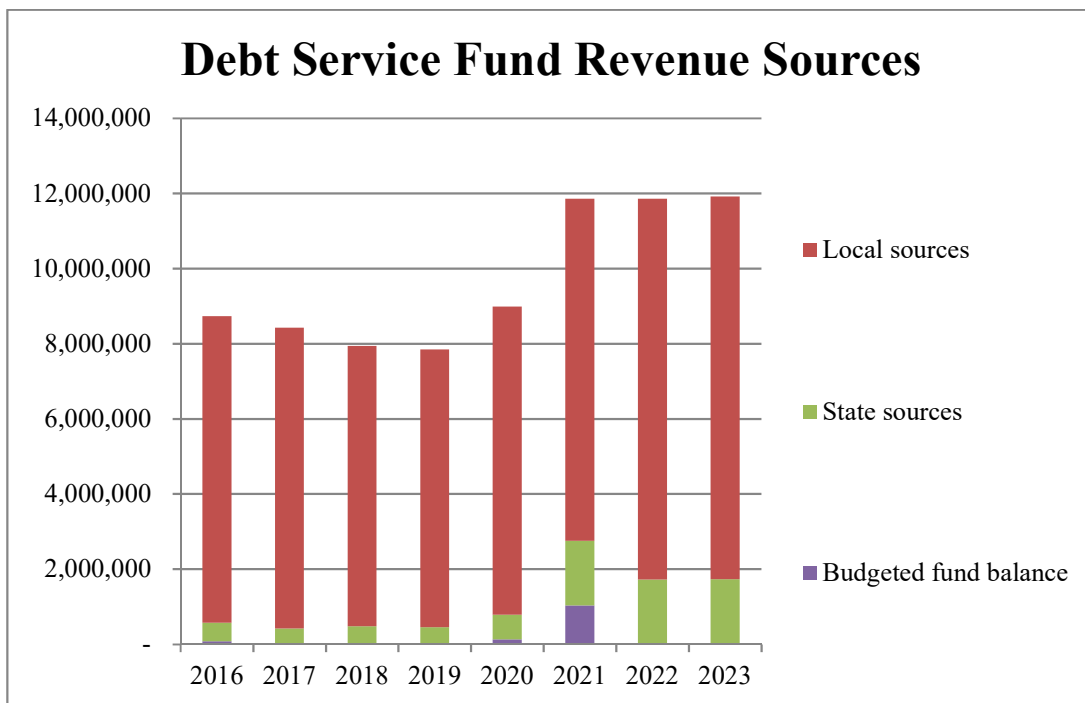


	Actual			Current	Proposed	Forecasted		
	2016	2017	2018	2019	2020	2021	2022	2023
Capital Projects								
Local sources	8,618	13,635	6,956	371,588	-	-	-	-
State sources	752,924	47,119	4,117	111,039	-	-	-	-
Federal sources								
Total	761,542	60,754	11,073	482,627	-	-	-	-

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.

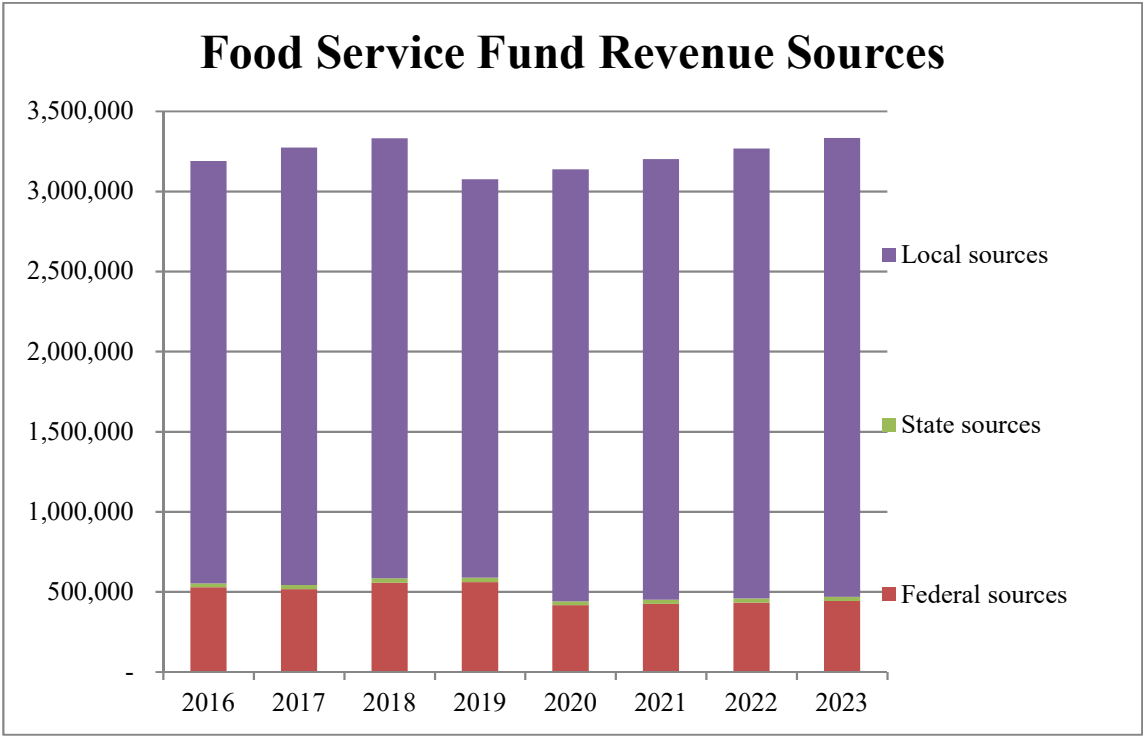
While current residential construction within the district is limited, there are projects that could add to student population 4 to 10 years in the future. Should these be built so as to increase the school population in a significant manner, a future bond issue and construction may result. This is being 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	Forecasted		
	2016	2017	2018	2019	2020	2021	2022	2023
Debt Service								
Local sources	8,163,667	8,004,184	7,462,178	7,387,277	8,195,987	9,102,525	10,135,744	10,186,863
State sources	490,563	421,558	461,729	442,313	662,843	1,719,781	1,720,050	1,728,725
Budgeted fund balance	80,265	-	13,121	13,634	126,624	1,031,670	-	-
Total	8,734,495	8,425,742	7,937,028	7,843,224	8,985,454	11,853,976	11,855,794	11,915,588

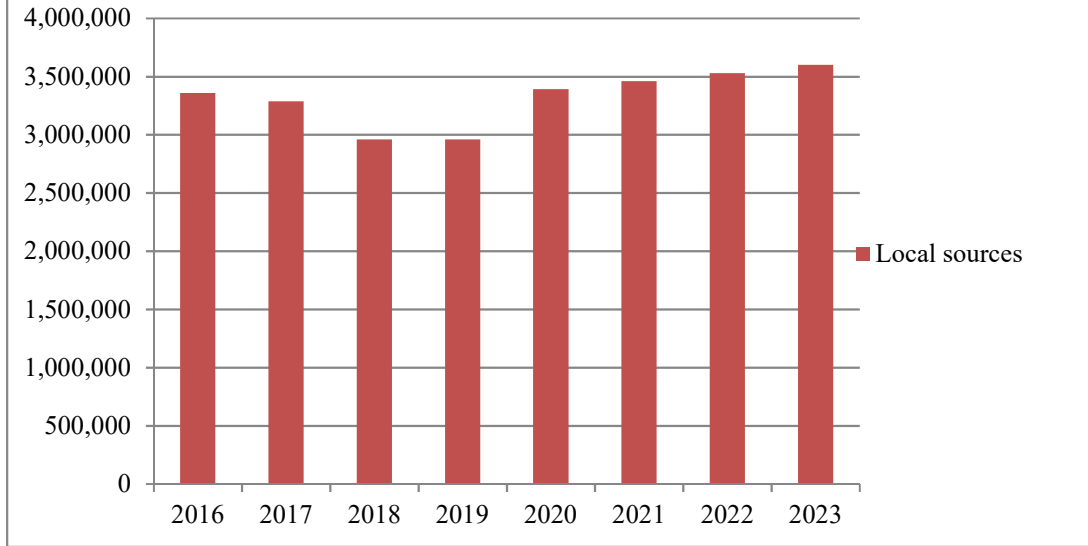
This fund has seen an increase in the overall cost of both principal and interest due to funding the referendum projects with bonded debt. There are currently five series of bonds currently outstanding: Series 2012 which is set to retire during FY21, Series 2015 which is set to retire FY28, Series 2017 which is set to retire FY27, Series 2018 which is set to retire FY39 and Series 2019 which is set to retire FY40.



	Actual			Current	Proposed	Forecasted		
	2016	2017	2018	2019	2020	2021	2022	2023
Food Service								
Local sources	2,636,113	2,729,473	2,746,215	2,486,740	2,696,225	2,750,150	2,805,153	2,861,256
State sources	23,590	26,402	28,502	27,903	25,000	25,500	26,010	26,530
Federal sources	528,667	516,678	556,626	560,667	416,441	424,770	433,266	441,931
Total	3,188,370	3,272,553	3,331,343	3,075,310	3,137,666	3,200,420	3,264,429	3,329,718

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

Community Education Fund Revenue Sources



	Actual			Current	Proposed	Forecasted		
	2016	2017	2018	2019	2020	2021	2022	2023
Community Education Local sources	3,357,793	3,288,166	2,958,941	2,960,214	3,392,523	3,460,373	3,529,581	3,600,173

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	Forecasted		
	2016	2017	2018	2019	2020	2021	2022	2023
General Fund								
Local								
Local tax levy	151,936,966	155,477,792	158,721,848	161,896,285	165,862,744	169,179,999	172,563,599	176,014,871
Tuition	72,425	97,214	113,512	86,068	92,377	92,377	92,377	92,377
Interest on investments	266,401	383,712	374,891	1,246,464	215,551	215,551	215,551	215,551
Miscellaneous	302,205	1,230,146	647,002	636,367	621,922	621,922	621,922	621,922
	152,577,997	157,188,864	159,857,253	163,865,184	166,792,594	170,109,849	173,493,449	176,944,721
State								
Special Ed. aid	5,763,900	5,684,907	5,946,283	5,946,283	6,662,079	6,662,079	6,662,079	6,662,079
Equalization aid	565,938	546,130	546,130	546,130	546,130	546,130	546,130	546,130
Security aid	151,699	173,051	173,051	173,051	173,051	173,051	173,051	173,051
Transportation aid	795,567	905,779	999,516	1,967,929	1,898,118	1,898,118	1,898,118	1,898,118
Extraordinary aid	1,421,325	1,481,806	1,513,806	1,594,558	-	-	-	-
PARCC Readiness	94,710	94,710	94,710	-	-	-	-	-
Per Pupil Growth	94,710	94,710	94,710	-	-	-	-	-
Professional Learning Community	-	93,865	93,865	-	-	-	-	-
Other state aids	266,786	68,458	36,825	53,856	-	-	-	-
	9,154,635	9,143,416	9,498,896	10,281,807	9,279,378	9,279,378	9,279,378	9,279,378
Federal								
Medicare assistance	71,038	36,435	71,250	42,046	70,414	75,000	80,000	85,000
	71,038	36,435	71,250	42,046	70,414	75,000	80,000	85,000
Budgeted fund balance					7,288,364	8,343,306	9,527,573	9,732,863
	161,803,670	166,368,715	169,427,399	174,189,037	183,430,750	187,807,533	192,380,400	196,041,962

Governmental Funds - *continued*

Special Revenue - Budgetary Basis	Actual			Current	Proposed	Forecasted		
	2016	2017	2018	2019	2020	2021	2022	2023
Local								
Seminary grant	-	-	-	-	61,200	61,200	61,200	61,200
Cable TV	60,489	61,083	62,305	40,421	-	-	-	-
Municipal Alliance-Local	5,746	5,746	5,746	5,746	5,746	5,746	5,746	5,746
CJ Pride Recruitment	4,518	6,411	3,151	5,696	-	-	-	-
Sustainable NJ	-	-	1,748	2,252	-	-	-	-
Ed. Foundation	-	-	-	3,875	-	-	-	-
E-Rate	55,600	44,597	112,488	125,590	-	-	-	-
Prince	329,724	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
	456,077	117,837	185,438	183,580	66,946	66,946	66,946	66,946
State								
Non Public Textbooks	9,290	14,164	13,353	12,517	10,712	10,500	11,500	12,000
Non Public Handicapped & Aux. Services	16,458	19,863	21,957	23,230	19,353	18,500	19,000	20,000
Non Public Nursing	20,526	23,222	26,758	25,291	20,732	20,000	22,000	23,000
Non Public Technology	5,134	6,234	9,060	8,452	7,222	7,500	8,000	8,500
Non Public Security	4,302	8,872	17,683	35,186	15,045	15,000	18,000	20,000
Municipal Alliance-State	22,984	22,985	22,983	21,479	22,984	19,000	20,000	21,000
Other	2,727	-	-	-	-	-	-	-
	81,421	95,340	111,794	126,155	96,048	90,500	98,500	104,500
Federal								
Title I	202,059	233,569	267,042	244,987	326,384	325,000	330,000	335,000
Title II	108,419	93,054	136,213	147,693	116,455	115,000	120,000	125,000
Title III	129,590	157,718	116,455	12,917	110,127	110,000	112,000	115,000
Title IV	-	-	-	27,128	15,078	15,000	18,000	20,000
IDEA Part B	1,743,251	1,780,363	1,799,338	1,458,495	1,582,867	1,450,000	1,475,000	1,500,000
Adult Basic Education-Federal	7,000	-	-	-	-	-	-	-
Startalk	151,713	16,819	86,995	120,250	-	-	-	-
FEMA	-	340	-	-	-	-	-	-
Other	1,198	-	-	-	-	-	-	-
	2,343,230	2,281,863	2,406,043	2,011,470	2,150,911	2,015,000	2,055,000	2,095,000
	2,880,728	2,495,040	2,703,275	2,321,205	2,313,905	2,172,446	2,220,446	2,266,446

Governmental Funds - *continued*

Capital Projects	Actual			Current	Proposed	Forecasted		
	2016	2017	2018	2019	2020	2021	2022	2023
Local share-capital reserve	-	-	-	-	-	-	-	-
Local share-capital outlay	-	-	-	-	-	-	-	-
Interest on investments	8,618	13,635	6,956	371,588	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
State grants	752,924	47,119	4,117	111,039	-	-	-	-
	<u>761,542</u>	<u>60,754</u>	<u>11,073</u>	<u>482,627</u>	-	-	-	-

Debt Service	Actual			Current	Proposed	Forecasted		
	2016	2017	2018	2019	2020	2021	2022	2023
Tax Levy	-	-	-	-	-	-	-	-
Transfer from Capital Reserve	8,158,835	8,004,184	7,456,762	7,387,277	8,195,987	9,102,525	10,135,744	10,186,863
Debt Service State Aid Type II	490,563	421,558	461,729	442,313	662,843	1,719,781	1,720,050	1,728,725
Miscellaneous	4,832	-	5,416	-	-	-	-	-
Fund balance	80,265	-	13,121	13,634	126,624	1,031,670	-	-
	<u>8,734,495</u>	<u>8,425,742</u>	<u>7,937,028</u>	<u>7,843,224</u>	<u>8,985,454</u>	<u>11,853,976</u>	<u>11,855,794</u>	<u>11,915,588</u>

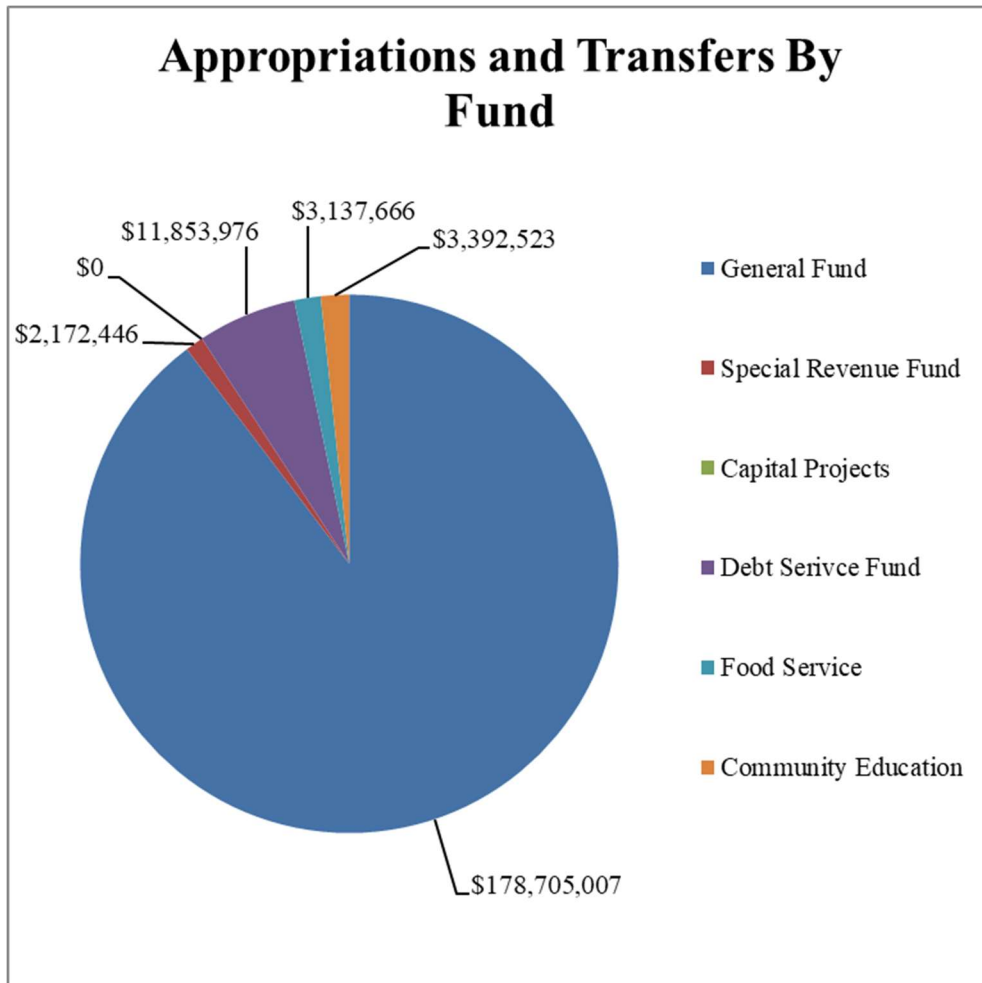
Enterprise

Food Service	Actual			Current	Proposed	Forecasted		
	2016	2017	2018	2019	2020	2021	2022	2023
Sales	2,464,221	2,543,792	2,511,575	2,382,559	2,636,225	2,688,950	2,742,729	2,797,584
Special Functions	98,823	113,893	125,009	104,181	60,000	61,200	62,424	63,672
Miscellaneous	73,069	71,788	109,631	-	-	-	-	-
State school lunch program	23,590	26,402	28,502	27,903	25,000	25,500	26,010	26,530
National school lunch/bkfst program	323,063	331,915	353,321	333,726	394,641	402,534	410,585	418,797
Special milk program	2,373	2,340	2,128	1,870	1,800	1,836	1,873	1,910
PB lunch-HHFKA	34,056	34,642	33,860	32,602	20,000	20,400	20,808	21,224
Food donation program	169,175	147,781	167,317	192,469	-	-	-	-
	<u>3,188,370</u>	<u>3,272,553</u>	<u>3,331,343</u>	<u>3,075,310</u>	<u>3,137,666</u>	<u>3,200,420</u>	<u>3,264,429</u>	<u>3,329,718</u>

Community Education

Activities fees	3,357,793	3,288,166	2,958,941	2,960,214	3,392,523	3,460,373	3,529,581	3,600,173
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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 2019-20

	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Current</u>	2020 <u>Proposed</u>	2021 <u>Proposed</u>	2022 <u>Proposed</u>	2023 <u>Proposed</u>
Governmental Funds								
General Fund	148,350,766	149,616,719	154,698,510	173,108,262	175,234,763	178,705,007	182,244,656	185,855,098
Special Revenue Fund	2,880,728	2,495,040	2,703,275	2,314,275	2,313,905	2,172,446	2,220,446	2,266,446
Capital Projects Fund	1,888,884	117,796	10,293	4,044,551	-	-	-	-
Debt Service Funds	8,734,495	8,422,713	7,937,028	7,843,224	8,985,454	11,853,976	11,855,794	11,915,588
Enterprise Funds								
Community Education Fund	3,131,125	3,210,233	3,300,728	3,009,896	3,137,666	3,200,420	3,264,429	3,329,718
Food Service Fund	3,110,402	3,139,810	2,915,650	3,148,368	3,392,523	3,460,373	3,529,581	3,600,173
	<u>\$ 168,096,400</u>	<u>\$ 167,002,311</u>	<u>\$ 171,565,484</u>	<u>\$ 193,468,576</u>	<u>\$ 193,064,311</u>	<u>\$ 199,392,222</u>	<u>\$ 203,114,906</u>	<u>\$ 206,967,023</u>

Governmental Funds –General Fund-Programs

West Windsor-Plainsboro Regional School District Fiscal Year 2019-20

Governmental Funds

Regular Programs	53,445,329
Special Education-Neurologically Impaired	1,633,412
Special Education-Emotionally Disturbed	430,645
Special Education-Multiply Handicapped	2,515,450
Special Education-Resource Room/Resource Center	8,994,038
Special Education-Autism	790,317
Special Education-Preschool Disabilities-Part Time	603,717
Special Education-Preschool Disabilities-Full Time	579,305
Special Education-Home Instruction	70,000
Basic Skills/Remedial	2,427,310
Bilingual	1,105,955
School-Sponsored Cocurricular Activities	832,496
School-Sponsored Athletics	1,963,258
Undistributed Instruction	6,735,303
Health Services	1,711,059
Speech/Occupational Therapy and Related Services	2,425,377
Extraordinary Services	952,416
Guidance Services	3,471,247
Child Study Team	3,631,794
Improvement of Instruction Services	3,191,265
Educational Media/Library Services	1,679,883
Instructional Staff Training Services	865,309
General Administration	2,258,801
School Administration	7,629,473
Central Services	2,085,693
Administrative Information Technology	554,044
Required Maintenance For School Facilities	4,209,553
Custodial Services	10,039,094
Care and Upkeep of Grounds	453,520
Security	1,545,429
Student Transportation Services	12,405,791
Personnel Services-Unallocated Employee Benefits	32,244,160
Equipment	325,000
Facilities Acquisition and Construction Services	1,397,562
Adult Education	-
Charter Schools	31,758
	<hr/>
	\$ 175,234,763

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

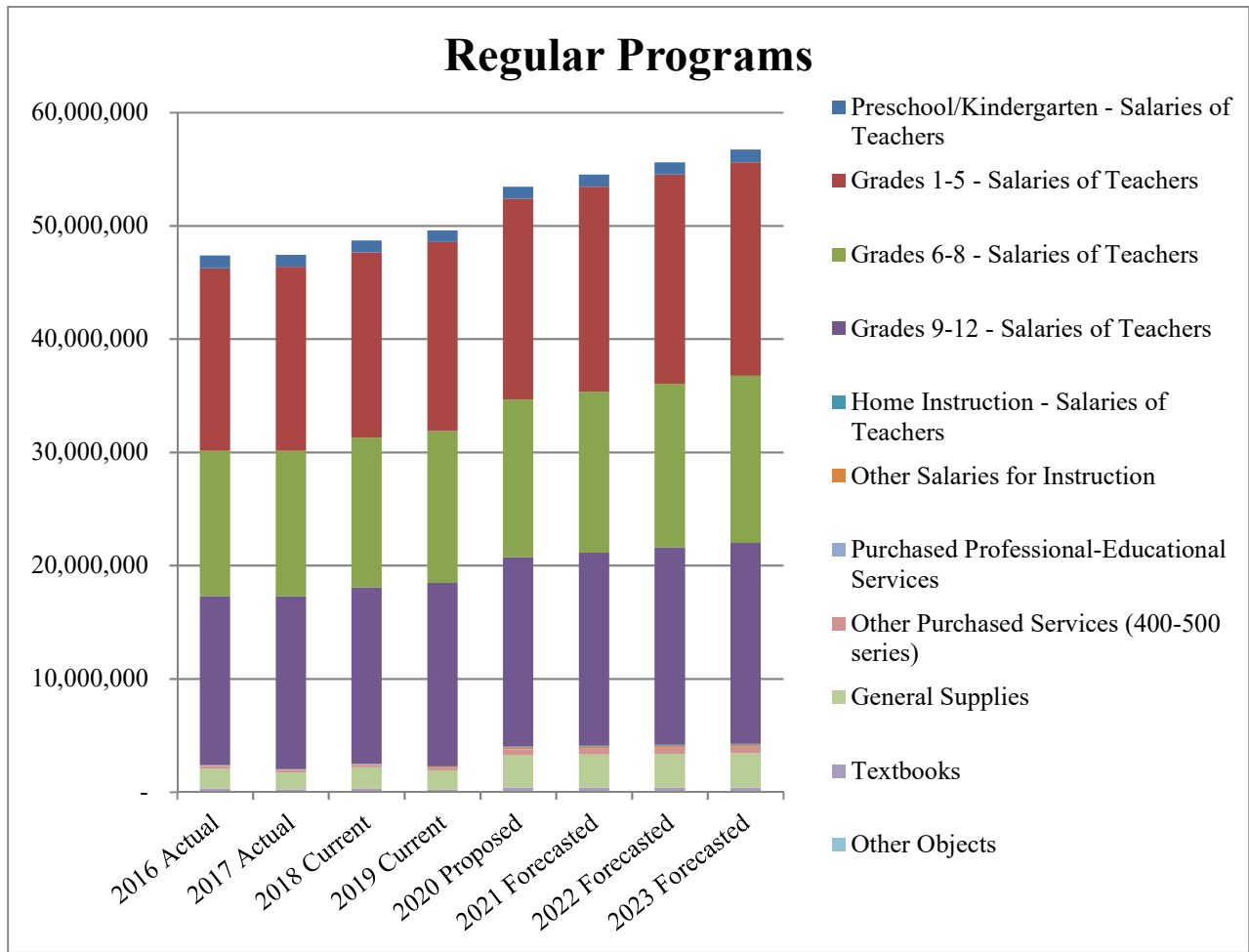
**West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20**

General Fund-Current Expense

Regular Programs

	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Preschool/Kindergarten - Salaries of Teachers	1,123,410	1,046,609	1,044,829	1,023,184	1,054,675	1,075,769	1,097,284	1,119,230
Grades 1-5 - Salaries of Teachers	16,132,472	16,269,471	16,360,202	16,679,964	17,748,302	18,103,268	18,465,333	18,834,640
Grades 6-8 - Salaries of Teachers	12,816,978	12,847,696	13,195,432	13,413,520	13,913,281	14,191,547	14,475,378	14,764,885
Grades 9-12 - Salaries of Teachers	14,931,372	15,259,297	15,595,913	16,202,333	16,720,494	17,054,904	17,396,002	17,743,922
Home Instruction - Salaries of Teachers	29,612	27,524	21,344	32,116	70,000	71,400	72,828	74,285
Other Salaries for Instruction	25,304	27,359	30,392	93,701	161,046	164,267	167,552	170,903
Purchased Professional-Educational Services	22,000	20,646	19,356	19,539	18,650	19,023	19,403	19,792
Other Purchased Services (400-500 series)	212,666	229,901	235,421	213,801	518,885	529,263	539,848	550,645
General Supplies	1,783,220	1,476,404	1,887,296	1,707,752	2,858,433	2,915,602	2,973,914	3,033,392
Textbooks	297,058	224,780	289,947	195,632	327,507	334,057	340,738	347,553
Other Objects	1,546	5,281	2,495	1,122	54,056	55,137	56,240	57,365
	\$ 47,375,638	\$ 47,434,968	\$ 48,682,627	\$ 49,582,664	\$ 53,445,329	\$ 54,514,236	\$ 55,604,520	\$ 56,716,611

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.

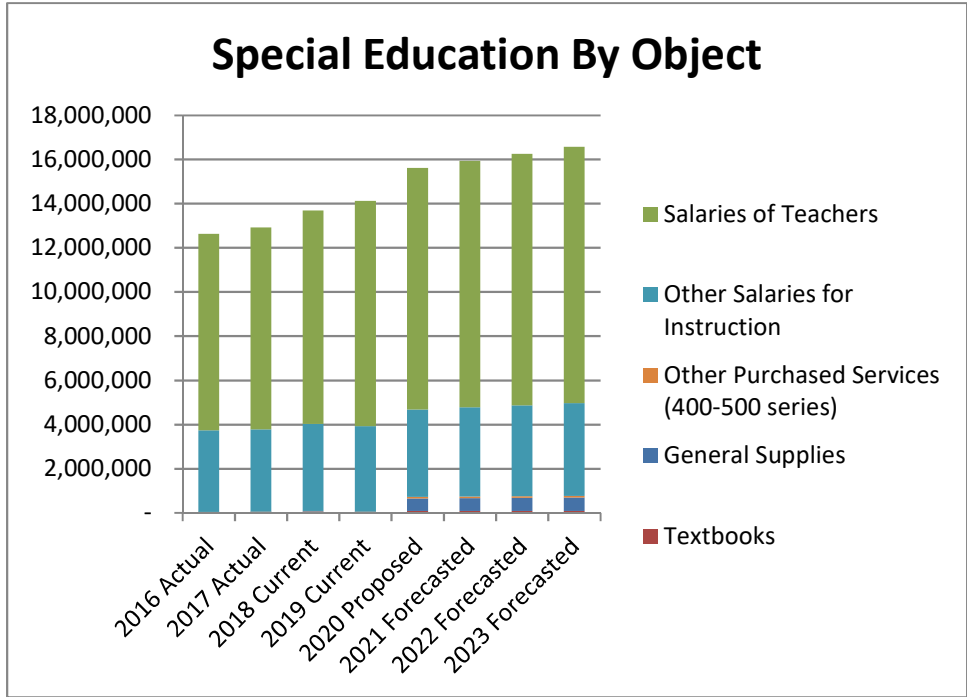


While total expenditures are relatively flat, staff additions for the district’s elementary and music programs will strengthen efforts in these areas.

