



NEW ENGLAND
ASSOCIATION
OF SCHOOLS
AND COLLEGES
ACCREDITED MEMBER

Whittier Regional Vocational Technical High School
115 Amesbury Line Road, Haverhill, MA 01830

RECOMMENDED BUDGET

2024 – 2025

(03/13/2024)

Maureen A. Lynch
Superintendent

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Ipswich

Sandi Coppinger
Amesbury

Ronald Fitzgerald
Vice-Chair
Salisbury

Michael Rossi
Merrimac

Patricia Lowell
Amesbury

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Rowley

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Newburyport

Kurt Slevoski
Georgetown

Johanna True
Asst. Treasurer
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Lisa O'Connor
Groveland

Richard P. Early, Jr.
Haverhill

Chip O'Connor
West Newbury

Scott Wood
Haverhill

“EQUAL EDUCATIONAL OPPORTUNITY”

Whittier Tech:
Working on your future



**Whittier Regional Vocational Technical School District
Fiscal Year 2025
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Whittier Regional Vocational Technical High School

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Maureen A. Lynch
Superintendent

March 13, 2024

Dear Whittier Tech Community Members:

I am pleased to present the recommended budget and accompanying informational documents for Whittier Regional Vocational Technical High School.

The District Budget reflects a 2.59% increase over the FY24 budget. Total assessments to member communities have increased by \$343,133 which represents a 2.13% increase over FY24.

The District received an additional \$45,107 in Chapter 70 funding for FY25, which represents a .34% increase over FY24.

As a result of the districtwide vote in January, our capital budget for FY25 totals \$568,665, \$265,320 of which will be used to replace electrical panels throughout the building and \$303,435 will be used to replace pumps in the Waste Water Treatment Plant.

The FY25 budget, as presented, positions Whittier to continue meeting the diverse needs of our students as we equip them for the challenges of tomorrow. Through innovative programs and hands-on learning opportunities, we equip our students with the skills and knowledge necessary to succeed in a rapidly evolving workforce. Our curriculum is designed to blend academic rigor with practical training. Whether it's in the fields of engineering, healthcare, construction, or culinary arts, we strive to cultivate a supportive and inclusive learning environment where every student can thrive and reach their full potential.

I would like to thank the School Committee for their guidance and support during this budget process. Additionally, I am grateful to the staff, department heads, and administrative team for being fiscally responsible with their budget requests.

We will continue to send out our monthly newsletter, The Wildcat Wire, where we'll keep you informed on the progress of our journey. If you are not yet receiving these newsletters and would like to start, please register your email address at <http://eepurl.com/irYhUQ>.

Moreover, we continue to work diligently on a comprehensive and strategic plan to address the capital needs of our building. We welcome input from all our 11 communities and eagerly anticipate collaborating together to ensure a vibrant and sustainable future for Whittier Tech.

Thank you for your continued support and partnership as we strive to ensure the success and prosperity of every member of the Whittier Tech community. If you have any questions, please contact me at 978-373-4101 or mlynch@whittier.tec.ma.us

Sincerely,

Maureen Lynch
Superintendent



FY25 Recommended Budget - Outline

Required Net School Spending for FY25 is \$27,188,332 which represents an increase of \$668,933 (2.52%) over FY24.

The Recommended Operating Budget is \$31,219,600 which represents an increase of \$788,240 (2.59%) over FY24.

Whittier received \$45,107 in additional Chapter 70 funds for FY25, which represents a .34 % increase over FY24.

Required local contributions for FY25 increased by \$623,826, a 4.74% increase over FY24.

The Capital Budget for FY25 is \$568,665.

After application of revenues, the total school budget increased \$788,240 (2.59%) and total assessments to communities \$343,133 (2.13%), which represents a **decrease** of \$ (280,693), or (2.62%), from the required local contribution increase of \$623,826.

A summary of changes to the school district budget from FY24 to FY25 are as follows:

<u>Salary account increased by:</u>	\$ 651,959
• Reduction of 3 teachers (1 Culinary, 1 Electrical and 1 Special Ed),	
• Shifting of .25 School Adjustment Counselor, 6.7 ESP/Tutor positions and	
.50 Technology Support due to loss of ESSER III grant funding	
• Funding to meet contractual obligations	
<u>Contracted Services increased by:</u>	19,981
• On-line learning applications	
• Renewal of contracts including cleaning, maintenance and security	
<u>Supplies and Materials increased by:</u>	7,831
• Increase in the cost of shop materials	
<u>Shop equipment decreased by:</u>	(2,018)
<u>Technology costs increased by:</u>	20,924
• Additional supply needs	
<u>Other Expenses increased by:</u>	9,759
• Cost increases	
<u>Textbooks decreased by:</u>	(12,205)

FY25 Recommended Budget – Outline (continued)

<u>Fixed Charges increased by:</u>		218,344
• Increases in health and retirement costs		
 <u>Capital costs decreased by:</u>		 (126,335)
• Electrical Panel Replacements	\$265,320	
• Waste Water Treatment Pump Replacements	<u>\$303,345</u>	
	\$568,665	
 TOTAL – Change in FY25 Recommended Budget from FY23		 \$ <u>788,240</u>

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
COMPARISON OF BUDGET CATEGORIES
FY 2024 VS RECOMMENDED FY 2025**

	Adjusted Budget FY24	Recommended FY25	\$ Increase	% Increase
Salaries	18,705,236	19,357,195	651,959	3.49%
Contracted Services	2,101,508	2,121,489	19,981	0.95%
Supplies & Materials	1,018,392	1,026,223	7,831	0.77%
Shop Equipment	110,703	108,685	-2,018	-1.82%
Computer Equipment	768,781	789,705	20,924	2.72%
Other Expenses	448,943	458,702	9,759	2.17%
Textbooks	21,895	9,690	-12,205	-55.74%
Fixed Charges	6,560,902	6,779,246	218,344	3.33%
Subtotal	29,736,360	30,650,935	914,575	3.08%
Debt Service	0	0	0	
Capital	695,000	568,665	-126,335	-18.18%
Totals	30,431,360	31,219,600	788,240	2.59%

The District's Strategic Plan and the School Improvement Plan can be found online at:

<https://whittiertech.org/district-landing#policies>

October 1, 2023

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL

TOWN LISTING

COMMUNITIES	GRADE 9			GRADE 10			GRADE 11			GRADE 12			TOTAL			TOTAL
	M	F	N	M	F	N	M	F	N	M	F	N	M	F	N	
AMESBURY	18	12	0	20	10	0	27	7	0	14	14	1	79	43	1	123
GEORGETOWN	10	2	0	17	7	0	8	2	1	7	7	0	42	18	1	61
GROVELAND	11	3	0	2	3	0	11	3	0	2	3	0	26	12	0	38
HAVERHILL	128	92	2	113	104	0	103	98	4	118	90	1	462	384	7	853
IPSWICH	4	0	0	6	2	2	4	1	1	3	4	0	17	7	3	27
MERRIMAC	4	3	0	4	2	0	8	5	0	8	6	0	24	16	0	40
NEWBURY	3	1	0	4	2	0	1	3	0	2	1	0	10	7	0	17
NEWBURYPORT	8	4	0	0	2	2	5	2	0	2	4	0	15	12	2	29
ROWLEY	1	5	0	4	0	0	6	2	0	0	3	0	11	10	0	21
SALISBURY	7	6	0	8	6	0	8	2	0	7	8	0	30	22	0	52
WEST NEWBURY	1	1	0	0	0	0	3	2	0	4	3	0	8	6	0	14
SCHOOL CHOICE	0	0	0	1	0	0	2	2	0	0	1	0	3	3	0	6
TOTAL	195	129	2	179	138	4	186	129	6	167	144	2	727	540	14	
TOTAL BY YEAR	326			321			321			313			1281			1281

IDEA

COMMUNITIES	GRADE 9			GRADE 10			GRADE 11			GRADE 12			TOTAL			TOTAL
	M	F	N	M	F	N	M	F	N	M	F	N	M	F	N	
AMESBURY	4	1	0	4	1	0	6	0	0	0	3	0	14	5	0	19
GEORGETOWN	7	0	0	5	4	0	1	1	0	2	2	0	15	7	0	22
GROVELAND	4	0	0	1	0	1	2	0	0	1	1	0	8	1	1	10
HAVERHILL	17	8	0	18	7	0	22	10	1	12	3	1	69	28	2	99
IPSWICH	0	0	0	0	0	0	2	1	0	1	0	0	3	1	0	4
MERRIMAC	1	2	0	1	1	0	4	1	1	2	1	0	8	5	1	14
NEWBURY	1	1	0	0	2	0	0	1	0	0	0	0	1	4	0	5
NEWBURYPORT	4	3	0	0	2	0	2	1	0	0	1	0	6	7	0	13
ROWLEY	0	1	0	1	0	0	2	0	0	0	1	0	3	2	0	5
SALISBURY	2	4	0	1	0	0	0	0	0	2	1	0	5	5	0	10
WEST NEWBURY	1	1	0	0	0	0	2	1	0	2	2	0	5	4	0	9
SCHOOL CHOICE	0	0	0	0	0	0	0	1	0	0	0	0	0	1	0	1
TOTAL	41	21	0	31	17	1	43	17	2	22	15	1	137	70	4	
TOTAL BY YEAR	62			49			62			38			211			211

October 1, 2022

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL

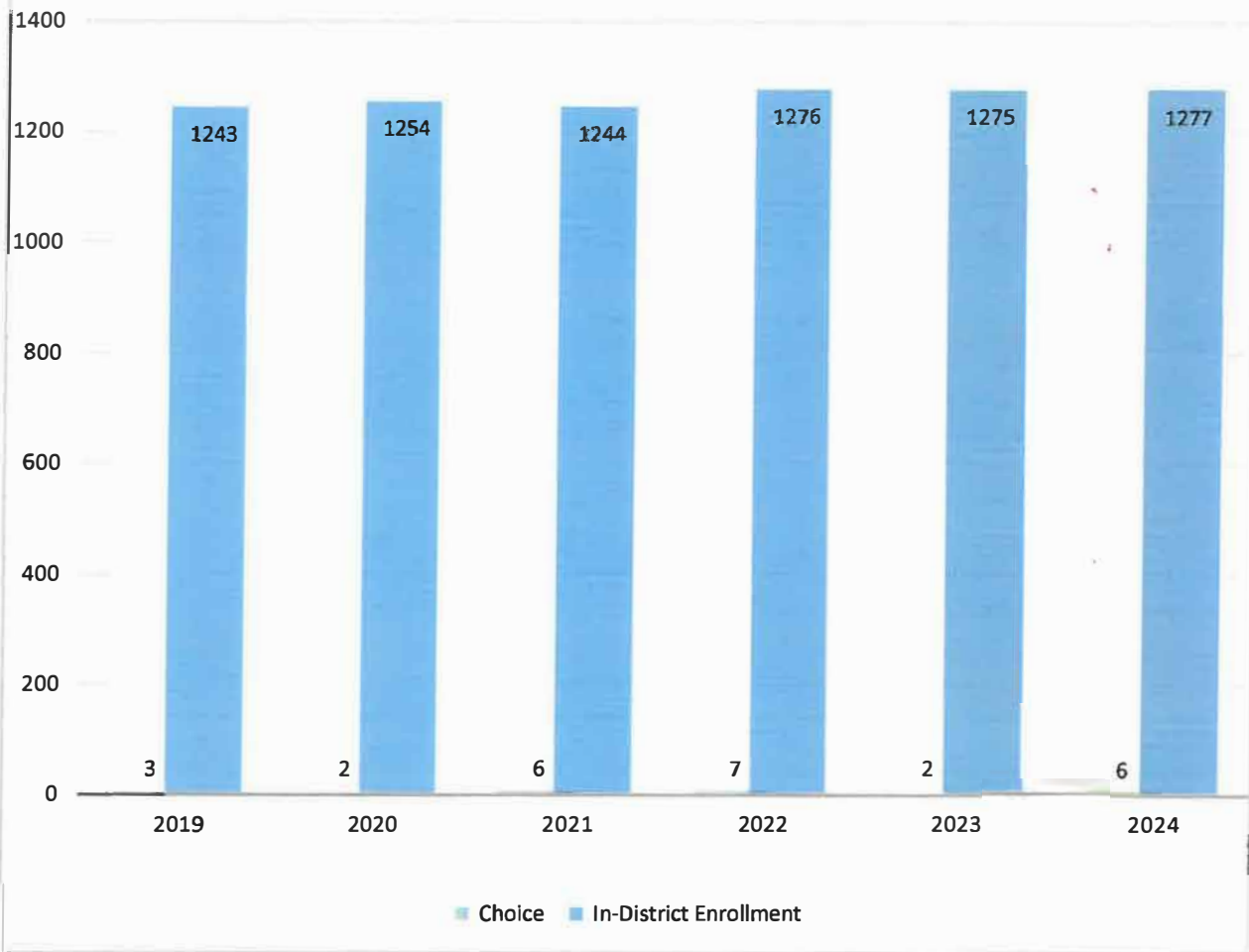
TOWN LISTING

COMMUNITIES	GRADE 9			GRADE 10			GRADE 11			GRADE 12			TOTAL			TOTAL
	M	F	N	M	F	N	M	F	N	M	F	N	M	F	N	
AMESBURY	17	6	0	28	8	0	14	15	1	17	11	0	76	40	1	117
GEORGETOWN	16	5	0	9	2	1	7	7	0	7	1	0	39	15	1	55
GROVELAND	2	3	1	10	3	0	2	3	0	8	3	0	22	12	1	35
HAVERHILL	110	103	0	102	103	4	118	95	1	113	116	1	443	417	6	866
IPSWICH	8	2	2	4	1	1	3	4	0	3	2	0	18	9	3	30
MERRIMAC	3	2	0	7	7	0	8	6	0	5	2	0	23	17	0	40
NEWBURY	3	2	0	1	2	0	2	1	0	4	1	0	10	6	0	16
NEWBURYPORT	0	3	1	7	2	0	4	4	0	1	6	0	12	15	1	28
ROWLEY	4	0	1	7	2	0	0	3	0	5	1	0	16	6	1	23
SALISBURY	8	7	0	8	2	0	7	8	0	4	6	0	27	23	0	50
WEST NEWBURY	0	0	0	4	0	0	4	3	0	1	1	0	9	4	0	13
SCHOOL CHOICE	0	0	0	0	0	0	0	1	0	1	2	0	1	3	0	4
TOTAL	171	133	5	187	132	6	169	150	2	169	152	1	696	567	14	
TOTAL BY YEAR	309			325			321			322			1277			1277

IDEA

COMMUNITIES	GRADE 9			GRADE 10			GRADE 11			GRADE 12			TOTAL			TOTAL
	M	F	N	M	F	N	M	F	N	M	F	N	M	F	N	
AMESBURY	4	1	0	8	0	0	1	3	0	1	2	0	14	6	0	20
GEORGETOWN	5	3	0	1	1	0	2	2	0	2	0	0	10	6	0	16
GROVELAND	1	0	1	2	0	0	1	1	0	4	2	0	8	3	1	12
HAVERHILL	16	11	0	22	16	2	11	3	0	21	12	0	70	42	2	114
IPSWICH	1	0	0	2	1	0	2	1	0	1	1	0	6	3	0	9
MERRIMAC	0	1	0	4	2	0	3	2	0	1	0	0	8	5	0	13
NEWBURY	0	2	0	0	1	0	0	0	0	1	0	0	1	3	0	4
NEWBURYPORT	0	3	0	3	1	0	1	3	0	0	0	0	4	7	0	11
ROWLEY	0	0	0	3	0	0	0	1	0	0	1	0	3	2	0	5
SALISBURY	1	0	0	1	1	0	2	1	0	2	1	0	6	3	0	9
WEST NEWBURY	0	0	0	2	0	0	3	2	0	1	0	0	6	2	0	8
SCHOOL CHOICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	28	21	1	48	23	2	26	19	0	34	19	0	136	82	3	
TOTAL BY YEAR	50			73			45			53			221			221

Total vs. In-District Enrollment



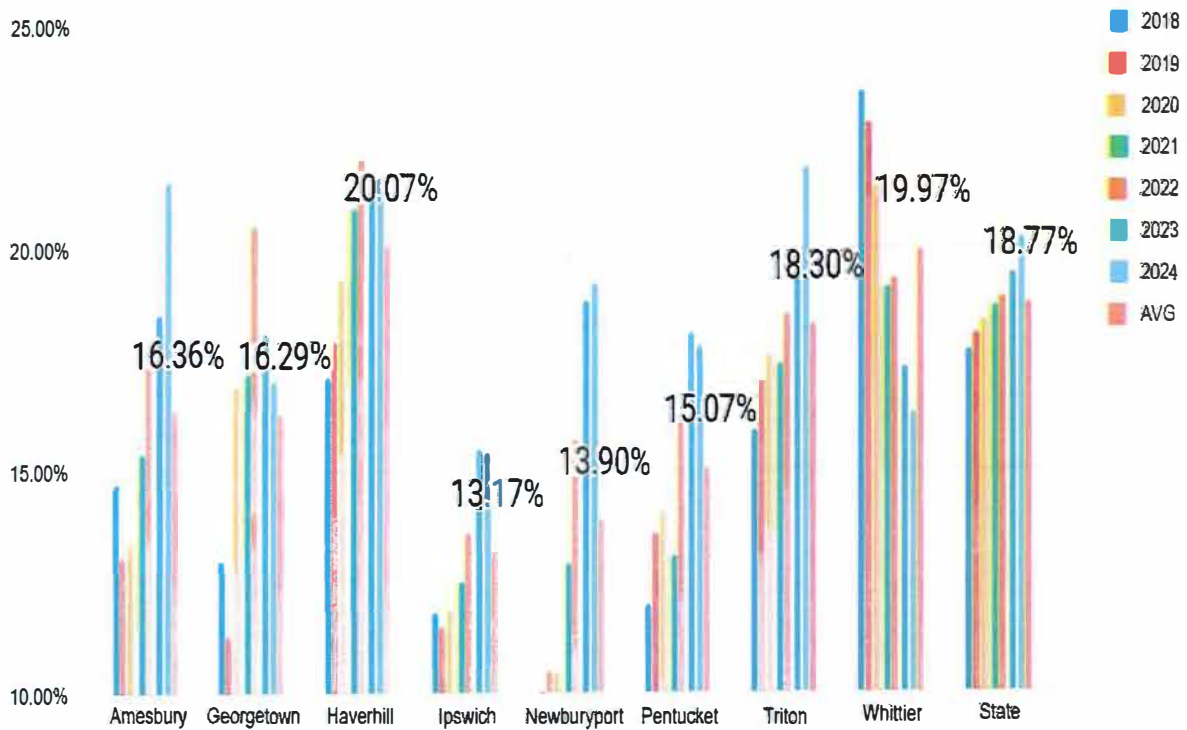
**Whittier Regional Vocational Technical School District
Percent of Contribution by Community Comparison
FY24 to FY25**

