



2020 - 2021 Budget Presentation

Mrs. Lisa Jill Webb – Board President

Mr. Robert Wei – Finance Committee Chair

Dr. Scot Beckerman – Superintendent

Ms. Sue Anne Mather – Business Administrator

4 Areas of Budget Presentation

- 1- What the budget covers
 - 2- Where the money comes from
 - 3- Where the money is allocated
 - 4- Tax Implications for Allendale and Upper Saddle River
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- Continuation all current levels of Programs and Services
- Continuation of all Sports (29 sports with over 50 levels/teams in Fall, Winter & Spring)
- Continuation of 60+ Clubs/Activities (DECA, Model UN, Marching Band, etc.)
- Continuations of the College Dual Enrollment Programs (FDU, Rutgers, BCC, Syracuse) *new Option II opportunity with Ramapo College
- Continuation of CAP Program (Option II) opportunities: Internships, Independent Studies, Community Service, Online Courses, Seated College Courses
- Addition of a Wellness Program (Supervisor of Wellness, Wellness Room & 2 School Student Assistance Coordinators)
- Increase of staffing based on student needs

What Does This Budget Support ?

FY 2020 - 2021 Budget Overview

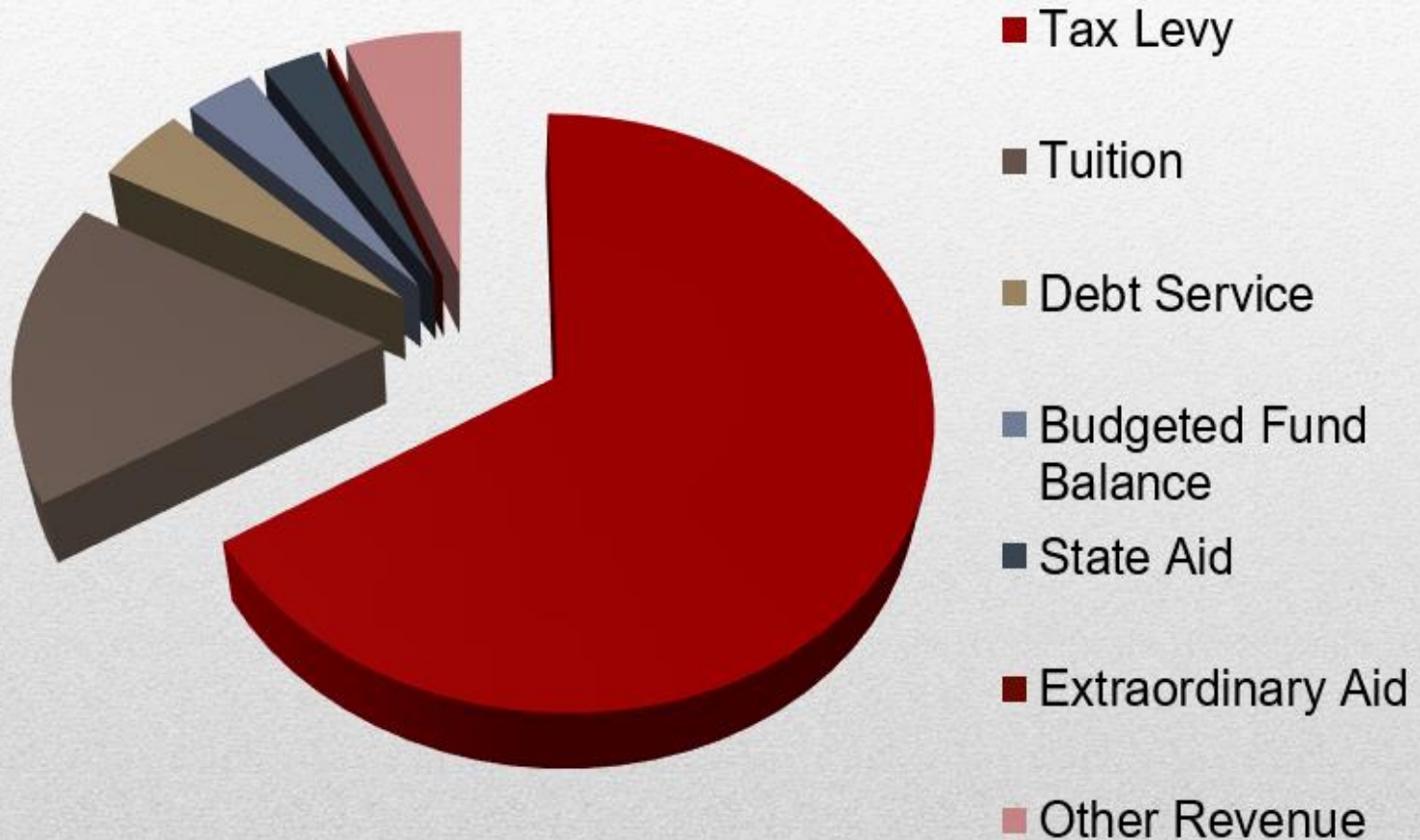
- ❖ The proposed budget, including Federal Grants and Debt Service, totals \$34.6 M
- ❖ The combined local levy and debt levy reflect a total increase of 2.00% over last year plus \$100,000 (.45%) use of Banked Cap to support the addition of a 2nd Student Assistance Coordinator (SAC)
- ❖ The proposed budget supports the education of approximately 1,405 students: in-district (1375 registered in-district student's presently scheduled for 20-21) as well as special needs out-of-district and those at Bergen Academy
- ❖ The proposed budget supports 191 FTE staff and maintains all current levels of programs and services
- ❖ The proposed budget is \$519,738 over the current year's budget - excluding capital projects
- ❖ The proposed budget reflects \$1,017,563 in State aid which is an increase of \$140,124 compared to FY 2020
- ❖ On the expense side, the major driver is contractual increases for salaries and health benefits. In addition, there is a withdrawal of \$1,446,350 from Capital Reserve for Capital Projects

