



# 2020-2021 Proposed Budget

North Hunterdon-Voorhees Regional High School District





# Budget Goals



- Provide a thorough and efficient education to a projected 2,558 students (enrollment was 2,397 as of 10/15/19)
- Maintain current level of student academic courses, co-curricular offerings (clubs/activities/ intramurals), and athletic programs (18 different sports offered, girls/boys, multiple levels, Unified)
- 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 0% increase to the local tax levy for the 2020-2021 budget.

Local Tax Levy Increase-General Fund	
2016-2017	0%
2017-2018	0%
2018-2019	2%
2019-2020	2%
2020-2021	0%

# State Aid

- State Aid allocation to our district for 2020-2021 is anticipated to decrease for a third year in a row, by \$367,351.

School Year	State Aid	Inc/Dec
2016-2017	\$5,554,323	+ 27,110
2017-2018	\$5,554,323	0
2018-2019	\$5,455,854	- 98,469
2019-2020	\$5,254,962	- 200,892
2020-2021	\$4,887,611	- 367,351

- State aid is anticipated to decrease through 2025, with a total loss of about \$1.6 million to our district

# Revenue Comparison

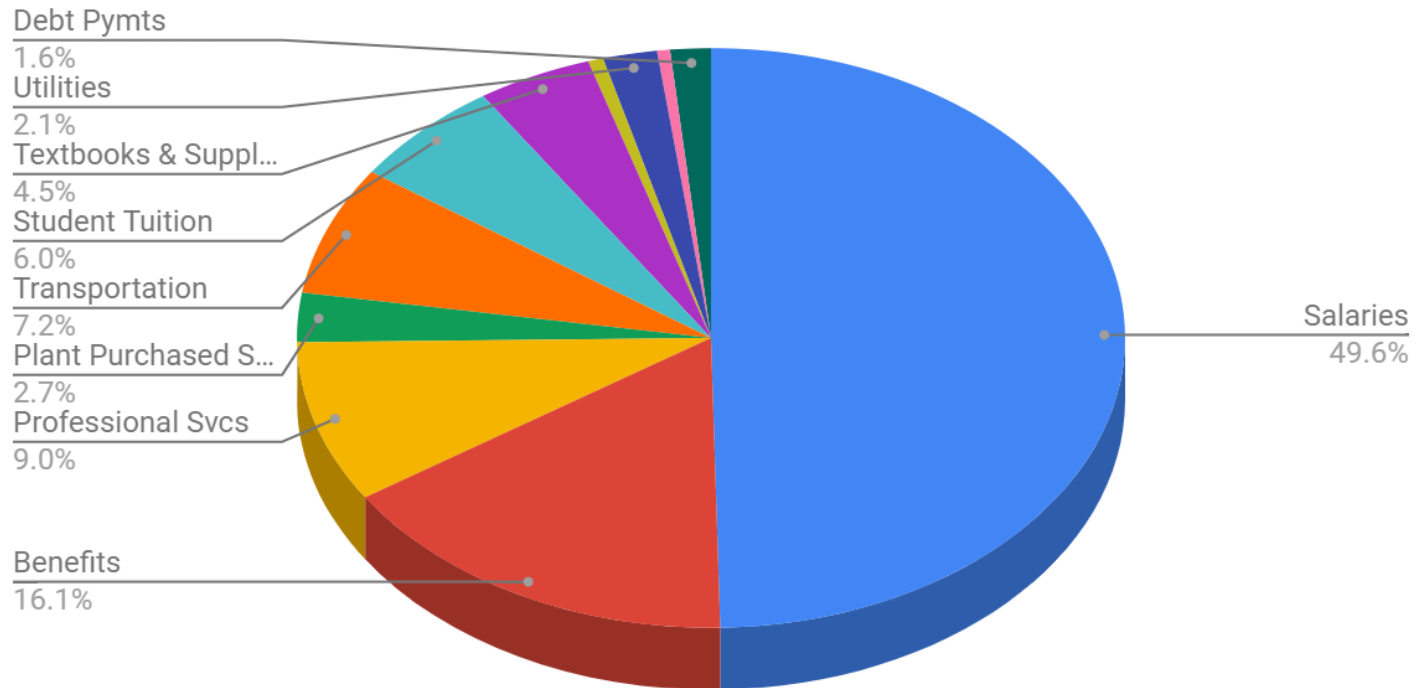
Major Fund Area	2019-2020 Budget	Proposed 2020-2021 Budget	Dollar Change
Local Tax Levy	\$ 48,949,682	\$ 48,949,682	0
Other Revenues/Tuition/Interest	\$ 434,000	\$ 410,000	- \$ 24,000
State Aid	\$ 5,254,962	\$ 4,887,611	- \$ 367,351
Special Ed. Extraordinary Aid	\$ 425,000	\$ 425,000	0
Medicaid Reimbursement	\$ 26,144	\$ 29,231	\$ 3,087
Budgeted Fund Balance	\$ 4,224,816	\$ 5,244,237	\$ 1,019,421
Adjustment for Prior Year Encumbrances	\$ 2,726,421	0	- \$ 2,726,421
<b>Total Revenue for Operating Budget</b>	<b>\$ 62,041,025</b>	<b>\$ 59,945,761</b>	<b>- \$ 2,095,264</b>
Federal & State Revenue/Grants	\$ 508,073	\$ 406,458	- \$ 101,615
Debt Service-Tax Levy	\$ 756,633	\$ 758,306	\$ 1,673
<b>Total Revenues/Sources</b>	<b>\$ 63,305,731</b>	<b>\$ 61,110,525</b>	<b>- \$ 2,195,206</b>



