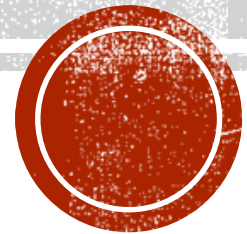


BUDGET DISCUSSION 2022 - 2023

**WW-P Board of Education
Meeting
02.22.2022**

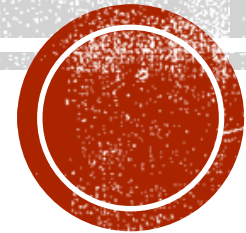


WW-P MISSION STATEMENT

**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.**



DISTRICT FINANCIAL OVERVIEW



PROPOSED BUDGET: 2022 – 2023

■ **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 of the Program of Studies.
- December: BOE budget meetings.
- Mid-Year Budget Review with county office.
- November-February: Meetings with budget managers.
- January-March: BOE public budget discussions.
- March 10: Governor's address and release of state aid numbers (anticipated 48 hours after the budget address, March 8).
- March 21: Adoption and filing of the preliminary budget with the county superintendent. (Adopted at the March 15th BOE Meeting)
- April 26: Public hearing and adoption of the budget.



DISTRICT ACCOLADES

- Certificate of Excellence for CAFR (Association of School Business Officials International) - thirteen (13) consecutive years
- Meritorious Budget Award for Excellence in the Preparation and Issuance of Budget (Association of School Business Officials International) - seven (7) consecutive years



PROPOSED BUDGET: 2022 - 2023

▶ **BIG PICTURE BUDGET TOPICS**

- ▶ Special Services
- ▶ Health Care Costs
- ▶ Capital Projects
- ▶ Technology
- ▶ Staffing Needs
- ▶ Transportation
- ▶ Salary Increases



Budget Discussion

2022-2023 Budget Stressors:

Special Services – Tuition Increases

Facilities - Custodial Contract Renewal

Health Care Cost – Increase district cost for NJ Educator Health Care Plan and Garden State Health Care Plan

Staffing Needs – Special education, program growth

Transportation – Cost of route renewals/CPI (Consumer Price Index), Non-renewal of long-standing regular education routes, Driver shortages and fuel increases

Salary Increases – As per negotiated agreements



Revenues

- ▶ **2% General Fund Tax Increase and Allowances**
- ▶ **Allowances**
 - ▶ Health Care Adjustment - None
 - ▶ Banked Cap – Expiring (Last Year of Banked Cap)
- ▶ **Cap Reserve Allocation**
- ▶ **State Aid Increase - Unknown**



Budget Options 2022 - 2023

Discussion of Budget Parameters

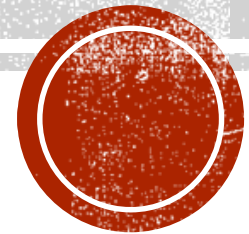
2 Options:

- Option #1 – 2.00% = \$3,472,156
- Option #2 – 2.23% = \$3,864,421 (2% + \$392,265 banked cap)
- Banked Cap - \$392,265 set to expire in 2022/2023.
- Banked Cap does not exist for 2023/2024.



DISCUSSION TOPIC #1

Budget Considerations



BUSINESS OFFICE

- Health Care - Completing first year of being self-insured
- Building and Grounds – year 3 of bringing back skilled facility mechanics along with building Operations Foreman. Transition to ABM for cleaning services has had initial success and we will be entering into year 3 of their contract.
- Minimum Wage – Increases from \$12 to \$13 hour.
- Substitute Costs



TRANSPORTATION

- Route Renewals
- Gas Prices
- Lack of Drivers



ABM – BUILDING AND GROUNDS

- Annual Renewal – Year 3 of 5
- Renewal rate plus additional square footage



INSURANCE AND SALARIES

- Increase in contractual costs
- Increase in insurance renewals
 - COVID
 - Natural Disasters
 - Theft
- The district will need to purchase an independent Cyber Security Insurance policy



TECHNOLOGY

- Technology refresh and upgrades
- Licenses and renewals
- Staffing



INSTRUCTIONAL CONSIDERATIONS

- Digital Tools
- Professional Development
- Intervention Services
- Utilization of Federal Funds



SPECIAL EDUCATION

- Staffing
- Programs
- COVID-19 Challenges
- Increase in number of students (Age 22)



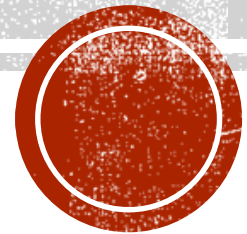
STAFF INCREASES

- Nursing - ESSER III Funds
- UBHC Clinician – Rutgers – ESSER III Funds
- Dance Teacher
- BCBA
- Instructional Assistant
- Special Education Staff



DISCUSSION TOPIC #2

Capital Projects and Referendum



CAPITAL PROJECTS AND REFERENDUM

- Completion of ESIP Projects
- Wicoff Expansion
- Various HVAC Projects
- Media Center Renovations



ADDITIONAL CONSTRUCTION PROJECTS TO BE AWARDED

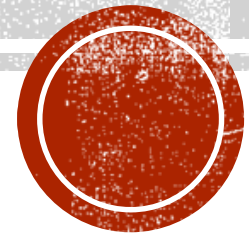
- High School North Renovations – Culinary
- Wicoff ES Fire Alarm
- Wicoff ES HVAC
- Contingency – ROW work
- Wicoff Renovations
- Media Center Renovations
 - HSN Media Center
 - DN/MRES Media Centers
 - Hawk, Village, Town Center, Wicoff Media Centers
- Additional Contingency

▪ **Totals Not Yet Awarded - \$12,398,464**



DISCUSSION TOPIC #3

Budget Parameters



UNKNOWN BUDGET CONTRIBUTORS

- State Aid – Thursday, March 10th (Anticipated)
- Negotiations with WWPSA
- Prescription Increases in December 2022
- Health Care Benefits Increase in December 2022



REVENUES

- 2% General Fund Tax Increase and Allowances
- Allowances (Banked Cap that can be generated for future years)
 - Health Care Adjustment - None
 - Enrollment Adjustment – None
- Allowances (Banked Cap)
 - Banked Cap - \$392,265 set to expire in 2022/2023.
 - Banked Cap does not exist for 2023/2024.
- Cap Reserve Allocation – \$12,500,000
- State Aid Increase - Unknown



WHAT DOLLARS COULD BE ALLOCATED FOR THE FOLLOWING CATEGORIES?

- **Salary Increases – Increase of \$2.2M**
- **Special Education – Increase of \$800K**
- **Transportation – Increase of \$1.25M**
- **Technology – Increase of \$330K (Staffing, Licensing & Wireless Infrastructure)**
- **Building and Grounds – Increase of \$800K**
- **Capital Projects – \$12,500,000**



BUDGET RECOMMENDATION

2022 - 2023

- **The Administration recommends the Board of Education selection of a budget to budget increase of 2.23%**
 - **2.23% = \$3,864,421 (2% + \$392,265 banked cap)**