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

General Fund-Current Expense

Special Education-Summary by Object



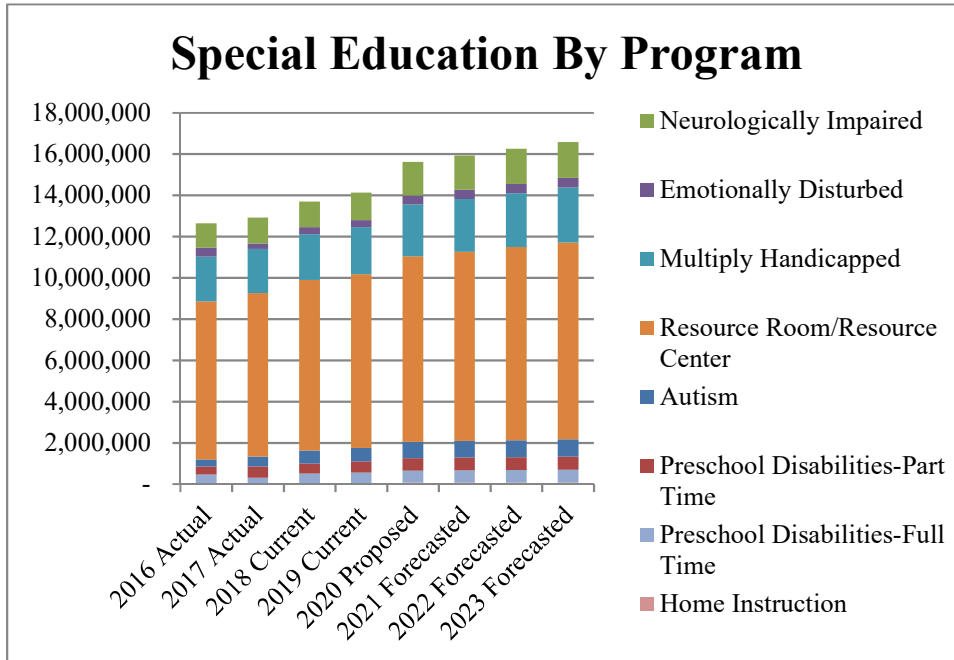
	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Salaries of Teachers	8,906,955	9,150,403	9,670,304	10,214,086	10,936,883	11,155,621	11,378,733	11,606,308
Other Salaries for Instruction	3,682,735	3,720,097	3,947,428	3,863,355	3,962,751	4,042,006	4,122,846	4,205,303
Other Purchased Services (400-500 series)	7,996	3,739	7,846	4,159	65,900	67,218	68,562	69,934
General Supplies	34,340	49,774	66,965	45,207	576,300	587,826	599,583	611,574
Textbooks	-	-	-	2,868	75,050	76,551	78,082	79,644
Total	\$ 12,632,026	\$ 12,924,013	\$ 13,692,543	\$ 14,129,675	\$ 15,616,884	\$ 15,929,222	\$ 16,247,806	\$ 16,572,762

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 2019-20

General Fund-Current Expense

Special Education - Summary by Program

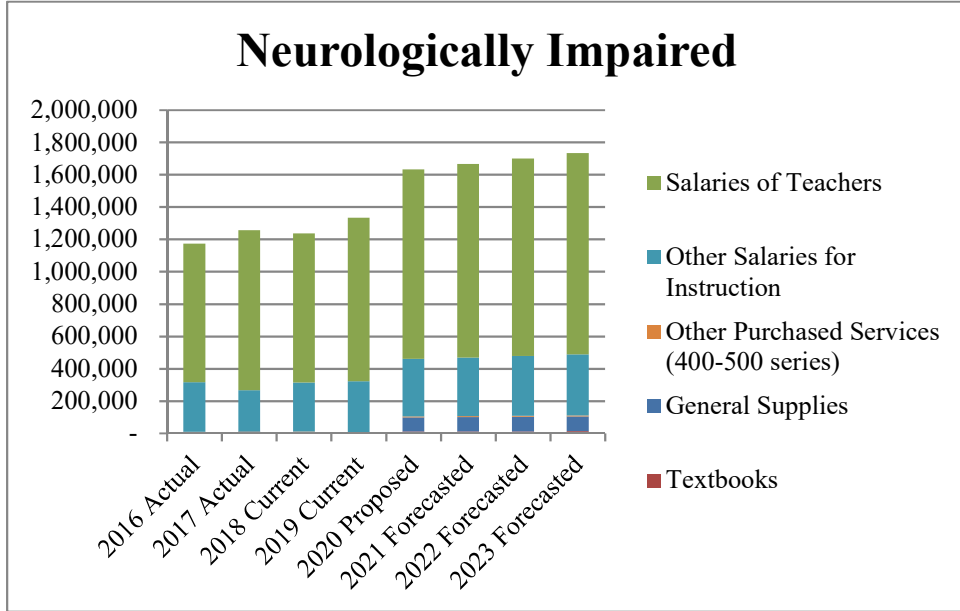


	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Neurologically Impaired	1,173,865	1,256,550	1,237,461	1,334,036	1,633,412	1,666,080	1,699,402	1,733,390
Emotionally Disturbed	440,181	273,606	341,663	341,388	430,645	439,258	448,043	457,004
Multiply Handicapped	2,156,913	2,142,415	2,220,939	2,288,624	2,515,450	2,565,759	2,617,074	2,669,416
Resource Room/Resource Center	7,671,365	7,920,470	8,267,953	8,415,184	8,994,038	9,173,919	9,357,397	9,544,545
Autism	344,284	486,977	635,178	649,110	790,317	806,123	822,246	838,691
Preschool Disabilities-Part Time	382,987	534,052	486,504	548,638	603,717	615,791	628,107	640,669
Preschool Disabilities-Full Time	435,234	272,464	484,972	506,260	579,305	590,891	602,709	614,763
Home Instruction	27,197	37,479	17,873	46,435	70,000	71,400	72,828	74,285
Total	\$ 12,632,026	\$ 12,924,013	\$ 13,692,543	\$ 14,129,675	\$ 15,616,884	\$ 15,929,222	\$ 16,247,806	\$ 16,572,762

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

General Fund-Current Expense

Special Education - Neurologically Impaired

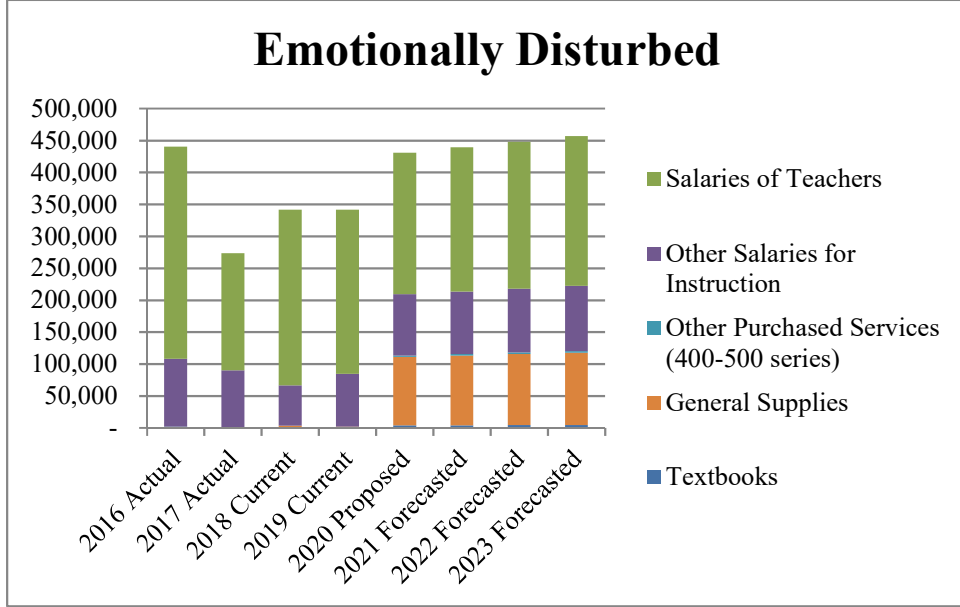


	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Salaries of Teachers	857,423	990,113	923,502	1,012,293	1,173,762	1,197,237	1,221,182	1,245,606
Other Salaries for Instruction	307,230	254,936	303,648	315,924	355,850	362,967	370,226	377,631
Other Purchased Services (400-500 series)	1,800	542	1,072	478	5,700	5,814	5,930	6,049
General Supplies	7,412	10,959	9,239	5,341	86,600	88,332	90,099	91,901
Textbooks	-	-	-	-	11,500	11,730	11,965	12,204
Total	\$ 1,173,865	\$ 1,256,550	\$ 1,237,461	\$ 1,334,036	\$ 1,633,412	\$ 1,666,080	\$ 1,699,402	\$ 1,733,390

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

General Fund-Current Expense

Special Education - Emotionally Disturbed

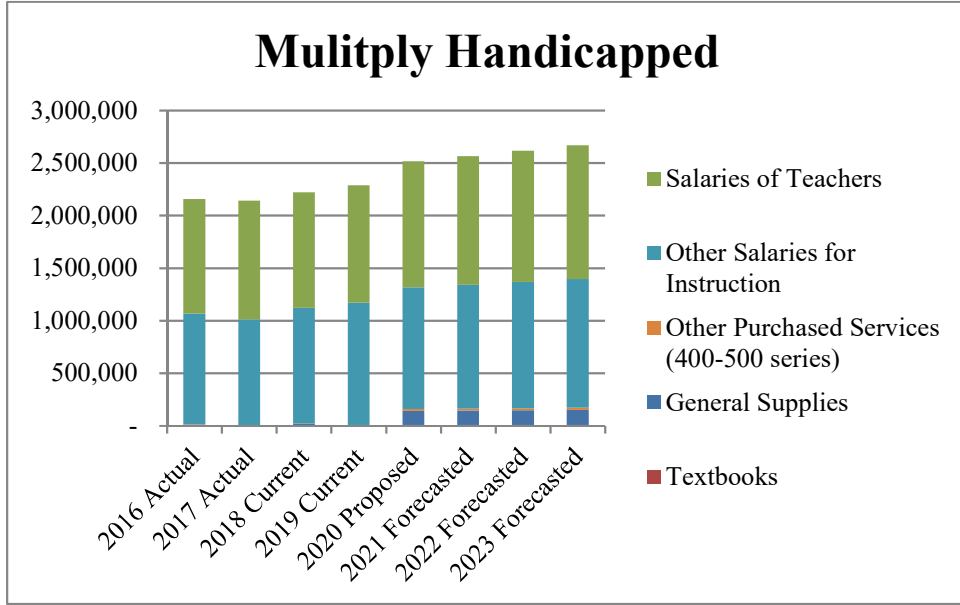


	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Salaries of Teachers	331,916	183,739	274,951	256,932	221,302	225,728	230,243	234,847
Other Salaries for Instruction	106,614	89,370	63,278	82,772	96,043	97,964	99,923	101,922
Other Purchased Services (400-500 series)	300	-	-	-	2,400	2,448	2,497	2,547
General Supplies	1,351	497	3,434	1,684	106,900	109,038	111,219	113,443
Textbooks	-	-	-	-	4,000	4,080	4,162	4,245
Total	\$ 440,181	\$ 273,606	\$ 341,663	\$ 341,388	\$ 430,645	\$ 439,258	\$ 448,043	\$ 457,004

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

General Fund-Current Expense

Special Education - Multiply Handicapped

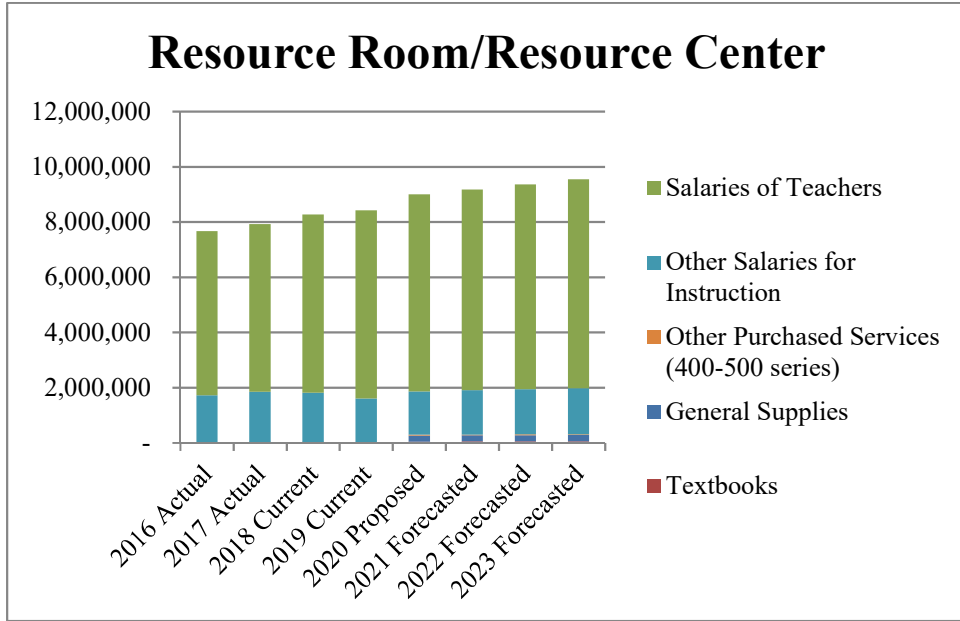


	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Salaries of Teachers	1,091,021	1,129,321	1,098,154	1,118,068	1,200,668	1,224,681	1,249,175	1,274,158
Other Salaries for Instruction	1,054,268	1,005,915	1,103,626	1,162,215	1,154,707	1,177,801	1,201,357	1,225,384
Other Purchased Services (400-500 series)	1,335	350	2,911	-	17,900	18,258	18,623	18,996
General Supplies	10,289	6,829	16,248	8,341	135,375	138,083	140,844	143,661
Textbooks	-	-	-	-	6,800	6,936	7,075	7,216
\$	2,156,913	\$ 2,142,415	\$ 2,220,939	\$ 2,288,624	\$ 2,515,450	\$ 2,565,759	\$ 2,617,074	\$ 2,669,416

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

General Fund-Current Expense

Special Education - Resource Room/Resource Center

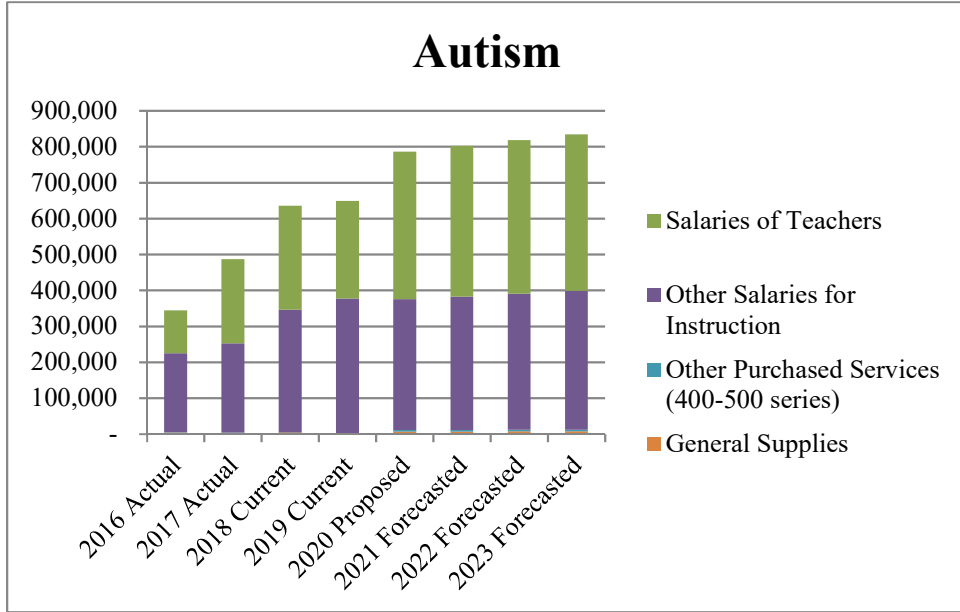


	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Salaries of Teachers	5,950,215	6,072,064	6,460,264	6,815,018	7,129,880	7,272,478	7,417,927	7,566,286
Other Salaries for Instruction	1,709,093	1,822,732	1,774,813	1,576,314	1,571,333	1,602,760	1,634,815	1,667,511
Other Purchased Services (400-500 series)	3,593	2,647	3,563	3,161	28,500	29,070	29,651	30,244
General Supplies	8,464	23,027	29,313	17,823	219,825	224,222	228,706	233,280
Textbooks	-	-	-	2,868	44,500	45,390	46,298	47,224
Total	\$ 7,671,365	\$ 7,920,470	\$ 8,267,953	\$ 8,415,184	\$ 8,994,038	\$ 9,173,919	\$ 9,357,397	\$ 9,544,545

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

General Fund-Current Expense

Special Education - Autism

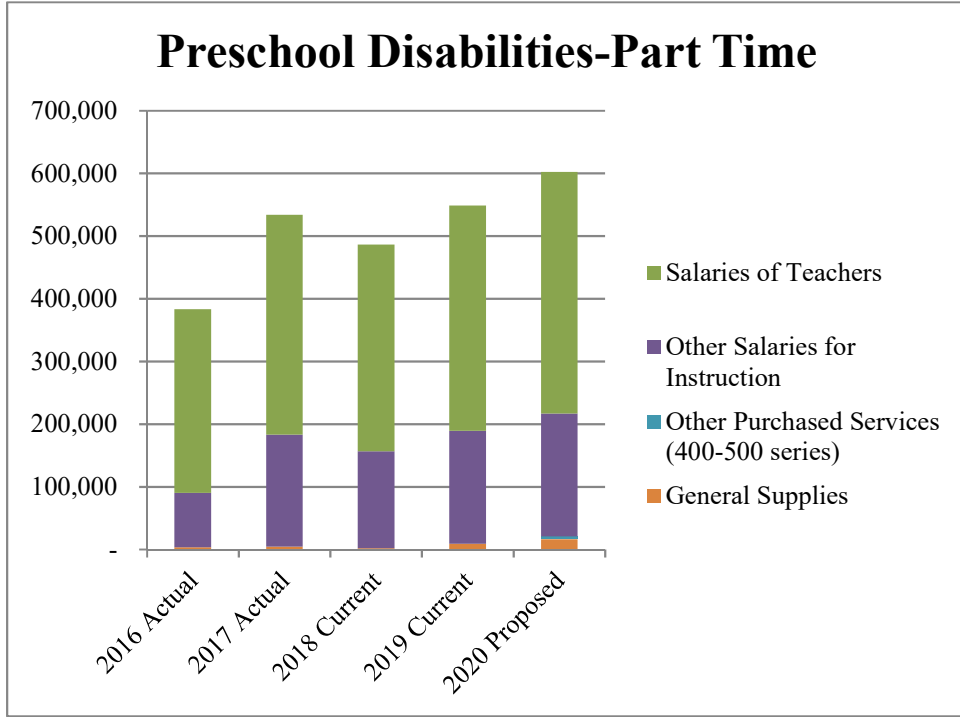


	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Salaries of Teachers	119,920	234,672	289,550	271,840	411,002	419,222	427,606	436,159
Other Salaries for Instruction	219,863	248,816	340,769	374,836	364,315	371,601	379,033	386,614
Other Purchased Services (400-500 series)	968	200	300	520	4,200	4,284	4,370	4,457
General Supplies	3,533	3,289	4,559	1,914	6,800	6,936	7,075	7,216
Textbooks	-	-	-	-	4,000	4,080	4,162	4,245
Total	\$ 344,284	\$ 486,977	\$ 635,178	\$ 649,110	\$ 790,317	\$ 806,123	\$ 822,246	\$ 838,691

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

General Fund-Current Expense

Special Education-Preschool Disabilities - Part Time

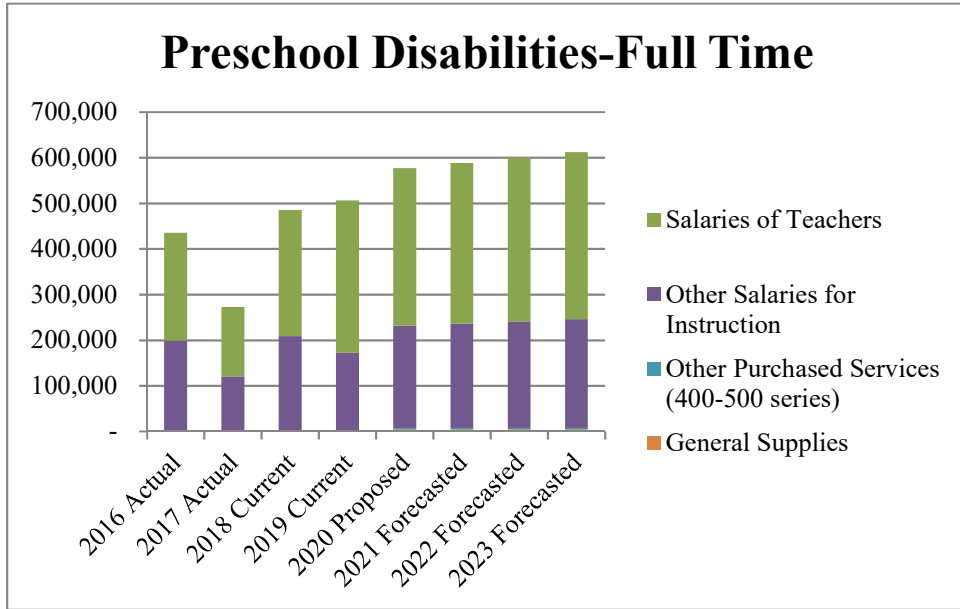


	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Salaries of Teachers	293,008	351,023	329,941	359,615	385,319	393,025	400,886	408,904
Other Salaries for Instruction	86,688	178,739	154,895	180,023	195,848	199,765	203,760	207,835
Other Purchased Services (400-500 series)	-	-	-	-	4,500	4,590	4,682	4,775
General Supplies	3,291	4,290	1,668	9,000	16,300	16,626	16,959	17,298
Textbooks	-	-	-	-	1,750	1,785	1,821	1,857
\$	382,987	\$ 534,052	\$ 486,504	\$ 548,638	\$ 603,717	\$ 615,791	\$ 628,107	\$ 640,669

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

General Fund-Current Expense

Special Education-Preschool Disabilities - Full Time

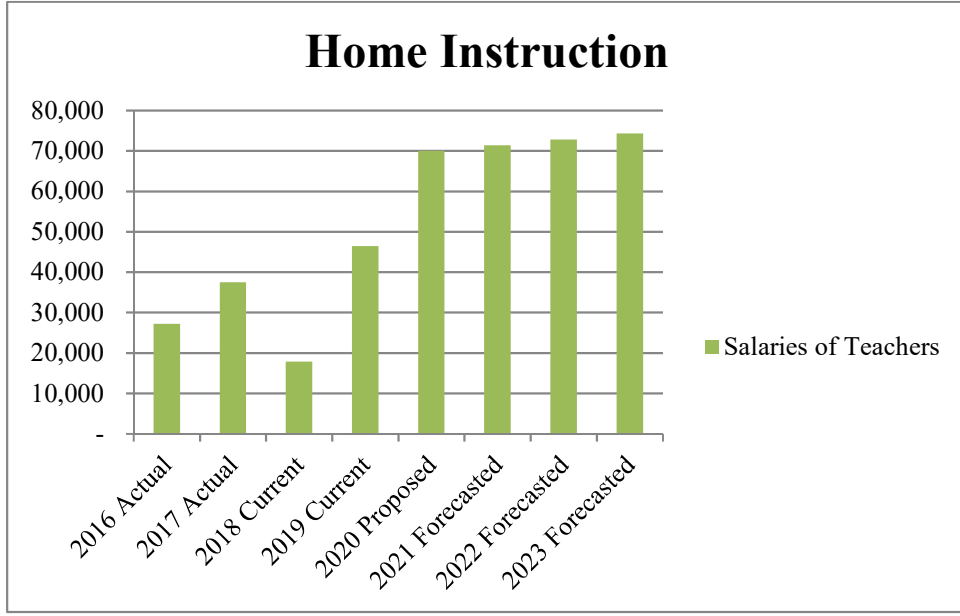


	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Salaries of Teachers	236,255	151,992	276,069	333,885	344,950	351,849	358,886	366,064
Other Salaries for Instruction	198,979	119,589	206,399	171,271	224,655	229,148	233,731	238,406
Other Purchased Services (400-500 series)	-	-	-	-	2,700	2,754	2,809	2,865
General Supplies	-	883	2,504	1,104	4,500	4,590	4,682	4,775
Textbooks	-	-	-	-	2,500	2,550	2,601	2,653
Total	\$ 435,234	\$ 272,464	\$ 484,972	\$ 506,260	\$ 579,305	\$ 590,891	\$ 602,709	\$ 614,763

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

General Fund-Current Expense

Special Education – Home Instruction

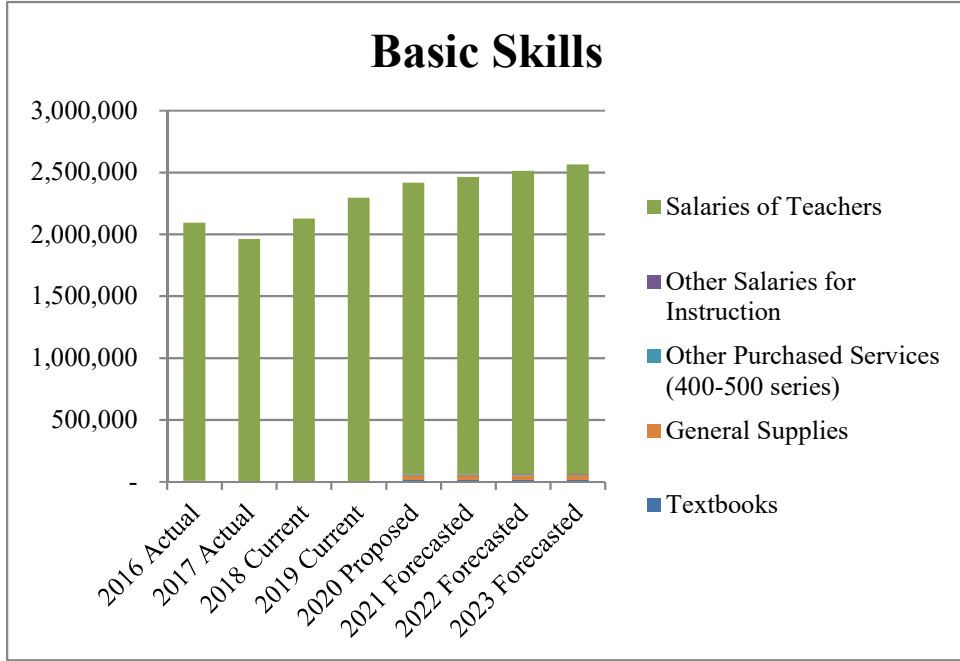


	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Salaries of Teachers	27,197	37,479	17,873	46,435	70,000	71,400	72,828	74,285
	\$ 27,197	\$ 37,479	\$ 17,873	\$ 46,435	\$ 70,000	\$ 71,400	\$ 72,828	\$ 74,285

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

General Fund-Current Expense

Basic Skills/Remedial



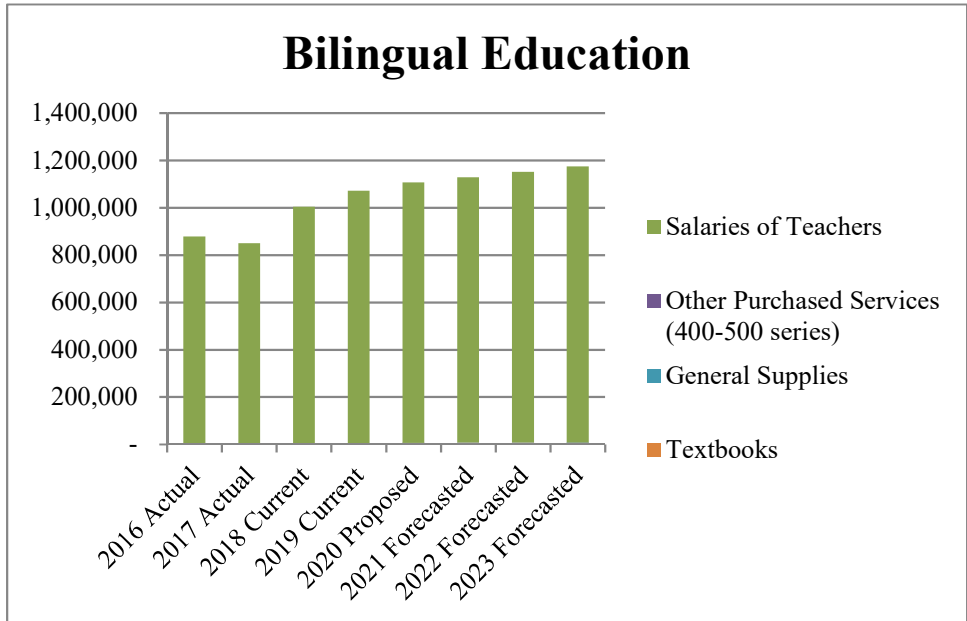
	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Salaries of Teachers	2,084,250	1,958,268	2,122,164	2,292,819	2,357,312	2,404,458	2,452,547	2,501,598
Other Salaries for Instruction	4,603	127	-	-	7,200	7,344	7,491	7,641
Other Purchased Services (400-500 series)	-	-	-	-	900	918	936	955
General Supplies	4,336	3,503	3,395	2,425	35,748	36,463	37,192	37,936
Textbooks	123	298	328	274	14,150	14,433	14,722	15,016
Other Objects	-	-	-	-	12,000	12,240	12,485	12,734
\$	2,093,312	\$ 1,962,196	\$ 2,125,887	\$ 2,295,518	\$ 2,427,310	\$ 2,475,856	\$ 2,525,373	\$ 2,575,881

A district focus on professional development and differentiated instruction has enabled stable spending in this category over time.

