

WEST WINDSOR PLAINSBORO REGIONAL SCHOOL DISTRICT

321 Village Road East

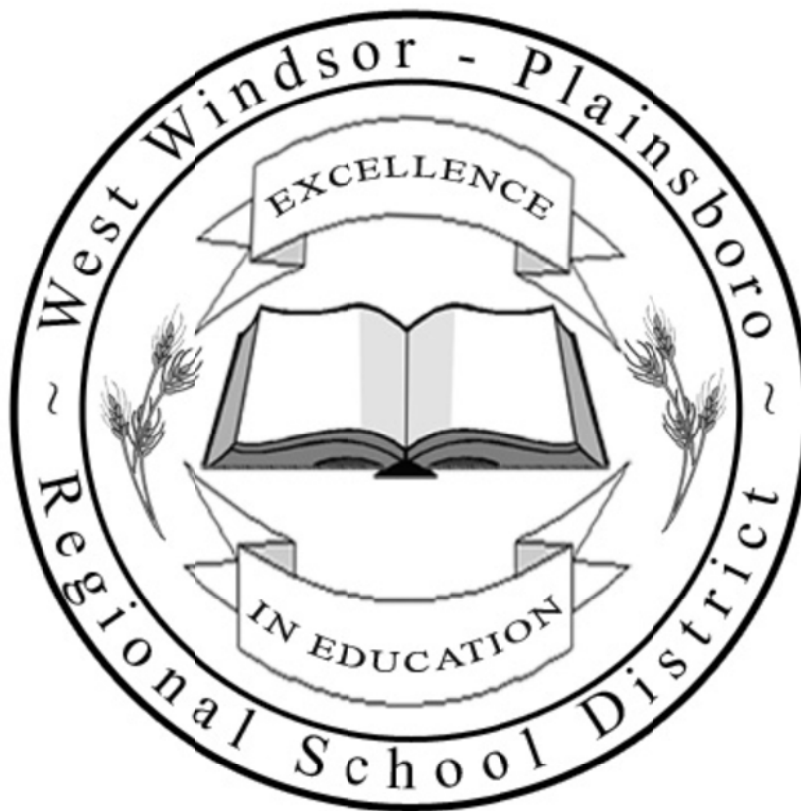
West Windsor, New Jersey 08550

Mercer County

ANNUAL BUDGET

Fiscal Year 2017-2018

Adopted: April 26, 2017



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

Table of Contents

Introductory Section 1

Executive Summary 3

Meritorious Budget Award – 2016-2017 15

School Board Members and Administrative Staff 16

Organizational Section 17

Demographic and Miscellaneous Statistics 19

List of Schools 28

Board Policies for Budget Development 29

Organization Chart 37

Mission Statement 38

Education Delivery System Diagram 39

Financial Section 41

Organization of Budget Financial Presentations 43

Budget Summary Recap 44

Revenues Summary 45

Sources of Revenues By Fund - *Actual and Estimated Revenues* 47

Revenues – *Detailed Accounts* 54

Appropriations and Uses of Funds- *All Fund Types* 57

Appropriations and Uses of Funds by Fund – *Actual and Budgeted* 58

Governmental Funds –*General Fund-Programs* 59

Governmental Funds –*General Fund-Current Expense* 60

Governmental Funds –*General Fund-Capital Outlay* 102

Special Revenue Fund 109

Capital Projects Fund 112

Debt Service Fund 114

Enterprise Funds 115

Informational Section 117

Multi-Year Budget Projection 119

Comparison of Revenues and Expenditures 122

Cost Per Pupil Comparison 123

Staffing Levels..... 124

Student Ratios 126

Student Enrollment 127

Curriculum 128

Long-Term Debt..... 129

Township Tax Information..... 132

Performance Measures 138

Other Useful Information 142

Glossary 144

West Windsor-Plainsboro Regional School District

Introductory Section



Executive Summary

West Windsor-Plainsboro Regional School District



321 Village Road East
P.O. Box 505
West Windsor, New Jersey 08550-0505
Phone: (609) 716-5000 x5020
Fax: (609) 716-5012

Larry Shanok
Assistant Superintendent for Finance
Board Secretary

April 26, 2017

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 2017-18. 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, 2017, to June 30, 2018.

Organizational Summary

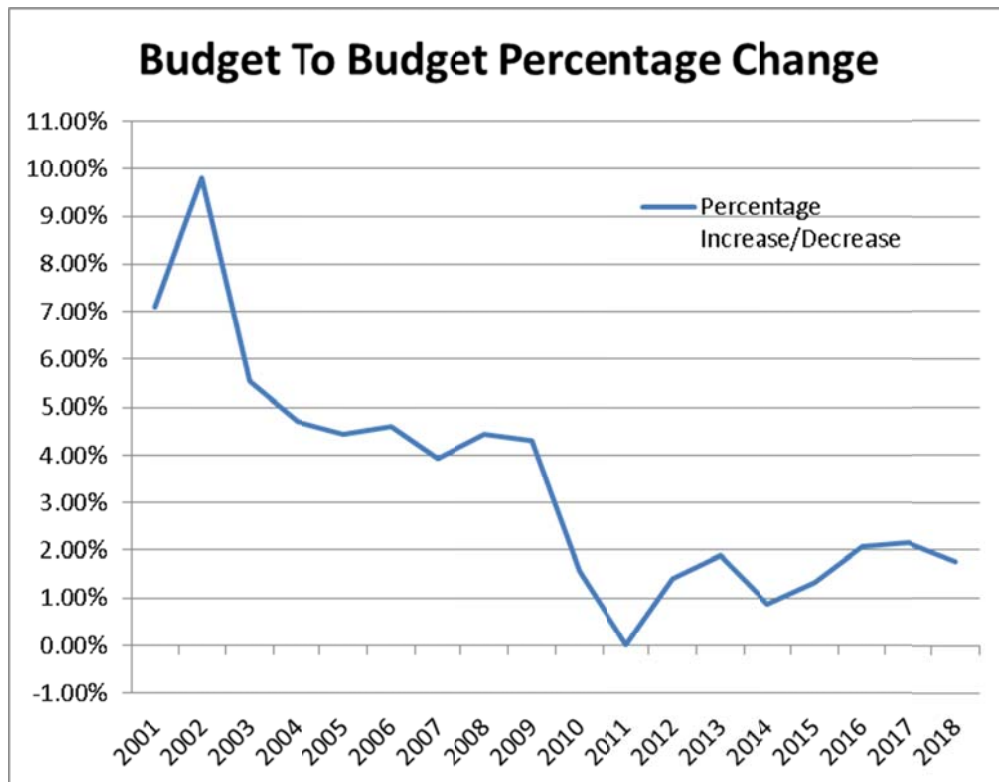
As referenced above, the general philosophical approach for the financial management of the district is to provide an above average to excellent education while spending at or below the state average cost. Experience shows the district has succeeded at implementing this approach. Evidence of academic 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

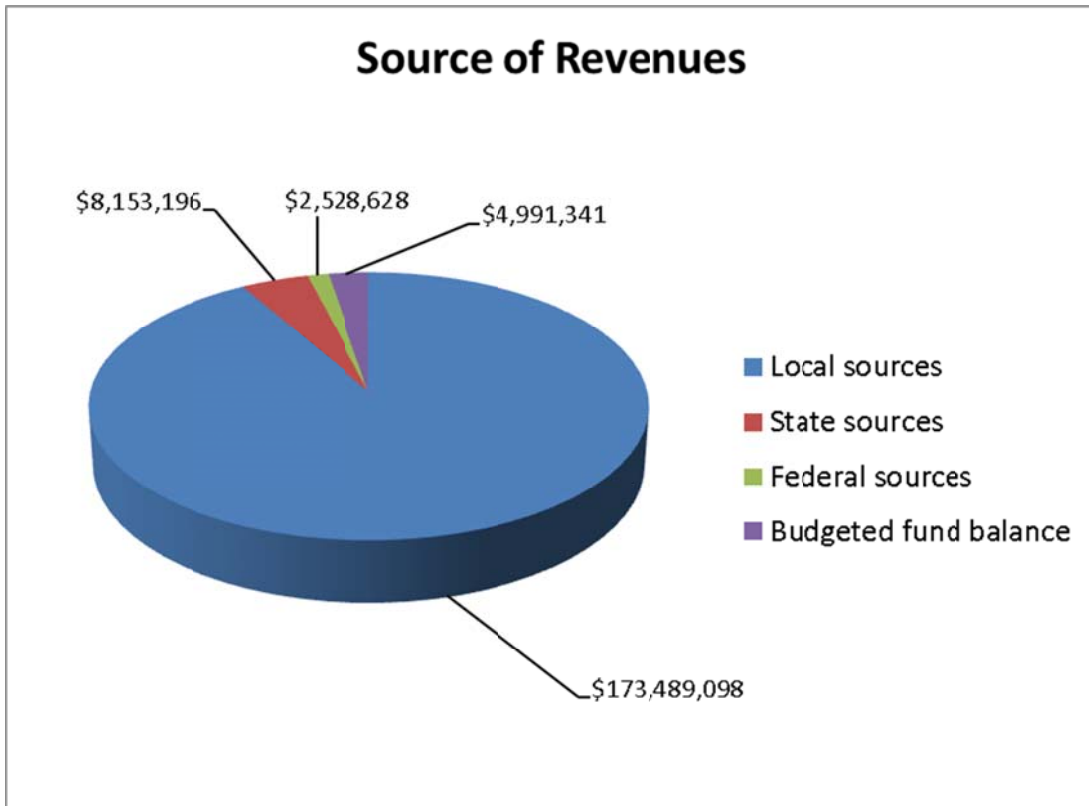
level of capital expenditure that is deemed necessary to provide facilities to promote district program goals for the budget year as well as for subsequent years. Planning for capital spending for infrastructure begins with an annual review of the district's Long Range Facility Plan. Also, the director 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. The district is exploring refunding opportunities in 2017 for additional savings. After the 2016 refunding, all debt issued prior to 2007 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 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.

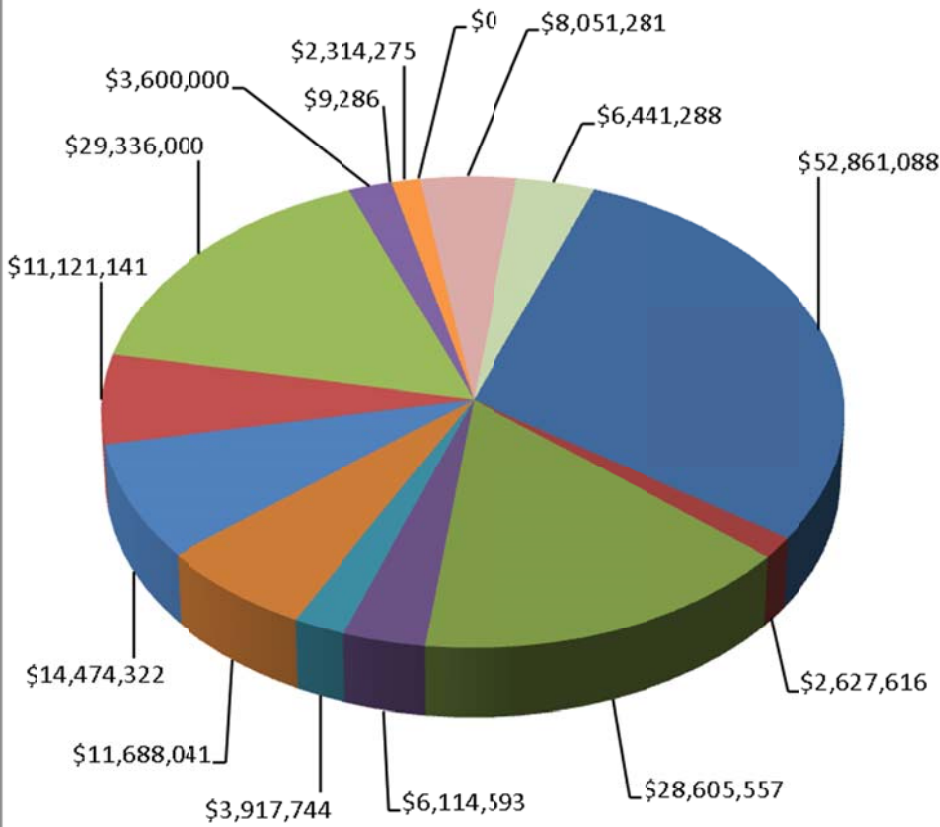


Revenues Summary

	<u>Current</u>		<u>Proposed</u>	
Local sources	170,875,619	90.1%	173,489,098	91.7%
State sources	10,103,210	5.3%	8,153,196	4.3%
Federal sources	3,490,385	1.8%	2,528,628	1.3%
Budgeted fund balance	5,247,640	2.8%	4,991,341	2.6%
Total	189,716,854	100.0%	189,162,263	100.0%

Total Functional Appropriations - 2018

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



Total Functional Expenditures

	Actual			Current	Proposed
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Regular Instruction	\$50,141,859	\$51,079,839	\$51,891,793	\$51,929,977	\$52,861,088
Co-curricular Activities and Athletics	\$2,266,204	\$2,324,662	\$2,456,324	\$2,516,378	\$2,627,616
Special Education	\$24,619,239	\$24,517,424	\$26,706,662	\$27,554,914	\$28,605,557
Student Support Services	\$5,966,167	\$5,924,983	\$5,949,200	\$5,924,858	\$6,114,593
Improvement of Instruction & Professional Development	\$2,935,008	\$3,379,629	\$3,734,802	\$3,853,877	\$3,917,744
Administration	\$10,060,484	\$9,848,709	\$11,549,078	\$11,521,801	\$11,688,041
Operations & Maintenance	\$11,696,924	\$11,616,660	\$14,862,889	\$14,278,079	\$14,474,322
Student Transportation	\$8,912,420	\$9,384,540	\$10,040,360	\$10,988,562	\$11,121,141
Employee Benefits	\$23,669,395	\$23,797,491	\$27,408,500	\$29,266,000	\$29,336,000
Capital Expenditures	\$1,284,080	\$8,315,945	\$4,658,941	\$3,112,300	\$3,600,000
Adult School GED/ESL	\$0	\$437	\$9,286	\$9,286	\$9,286
Grants & Entitlements-Budgetary	\$2,827,855	\$3,377,442	\$3,624,598	\$2,314,275	\$2,314,275
Capital Projects	\$1,900,477	\$1,546,102	\$2,414,139	\$5,288,475	\$0
Debt Service	\$9,275,966	\$9,121,765	\$8,734,495	\$8,422,713	\$8,051,282
Enterprise	\$6,659,682	\$8,397,385	\$5,904,962	\$6,231,064	\$6,441,288
Total	\$162,215,760	\$172,633,013	\$179,946,029	\$183,212,559	\$181,162,233

2017-18 Budget

The “Total Revenues and Transfers- By Fund” and “Total Functional Appropriations” charts for 2018 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 (91%) of governmental funds revenue continues to come from our taxpayers. The current state aid formula amount is \$10,690,743 but actual state aid remains lower. 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 one in 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 eight 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. Three years ago, there was a pilot "Eyes on the Door" program at the two Grades 4-5 schools; this placed a person at the entry of those locked buildings to monitor the arrival of any individuals to the school during the school day. The effort met with widespread support among staff, parents, and local police. A year ago, the program was expanded to include all ten schools, adding to the cost of operating the district.

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

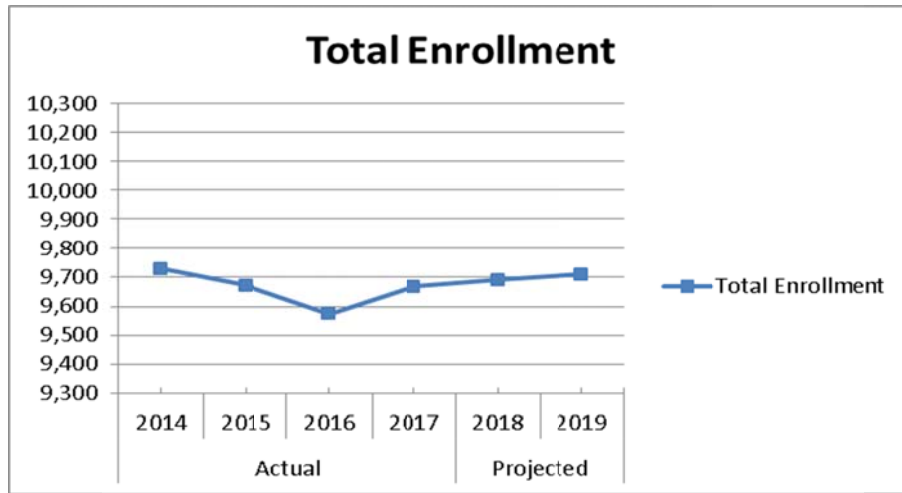
The district held to the new November election cycle. The budget is within the state cap but due to the use of allowable adjustments, the tax levy exceeds the 2 percent level that the media tends to focus on in the headlines.

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 9,700 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.

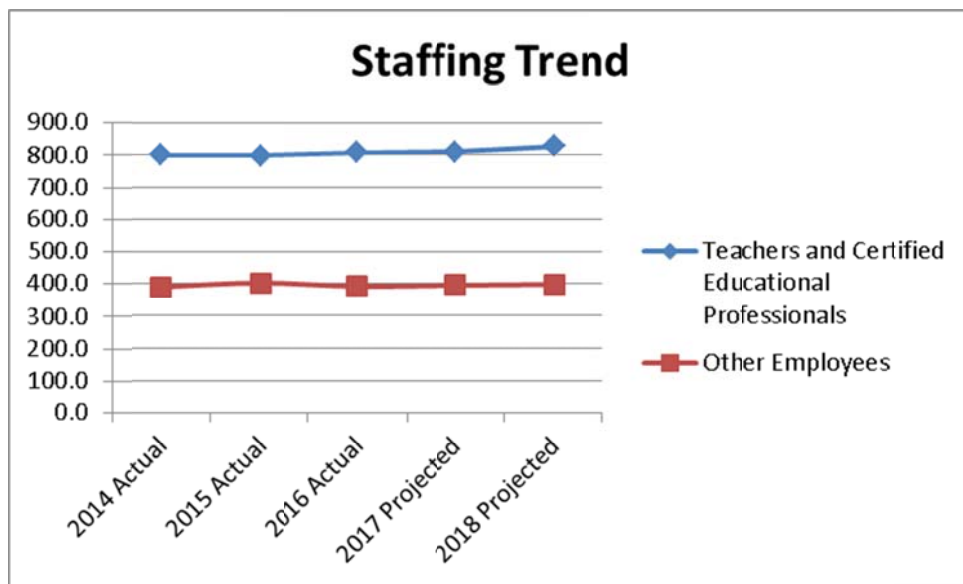
Students in the West Windsor-Plainsboro Regional School District have extraordinary opportunities to develop knowledge and skill in world languages, science, language arts, history, and mathematics. The district’s vocal and instrumental music, fine arts, and drama programs publicly demonstrate exceptional 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. A new 2015 ranking by niche.com has placed our high schools as top in the state and nation.

The academic and cultural resources of West Windsor and Plainsboro have attracted a dedicated and highly trained instructional staff, which welcomes the challenges and excitement of a diverse student population. The high schools value their 12 to 1 student to faculty ratios. Over 50 percent of the teachers hold advanced degrees (M.A. or Ph.D.). Additionally, many faculty members serve as educational consultants or teach part-time at local colleges or universities.

Enrollment has been steady and is expected to remain so for several years. With flat overall enrollment, the district is holding the line on total staffing. To best achieve district goals and objectives, turnover within the staff is utilized to shift certified staff from specific grades with declines in enrollment to those with increases.

On an aggregate basis, 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.



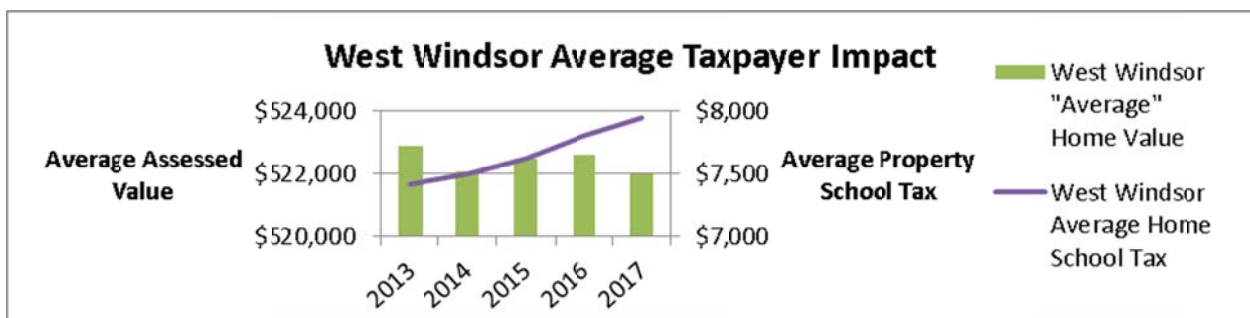
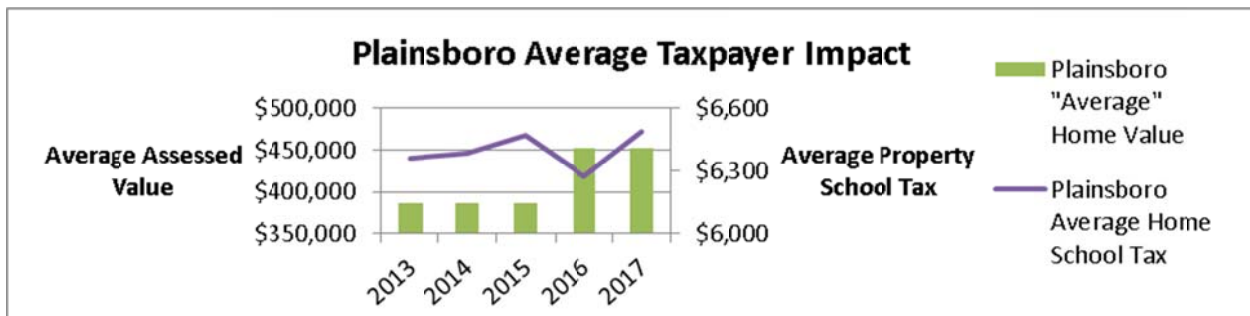
The population of the school community reflects the growing trend toward pluralism in American society. Students represent major racial and ethnic groups (62.2 percent Asian, 26.8 percent White, 5.8 percent African American, and 4.2 percent Hispanic). Our students speak 30 languages. This diversity affords students excellent opportunities for inter-cultural understanding and provides them with a global view of the world. In order to fulfill the needs of our multicultural communities, we have made every effort to create an awareness of the many ethnic and cultural distinctions represented here. Children are taught the traditions and mores not only of their background but also those of their classmates who come from all corners of the world.

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

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

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

The 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 2017 New Jersey Taxpayers' Guide to Education Spending presents actual data for 2015-16. District budgetary per pupil cost was \$13,151. Two nearby high performing districts had per pupil spending of \$18,844 and \$17,339. The state average was \$14,939. 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. 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 – 2016-2017



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 2016-2017.

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



A handwritten signature in black ink, appearing to read 'Anthony N. Dragona', written over a horizontal line.

Anthony N. Dragona, Ed.D., RSBA
President

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

John D. Musso, CAE, RSBA
Executive Director

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

Adopted Budget
For the fiscal year

Ending
June 30, 2018

School Board Members and Administrative Staff

Board of Education

Anthony Fleres, President
Michele Kaish, Vice-President
Isaac Cheng
Carol Herts
Louisa Ho
Rachel Juliana
Dana Krug
Yingchao Zhang
Yu “Taylor” Zhong

Administrative Staff

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

West Windsor-Plainsboro Regional School District

Organizational Section



High School South Musical Nine to Five

This page left blank intentionally

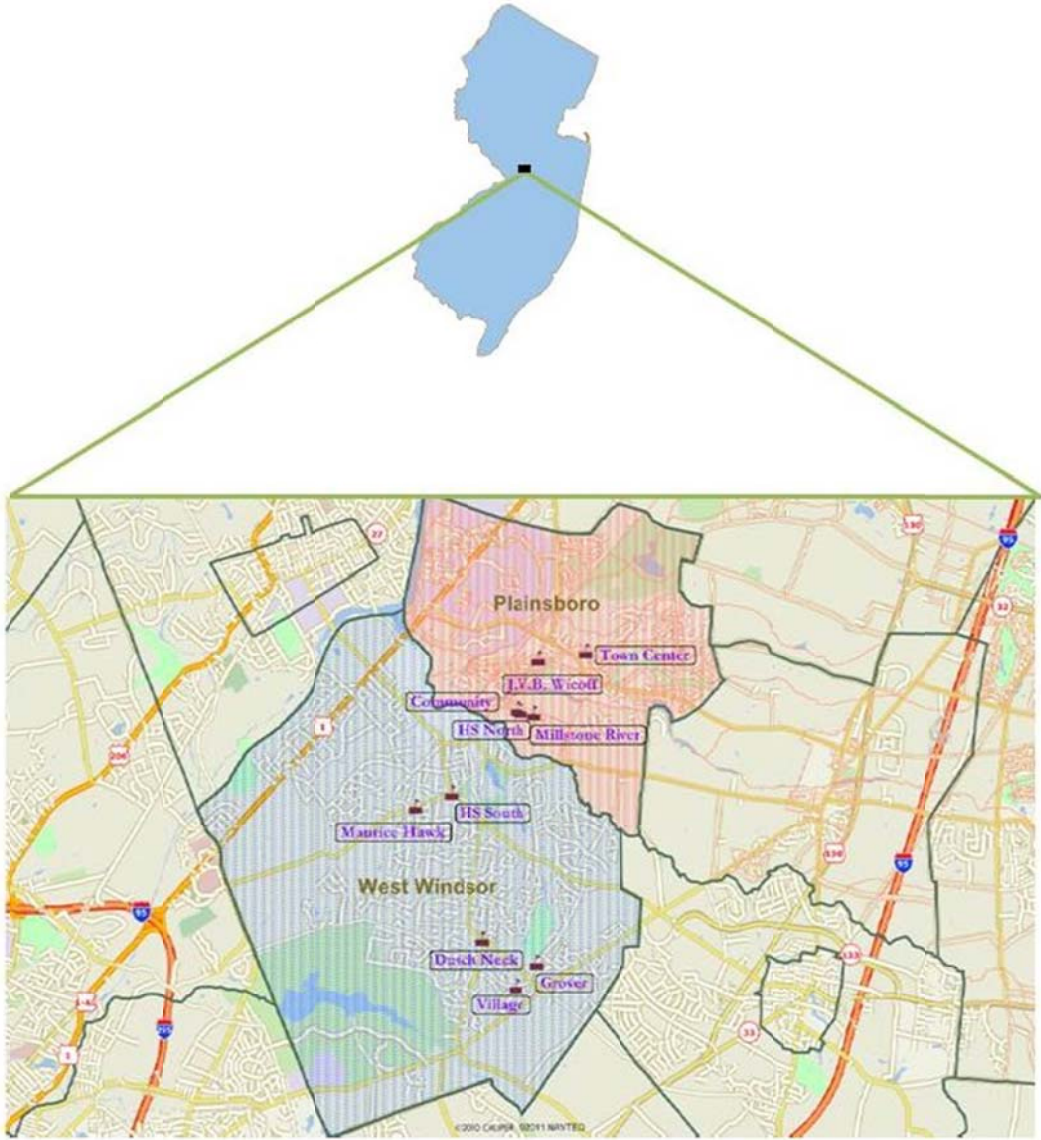
West Windsor-Plainsboro Regional School District

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 Science Olympiad teams competed in two Science Olympiad Invitational tournaments: The two teams placed First and Third at the Tiger Invitational, and placed First and Fifth at the Princeton University Science Olympiad Tournament. Also, the HSN students won numerous individual medals.
- The High School South Science Olympiad team competed at the 2017 National Science Olympiad Tournament and finished at 20th Place; the HSS Science Bowl and National Ocean Science Bowl Teams placed 13th in their respective national tournaments; and the High School South Science Olympiad Team won the championship in the New Jersey Science Olympiad State Finals.
- The High School South Model United Nations (MUN) team won the award of Outstanding Medium Delegation at the Rutgers University Model United Nations. Also, the High School South MUN team captured the Best Small Delegation Award at the Model United Nations Conference held at Princeton University.
- The FIRST Robotics Team 1923: The MidKnight Inventors took home the Excellence in Engineering Award and received District Event Champions award. At earlier competitions, the team took home the Entrepreneurship Award, and District Event Champions.
- The Community Middle School Girls Robotics Automotons Silver team members were the recipients of the Project Runner-Up Award. This honor qualified the team to advance to the FIRST LEGO League (FLL) State Competition.
- High School and middle school students were honored at the Future Problem Solving International Championship, placing first, second and third. Also, a First Place honor went to the Community Middle School team NuYu.
- Wicoff Elementary School was awarded Bronze 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 9,700 students.

Board Structure

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

District General Information

Average assessed value of home in Plainsboro Township: \$451,500

Average assessed value of home in West Windsor Township: \$522,222

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 (616/649/622) for Critical Reading/Math/Writing) are well above state (495/514/492) and national (494/508/482) averages. ACT scores show excellent results: 27.9/29.0/28.1/27.1/28.2 (English/Mathematics/Reading/Science/Composite) compared to state scores: 22.7/23.3/23.5/22.5/23.1).

The population of the school community reflects the growing trend toward pluralism in American society. Students represent major racial and ethnic groups (62.2 percent Asian, 26.8 percent White, 5.8 percent African American, and 4.2 percent Hispanic). This diversity affords students excellent opportunities for intercultural understanding and provides them with a global view of the world.

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

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

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

Community Overview

West Windsor-Plainsboro Regional School District serves the central New Jersey municipalities of West Windsor and Plainsboro, diverse suburban communities of over 51,000 residents. The townships are located midpoint between the metropolitan areas of New York and Philadelphia, and contain one of America's leading 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 abounds. The richness of its academic programs, alternative options, and extracurricular activities expands learning beyond classroom boundaries. Approximately 9,700 students are motivated and inspired daily by the faculty and staff in the district. The academic and cultural resources of West Windsor and Plainsboro Townships have attracted dedicated and highly trained instructional staffs, who welcome the challenges and excitement of a diverse student population.

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

High Schools

West Windsor-Plainsboro High School North and High School South reflect the lifestyle of a community that takes pride in its continuing tradition of academic and cultural achievement. The richness of their academic programs, alternative options, and extracurricular activities expands learning beyond classroom boundaries. Each high school provides an educational environment that motivates students to learn and requires them to exercise imagination and sensibility in solving problems. Approximately 3,000 students may choose from over 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 45 National Merit Scholar Finalists and 143 National Merit Scholar Letters of Commendation. There were 156 Advanced Placement Scholars, 103 Advanced Placement Scholars with honors, 252 Advanced Placement Scholars with Distinction, and 77 Advanced Placement National Scholars. 985 students took 2,279 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 (66.7 percent Asian, 22.2 percent White, 5.2 percent Black, and 4.5 percent Hispanic). This diversity affords students excellent opportunities for intercultural understanding and provides them with a global view of world issues.

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

1. Four years of Language Arts (9-12)
2. Three years of Mathematics

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

Middle Schools

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

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

Students discover their own particular abilities, talents, interests, and preferences through cycle courses that include instruction in technology, art, music, life skills, broadcasting and television production. Health and physical education classes affirm the school's commitment to the concept of a healthy mind in a healthy body. Students may participate in choral, orchestra, and instrumental music programs that provide group and individual instruction. Comprehensive guidance and support services are available. The Media Center houses a collection of print, non-print, and on-line materials to support the curriculum, sustain student interest, and serve as a focal point for instruction and research. The computer technology curriculum helps students develop the research and presentation skills utilized throughout their academic program. Students in Grades 6 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 Dr. Erin Falk, 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, Acting Assistant Principal 700 Wyndhurst Drive, Plainsboro, NJ 08536 609-716-8330</p>	<p>J.V.B. WICOFF ELEMENTARY SCHOOL Dr. Michael Welborn, Principal 510 Plainsboro Road, Plainsboro, NJ 08536 609-716-5450</p>
<p>MILLSTONE RIVER SCHOOL Roseann Bonino, Principal Heather Shanklin, Assistant Principal Lori Skibinski, 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 Dr. Shauna Carter, Principal Kyle Schimph, Assistant Principal Daniel Savarese, Assistant Principal 95 Grovers Mill Road, Plainsboro, NJ 08536 609-716-5300</p>	<p>GROVER MIDDLE SCHOOL Lamont Thomas, Principal Jack Colella, Assistant Principal Lisa Grippo, Assistant Principal 10 Southfield Road, West Windsor, NJ 08550 609-716-5250</p>
<p>HIGH SCHOOL NORTH Dr. Jonathan Dauber, Principal Peter James, Assistant Principal Melissa Levine, 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	<u>Program</u> XXX	Function XXX	Object XXX	Location/ Budget Manager XX	Subject XXX	<u>Version</u>
11	General-Current Expense	1XX Regular Instructional		1X - 2X District	000 Undesignated	0 = Approved Base Budget 1-9 = Business Office Use, Separate Spending Proposal
12	General-Capital Outlay	110 Kindergarten	1XX Salaries & Wages	11 District Wide	009 Kindergarten	
		120 Grades 1-5	101 Teachers	12 Transportation	010 Grade 1	
20	Special Revenue (Grants)	130 Grades 6-8	102 Instr. Supvs	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	5XX Other Services	3X Elementary School	150 Life Skills	
		214 Autism	580 Travel	32 Dutch Neck	160 Industrial Technology	
		215 Pre-School Disabled-PT	6XX Supplies & Matls.	33 Hawk	170 Math	
		216 Pre-School Disabled-FT	610 Supplies	34 Wicoff	180 Music	
		219 Spl. Ed. - Home Instr.	640 Textbooks	37 Town Center	190 Science	
		230 Basic Skills	8XX Dues/Misc. Other	35 Village	200 Social Studies	
		240 Bilingual		39 Millstone River	220 Health Instruction	
		4XX Other Instructional		4X Middle School	230 Basic Skills	
		401 Co-curricular Activities		47 Grover MS	240 ESL	
		402 Athletics		48 Community MS	260 Reading Recovery	
		000 Undistributed		5X High School	270 Accelerated & Enrichment	
				55 South	300 Administration	
				56 North	310 Computer Education	
30	Capital Projects	4XX Facilities Acquisition & Construction Projects		6X Community Ed.	320 TV Production	
40	Debt Service			60 Adult Ed.	330 Performing Arts	
				61 After School Program		
60	Enterprise Comm Ed			62 Summer Program	9XX Used by Payroll	
61	Enterprise Food Service			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 2017-2018 fiscal year includes a tax levy increase within the allowable cap and is not required to be voted on. Final adoption by the board and approval by the Department of Education is the official authorization of the budget.

Policy 6210 - Fiscal Planning

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

6220 – Budget Preparation

The annual budget is the financial plan for the effectuation of the educational plan for the district; its preparation is, therefore, one of the most important functions performed by the Board of Education. The

budget shall be designed to carry out that plan in a thorough and efficient manner, to maintain school district facilities, and to honor continuing obligations of the district.

A proposed budget requires the critical analysis of every member of the Board during its preparation. The administration shall work with the Board to ensure Board members have a thorough understanding of the budget appropriations, budget revenue, the proposed educational program and the budget's impact to the local tax levy. The Board shall also provide for community input during the budget development process. Once the budget is adopted by the Board and approved by the County Superintendent, the Board members shall inform the community of the details of the budget. The Board shall prepare and maintain a budget in which budgeted anticipated revenues and fund balances equal budgeted appropriations. Only those expenses reasonably required to provide a thorough and efficient educational program shall be approved for the budget. Surplus/fund balance remaining from the prior year's budget may be applied against taxes to be raised locally. The amount of surplus/fund balance appropriated into the budget will be in accordance with New Jersey Department of Education regulations.

