



North Hunterdon-Voorhees
REGIONAL HIGH SCHOOL DISTRICT

2022-2023 SCHOOL BUDGET



BUDGET GOALS

- Provide a thorough and efficient education to the entire student population (10/15/2021 ASSA enrollment was 2,139, plus over 300 vocational academy students)
- 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

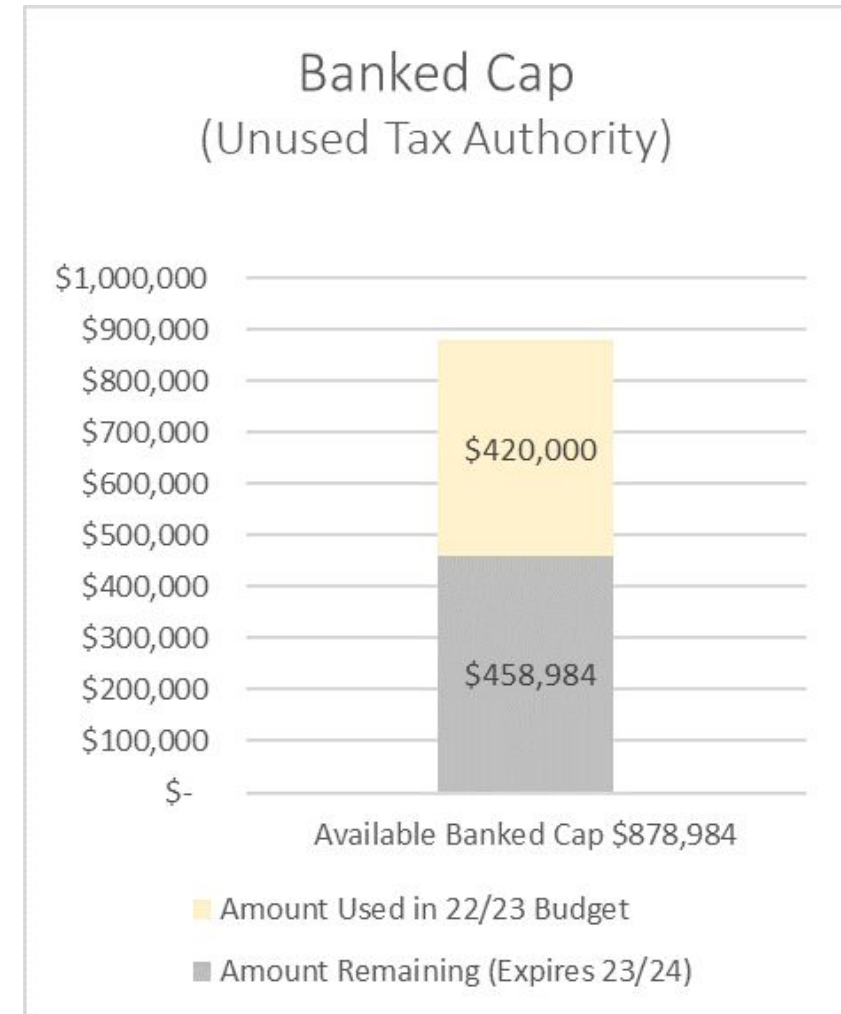
LOCAL TAX LEVY

- The Board has proposed a net increase of 1.7% to the local tax levy for 2022-2023. The Board is utilizing banked cap generated in FY20/21, and returning funds from the 2016 referendum to net the tax levy increase below:

Local Tax Levy Increase	
2018-2019	2%
2019-2020	2%
2020-2021	0%
2021-2022	1.6%
2022-2023	1.7%