	<u>Foundation Enrollments FY 2024 (October 1, 2022)</u>	<u>Foundation Enrollments FY 2025 (October 1, 2023)</u>	<u>Increase (Decrease)</u>	<u>Percent of Contribution FY 2024</u>	<u>Percent of Contribution FY 2025</u>	<u>Increase (Decrease)</u>
Member Municipalities:						
Amesbury	117	123	6	9.16%	9.63%	0.47%
Georgetown	55	61	6	4.31%	4.78%	0.47%
Groveland	35	37	2	2.74%	2.90%	0.16%
Haverhill	867	853	-14	67.89%	66.80%	-1.10%
Ipswich	30	27	-3	2.35%	2.11%	-0.23%
Merrimac	40	40	0	3.13%	3.13%	0.00%
Newbury	16	16	0	1.25%	1.25%	0.00%
Newburyport	29	32	3	2.27%	2.51%	0.23%
Rowley	23	20	-3	1.80%	1.57%	-0.23%
Salisbury	50	53	3	3.92%	4.15%	0.23%
West Newbury	13	15	2	1.02%	1.17%	0.16%
TOTALS	1275	1277	2	99.84%	100.00%	0.16%

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
ENROLLMENT VS. SPECIAL EDUCATION ENROLLMENT
AS OF OCTOBER 1, 2023**

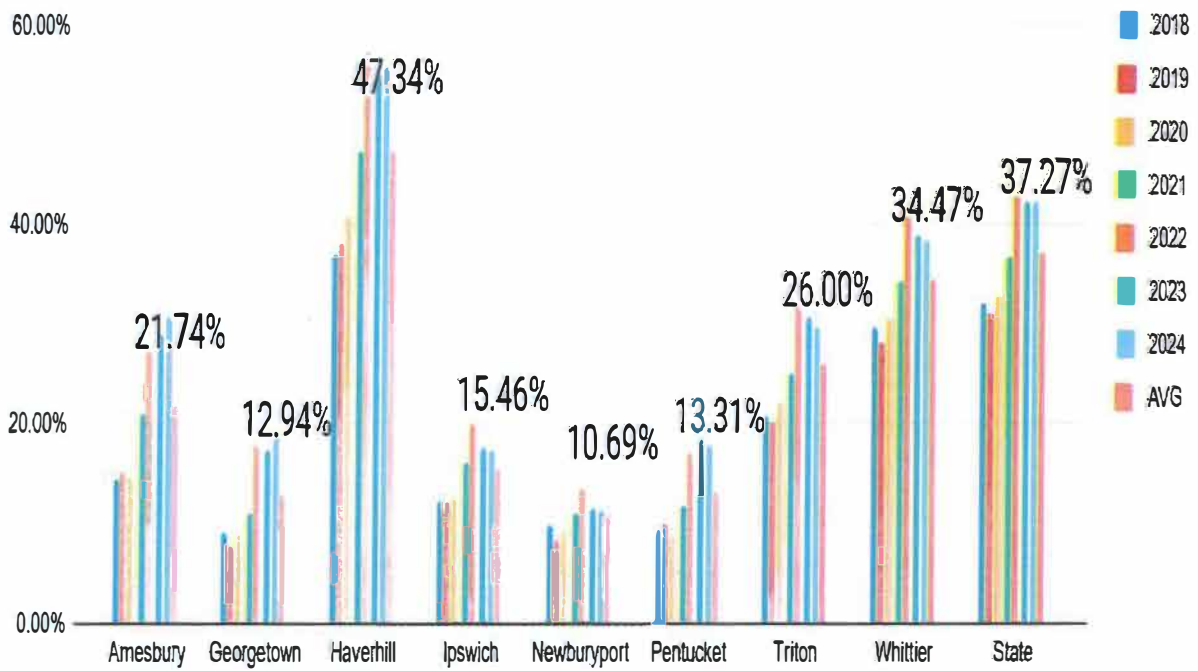
<u>COMMUNITY</u>	<u>TOTAL ENROLLMENT</u>	<u>SPECIAL EDUCATION ENROLLMENT</u>	<u>PERCENTAGE OF SPECIAL ED STUDENTS</u>
Amesbury	123	19	15.45%
Georgetown	61	22	36.07%
Groveland	37	10	27.03%
Haverhill	853	99	11.61%
Ipswich	27	4	14.81%
Merrimac	40	14	35.00%
Newbury	16	5	31.25%
Newburyport	32	13	40.63%
Rowley	20	5	25.00%
Salisbury	53	10	18.87%
West Newbury	15	9	60.00%
Totals	1277	210	16.44%

Percentage of Enrolled Students with Disabilities 2018-2024



Whittier Tech District Towns - The % Highlighted is the Average % over 7 school years for High Schools Only

Percentage of Low Income Students - 2018-2024



Whittier Tech District Towns - The % Highlighted is the Average % over 7 school years for High Schools Only

**Whittier Regional Vocational Technical High School
Analysis of Enrollment and Percent of Contribution by Community
October 1, 2008 to October 1, 2023**

	Enrollment 10/1/2008	Enrollment 10/1/2009	Enrollment 10/1/2010	Enrollment 10/1/2011	Enrollment 10/1/2012	Enrollment 10/1/2013	Enrollment 10/1/2014	Enrollment 10/1/2015	Enrollment 10/1/2016	Enrollment 10/1/2017	Enrollment 10/1/2018	Enrollment 10/1/2019	Enrollment 10/1/2020	Enrollment 10/1/2021	Enrollment 10/2/2022	Enrollment 10/1/2023
Amesbury	61	59	67	69	68	74	64	71	71	71	90	95	106	115	117	123
Georgetown	21	19	27	27	33	39	44	38	42	47	33	33	39	44	55	61
Groveland	37	50	56	66	74	73	73	77	69	59	48	47	39	46	35	37
Haverhill	678	695	731	745	764	760	771	795	804	819	841	880	870	873	867	853
Ipswich	27	23	18	18	20	25	33	27	28	28	24	23	28	24	30	27
Merrimac	48	56	51	56	55	54	66	73	69	72	72	58	50	49	40	40
Newbury	11	7	8	7	14	19	23	27	27	27	25	24	17	16	16	16
Newburyport	22	28	21	18	20	19	18	24	32	33	37	33	33	30	29	32
Rowley	17	17	17	12	10	12	15	20	19	21	23	24	19	24	23	20
Salisbury	43	44	49	45	44	47	46	51	44	28	35	29	34	41	50	53
West Newbury	8	10	12	11	14	13	16	21	23	17	16	10	9	14	13	15
Totals	973	1008	1057	1074	1116	1135	1169	1224	1228	1222	1244	1256	1244	1276	1275	1277

	Percent Of Contribution 10/1/2008	Percent Of Contribution 10/1/2009	Percent Of Contribution 10/1/2010	Percent Of Contribution 10/1/2011	Percent Of Contribution 10/1/2012	Percent Of Contribution 10/1/2013	Percent Of Contribution 10/1/2014	Percent Of Contribution 10/1/2015	Percent Of Contribution 10/1/2016	Percent Of Contribution 10/1/2017	Percent Of Contribution 10/1/2018	Percent Of Contribution 10/1/2019	Percent Of Contribution 10/1/2020	Percent Of Contribution 10/1/2021	Percent Of Contribution 10/1/2022	Percent Of Contribution 10/1/2023
Amesbury	6.27%	5.85%	6.34%	6.42%	6.09%	6.52%	5.47%	5.80%	5.78%	5.81%	7.23%	7.56%	8.52%	9.01%	9.18%	9.63%
Georgetown	2.16%	1.88%	2.55%	2.51%	2.96%	3.44%	3.76%	3.10%	3.42%	3.85%	2.65%	2.63%	3.14%	3.45%	4.31%	4.78%
Groveland	3.80%	4.96%	5.30%	6.15%	6.63%	6.43%	6.24%	6.29%	5.62%	4.83%	3.86%	3.74%	3.14%	3.61%	2.75%	2.90%
Haverhill	69.68%	68.95%	69.16%	69.37%	68.46%	66.96%	65.95%	64.95%	65.47%	67.02%	67.60%	70.06%	69.94%	68.42%	68.00%	66.80%
Ipswich	2.77%	2.28%	1.70%	1.68%	1.79%	2.20%	2.82%	2.21%	2.28%	2.29%	1.93%	1.83%	2.25%	1.88%	2.35%	2.11%
Merrimac	4.93%	5.56%	4.82%	5.21%	4.93%	4.76%	5.65%	5.96%	5.62%	5.89%	5.79%	4.62%	4.02%	3.84%	3.14%	3.13%
Newbury	1.13%	0.69%	0.76%	0.65%	1.25%	1.67%	1.97%	2.21%	2.20%	2.21%	2.01%	1.91%	1.37%	1.25%	1.25%	1.25%
Newburyport	2.26%	2.78%	1.99%	1.68%	1.79%	1.67%	1.54%	1.96%	2.61%	2.70%	2.97%	2.63%	2.65%	2.35%	2.27%	2.51%
Rowley	1.75%	1.69%	1.61%	1.12%	0.90%	1.06%	1.28%	1.63%	1.55%	1.72%	1.85%	1.91%	1.53%	1.88%	1.80%	1.57%
Salisbury	4.42%	4.37%	4.64%	4.19%	3.94%	4.14%	3.93%	4.17%	3.58%	2.29%	2.81%	2.31%	2.73%	3.21%	3.92%	4.15%
West Newbury	0.82%	0.99%	1.14%	1.02%	1.25%	1.15%	1.37%	1.72%	1.87%	1.39%	1.29%	0.80%	0.72%	1.10%	1.02%	1.17%
Totals	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

**School Attending Children,
as provided by member districts as of
10/1/2023**

10/1/2023 Count	Amesbury	Georgetown	Groveland	Haverhill	Ipswich	Merrimac	Newbury	Newburyport	Rowley	Salisbury	West Newbury	Totals
Grade 1	137	102	68	581	100	68	58	115	61	48	40	
Grade 2	133	94	83	575	130	70	47	129	70	48	45	
Grade 3	137	91	63	563	101	53	49	138	44	44	35	
Grade 4	140	99	72	586	104	65	42	159	62	75	49	
Grade 5	107	108	70	598	108	67	45	139	47	62	37	
Grade 6	134	108	66	650	130	63	35	136	60	54	40	
Grade 7	128	90	54	644	121	64	29	158	53	64	42	
Grade 8	149	98	72	649	110	68	48	146	43	62	32	
Grade 9	140	74	51	580	104	49	24	149	38	57	45	
Grade 10	126	78	53	537	111	49	43	183	38	65	38	
Grade 11	120	62	64	440	112	58	38	188	45	68	36	
Grade 12	117	72	64	473	122	58	43	196	29	46	35	
In-District Charter	0	0	0	0	0	0	0	94	0	0	0	
In-District Special Ed	0	242	0	59	0	0	0	0	0	0	0	
Home Schooled	42	19	13	136	20	15	25	18	23	18	5	
Total w/in School Dist.	1610	1337	793	7071	1373	747	526	1948	613	711	479	17,208
Private & Parochial	105	85	30	693	67	47	80	185	68	30	87	
School Choice Outgoing	71	30	26	206	53	28	35	24	41	41	26	
Out of District Charter: Other	107	2	8	357	0	4	17	0	2	17	21	
Out of District Special Ed	34	17	12	56	26	11	7	31	13	14	9	
Out of State Schools	0	1	0	17	1	0	0	35	0	0	0	
Other	15	0	0	0	0	0	3	0	2	4	0	
Total attending elsewhere	332	135	76	1329	147	90	142	275	126	106	143	2,901
Grand Total	1942	1472	869	8400	1520	837	668	2223	739	817	622	20,109

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
BUDGET RECAP FY24 VS FY25**

	<u>ADJUSTED FY24 BUDGET</u>	<u>RECOMMENDED FY25 BUDGET</u>	<u>% CHANGE</u>
<u>Revenue:</u>			
Assessments to Communities	13,131,792	13,755,618	4.75%
Chapter 70 Aid	13,387,607	13,432,714	0.34%
Transportation	900,000	1,300,000	44.44%
E & D Transfer to Reduce Capital Assessments	0	0	
Total Revenue	27,419,399	28,488,332	3.90%
<u>Expenses:</u>			
Salaries	18,705,236	19,357,195	3.49%
Contracted Services	2,101,508	2,121,489	0.95%
Supplies & Materials	1,018,392	1,026,223	0.77%
Shop Equipment	110,703	108,685	-1.82%
Computer Equipment	768,781	789,705	2.72%
Other Expenses	448,943	458,702	2.17%
Textbooks	21,895	9,690	-55.74%
Fixed Charges	6,560,902	6,779,246	3.33%
Debt Service	0	0	0.00%
Capital	695,000	568,665	-18.18%
Total Expenditures	30,431,360	31,219,600	2.59%

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
COMPARISON OF ASSESSMENTS
FY24 VS FY25**

	FINAL FY24	RECOMMENDED FY25	VARIANCE \$	VARIANCE %
GROSS BUDGET	\$30,431,360	\$31,219,600	\$788,240	2.59%
LESS: REVENUES				
Transportation	900,000	1,300,000	\$400,000	44.44%
Chapter 70 Aid	13,387,607	13,432,714	\$45,107	0.34%
Excess & Deficiency	0	0	\$0	
Investment Earnings	0	0	\$0	
TOTAL REVENUES	\$14,287,607	\$14,732,714	\$445,107	3.12%
NET ASSESSMENTS	\$16,143,753	\$16,486,886	\$343,133	2.13%
AMESBURY	2,057,723	2,162,956	\$105,233	5.11%
GEORGETOWN	1,015,342	1,174,926	\$159,584	15.72%
GROVELAND	615,068	661,382	\$46,314	7.53%
HAVERHILL	8,655,804	8,504,442	-\$151,362	-1.75%
IPSWICH	606,878	559,889	-\$46,989	-7.74%
MERRIMAC	684,480	706,624	\$22,144	3.24%
NEWBURY	305,360	327,686	\$22,326	7.31%
NEWBURYPORT	611,670	679,961	\$68,291	11.16%
ROWLEY	419,348	388,258	-\$31,090	-7.41%
SALISBURY	909,163	1,020,075	\$110,912	12.20%
WEST NEWBURY	262,917	300,687	\$37,770	14.37%
TOTAL	16,143,753	16,486,886	\$343,133	2.13%

FY2025 Preliminary Cherry Sheet Estimates

Whittier

PROGRAM	Cherry Sheet Estimates FY2024	Governor's Budget Proposal FY2024	House Budget Proposal FY2023	Senate Budget Proposal FY2023	Conference Committee FY2023
Education Receipts:					
Chapter 70	13,387,607	13,432,714			
Charter Tuition Reimbursement	0	0			
Regional School Transportation	1,361,175	1,514,876			

30346

School Choice Receiving Tuition	27,296	30,346			
Total Estimated Receipts :	14,776,078	14,977,936			

Estimated Charges :

Special Education	0	0			
School Choice Sending Tuition	10,000	20,000			
Charter School Sending Tuition	0	0			
Total Estimated Charges :	10,000	20,000			

Total Receipts Less Charges :

Net Receipts :	14,766,078	14,957,936			
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Massachusetts Department of Revenue Division of Local Services

Geoffrey E. Snyder, Commissioner

Sean R. Cronin, Senior Deputy Commissioner of Local Services

Whittier
2/20/2024

Re: EXCESS AND DEFICIENCY - Whittier

Based upon the unaudited balance sheet submitted, I hereby certify that the amount of excess and deficiency or "E & D" as of July 1, 2023 for Whittier is:

General Fund \$1,157,924.00

This certification is in accordance with the provisions of G. L. Chapter 71, §16B½, as amended. The unencumbered funds certified above in excess of five percent of the operating budget and budgeted capital costs for the succeeding fiscal year must be applied to reduce the current fiscal year's assessment in accordance with the [Joint](#) [Order](#) issued by the Division of Local Services and the Department of Elementary and Secondary Education dated May 2023. For your district, this excess amount equals \$0.00.

This certification letter will also be e-mailed to the school superintendent, the board of selectmen in each member town and the city council in each member city immediately upon approval, provided an e-mail address is reported in DLS' Local Officials Directory. Please forward to other officials that you deem appropriate.

Sincerely

Deborah A. Wagner

Director of Accounts
Massachusetts Department of Revenue

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL

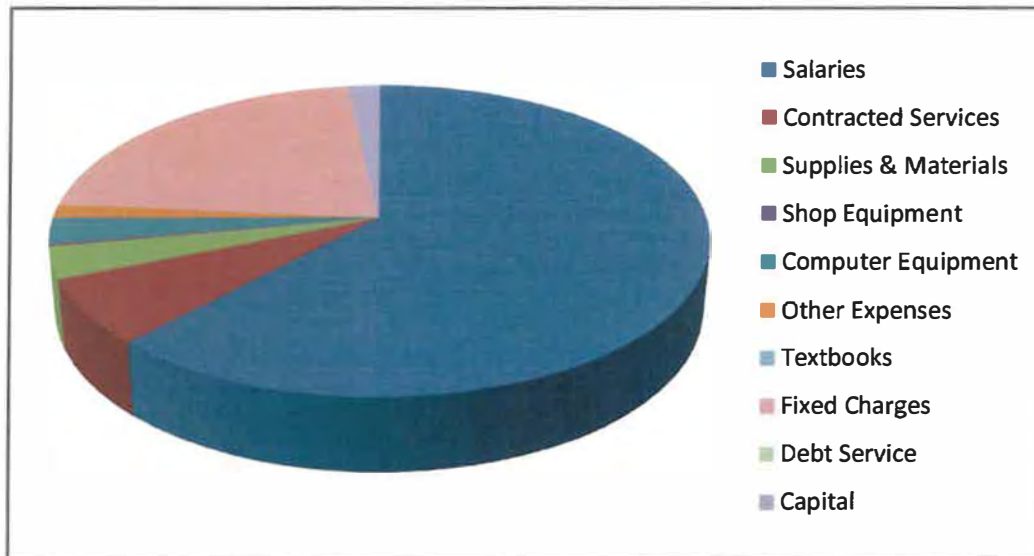
E and D Account

FY15 - FY24

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
E&D Balance	940,177	1,062,826	949,339	843,007	838,397	735,339	999,446	1,026,005	1,125,775	1,157,924
Reduced Community Assessments					0	0				
	940,177	1,062,826	949,339	843,007	838,397	735,339	999,446	1,026,005	1,125,775	1,157,924
Succeeding Year Budget	21,214,487	22,090,697	23,625,239	24,134,578	25,077,140	25,920,676	26,563,882	27,205,418	29,038,918	30,431,360
E&D as a % of Succeeding Year Budget	4.43%	4.81%	4.02%	3.49%	3.34%	2.84%	3.76%	3.77%	3.88%	3.81%

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
PERCENT OF BUDGET CATEGORIES
FY 2025**

Budget Categories	Recommended FY25	% of Budget Categories
Salaries	19,357,195	62.00%
Contracted Services	2,121,489	6.80%
Supplies & Materials	1,026,223	3.29%
Shop Equipment	108,685	0.35%
Computer Equipment	789,705	2.53%
Other Expenses	458,702	1.47%
Textbooks	9,690	0.03%
Fixed Charges	6,779,246	21.71%
Debt Service	0	0.00%
Capital	568,665	1.82%
	31,219,600	100.00%



WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL

COMPARISON OF BUDGETS FY 2024 VS RECOMMENDED FY 2025

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>BUDGET FY24</u>	<u>RECOMMENDED FY25</u>	<u>VARIANCE \$</u>	<u>VARIANCE %</u>
1100	School Committee	85,300	86,600	1,300	1.52%
1200	Superintendent's Office	453,002	462,288	9,286	2.05%
1400	Finance & Administration	666,779	687,216	20,437	3.07%
2100	Academic Leadership	936,518	964,569	28,051	3.00%
2200	School Building Leadership	862,770	887,799	25,029	2.90%
2300	Instruction Teaching Services	12,332,531	12,619,682	287,151	2.33%
2400	Instructional Materials & Equip	1,088,329	1,098,015	9,686	0.89%
2700	Guidance	798,547	873,915	75,368	9.44%
2800	Psychological Services	272,923	279,263	6,340	2.32%
3100	Attendance	46,727	48,129	1,402	3.00%
3200	Health Services	255,360	259,705	4,345	1.70%
3310	Operation of School Buses	1,690,633	1,800,035	109,402	6.47%
3510	Athletics	486,830	498,433	11,603	2.38%
3520	Student Body	236,898	246,344	9,446	3.99%
3600	School Security	559,691	600,141	40,450	7.23%
4000	Operations & Management	2,489,141	2,549,781	60,640	2.44%
5000	Fixed Charges	6,274,788	6,490,585	215,797	3.44%
6000	Community Service	12,000	12,000	0	0.00%
7000	Capital	101,843	100,685	-1,158	-1.14%
8000	Long Term Debt	-	-		
9000	Tuitions	85,750	85,750	0	0.00%
TOTALS		29,736,360	30,650,935	914,575	3.08%

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED BUDGET ACCOUNT TOTALS FY24 - FY25**

<u>FUNCT</u>	<u>FUNCTION TITLE</u>	<u>FY24 BUDGET</u>	<u>FY 25 RECOMMENDED</u>	<u>Change</u>
1000	District Leadership			
1100	School Committee	85,300	86,600	1,300
1200	Superintendent's Office	453,002	462,288	9,286
		<u>538,302</u>	<u>548,888</u>	<u>10,586</u>
1400	Finance & Administration	666,779	687,216	20,437
2000	Instruction			
2100	Academic Leadership	936,518	964,569	28,051
2200	School Building Leadership	862,770	887,799	25,029
2300	Instruction Teaching Services	12,332,531	12,619,682	287,151
2400	Instructional Materials	1,088,329	1,098,015	9,686
2700	Guidance	798,547	873,915	75,368
2800	Psychological Services	272,923	279,263	6,340
		<u>16,291,618</u>	<u>16,723,243</u>	<u>431,625</u>
3000	Student Services			
3100	Attendance	46,727	48,129	1,402
3200	Health Services	255,360	259,705	4,345
3310	Operation of School Busses	1,690,633	1,800,035	109,402
3510	Athletics	486,830	498,433	11,603
3520	Student Body	236,898	246,344	9,446
3600	School Security	559,691	600,141	40,450
		<u>3,276,139</u>	<u>3,452,787</u>	<u>176,648</u>
4000	Operations & Maintenance			
4110	Custodial Service	395,500	395,500	0
4120	Heating of Building	107,000	105,000	-2,000
4130	Utility Services	762,562	764,860	2,298
4210	Maintenance of Grounds	40,000	40,000	0
4220	Maintenance of Building	772,084	813,234	41,150
4230	Maintenance of Equipment	67,564	67,564	0
4400	Technology Infrastructure	344,431	363,623	19,192
		<u>2,489,141</u>	<u>2,549,781</u>	<u>60,640</u>
5000	Fixed Charges	6,274,788	6,490,585	215,797
6000	Community Services	12,000	12,000	0
7000	Capital	101,843	100,685	-1,158
8000	Long Term Debt	0	0	0
9000	Tuitions	85,750	85,750	0
Total Operational Budget		<u>29,736,360</u>	<u>30,650,935</u>	<u>914,575</u>
	Capital Outlay	695,000	568,665	-126,335
TOTAL GROSS BUDGET		<u>30,431,360</u>	<u>31,219,600</u>	<u>788,240</u>

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY23</u>	<u>ADJUSTED BUDGET - FY24</u>	<u>RECOMMENDED BUDGET - FY25</u>
1000	DISTRICT LEADERSHIP			
1100	School Committee			
1110.5	Supplies & Materials General Supply Items	130	500	500
1110.6	Other Expenses			
	Travel	1,043	3,500	3,500
	Memberships & Subscriptions	5,910	10,500	10,500
	Meeting Expenses	5,610	5,100	5,100
	Auditing Expenses	32,650	36,200	37,500
	Public Relations	31,990	29,500	29,500
	TOTALS 1106	77,203	84,800	86,100
	TOTALS 1100	77,333	85,300	86,600
1200	Superintendent's Office			
1210.1	Salaries, Professional Superintendent	220,482	222,272	232,928
1210.2	Salaries, Clerical			
	HR Director/Administrative Assistant	122,073	122,241	125,871
	Clerical support	200	7,500	2,500
		122,273	129,741	128,371
1210.4	Maintenance of Equipment	0	0	0
1210.5	Supplies & Materials			
	Postage & Office Supplies	20,441	25,715	25,715
	Printing & Reproduction	19,797	23,350	23,350
	TOTALS 1210.5	40,238	49,065	49,065

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED</u> <u>FY23</u>	<u>ADJUSTED</u> <u>BUDGET - FY24</u>	<u>RECOMMENDED</u> <u>BUDGET - FY25</u>
1210.6	Other Expenses			
	Travel & Conferences	18,786	13,050	13,050
	Memberships & Subscriptions	22,918	21,374	21,374
	Advisory Boards	10,164	10,000	10,000
	NEASC & Accreditation	9,523	7,500	7,500
	TOTALS 1210.6	61,391	51,924	51,924
	TOTALS - 1200	444,384	453,002	462,288
	TOTALS - 1000	521,717	538,302	548,888
1400	FINANCE & ADMINISTRATION			
1410	Business & Finance			
1410.1	Salaries, Professional			
	Business Manager	171,831	170,300	175,387
	Comptroller	85,535	88,079	90,698
	TOTALS 1410.1	257,366	258,379	266,085
1410.2	Salaries, Clerical			
	Accounts Payable Clerk	63,300	61,500	62,830
	Payroll Clerk (80%)	48,495	49,951	51,449
	Business Office Clerk	0	51,819	53,374
	Clerical support	8,285	7,500	2,500
	Treasurer	18,054	19,065	19,637
	TOTALS 1410.2	138,134	189,835	189,790
1410.6	Travel, Memberships, Other	3,599	2,700	2,700
	TOTAL 1410	399,099	450,914	458,575

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED</u> <u>FY23</u>	<u>ADJUSTED</u> <u>BUDGET - FY24</u>	<u>RECOMMENDED</u> <u>BUDGET - FY25</u>
1420	Human Resource & Benefits			
1420.2	Salaries, Clerical			
	Personnel Clerk	0	0	0
	Payroll Clerk (20%)	12,124	12,488	12,862
	TOTALS 1420.2	12,124	12,488	12,862
1420.4	Advertising	2,339	3,000	3,000
	TOTALS 1420	14,463	15,488	15,862
1430	Legal Services			
1430.4	Contracted Services			
	Legal	47,017	30,000	40,000
	TOTALS 1430	47,017	30,000	40,000
1450	Information Technology			
1450.4	District Administrative Technology			
	Contracted Services	149,904	170,377	172,779
1450.5	Other Expenses	3,165	0	0
	TOTALS 1450	153,069	170,377	172,779
	TOTALS 1400	613,648	666,779	687,216

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED</u> <u>FY23</u>	<u>ADJUSTED</u> <u>BUDGET - FY24</u>	<u>RECOMMENDED</u> <u>BUDGET - FY25</u>
2000	INSTRUCTION			
2100	Academic Leadership			
2110.1	Salaries, Professional			
	Director of Pupil Personnel	154,714	152,867	157,431
	Coord of Curriculum & Staff Development	152,161	156,688	160,963
	Vocational Coordinator	149,186	156,561	161,213
	Vocational Coordinator	148,686	152,617	156,799
	TOTALS 2110.1	604,747	618,733	636,406
2110.2	Salaries, Clerical			
	Secretary to Student Services	63,884	65,771	67,963
	Secretary Voc. & Curr Coord.	48,837	51,500	53,045
	TOTALS 2110.2	112,721	117,271	121,008
2110.6	Travel & Conferences	1,000	1,000	1,000
2120.1	Salaries, Professional			
	Cluster Chairs	84,695	90,715	93,436
2130.1	Salaries, Professional			
	Instructional Technology	0	108,799	112,719
	TOTALS 2100	803,163	936,518	964,569
2200	School Building Leadership			
2210.1	Salaries, Professional			
	Principal/Asst Supt	169,377	167,630	172,871
	Asst. Principals	303,322	311,876	320,426
	Associate Principal	152,161	162,594	167,684
	In House Suspension	71,723	73,937	76,204
	TOTALS 2210.1	696,583	716,037	737,185

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY23</u>	<u>ADJUSTED BUDGET - FY24</u>	<u>RECOMMENDED BUDGET - FY25</u>
2210.2	Salaries, Clerical			
	Secretary to Principal	60,541	70,000	72,100
	Secretary to Asst. Principals	47,265	48,683	50,143
	TOTALS 2210.2	107,806	118,683	122,243
2210.4	Contracted Services			
	Answering Service & Maintenance	6,100	0	0
2210.5	Supplies & Materials	21,689	16,000	16,000
2210.6	Other Expenses			
	Travel & Memberships	1,759	3,000	3,000
	School Council	718	700	700
	TOTALS 2210.6	2,477	3,700	3,700
	TOTALS 2210	834,655	854,420	879,128
2250	Admin Tech/Support - Schools			
2250.4	Principals Office Technology Cont Svcs	1,240	8,350	8,671
	TOTALS 2250	1,240	8,350	8,671
	TOTALS 2200	835,895	862,770	887,799
2300	Instruction Teaching Services			
2305.1	Salaries, Professional			
	Instructional	9,761,070	10,582,477	10,711,296
	Instructional, Special Needs	1,105,458	1,226,011	1,170,586
	TOTALS 2305.1	10,866,528	11,808,488	11,881,882

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED</u>	<u>ADJUSTED</u>	<u>RECOMMENDED</u>
		<u>FY23</u>	<u>BUDGET - FY24</u>	<u>BUDGET - FY25</u>
2315.1	Salaries, Community Partnerships	24,111	25,682	22,283
2325.3	Salaries, Substitutes	150,989	110,000	110,000
2330.3	Salaries, Teacher Aides			
	Teacher Aides	20,936	56,470	304,051
	Teacher Aides, Special Needs	13,538	71,120	36,535
	TOTALS 2330.3	34,475	127,590	340,586
2340.1	Salaries, Professional Instructional Media Specialist	109,515	113,015	116,002
2351.1	Salaries, Professional Prof Dev Mentor Stipends	0	0	0
2352.1	Salaries, Professional Instructional Coach/Mentor	35,601	40,256	41,429
2352.4	Contracted Svcs, Prof Dev Coach/Mentor		0	0
2352.5	Supplies, Prof Dev Coch/Mentor	0	500	500
2352.6	Other Costs, Prof Dev Coach/Mentor	0	500	500
2354.1	Salaries, Stipends Staff Providing Prof Dev	0	7,000	7,000
2356.1	Salaries, Staff Attending Prof Dev	94	0	0
2356.6	Expenses for Staff Attending PD	78,777	89,500	89,500
2358.4	Contract Svcs, Outside PD Providers	12,524	7,000	7,000
2358.5	Supplies, Outside PD Providers	0	3,000	3,000
2358.6	Other, Outside PD Providers	1,489		
	TOTALS 2300	11,314,102	12,332,531	12,619,682

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED</u> <u>FY23</u>	<u>ADJUSTED</u> <u>BUDGET - FY24</u>	<u>RECOMMENDED</u> <u>BUDGET - FY25</u>
2400	Instructional Materials & Equipment			
2410.5	Supplies & Materials Textbooks	15,204	21,895	9,690
2415.5	Library Books	1,472	8,450	8,450
2415.6	Library/AV Memberships	670	6,432	6,432
2420.5	Instructional Equipment	82,944	8,860	8,000
2430.4	Contracted Services Shop Requests	67,062	115,039	117,215
2430.5	Supplies & Materials			
	General Instructional	412,679	357,330	356,661
	Computer Supplies	70,421	75,000	78,500
	General Classroom	8,177	9,750	9,750
	Program Expansion	0	2,500	2,500
	TOTALS 2430.5	491,276	444,580	447,411
2430.6	Other Expenses	15,279	23,738	27,483
2451.5	Instructional Hardware/Staff & Student Devices	299,409	375,080	375,334
2455.5	Instructional Software & Materials	69,677	84,255	98,000
	TOTALS 2400	1,042,992	1,088,329	1,098,015

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY23</u>	<u>ADJUSTED BUDGET - FY24</u>	<u>RECOMMENDED BUDGET - FY25</u>
2700	Guidance			
2710.1	Salaries, Professional			
	Guidance Director	91,148	93,882	96,677
	Guidance Counselors	378,564	395,710	407,905
	School Adjustment Counselor	203,969	236,502	293,195
	Summer Coverage	9,834	7,129	9,004
	TOTALS 2710.1	683,515	733,223	806,781
2710.2	Salaries, Clerical	58,567	60,324	62,134
2710.5	Supplies & Materials			
	Reference & Test Materials	2,507	2,000	2,000
	Postage, Brochures, Supplies	338	2,000	2,000
	TOTALS 2710.5	2,845	4,000	4,000
2710.6	Other Expenses			
	Travel & Memberships	967	1,000	1,000
	TOTALS 2700	745,894	798,547	873,915
2800	Psychological Services			
2800.1	Salaries, Professional			
	School Psychologist	106,872	217,598	223,938
	Tutoring	0	0	0
	TOTALS 2800.1	106,872	217,598	223,938
2800.4	Contracted Services	25,658	42,275	42,275
2800.5	Supplies & Materials	3,969	12,050	12,050
2800.6	Travel & Conferences	1,354	1,000	1,000
	TOTALS 2800	137,853	272,923	279,263
	TOTALS 2000	14,879,899	16,291,618	16,723,243

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY23</u>	<u>ADJUSTED BUDGET - FY24</u>	<u>RECOMMENDED BUDGET - FY25</u>
3000	STUDENT SERVICES			
3100	Attendance			
3100.1	Salaries, Professional Attendance Monitor	45,477	46,727	48,129
	TOTALS 3100	45,477	46,727	48,129
3200	Health Services			
3200.1	Salaries, Professional School Nurses Summer/other	175,927 5,350	181,189 9,250	184,015 9,250
		<hr/> 181,277	<hr/> 190,439	<hr/> 193,265
3200.3	Salaries, Aides	35,379	35,560	36,535
3200.4	Contracted Services School Physician Laundry/Medical Waste	16,851 125	18,141 500	18,685 500
	TOTALS 3204.4	<hr/> 16,976	<hr/> 18,641	<hr/> 19,185
3200.5	Supplies & Materials	8,522	10,000	10,000
3200.6	Other Expenses Memberships	0	720	720
	TOTALS 3200	<hr/> 242,153	<hr/> 255,360	<hr/> 259,705

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED</u> <u>FY23</u>	<u>ADJUSTED</u> <u>BUDGET - FY24</u>	<u>RECOMMENDED</u> <u>BUDGET - FY25</u>
3310	Operation of School Buses			
3310.1	Salaries, Professional Coordinator of Transportation	77,387	79,709	82,100
3310.3	Salaries, Other			
	Bus Drivers	886,331	894,343	988,435
	Mechanics	149,100	153,498	158,027
	Security/Bus Drivers (50%)	27,912	28,731	29,574
	TOTALS 3310.3	1,063,343	1,076,572	1,176,036
3310.4	Contracted Services	3,755	3,576	3,576
3310.5	Supplies & Materials			
	General Supply Items	110,464	86,567	86,567
	Fuel, Oil, Lubricants	158,512	148,105	153,105
	Equipment	23,423	4,990	4,990
	TOTALS 3310.5	292,400	239,662	244,662
3310.6	Other Expenses			
	Licensing & Physicals	5,669	5,000	5,000
	Insurance, Health	80,940	56,110	44,824
	Insurance, Buses	35,458	36,775	38,615
	Insurance, Workers Comp	0	22,116	23,222
	Leasing Expense	136,208	171,113	182,000
	TOTALS 3310.6	258,275	291,114	293,661
	TOTALS 3310	1,695,160	1,690,633	1,800,035

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED</u>	<u>ADJUSTED</u>	<u>RECOMMENDED</u>
		<u>FY23</u>	<u>BUDGET - FY24</u>	<u>BUDGET - FY25</u>
3510	Athletics			
3510.1	Salaries, Professional			
	Athletic Dir & Equipment Tech	31,871	32,827	33,812
	Coaches	233,706	225,805	231,450
	Trainer	31,503	32,448	33,421
	Transportation	24,026	20,000	22,000
	TOTALS 3510.1	321,106	311,080	320,683
3510.4	Contracted Services			
	Officials	70,230	42,000	44,000
	Police	3,681	5,000	5,000
	Reconditioning of Equipment	0	32,000	32,000
	TOTALS 3510.4	73,911	79,000	81,000
3510.5	Supplies, Sporting Goods/1st Aid	94,692	76,575	76,575
3510.6	Other			
	Memberships, Clinics & Travel	28,822	17,175	17,175
	Athletic Equipment	3,000	3,000	3,000
		31,822	20,175	20,175
	TOTALS 3510	521,531	486,830	498,433
3520	Student Body			
3520.1	Salaries, Class & Club Advisors, Other Stipends	50,007	54,970	56,344
	MCAS & Other Stipends	53,955	82,928	85,000
		103,962	137,898	141,344
3520.5	Supplies, Other Student Activites	22,266	10,000	10,000
3520.6	Other Expenses			
	Skills USA/Other	89,517	80,000	85,000
	Graduation Expenses	16,455	9,000	10,000
	TOTALS 3520.6	105,972	89,000	95,000
	TOTALS 3520	232,200	236,898	246,344

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED</u> <u>FY23</u>	<u>ADJUSTED</u> <u>BUDGET - FY24</u>	<u>RECOMMENDED</u> <u>BUDGET - FY25</u>
3600	School Security			
3600.1	Salaries, Professional			
	District Safety	38,100	47,000	47,000
	Security Officer/Student Mediator	48,810	50,018	51,481
		86,910	97,018	98,481
3600.3	Salaries, Other			
	Monitors	65,378	61,963	96,444
	Security/Bus Drivers (50%)	27,912	28,731	29,574
	Security Special Events	10,669	12,000	12,000
	TOTALS 3600.3	103,959	102,694	138,018
3600.4	Contracted Services			
	Security Contract	193,926	212,605	212,605
	School Resource Officer	77,922	88,767	91,430
	TOTALS 3600.4	271,849	301,372	304,035
3600.5	Supplies & Materials	7,625	15,000	15,000
3600.6	Repairs Security Equipment	52,999	43,607	44,607
	TOTALS 3600	523,343	559,691	600,141
	TOTALS 3000	3,259,863	3,276,139	3,452,787

