



**WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT
BOARD FINANCE COMMITTEE SUMMARY NOTES**

**July 17, 2017
Central Office
7:00 PM**

<u>BOE Committee:</u> Louisa Ho (Chair) Yu "Taylor" Zhong Rachel Juliana	<u>Administration Liaison:</u> David Aderhold Christopher Russo Larry LoCastro	<u>Guests/Public:</u>
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1. Review Agenda Items: There will be a change order issued Kohl Construction to move the generator and diesel fuel tank from the bus maintenance garage in the amount of \$29,333.97 which includes removal of existing fuel and pressure testing the tank. There is a list of items to be disposed of which is customary. Student transportation routes are to be approved as a result of the recent bid. The committee supports all of the agenda items.
2. 2016-2017 Audit Status. The district's auditor will come to the district for planning compliance testing by month end. Substantive testing begins in August. The audit effort unfolds over the coming months so as to be complete by the required submission date in early December.
3. Solar Renewable Energy Credits Sale. The Sale of the SRECS occurred on July 12, 2017. One hundred and eleven were sold at \$222 per for a total of \$24,642. Earlier in the year, the cumulative rebates, SREC sales, and electricity generation value exceeded the cumulative expenditures for the system. The remaining years of operation will move the district further into the "black" for the project.
4. Capital Projects/Summer Construction. A number of larger projects have been board approved, including roof work at North, pavement work at a number of buildings, removal of a number of trailers in the district, and a toilet renovation project at Hawk. Some larger projects will not be started until later in the 2017-18 school year, notably the turf field replacement work. There was a handout with the updated status of these projects.
5. Other Business
 - The Transportation Office has relocated to 505 Village Road West.
 - The Bond refunding took place on July 12th. The present value savings at the new rate of 1.481% is \$999,800.74. The savings is 11.23% which is well above the required 3% savings. The District received a AAA rating which is much better than most school districts.

- Food Service Manger – We want to post the position for a fall start up. We need a person to supervise the food service management company.
 - Additional State Aid – The District will receive an additional \$261,376 in State aid for the 17-18 school year. The municipalities and county have asked us what we are going to do since they have to certify the tax rate. This will be a minimal tax decrease per household and will artificially deflate the rate. This could be good will to give the money back to the taxpayer. It might be short-lived good will. We could put the money toward facilities issues or classroom desks, etc. Could we offer programs with the money? They require more than one year costs. The money will be appropriated in the 2017-2018 budget for programs will lapse into fund balance if not used.
6. District Goal #4. Included in the goal is completing a successful audit, creating a budget that addresses programmatic goals and is fiscally responsible, continue capital projects for facilities improvement as well review of the District's safety and security plans, and participate in Sustainable Jersey along with items such as review policies and negotiations.
 7. Superintendent Merit Goals. The Finance Committee and the Superintendent discussed his 2017 – 2018 merit goals.
 8. Finance Committee Meeting Dates. The committee agreed to change the October meeting date from Tuesday, October 10 to Wednesday, October 11.
 9. Adjournment. The committee adjourned at 9:30 P.M.

NEXT MEETING: Tuesday, August 15, 2017, 7:00 P.M. @ Central Office

Topic for Next Meeting

Review Agenda Items
Transportation

Future Topics:

Impact of Recent Legislation
Policies



**WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT
BOARD FINANCE COMMITTEE SUMMARY NOTES**

September 19, 2017

Central Office

7:00 PM

BOE Committee:

Louisa Ho (Chair)

Rachel Juliana

Yu "Taylor" Zhong

Administration Liaison:

David Aderhold

Christopher Russo

Lawrence LoCastro

Guests/Public:

1. Review Agenda Items: The committee reviewed the agenda items for the 9/26 Board of Education meeting and recommends approval of the items.

2. 2016-2017 Audit: The audit is progressing nicely. There are many staff members involved and all have done a great job supporting their area of operations.

Summer Construction: The summer construction projects were substantially completed prior to the start of school. A handout was provided with project descriptions. Planning for next year's projects has already begun.

Start of School - B&G and Transportation: Mr. Thomas Daily has done a great job with facilities and the start of school was a smooth one. Internal projects completed include the painting of many rooms throughout the district along with the planned facilities improvements contained in the facilities plan. Mrs. Mary Pierson did a great job this year with transportation. There are always a few glitches but she handled them and other issues with a great effort. For a district this size the opening went smoothly.

3. NJ QSAC: Statement of Assurances will be needed along with DPR's (District Performance Reviews). The comprehensive maintenance plan has been updated and the facilities checklists will be completed.

4. Other Business:

Copier Savings: Dr. Russo shared information about cost savings regarding copiers that Toni Dubaniewicz obtained on behalf of the District with her hard work. The District's overage bill will be reduced from \$44,000 to \$10,126.54 through Toni's work reducing the rate per copy. The bill for Grover Middle School will be reduced by \$6,000 due the installation of new machines through a more cost effective lease.

