



2021 - 2022 Budget Presentation

Mrs. Christine Ferrarie – Board President

Mr. Robert Wei – Finance Committee Chair

Dr. Scot Beckerman – Superintendent

Ms. Sue Anne Mather – Business Administrator

6 Areas of Budget Presentation

1. Previous budget overview: Where has our money been spent
2. What the 2021/2022 budget covers
3. Where the money comes from
4. Where the money is being allocated
5. Tax Implications for Allendale and Upper Saddle River
6. Referendum (Planned for March 2022)

Where has our budget been spent over the past **5** years?

The following have been some of the key additions to the NH program over the past 5 years:

- Added the **Career and Academic Pathways** (Option II) Program (including coordinator position)

Senior/Summer Internships, Community Service, College Programs (on/off campus & online), Virtual Learning, Independent Study, Exchange Programs, Work Based Learning Experiences

- Added the **Wellness Program** (two SAC's and Supervisor of Wellness and Equity)
- Added 16 **half year elective courses** including courses such as Positive Psych and Happiness, Success 101, Criminal Law, Video Editing and Public Speaking
- Addition of Ramapo College to our **Dual Enrollment** relationships
- Addition of .5 **Quad Secretarial** position
- Added **Sign Language** to World Language offerings
- Added a **1-1 student device program**. To accommodate we also updated all wireless and servers in the district
- Added the position of **Director of Curriculum and Instruction**
- Added two **Instructional Coaches** (Peer support)
- Added **Testing Coordinator**
- Adding **Labs** to all Special Education Science Courses to match other levels (2021-2022)

* Note that all of the above additions were funded through the NH traditional budget process at no additional cost to the local taxpayers

Where has our budget been spent over the past 5 years **Continued?**

The following have been some of the key additions to the NH program over the past 5 years **continued**:

- Adding a **Summer Academy** (Remediation and Advancement) for 2021
- Added numerous **security upgrades** including main hallway vestibule, over 150 campus wide cameras (direct access by both Allendale and USR PD), License plate reader (to be installed summer 2021), breezeway gate system, bollards by all entrances, addition of security app for all staff (Share 911), panic buttons, as well as other security measures
- Addition of two **class III officers** for both during and after school hours (Allendale PD Employees)
- Completed numerous **facility projects** and campus improvements such as new tennis courts for both public and district, complete renovation of the auditorium, renovation of both gymnasiums, modernization of numerous classrooms, updated the nurses office suite, updated student bathrooms, installed new turf and track on all purpose field, replaced ½ the windows in the main building, installed solar panels, installed LED lighting throughout all 3 buildings, addition of walkways to entrances of campus, updated most cafeteria appliances, as well as many other projects
- Numerous Facility Projects due to **COVID** including every classroom now has AC, New Roof HVAC units with MERV 13 being installed and many other projects
- Added **stadium LED lighting** to both the all purpose turf field and baseball/softball fields (16 total as of August 2021)
- Added several **communication** options such as a district app, anonymous reporting options (app and hotline) and use of social media
- Added 6 new **co-curricular** offerings

* Note that all of the above additions were funded through the NH traditional budget process at no additional cost to the local taxpayers



- **Continuation of 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.)**
- **Continuation of the College Dual Enrollment Programs (FDU, Rutgers, BCC, Syracuse and Ramapo College)**
- **Continuation of the Career and Academic Pathways Program (Option II) opportunities: Internships, Independent Studies, Community Service, Online Courses, Seated College Courses**
- **Continuation of the Wellness Program**

What Does This Budget Support?