Debt Service

Debt Service and date of expiration

Project	Project Cost	Year Bond Paid Off
Main Building Boiler & Generator	\$1,400,000	2019
Science Wing Addition (refinanced in 2011)	\$9,580,000	2022
Roof Replacement	\$2,760,000	2024

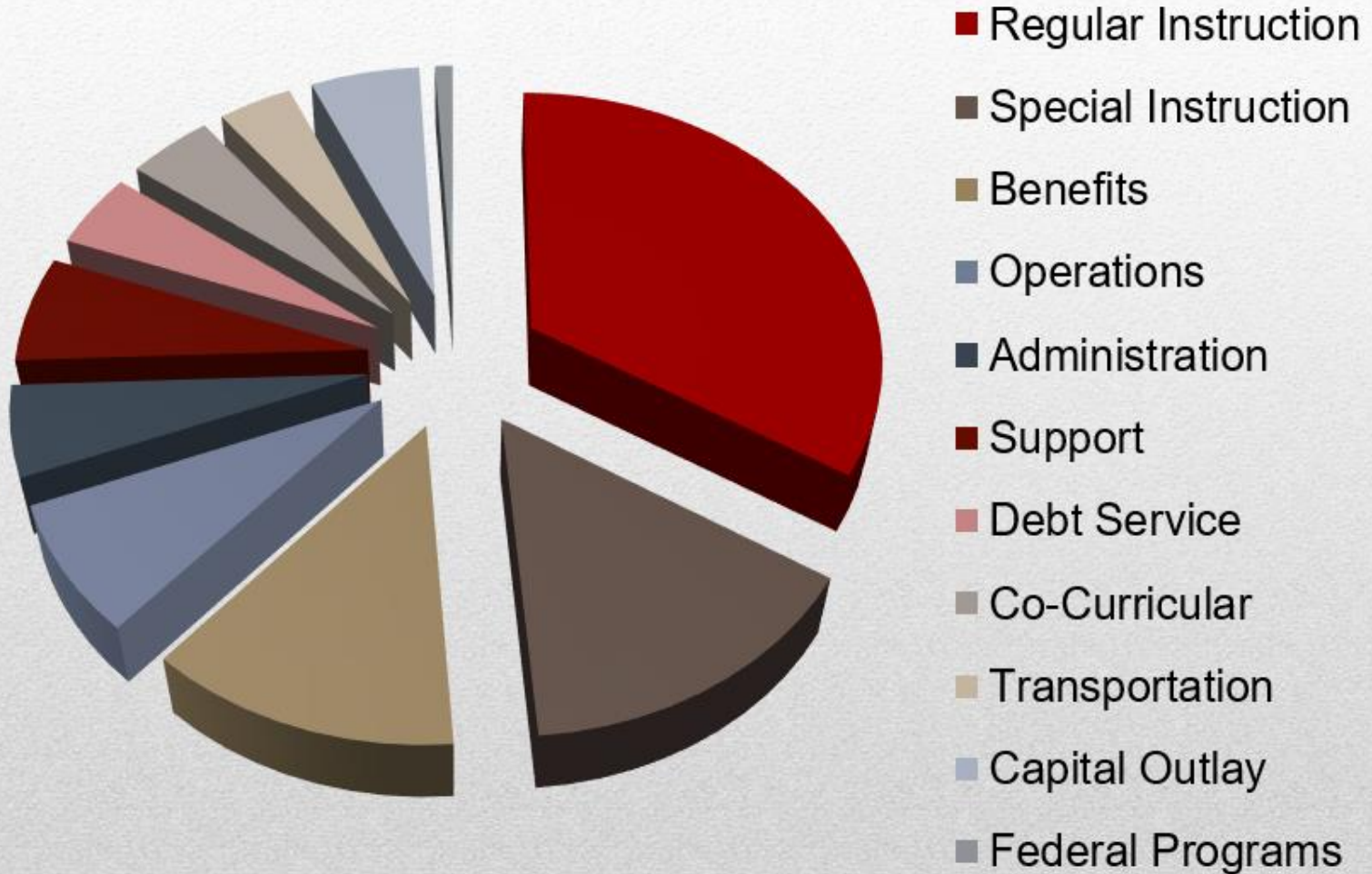
Revenue 2020-2021



Where the Money Comes From:

	REVENUE DETAIL 2019-20 vs. 2020-21			
	2019-20	2020-21	\$ Inc./ <u>(Dec.)</u>	% +/-
Tax Levy	22,395,067	22,942,968	547,901	2.45%
Tuition	5,785,665	5,835,573	49,908	0.86%
Debt Service	1,548,875	1,551,500	2,625	0.17%
Budgeted Fund Balance	1,434,405	1,211,461	<u>-222,944</u>	<u>-15.54%</u>
State Aid	877,439	1,017,563	140,124	14.71%
Extraordinary Aid	75,000	75,000	0	0.00%
Federal Programs	312,853	312,853	0	0.00%
Misc. Revenue	249,311	250,000	689	0.28%
Interest Income	11,025	12,460	1,435	13.0%
Withdrawal: Capital Reserve	207,000	1,446,350	1,239,350	598.72%
Withdrawal: Emergency Reserve	50,000	0	<u>-50,000</u>	<u>-100.00%</u>
Withdrawal: Maintenance Reserve	211,850	0	<u>-211,850</u>	<u>-100.00%</u>
Reserve - Prior Year Encumbrance	<u>64,481</u>	<u>0</u>	<u>-64,481</u>	<u>-100.00%</u>
TOTAL	33,222,971	34,655,728	1,432,757	4.31%

Appropriations for 2020-2021



How the Funds Are Allocated:

	EXPENSE DETAIL 19-20 vs. 20-21			
	2019-20	2020-21	\$ Inc./(Dec.)	% +/-
Instruction - Regular	11,670,889	11,410,210	-260,679	-2.23%
Instruction - Special	2,553,861	2,436,084	-117,777	-4.61%
Tuition - Regular	245,994	241,875	-4,119	-1.67%
Tuition - Special	2,219,349	2,670,315	450,966	20.32%
Benefits	4,238,438	4,333,046	94,608	2.23%
Operation of Plant	3,042,818	2,613,113	-429,705	-14.12%
Administration	1,966,613	1,839,218	-127,395	-6.48%
Support	1,964,764	2,165,032	200,268	10.30%
Debt Service	1,548,875	1,551,500	2,625	0.17%
Co-Curricular Activities	1,483,576	1,509,608	26,032	1.75%
Transportation	1,532,798	1,621,326	88,528	5.78%
Capital Outlay	430,354	1,939,088	1,508,734	350.58%
Federal Programs	312,853	312,853	0	0.00%
Misc.	11,789	12,460	671	5.69%
TOTAL	\$33,222,971	\$ 34,655,728	1,432,757	4.31%

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

<u>Categorical State Aid</u>	<u>FY1314</u>	<u>FY1415</u>	<u>FY1516</u>	<u>FY1617</u>	<u>FY1718</u>	<u>FY1819</u>	<u>FY1920</u>	<u>FY2021</u>
Transportation	\$ 90,004	\$ 90,004	\$ 90,004	\$ 100,760	\$ 100,760	\$ 272,216	\$ 272,216	\$ 272,216
Special Education	\$ 394,722	\$ 394,722	\$ 394,722	\$ 386,701	\$ 386,701	\$ 437,417	\$ 527,552	\$ 667,676
Security	\$ 77,630	\$ 77,630	\$ 77,630	\$ 77,671	\$ 77,671	\$ 77,671	\$ 77,671	\$ 77,671
Other	\$ 0	\$ 20,960	\$ 20,960	\$ 31,140	\$ 31,140	\$ 0	\$ 0	\$ 0
TOTALS	\$ 562,356	\$ 583,316	\$ 583,316	\$ 596,272	\$ 596,272	\$ 787,304	\$ 877,439	\$ 1,017,563
What the State Takes Back:								
<u>PERS APPROPRIATION:</u>	(\$ 207,907)	(\$ 224,096)	(\$ 238,896)	(\$ 253,098)	(\$ 287,566)	(\$ 303,021)	(\$ 347,000)	(\$ 375,000)
Net State Aid Available								
<u>by School Year:</u>	\$ 354,449	\$ 359,220	\$ 344,420	\$ 343,174	\$ 308,706	\$ 484,283	\$ 530,439	\$ 642,563
** FY0809 State Aid was \$ 748,449								

Anticipated Special Education Costs for 2020 - 2021

- ❖ Approximately 227 students between the ages of 14 and 21 receive services; of those 41 receive services out-of-district
- ❖ \$ 5,723,457 or 18.5% of the total annual current expense budget is spent for Special Education
- ❖ In-district salaries total \$ 2,081,219 (excludes benefits)
- ❖ Out-of-district tuition costs total \$ 2,670,315
- ❖ Out-of district transportation costs total \$ 617,058
- ❖ Extraordinary and Related services total \$ 343,500

Transportation

- ❖ The proposed FY 2020-21 transportation budget is \$ 1,621,326, an increase of \$ 88,528 from FY 2019-20.

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 1.70 %.

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%
2020	463.0	539.5	1,002.5	40.81%	59.19%	100.0%	46.18%	53.82%	100.0%
2021	449.0	520.0	969.0	40.83%	59.17%	100.0%	46.34%	53.66%	100.0%

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

2020-
2021 Allocations

2020-21 SFRA ALLOCATION OF EQUALIZED VALUATION 02/27/20

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

DIST NUM	MUNICIPALITY	EQUAL. VAL. OF MUNICIPALITY	ELEMENTARY ENROLLMENT 10-15-19	REGIONAL ENROLLMENT 10-15-19	ELEMENTARY PERCENT	ELEMENTARY EQUALIZED VALUATION	REGIONAL EQUALIZED VALUATION	2020-21 PERCENT SHARE
0040	ALLENDALE	1,790,877,507	844.00	463.50	64.55	1,156,011,431	634,866,076	40.8323379
5330	UPPER SADDLE RIVER	2,729,809,767	1,071.00	544.50	66.30	1,809,863,876	919,945,891	59.1676621
	NORTHERN HIGHLANDS REG	4,520,687,274	1,915.00	1,008.00		2,965,875,307	1,554,811,967	100.0000000

