

WIFI

# WHRHS

---

## 2025/2026 BUDGET UPDATE

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



**WATCHUNG HILLS**  
REGIONAL HIGH SCHOOL

# NEW ACADEMIC/CO-CURRICULAR

## ACADEMIC/STUDENT RELATED ADDITIONS

- YEAR 5 OF CLASSROOM FURNITURE REPLACEMENT - \$150K
- CHROMEBOOKS FOR 9TH GRADE - \$259k
- 18 NEW DESKTOP COMPUTERS - 2 CLASSROOMS & LC - \$34k
- 108 NEW LAPTOPS (MATH, SCIENCE, WL & ADM) - \$123k
- TV STUDIO EQUIPMENT UPGRADE - \$50k
- WIRELESS MICROPHONES - PAC - \$58k
- TECHNOLOGY INFRASTRUCTURE - \$13k

## CO-CURRICULAR ADDITIONS

- MARCHING BAND INSTRUMENTS - \$19k

## OPERATIONS

- 5 NEW SECURITY CAMERAS - \$30k
- 175 NEW MITEL OFFICE PHONES - \$21k



# NEW CAPITAL COSTS

## → CAPITAL -

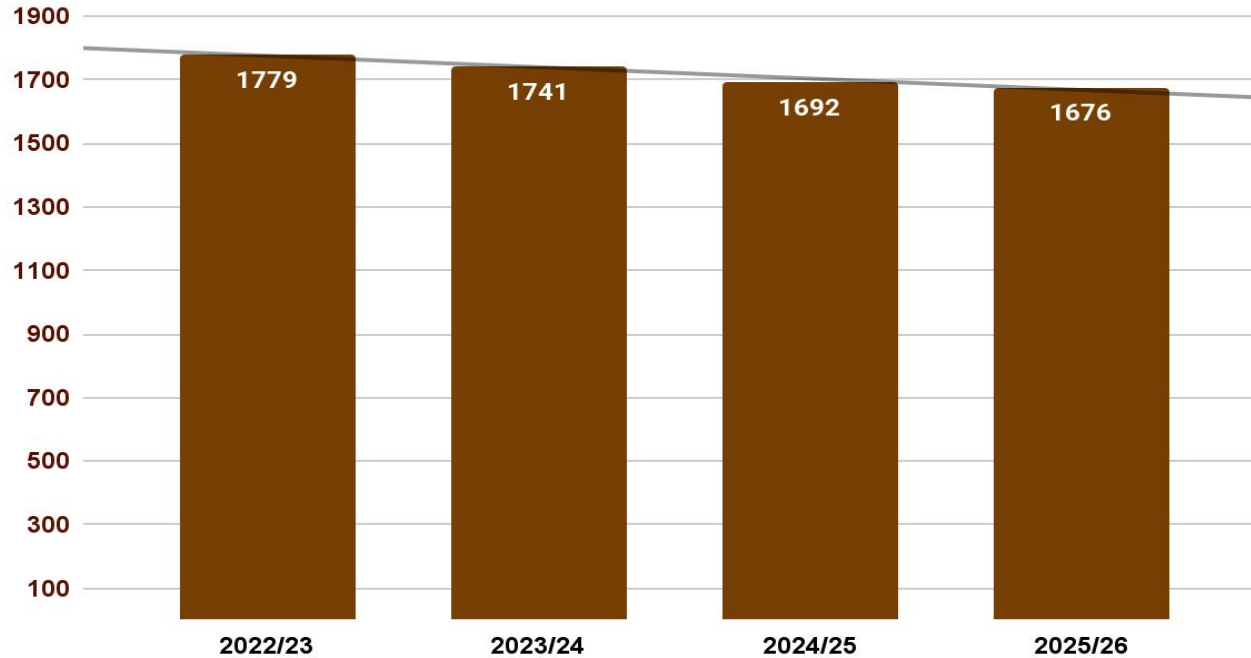
- ◆ HVAC - BOILER CONDENSATE TANK REPLACEMENT - \$158k
- ◆ SECURITY IMPROVEMENTS - \$250k

