



North Hunterdon-Voorhees
REGIONAL HIGH SCHOOL DISTRICT

2021-2022 SCHOOL BUDGET



BUDGET GOALS

- Provide a thorough and efficient education to a projected student population of 2,382* (enrollment was 2,244 as of 10/15/2020) (**does not include projected 329 vocational academy students in the buildings*)
- Maintain current level of student academic courses, co-curricular offerings (clubs/activities/intramurals), and athletic programs (18 different types of sports offered, girls/boys, multiple levels, Unified)
- Maintain safe, functional and clean facilities
- Meet contractual obligations
- Attract and retain highly qualified staff members
- Meet NJ State Mandates
- Prepare a budget that is fiscally responsible to the district's taxpayers

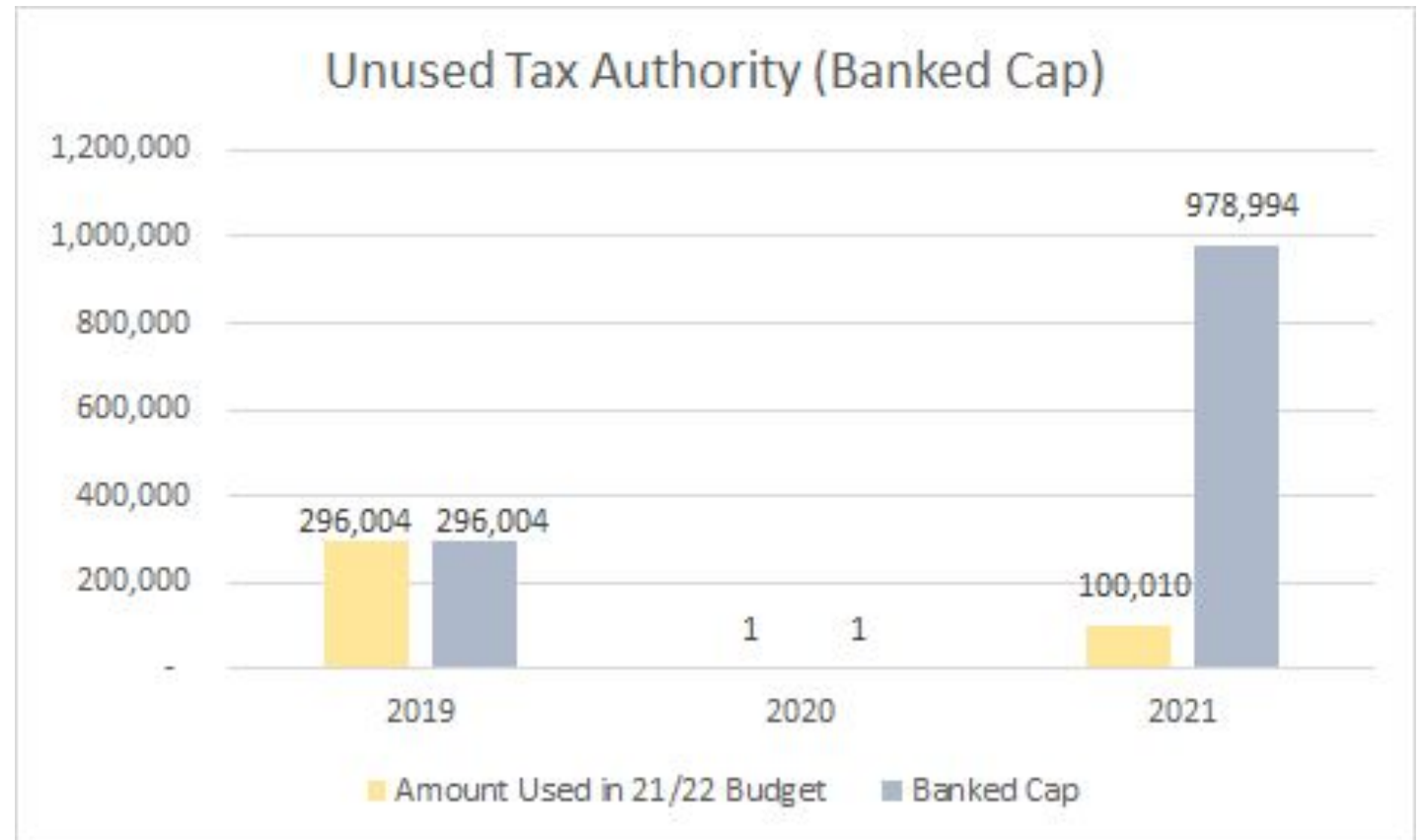
LOCAL TAX LEVY

- The Board has proposed a net increase of 1.6% to the local tax levy for 2021-2022. The Board is using banked cap and credit from the bond referendum to offset part of the tax levy increase.

