

2018-2019 Proposed Budget

North Hunterdon-Voorhees Regional High School District





Budget Goals



- ▶ Provide a thorough and efficient education to a projected 2,671 students (enrollment was 2,678 as of 10/13/17)
- ▶ Maintain current level of student academic (e.g. 26 AP courses), co-curricular (clubs/activities/intramurals), and athletic programs (17 different sports offered, girls/boys, multiple levels)
- ▶ Maintain safe and functional facilities
- ▶ Meet contractual obligations
- ▶ Attract and retain highly qualified staff members
- ▶ Meet NJ State Mandates
- ▶ Prepare a budget that is fiscally responsible to district's taxpayers.

Local Tax Levy

- ▶ The Board has proposed a 2% increase to the local tax levy for 2018-2019. There was no increase to the local tax levy in the last three budgets.

Local Tax Levy Increase-General Fund	
2015-2016	0%, and \$400,000 reduction to debt service tax
2016-2017	0%
2017-2018	0%
2018-2019	2%



State Aid

- ▶ State Aid allocation to our district for 2018-2019 is anticipated to increase by \$285,270.

State Aid	
2015-2016	\$5,527,213
2016-2017	\$5,554,323
2017-2018	\$5,554,323
2018-2019	\$5,839,593

Revenue Comparison

Major Fund Area	2017-2018 Budget	Proposed 2018-2019 Budget	Dollar Change
Local Tax Levy	\$ 47,048,907	\$ 47,989,885	940,978
Other Revenues/Tuition/Interest	\$ 121,000	\$ 434,000	313,000
State Aid	\$ 5,554,323	\$ 5,839,593	285,270
Special Ed. Extraordinary Aid	\$ 398,000	\$ 425,000	27,000
Medicaid Reimbursement	\$ 22,325	\$ 22,325	0
Budgeted Fund Balance	\$ 5,098,298	\$ 4,568,160	- 530,138
Withdrawal from Capital Reserve	\$ 151,500	0	- 151,500
Adjustment for Prior Year Encumbrances	\$ 4,720,193	0	- 4,720,193
Total Revenue for Operating Budget	\$ 63,114,546	\$ 59,278,963	- 3,835,583
Federal Revenue/Grants	\$ 746,761	\$ 521,711	- 225,050
Debt Service-Tax Levy	\$ 691,679	\$ 749,057	57,378
Total Revenues/Sources	\$ 64,552,986	\$ 60,549,731	- 4,003,255

* Local share of debt service tax levy is \$385,855 after application of designated state aid



Revenue Comparison

- ▶ The revenue for the operating budget is \$59,278,963, or 6.0% less, than the current year. Total is less due to:
 - ▶ Decrease in excess surplus
 - ▶ No budgeted withdrawals from capital or maintenance reserve accounts for 2018-2019
 - ▶ 2017-2018 budget included \$4.7 million in prior year encumbrances
 - ▶ If we do not factor in the adjustment for prior year encumbrances, next year's total revenue is anticipated to increase by \$884,610. Prior year encumbrances are purchase orders not yet paid carried over from the previous school year.

Expenditure Comparison

<u>General Current Expense</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>Difference</u>
Regular Programs	17,679,348	17,338,613	- 340,735
Special Education	3,560,635	3,354,657	- 205,978
Co-Curricular Activities	578,439	585,384	6,945
Athletics	2,469,265	2,445,102	- 24,163
Summer Credit Restoration	5,000	5,000	0
Tuition	3,886,583	3,773,512	- 113,071
Attendance, Social Work Services	333,132	346,579	13,447
Health Services	465,526	469,001	3,475
Speech, OT, PT, Extraordinary Services	355,857	296,175	- 59,682
Other Support Services-Extraordinary Service	281,900	290,000	8,100
Guidance	1,675,508	1,637,424	- 38,084
Child Study Teams	1,068,981	1,098,518	29,537
Improvement of Instruction Services	1,190,519	1,139,768	- 50,751
Media Services-School Library	398,996	433,434	34,438
Instructional Staff Training Services	36,250	56,500	20,250
General Administration	1,263,505	1,235,474	- 28,031
School Administration	1,139,888	1,128,174	- 11,714
Central Services	894,209	792,850	- 101,359
Admin Info Technology	844,485	864,021	19,536
Operation & Maintenance of Plant Services	6,428,963	7,101,487	672,524
Student Transportation Services	4,274,083	4,657,748	383,665
Personal Services-Employee Benefits	9,546,175	10,038,750	492,575
Interest on Maintenance Reserve	1,000	-	- 1,000
TOTAL	\$ 58,378,247	\$ 59,088,171	\$ 709,924