- **Addition of 1 FTE Teacher: Special Education (to add labs to science classes that do not presently have them)**
- **Addition of .5 Athletic Trainer (due to increased athletic coverage needs)**
- **Addition of .5 School Nurse (due to increased daily medical needs of 1400 students)**
- **Summer Academy (Advancement and Remediation)**
- **District Referendum**

What **New Items Does This Budget Support?**

FY 2021 - 2022 Budget Overview

- ❖ The proposed budget, including Federal Grants and Debt Service, totals \$35.7 M
- ❖ The combined local levy and debt levy reflect a total increase of 2.00% over last year plus \$143,975 (0.63%) use of **Banked Cap to support the addition of a Science Teacher, Nurse (P/T) and Athletic Trainer (P/T)**
- ❖ The proposed budget supports the education of approximately 1,414 students: in-district (1382 registered in-district students are presently scheduled for 21-22) as well as special needs out-of-district and those at Bergen Academy
- ❖ The proposed budget supports 190 FTE staff and maintains all current levels of programs and services
- ❖ The proposed budget is \$761,896 over the current year's budget - excluding capital projects
- ❖ The proposed budget reflects \$1,208,346 in State Aid which is an increase of \$211,377 compared to FY 2021
- ❖ On the expense side, the major driver is contractual increases for salaries and health benefits. In addition, there is a withdrawal of \$720,200 from Capital Reserve for Capital Projects

