



2019 - 2020 Budget Presentation

Mrs. Lisa Jill Webb – Board President

Mr. Robert Wei – Finance Committee Chair

Dr. Scot Beckerman – Superintendent

Mr. James Davis – Business Administrator

Finance Committee

District Vision:

Everyone in the Northern Highlands Regional High School District community shall be prepared and inspired: to Learn, to Grow and to Contribute.

Objective:

To fund and facilitate a budget which ensures responsible management, financial integrity, meaningful accountability, and efficient, effective facilities and operations that promote the successful implementation of our instructional and co-curricular programs.

FY 2019 - 2020 Budget Overview

- ❖ The proposed budget, including Federal Grants and Debt Service, totals \$ 33.0 M
- ❖ The combined local levy and debt levy reflect a total increase of 2.00% over last year
- ❖ The proposed budget supports the education of approximately 1,445 students: in-district as well as special needs out-of-district and those at Bergen Academy
- ❖ The proposed budget supports 189.6 FTE staff and maintains all current levels of programs and services
- ❖ The proposed budget is \$125,000 less than our current school year budget
- ❖ The proposed budget reflects \$ 877,439 in State aid which is an increase of \$90,135 compared to FY 2018
- ❖ On the expense side, the major driver is contractual increases for salaries and health benefits. In addition, there is a withdrawal of \$207,00 from Capital Reserve for Site Improvements

Infrastructure Projects (FY's 2018 & 2019)

Noteworthy items accomplished within the regular annual school budget:

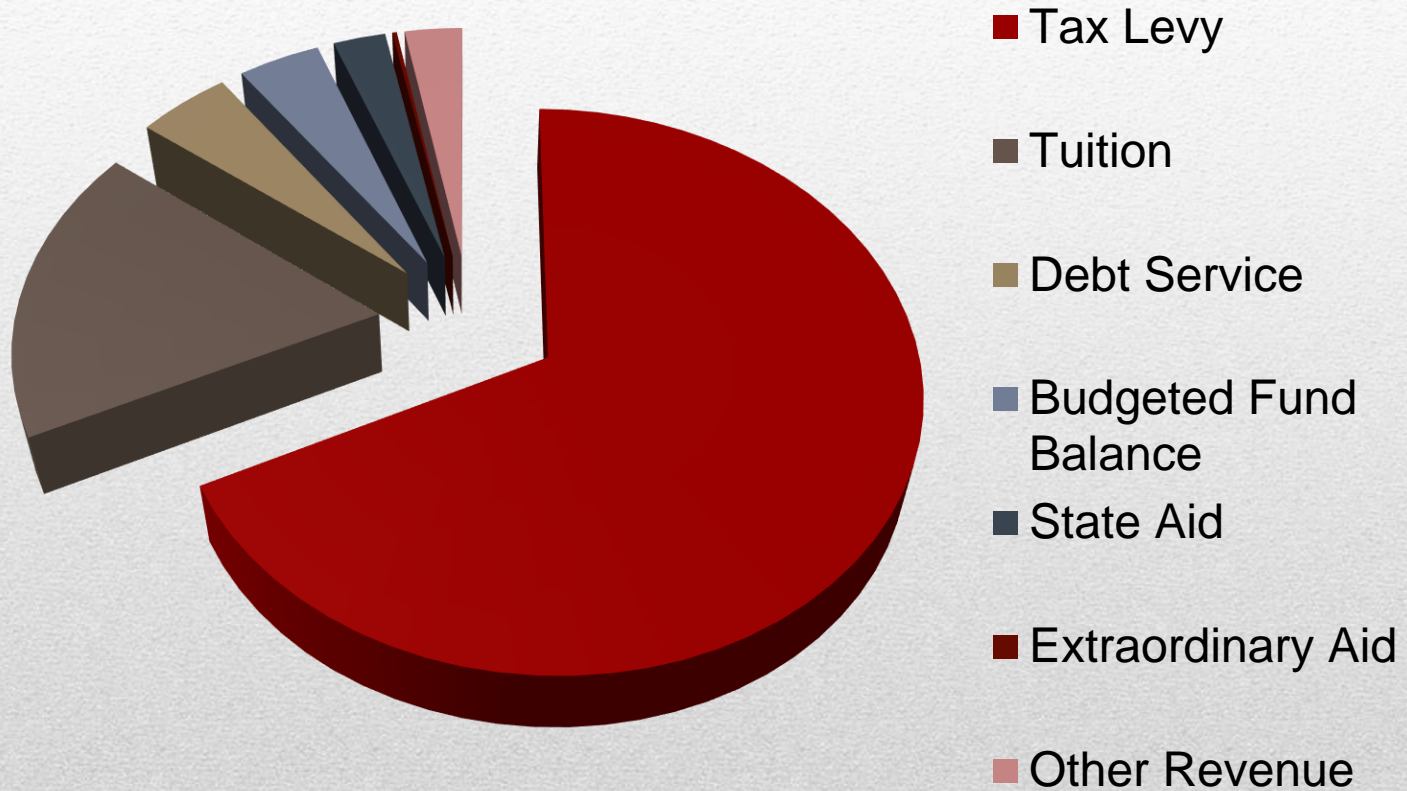
- ❖ Installed Interior and Exterior LED Lighting
- ❖ Replacement of Athletic Field Turf & Installation of permanent LED lighting for Athletic Field
- ❖ Renovation of Back Gym and Main Gym
- ❖ Replacement of Auditorium Sound System
- ❖ Installation of Roof-top Solar Panels
- ❖ Replacement of approximately 50% of the windows
- ❖ Replacement of Track
- ❖ Security Improvements - Vestibule @ Main Entrance & Classroom Locks
- ❖ Athletic Field Improvements – Lighting, Site Improvements, Dug Outs
- ❖ Annual renovation projects: Bathrooms & Asbestos Abatement