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

In general, budget outcomes shall:

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

The process shall include four phases:

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

4. Budget Implementation and Accounting July-June - The Central Office Administration shall provide the Board of Education with monthly reports on the status of the accounts, adhere to the Board's policy on the transfer of funds, and develop recommendations for the following year's budget.

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

Policy - 6230 Budget Hearing

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

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

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

UPDATED

WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT BUDGET/ELECTION CALENDAR – 2017-2018

June 21, 2016	BOE Retreat – District Strategic Goals
July 19, 2016	Finance Committee - Preliminary Discussion (District Goals & Budget)
July 25, 2016	Deadline for Candidates to File Nominating Petitions with County Clerk
August 4, 2016	Last Day to Amend a Defective Petition
August 16, 2016	Finance Committee - 2017-2018 Preliminary Capital Project List/Capital Outlay Budget
August 16, 2016	Administration & Facility Committee – Preliminary Discussion & Capital Projects
August -September 2016	Meeting w/Principals, Athletics and B&G to Review Capital Projects

September 8, 2016	Administrative Council Meeting – Budget Planning and Capital Projects
September 9, 2016	Last Day for a Candidate to Withdraw from the November Election
September 20, 2016	Finance Committee – Preliminary Discussion (Budget Process Review Comm. Guidelines)
October 11, 2016	Candidate - Campaign Finance Report Due
October 13, 2016	Finance Committee – Parameters for BOE Budget Discussions
October 14, 2016	Budget – Initial Positions Download
October 18, 2016	Voter Registration Deadline
October 20, 2016	BOE Retreat - Budget
November 8, 2016	Annual School Election (Tuesday)
November 15, 2016	PTA/PTSA Meeting – Preliminary Budget Discussion
November 15, 2016	Finance Committee – Budget Areas of Interest Discussed
November 21, 2016	Budget – Final Positions Download – Current/Actual
November 22-January 13, 2017	Central Office Review & Analysis - Development of Proposed Budget
November 29, 2016	County Office – Site Visit
December 1, 2016	Deadline to Certify Election Results
December 1, 2016	Administrative Council – Budget & Capital Projects Discussion
December 2, 2016	Preliminary Discussion & Capital Projects – Architect/B&G
December 2, 2016	Official Seat Count (October 15 th Report)
December 6, 2016	Administration & Facility Committee – Budget Discussion & Capital Projects
December 6, 2016	Finance Committee – Budget Topics Discussion
December 14, 2016	MCASBO – Budget & Election Calendar
December 16, 2016	Continued Discussions on Capital Projects – Architect/B&G
December 19, 2016	Budget - Systems 3000 Budget Projection Module - Available to Users/ Locations
December 20, 2016	PTA/PTSA Meeting – Enrollment Growth Discussion
December 21, 2016	Projected Enrollment (tentative)
December 21, 2016	BOE Retreat - Develop Consensus for Fiscal Parameters and Associated Actions - 2017-18 Budget
January-February 2017	Internal Capital and Outlay Discussion
January 3, 2017	Annual Reorganization Meeting (must be between January 1-7)
January 4, 2017	County Office – Mid Year Budget Review
January 5, 2017	Administrative Council – Enrollment Projections/Capital Projects/Budget
January 9, 2017	Budget – Details Loaded Projected Salary and FTE Information Loaded into Budget Projection Module
January 17, 2017	Administration & Facility Committee –Facilities/Capital Projects Discussion
January 17, 2017	Finance Committee-Continue Budget Discussion
January 17, 2017	DOENET– Budget - Initial Software Released (Mid-January)
January 24, 2017	BOE Meeting – Strategic Planning/Mission Statement/Goals
January 24, 2017	Superintendent’s Advisory Council Meeting – Budget & Construction Discussion
***BY January 30, 2017	Updated Ratables from Both Townships
January 31, 2017	December Board Secretary Report Due
January 31-February 6, 2017	Last day to file Personal-Relative & Financial Disclosure Forms –BOE 30 days after taking office
February 1, 2017	Pre-Budget Year Budget Adjustment Date used for Detailed Administrative Costs (DOENET)
February 1, 2017	Personal/Relative & Financial Disclosure Statements – List of School Officials Due
February 2, 2017	Administrative Council – Capital Projects/Budget

February 10, 2017	Budget – Close Budget Projection to Users Year
February 13, 2017	BOE Retreat – Budget
February 15, 2017	Finance Committee-Continue Budget Discussion
February 19, 2017	State Budget Statement Software Broadcast
February 21, 2017	BOE Meeting – Continue Budget Discussion
February 23, 2017	Townships’ Mayors Meeting – Budget
February 28, 2017	PTA/PTSA Meeting – Budget Discussion
February 28, 2017	Superintendent’s Advisory Council Meeting – Budget Discussion
February 28, 2017	Governor’s Address
March 2, 2017	Latest date for Release of State Aid Information
March 2, 2017	Administrative Council – Budget Discussion
March 14, 2017	BOE Meeting – Adoption of Preliminary Budget for County Approval (due March 20)
March 20, 2017	County Office Deadline - Adoption and Filing of Tentative Budget
March 21, 2017	PTA/PTSA Meeting – Budget and Capital Projects
March 21, 2017	Finance Committee – Continue Budget Discussion
March 28, 2017	Superintendent’s Advisory Council Meeting – Budget Discussion
March 28, 2017	BOE Meeting – Continue Budget Discussion
April 18, 2017	Finance Committee – Continue Budget Discussion
April 20, 2017	Last Day to Advertise for <u>Earliest</u> Public Hearing (last day to advertise for a public hearing for 5/4)
April 24, 2017	Last day for County Superintendent to approve budget statement to be advertised
April 24, 2017	Earliest date to hold public hearing (must be between 4/24 and 5/8)
April 25, 2017	Public Hearing & BOE Meeting for Formal Adoption of Budget (public hearing 4/24 and 5/8)
April 26 to May 10, 2017	User-Friendly Budget Posting to District Website
April 30, 2017	Online Financial Disclosure Filing for all school officials
May 2, 2017	Non-tenured teaching staff, observation and evaluation before this date
May 4, 2017	Last day to advertise Notice of Public Hearing on the Budget
May 8, 2017	Last date to hold public hearing on budget
May 10, 2017	Board Secretary Certification and Report on online Financial Disclosure Filing
May 12, 2017	Last Day for Board to Adopt Budget Prior to Election
May 12, 2017	Last Day for Board of School Estimate – Determination of Budget Adopt Tax Certificate
May 15, 2017	Last day to give non-tenured teaching staff contract/employment/written notice – non employment
May 19, 2017	Last Day for Board of School Estimate-Certification of the Amount Fixed and Determined for Budget
June 1, 2017	Online List of School Officials (not previously reported) required filing Financial Disclosure

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

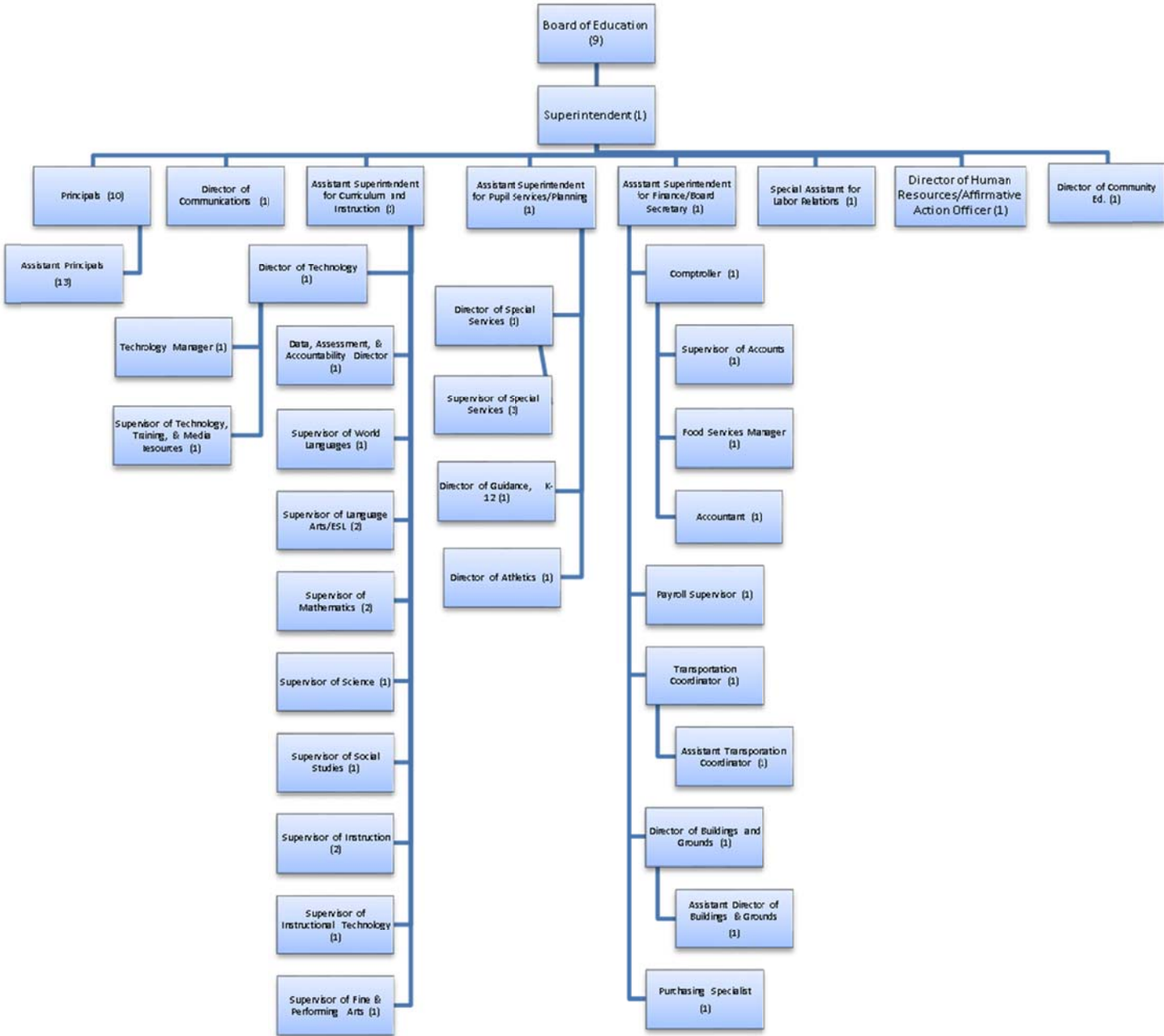
The nomination list of potential projects is adjusted for those projects completed that summer. The Director, Building & Grounds, as part of monthly meetings with building administrators, adds newly nominated projects and adjusts the priorities associated with each project on the list. Principals indicate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

prioritize the projects, as do area managers such as the Athletic Director. The highest priority projects have their scope and cost evaluated.

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

West Windsor-Plainsboro Regional School District

Organization Chart





Mission Statement

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.

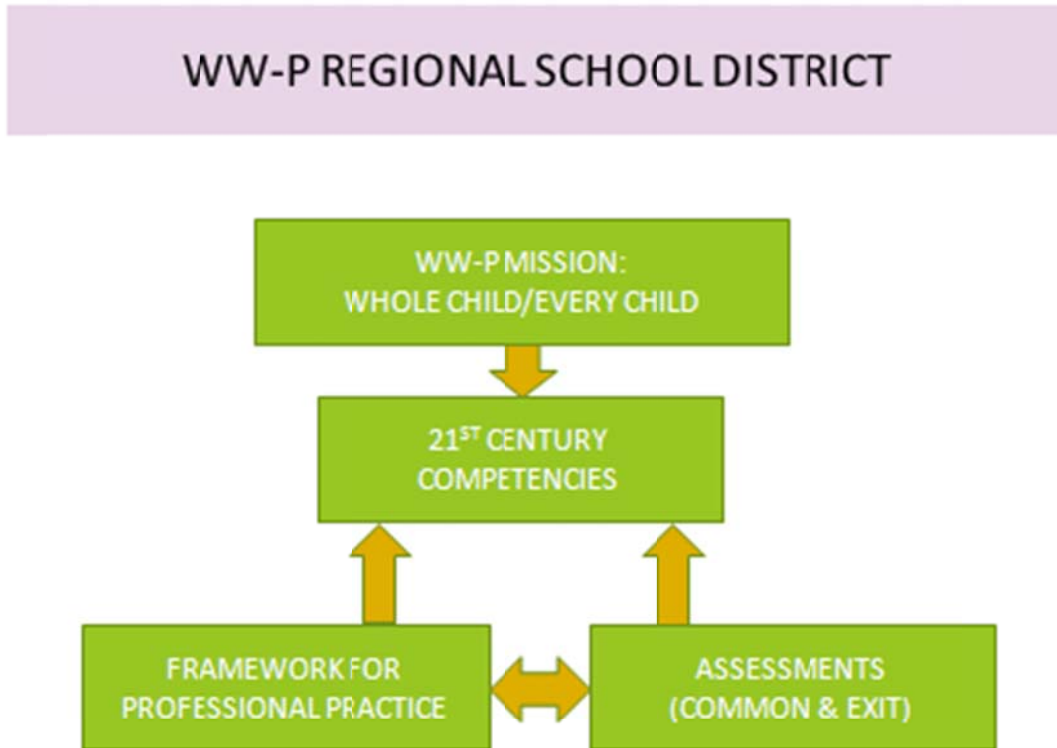
Goal 2

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.

This page left blank intentionally

West Windsor-Plainsboro Regional School District

Financial Section



High School South Chorus Line

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 2017-18

Budget Summary Recap

West Windsor-Plainsboro Regional School District
Summary of All Governmental and Proprietary Funds
2018 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	\$166,953,601	\$2,314,275	\$0	\$461,729	\$3,051,808	\$3,939,702
Total Appropriations	\$164,355,388	\$2,314,275	\$0	\$8,051,282	\$2,966,807	\$3,474,481
Projected excess (deficiency) of estimated revenues over appropriations	\$2,598,213	\$0	\$0	-\$7,589,553	\$85,001	\$465,221
Fund Transfers:						
Capital reserve to Debt Service	-\$7,449,807			\$7,449,807		
Estimated fund balance July 1, 2017	\$45,684,165	\$0	\$3,204,065	\$153,380	\$1,322,756	\$6,810,040
Projected fund balance June 30, 2018	\$40,832,571	\$0	\$3,204,065	\$13,634	\$1,407,757	\$7,275,261

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

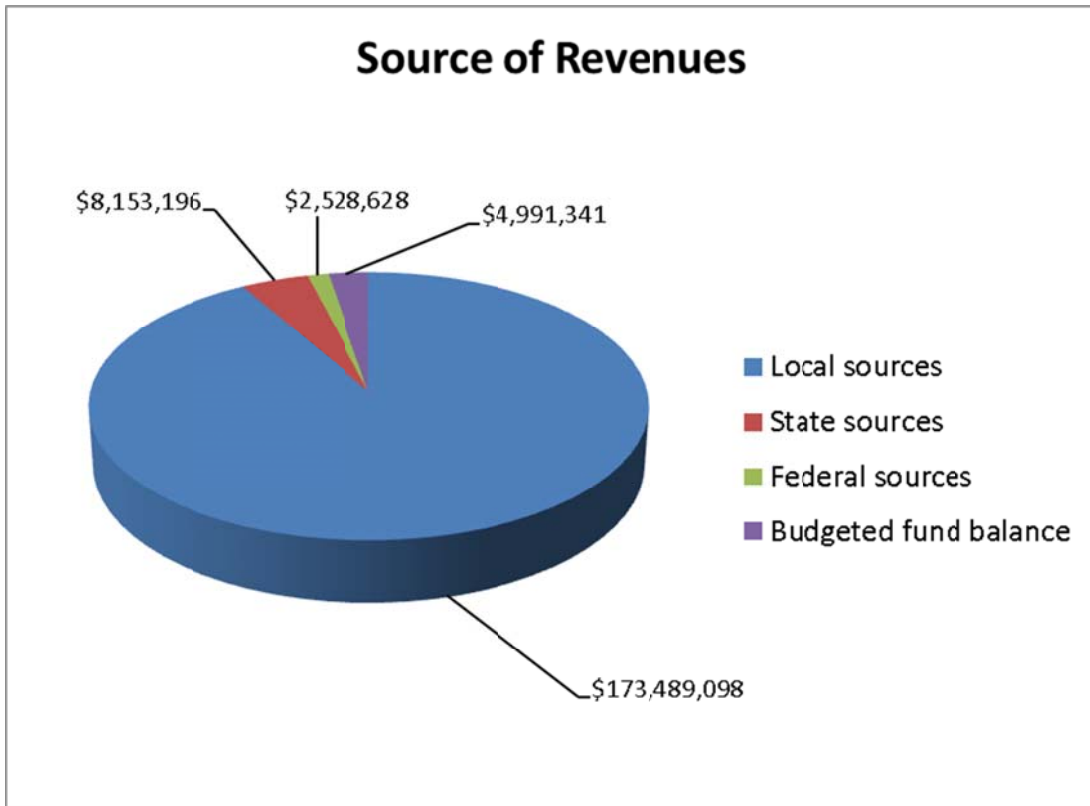
Special Revenue funds are restricted to special purposes by the grantor of such funds. Though primarily from federal sources, the district also receives grants from state and local sources.

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.

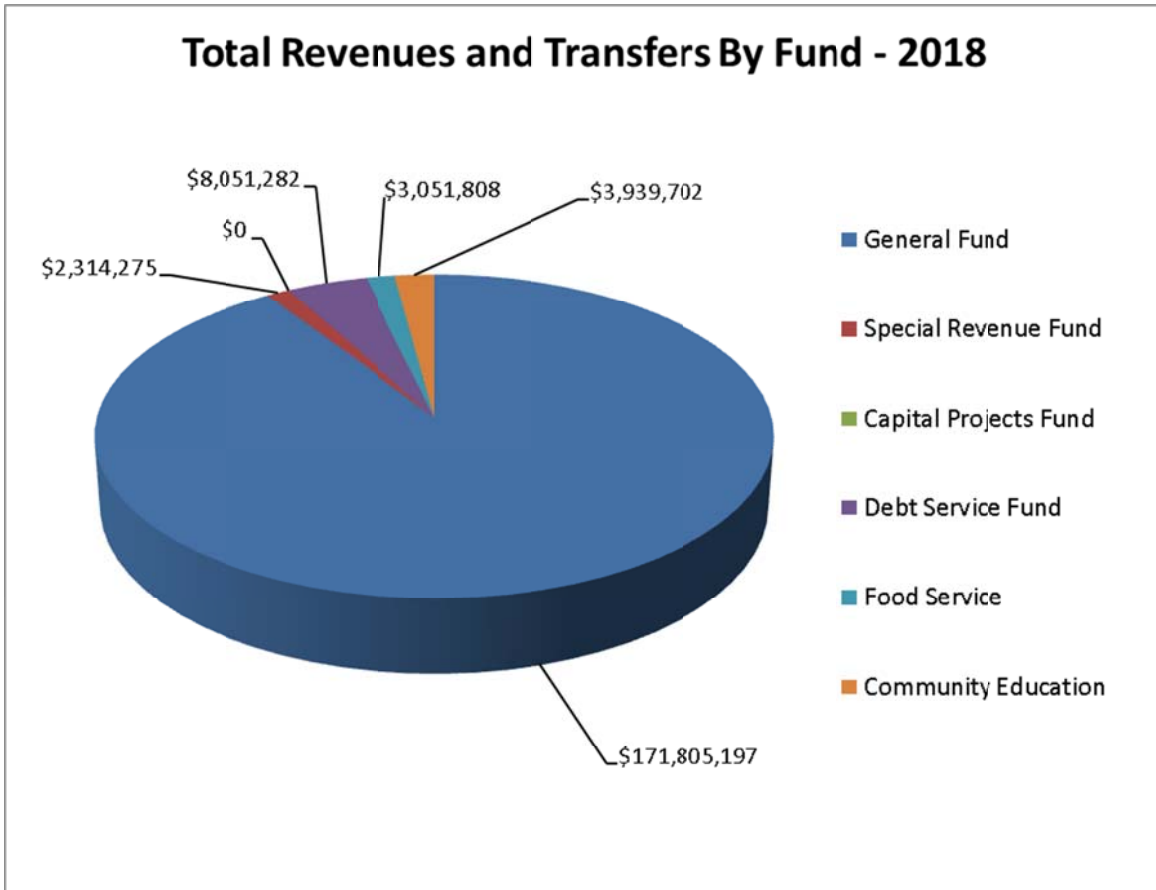
Debt Service funds are current year resources that pay off long term bonds previously authorized by voter referendum.

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

Revenues Summary



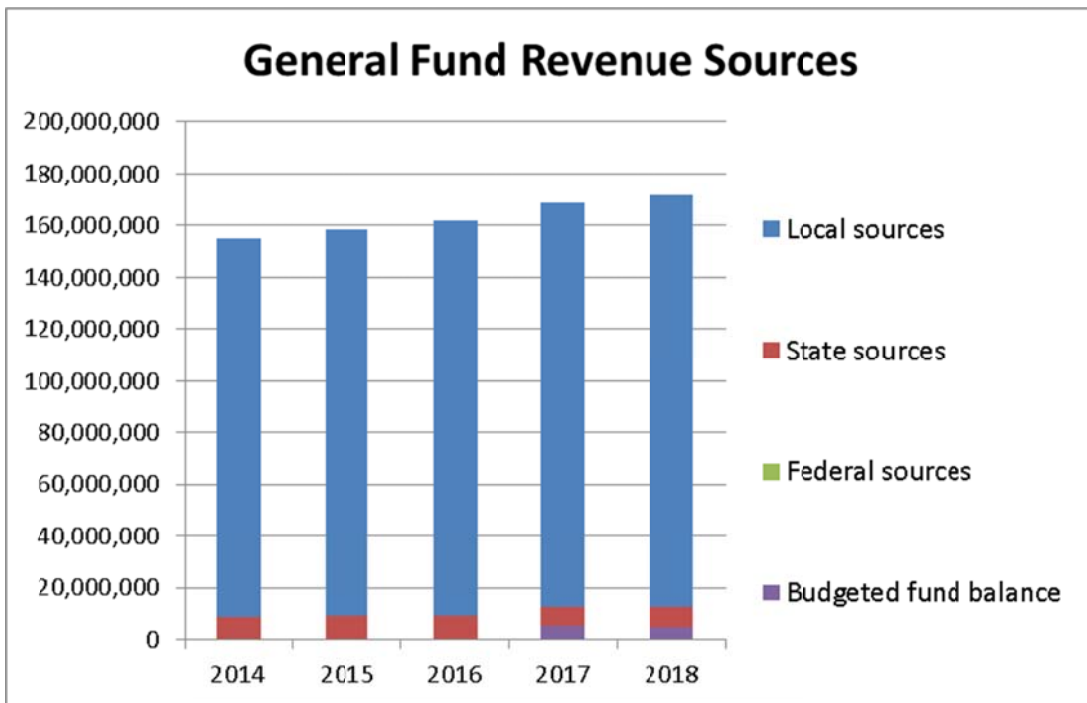
	<u>Current</u>		<u>Proposed</u>	
Local sources	170,875,619	90.1%	173,489,098	91.7%
State sources	10,103,210	5.3%	8,153,196	4.3%
Federal sources	3,490,385	1.8%	2,528,628	1.3%
Budgeted fund balance	5,247,640	2.8%	4,991,341	2.6%
Total	189,716,854	100.0%	189,162,263	100.0%



	Actual			Current	Proposed
	2014	2015	2016	2017	2018
Governmental Funds					
Local sources	155,151,889	158,064,268	161,192,909	164,639,744	166,890,644
State sources	9,715,972	10,287,191	10,479,543	10,078,210	8,128,196
Federal sources	2,682,690	2,965,162	2,414,268	3,101,099	2,160,572
Budgeted fund balance	9,506	240,600	220,010	5,247,640	4,991,341
Total	167,560,057	171,557,221	174,306,730	183,066,693	182,170,753
Enterprise Funds					
Local sources	5,564,572	5,828,849	5,571,756	6,235,875	6,598,454
State sources	24,600	23,470	23,590	25,000	25,000
Federal sources	514,527	518,337	528,667	389,286	368,056
Total	6,103,699	6,370,656	6,124,013	6,650,161	6,991,510
Total Revenue Sources	173,663,756	177,927,877	180,430,743	189,716,854	189,162,263

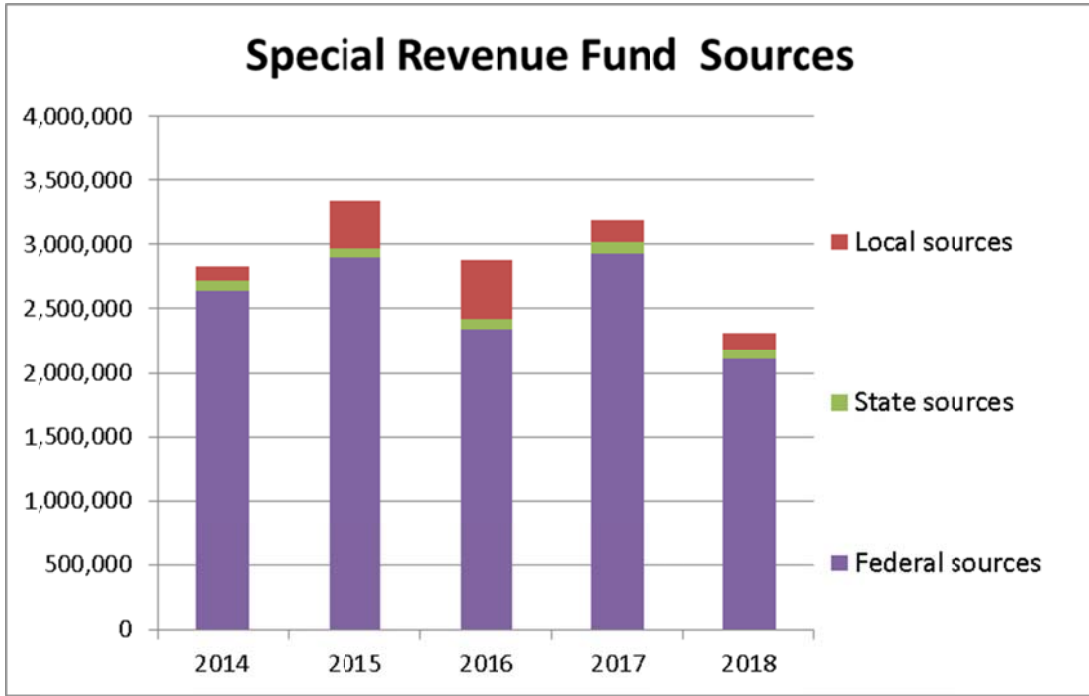
Growth in general fund tax levy is constrained by law to 2 percent. As a method of planning ahead, the district has sought to grow the tax levy to the allowable limit. By allowing the general fund tax levy to grow to the statutory limit, dollars not used for the general operating budget have been applied 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



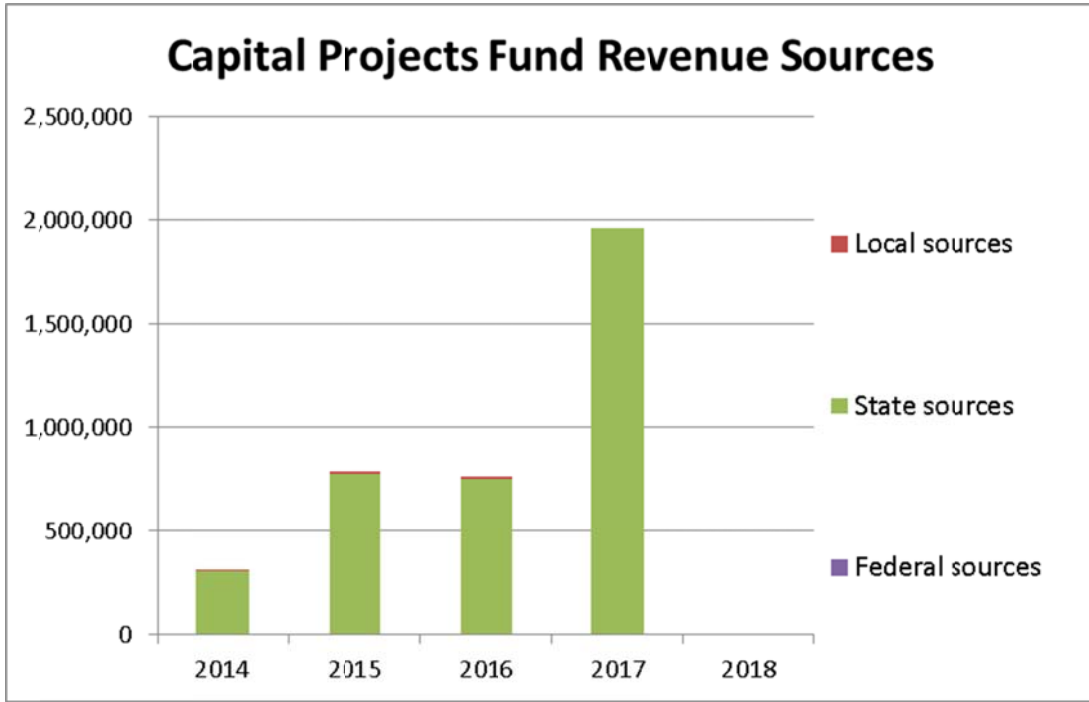
	Actual			Current	Proposed
	2014	2015	2016	2017	2018
General Fund					
Local sources	146,039,213	149,303,593	152,577,997	156,073,574	159,311,592
State sources	8,827,384	8,942,184	9,154,635	7,593,152	7,593,152
Federal sources	48,261	64,318	71,038	42,819	48,857
Budgeted fund balance	N/A	N/A	N/A	5,237,034	4,851,596
Total	154,914,858	158,310,095	161,803,670	168,946,579	171,805,197

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
	2014	2015	2017	2018
Special Revenue				
Local sources	107,228	363,465	162,340	129,245
State sources	86,198	72,335	89,338	73,315
Federal sources	2,634,429	2,900,844	2,931,912	2,111,715
Total	2,827,855	3,336,644	3,183,590	2,314,275

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.

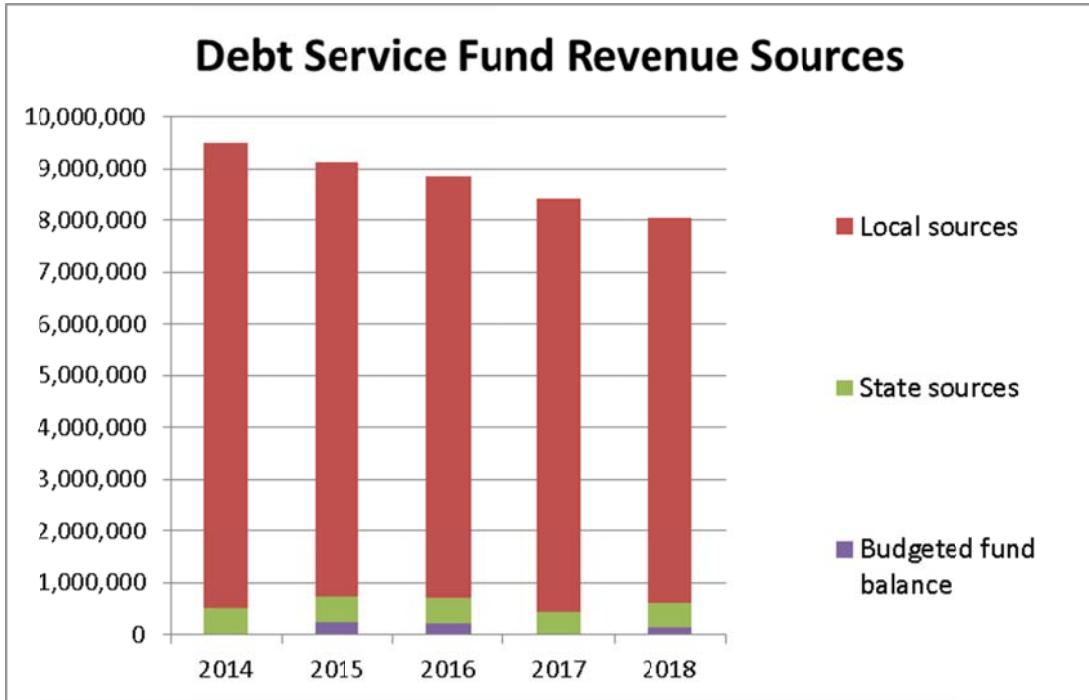


	Actual			Current	Proposed
	2014	2015	2016	2017	2018
Capital Projects					
Local sources	5,473	10,606	8,618	0	0
State sources	306,390	778,111	752,924	1,959,200	0
Federal sources					
Total	311,863	788,717	761,542	1,959,200	0

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

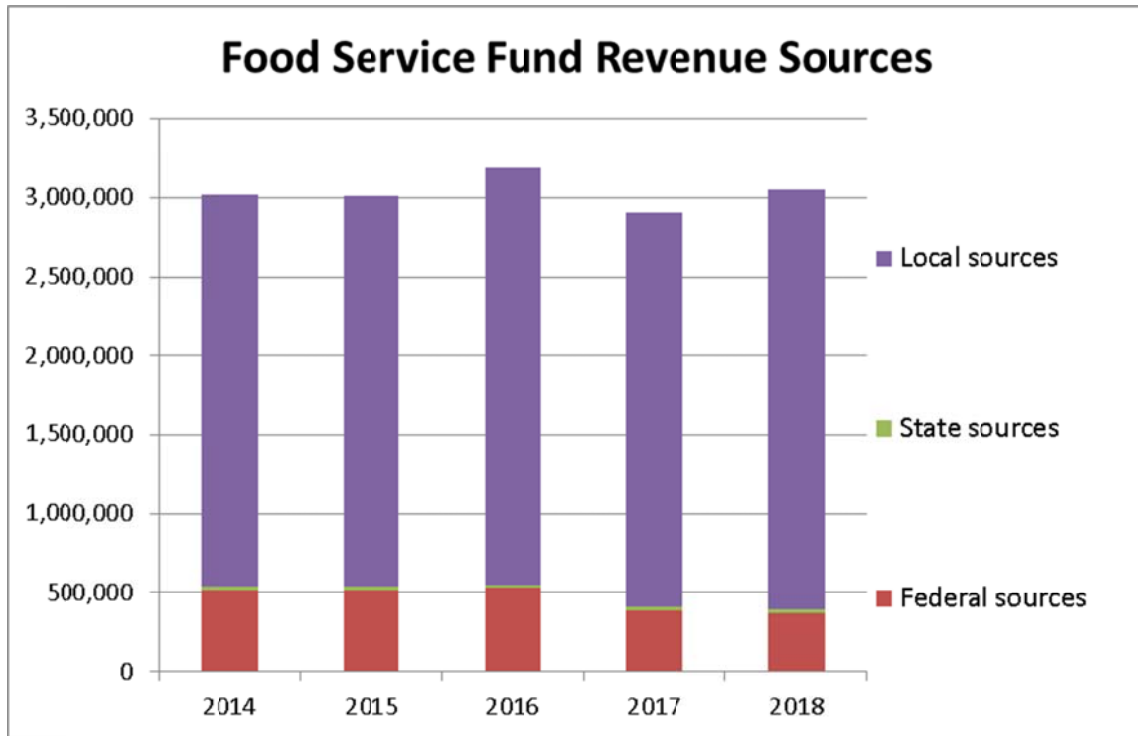
While current residential construction within the district is limited, there are projects that could add to student population 4 to 10 years in the future. Should these be built so as to increase the school population in a significant manner, a future bond issue and construction may result. This is being 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.