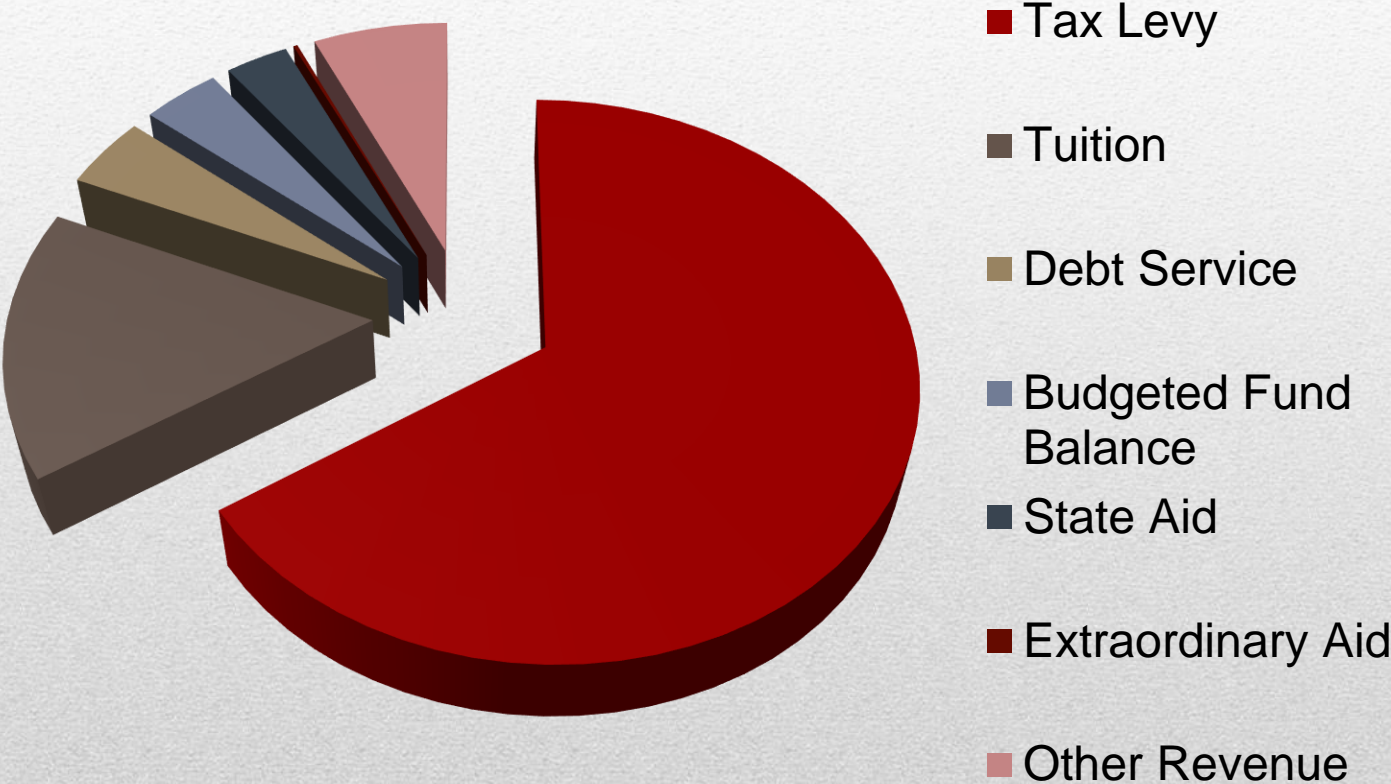
Debt Service

Debt Service and date of expiration

Project	Project Cost	Year Bond Paid Off
*Science Wing Addition (refinanced in 2011)	\$9,580,000	2022
Roof Replacement	\$2,760,000	2024

