

# WHRHS

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## 2023/24 BUDGET PRESENTATION

Elizabeth Jewett, Ph.D., Superintendent  
Timothy Stys, Business Administrator



**WATCHUNG HILLS**  
REGIONAL HIGH SCHOOL

# BOARD OF EDUCATION

**Robert Morrison, President**  
**Michael Birnberg, Vice President**  
**Lisa DiMaggio**  
**Peter Fallon**  
**Dan Gallic**  
**Catherine Leigh**  
**William Mayerchak**  
**Susan Ober**  
**Janine Potter**  
**Carol Prasa**



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# BUDGET TIMELINE

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OCTOBER 2022 - 23/24 BUDGET PROCESS BEGINS FOR ADMINISTRATION

NOVEMBER-DECEMBER 2022 - BUDGET MEETINGS WITH SUPERVISORS

DECEMBER '22-JANUARY '23 - OPERATIONS COMMITTEE MEETINGS

FEBRUARY 7, 2023 - PRELIMINARY BUDGET PRESENTATION

FEBRUARY 21, 2023 - PUBLIC BUDGET UPDATE TO BOARD OF EDUCATION

MARCH 14, 2023 – VOTE ON PRELIMINARY TENTATIVE BUDGET

MARCH 20, 2023 – TENTATIVE BUDGET SUBMISSION TO COUNTY OFFICE

APRIL 25, 2023 – PUBLIC HEARING ON THE BUDGET



# **STRATEGIC PLAN**

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## **STRATEGIC PLAN GOALS**

**Goal 1: All students will be supported by programs and services that promote social, emotional and mental health.**

**Goal 2: All students will benefit from equitable opportunities to engage in activities that expand their knowledge and experience in order to pursue personalized educational goals in and beyond the classroom.**

**Goal 3: All students will learn through enriched and innovative educational experiences to be competent, responsible, and ethical participants in a dynamic global community.**

**Goal 4: All students, staff and visitors will be welcomed into a culturally responsive school environment where diversity, equity and inclusion are shared and expressed values.**



# DISTRICT ACCOMPLISHMENTS



2022 FIRST Robotics  
Championship Semifinalists!!



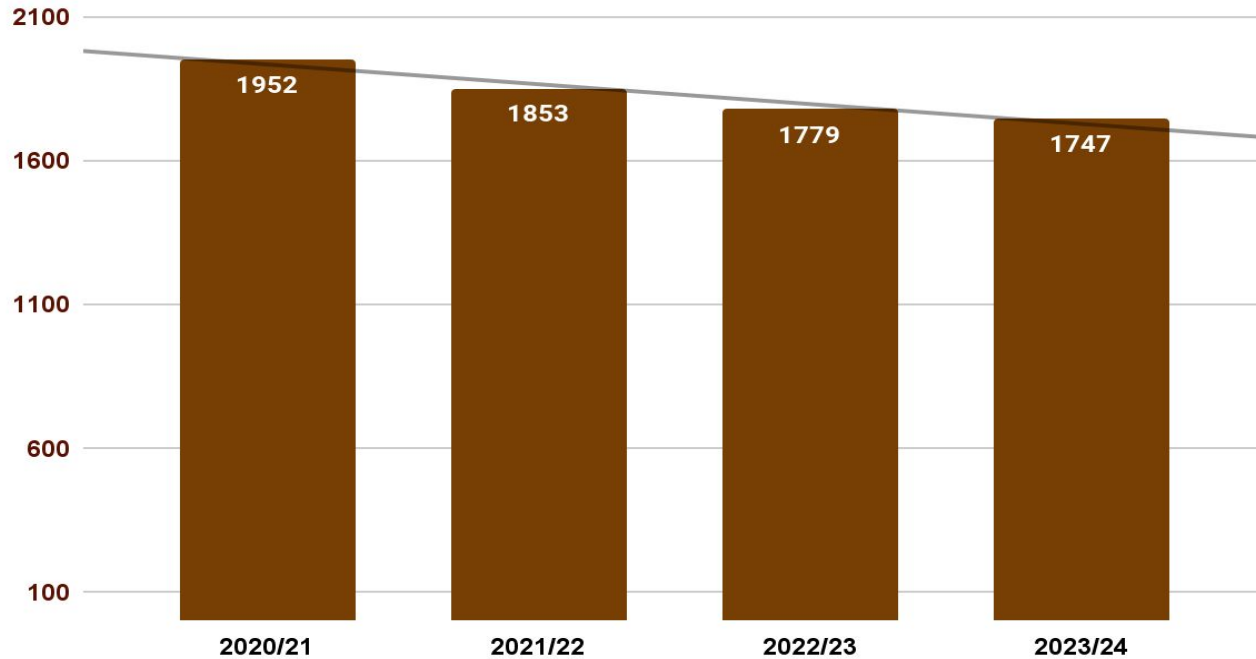
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# CHALLENGES IN CREATING BUDGET