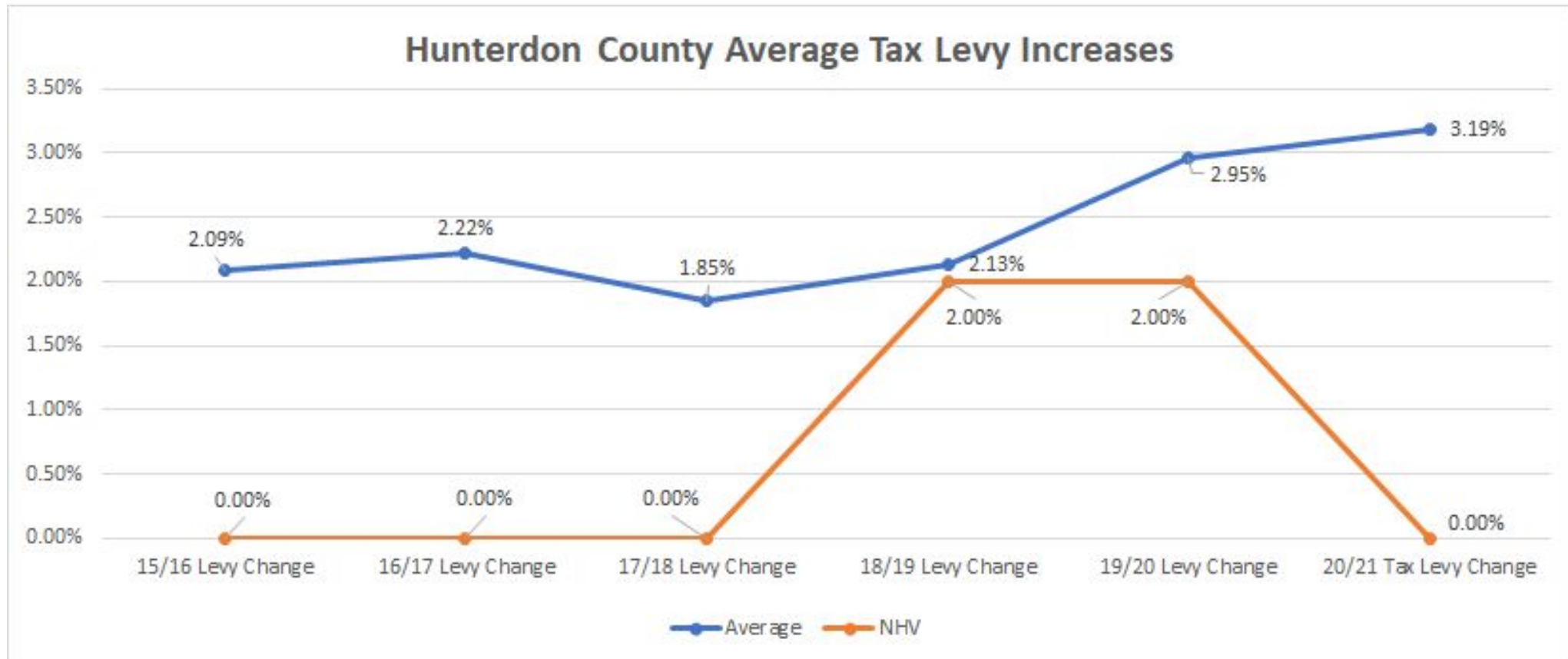
Local Tax Levy Increase	
2017-2018	0%
2018-2019	2%
2019-2020	2%
2020-2021	0%
2021-2022	1.6%