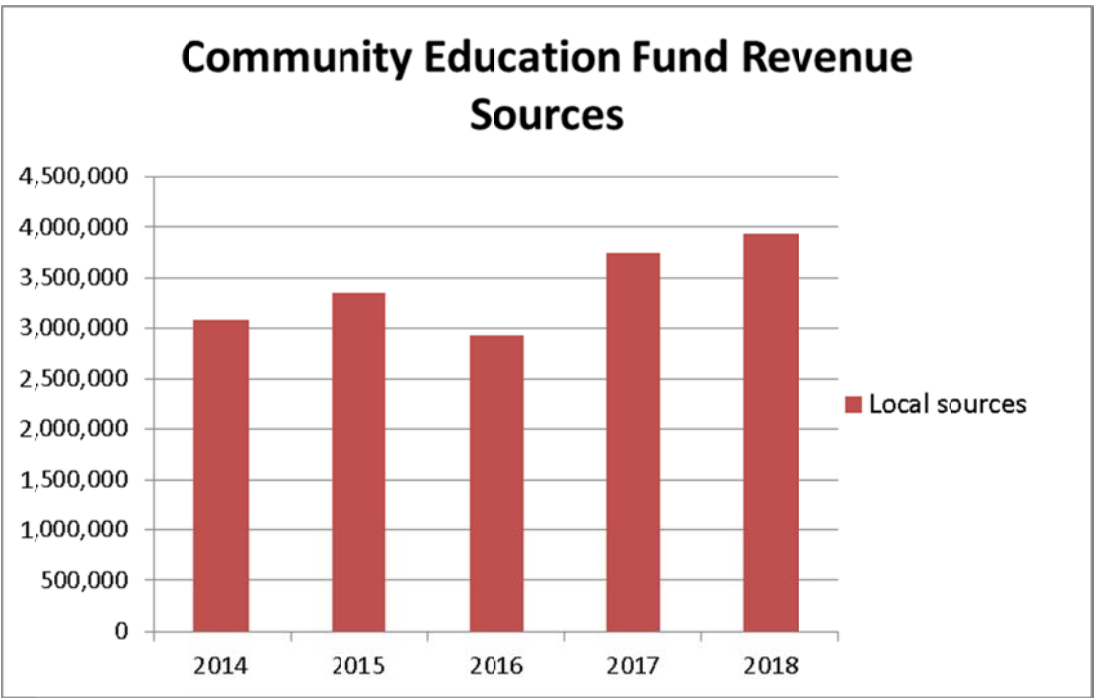
	Actual			Current	Proposed
	2014	2015	2016	2017	2018
Debt Service					
Local sources	8,999,975	8,386,604	8,150,217	7,990,549	7,449,807
State sources	496,000	494,561	490,563	421,558	461,729
Budgeted fund balance	9,506	240,600	220,010	10,606	139,745
Total	9,505,481	9,121,765	8,860,790	8,422,713	8,051,281

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



	Actual			Current	Proposed
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Food Service					
Local sources	2,483,871	2,471,056	2,636,113	2,487,874	2,658,752
State sources	24,600	23,470	23,590	25,000	25,000
Federal sources	514,527	518,337	528,667	389,286	368,056
Total	3,022,998	3,012,863	3,188,370	2,902,160	3,051,808

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



	<u>Actual</u>			<u>Current</u>	<u>Proposed</u>
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Community Education Local sources	3,080,701	3,357,793	2,935,643	3,748,001	3,939,702

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
		2014	2015	2016	2017	2018
General Fund						
Local						
Local tax levy		145,116,301	148,521,627	151,936,966	155,477,792	158,721,848
Tuition		250,060	111,470	72,425	92,377	92,377
Interest on investments		271,064	253,457	266,401	198,000	190,551
Miscellaneous		401,788	417,039	302,205	305,405	306,816
		146,039,213	149,303,593	152,577,997	156,073,574	159,311,592
State						
Special Ed. aid		5,763,900	5,763,900	5,763,900	5,684,907	5,684,907
Equalization aid		565,938	565,938	565,938	546,130	546,130
Security aid		151,699	151,699	151,699	173,051	173,051
Transportation aid		795,567	795,567	795,567	905,779	905,779
Extraordinary aid		1,499,529	1,428,877	1,421,325		
PARCC Readiness		50,751	94,710	94,710	94,710	94,710
Per Pupil Growth			94,710	94,710	94,710	94,710
Other state aids			46,783	266,786	93,865	93,865
		8,827,384	8,942,184	9,154,635	7,593,152	7,593,152
Federal						
Medicare assistance		47,349	64,318	71,038	42,819	48,857
Education Jobs fund		912				
		48,261	64,318	71,038	42,819	48,857
Budgeted fund balance					5,237,034	4,851,596
		154,914,858	158,310,095	161,803,670	168,946,579	171,805,197

Governmental Funds - *continued*

Special Revenue - Budgetary Basis	Actual			Current	Proposed
	2014	2015	2016	2017	2018
Local					
Seminary grant				72,000	61,200
Cable TV	58,140	59,303	60,489	57,000	62,305
Municipal Alliance-Local	8,453	5,746	5,746	5,740	5,740
CJ Pride Recruitment	1,935	5,192	4,518	27,600	
Outdoor Education					
Connect Ed	942	4,527	0		
BMS Connect Ed					
Rebel grant					
E-Rate	37,751	246,900	55,600		
Youth					
Woodruff					
Prince		40,185	329,724		
Other	7	1,612			
	107,228	363,465	456,077	162,340	129,245
State					
Non Public Textbooks	14,622	10,292	9,290	12,849	10,922
Non Public Handicapped & Aux. Services t	8,837	15,426	16,458	17,443	11,100
Non Public Nursing	24,270	18,464	20,526	21,510	18,283
Non Public Technology	5,833	4,976	5,134	5,850	4,972
Non Public Security			4,302	5,975	5,079
Personalized Student Learning Plan	5,890	0	0		
New Jersey Veterinarian Assoc.					
New Jersey Division of Highway Safety					
Municipal Alliance-State	26,301	22,961	22,984	22,984	22,959
Adult Basic Education-State	445				
Other		216	2,727	2,727	
	86,198	72,335	81,421	89,338	73,315
Federal					
Title I	362,382	247,997	202,059	323,752	241,654
Title II	109,104	106,755	108,419	109,089	90,164
Title III	187,504	174,912	129,590	302,272	156,736
Title IV	123				
IDEA Part B	1,845,222	2,343,853	1,743,251	2,008,717	1,618,911
Adult Basic Education-Federal	8,932	9,619	7,000	7,000	
Child Care Food Nutrition	15,413	2,156	0		4,250
Startalk	102,067	15,552	151,713	176,881	
FEMA					
Race to the Top					
Other	3,682		1,198	4,201	
	2,634,429	2,900,844	2,343,230	2,931,912	2,111,715
	2,827,855	3,336,644	2,880,728	3,183,590	2,314,275

Governmental Funds - *continued*

	Actual			Current	Proposed
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Capital Projects					
Local share-capital reserve	0	0	0	0	0
Local share-capital outlay	0	0	0	0	0
Interest on investments	5,473	10,606	8,618	0	0
Miscellaneous	0	0	0	0	0
State grants	306,390	778,111	752,924	1,959,200	0
	<u>311,863</u>	<u>788,717</u>	<u>761,542</u>	<u>1,959,200</u>	<u>0</u>

	Actual			Current	Proposed
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Debt Service					
Tax Levy	0	0	0	0	0
Transfer from Capital Reserve	8,999,975	8,386,604	8,150,217	7,990,549	7,449,807
Debt Service State Aid Type II	496,000	494,561	490,563	421,558	461,729
Miscellaneous					
Fund balance	9,506	240,600	220,010	10,606	139,745
	<u>9,505,481</u>	<u>9,121,765</u>	<u>8,860,790</u>	<u>8,422,713</u>	<u>8,051,281</u>

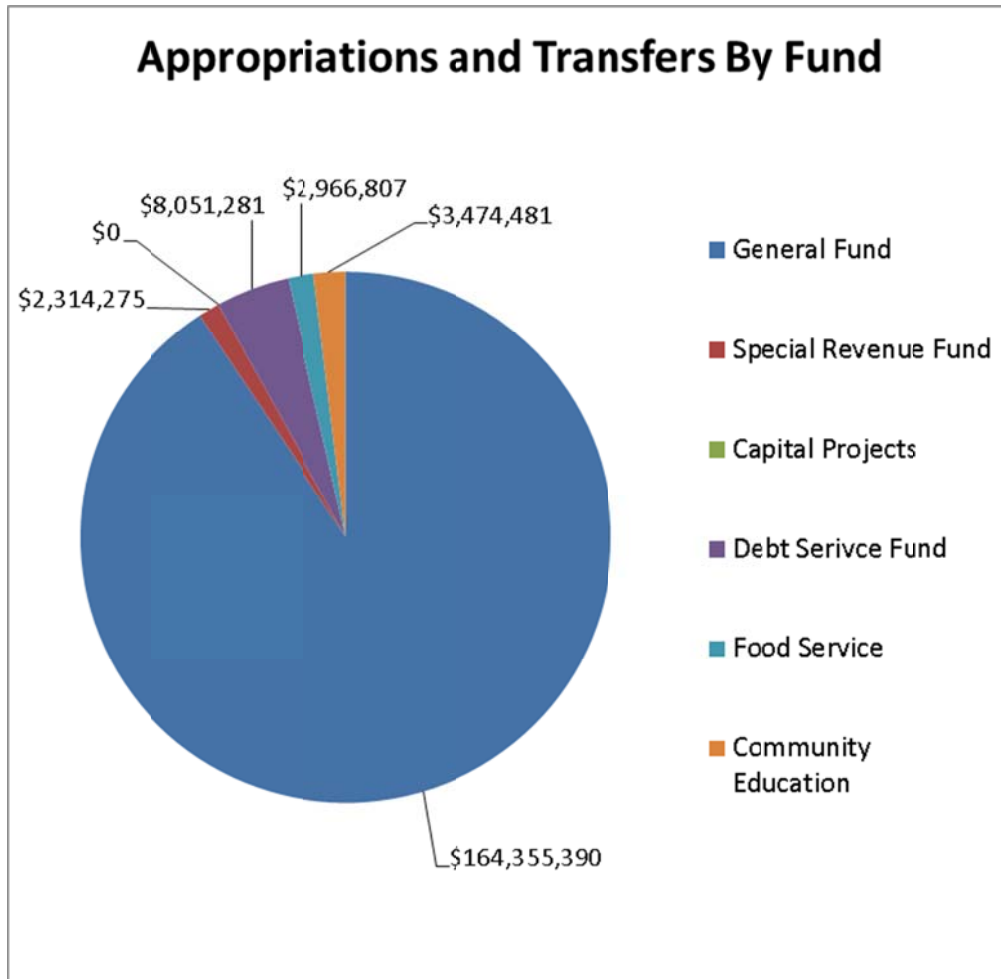
Enterprise

	Actual			Current	Proposed
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Food Service					
Sales	2,321,721	2,224,840	2,464,221	2,392,874	2,563,702
Special Functions	133,900	124,651	98,823	95,000	95,050
Miscellaneous	28,250	121,565	73,069		
State school lunch program	24,600	23,470	23,590	25,000	25,000
National school lunch program	329,250	319,933	323,063	367,527	346,297
Special milk program	4,073	3,438	2,373	1,759	1,759
PB lunch-HHFKA	33,271	32,711	34,056	20,000	20,000
Food donation program	147,933	162,255	169,175		
	<u>3,022,998</u>	<u>3,012,863</u>	<u>3,188,370</u>	<u>2,902,160</u>	<u>3,051,808</u>

Community Education

Activities fees	<u>3,080,701</u>	<u>3,357,793</u>	<u>2,935,643</u>	<u>3,748,001</u>	<u>3,939,702</u>
-----------------	------------------	------------------	------------------	------------------	------------------

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 2017-18

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Governmental Funds					
General Fund	150,428,742	161,384,910	156,500,983	174,625,133	174,230,194
Special Revenue Fund	2,707,774	3,060,363	2,956,591	3,650,020	2,314,275
Capital Projects Fund	1,900,477	1,546,102	2,414,139	5,288,475	0
Debt Service Fund	9,275,966	9,121,766	8,734,495	8,422,713	8,051,282
Enterprise Funds					
Community Education Fund	3,929,352	5,604,792	2,990,184	3,413,664	3,474,481
Food Service Fund	2,730,330	2,792,593	2,914,778	2,817,160	2,966,807
	<u>\$170,972,641</u>	<u>\$183,510,526</u>	<u>\$176,511,170</u>	<u>\$198,217,165</u>	<u>\$191,037,039</u>

Governmental Funds –General Fund-Programs

West Windsor-Plainsboro Regional School
District Fiscal Year 2017-18

Governmental Funds

Regular Programs	49,880,730
Special Education-Neurologically Impaired	1,160,387
Special Education-Emotionally Disturbed	379,089
Special Education-Multiply Handicapped	2,093,664
Special Education-Resource Room/Resource Center	8,262,342
Special Education-Autism	668,506
Special Education-Preschool Disabilities-Part Time	480,793
Special Education-Preschool Disabilities-Full Time	609,950
Special Education-Home Instruction	70,000
Basic Skills/Remedial	2,037,849
Bilingual	895,152
School-Sponsored Cocurricular Activities	733,827
School-Sponsored Athletics	1,893,789
Undistributed Instruction	8,428,800
Health Services	1,451,846
Speech/Occupational Therapy and Related Services	2,136,390
Extraordinary Services	767,000
Guidance Services	3,182,379
Child Study Team	3,548,636
Improvement of Instruction Services	3,077,428
Educational Media/Library Services	1,480,368
Instructional Staff Training Services	840,316
General Administration	2,048,516
School Administration	7,130,355
Central Services	2,037,889
Administrative Information Technology	471,281
Required Maintenance For School Facilities	3,148,825
Custodial Services	10,148,113
Care and Upkeep of Grounds	453,520
Security	723,862
Student Transportation Services	11,121,140
Personnel Services-Unallocated Employee Benefits	29,336,000
Equipment	1,052,313
Facilities Acquisition and Construction Services	2,547,687
Fund Transfers	9,874,807
Adult Education	9,286
Charter Schools	47,359
	<u>\$174,230,194</u>

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

Governmental Funds –General Fund-Current Expense

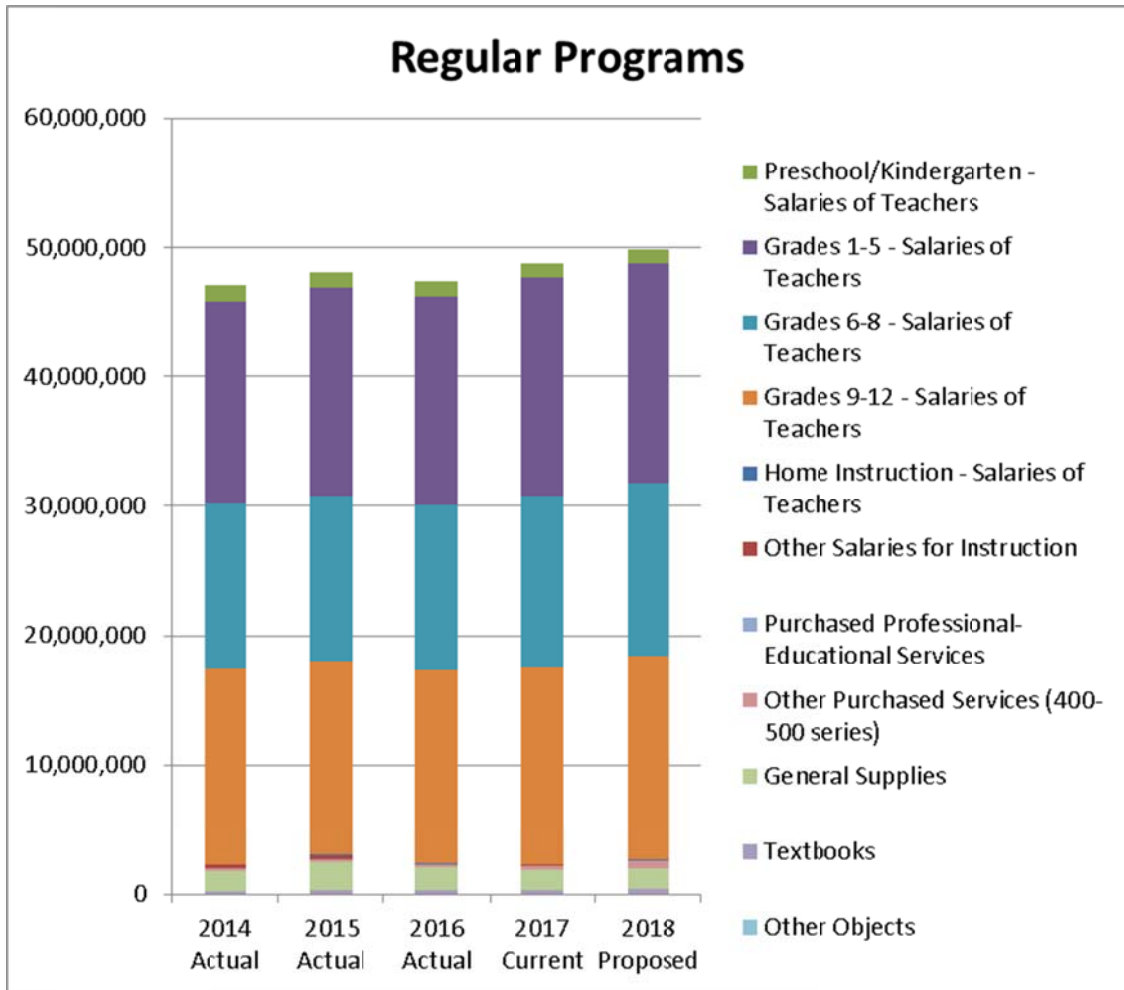
West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

Regular Programs

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Preschool/Kindergarten - Salaries of Teachers	1,258,890	1,187,775	1,123,410	1,121,634	1,066,362
Grades 1-5 - Salaries of Teachers	15,606,985	16,048,574	16,132,472	16,945,988	17,085,476
Grades 6-8 - Salaries of Teachers	12,779,589	12,767,586	12,816,978	13,178,537	13,310,197
Grades 9-12 - Salaries of Teachers	15,121,264	15,016,582	14,931,372	15,220,437	15,765,499
Home Instruction - Salaries of Teachers	0	32,763	29,612	70,000	70,000
Other Salaries for Instruction	246,585	271,580	25,304	23,616	16,700
Purchased Professional-Educational Services	11,160	9,850	22,000	22,876	18,650
Other Purchased Services (400-500 series)	224,461	211,523	212,666	349,736	538,616
General Supplies	1,560,524	2,233,195	1,783,220	1,542,525	1,626,567
Textbooks	246,871	287,013	297,058	320,246	328,357
Other Objects	2,461	1,272	1,546	10,086	54,306
	<u>\$47,058,790</u>	<u>\$48,067,713</u>	<u>\$47,375,638</u>	<u>\$48,805,681</u>	<u>\$49,880,730</u>

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

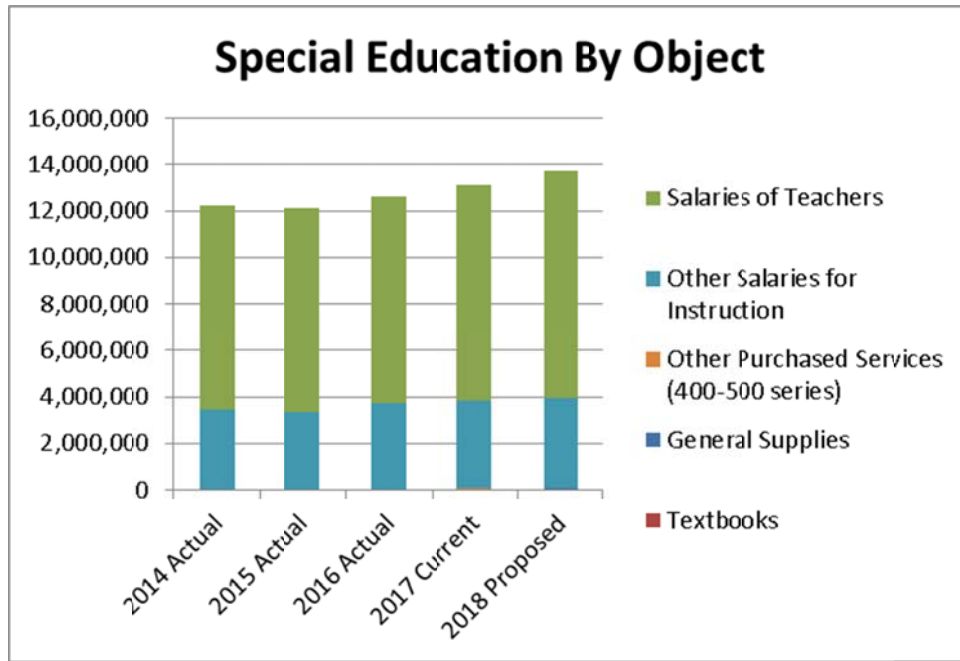


While total expenditures are relatively flat, staff additions for the district’s elementary and music programs will strengthen efforts in these areas.

West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

Special Education-Summary by Object



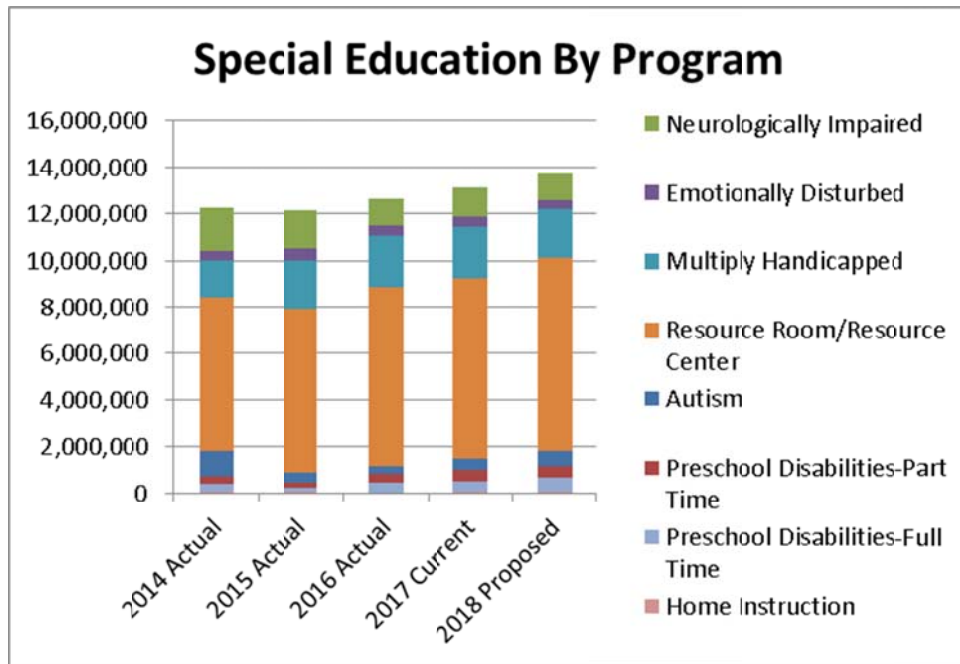
	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Current</u>	2018 <u>Proposed</u>
Salaries of Teachers	8,785,632	8,788,143	8,906,955	9,270,097	9,755,199
Other Salaries for Instruction	3,400,349	3,290,158	3,682,735	3,781,468	3,852,732
Other Purchased Services (400-500 series)	12,305	9,922	7,996	26,800	33,225
General Supplies	40,283	37,422	34,340	55,109	81,525
Textbooks	328	817	0	2,700	2,050
	<u>\$12,238,897</u>	<u>\$12,126,462</u>	<u>\$12,632,026</u>	<u>\$13,136,174</u>	<u>\$13,724,731</u>

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

West Windsor-Plainsboro Regional School District
Fiscal Year 2016-17

General Fund-Current Expense

Special Education-Summary by Program



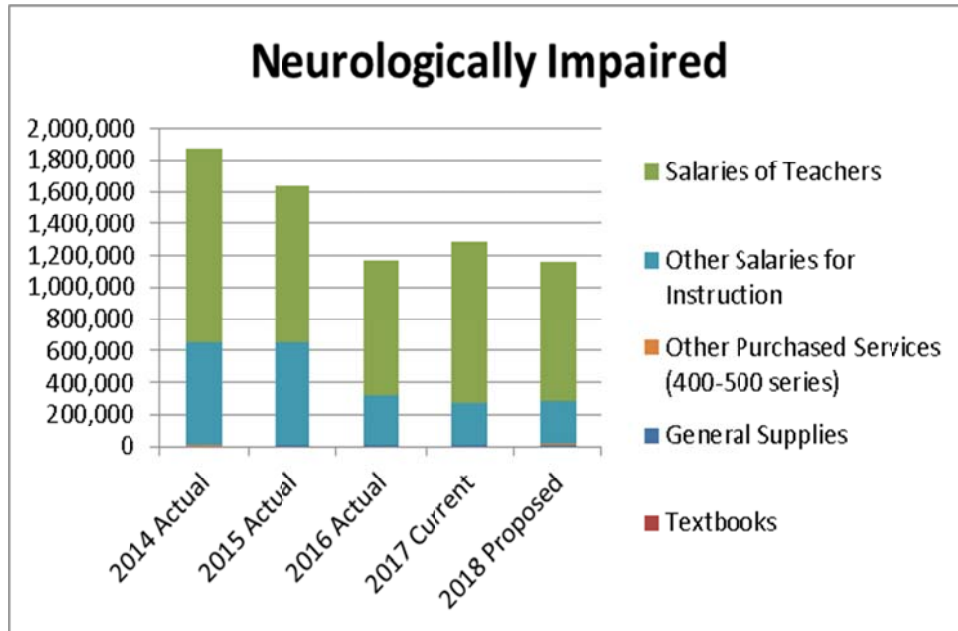
	2014 <u>Actual</u>	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Current</u>	2018 <u>Proposed</u>
Neurologically Impaired	1,869,793	1,639,775	1,173,865	1,285,782	1,160,387
Emotionally Disturbed	384,898	478,830	440,181	416,414	379,089
Multiply Handicapped	1,554,506	2,067,856	2,156,913	2,187,660	2,093,664
Resource Room/Resource Center	6,616,353	7,052,145	7,671,365	7,734,198	8,262,342
Autism	1,089,648	440,454	344,284	487,503	668,506
Preschool Disabilities-Part Time	349,110	234,633	382,987	503,084	480,793
Preschool Disabilities-Full Time	285,306	167,220	435,234	451,533	609,950
Home Instruction	89,283	45,549	27,197	70,000	70,000
	<u>\$12,238,897</u>	<u>\$12,126,462</u>	<u>\$12,632,026</u>	<u>\$13,136,174</u>	<u>\$13,724,731</u>

West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

Special Education-Neurologically Impaired

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Salaries of Teachers	1,215,744	984,964	857,423	1,009,716	879,196
Other Salaries for Instruction	647,889	645,321	307,230	263,466	266,066
Other Purchased Services (400-500 series)	333	1,096	1,800	4,000	4,500
General Supplies	5,827	8,394	7,412	8,600	10,125
Textbooks	0	0	0	0	500
	<u>\$1,869,793</u>	<u>\$1,639,775</u>	<u>\$1,173,865</u>	<u>\$1,285,782</u>	<u>\$1,160,387</u>

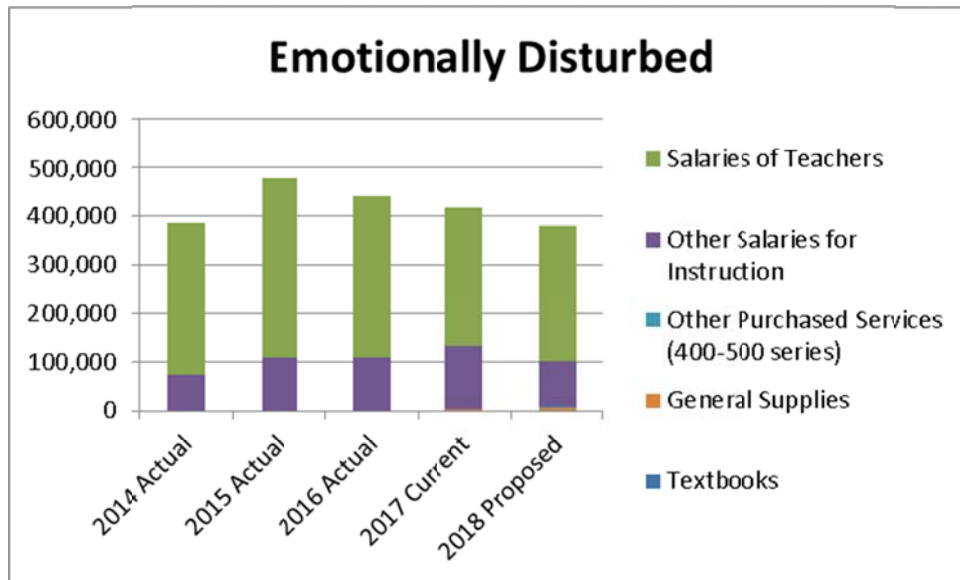


West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

Special Education-Emotionally Disturbed

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Salaries of Teachers	311,350	371,209	331,916	283,775	278,620
Other Salaries for Instruction	72,387	106,208	106,614	128,239	93,319
Other Purchased Services (400-500 series)	120	300	300	1,200	1,200
General Supplies	1,041	1,113	1,351	3,000	5,700
Textbooks	0	0	0	200	250
	<u>\$384,898</u>	<u>\$478,830</u>	<u>\$440,181</u>	<u>\$416,414</u>	<u>\$379,089</u>

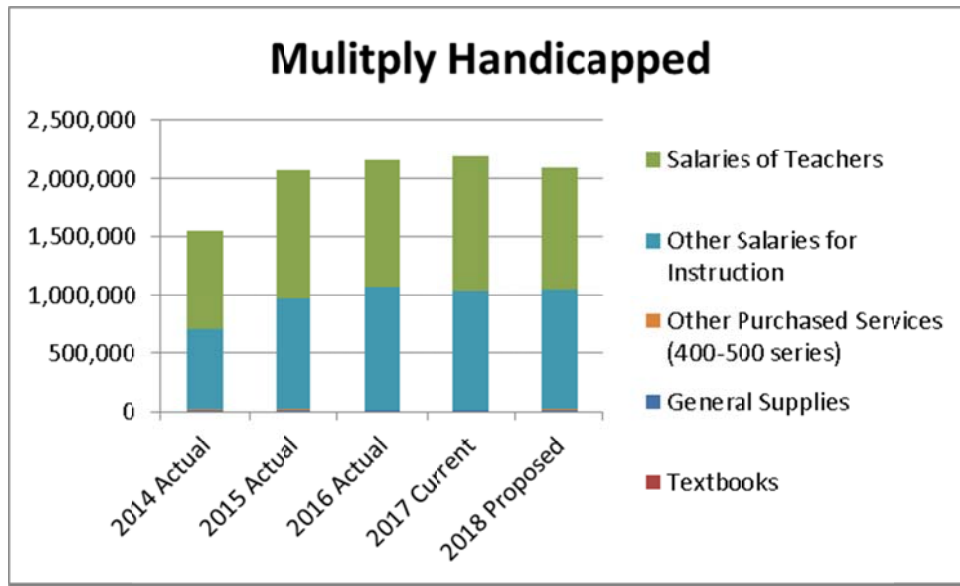


West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

Special Education-Multiply Handicapped

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Salaries of Teachers	844,810	1,102,762	1,091,021	1,153,996	1,050,669
Other Salaries for Instruction	685,291	943,331	1,054,268	1,020,989	1,018,295
Other Purchased Services (400-500 series)	6,123	5,460	1,335	3,400	6,450
General Supplies	17,954	16,010	10,289	8,775	17,950
Textbooks	328	293	0	500	300
	<u>\$1,554,506</u>	<u>\$2,067,856</u>	<u>\$2,156,913</u>	<u>\$2,187,660</u>	<u>\$2,093,664</u>

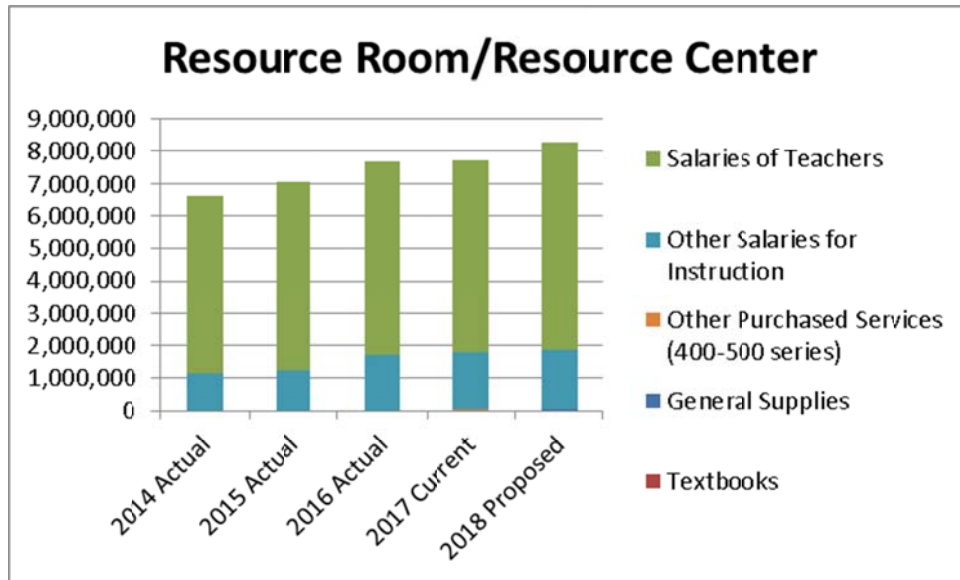


West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

Special Education-Resource Room/Resource Center

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Salaries of Teachers	5,463,981	5,808,129	5,950,215	5,932,060	6,401,349
Other Salaries for Instruction	1,141,959	1,236,531	1,709,093	1,763,661	1,805,118
Other Purchased Services (400-500 series)	2,182	889	3,593	12,500	16,875
General Supplies	8,231	6,072	8,464	23,977	38,000
Textbooks	0	524	0	2,000	1,000
	<u>\$6,616,353</u>	<u>\$7,052,145</u>	<u>\$7,671,365</u>	<u>\$7,734,198</u>	<u>\$8,262,342</u>

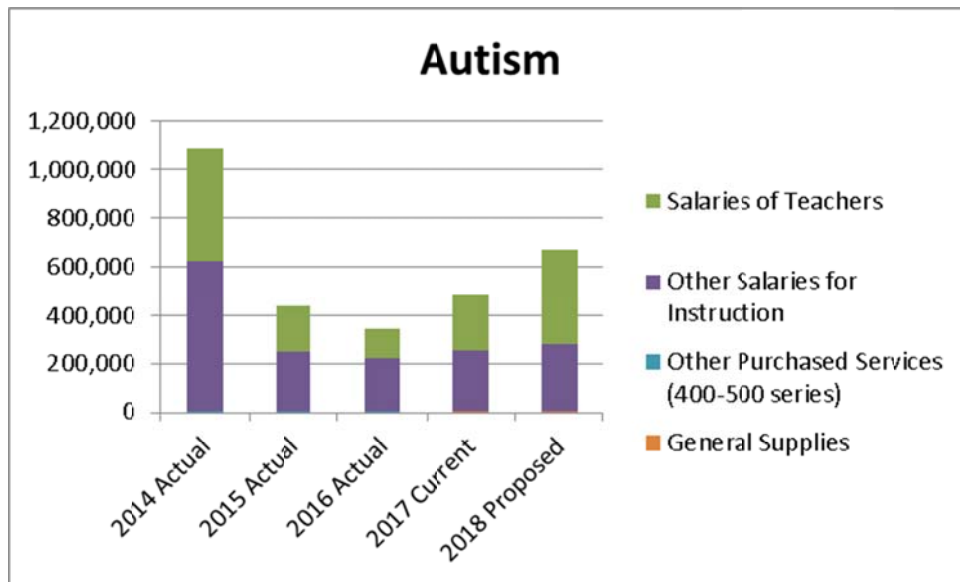


West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

Special Education-Autism

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Salaries of Teachers	464,003	193,299	119,920	232,506	385,935
Other Salaries for Instruction	620,588	242,645	219,863	250,140	277,021
Other Purchased Services (400-500 series)	1,640	1,463	968	900	1,800
General Supplies	3,417	3,047	3,533	3,957	3,750
	<u>\$1,089,648</u>	<u>\$440,454</u>	<u>\$344,284</u>	<u>\$487,503</u>	<u>\$668,506</u>