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

General Fund-Current Expense

Bilingual

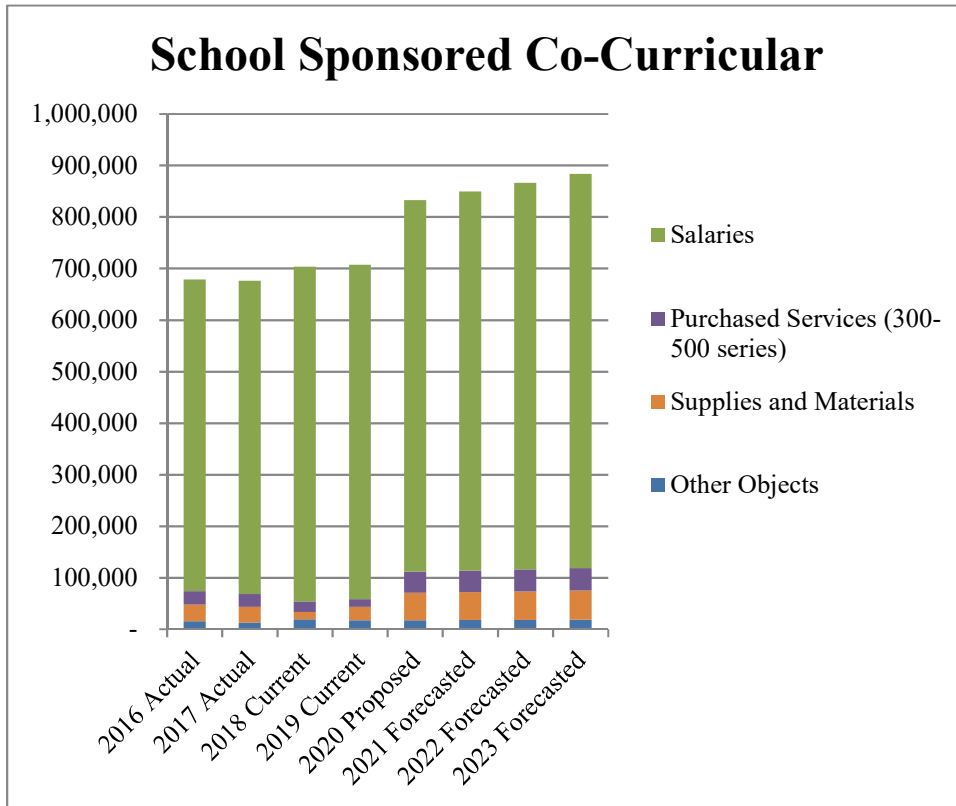


	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Salaries of Teachers	873,810	846,351	999,357	1,067,866	1,099,480	1,121,470	1,143,899	1,166,777
Other Purchased Services (400-500 series)	-	-	-	-	225	230	234	239
General Supplies	2,804	1,580	3,597	2,999	5,250	5,355	5,462	5,571
Textbooks	892	1,292	691	866	1,000	1,020	1,040	1,061
	\$ 877,506	\$ 849,223	\$ 1,003,645	\$ 1,071,731	\$ 1,105,955	\$ 1,128,074	\$ 1,150,636	\$ 1,173,648

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

General Fund-Current Expense

School-Sponsored Co-curricular Activities



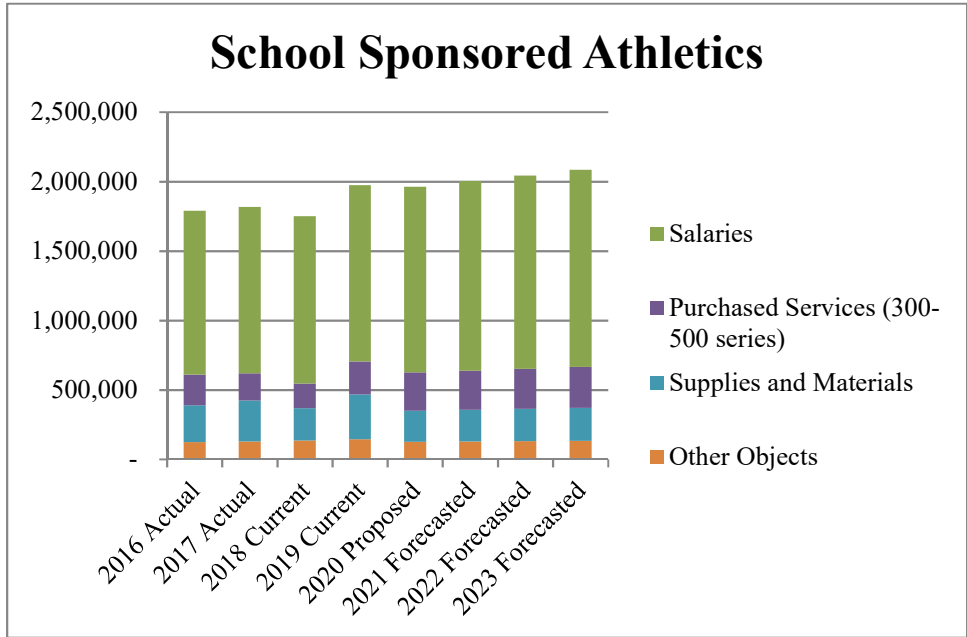
	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Salaries	604,666	608,165	649,834	648,498	721,065	735,486	750,196	765,200
Purchased Services (300-500 series)	25,809	25,104	20,491	15,063	41,001	41,821	42,657	43,511
Supplies and Materials	32,276	30,341	14,063	26,105	53,100	54,162	55,245	56,350
Other Objects	15,618	12,749	19,152	17,179	17,330	17,677	18,030	18,391
	\$ 678,369	\$ 676,359	\$ 703,540	\$ 706,845	\$ 832,496	\$ 849,146	\$ 866,129	\$ 883,451

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 2019-20

General Fund-Current Expense

School-Sponsored Athletics



	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Salaries	1,180,365	1,198,715	1,205,824	1,269,103	1,337,205	1,363,949	1,391,228	1,419,053
Purchased Services (300-500 series)	221,169	196,996	177,047	237,478	276,680	282,214	287,858	293,615
Supplies and Materials	264,703	293,494	232,544	322,914	223,133	227,596	232,148	236,791
Other Objects	123,166	128,816	135,649	144,437	126,240	128,765	131,340	133,967
	\$ 1,789,403	\$ 1,818,021	\$ 1,751,064	\$ 1,973,932	\$ 1,963,258	\$ 2,002,523	\$ 2,042,574	\$ 2,083,425

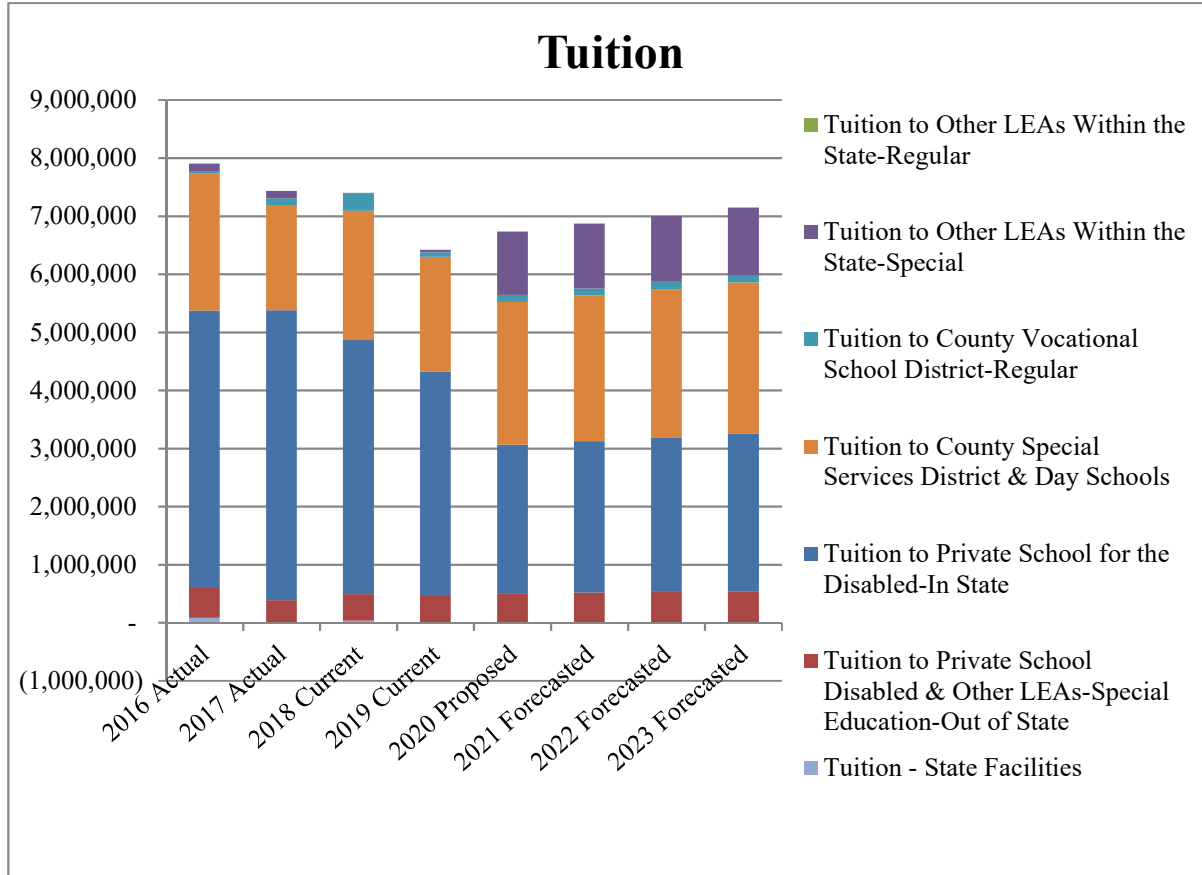
The district has an unusually broad array of athletic activities and celebrates the success of its individual student athletes as well as its successful teams. The district believes that co-curricular activities are an important factor in providing a successful learning experience for the children of 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 2019-20

General Fund-Current Expense

Undistributed Instruction



	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Tuition to Other LEAs Within the State-Regular	4,550	-	-	(14,750)	-	-	-	-
Tuition to Other LEAs Within the State-Special	128,308	128,346	1,939	40,038	1,093,700	1,115,574	1,137,885	1,160,643
Tuition to County Vocational School District-Regular	45,000	118,850	302,196	77,590	120,500	122,910	125,368	127,876
Tuition to County Special Services District & Day Schools	2,359,171	1,809,133	2,226,918	1,980,536	2,454,442	2,503,531	2,553,601	2,604,673
Tuition to Private School for the Disabled-In State	4,761,636	4,990,162	4,374,475	3,842,669	2,557,300	2,608,446	2,660,615	2,713,827
Tuition to Private School Disabled & Other LEAs-Spec. Ed.-Out of State	525,825	385,568	457,460	477,155	509,361	519,548	529,939	540,538
Tuition - State Facilities	85,470	4,500	32,952	-	-	-	-	-
	\$ 7,909,960	\$ 7,436,559	\$ 7,395,940	\$ 6,403,238	\$ 6,735,303	\$ 6,870,009	\$ 7,007,409	\$ 7,147,557

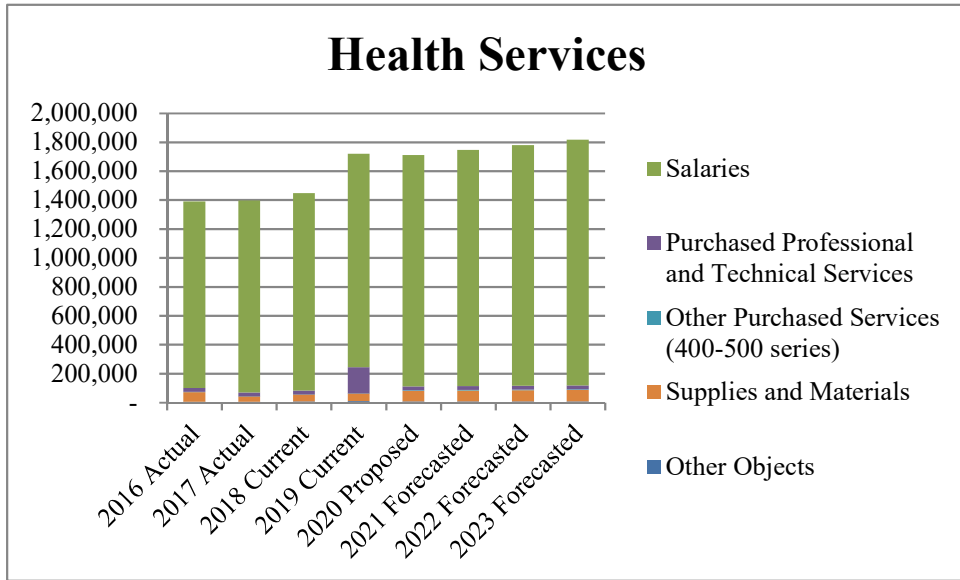
Additional funding, primarily from ARRA, mitigated the need for funds in this general fund category supporting Special Education tuition within the general fund. The end of those federal programs will provide a challenge to subsequent budgets.

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 2019-20

General Fund-Current Expense

Health Services



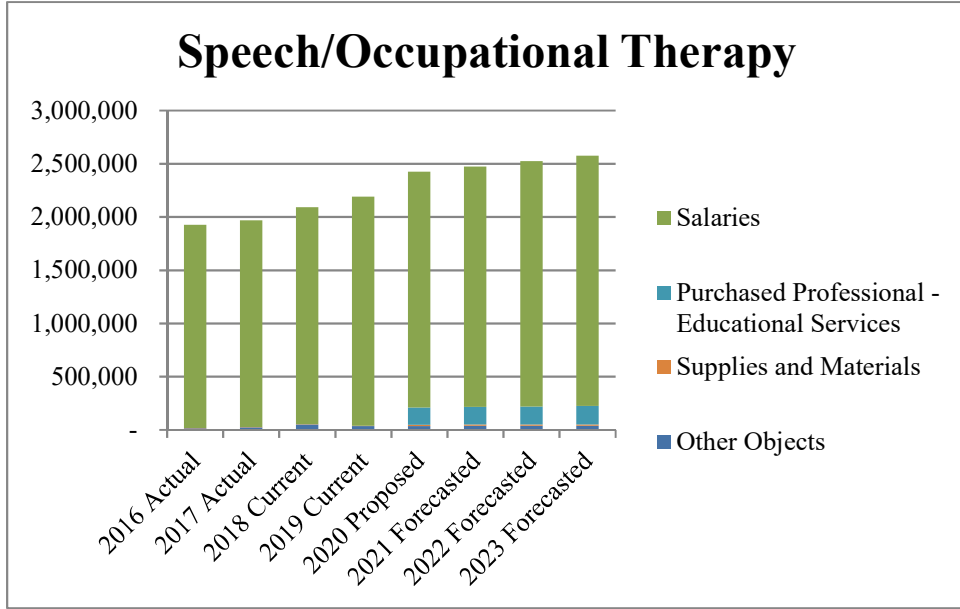
	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Salaries	1,290,586	1,328,055	1,364,346	1,476,228	1,600,014	1,632,014	1,664,655	1,697,948
Purchased Professional and Technical Services	26,000	26,000	27,000	180,278	26,000	26,520	27,050	27,591
Other Purchased Services (400-500 series)	1,945	427	151	66	3,890	3,968	4,047	4,128
Supplies and Materials	66,602	36,902	48,433	54,810	73,755	75,230	76,735	78,269
Other Objects	4,749	5,926	7,006	8,703	7,400	7,548	7,699	7,853
Total	\$ 1,389,882	\$ 1,397,310	\$ 1,446,936	\$ 1,720,085	\$ 1,711,059	\$ 1,745,280	\$ 1,780,186	\$ 1,815,789

The district continues to provide a nurse in each school.

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

General Fund-Current Expense

Speech/Occupational Therapy and Related Services

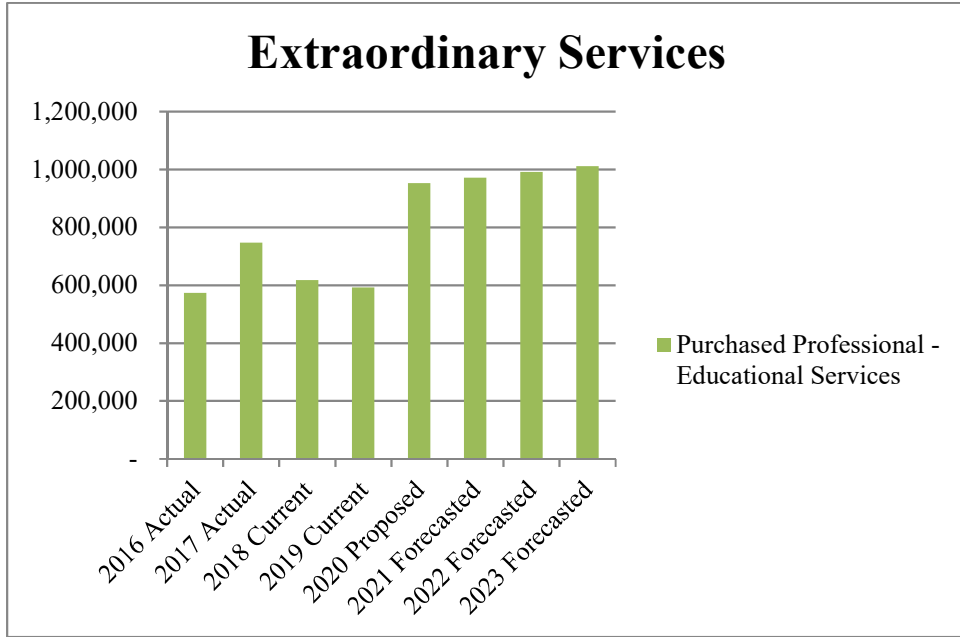


	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Salaries	1,908,404	1,940,724	2,038,558	2,152,040	2,215,037	2,259,338	2,304,524	2,350,615
Purchased Professional - Educational Services	-	-	-	-	162,800	166,056	169,377	172,765
Supplies and Materials	3,690	4,902	2,355	3,216	11,840	12,077	12,318	12,565
Other Objects	13,344	21,642	49,243	35,161	35,700	36,414	37,142	37,885
	\$ 1,925,438	\$ 1,967,268	\$ 2,090,156	\$ 2,190,417	\$ 2,425,377	\$ 2,473,885	\$ 2,523,362	\$ 2,573,829

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

General Fund-Current Expense

Extraordinary Services



Purchased Professional - Educational Services

	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
	572,615	746,431	617,266	591,727	952,416	971,464	990,894	1,010,711
	\$ 572,615	\$ 746,431	\$ 617,266	\$ 591,727	\$ 952,416	\$ 971,464	\$ 990,894	\$ 1,010,711

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

General Fund-Current Expense

Guidance Services



	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Salaries of Other Professional Staff	2,558,386	2,685,606	2,800,778	2,902,238	3,089,153	3,150,936	3,213,955	3,278,234
Salaries of Secretarial and Clerical Assistants	311,714	291,947	297,546	299,904	305,307	311,413	317,641	323,994
Other Salaries	-	377	-	-	-	-	-	-
Purchased Professional - Educational Services	-	-	4,000	3,000	-	-	-	-
Other Purchased Services (400-500 series)	14,604	13,460	18,372	18,339	31,302	31,928	32,567	33,218
Supplies and Materials	27,152	29,300	24,221	28,147	35,869	36,586	37,318	38,064
Other Objects	2,280	3,157	3,045	3,348	9,616	9,808	10,004	10,205
	\$ 2,914,136	\$ 3,023,847	\$ 3,147,962	\$ 3,254,976	\$ 3,471,247	\$ 3,540,672	\$ 3,611,485	\$ 3,683,715

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 #389 and #428; this placed them at #16 and #17 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.

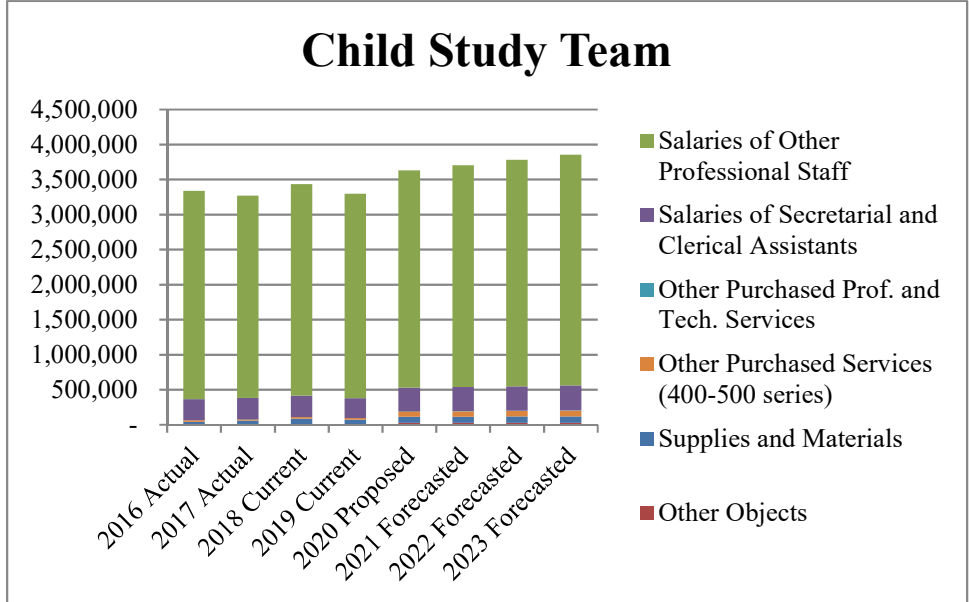
In support of the district's mission and goals the program emphasizes five domains: academic development, personal/social development, career development, students assessment and information systems. The first three domains coincide with the American School Counselor's Association "National standards 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 2019-20

General Fund-Current Expense

Child Study Team

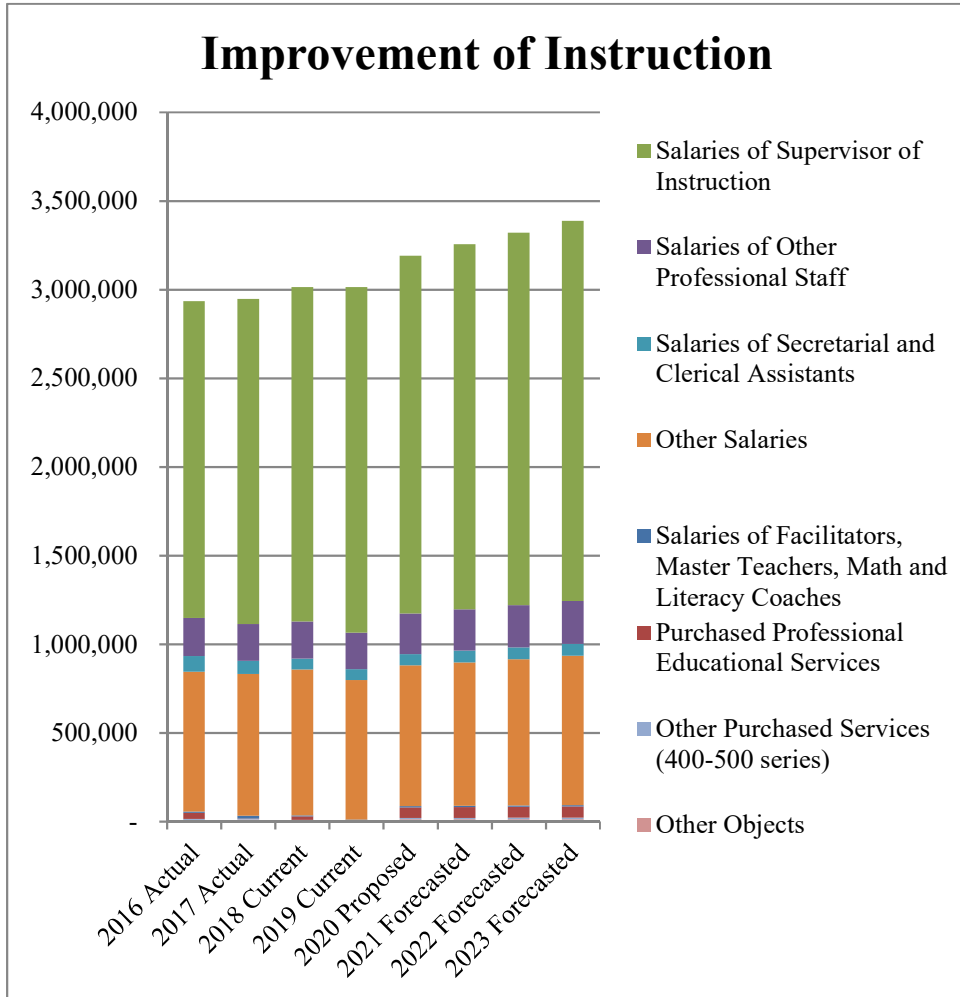


	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Salaries of Other Professional Staff	2,973,017	2,884,247	3,021,269	2,915,601	3,105,278	3,167,384	3,230,731	3,295,346
Salaries of Secretarial and Clerical Assistants	300,363	306,918	301,775	284,147	335,516	342,226	349,071	356,052
Other Purchased Prof. and Tech. Services	-	1,180	-	-	2,000	2,040	2,081	2,122
Other Purchased Services (400-500 series)	22,173	19,286	26,587	21,190	76,700	78,234	79,799	81,395
Supplies and Materials	39,054	52,533	80,667	69,268	87,900	89,658	91,451	93,280
Other Objects	2,834	4,565	3,330	4,100	24,400	24,888	25,386	25,893
\$	3,337,441	\$ 3,268,729	\$ 3,433,628	\$ 3,294,306	\$ 3,631,794	\$ 3,704,430	\$ 3,778,518	\$ 3,854,089

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

General Fund-Current Expense

Improvement of Instruction Services



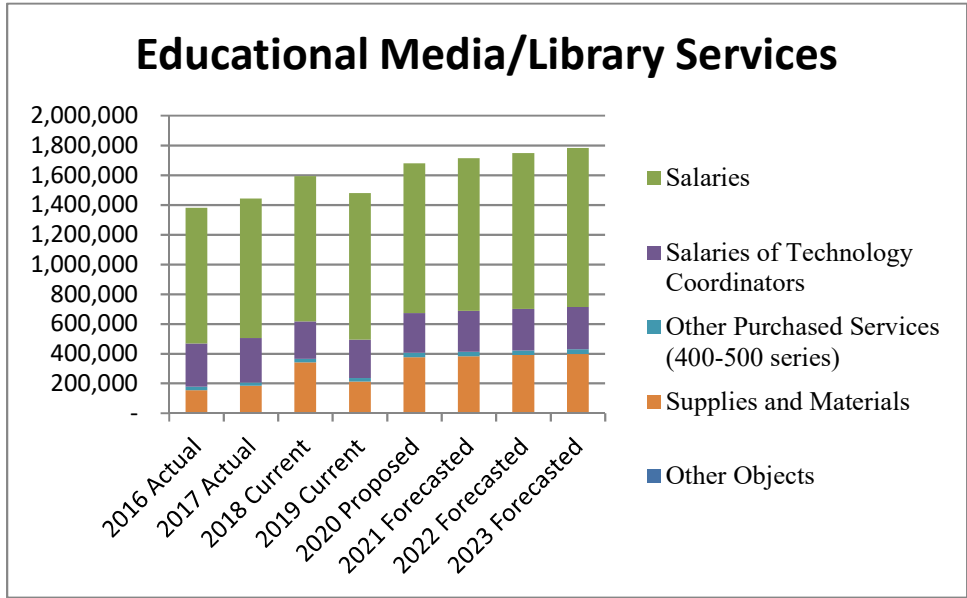
	2016	2017	2018	2019	2020	2021	2022	2023
	Actual	Actual	Actual	Current	Proposed	Forecasted	Forecasted	Forecasted
Salaries of Supervisor of Instruction	1,787,577	1,833,595	1,886,029	1,949,905	2,018,840	2,059,217	2,100,401	2,142,409
Salaries of Other Professional Staff	214,027	206,936	210,293	205,324	228,468	233,037	237,698	242,452
Salaries of Secretarial and Clerical Assistants	89,439	74,787	61,500	62,209	63,784	65,060	66,361	67,688
Other Salaries	788,241	799,712	821,343	786,810	794,173	810,056	826,258	842,783
Salaries of Facilitators, Master Teachers, Math and Literacy Coaches	6,646	15,835	5,688	4,688	6,000	6,120	6,242	6,367
Purchased Professional Educational Services	34,869	1,919	20,300	4,200	60,000	61,200	62,424	63,672
Other Purchased Services (400-500 series)	4,602	3,823	5,221	-	7,800	7,956	8,115	8,277
Other Objects	9,605	10,491	3,880	1,128	12,200	12,444	12,693	12,947
	\$ 2,935,006	\$ 2,947,098	\$ 3,014,254	\$ 3,014,264	\$ 3,191,265	\$ 3,255,090	\$ 3,320,192	\$ 3,386,596

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 2019-20

General Fund-Current Expense

Educational Media/Library Services



	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Salaries	911,475	938,149	976,914	985,451	1,006,986	1,027,126	1,047,668	1,068,622
Salaries of Technology Coordinators	291,976	297,692	252,890	259,940	268,380	273,748	279,223	284,807
Other Purchased Services (400-500 series)	23,726	23,159	22,642	22,200	29,707	30,301	30,907	31,525
Supplies and Materials	153,116	182,384	340,571	212,118	373,610	381,082	388,704	396,478
Other Objects	50	583	600	179	1,200	1,224	1,248	1,273
	\$ 1,380,343	\$ 1,441,967	\$ 1,593,617	\$ 1,479,888	\$ 1,679,883	\$ 1,713,481	\$ 1,747,750	\$ 1,782,705

This expenditure category has been steadily increasing over the past several years. While salaries plays a small part in this increase the largest influx of funds has gone to the supplies and materials category. This is due to our district upgrading not only the digital needs of our libraries but the furnbiture as well.

