

BUDGET DISCUSSION 2023 - 2024

**WW-P Board of Education
Annual Budget Hearing
04.25.2023**



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.**



WWPRSD STRATEGIC GOALS

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.

Goal 4

West Windsor-Plainsboro Regional School District will cultivate a diverse and inclusive community where members of every race, sexual orientation, gender, gender identity, ability, religion, socio-economic class, ethnicity, and national origin are welcomed, valued, respected, and celebrated.



PROPOSED BUDGET: 2023 – 2024

■ **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

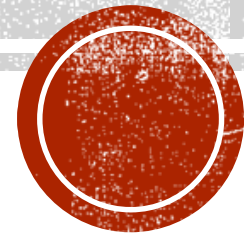


2023 – 2024 Budget Discussion

- **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
 - **Transportation** – Cost of route renewals/CPI (Consumer Price Index), Driver shortages and fuel increases
 - **Technology**
 - **Facilities and Capital Projects**
 - **Salary Increases** – As per negotiated agreements, currently negotiating with the WWPEA Contract
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BUDGET CONSIDERATIONS



STAFF INCREASES

- **Instructional Assistants – DLI and Special Education**
- **Monitor Special Education sections and services as per IEP's**
- **Additional staffing for full-day Kindergarten**



FULL DAY KINDERGARTEN

- Included in this budget is the implementation of a Districtwide full-day kindergarten program.
- While our half-day program has provided an excellent learning and growth experience for our current students, we are excited to provide a full-day program for our future kindergarten students.
- The implementation of a full day kindergarten will provide your students with additional instructional time, supervised playtime, center time, additional specials, lunch and recess.



FULL DAY KINDERGARTEN

- With decreased enrollment in our elementary schools, the District has the opportunity to provide the expansion of our kindergarten program beginning next school year (2023-2024 school year).
- The District has enough classrooms with bathrooms to accommodate the estimated number of kindergarten students that are anticipated by offering a full-day program.



HEALTH CARE

- Completing second year of being self-insured.
- Use rates have been significantly increasing. Staff members have seen a 9.9% increase in rates as of January 1st.



TRANSPORTATION

- Route Renewals – CPI renew at 5.86%
- Fuel Prices
- Lack of Drivers
- Hourly Rate Increases
- Insurance Increases



INSURANCE AND SALARIES

- Increase in contractual costs
- Increase in insurance renewals
 - COVID
 - Natural Disasters
 - Theft
- Cyber Security



ABM – BUILDING AND GROUNDS

- Annual Renewal – Year 4 of 5
- Renewal rate plus additional square footage



CAPITAL PROJECTS

- Town Center Roof – ROD Grant
- Town Center Sensory Playground
- HSN Sanitary Main
- CMS Emergency Radio Repeater
- Wicoff Gym Floor Moisture Remediation



REGULAR OPERATING DISTRICT (ROD) GRANT PROJECTS

- Toilet Room Renovations at West Windsor-Plainsboro High School South
- Roof Rising Wall Cladding Replacement and Repairs at Community Middle School
- Toilet Room Renovations at Community Middle School
- Playground Replacement at Town Center Elementary School
- Roof Replacement at Town Center Elementary School

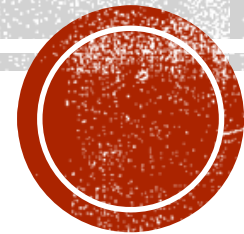
\$5.492 Cap Reserve



Capital Reserve/Capital Outlay Projects

TC Sensory Playground – ROD	500,000	Annual Building and Grounds Projects (General Fund)	1,087,500
TC Full Roof Replacement – ROD	2,662,400		
CMS Emergency Radio Tower	300,000		
HSN Sanitary Main Replacement	300,000		
WIC Gym Moisture Remediation	500,000		
		Total Capital Projects 23-24	4,262,400
		Total Capital Projects (incl. C/O)	5,349,900

BUDGET PARAMETERS



UNKNOWN BUDGET CONTRIBUTORS

- Prescription Increases in December 2023
- Health Care Benefits Increase in December 2023
- Staffing challenges due to statewide shortages
- Sodexo (food services) contract renewals.
- Kindergarten and PK will drive staffing and facility space.