LOCAL TAX LEVY - BANKED CAP

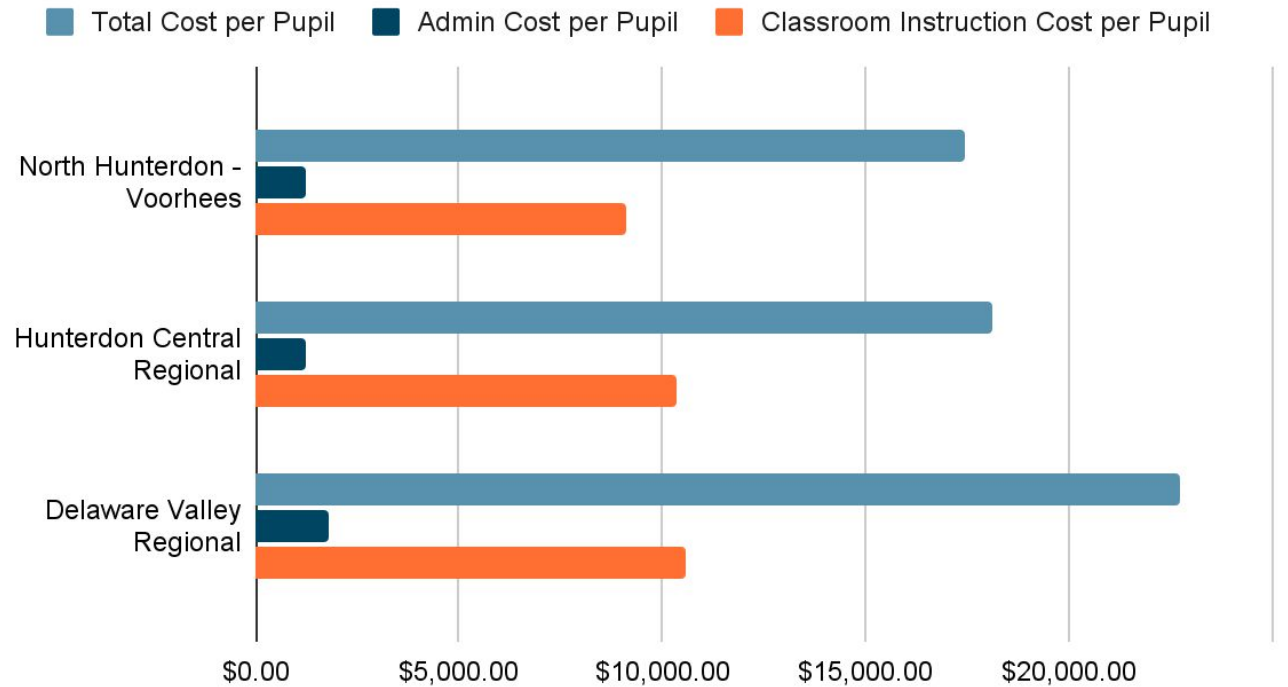
- District is using banked cap:
 - What is “banked cap”? N.J.S.A. 18A:7F-39(e) permits districts to bank the difference between the maximum allowable amount to be raised by taxation for the current school budget year and the actual amount raised by taxation for the current school budget year. This banked cap amount may be used to increase the district tax levy cap in any of the next three budget years.
 - Cap was generated in the 20/21 School Year, and is available for the subsequent three budget years - 21/22, 22/23 and 23/24.



PER PUPIL SPENDING

- North Hunterdon-Voorhees Regional High School District has the lowest per pupil cost of the Hunterdon County Regional High School Districts.
- As shown to the right:
 - Total Cost Per Pupil
 - Administrative Cost Per Pupil
 - Classroom Instruction Cost Per Pupil

Per Pupil Costs - Hunterdon County Regional High Schools



STATE AID

- The state aid allocation to the district is anticipated to decrease for a fifth year in a row, by \$469,478.

School Year	State Aid	Increase/Decrease
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
2022-2023	\$3,929,228	- 469,478

- State aid is anticipated to decrease through 2025. The district has already lost \$1.6 million in state aid in five years.

REVENUE COMPARISON

Major Fund Area	2021-2022 Budget	2022-2023 Budget	Dollar Change
Local Tax Levy	50,324,691	51,751,185	1,426,494
Other Revenues/Tuition/Interest	415,000	367,207	- 47,793
State Aid	3,085,241	2,615,763	- 469,478
Special Ed. Extraordinary Aid	1,738,465	1,738,465	0
Medicaid Reimbursement	24,771	23,532	- 1,239
Budgeted Fund Balance (excess surplus)	4,766,679	4,779,456	12,777
Adjustment for Prior Year Encumbrances	1,949,484	-	- 1,949,484
Total Revenue for Operating Budget	62,304,331	61,275,608	- 1,028,723 *
Federal & State Aid Revenue/Grants	1,575,166	1,510,132	- 65,034
Debt Service-Tax Levy	769,125	773,888 **	4,763
Total Revenues/Sources	64,648,622	63,559,628	- 1,088,994

* Actual change in Operating Revenue is \$920,761, which is not inclusive of prior year encumbrances.