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED</u>	<u>ADJUSTED</u>	<u>RECOMMENDED</u>
		<u>FY23</u>	<u>BUDGET - FY24</u>	<u>BUDGET - FY25</u>
4000	OPERATIONS/MAINTENANCE			
4110	Custodial Services			
4110.3	Salaries, Summer and Co-Op	25,303	40,000	40,000
4110.4	Contracted Services, Cleaning Contract	335,368	355,500	355,500
	TOTALS 4110	360,671	395,500	395,500
4120	Heating of Building			
4120.4	Contracted Services-Natural/Propane Gas	62,618	107,000	105,000
	TOTALS 4120	62,618	107,000	105,000
4130.4	Utility Services			
	Water	14,484	12,203	14,000
	Sewerage Treatment	72,597	67,500	68,000
	Refuse Removal	35,663	47,859	47,860
	Telephone	43,226	50,000	50,000
	Hazardous Waste Removal	38,696	40,000	40,000
	Electrical Service	433,155	525,000	525,000
	TOTALS 4130.4	637,821	742,562	744,860
4130.5	Supplies & Materials	19,899	20,000	20,000
	TOTALS 4130	657,720	762,562	764,860

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL

RECOMMENDED FY 2025

BUDGET BY LINE ITEM

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY23</u>	<u>ADJUSTED BUDGET - FY24</u>	<u>RECOMMENDED BUDGET - FY25</u>
4210	Maintenance of Grounds			
4210.3	Salaries, Overtime & Snow	27,131	15,000	15,000
4210.4	Contracted Services	4,297	0	0
4210.5	Supplies & Materials Ice Melt, Sand, Fertilizer	15,582	25,000	25,000
	TOTALS 4210	47,011	40,000	40,000
4220	Maintenance of Buildings			
4220.1	Salaries, Plant Facilities Manager	127,000	133,350	137,351
4220.3	Salaries, Other			
	Forer Stipend	6,765	6,968	7,177
	Maintenance Staff	348,716	379,530	416,456
	Shift Differential	0	7,650	7,650
	STP Stipend	0	4,500	4,500
	TOTALS 4220.3	355,481	398,648	435,783
4220.4	Contracted Services	57,510	60,000	60,000
4220.5	Supplies & Materials			
	Electrical, Paint, Plumbing, Etc	63,120	90,000	90,000
	Office Supplies	8,312	2,000	2,000
	Equipment	36,640	10,586	10,600
	TOTALS 4220.5	108,072	102,586	102,600
4220.6	Other Expenses			
	Repair & Replacement	84,206	75,000	75,000
	Travel & Seminars	0	2,500	2,500
	TOTALS 4220.6	84,206	77,500	77,500
	TOTALS 4220	732,268	772,084	813,234

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY23</u>	<u>ADJUSTED BUDGET - FY24</u>	<u>RECOMMENDED BUDGET - FY25</u>
4230	Maintenance of Equipment			
4230.4	Contracted Services			
	Maint/Rpr of Equipment	14,708	62,564	62,564
	Maint/Rpr of Vehicles	3,861	5,000	5,000
	TOTALS 4230	18,569	67,564	67,564
4400	Tech Infrastructure, Maint & Support, Salaries			
4450.1	Technology Director	126,247	126,421	123,600
4550.3	Other	63,925	87,291	105,102
	TOTALS 4440	190,172	213,712	228,702
4450	Tech Infrastructure, Maint & Support, All Other			
4450.4	Contracted Services	122,867	123,288	127,118
4450.5	Supplies	10,216	7,431	7,803
	TOTALS 4450	133,083	130,719	134,921
	TOTALS 4000	2,202,112	2,489,141	2,549,781

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED</u> <u>FY23</u>	<u>ADJUSTED</u> <u>BUDGET - FY24</u>	<u>RECOMMENDED</u> <u>BUDGET - FY25</u>
5000	FIXED CHARGES			
5100	Employee Retirement, Other Expenses			
5100.6	City of Haverhill	938,502	979,683	1,017,182
	Annuities	17,500	17,500	25,000
	TOTALS 5100	956,002	997,183	1,042,182
5150	Employee Separation Costs, Other			
5150.6	Employee Separation costs	3,981	5,000	8,900
5200	Insurance Programs, Other Expenses			
5200.6	Health Insurance-active employees	2,556,602	3,048,047	3,108,202
	Dental Insurance -active employees	94,293	102,655	112,804
	Medicare	262,482	245,000	265,000
	Life Insurance	2,565	4,000	6,287
	Disability Insurance	3,500	3,500	3,500
	TOTALS 5200	2,919,442	3,403,202	3,495,793
5250	Insurance Retired School Employees, Other Espenses			
5250.6	Health Insurance - retiree	950,798	1,246,473	1,295,795
	Life Insurance	2,772	2,000	3,000
	OPEB Liability Reserve	75,000	80,000	85,000
	TOTALS 5250	1,028,570	1,328,473	1,383,795

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED FY23</u>	<u>ADJUSTED BUDGET - FY24</u>	<u>RECOMMENDED BUDGET - FY25</u>
5260	Non Employee Insurance			
5260.6	Student Accident	21,595	23,436	24,608
	Package Insurance	190,643	199,125	209,081
	Worker's Compensation	112,401	109,530	115,007
	Umbrella	11,959	12,557	13,185
	Treasurer's Bond	753	700	700
	School Board Indemnity	4,695	4,735	4,972
	Automotive	8,379	8,799	9,240
	Unemployment	3,225	100,000	100,000
	Employment Practices Liability	19,862	20,855	21,929
	TOTALS 5260	373,512	479,737	498,722
5300.4	Rental of Equipment			
	Postage Meter	2,531	3,800	3,800
	Copy Machines	41,763	57,393	57,393
	TOTALS 5300	44,294	61,193	61,193
	TOTALS 5000	5,325,801	6,274,788	6,490,585
6000	COMMUNITY SERVICES AND STAFF DEVELOPMENT			
6200.5	Supplies & Materials			
	Office, Flyers, Postage	13,085	12,000	12,000
	TOTALS 6000	13,085	12,000	12,000

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED</u> <u>FY23</u>	<u>ADJUSTED</u> <u>BUDGET - FY24</u>	<u>RECOMMENDED</u> <u>BUDGET - FY25</u>
7000	ACQUISITION, IMPROVEMENT & REPLACEMENT OF FIXED ASSETS			
7100.4	Acquisition and Improvement of Sites Contracted Services - Athletic Fields	0	0	0
	TOTALS 7100	0	0	0
7200.4	Acquisition and Improvement of Buildings Contracted Services	24,722		0
	TOTALS 7200	24,722	0	0
7400.6	Replacement of Equipment	33,440	101,843	100,685
	TOTALS 7400	33,440	101,843	100,685
7500.6	Acquisition of Motor Vehicles	491,412	0	0
	TOTALS 7500	491,412	0	0
	TOTALS 7000	549,574	101,843	100,685
9000	TUITIONS TO OTHER SCHOOLS			
9100	Tuitions to Mass Schools	0	6,750	6,750
9110	Tuition School Choice Out	10,000	35,000	35,000
9400	Tuitions to Collaboratives	0	44,000	44,000
	TOTALS 9000	10,000	85,750	85,750

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
RECOMMENDED FY 2025
BUDGET BY LINE ITEM**

<u>FUNCTION/CODE</u>	<u>CATEGORY/DESCRIPTION</u>	<u>EXPENDED</u> <u>FY23</u>	<u>ADJUSTED</u> <u>BUDGET - FY24</u>	<u>RECOMMENDED</u> <u>BUDGET - FY25</u>
STABILIZATION	Transfer to Stabilization	900,000	0	0
TOTAL BUDGET		28,275,699	29,736,360	30,650,935

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
TOTAL ASSESSMENTS FOR FY 2025**

Required Net School Spending	27,188,332
Other Assessments, Transportation and Community Education	1,800,035
Long Term Debt Assessment	-
Capital Assessment	568,665
Other Educational Assessment	<u>1,662,568</u>
Gross Budget	31,219,600

Less Revenues To Be Applied:

Chapter 70 aid	13,432,714	
E and D		
Transportation	<u>1,300,000</u>	<u>14,732,714</u>

Total Assessments 16,486,886

	<u>Minimum Contribution</u>	<u>Other Assessments</u>	<u>Long-term Debt Assessments</u>	<u>Capital Assessments</u>	<u>Other Educational Assessments</u>	<u>Total Assessments</u>
Amesbury	1,899,737	48,163	-	54,918	160,138	2,162,956
Georgetown	1,029,996	23,886	-	41,627	79,418	1,174,927
Groveland	574,147	14,488	-	24,575	48,172	661,381
Haverhill	6,822,339	334,009	-	237,545	1,110,549	8,504,442
Ipswich	471,181	10,572	-	42,984	35,152	559,890
Merrimac	615,214	15,663	-	23,670	52,077	706,624
Newbury	281,700	6,265	-	18,890	20,831	327,687
Newburyport	562,904	12,530	-	62,865	41,662	679,961
Rowley	333,490	7,831	-	20,898	26,039	388,258
Salisbury	907,216	20,753	-	23,104	69,002	1,020,076
West Newbury	257,694	5,874	-	17,590	19,529	300,686
TOTALS	<u><u>13,755,618</u></u>	<u><u>500,035</u></u>	<u><u>-</u></u>	<u><u>568,665</u></u>	<u><u>1,662,568</u></u>	<u><u>16,486,886</u></u>

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL

REQUIRED NET SCHOOL SPENDING
FY 2025

Required Net School Spending	27,188,332
Less: Chapter 70 Aid	<u>13,432,714</u>
Net Minimum Contribution	<u><u>13,755,618</u></u>
Member Municipalities:	
Amesbury	1,899,737
Georgetown	1,029,996
Groveland	574,147
Haverhill	6,822,339
Ipswich	471,181
Merrimac	615,214
Newbury	281,700
Newburyport	562,904
Rowley	333,490
Salisbury	907,216
West Newbury	<u>257,694</u>
TOTALS	<u><u>13,755,618</u></u>

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL

**OTHER ASSESSMENTS
FY 2025**

Transportation	1,800,035
Less: Transportation Revenue to be Applied	<u>1,300,000</u>
Net Assessment	<u><u>500,035</u></u>

	<u>FY24 PUPILS/% OF CONTRIBUTION</u>				
	<u>FOR COMPARISON ONLY</u>				
	<u>PUPILS</u>	<u>PERCENT OF</u>	<u>PUPILS</u>	<u>PERCENT OF</u>	
	<u>10/1/2022</u>	<u>CONTRIBUTION</u>	<u>10/1/2023</u>	<u>CONTRIBUTION</u>	
MEMBER MUNICIPALITIES:					
Amesbury	117	9.18%	123	9.63%	48,163
Georgetown	55	4.31%	61	4.78%	23,886
Groveland	35	2.75%	37	2.90%	14,488
Haverhill	867	68.00%	853	66.80%	334,008
Ipswich	30	2.35%	27	2.11%	10,572
Merrimac	40	3.14%	40	3.13%	15,663
Newbury	16	1.25%	16	1.25%	6,265
Newburyport	29	2.27%	32	2.51%	12,530
Rowley	23	1.80%	20	1.57%	7,831
Salisbury	50	3.92%	53	4.15%	20,753
West Newbury	13	1.02%	15	1.17%	5,874
TOTALS	1275	100.00%	1277	100.00%	500,034

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL

**OTHER EDUCATIONAL ASSESSMENTS
FY 2025**

Other Educational Assessments	1,662,568
Less: E and D Transfer to Reduce Assessments	<u>0</u>
Total Other Educational Assessments	<u><u>1,662,568</u></u>

	<u>FY24 PUPILS/% OF CONTRIBUTION</u>				
	<i>FOR COMPARISON ONLY</i>				
MEMBER MUNICIPALITIES:	<u>PUPILS</u>	<u>PERCENT OF</u>	<u>PUPILS</u>	<u>PERCENT OF</u>	
	<u>10/1/2022</u>	<u>CONTRIBUTION</u>	<u>10/1/2023</u>	<u>CONTRIBUTION</u>	
Amesbury	117	9.18%	123	9.63%	160,138
Georgetown	55	4.31%	61	4.78%	79,418
Groveland	35	2.75%	37	2.90%	48,172
Haverhill	867	68.00%	853	66.80%	1,110,549
Ipswich	30	2.35%	27	2.11%	35,152
Merrimac	40	3.14%	40	3.13%	52,077
Newbury	16	1.25%	16	1.25%	20,831
Newburyport	29	2.27%	32	2.51%	41,662
Rowley	23	1.80%	20	1.57%	26,039
Salisbury	50	3.92%	53	4.15%	69,002
West Newbury	13	1.02%	15	1.17%	19,529
TOTALS	1275	100.00%	1277	100.00%	1,662,568

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
CAPITAL COSTS ASSESSMENTS
FY 2025**

Assessed as a Capital Cost

7000 Asset Acquisition

Electrical Panel Replacements	265,320
Waste Water Treatment Pump Replacements	303,345
Total Capital Cost Assessment	568,665

<u>MEMBER MUNICIPALITIES</u>	<u>Resident Pupils 10/1/2023 *</u>	<u>%</u>	<u>Capital Cost Assessment</u>
Amesbury	1942	9.66%	54,918
Georgetown	1472	7.32%	41,627
Groveland	869	4.32%	24,575
Haverhill	8400	41.77%	237,545
Ipswich	1520	7.56%	42,984
Merrimac	837	4.16%	23,670
Newbury	668	3.32%	18,890
Newburyport	2223	11.05%	62,865
Rowley	739	3.67%	20,898
Salisbury	817	4.06%	23,104
West Newbury	622	3.09%	17,590
TOTAL	20109	100.00%	568,665

*Capital costs shall be apportioned annually on the basis of pupil enrollment defined as "the number of pupils residing in a member municipality and enrolled in grades 1 through 12, inclusive, of any public, private or parochial school, wherever located". Each member municipality's share of capital costs for each year shall be determined by computing the ratio which its pupil enrollment on October 1 of the year next preceding the year for which the apportionment is determined bears to the total pupil enrollments of all the member municipalities on the same date. Capital costs represented by debt services shall be apportioned as a capital cost of the year in which the debt service falls due. Source: Whittier Tech Regional Agreement 7/26/67

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
SALARIES - FY25 BUDGET**

DEPARTMENT	POSITION	FTE	BUDGET
AUTO BODY	Vocational Teachers	2.00	200,057
AUTO TECH	Vocational Teachers	1.00	112,719
CARPENTRY	Vocational Teachers	4.00	406,464
COSMETOLOGY	Vocational Teachers	3.00	298,561
CULINARY ARTS	Vocational Teachers	4.00	396,574
DENTAL ASSISTING	Vocational Teachers	2.00	223,938
DESIGN/VISUAL COMMUNICATIONS	Vocational Teachers	2.00	225,938
DRAFTING	Vocational Teachers	2.00	209,144
EARLY CHILDHOOD EDUCATION	Vocational Teachers	1.00	111,969
ELECTRICAL	Vocational Teachers	4.00	381,422
ELECTRONICS/ROBOTICS	Vocational Teachers	2.00	206,907
ENGINEERING	Vocational Teachers	1.00	111,969
HEALTH ASSISTING (CNA)	Vocational Teachers	2.00	225,188
HVACR	Vocational Teachers	2.00	178,992
ADVANCED MFG (MACHINE TECH)	Vocational Teachers	1.00	112,469
MARKETING EDUCATION	Vocational Teachers	2.00	175,553
MARINE TECHNOLOGY	Vocational Teachers	1.00	93,980
MASONRY	Vocational Teachers	2.00	191,518
MEDICAL ASSISTING	Vocational Teachers	2.00	189,116
METAL FABRICATION	Vocational Teachers	2.00	194,734
OFFICE TECHNOLOGY	Vocational Teachers	1.00	112,719
PLUMBING & HEATING	Vocational Teachers	2.00	195,168
Subtotal - Vocational		45.00	4,555,099
ART	Instructional Teachers	1.00	94,438
ENGLISH	Instructional Teachers	15.00	1,445,559
WORLD LANGUAGE	Instructional Teachers	3.00	278,067
MATH	Instructional Teachers	16.00	1,499,845
LIBRARY/MEDIA	Instructional Media Specialist	1.00	116,002
PHYSICAL EDUCATION/HEALTH	Instructional Teachers	4.00	446,732
SCIENCE	Instructional Teachers	12.00	1,185,350
SOCIAL STUDIES	Instructional Teachers	10.00	992,987
Subtotal - Academic		62.00	6,058,980

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
SALARIES - FY25 BUDGET**

DEPARTMENT	POSITION	FTE	BUDGET
ENGLISH LANGUAGE LEARNERS	Instructional Teachers	1.00	113,469
GUIDANCE			
	Guidance Director	1.00	96,677
	Guidance Counselors	4.00	407,905
	Summer		9,004
	School Adjustment Counselor	3.00	293,195
	Guidance Secretary	1.00	62,134
		9.00	868,915
SPECIAL EDUCATION			
	Team Chairperson	1.00	99,151
	Special Ed Teachers	10.87	1,071,435
	Teacher Aides	1.00	36,535
	School Psychologist	2.00	223,938
	Tutoring Stipends		0
		14.87	1,431,059
Subtotal - Student Services		24.87	2,413,443
INSTRUCTIONAL-OTHER			
	Movement on Salary Scale/Severance Obligations		99,750
	Intrustrial Technology	1.00	112,719
	Community Partnerships	0.26	22,283
	Teacher Aides	7.78	304,051
	Professional Development	0.37	48,429
	Substitute Allowance		110,000
		9.41	697,232
Total Instructional		141.28	13,724,754

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
SALARIES - FY25 BUDGET**

DEPARTMENT	POSITION	FTE	BUDGET
ATHLETICS			
	Director Stipend		33,812
	Trainer Stipends		33,421
	Coaches		231,450
	Transportation		22,000
			320,683
ATTENDANCE/PARENT LIASON			
	Attendance Monitor	1.00	48,129
NURSES OFFICE			
	School Nurses/ESP Support	3.00	229,800
STUDENT ACTIVITIES			
	Class Advisor/MCAS/Other Stipends		141,344
TRANSPORTATION			
	Coordinator of Transportation	1.00	82,100
	Bus Drivers	27.00	779,217
	Summer Drivers		29,568
	In Service Training		28,850
	Late Buses		150,800
	Mechanics	2.00	158,027
	Security/Drivers	0.50	29,574
		30.50	1,258,136
Total Student Activities		34.50	1,998,092