Sale of Obsolete Equipment: Toni has also been able to, through GovDeals, bring in \$20,000 in revenue by selling obsolete equipment.

Third Party 403b Provider: We will be looking at the implementation of a third party 403b provider to handle compliance with 403b transactions. This should be at no cost to the District as the cost will be borne by the providers. This will reduce risk to the District.

Use of additional State Aid funds: A list of projects has been compiled for the use of the \$261,376 of additional State aid, which may include boiler alarms in 9 buildings, MH gym curtain, Village cafeteria seating, Town center seating, 8 water filler stations, HSS main entrance flooring, HSS main entry logo mat, Grover, MRS, and Community cafeteria flooring, painting of Community's gym and cafeteria, and painting of Grover gym. The District will try to complete these projects during the school year during winter and spring breaks.

2009 SDA Grant Close-Outs: Dr. Russo shared that Ms. Bonnie Cheney has been working on outstanding SDA grants from the past 10 years and has completed two in an amazingly short period of time. The SDA is requesting that all of the grants be completed and submitted for payment. Just because submittals are made does not suggest a timely payment by the SDA.

Demographic Study Update: Dr. Aderhold explained that Dr. Grip is waiting for the 2017 ASSA numbers taken on October 15th to continue work on a demographic study. He shared that recently there was a meeting with the architect to update the facility needs worksheets. Dr. Aderhold also shared information regarding COAH decisions.

Other: There were questions regarding the buses arriving early at stops and then at the schools in the a.m. This is normal for the first several days of school. All routes are reviewed and adjusted as needed.

5. Adjournment: The meeting adjourned at approximately 9:00 pm.

NEXT MEETING: Wednesday, October 11, 2017, 7:00 P.M. @ Central Office

Topic for Next Meeting

Review Agenda Items
2018-2019 Budget
Audit

Future Topics:

Impact of Recent Legislation
Policies
CAFR
2018-2019 Capital Projects



**WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT
BOARD FINANCE COMMITTEE SUMMARY NOTES**

**October 11, 2017
Central Office
7:00 PM**

BOE Committee:
Louisa Ho (Chair)
Rachel Juliana
Yu "Taylor" Zhong

Administration Liaison:
David Aderhold
Christopher Russo
Lawrence LoCastro

Guests/Public:
Scott Clelland, Wiss & Co.
Darin Valentine, Wiss & Co.

The committee met at 7:00 PM, October 11, 2017, at the Central Office. Topics covered included:

Audit Discussion: Scott Clelland and Darin Valentine from Wiss attended the Finance Committee to present the audit for the 2016-17 school year. They stated that the district is in strong financial condition and received the highest possible audit opinion. Mr. Clelland walked through the financial statements mentioning significant information and answering questions from the Committee. Emphasis was placed on the C-1 Schedule which is the primary financial statement relevant to the district's decision making.

The 2016-2017 fiscal year results will once again give the Board of Education an ability to balance tax relief and utilization of capital reserve. Mr. Clelland's overall observation was that the district's financial situation is very good and its internal controls are sound. He noted that the district received the Association of School Business Officials International "Certificate of Excellence in Financial Reporting" for its Comprehensive Annual Financial Report for the ninth time and the work product this cycle suggests that another will be earned this year. The Board will receive a draft of the CAFR prior to accepting the report at the November 14 Board of Education meeting.

The committee discussed the change in the amount of available balance. There were economies found during the last fiscal year. District special education tuitions that were expensed from the prior year to be spent in 16-17 were liquidated during the year. The confusion in the CST office has been corrected. Health benefits closed out with an increase in available balance due to a lesser than estimated increase and a decrease in prescription premium due to a change in plans. There was an increase in available balance in the transportation lines as well due to anticipated transportation issues that were avoided. The amount of capital reserve allowed compared to the amount of capital reserve held by the District was also discussed. The District's capital reserve amount is nowhere near the cap.

The Finance Committee expressed its appreciation for the efforts put forward to ensure a successful audit. The Committee is in support of the formal steps to accept the audit and submit the audit report to the State of New Jersey.

Audit Services Letter – Management Report: Mr. Clelland also reviewed the Management Report on Administrative Findings. The report is based on a series of tests of the district's internal controls. He observed that our internal controls were strong. He noted that there were no findings this year. In his experience a district generally has one or two findings; most school districts have three or four findings and some districts more.

Review Agenda Items. The committee reviewed the proposed agenda items for the October 17 Board of Education meeting, which included: bill payment list, monthly finance reports, disposal of obsolete equipment, one change order, a new Co-op vendor, staff professional development travel, and a joint transportation agreement. The Committee recommends approval of the agenda items.

2018-2019 Budget. The Committee discussed items for the 2018-2019 budget. Facilities repairs must be a priority. There are a few big ticket items such as athletic surfaces and HVAC units, but there are also many smaller projects that should be completed such as flooring, painting, wall and ceiling surfaces, doors and mechanical issues. Health benefits will always be an issue with the NJ State Health Benefits increasing by more than 13% January 2018.