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

General Fund-Current Expense

Instructional Staff Training Services

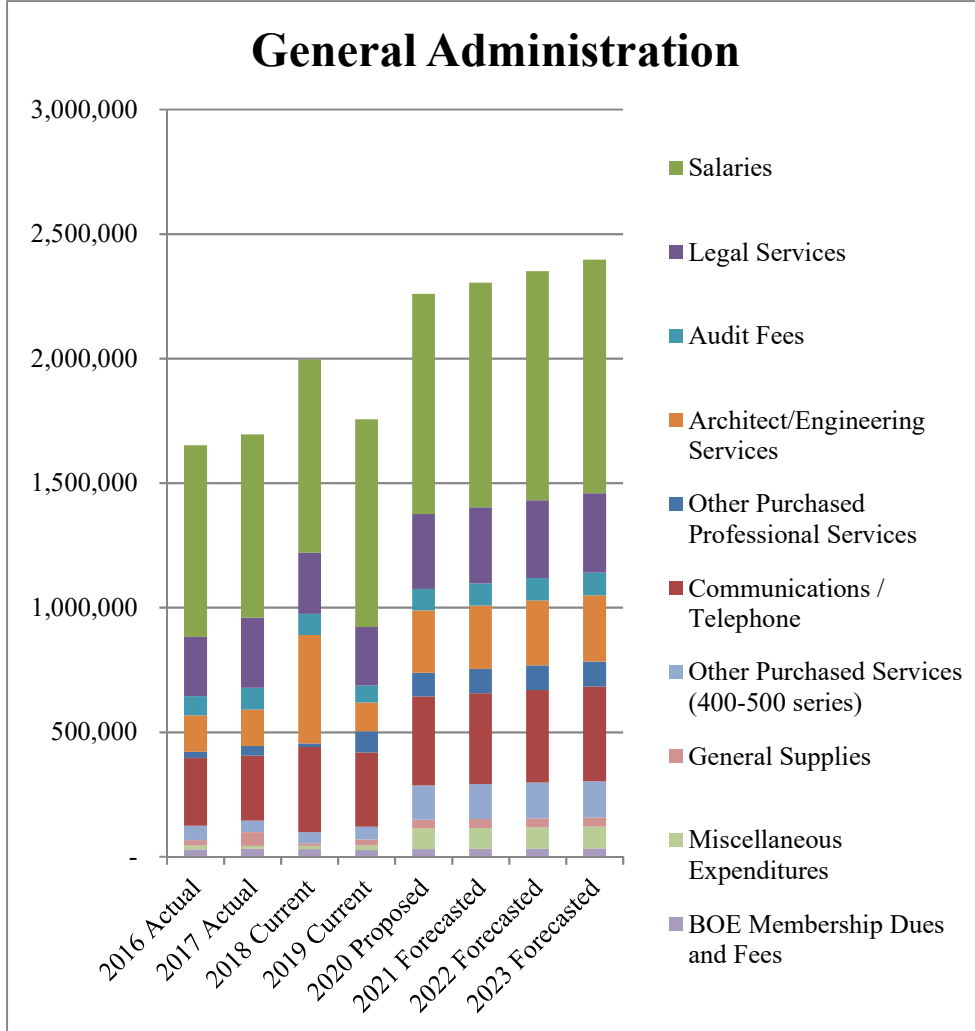


	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Salaries of Other Professional Staff	88,824	63,325	86,079	74,709	106,000	108,120	110,282	112,488
Other Salaries	-	-	-	-	700	714	728	743
Purchased Professional - Educational Services	40,439	63,424	38,800	47,688	46,500	47,430	48,379	49,346
Other Purchased Services (400-500 series)	608,382	543,635	535,178	518,622	699,834	713,831	728,107	742,669
Supplies and Materials	16,778	20,543	15,521	15,868	12,175	12,419	12,667	12,920
Other Objects	-	-	-	-	100	102	104	106
\$	754,423	\$ 690,927	\$ 675,578	\$ 656,887	\$ 865,309	\$ 882,615	\$ 900,267	\$ 918,273

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

General Fund-Current Expense

General Administration



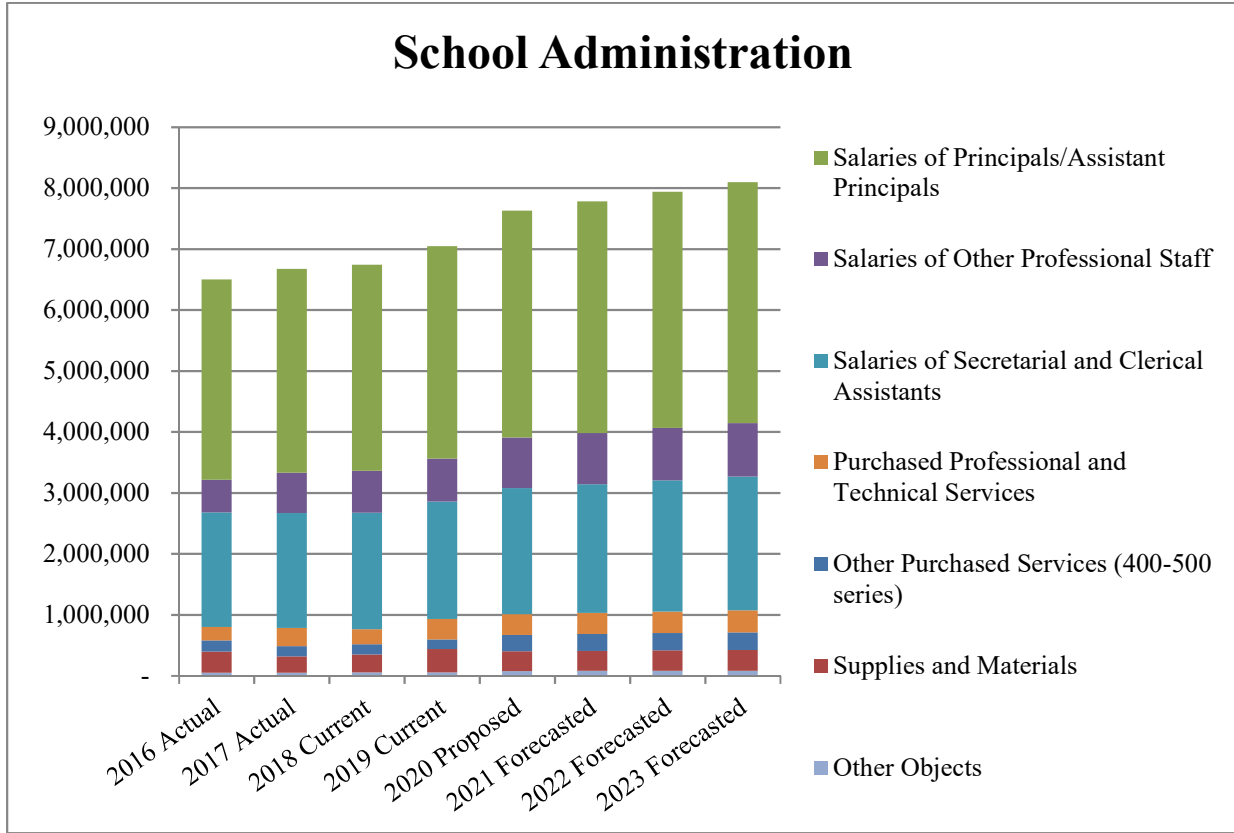
	2016	2017	2018	2019	2020	2021	2022	2023
	Actual	Actual	Actual	Current	Proposed	Forecasted	Forecasted	Forecasted
Salaries	768,948	735,831	776,112	833,230	883,643	901,316	919,342	937,729
Legal Services	238,165	281,440	245,135	235,005	300,000	306,000	312,120	318,362
Audit Fees	76,850	87,700	85,560	68,360	86,717	88,451	90,220	92,025
Architect/Engineering Services	146,100	145,589	434,961	115,086	250,000	255,000	260,100	265,302
Other Purchased Professional Services	24,159	38,636	14,940	85,090	95,000	96,900	98,838	100,815
Communications / Telephone	273,053	260,616	340,912	297,687	357,675	364,829	372,125	379,568
Other Purchased Services (400-500 series)	57,804	46,630	45,010	51,195	137,422	140,170	142,974	145,833
General Supplies	21,401	55,529	9,825	23,069	34,650	35,343	36,050	36,771
Miscellaneous Expenditures	15,444	11,838	13,766	19,806	82,650	84,303	85,989	87,709
BOE Membership Dues and Fees	29,412	31,333	30,188	26,663	31,044	31,665	32,298	32,944
	\$ 1,651,336	\$ 1,695,142	\$ 1,996,409	\$ 1,755,191	\$ 2,258,801	\$ 2,303,977	\$ 2,350,057	\$ 2,397,058

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 2019-20

General Fund-Current Expense

School Administration

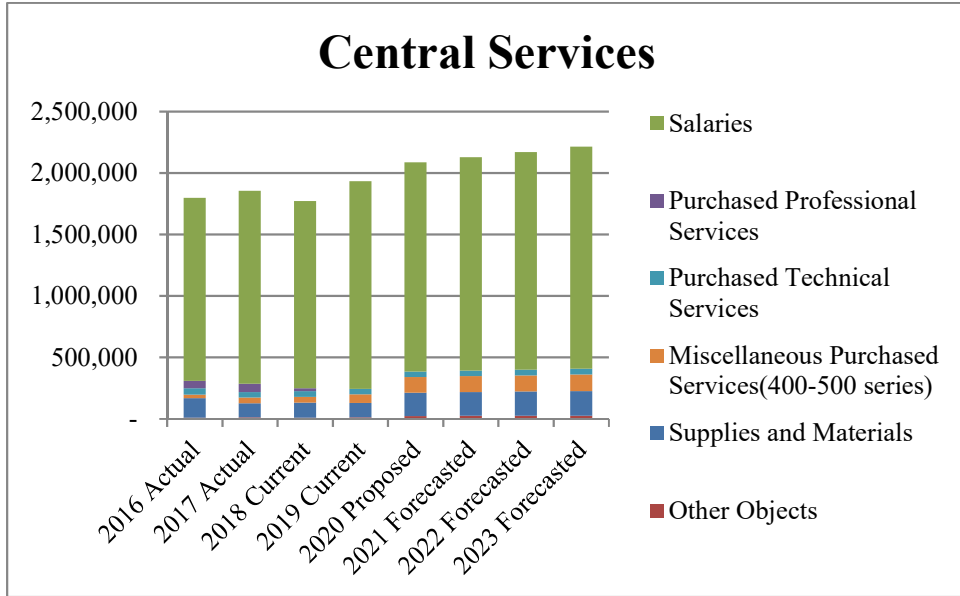


	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Salaries of Principals/Assistant Principals	3,285,940	3,343,342	3,380,817	3,487,593	3,723,703	3,798,177	3,874,141	3,951,623
Salaries of Other Professional Staff	535,104	657,321	685,449	703,840	827,958	844,517	861,408	878,636
Salaries of Secretarial and Clerical Assistants	1,876,453	1,888,305	1,912,115	1,927,905	2,068,576	2,109,948	2,152,146	2,195,189
Purchased Professional and Technical Services	220,811	298,117	245,320	332,981	337,720	344,474	351,364	358,391
Other Purchased Services (400-500 series)	181,691	168,704	171,059	157,507	271,121	276,543	282,074	287,716
Supplies and Materials	350,942	266,236	292,319	385,070	323,097	329,559	336,150	342,873
Other Objects	47,567	50,172	55,648	53,730	77,298	78,844	80,421	82,029
	\$ 6,498,508	\$ 6,672,197	\$ 6,742,727	\$ 7,048,626	\$ 7,629,473	\$ 7,782,062	\$ 7,937,704	\$ 8,096,458

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

General Fund-Current Expense

Central Services

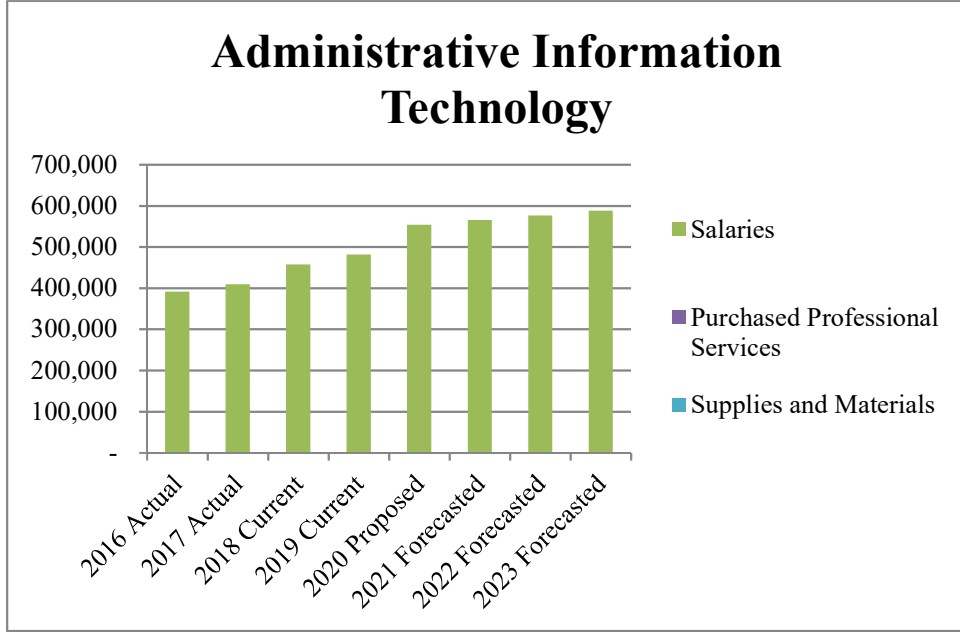


	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Salaries	1,489,479	1,568,661	1,522,730	1,688,040	1,700,918	1,734,936	1,769,635	1,805,028
Purchased Professional Services	59,943	68,034	25,398	-	-	-	-	-
Purchased Technical Services	51,663	45,337	46,525	44,681	45,325	46,232	47,156	48,099
Miscellaneous Purchased Services(400-500 series)	28,308	44,819	46,260	70,538	126,550	129,081	131,663	134,296
Supplies and Materials	159,076	116,154	122,042	118,185	190,000	193,800	197,676	201,630
Other Objects	9,748	10,501	8,870	10,675	22,900	23,358	23,825	24,302
	\$ 1,798,217	\$ 1,853,506	\$ 1,771,825	\$ 1,932,119	\$ 2,085,693	\$ 2,127,407	\$ 2,169,955	\$ 2,213,354

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

General Fund-Current Expense

Administrative Information Technology

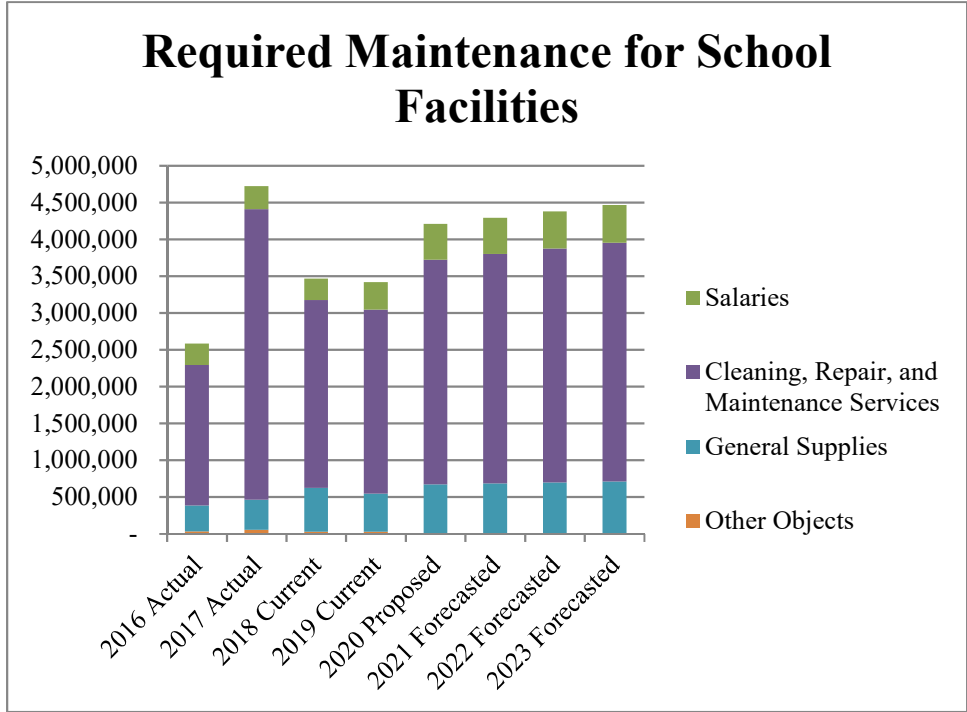


	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Salaries	391,083	409,549	457,061	481,593	554,044	565,125	576,427	587,956
Purchased Professional Services	-	-	-	-	-	-	-	-
Supplies and Materials	370	-	-	-	-	-	-	-
\$	391,453	\$ 409,549	\$ 457,061	\$ 481,593	\$ 554,044	\$ 565,125	\$ 576,427	\$ 587,956

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

General Fund-Current Expense

Required Maintenance For School Facilities



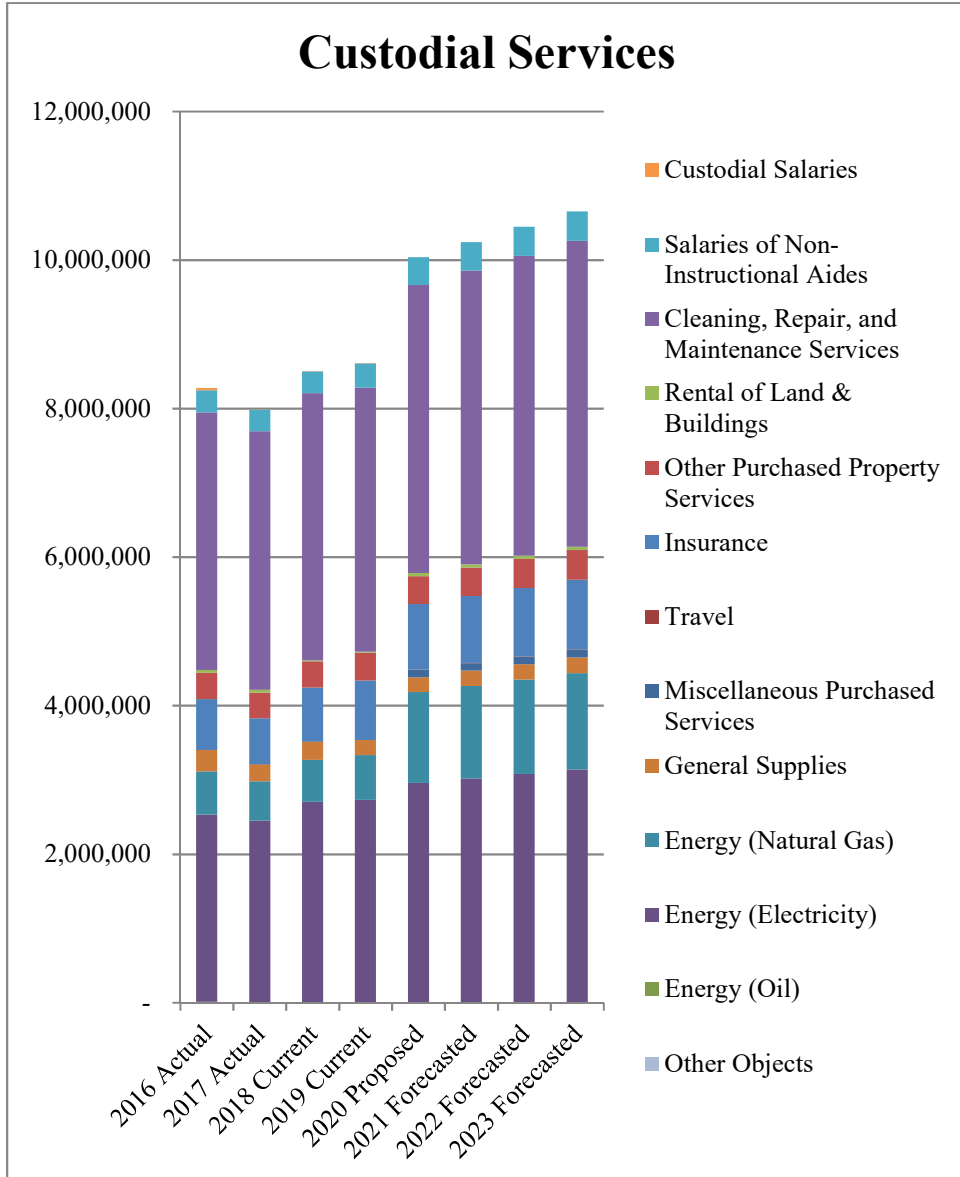
	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Salaries	290,182	313,962	291,586	371,100	485,213	494,917	504,816	514,912
Cleaning, Repair, and Maintenance Services	1,908,522	3,947,136	2,550,683	2,503,095	3,053,290	3,114,356	3,176,643	3,240,176
General Supplies	351,765	408,550	596,377	515,854	659,550	672,741	686,196	699,920
Other Objects	33,372	52,924	28,528	27,103	11,500	11,730	11,965	12,204
	\$ 2,583,841	\$ 4,722,572	\$ 3,467,174	\$ 3,417,152	\$ 4,209,553	\$ 4,293,744	\$ 4,379,619	\$ 4,467,211

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. In the 2019-2020 school year we are in the process of returning several maintenance positions such as HVAC, electrician and plumber back to district employed positions.

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

General Fund-Current Expense

Custodial Services



	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Custodial Salaries	27,609	4,626	3,955	7,511	-	-	-	-
Salaries of Non-Instructional Aides	297,123	294,752	291,593	324,472	374,940	382,439	390,088	397,889
Cleaning, Repair, and Maintenance Services	3,470,654	3,481,746	3,597,335	3,556,904	3,880,244	3,957,849	4,037,006	4,117,746
Rental of Land & Buildings	36,097	38,591	13,100	13,558	39,950	40,749	41,564	42,395
Other Purchased Property Services	356,310	341,465	355,147	374,760	377,500	385,050	392,751	400,606
Insurance	682,311	622,231	727,350	801,791	882,500	900,150	918,153	936,516
Travel	1,342	618	1,390	388	2,500	2,550	2,601	2,653
Miscellaneous Purchased Services	-	-	-	-	100,000	102,000	104,040	106,121
General Supplies	287,552	227,923	241,996	200,506	200,340	204,347	208,434	212,602
Energy (Natural Gas)	581,620	528,672	565,276	604,293	1,221,120	1,245,542	1,270,453	1,295,862
Energy (Electricity)	2,522,653	2,447,544	2,705,362	2,729,141	2,959,000	3,018,180	3,078,544	3,140,114
Energy (Oil)	10,472	3,894	-	-	-	-	-	-
Other Objects	250	-	-	99	1,000	1,020	1,040	1,061
	\$ 8,273,993	\$ 7,992,062	\$ 8,502,504	\$ 8,613,423	\$ 10,039,094	\$ 10,239,876	\$ 10,444,673	\$ 10,653,567

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.

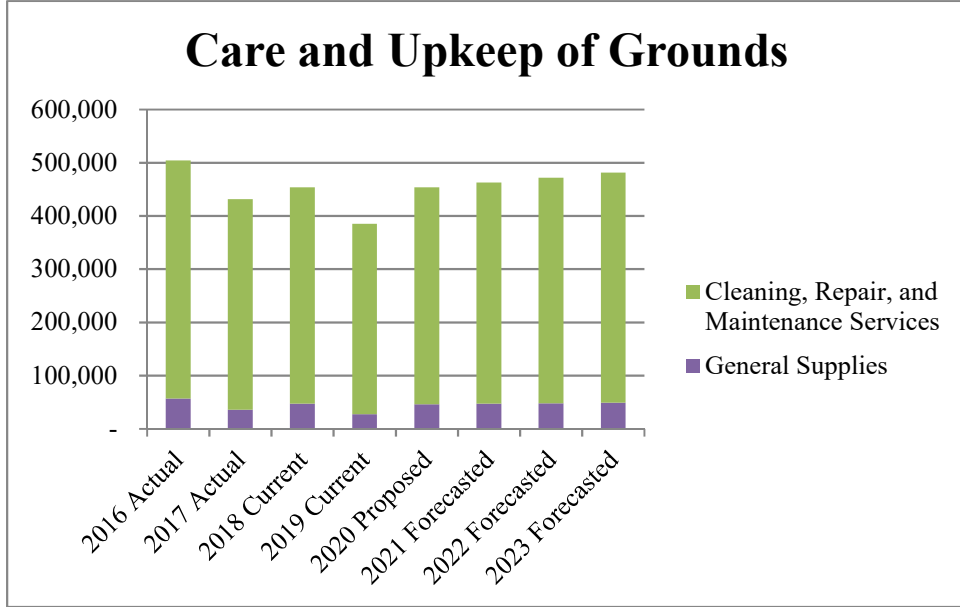
As the district privatized, the district maintained the total number of employees and actually increased the availability of maintenance personnel. When custodial/maintenance was in district the employees worked days; contractor personnel are split between shifts and are able to tackle a wide variety of custodial/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 in industry. The district 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 2019-20

General Fund-Current Expense

Care and Upkeep of Grounds

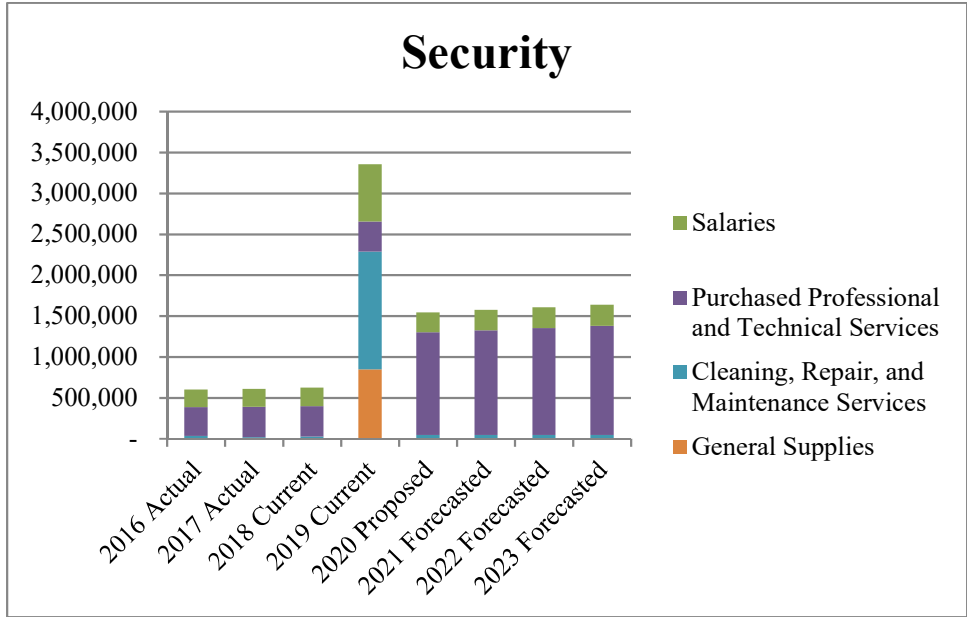


	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Cleaning, Repair, and Maintenance Services	447,071	395,573	406,355	357,563	407,620	415,772	424,088	432,570
General Supplies	56,855	35,878	47,079	27,194	45,900	46,818	47,754	48,709
\$	503,926	\$ 431,451	\$ 453,434	\$ 384,757	\$ 453,520	\$ 462,590	\$ 471,842	\$ 481,279

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

General Fund-Current Expense

Security



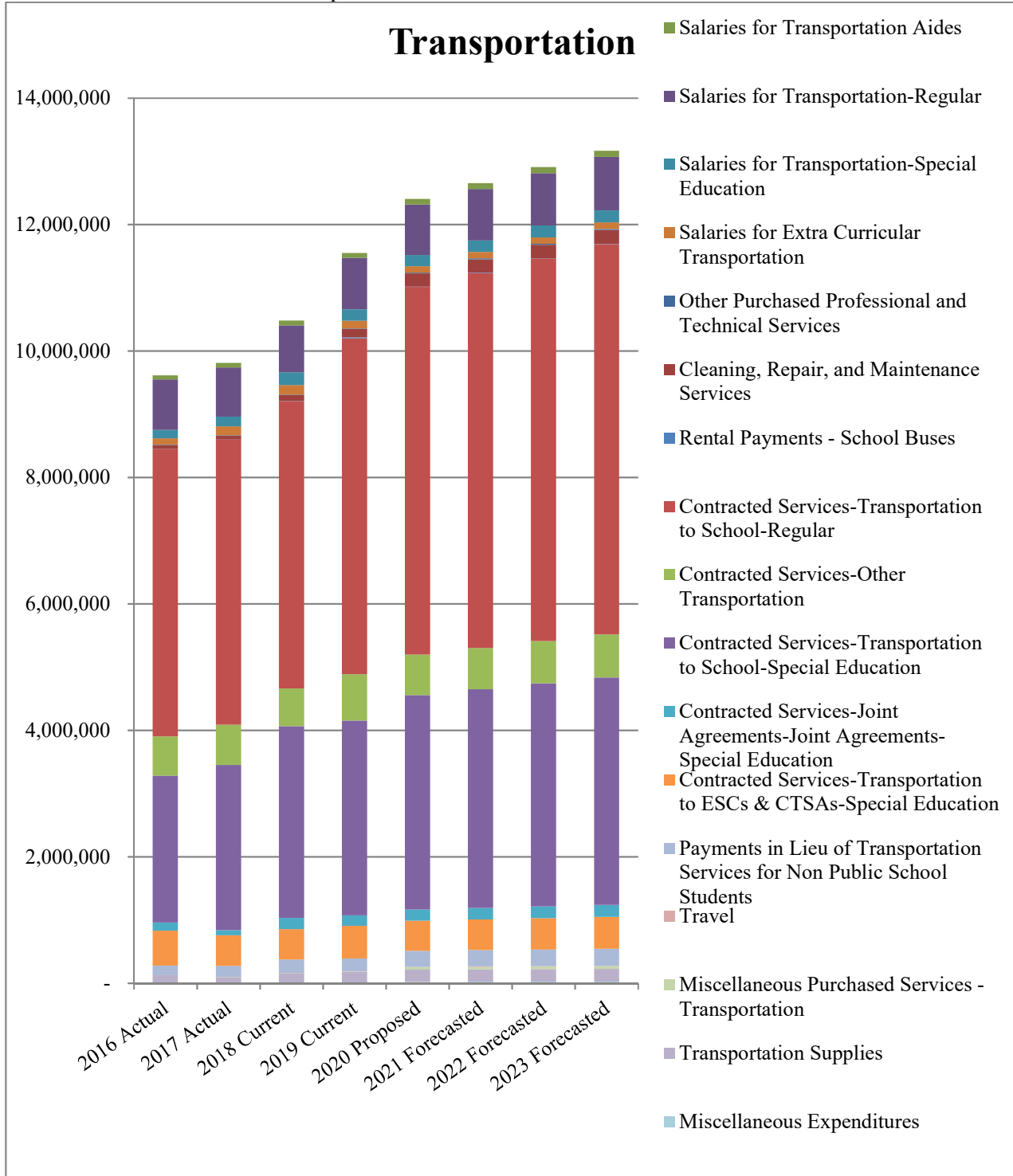
	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Salaries	212,138	218,234	228,791	700,490	245,429	250,338	255,344	260,451
Purchased Professional and Technical Services	354,603	371,561	371,529	368,265	1,255,000	1,280,100	1,305,702	1,331,816
Cleaning, Repair, and Maintenance Services	26,781	19,684	17,225	1,441,001	45,000	45,900	46,818	47,754
General Supplies	6,307	-	8,600	846,279	-	-	-	-
	\$ 599,829	\$ 609,479	\$ 626,145	\$ 3,356,035	\$ 1,545,429	\$ 1,576,338	\$ 1,607,864	\$ 1,640,022

This category reflects salaries of five building monitors in the high schools. Each year sees schools give more and more attention to student safety. As concern heightens, expenditures rise. During the 18-19 school year you will notice we spent a large amount on supplies in comparison to the other years. These monies were spent to upgrade our security camera system throughout the District.

