

**WW-P BOARD OF EDUCATION  
PRESENTATION OF TENTATIVE BUDGET  
2020 – 2021**

**WW-P Board of Education  
Meeting  
03.10.2020**



# **WW-P 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.**



# **WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT**

## **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.



# **WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT**

**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.



# **WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT**

**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.

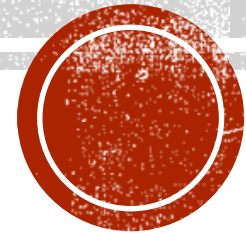


## **WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT**

**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.



# DISTRICT FINANCIAL OVERVIEW



# PROPOSED BUDGET: 2020 - 2021

## ■ WHAT IS A SCHOOL BUDGET?

- Budget is a planning tool
- Budget considers contingencies
- Budget manages risk
- Budget must be fiscally responsible
- Budget is a reflection of our values
- Budget must consider safeguards and buffers





# BUDGET PROCESS & TIMELINES

- Summer/Fall: Finance Committee preliminary discussions; A&F Committee discussion of capital projects; Curriculum Committee discussion Program of Studies.
- December: BOE retreat.
- Mid-Year Budget Review with county office.
- November-February: Meetings with budget managers.
- January-March: BOE public budget discussions.
- February 20<sup>th</sup>: BOE retreat.
- Late February (Feb. 25<sup>th</sup>): Governor's address and release of state aid numbers. (released on Feb. 27<sup>th</sup>).
- March 10: Adoption and filing of the preliminary budget with the county superintendent.
- April 28: Public hearing and adoption of the budget.



# DISTRICT ACCOLADES

- **Certificate of Excellence for CAFR (Association of School Business Officials International) - eleven (11) consecutive years**
- **Meritorious Budget Award for Excellence in the Preparation and Issuance of Budget (Association of School Business Officials International) - six (6) consecutive years**



# BUDGET OPTIONS 2020 - 2021

## Discussion of Budget Parameters

- 5 Options:

- **Option #1 – 2.00% = \$3,317,255**
  - **Option #2 – 2.25% = \$3,731,912 (2% + \$414,657 banked cap)**
  - **Option #3 – 2.45% = \$4,063,637 (2% + \$746,382 banked cap)**
  - **Option #4 – 2.65% = \$4,395,363 (2% + \$1,078,108 banked cap)**
  - **Option #5 – 2.86% = \$4,745,420 (2% + total banked cap)**
- 
- **Banked Cap - \$1,428,165 with \$1,035,900 set to expire in 2021/2022 and \$392,265 set to expire in 2022/2023.**
  - **Will there be a SGLA for Health Care?**



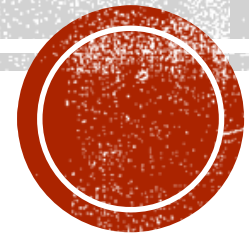
## **WHAT COSTS ARE DRIVING THE 2020-2021 BUDGET?**

- Health Care Costs – Increase of \$1.1M
  - Salary Increases – Increase of \$2.3M
- (above 2 items more than allowable 2% tax levy)**
- Staff Increases – 8 positions - \$400K
  - Transportation – Increase of \$1.2M
  - Building and Grounds – Increase of \$1.1M
  - Special Education – Increase of \$1.9M
  - ESIP – Increase of \$615K
  - Capital Projects – \$8M



# DISCUSSION TOPIC #1

## Budget Considerations



# SPECIAL EDUCATION

- Staffing
- Programs
- Out of District Tuition Placements
- Program Review
- Project Freedom



# INSTRUCTIONAL CONSIDERATIONS

- ELL/ESL
- Technology Electives (Computer Art and Design; Robotics)
- Strategic Planning Professional Development



# LIBRARY/MEDIA CENTERS

- Collection Size
- Book Circulation
- Percent of Collection Circulated
- Enrollment
- "Collection Cost(Books & Hours)"
- Summer Hours
- Ebooks Cost
- Databases & Catalog Cost
- Special Events / Programs Cost

**INCREASE OF \$100,000**





# COMMUNICATION PLAN

- Website
  - Communication Tool – ex/ Constant Contact
  - Social Media/Website Archiving
  - Equipment
- 
- Total - \$60K



# STAFF INCREASES

- **Elementary Teachers (1) - DN**
- **High School Teachers (2) – Growth 80 students – 560 increased requests**
- **Special Education (2)**
  - **MRES Autism Program**
  - **CMS Autism Program**
- **BCBA (1)**
- **IA's (2)**
- **Endocrinologist – Monthly Expenditure**



# DISCUSSION TOPIC #2

Construction and  
Referendum Updates



# CAPITAL PROJECTS

- HSN Roof
- GMS Roof
- Exterior Door Replacement at Dutch Neck (carry over project)
- Lock hardware/FA system (carry over project)
- CMS Parking Lot Expansion
- ESIP
  - 1/2 of District ESIP Contribution
  - Asbestos Abatement
- HSN Composter w/ Princeton University
- HSS Ball stopper system (carry over project)
- Annual Project List for Building and Grounds



# ESIP

- Project meetings are beginning.
- Financing is finalized.
- Summer installation schedules and equipment ordering is underway.
- Coordination meetings are being established.
- Discussions regarding material storage is underway.
- Safety protocols reviewed.

