

2019-2020 BUDGET

**EASTERN CAMDEN COUNTY
REGIONAL SCHOOL
DISTRICT**



PROGRAMS

**Maintains all current instructional
& athletic programs, all student
activities & current staffing levels**



STUDENT FEES

- ◆ **Sports activity fee remains the same as the past nine (9) years**
- ◆ **No new fees are imposed**



NEW POSITIONS

- ◆ Reduction of one full time staff position
- ◆ A part-time Athletic trainer position will be moved to a full time position
- ◆ Two new activity advisor positions
 - ❖ Media/TV Studio Advisor – competitions
 - ❖ Athletic Site Supervisor position added for each season
 - ❖ Volunteer position for new club - PE/Fitness Club



CONTINUATION OF INITIATIVES

- ◆ Camden County College Option 2- College at Eastern
- ◆ Dual Credit Offerings with Camden County College and Stockton University
- ◆ One-to-one iPad Initiative
- ◆ Training teachers to be Google classroom certified
- ◆ Expansion of AP Course offerings – 2 additional offerings



OTHER EXPENDITURES

Textbook purchases:

\$62,400

**New Textbooks for Honors Biology and AP
Environmental Science and Replacement Textbooks
for other courses**

Equipment purchases:

**Network equipment for Technology department,
New Practice Mat for Wrestling Program and a
Laser Engraver for graphic arts department**



CAPITAL PROJECTS

Capital Projects = \$329,000

- ◆ **Phase 2 of the Network Infrastructure Upgrade- \$265,000**
- ◆ **Safety Renovations to our Grandstand Bleachers- Home Side - \$64,000**

(Note: Roofing project also being done over summer)



STATE AID

- ◆ **\$9,374,650 (Decrease of \$346,658 over the prior year)**
- ◆ **Reductions are due to our decline in enrollment over the past 10 years**
- ◆ **Was \$9.9M in 2009-10**
- ◆ **State aid represents 24.4% of General Fund revenue**



BUDGET BREAKDOWN

◆ Total budget = \$38,855,366

◆ Comprised of three funds

1. General Fund = \$38,380,182 (daily operating expenses and capital projects)
2. Special Revenue Funds = \$475,184 (federal & state-funded grants designed for specific programs, delineated by those agencies)
3. Debt Service = \$0 – Our Final Bond Payment was in August 2018



GENERAL FUND REVENUES

	Budgeted	TENTATIVE	INCREASE/		% of
REVENUES FOR GENERAL FUND	2018-2019	2019-2020	DECREASE,	CHANG	Total
BUDGETED FUND BAL - Excess Surplus	1,141,880	782,109	(359,771)	-31.51%	2.04%
BUDGETED FUND BAL - From Unassigned	302,780	132,980	(169,800)	-56.08%	0.35%
WITHDRAW FROM CAPITAL RESERVE	1,158,000	329,000	(829,000)	-71.59%	0.86%
WITHDRAW FROM MAINTENANCE RESERV	530,000	405,900	(124,100)	-23.42%	1.06%
LOCAL TAX LEVY	25,552,867	26,063,924	511,057	2.00%	67.91%
BANKED CAP TAX LEVY		288,748	288,748	1.13%	0.75%
OTHER LOCAL GOVERNMENT-TRANSPOR	190,000	180,000	(10,000)	-5.26%	0.47%
TUITION FROM INDIVIDUALS	78,000	78,000	0	0.00%	0.20%
TUITION FROM OTHER LEA'S	82,000	95,000	13,000	15.85%	0.25%
INTEREST EARNED ON CAP RES FUNDS	500	500	0	0.00%	20.00%
INTEREST EARNED ON MAINT RES FUNDS	500	500	0	0.00%	5.00%
RENTAL OF FACILITIES	130,000	130,000	0	0.00%	0.00%
RESTRICTED MISC-ATHLETIC FEES	95,000	95,000	0	0.00%	0.00%
UNRESTRICTED MISCELLANEOUS	275,000	407,000	132,000	48.00%	1.06%
SUBTOTAL	29,536,527	28,988,661	(547,866)	-1.85%	75.53%



GENERAL FUND REVENUES

STATE AID:						
EXTRAORDINARY AID		165,000	275,000	110,000	66.67%	0.72%
CATEGORICAL SPECIAL EDUCATION AID		1,217,428	1,217,428	0	0.00%	3.17%
EQUALIZATION AID		7,393,341	7,268,037	(125,304)	-1.69%	18.94%
SECURITY AID		166,156	166,156	0	0.00%	0.43%
TRANSPORTATION AID		669,383	448,029	(221,354)	-33.07%	1.17%
TOTAL STATE AID		9,611,308	9,374,650	(236,658)	-2.46%	24.43%
FEDERAL AID:						
MEDICAID REIMBURSEMENT		22,684	16,871	(5,813)	-25.63%	0.04%
TOTAL FEDERAL AID		22,684	16,871	(5,813)	-25.63%	0.04%
TOTAL GENERAL FUND		\$ 39,170,519	\$ 38,380,182	\$ (790,337)	-2.02%	100.00%

SPECIAL REVENUES AND DEBT SERVICE

SPECIAL REVENUE FUNDS					
TITLE I		175,415	149,103	(26,312)	-15.00%
IDEA PART B (HANDICAPPED)		359,512	305,585	(53,927)	-15.00%
TITLE III		4,499	3,824	(675)	-15.00%
TITLE IV		12,556	10,672	(1,884)	-15.00%
MUNICIPAL DRUG ALLIANCE PROGRAM		6,000	6,000	0	0.00%
TOTAL SPECIAL REVENUE FUNDS					
		557,982	475,184	(82,798)	-14.84%
REVENUES FOR DEBT SERVICE					
LOCAL TAX LEVY		918,575	0	(918,575)	-100.00%
DEBT SERVICE AID				0	
TOTAL DEBT SERVICE					
		918,575	0	(918,575)	-100.00%



LOCAL TAX LEVY

Comprised of:

Prior Year Tax Levy – GF	\$25,552,867
General Fund Levy of 2%	\$511,057
Banked CAP Tax Levy 1.1%	<u>\$288,748</u>
Total General Fund Tax Levy	\$26,352,672
Debt Service Tax Levy	<u>\$0</u>
TOTAL TAX LEVY	<u>\$26,352,672</u>

Total Levy is decreased \$118,770 or .4%



LOCAL TAX LEVY DISTRIBUTION

Total Tax Levy (GF and DS) = \$26,352,672

		Change over Prior Year
◆ Berlin Borough	= \$4,389,421	+ \$182,248
◆ Gibbsboro	= \$1,069,252	- \$140,401
◆ Voorhees Township	= \$20,893,999	-\$160,616



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	16.6564562%	0.7632039	4.80%
◆ Gibbsboro	4.0574727%	-0.5121814	-11.21%
◆ Voorhees	79.2860711%	-0.2510225	-0.32%



ANNUAL IMPACT

Based on average residential assessment

	<u>Value</u>	<u>Increase/Decrease</u>	<u>Yearly Impact</u>
◆ Berlin	\$233,600	+2.54¢ per \$100	+\$59.30
◆ Gibbsboro	\$223,400	-27.84¢ per \$100	-\$621.98
◆ Voorhees	\$258,959	-.62¢ per \$100	-\$15.93

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

- ◆ 2013-2014 = 2% increase
- ◆ 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

No Vote on the Budget



PUBLIC HEARING OF THE BUDGET

MAY 1, 2019 7:00 P.M.