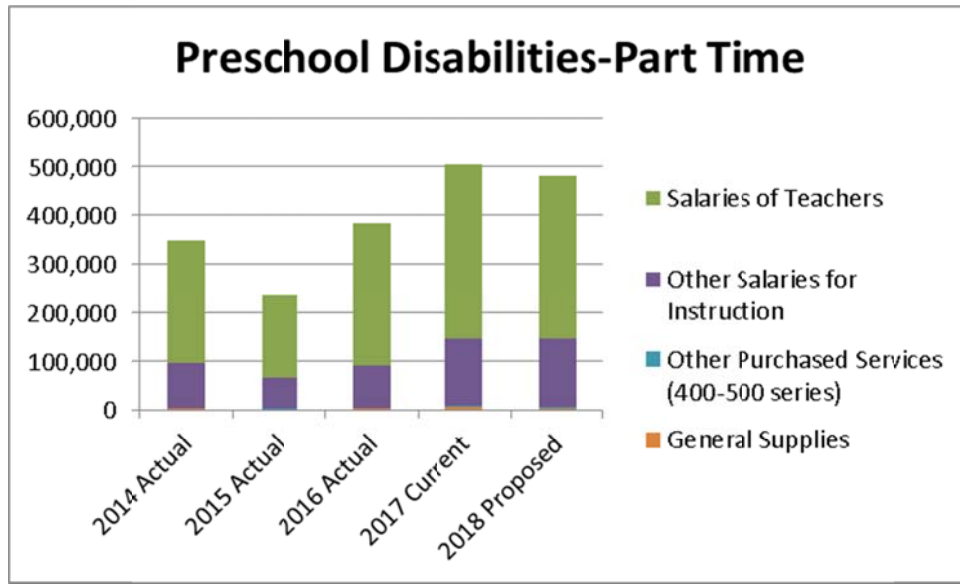


West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

Special Education-Preschool Disabilities-Part Time

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Salaries of Teachers	254,317	169,506	293,008	356,511	336,400
Other Salaries for Instruction	91,218	62,985	86,688	137,673	139,893
Other Purchased Services (400-500 series)	1,192	714	0	3,900	1,500
General Supplies	2,383	1,428	3,291	5,000	3,000
	<u>\$349,110</u>	<u>\$234,633</u>	<u>\$382,987</u>	<u>\$503,084</u>	<u>\$480,793</u>

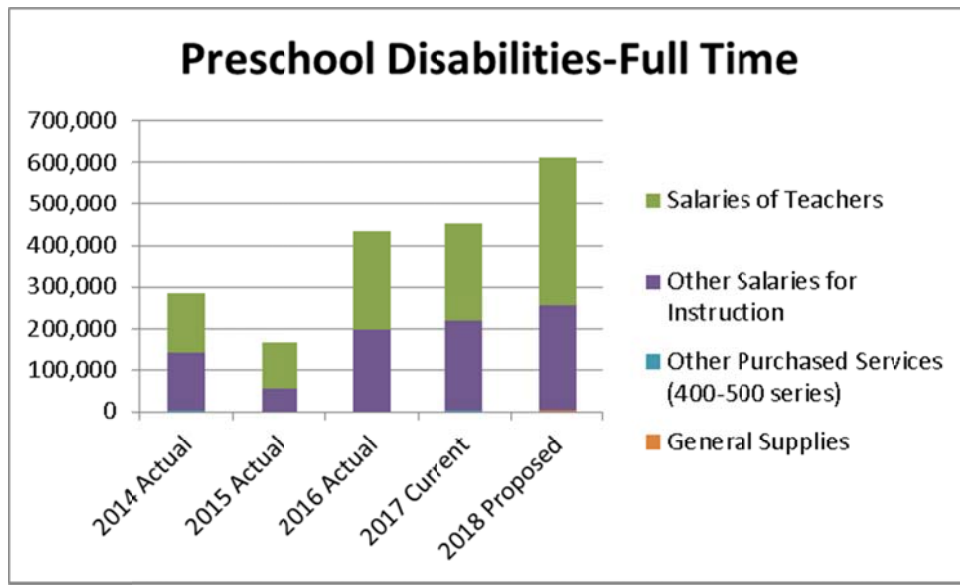


West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

Special Education-Preschool Disabilities-Full Time

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Salaries of Teachers	142,144	112,725	236,255	231,533	353,030
Other Salaries for Instruction	141,017	53,137	198,979	217,300	253,020
Other Purchased Services (400-500 series)	715	0	0	900	900
General Supplies	1,430	1,358	0	1,800	3,000
	<u>\$285,306</u>	<u>\$167,220</u>	<u>\$435,234</u>	<u>\$451,533</u>	<u>\$609,950</u>

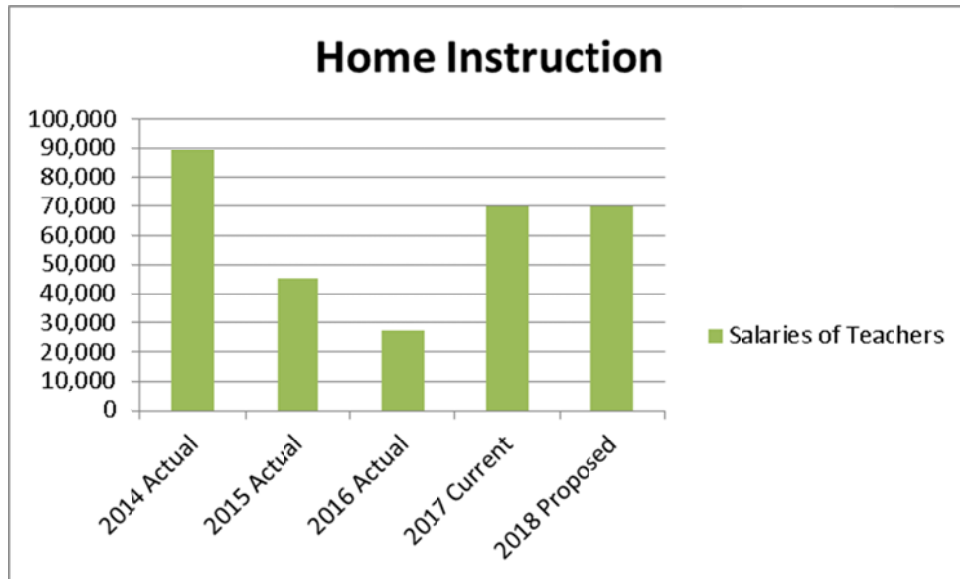


West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

Special Education-Home Instruction

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Salaries of Teachers	89,283	45,549	27,197	70,000	70,000
	<u>\$89,283</u>	<u>\$45,549</u>	<u>\$27,197</u>	<u>\$70,000</u>	<u>\$70,000</u>

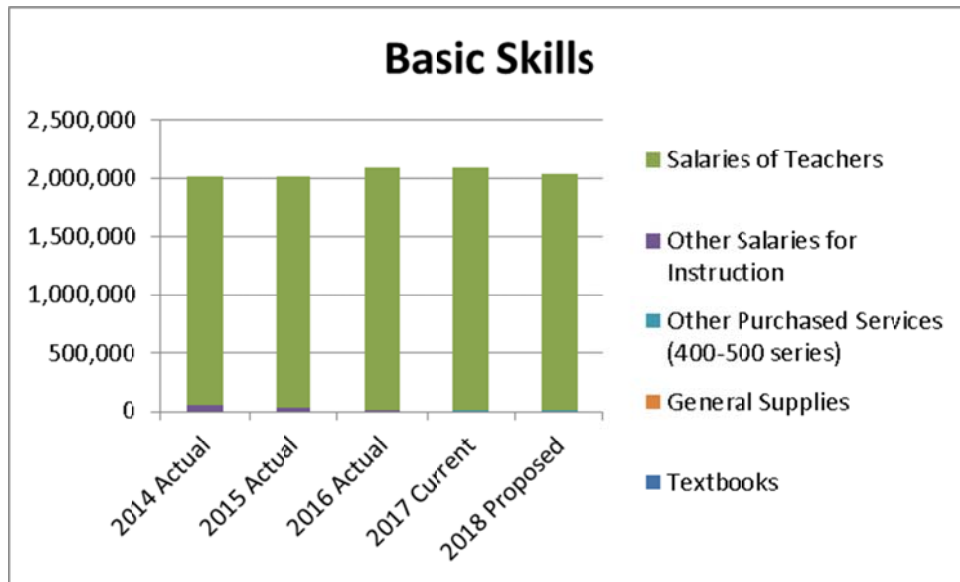


West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

Basic Skills/Remedial

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Salaries of Teachers	1,962,025	1,987,107	2,084,250	2,070,653	2,022,403
Other Salaries for Instruction	49,920	25,650	4,603	5,700	7,200
Other Purchased Services (400-500 series)	0	0	0	675	675
General Supplies	3,070	3,498	4,336	6,119	6,421
Textbooks	1,084	784	123	1,150	1,150
	<u>\$2,016,099</u>	<u>\$2,017,039</u>	<u>\$2,093,312</u>	<u>\$2,084,297</u>	<u>\$2,037,849</u>



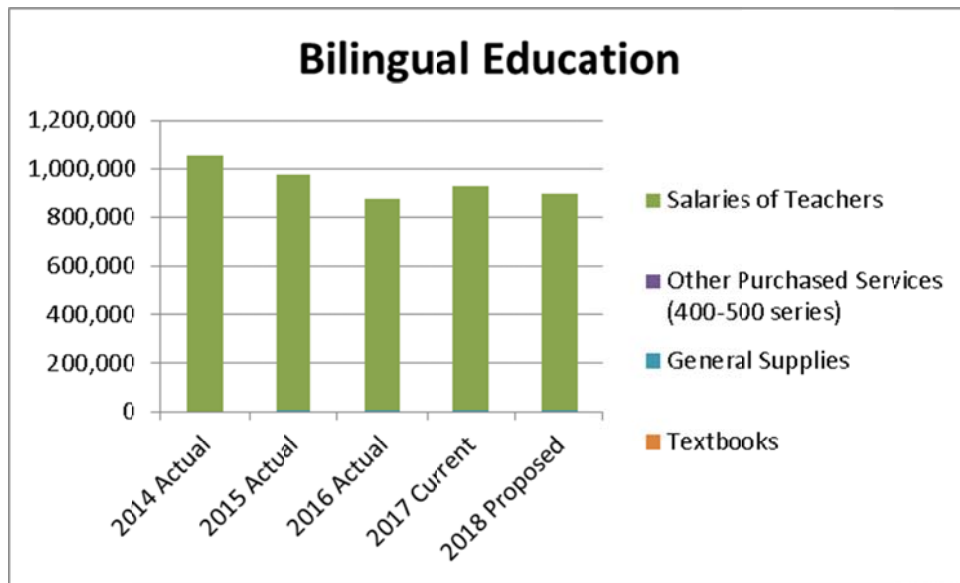
A district focus on professional development and differentiated instruction has enabled stable spending in this category over time.

West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

Bilingual

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Salaries of Teachers	1,053,079	975,276	873,810	925,847	888,485
Other Purchased Services (400-500 series)	294	0	0	450	450
General Supplies	1,582	2,089	2,804	3,938	5,217
Textbooks	822	1,883	892	1,312	1,000
	<u>\$1,055,777</u>	<u>\$979,248</u>	<u>\$877,506</u>	<u>\$931,547</u>	<u>\$895,152</u>



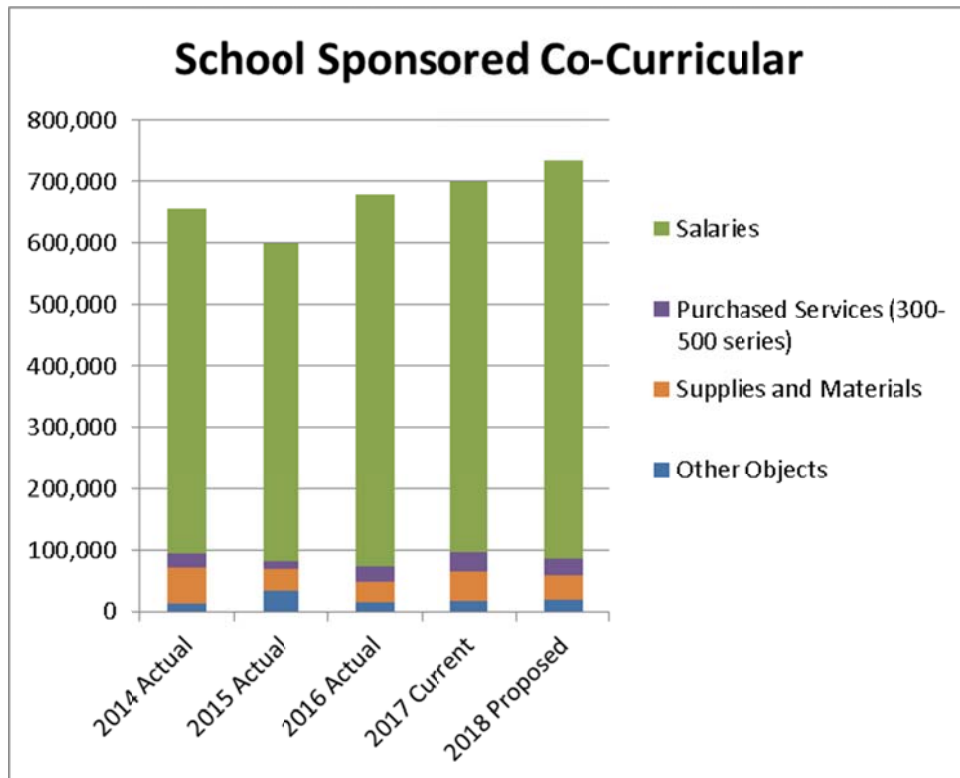
West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

School-Sponsored Co-curricular Activities

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Salaries	561,263	516,749	604,666	601,914	647,327
Purchased Services (300-500 series)	22,690	11,959	25,809	32,834	27,920
Supplies and Materials	57,214	36,010	32,276	46,157	39,000
Other Objects	14,160	33,837	15,618	18,411	19,580
	<u>\$655,327</u>	<u>\$598,555</u>	<u>\$678,369</u>	<u>\$699,316</u>	<u>\$733,827</u>

As can be seen by comparing actual expense versus budgeted expense, co-curricular activities are often supported by building budget transfers from other budget areas under the principal’s responsibility. Generally, budgets for non-personnel expenditures have been held flat while costs of materials and services purchased have increased. This has led to a decline in actual co-curricular spending over time as principals reduce transfers supporting co-curricular activities. Recognizing this, the district, despite the “2% general fund tax levy cap”, the budgeted dollars have been increased.



West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

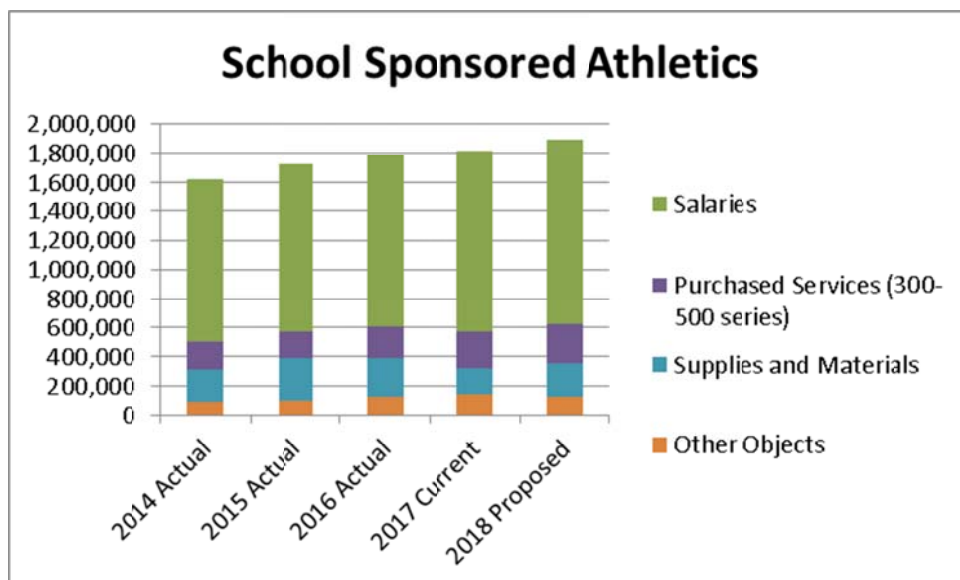
General Fund-Current Expense

School-Sponsored Athletics

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Salaries	1,118,331	1,151,576	1,180,365	1,232,712	1,267,736
Purchased Services (300-500 series)	189,563	184,369	221,169	255,680	276,680
Supplies and Materials	215,042	288,959	264,703	176,887	223,133
Other Objects	93,975	100,203	123,166	144,740	126,240
	<u>\$1,616,911</u>	<u>\$1,725,107</u>	<u>\$1,789,403</u>	<u>\$1,810,019</u>	<u>\$1,893,789</u>

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

The broad array of athletic activities in support of whole child/every child can be seen by considering NJSIAA-sanctioned sports. The New Jersey State Interscholastic Athletic Association is the key body in New Jersey athletics and incorporates 32 sports. The district has 30 of those sports; it is believed that no New Jersey public school district has as many.



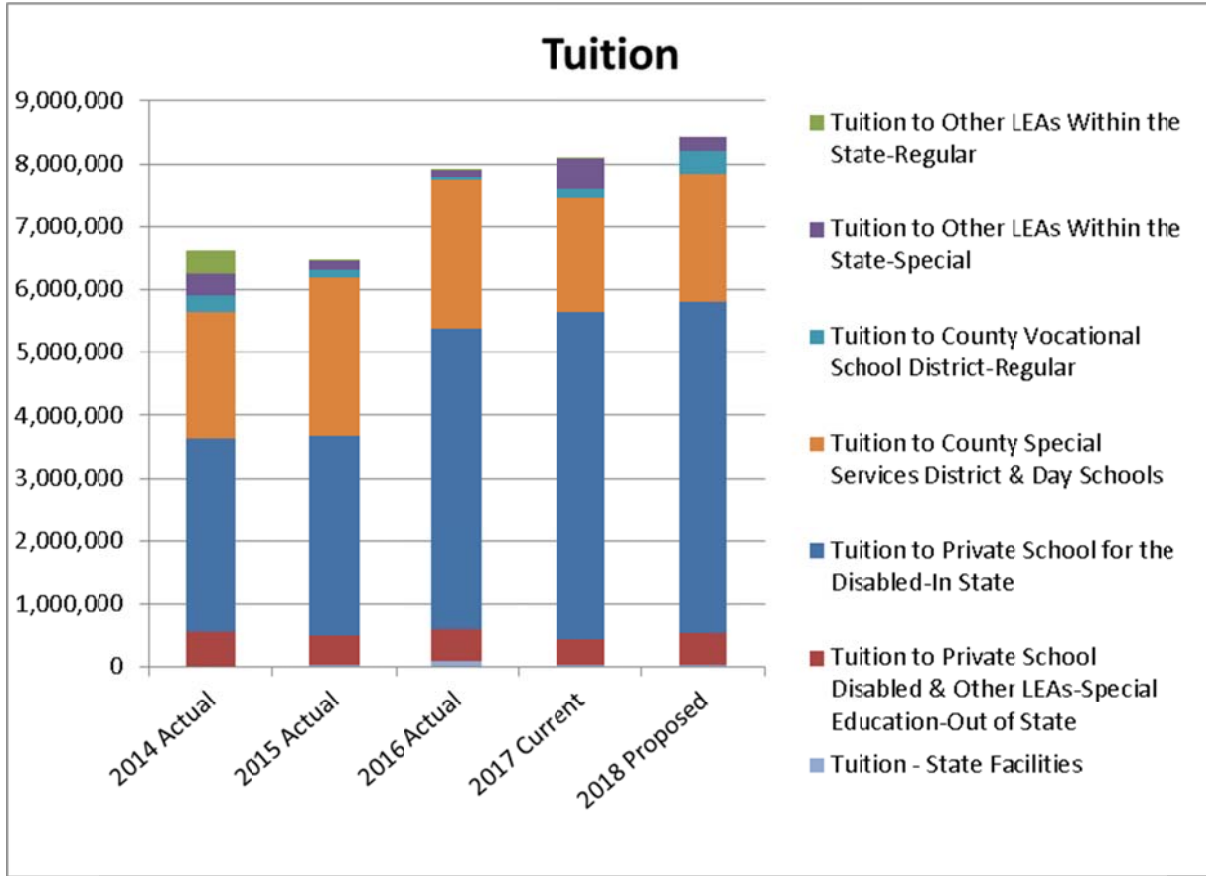
West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

Tuition	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Tuition to Other LEAs Within the State-Regular	375,860	25,558	4,550	21,652	0
Tuition to Other LEAs Within the State-Special	338,732	133,392	128,308	485,261	229,899
Tuition to County Vocational School District-Regular	254,497	135,354	45,000	140,050	354,600
Tuition to County Special Services District & Day Schools	2,021,921	2,512,328	2,359,171	1,818,459	2,041,228
Tuition to Private School for the Disabled-In State	3,060,505	3,171,291	4,761,636	5,203,692	5,253,397
Tuition to Private School Disabled & Other LEAs-Special Education-Out of State	570,254	467,006	525,825	399,500	516,724
Tuition - State Facilities	0	32,306	85,470	40,121	32,952
	<u>\$6,621,769</u>	<u>\$6,477,235</u>	<u>\$7,909,960</u>	<u>\$8,108,735</u>	<u>\$8,428,800</u>

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

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

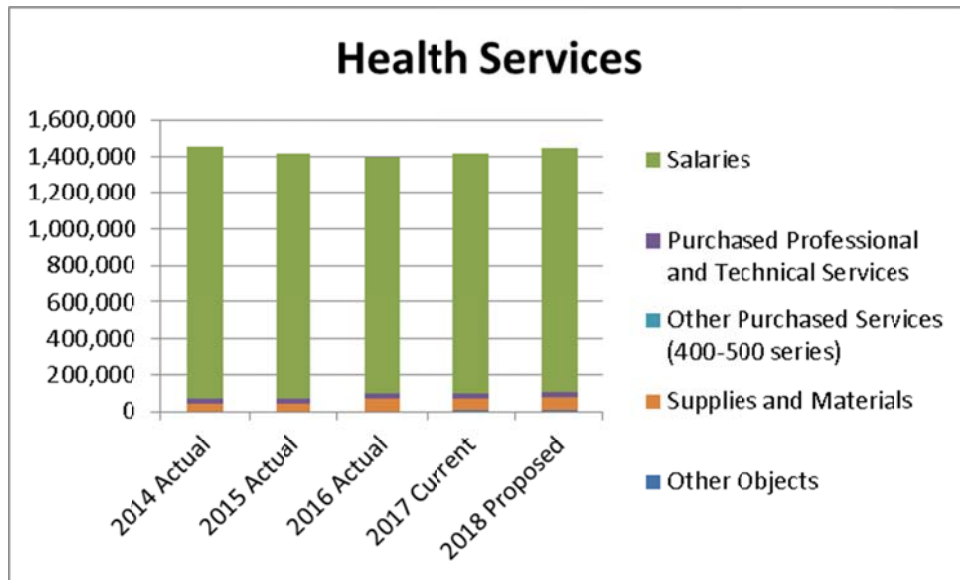


West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

Health Services

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Salaries	1,387,354	1,345,619	1,290,586	1,311,748	1,345,283
Purchased Professional and Technical Services	26,000	26,645	26,930	29,675	27,632
Other Purchased Services (400-500 series)	1,756	195	1,945	4,040	2,890
Supplies and Materials	39,485	39,625	66,602	60,892	68,641
Other Objects	3,019	4,766	4,749	7,400	7,400
	<u>\$1,457,614</u>	<u>\$1,416,850</u>	<u>\$1,390,812</u>	<u>\$1,413,755</u>	<u>\$1,451,846</u>



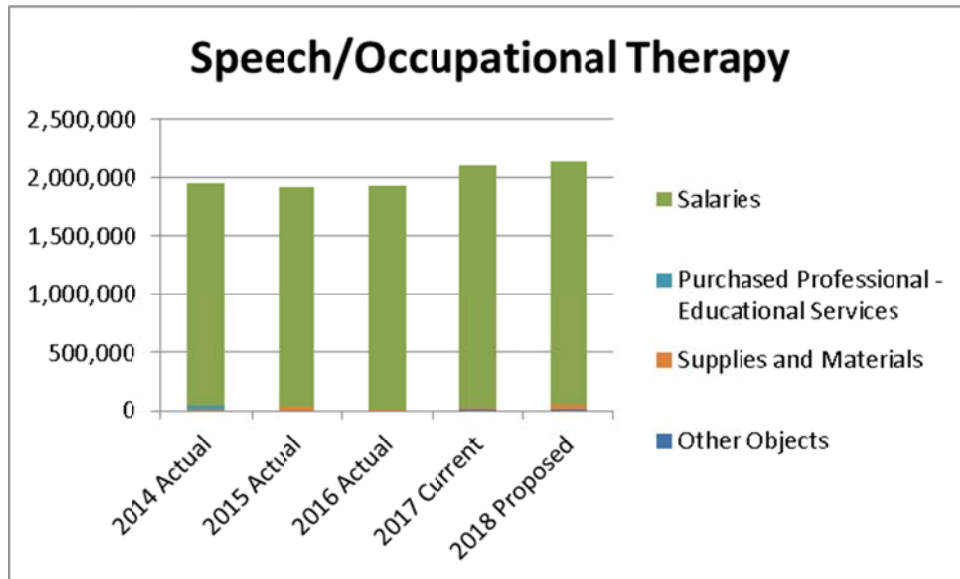
The district continues to provide a nurse in each school.

West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

Speech/Occupational Therapy and Related Services

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Current</u>	<u>2018 Proposed</u>
Salaries	1,905,955	1,881,853	1,908,404	2,077,170	2,084,490
Purchased Professional - Educational Services	27,869	0	0	0	0
Supplies and Materials	9,781	29,066	13,344	17,718	44,100
Other Objects	3,001	4,083	3,690	8,400	7,800
	<u>\$1,946,606</u>	<u>\$1,915,002</u>	<u>\$1,925,438</u>	<u>\$2,103,288</u>	<u>\$2,136,390</u>

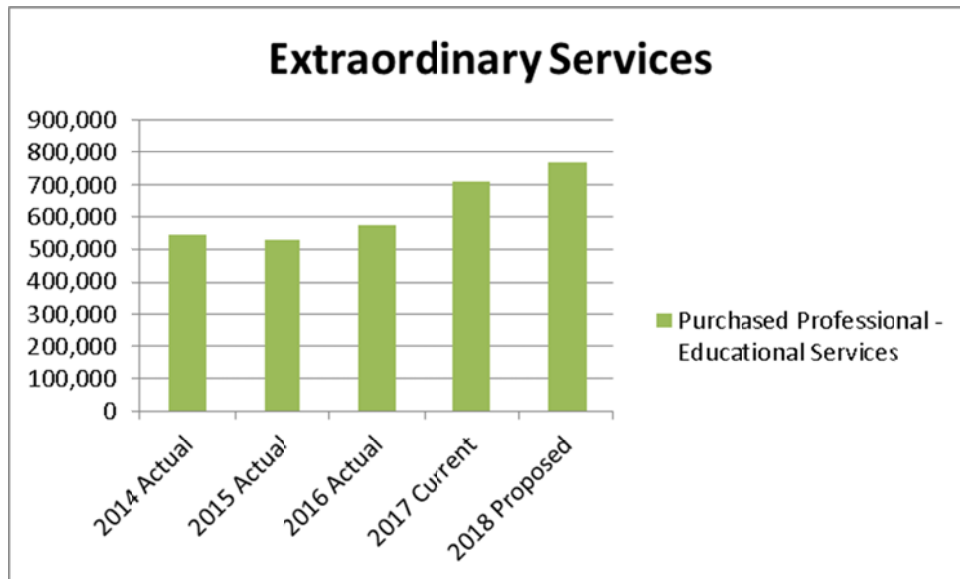


West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

Extraordinary Services

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Current</u>	<u>2018 Proposed</u>
Purchased Professional - Educational Services	545,505	528,848	572,615	707,750	767,000
	<u>\$545,505</u>	<u>\$528,848</u>	<u>\$572,615</u>	<u>\$707,750</u>	<u>\$767,000</u>



West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

Guidance Services

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Salaries of Other Professional Staff	2,460,408	2,451,496	2,558,386	2,676,808	2,803,840
Salaries of Secretarial and Clerical Assistants	323,719	332,167	311,714	320,703	300,380
Other Salaries	0	0	0	377	0
Purchased Professional - Educational Services	0	1,550	0	0	0
Other Purchased Services (400-500 series)	12,594	12,564	14,604	21,250	32,475
Supplies and Materials	29,047	29,919	27,152	39,700	36,619
Other Objects	2,691	2,340	2,280	10,315	9,065
	<u>\$2,828,459</u>	<u>\$2,830,036</u>	<u>\$2,914,136</u>	<u>\$3,069,153</u>	<u>\$3,182,379</u>

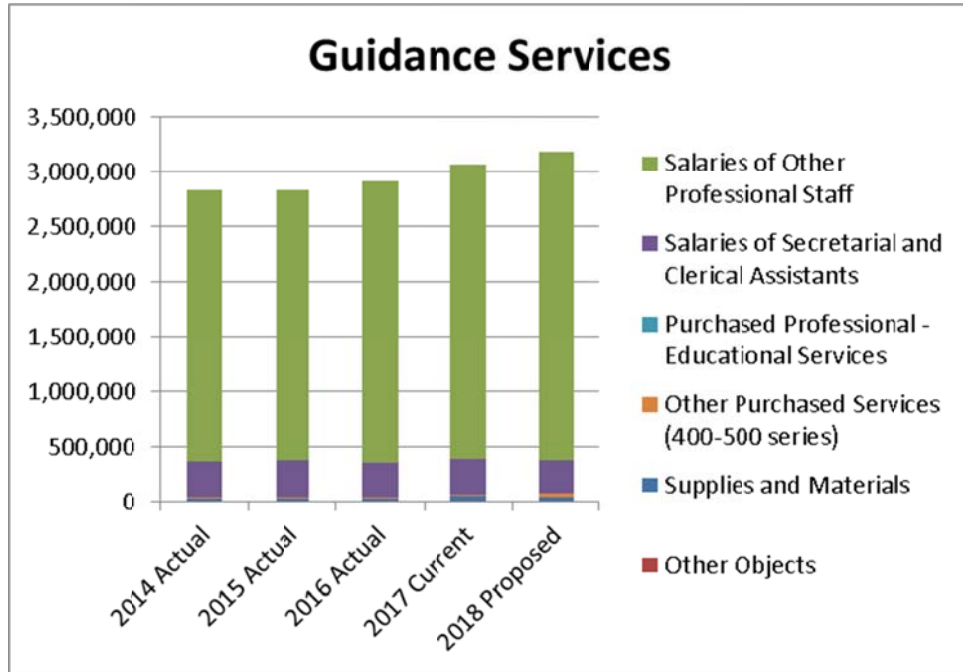
With the strong academic and co-curricular performance of our students, Guidance serves to both aid the students in keeping an “even keel” and in attaining their college goals. Students are accepted at many of the top colleges and universities in the nation.

The district does not “key” on any specific rating or standardized test, but the strength of its programs is often seen in the results of such ratings and test scores. SAT scores are regularly among the highest in the state and nation. The recent “US News and World Report” placed our two high schools in the top 2 percent in America. Of the magazine’s top 500 schools, the district ranked at #237 and 336; this placed them at #12 and 18 among New Jersey schools. Obviously a major transformation does not occur in high school and all district schools rate highly by a variety of measures. The district also receives top rankings in New Jersey Monthly, nich.com, and Newsweek.