*Debt Service expiring June 2022

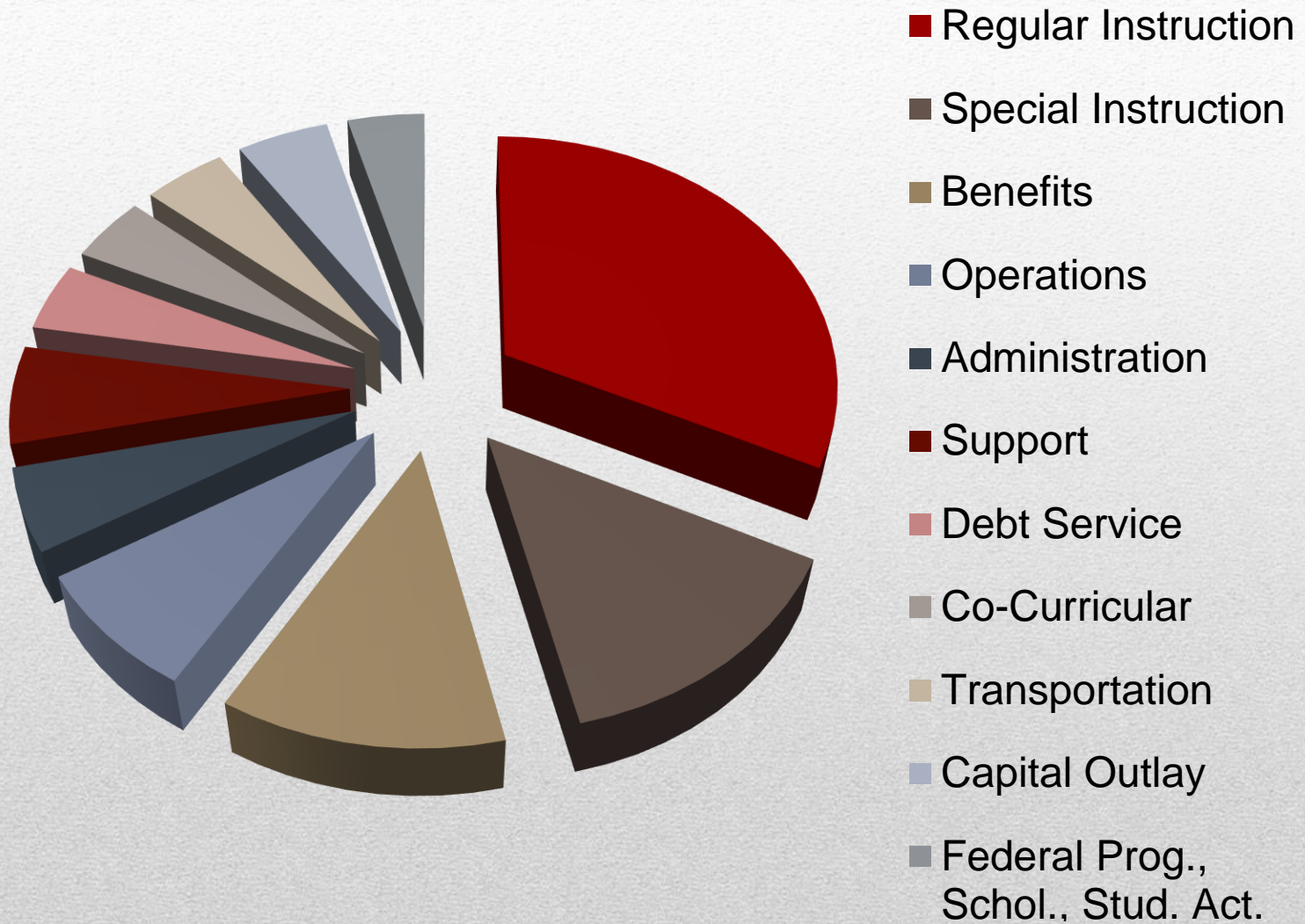
Revenue 2021-2022



Where the Money Comes From:

	REVENUE DETAIL 2020-21 vs. 2021-22			
	2020-21	2021-22	\$ Inc./ (Dec.)	% +/-
Tax Levy	22,942,968	23,545,802	602,834	2.63%
Tuition	5,835,573	5,637,835	-197,738	-3.39%
Debt Service	1,551,500	1,557,975	6,475	0.42%
Budgeted Fund Balance	1,211,461	1,396,289	184,828	15.26%
State Aid	921,969	1,133,346	211,377	21.20%
Extraordinary Aid	75,000	75,000	0	0.00%
Federal Programs	411,916	583,245	171,329	41.59%
Misc. Revenue	250,000	210,000	-40,000	-16.00%
Student Activity	900,000	900,000	0	0.00%
Scholarships	10,000	10,000	0	0.00%
Interest Income	12,460	12,460	0	0.00%
Withdrawal: Capital Reserve	1,446,350	720,200	-726,150	-50.21%
Withdrawal: Emergency Reserve	0	0	0	0.00%
Withdrawal: Maintenance Reserve	0	0	0	0.00%
Reserve - Prior Year Encumbrance	158,349	0	-158,349	-100.00%
TOTAL	35,727,546	35,782,152	54,606	0.15%

Appropriations for 2021-2022



How the Funds Are Allocated:

	EXPENSE DETAIL 21-20 vs. 21-22			
	2020-21	2021-22	\$ Inc./(Dec.)	% +/-
Instruction - Regular	11,241,558	11,251,934	10,376	0.09%
Instruction - Special	2,512,416	2,571,010	58,594	0.02%
Tuition - Regular	282,204	314,208	32,004	11.34%
Tuition - Special	2,629,986	2,472,006	-157,980	-4.38%
Benefits	4,253,318	4,298,324	45,006	1.06%
Operation of Plant	2,657,305	2,789,942	132,637	4.99%
Administration	1,864,974	1,882,811	17,837	0.01%
Support	2,174,180	2,226,200	52,020	0.02%
Debt Service	1,551,500	1,557,975	6,475	0.42%
Co-Curricular Activities	1,533,174	1,524,065	-9,109	-0.01%
Transportation	1,622,730	1,605,952	-16,778	-1.03%
Capital Outlay	2,069,825	1,782,020	-287,805	-13.90%
Federal Programs, Scholarships & Student Activity	1,321,916	1,493,245	171,329	12.96%
Misc.	12,460	12,460	0	0.00%
TOTAL	\$35,727,546	\$ 35,782,152	\$54,606	0.15%