LOCAL TAX LEVY - BANKED CAP

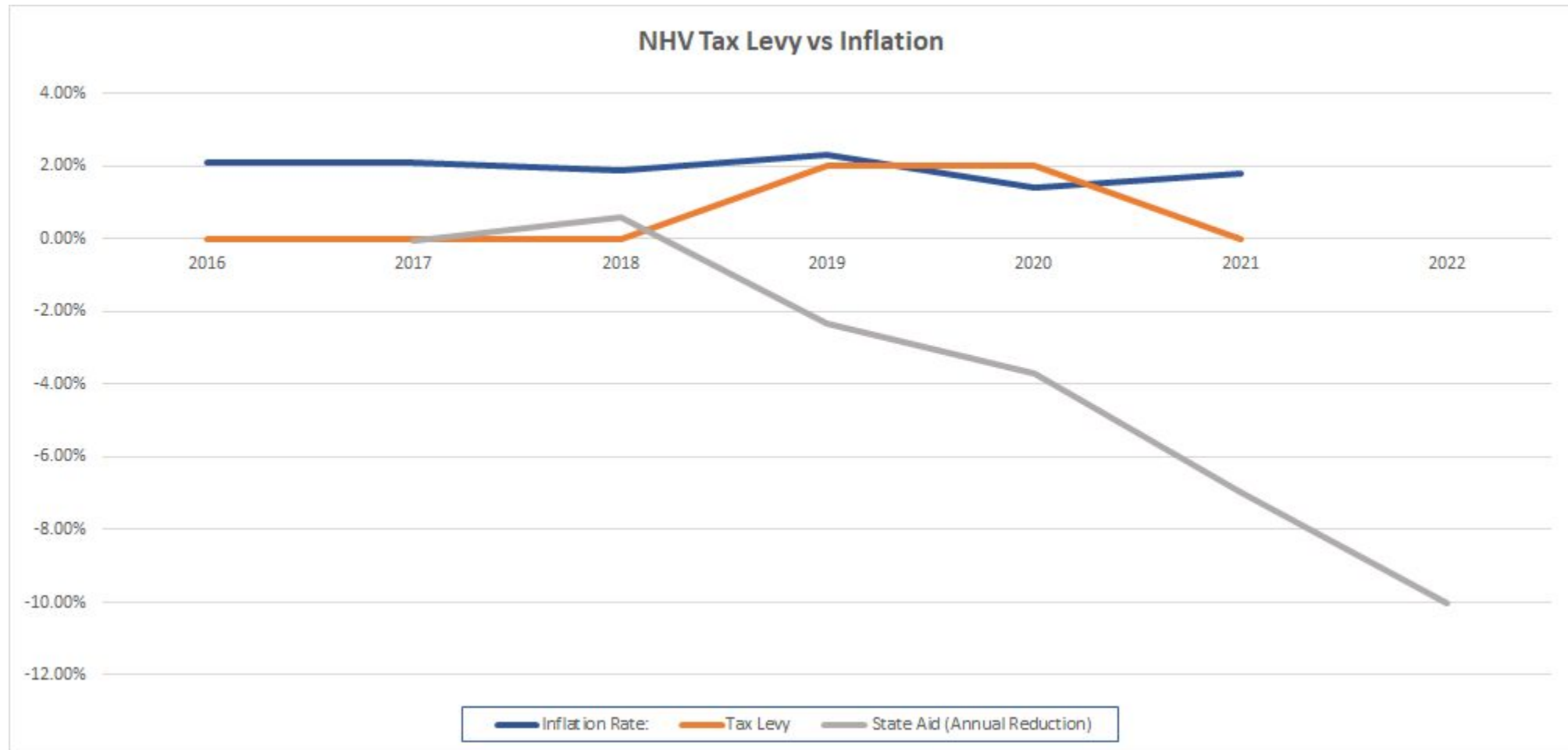
- District is using banked cap to offset the local tax levy increase.
 - What is “banked cap”? N.J.S.A. 18A:7F-39(e) permits districts to bank the difference between the maximum allowable amount to be raised by taxation for the current school budget year and the actual amount raised by taxation for the current school budget year. This banked cap amount may be used to increase the district tax levy cap in any of the next three budget years. (e.g. Cap not utilized in the 2019-20 budget year will be available to be carried into fiscal years 2020-21 through 2021-22).



LOCAL TAX LEVY vs. COUNTY AVERAGE



LOCAL TAX LEVY vs. INFLATION



STATE AID

- The state aid allocation to the district is anticipated to decrease for a fourth year in a row, by \$488,905.

School Year	State Aid	Increase/Decrease
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
2021-2022	\$4,398,706	- 488,905

- State aid is anticipated to decrease through 2025. The district has already lost \$1.15 million in state aid in four years.