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

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

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

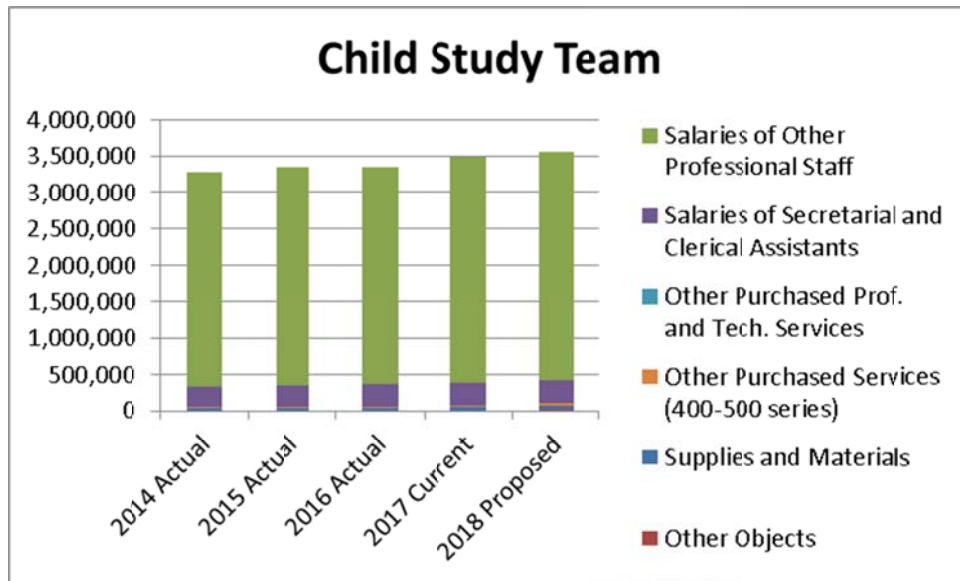


West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

Child Study Team

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Salaries of Other Professional Staff	2,924,969	2,980,864	2,973,017	3,096,401	3,124,578
Salaries of Secretarial and Clerical Assistants	279,003	304,002	300,363	307,460	316,578
Other Purchased Prof. and Tech. Services	2,550	0	0	2,200	2,000
Other Purchased Services (400-500 series)	24,869	25,993	22,173	23,600	35,600
Supplies and Materials	32,188	31,054	39,054	48,900	55,700
Other Objects	3,002	2,579	2,834	6,100	14,180
	<u>\$3,266,581</u>	<u>\$3,344,492</u>	<u>\$3,337,441</u>	<u>\$3,484,661</u>	<u>\$3,548,636</u>



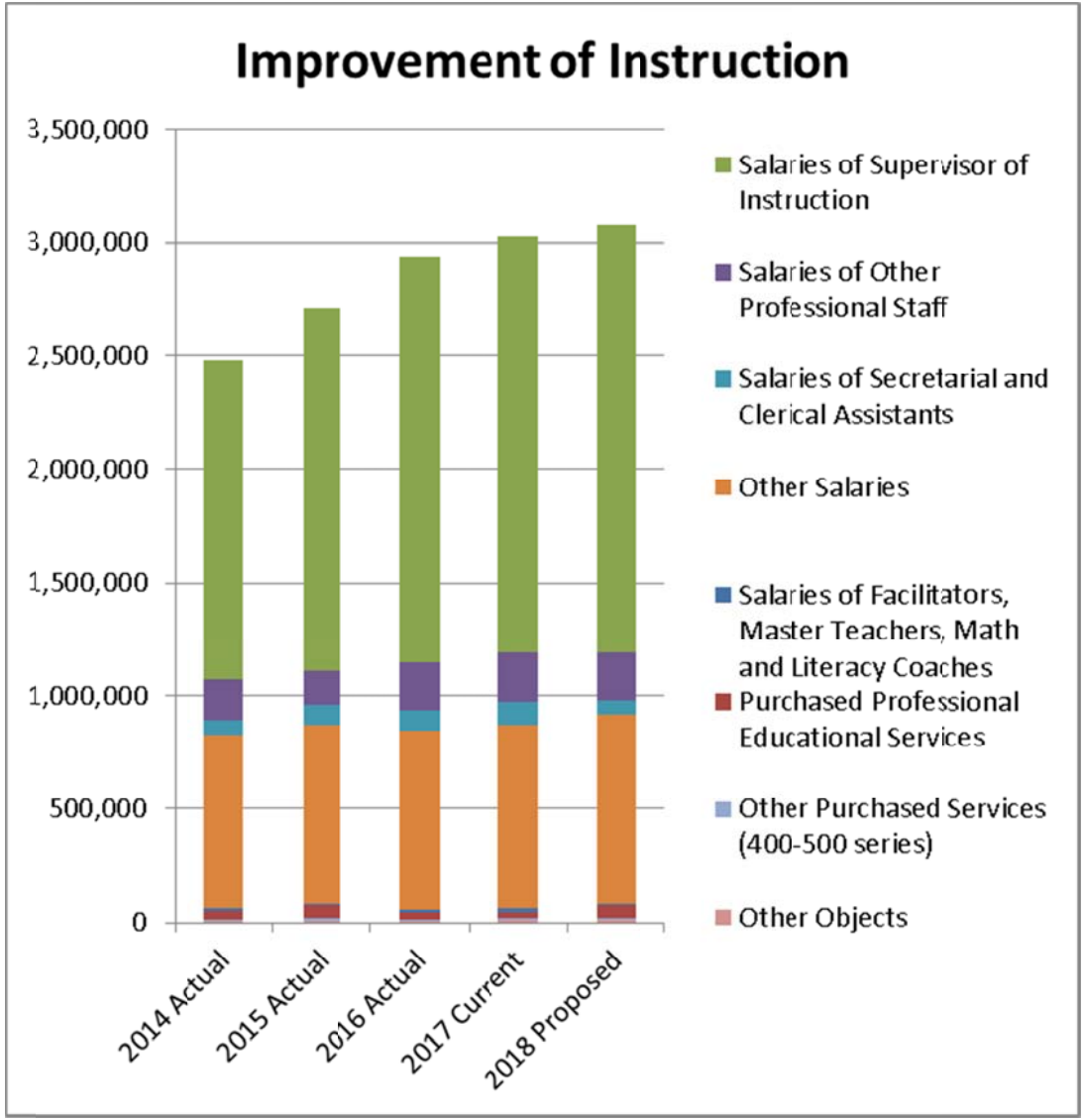
West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

Improvement of Instruction Services

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Salaries of Supervisor of Instruction	1,399,778	1,599,433	1,787,577	1,833,595	1,884,247
Salaries of Other Professional Staff	185,770	150,477	214,027	216,762	212,596
Salaries of Secretarial and Clerical Assistants	61,462	87,225	89,439	101,942	62,240
Other Salaries	762,715	789,014	788,241	808,578	832,345
Salaries of Facilitators, Master Teachers, Math and Literacy Coaches	11,361	8,869	6,646	15,930	6,000
Purchased Professional Educational Services	36,952	56,438	34,869	26,604	60,000
Other Purchased Services (400-500 series)	9,106	9,052	4,602	7,800	7,800
Other Objects	7,641	9,346	9,605	12,200	12,200
	<u>\$2,474,785</u>	<u>\$2,709,854</u>	<u>\$2,935,006</u>	<u>\$3,023,411</u>	<u>\$3,077,428</u>

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



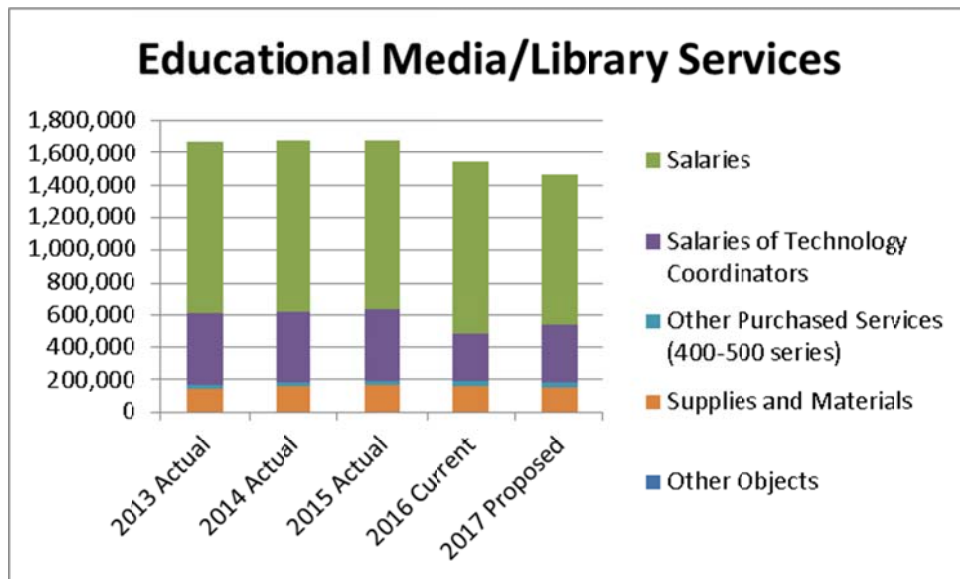
West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

Educational Media/Library Services

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Salaries	1,064,744	1,040,472	911,475	923,841	941,811
Salaries of Technology Coordinators	429,672	446,918	291,976	312,674	252,890
Other Purchased Services (400-500 series)	29,553	20,647	23,726	26,109	29,707
Supplies and Materials	155,281	169,947	153,116	194,768	254,410
Other Objects	848	0	50	851	1,550
	<u>\$1,680,098</u>	<u>\$1,677,984</u>	<u>\$1,380,343</u>	<u>\$1,458,243</u>	<u>\$1,480,368</u>

While retirements have a smaller impact over the salaries of an entire district, they do have a visible impact within a smaller group. This can be seen in the salary figures in this category. The proposed budget is lower than the actual of four years earlier.



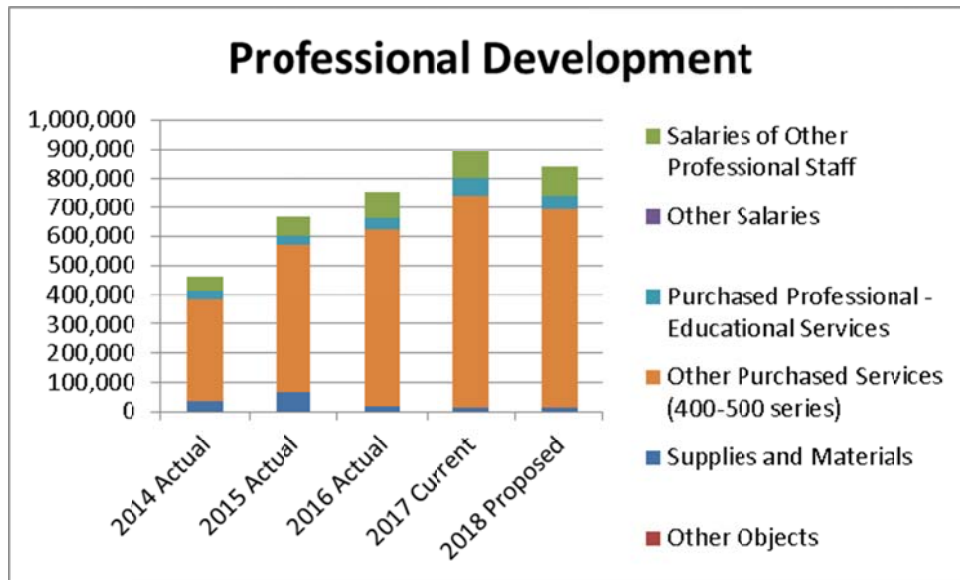
Between retirements and a reduction to one media specialist at each high school, expenditures are expected to decline.

West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

Professional Development

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Salaries of Other Professional Staff	47,668	66,049	88,824	89,565	100,000
Other Salaries	0	0	0	700	700
Purchased Professional - Educational Services	28,036	31,755	40,439	63,500	46,500
Other Purchased Services (400-500 series)	350,528	503,418	608,382	725,885	680,841
Supplies and Materials	33,993	68,553	16,778	12,743	12,175
Other Objects	0	0	0	100	100
	<u>\$460,225</u>	<u>\$669,775</u>	<u>\$754,423</u>	<u>\$892,493</u>	<u>\$840,316</u>



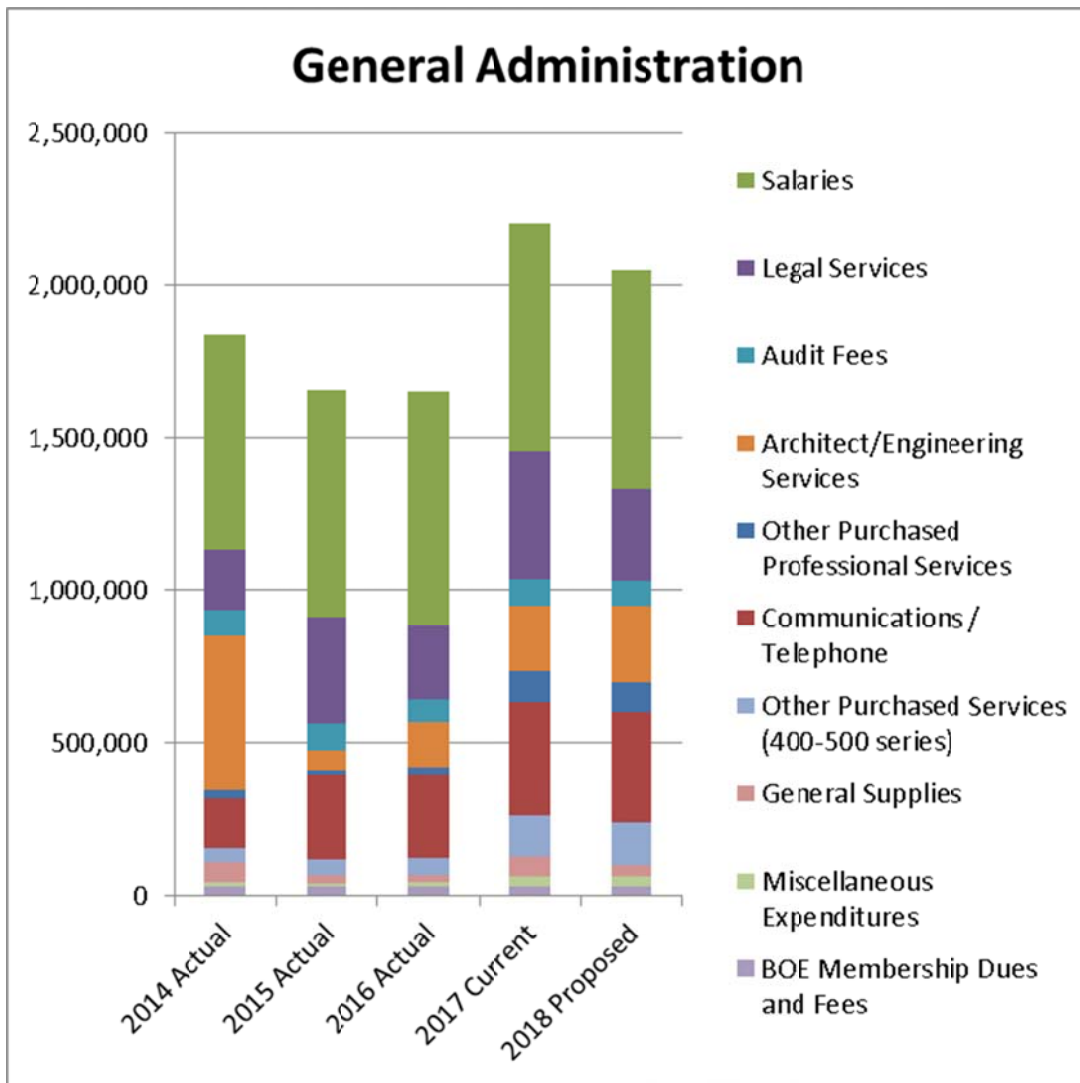
West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

General Administration

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Salaries	704,360	747,471	768,948	746,553	715,845
Legal Services	199,146	344,529	238,165	421,460	300,000
Audit Fees	81,000	88,000	76,850	88,700	86,717
Architect/Engineering Services	504,461	66,873	146,100	211,206	250,000
Other Purchased Professional Services	28,329	11,965	24,159	102,850	95,000
Communications / Telephone	162,673	278,870	273,053	367,180	363,075
Other Purchased Services (400-500 series)	44,523	52,117	57,804	135,035	139,535
General Supplies	67,625	24,759	21,401	65,346	34,650
Miscellaneous Expenditures	12,663	12,379	15,444	32,650	32,650
BOE Membership Dues and Fees	30,342	29,363	29,412	31,333	31,044
	\$1,835,122	\$1,656,326	\$1,651,336	\$2,202,313	\$2,048,516

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.

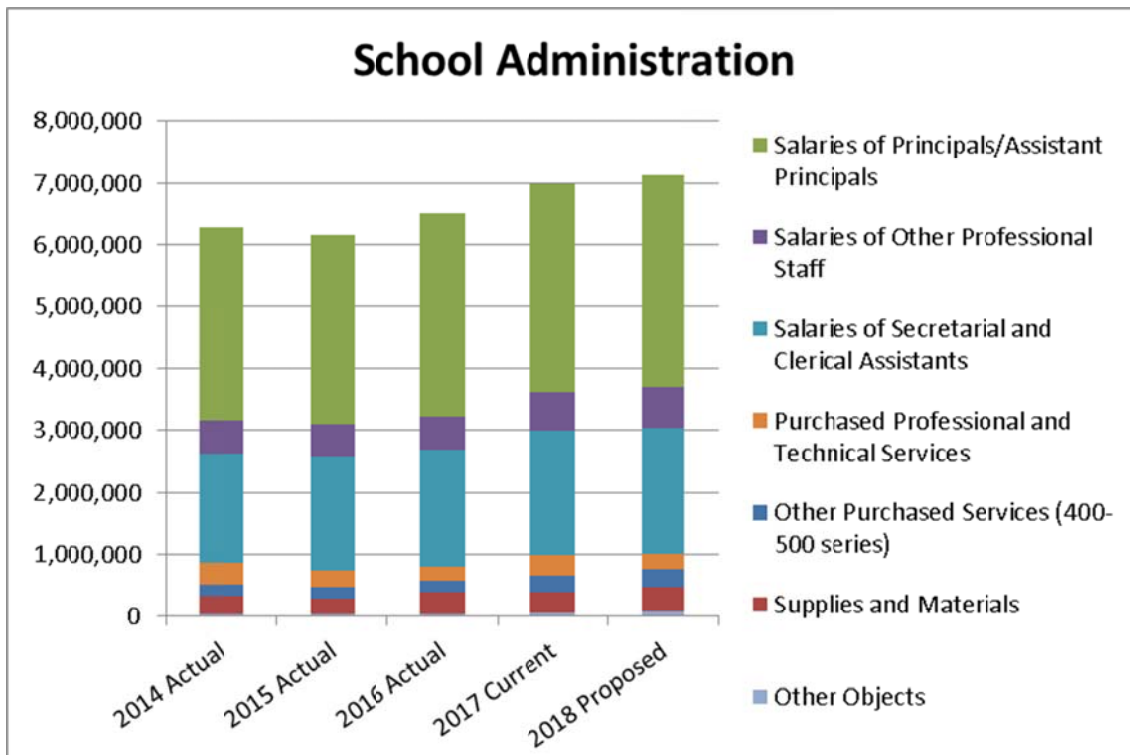


West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

School Administration

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Salaries of Principals/Assistant Principals	3,120,660	3,074,682	3,285,940	3,369,084	3,427,156
Salaries of Other Professional Staff	530,698	513,488	535,104	630,151	662,094
Salaries of Secretarial and Clerical Assistants	1,754,653	1,823,446	1,876,453	1,993,930	2,026,334
Purchased Professional and Technical Services	359,814	277,826	220,811	329,458	254,800
Other Purchased Services (400-500 series)	182,298	190,088	181,691	267,622	289,152
Supplies and Materials	284,519	242,473	350,942	327,757	389,581
Other Objects	44,470	42,902	47,567	68,593	81,238
	<u>\$6,277,112</u>	<u>\$6,164,905</u>	<u>\$6,498,508</u>	<u>\$6,986,595</u>	<u>\$7,130,355</u>



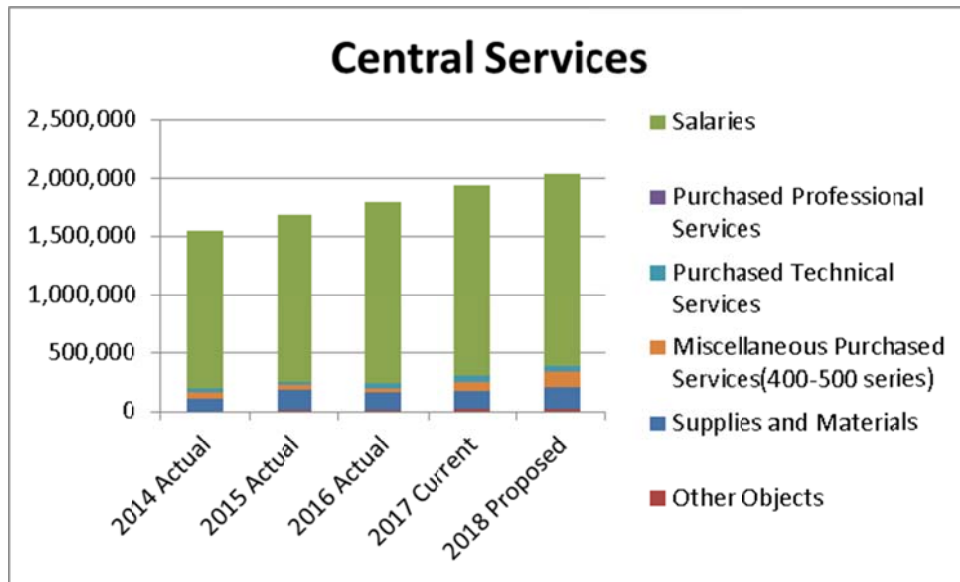
With the addition of third graders to Millstone River School, the staff increased. A second assistant principal and an additional secretary were added.

West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

Central Services

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Current</u>	<u>2018 Proposed</u>
Salaries	1,351,298	1,430,731	1,549,422	1,632,305	1,652,814
Purchased Professional Services	1,241	0	0	0	0
Purchased Technical Services	30,235	28,716	51,663	47,725	45,325
Miscellaneous Purchased Services(400-500 series)	53,227	43,591	28,308	86,257	126,850
Supplies and Materials	105,695	174,041	159,076	149,600	190,000
Other Objects	7,407	10,060	9,748	22,900	22,900
	<u>\$1,549,103</u>	<u>\$1,687,139</u>	<u>\$1,798,217</u>	<u>\$1,938,787</u>	<u>\$2,037,889</u>

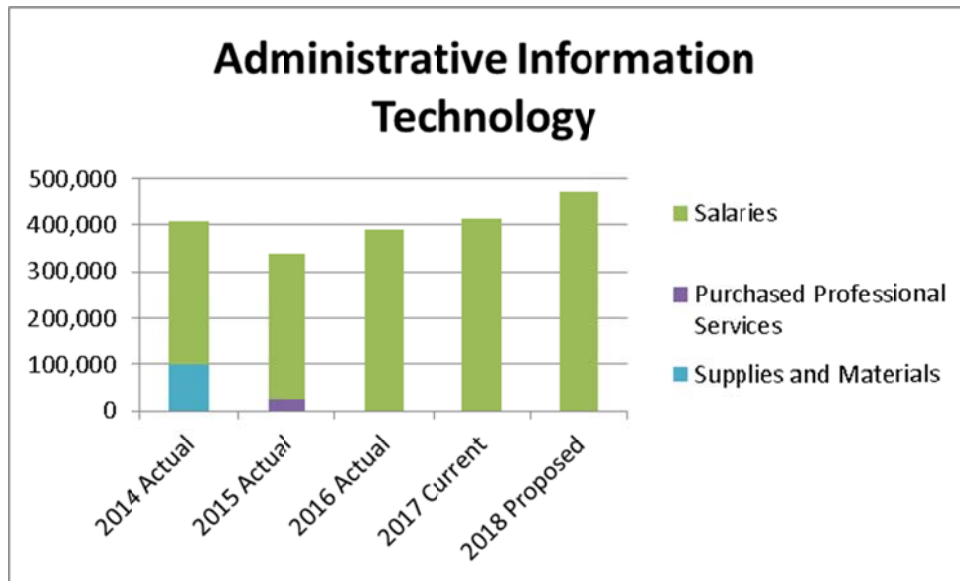


West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

Administrative Information Technology

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Current</u>	<u>2018 Proposed</u>
Salaries	308,411	313,043	391,083	412,249	471,281
Purchased Professional Services	0	25,200	0	0	0
Supplies and Materials	98,393	345	370	0	0
	<u>\$406,804</u>	<u>\$338,588</u>	<u>\$391,453</u>	<u>\$412,249</u>	<u>\$471,281</u>



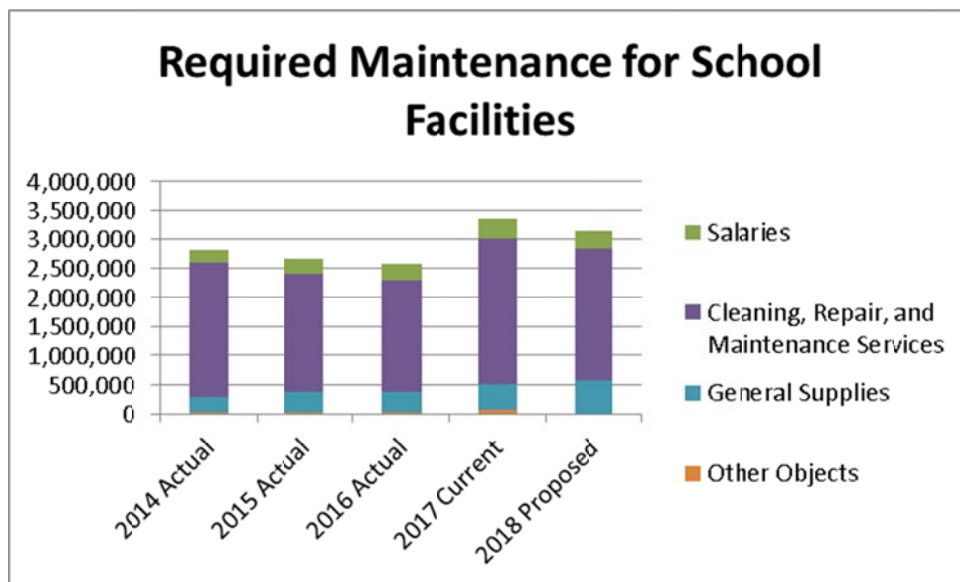
West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

Required Maintenance For School Facilities

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Salaries	227,286	256,449	290,182	330,758	314,912
Cleaning, Repair, and Maintenance Services	2,294,947	2,029,962	1,908,522	2,507,445	2,262,863
General Supplies	274,078	351,163	351,765	460,605	559,550
Other Objects	21,452	24,149	33,372	60,500	11,500
	<u>\$2,817,763</u>	<u>\$2,661,723</u>	<u>\$2,583,841</u>	<u>\$3,359,308</u>	<u>\$3,148,825</u>

The 2009-2010 school year was the last year in which Building & Grounds staff were district employees. In 2010-2011, the district moved to outsourcing these functions. The state of New Jersey requires a formal report estimating the total potential savings possible by privatizing. The report projected annual savings on \$1.75 million annually. Savings have exceeded this figure each subsequent year. Remaining district salaries are for a small district Building & Grounds office staff to work with the contractors and district principals as well as handle relevant purchases, maintenance, and construction issues. The current year marked the second year of a potential 2nd five year contract cycle. Next year will be the 7th year of privatized facility services.



West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

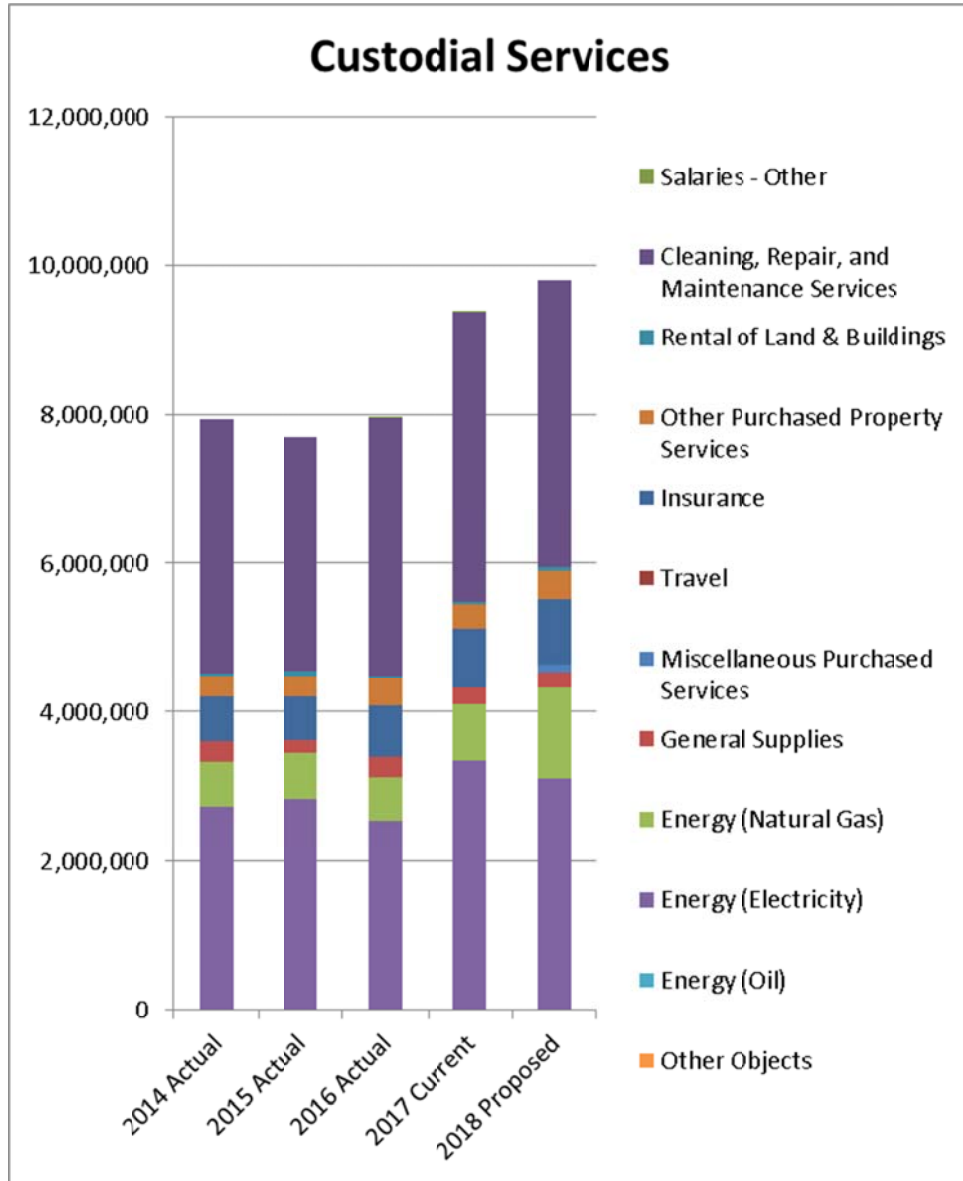
Custodial Services

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Custodial Salaries	0	0	27,609	5,436	0
Salaries of Non-Instructional Aides	282,727	280,425	297,123	325,303	332,460
Cleaning, Repair, and Maintenance Services	3,414,957	3,145,160	3,470,654	3,902,331	3,881,743
Rental of Land & Buildings	35,332	55,296	36,097	40,068	39,950
Other Purchased Property Services	266,492	276,111	356,310	326,692	377,500
Insurance	607,564	584,158	682,311	782,500	882,500
Travel	17	8	1,342	2,500	2,500
Miscellaneous Purchased Services	0	500	0	0	100,000
General Supplies	277,932	179,787	287,552	220,032	200,340
Energy (Natural Gas)	606,954	614,287	581,620	760,445	1,221,120
Energy (Electricity)	2,707,589	2,831,694	2,522,653	3,335,675	3,100,000
Energy (Oil)	12,314	0	10,472	9,000	9,000
Other Objects	0	60	250	270	1,000
	<u>\$8,211,878</u>	<u>\$7,967,486</u>	<u>\$8,273,993</u>	<u>\$9,710,252</u>	<u>\$10,148,113</u>

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

As the district privatized, the district maintained the total number of employees and actually increased the availability of maintenance personnel. When maintenance was in district the employees worked days; contractor personnel are split between shifts and are able to tackle a wide variety of maintenance needs to keep the buildings in good shape. A drawback to having district employees in these functions is the cost of health benefits and the State of New Jersey's underfunded pension system for such employees. The health benefit plan required by contract far exceeds the typical health plan that services custodians and maintenance personnel 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.

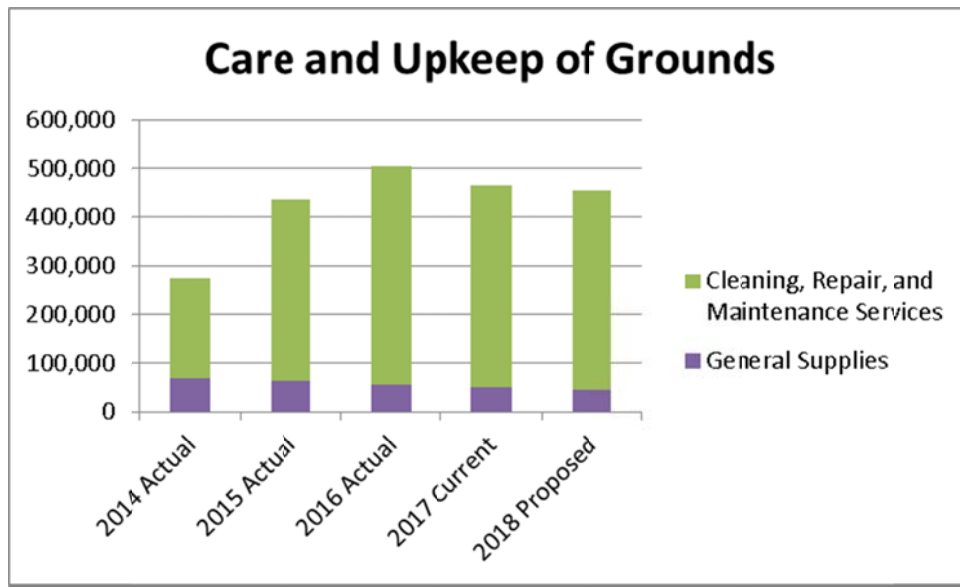


West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

Care and Upkeep of Grounds

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Cleaning, Repair, and Maintenance Services	203,979	371,291	447,071	415,017	407,620
General Supplies	70,363	63,538	56,855	50,858	45,900
	<u>\$274,342</u>	<u>\$434,829</u>	<u>\$503,926</u>	<u>\$465,875</u>	<u>\$453,520</u>



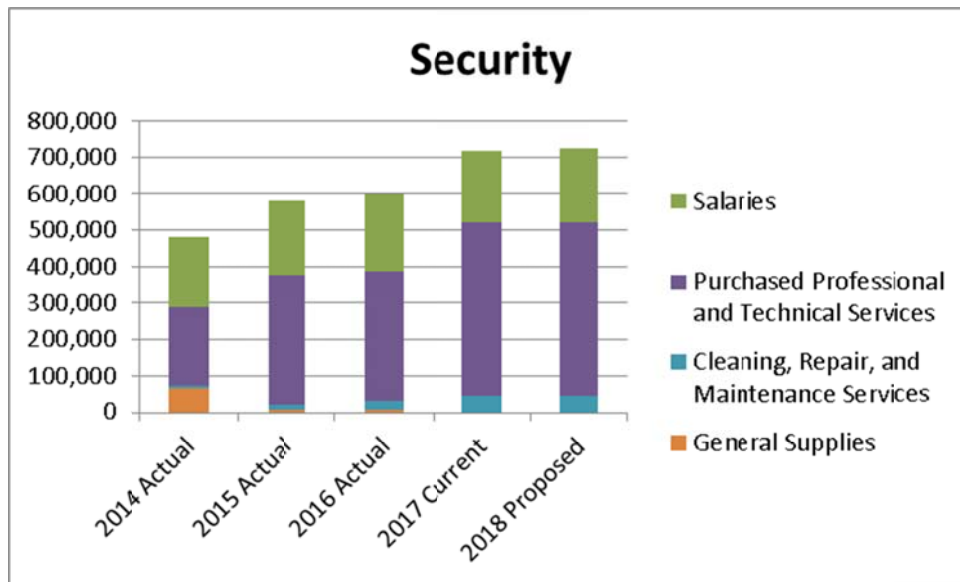
West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

Security

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Current</u>	<u>2018 Proposed</u>
Salaries	194,307	201,777	212,138	199,084	203,862
Purchased Professional and Technical Services	215,806	355,140	354,603	475,000	475,000
Cleaning, Repair, and Maintenance Services	4,679	13,959	26,781	45,000	45,000
General Supplies	68,829	9,145	6,307	0	0
	<u>\$483,621</u>	<u>\$580,021</u>	<u>\$599,829</u>	<u>\$719,084</u>	<u>\$723,862</u>

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.