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

General Fund-Current Expense

Student Transportation Services



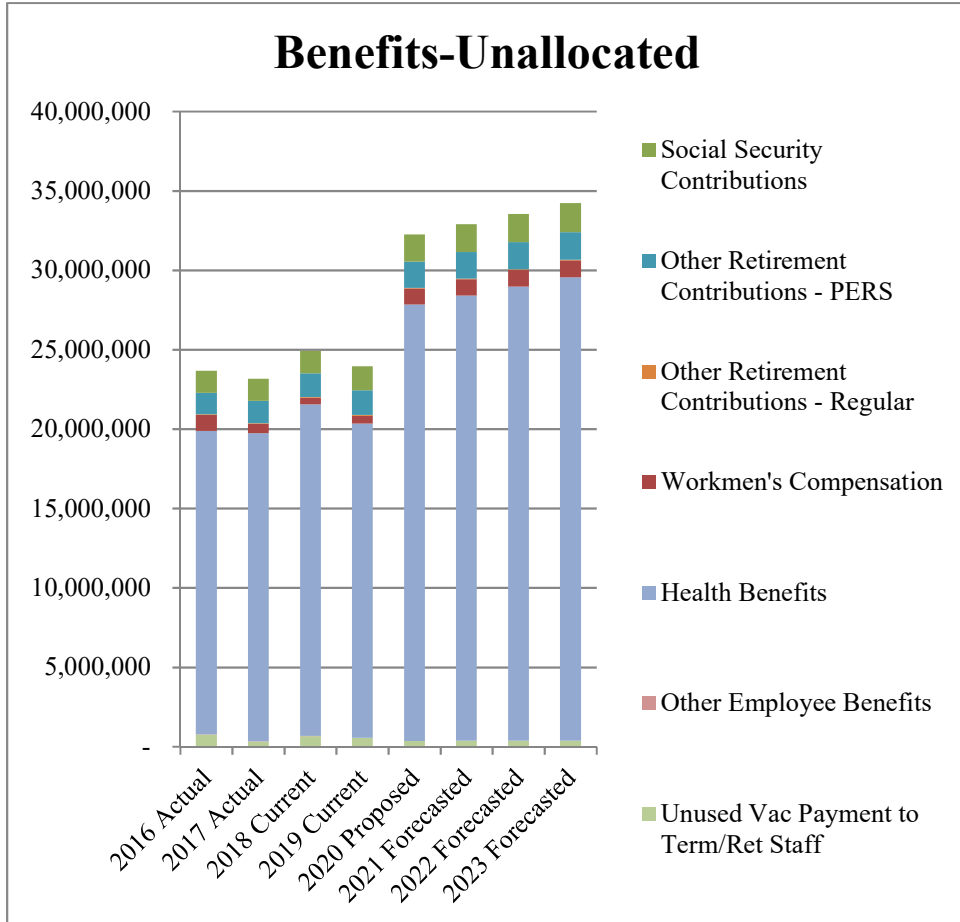
	2016	2017	2018	2019	2020	2021	2022	2023
	Actual	Actual	Actual	Current	Proposed	Forecasted	Forecasted	Forecasted
Salaries for Transportation Aides	65,843	70,578	76,743	79,688	90,325	92,132	93,974	95,854
Salaries for Transportation-Regular	798,191	779,406	740,698	813,850	797,680	813,634	829,906	846,504
Salaries for Transportation-Special Education	134,308	153,564	201,973	178,593	180,120	183,722	187,397	191,145
Salaries for Extra Curricular Transportation	98,088	141,666	147,213	123,886	97,209	99,153	101,136	103,159
Other Purchased Professional and Technical Services	10,145	7,059	7,518	7,654	15,000	15,300	15,606	15,918
Cleaning, Repair, and Maintenance Services	59,048	52,039	99,333	131,689	208,200	212,364	216,611	220,944
Rental Payments - School Buses	-	390	3,000	15,840	5,000	5,100	5,202	5,306
Contracted Services-Transportation to School-Regular	4,544,469	4,519,044	4,542,438	5,311,238	5,812,298	5,928,544	6,047,115	6,168,057
Contracted Services-Other Transportation	621,127	633,760	595,928	732,786	642,933	655,792	668,907	682,286
Contracted Services-Transportation to School-Special Education	2,325,316	2,613,435	3,032,957	3,081,404	3,391,243	3,459,068	3,528,249	3,598,814
Contracted Services-Joint Agreements-Joint Agreements-Spec. Ed.	128,327	81,868	176,784	167,523	176,022	179,542	183,133	186,796
Contracted Services-Transportation to ESCs & CTSAs-Spec. Ed.	552,620	483,232	478,212	515,020	476,815	486,351	496,078	506,000
Payments in Lieu of Trans. Services for Non Public School Students	146,876	172,090	216,448	201,895	253,625	258,698	263,871	269,149
Travel	446	1,654	1,931	4,215	4,700	4,794	4,890	4,988
Miscellaneous Purchased Services - Transportation	1,926	2,391	2,187	2,446	42,456	43,305	44,171	45,055
Transportation Supplies	126,559	97,342	154,943	180,144	189,925	193,724	197,598	201,550
Miscellaneous Expenditures	1,675	1,550	1,360	2,797	22,240	22,685	23,138	23,601
	\$ 9,614,964	\$ 9,811,068	\$ 10,479,666	\$ 11,550,668	\$ 12,405,791	\$ 12,653,907	\$ 12,906,985	\$ 13,165,125

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 2019-20

General Fund-Current Expense

Personnel Services-Unallocated Employee Benefits



	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Social Security Contributions	1,400,636	1,393,473	1,412,990	1,516,880	1,710,000	1,744,200	1,779,084	1,814,666
Other Retirement Contributions - PERS	1,349,974	1,403,836	1,476,694	1,552,278	1,641,200	1,674,024	1,707,504	1,741,655
Other Retirement Contributions - Regular	33,147	40,610	42,217	62,655	40,000	40,800	41,616	42,448
Workmen's Compensation	999,860	583,275	437,394	483,632	1,011,210	1,031,434	1,052,063	1,073,104
Health Benefits	19,111,184	19,397,986	20,866,026	19,767,615	27,479,750	28,029,345	28,589,932	29,161,731
Other Employee Benefits	16,095	16,694	18,737	-	-	-	-	-
Unused Vac Payment to Term/Ret Staff	758,947	325,627	661,104	567,552	362,000	369,240	376,625	384,157
	\$ 23,669,843	\$ 23,161,501	\$ 24,915,162	\$ 23,950,612	\$ 32,244,160	\$ 32,889,043	\$ 33,546,824	\$ 34,217,761

Under New Jersey reporting guidelines, the district has the option whether to report Other Personnel Services under the applicable programs/functions or in district wide reporting. The district historically has reported employee benefits under this unallocated grouping.

Staff reductions in 2011 led to a decline in the self-insured unemployment compensation fund balance. The contribution in 2013 noted above moved to replenish this fund to historical levels. 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.

Governmental Funds –*General Fund-Capital Outlay*

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

General Fund-Capital Outlay

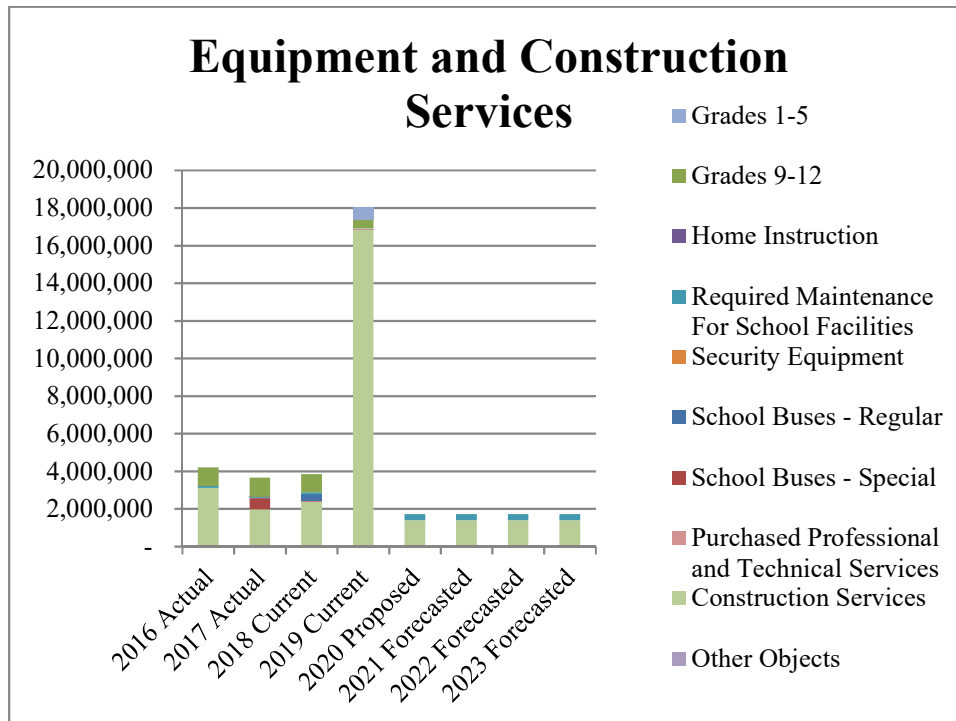
Equipment

	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Grades 1-5	-	-	-	695,734	-	-	-	-
Grades 6-8	-	11,714	8,846	188,315	-	-	-	-
Grades 9-12	989,544	1,024,920	972,625	441,508	-	-	-	-
Home Instruction	-	15,404	-	-	-	-	-	-
Required Maintenance For School Facilities	93,240	50,212	112,399	16,870	325,000	325,000	325,000	325,000
Security Equipment	-	-	-	-	-	-	-	-
School Buses - Regular	-	-	346,375	-	-	-	-	-
School Buses - Special	-	605,495	43,000	-	-	-	-	-
	\$ 1,082,784	\$ 1,707,745	\$ 1,483,245	\$ 1,342,427	\$ 325,000	\$ 325,000	\$ 325,000	\$ 325,000

General Fund-Capital Outlay

Facilities Acquisition and Construction Services

	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Purchased Professional and Technical Services	-	-	-	39,258	-	-	-	-
Construction Services	3,075,680	1,925,081	2,334,090	16,811,853	1,357,500	1,357,500	1,357,500	1,357,500
Other Objects	40,062	40,062	40,062	40,062	40,062	40,062	40,062	40,062
	\$ 3,115,742	\$ 1,965,143	\$ 2,374,152	\$ 16,891,173	\$ 1,397,562	\$ 1,397,562	\$ 1,397,562	\$ 1,397,562



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.

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT
2019-2020 CAPITAL PROJECTS

SCHOOL	DESCRIPTION	2019-2020 BUDGET
High School South	Ball Stopper System	160,000
High School North	Parking Lot Modification	75,000
High School North	Construction of Salt Storage	150,000
High School North	Roof Restoration Phase 1	525,000
High School North	Lock Hardware/FA System	120,000
Grover Middle School	Roof Coating System	500,000
Village Middle School	Construction of Salt Storage	150,000
Dutch Neck	Airedale Unit	62,500
Dutch Neck	Exterior Door Replacement	93,750
Total		1,836,250

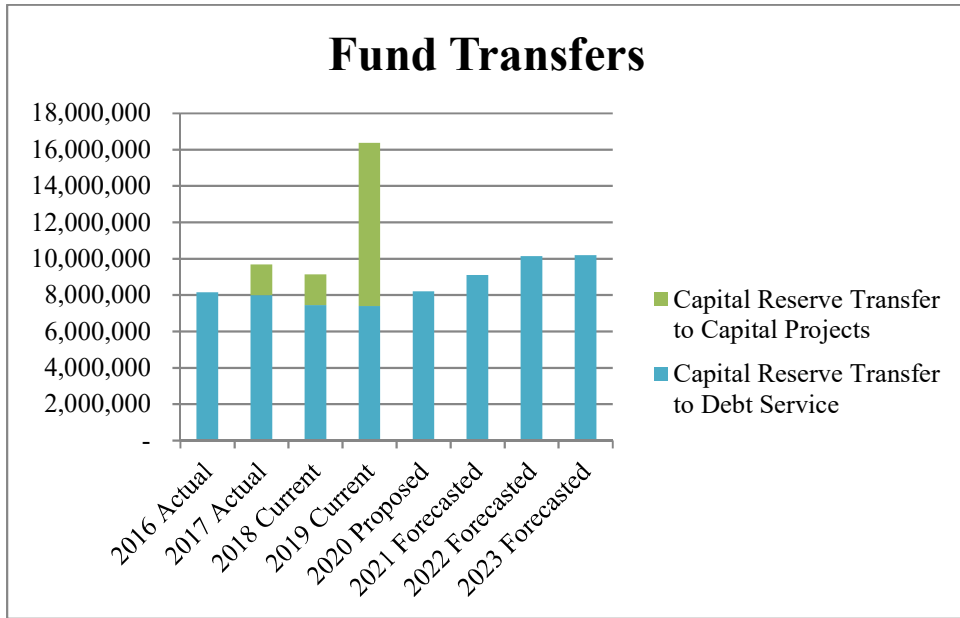
General Fund-Capital Outlay

Fund Transfers

	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Capital Reserve Transfer to Capital Projects	-	1,688,348	1,688,348	8,981,526	-	-	-	-
Capital Reserve Transfer to Debt Service	8,150,217	7,990,549	7,449,807	7,387,277	8,195,987	9,102,525	10,135,744	10,186,863
	\$ 8,150,217	\$ 9,678,897	\$ 9,138,155	\$ 16,368,803	\$ 8,195,987	\$ 9,102,525	\$ 10,135,744	\$ 10,186,863

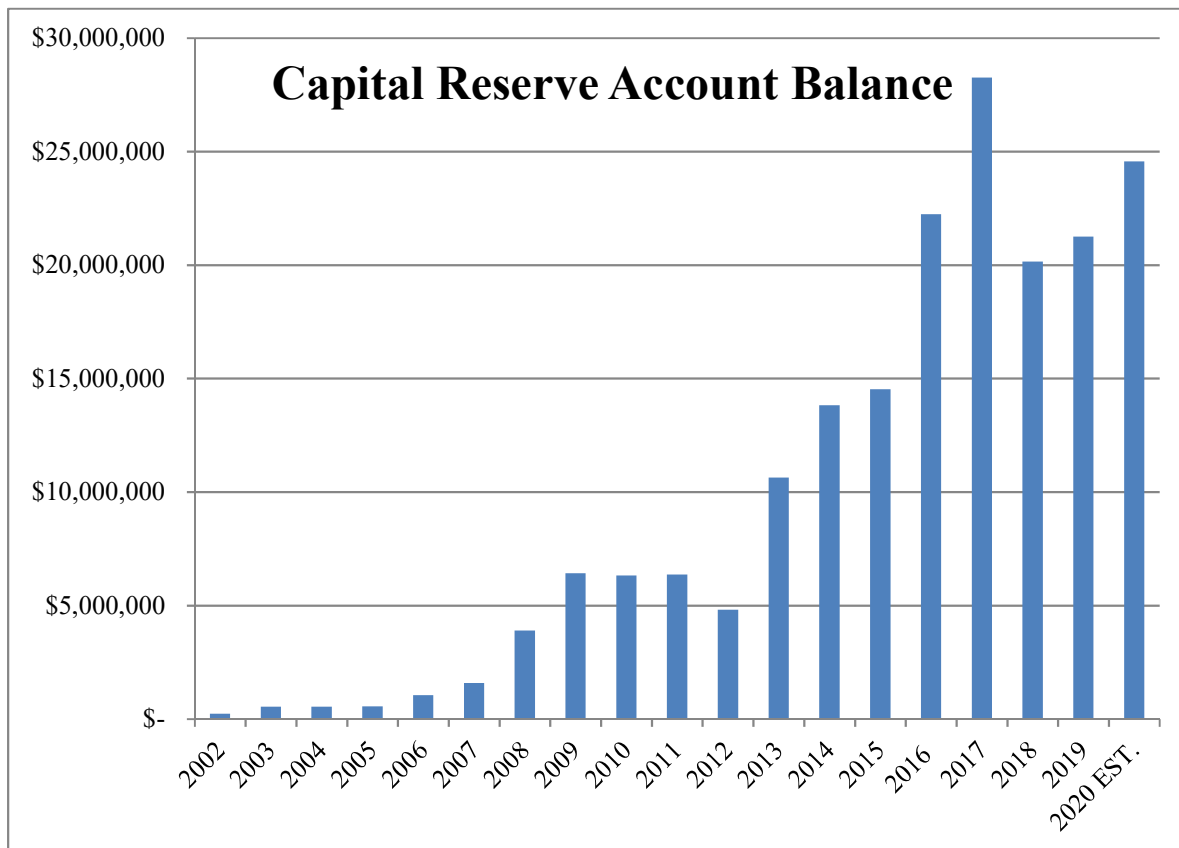
The State of New Jersey previously offered a third round of Regular Operating District (ROD) grants in January 2010. The district was able to secure approval of 37 construction projects. The 40 percent% state share is nearly \$4 million. To secure the ROD grants, the district must provide 60 cents on 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.



Fund Transfers represent Capital Reserve amounts specifically earmarked for purposes and accounted for in other funds.

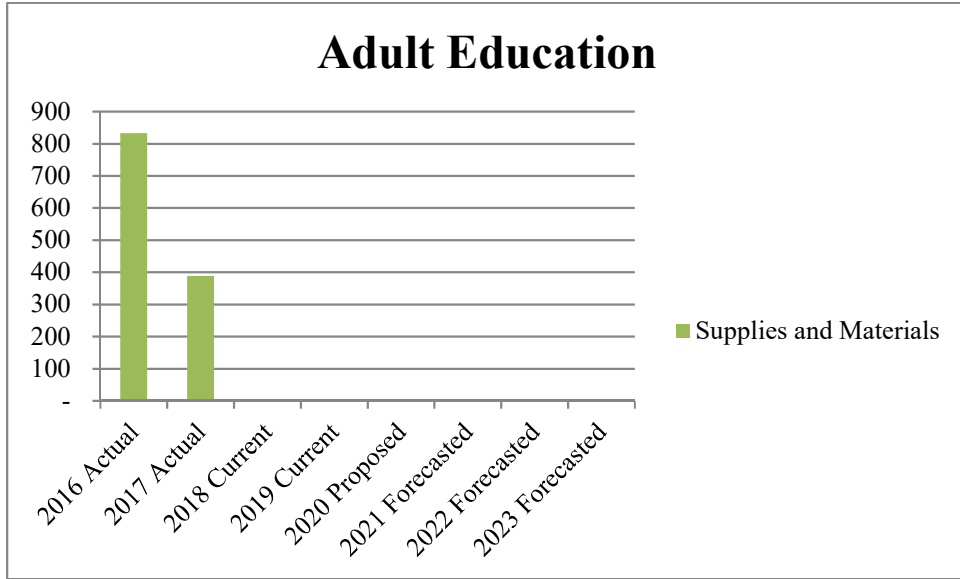
The following chart illustrates the growth in the capital reserve account since it was authorized by state statute in 2001. It is limited in size to a percentage of the district’s Long-Range Facilities Plan filed with the State of New Jersey. It is funded through Board of Education resolutions. There 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 2019-20

General Fund-Special Schools

Adult Education



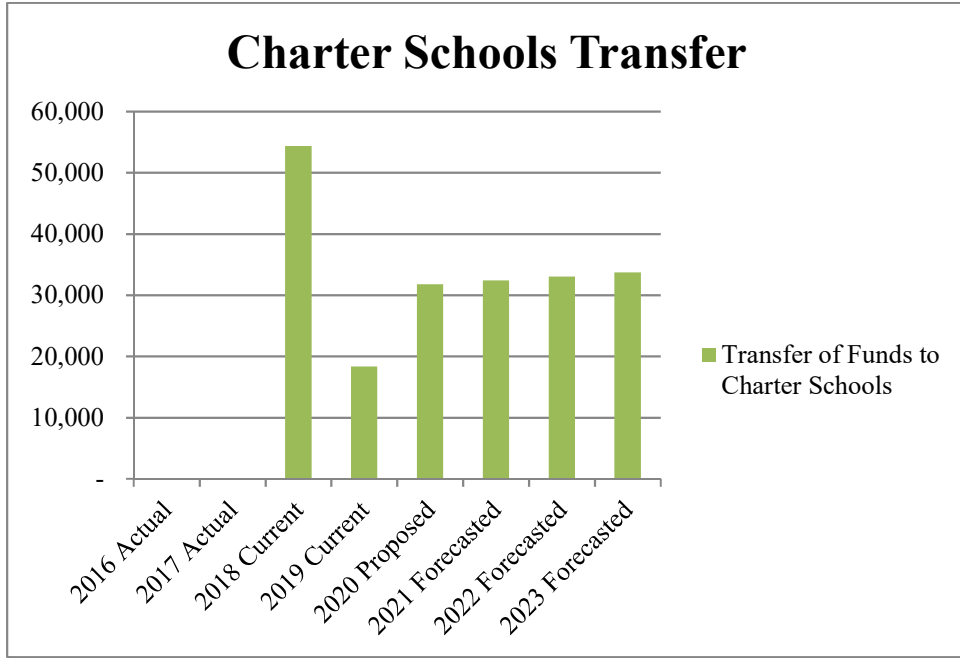
Supplies and Materials

	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
	832	388	-	-	-	-	-	-
	\$ 832	\$ 388	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

General Fund

Charter Schools



Transfer of Funds to Charter Schools

	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
	-	-	54,363	18,333	31,758	32,393	33,041	33,702
	\$ -	\$ -	\$ 54,363	\$ 18,333	\$ 31,758	\$ 32,393	\$ 33,041	\$ 33,702

Current impact of charters on the district is minimal.

