

West Windsor – Plainsboro Regional School District 2024 – 2025 Budget

WW-P BOARD OF EDUCATION

TENTATIVE BUDGET

03.19.2024

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: 2024 – 2025

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

2024 - 2025 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/ELL
- **Transportation** – Cost of route renewals/CPI (Consumer Price Index), Driver shortages and fuel increases
- **Facilities and Capital Projects**
- **Salary Increases** – As per negotiated agreements

Budget Considerations

Staff Increases/Salaries

Teaching staff – Special Education and ELL

- Increase of 5 staff positions

New Salary guides in place for WWPEA members.

Increase in stipend amounts for extra- curricular activities and athletics.

Special Education - Staff Needs

Special Education Staffing:

- MRS – BCBA
- MRS - 4th Autism Position
- HSN – Autism Teacher
- HSN – Speech Therapist

Health Care

Completing third year of being self-insured.

Use rates have been significantly increasing along with inflation for a 11.6% renewal.

Transportation

Route Renewals – CPI increase of more than 5.81%

Capital Projects

Roof Replacement at Town Center Elementary School

HSN Tennis Courts

HSN Theatre

CMS and HSS Robotic Rooms Power Renovations

GMS Paving and Heat Pump

Exciting News: The start of a new Energy Savings Improvement Project (ESIP)

\$3,742,000 Cap Reserve

Capital Reserve/Capital Outlay Projects

	Projected Cost	Annual Building and Grounds Projects (General Fund)	1,087,500
TC Full Roof Replacement – ROD	2,844,000		
CMS and HSS Electrical Renovations Robotics Power	48,000		
HSN Tennis Courts	300,000		
HSN Theatre	300,000		
GMS Paving and Heat Pump	250,000		
		Total Capital Projects 24-25	\$3,742,000

The Budget Story

A HISTORY OF COMPETING INFLATIONARY DEMANDS

	Transportation	Employee Benefits	Special Education	WWPEA Salary Guide Percentage	WWPAA Salary Guide Percentage	WWPSA Salary Guide Percentage	Insurance	Technology
2018 - 2019	\$10,317,400	\$29,626,000	\$8,691,855	2.9	2.9	2.9	\$2,082,500	
2019 - 2020	\$11,240,456	\$31,232,951	\$8,643,763	2.9	2.75	2.9	\$2,082,500	\$561,000
2020 - 2021	\$12,496,392	\$32,305,200	\$11,124,905	2.9	2.65	2.9	\$1,893,710	\$1,730,000
2021 - 2022	\$13,301,177	\$32,865,200	\$11,739,995	2.9	2.9	2.9	\$1,981,960	\$1,985,600
2022 - 2023	\$14,817,102	\$33,057,000	\$11,798,636	2.9	2.9	3.2	\$2,203,005	\$2,740,000
2023 - 2024	\$16,540,678	\$36,239,387	\$12,098,642	3.7	2.8	3.2	\$2,217,542	\$3,191,800
2024 - 2025	\$17,747,656	\$38,097,386	\$12,704,537	3.8	3.4	3.1	\$2,354,874	\$3,293,300

What increases at 2%

18-19 to 24-25

Category	% Increase
Transportation	72.02
Employee Benefits	28.59
Special Education	46.17
Salaries - WWPEA	3.14 average
Salaries - WWPSA	3.01 average
Salaries - WWPAA	2.9 average
Insurance	13.08

What increases at 2%

23-24 to 24-25

Category	% Increase
Transportation	7.29
Employee Benefits	5.13
Special Education	5.01
Salaries - WWPEA	3.8
Salaries - WWPSA	3.1
Salaries - WWPAA	3.4
Salaries - Non Affiliate	3.0
Insurance	6.19
Technology	3.18

Budget-to-Budget Tax Levy

	Budgeted Fund Balance (\$Millions)	Fixed Costs Budget-to Budget Increase Percentage	State Aid (\$)	Total Tax Levy Increase %
2018-2019	7.40	3.90	8,563,582	2.00
2019-2020	7.60	2.84	9,279,378	2.45
2020-2021	9.50	3.86	10,422,497	2.25
2021-2022	9.50	2.58	11,298,346	2.37
2022 - 2023	9.80	3.00	12,960,802	2.23
2023 - 2024	12.27	4.11	14,493,990	2.42
2024 - 2025	13.70	4.00	16,145,767	2.80

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

TAXPAYERS GUIDE TO EDUCATION SPENDING

Districts with Greater than 3,500 Students (Actual Per Pupil Amount)

District	2002-2003	2008-2009	2014-2015	2020 - 2021	Dollar Growth
Hopewell Valley	\$10,552	\$14,301	\$17,108	\$20,819	\$10,267
Montgomery	\$8,096	\$10,839	\$14,102	\$16,635	\$8,539
Princeton	\$11,525	\$16,407	\$18,287	\$21,825	\$10,300
WW-P	\$10,534	\$12,048	\$12,982	\$15,799	\$5,265
New Jersey Average	10,198	13,338	N/A	16,667	\$6,469
WW-P Versus NJ				-868	

Budget Parameters

Unknown Budget Contributors

- Prescription Increases in December 2024
- Health Care Benefits Increase in December 2024
- COVID Antivirals will no longer be covered by the Federal Government
- Staffing challenges due to statewide shortages

Categorical Increases:

ABM (Custodial)	240,000
Healthcare	2,000,000
Insurance (Propoerty & W/C)	50,000
Transportation (24/25 CPI 5.81%)	1,119,000
Buildings & Grounds	277,000
Special Ed.	631,348
Salaries	4,962,000
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	\$ 9,279,348

Revenue Increases:

Tax Levy (2%)	3,635,303
SGLA (Healthcare) - Banked Cap 23-24	-
SGLA (Healthcare) - Banked Cap 24-25	458,168
Prebudget Year Tax Levy & Enrollment Adj	1,009,596
Total Tax Levy	5,103,067
State Aid Increase (Projected)	1,651,767
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	\$ 6,754,834

Revenue Shortfall: \$2,524,471

Revenues

2% General Fund Tax Increase - \$3,635,303

Adjustments:

- Enrollment Adjustment – \$1,009,596
- Health Care SGLA generated in 24-25 – \$1,258,970
 - Recommended amount of Health Care SGLA utilized for 24-25 - \$458,168
 - Remainder to become Banked Cap in 25-26 budget - \$800,802

Cap Reserve Allocation - \$3,742,000

State Aid Increase – \$1,651,767

Budget Recommendation 2024 - 2025

Budget Recommendation: Increase of 2.8%

- 2.00% = \$3,635,303
- Health Care SGLA 24-25 - \$458,168
- Pre-Budget Year Tax Levy & Enrollment Adjustment - \$1,009,596

Additional Options:

- Collect on the Debt
- Additional SGLA generated on HealthCare for 24-25 Budget of \$800,802
- Expiring SGLA generated on HealthCare during 23-24 Budget of \$1,487,956
- Total Banked Cap Authority Remaining - \$2,288,758