## → MAINTENANCE

- ◆ SCIENCE ROOM FUME HOOD REPAIRS - \$45k
- ◆ FIRE DOOR REPAIRS - \$70k
- ◆ IT DATA ROOM A/C REPAIRS - \$75k



# ANTICIPATED ENROLLMENT



**WATCHUNG HILLS**  
REGIONAL HIGH SCHOOL

# STATE AID ANALYSIS

<u>CATEGORY</u>	<u>2024/2025</u>	<u>2025/2026</u>	<u>\$ CHANGE</u>
TRANSPORTATION AID	896,644	901,260	4,616
SPECIAL ED AID	1,547,361	1,623,635	76,274
SECURITY AID	129,276	183,642	54,366
EXTRAORDINARY AID	<u>200,000</u>	<u>300,000**</u>	<u>100,000**</u>
GENERAL FUND AID - TOTAL	2,773,281	3,008,537	235,256
DEBT SERVICE - (LESS REF)	<u>362,896</u>	<u>362,116</u>	<u>(780)</u>
<b>TOTAL AID</b>	<b>3,136,177</b>	<b>3,370,653</b>	<b>234,476</b>



# REVENUE - TUITION REVENUE

<b>CATEGORY-YEAR</b>	<b>RATE</b>	<b># STUDENTS</b>	<b>TOTAL</b>
<b>GENERAL ED - 24/25</b>	<b>\$20,412</b>	<b>376</b>	<b>\$7,674,912</b>
<b>GENERAL ED - 25/26</b>	<b><u>\$21,433</u></b>	<b><u>351</u></b>	<b><u>\$7,522,983</u></b>
	<b>\$1,021</b>	<b>(25)</b>	<b>(\$151,929)</b>



# REVENUE - TAX LEVY

<u>DESCRIPTION</u>	<u>AMOUNT</u>
2024/25 TAX LEVY	\$34,798,348
2% ALLOWABLE INCREASE (CAP)	<u>\$695,967</u>
2025/26 TAX LEVY	\$35,494,315
EARNED WAIVER - HEALTH CARE	\$426,949
EARNED WAIVER - BANKED CAP	<u>\$308,628</u>
TOTAL ALLOWABLE TAX LEVY (4.1%)	\$36,229,892





# USE OF RESERVES

## → STRATEGIC USE OF AVAILABLE RESERVES

- ◆ USE CAPITAL RESERVES FOR ONE TIME CAPITAL IMPROVEMENTS
- ◆ USE MAINTENANCE RESERVES FOR ONE TIME MAINTENANCE PROJECTS

<u>DESCRIPTION</u>	<u>COST</u>	<u>SOURCE OF FUNDS</u>	<u>NET TAX LEVY IMPACT</u>
CAPITAL PROJECTS	\$408,400	CAPITAL RESERVE	-0-
MAINTENANCE PROJECTS	<u>\$190,000</u>	MAINTENANCE RESERVE	<u>-0-</u>
TOTAL	\$598,400		-0-



# APPROPRIATIONS-SALARY AND BENEFITS

<u>CATEGORY</u>	<u>2024/2025</u>	<u>2025/2026</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
SALARY	\$24,916,520	\$25,352,899*	\$436,379	+1.75%
HEALTH/ DENTAL BENEFITS	\$5,924,848	\$6,617,638*	\$692,790	+11.7%

**\*NOTE - 2025/26 NUMBERS INCLUDE BUDGET CUTS**



# APPROPRIATIONS-OOD TUITION/TRANSPORTATION

<u>CATEGORY</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2 YEAR \$ CHANGE</u>
OOD TUITION	\$3,055,567	\$3,462,148	\$3,827,423	\$771,856
OOD TRANSPORTATION	<u>\$1,236,971</u>	<u>\$1,411,137</u>	<u>\$1,487,844</u>	<u>\$250,873</u>
TOTAL	\$4,292,538	\$4,873,285	\$5,315,267	\$1,022,729



# INITIAL CAP CALCULATION

<b>TAX LEVY WITH WAIVERS</b>	<b>\$36,229,892</b>
<b>OTHER REVENUE</b>	<b><u>\$13,128,431</u></b>
<b>TOTAL REVENUES</b>	<b>\$49,358,323</b>
<b>TOTAL APPROPRIATIONS</b>	<b><u>\$51,164,106</u></b>
<b>DIFFERENCE</b>	<b>\$1,805,783</b>
<b>NEW ITEMS CUT</b>	<b><u>\$1,145,864</u></b>
<b>AMOUNT OVER CAP</b>	<b>\$659,919</b>



# BUDGET CUTS - NEW ITEMS

- ALL NEW SALARY/STIPEND REQUESTS
- CUT \$400k FROM EQUIPMENT REQUESTS AND LEASED REMAINDER OVER 4 YEARS
- CUT \$120k FROM CAPITAL/MAINTENANCE PROJECTS AND USED RESERVES TO COVER REMAINING COSTS
- CUT \$44k FROM OTHER ITEMS
- NET IMPACT WAS THE \$1,145,864 CUT TO NEW ITEMS