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

<u>Categorical State Aid</u>	<u>FY1415</u>	<u>FY1516</u>	<u>FY1617</u>	<u>FY1718</u>	<u>FY1819</u>	<u>FY1920</u>	<u>FY2021</u>	<u>FY2122</u>
Transportation	\$ 90,004	\$ 90,004	\$ 100,760	\$ 100,760	\$ 272,216	\$ 272,216	\$ 272,216	\$ 272,216
Special Education	\$ 394,722	\$ 394,722	\$ 386,701	\$ 386,701	\$ 437,417	\$ 527,552	\$ 572,082	\$ 783,459
Security	\$ 77,630	\$ 77,630	\$ 77,671	\$ 77,671	\$ 77,671	\$ 77,671	\$ 77,671	\$ 77,671
Other	\$ 20,960	\$ 20,960	\$ 31,140	\$ 31,140	\$ 0	\$ 0	\$ 0	\$ 0
TOTALS	\$ 583,316	\$ 583,316	\$ 596,272	\$ 596,272	\$ 787,304	\$ 877,439	\$ 921,969	\$ 1,133,346
<u>What the State Takes Back:</u>								
PERS APPROPRIATION:	(\$ 224,096)	(\$ 238,896)	(\$ 253,098)	(\$ 287,566)	(\$ 303,021)	(\$ 293,828)	(\$ 327,609)	(\$ 366,000)
<u>Net State Aid Available by School Year:</u>	\$ 359,220	\$ 344,420	\$ 343,174	\$ 308,706	\$ 484,283	\$ 583,611	\$ 594,360	\$ 767,346
** FY0809 State Aid was \$ 748,449								

Anticipated Special Education Costs for 2021 - 2022

- ❖ Approximately 206 (15% of total population) students between the ages of 14 and 21 receive services; of those 42 receive services out-of-district
- ❖ \$ 5,653,016 or 15% of the total annual current expense budget is spent for Special Education
- ❖ In-district salaries total \$ 2,154,615 (excludes benefits)
- ❖ Out-of-district tuition costs total \$ 2,472,006
- ❖ Out-of-district transportation costs total \$ 624,000
- ❖ Extraordinary and Related services total \$ 405,330

Transportation

- ❖ The proposed FY 2021-22 transportation budget is \$ 1,605,952, a decrease of \$ 16,778 from FY 2020-21.

The following services are included:

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



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%
2022	442.0	510.0	952.0	41.70%	58.30%	100.0%	46.00%	54.00%	100.0%

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

2021-2022
Allocations

2021-22 SFRA ALLOCATION OF EQUALIZED VALUATION 2/25/21

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

DIST NUM	MUNICIPALITY	EQUAL. VAL. OF MUNICIPALITY	ELEMENTARY ENROLLMENT 10-15-20	REGIONAL ENROLLMENT 10-15-20	ELEMENTARY PERCENT	ELEMENTARY EQUALIZED VALUATION	REGIONAL EQUALIZED VALUATION	2021-22 PERCENT SHARE
0040	ALLENDALE	1,783,406,861	842.00	469.00	64.23	1,145,482,227	637,924,634	41.7066294
5330	UPPER SADDLE RIVER	2,701,901,468	1,066.00	525.00	67.00	1,810,273,984	891,627,484	58.2933706
	NORTHERN HIGHLANDS REG	4,485,308,329	1,908.00	994.00		2,955,756,211	1,529,552,118	100.0000000

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

Allendale Tax Rate Computation

ALLENDALE

<u>School Year</u>	<u>2020-21</u>	<u>2021-22</u>
Tax Needs	\$9,953,334	\$10,419,347
Assessed Taxable Values		\$1,800,689,700 (1)
School Tax Rates	0.58110	0.60480
Increase over previous year		0.02370
% Increase		2.54%

(1) Assessed Valuation per
Borough of Allendale

Allendale typical home tax impact

<u>Home Value</u>	<u>Tax Paid 2021/22</u>	<u>Tax Paid 2020/21</u>	<u>Tax Increase</u>
\$300,000	\$1,814.40	\$1,743.30	\$71.10
\$400,000	\$2,419.20	\$2,324.40	\$94.80
\$500,000	\$3,024.00	\$2,905.50	\$118.50
\$600,000	\$3,628.80	\$3,486.60	\$142.20
\$689,966	\$4,172.91	\$4,009.39	\$163.52
\$700,000	\$4,233.60	\$4,067.70	\$165.90
\$800,000	\$4,838.40	\$4,648.80	\$189.60
\$900,000	\$5,443.20	\$5,229.90	\$213.30
\$1,000,000	\$6,048.00	\$5,811.00	\$237.00

