

**EASTERN CAMDEN COUNTY
REGIONAL SCHOOL
DISTRICT**

**2023 - 2024
SCHOOL BUDGET**



PROGRAMS

This budget maintains:

- **all current instructional & athletic programs**
- **all student activities**
- **current staffing levels**



STUDENT FEES

- ◆ Sports activity fee remains the same as prior years
- ◆ No new fees are imposed



NEW POSITIONS

STAFFING and NEW POSITIONS

- ❖ Existing instructional staffing positions
- ❖ Administrative Reorganization:
 - Restructuring of Technology Department
 - *Chief Technology Officer*
 - *Lead Technology Technician*
 - Align Administrative assignments/responsibilities to better support staff training, Response-to-Intervention, and School Safety/Security initiatives
 - Maintains New, Temporary (2 years)Administrative District Position:
Special Assistant for Strategic Initiatives



CONTINUATION OF INITIATIVES

Curriculum

- ❖ Offer Summer Accelerated Learning French enrichment program
- ❖ Codify formal Curriculum Freshman Studies and Freshman Supports program
- ❖ Resume Benchmarking using Performance Matters (with the elimination of the NJDOE Start Strong Assessments)
- ❖ Continue expansion of Dual Credit programming:
 - Align to Associates Degree programming
 - Multivariable Calculus and Calculus BC
 - Expand further beyond AP and Honors level courses



CONTINUATION OF INITIATIVES

Professional Development

- ❖ Resume Summer Google Certification teacher training
- ❖ Apply for Apple Distinguished Schools designation
- ❖ Provide professional development for cultural awareness and diversity
- ❖ Provide Legal One training for LGBTQ+

SEL and Mental Health (also grant funding)

- ❖ Mindprint assessment expanded to all Freshman
- ❖ Continue to expand Student Activities opportunities
- ❖ Continue partnerships with community mental health organizations
- ❖ Response-to-Intervention Training
- ❖ Handle with Care De-escalation Training



OTHER EXPENDITURES

Textbook purchases:

- Replacement of Chemistry Honors, Physics, and Biology Textbooks
- New AP Biology and Accounting Workbooks

Equipment purchases:

- Network switches and servers for Technology Department
- Desk Top computers for Business educational classes
- Tripod Replacement for studio cameras
- 20 AEDs located throughout the school as they are expiring due to their age
- 2 School Buses and a van to centralize transportation



CAPITAL PROJECTS

Capital Projects

- ◆ Parking lot repaving to enhance safety and eliminate deteriorating conditions - \$505,000
- ◆ Replacement of 67 classroom doors - \$275,000
- ◆ Enhancements to the building security - \$247,000
- ◆ Renovations to building alarm systems - \$200,000
- ◆ New flooring in various classrooms - \$110,000
- ◆ New HVAC system in all classrooms as approved by the voters in December 2021 will be installed during the summer. Estimated completion is September 2023



STATE AID

- ◆ \$12,370,644 (Increase of \$722,574 over the prior year).
- ◆ Increase is due to additional funding in Debt Service, Special Education, Transportation, and Security aid for this year.
- ◆ Was \$9.9M in 2009-10
- ◆ State aid represents 26.75% of General Fund revenue while the remaining funds are local.



BUDGET BREAKDOWN

◆ Total budget = \$50,132,418

◆ Comprised of four funds

1. General Fund = \$46,025,372
(daily operating expenses and capital projects)

2. Special Revenue Funds = \$476,521
(federal & state-funded grants designed for specific programs funds which are allocated according to the grantor's specifications)

3. Student Activities Fund = \$245,000
(all student activities accounts)

4. Debt Service Fund = \$3,385,525
(Repayment of bond obligations from the issuance of a 3 year bond as approved by the voters in a referendum in December 2021, including 40% state aid)



GENERAL FUND REVENUES

	Budgeted	TENTATIVE	INCREASE/		% of
REVENUES FOR GENERAL FUND	2022 - 2023	2023 - 2024	(DECREASE)	% CHANGE	Total
BUDGETED FUND BAL - Excess Surplus from Audit	650,000	881,605	231,605	35.63%	1.92%
BUDGETED FUND BAL - From Unassigned	1,324,516	1,158,557	(165,959)	-12.53%	2.52%
WITHDRAW FROM CAP RES - LOCAL SHARE	3,568,018	3,287,418	(280,600)	-7.86%	7.14%
WITHDRAW FROM MAINTENANCE RESERVE	50,000	50,000	0	0.00%	0.11%
LOCAL TAX LEVY	27,965,666	28,524,979	559,313	2.00%	61.98%
OTHER LOCAL GOVERNMENT-TRANSPORTATION	195,000	195,000	0	0.00%	0.42%
TUITION FROM INDIVIDUALS	14,489	0	(14,489)	-100.00%	0.00%
TUITION FROM OTHER LEA'S	105,000	91,991	(13,009)	-12.39%	0.20%
INTEREST EARNED ON CAP RES FUNDS	500	500	0	0.00%	17.66%
INTEREST EARNED ON MAINT RES FUNDS	500	500	0	0.00%	5.88%
RENTAL OF FACILITIES	75,000	75,000	0	0.00%	0.00%
RESTRICTED MISC-ATHLETIC FEES	95,000	95,000	0	0.00%	0.00%
UNRESTRICTED MISCELLANEOUS	329,248	404,248	75,000	22.78%	0.88%
SUBTOTAL	34,372,937	34,764,798	391,861	1.14%	75.53%