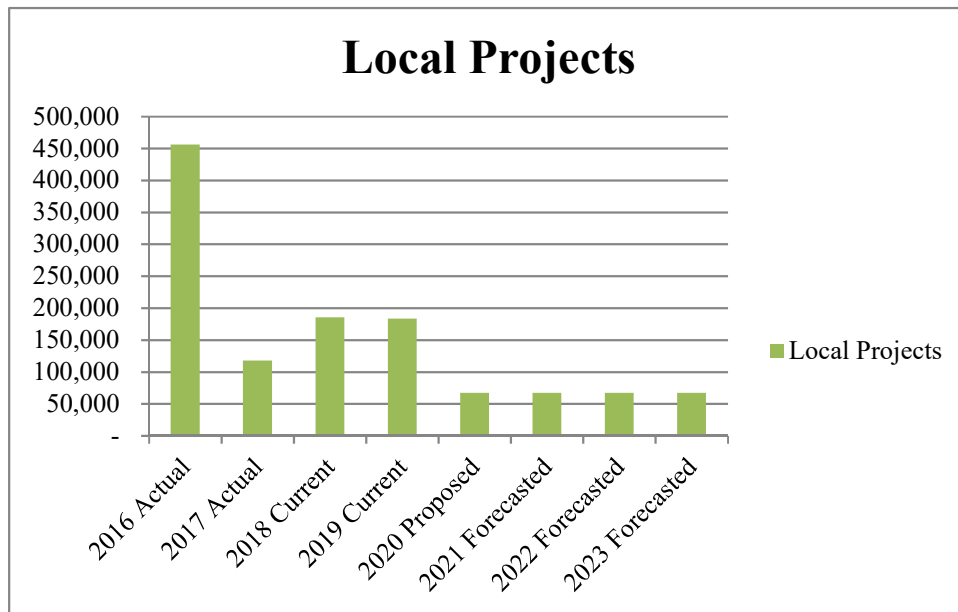
Special Revenue Fund

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 2019-20

Special Revenue Fund

Local Projects



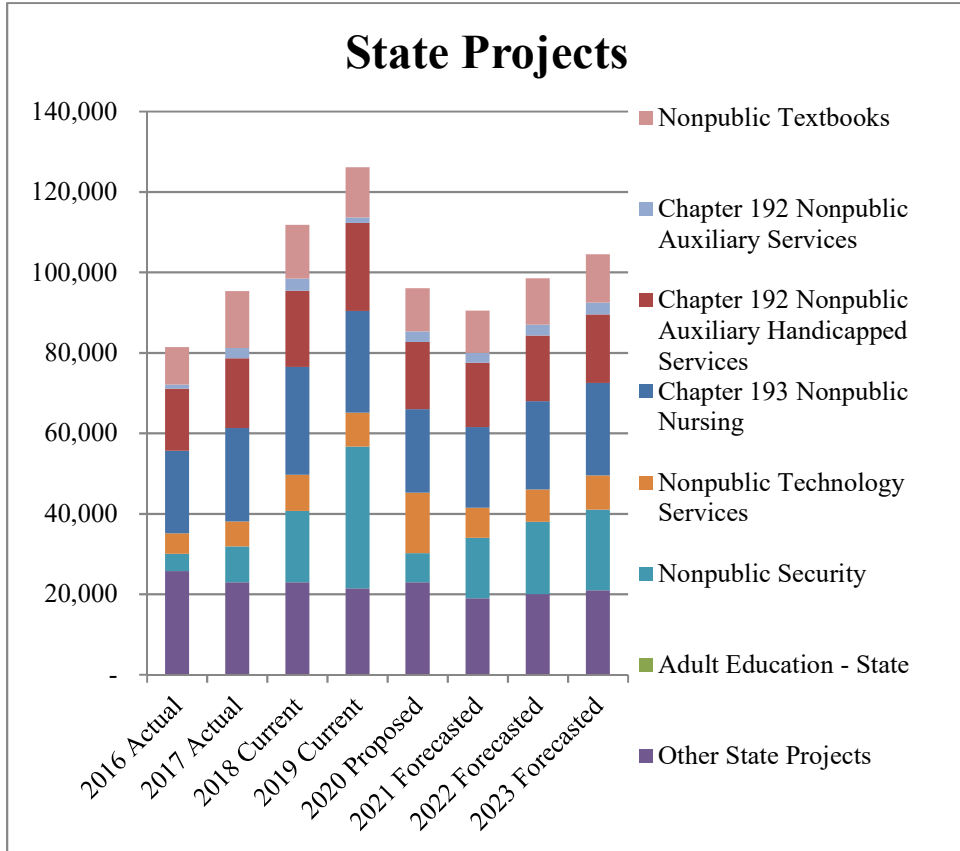
	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Local Projects	456,077	117,837	185,438	183,580	66,946	66,946	66,946	66,946
	\$ 456,077	\$ 117,837	\$ 185,438	\$ 183,580	\$ 66,946	\$ 66,946	\$ 66,946	\$ 66,946

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 2019-20

Special Revenue Fund

State Projects

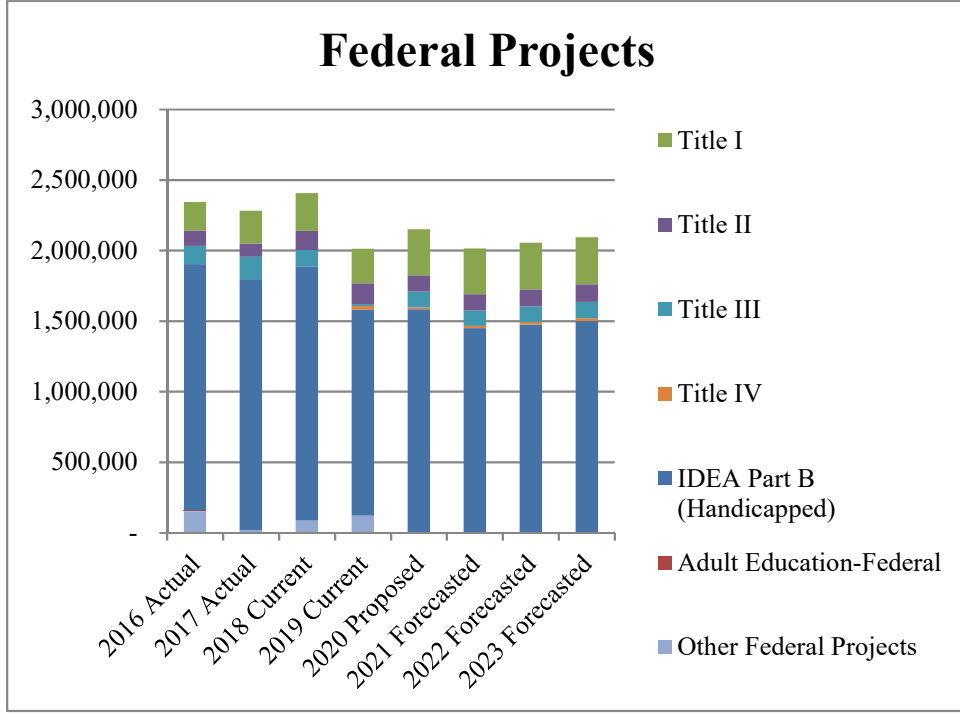


	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Nonpublic Textbooks	9,290	14,164	13,353	12,517	10,712	10,500	11,500	12,000
Chapter 192 Nonpublic Auxiliary Services	1,071	2,504	3,022	1,381	2,613	2,500	2,750	3,000
Chapter 192 Nonpublic Auxiliary Handicapped Services	15,387	17,359	18,935	21,849	16,740	16,000	16,250	17,000
Chapter 193 Nonpublic Nursing	20,526	23,222	26,758	25,291	20,732	20,000	22,000	23,000
Nonpublic Technology Services	5,134	6,234	9,060	8,452	15,045	7,500	8,000	8,500
Nonpublic Security	4,302	8,872	17,683	35,186	7,222	15,000	18,000	20,000
Adult Education - State	-	-	-	-	-	-	-	-
Other State Projects	25,711	22,985	22,983	21,479	22,984	19,000	20,000	21,000
\$	81,421	95,340	111,794	126,155	96,048	90,500	98,500	104,500

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

Special Revenue Fund

Federal Projects



	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Title I	202,059	233,569	267,042	244,987	326,384	325,000	330,000	335,000
Title II	108,419	93,054	136,213	147,693	116,455	115,000	120,000	125,000
Title III	129,590	157,718	116,455	12,917	110,127	110,000	112,000	115,000
Title IV	-	-	-	27,128	15,078	15,000	18,000	20,000
IDEA Part B (Handicapped)	1,743,251	1,780,363	1,799,338	1,458,495	1,582,867	1,450,000	1,475,000	1,500,000
Adult Education-Federal	7,000	-	-	-	-	-	-	-
Other Federal Projects	152,911	17,159	86,995	120,250	-	-	-	-
\$	2,343,230	2,281,863	2,406,043	2,011,470	2,150,911	2,015,000	2,055,000	2,095,000

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.

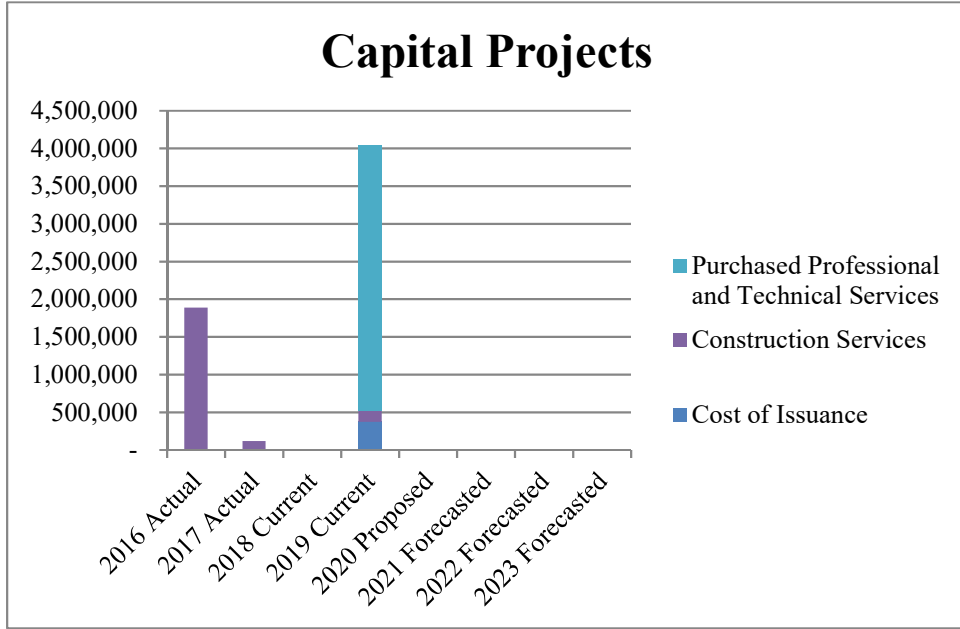
In November of 2018 a \$115 million dollar referendum passed which includes projects; fire alarm and security upgrades district wide, HVAC upgrades at several buildings, emergency generator installations, building/classroom renovations throughout the district and additions at several schools. Budgeted capital outlay projects for 2020 include \$1.8 million in facilities projects which include; softball field ball stop fencing, construction of two salt storage sheds, roof restoration for two schools, HVAC repairs, exterior door replacement and locking hardware for exterior doors. 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 \$259 million of capital assets need replacement. Capital Reserve is an important element in this process.

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

Capital Projects Fund

Facilities Acquisition and Construction Services



	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Purchased Professional and Technical Services	-	-	-	3,524,365	-	-	-	-
Construction Services	1,888,884	117,796	10,293	148,272	-	-	-	-
Cost of Issuance	-	-	-	371,914	-	-	-	-
	\$ 1,888,884	\$ 117,796	\$ 10,293	\$ 4,044,551	\$ -	\$ -	\$ -	\$ -

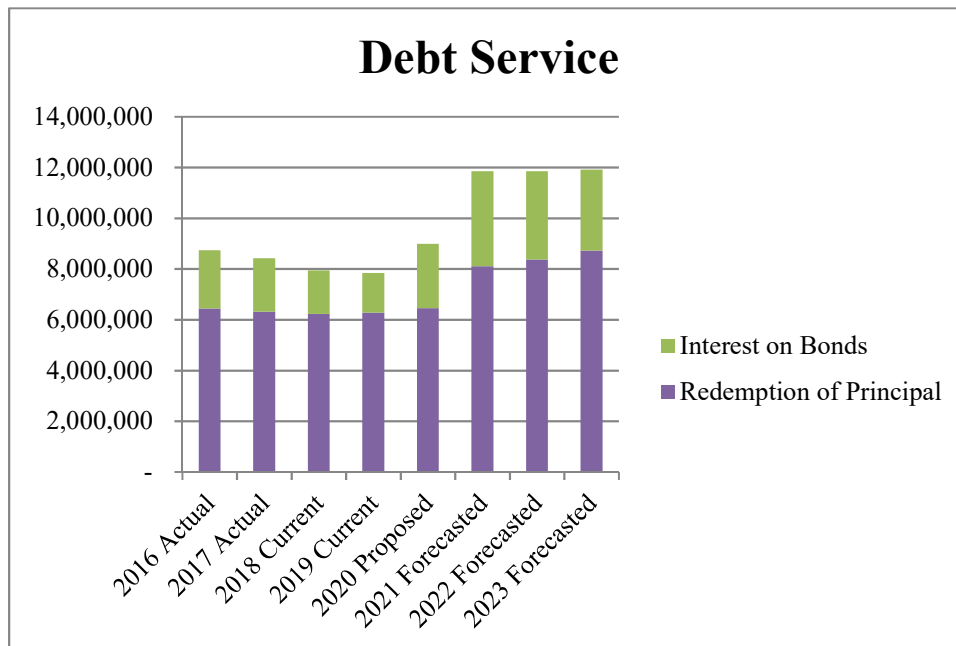
Debt Service Fund

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 2019-20

Debt Service Fund

Debt Service



	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Interest on Bonds	2,294,495	2,112,713	1,707,028	1,568,224	2,530,454	3,748,976	3,480,794	3,190,588
Redemption of Principal	6,440,000	6,310,000	6,230,000	6,275,000	6,455,000	8,105,000	8,375,000	8,725,000
	\$ 8,734,495	\$ 8,422,713	\$ 7,937,028	\$ 7,843,224	\$ 8,985,454	\$ 11,853,976	\$ 11,855,794	\$ 11,915,588

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, and again in 2015 when the district refinanced \$29.9 million of debt, and again in 2018 when the district approved the sale of bonds for the referendum. Net present value savings of \$2.8 million and \$2.3 million, respectively, were secured and will reduce debt service in future years. 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.

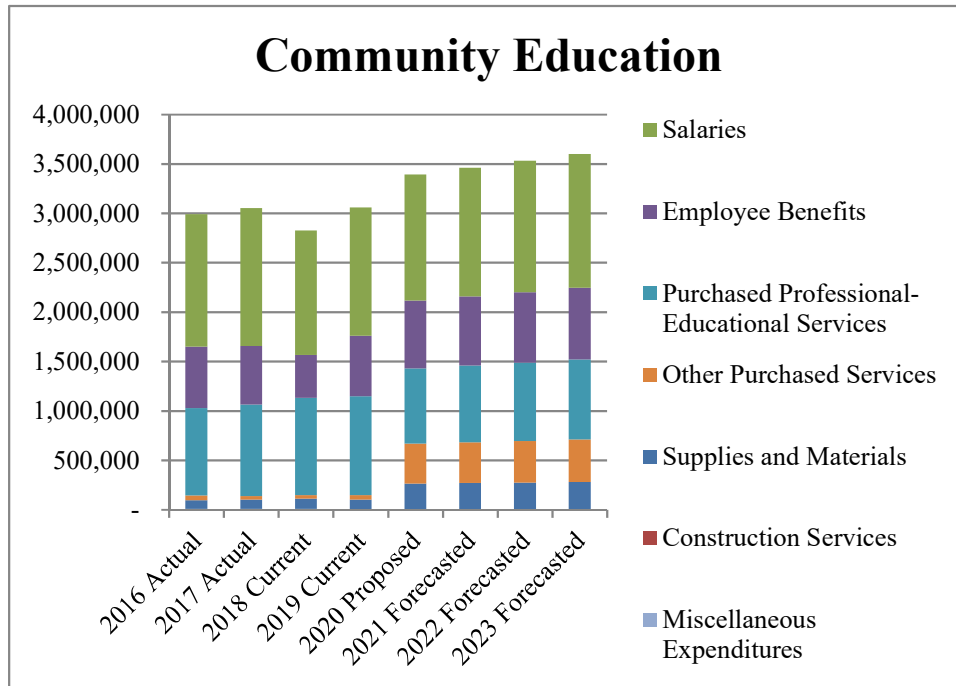
The district's legal debt limit is calculated at 4 percent of the last three years average equalized property values. The debt limit is \$446,271,524 while net bonded debt is \$149,075,000 as of June 30, 2020. The district's actual debt level is 33 percent of the limit. Between declining debt levels and refinancing of debt, principal and interest continue to decline each year.

Enterprise Funds

West Windsor-Plainsboro Regional School District
Fiscal Year 2019-20

Enterprise Fund-Community Education

Community Education



	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Salaries	1,342,645	1,393,161	1,262,004	1,298,582	1,277,604	1,303,156	1,329,219	1,355,804
Employee Benefits	619,883	594,372	433,357	612,697	683,819	697,495	711,445	725,674
Purchased Professional-Educational Services	883,919	926,104	985,240	999,516	762,500	777,750	793,305	809,171
Other Purchased Services	50,443	33,474	35,199	44,887	405,000	413,100	421,362	429,789
Supplies and Materials	88,080	96,343	101,059	100,455	262,100	267,342	272,689	278,143
Construction Services	-	-	-	-	-	-	-	-
Miscellaneous Expenditures	6,941	7,018	9,454	2,894	1,500	1,530	1,561	1,592
	\$ 2,991,911	\$ 3,050,472	\$ 2,826,313	\$ 3,059,031	\$ 3,392,523	\$ 3,460,373	\$ 3,529,581	\$ 3,600,173

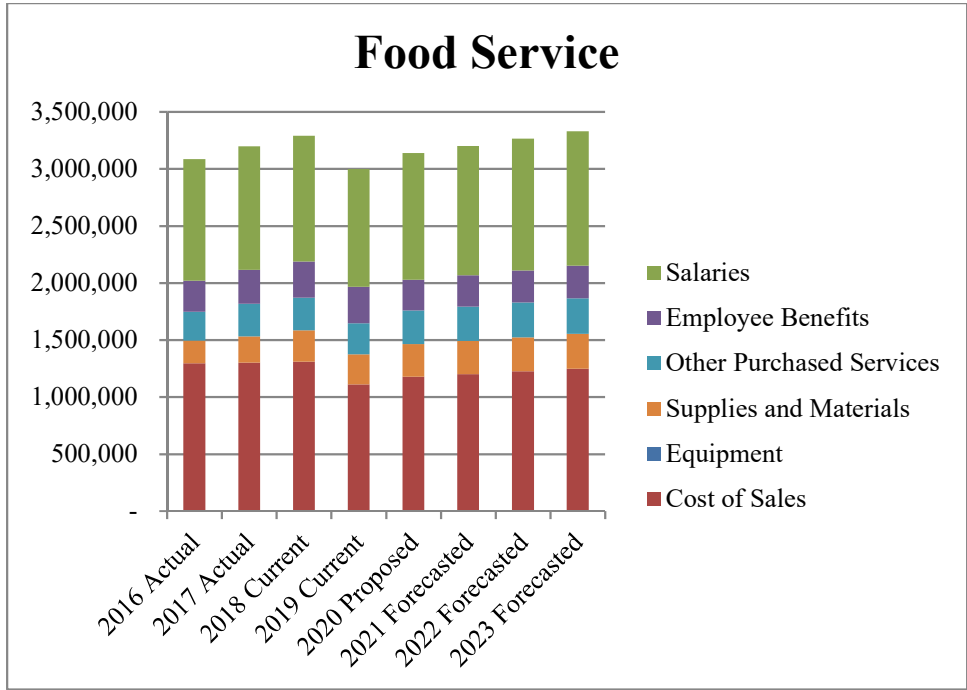
The Community Education program runs a variety of programs and services that is offered to the community on a paid fee basis. A recent reorganization of the entity has revitalized its program and heightened its success. Community Education operates in most of the district buildings and its office will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

West Windsor-Plainsboro Regional School District

Fiscal Year 2019-20

Enterprise Fund-Cafeteria Services

Food Services



	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Salaries	1,064,251	1,084,465	1,102,504	1,031,805	1,111,034	1,133,255	1,155,920	1,179,038
Employee Benefits	272,910	298,220	317,398	319,445	268,674	274,047	279,528	285,119
Other Purchased Services	252,111	283,591	284,099	271,861	295,057	300,958	306,977	313,117
Supplies and Materials	199,970	231,415	276,772	263,422	285,968	291,687	297,521	303,472
Equipment	-	-	-	-	-	-	-	-
Cost of Sales	1,294,711	1,300,918	1,308,331	1,111,739	1,176,933	1,200,473	1,224,483	1,248,974
	\$ 3,083,953	\$ 3,198,609	\$ 3,289,104	\$ 2,998,272	\$ 3,137,666	\$ 3,200,420	\$ 3,264,430	\$ 3,329,719

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.

West Windsor-Plainsboro Regional School District

Informational Section



Dutch Neck Elementary School

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Multi-Year Budget Projection

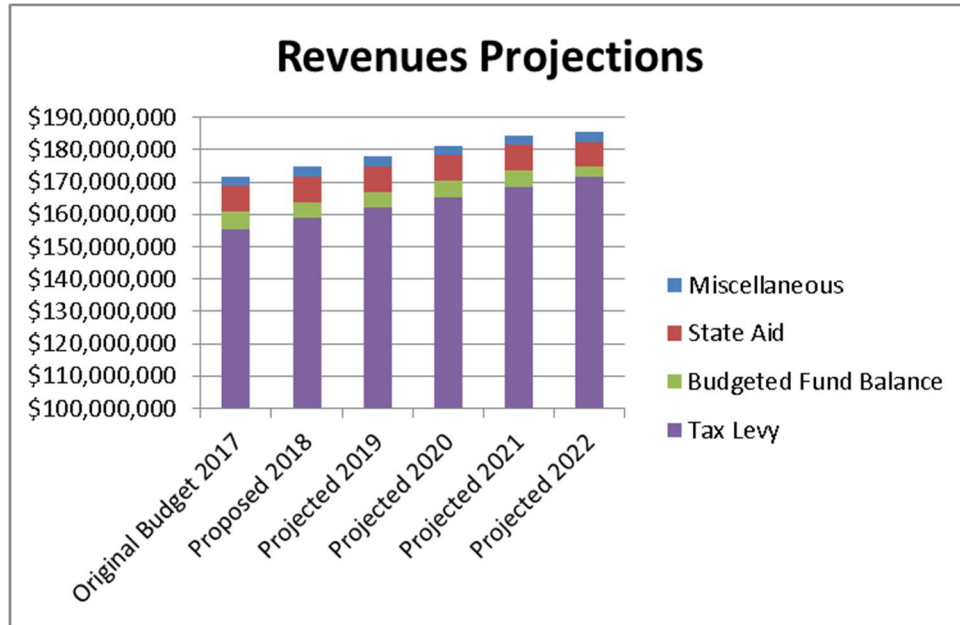
The District employs a multi-year governmental funds operating budget projection model designed to test the sensitivity of key budgeting components, namely, township tax levy, and budgeted fund balance. By projecting budgeted fund totals using specified growth levels, the model produces corresponding 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 for the general fund and show a slight decrease for the debt service fund as a function of decreasing debt service obligations.
- Miscellaneous revenue and revenue from grants will remain relatively unchanged.
- Debt service projections using actual amortization schedules for outstanding debt.
- The district is targeting \$5,000,000 in budgeted tax relief excess fund balance.

The district tax levy growth has been right up to the cap each year while still controlling the growth of the operating budget. This strategy has placed the district in a strong financial position by having the maximum tax base that the law allowed. At the same time, pursuing this strategy did not result in increasing the overall tax burden on the two townships. This was accomplished by utilizing general fund tax levy dollars that exceeded the tax revenue to support the general operating budget, that was applied against the debt service tax levy requirements. So successful was this method that starting with the fiscal year 2014, the general fund tax levy fully funded the operating budget, debt service budget, and also increased the capital reserve account balance.

New Jersey statutes define “excess fund balance” as the amount of unassigned fund balance over 2 percent of the audited general fund expenditures. By law, excess fund balance must be applied to tax relief in the next budget cycle after the year audited. For planning purposes, the district has conservatively estimated excess fund balance at \$8M. The average excess figure is \$10.1M from 2014 to 2018. The \$11.1M higher amount estimated for 2019 is due to some favorable projections in benefits and transportation that were budgeted for increases that are not expected to materialize.

The tables and graphs on the next two pages show the district’s estimated revenue and appropriations projections for the next five years using the above described assumptions.

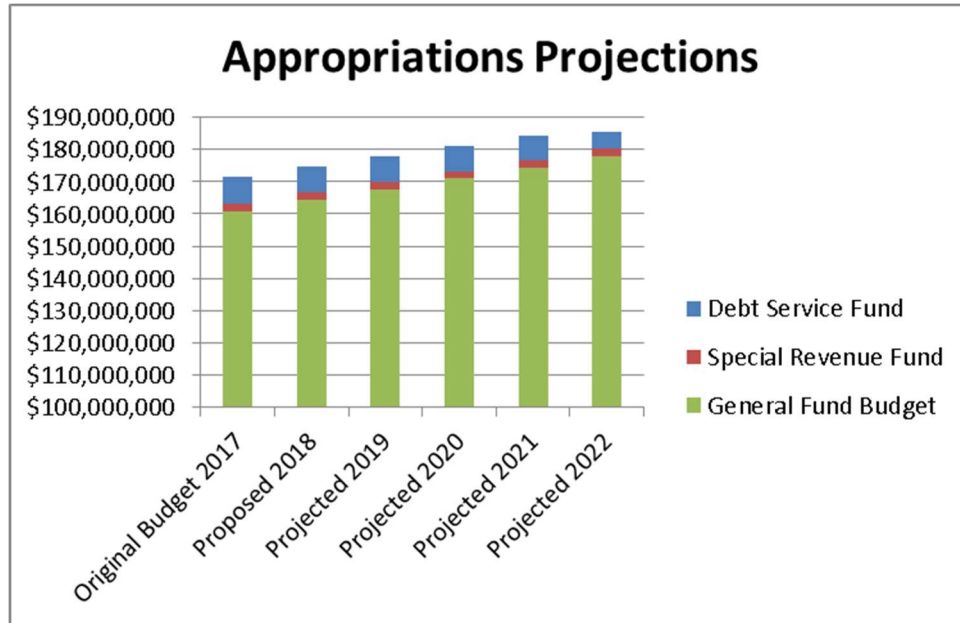


Original Budget 2018 Proposed 2019 Projected 2020 Projected 2021 Projected 2022 Projected 2023

Sources:

Tax Levy	\$158,721,848	\$161,896,285	\$165,134,211	\$168,436,895	\$171,805,633	\$175,241,745
Budgeted Fund Balance	\$4,991,341	\$4,207,678	\$5,320,827	\$5,486,206	\$5,654,891	\$5,826,952
State Aid	\$8,054,881	\$9,005,895	\$8,054,881	\$8,054,881	\$8,054,881	\$8,054,881
Miscellaneous	\$2,952,876	\$2,736,425	\$2,736,425	\$2,736,425	\$2,736,425	\$2,736,425
Total Sources	\$174,720,946	\$177,846,283	\$181,246,344	\$184,714,407	\$188,251,830	\$191,860,003
Total Tax Levy Change %	-1.02%	2.00%	2.00%	2.00%	2.00%	2.00%
Total Budget Change %	1.89%	1.79%	1.91%	1.91%	1.92%	1.92%

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



	Original Budget 2018	Proposed 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023
Uses:						
General Fund Budget	\$ 164,355,390	\$ 167,642,498	\$ 170,995,348	\$ 174,415,255	\$ 177,903,560	\$ 181,461,631
Special Revenue Fund	\$ 2,314,275	\$ 2,360,561	\$ 2,407,772	\$ 2,455,927	\$ 2,505,046	\$ 2,555,147
Debt Service Fund	\$ 8,051,281	\$ 7,843,225	\$ 7,843,225	\$ 7,843,225	\$ 7,843,225	\$ 7,843,225
Total uses	\$ 174,720,946	\$ 177,846,283	\$ 181,246,344	\$ 184,714,407	\$ 188,251,830	\$ 191,860,003
General Fund Change %	2.35%	2.00%	2.00%	2.00%	2.00%	2.00%

Comparison of Revenues and Expenditures

Comparison of Revenues and Expenditures	Actual			Current	Proposed	Forecasted		
	2016	2017	2018	2019	2020	2021	2022	2023
Revenues								
Local sources	\$ 153,071,230	\$ 157,320,777	\$ 160,049,427	\$ 164,419,906	\$ 166,859,540	\$ 170,176,795	\$ 173,560,395	\$ 177,011,667
State sources	10,454,329	9,641,970	10,045,712	10,903,102	10,038,269	11,089,659	11,097,928	11,112,603
Federal sources	2,394,228	2,303,346	2,433,606	2,041,013	2,221,325	2,090,000	2,135,000	2,180,000
Total general revenues	165,919,787	169,266,093	172,528,745	177,364,021	179,119,134	183,356,454	186,793,323	190,304,270
Expenditures								
Instruction	67,681,611	67,708,595	70,118,768	71,414,688	77,705,135	80,071,502	80,657,483	82,272,223
Undistributed								
Instructional	7,909,960	7,436,559	7,886,394	7,060,190	6,735,303	6,870,009	7,007,409	7,147,557
Health services	1,390,811	1,398,706	1,446,936	1,720,084	1,711,059	745,280	1,780,186	1,815,789
Support Services	9,268,678	9,434,474	9,289,012	9,331,427	10,480,834	10,690,451	10,904,260	11,122,345
Improvement of instruction	2,935,007	2,947,098	3,014,254	3,014,264	3,191,265	3,255,090	3,320,192	3,386,596
School library	1,380,344	1,441,963	1,593,617	1,479,889	1,679,883	1,713,481	1,747,750	1,782,705
Instructional staff training	751,076	690,928	675,578	656,887	865,309	882,615	900,267	918,273
General administration	1,652,542	1,695,146	1,996,409	1,755,193	2,258,801	2,303,977	2,350,057	2,397,058
School administration	6,496,756	6,672,196	6,742,727	7,048,627	7,629,472	7,782,062	7,937,704	8,096,458
Central admin. and informational tech.	2,189,668	2,263,057	2,228,886	2,413,714	2,639,737	2,692,532	2,746,382	2,801,310
Required maintenance of plant services	2,583,842	4,722,572	3,467,174	3,417,153	4,209,556	4,293,744	4,379,619	4,467,211
Operation of plant	9,325,093	9,032,991	9,582,080	12,354,207	12,038,043	12,278,804	12,524,380	12,774,868
Student transportation	9,612,058	9,796,358	10,479,664	11,550,669	12,405,790	12,653,907	12,906,985	13,165,125
Unallocated benefits	23,669,843	23,161,501	24,915,162	23,950,612	32,244,161	32,889,043	33,546,824	34,217,761
Capital Outlay	6,138,390	3,796,919	3,876,750	21,914,689	1,722,563	1,722,563	1,722,563	1,722,563
Special schools	832	388	-	-	-	-	-	-
Charter schools	-	-	54,363	18,333	31,758	32,393	33,041	33,702
Costs of issuance	178,536	-	87,614	371,914	-	-	-	-
Debt service other charges on long term obligations	8,734,495	8,422,713	7,937,028	7,843,224	8,985,454	11,853,976	11,855,794	11,915,588
Total	161,899,542	160,622,164	165,392,416	187,315,764	186,534,123	192,731,429	196,320,896	200,037,132
Excess (deficiency) of revenue over (under) expenditures	4,020,245	8,643,929	7,136,329	(9,951,743)	(7,414,989)	(9,374,975)	(9,527,573)	(9,732,862)
Other financing sources (uses)	178,536	-	93,030	35,372,894	-	-	-	-
Change in net position	4,198,781	8,643,929	7,229,359	25,421,151	(7,414,989)	(9,374,975)	(9,527,573)	(9,732,862)
Net position-beginning	50,147,513	54,346,294	62,990,223	70,219,582	95,640,733	88,225,744	78,850,769	69,323,196
Net position-ending	\$ 54,346,294	\$ 62,990,223	\$ 70,219,582	\$ 95,640,733	\$ 88,225,744	\$ 78,850,769	\$ 69,323,196	\$ 59,590,334

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

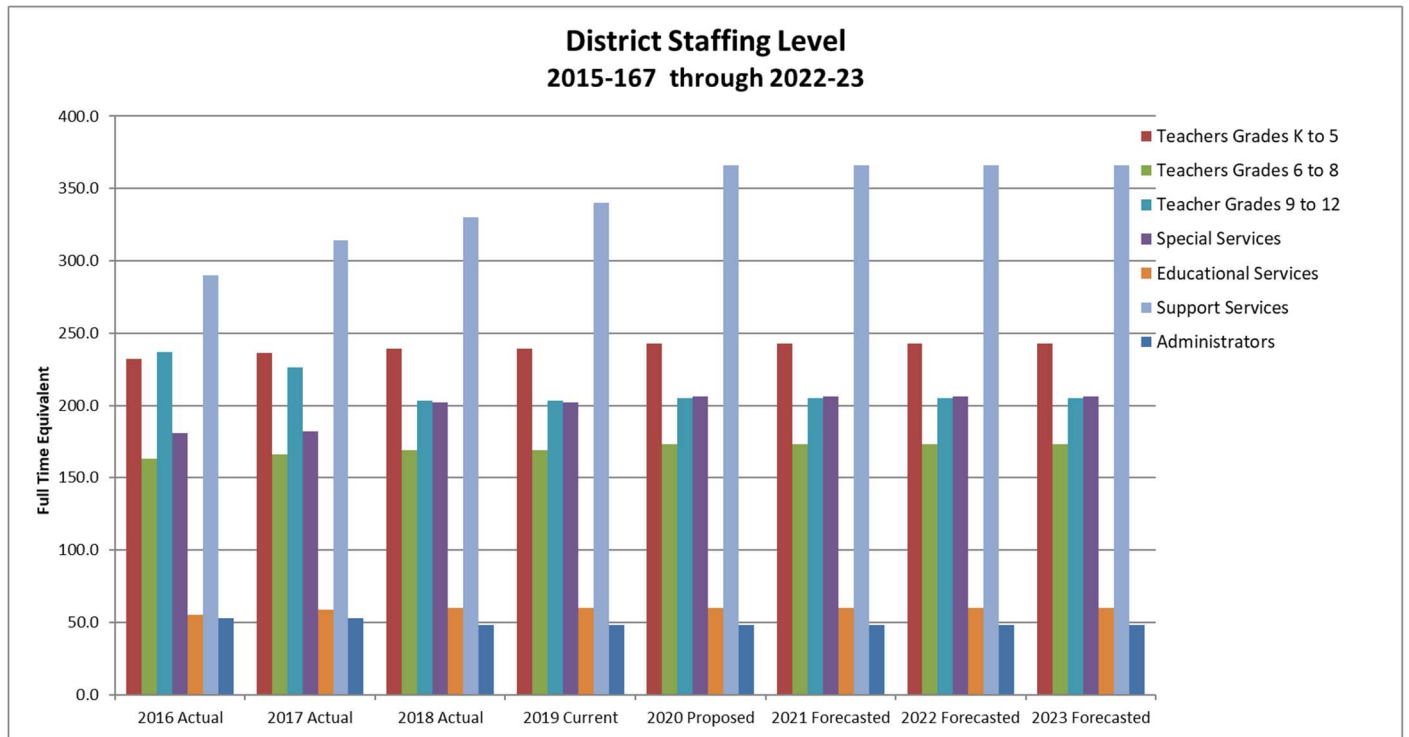
Cost Per Pupil Comparison

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.