NJQSAC – Statement of Assurances (SOA). Statements of Assurance are complete and ready to be submitted to the County Office of Education for review.

Other Business. Various other topics were discussed including:

Buses and Transportation: There are four buses that have hit the end of their allowable useful life and need to be replaced. The District uses the Hunterdon Education Cooperative Pricing Agreement to purchase buses. The estimated total cost will be a little more than \$350,000.

Maintenance Equipment: There are two pickups used for maintenance that are in need of replacement. One is a 2004 Chevy 2500 with 120,436 miles that overheats regularly along with other issues. The other is a 2005 Chevy 2500 with 125,655 miles with the same issues. They are needed for plowing snow along with regular use. The Ford front end loader year and hours not known is in need of more than \$12,000 in repairs and the front bucket is inoperable at this time. We need to replace these items through state contract.

Facility Repairs: In the Millstone River School recently, as a result of ongoing HVAC issues, the humidity levels were unacceptable so dehumidifiers were purchased to make the classrooms more comfortable to the students and staff. Eighty dehumidifiers were purchased last Friday through various vendors using either State Contract or Co-operative pricing.

Food Service: Dr. Russo shared that the Department of Agriculture is requiring that all District with food service vendors bid their contracts as “fixed price basis” instead of “cost reimbursement basis”. This method will reduce the control the district has over the food service operations. Vendors will be responsible for all payments for food purchases. The district will lose some control of the process as the “bottom line” will drive the food service vendors operation compared to the current process where that cost can be passed on to the district.

The meeting ended at approximately 9:10 pm.

NEXT MEETING: Tuesday, November 21, 2017, 7:00 P.M. @ Central Office

Topic for Next Meeting
Review Agenda Items
2018-2019 Budget
CAFR

Future Topics:
Impact of Recent Legislation
Policies



**WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT
BOARD FINANCE COMMITTEE SUMMARY NOTES**

**November 21, 2017
Central Office
7:30 PM**

<u>BOE Committee:</u> Louisa Ho (Chair) Rachel Juliana Yu "Taylor" Zhong	<u>Administration Liaison:</u> David Aderhold Christopher Russo Lawrence LoCastro	<u>Guests/Public:</u>
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The committee met at 7:30 PM, November 21, 2017, at the Central Office. Topics covered included:

Review Agenda Items: The committee reviewed the proposed agenda items for the November 28 Board of Education meeting, which included: bill payment list, monthly finance reports, transportation items, Project number submittal request, VCT bid results for cafeteria flooring for MRS, Community and Grover middle schools. The Committee recommends approval of the agenda items.

2018-2019 Budget. Dr. Russo shared the budget calendar that is inclusive of all meetings in which the budget will be discussed during the next several months. He also shared some expectations such as: if salaries increase by 2.2% and benefits increase 10%, given the 2% tax levy increase cap, the 18-19 budget process starts more than \$1 million short of anticipated revenues to anticipated expenditures. The Position Control Roster (PCR), the required budget document naming every position in the district, should be in better shape than in the past at the start of the budget as HR has been able to maintain this document during the year unlike prior years.

The Mid-Year Budget review with the Executive County Superintendent and County Business Administrator will be December 11th at the county office of education.

Capital Projects for Summer 2018 – The committee discussed a list of projects that the architect and the administration have been working on. The list is not inclusive but is a list that requires the architect's input:

- HSS – continued work on the ball stopper system along 571, toilet room renovations
- HSN – Phase 3 of the roof repair
- Community MS – Bus loop improvements phase 1 of 2, replace divider curtain main gym,
- Grover Middle School – Roof repair including seams/flashing phase 1 of 3
- Dutch Neck – Installation of bollards on edge of sidewalks to separate from driveway
- Millstone River – reviewing installation of gutters around building
- Wicoff ES – Water pit correction, gym moisture mitigation in gym, replace gym floor
- Districtwide – Boiler temperature alarms, paving, concrete work, re-keying and new locks

The total for these projects is approximately \$4,017,000 not including soft costs

Potential Plumber position – The committee discussed the fact that Aramark has been having problems completing plumbing assignments. Their plumber cannot pull permits as needed on behalf of the District due to local code enforcement. Both Aramark and administration have shared an interest in making the lead plumber position a board position of master plumber to oversee and perform plumbing functions including the pulling of permits.

Food Service Resolution - Dr. Russo shared that NJASBO has requested a resolution be passed to request that the Department of Agriculture allow for procurement of food service contracts via the Cost Reimbursable method and the Fixed Fee method and to allow individual districts to decide the method used. The Cost Reimbursable method is the current method and allows for the district to control the food service operation. The Fixed Fee method greatly reduces that control.

Other Business. Dr. Russo handed out an update from Sodexo Food Services that included a financial statement, change in offerings, information on nutrition and wellness plans and sustainability.

Dr. Aderhold shared and the committee discussed the need for a referendum and possible timing due to declining debts service payments in the near future. It is very possible that a referendum can be created that will not increase the tax rate.

