

# WHRHS

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## 2026/27 BUDGET PRESENTATION

**Elizabeth Jewett, Ph.D., Superintendent**  
**William Scholts, Business Administrator**



**WATCHUNG HILLS**  
**REGIONAL HIGH SCHOOL**

# BOARD OF EDUCATION

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# BUDGET TIMELINE

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FEBRUARY 3, 2026 - INITIAL 2026/27 BUDGET PRESENTATION

MARCH 24, 2026 - PRESENTATION & VOTE ON PRELIMINARY 2026/27 BUDGET  
*(Originally Scheduled for March 17, 2026)*

MARCH 27, 2026 – PRELIMINARY 2026/27 BUDGET SUBMISSION TO COUNTY OFFICE  
*(Originally Due March 20, 2026)*

APRIL 20, 2026 - LAST DAY FOR COUNTY OFFICE APPROVAL

APRIL 20 - MAY 3, 2026 - OFFICIAL LEGAL NOTIFICATION

APRIL 28, 2026 – PUBLIC HEARING ON THE 2026/27 BUDGET



# STRATEGIC PLAN

**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.

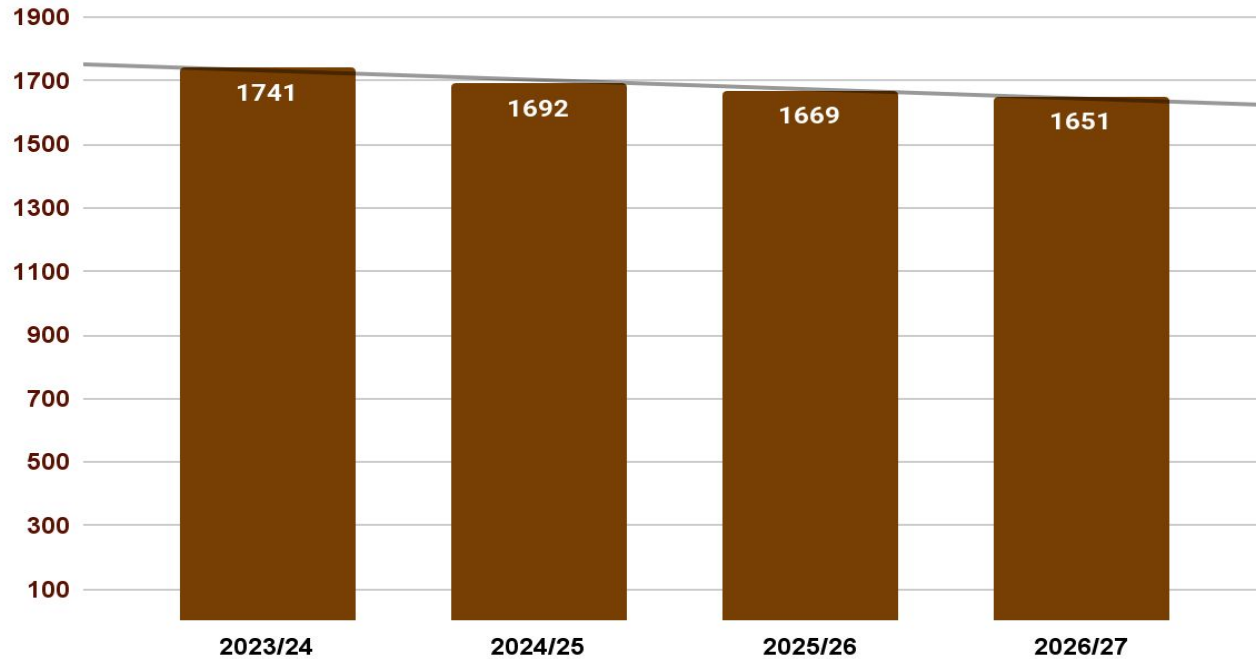
**Goal 3:** All students will learn through enriched and innovative educational experiences to be competent, responsible, and ethical participants in a dynamic global community.

**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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# ANTICIPATED ENROLLMENT



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# NEW ACADEMIC/CO-CURRICULAR

## ACADEMIC/STUDENT RELATED ADDITIONS

- CHROMEBOOKS FOR 9TH GRADE - \$280k
- 19 NEW DESKTOP COMPUTERS (VARIOUS LOCATIONS) - \$21k
- 80 NEW LAPTOPS (ARTS, ENGLISH, SS & PE) - \$109k
- 20 INTERACTIVE SMART BOARDS - \$55k
- TECHNOLOGY INFRASTRUCTURE - \$65k
- AUDIO CONSOLE - PAC - \$32k
- SOUTH AUDITORIUM UPGRADES - \$41k

## CO-CURRICULAR ADDITIONS

- MARCHING BAND INSTRUMENTS - \$22k
- ATHLETIC EQUIPMENT - \$11k
- NEW UNIFORMS - \$43k

## OPERATIONS

- REPLACEMENT DUMP TRUCK WITH SALTER/PLOW - \$110k
- NEW PICKUP TRUCK / BAND EQUIPMENT TRAILER - \$75k / \$35k
- MITEL MIVOICE BUSINESS PHONE SYSTEM UPGRADE - \$75k



