

**WEST ESSEX REGIONAL
SCHOOL DISTRICT
2026-2027 BUDGET**



**Budget maintains
existing district staff,
academic offerings,
extra-curricular
activities, and regular
transportation**

**NEW:
5 classroom renovations
in the High School and
additional security
cameras**

**Meets the increases of
salaries and benefits
and operational costs**

Improving the Academic Environment of West Essex

BUDGET INFORMATION

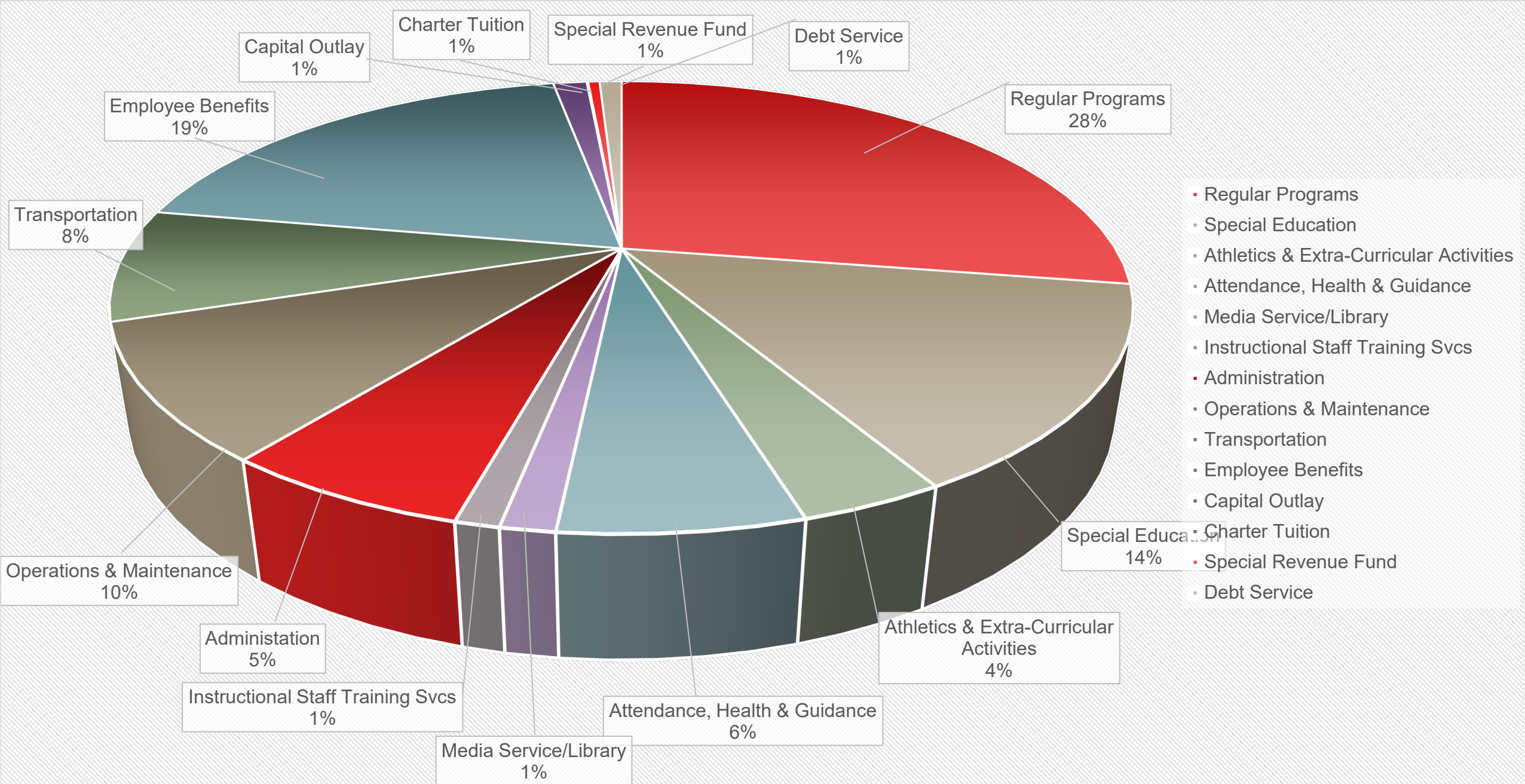
BREAKDOWN OF BUDGET

Fund	2026-2027
Total General Fund	\$ 51,389,533
Total Special Revenue Fund	\$ 242,000
Total Debt Service Fund	<u>\$467,963</u>
Totals:	\$ 52,099,496