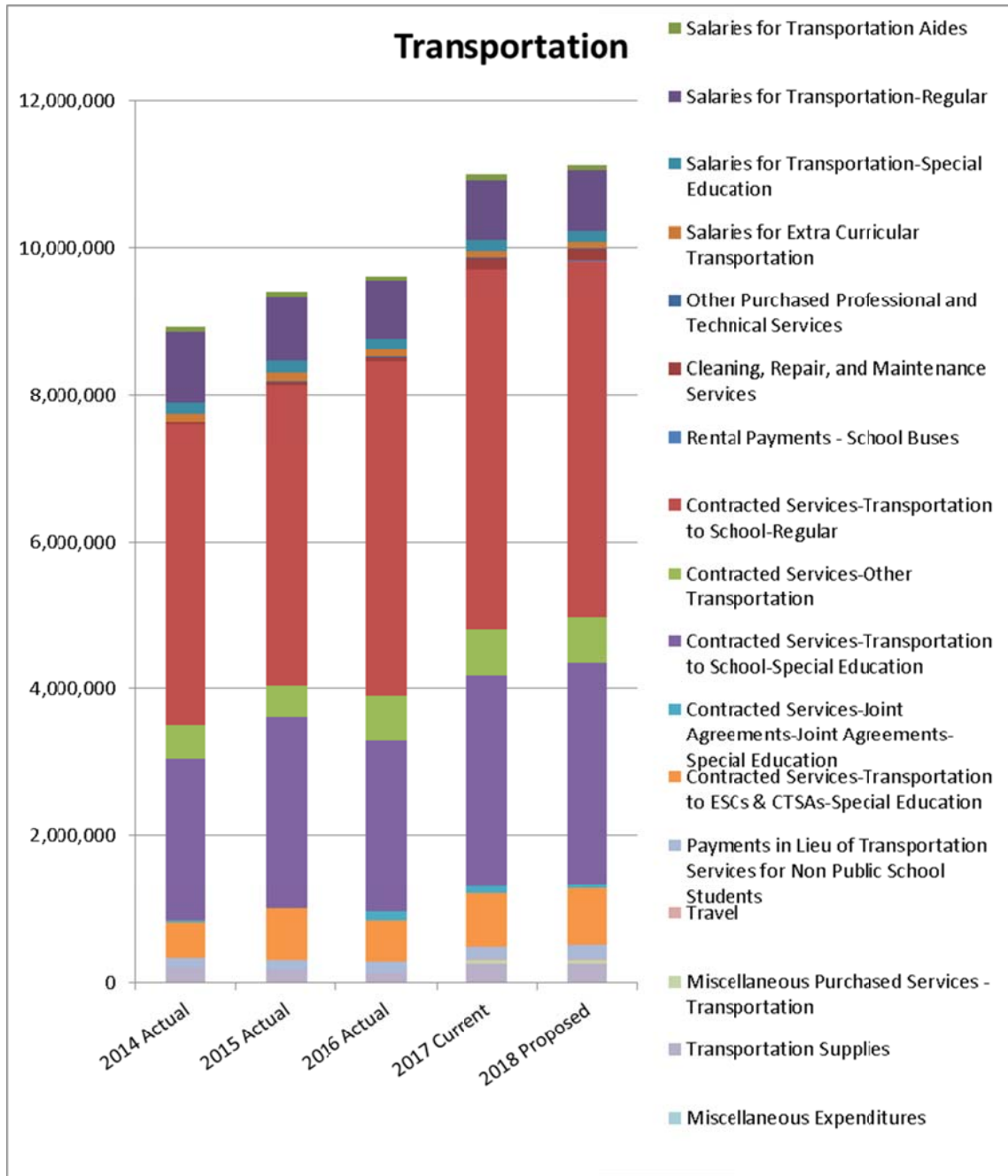
West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

Student Transportation Services

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Salaries for Transportation Aides	64,046	70,620	65,843	79,887	77,849
Salaries for Transportation-Regular	953,881	861,657	798,191	802,497	812,539
Salaries for Transportation-Special Education	146,229	168,736	134,308	144,498	152,837
Salaries for Extra Curricular Transportation	109,523	115,231	98,088	89,351	84,725
Other Purchased Professional and Technical Services	9,788	9,682	10,145	14,050	14,331
Cleaning, Repair, and Maintenance Services	31,484	40,481	59,048	148,288	151,254
Rental Payments - School Buses	0	7,160	0	5,100	5,000
Contracted Services-Transportation to School-Regular	4,099,866	4,088,086	4,544,469	4,904,534	4,854,825
Contracted Services-Other Transportation	462,806	420,394	621,127	612,743	618,188
Contracted Services-Transportation to School-Special Education	2,207,007	2,611,025	2,325,316	2,877,908	3,017,198
Contracted Services-Joint Agreements-Joint Agreements-Special Education	13,977	10,913	128,327	102,839	50,470
Contracted Services-Transportation to ESCs & CTSAs-Special Education	496,641	695,215	552,620	720,736	777,450
Payments in Lieu of Transportation Services for Non Public School Students	117,543	125,016	146,876	177,330	199,404
Travel	5,699	2,638	446	3,150	2,472
Miscellaneous Purchased Services - Transportation	1,122	996	996	42,964	43,488
Transportation Supplies	192,049	170,388	126,559	253,900	254,100
Miscellaneous Expenditures	1,850	1,625	1,675	4,633	5,010
	<u>\$8,913,511</u>	<u>\$9,399,863</u>	<u>\$9,614,034</u>	<u>\$10,984,408</u>	<u>\$11,121,140</u>

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



West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Current Expense

Personnel Services-Unallocated Employee Benefits

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Social Security Contributions	1,361,879	1,362,231	1,400,636	1,810,000	1,810,000
Other Retirement Contributions - PERS	1,346,059	1,322,477	1,349,974	1,549,000	1,619,000
Other Retirement Contributions - Regular	16,400	34,077	33,147	40,000	40,000
Workmen's Compensation	910,230	1,026,640	999,860	1,200,000	1,200,000
Health Benefits	18,970,618	19,152,075	19,111,184	24,205,000	24,205,000
Other Employee Benefits	1,065,120	899,992	16,095	62,000	55,000
Unused Vac. Payment to Term/Ret. Staff	0	0	758,947	407,000	407,000
	<u>\$23,670,306</u>	<u>\$23,797,492</u>	<u>\$23,669,843</u>	<u>\$29,273,000</u>	<u>\$29,336,000</u>

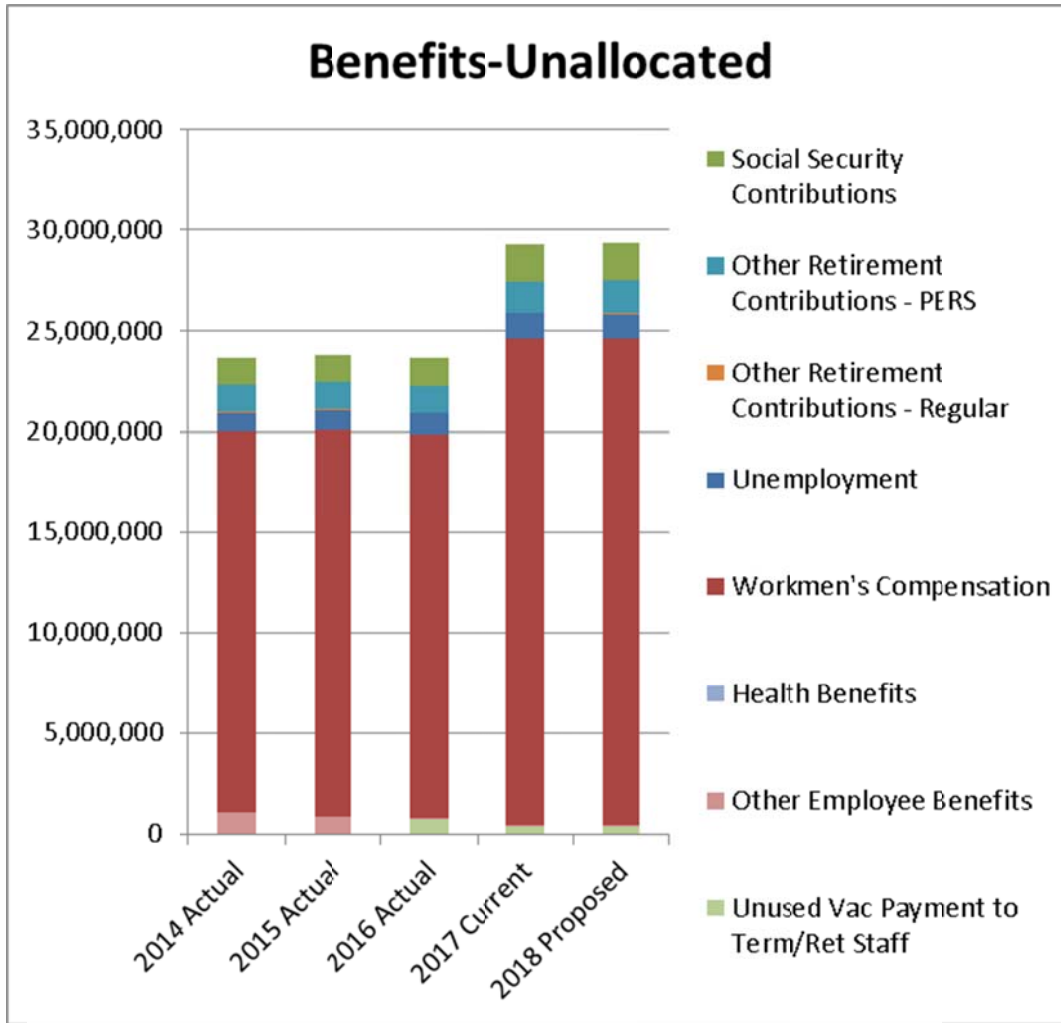
Under New Jersey reporting guidelines, the district has the option whether to report Other Personnel Services under the applicable programs/functions or in district wide reporting. The district historically has reported employee benefits under this unallocated grouping.

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 2017-18

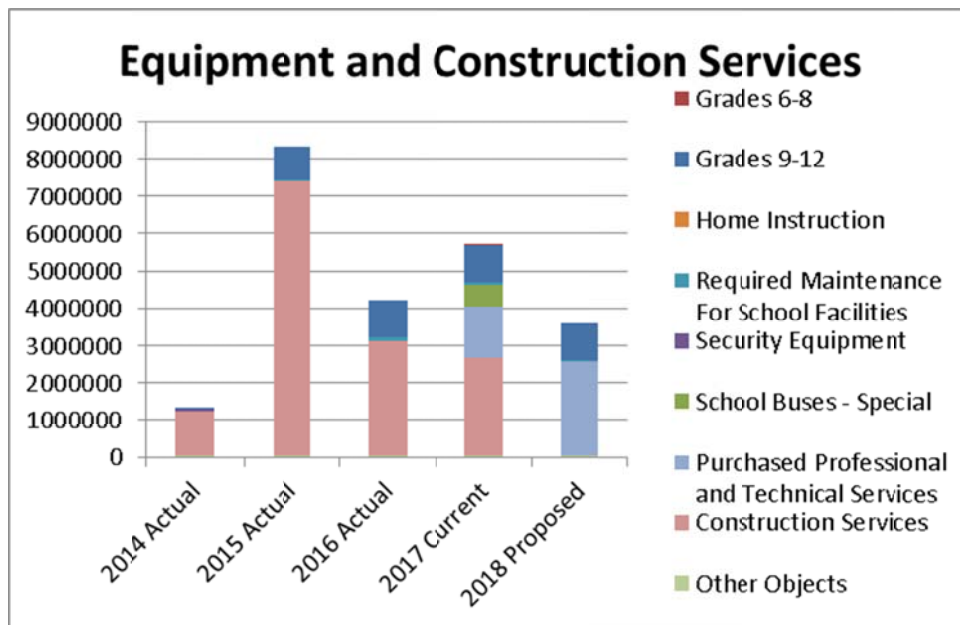
General Fund-Capital Outlay

Equipment

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Grades 6-8	0	0	0	11,714	0
Grades 9-12	4,018	895,830	989,544	1,000,000	1,000,000
Home Instruction	0	0	0	15,500	0
Required Maintenance For School Facilities	0	39,872	93,240	50,212	52,313
Security Equipment	65,659	7,900	0	0	0
School Buses - Special	0	0	0	605,495	0
	<u>\$69,677</u>	<u>\$943,602</u>	<u>\$1,082,784</u>	<u>\$1,682,921</u>	<u>\$1,052,313</u>

Facilities Acquisition and Construction Services

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Purchased Professional and Technical Services	0	0	0	1,343,505	2,507,625
Construction Services	1,174,340	7,367,880	3,075,680	2,640,834	0
Other Objects	40,062	40,062	40,062	40,062	40,062
	<u>\$1,214,402</u>	<u>\$7,407,942</u>	<u>\$3,115,742</u>	<u>\$4,024,401</u>	<u>\$2,547,687</u>



Capital expenditures help to maintain safe and effective learning spaces and improve district energy efficiency. The HVAC controls through most of the district are obsolete, hard to maintain and are increasingly leading to erratic temperatures. The controls project at Community is the district’s first foray into state of the art HVAC controls. Future projects will build on this experience.

WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT
2017-2018 CAPITAL PROJECTS

SCHOOL	DESCRIPTION	2017-2018 BUDGET
District-Wide	Technology	1,000,000
District-Wide	Vehicles Bldgs & Grds	52,313
		<u>1,052,313</u>
High School South	Ball Stop System on Rt. 571	100,000
High School South	Replace Pool Generator (Roof)	156,250
High School South	Replace Pool Primary Inflation Unit	250,000
High School South	Toilet Room Sink Replacement	25,000
High School North	Parking Lot Upgrades-Speed Bumps with	150,000
Community Middle School	Paving Restoration (Incls MRS Portions)	87,500
Community Middle School	New Partition - Rooms 812/815	93,500
Community Middle School	Flooring Replacement - Locker Rooms	25,000
Millstone River School	Removal of MOD Buildings with	156,250
Village School	PA/Clock Upgrades - Exterior Building	24,125
Village School	Exterior Door Upgrades	125,000
Dutch Neck School	Playground & Drainage Improvements	20,000
Dutch Neck School	Intercom Systems Upgrades	125,000
Dutch Neck School	Nurses Suite Door Installation	20,000
Maurice Hawk School	Pavement Restoration	100,000
Maurice Hawk School	Complete Toilet Room Renovation	300,000
Wicoff School	Paving Restoration/Retaining Wall	218,750
Wicoff School	Sump Pump Replacement - 3rd Grade	11,250
Town Center School	Exterior Door Upgrade	125,000
Town Center School	Bus Loop Paving & Drainage	100,000
Town Center School	Playground Fencing	37,500
District-Wide	Relocate Diesel Fuel Tank to HSS Maint. and Convert to Gasoline	37,500
District-Wide	Removal of MOD Buildings - Transportation and 505 Village Road West	100,000
District-Wide	Relocate Transportation Generator	20,000
District-Wide	Boiler Temperature Alarms	100,000
		<u>2,507,625</u>
District-Wide	SDA Fee	40,062
		<u>2,547,687</u>
	TOTAL	<u>3,600,000</u>

West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

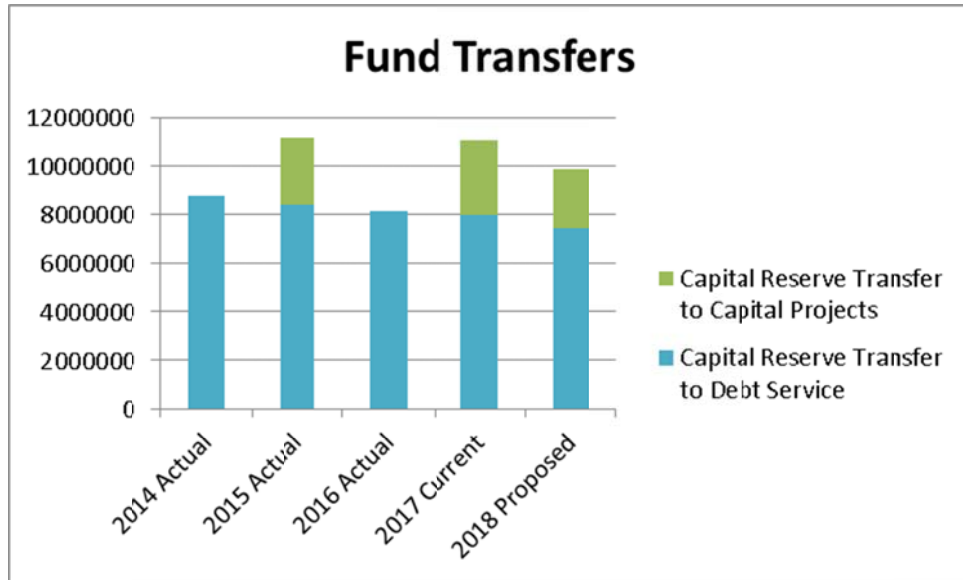
General Fund-Capital Outlay

Fund Transfers

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Capital Reserve Transfer to Capital Projects	0	2,810,325	0	3,120,011	2,425,000
Capital Reserve Transfer to Debt Service	<u>8,770,459</u>	<u>8,386,604</u>	<u>8,150,217</u>	<u>7,990,549</u>	<u>7,449,807</u>
	<u>\$8,770,459</u>	<u>\$11,196,929</u>	<u>\$8,150,217</u>	<u>\$11,110,560</u>	<u>\$9,874,807</u>

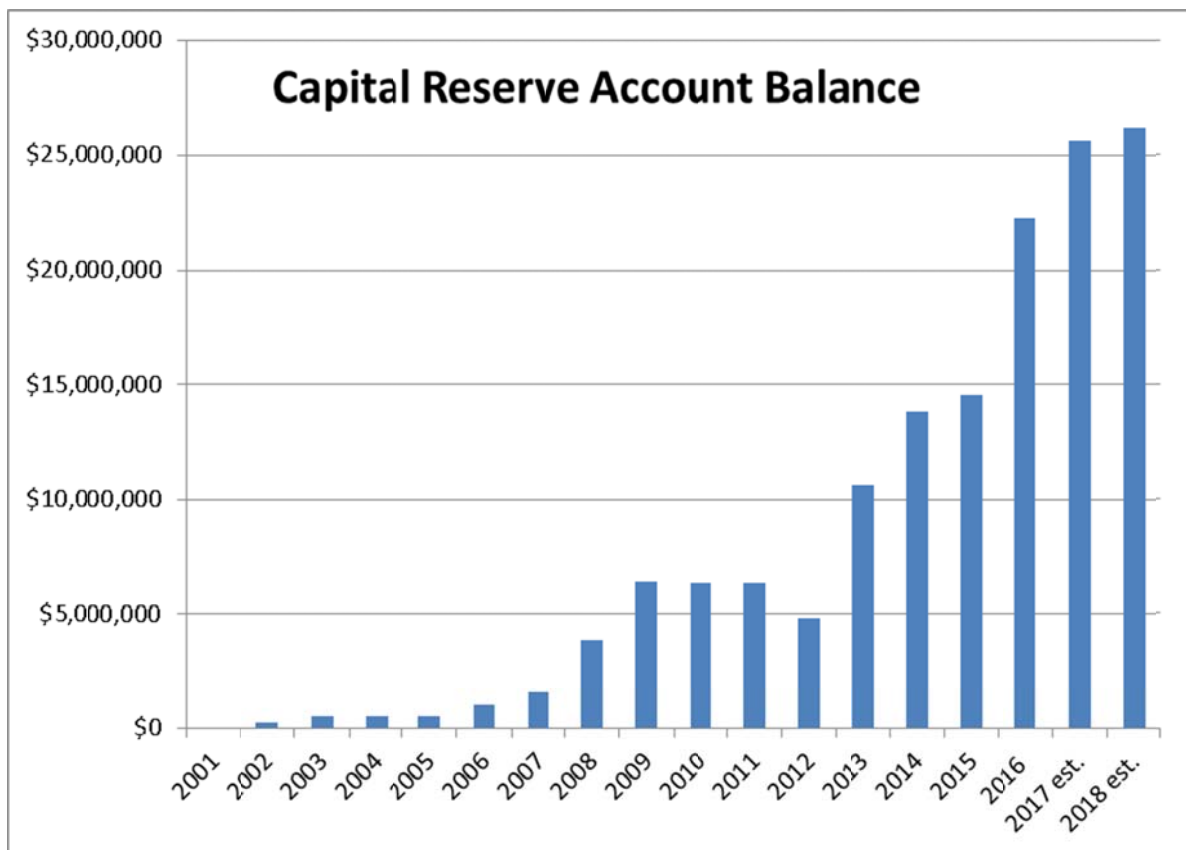
The State of New Jersey previously offered a third round of Regular Operating District (ROD) grants in January 2010. The district was able to secure approval of 37 construction projects. The 40 percent% state share is nearly \$4 million. To secure the ROD grants, the district must provide 60 cents on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

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



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.

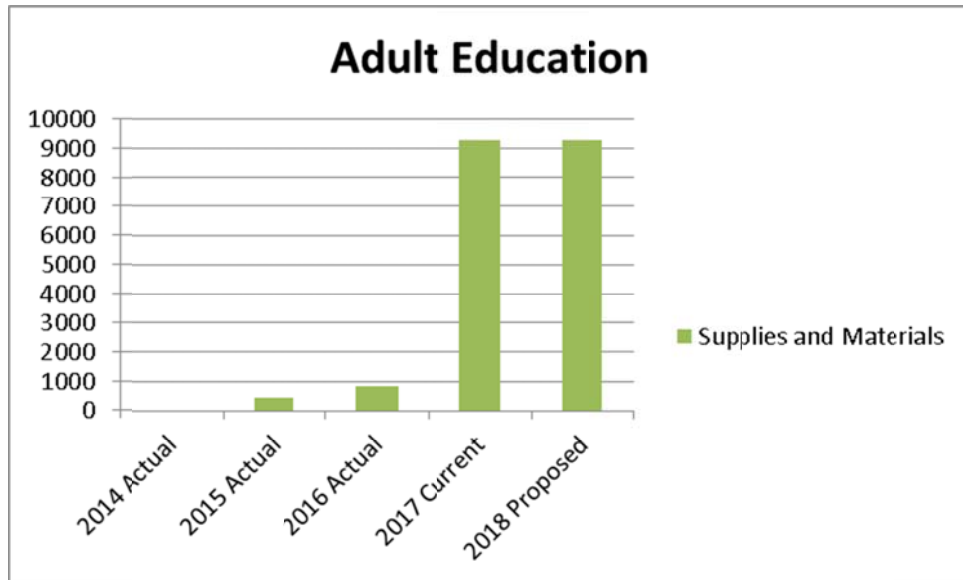


West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund-Special Schools

Adult Education

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Supplies and Materials	0	438	832	9,286	9,286
	<u>\$0</u>	<u>\$438</u>	<u>\$832</u>	<u>\$9,286</u>	<u>\$9,286</u>



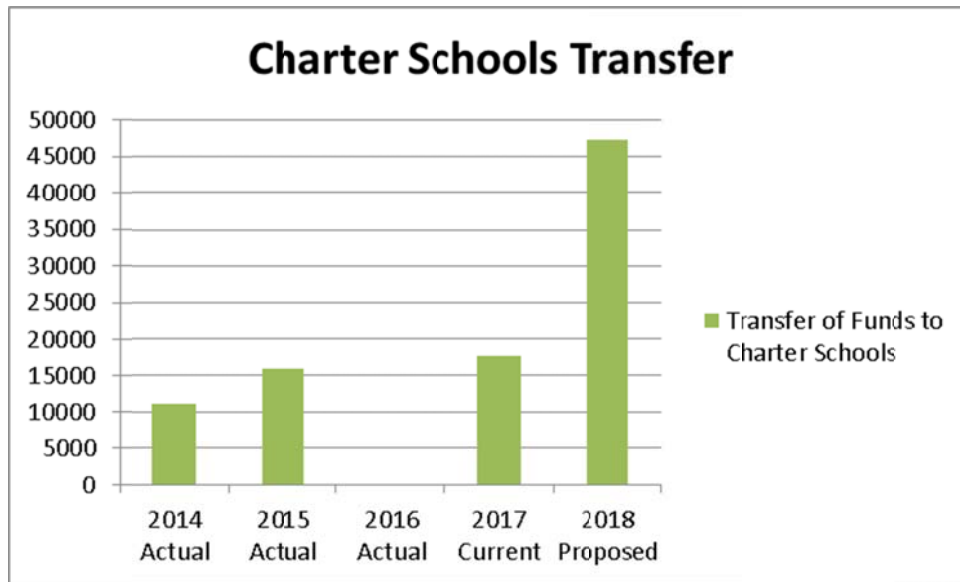
West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

General Fund

Charter Schools

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Transfer of Funds to Charter Schools	11,201	15,849	0	17,571	47,359
	<u>\$11,201</u>	<u>\$15,849</u>	<u>\$0</u>	<u>\$17,571</u>	<u>\$47,359</u>

Current impact of charters on the district is minimal.



Special Revenue Fund

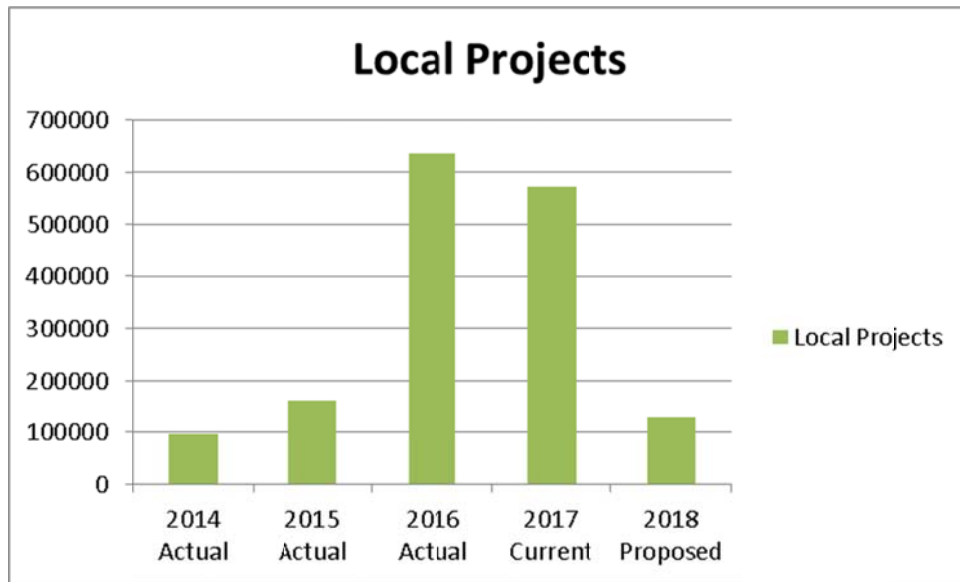
The Special Revenue Fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Some examples of Special Revenue Funds might include restricted state or federal grants in aid. Special revenue grants are grouped by their local, state,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

West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

Special Revenue Fund

Local Projects

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Local Projects	95,934	160,282	634,669	571,100	129,251
	<u>\$95,934</u>	<u>\$160,282</u>	<u>\$634,669</u>	<u>\$571,100</u>	<u>\$129,251</u>



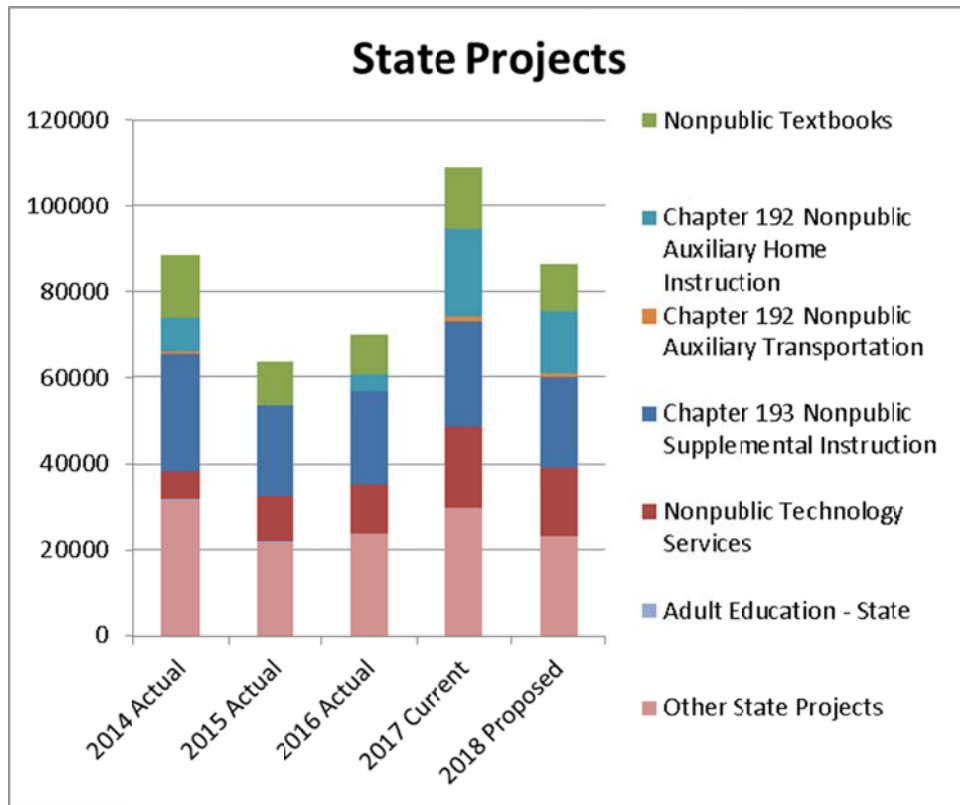
In accordance with grantors' intent, unspent local project funds accumulate and are rolled forward to the current year budget.

West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

Special Revenue Fund

State Projects

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Nonpublic Textbooks	14,462	10,185	9,149	14,410	10,922
Chapter 192 Nonpublic Auxiliary Services	0	0	0	1,344	762
Chapter 192 Nonpublic Auxiliary Home Instruction	8,109	0	3,908	20,277	14,621
Chapter 192 Nonpublic Auxiliary Transportation	728	0	0	1,160	986
Chapter 193 Nonpublic Supplemental Instruction	27,097	21,247	21,510	24,390	20,732
Nonpublic Technology Services	6,500	10,496	11,825	19,050	16,193
Adult Education - State	445	217	0	0	0
Other State Projects	31,255	21,544	23,475	29,592	22,984
	<u>\$88,596</u>	<u>\$63,689</u>	<u>\$69,867</u>	<u>\$110,223</u>	<u>\$87,200</u>

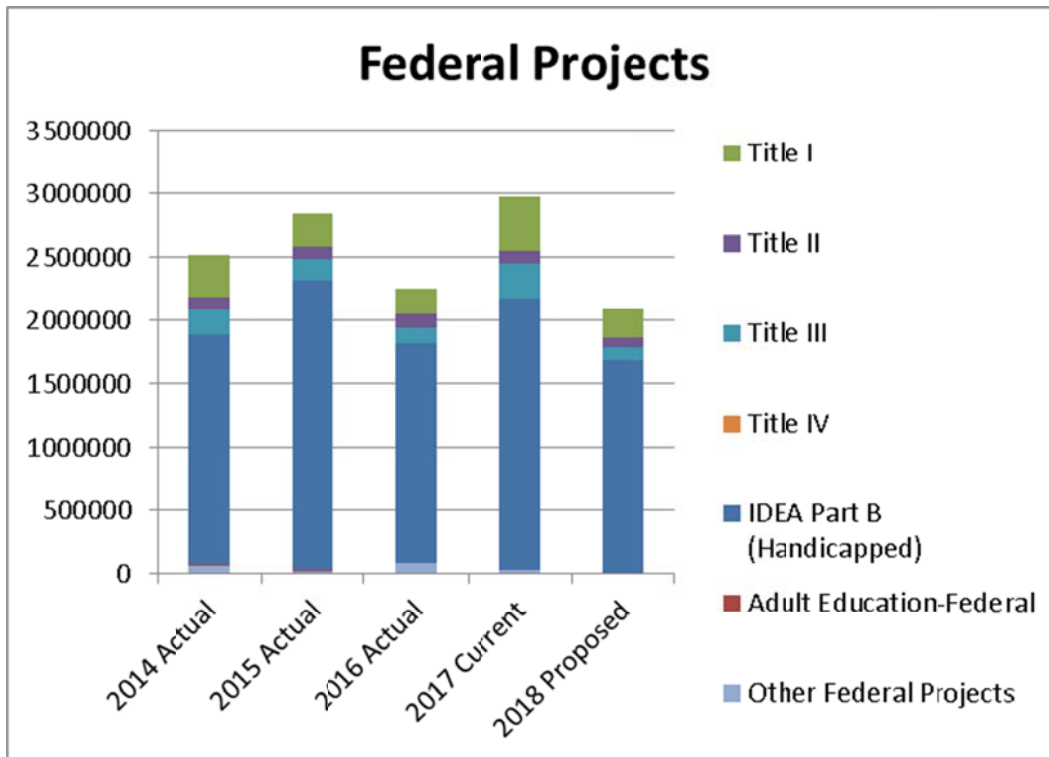


West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

Special Revenue Fund

Federal Projects

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Title I	333,230	246,800	198,014	415,249	231,547
Title II	109,471	102,255	107,991	98,263	81,874
Title III	192,591	174,155	129,589	277,721	97,240
Title IV	124	0	0	0	0
IDEA Part B (Handicapped)	1,816,313	2,287,636	1,726,985	2,151,545	1,687,163
Adult Education-Federal	8,932	9,618	7,000	0	0
Other Federal Projects	62,583	15,928	82,476	25,919	0
	<u>\$2,523,244</u>	<u>\$2,836,392</u>	<u>\$2,252,055</u>	<u>\$2,968,697</u>	<u>\$2,097,824</u>



Capital Projects Fund

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

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

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

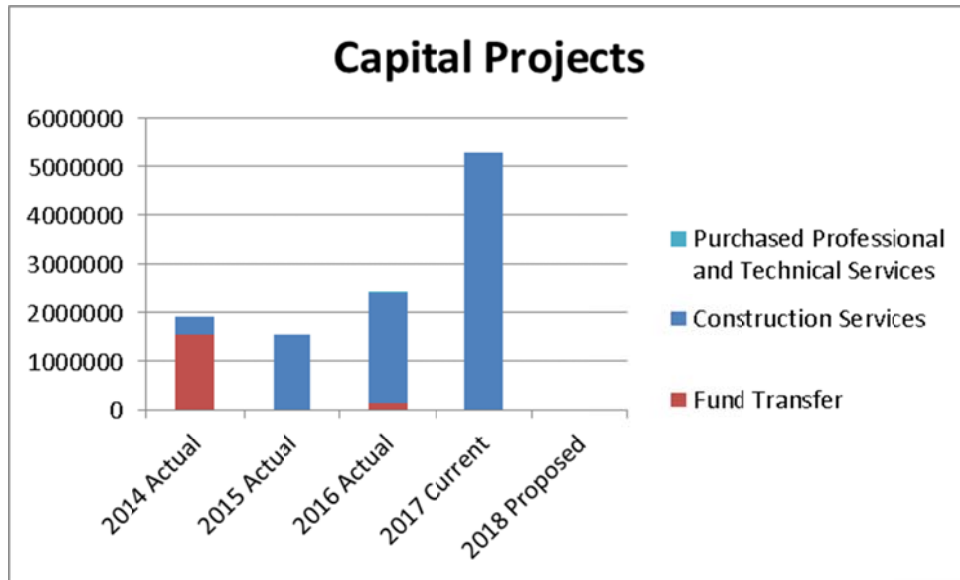
The district has two turf fields that will reach their end of life in a few years. Similarly, the future will see replacement of a high school track, roof work at various building pool projects at the high schools, and normal revitalizations as other portions of the district's \$259 million of capital assets need replacement. Capital Reserve is an important element in this process.

West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

Capital Projects Fund

Facilities Acquisition and Construction Services

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Purchased Professional and Technical Services	0	0	7,410	0	0
Construction Services	372,541	1,546,102	2,282,004	5,288,475	0
Fund Transfer	<u>1,527,936</u>	0	<u>124,725</u>	<u>0</u>	<u>0</u>
	<u>\$1,900,477</u>	<u>\$1,546,102</u>	<u>\$2,414,139</u>	<u>\$5,288,475</u>	<u>\$0</u>



Debt Service Fund

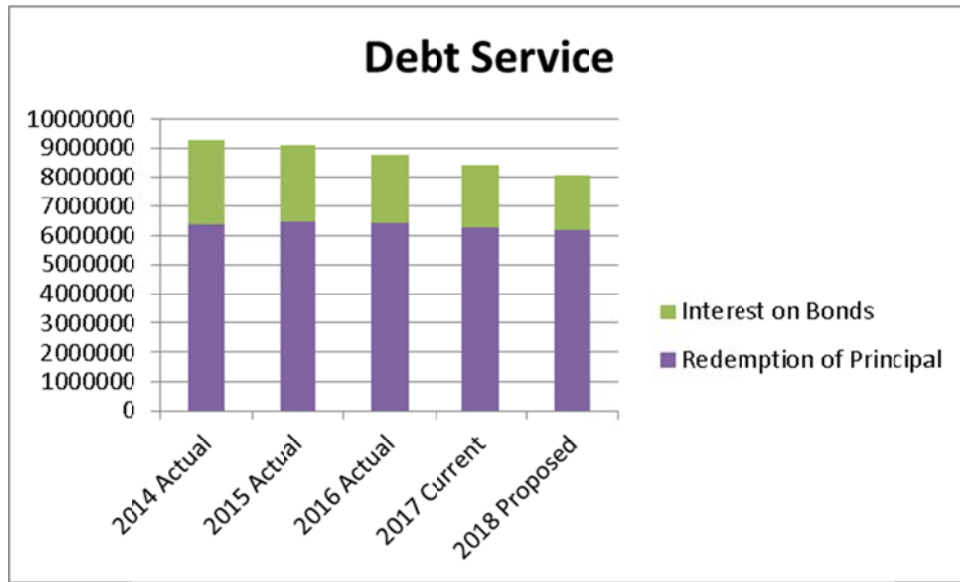
The Debt Service Fund accounts for the principal and interest payments for the year on outstanding debt. It is funded through the local tax levy, state aid, and transfers from the general fund capital reserve.