**The funds committed to infrastructure needs for FY 2018 & FY 2019
total approx. \$ 5.3 million**

Current Fiscal Efficiencies

- ❖ Reverse online auction for electricity and gas and implementation of ESIP resulting in an estimated annual savings of \$290,000
- ❖ Purchasing consortia utilized for all instructional and office supplies, technology equipment and special education transportation (Region 1)
- ❖ Insurance consortium for liability and workers compensation coverage
- ❖ Educational Data Services member for purchase of supplies and services
- ❖ Shared Curriculum & Instruction among the QUAD districts

Revenue 2019-2020

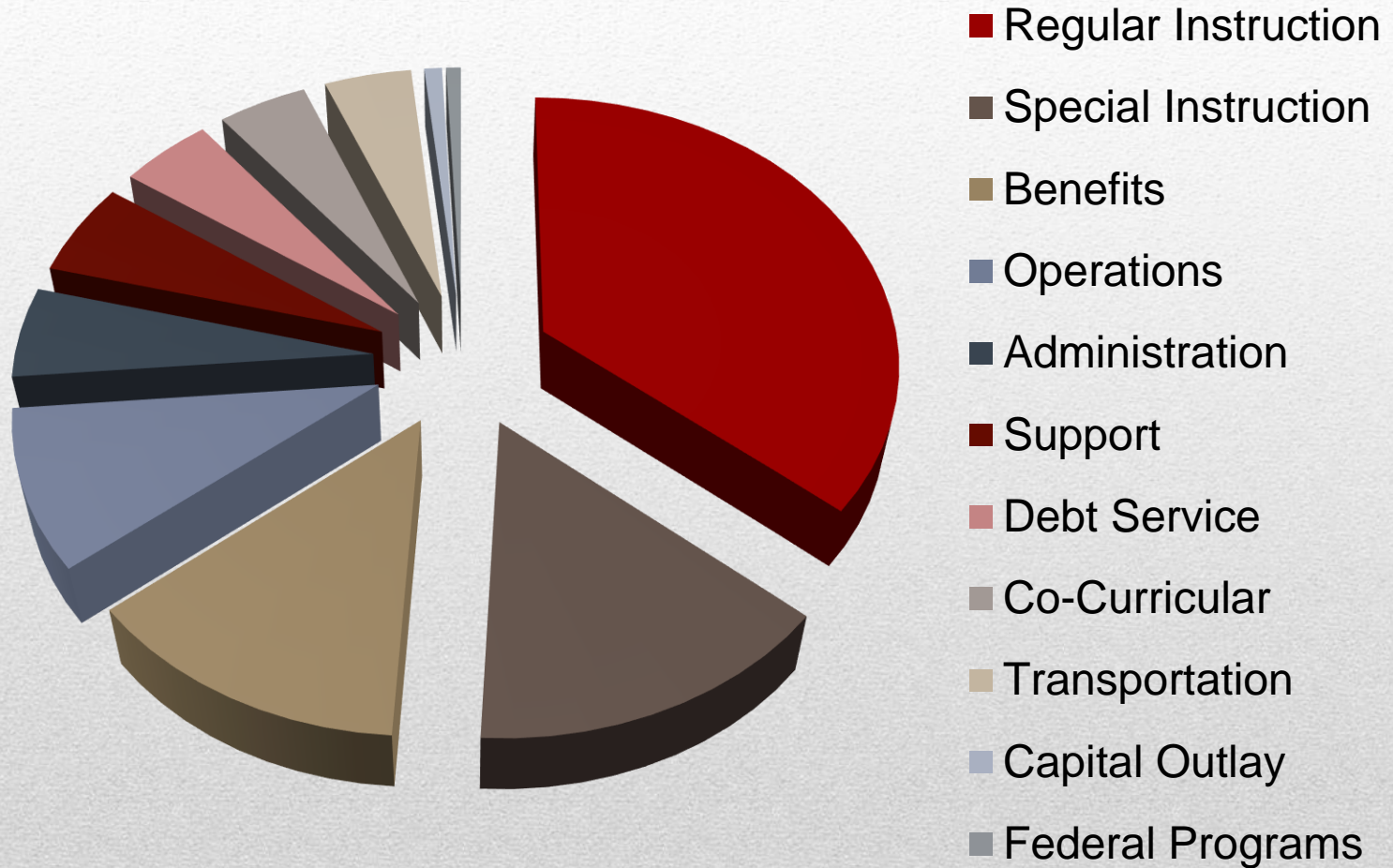


Where the Money Comes From:

REVENUE DETAIL 2018-19 vs. 2019-20

	<u>2018-19</u>	<u>2019-20</u>	<u>\$ Inc./ (Dec.)</u>	<u>% +/-</u>
Tax Levy	21,955,948	22,395,067	439,119	2.00%
Tuition	5,564,535	5,785,665	221,130	3.97%
Debt Service	1,549,129	1,548,875	(254)	-0.02%
Budgeted Fund Balance	1,363,059	1,368,513	5,454	0.40%
State Aid	690,644	877,439	186,795	27.05%
Extraordinary Aid	350,000	75,000	(275,000)	-78.57%
Federal Programs	309,982	247,500	(62,482)	-20.16%