# Revenue Comparison

- ▶ The revenue for the operating budget is \$59,945,761, or 3.38% less, than the current year. Changes include:
  - ▶ Decrease in state aid
  - ▶ 2019-2020 budget includes \$2.7 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 \$631,157. Prior year encumbrances are purchase orders not yet paid carried over from the previous school year.
  - ▶ Increase in excess surplus of \$1 Million (budgeted fund balance)

# Major Budget Allocations



<b>Salaries</b>	\$29,759,449	<b>Textbooks &amp; Supplies</b>	\$2,685,834
<b>Benefits</b>	\$9,644,000	<b>Construction</b>	\$356,006
<b>Professional Services</b>	\$5,414,722	<b>Utilities</b>	\$1,268,860
<b>Plant Purchased Services</b>	\$1,640,620	<b>Misc Expenditures</b>	\$301,823
<b>Transportation</b>	\$4,318,000	<b>Debt Payments</b>	\$949,396
<b>Student Tuition</b>	\$3,607,051	<b>Total</b>	<b>\$59,945,761</b>



# Expenditures



- The proposed 2020-2021 budget provides funding for the following initiatives:
  - Continuation of providing additional crisis clinicians through Effective School Solutions to provide mental health resources to students.
  - Continuation of annual computing device replacement program for students and staff, including Chromebooks and desktop computers.
  - Additional Class III school security officers.
  - Capital projects including:
    - North Hunterdon Courtyard Security Upgrade
    - Voorhees Exterior Pedestrian Bridge by Gyms
    - Bathroom Renovations at both schools





# Budget Tax Impact

Share of Tax Levy and Tax Rates

# Tax Share Per Municipality

Municipality	Equalized Valuation of Municipality	Regional HS Enrollment 10-15-19	Share of Regional Tax Levy 2020-2021 *	Share of Regional Tax Levy 2019-2020 *	Difference
Bethlehem Twp.	568,745,037	204.00	7.4467422%	7.4175470%	0.0291952%
Califon	150,333,194	58.00	2.3781968%	2.4243871%	-0.0461903%
Clinton Town	411,548,365	154.00	4.8498081%	4.8123430%	0.0374651%
Clinton Twp.	2,295,299,316	640.50	27.4832517%	27.6606848%	-0.1774331%
Franklin Twp.	564,259,752	162.50	7.3574782%	7.3461852%	0.0112930%
Glen Gardner	170,119,902	66.00	2.0415699%	1.8051538%	0.2364161%
Hampton	125,134,276	53.00	1.4377963%	1.5124981%	-0.0747018%
High Bridge	350,467,418	152.50	3.6700681%	3.8585560%	-0.1884879%
Lebanon Boro.	284,127,095	63.50	3.4971981%	3.2241731%	0.2730250%
Lebanon Twp.	926,021,544	295.50	10.9594954%	11.1790646%	-0.2195692%
Tewksbury Twp.	1,625,576,522	235.50	17.8751590%	18.3062585%	-0.4310995%
Union Twp.	855,623,692	257.00	11.0032362%	10.4531488%	0.5500874%
Total	\$ 8,327,256,113	2,342.00	100%	100%	

\* Tax share percentages change year to year based on high school enrollment from each municipality and property values.

# Estimated High School Tax Rates

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

Municipality	2019-2020 rate	2020-2021 rate	Difference	Inc/Dec per year for \$100,000 property
Bethlehem Twp.	0.6530	0.6483	-0.0047	-\$4.70
Califon	0.8105	0.7833	-0.0272	-\$27.20
Clinton Town	0.5929	0.5813	-0.0116	-\$11.60
Clinton Twp.	0.6051	0.5929	-0.0122	-\$12.20
Franklin Twp.	0.6415	0.6457	0.0042	\$4.20
Glen Gardner	0.5487	0.5942	0.0455	\$45.50
Hampton	0.6017	0.5689	-0.0328	-\$32.80
High Bridge	0.5111	0.5185	0.0074	\$7.40
Lebanon Boro.	0.5290	0.6000	0.0710	\$71.00
Lebanon Twp.	0.6050	0.5860	-0.0190	-\$19.00
Tewksbury Twp.	0.5439	0.5445	0.0006	\$0.60
Union Twp.	0.6037	0.6368	0.0331	\$33.10

\* Ex: \$100,000 property in Union Twp.- Increase in tax rate for year (1000 x 0.0331) = \$33.10    2020 Increase / 12 = \$2.76 per month

Tax rates based on estimated equalized valuation of municipality as of 10/1/2019



# Thank you for your time.

This presentation and the user-friendly format of the 2020-2021 budget are available online at [www.nhvweb.net](http://www.nhvweb.net), under District & BOE Services tab.