West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

Debt Service Fund

Debt Service

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Interest on Bonds	2,885,966	2,656,766	2,294,495	2,112,713	1,866,282
Redemption of Principal	<u>6,390,000</u>	<u>6,465,000</u>	<u>6,440,000</u>	<u>6,310,000</u>	<u>6,185,000</u>
	<u>\$9,275,966</u>	<u>\$9,121,766</u>	<u>\$8,734,495</u>	<u>\$8,422,713</u>	<u>\$8,051,282</u>



In 2006, the district was the first New Jersey K-12 public school district to achieve an underlying AAA bond rating from Standard and Poor’s. This rating was affirmed in 2012 as the district refinanced \$21.8 million of debt, and again in 2015 when the district refinanced \$29.9 million of debt. 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 \$409,383,285 while net bonded debt is \$53,705,000 as of June 30, 2016. The district’s actual debt level is 13 percent of the limit. Between declining debt levels and refinancing of debt, principal and interest continue to decline each year.

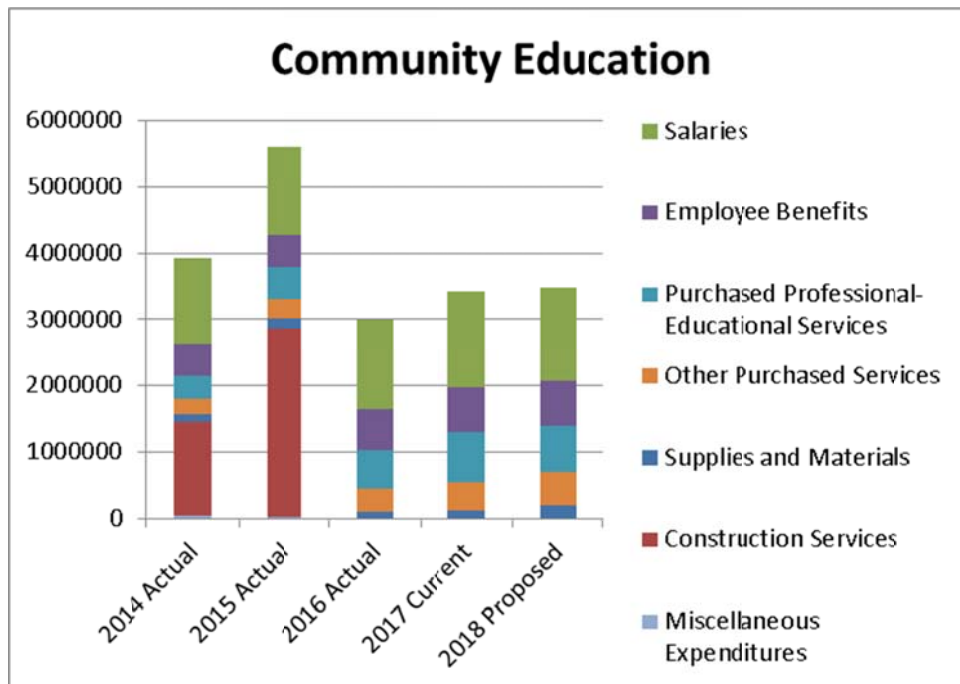
Enterprise Funds

West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

Enterprise Fund-Community Education

Community Education

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Salaries	1,306,426	1,324,883	1,340,916	1,449,097	1,400,812
Employee Benefits	477,585	495,134	619,884	662,355	683,819
Purchased Professional-Educational Services	355,402	481,934	580,317	753,562	702,500
Other Purchased Services	215,908	283,280	360,986	434,050	501,850
Supplies and Materials	122,466	154,346	88,081	113,100	184,000
Construction Services	1,413,760	2,836,240	0	0	0
Miscellaneous Expenditures	37,805	28,975	0	1,500	1,500
	<u>\$3,929,352</u>	<u>\$5,604,792</u>	<u>\$2,990,184</u>	<u>\$3,413,664</u>	<u>\$3,474,481</u>



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

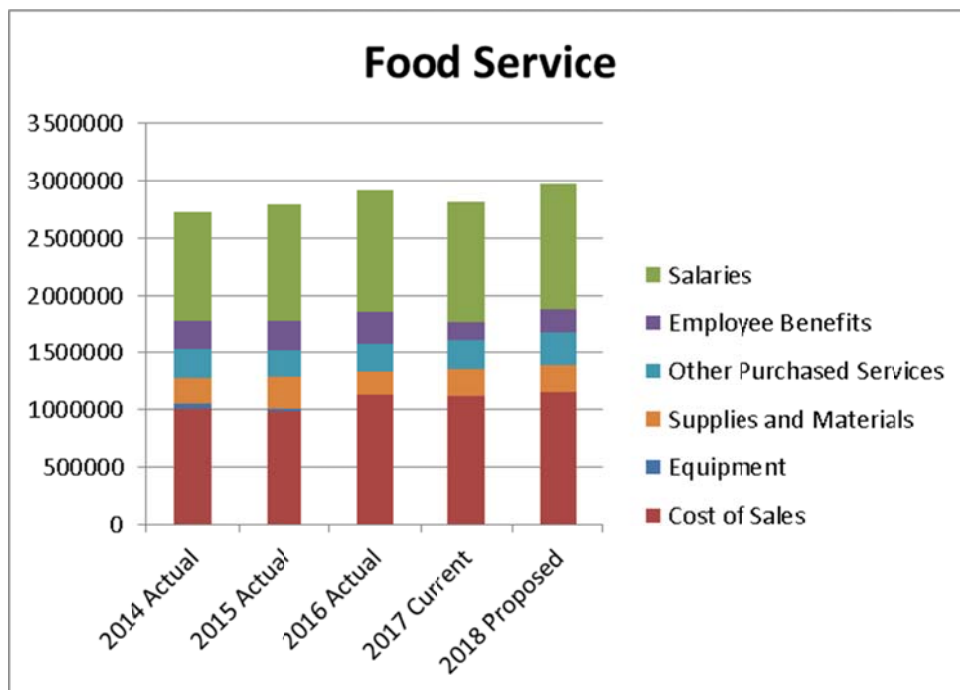
West Windsor-Plainsboro Regional School District
Fiscal Year 2017-18

Enterprise Fund-Cafeteria Services

Food Services

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Current</u>	<u>2018</u> <u>Proposed</u>
Salaries	950,083	1,014,732	1,064,251	1,046,243	1,090,074
Employee Benefits	252,165	253,966	272,910	164,649	204,483
Other Purchased Services	258,047	239,228	252,111	251,649	291,760
Supplies and Materials	218,111	275,221	199,970	235,023	231,941
Equipment	41,799	28,093	0	0	0
Cost of Sales	<u>1,010,125</u>	<u>981,353</u>	<u>1,125,536</u>	<u>1,119,836</u>	<u>1,148,549</u>
	<u>\$2,730,330</u>	<u>\$2,792,593</u>	<u>\$2,914,778</u>	<u>\$2,817,400</u>	<u>\$2,966,807</u>

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



West Windsor-Plainsboro Regional School District

Informational Section



Multi-Year Budget Projection

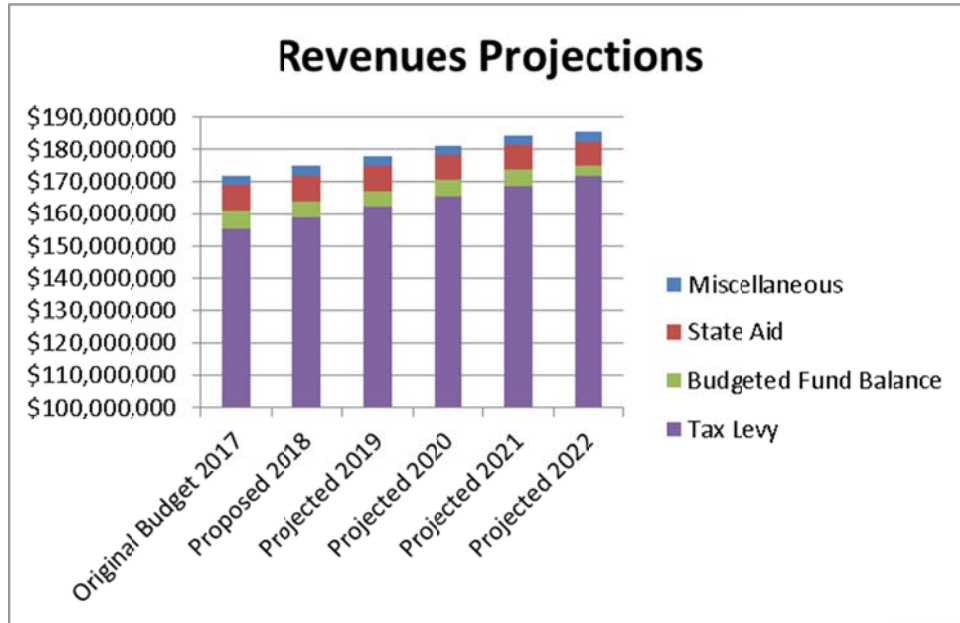
The District employs a multi-year governmental funds operating budget projection model designed to test the sensitivity of key budgeting components, namely, township tax levy, and budgeted fund balance. By projecting budgeted fund totals using specified growth levels, the model produces corresponding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

- The general fund tax levy growth, limited by current state law, is 2 percent per year.
- Assumed 2 percent annual projected overall growth in the total general fund operating budget.
- State aid will remain unchanged 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.

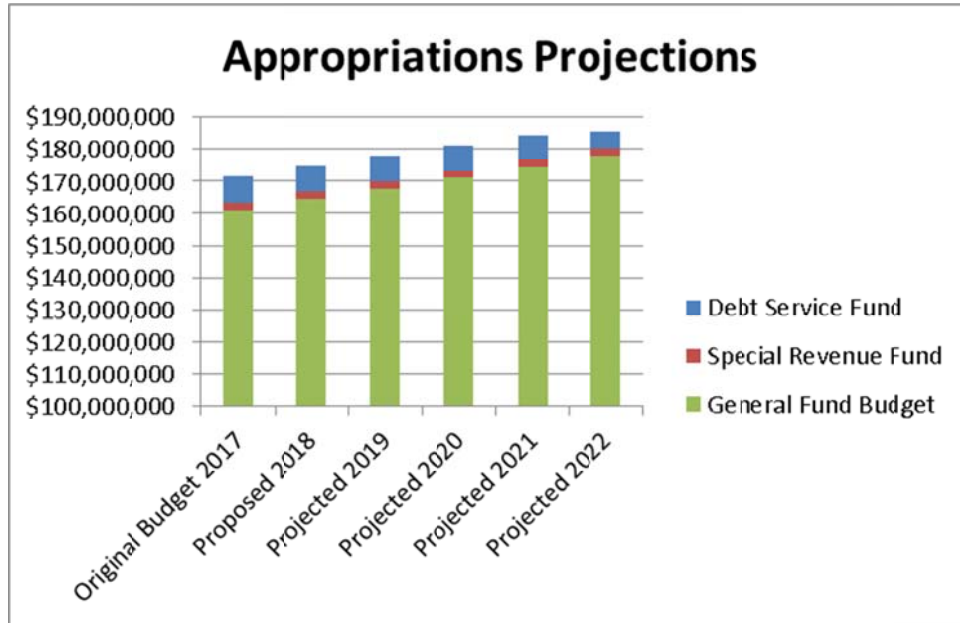
New Jersey statutes define “excess fund balance” as the amount of unassigned fund balance over 2 percent of the audited general fund expenditures. By law, excess fund balance must be applied to tax relief in the next budget cycle after the year audited. For planning purposes, the district has conservatively estimated excess fund balance at \$8M. The average excess figure is \$9.3M from 2013 to 2016. The \$12.4M higher amount estimated for 2017 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 2017	Proposed 2018	Projected 2019	Projected 2020	Projected 2021	Projected 2022
Sources:						
Tax Levy	\$155,477,792	\$158,721,848	\$161,896,285	\$165,134,211	\$168,436,895	\$171,805,633
Budgeted Fund Balance	\$5,247,640	\$4,991,341	\$5,039,104	\$5,244,297	\$4,987,301	\$2,784,643
State Aid	\$8,014,710	\$8,054,881	\$7,968,152	\$7,968,152	\$7,943,152	\$7,793,152
Miscellaneous	\$2,952,876	\$2,952,876	\$2,952,876	\$2,952,876	\$2,952,876	\$2,952,876
Total Sources	\$171,693,018	\$174,720,946	\$177,856,417	\$181,299,536	\$184,320,224	\$185,336,304
Total Tax Levy Change %	2.30%	2.09%	2.00%	2.00%	2.00%	2.00%
Total Budget Change %	2.08%	1.76%	1.79%	1.94%	1.67%	0.55%

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



	Original Budget 2017	Proposed 2018	Projected 2019	Projected 2020	Projected 2021	Projected 2022
Uses:						
General Fund Budget	\$160,956,030	\$164,355,390	\$167,642,498	\$170,995,348	\$174,415,255	\$177,903,560
Special Revenue Fund	\$2,314,275	\$2,314,275	\$2,314,275	\$2,314,275	\$2,314,275	\$2,314,275
Debt Service Fund	\$8,422,713	\$8,051,281	\$7,899,644	\$7,989,913	\$7,590,694	\$5,118,469
Total uses	\$171,693,018	\$174,720,946	\$177,856,417	\$181,299,536	\$184,320,224	\$185,336,304
General Fund Change %	2.29%	2.11%	2.00%	2.00%	2.00%	2.00%

Comparison of Revenues and Expenditures

Comparison of Revenues and Expenditures	Actual			Current	Proposed
	2014	2015	2016	2017	2018
Revenues					
Local sources	\$146,142,634	\$149,664,249	\$153,071,230	\$164,639,744	\$166,890,644
State sources	\$9,775,734	\$10,260,163	\$10,454,329	\$10,078,210	\$8,128,196
Federal sources	\$2,707,288	\$3,000,667	\$2,394,228	\$3,101,099	\$2,160,572
Total general revenues	\$158,625,656	\$162,925,079	\$165,919,787	\$177,819,053	\$177,179,412
Expenditures					
Instruction	\$66,810,113	\$68,343,990	\$67,681,611	\$69,833,871	\$71,116,176
Undistributed					
Instructional	\$6,621,768	\$6,477,236	\$7,909,960	\$8,178,800	\$8,428,800
Health services	\$1,457,612	\$1,416,847	\$1,390,811	\$1,420,899	\$1,450,215
Support Services	\$9,219,854	\$9,143,857	\$9,268,678	\$9,321,929	\$9,922,126
Improvement of instruction	\$2,474,785	\$2,709,853	\$2,935,007	\$3,025,958	\$3,077,428
School library	\$1,680,098	\$1,677,982	\$1,380,344	\$1,462,358	\$1,480,368
Instructional staff training	\$460,223	\$669,776	\$751,076	\$827,921	\$840,316
General administration	\$1,828,130	\$1,656,324	\$1,652,542	\$2,003,774	\$2,048,516
School administration	\$6,276,447	\$6,166,659	\$6,496,756	\$7,132,650	\$7,130,355
Central admin. and informational tech.	\$1,955,907	\$2,025,726	\$2,189,668	\$2,385,375	\$2,509,170
Required maintenance of plant services	\$2,726,707	\$2,592,673	\$2,583,842	\$3,089,114	\$3,148,825
Operation of plant	\$8,970,217	\$9,023,987	\$9,325,093	\$11,188,965	\$11,325,497
Student transportation	\$8,912,420	\$9,384,540	\$9,612,058	\$10,988,562	\$11,122,773
Unallocated benefits	\$23,669,395	\$23,797,491	\$23,669,843	\$29,266,000	\$29,336,000
Capital Outlay	\$1,681,081	\$10,475,154	\$6,138,390	\$3,117,272	\$3,605,525
Special schools	\$0	\$437	\$832	\$9,286	\$9,286
Charter schools	\$11,201	\$15,849	\$0	\$17,571	\$47,359
Costs of issuance			\$178,536		
Debt service other charges on long term obligations	\$9,275,965	\$9,121,765	\$8,734,495	\$8,422,713	\$8,051,281
Total	\$154,031,923	\$164,700,146	\$161,899,542	\$171,693,018	\$174,650,016
Excess (deficiency) of revenue over (under) expenditures	\$4,593,733	-\$1,775,067	\$4,020,245	\$6,126,035	\$2,529,396
Other financing sources (uses)	\$5,566	\$0	\$178,536	\$0	\$0
Change in net position	\$4,599,299	-\$1,775,067	\$4,198,781	\$6,126,035	\$2,529,396
Net position-beginning	\$47,323,282	\$51,922,581	\$50,147,514	\$54,346,295	\$60,472,330
Net position-ending	\$51,922,581	\$50,147,514	\$54,346,295	\$60,472,330	\$63,001,726

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

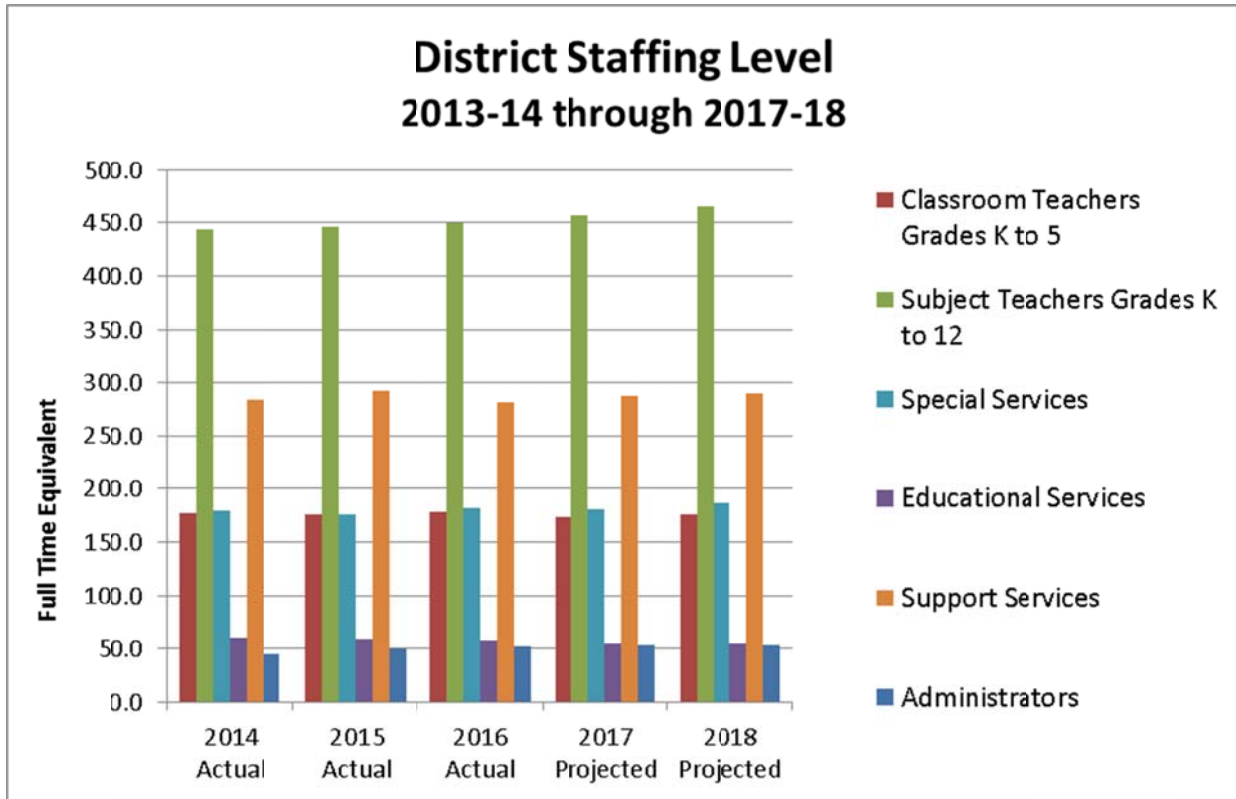
Cost Per Pupil Comparison

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

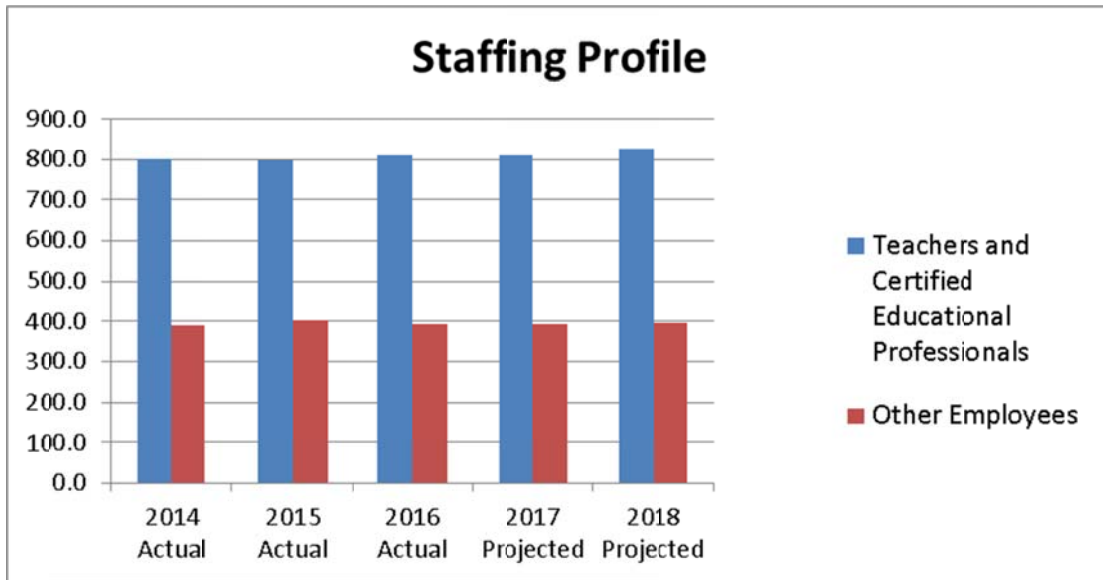
The State of New Jersey calculates per-student expenditure configured in a manner to allow worthwhile comparisons among districts. In the 2002-2003 year, the per-pupil expenditure of the district was \$10,534. This amount of spending was close to the level of spending in other area high-performing districts.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

For the most recent year in which state per pupil actual data are available, the strong relative performance of the district continues. The district's 2012-2013 per pupil figure is \$12,814; the state average is \$14,173. Thus, the district is \$1,354 below the state average. Two adjacent high-performing districts have per-pupil numbers of \$16,171 and \$17,736.

Staffing Levels

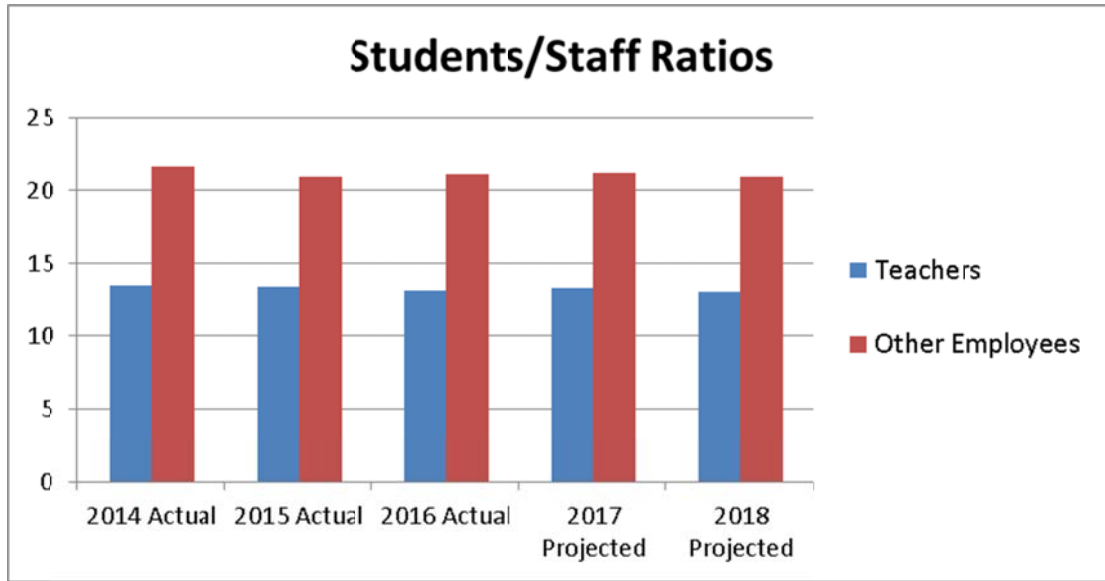


Full Time Equivalent Positions					
POSITIONS	2014 Actual	2015 Actual	2016 Actual	2017 Projected	2018 Projected
Classroom Teachers Grades K to 5	177.5	176.0	177.8	173.6	175.5
Subject Teachers Grades K to 12	443.4	446.0	449.5	457.4	465.0
Special Services	179.4	176.4	181.6	180.2	187.2
Educational Services	60.0	59.8	58.0	54.0	55.0
Support Services	284.6	292.6	281.6	287.7	289.8
Administrators	45.0	50.0	52.0	53.0	52.8
Grand Total	1,189.9	1,200.8	1,200.5	1,206.0	1,225.3



Full Time Equivalent Positions					
POSITIONS	2014 Actual	2015 Actual	2016 Actual	2017 Projected	2018 Projected
Teachers and Certified Educational Professionals	800.3	798.4	808.9	811.2	827.7
Other Employees	389.6	402.4	391.6	394.7	397.6

Student Ratios



Student Ratios	2014 Actual	2015 Actual	2016 Actual	2017 Projected	2018 Projected
Students per Teacher	13	13	13	13	13
Students per Supervisors	695	537	504	483	483
Students per Principals/Asst. Principals	423	421	399	403	403
Students per Administrator	216	193	184	182	183
Students per Guidance Counselor	336	334	319	322	312
Students per Ed. Media staff	579	583	694	987	987
Students per Clerical Staff/Aides	44	42	43	42	42
Students per Custodians, Maintenance, Grounds	1081	1209	1197	1209	1209
Students per Bus Drivers	442	484	609	615	622
Students per Other staff	89	86	82	83	81

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

Student Enrollment

Enrollment by School							
School	Actual				Projected		Estimated
	2014	2015	2016	2017	2018	2019	2022
Dutch Neck School, K-3	674	676	692	703	705	706	754
Hawk School, K-3	819	790	790	728	730	731	930
Town Center School, K-2	763	737	582	575	576	577	582
Wicoff School, K-3	478	463	449	457	458	459	519
Millstone River School, 3-5	839	877	1051	1032	1035	1037	1011
Village School, 4-5	733	728	699	743	745	746	687
Community Middle School, 6-8	1,097	1,137	1,152	1,180	1,183	1185	1,365
Grover Middle School, 6-8	1,154	1,163	1,188	1,264	1,267	1270	1,074
High School North, 9-12	1,562	1,498	1,387	1,387	1,390	1393	1,806
High School South, 9-12	1,611	1,603	1,585	1,599	1,603	1606	1,422
	9,730	9,672	9,575	9,668	9,692	9,711	10,150

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

Curriculum

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

http://www.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 project(s) and borrowing the funds required to complete it. The last construction referendum was in 2006 for \$27.5 million to build six new classrooms at Dutch Neck Elementary School; a new auditorium and gyms at High School South; new turf fields at High School North and High School South; and renovations at High School South, Maurice Hawk Elementary School, Dutch Neck Elementary School, and Wicoff Elementary School.

Under the New Jersey Accountability regulations, school districts are required to refund their existing debt if a 3 percent savings can be obtained with new debt at lower interest rates to repay existing debt with higher rates. The law became effective in 2009. The district took advantage of lower interest rates as higher interest bearing debt became eligible for refunding in fiscal years 2005, 2006, 2007, 2013, and most recently in 2016. As of the end of fiscal year 2013, all debt issued prior to 2005 has been refunded with lower interest cost bonds. The district receives debt service aid from the State of New Jersey.

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

Legal Debt Margin Calculation for Fiscal Year 2017

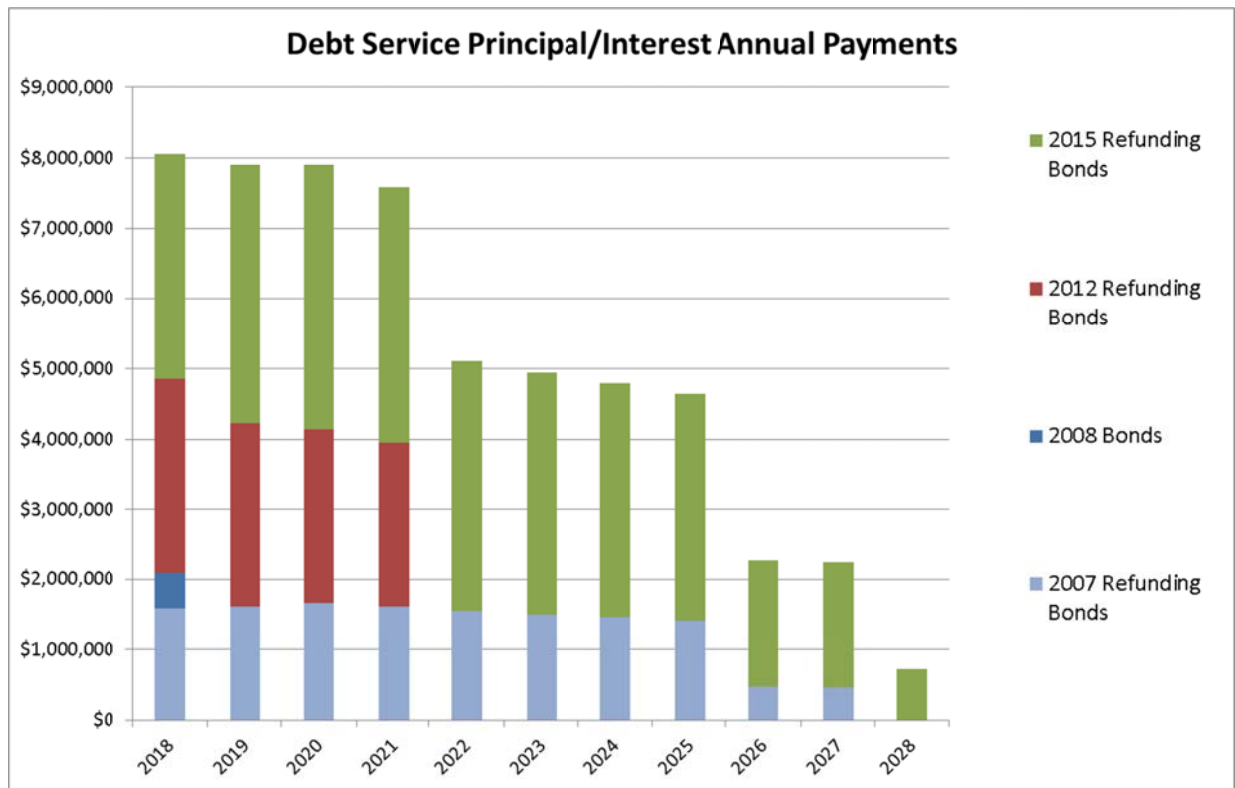
	Equalized valuation basis
	2017 10,997,283,933
	2016 10,512,936,529
	2015 10,279,801,044
	[A] <u>\$ 31,790,021,506</u>
Average equalized valuation of taxable property	[A/3] <u>\$ 10,596,673,835</u>
Debt limit (4% of average equalization value)	[B] \$ 423,866,953
Net bonded school debt, including auth. but not issued	[C] _____
Legal debt margin	[B-C] <u>\$ 423,866,953</u>

The district utilizes 11% 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.

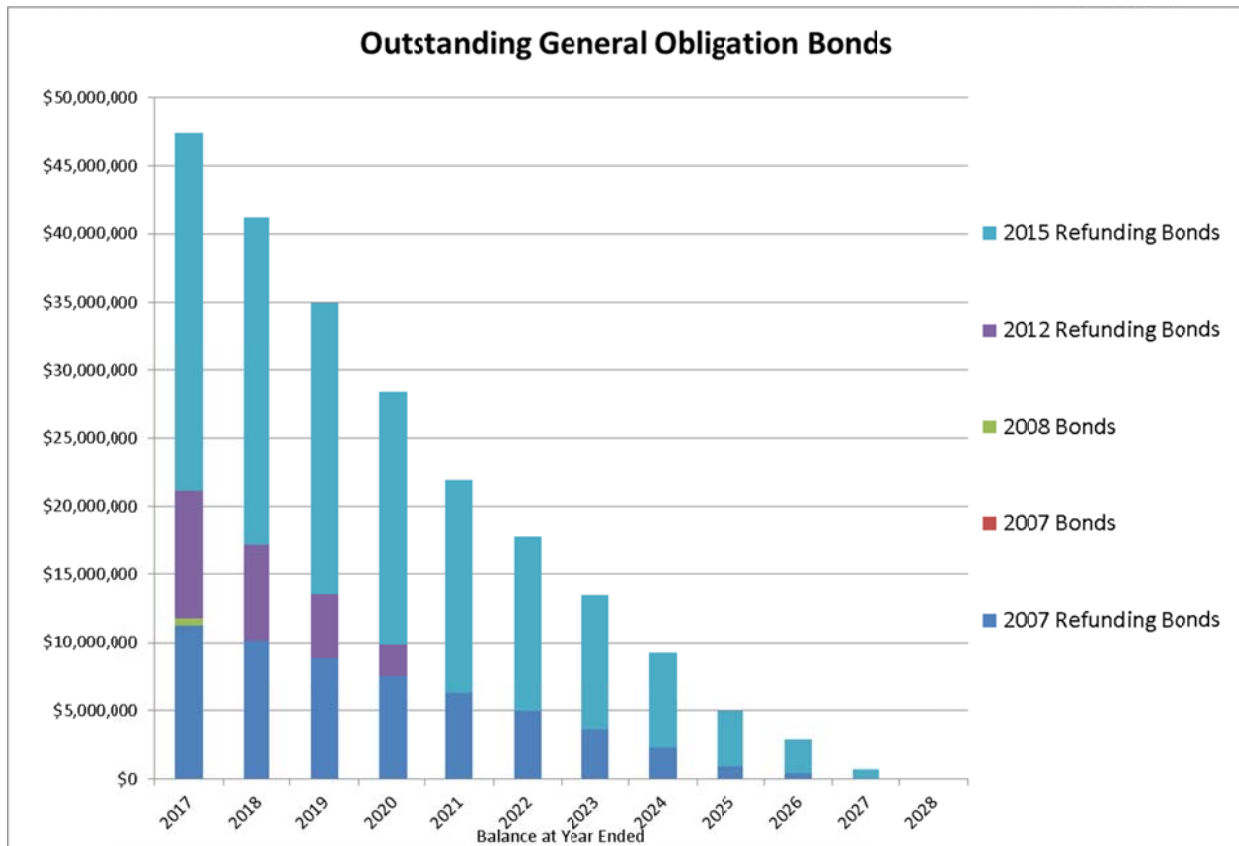
Amortization Schedules by Issue

2007 Refunding Bonds \$17,500,000				2008 Referendum Bonds \$9,995,000				2012 Refunding Bonds \$20,090,000			
Due in Fiscal	Principal	Interest	Total	Due in Fiscal	Principal	Interest	Total	Due in Fiscal	Principal	Interest	Total
2018	\$1,135,000	\$450,844	\$1,585,844	2018	\$490,000	\$18,988	\$508,988	2018	\$2,440,000	\$329,000	\$2,769,000
2019	\$1,220,000	\$396,544	\$1,616,544					2019	\$2,385,000	\$232,500	\$2,617,500
2020	\$1,325,000	\$342,463	\$1,667,463					2020	\$2,335,000	\$138,100	\$2,473,100
2021	\$1,330,000	\$286,044	\$1,616,044					2021	\$2,285,000	\$45,700	\$2,330,700
2022	\$1,330,000	\$229,519	\$1,559,519								
2023	\$1,335,000	\$172,888	\$1,507,888								
2024	\$1,345,000	\$117,619	\$1,462,619								
2025	\$1,345,000	\$63,819	\$1,408,819								
2026	\$445,000	\$27,741	\$472,741								
2027	\$450,000	\$9,281	\$459,281								

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.



