

WHRHS

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

MARCH 14, 2023 – VOTE ON PRELIMINARY TENTATIVE BUDGET

MARCH 20, 2023 – TENTATIVE BUDGET SUBMISSION TO COUNTY OFFICE

APRIL 20 (OR EARLIER) - COUNTY OFFICE APPROVAL

APRIL 21 (OR EARLIER) – OFFICIAL LEGAL NOTIFICATION

APRIL 25, 2023 – PUBLIC HEARING ON THE BUDGET



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STRATEGIC PLAN

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.



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DISTRICT ACCOMPLISHMENTS



2022 FIRST Robotics
Championship Semifinalists!!



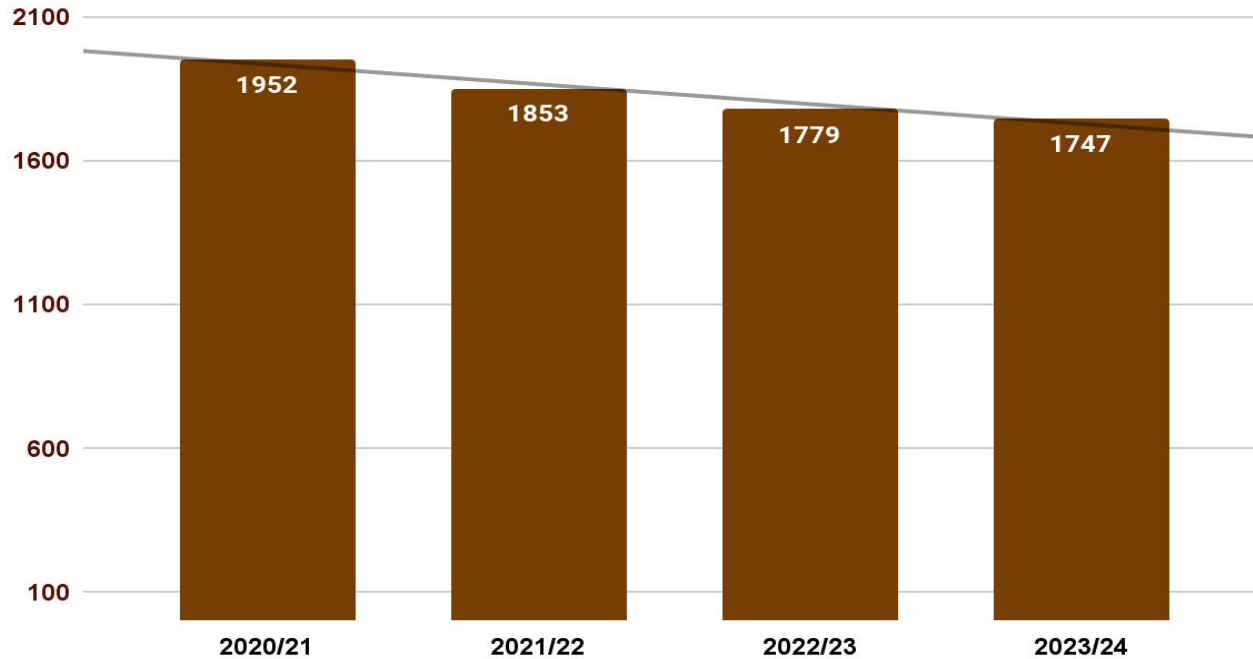
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CHALLENGES IN CREATING BUDGET

- 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

- 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



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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, NURSING AREA, 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>
TOTAL AID	2,815,496	5,777,532	2,962,036



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%

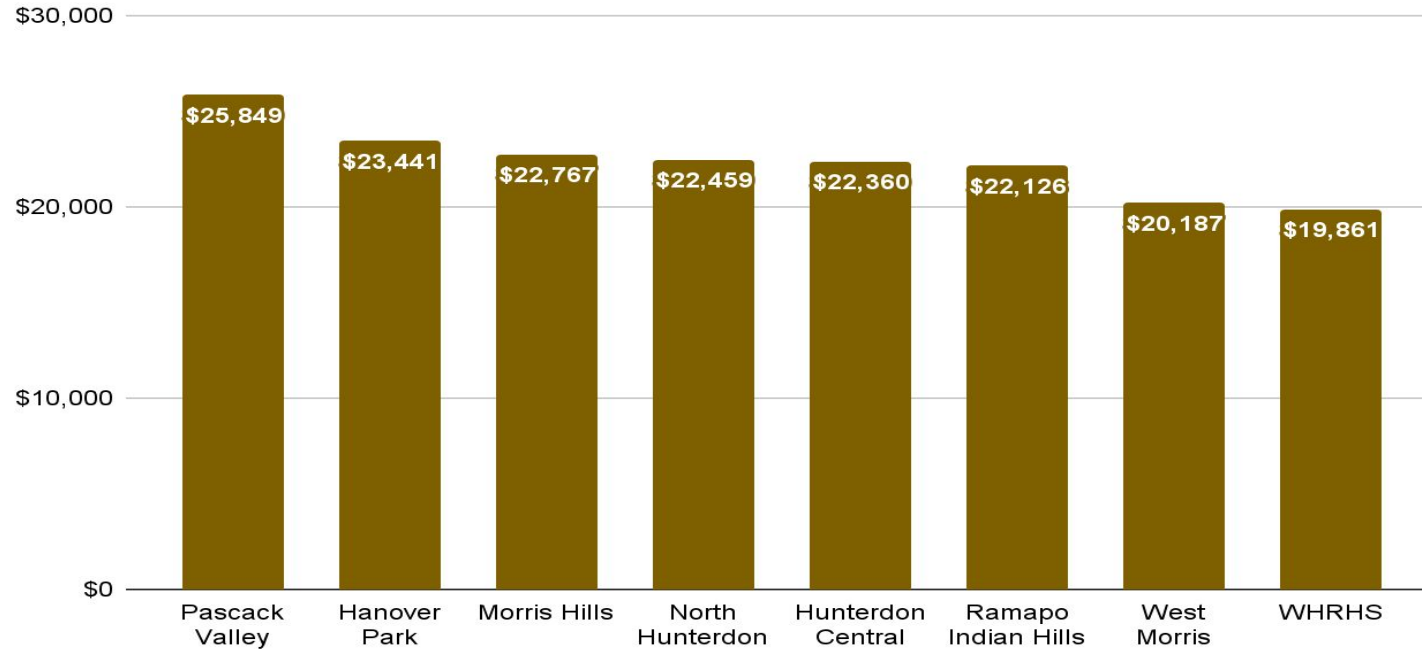


OPERATING EXPENDITURES

<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>
TOTAL OPERATING BUDGET	\$44,643,755	\$46,649,203	4.49%



PER PUPIL COST COMPARISONS-TOTAL



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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%



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TAX IMPACT

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 - (\$24.38)

DOLLAR DECREASE-AVG HOME TO AVG HOME - (\$20.55)

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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