GENERAL FUND REVENUES

	Budgeted 2022 - 2023	TENTATIVE 2023 - 2024	INCREASE/ (DECREASE)	% CHANGE	% of Total
STATE AID:					
EXTRAORDINARY AID	500,000	500,000	0	0.00%	1.09%
OTHER STATE AIDS (NP TRANSP)	15,000	15,000	0	0.00%	0.03%
CATEGORICAL SPECIAL EDUCATION AID	1,542,497	2,092,660	550,163	35.67%	4.55%
EQUALIZATION AID	7,836,448	7,836,448	0	0.00%	17.03%
SECURITY AID	166,156	206,365	40,209	24.20%	0.45%
TRANSPORTATION AID	448,029	569,092	121,063	27.02%	1.24%
TOTAL STATE AID	10,508,130	11,219,565	711,435	86.89%	24.38%
FEDERAL AID:					
MEDICAID REIMBURSEMENT	49,757	41,009	(8,748)	-17.58%	0.09%
TOTAL FEDERAL AID	49,757	41,009	(8,748)	-17.58%	0.09%
TOTAL GENERAL FUND	\$44,930,824	\$46,025,372	\$ 1,094,548	2.44%	100.00%



SPECIAL REVENUES AND SPECIAL PURPOSE FUNDS

	REVISED 2022 - 2023	TENTATIVE 2023 - 2024	INCREASE/ (DECREASE)	% CHANGE
SPECIAL REVENUE FUNDS				
TITLE I	108,970	84,414	(24,556)	-22.53%
IDEA PART B (HANDICAPPED)	317,387	342,494	25,107	7.91%
TITLE II - PART A	31,266	31,282	16	0.00%
TITLE III	4,250	2,831	(1,419)	-33.39%
TITLE IV	11,741	8,500	(3,241)	-27.60%
MUNICIPAL DRUG ALLIANCE PROGRAM	2,000	7,000	5,000	250.00%
ESSER I, II, & III Funds	1,785,738	0	(1,785,738)	-100.00%
TOTAL SPECIAL REVENUE FUNDS	2,261,352	476,521	(1,784,831)	-78.93%
Student Activities Funds	245,000	245,000	0	0.00%
REVENUES FOR DEBT SERVICE - Type II				
Debt Service Aid - Type II	1,139,940	1,151,079	11,139	0.98%
Debt Service Capital Reserve Paymnet - Type II	2,212,825	2,234,446	21,621	0.98%
TOTAL DEBT SERVICE - Type II	3,352,765	3,385,525	32,760	0.98%
GRAND TOTAL	\$50,789,941	\$50,132,418	(657,523)	-1.29%



LOCAL TAX LEVY

Comprised of:

Prior Year Tax Levy – GF	\$27,965,666
General Fund Levy of 2%	<u>559,313</u>
Total General Fund Tax Levy	\$28,524,979
Debt Service Tax Levy	<u>\$0</u>

TOTAL TAX LEVY \$28,524,979



LOCAL TAX LEVY DISTRIBUTION

Total Tax Levy = \$28,524,979

	Assessed Values	Change over Prior Year
◆ Berlin Borough	= \$5,077,669	\$85,104
◆ Gibbsboro	= \$1,528,601	\$87,323
◆ Voorhees Township	= \$21,919,009	<u>\$386,886</u>
	Total	<u>\$559,313</u>



MUNICIPAL PERCENT SHARE

% share of each municipality (Berlin Borough, Gibbsboro & Voorhees) - determined by a state-driven formula based on student enrollments & equalized property values

	<u>Share %</u>	<u>Change over PY</u>	<u>% Change</u>
◆ Berlin	17.8007789%	-0.0516988	-0.29%
◆ Gibbsboro	5.3577669%	+0.2050939	+3.98%
◆ Voorhees	76.8414542%	-0.1533951	-0.20%



ANNUAL IMPACT

Based on average residential assessment

	<u>Value</u>	<u>Increase/Decrease</u>	<u>Yearly Impact</u>
◆ Berlin	\$236,100	-.0086¢ per \$100	-\$20.26
◆ Gibbsboro	\$223,000	+.0301¢ per \$100	+\$67.05
◆ Voorhees	\$262,460	+.0063¢ per \$100	+\$16.53

Difference in payments due to:

1. Change in assessments in each municipality
2. Change in municipal % shares, as calculated by the State of NJ



LOCAL TAX LEVY – GENERAL FUND

- ◆ 2014-2015 = 1% increase
- ◆ 2015-2016 = 2% increase
- ◆ 2016-2017 = 3.18% increase
- ◆ 2017-2018 = 2.0% increase
- ◆ 2018-2019 = 2.0% increase
- ◆ 2019-2020 = 3.1% increase
- ◆ 2020-2021 = 2.0% increase
- ◆ 2021-2022 = 2.0% increase
- ◆ 2022-2023 = 2.0% increase
- ◆ 2023-2024 = 2.0% increase

No Vote on the Budget



Board Member Elections
November 7, 2023

Petitions are due no later than July 31, 2023 at 4:00 PM
They must be delivered to the Camden County Clerk

2 Seats Available for Voorhees Township
1 Seat Available for Berlin Boro