# NEW CAPITAL COSTS

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## → CAPITAL -

- ◆ DIGITAL MEDIA LAB RENOVATION - \$225k
- ◆ REGIONAL DRIVE PAVING PROJECT - \$450k

## → MAINTENANCE

- ◆ DOOR REPAIRS - \$35k
- ◆ HVAC REPAIRS - \$45k
- ◆ ROOF REPAIRS - \$45k



# USE OF RESERVES

## → STRATEGIC USE OF AVAILABLE RESERVES

- ◆ USE CAPITAL RESERVE FOR ONE TIME CAPITAL IMPROVEMENTS
- ◆ USE MAINTENANCE RESERVE FOR ONE TIME MAINTENANCE PROJECTS
- ◆ USE TUITION RESERVE TO SUPPORT SEND/RECEIVE TUITION NEEDS

<u>DESCRIPTION</u>	<u>COST</u>	<u>SOURCE OF FUNDS</u>	<u>NET TAX LEVY IMPACT</u>
CAPITAL PROJECTS	\$675,000	CAPITAL RESERVE	-0-
MAINTENANCE PROJECTS	\$125,000	MAINTENANCE RESERVE	-0-
SEND/RECEIVE TUITION	<u>\$600,000</u>	TUITION RESERVE	<u>-0-</u>
TOTAL	\$1,400,000		-0-



# STATE AID ANALYSIS

<u>CATEGORY</u>	<u>2025/2026</u>	<u>2026/2027</u>	<u>\$ CHANGE</u>
TRANSPORTATION AID	901,260	953,637	52,377
SPECIAL EDUCATION AID	1,623,635	1,615,515	(8,120)
SECURITY AID	183,642	190,928	7,286
EXTRAORDINARY AID	<u>300,000</u>	<u>300,000</u>	<u>-0-</u>
GENERAL FUND AID - TOTAL	3,008,537	3,060,080	51,543
DEBT SERVICE	<u>362,116</u>	<u>362,777</u>	<u>661</u>
<b>TOTAL AID</b>	<b>3,370,653</b>	<b>3,422,857</b>	<b>52,204</b>



# OPERATING REVENUE

<u>Category</u>	<u>2025/2026</u>	<u>2026/2027</u>	<u>% Change</u>
Use of Surplus/Reserves	\$1,587,621	\$2,063,590	30.0%
Tuition Revenue	\$8,339,895	\$8,300,220	(0.5%)
Miscellaneous Revenue	\$492,378	\$418,983	(14.9%)
State Aid	\$3,008,537	\$3,060,080	1.7%
Tax Levy	<u>\$36,229,892</u>	<u>\$37,659,870</u>	<u>3.9%</u>
Total Operating Revenue Budget	\$49,658,323	\$51,502,743	3.7%