REVENUE COMPARISON

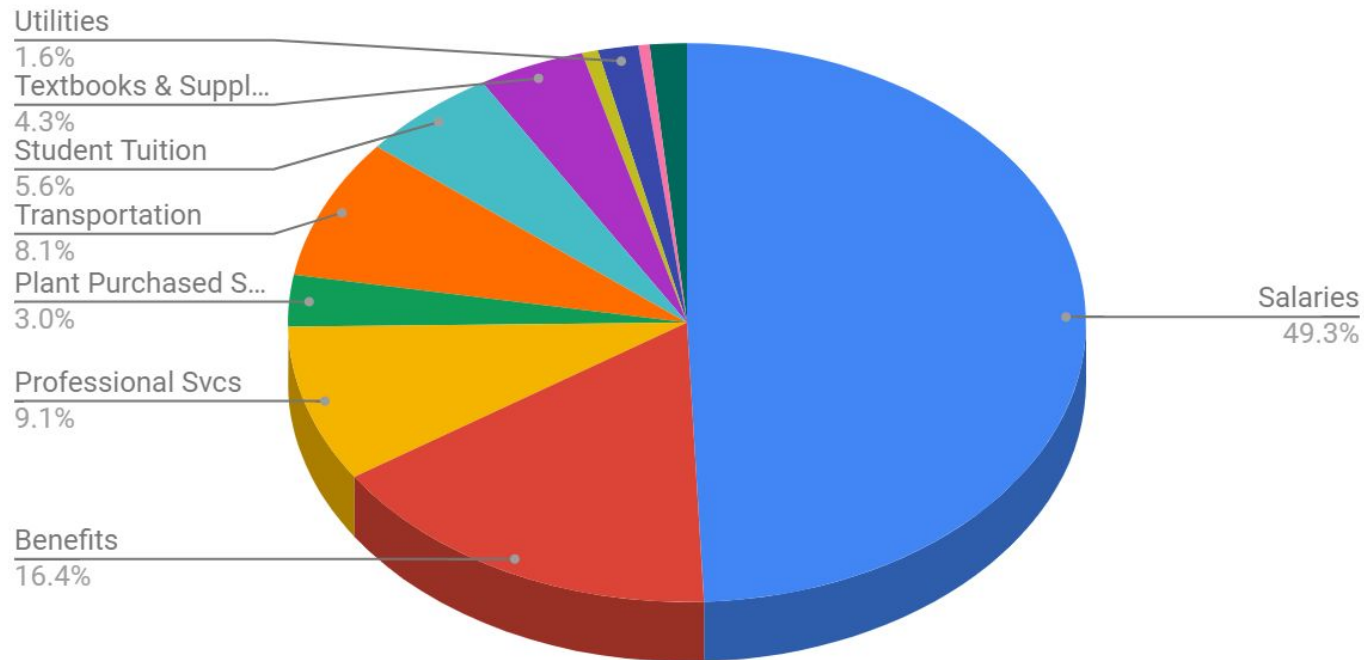
Major Fund Area	2020-2021 Budget	2021-2022 Budget	Dollar Change
Local Tax Levy	48,949,682	50,324,691	+1,375,009
Other Revenues/Tuition/Interest	410,000	415,000	+5,000
State Aid	3,574,146	3,085,241	-488,905
Special Ed. Extraordinary Aid	1,738,465	1,738,465	0
Medicaid Reimbursement	29,231	24,771	-4,460
Budgeted Fund Balance (excess surplus)	5,244,237	4,766,679	-477,558
Adjustment for Prior Year Encumbrances	2,551,327	--	-2,551,327
Total Revenue for Operating Budget	62,497,088	60,354,847	-2,142,241
Federal & State Aid Revenue/Grants	406,458	1,575,166	+1,168,708
Debt Service-Tax Levy	758,306	769,125 *	*
Total Revenues/Sources	63,661,852	62,699,138	-962,714

* Debt Service revenue is not being funded by tax levy; it is being funded by state grants and a credit from unspent referendum funds.

REVENUE COMPARISON

- The revenue for the operating budget is \$60,354,847, which is \$2,142,241 less than the current year. Changes include:
 - Decrease in state aid
 - Decrease in excess surplus by \$477,558 (listed as budgeted fund balance)
 - 2020-2021 budget includes \$2.55 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 \$409,086. Prior year encumbrances are purchase orders not yet paid carried over from the previous school year.)*
- As mentioned earlier, the local tax levy increase is being offset by the district using banked cap. In addition, debt service is being funded by state grants and a credit from unspent referendum bonds.