The meeting adjourned at approximately 9:15 pm.

NEXT MEETING: Tuesday, December 12, 2017, 7:00 P.M. @ Central Office

Topic for Next Meeting
Review Agenda Items
2018-2019 Budget

Future Topics:
Impact of Recent Legislation
Policies



**WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT
BOARD FINANCE COMMITTEE SUMMARY NOTES**

**December 12, 2017
Central Office
7:00 PM**

<u>BOE Committee:</u> Louisa Ho (Chair) Rachel Juliana (absent) Yu "Taylor" Zhong	<u>Administration Liaison:</u> David Aderhold Christopher Russo Lawrence LoCastro	<u>Guests/Public:</u> Anthony Fleres
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1. Review Agenda Items: The committee reviewed the agenda items. A discussion ensued regarding the Board Secretary Report and ending balances. The Committee also discussed year-to-year comparisons and budget tracking.
2. 2017-2018 Audit Services: Dr. Russo shared that the 2017-2018 renewal agreement with Wiss & Company would reflect an increase of approximately 1% over last year, totaling \$84,331.
3. Solar Renewable Energy Credits: Dr. Russo shared that he uploaded the District's Kilowatt production for the sake of the conversion to SREC's. It is anticipated there will be 156 SRECS. Once the system accepts the conversion they will be placed online for public sale on January 17, 2018.
4. 2017-2018 Budget Progress: An updated budget calendar was shared with the Committee. A Board Retreat regarding the budget will take place on December 20, 2017. There was discussion regarding the retreat agenda. The presentation will start with a discussion regarding facilities needs and the declining debt service. The second part of the presentation will discuss the cost drivers of the 2018-2019 budget. The Committee discussed the tax levy cap and reserve balances.
5. Reorganization Meeting: The Reorganization meeting agenda was discussed with respect to timing of the Board's reorganization and the professional service appointments and curriculum approval. Business contracts run July 1 to June 30. The Board positions must reorganize in January.
6. Other Business: Senator Turner responded to the food management company procurement resolution. She acknowledged receipt of our resolution and that changes in food service procurement are a concern to school districts. Ms. Ho shared her concerns about an incident she witnessed when the WWP Girl Scouts used High School North recently. It appeared security personnel and custodial staff were not coordinating their efforts, thereby undermining service to the customer.
7. Adjournment: The meeting adjourned at approximately 8:29 P.M..

NEXT MEETING: Tuesday, January 16, 2018, 7:00 P.M. @ Central Office

Topics for Next Meeting
Review Agenda Items
2018-2019 Budget

Future Topics:
Impact of Recent Legislation
Policies



**WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT
BOARD FINANCE COMMITTEE SUMMARY NOTES**

**January 16, 2018
Central Office
7:00 PM**

<u>BOE Committee:</u> Louisa Ho (Chair) Rachel Juliana (absent) Yu "Taylor" Zhong	<u>Administration Liaison:</u> David Aderhold Christopher Russo Lawrence LoCastro	<u>Guests/Public:</u>
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1. Review Agenda Items: The committee reviewed the agenda items. The 2017-18 Budget is tracking very closely to the prior year's. Aetna Life Insurance is now the Hartford Group Insurance which will now be the District's disability insurance. Synthetic Turf – The recommended fill is cryogenic crumb rubber; only 4% of tire rubber qualifies for use in athletic surfaces after milling. Cryogenic crumb rubber due to the nature in which it fractures in the milling process does not migrate from where it was placed as ambient rubber fill does. NJ health scares for lead in 2008 were due to the color in the synthetic fibers, not the fill. The new process doesn't have the same lead in it. Different studies have shown evidence that contact with the crumb rubber via the mouth, inhalation, or skin contact isn't harmful in the quantities assumed that would be encountered. Air quality upwind and downwind was not affected. The material doesn't give off VOC's. The crumb rubber fields do not contaminate water. Cancer risk is not increased by playing on a crumb rubber field. The risk of STAPH or MRSA is decreased by a synthetic field over grass which is an organic substance that can harbor STAPH or MRSA. The temperature at 2 feet above the ground is affected by the crumb rubber fill and is elevated by several degrees over a natural surface.
2. Flooring Improvement Update: Dr. Russo shared some pictures of improvements to the flooring surfaces in the cafeterias at the Community Middle School, Grover Middle School and Millstone River School.
3. Aramark Update: There is a motion to add a Pool Operator to the contract with Aramark to handle pool maintenance at both High Schools. This pool operator position was created by reducing a percentage of a position on the custodial list. The District administration is currently interviewing for a new Aramark General Manager for our site.
4. Maurice Hawk Update: MHES project is moving forward, there is a planning board meeting Wednesday night, administration met with fire and police today to discuss safety concerns. There was a meeting today to review the plans one more time before submitting to the planning board for their "courtesy" review of the plans. County and local officials have reviewed the plans and made suggestions.
5. Town Center Addition: A capital project submission to the NJDOE for a project number for an addition to Town Center will be made upon approval of the motion. The estimated cost is \$4.5 million. Capital reserve funds will be used. Information was shared regarding the scheduling of the project. The architects have been working on plans for a while. There is no final design

as of this date. An estimated timeline would include submission to the DOE by July, 2018, construction documents by May 2018, bids by August 2018, ground breaking by November 2018, and move in by January 2020.