Expenditures

- ▶ The proposed 2018-2019 budget provides funding for the following initiatives:
 - ▶ Continuation of annual computing device replacement program for students and staff, including desktop computers and mobile devices
 - ▶ Expansion of existing security camera network
 - ▶ Enhanced security staffing with addition of Class III Officers at both high schools, in coordination with local law enforcement officials
 - ▶ Equipment purchases for special services, fine arts, athletics and security
- ▶ There are no capital projects included in the 2018-2019 budget.



Budget Tax Impact

Share of Tax Levy and Tax Rates

Tax Share Per Municipality

Municipality	Share of Regional Tax Levy 2017-2018	Share of Regional Tax Levy 2018-2019	Difference
Bethlehem Twp	7.4673360%	7.4683220%	0.0009860%
Califon	2.1539186%	2.2277710%	0.0738524%
Clinton Town	4.2993684%	4.6959522%	0.3965838%
Clinton Twp	29.4359351%	29.1010941%	-0.3348410%
Franklin Twp	6.8481194%	7.2053537%	0.3572343%
Glen Gardner	1.6798391%	1.6099816%	-0.0698575%
Hampton	1.4241786%	1.3951560%	-0.0290226%
High Bridge	3.5694545%	3.5822893%	0.0128348%
Lebanon Boro	2.7735633%	2.6837989%	-0.0897644%
Lebanon Twp	11.5795864%	11.9557594%	0.3761730%
Tewksbury Twp	18.8158171%	18.2880789%	-0.5277382%
Union Twp	9.9528835%	9.7864429%	-0.1664406%

Estimated High School Tax Rates

Tax Rate per \$100 of Property Value per year, includes debt repayment

Municipality	2017-2018	2018-2019	Increase/ Decrease for year	Inc/Dec per year for \$350,000 property *	Inc/Dec per month for \$350,000 property*
Bethlehem Twp.	0.6754	0.6833	0.0079	\$27.65	\$2.30
Califon	0.7075	0.7416	0.0341	\$119.35	\$9.95
Clinton Town	0.5745	0.5891	0.0146	\$51.10	\$4.26
Clinton Twp.	0.6547	0.6541	-0.0006	-\$2.10	-\$0.17
Franklin Twp.	0.6050	0.6417	0.0367	\$128.45	\$10.70
Glen Gardner	0.5768	0.5582	-0.0186	-\$65.10	-\$5.42
Hampton	0.5601	0.5605	0.0004	\$1.40	\$0.12
High Bridge	0.5170	0.5258	0.0088	\$30.80	\$2.57
Lebanon Borough	0.5027	0.4751	-0.0276	-\$96.60	-\$8.05
Lebanon Twp.	0.7449	0.7761	0.0312	\$109.20	\$9.10
Tewksbury Twp.	0.6632	0.6515	-0.0117	-\$40.95	-\$3.41
Union Twp.	0.6821	0.6771	-0.0050	-\$17.50	-\$1.46

* Ex: \$350,000 property in Bethlehem Twp.- Increase in tax rate for year (3500 x 0.0079) = \$27.65 2018 Increase / 12 = \$2.30 per month

Tax rates based on estimated net taxable valuation of municipality as of 10/1/2017



Thank you for your time.

This presentation and the user-friendly format of the 2018-2019 budget are available online at www.nhvweb.net, under District & BOE Services tab.