Misc. Revenue	152,200	255,336	103,136	67.76%
Withdrawal: Capital Reserve	585,000	207,000	(378,000)	-64.62%
Withdrawal: Emergency Reserve	200,000	50,000	(150,000)	-75.00%
Withdrawal: Maintenance Reserve	0	203,550	203,550	n/a
Reserve - Prior Year Encumbrance	418,176	0	(418,176)	-100.00%
TOTAL	33,138,673	33,013,945	(124,728)	-0.38%

Appropriations for 2019-2020



How the Funds Are Allocated:

EXPENSE DETAIL 18-19 vs. 19-20

	<u>2018-19</u>	<u>2019-20</u>	<u>\$ Inc./.(Dec.)</u>	<u>% +/-</u>
Instruction - Regular	11,416,307	11,916,551	500,244	4.38%
Instruction - Special	4,994,463	4,886,172	(108,291)	-2.17%
Benefits	4,158,920	4,375,075	216,155	5.20%
Operation of Plant	3,013,018	3,131,641	118,623	3.94%
Administration	1,895,971	1,786,256	(109,715)	-5.79%
Support	1,854,658	1,860,839	6,181	0.33%
Debt Service	1,549,129	1,548,875	(254)	-0.02%
Co-Curricular Activities	1,479,131	1,498,471	19,340	1.31%
Transportation	1,407,820	1,463,745	55,925	3.97%
Capital Outlay	1,059,274	298,820	(760,454)	-71.79%
Federal Programs	309,982	247,500	(62,482)	-20.16%
TOTAL	\$ 33,138,673	\$ 33,013,945	(124,728)	-0.38%