DETAILED EXPENDITURE BREAKDOWN

Overall Budget spending is:	2025-2026 Revised Budget	2026-2027 Proposed Budget	\$ Change	% Change
Instruction:				
Regular Programs	\$ 14,515,808	\$ 14,366,671	\$ (149,137)	-1.03%
Special Education	\$ 2,667,541	\$ 2,829,027	\$ 161,486	6.05%
Services:				
Extra-Curricular Activities	\$ 453,577	\$ 419,250	\$ (34,327)	-7.57%
Athletics	\$ 1,507,238	\$ 1,487,244	\$ (19,994)	-1.33%
Tuition	\$ 4,663,640	\$ 4,602,528	\$ (61,112)	-1.31%
Attendance, Health Svcs, Guidance, CST	\$ 2,942,609	\$ 3,164,425	\$ 221,816	7.53%
Instructional Staff Training Services	\$ 597,030	\$ 581,456	\$ (15,574)	-2.61%
Media/Library Services	\$ 702,733	\$ 713,527	\$ 10,794	1.54%
General Administration	\$ 800,288	\$ 857,682	\$ 57,394	7.17%
School Administration	\$ 1,877,642	\$ 1,887,156	\$ 9,514	0.51%
Central Services & Info Tech	\$ 603,904	\$ 538,376	\$ (65,528)	-10.85%
Operations and Maintenance of Plant	\$ 5,082,447	\$ 4,930,028	\$ (152,419)	-3.00%
Transportation	\$ 3,869,630	\$ 4,200,000	\$ 330,370	8.54%
Employee Benefits	\$ 8,673,961	\$ 10,072,994	\$ 1,399,033	16.13%
Capital Outlay	\$ 628,583	\$ 708,370	\$ 79,787	12.69%
Charter School Tuition	\$ 118,987	\$ 30,799	\$ (88,188)	-74.12%
Special Revenue Funds	\$ 484,363	\$ 242,000	\$ (242,363)	-50.04%
Debt Service	\$ <u>469,263</u>	\$ <u>467,963</u>	\$ <u>(1,300)</u>	<u>-0.28%</u>
TOTAL:	\$50,659,244	\$52,099,496	\$ 1,440,252	2.84%