6. ASBO Meritorious Budget Award/Certificate of Excellence in Financial Reporting: It was discussed that Larry LoCastro completes the work for ASBO International's Meritorious Budget Award. The document is a very comprehensive document reviewing the District's historical trends with respect to the budget and budget process. He was complimented for his hard work.
7. 2018-2019 Budget Process: maximum SGLA for health care is 11%. The CPI is 1.51%, we are still compiling information.
8. Potential Committee Meeting Dates/Times for 2018: The committee agreed to the proposed dates/times for 2018 meetings as follows: 7:00 PM on Tuesdays (unless otherwise indicated): February 5 (Monday), March 14, April 17, May 15, June 18 (Monday), July 17, and August 14.
9. Other Business: SRECs are scheduled for sale on January 17. The committee discussed the status of district buildings as it relates to custodial services and repairs. District administration recently had a meeting with Plainsboro officials regarding a grant they received to install a sidewalk in front of Millstone River and the Community Middle School. Legal work is needed to grant a "right of way" for the sidewalk. Two of the District Schools won \$2,000 Sustainability Grants. The Wicoff School won a grant for creating a children's book that they will use to instruct kindergarten age students on recycling and being environmentally friendly. The grant will be used to fund the creation of the book and for other materials. The Grover Middle School won a grant for the purchase of two water bottle fill stations.
10. Adjournment: The meeting adjourned at approximately 9:10 P.M..

NEXT MEETING: Monday, February 5, 2018, 7:00 P.M. @ Central Office

Topics for Next Meeting
Review Agenda Items
2018-2019 Budget

Future Topics:
Impact of Recent Legislation
Policies



**WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT
BOARD FINANCE COMMITTEE SUMMARY NOTES**

**February 5, 2018
Central Office
7:00 PM**

<u>BOE Committee:</u> Louisa Ho (Chair) Rachel Juliana Yu "Taylor" Zhong (absent)	<u>Administration Liaison:</u> David Aderhold Christopher Russo	<u>Guests/Public:</u>
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Review Agenda Items. The Committee reviewed the agenda items proposed for the February 13, 2018 Board of Education meeting and supports approval of the items.

2018-2019 Budget Progress. We have a preliminary budget in the system that includes the salaries as we know them in the negotiated agreements. The position control roster (PCR) is in agreement with the budget. Growth has not yet been taken into account. Health, prescription, and dental benefit increases will be discussed with our carrier, USI, on Thursday morning. After the discussion, we will enter the increases. Our user health insurance experience came back in good shape so we plan to request that our plan be shopped around.

Summer Projects. The summer will include the installation of the two turf fields at the high schools and a track at HSS using capital reserve funds from 17-18. The toilet rooms in HSS will be renovated. The bus loop at CMS will be modified to create a separation of students from the buses as they walk toward their bus at dismissal. The front doors and the gym divider curtain will be replaced at CMS. A roof restoration project will take place at GMS. At MRS, gutters and downspouts will be installed for safety purposes and to reduce erosion around the foundation. At Dutch Neck, we will redo the pavement and install bollards to separate children from traffic. At Wicoff, the moisture issue regarding the gym will be addressed and once mitigated a new gym floor will be installed. We have created a list for annual district wide projects that will bring consistency to the facility budgeting process. The areas on the list include: new locks/keying, paving, curb/sidewalk repair, VCT floor tile and carpet tile replacement, technology, security upgrades, interior door replacement, ceiling tile replacement, and playground safety upgrades.

Residential Development. In regards to Seminary Place and the timing of the Maurice Hawk project; Dr. Aderhold shared that the Township planner says the projects are coming. The Site plan will be before the review board in a coming meeting. The construction plans should be on the WW Planning Board agenda in March or April. Dr. Grip is still working on the demographic study. The capacity study is in the process of being completed. The COAH settlement still has not been released.

The committee discussed the timing of the projects, as well as the pros and cons of being either proactive or reactive to the growth. Delays to the project completion, including bidding and pre-

project site work were discussed. The committee also discussed the types of work that must be done in the summer to avoid the project being delayed a full year. The question was asked if the site-work could be completed this summer and then wait until the Seminary Place construction started to start the Hawk expansion.