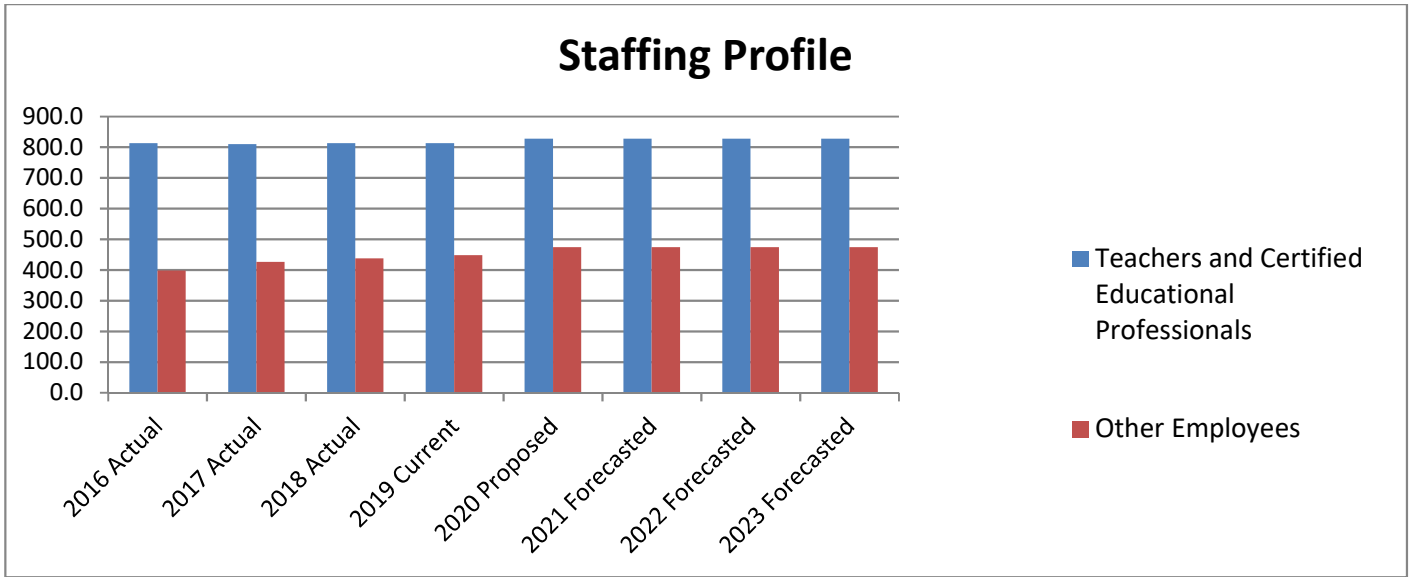
The State of New Jersey calculates per-student expenditure configured in a manner to allow worthwhile comparisons among districts. In the 2002-2003 year, the per-pupil expenditure of the district was \$10,534. This amount of spending was close to the level of spending in other area high-performing districts. 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 2017-2018 per pupil figure is \$13,699; the state average is \$15,809. Thus, the district is \$2,110 below the state average. Two adjacent high-performing districts have per-pupil numbers of \$19,471 and \$19,087.

Staffing Levels

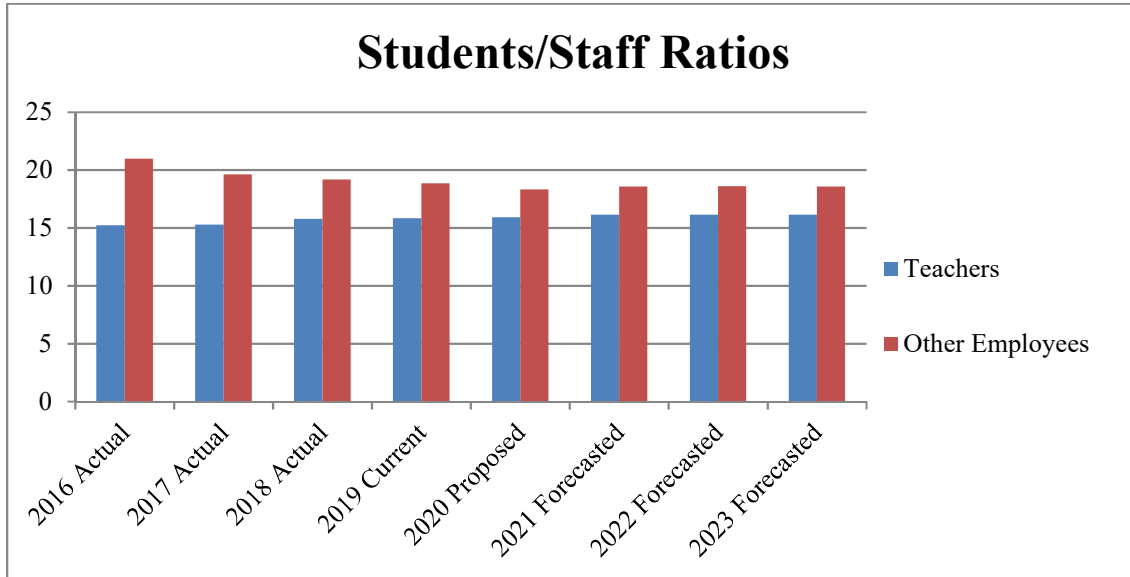


Full Time Equivalent Positions									
POSITIONS	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted	2023 Forecasted
Teachers Grades K to 5	232.0	236.0	239.0	239.0	243.0	243.0	243.0	243.0	243.0
Teachers Grades 6 to 8	163.0	166.0	169.0	169.0	173.0	173.0	173.0	173.0	173.0
Teacher Grades 9 to 12	237.0	226.0	203.0	203.0	205.0	205.0	205.0	205.0	205.0
Special Services	181.0	182.0	202.0	202.0	206.0	206.0	206.0	206.0	206.0
Educational Services	55.0	59.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0
Support Services	290.0	314.0	330.0	340.0	366.0	366.0	366.0	366.0	366.0
Administrators	53.0	53.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0
Grand Total	1,211.0	1,236.0	1,251.0	1,261.0	1,301.0	1,301.0	1,301.0	1,301.0	1,301.0



Full Time Equivalent Positions								
POSITIONS	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Teachers and Certified Educational Professionals	813.0	810.0	813.0	813.0	827.0	827.0	827.0	827.0
Other Employees	398.0	426.0	438.0	448.0	474.0	474.0	474.0	474.0

Student Ratios



Student Ratios	2016 Actual	2017 Actual	2018 Actual	2019 Current	2020 Proposed	2021 Forecasted	2022 Forecasted	2023 Forecasted
Students per Teacher	15	15	16	16	16	16	16	16
Students per Supervisors	481	505	643	645	658	667	668	667
Students per Principals/Asst. Principals	401	384	402	403	412	417	417	417
Students per Administrator	182	181	201	201	206	209	209	209
Students per Guidance Counselor	321	320	301	302	309	313	313	313
Students per Ed. Media staff	962	685	803	806	823	834	835	834
Students per Clerical Staff/Aides	42	40	40	40	41	42	42	42
Students per Custodians, Maintenance, Grounds	1203	738	247	248	173	176	176	176
Students per Bus Drivers	601	384	536	537	549	556	557	556
Students per Other staff	82	80	66	62	61	62	62	62

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 Grade Level								
School	Actual			Current	Proposed	Forecasted		
	2016	2017	2018	2019	2020	2021	2022	2023
PreK	25	26	22	28	51	51	51	51
Kindergarten	539	552	504	521	511	487	474	500
First Grade	611	643	645	558	620	606	579	560
Second Grade	685	628	675	648	672	669	651	623
Third Grade	650	708	647	690	661	724	713	692
Fourth Grade	709	662	716	669	773	712	768	757
Fifth Grade	727	736	679	720	823	812	747	804
Sixth Grade	722	726	754	720	797	866	852	784
Seventh Grade	681	738	734	753	852	823	893	878
Eight Grade	711	682	742	762	814	874	843	913
Ninth Grade	684	689	663	733	814	804	860	829
Tenth Grade	661	685	680	665	820	812	801	856
Eleventh Grade	649	659	694	677	799	827	818	806
Twelfth Grade	750	644	652	687	716	795	820	811
Special Ed.	817	811	834	839	154	150	149	148
	9,621	9,589	9,641	9,670	9,877	10,012	10,019	10,012

The most recent demographic study was done in 2018 and looked at future enrollment through 2022-2023. 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. The goal of the study was to provide recommendations to the the district on the best usage and efficiency of the schools and to assist in making informed decisions regarding facility expansion due to residential growth. This study was key in planning out the referendum project.

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

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.

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 projects and borrowing the funds to complete it. The district recently completed a successful referendum where the community approved projects in the amount of \$114,875,000. The approved projects are wide ranging in their scope but focus on learning environment, building security and capacity. This includes AC at HSN, MRS and WI. Every school will have a new security vestibule. Many of the district schools will have additional classrooms constructed. Other areas of focus include improving media centers throughout the district, upgrading fire alarm systems and numerous infrastructure projects.

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 has applied this concept aggressively and has refunded multiple issuances to reduce costs to district taxpayers. At the end of fiscal year 2017, all debt issued prior to 2012 has been refunded with lower interest cost bonds. Additionally, the district receives debt service aid from the state of New Jersey for eligible projects.

New Jersey has a straightforward legal debt margin calculation as illustrated below. Three years of equalized valuation is averaged. The limit of debt districts may have is 4% of this average.

Legal Debt Margin Calculation for Fiscal Year 2019

	Equalized valuation basis	
	2019	11,261,108,154
	2018	11,211,972,239
	2017	<u>10,997,283,933</u>
	[A]	<u>\$ 33,470,364,326</u>
Average equalized valuation of taxable property	[A/3]	<u>\$ 11,156,788,109</u>
Debt limit (4% of average equalization value)	[B]	\$ 446,271,524
Net bonded school debt, including auth. but not issued	[C]	<u>-</u>
Legal debt margin	[B-C]	<u>\$ 446,271,524</u>

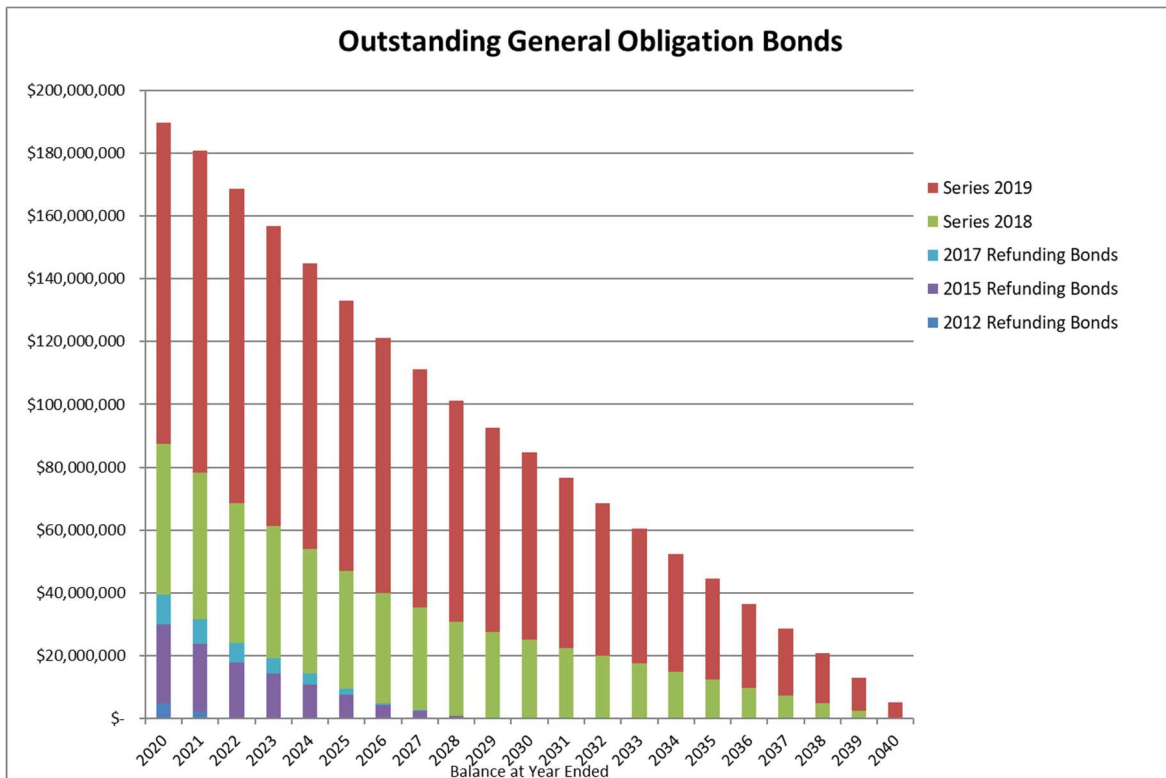
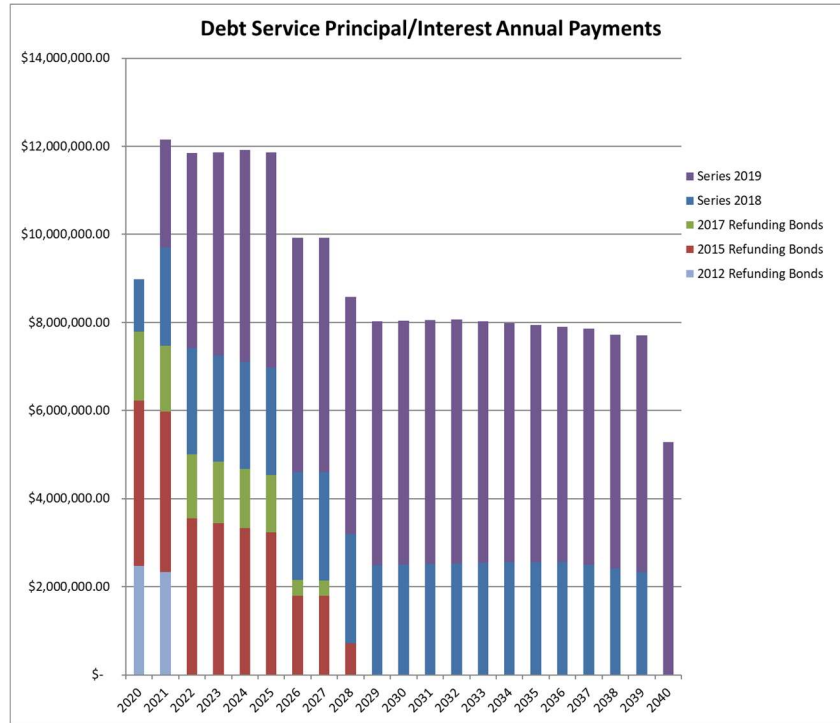
The district utilizes 42.51% of its legal debt margin. This level is one dimension of the district’s success at maintaining a high bond rating- the district became the first New Jersey K-12 public school district to earn a AAA rating from Standard and Poor’s back in 2006 and has maintained that rating to date.

Amortization Schedules by Issue

2012 Refunding Bonds \$20,090,000				2015 Refunding Bonds \$ 27,395,000				2017 Refunding Bonds \$ 8,215,000			
Due in Fiscal	Principal	Interest	Total	Due in Fiscal	Principal	Interest	Total	Due in Fiscal	Principal	Interest	Total
2020	\$ 2,335,000	\$ 138,100	\$ 2,473,100	2020	\$ 2,860,000	\$ 898,350	\$ 3,758,350	2020	\$ 1,260,000	\$ 295,300	\$ 1,555,300
2021	\$ 2,285,000	\$ 45,700	\$ 2,330,700	2021	\$ 2,860,000	\$ 783,950	\$ 3,643,950	2021	\$ 1,250,000	\$ 251,400	\$ 1,501,400
2022	\$ -	\$ -	\$ -	2022	\$ 2,890,000	\$ 668,950	\$ 3,558,950	2022	\$ 1,245,000	\$ 201,500	\$ 1,446,500
2023	\$ -	\$ -	\$ -	2023	\$ 2,885,000	\$ 553,450	\$ 3,438,450	2023	\$ 1,245,000	\$ 151,700	\$ 1,396,700
2024	\$ -	\$ -	\$ -	2024	\$ 2,905,000	\$ 423,125	\$ 3,328,125	2024	\$ 1,245,000	\$ 101,900	\$ 1,346,900
2025	\$ -	\$ -	\$ -	2025	\$ 2,960,000	\$ 276,500	\$ 3,236,500	2025	\$ 1,245,000	\$ 52,100	\$ 1,297,100
2026	\$ -	\$ -	\$ -	2026	\$ 1,635,000	\$ 161,625	\$ 1,796,625	2026	\$ 340,000	\$ 20,400	\$ 360,400
2027	\$ -	\$ -	\$ -	2027	\$ 1,715,000	\$ 77,875	\$ 1,792,875	2027	\$ 340,000	\$ 6,800	\$ 346,800
2028	\$ -	\$ -	\$ -	2028	\$ 700,000	\$ 17,500	\$ 717,500	2028	\$ -	\$ -	\$ -
2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -
2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -
2031	\$ -	\$ -	\$ -	2031	\$ -	\$ -	\$ -	2031	\$ -	\$ -	\$ -
2032	\$ -	\$ -	\$ -	2032	\$ -	\$ -	\$ -	2032	\$ -	\$ -	\$ -
2033	\$ -	\$ -	\$ -	2033	\$ -	\$ -	\$ -	2033	\$ -	\$ -	\$ -
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2037	\$ -	\$ -	\$ -	2037	\$ -	\$ -	\$ -	2037	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ -	2038	\$ -	\$ -	\$ -	2038	\$ -	\$ -	\$ -
2039	\$ -	\$ -	\$ -	2039	\$ -	\$ -	\$ -	2039	\$ -	\$ -	\$ -
2040	\$ -	\$ -	\$ -	2040	\$ -	\$ -	\$ -	2040	\$ -	\$ -	\$ -

Series 2018 \$ 35,000,000				Series 2019 \$74,675,000				Total All Outstanding Bonds Payments Fiscal Year			
Due in Fiscal	Principal	Interest	Total	Due in Fiscal	Principal	Interest	Total	Due in Fiscal	Principal	Total Interest	Total
2020	\$ -	\$ 1,198,704	\$ 1,198,704	2020	\$ -	\$ -	\$ -	2020	\$ 6,455,000	\$ 2,530,454	\$ 8,985,454
2021	\$ 1,150,000	\$ 1,078,013	\$ 2,228,013	2021	\$ -	\$ 2,448,582	\$ 2,448,582	2021	\$ 7,545,000	\$ 4,607,644	\$ 12,152,644
2022	\$ 1,370,000	\$ 1,040,213	\$ 2,410,213	2022	\$ 2,600,000	\$ 1,838,313	\$ 4,438,313	2022	\$ 8,105,000	\$ 3,748,975	\$ 11,853,975
2023	\$ 1,420,000	\$ 998,363	\$ 2,418,363	2023	\$ 2,825,000	\$ 1,777,281	\$ 4,602,281	2023	\$ 8,375,000	\$ 3,480,794	\$ 11,855,794
2024	\$ 1,475,000	\$ 954,938	\$ 2,429,938	2024	\$ 3,100,000	\$ 1,710,625	\$ 4,810,625	2024	\$ 8,725,000	\$ 3,190,588	\$ 11,915,588
2025	\$ 1,530,000	\$ 909,863	\$ 2,439,863	2025	\$ 3,250,000	\$ 1,639,188	\$ 4,889,188	2025	\$ 8,985,000	\$ 2,877,650	\$ 11,862,650
2026	\$ 1,590,000	\$ 863,063	\$ 2,453,063	2026	\$ 3,750,000	\$ 1,560,438	\$ 5,310,438	2026	\$ 7,315,000	\$ 2,605,525	\$ 9,920,525
2027	\$ 1,650,000	\$ 814,463	\$ 2,464,463	2027	\$ 3,850,000	\$ 1,474,938	\$ 5,324,938	2027	\$ 7,555,000	\$ 2,374,075	\$ 9,929,075
2028	\$ 1,710,000	\$ 764,063	\$ 2,474,063	2028	\$ 4,000,000	\$ 1,386,625	\$ 5,386,625	2028	\$ 6,410,000	\$ 2,168,188	\$ 8,578,188
2029	\$ 1,775,000	\$ 711,788	\$ 2,486,788	2029	\$ 4,250,000	\$ 1,293,813	\$ 5,543,813	2029	\$ 6,025,000	\$ 2,005,600	\$ 8,030,600
2030	\$ 1,840,000	\$ 657,563	\$ 2,497,563	2030	\$ 4,350,000	\$ 1,197,063	\$ 5,547,063	2030	\$ 6,190,000	\$ 1,854,625	\$ 8,044,625
2031	\$ 1,910,000	\$ 601,313	\$ 2,511,313	2031	\$ 4,450,000	\$ 1,098,063	\$ 5,548,063	2031	\$ 6,360,000	\$ 1,699,375	\$ 8,059,375
2032	\$ 1,980,000	\$ 542,963	\$ 2,522,963	2032	\$ 4,550,000	\$ 996,813	\$ 5,546,813	2032	\$ 6,530,000	\$ 1,539,775	\$ 8,069,775
2033	\$ 2,055,000	\$ 481,153	\$ 2,536,153	2033	\$ 4,600,000	\$ 893,875	\$ 5,493,875	2033	\$ 6,655,000	\$ 1,375,028	\$ 8,030,028
2034	\$ 2,135,000	\$ 415,684	\$ 2,550,684	2034	\$ 4,650,000	\$ 789,813	\$ 5,439,813	2034	\$ 6,785,000	\$ 1,205,497	\$ 7,990,497
2035	\$ 2,215,000	\$ 346,331	\$ 2,561,331	2035	\$ 4,700,000	\$ 684,625	\$ 5,384,625	2035	\$ 6,915,000	\$ 1,030,956	\$ 7,945,956
2036	\$ 2,295,000	\$ 273,044	\$ 2,568,044	2036	\$ 4,750,000	\$ 578,313	\$ 5,328,313	2036	\$ 7,045,000	\$ 851,356	\$ 7,896,356
2037	\$ 2,300,000	\$ 196,938	\$ 2,496,938	2037	\$ 4,900,000	\$ 466,688	\$ 5,366,688	2037	\$ 7,200,000	\$ 663,625	\$ 7,863,625
2038	\$ 2,300,000	\$ 119,313	\$ 2,419,313	2038	\$ 4,950,000	\$ 346,625	\$ 5,296,625	2038	\$ 7,250,000	\$ 465,938	\$ 7,715,938
2039	\$ 2,300,000	\$ 40,250	\$ 2,340,250	2039	\$ 5,150,000	\$ 220,375	\$ 5,370,375	2039	\$ 7,450,000	\$ 260,625	\$ 7,710,625
2040	\$ -	\$ -	\$ -	2040	\$ 5,200,000	\$ 78,000	\$ 5,278,000	2040	\$ 5,200,000	\$ 78,000	\$ 5,278,000

The following chart illustrates the amount of annual debt service payments for each issuance. The chart on the following page shows the outstanding principal balances for the lives of the maturities.

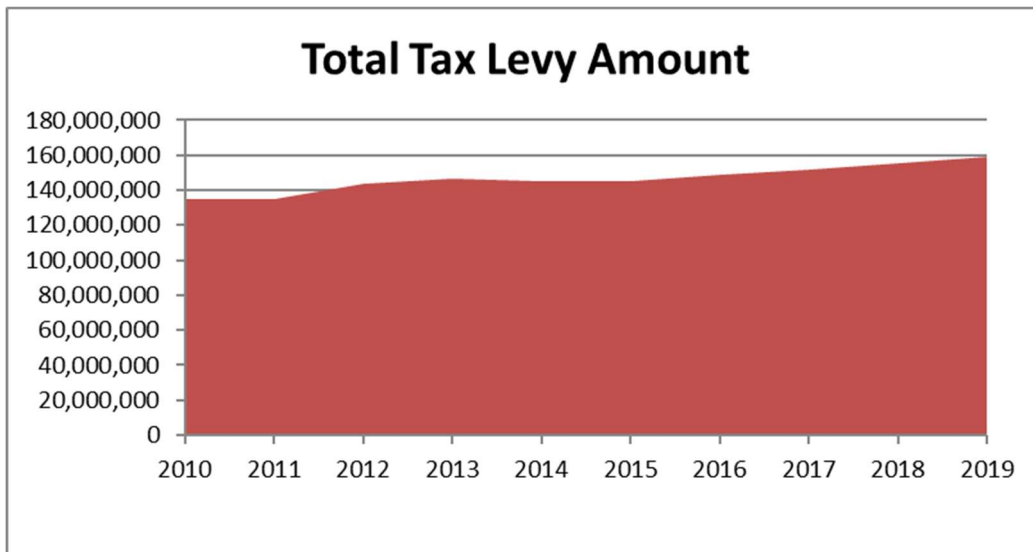


Township Tax Information

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.

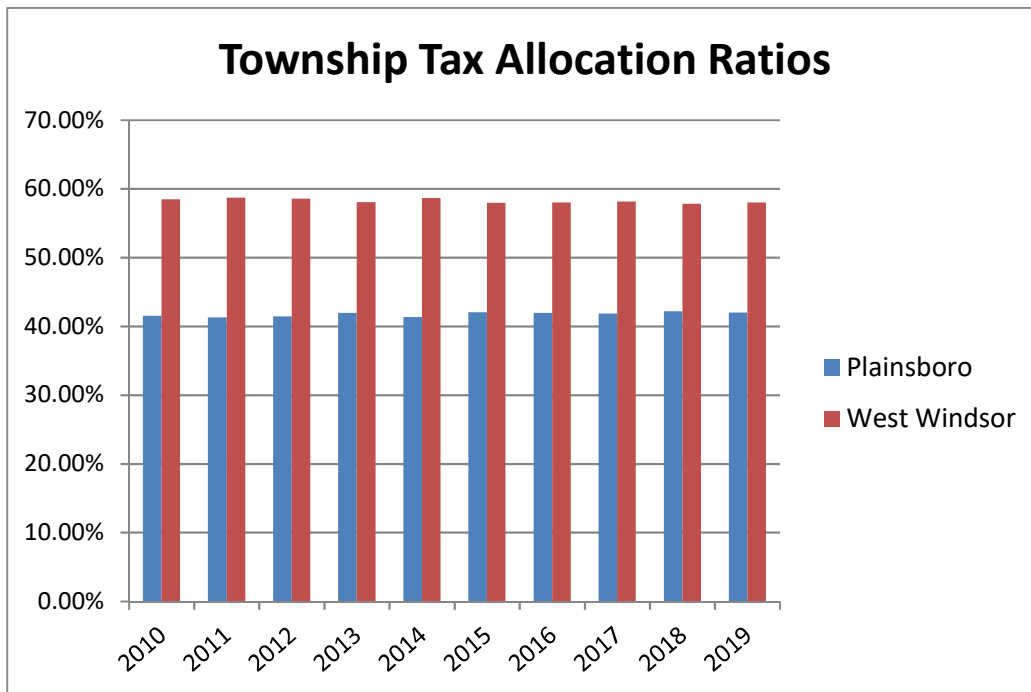
Tax collections are handled by the respective townships. Regardless of tax collections and appeals, each township remits the certified tax levies to the school district during the fiscal year. Accordingly, the district has received its tax levy in full for last five years and prior.