A Continuing Challenge to Public Education: State Aid - An Eight Year Trend

<u>Categorical State Aid</u>	<u>FY1213</u>	<u>FY1314</u>	<u>FY1415</u>	<u>FY1516</u>	<u>FY1617</u>	<u>FY 1718</u>	<u>FY1819</u>	<u>FY1920</u>
Transportation	\$ 91,332	\$ 90,004	\$ 90,004	\$ 90,004	\$ 100,760	\$ 100,760	\$ 272,216	\$ 272,216
Special Education	\$ 393,618	\$ 394,722	\$ 394,722	\$ 394,722	\$ 386,701	\$ 386,701	\$ 437,417	\$ 527,552
Security	\$ 77,406	\$ 77,630	\$ 77,630	\$ 77,630	\$ 77,671	\$ 77,671	\$ 77,671	\$ 77,671
Other	\$ 0	\$ 0	\$ 20,960	\$ 20,960	\$ 31,140	\$ 31,140	\$ 0	\$ 0
TOTALS	\$ 562,356	\$ 562,356	\$ 583,316	\$ 583,316	\$ 596,272	\$ 596,272	\$ 787,304	\$ 877,439
<u>What the State Takes Back:</u>								
<u>PERS APPROPRIATION:</u>	(\$ 259,971)	(\$ 207,907)	(\$ 224,096)	(\$ 238,896)	(\$ 253,098)	(\$ 287,566)	(\$ 303,021)	(\$ 347,000)
<u>Net State Aid Available by School Year:</u>	\$ 302,385	\$ 354,449	\$ 359,220	\$ 344,420	\$ 343,174	\$ 308,706	\$ 484,283	\$ 530,439

** FY0809 State Aid was \$ 748,449

Anticipated Special Education Costs for 2019 - 2020

- ❖ Approximately 214 students between the ages of 14 and 21 receive services; of those 40 receive services out-of-district
- ❖ \$ 5,438,262 or 17.6% of the total annual current expense budget is spent for Special Education
- ❖ In-district salaries total \$ 2,027,052 (excludes benefits)
- ❖ Out-of-district tuition costs total \$ 2,267,475
- ❖ Out-of district transportation costs total \$ 548,500
- ❖ Extraordinary and Related services total \$ 374,900

Transportation

- ❖ The proposed FY 2019-20 transportation budget is \$ 1,463,745, an increase of \$ 55,925 from FY 2018-19.

The following services are included:

- Special Education out-of-district busing
- Aid In Lieu payments
- Mandatory busing
- Athletic event transport
- Field trip transport



- ❖ The transportation budget assumes renewal of existing transportation routes at a CPI % increase of 1.45 %.
- ❖ Planned purchase of new 24 Passenger Bus in 2020

Resident Enrollment Ratio History

	<u>ENROLLMENT - # STUDENTS</u>			<u>EQUAL. VALUE - % SHARE</u>			<u>ENROLLMENT - % STUDENTS</u>		
	Allendale	USR	TOTAL	Allendale	USR	TOTAL	Allendale	USR	TOTAL
1995	351.5	335.5	687.0	40.80%	59.20%	100.0%	51.16%	48.84%	100.0%
2000	353.0	350.0	703.0	43.63%	56.37%	100.0%	50.21%	49.79%	100.0%
2005	442.0	476.0	918.0	40.54%	59.46%	100.0%	48.15%	51.85%	100.0%
2010	520.5	533.0	1,053.5	42.99%	57.01%	100.0%	49.41%	50.59%	100.0%
2015	462.0	586.0	1,048.0	39.33%	60.67%	100.0%	44.08%	55.92%	100.0%
2016	465.5	574.5	1,040.0	39.89%	60.11%	100.0%	44.76%	55.24%	100.0%
2017	460.0	556.0	1,016.0	39.91%	60.09%	100.0%	45.28%	54.72%	100.0%
2018	452.5	572.0	1,024.5	38.81%	61.19%	100.0%	44.17%	55.83%	100.0%
2019	450.0	541.5	991.5	39.82%	60.18%	100.0%	45.39%	54.61%	100.0%
2020	463.0	539.5	1,002.5	40.81%	59.19%	100.0%	46.18%	53.82%	100.0%