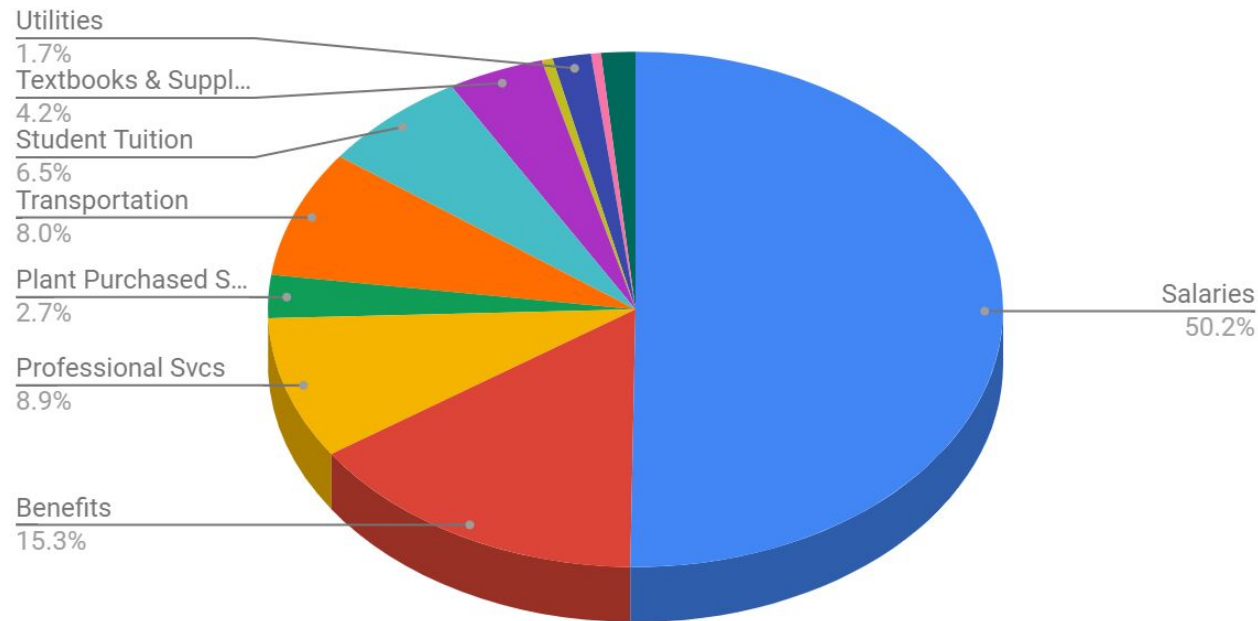
** Debt Service revenue is not being funded by tax levy; it is being funded by unspent 2016 referendum funds.

REVENUE COMPARISON

- The revenue for the operating budget is \$61,275,608, which is \$920,761* more than the current year. Changes include:
 - Decrease in state aid
 - Decrease in anticipated tuition
 - Increase in Tax Levy

**2021-2022 budget includes \$1.95 million in prior year encumbrances that will not be shown in the projected FY22/23 budget. Prior year encumbrances are purchase orders not yet paid, carried over from the previous school year.*

MAJOR BUDGET ALLOCATIONS



Salaries	\$ 30,776,472.00
Benefits	\$ 9,367,641.00
Professional Services	\$ 5,477,752.00
Plant Purchased Services	\$ 1,651,720.00
Transportation	\$ 4,877,715.00
Student Tuition	\$ 4,009,551.00
Textbooks & Supplies	\$ 2,591,361.00
Capital Outlay	\$ 297,400.00
Utilities	\$ 1,037,000.00
Misc Expenditures	\$ 268,040.00
Debt Payments	\$ 920,956.00
Total	\$ 61,275,608.00