MAJOR BUDGET ALLOCATIONS



Salaries and Benefits are over 65% of the total operating budget

Salaries	\$29,769,287
Benefits	\$9,876,600
Professional Services	\$5,478,289
Plant Purchased Services	\$1,795,220
Transportation	\$4,886,885
Student Tuition	\$3,376,785
Textbooks & Supplies	\$2,611,640
Capital Outlay	\$393,500
Utilities	\$987,000
Misc Expenditures	\$272,775
Debt Payments	\$906,866
Total	\$60,354,847

2021-2022 APPROPRIATIONS

- The proposed 2021-2022 budget provides funding for the following initiatives:
 - Provide a district-wide culture that reduces bias through the support of anti-bias student activities and increased staff development
 - Continue to maintain a safe and healthy educational environment with enhanced safety precautions and cleaning protocols in place
 - Security - School Resource Officers and Class III officers located at each High School, while maintaining District-wide security system including cameras, visitor check-in system and electronic IDs.
 - Continuation of providing crisis clinicians through Effective School Solutions to provide mental health resources to students. Effective School Solutions also provides therapeutic services for Lion Pride Academy.
 - Continuation of annual computing device replacement program to students and staff, including hardware and software to continue remote learning if needed.
 - Robust Athletic Programs including 18 different types of sports, Freshman/JV/Varsity levels, girls/boys, and Unified Sports
 - Capital projects including:
 - Continuation of Energy Savings Improvement Plan (ESIP) projects of lighting replacements and solar panel installation
 - Ballistic glass installation at North Hunterdon HS



BUDGET TAX IMPACT

SHARE OF TAX LEVY AND TAX RATES



TAX SHARE PER MUNICIPALITY

Municipality	Equalized Valuation of Municipality	Regional HS Enrollment 10/15/2020	Share of Regional Tax Levy 2021-2022*	Share of Regional Tax Levy 2020-2021*	Difference
Bethlehem Township	589,854,821	186.00	7.4319636%	7.4467422%	- 0.0147786%
Califon Borough	151,618,851	53.00	2.2855252%	2.3781968%	- 0.0926716%
Clinton Town	419,678,094	156.00	5.1086961%	4.8498081%	0.2588880%
Clinton Township	2,302,816,410	584.50	26.4468670%	27.4832517%	- 1.0363847%
Franklin Township	544,379,151	135.50	6.6716333%	7.3574782%	- 0.6858449%
Glen Gardner Borough	170,859,608	66.00	2.0316373%	2.0415699%	- 0.0099326%
Hampton Borough	125,865,378	51.00	1.3554096%	1.4377963%	- 0.0823867%
High Bridge Borough	349,771,749	165.00	3.9965157%	3.6700681%	0.3264476%
Lebanon Borough	285,053,469	55.00	3.1922919%	3.4971981%	- 0.3049062%
Lebanon Township	941,415,926	269.50	11.6347125%	10.9594954%	0.6752171%
Tewksbury Township	1,595,170,744	230.00	18.5120047%	17.8751590%	0.6368457%
Union Township	846,282,009	239.50	11.3327431%	11.0032362%	0.3295069%

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

[Click here for 2021-2022 Tax Levy Share Chart](#)

[Click here for 2020-2021 Tax Levy Share Chart](#)

ESTIMATED HIGH SCHOOL TAX RATES

Tax Rate per \$100 of Property Value per year, includes debt repayment				
Municipality	2021-2022 Tax Rate	2020-2021 Tax Rate	Difference	Inc/Dec per year for \$100,000 property *
Bethlehem Township	0.6341	0.6483	-0.0142	-\$14.20
Califon Borough	0.7586	0.7833	-0.0247	-\$24.70
Clinton Town	0.5924	0.5813	0.0111	\$11.10
Clinton Township	0.5780	0.5929	-0.0149	-\$14.90
Franklin Township	0.6168	0.6457	-0.0289	-\$28.90
Glen Gardner Borough	0.5984	0.5942	0.0042	\$4.20
Hampton Borough	0.5419	0.5689	-0.0270	-\$27.00
High Bridge Borough	0.5750	0.5185	0.0565	\$56.50
Lebanon Borough	0.5724	0.6000	-0.0276	-\$27.60
Lebanon Township	0.6219	0.5860	0.0359	\$35.90
Tewksbury Township	0.5840	0.5445	0.0395	\$39.50
Union Township	0.6739	0.6368	0.0371	\$37.10

* Ex: \$100,000 property in Lebanon Twp.- Increase in tax rate for year (1000 x 0.0359) = \$35.90 2021 Increase / 12 = \$2.99 per month

Tax rates based on estimated equalized valuation of municipality as of 10/1/2020

What are the next steps?

- Public Hearing and Adoption of Budget tonight April 27, 2021
- Certify Taxes to the Municipal Clerks
- Implement 2021-2022 Budget
- Online Resources:
 - User-Friendly Copy of Budget
 - Advertised Budget



THANK YOU

THIS PRESENTATION AND THE USER-FRIENDLY FORMAT OF THE 2021-2022 BUDGET ARE AVAILABLE ONLINE AT WWW.NHVWEB.NET, UNDER DISTRICT & BOE SERVICES TAB.