# PROPOSED ADDITIONAL BUDGET CUTS

---

## → STAFFING CUTS

- ◆ 3.2 FULL TIME POSITIONS - \$351,710

## → INSTRUCTIONAL/CO-CURRICULAR SUPPLIES

- ◆ 5% ACROSS ALL AREAS - \$35,954
- ◆ UNIFORMS - ADD ONE YEAR TO CURRENT ROTATION - \$35,000
- ◆ PARCHMENT DIGITAL PROGRAM - \$24,000

## → TRANSPORTATION

- ◆ ELIMINATE LATE BUSES - \$80,542
- ◆ REDUCTION IN ATHLETIC/FIELD TRIPS - \$32,713

## → REVENUE - ADD \$100,000 TO EX AID ESTIMATE



# REVISED CAP CALCULATION

<b>TAX LEVY WITH WAIVERS</b>	<b>\$36,229,892</b>
<b>OTHER REVENUE</b>	<b><u>\$13,128,431</u></b>
<b>TOTAL REVENUES</b>	<b>\$49,358,323</b>
<b>TOTAL APPROPRIATIONS</b>	<b><u>\$51,164,106</u></b>
<b>DIFFERENCE</b>	<b>\$1,805,783</b>
<b>TOTAL ITEMS CUT</b>	<b><u>\$1,805,783</u></b>
<b>AMOUNT OVER CAP</b>	<b>\$0</b>



# OPERATING EXPENDITURES

<u>Category</u>	<u>2024/2025</u>	<u>2025/2026</u>	<u>% Change</u>
Salaries & Benefits	\$32,264,204	\$33,521,104	3.9%
Supplies & Miscellaneous	\$4,309,499	\$4,358,700	1.1%
Special Ed. Tuition	\$3,462,148	\$3,827,423	10.6%
Operations & Transportation	\$7,091,847	\$7,217,944	1.8%
Capital Outlay	<u>\$585,157</u>	<u>\$533,152</u>	<u>(8.9%)</u>
<b>TOTAL OPERATING BUDGET- LESS REF</b>	<b>\$47,712,855</b>	<b>\$49,458,323</b>	<b>3.7%</b>





# OPERATING REVENUE

<u>Category</u>	<u>2024/2025</u>	<u>2025/2026</u>	<u>% Change</u>
Use of Surplus/Reserves	\$1,402,756	\$1,387,621	(1.0%)
Tuition Revenue	\$8,246,522	\$8,339,895	1.1%
Miscellaneous Revenue	\$491,948	\$492,378	0%
State Aid	\$2,773,281	\$3,008,537	8.5%
Tax Levy	<u>\$34,798,348</u>	<u>\$36,229,892</u>	<u>4.1%</u>
Total Operating Revenue Budget	\$47,712,855	\$49,458,323	3.7%



# PROPOSED TAX IMPACT - WARREN

<u>Description</u>	<u>2024</u>	<u>2025</u>	<u>\$ INCREASE (DECREASE)</u>	<u>% INCREASE (DECREASE)</u>
Average Home	\$891,628	\$969,669	\$78,041	8.75%
Tax Rate	\$0.3838	\$0.3597	(0.0241)	(6.28)%
Total Regional Tax	\$3,422.06	\$3,488.04	\$65.98	1.93%



# PROPOSED TAX IMPACT - WATCHUNG

<u>Description</u>	<u>2024</u>	<u>2025</u>	<u>\$ INCREASE (DECREASE)</u>	<u>% Increase (Decrease)</u>
Average Home	\$856,784	\$936,443	\$79,659	9.30%
Tax Rate	\$0.3668	\$0.3514	(0.0154)	(4.19)%
Total Regional Tax	\$3,142.36	\$3,290.60	\$148.24	4.72%



# PROPOSED TAX IMPACT - LONG HILL

<u>Description</u>	<u>2024</u>	<u>2025</u>	<u>\$ INCREASE (DECREASE)</u>	<u>% Increase (Decrease)</u>
Average Home	\$596,357	\$622,466	\$26,109	4.38%
Tax Rate	\$0.4088	\$0.4083	(0.0005)	(0.13)%
Total Regional Tax	\$2,437.85	\$2,541.25	\$103.40	4.24%



---

QUESTIONS ??



**WATCHUNG HILLS**  
REGIONAL HIGH SCHOOL