- INFLATION!!
- BUILDING & GROUNDS UPKEEP
- RESOURCES
  - ◆ TAX LEVY
  - ◆ STATE AID
  - ◆ TUITION - SEND/RECEIVE
- SALARIES AND BENEFITS
- TECHNOLOGY
- TRANSPORTATION
- SPECIAL EDUCATION



# ANTICIPATED ENROLLMENT



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# CHANGES TO PERSONNEL

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- SALARIES AND BENEFITS ACCOUNT FOR APPROXIMATELY 61% OF THE OPERATING BUDGET
- OVERALL REDUCTION OF 3.8 FTE FOR 23/24
- WORKING ON NEGOTIATING A NEW CONTRACT WITH WHREA
- HEALTH CARE INCREASES - 8.74%
- PERS CONTRIBUTION CONTINUES TO INCREASE





# ACADEMIC/CO-CURRICULAR ADDITIONS

## ACADEMIC ADDITIONS

- YEAR 4 OF CLASSROOM FURNITURE REPLACEMENT - \$125K
- CHROMEBOOKS FOR 9TH GRADE - \$270k
- NEW DESKTOP COMPUTERS - 4 CLASSROOMS - \$72k
- COURSE RECOVERY SOFTWARE - \$22k

## CO-CURRICULAR ADDITIONS

- NEW UNIFORMS - \$21K
- NEW SCOREBOARD CONTROLLER - \$5K
- COMPETITION CHEER MATS - \$3K



# CHANGES TO CAPITAL COSTS

- **NEW TRACK - \$1.3 MILLION**
  - ◆ **PARTIALLY FUNDED BY CAPITAL RESERVE**
  - ◆ **INCLUDES HIGH JUMP AREA**
  
- **BUDGET INCLUDES ENTREES TO REFLECT NEUTRAL BOND REF. PROJECT**
  - ◆ **TRANSFERS OF CAPITAL RESERVE FROM GENERAL FUND TO DEBT SERVICE FUND - \$5,177,498**
  - ◆ **DEBT SERVICE AID OF \$2,774,212**
  - ◆ **NOTE PAYMENT OF \$7,951,710**
  - ◆ **PROJECT INCLUDES - NEW STEAM LAB, NEW NURSE'S OFFICE , CERAMICS CLASSROOM UPGRADE, TRAINERS AREA AND LOCKER ROOMS AND CHILLER**



# STRATEGIES TO REDUCE TAX IMPACT

- CONCERN ABOUT TAXPAYERS IN A DIFFICULT ECONOMY
- ACTIONS TAKEN BY BOARD AND ADMINISTRATION
  - USE OF ADDITIONAL RESERVE TO OFFSET TRACK PROJECT - \$100k
  - SLIGHTLY MORE AGGRESSIVE INVESTMENT STRATEGY
  - DESPITE HAVING BANKED CAP - DID NOT USE IT
  - REDUCED POSITIONS WHERE POSSIBLE
  - LEASE EQUIPMENT PURCHASES
- LATE BUS
  - INITIALLY PROPOSED FULL ELIMINATION
  - REDUCED TO 3 BUSES PER DAY - 3 DAYS PER WEEK
  - CUT COST IN HALF - \$60k
  - WED/FRIDAY - VERY LOW RIDERSHIP



# STATE AID ANALYSIS

<u>CATEGORY</u>	<u>2022/2023</u>	<u>2023/2024</u>	<u>\$ CHANGE</u>
TRANSPORTATION AID	623,622	801,052	177,430
SPECIAL ED AID	1,502,805	1,512,388	9,583
SECURITY AID	125,373	126,458	1,085
EXTRAORDINARY AID	<u>200,000</u>	<u>200,000</u>	<u>-0-</u>
GENERAL FUND AID - TOTAL	2,451,800	2,639,898	188,098
DEBT SERVICE AID	<u>363,696</u>	<u>3,137,634</u>	<u>2,773,938</u>
<b>TOTAL AID</b>	<b>2,815,496</b>	<b>5,777,532</b>	<b>2,962,036</b>



# OPERATING REVENUE

<u>Category</u>	<u>2022/2023</u>	<u>2023/2024</u>	<u>% Change</u>
Use of Surplus/Reserves	\$1,256,000	\$2,228,123	77.40%
Tuition Revenue	\$7,704,998	\$7,430,453	(3.56%)
Miscellaneous/Federal Revenue	\$209,671	\$485,646	131.62%
State Aid	\$2,451,800	\$2,639,898	7.67%
Tax Levy	<u>\$33,021,286</u>	<u>\$33,865,083</u>	<u>2.56%</u>
Total Operating Revenue Budget	\$44,643,755	\$46,649,203	4.49%