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
SALARIES - FY25 BUDGET**

DEPARTMENT	POSITION	FTE	BUDGET
SUPERINTENDENTS OFFICE			
	Superintendent	1.00	232,928
	Special Projects Coordinator		2,500
	Administrative Assistant	1.00	125,871
		<u>2.00</u>	<u>361,299</u>
BUSINESS AND FINANCE			
	Business Manager	1.00	175,387
	Special Projects Coordinator		2,500
	Comptroller	1.00	90,698
	Accounts Payable Clerk	1.00	62,830
	Payroll Clerk	0.80	51,449
	Business Office Clerk	1.00	53,374
	Treasurer stipend		19,637
		<u>4.80</u>	<u>455,875</u>
HUMAN RESOURCES			
	Payroll Clerk	0.20	12,862
		<u>0.20</u>	<u>12,862</u>
DISTRICT WIDE INFO MGMT & TECH			
	Technology Director	1.00	123,600
	Technicians	1.50	105,102
		<u>2.50</u>	<u>228,702</u>
DISTRICTWIDE ACADEMIC LEADERSHIP			
	Curriculum Coordinator	1.00	160,963
	Vocational Coordinator	2.00	318,012
	Director of Pupil Personnel	1.00	157,431
	Admin Asst Student Services	1.00	67,963
	Secretary-Curriculum/Data	1.00	53,045
	Cluster Chair Stipends		93,436
		<u>6.00</u>	<u>850,850</u>

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
SALARIES - FY25 BUDGET**

DEPARTMENT	POSITION	FTE	BUDGET
PRINCIPALS OFFICE			
	Principal	1.00	172,871
	Associate Principal	1.00	167,684
	Asst. Principals	2.00	320,426
	In House Suspension	1.00	76,204
	Secretary-Principal	1.00	72,100
	Secretary-Asst. Principals	1.00	50,143
		<u>7.00</u>	<u>859,428</u>
BUILDING MAINTENANCE/SECURITY			
	Plant Facilities Manager	1.00	137,351
	Maintenance Mechanics	6.00	416,456
	Summer Maint/Student Stipends		40,000
	Forer Stipend		7,177
	Shift Differential Stipends		7,650
	Other Contractual Stipends		4,500
	Overtime and Snow Removal		15,000
	Security Officer/Student Mediator	1.00	51,481
	Security Special Events		12,000
	District Safety/Security	1.00	47,000
	Monitors	2.33	96,444
	Security/Drivers	0.50	29,574
		<u>11.83</u>	<u>864,633</u>
Total - Admin & Fixed Costs		34.33	3,633,649
TOTAL SALARY BUDGET		210.11	19,356,495

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
FY25 BUDGET BY DEPARTMENT**

	FISCAL YEAR 2023 EXPENDED	FISCAL YEAR 2024 ADJUSTED	FISCAL YEAR 2025 RECOMMENDED
AUTO BODY			
Salaries	190,983	196,682	200,057
Contracted Services	2,478	7,350	7,350
Supplies	35,486	14,860	14,860
Shop Equipment	9,266	3,000	3,000
Other Expenses	2,000		
Textbooks			
TOTAL	240,213	221,892	225,267
AUTO TECH			
Salaries	106,454	109,625	112,719
Contracted Services	8,252	9,000	9,000
Supplies	22,698	7,308	3,300
Shop Equipment	7,553	100	
Other Expenses	75	0	4,008
Textbooks	5,580	7,324	
TOTAL	150,612	133,357	129,027
CARPENTRY			
Salaries	385,205	396,996	406,464
Contracted Services	3,776	4,600	4,600
Supplies	18,017	23,000	23,000
Shop Equipment			
Other Expenses	28		
Textbooks			
TOTAL	407,026	424,596	434,064
COSMETOLOGY			
Salaries	273,570	286,412	298,561
Contracted Services	62		
Supplies	24,954	11,040	12,000
Shop Equipment			
Other Expenses			
Textbooks	141	720	720
TOTAL	298,727	298,172	311,281

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
FY25 BUDGET BY DEPARTMENT**

	FISCAL YEAR 2023 EXPENDED	FISCAL YEAR 2024 ADJUSTED	FISCAL YEAR 2025 RECOMMENDED
CULINARY ARTS			
Salaries	457,177	494,225	396,574
Contracted Services	3,235	5,500	5,550
Supplies	50,034	39,800	40,000
Shop Equipment	27,734		
Other Expenses	150	175	175
Textbooks	0	2,050	1,440
TOTAL	538,330	541,750	443,739
DENTAL ASSISTING			
Salaries	98,173	210,498	223,938
Contracted Services		1,000	1,000
Supplies		2,875	2,975
Shop Equipment	6,461		
Other Expenses	1,096	328	1,000
Textbooks			
TOTAL	105,730	214,701	228,913
DESIGN/VISUAL COMMUNICATIONS			
Salaries	213,158	219,500	225,938
Contracted Services	26,529	35,529	32,000
Supplies	9,043	3,500	3,360
Shop Equipment	6,387	760	
Other Expenses		36	36
Textbooks			
TOTAL	255,117	259,325	261,334
DRAFTING			
Salaries	192,956	200,864	209,144
Contracted Services	10,996	13,595	15,200
Supplies	11,875	11,450	11,450
Shop Equipment			
Other Expenses		244	244
Textbooks			
TOTAL	215,827	226,153	236,038

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
FY25 BUDGET BY DEPARTMENT**

	FISCAL YEAR 2023 EXPENDED	FISCAL YEAR 2024 ADJUSTED	FISCAL YEAR 2025 RECOMMENDED
EARLY CHILDHOOD EDUCATION			
Salaries	123,224	108,875	111,969
Contracted Services	307	307	307
Supplies	3,433	4,000	4,000
Shop Equipment			
Other Expenses	4,000	5,895	6,015
Textbooks	1,240		
TOTAL	132,204	119,077	122,291
ELECTRICAL			
Salaries	412,138	453,212	381,422
Contracted Services			
Supplies	27,644	28,640	28,640
Shop Equipment			
Other Expenses	52		
Textbooks			
TOTAL	439,834	481,852	410,062
ELECTRONICS/ROBOTICS			
Salaries	195,222	201,064	206,907
Contracted Services			3,500
Supplies	21,494	19,545	19,660
Shop Equipment			
Other Expenses			
Textbooks			
TOTAL	216,716	220,609	230,067
ENGINEERING			
Salaries	105,704	108,875	111,969
Contracted Services		10,100	10,100
Supplies	21,253	7,500	7,500
Shop Equipment			
Other Expenses			
Textbooks			
TOTAL	126,957	126,475	129,569

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
FY25 BUDGET BY DEPARTMENT**

	FISCAL YEAR 2023	FISCAL YEAR 2024	FISCAL YEAR 2025
	EXPENDED	ADJUSTED	RECOMMENDED
HEALTH ASSISTING (CNA)			
Salaries	212,408	218,750	225,188
Contracted Services		500	500
Supplies	1,613	8,025	7,050
Shop Equipment	906		
Other Expenses	6,983	7,000	7,300
Textbooks			
TOTAL	221,910	234,275	240,038
HVACR			
Salaries	171,630	176,305	178,992
Contracted Services		2,000	2,000
Supplies	44,588	34,575	38,825
Shop Equipment			
Other Expenses		600	600
Textbooks			
TOTAL	216,218	213,480	220,417
ADVANCED MANUFACTURING (MACHINE TECH)			
Salaries	102,241	109,375	112,469
Contracted Services	4,059	11,950	12,250
Supplies	6,015	6,350	6,350
Shop Equipment			
Other Expenses			
Textbooks	1,584	2,079	2,100
TOTAL	113,899	129,754	133,169
MARKETING EDUCATION			
Salaries	189,293	167,972	175,553
Contracted Services	1,112	720	720
Supplies	1,472	700	700
Shop Equipment			
Other Expenses			
Textbooks			
TOTAL	191,877	169,392	176,973

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
FY25 BUDGET BY DEPARTMENT**

	FISCAL YEAR 2023 EXPENDED	FISCAL YEAR 2024 ADJUSTED	FISCAL YEAR 2025 RECOMMENDED
MARINE TECHNOLOGY			
Salaries	76,642	89,117	93,980
Contracted Services	1,304	1,304	1,304
Supplies	2,939	15,811	16,000
Shop Equipment	7,251	5,000	5,000
Other Expenses	422		
Textbooks	5,089		
TOTAL	93,647	111,232	116,284
MASONRY			
Salaries	105,704	183,625	191,518
Contracted Services			
Supplies	12,541	12,300	12,400
Shop Equipment			
Other Expenses		315	315
Textbooks			
TOTAL	118,245	196,240	204,233
MEDICAL ASSISTING			
Salaries	168,735	177,936	189,116
Contracted Services		500	500
Supplies	5,558	4,525	4,650
Shop Equipment	89		
Other Expenses		4,600	3,800
Textbooks		4,300	
TOTAL	174,382	191,861	198,066
METAL FABRICATION			
Salaries	179,492	185,304	194,734
Contracted Services	5,792	5,864	6,114
Supplies	42,746	41,913	41,913
Equipment			
Other Expenses			
Textbooks		6,000	6,000
TOTAL	228,030	239,081	248,761

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
FY25 BUDGET BY DEPARTMENT**

	FISCAL YEAR 2023 EXPENDED	FISCAL YEAR 2024 ADJUSTED	FISCAL YEAR 2025 RECOMMENDED
OFFICE TECHNOLOGY			
Salaries	106,454	109,625	112,719
Contracted Services			
Supplies	4,760	7,880	8,100
Shop Equipment			
Other Expenses			
Textbooks			0
TOTAL	111,214	117,505	120,819
PLUMBING & HEATING			
Salaries	177,000	187,925	195,168
Contracted Services		1,500	1,500
Supplies	16,999	24,375	24,375
Shop Equipment	10,003		
Other Expenses		500	500
Textbooks			
TOTAL	204,002	214,300	221,543
SUBTOTAL - VOCATIONAL	4,800,717	5,085,079	5,041,955

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
FY25 BUDGET BY DEPARTMENT**

	FISCAL YEAR 2023 EXPENDED	FISCAL YEAR 2024 ADJUSTED	FISCAL YEAR 2025 RECOMMENDED
ART			
Salaries	89,018	91,696	94,438
Contracted Services			
Supplies	7,246	9,450	10,000
Other Expenses		500	500
TOTAL	96,264	101,646	104,938
ENGLISH			
Salaries	1,341,078	1,394,688	1,445,559
Contracted Services			
Supplies			
Computer Equipment			
Other Expenses			
Textbooks			
TOTAL	1,341,078	1,394,688	1,445,559
WORLD LANGUAGE			
Salaries	334,401	352,451	278,067
Contracted Services			
Supplies	2,689	3,008	653
Computer Equipment			
Other Expenses	360	360	270
Textbooks			
TOTAL	337,450	355,819	278,990
MATH			
Salaries	1,363,855	1,432,087	1,499,845
Contracted Services			
Supplies			
Computer Equipment			
Other Expenses			
Textbooks	457		
TOTAL	1,364,312	1,432,087	1,499,845

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
FY25 BUDGET BY DEPARTMENT**

	FISCAL YEAR 2023 EXPENDED	FISCAL YEAR 2024 ADJUSTED	FISCAL YEAR 2025 RECOMMENDED
LIBRARY/MEDIA			
Salaries	109,515	113,015	116,002
Contracted Services	382	422	422
Supplies	3,366	4,900	4,900
Equipment	9,513	2,000	2,000
Other Expenses	288	6,010	6,010
Library Books	1,472	8,450	8,450
TOTAL	124,536	134,797	137,784
PHYSICAL EDUCATION/HEALTH			
Salaries	422,851	434,463	446,732
Contracted Services	333	1,000	1,000
Supplies	1,691	1,100	1,100
Equipment	4,207		
Other Expenses			
Textbooks			
TOTAL	429,082	436,563	448,832
SCIENCE			
Salaries	1,002,259	1,132,164	1,185,350
Contracted Services			
Supplies	6,100	8,900	8,900
Equipment			
Other Expenses			
Textbooks			
TOTAL	1,008,359	1,141,064	1,194,250
SOCIAL STUDIES			
Salaries	848,306	957,176	992,987
Contracted Services			
Supplies			
Computer Equipment			
Other Expenses		2,425	2,425
Textbooks			
TOTAL	848,306	959,601	995,412
SUBTOTAL - ACADEMIC	5,549,387	5,956,265	6,105,610

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
FY25 BUDGET BY DEPARTMENT**

	FISCAL YEAR 2023 EXPENDED	FISCAL YEAR 2024 ADJUSTED	FISCAL YEAR 2025 RECOMMENDED
ENGLISH LANGUAGE LEARNERS			
Salaries	107,204	112,102	113,469
Contracted Services			
Supplies	50		
Computer Equipment			
Other Expenses		760	295
Textbooks		142	150
TOTAL	107,254	113,004	113,914
GUIDANCE			
Salaries	742,082	793,547	868,915
Contracted Services			
Supplies	2,845	4,000	4,000
Computer Equipment			
Other Expenses	967	1,000	1,000
Textbooks			
TOTAL	745,894	798,547	873,915
SPECIAL EDUCATION			
Salaries	1,212,330	1,514,729	1,431,059
Contracted Services	25,658	42,275	42,275
Supplies	3,969	12,050	12,050
Shop Equipment			
Computer Equipment			
Other Expenses	1,354	1,000	1,000
Textbooks			
TOTAL	1,243,311	1,570,054	1,486,384
SUBTOTAL - STUDENT SERVICES	2,096,459	2,481,605	2,474,213

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
FY25 BUDGET BY DEPARTMENT**

	FISCAL YEAR 2023 EXPENDED	FISCAL YEAR 2024 ADJUSTED	FISCAL YEAR 2025 RECOMMENDED
INSTRUCTIONAL-OTHER			
Salary Movement/Severance	8,535	82,888	99,750
Salaries - Instructional Technology		108,799	112,719
Salaries-Teacher Aides	34,474	56,470	304,051
Community Partnerships	24,111	25,682	22,283
Salaries-Substitutes	150,989	110,000	110,000
Salaries -Professional Development	35,695	47,256	48,429
Professional Development - Other	92,790	100,500	100,500
Computer Equipment	299,409	375,080	375,334
Computer Software	69,677	84,255	98,000
Computer Supplies	70,421	75,000	78,500
Other Expenses	8,177	12,250	12,250
Textbooks			
TOTAL	794,278	1,078,180	1,361,816
TOTAL INSTRUCTIONAL	13,240,841	14,601,129	14,983,594

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
FY25 BUDGET BY DEPARTMENT**

	FISCAL YEAR 2023	FISCAL YEAR 2024	FISCAL YEAR 2025
	EXPENDED	ADJUSTED	RECOMMENDED
ATHLETICS			
Salaries	63,374	65,275	67,233
Coaches	233,706	225,805	231,450
Transportation	24,026	20,000	22,000
Officials	70,230	42,000	44,000
Contracted Services	3,681	37,000	37,000
Sporting Goods, First Aid	94,692	76,575	76,575
Ahtletic Equipment	3,000	3,000	3,000
Other Expenses	28,822	17,175	17,175
TOTAL	521,531	486,830	498,433
ATTENDANCE/PARENT LIASON			
Salaries	45,477	46,727	48,129
Supplies			
TOTAL	45,477	46,727	48,129
NURSES OFFICE			
Salaries	216,656	225,999	229,800
Contracted Services	16,975	18,641	19,185
Supplies	8,521	10,000	10,000
Other Expenses		720	720
TOTAL	242,152	255,360	259,705
STUDENT ACTIVITIES			
Salaries	103,962	137,898	141,344
Supplies	22,266	10,000	10,000
Other Expenses	105,972	89,000	95,000
TOTAL	232,200	236,898	246,344
TRANSPORTATION			
Salaries	1,145,545	1,156,281	1,258,136
Contracted Services	3,755	3,576	3,576
Supplies	264,162	234,672	239,672
Equipment/Leases	159,631	176,103	186,990
Other Expenses	5,669	5,000	5,000
Insurances	116,398	115,001	106,661
TOTAL	1,695,160	1,690,633	1,800,035

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
FY25 BUDGET BY DEPARTMENT**

	FISCAL YEAR 2023 EXPENDED	FISCAL YEAR 2024 ADJUSTED	FISCAL YEAR 2025 RECOMMENDED
FOOD SERVICE			
Other Expenses			
TOTAL	0	0	0
SUBTOTAL - STUDENT ACTIVITIES	2,736,520	2,716,448	2,852,646
SCHOOL COMMITTEE			
Contracted Services	64,640	65,700	67,000
Supplies	5,740	5,600	5,600
Other Expenses	6,953	14,000	14,000
TOTAL	77,333	85,300	86,600
SUPERINTENDENTS OFFICE			
Salaries	342,755	352,013	361,299
Contracted Services		7,500	7,500
Supplies	40,237	49,065	49,065
Other Expenses	61,391	44,424	44,424
TOTAL	444,383	453,002	462,288
BUSINESS AND FINANCE			
Salaries	395,501	448,214	455,875
Contracted Services			
Supplies			
Other Expenses	3,599	2,700	2,700
TOTAL	399,100	450,914	458,575
HUMAN RESOURCES			
Salaries	12,124	12,488	12,862
Contracted Services	2,339	3,000	3,000
Supplies			
TOTAL	14,463	15,488	15,862
LEGAL SERVICES			
Contracted Services	47,017	30,000	40,000
TOTAL	47,017	30,000	40,000

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
FY25 BUDGET BY DEPARTMENT**

	FISCAL YEAR 2023 EXPENDED	FISCAL YEAR 2024 ADJUSTED	FISCAL YEAR 2025 RECOMMENDED
DISTRICT WIDE INFO MGMT & TECH			
Salaries	190,172	213,712	228,702
Contracted Services	149,904	170,377	172,779
Technology Infrastructure	133,083	123,288	127,118
Other Expenses	3,165	7,431	7,803
TOTAL	476,324	514,808	536,402
DISTRICTWIDE ACADEMIC LEADERSHIP			
Salaries	802,164	826,719	850,850
Contracted Services			
Supplies			
Other Expenses	1,000	1,000	1,000
TOTAL	803,164	827,719	851,850
ADMINISTRATION OTHER			
Contracted Services	44,294	61,193	61,193
Tuitions	10,000	85,750	85,750
Supplies			
Building Improvements	24,722		
Replacement of Equipment	33,440	101,843	100,685
Acquisition of Vehicles	491,412		
Other Expenses	13,085	12,000	12,000
TOTAL	616,953	260,786	259,628
PRINCIPALS OFFICE			
Salaries	810,489	834,720	859,428
Contracted Services			
Supplies	21,689	16,000	16,000
Technology	2,476	8,350	8,671
Other Expenses	1,240	3,700	3,700
TOTAL	835,894	862,770	887,799

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
FY25 BUDGET BY DEPARTMENT**

	FISCAL YEAR 2023 EXPENDED	FISCAL YEAR 2024 ADJUSTED	FISCAL YEAR 2025 RECOMMENDED
BUILDING MAINTENANCE/SECURITY			
Salaries-Maint	534,915	586,998	628,134
Salaries-Security	190,869	199,712	236,499
Contracted Services-Maint	489,317	514,359	514,860
Contracted Services-Security	271,849	301,372	304,035
Utility Services	553,483	694,203	694,000
Repairs-Maint	157,589	194,064	194,064
Repairs-Vehicles		5,000	5,000
Equipment-Maint	36,640	10,586	10,600
Equipment-Security	52,999	43,607	44,607
Supplies-Maint	106,913	137,000	137,000
Supplies-Security	7,625	15,000	15,000
Other		2,500	2,500
TOTAL	2,402,199	2,704,401	2,786,299
FIXED COSTS			
Retirement Assessments	959,983	1,002,183	1,051,082
OPEB Contributions	75,000	80,000	85,000
Health Insurance	3,507,400	4,294,520	4,403,997
Other Insurance	473,418	491,892	524,313
Unemployment	3,225	100,000	100,000
Medicare	262,482	245,000	265,000
TOTAL	5,281,508	6,213,595	6,429,392
SUBTOTAL-ADMIN & FIXED COSTS	11,398,338	12,418,783	12,814,695
STABILIZATION	900,000		