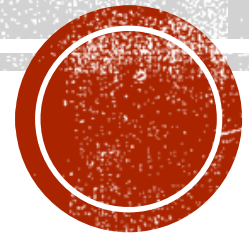


# REFERENDUM PROJECTS

- CMS
- HSS
- GMS
- Fire Alarms
- HVAC
- Security Vestibules
- Media Centers
- DN/WC Bathrooms

# DISCUSSION TOPIC #3

Building and Grounds



# BUILDING AND GROUNDS STAFF

## STEPS TAKEN:

1. Opened Bids and Interviewed Responsive Bidders.
2. Developed the Non-Affiliate F Policy
3. Negotiated new language for Custodial and Grounds during the WWPSA Contract.
4. Discussion of Building and Grounds Staffing for 2020 - 2021





# BUILDING AND GROUNDS STAFF

## Four Responsible Bidders:

1. Aramark - \$7.4M
2. Pritchard – \$7.5M
3. Sodexo - \$6.5M
4. ABM - \$7.3M



# **BUILDING AND GROUNDS STAFF**

- Based upon the Building and Grounds bid proposals and interviews we recommend hiring ABM for custodial services (cleaning services).
- Return 21 Building and Grounds positions to WW-P to join our five current staff members.
  - Director of Building and Grounds
  - 2 Assistant Directors of Building and Grounds
  - District Plumber
  - Secretary to Building and Grounds



# BUILDING AND GROUNDS STAFF

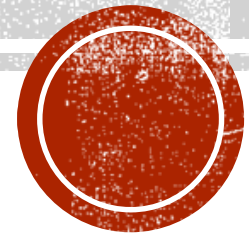
Return 21 members of Building and Grounds to WW-P

- Non Affiliated staff (16)
  - 11 Operations Foreman (Non-Affiliated F)
  - 2 HVAC Mechanics (Non-Affiliated)
  - 1 Vehicle Mechanic (Non-Affiliated)
  - 1 Electrician (Non-Affiliated)
  - 1 Utility Forman (Grounds Forman)
  
- Members of the WWPSA (5)
  - 4 Members of Grounds
  - 1 Courier



# DISCUSSION TOPIC #4

## Budget Parameters



## **WHAT COSTS ARE DRIVING THE 2020-2021 BUDGET?**

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# UNKNOWN BUDGET CONTRIBUTORS

- State Aid – 4<sup>th</sup> Thursday, February 27<sup>th</sup> – Increase in state aid was realized
- Prescription Increases in December 2020
- Health Care Benefits Increase in December 2020



# REVENUES

- **2% General Fund Tax Increase and Allowances**
- **Allowances (Banked Cap)**
  - Health Care Adjustment
  - Enrollment Adjustment
- **Cap Reserve Allocation**
- **State Aid Increase**



# RECOMMENDATION

- Budget was built to 2.45% prior to the state aid release.





# STATE AID

- On Thursday, February 27<sup>th</sup> the NJ Department of Education released the tentative state aid numbers. The state aid numbers came in favorable for WWP as we received \$1,143,119 in additional aid.
- This represents an increase of \$350,000 over what was anticipated.



# STATE AID

- It is important to note that until the NJ Legislature approves the official budget in late June 2020, our state aid notification is tentative.



# 2020–2021 TENTATIVE BUDGET SUBMISSION

- It is our recommendation that we reduce the budget-to-budget increase on the general fund budget from 2.45% (as discussed with the BOE) to 2.25%.
- By making this change, we preserve \$331,725 of additional banked cap spending authority for the 21/22 budget.
- We would also move an additional \$573,054 to Capital Reserve to ensure our full contribution of funding for the referendum payments.



# 2020–2021 TENTATIVE BUDGET SUBMISSION

- As we just received notice of a slight increase in Charter School tuition, we would add an additional \$34,141 to that line.
- The remaining \$204,199 would be budgeted to further support anticipated Transportation and Special Education costs.
- No additional staff positions would be added.



# FUTURE TAX AUTHORITY

- By preserving the available/expiring banked cap, we would have a remaining taxing authority in 21/22 of 2.36% (2% plus banked cap)
- In the 22/23 budget, we would have 2.2% (2% plus the remaining expiring banked cap).
- After the 2022 – 2023 budget build we will be held to 2.0% unless budgetary circumstances change.



To approve the tentative budget for the 2020-2021 school year for submission to the County Superintendent of Schools for Department of Education review as follows:

Be It Resolved to approve a school district budget for the fiscal year 2020-2021 school year:

|                                   |    | <b>Budget</b> |    | <b>Local Tax Levy</b> |
|-----------------------------------|----|---------------|----|-----------------------|
| <b>Total General Fund</b>         | \$ | 212,813,972   | \$ | 169,594,656           |
| <b>Total Special Revenue Fund</b> | \$ | 2,272,526     | \$ | N/A                   |
| <b>Total Debt Service Fund</b>    | \$ | 12,152,645    | \$ | 0                     |
| <b>Totals</b>                     | \$ | 227,239,143   | \$ | 169,594,656           |



Included in the general fund budget is \$7,387,276 to be deposited in capital reserve to transfer to repayment of debt.

Included in the general fund budget is \$8,055,000 to be withdrawn from the Board of Education's approved Capital Reserve Account to support funding of capital projects.

Included in the general fund budget is \$3,250,000 for deposit into the Board of Education's approved Capital Reserve Account for future funding of capital projects.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education. Information on this budget and the programs and services it provides is available from your local school district.

The tax levy includes \$414,657 of banked cap.