SREC Sale. One hundred fifty-six SRECs were sold for \$211 each at the January 18, 2018 sale for a total of \$32,916

Energy Savings Improvement Program (ESIP) Process. The ESIP process starts with a Local Government Energy Audit (LGEA). We have not had one, but will request one. Usually, a business model is put together by a vendor of the District's choice. Once the model is created, the District reviews the report to see if an ESIP would be beneficial. If the District would benefit from an ESIP, a RFP is created and sent to the Department of Clean Energy along with the LGEA for review. Once the documents are approved, an advertisement is placed in the paper requesting competitive quotes in accordance with the competitive procurement process. The proposals are reviewed, as per the required rubric, and the submitters are interviewed by the District. Once a vendor is chosen, the vendor creates an investment grade audit. That audit is sent to the State for review and, upon approval, the District may choose the projects it wants to complete. At the end, there is a 1 year warranty and time period in which the savings is verified. The District may purchase a performance warranty for a relatively inexpensive fee for the first several years. The District will know in a year or two if the systems are working correctly.

Grab & Go Lunch. The food service department, along with Sodexo, will offer a grab and go lunch program. Staff and students at the high schools will be able to go online to place their order and pick up their order at lunchtime.

Office of State Controller – Rx audit. We submitted our prescription benefits contracts and procurement process to the Office of the State Controller. These were requested because the Rx program is more than \$2 million. The State reviewed the process and made suggestions. The State recommends we forward the procurement process to USI for them to use on our behalf when requesting quotes.

Other Business. The committee discussed confidential matters involving the purchase of real property and/or the investment of public funds, and specifically: review of real property.

Adjournment. The meeting adjourned at approximately 9:15 pm.

NEXT MEETING: Tuesday, March 13, 2018, 7:00 P.M. @ Central Office

Topic for Next Meeting
Review Agenda Items
2018-2019 Budget

Future Topics:
Impact of Recent Legislation
Policies



**WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT
BOARD FINANCE COMMITTEE SUMMARY NOTES**

**March 13, 2018
Central Office
6:00 PM**

<u>BOE Committee:</u> Louisa Ho (Chair) Rachel Juliana Yu “Taylor” Zhong	<u>Administration Liaison:</u> David Aderhold Christopher Russo Lawrence LoCastro	<u>Guests/Public:</u>
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Review Agenda Items. The Committee reviewed the agenda items for the March 20, 2018 Board meeting and recommends approval of the items.

2018-2019 Budget. The Committee reviewed the cost and use of Class 3 police officers. It is estimated that thirteen officers would be needed to cover all schools. If approved, the program would be initiated through a memorandum of agreement with both townships. There was discussion as to the need for officers at all schools. Security concepts were discussed with respect to the needs of the district. The district has many measures in place, but there is a need for additional communication hardware including phones, speakers, warning strobes and other systems. Vestibules, background check system, window film, and updating of door locks are other areas of need. There are already many security measures in place, including security guards at the doors and door swipe external access. Teachers drill regularly and have undergone training for security and safety measures. In addition to the budget, Dr. Russo explained that, as part of the annual budget submission, the district is required to pass a resolution setting the budgeted maximum travel expenditures.

ESIP – Local Government Energy Audit application. Dr. Russo shared with the committee that the district has completed the application for a Local Government Energy Audit (LGEA) with the help of Schneider Electric. The energy audit is the first step in the ESIP process as well as a good idea overall. There is no cost to the district for the audit; however, the state has only one approved vendor to complete this work. As a consultant for the district, Schneider Electric can act as an advocate for the district to keep the process moving.

Town Center Construction. The budget included a \$4.5 million withdraw from capital reserve for a classroom addition at Town Center. FVHD, P.C., the district’s architect of record, submitted a proposal for services totaling \$269,400 including design, anticipated engineering, and LEED certification fees. The committee discussed the proposal as well as the anticipated project schedule.

Cafeteria Report. Dr. Russo provided the January 2018 report from Sodexo Food Services. It appears revenue is down from last year; however, there were 2 fewer serving days in the same time period as last year. Overall, revenue has increased by 1.4% from last year. Breakfast sales are up, special function revenue is up, and food cost has been reduced by improving purchasing practices and using volume discounts. Labor cost has increased due to a maturing staff. Sodexo, along with our food services manager, have presented at meetings, participated in the district’s green teams at the building level, met with students to discuss the lunch program, and awarded prizes for competition among schools. We are now participating in the “Hello Goodness” program from Pepsi. The products have cleaner labels and less sugar, including more water and Pure Leaf Tea choices.

Other Business. Dr. Russo shared with the group that this year, four school buses will reach the end of their useful life and will be sold via the interlocal vehicle sale agreement with Hunterdon County Educational Services Commission for vehicle consignment and promotion which expires June 30. We received delivery of the four replacement buses.