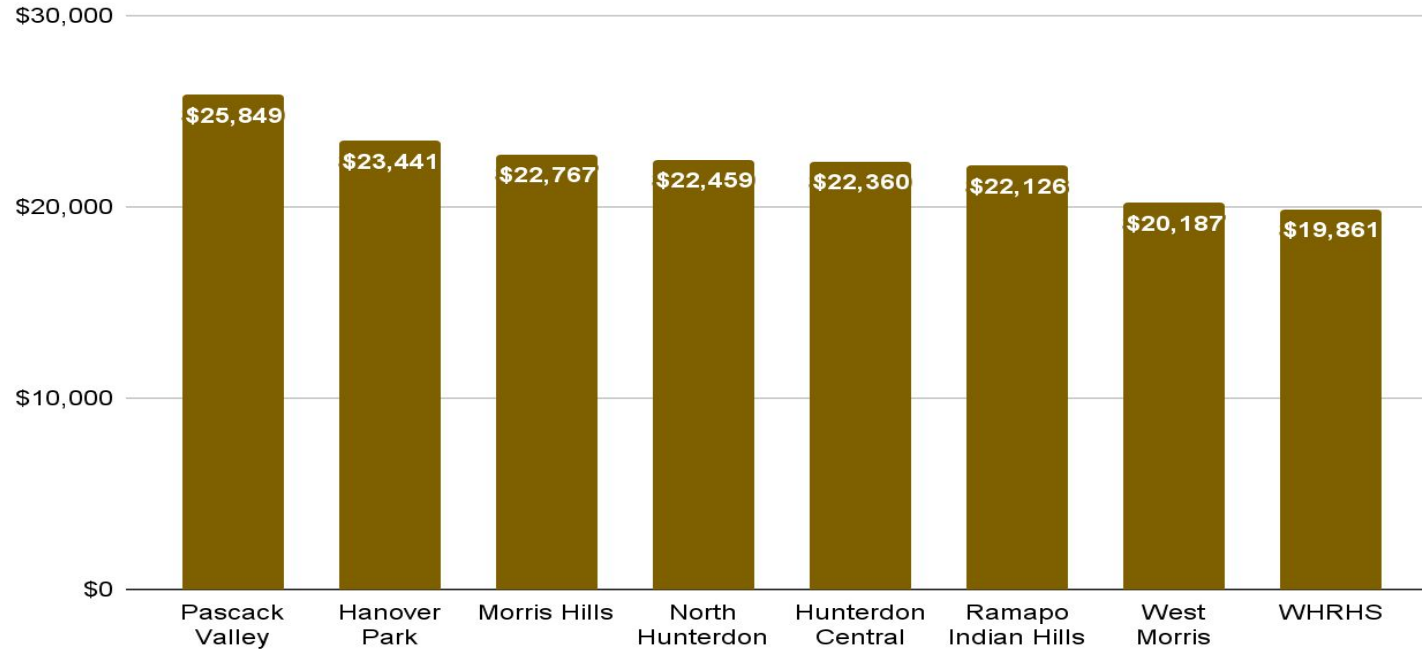


# OPERATING EXPENDITURES

<u>Category</u>	<u>2022/2023</u>	<u>2023/2024</u>	<u>% Change</u>
Salaries & Benefits	\$30,627,776	\$31,219,650	1.93%
Supplies & Miscellaneous	\$4,132,239	\$3,847,808	(6.88%)
Special Ed. Tuition	\$2,812,827	\$3,233,249	14.95%
Operations & Transportation	\$6,433,361	\$6,923,744	7.62%
Capital Outlay	<u>\$637,552</u>	<u>\$1,424,752</u>	<u>123.47%</u>
<b>TOTAL OPERATING BUDGET</b>	<b>\$44,643,755</b>	<b>\$46,649,203</b>	<b>4.49%</b>



# PER PUPIL COST COMPARISONS-TOTAL



# TAX ALLOCATION CHANGE

<u>TOWNSHIP</u>	<u>% CHANGE IN ELEMENTARY ENROLLMENT</u>	<u>% CHANGE IN TOTAL VALUATION</u>	<u>TOTAL CHANGE IN REGIONAL ALLOCATION</u>
WARREN	1.90%	6.12%	0.19%
WATCHUNG	3.90%	6.48%	(1.32%)
LONG HILL	0.23%	6.47%	1.13%





# TAX IMPACT

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## WARREN TOWNSHIP

AVERAGE HOME VALUE - \$824,594

DOLLAR DECREASE PER \$100,000 HOME VALUE - (\$17.55)

DOLLAR INCREASE-AVG HOME TO AVG HOME - \$38.47

## WATCHUNG BOROUGH

AVERAGE HOME VALUE - \$802,735

DOLLAR DECREASE PER \$100,000 HOME VALUE - (\$24.11)

DOLLAR DECREASE-AVG HOME TO AVG HOME - (\$18.39)

## LONG HILL TOWNSHIP

AVERAGE HOME VALUE - \$578,714

DOLLAR DECREASE PER \$100,000 HOME VALUE - (\$3.29)

DOLLAR INCREASE-AVG HOME TO AVG HOME - \$52.12



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QUESTIONS ??



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