2015 Refunding Bonds \$ 27,395,000				Total All Outstanding Bonds Payments Fiscal Year			
Due in Fiscal	Principal	Interest	Total	Due in Fiscal	Total Principal	Total Interest	Total
2018	\$2,120,000	\$1,067,450	\$3,187,450	2018	\$6,185,000	\$1,866,281	\$8,051,281
2019	\$2,670,000	\$995,600	\$3,665,600	2019	\$6,275,000	\$1,624,644	\$7,899,644
2020	\$2,860,000	\$898,350	\$3,758,350	2020	\$6,520,000	\$1,378,913	\$7,898,913
2021	\$2,860,000	\$783,950	\$3,643,950	2021	\$6,475,000	\$1,115,694	\$7,590,694
2022	\$2,890,000	\$668,950	\$3,558,950	2022	\$4,220,000	\$898,469	\$5,118,469
2023	\$2,885,000	\$553,450	\$3,438,450	2023	\$4,220,000	\$726,338	\$4,946,338
2024	\$2,905,000	\$423,125	\$3,328,125	2024	\$4,250,000	\$540,744	\$4,790,744
2025	\$2,960,000	\$276,500	\$3,236,500	2025	\$4,305,000	\$340,319	\$4,645,319
2026	\$1,635,000	\$161,625	\$1,796,625	2026	\$2,080,000	\$189,366	\$2,269,366
2027	\$1,715,000	\$77,875	\$1,792,875	2027	\$2,165,000	\$87,156	\$2,252,156
2028	\$700,000	\$17,500	\$717,500	2028	\$700,000	\$17,500	\$717,500

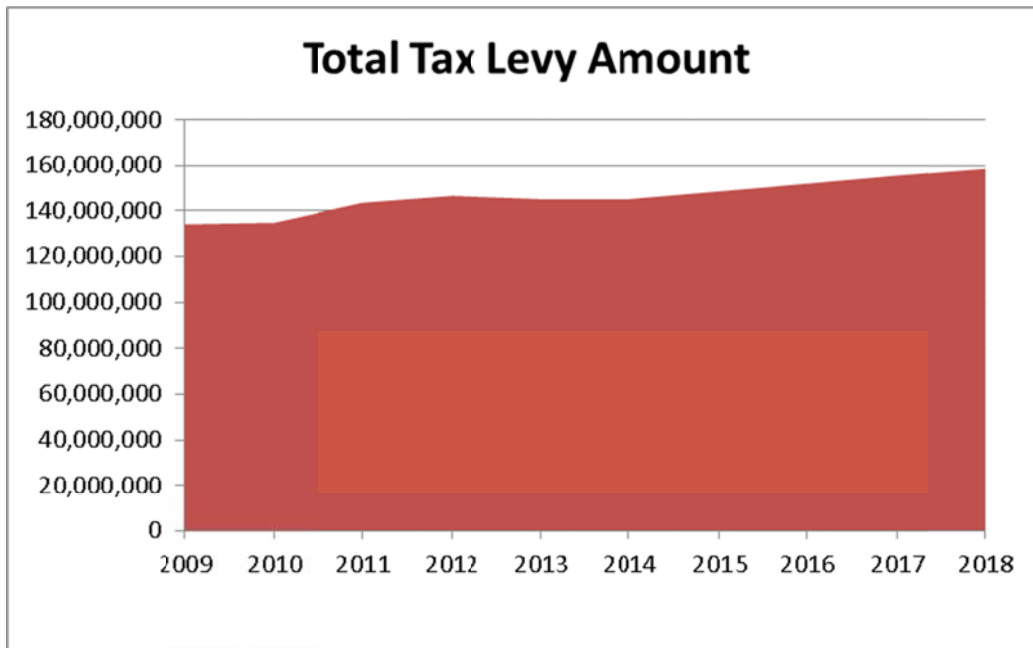


Township Tax Information

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.

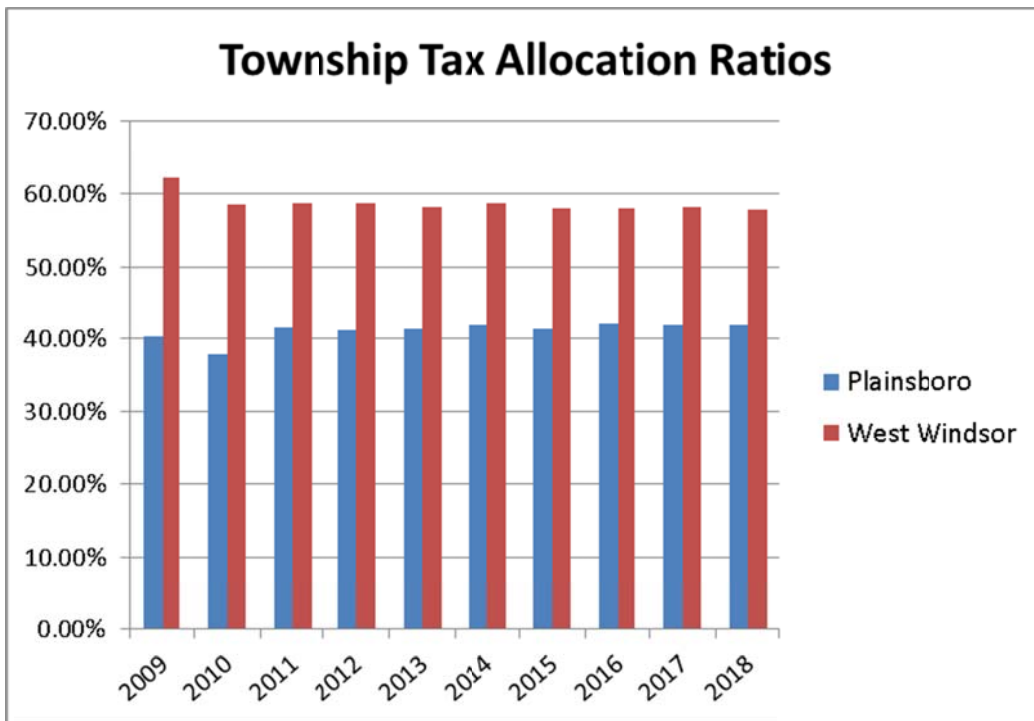
Tax collections are handled by the respective townships. Regardless of tax collections and appeals, each township remits the certified tax levies to the school district during the fiscal year. Accordingly, the district has received its tax levy in full for last five years and prior.

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.



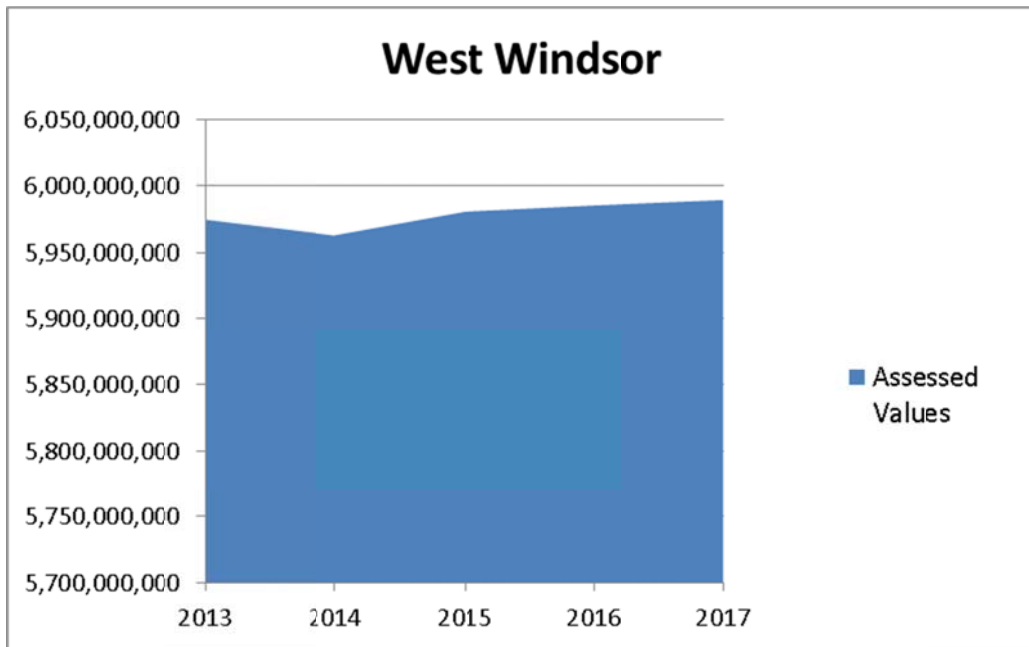
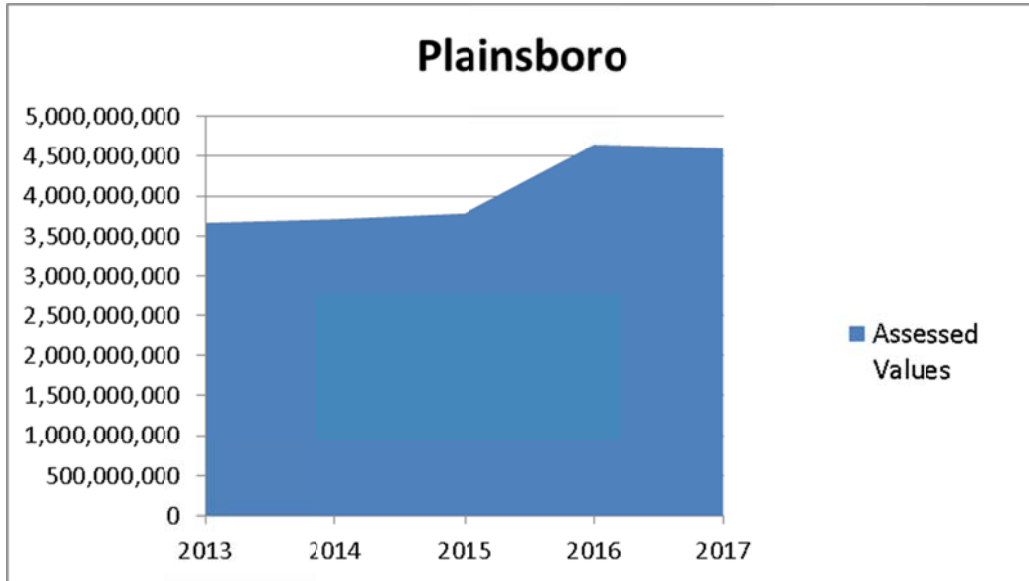
District		Plainsboro		West Windsor	
Tax Year	Total Tax Levy	Amount	%	Amount	%
2018	158,721,848	66,977,185	42.20%	91,744,663	57.80%
2017	155,477,792	65,100,671	41.87%	90,377,121	58.13%
2016	151,936,966	63,772,730	41.97%	88,164,236	58.03%
2015	148,521,627	62,465,353	42.06%	86,056,274	57.94%
2014	145,116,301	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%
2009	134,070,787	50,705,447	37.82%	83,365,340	62.18%

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

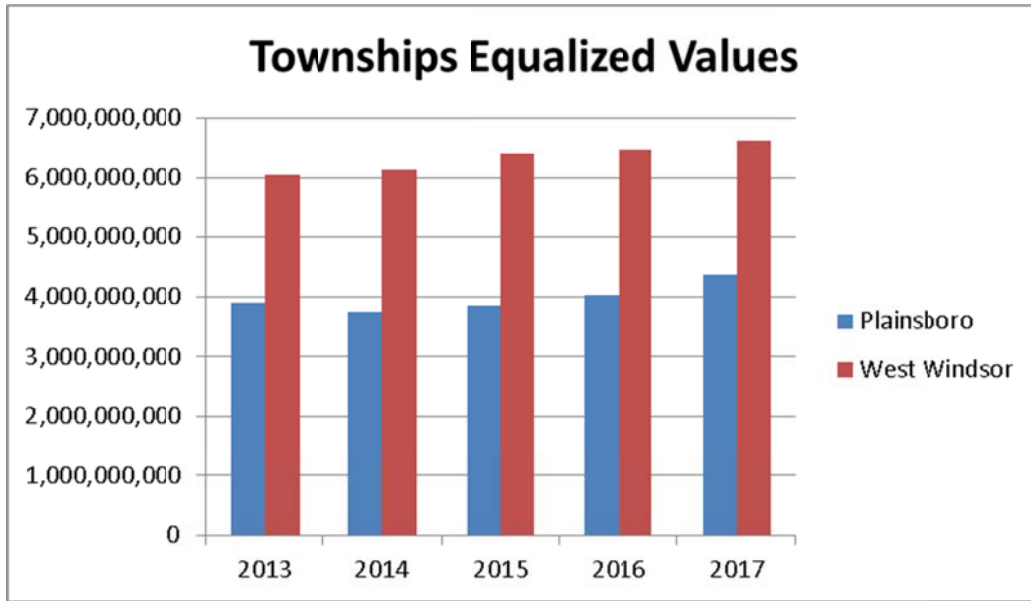


The charts and schedule on the following page show the assessed values of the respective townships upon which the respective school tax rates are calculated. Assessments had been on a downward trend in recent years as a reflection of the overall national economy and by the effects of tax appeals. The 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.

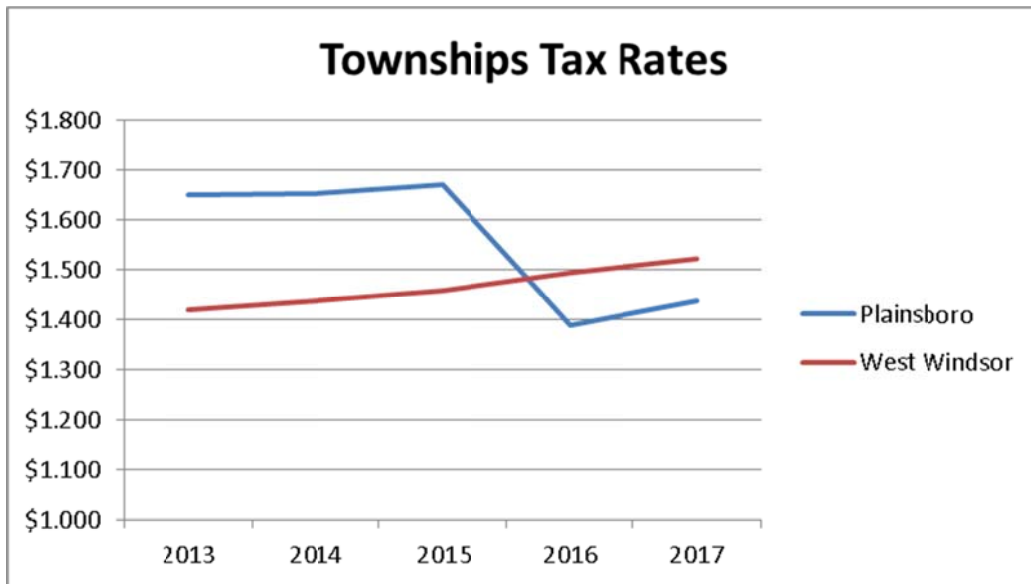


Assessed Values		
Year	Plainsboro	West Windsor
2013	3,662,747,138	5,974,136,015
2014	3,708,999,123	5,962,250,104
2015	3,780,362,745	5,980,137,771
2016	4,643,003,813	5,984,856,248
2017	4,600,200,021	5,989,000,000



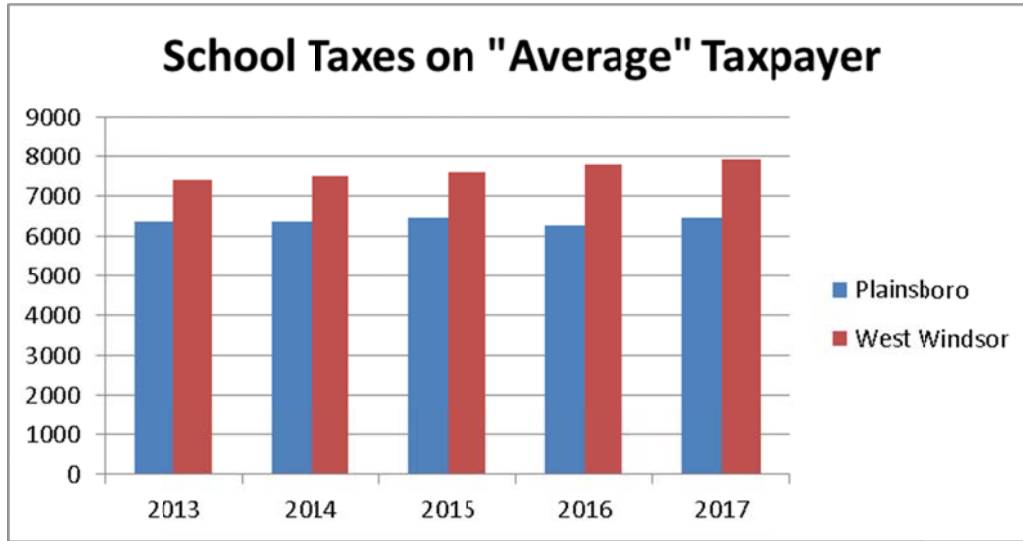
Equalized Values		
Year	Plainsboro	West Windsor
2013	3,900,659,842	6,047,657,437
2014	3,743,447,944	6,138,907,697
2015	3,857,241,438	6,422,559,606
2016	4,023,352,904	6,469,687,212
2017	4,374,419,750	6,622,864,183

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

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.



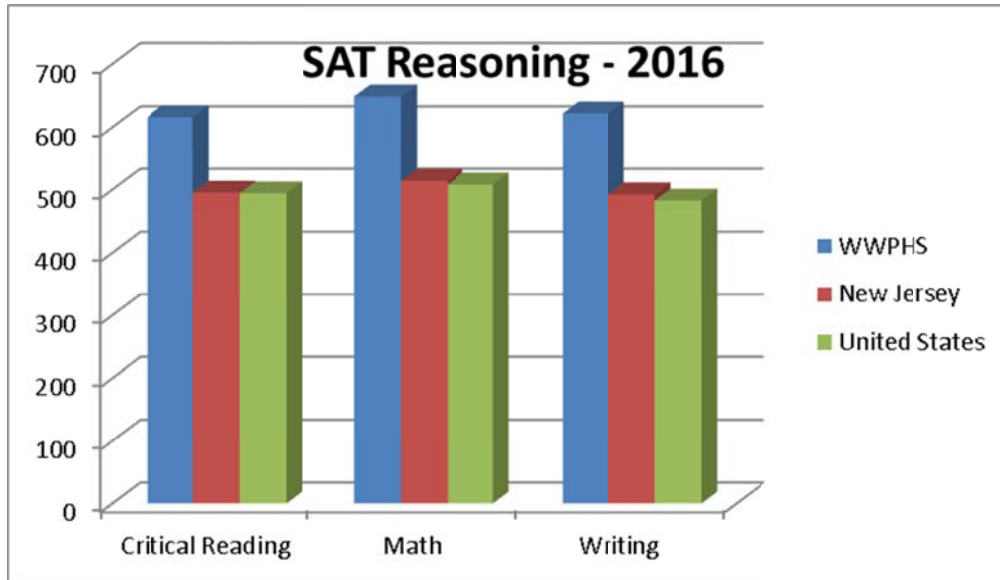
	<u>Township Tax Year</u>				
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<u>Plainsboro</u>					
Tax Rate per \$100 of Assessed Value	\$1.650	\$1.653	\$1.671	\$1.389	\$1.437
Average residential assessed value	\$385,500	\$386,200	\$387,000	\$451,588	\$451,500
School Tax	\$6,361	\$6,384	\$6,467	\$6,273	\$6,488
<u>West Windsor</u>					
Tax Rate per \$100 of Assessed Value	\$1.419	\$1.436	\$1.458	\$1.493	\$1.521
Average residential assessed value	\$522,864	\$522,056	\$522,456	\$522,601	\$522,222
School Tax	\$7,419	\$7,497	\$7,617	\$7,802	\$7,940

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

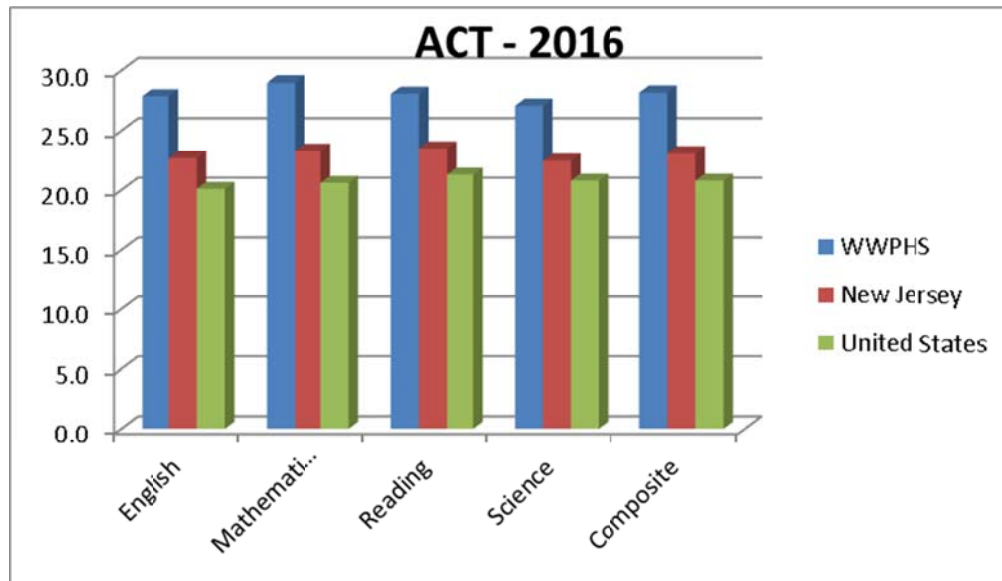


<u>SAT Reasoning 2016</u>	<u>Critical Reading</u>	<u>Math</u>	<u>Writing</u>
WWPHS	616	649	622
New Jersey	495	514	492
United States	494	508	482

West Windsor-Plainsboro

<u>SAT Reasoning</u>	<u>Critical Reading</u>	<u>Math</u>	<u>Writing</u>
2015	612	639	610
2014	607	638	617
2013	609	642	608

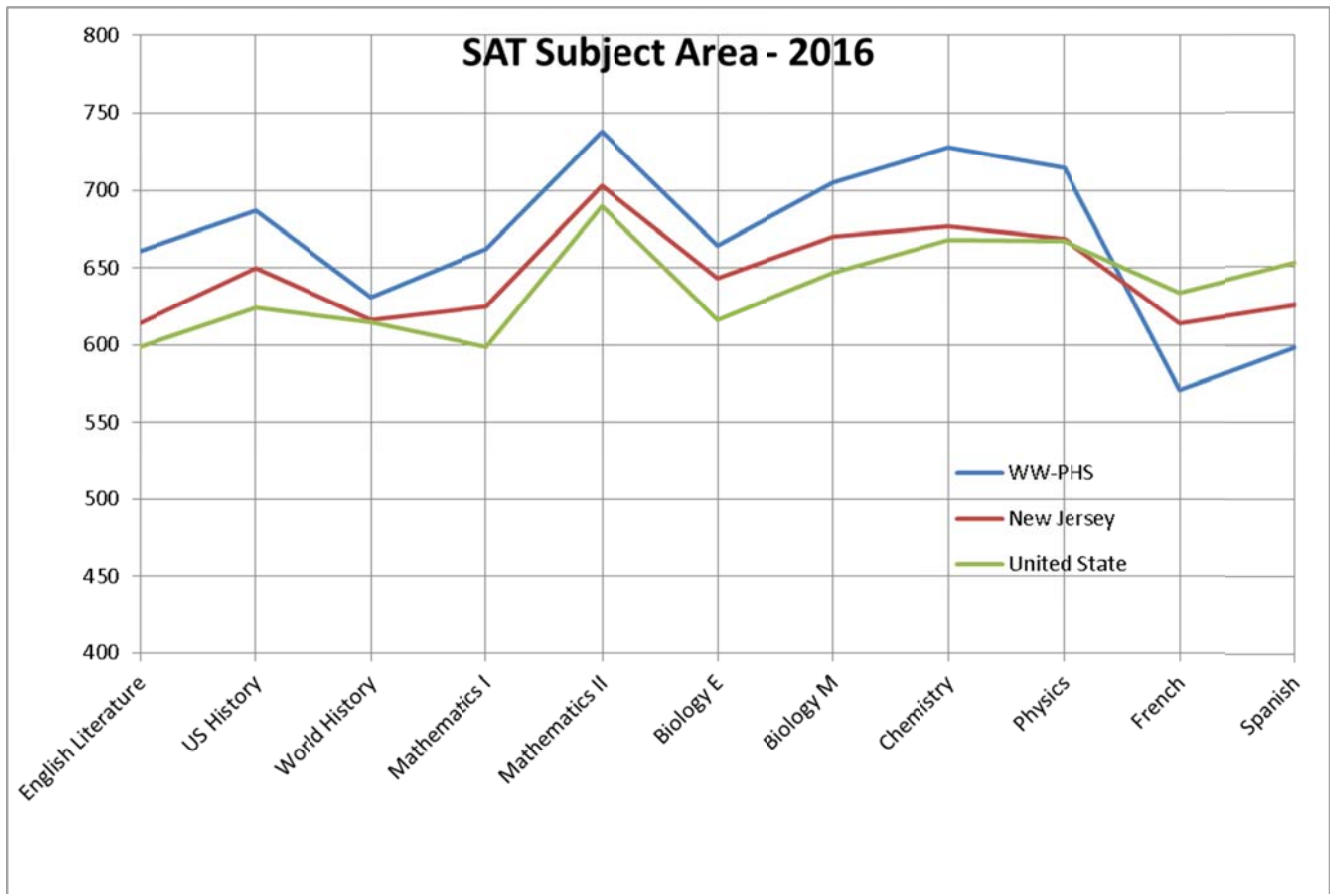
ACT Scores



<u>ACT 2016</u>	<u>English</u>	<u>Mathematics</u>	<u>Reading</u>	<u>Science</u>	<u>Composite</u>
WWPHS	27.9	29.0	28.1	27.1	28.2
New Jersey	22.7	23.3	23.5	22.5	23.1
United States	20.1	20.6	21.3	20.8	20.8

West Windsor-Plainsboro					
<u>ACT</u>	<u>English</u>	<u>Mathematics</u>	<u>Reading</u>	<u>Science</u>	<u>Composite</u>
2015	27.5	28.6	27.4	27.0	27.8
2014	26.6	27.8	26.3	25.8	26.8
2013	26.8	28.5	27.1	26.1	27.3

SAT Subject Area Scores

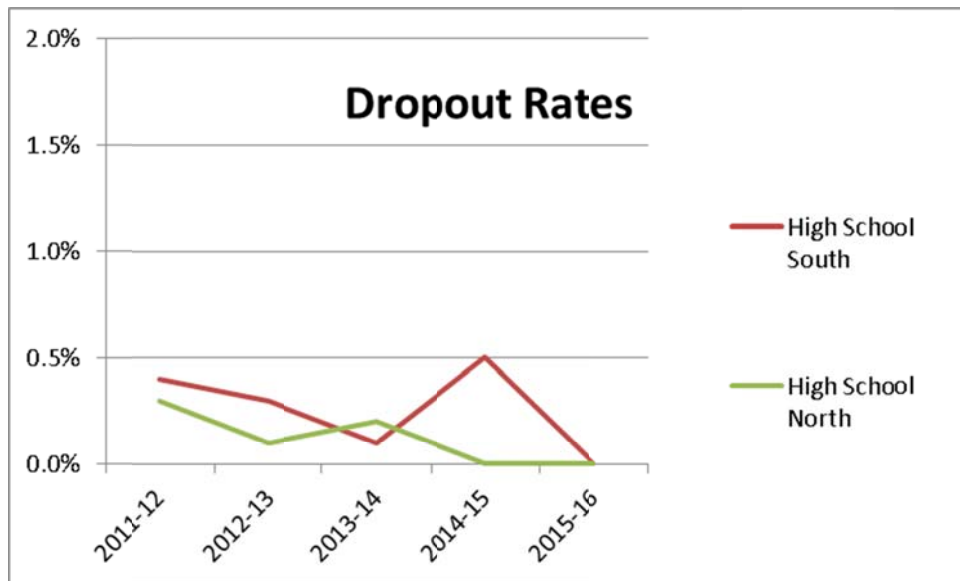


<u>SAT Subject Area Test Scores - 2016</u>	<u>WW-PHS</u>	<u>New Jersey</u>	<u>United State</u>
English Literature	661	614	599
US History	687	650	624
World History	631	616	615
Mathematics I	662	625	599
Mathematics II	738	703	690
Biology E	664	643	616
Biology M	705	670	647
Chemistry	728	677	668
Physics	715	669	667
French	571	614	634
Spanish	599	626	653

Dropout Rate Information

High Schools Dropout Rates

<u>School Year</u>	<u>High School South</u>	<u>High School North</u>
2011-12	0.4%	0.3%
2012-13	0.3%	0.1%
2013-14	0.1%	0.2%
2014-15	0.5%	0.0%
2015-16	0.0%	0.0%

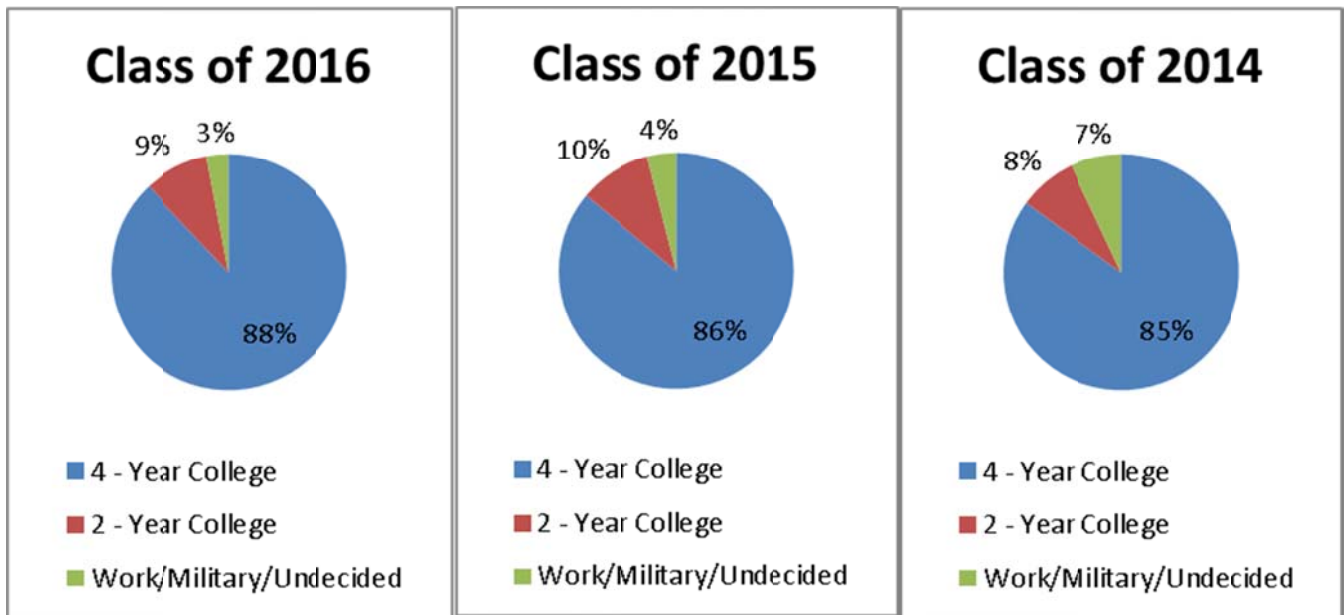


Using the most recent data available, the data demonstrates, our students and staff are committed to education. The learning environment and support structures lead our students to graduation.

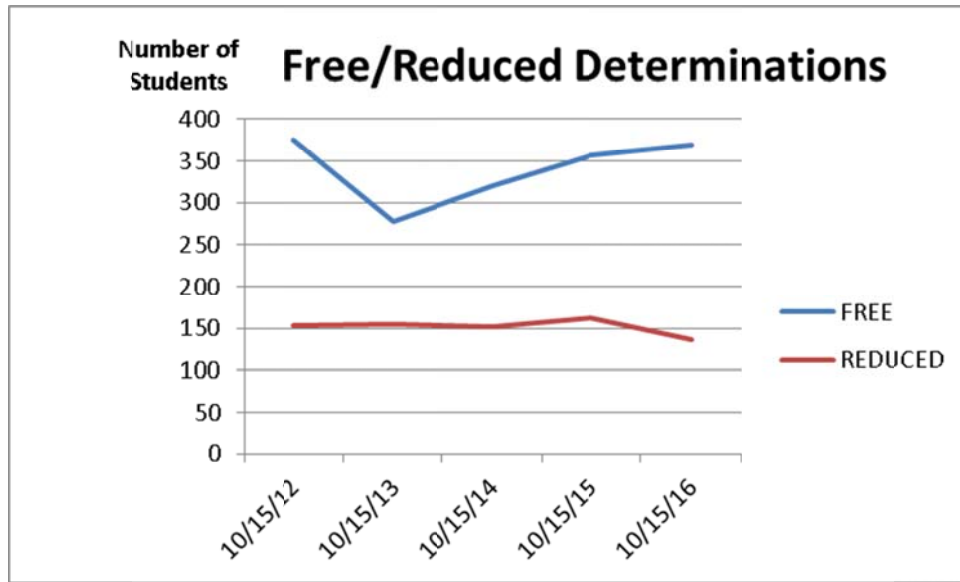
Other Useful Information

Postgraduate Plans

CLASS OF 2016		CLASS OF 2015		CLASS OF 2014	
4 - Year College	88%	4 - Year College	86%	4 - Year College	85%
2 - Year College	9%	2 - Year College	10%	2 - Year College	8%
Work/Military/Undecided	3%	Work/Military/Undecided	4%	Work/Military/Undecided	7%



Free and Reduced Lunch



<u>As of Date</u>	<u>FREE</u>	<u>REDUCED</u>
10/15/12	375	153
10/15/13	277	155
10/15/14	320	152
10/15/15	356	162
10/15/16	369	136

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.

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

EXCEPTIONAL STUDENT – Student with disabilities, see Special Education.

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

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

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

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

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

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

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

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

Glossary-continued

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

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

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

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

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

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

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

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

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

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

LOCAL EDUCATION AGENCY (LEA) – A school district.

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

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

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

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.