USR Tax Rate Computation

UPPER SADDLE RIVER

<u>School Year</u>	<u>2020-21</u>	<u>2021-22</u>
Tax Needs	\$14,422,771	\$14,563,125
Assessed Taxable Values		\$2,255,009,300 (1)
School Tax Rates	0.6330	0.64560
Increase over previous year		0.0126
% Increase		2.45%

(1) Assessed Valuation per Borough of Upper Saddle River

Upper Saddle River typical home tax impact

<u>Home Value</u>	<u>Tax Paid 2021/22</u>	<u>Tax Paid 2020/21</u>	<u>Tax Increase</u>
\$300,000	\$1,936.80	\$1,899.00	\$37.80
\$400,000	\$2,582.40	\$2,532.00	\$50.40
\$500,000	\$3,228.00	\$3,165.00	\$63.00
\$600,000	\$3,873.60	\$3,798.00	\$75.60
\$700,000	\$4,519.20	\$4,431.00	\$88.20
\$793,459	\$5,122.57	\$5,022.59	\$99.98
\$800,000	\$5,164.80	\$5,064.00	\$100.80
\$900,000	\$5,810.40	\$5,697.00	\$113.40
\$1,000,000	\$6,456.00	\$6,330.00	\$126.00

March 2022 Referendum

Rationale:

- Drainage Issues on Baseball/Softball field need to be addressed
- Tennis Courts have been relocated and courts to be repurposed
- No outdoor bathrooms for events (portable bathrooms presently being used)
- \$9,580,000 in Debt Service coming off in June 2022
- Space issues for classrooms and office space taken for wellness and Option II programs)

Areas to be Covered:

- Create all purpose turf fields / fix drainage on Baseball/Softball fields.
- Build field house with public bathrooms
- Update Planetarium
- Add 2 classrooms
- Add 2 offices
- Update Art Classrooms
- Update Library
- Update TVP Classroom
- Update Fitness Center

*Cost: Approximately \$7,900,000 (includes hard/soft costs & 10% contingency)

Cost to Community:

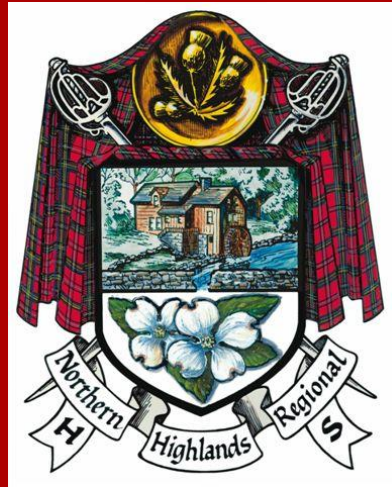
With \$9,580,000 in bonds coming off, taxpayers should see a **decrease** in their taxes.

The exact cost per year will be dependent on the rate of financing and number of years chosen to pay off the bond. More precise numbers should be available in the next month.

Student Achievements:



- 97% Class of 2020 attending college
- 34.5% of students are enrolled in elective dual enrollment classes
- 30% of students in grades 9-12 took AP exams in May 2020 (423 students took 771 exams). 33% scored 5, 63% scored 4 or higher and 88% scored 3 or higher)
- 160 students named as AP Scholars
- 5 National Merit Scholarship semi-finalists, 4 finalists, and 8 commended scholars for the 2019-2020 school year
- 26 students won awards in literary & art contests; 11 in math contests
- 3 students had poems and writings published in various publications
- The school newspaper, The Highland Fling, received a Gold Medalist rating by the Columbia Scholastic Press Association or the 2019-2020 school year
- 129 students (juniors & seniors) were inducted into the National Honor Society
- 87 students received recognition at the 2020 DECA state competition (the National DECA competition was cancelled due to COVID-19)



THANK YOU FOR YOUR SUPPORT!

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