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
FY25 BUDGET BY DEPARTMENT**

	FISCAL YEAR 2023 EXPENDED	FISCAL YEAR 2024 ADJUSTED	FISCAL YEAR 2025 RECOMMENDED
TOTAL - GENERAL BUDGET	28,275,699	29,736,360	30,650,935
CAPITAL OUTLAY			
	695,000	695,000	568,665
TOTAL	695,000	695,000	568,665
TOTAL ALL ASSESSMENTS	28,970,699	30,431,360	31,219,600

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
SHOP/DEPARTMENT EQUIPMENT REQUESTS FOR FY2025 - ADMINISTRATIVE RECOMMENDATION**

DEPARTMENT	QTY	ITEM-DESCRIPTION	New Repl	Price	Dept Total	District Budget	Grant	Other	Capital Budget
Capital Budget	1	Replacement of Electrical Panels	R	300,000					
		Replacement of Waste Water Plant Pumps	R	300,000	600,000				600,000
CAD	1	Ultra Dry 1490v Dessiccant Dry Cabinet	N	11,790	11,790		11,790		
Culinary	1	Combi Therm Oven	R	33,350				33,350	
	1	Commerical Washer	R	9,000		9,000			
	2	Flat Top Breakfast Grills	N	20,600			20,600		
	1	Table Top Steam Kettle	N	8,630			8,630		
	1	Blast Chiller	N	9,380			9,380		
	1	Replace misc kitchen equipment & materials	N	499,846	580,806		499,846		
Electrical	2	Fire Alarm Kits	N	19,980				19,980	
	1	Solar PV Installation System	N	32,258			32,258		
	1	Electric Motor Control Learning System	N	23,760			23,760		
	1	Greenlee Supply Kit	N	19,969	95,967		19,969		
Electronics	1	Scorbot ER4U Educational Robot	N	62,000				62,000	
	1	Fanus Robot Station Learning System	N	79,740			79,740		
	1	Portable Elec Relay Cntrl Trblsht LM Sys	N	9,735			9,735		
	1	Portable Pneumatic Learning System	N	12,630			12,630		
	1	Mechanized Fabrication 1 Learning System	N	13,485			13,485		
	1	Portable AC/DC Electrical Learning System	N	10,500	188,090		10,500		
Engineering	1	Amatrol Skill Boss	N	35,000	35,000			35,000	
HVAC-R	1	T7400 Commrc'l Refrigeration Learning Sys	N	47,991	47,991		47,991		
Machine Tech (Adv Mfg)	1	Haas ST-15Y	N	121,275	121,275			121,275	
Marine Tech	1	Yamaha Side by Side	N	15,000		15,000			
	2	Skiff and Galvanized Bunk Trailer	N	68,314			68,314		
	4	3 Yamaha and 1 HMAX Level 4 Rigging	N	40,300	123,614		40,300		
Metal Fab	4	Power Feeder	R	16,000		16,000			
	2	Combo TIG/STICK Welder	R	13,000		13,000	36,658		
	1	Submerged Arc Welding Training System	N	36,658	65,658				
Plumbing & Heating	1	Milwaukee short throw press tool/black iron	N	18,266		18,266			
	1	Roll Grooving Machine	N	29,419		29,419			
	1	Safety Package	N	12,480	60,165			12,480	
Security	var	Security Camera Replacement Program Server replacement	R	30,000	30,000	30,000 **			
Transportation	17	Fleet-buses-Loan Replace vans	R	182,000 120,000	302,000	302,000 ***			
		TOTALS		2,262,356	2,262,356	432,685	945,586	284,085	600,000
			District Budget Account:						
					3600.6	30,000 **			
					3310.6	302,000 ***			
					7400.0	100,685			
						432,685			

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
TECHNOLOGY BUDGET FY25

Account Description	FY25 Requested Budget
1450 Administrative Technology Districtwide	
Adobe Sign Annual Fee	2,184
BudgetSense	34,342
Class Link SSO/Rostering Service	7,000
Docusign	6,300
G2Cte on line admissions	11,424
Healthmaster (nurse)	2,730
Heatland Mosaic	3,250
PowerSchool/PowerSchool Schoology	75,390
SafeSchools	4,043
School Messinger Mass Notification	3,116
SchoolDude (maintenance)	4,500
Team Viewer Remote	2,500
TecEdge Erate Consult	1,000
Technology Consultant Services	15,000
TOTAL 1450.4	172,779
2250 Administration Technology & Support - Schools	
Naviance (Guidance)	8,671
TOTAL 2250.4	8,671
2430 General Classroom Technology Supplies	
Computer Supplies	78,500
TOTAL 2230.5	78,500
2451 Instructional Hardware-Student & Staff Devices	
iPad cases	33,900
iPads Grade 9	198,954
Logitech Crayon grade 9	19,950
Staff iPad cases	2,730
Staff iPad/Macbook refresh	78,750
TVs & Whiteboards	10,300
Vocational Hardware Supplies	30,750
TOTAL 2451.5	375,334
2455 Instructional Software & Other Instructional Materials	
Adobe CC Site License	7,500
Brisk AI Detector Annual Fee	5,583
Certi Site (Culinary)	3,518
ClassLink	5,880
CommonLit Annual	3,413
Destiney-Follett (Library)	2,550
G Mertix (Culinary)	1,360
Google EDU Licensing	7,500
Houghton-Mifflin Title 1 assess	1,938
IXL for 9-12 Math, English, Science	24,638
Mastery Connect Testing Service	14,385
Problem Attic (Math)	1,255
Showbie	15,750
Solidworks Annual Fee	2,730
TOTAL 2455.4	98,000
4400 Techonlogy Infrastructure, Maintenance & Support - Salaries	
Director of Technology (4400.1)	123,600
Technicians (4400.3)	105,102
TOTALS 4400.1 AND 4400.4	228,702
4450 Techonlogy Infrastructure, Maintenance & Support - All Other	
Access Control BCM (4450.4)	6,300
ClearPass Annual Fee	6,930
DNSBox Network Appliance (4450.4)	3,465
Filemaker Annual License (4450.4)	4,200
Firewall/Wifi Support (4450.4)	23,625
Microsoft Annual Licensing (4450.4)	16,056
Misc. Software replacement upgrade (4450.4)	27,300
Moysle iPad Management (4450.4)	15,000
Sophos AV license (4450.4)	20,475
Unitrends Backup Appliance support (4450.4)	3,767
Server lease (4450.5)	7,803
TOTALS 4450.4 AND 4450.5	134,921
TOTAL TECHNOLOGY BUDGET	1,096,907

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
COMPARISON OF FIXED COSTS - FY24 VS FY25
BUDGET**

	FY25 ADJUSTED BUDGET	FY25 RECOMMENDED BUDGET	DIFFERENCE \$	% CHANGE
<u>Retirement/Pension Benefits</u>				
Haverhill Retirement System	979,683	1,017,182	37,499	3.83%
OPEB Liability Reserve	80,000	85,000	5,000	6.25%
Employee Separation Costs	5,000	8,900	3,900	78.00%
Annuities	17,500	25,000	7,500	42.86%
Sub-total	1,082,183	1,136,082	44,999	46.68%
<u>Transportation-Fixed Costs</u>				
Insurance, Health	56,110	44,824	-11,286	-20.11%
Insurance, Buses	36,775	38,615	1,840	5.00%
Insurance, Workers Comp	22,116	23,222	1,106	5.00%
Sub-total	115,001	106,661	-8,340	-10.11%
<u>Employee Benefits & General Insurance</u>				
Health Insurance-active	3,048,047	3,108,202	60,155	1.97%
Health Insurance-retirees	1,246,473	1,295,795	49,322	3.96%
Dental	102,655	112,804	10,149	9.89%
Medicare	245,000	265,000	20,000	8.16%
Life Insurance-active	4,000	6,287	2,287	57.18%
Life Insurance-retirees	2,000	3,000	1,000	50.00%
Life/Disability Insurance	3,500	3,500	0	0.00%
Student Accident	23,436	24,608	1,172	5.00%
Property/Student Prof/Cyber	199,125	209,081	9,956	5.00%
Workers Compensation	109,530	115,007	5,477	5.00%
Umbrella/Excess Liability	12,557	13,185	628	5.00%
Treasurers Bond	700	700	0	0.00%
School Board Indemnity	4,735	4,972	237	5.01%
Automotive	8,799	9,240	441	5.01%
Unemployment Compensation	100,000	100,000	0	0.00%
Employment Practices Liability	20,855	21,929	1,074	5.15%
Subtotal	5,131,412	5,293,310	161,898	166.32%
<u>Rental of Equipment</u>				
Postage Meter	3,800	3,800	0	0.00%
Copy Machines	57,393	57,393	0	0.00%
Sub-total	61,193	61,193	0	0.00%
TOTAL FIXED COSTS	6,389,789	6,597,246	198,557	3.11%



Haverhill Retirement System

4 Summer Street, Room 303
Haverhill, MA 01830

Tel: (978) 374-2358
Fax: (978) 374-2353

MEMO TO: Kara Kosmes, Whittier Vo-Tech
FROM: David S. Van Dam, MPA, Administrator
RE: FY25 Whittier Vo-Tech's Appropriation for the Haverhill Retirement System
DATE: December 04, 2023

The Whittier Vo-Tech's portion of the FY25 Appropriation set by PERAC is \$1,017,182.00 and is due to be paid in full in 1 installment of \$1,017,182.00 no later than 7/1/2024.

Please remit payment of \$1,017.182.00 for the Appropriations no later than 10AM on 7/1/2024 to our M&T Bank Account (A/C #9656158400).

If you have any questions, please let me know.

Thank you for your help.

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
FY25 HEALTH/DENTAL INSURANCE BUDGET**

	Enrollment		Rates	District Share 72.5 pct	Cost Active	Cost Retiree
	Active	Retiree				
HMO Blue						
Ind	47	6	1044.36	757.16	427,039	54,509
Plus One	27	15	2147.12	1556.66	504,359	280,200
Fam	79	4	2800.14	2030.10	1,936,057	94,814
Blue Choice						
Ind	1	2	1145.32	830.36	9,964	19,929
Plus One	5	2	2409.93	1747.20	104,832	41,933
Fam	3	0	3067.27	2223.77	80,056	0
Blue Care Elect						
Ind	0	0	2322.02	1683.46	0	0
Plus One	0	0	5546.39	4021.13	0	0
Fam	0	0	6179.86	4480.40	0	0
Tufts HMO	0	0	436.70	316.61	0	0
Tufts w PDP	0	18	511.50	370.84	0	80,101
Medex III	0	184	428.89	310.95	0	686,574
	162	231				
Admin Fee			5.00	5.00	9,748	13,853
Medicare Part B Late enrollment premium surcharge			1990.23			23,883
TOTAL HEALTH					3,108,202	1,295,795
TOTAL GENERAL FUND HEALTH INSURANCE COST					3,108,202	1,295,795

	Active	Retiree	District Share 50 percent		
Delta Dental					
Ind	50	0	53.87	26.94	16,161
Fam	101	0	159.48	79.74	96,642
	151				
TOTAL DENTAL					112,804
					4,403,997

FY2025 Preliminary Chapter 70 Aid and Net School Spending Requirements

January 24, 2024

Pursuant to section 6 of Chapter 70 of the General Laws, the Commissioner of Elementary and Secondary Education is issuing the preliminary estimates of Chapter 70 school aid and net school spending requirements for FY2025. These estimates are based on House 2, Governor Healey's proposed state budget for the coming fiscal year. The proposal increases aid to districts from \$6,592,623,086 to \$6,856,027,888, an increase of \$263 million or 4%.

These are preliminary estimates subject to change as the House and Senate deliberate on the budget. Our purpose in providing these estimates is to assist cities, towns, and regional school districts in their budget preparations for FY2025. We advise you to construct your local budgets with sufficient flexibility to accommodate the changes that often occur in the state budget process. The Commissioner will issue the final, official school spending requirements as soon as the Governor and Legislature approve either the FY2025 state budget or an earlier local aid resolution.

The FY2025 Chapter 70 program continues to implement the Student Opportunity Act ([An Act Relative to Educational Opportunity for Students](#)). The Act makes significant changes to the Chapter 70 formula, based, in large part, on the recommendations of the Foundation Budget Review Commission (FBRC). The updated formula is also codified in Chapter 70 of the general laws.

Statutory Parameters

The updated formula includes three parameters to be specified in each year's general appropriations act. In House 2, these are specified as follows:

- Total state target local contribution: 59%
- Effort reduction: 100%
- Minimum aid: \$30 per pupil

Foundation Budget Changes

The Act establishes new, higher foundation budget rates in five areas: benefits and fixed charges, guidance and psychological services, special education out of district tuition, English learners, and low-income students, which are all expected to be phased in by FY2027. For FY2025, the rates have been increased by 4/6^{ths} of the gap between the rates in FY2021—the base year used in the calculations—and the final target rates. The Act also increased the number of tiers used for the low-income increment rates from ten to twelve; districts with higher concentrations of low-income students benefit from higher rates.

In addition to these targeted rate increases, foundation budget categories are also increased to account for inflation. A new employee benefits inflation rate is applied to the employee benefits and fixed charges category. This is based on the enrollment-weighted, three-year average premium increase for all Group Insurance Commission plans; for FY2025 the increase is 5.03%. An inflation rate of 1.35% is applied to all other foundation budget rates, based on the U.S. Department of Commerce's state and local government price deflator.

Statewide, foundation enrollment increased from 905,106 in FY2024 to 905,331 in FY2025, an increase of 225 students. Foundation enrollment decreased for 165 districts, while 148 districts experienced enrollment increases.

Finally, the formula's minimum aid provision guarantees all districts receive at least the same amount of aid in FY2025 as they did in FY2024 plus a \$30 per pupil increase.

Low-income and Special Education Enrollment

The Act reinstates the definition of low-income enrollment used prior to FY2017, based on 185% of the federal poverty level. It replaces the economically disadvantaged designation (based on 133% of the federal poverty level) used from FY2017 through FY2022. For FY2025, a district's low-income enrollment is based on three eligibility categories:

- Students identified as participating in state public assistance programs, including the Supplemental Nutrition Assistance Program (SNAP), Transitional Aid to Families with Dependent Children (TAFDC), MassHealth, and foster care; or
- Students verified as low income through a supplemental data collection process first used for Chapter 70 in FY2023; or

- Students reported by a district as homeless through the McKinney-Vento Homeless Education Assistance program application.

Statewide, low-income enrollment for FY2025 is 414,590, compared to 421,305 in FY2024.

The Act also provides for a phase-in of increases to the assumed in-district special education enrollment to 5% for vocational students and 4% for non-vocational students. In FY2025, these assumed rates have been increased by 4/6^{ths} of the gap to 4.93% and 3.93%, respectively.

Required Local Contributions

The aggregate wealth model that has been used to determine target local contribution requirements since FY2007 is now codified in Chapter 70 by the Act. For municipalities with preliminary required contributions above their targets, the effort reduction component of the formula closes 100% of the gap between their preliminary contribution and their contribution target. For municipalities with preliminary required contributions significantly below their targets, the formula continues to apply an additional increment to their required contribution to close a portion of the gap to their contribution target.

Finally, pursuant to its codification in Chapter 70 by the Act, a provision introduced in the FY2020 budget specifying a minimum required local contribution of 82.5% of foundation for any city or town with a combined effort yield greater than 175% of foundation is continued in FY2025.

Charter School Tuition

Foundation tuition rates for Commonwealth charter schools are based on the same foundation budget rates used in Chapter 70. The foundation budget rate increases being implemented in FY2025 have been incorporated into our projected FY2025 tuition rates. In addition, charter school low-income enrollment for FY2025 has been identified using the same eligibility criteria used for districts. The facilities component of the tuition rate is \$1,188 per pupil, with this cost fully reimbursed by the state as in prior years.

The reimbursement formula for transitional aid to districts reflects the change enacted by Section 38 of the FY20 budget, which provided for a reimbursement of 100% of any tuition increase in the first year, 60% in the second year, and 40% in the third year.

Funding for first year reimbursements is prioritized first, followed by funding for second year reimbursements. The Act required 75% of the total state obligation to be funded in the first year (FY2022), 90% in the second (FY2023), and 100% in subsequent years (FY2024 and beyond). The Governor has recommended a \$199.0 million appropriation for these reimbursements. This appropriation level is expected to meet the 100% requirement in FY2025. The projected assessments and reimbursements for charter tuition payments at this point can be useful for budget planning but should not be viewed as final numbers, given normal fluctuations in both projected and actual enrollments which occur over the course of the fiscal year.

Here are links to more detailed information on the Governor's proposed budget:

- [Summary chart](#), showing foundation enrollment, foundation budget, Chapter 70 aid, and required local contributions for each school district
- [Summary chart for regional school districts](#), showing foundation enrollment and required local contribution for each member of the district
- [PowerPoint](#), describing the major components of the formula
- [Complete formula spreadsheet](#), showing the detailed calculations for each municipality and district
- [Preliminary FY2025 charter school tuition and enrollment](#)

Questions about the Chapter 70 program should be directed to:

[Rob O'Donnell](#)
781-338-6512

Last Updated: January 24, 2024

Massachusetts Department of Elementary and Secondary Education

FY25 Chapter 70 Regional District Summary

LEA	District	Town ID	Member city or town	Foundation enrollment	Foundation budget	Required contribution	Chapter 70 Aid	Required net school spending
885	Whittier	7	Amesbury	123	\$2,624,933	\$1,899,737		
885	Whittier	105	Georgetown	61	\$1,301,796	\$1,029,996		
885	Whittier	116	Groveland	37	\$789,614	\$574,147		
885	Whittier	128	Haverhill	852	\$18,139,782	\$6,822,339		
885	Whittier	144	Ipswich	27	\$576,205	\$471,181		
885	Whittier	180	Merrimac	40	\$853,637	\$615,214		
885	Whittier	203	Newbury	16	\$341,455	\$281,700		
885	Whittier	204	Newburyport	32	\$682,909	\$562,904		
885	Whittier	254	Rowley	20	\$426,818	\$333,490		
885	Whittier	259	Salisbury	53	\$1,131,069	\$907,216		
885	Whittier	329	West Newbury	15	\$320,114	\$257,694		
885	Whittier	999	Total	1,277	\$27,188,332	\$13,755,618	13,432,714	27,188,332

**Massachusetts Department of Elementary and Secondary Education
Office of School Finance
FY25 Chapter 70**



Regional District Enrollment and Contributions by Member City or Town

The table below presents the minimum required local contribution for each member to the selected regional district.

Note: A city or town might belong to more than one regional district (e.g., a regional district and a vocational district) and therefore be required to contribute to multiple districts. See the *regional allocation* tab for a full list of minimum required contributions for each city or town.

Foundation enrollments are presented as whole numbers. The change column reflects differences prior to rounding.