The following chart and schedule illustrate the overall tax levy growth in recent years and the allocation of tax levy between the two townships in percentages and amount.



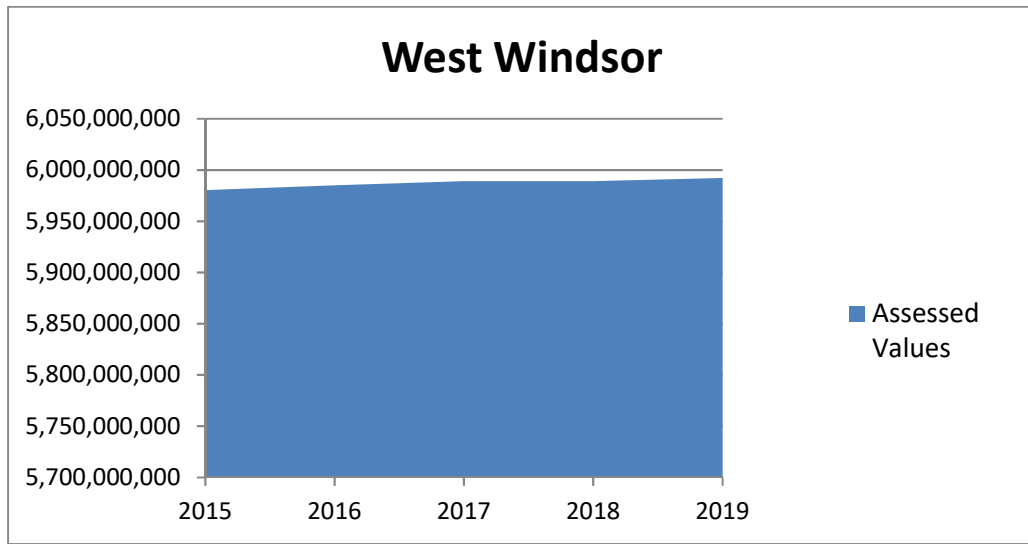
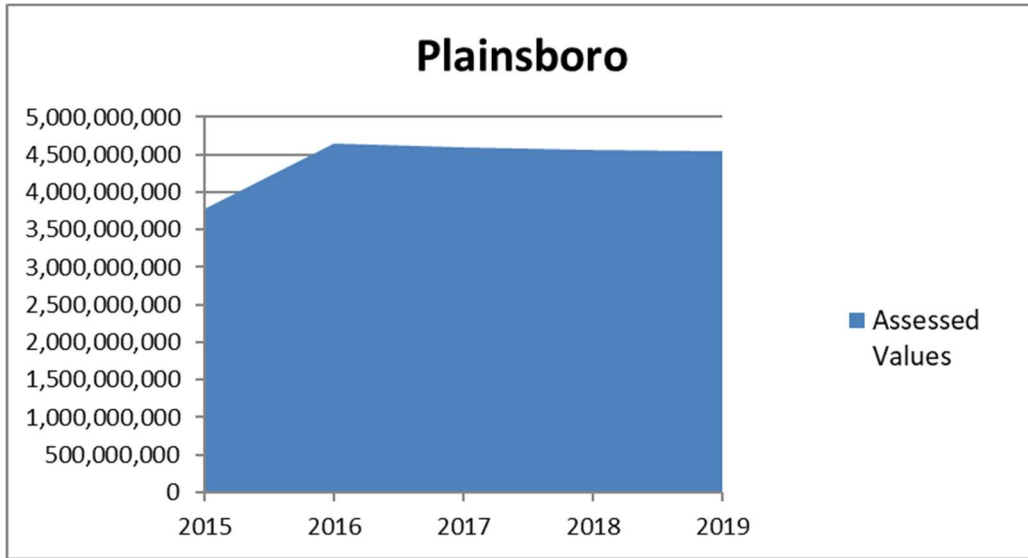
District		Plainsboro		West Windsor	
Tax Year	Total Tax Levy	Amount	%	Amount	%
2019	161,896,285	68,005,237	42.01%	93,891,048	57.99%
2018	158,721,848	66,977,185	42.20%	91,744,663	57.80%
2017	155,477,792	65,100,671	41.87%	90,377,121	58.13%
2016	151,936,966	63,772,730	41.97%	88,164,236	58.03%
2015	148,521,627	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%

* First year enrollment replaced equalized property values as the basis of allocation.

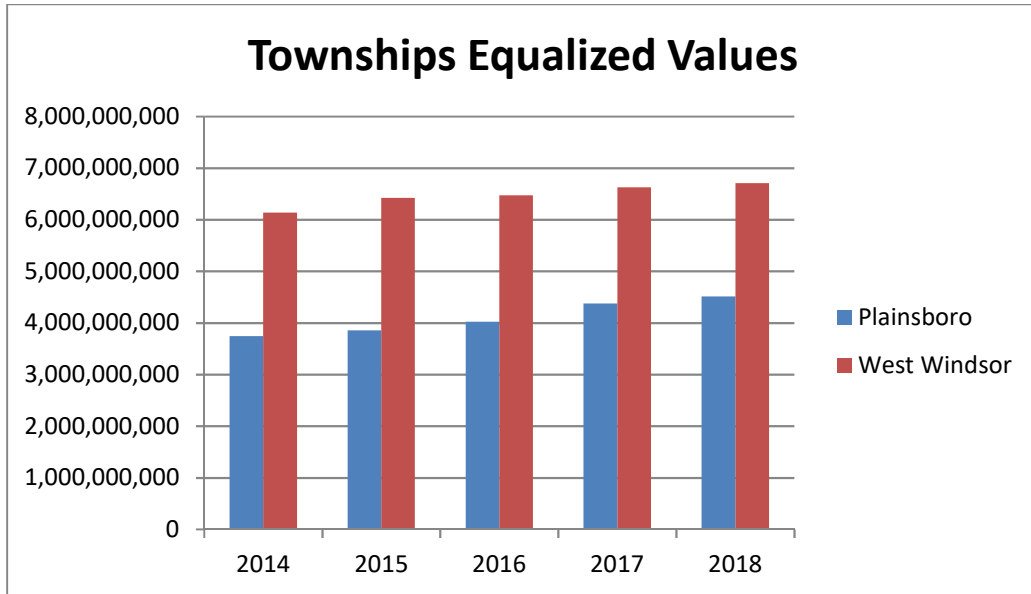


The charts and schedule on the following page show the assessed values of the respective townships upon which the respective school tax rates are calculated. Assessments had been on a downward trend in recent years as a reflection of the overall national economy and by the effects of tax appeals. The impact of lower assessments results directly in higher tax rates. However, as a result of a recent Plainsboro Township reassessment, its tax base increased by 23%. The higher assessed values had the favorable effect of decreasing the tax rate by 17%. West Windsor had a modest increase in its tax base and its tax rate increased more in line with the districts overall tax levy increase for the budget

year. Property values in the district are consistently among the highest relative to the surrounding communities in Mercer and Middlesex Counties.

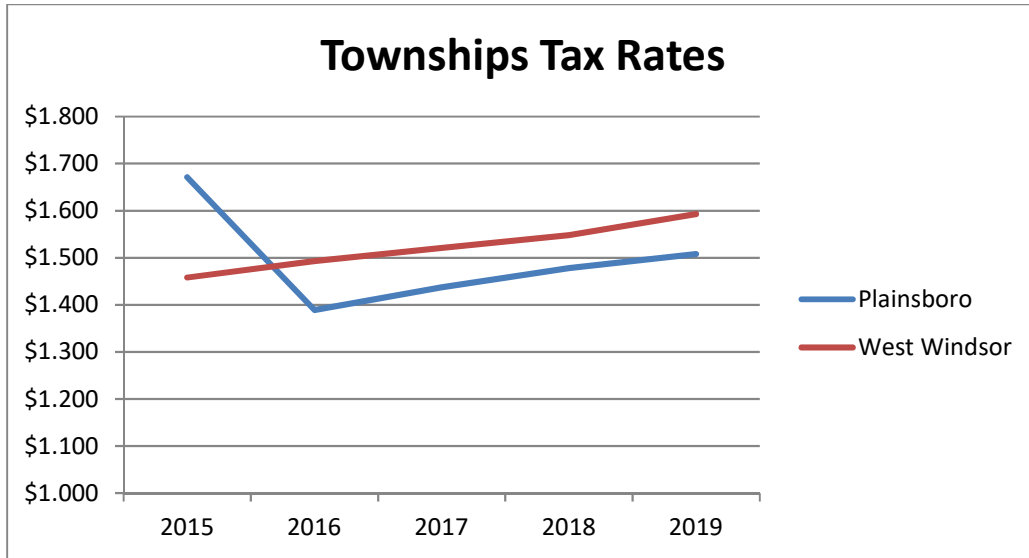


Assessed Values				
Year	Plainsboro	West Windsor	Plainsboro	West Windsor
2015	3,780,362,745	5,980,137,771	1.92%	0.30%
2016	4,643,003,813	5,984,856,248	22.82%	0.08%
2017	4,600,200,021	5,989,000,000	-0.92%	0.07%
2018	4,569,669,861	5,988,986,803	-0.66%	0.00%
2019	4,548,858,813	5,992,177,188		



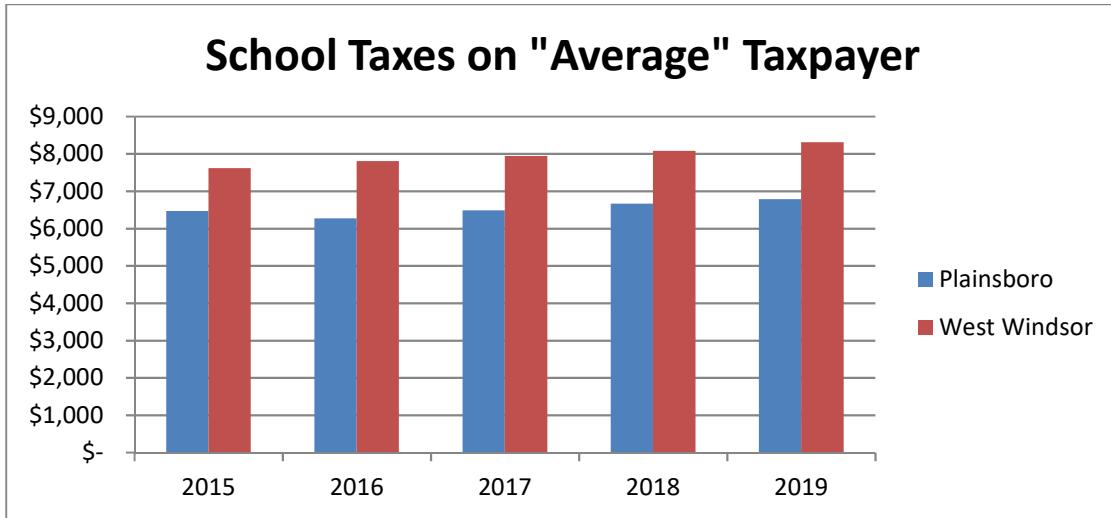
Equalized Values		
Year	Plainsboro	West Windsor
2015	4,023,352,904	6,469,687,212
2016	4,374,419,750	6,622,864,183
2017	4,511,913,028	6,700,059,211
2018	4,711,740,467	6,549,367,687
2019	4,603,089,872	6,736,634,120

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



Tax Rates		
Year	Plainsboro	West Windsor
2013	\$1.650	\$1.419
2014	\$1.653	\$1.436
2015	\$1.671	\$1.458
2016	\$1.389	\$1.493
2017	\$1.437	\$1.521
2018	\$1.478	\$1.548
2019	\$1.508	\$1.593

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. With the rise in Plainsboro assessed values due to the reassessment process, the tax rate has fallen. The forecast over the coming three years is for stable assessed values.



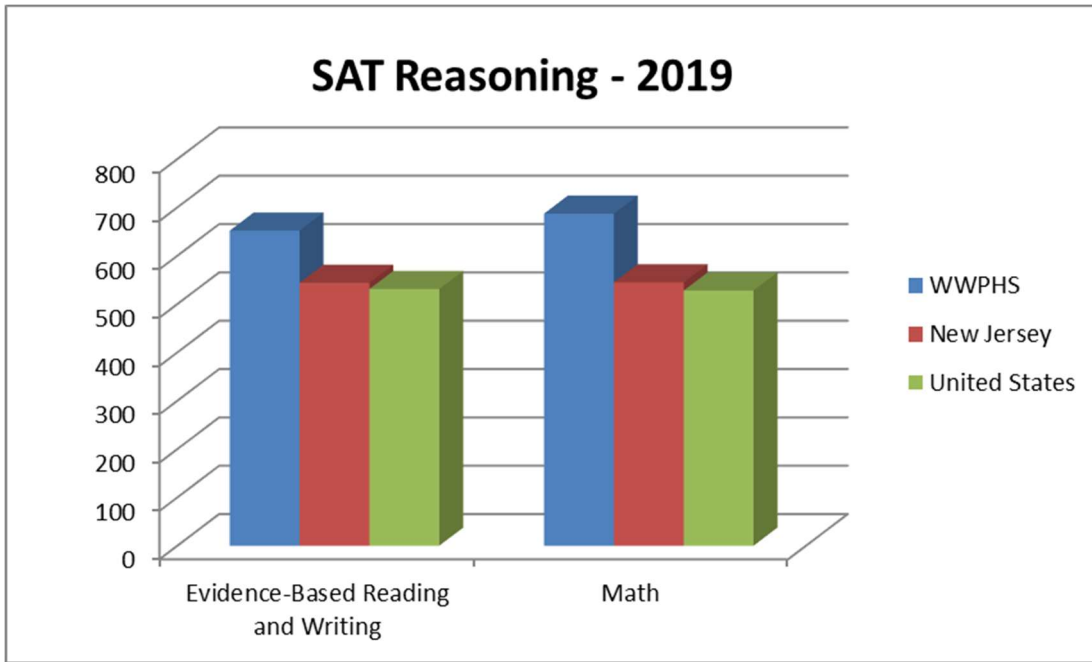
	<u>Township Tax Year</u>				
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<u>Plainsboro</u>					
Tax Rate per \$100 of Assessed Value	\$ 1.671	\$ 1.389	\$ 1.437	\$ 1.478	\$ 1.508
Average residential assessed value	\$ 387,000	\$ 451,588	\$ 451,500	\$ 450,800	\$ 449,715
School Tax	\$ 6,467	\$ 6,273	\$ 6,488	\$ 6,663	\$ 6,782
<u>West Windsor</u>					
Tax Rate per \$100 of Assessed Value	\$ 1.458	\$ 1.493	\$ 1.521	\$ 1.548	\$ 1.593
Average residential assessed value	\$ 522,456	\$ 522,601	\$ 522,000	\$ 521,719	\$ 521,873
School Tax	\$ 7,617	\$ 7,802	\$ 7,940	\$ 8,076	\$ 8,313

Given the excellence in education provided to the district's students, school taxes on residences have been fairly stable.

Performance Measures

Standardized Test Scores

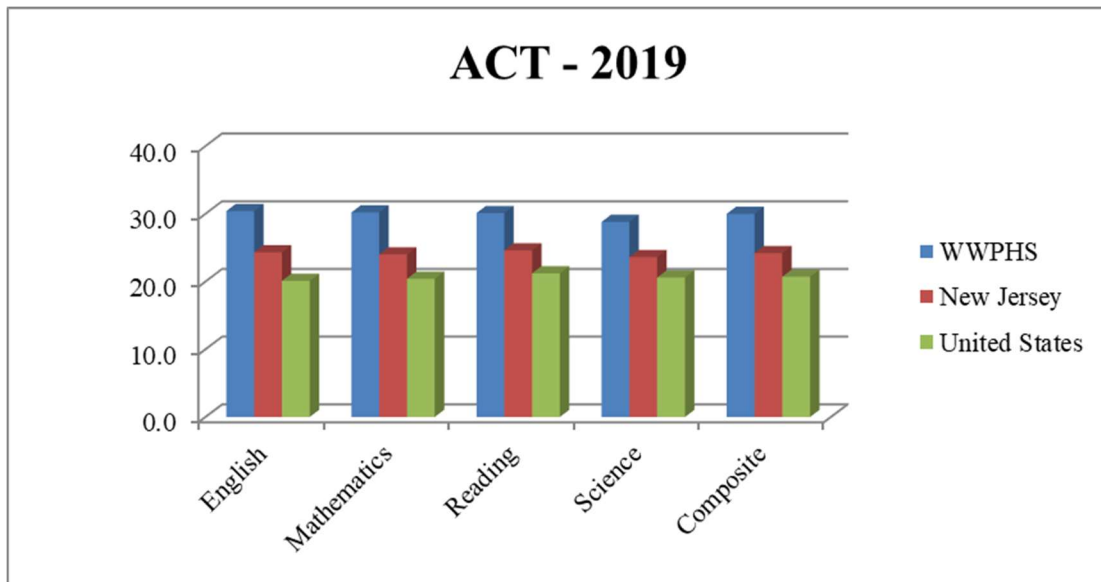
SAT Scores



<u>SAT Reasoning 2019</u>	<u>Evidence-Based Reading and Writing</u>	<u>Math</u>
WWPHS	652	687
New Jersey	544	545
United States	531	528

<u>West Windsor-Plainsboro</u>			
<u>SAT Reasoning</u>	<u>Evidence-Based Reading and Writing</u>	<u>Math</u>	
2018	652	679	
	<u>Critical Reading</u>	<u>Math</u>	<u>Writing</u>
2017	616	649	622
2016	612	639	610

ACT Scores

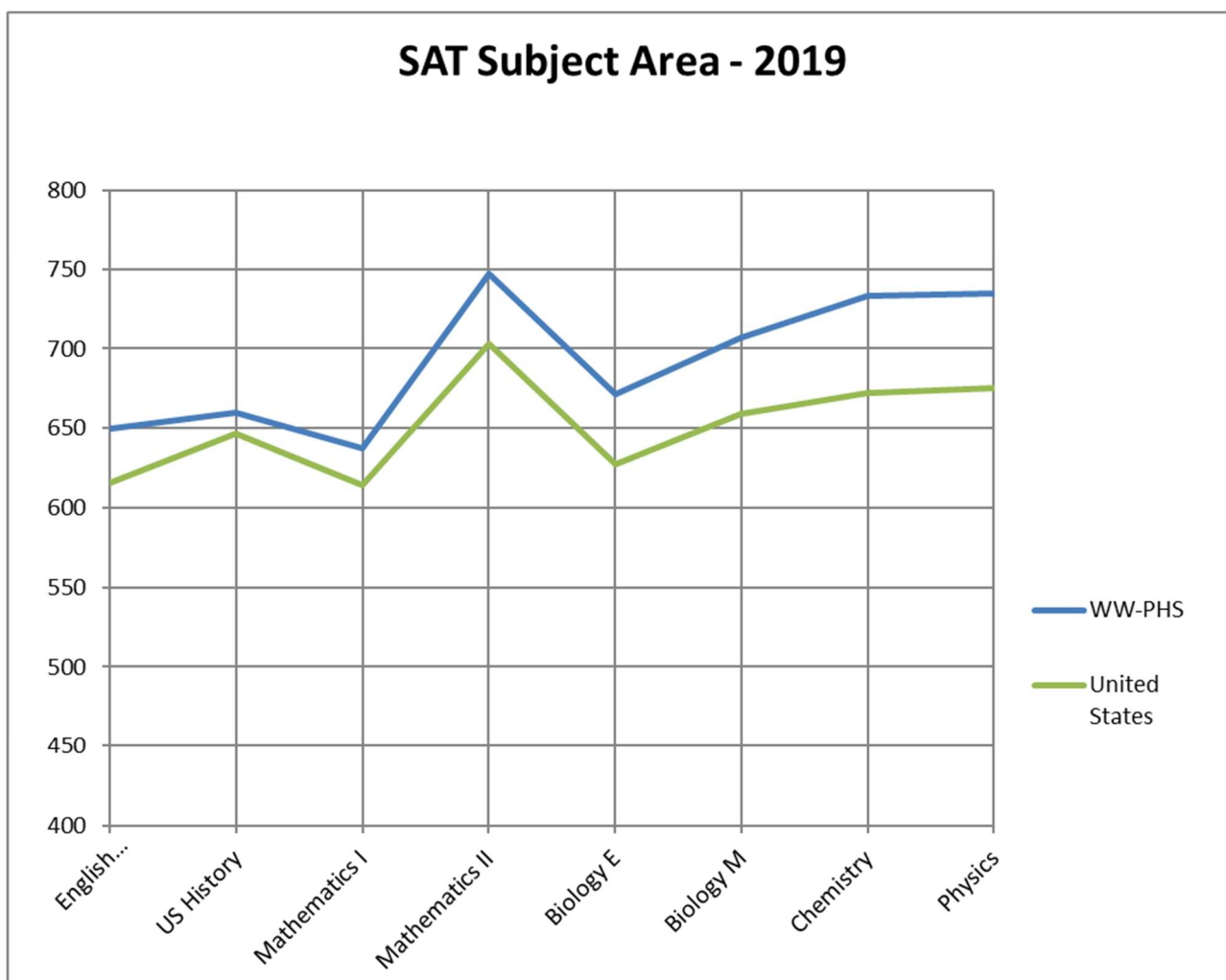


<u>ACT 2019</u>	<u>English</u>	<u>Mathematics</u>	<u>Reading</u>	<u>Science</u>	<u>Composite</u>
WWPHS	30.4	30.2	30.1	28.8	30.0
New Jersey	24.3	24.0	24.6	23.6	24.2
United States	20.1	20.4	21.2	20.6	20.7

West Windsor-Plainsboro

<u>ACT</u>	<u>English</u>	<u>Mathematics</u>	<u>Reading</u>	<u>Science</u>	<u>Composite</u>
2018	29.7	29.5	29.2	28.3	29.3
2017	27.5	28.6	27.4	27	27.8
2016	27.9	29	28.1	27.1	28.2

SAT Subject Area Scores

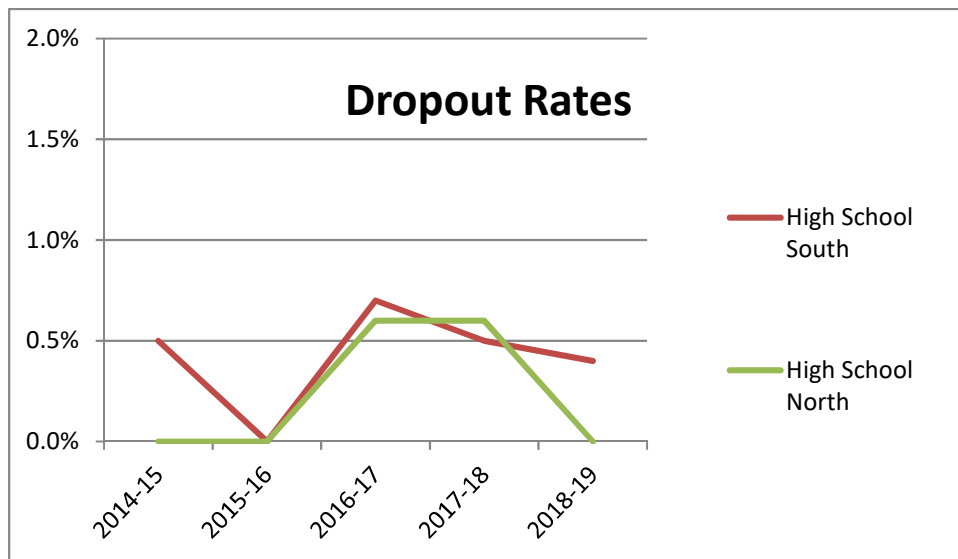


<u>SAT Subject Area Test Scores -</u> <u>2019</u>	<u>WW-PHS</u>	<u>United States</u>
English Literature	650	616
US History	660	647
Mathematics I	637	614
Mathematics II	747	703
Biology E	671	627
Biology M	707	659
Chemistry	733	672
Physics	735	675

Dropout Rate Information

High Schools Dropout Rates

<u>School Year</u>	<u>High School South</u>	<u>High School North</u>
2014-15	0.5%	0.0%
2015-16	0.0%	0.0%
2016-17	0.7%	0.6%
2017-18	0.5%	0.6%
2018-19	0.4%	0.0%

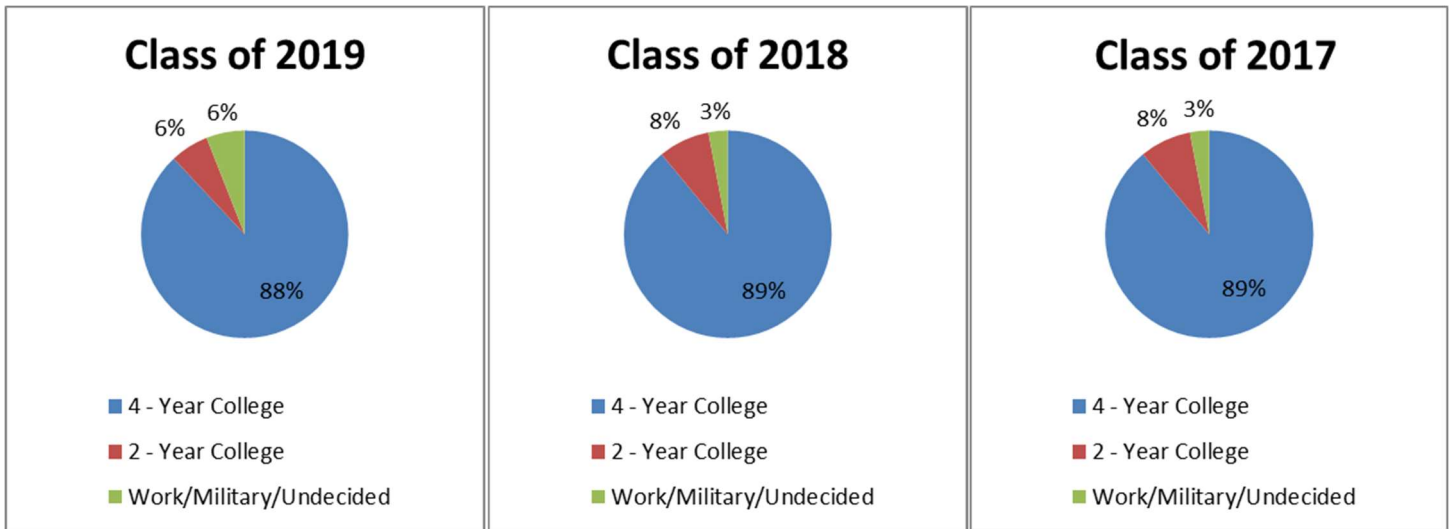


Using the most recent data available, the data demonstrates, our students and staff are committed to education. The learning environment and support structures lead our students to graduation.

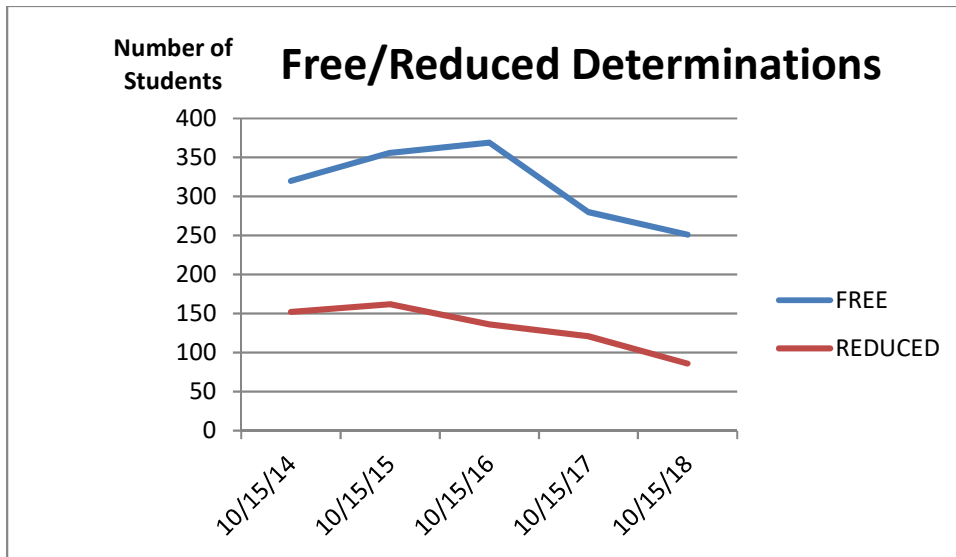
Other Useful Information

Postgraduate Plans

CLASS OF 2019		CLASS OF 2018		CLASS OF 2017	
4 - Year College	88%	4 - Year College	89%	4 - Year College	89%
2 - Year College	6%	2 - Year College	8%	2 - Year College	8%
Work/Military/Undecided	6%	Work/Military/Undecided	3%	Work/Military/Undecided	3%



Free and Reduced Lunch



<u>As of Date</u>	<u>FREE</u>	<u>REDUCED</u>
10/15/14	320	152
10/15/15	356	162
10/15/16	369	136
10/15/17	280	121
10/15/18	251	86

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 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.

Glossary-continued

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

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

ESSA - Every Student Succeeds Act – Federal legislation that reauthorizes the ESEA -1965 legislation. It modifies without eliminating provisions relating to standardized tests

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.

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.

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

Glossary-continued

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.