The State Determines Levy Allocation per State Statute: N.J.S.A. 18A:13-23

2019-20
Allocations

2019-20 SFRA ALLOCATION OF EQUALIZED VALUATION 03/07/19

COUNTY=03-BERGEN DISTRICT=3700-NORTHERN HIGHLANDS REG

DIST NUM	MUNICIPALITY	EQUAL. VAL. OF MUNICIPALITY	ELEMENTARY ENROLLMENT 10-15-18	REGIONAL ENROLLMENT 10-15-18	ELEMENTARY PERCENT	ELEMENTARY EQUALIZED VALUATION	REGIONAL EQUALIZED VALUATION	2019-20 PERCENT SHARE
0040	ALLENDALE	1,772,623,390	862.00	463.00	65.06	1,153,268,778	619,354,612	40.8148285
5330	UPPER SADDLE RIVER	2,737,335,817	1,105.00	539.50	67.19	1,839,215,935	898,119,882	59.1851715
	NORTHERN HIGHLANDS REG	4,509,959,207	1,967.00	1,002.50		2,992,484,713	1,517,474,494	100.0000000

2018-19
Allocations

2018-19 SFRA ALLOCATION OF EQUALIZED VALUATION 03/15/18

COUNTY=03-BERGEN DISTRICT=3700-NORTHERN HIGHLANDS REG

DIST NUM	MUNICIPALITY	EQUAL. VAL. OF MUNICIPALITY	ELEMENTARY ENROLLMENT 10-13-17	REGIONAL ENROLLMENT 10-13-17	ELEMENTARY PERCENT	ELEMENTARY EQUALIZED VALUATION	REGIONAL EQUALIZED VALUATION	2018-19 PERCENT SHARE
0040	ALLENDALE	1,760,681,481	904.00	450.00	66.77	1,175,607,025	585,074,456	39.8173310
5330	UPPER SADDLE RIVER	2,752,324,978	1,144.00	541.50	67.87	1,868,002,963	884,322,015	60.1826690
	NORTHERN HIGHLANDS REG	4,513,006,459	2,048.00	991.50		3,043,609,988	1,469,396,471	100.0000000

Allendale Tax Rate Computation

ALLENDALE

<u>School Year</u>	<u>2018-19</u>	<u>2019-20</u>
Tax Needs	\$9,310,628	\$9,723,617
Assessed Taxable Values		\$1,691,131,200 (1)
School Tax Rates	0.55056	0.57498
Increase over previous year		0.02442
% Increase		4.44%

(1) Assessed Valuation per Borough of Allendale

Allendale typical home tax impact

<u>Home Value</u>	<u>Tax Paid 2019/20</u>	<u>Tax Paid 2018/19</u>	<u>Tax increase</u>
\$100,000	\$574.98	\$550.56	\$24.42
\$200,000	\$1,149.96	\$1,101.12	\$48.84
\$300,000	\$1,724.94	\$1,651.68	\$73.26
\$400,000	\$2,299.92	\$2,202.24	\$97.68
\$500,000	\$2,874.90	\$2,752.80	\$122.10
\$600,000	\$3,449.88	\$3,303.36	\$146.52
\$661,334	\$3,802.54	\$3,641.04	\$161.50
\$700,000	\$4,204.86	\$3,853.92	\$170.94
\$800,000	\$4,599.84	\$4,404.48	\$195.36