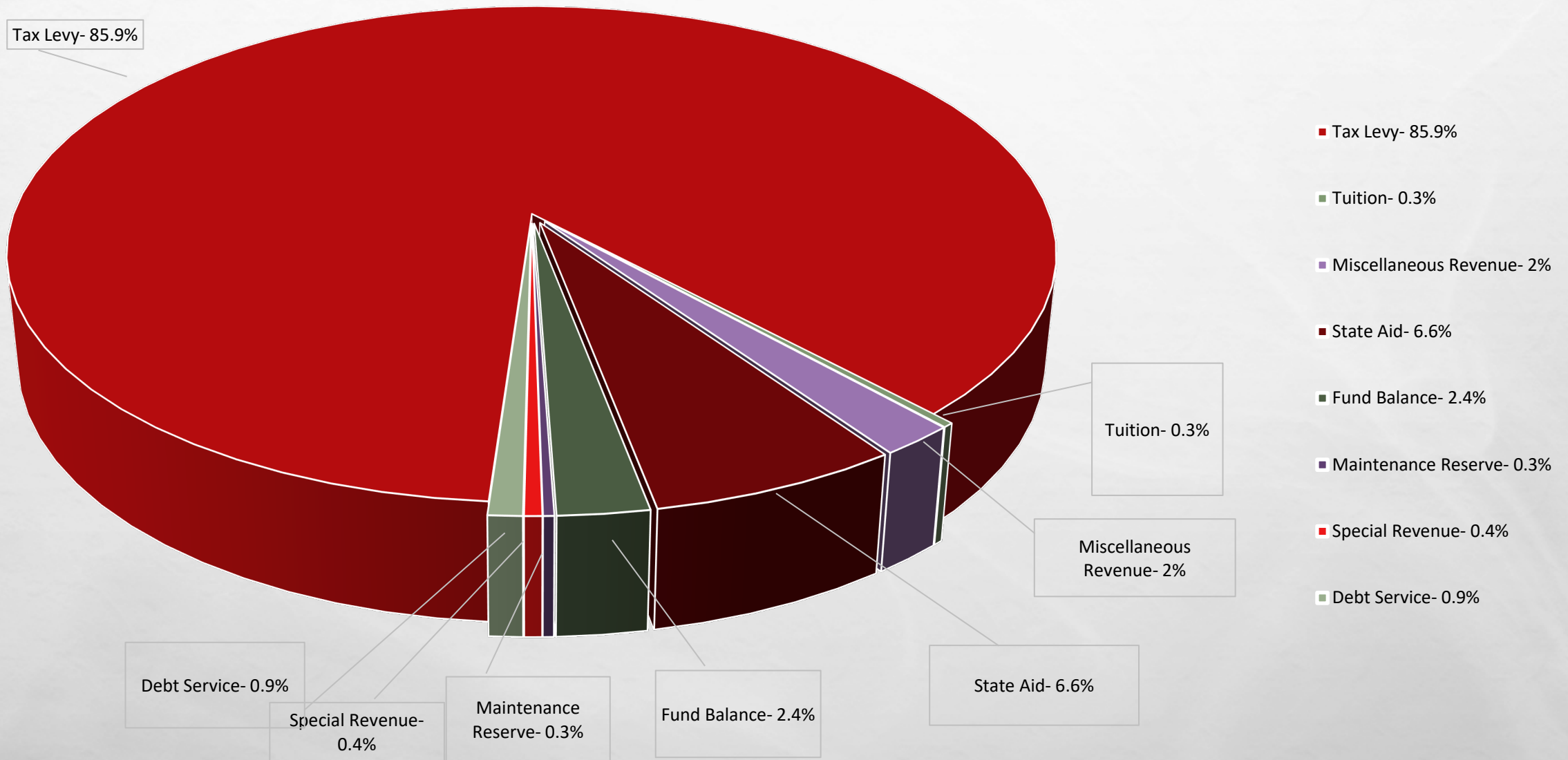
WHERE THE MONEY IS ALLOCATED



REVENUES AND TAX INFORMATION

DETAILED REVENUE BREAKDOWN

Overall Budget spending is:	2025-2026 Budget	2026-2027 Proposed Budget	\$ Change	% Change
Tax Levy	\$ 43,654,880	\$ 44,746,252	\$ 1,091,372	2.50%
Tuition	\$ 138,011	\$ 150,000	\$ 11,989	8.69%
Miscellaneous Revenue	\$ 1,000,275	\$ 1,035,000	\$ 34,725	3.47%
State Aid	\$ 3,240,640	\$ 3,435,079	\$ 194,439	6.00%
Budgeted Fund Balance	\$ 900,000	\$ 1,248,202	\$ 348,202	38.69%
Capital Reserve	\$ 0	\$ 625,000	\$ 625,000	100.00%
Maintenance Reserve	\$ 200,000	\$ 150,000	\$ (50,000)	-25.00%
Encumbrances	\$ 571,812	\$ 0	\$ (571,812)	-100.00%
Grant Money (Local Sources)	\$ 0	\$ 0	\$ 0	0.00%
Federal Grants	\$ 484,363	\$ 242,000	\$ (242,363)	-50.04%
Debt Service	<u>\$ 469,263</u>	<u>\$ 467,963</u>	<u>\$ (1,300)</u>	<u>-0.28%</u>
TOTAL:	\$ 50,659,244	\$ 52,099,496	\$ 1,440,252	2.84%



WHERE DO OUR REVENUES COME FROM?

	<u>BUDGET</u> <u>2026</u>	<u>TOTAL TAX LEVY</u> <u>2026</u>	<u>BUDGET</u> <u>2027</u>	<u>TOTAL TAX LEVY</u> <u>2027</u>
TOTAL GENERAL FUND	\$49,133,531	\$43,654,880	\$51,389,533	\$44,746,252
TOTAL SPECIAL REVENUE FUND	\$272,000	\$0	\$242,000	\$0
TOTAL DEBT SERVICE FUND	<u>\$469,263</u>	<u>\$469,263</u>	<u>\$467,963</u>	<u>\$467,962</u>
TOTALS:	\$49,874,794	\$44,124,143	\$52,099,496	\$45,214,214

BUDGET COMPARISON 2025-26 VS. 2026-27

Expenditures

\$52,099,496

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Revenues

\$6,885,282

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Tax Levy

\$45,214,214

Balancing District Needs with Local Funding

TAX IMPACT

REGIONAL SENDING DISTRICTS' TAX IMPACTS MAY VARY YEARLY DUE TO ENROLLMENT AND EQUALIZED VALUATION OF OUR MUNICIPALITIES IN COMPARISON

Municipality	2025-2026 % share	2026-2027 % share	% Share Change	2026-27 Tax Rate (per \$100)	Average Assessed Home	2025-2026 Property Tax for WERSD	2026-2027 Property Tax for WERSD	Average Increase/ (Decrease)	Increase/ (Decrease) Per Month
Essex Fells	7.5697236	7.9237198	0.3539962	.47	\$952,600	\$4,177.99	\$4,482.33	\$304.34	\$25.36
Fairfield	42.9008676	43.5340383	0.6331707	.61	\$531,420	\$3,132.92	\$3,262.26	\$129.34	\$10.78
N. Caldwell	25.7183418	25.2508442	(0.4674976)	.59	\$804,900	\$4,737.89	\$4,762.93	\$25.04	\$2.09
Roseland	23.8110670	23.2913977	(0.5196693)	.50	\$640,236	\$3,035.22	\$3,205.68	\$170.46	\$14.20

****This slide is for informational purposes only. Amounts are estimated and are subject to change.**

***Information as of March 2026.**

THANK YOU!