Revenues

- ▶ **2% General Fund Tax Increase and Allowances - \$3,549,444**
- ▶ **Allowances**
 - ▶ Health Care Adjustment – SGLA Allowed - \$2,230,434 generated
 - ▶ Recommending the utilization of \$743,478
 - ▶ Enrollment Adjustment - None
 - ▶ Banked Cap – No banked cap for 23-24
 - ▶ Future Banked Cap will be generated in the amount of \$1,486,956
- ▶ **Cap Reserve Allocation**
- ▶ **State Aid Increase - \$1,533,188**



CATEGORICAL INCREASES

- **Health Care Costs – Increase of \$2.8M**
- **Salary Increases – Increase of \$2.13M**
- **Transportation – Increase of \$2.1M – assumes 5.86% CPI**
- **Building and Grounds – Increase of \$675K**
- **Insurance – Increase of 50K**
- **ABM – Increase of 560K**
- **Technology – 450K**
- **Special Education – 300K**
- **Capital Projects – 5.349M (\$2.6M ROD Grants)**



Expenditures Increases:

ABM (Custodial)	560,000
Healthcare	2,800,000
Insurance (Propoerty & W/C)	50,000
Transportation (23/24 CPI 5.86%)	2,100,000
Buildings & Grounds	675,000
Technology	450,000
Special Ed.	300,000
Salaries	2,130,000
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	\$ 9,065,000



Revenue Increases:

Tax Levy (2%)	3,549,444
SGLA (Healthcare)	743,478
Total Tax Levy	4,292,922
State Aid Increase (Projected)	1,533,188
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	\$ 5,826,110



Allocation of Revenues

Revenues: 2023-24	2022-23 Adopted Budget	2023-24 Proposed Budget	Difference	% Change
Tax Levy	177,472,213	181,021,657	3,549,444	2.00%
Banked Cap	-	743,478	743,478	100.00%
Total Tax Levy	177,472,213	181,765,135	4,292,922	2.42%
Misc. Income	1,090,349	1,090,349	-	0.00%
Total Local Funds	178,562,562	182,855,484	4,292,922	2.40%
State Aid	12,960,802	14,493,990	1,533,188	11.83%
Total State Funds	12,960,802	14,493,990	1,533,188	11.83%
SEMI	107,965	136,031	28,066	26.00%
Total Federal Funds	107,965	136,031	28,066	26.00%
General Fund Balance	13,420,353	19,100,251	5,679,898	42.32%
Capital Reserve Withdrawal - Local Share	12,500,000	4,262,400	(8,237,600)	-65.90%
Capital Reserve Withdrawal - Debt Service	10,059,408	10,082,991	23,583	0.23%
Total Use of Balances	35,979,761	33,445,642	(2,534,119)	-7.04%
Total General Fund Budget	\$ 227,611,090	\$ 230,931,147	\$ 3,320,057	1.46%



Revenues: 2023-24	2022-23 Adopted Budget	2023-24 Proposed Budget	Difference	% Change
Local Sources	1,138,049	1,139,370	1,321	0.00%
State Sources	56,225	54,876	(1,349)	0.00%
Federal Sources	2,297,945	1,900,324	(397,621)	0.00%
Total Grants & Entitlements	3,492,219	3,094,570	(397,621)	-11.39%
Transfers from Capital Reserve	10,059,408	10,082,991	23,583	0.23%
Debt Service Aid Type II	1,742,871	1,777,449	34,578	1.98%
Budgeted Fund Balance	53,516	55,148	1,632	3.05%
Total Repayment of Debt	11,855,795	11,915,588	59,793	0.50%
Total Revenue/Sources	\$ 242,959,104	\$ 245,941,305	\$ 2,982,201	1.23%



TOWNSHIP ENROLLMENT

TOWNSHIP ENROLLMENT CHANGES

Year	Plainsboro (%)	West Windsor (%)
2023	41.19	58.81
2022	41.76	58.24
2021	41.70	58.30
2020	41.85	58.15
2019	41.62	58.38
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



TAX IMPLICATIONS

Plainsboro

- The proposed budget would increase the tax rate to \$1.654 per \$100 of assessed property value, for an increase of 2.5 cents. For a home assessed at the township average, this would be an increase of \$114. For the owner of a home at the township average of \$457,900, school taxes are estimated to be \$7,574.



TAX IMPLICATIONS

West Windsor

- The proposed budget would increase the tax rate to \$1.722 per \$100 of assessed property value, for an increase of 2.1 cents. For a home assessed at the township average, this would be an increase of \$121. For the owner of a home at the township average of \$524,196, school taxes are estimated to be \$9,027.



BUDGET RECOMMENDATION

2023 - 2024

- **The Administration recommends the Board of Education selection of a budget to budget increase of 2.42%**
 - **2.42% = \$4,292,922 (2% + \$743,478 SGLA)**
 - **\$1,533,188 increase state aid**



**WEST WINDSOR-PLAINSBORO
REGIONAL SCHOOL DISTRICT**

www.ww-p.org