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

2022-2023 APPROPRIATIONS

- The proposed 2022-2023 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
 - Summer 2022 Capital Projects (*funded by prior BOE approval, and funded by Capital Reserve*):
 - Site Improvements at NHHS Theatre Entrance: Improved lighting, signage and concrete walkways
 - Regrading of asphalt under the NHHS Pedestrian Bridge to allow safe vehicular access
 - Resurfacing of the NHHS Tennis Courts to rectify safety hazards



BUDGET TAX IMPACT

SHARE OF TAX LEVY AND TAX RATES



TAX SHARE PER MUNICIPALITY

Municipality	Equalized Valuation of Municipality	Regional HS Enrollment 10/15/2021	Share of Regional Tax Levy 2022-2023*	Share of Regional Tax Levy 2021-2022*	Difference
Bethlehem Township	612,125,078	165.00	6.9586007%	7.4319636%	-0.4733629
Califon Borough	155,077,872	49.50	2.3670185%	2.2855252%	0.0814933
Clinton Town	429,540,106	156.00	5.5189166%	5.1086961%	0.4102205
Clinton Township	2,331,337,844	565.50	26.6820191%	26.4468670%	0.2351521
Franklin Township	554,574,140	145.50	7.2515727%	6.6716333%	0.5799394
Glen Gardner Borough	179,018,230	63.00	2.0663964%	2.0316373%	0.0347591
Hampton Borough	130,955,369	54.50	1.5093180%	1.3554096%	0.1539084
High Bridge Borough	373,129,831	154.00	4.4598105%	3.9965157%	0.4632948
Lebanon Borough	287,604,232	55.50	3.3751614%	3.1922919%	0.1828695
Lebanon Township	988,119,858	257.00	11.7551051%	11.6347125%	0.1203926
Tewksbury Township	1,642,709,287	198.50	16.9723817%	18.5120047%	-1.5396230
Union Township	879,907,783	226.00	11.0836993%	11.3327431%	-0.2490438

* Tax share percentages change every year based on the municipality's **high school enrollment** and **property values**.

ESTIMATED HIGH SCHOOL TAX RATES

Municipality	Tax Rate per \$100 of Property Value per year, includes debt repayment			
	2022-2023 Tax Rate	2021-2022 Tax Rate	Difference	Inc/Dec per year for \$100,000 property *
Bethlehem Township	0.5883	0.6341	- 0.0458	- 45.80
Califon Borough	0.7899	0.7586	0.0313	31.30
Clinton Town	0.6317	0.5924	0.0393	39.30
Clinton Township	0.5923	0.5780	0.0143	14.30
Franklin Township	0.6767	0.6168	0.0599	59.90
Glen Gardner Borough	0.5974	0.5984	- 0.0010	- 1.00
Hampton Borough	0.5965	0.5419	0.0546	54.60
High Bridge Borough	0.6186	0.5750	0.0436	43.60
Lebanon Borough	0.5976	0.5724	0.0252	25.20
Lebanon Township	0.6157	0.6219	- 0.0062	- 6.20
Tewksbury Township	0.5347	0.5840	- 0.0493	- 49.30
Union Township	0.6519	0.6739	- 0.0220	- 22.00

* Ex: \$100,000 property in Califon.- Increase in tax rate for year (1000 x 0.0313) = \$31.30

Tax rates based on estimated equalized valuation of municipality as of 10/1/2021

What are the next steps?

- Public Hearing and Adoption of Budget tonight April 26, 2022
- Certify Taxes to the Municipal Clerks
- Implement 2022-2023 Budget
- Online Resources:
 - User-Friendly Copy of Budget
 - Advertised Budget
 - Share of Tax Levy Chart



THANK YOU

Kathryn Blew, CPA
Business Administrator/Board Secretary

THIS PRESENTATION AND THE USER-FRIENDLY FORMAT OF THE 2022-2023 BUDGET ARE AVAILABLE ONLINE AT
WWW.NHVWEB.NET, UNDER DISTRICT & BOE SERVICES MENU TAB.