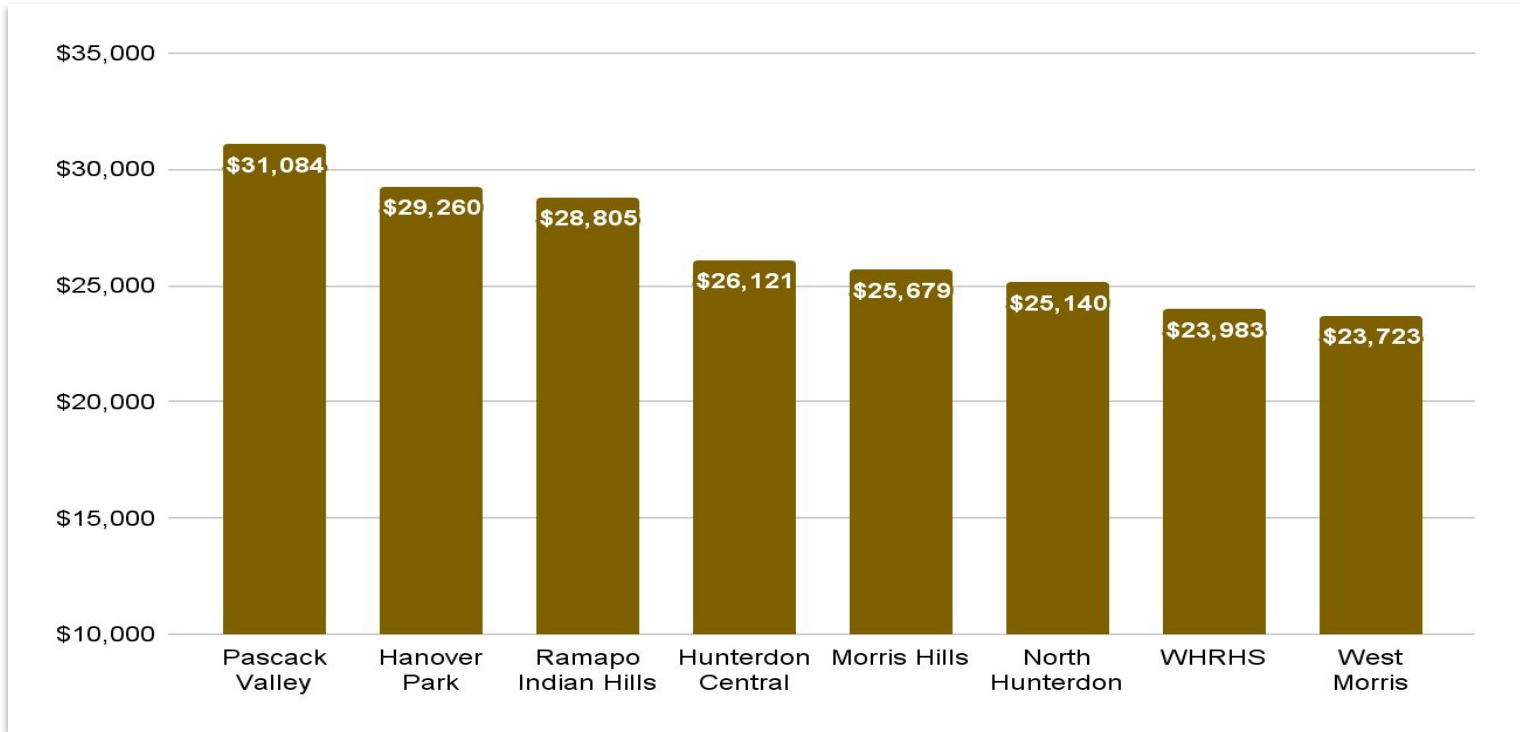


# OPERATING EXPENDITURES

<u>Category</u>	<u>2025/2026</u>	<u>2026/2027</u>	<u>% Change</u>
Salaries & Benefits	\$33,479,395	\$35,162,483	5.0%
Supplies & Miscellaneous	\$4,655,093	\$4,929,851	5.9%
Special Ed. Tuition	\$3,708,283	\$2,957,348	(20.3%)
Operations & Transportation	\$7,251,233	\$7,561,309	4.3%
Capital Outlay	<u>\$564,319</u>	<u>\$891,752</u>	<u>58.0%</u>
Total Operating Expenditure Budget	\$49,658,323	\$51,502,743	3.7%



# PER PUPIL COST COMPARISONS-TOTAL



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# FINANCIAL SUCCESS - CONSTRUCTION PROJECTS

→ 3 SUCCESSFUL REFERENDUM PROJECTS WITHOUT INCREASING DEBT

<u>PROJECT/YEAR</u>	<u>TOTAL COST</u>	<u>CAPITAL RESERVE</u>	<u>STATE AID</u>
INTERIOR ALTERATIONS - 2022	\$7,951,710	\$5,177,498	\$2,774,212
LEARNING COMMONS - 2019	\$3,857,000	\$2,526,005	\$1,330,995
NEW TURF FIELD - 2016	<u>\$941,000</u>	<u>\$619,493</u>	<u>\$321,507</u>
TOTAL	\$12,749,710	\$8,322,996	\$4,426,714



# DISTRICT ACCOMPLISHMENTS



Unified Flag Football



Honors Wind Ensemble  
Invited to NJ State Band  
Gala!



Girls Flag Football

## 2025 AP Results

- 1321 AP Exams
- 533 AP Students
- 4.25 Mean Score
- 284 AP Scholars



# 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	0.62%	11.15%	- 0.617%
WATCHUNG	0.71%	14.56%	+ 0.333%
LONG HILL	-0.56%	9.38%	+ 0.284%



# PROPOSED TAX IMPACT - WARREN

<u>Description</u>	<u>2025</u>	<u>2026</u>	<u>\$ INCREASE (DECREASE)</u>	<u>% INCREASE (DECREASE)</u>
Average Home	\$969,669	\$1,021,852	\$52,183	5.38%
Tax Rate	\$0.3597	\$0.3470	\$(0.0127)	(3.52)%
Total Regional Tax	\$3,488.04	\$3,546.27	\$58.22	1.67%



# PROPOSED TAX IMPACT - WATCHUNG

<u>Description</u>	<u>2025</u>	<u>2026</u>	<u>\$ INCREASE (DECREASE)</u>	<u>% Increase (Decrease)</u>
Average Home	\$936,443	\$998,103	\$61,660	6.58%
Tax Rate	\$0.3514	\$0.3368	\$(0.0146)	(4.17)%
Total Regional Tax	\$3,290.60	\$3,361.17	\$70.57	2.14%



# PROPOSED TAX IMPACT - LONG HILL

<u>Description</u>	<u>2025</u>	<u>2026</u>	<u>\$ INCREASE (DECREASE)</u>	<u>% Increase (Decrease)</u>
Average Home	\$622,466	\$681,743	\$59,277	9.52%
Tax Rate	\$0.4083	\$0.3809	\$(0.0274)	(6.70)%
Total Regional Tax	\$2,541.25	\$2,596.77	\$55.51	2.18%



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QUESTIONS ??



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