NEXT MEETING: Tuesday, April 17, 2018, 7:00 P.M. @ Central Office

Topics for Next Meeting

Review Agenda Items
2018-2019 Budget

Future Topics:

Impact of Recent Legislation
Policies



**WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT
BOARD FINANCE COMMITTEE
SUMMARY NOTES**

**April 17, 2018
Central Office
7:00 PM**

BOE Committee:

Louisa Ho (Chair)
Yu "Taylor" Zhong
Rachel Juliana

Administration Liaison:

David Aderhold
Christopher Russo
Lawrence LoCastro

Guests/Public:

1. Review Agenda Items – The committee reviewed the items on the agenda for the April 24, 2018 Board meeting. The contract for the installation of the turf field and track restoration is being amended due to a minor change in the contract price. The bids for the Maurice Hawk Addition will be awarded. The bid for General Construction work came in over estimate. Additional capital reserve funds will need to be transferred to cover the difference as the project proceeds and final costs are known.
2. 2018-2019 Budget Progress
 - Advertised Budget - the budget will be advertised in the newspaper on April 18th, 19th and 20th.
 - Public Hearing – Will occur on April 24th with the same format as in the past.
3. ESIP – Schneider Electric has made progress on the business case model. In doing so, they have included green teams and girl scouts in the process. The State notified us of receipt of our LGEA application. It is known that the process through the State may take more than a year to complete. We sought prices informally for a district funded audit that would be accepted by the State and the cost is estimated to be between \$81,000 and \$108,000 depending on the vendor chosen. If we choose to do a state funded ESIP, the study will be free and is estimated to result in approximately \$111,000 in incentive payments, but we will need to wait at least a year for the study. If we pay for the study ourselves, it will cost us between \$81,000 and \$108,000, we can do it right away, and our incentive payment is estimated to be approximately \$222,000. Therefore, we should move forward with obtaining formal proposals for a district funded study.
4. Lunch Pricing – Prices are being discussed. On first review it is expected that prices will increase by 10 cents for next year due to the required minimum lunch price.
5. Cafeteria info – we continue to improve service and find ways to better serve the students and school community.

6. Transportation East Windsor Contract – the shared services agreement with East Windsor RSD is up for renewal. It will be the second year of a three- year agreement. We are pleased with the contracted services provided by East Windsor.
7. Non-Affiliates Salaries – there was no discussion
8. Prince of Peace rental – there is a need for additional space of the Kindergarten extended – day program. The Prince of Peace church has a vacant building they previously used for a State approved day-care. The building may suit our needs. They are asking \$24,000 for the 10 month school year.
9. Health Insurance – USI, our health insurance broker, received proposals on our behalf for employee health insurance. It is our intention to leave the State Health Benefits Program as they are non-competitive in pricing. We received three quotes from three insurance providers and all three showed a savings compared to current rates.
10. Green initiatives – A handout was provided with the many green initiatives implemented in the area of operations during the current school.
11. Referendum- the demographic study showed that CMS needs room for growth of more than 200 students. That project needs to be added to the referendum. The cafeteria already is too small for the current enrollment. Other areas of the building need to be expanded as well. There was a difference in the demographer’s number and the superintendent’s. Dr. Aderhold explained the reason. There was discussion regarding the availability of information regarding the turnover of current housing stock and the number of students’ inward migration. There was a discussion regarding a walk-through of the buildings conducted by the superintendent and the architect over spring break. The architect had plans that were created to satisfy the District’s need for space. Wicoff has current needs for expansion as does HS South for the increased enrollment from current students. There are not enough science classrooms in HS South for next year. The referendum will include many projects for improvement of instructional programs, expansion due to enrollment, safety needs, and HVAC needs. The committee reviewed and discussed the need for expansion which increases the referendum to \$113 + million. With decreasing debt and the use of capital reserve there will be no tax impact from this referendum. A resolution to request job numbers from the Department of Education for a referendum will be included on the May 8, 2018, Board of Education meeting agenda.
12. Other Business
 - Certificate of Excellence in Financial Reporting (CEFR) from ASBO – there is no news at this time
 - Aramark update – the new leadership is in place for Aramark. They are doing a great job and have been making progress. A handout was passed around with pictures of work completed and training that took place over the recent spring break.

NEXT MEETING: Tuesday, May 15, 2018, 7:00 P.M. @ Central Office

Topic for Next Meeting
 Review Agenda Items
 Referendum

Future Topics:
 Impact of Recent Legislation
 Policies



**WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT
BOARD FINANCE COMMITTEE SUMMARY NOTES**

**May 15, 2018
Central Office
7:00 PM**

<u>BOE Committee:</u> Louisa Ho (Chair) Rachel Juliana Yu "Taylor" Zhong	<u>Administration Liaison:</u> David Aderhold Christopher Russo Lawrence LoCastro	<u>Guests/Public:</u>
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Review Agenda Items. The Committee reviewed and supports the agenda items for the May 22, 2018 Board of Education meeting, include the following: Professional Service Rates (most unchanged); transfer of capital project interest income; Aramark renewal; Edvocate renewal; Sodexo renewal; lunch prices; 2018-19 procurement list; travel approval for NJASBO June conference. The Committee also reviewed and supports the following agenda item which will be on the June 12, 2018 meeting agenda: capital reserve resolution.

The Committee reviewed the renewal of employee insurance coverage for prescription, dental, and healthcare. If the district enrolls in a new healthcare plan, the resolution terminating our participation in the State Health Benefits Plan (SHBP) will be on the June 12, 2018 Board agenda for approval.