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

Allendale Tax Rate Computation

ALLENDALE

<u>School Year</u>	<u>2019-20</u>	<u>2020-21</u>
Tax Needs	\$9,723,617	\$9,953,334
Assessed Taxable Values		\$1,684,255,000 (1)
School Tax Rates	0.57498	0.58110
Increase over previous year		0.00612
% Increase		2.36%

(1) Assessed Valuation per Borough of Allendale

Allendale typical home tax impact

<u>Home Value</u>	<u>Tax Paid 2020/21</u>	<u>Tax Paid 2019/20</u>	<u>Tax increase</u>
\$100,000	\$ 581.10	\$ 574.98	\$6.12
\$200,000	\$1,162.20	\$1,149.96	\$12.24
\$300,000	\$1,743.30	\$1,724.94	\$18.36
\$400,000	\$2,324.40	\$2,299.92	\$24.48
\$500,000	\$2,905.50	\$2,874.90	\$30.60
\$600,000	\$3,486.60	\$3,449.88	\$36.72
\$663,817	\$3,857.44	\$3,816.81	\$40.63
\$700,000	\$4,067.70	\$4,204.86	\$42.84
\$800,000	\$4,648.80	\$4,599.84	\$48.96

USR Tax Rate Computation

UPPER SADDLE RIVER

<u>School Year</u>	<u>2019-20</u>	<u>2020-21</u>
Tax Needs	\$14,100,118	\$14,422,771
Assessed Taxable Values		\$2,245,467,200 (1)
School Tax Rates	0.62486	0.63300
Increase over previous year		0.00814
% Increase		2.29%

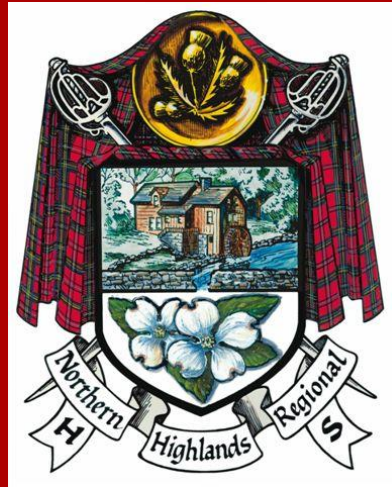
(1) Assessed Valuation per Borough of Upper Saddle River

Upper Saddle River typical home tax impact

<u>Home Value</u>	<u>Tax Paid 2020/21</u>	<u>Tax Paid 2019/20</u>	<u>Tax increase</u>
\$100,000	\$ 633.00	\$ 624.86	\$8.14
\$200,000	\$1,266.00	\$1,249.72	\$16.28
\$300,000	\$1,899.00	\$1,874.58	\$24.42
\$400,000	\$2,532.00	\$2,499.44	\$32.56
\$500,000	\$3,165.00	\$3,124.30	\$40.70
\$600,000	\$3,798.00	\$3,749.16	\$48.84
\$700,000	\$4,431.00	\$4,374.02	\$56.98
\$776,083	\$4,912.61	\$4,849.43	\$63.17
\$800,000	\$5,064.00	\$4,998.88	\$65.12

Student Achievements:

- 98% Class of 2019 attending college
- 70% of students obtained Honor roll status for 2018-19 school year
 - 600 Honor Roll (Minimum all A's and B's)
 - 392 High Honor Roll (Minimum All A's and 1 B)
- 33% of students are enrolled in elective dual enrollment classes
- 42% of students in grades 9-12 took AP exams in May 2019. (169 students took 374 exams.72% scored 4 or higher and 89% scored 3 or higher)
- 169 students named as AP Scholars
- 2 National Merit Scholarship semi-finalists, 3 finalists, and 15 commended scholars



THANK YOU FOR YOUR SUPPORT!

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