USR Tax Rate Computation

UPPER SADDLE RIVER

<u>School Year</u>	<u>2018-19</u>	<u>2019-20</u>
Tax Needs	\$14,072,728	\$14,100,118
Assessed Taxable Values		\$2,256,521,000 (1)
School Tax Rates	0.62365	0.62486
Increase over previous year		0.00121
% Increase		0.19%

(1) Assessed Valuation per Borough of Upper Saddle River

Upper Saddle River typical home tax impact

<u>Home Value</u>	<u>Tax Paid 2019/20</u>	<u>Tax Paid 2018/19</u>	<u>Tax increase</u>
\$100,000	\$624.86	\$623.65	\$1.21
\$200,000	\$1,249.72	\$1,247.30	\$2.42
\$300,000	\$1,874.58	\$1,870.95	\$3.63
\$400,000	\$2,499.44	\$2,494.60	\$4.84
\$500,000	\$3,124.30	\$3,118.25	\$6.05
\$600,000	\$3,749.16	\$3,741.90	\$7.26
\$700,000	\$4,374.02	\$4,365.55	\$8.47
\$755,500	\$4,720.82	\$4,711.68	\$9.14
\$800,000	\$4,998.88	\$4,989.20	\$9.68

Student Achievements:

- 99% Class of 2018 attending college
- 44% of students obtained Honor roll status for 2017-18 school year
- 33% of students are enrolled in elective dual enrollment classes
- 32% of students in grades 9-12 took AP exams in May 2018
- 140 students named as AP Scholars
- Currently have 3 National Merit Scholarship semi-finalists, with all 3 named as being a finalist, and 15 commended scholars
- 40 students won awards in literary & art contests; 8 in math contests
- 4 students had poems and writings published in various publications
- The Loch & Quay 2018 Art & Literary Magazine, *Postcard From the Inside of My Mouth*, received the National Scholastic Press Association's highest ranking from the National Council of Teachers of English

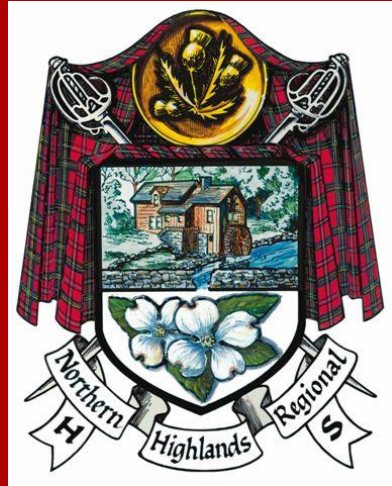
More Student Achievements:

- The 2018 Freshman Literary & Art magazine, *Cassiopeia*, received the Gold Medalist Award from Columbia Scholastic Press Association
- 5 students selected to Bergen County HS Band, 3 to NJSMA Region I Wind Ensemble, 2 to the NJSMA Region I Symphonic Band, 1 to the NJSMA Junior Region I Band, 2 to the NJSMA Region I Orchestra for Strings, 3 to the NJSMA All-State Band, 1 to the NJSMA All-State Orchestra and 2 students to the NJSMA All-State Choir
- Over 85 students participated in award-winning Fall play and Spring musical productions
- STEM League team took 1st place at Westwood High School's Medieval STEM League competition
- DECA had 190 students attend Regionals, with 125 advancing to States, and has 58 students attending Nationals
- Over 770 students participated in Athletics and/or Marching Band in the 2018-19 school year
- In 2018-19 NH Athletics has already won 4 league championships, 2 county, 4 state sectional championships and 1 state championship



- **Continue all current levels of Programs and Services**
- **Continue all Sports (29 sports with over 50 levels/teams in Fall, Winter & Spring)**
- **Continue 60+ Clubs/Activities (DECA, Model UN, Marching Band, etc.)**
- **Continue the College Dual Enrollment Programs (FDU, Rutgers, BCC, Syracuse)**

Commitment to Our Students



THANK YOU FOR YOUR SUPPORT!

**TOGETHER, WE MAKE A DIFFERENCE IN THE LIVES
OF THE NORTHERN HIGHLANDS' STUDENTS.**