600 Acton Boxborough

LEA	Member	Foundation Enrollment in Regional District			Required Minimum Contribution to Regional District		
		FY24	FY25	Change	FY24	FY25	Change
	Total	1,275	1,277	2	13,131,792	13,755,618	623,826
	7 Amesbury	117	123	6	1,777,424	1,899,737	122,313
	105 Georgetown	55	61	6	867,039	1,029,996	162,957
	116 Groveland	35	37	2	522,197	574,147	51,950
	128 Haverhill	867	852	-15	6,791,169	6,822,339	31,170
	144 Ipswich	30	27	-3	498,159	471,181	-26,978
	180 Merrimac	40	40	0	584,655	615,214	30,559
	203 Newbury	16	16	0	253,173	281,700	28,527
	204 Newburyport	29	32	3	478,802	562,904	84,102
	254 Rowley	23	20	-3	352,170	333,490	-18,680
	259 Salisbury	50	53	3	789,103	907,216	118,113
	329 West Newbury	13	15	2	217,901	257,694	39,793

**Massachusetts Department of Elementary and Secondary Education
FY25 Chapter 70 Summary**



999 State Total

Aid Calculation FY25

Prior Year Aid		
	1 Chapter 70 FY24	6,592,314,528
Foundation Aid		
	2 Foundation budget FY25	27,188,332
	3 Required district contribution FY25	13,755,618
	4 Foundation aid (2 -3)	13,432,714
	5 Increase over FY24 (4 - 1)	45,107
Minimum Aid		
	6 Minimum \$30 per pupil increase	38,310
	7 Minimum aid amount (if line 6 - line 5 > 0, then line 6 - line 5, otherwise 0)	0
Subtotal		
	8 Sum of 1,5,7	6,592,359,635
Minimum Aid Adjustment		
	9 Minimum aid adjustment	13,425,917
	10 Aid adjustment increment (if line 9 - line 8 > 0, then line 9 - line 8, otherwise 0)	0
Non-Operating District Reduction to Foundation		
	11 Reduction to foundation	0
Hold Harmless Aid		
	12 Hold harmless aid	0
FY25 Chapter 70 Aid		
	13 Sum of 1,5,7,10, 12 minus 11	13,432,714

Comparison to FY24

	FY24	FY25	Change	Pct Chg
Enrollment	905,106	905,331	225	0.02%
Foundation budget	13,963,389,872	14,518,539,665	555,149,793	3.98%
Required district contributi	7,566,302,116	13,755,618	623,826	0.01%
Chapter 70 aid	6,592,623,086	13,432,714	45,107	0.00%
Required net school spen	14,158,925,202	27,188,332	668,933	0.00%
Target aid share	45.02%	41.00%		
C70 % of foundation	47.21%	49.41%		
Required NSS % of foundation	101.40%	100.00%		



Note on Minimum Aid Adjustment on lines 9 and 10:

The minimum aid adjustment is the sum of (a) the greater of foundation aid or base aid determined based on the FY21 base and incremental rates, inflated to FY24, and (b) foundation enrollment multiplied by \$30. The aid adjustment increment (line 10) is the line 9 amount less the line 8 amount if the difference is positive. Otherwise, the increment is zero.

Massachusetts Department of Elementary and Secondary Education
Office of School Finance



Chapter 70 Foundation Budget
885 Whittier

	Base Foundation Components							Incremental Costs Above the Base							TOTAL
	1 Pre-school	2 --- Kindergarten --- Half-Day	3 Full-Day	4 Elementary	5 Junior/ Middle	6 High School	7 Vocational	8 Special Ed In-District	9 Special Ed Tuitioned-Out	10 English learners PK-5	11 English learners 6-8	12 English learners High School/Voc	13 Low Income		
Foundation Enrollment	0	0	0	0	0	0	1,277	63	0	0	0	29	572	1,277	
1 Administration	0	0	0	0	0	0	572,926	195,074	0	0	0	3,677	48,460	820,138	
2 Instructional Leadership	0	0	0	0	0	0	1,034,753	0	0	0	0	6,434	229,589	1,270,777	
3 Classroom & Specialist Teachers	0	0	0	0	0	0	10,438,109	643,695	0	0	0	45,089	2,241,250	13,368,093	
4 Other Teaching Services	0	0	0	0	0	0	729,256	601,009	0	0	0	6,434	0	1,336,699	
5 Professional Development	0	0	0	0	0	0	326,286	31,051	0	0	0	1,838	108,731	467,907	
6 Instructional Materials, Equipment & Technology*	0	0	0	0	0	0	1,922,817	27,103	0	0	0	4,596	16,674	1,971,189	
7 Guidance & Psychological Services	0	0	0	0	0	0	576,080	0	0	0	0	2,757	90,754	669,591	
8 Pupil Services	0	0	0	0	0	0	775,982	0	0	0	0	919	471,585	1,248,487	
9 Operations & Maintenance	0	0	0	0	0	0	2,591,991	217,906	0	0	0	11,030	0	2,820,927	
10 Employee Benefits/Fixed Charges*	0	0	0	0	0	0	2,562,441	258,180	0	0	0	10,687	383,217	3,214,526	
11 Special Education Tuition*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12 Total	0	0	0	0	0	0	21,530,641	1,974,018	0	0	0	93,411	3,590,261	27,188,332	

13 Wage Adjustment Factor 100.0%

Foundation Budget per Pupil 21,291

*The wage adjustment factor is applied to underlying rates in all functions except instructional equipment, benefits and special education tuition.

14 Low-income percentage 44.79%

English learner foundation budget as % total foundation budget 0.3%

15 Low-income group 8

Low-income foundation budget as % total foundation budget 13.2%

Total foundation enrollment (column 14) does not include incremental costs above the base. The pupils are already counted in columns 1 to 7.

Total foundation enrollment assigns pupils in pre-kindergarten and half-time kindergarten an enrollment count of .5.

Special education in-district enrollment is an assumed percentage, representing 3.93 percent of K-12 non-vocational enrollment and 4.93 percent of vocational enrollment.

Special education tuitioned-out enrollment is also an assumed percentage, representing 1 percent of non-vocational K-12 enrollment.

Low-income enrollment is based on: (1) participation in Supplemental Nutrition Assistance Program (SNAP), the Transitional Assistance for Families with Dependent Children (TAFDC), MassHealth (Medicaid), or foster care;

(2) homeless designation through the McKinney-Vento Homeless Education Assistance program;

or (3) verification as low income through a supplemental data collection process.

Low-income and English learner foundation budget increments are based on the number of students attending school in the district or district residents who attend charter schools.

The low-income percentage is the ratio of the low-income enrollment to:

the total students attending school in the district and the total resident students attending charter schools.

Low-income group	Low-income %
Group 1	0-5.99%
Group 2	6-11.99%
Group 3	12-17.99%
Group 4	18-23.99%
Group 5	24-29.99%
Group 6	30-35.99%
Group 7	36-41.99%
Group 8	42-47.99%
Group 9	48-53.99%
Group 10	54-69.99%
Group 11	70-79.99%
Group 12	80%+

Each component of the foundation budget represents the enrollment in row 10 multiplied by the appropriate statewide foundation allotment.

The foundation budget shown on this page may differ from the final number used in the formula, due to rounding error.

FY25 Chapter 70 Apportionment of Local Contribution Across School Districts

7 Amesbury	Amesbury	Whittier	Combined Total for All Districts
<u>Prior Year Data (for comparison purposes)</u>			
1 FY24 foundation enrollment	1,847	117	1,964
2 FY24 foundation budget	24,965,747	2,433,545	27,399,292
3 Each district's share of municipality's combined FY24 foundation	91.12%	8.88%	100.00%
4 FY24 required contribution	18,234,602	1,777,424	20,012,026
<u>FY25 apportionment of contribution among community's districts</u>			
5 FY25 total unapportioned required contribution ('municipal contribution' tab row 19 or 25)			21,058,655
6 FY25 foundation enrollment	1,898	123	2,021
7 FY25 foundation budget	26,472,545	2,624,933	29,097,479
8 Each district's share of municipality's total FY25 foundation	90.98%	9.02%	100.00%
9 FY25 Required Contribution	19,158,918	1,899,737	21,058,655
10 Change FY25 to FY24 (9 - 4)	924,316	122,313	1,046,629

The combined totals on lines 5 and 9 may differ due to rounding.

Massachusetts Department of Elementary and Secondary Education
Office of School Finance



FY25 Chapter 70 Apportionment of Local Contribution Across School Districts

105 Georgetown	Georgetown	Whittier	Combined Total for All Districts
<u>Prior Year Data (for comparison purposes)</u>			
1 FY24 foundation enrollment	1,229	55	1,284
2 FY24 foundation budget	15,011,687	1,143,974	16,155,662
3 Each district's share of municipality's combined FY24 foundation	92.92%	7.08%	100.00%
4 FY24 required contribution	11,377,637	867,039	12,244,676
<u>FY25 apportionment of contribution among community's districts</u>			
5 FY25 total unapportioned required contribution ('municipal contribution' tab row 19 or 25)			12,972,010
6 FY25 foundation enrollment	1,196	61	1,257
7 FY25 foundation budget	15,093,328	1,301,796	16,395,124
8 Each district's share of municipality's total FY25 foundation	92.06%	7.94%	100.00%
9 FY25 Required Contribution	11,942,014	1,029,996	12,972,010
10 Change FY25 to FY24 (9 - 4)	564,377	162,957	727,334

The combined totals on lines 5 and 9 may differ due to rounding.

Massachusetts Department of Elementary and Secondary Education

Office of School Finance

FY25 Chapter 70 Apportionment of Local Contribution Across School Districts



116 Groveland	Groveland	Pentucket	Whittier	Combined Total for All Districts
<u>Prior Year Data (for comparison purposes)</u>				
1 FY24 foundation enrollment	9	895	35	939
2 FY24 foundation budget	148,417	10,941,197	727,983	11,817,598
3 Each district's share of municipality's combined FY24 foundation	1.26%	92.58%	6.16%	100.00%
4 FY24 required contribution	106,462	7,848,340	522,197	8,476,999
<u>FY25 apportionment of contribution among community's districts</u>				
5 FY25 total unapportioned required contribution ('municipal contribution' tab row 19 or 25)				8,855,921
6 FY25 foundation enrollment	10	892	37	939
7 FY25 foundation budget	168,603	11,221,167	789,614	12,179,384
8 Each district's share of municipality's total FY25 foundation	1.38%	92.13%	6.48%	100.00%
9 FY25 Required Contribution	122,595	8,159,178	574,147	8,855,920
10 Change FY25 to FY24 (9 - 4)	16,133	310,838	51,950	378,921

The combined totals on lines 5 and 9 may differ due to rounding.

FY25 Chapter 70 Apportionment of Local Contribution Across School Districts

128 Haverhill	Haverhill	Whittier	Combined Total for All Districts
<u>Prior Year Data (for comparison purposes)</u>			
1 FY24 foundation enrollment	8,287	867	9,154
2 FY24 foundation budget	132,551,888	18,033,191	150,585,079
3 Each district's share of municipality's combined FY24 foundation	88.02%	11.98%	100.00%
4 FY24 required contribution	49,918,077	6,791,169	56,709,246
<u>FY25 apportionment of contribution among community's districts</u>			
5 FY25 total unapportioned required contribution ('municipal contribution' tab row 19 or 25)			59,771,545
6 FY25 foundation enrollment	8,401	852	9,253
7 FY25 foundation budget	140,785,594	18,139,782	158,925,376
8 Each district's share of municipality's total FY25 foundation	88.59%	11.41%	100.00%
9 FY25 Required Contribution	52,949,206	6,822,339	59,771,545
10 Change FY25 to FY24 (9 - 4)	3,031,129	31,170	3,062,299

The combined totals on lines 5 and 9 may differ due to rounding.

Massachusetts Department of Elementary and Secondary Education

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FY25 Chapter 70 Apportionment of Local Contribution Across School Districts



144 Ipswich	Ipswich	Whittier	Combined Total for All Districts
<u>Prior Year Data (for comparison purposes)</u>			
1 FY24 foundation enrollment	1,557	30	1,587
2 FY24 foundation budget	20,567,036	623,986	21,191,022
3 Each district's share of municipality's combined FY24 foundation	97.06%	2.94%	100.00%
4 FY24 required contribution	16,419,694	498,159	16,917,853
<u>FY25 apportionment of contribution among community's districts</u>			
5 FY25 total unapportioned required contribution ('municipal contribution' tab row 19 or 25)			17,665,622
6 FY25 foundation enrollment	1,551	27	1,578
7 FY25 foundation budget	21,027,000	576,205	21,603,204
8 Each district's share of municipality's total FY25 foundation	97.33%	2.67%	100.00%
9 FY25 Required Contribution	17,194,441	471,181	17,665,622
10 Change FY25 to FY24 (9 - 4)	774,747	-26,978	747,769

The combined totals on lines 5 and 9 may differ due to rounding.

FY25 Chapter 70 Apportionment of Local Contribution Across School Districts

180 Merrimac	Merrimac	Pentucket	Whittier	Combined Total for All Districts
<u>Prior Year Data (for comparison purposes)</u>				
1 FY24 foundation enrollment	10	818	40	868
2 FY24 foundation budget	164,908	10,006,462	831,981	11,003,351
3 Each district's share of municipality's combined FY24 foundation	1.50%	90.94%	7.56%	100.00%
4 FY24 required contribution	115,885	7,031,799	584,655	7,732,339
<u>FY25 apportionment of contribution among community's districts</u>				
5 FY25 total unapportioned required contribution ('municipal contribution' tab row 19 or 25)				8,169,215
6 FY25 foundation enrollment	8	822	40	870
7 FY25 foundation budget	134,883	10,346,630	853,637	11,335,149
8 Each district's share of municipality's total FY25 foundation	1.19%	91.28%	7.53%	100.00%
9 FY25 Required Contribution	97,210	7,456,791	615,214	8,169,215
10 Change FY25 to FY24 (9 - 4)	-18,675	424,992	30,559	436,876

The combined totals on lines 5 and 9 may differ due to rounding.

Massachusetts Department of Elementary and Secondary Education
Office of School Finance



FY25 Chapter 70 Apportionment of Local Contribution Across School Districts

203 Newbury	Newbury	Triton	Whittier	Combined Total for All Districts
<u>Prior Year Data (for comparison purposes)</u>				
1 FY24 foundation enrollment	1	634	16	651
2 FY24 foundation budget	17,004	8,666,582	332,792	9,016,378
3 Each district's share of municipality's combined FY24 foundation	0.19%	96.12%	3.69%	100.00%
4 FY24 required contribution	12,936	6,593,143	253,173	6,859,252
<u>FY25 apportionment of contribution among community's districts</u>				
5 FY25 total unapportioned required contribution ('municipal contribution' tab row 19 or 25)				7,439,604
6 FY25 foundation enrollment	3	617	16	636
7 FY25 foundation budget	52,023	8,624,225	341,455	9,017,702
8 Each district's share of municipality's total FY25 foundation	0.58%	95.64%	3.79%	100.00%
9 FY25 Required Contribution	42,919	7,114,985	281,700	7,439,604
10 Change FY25 to FY24 (9 - 4)	29,983	521,842	28,527	580,352

The combined totals on lines 5 and 9 may differ due to rounding.

Massachusetts Department of Elementary and Secondary Education

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FY25 Chapter 70 Apportionment of Local Contribution Across School Districts



204 Newburyport	Newburyport	Whittier	Combined Total for All Districts
<u>Prior Year Data (for comparison purposes)</u>			
1 FY24 foundation enrollment	2,232	29	2,261
2 FY24 foundation budget	27,448,208	603,186	28,051,394
3 Each district's share of municipality's combined FY24 foundation	97.85%	2.15%	100.00%
4 FY24 required contribution	21,788,063	478,802	22,266,865
<u>FY25 apportionment of contribution among community's districts</u>			
5 FY25 total unapportioned required contribution ('municipal contribution' tab row 19 or 25)			23,226,567
6 FY25 foundation enrollment	2,185	32	2,217
7 FY25 foundation budget	27,495,318	682,909	28,178,228
8 Each district's share of municipality's total FY25 foundation	97.58%	2.42%	100.00%
9 FY25 Required Contribution	22,663,663	562,904	23,226,567
10 Change FY25 to FY24 (9 - 4)	875,600	84,102	959,702

The combined totals on lines 5 and 9 may differ due to rounding.

Massachusetts Department of Elementary and Secondary Education

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FY25 Chapter 70 Apportionment of Local Contribution Across School Districts



254 Rowley	Rowley	Triton	Whittier	Combined Total for All Districts
<u>Prior Year Data (for comparison purposes)</u>				
1 FY24 foundation enrollment	6	726	23	755
2 FY24 foundation budget	102,026	9,923,980	478,389	10,504,395
3 Each district's share of municipality's combined FY24 foundation	0.97%	94.47%	4.55%	100.00%
4 FY24 required contribution	75,107	7,305,609	352,170	7,732,886
<u>FY25 apportionment of contribution among community's districts</u>				
5 FY25 total unapportioned required contribution ('municipal contribution' tab row 19 or 25)				8,128,810
6 FY25 foundation enrollment	5	708	20	733
7 FY25 foundation budget	86,838	9,890,038	426,818	10,403,695
8 Each district's share of municipality's total FY25 foundation	0.83%	95.06%	4.10%	100.00%
9 FY25 Required Contribution	67,850	7,727,471	333,490	8,128,811
10 Change FY25 to FY24 (9 - 4)	-7,257	421,862	-18,680	395,925

The combined totals on lines 5 and 9 may differ due to rounding.

Massachusetts Department of Elementary and Secondary Education
Office of School Finance



FY25 Chapter 70 Apportionment of Local Contribution Across School Districts

259 Salisbury	Salisbury	Triton	Whittier	Combined Total for All Districts
<u>Prior Year Data (for comparison purposes)</u>				
1 FY24 foundation enrollment	2	864	50	916
2 FY24 foundation budget	32,982	11,816,837	1,039,976	12,889,795
3 Each district's share of municipality's combined FY24 foundation	0.26%	91.68%	8.07%	100.00%
4 FY24 required contribution	25,025	8,966,261	789,103	9,780,389
<u>FY25 apportionment of contribution among community's districts</u>				
5 FY25 total unapportioned required contribution ('municipal contribution' tab row 19 or 25)				10,252,782
6 FY25 foundation enrollment	3	831	53	887
7 FY25 foundation budget	50,581	11,600,973	1,131,069	12,782,623
8 Each district's share of municipality's total FY25 foundation	0.40%	90.76%	8.85%	100.00%
9 FY25 Required Contribution	40,570	9,304,996	907,216	10,252,782
10 Change FY25 to FY24 (9 - 4)	15,545	338,735	118,113	472,393

The combined totals on lines 5 and 9 may differ due to rounding.

