

West Windsor-Plainsboro Regional School District

**Public Hearing on the Budget
Board of Education Meeting
April 28, 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.

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 20th: BOE retreat.**
- **Late February (Feb. 25th): Governor's address and release of state aid numbers. (released on Feb. 27th).**
- **March 10: Adoption and filing of the preliminary budget with the county superintendent.**
- **April 28: Public hearing and adoption of the budget.**

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**
 - **Is a reflection of our values**
 - **Budget Must Consider Safeguards and Buffers**

PROPOSED BUDGET: 2020-2021

- **BIG PICTURE BUDGET TOPICS**
 - **Special Services**
 - **Health Care Costs**
 - **Contractual Salary Increases**
 - **Capital Projects**
 - **Technology**
 - **Building and Grounds Staffing**

WW-P FINANCE HONOR

- For the eleventh year, WW-P received the Association of School Business Officials (ASBO) International Certificate of Excellence in Financial Reporting Award for having met or exceeded the program's high standards for financial reporting and accountability.
- The Certificate of Excellence award confirms the district's commitment to financial accountability and transparency.
- For the sixth year, WW-P has received the Meritorious Budget Award from the Association of School Business Officials International.

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

BUDGET CONSIDERATIONS

Special Education

- Staffing
- Programs
- Out of District Tuition Placements
- Program Review
- New Residential Communities

Instructional Considerations and 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
- Technology Electives (Computer Art and Design; Robotics)

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
- HSS Ball stopper system (carry over project)
- Annual Project List for Building and Grounds
- ESIP Projects underway

REFERENDUM PROJECTS

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

Building and Grounds Transition

- Based upon the Building and Grounds bid proposals and interviews we recommend hiring ABM for custodial services (cleaning services).
- Returned 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

Budget Parameters

Unknown Budget Contributors

- State Aid – 4th Thursday, February 27th – Increase in state aid was realized
- NJ State Taxes extended until July 15th
- NJ Fiscal Year extended until September 30th
- 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

TOWNSHIP ENROLLMENT

TOWNSHIP ENROLLMENT CHANGES

Year	Plainsboro (%)	West Windsor (%)
2020	41.85	58.15
2019	41.60	58.40
2018	42.01	57.99
2017	42.20	57.80
2016	41.87	58.13
2015	41.97	58.03
2014	42.06	57.94
2013	41.35	58.65
2012	41.93	58.07
2011	41.42	58.58

TAXPAYERS GUIDE TO EDUCATION SPENDING

Districts with Greater than 3,500 Students

District	2002-2003	2008-2009	2017-18	Average Annual Increase	Dollar Growth
Hopewell Valley	\$10,552	\$14,301	\$19,999	5.9%	\$9,447
Princeton	\$11,525	\$16,407	\$20,044	4.9%	\$8,519
WW-P	\$10,534	\$12,048	\$14,533	2.5%	\$3,999
New Jersey Average	\$10,198	\$13,338			
WW-P vs. NJ	\$336	(\$1,290)			
Montgomery	\$8,096	\$10,839	\$15,602	6.1%	\$7,506

REVIEW OF BUDGETS

	Tax Relief (\$ Millions)	Budget-to Budget Increase Percentage	State Aid (\$)	Total Tax Levy Increase %
2009-2010	5.9	1.6	11,719,138	0.5
2010-2011	5.8	0.0	3,579,539	6.5
2011-2012	3.2	1.4	5,476,597	2.1
2012-2013	5.7	1.89	7,771,956	-1.02
2013-2014	6.9	0.88	7,773,104	0.00
2014-2015	5.2	1.34	7,961,085	2.35

REVIEW OF BUDGETS

	Tax Relief (\$ Millions)	Budget-to Budget Increase Percentage	State Aid (\$ debt serv. Incl.	Total Tax Levy Increase %
2015-2016	5.0	2.08	7,957,087	2.30
2016-2017	5.2	2.17	8,014,710	2.33
2017-2018	5.0	1.76	8,054,882	2.09
2018-2019	7.4	3.75	9,005,895	2.00
2019-2020	7.6	-6.1	9,942,221	2.45
2020-2021	9.5	8.24	11,739,816	2.25

ALLOCATION OF REVENUES

Revenues 2020-21	2019-20	2020-21		
	Budget	Budget	Difference	% change
TAX LEVY	165,862,744	169,594,656	3,731,912	2.25
Misc. Income	1,090,350	1,090,349	-1	0
Total Local Funds	166,953,094	170,685,005	3,731,911	2.74
			-	
STATE AID	9,279,378	10,422,497	1,143,119	12.32
SEMI	70,414	65,712	-4,702	-6.68
			-	
Gen Fund Balance	12,299,808	12,750,433	450,625	3.66
Cap Res W/draw local Share	1,836,250	8,055,000	6,218,750	338.67
CAP RESERVE TO DEBT SERV	8,195,987	10,835,325	2,639,338	32.20
BALANCES USED	22,332,045	31,640,758	9,308,713	41.68
			-	
Grants and Entitlements	2,313,905	2,272,526	(41,379)	-1.79
			-	
Debt Service	8,985,454	12,152,645	3,167,191	35.25
			-	
TOTAL:	209,934,290 -	227,239,143	17,304,853	8.24

TAX IMPLICATIONS

Plainsboro

- The proposed budget would increase the tax rate to \$1.546 per \$100 of assessed property value, for an increase of 3.8 cents. For a home assessed at the township average, this would be an increase of \$182. For the owner of a home at the township average of \$450,150, school taxes are estimated to be \$6,959.

TAX IMPLICATIONS

West Windsor

- The proposed budget would increase the tax rate to \$1.632 per \$100 of assessed property value, for an increase of 3.9 cents. For a home assessed at the township average, this would be an increase of \$204. For the owner of a home at the township average of \$521,873, school taxes are estimated to be \$8,517.

State Aid

- On Thursday, February 27th 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.
- Due to concerns about COVID-19 the fiscal year was moved to September 30, 2020. This creates great uncertainty for announced State Aid numbers.

2020–2021

Budget Submission

- It is our recommendation that the budget-to-budget increase on the general fund budget from 2.45% (as discussed with the BOE) be reduced to 2.25%.
- By making this change, we preserve \$331,725 of additional banked cap spending authority for the 21/22 budget.

West Windsor-Plainsboro Regional School District

www.ww-p.org