Administration shared with the Committee the benefits of utilizing a third party administrator for 403(b) and 457 Plans. The cost of this service would be borne by the investment companies and not by the district.

Administration shared a few routine human resource items with the Committee, including the re-appointment of Non-Affiliated staff members and the renewal of the Hourly Rates for substitute and part-time staff.

Other Business: The Committee discussed the presentation given by Dr. Aderhold and Township Police officials at the May 8, 2018 Board of Education meeting concerning the use of Class III Police Officers in WW-P schools. The Committee also discussed the Maurice Hawk wall art and the upcoming contract with University Behavioral Health Care for student mental health services as contained in the budget.

NEXT MEETING: Monday, June 18, 2018, 7:00 P.M. @ Central Office

Topic for Next Meeting
Review Agenda Items
Referendum

Future Topics:
Impact of Recent Legislation
Policies



**WEST WINDSOR-PLAINSBORO REGIONAL SCHOOL DISTRICT
BOARD FINANCE COMMITTEE SUMMARY NOTES**

**June 18, 2018
Central Office
7:00 PM**

<u>BOE Committee:</u> Louisa Ho (Chair) Rachel Juliana Yu "Taylor" Zhong (absent)	<u>Administration Liaison:</u> David Aderhold Christopher Russo Lawrence LoCastro (absent)	<u>Guests/Public:</u>
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1. Review Agenda Items. The Committee reviewed the proposed agenda items for the upcoming Board meeting, including: the monthly finance reports; a professional services rate update; equipment disposal; SREC sales; a transportation mileage addendum; and the required annual contract review.
2. Advocate's May Inspection. Advocate's May inspection reported that eight out of ten schools showed improvement over the January inspection. Of the two schools that did not show improvement, one received the same score as it did in January, and the other scored one point lower. Several processes were implemented between January and May that had not been implemented previously. These were requested processes, such as: the inspection of grounds equipment, weekly custodial training, and implementing a training plan for custodial supervisors. Overall, Aramark's has shown improvement in their performance.
3. Solar Renewable Energy Credits. 118 SRECS were generated in the last 6 months for a July sale. At this point, we do not know the anticipated price per certificate.
4. 2017-2018 Audit Status. Information has been sent to the auditors for them to determine their sample items. Year-end procedures have begun in preparation for the audit, such as the review of outstanding purchase orders and the appropriation of account balances. The auditors will be onsite for their preliminary work the last week in June.
5. Capital Projects/Summer Construction. Planning meetings have taken place for the following projects:
 - HSS and HSN turf fields and track
 - HSS pool heater/generator replacement
 - Wicoff gym floor replacement
 - Roof restoration for Grover, HSN
 - CMS bus lane improvement
 - Maurice Hawk Construction
 - Town Center Construction
 - Boiler alarm installation District-wide
 - Painting throughout the District
 - Classroom renovations
 - Local Government Energy Audit and ESIP

6. Finance Committee Meeting Dates. The Committee discussed the proposed meeting dates for the remainder of the calendar year. The following dates were determined: Tuesdays at 7pm: July 17, September 4, October 16, November 13, December 4, and January 15, 2019. Due to conflicting schedules and the timing of the September meeting, the August meeting was deemed unnecessary and should be removed from the schedule.
7. Referendum Marketing/Communication. The Committee reviewed the 3 proposals of varying cost received for communications regarding the referendum. The Committee recommends approval of the print and mail portion of the least expensive proposal. The Three Bears Communications proposal includes the design, printing, and mailing of a full-page mailer and a note card mailer at a total cost of \$12,205. It was agreed that the administration could handle the other aspects of the referendum campaign and therefore should not incur the additional cost of those services.
8. Communication Equipment Upgrade. Administration has met with four vendors over the course of two days to discuss security and communication equipment including: classroom phones, classroom paging, intercoms, door access, visitor access, panic alarms, strobe lights, and voice emergency messaging. The savings in health care has created “one-time” money that would allow for the funding of these improvements.
9. Security - Eyes on the Door. The administration expressed displeasure with US Securities and the desire to terminate the contract. The alternative would be to bring the program in-house using part-time experienced individuals. The district is reviewing all issues related to the program. The Committee discussed scheduling of the security individuals and Class III officers.
10. Class III officers. Shared Services agreements have been created between the district and both townships. The school district must act first in order for the municipalities to continue the process. There were many questions regarding the wording of the agreements. Those questions will be passed on to the attorney for review.
11. Other Business. The Committee discussed the hallways at Maurice Hawk Elementary School, which will be painted this summer.
12. Superintendent Merit Goals. The Committee discussed and reviewed the Superintendent’s merit goals.

NEXT MEETING: Tuesday, July 17, 2018, 7:00 P.M. @ Central Office

Topic for Next Meeting
 Review Agenda Items
 Summer Construction
 ESIP

Future Topics:
 Impact of Recent Legislation
 Policies
 2017-2018 Audit