FY25 Chapter 70 Apportionment of Local Contribution Across School Districts

329 West Newbury	West Newbury	Pentucket	Whittier	Combined Total for All Districts
<u>Prior Year Data (for comparison purposes)</u>				
1 FY24 foundation enrollment	2	575	13	590
2 FY24 foundation budget	32,982	7,034,483	270,394	7,337,858
3 Each district's share of municipality's combined FY24 foundation	0.45%	95.87%	3.68%	100.00%
4 FY24 required contribution	26,579	5,668,857	217,901	5,913,337
<u>FY25 apportionment of contribution among community's districts</u>				
5 FY25 total unapportioned required contribution ('municipal contribution' tab row 19 or 25)				6,112,616
6 FY25 foundation enrollment	4	573	15	592
7 FY25 foundation budget	67,441	7,205,689	320,114	7,593,244
8 Each district's share of municipality's total FY25 foundation	0.89%	94.90%	4.22%	100.00%
9 FY25 Required Contribution	54,291	5,800,631	257,694	6,112,616
10 Change FY25 to FY24 (9 - 4)	27,712	131,774	39,793	199,279

The combined totals on lines 5 and 9 may differ due to rounding.

**WHTTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
COMPARISON OF ALL ASSESSMENTS FY 2024 VS FY 2025
Recommended Budget**

	FY 2024				FY 2025				FY 2024				FY 2025			
	Required Net		Sch. Spending		Required Net		Sch. Spending		Other		Assessments		Capital		Assessments	
				\$	Pct			\$	Pct			\$	Pct			
Gross				26,519,399	2.52%	27,188,332	668,933	2.52%	1,690,633	6.47%	1,800,035	109,402	6.47%	695,000	568,665	-126,335
Less Revenues				13,387,607	0.34%	13,432,714	45,107	0.34%	900,000	44.44%	1,300,000	400,000	44.44%			0
Assessments				13,131,792	4.75%	13,755,618	623,826	4.75%	790,633	-36.76%	500,035	-290,598	-36.76%	695,000	568,665	-126,335
	Students	Students														
	FY24	FY25	Change	Pct												
Amesbury	117	123	6	5.13%	1,777,424	1,899,737	122,313	6.88%	72,552	-33.62%	48,163	-24,389	-33.62%	68,555	54,918	-13,637
Georgetown	55	61	6	10.91%	867,039	1,029,996	162,957	18.79%	34,106	-29.97%	23,886	-10,220	-29.97%	44,316	41,627	-2,689
Groveland	35	37	2	5.71%	522,197	574,147	51,950	9.95%	21,704	-33.25%	14,488	-7,216	-33.25%	28,983	24,575	-4,408
Haverhill	867	853	-14	-1.61%	6,791,169	6,822,339	31,170	0.46%	537,631	-37.87%	334,010	-203,621	-37.87%	288,968	237,544	-51,424
Ipswich	30	27	-3	-10.00%	498,159	471,181	-26,978	-5.42%	18,603	-43.17%	10,572	-8,031	-43.17%	55,249	42,984	-12,265
Merrimac	40	40	0	0.00%	584,655	615,214	30,559	5.23%	24,804	-36.85%	15,663	-9,141	-36.85%	26,817	23,670	-3,147
Newbury	16	16	0	0.00%	253,173	281,700	28,527	11.27%	9,922	-36.86%	6,265	-3,657	-36.86%	24,891	18,890	-6,001
Newburyport	29	32	3	10.34%	478,802	562,904	84,102	17.57%	17,983	-30.32%	12,530	-5,453	-30.32%	82,719	62,865	-19,854
Rowley	23	20	-3	-13.04%	352,170	333,490	-18,680	-5.30%	14,262	-45.09%	7,831	-6,431	-45.09%	23,310	20,898	-2,412
Salisbury	50	53	3	6.00%	789,103	907,216	118,113	14.97%	31,005	-33.07%	20,753	-10,252	-33.07%	27,332	23,104	-4,228
West Newbury	13	15	2	15.38%	217,901	257,694	39,793	18.26%	8,061	-27.13%	5,874	-2,187	-27.13%	23,860	17,590	-6,270
TOTALS	1275	1277	2	0.16%	13,131,792	13,755,618	623,826	4.75%	790,633	-36.76%	500,035	-290,598	-36.76%	695,000	568,665	-126,335

	FY 2024				FY 2025				FY 2024				FY 2025			
	Debt		Assessments		Debt		Assessments		Other Ed		Assessments		Total		Assessments	
				\$	Pct			\$	Pct			\$	Pct			
Gross								1,526,328	8.93%	1,662,568	136,240	8.93%	30,431,360	31,219,600	788,240	2.59%
Less Revenues													14,287,607	14,732,714	445,107	3.12%
Assessments								1,526,328	8.93%	1,662,568	136,240	8.93%	16,143,753	16,486,886	343,133	2.13%
Amesbury	0	0	0	0	0	0	0	140,063	14.33%	160,138	20,075	14.33%	2,058,594	2,162,956	104,362	5.07%
Georgetown	0	0	0	0	0	0	0	65,842	20.62%	79,417	13,575	20.62%	1,011,303	1,174,926	163,623	16.18%
Groveland	0	0	0	0	0	0	0	41,899	14.97%	48,172	6,273	14.97%	614,783	661,382	46,599	7.58%
Haverhill	0	0	0	0	0	0	0	1,037,902	7.00%	1,110,549	72,647	7.00%	8,655,670	8,504,442	-151,228	-1.75%
Ipswich	0	0	0	0	0	0	0	35,914	-2.12%	35,152	-762	-2.12%	607,925	559,889	-48,036	-7.90%
Merrimac	0	0	0	0	0	0	0	47,885	8.75%	52,077	4,192	8.75%	684,161	706,624	22,463	3.28%
Newbury	0	0	0	0	0	0	0	19,154	8.76%	20,831	1,677	8.76%	307,140	327,686	20,546	6.69%
Newburyport	0	0	0	0	0	0	0	34,716	20.01%	41,662	6,946	20.01%	614,220	679,961	65,741	10.70%
Rowley	0	0	0	0	0	0	0	27,534	-5.43%	26,039	-1,495	-5.43%	417,276	388,258	-29,018	-6.95%
Salisbury	0	0	0	0	0	0	0	59,856	15.28%	69,002	9,146	15.28%	907,296	1,020,075	112,779	12.43%
West Newbury	0	0	0	0	0	0	0	15,563	25.48%	19,529	3,966	25.48%	265,385	300,687	35,302	13.30%
TOTALS	0	0	0	0	0	0	0	1,526,328	8.93%	1,662,568	136,240	8.93%	16,143,753	16,486,886	343,133	2.13%

WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL

**COMPARISON OF REQUIRED NET SCHOOL SPENDING
FY 2024 VS 2025**

	FY2024	FY2025	\$ INCREASE	% INCREASE	Enrollments 10/1/2022	Enrollments 10/1/2023	Inc (Dec)
Gross Required Spending	26,519,399	27,188,332	668,933	2.52%			
Less: Chapter 70 Aid	13,387,607	13,432,714	45,107	0.34%			
Net Minimum Contribution	13,131,792	13,755,618	623,826	4.75%			
Member Municipalities:							
Amesbury	1,777,424	1,899,737	122,313	6.88%	117	123	6
Georgetown	867,039	1,029,996	162,957	18.79%	55	61	6
Groveland	522,197	574,147	51,950	9.95%	35	37	2
Haverhill	6,791,169	6,822,339	31,170	0.46%	867	853	-14
Ipswich	498,159	471,181	-26,978	-5.42%	30	27	-3
Merrimac	584,655	615,214	30,559	5.23%	40	40	0
Newbury	253,173	281,700	28,527	11.27%	16	16	0
Newburyport	478,802	562,904	84,102	17.57%	29	32	3
Rowley	352,170	333,490	-18,680	-5.30%	23	20	-3
Salisbury	789,103	907,216	118,113	14.97%	50	53	3
West Newbury	217,901	257,694	39,793	18.26%	13	15	2
TOTALS	13,131,792	13,755,618	623,826	4.75%	1275	1277	2

**WHITTIER REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL
COMPARISON OF BUDGET AND ASSESSMENT TOTALS FY 1992 TO FY 2025**

<u>FISCAL YR END</u>	<u>GROSS BUDGET</u>	<u>\$ INCREASE FROM PRIOR FY YEAR</u>	<u>% INCREASE FROM PRIOR FY YEAR</u>	<u>TOTAL ASSESSMENTS</u>	<u>\$ INCREASE FROM PRIOR FY YEAR</u>	<u>% INCREASE FROM PRIOR FY YEAR</u>
92	9,355,220	-277,588	-2.88%	4,727,948	-137,860	-2.83%
93	9,208,157	-147,063	-1.57%	4,467,410	-260,538	-5.51%
94	9,199,159	-8,998	-0.10%	4,523,412	56,002	1.25%
ED Reform in Effect - Minimum Contribution Required After This Date						
95	9,476,735	277,576	3.02%	4,717,244	193,832	4.29%
96	9,748,358	271,623	2.87%	4,826,226	108,982	2.31%
97	10,092,093	343,735	3.53%	5,140,515	314,289	6.51%
98	10,491,857	399,764	3.96%	5,448,453	307,938	5.99%
99	11,493,160	1,001,303	9.54%	6,030,295	581,842	10.68%
00	12,299,055	805,895	7.01%	6,590,543	560,248	9.29%
01	13,247,354	948,299	7.71%	7,075,714	485,171	7.36%
02	14,244,620	997,266	7.53%	7,587,891	512,177	7.24%
03	14,447,829	203,209	1.43%	8,167,579	579,688	7.64%
04	14,431,878	-15,951	-0.11%	9,275,195	1,107,616	13.56%
05	15,532,307	1,100,429	7.62%	10,607,743	1,332,548	14.37%
06	16,303,023	770,716	4.96%	10,885,505	277,762	2.62%
07	17,776,667	1,473,644	9.04%	11,489,272	603,767	5.55%
08	17,775,046	-1,621	-0.01%	11,677,901	188,629	1.64%
09	18,088,995	313,949	1.77%	11,677,901	0	0.00%
10	18,338,995	250,000	1.38%	11,748,473	70,572	0.60%
11	18,099,020	-239,975	-1.31%	11,111,099	-637,374	-5.43%
12	18,543,364	444,344	2.46%	11,275,145	164,046	1.48%
13	19,257,601	714,237	3.85%	11,269,716	-5,429	-0.05%
14	20,316,617	1,059,016	5.50%	11,741,810	472,094	4.19%
15	21,214,487	897,870	4.42%	12,637,157	895,347	7.63%
16	22,090,697	876,210	4.13%	13,200,216	563,059	4.46%
17	23,528,414	1,437,717	6.51%	13,654,391	454,175	3.44%
(FY17 increase offset by \$390,000 E&D. Actual increase was \$1,047,717. Effective % increase was 4.74%)						
18	24,134,578	606,164	2.58%	14,273,596	619,205	4.53%
19	25,077,140	942,562	3.91%	14,867,817	594,221	4.16%
20	25,920,676	843,536	3.36%	15,076,606	208,789	1.40%
21	26,563,882	643,206	2.48%	14,952,248	-124,358	-0.82%
22	27,205,418	641,536	2.42%	15,204,239	251,991	1.69%
23	29,038,918	1,833,500	6.74%	15,837,302	633,063	4.16%
24	30,431,360	1,392,442	4.80%	16,143,753	306,451	1.93%
25	31,219,600	788,240	2.59%	16,486,886	343,133	2.13%

Massachusetts Department of Elementary and Secondary Education

Per Pupil Expenditure Summary, FY21–FY23

Last updated February 2024

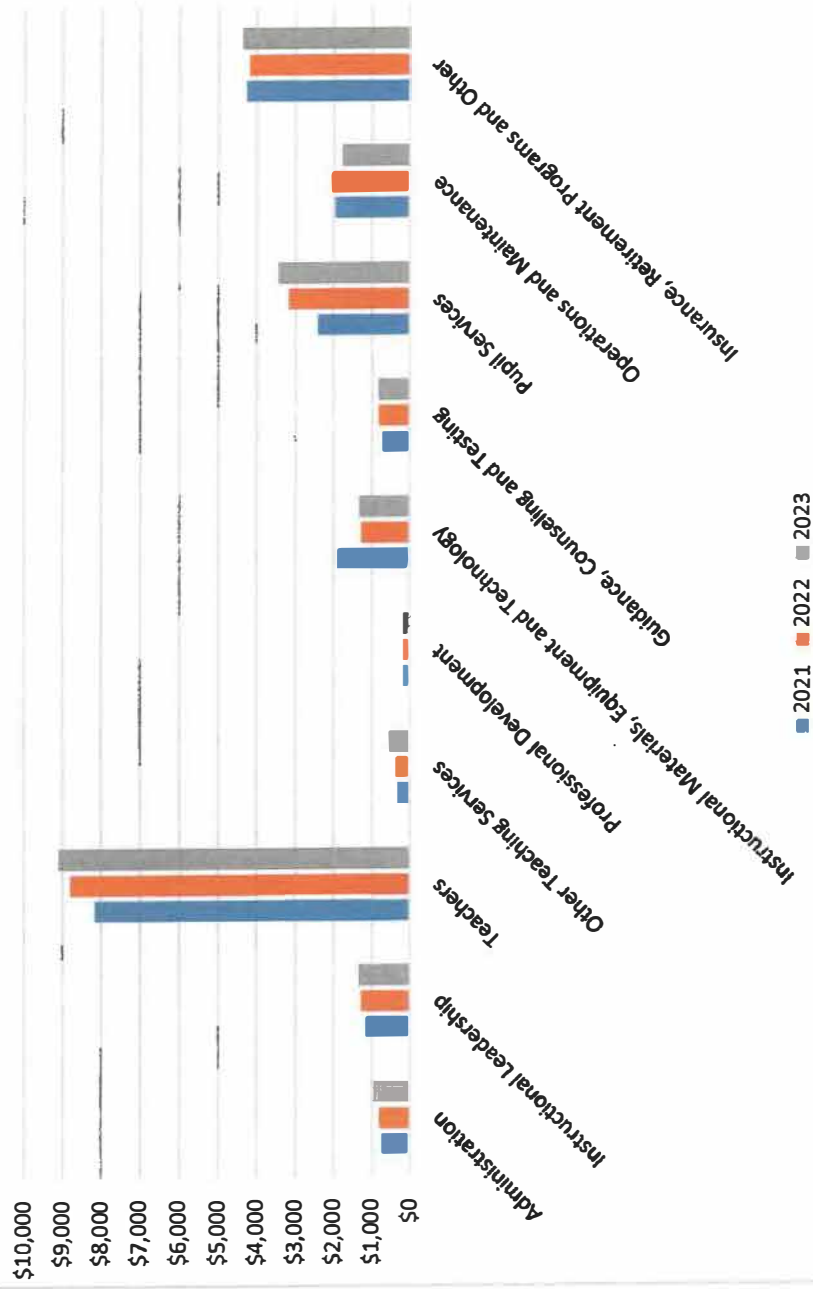
This report shows per pupil expenditures by major functional categories for the last three years, including total in-district expenditures, and total expenditures for all districts. Total expenditures per pupil average across all expenditures and pupils, both in-district and out-of-district. The out-of-district expenditure functions (9000 series) are not included on this report because we are not able to calculate per pupil expenditures consistently for all of these functional categories. FTEs that are less than 6 are suppressed.

Whittier Regional Vocational Technical

		2021	2022	2023
FTEIn	In-District FTE Pupils	1,237.0	1,267.3	1,274.5
FTEOut	Out-of-District FTE Pupils	less than 6	less than 6	less than 6
FTEs	Total FTE Pupils	1,239.0	1,268.4	1,277.3

Function Description	2021				2022				2023			
	\$ Per In-District Pupil A	% Share of In-District B = A / III	State Average B	% Share of State C = B / III	\$ Per In-District Pupil A	% Share of In-District B = A / III	State Average B	% Share of State C = B / III	\$ Per In-District Pupil A	% Share of In-District B = A / III	State Average B	% Share of State C = B / III
ADMN Administration	\$733.99	3.4%	\$632.93	3.4%	\$802.70	3.5%	\$669.20	3.4%	\$1,559.14	6.5%	\$873.61	4.4%
LDRS Instructional Leadership	\$1,158.21	5.4%	\$1,232.24	6.6%	\$1,264.95	5.6%	\$1,321.83	6.7%	\$1,322.54	5.5%	\$1,307.96	6.5%
TCHR Teachers	\$8,151.73	37.7%	\$7,185.95	38.7%	\$8,774.86	38.6%	\$7,429.24	37.7%	\$9,082.30	38.0%	\$7,400.21	37.0%
TSER Other Teaching Services	\$294.26	1.4%	\$1,557.26	8.4%	\$341.25	1.5%	\$1,684.99	8.6%	\$532.90	2.2%	\$1,730.22	8.6%
PDEV Professional Development	\$150.06	0.7%	\$181.79	1.0%	\$150.76	0.7%	\$233.15	1.2%	\$148.47	0.6%	\$286.12	1.4%
MATL Instructional Materials, Equipment and Technology	\$1,885.61	8.7%	\$763.26	4.1%	\$1,260.90	5.5%	\$765.17	3.9%	\$1,320.42	5.5%	\$865.41	4.3%
GUID Guidance, Counseling and Testing	\$703.47	3.3%	\$626.07	3.4%	\$799.83	3.5%	\$670.95	3.4%	\$804.51	3.4%	\$679.03	3.4%
SERV Pupil Services	\$2,394.56	11.1%	\$1,622.90	8.7%	\$3,161.66	13.9%	\$2,005.72	10.2%	\$3,219.58	13.5%	\$2,038.01	10.2%
OPMN Operations and Maintenance	\$1,931.60	8.9%	\$1,500.92	8.1%	\$2,036.05	9.0%	\$1,554.43	7.9%	\$1,733.50	7.3%	\$1,572.40	7.9%
BENE Insurance, Retirement Programs and Other	\$4,227.79	19.5%	\$3,261.82	17.6%	\$4,155.00	18.3%	\$3,365.93	17.1%	\$4,178.74	17.5%	\$3,253.90	16.3%
III In-District Per Pupil Expenditure	\$21,631.27		\$18,565.13		\$22,747.95		\$19,700.60		\$23,902.09		\$20,006.87	
TTPP Total Per Pupil Expenditures	\$21,641.88		\$19,117.74		\$22,809.97		\$20,273.18		\$23,857.52		\$20,572.12	

In-District Expenditure Breakdown



**Massachusetts Department of Elementary and Secondary Education
Chapter 70
Change in Regional District Foundation Budget Per Pupil FY25 vs FY24**

LEA Member	FY24	FY25	INCREASE	%
7 AMESBURY	13,517	13,948	431	3.09%
105 GEORGETOWN	12,215	12,620	405	3.21%
116 GROVELAND	16,491	16,860	369	2.19%
128 HAVERHILL	15,995	16,758	763	4.55%
144 IPSWICH	13,209	13,557	348	2.57%
180 MERRIMAC	16,491	16,860	369	2.19%
203 NEWBURY	17,004	17,341	337	1.94%
204 NEWBURYPORT	12,298	12,584	286	2.27%
254 ROWLEY	17,004	17,368	364	2.10%
259 SALISBURY	16,491	16,860	369	2.19%
329 WEST NEWBURY	16,491	16,860	369	2.19%
885 WHITTIER	20,800	21,291	491	2.31%

The Foundation Budget per pupil is established by DESE. While districts can, and often do, spend more per pupil, it is important to understand that Whittier's per pupil foundation budget will always be higher than that of its member community districts due to the way DESE calculates funding for vocational school districts.

Source: DESE Chapter 70 Foundation Budgets