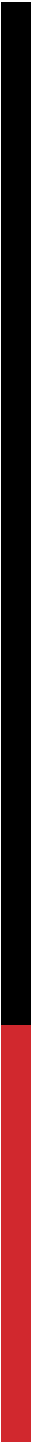


**EASTERN CAMDEN COUNTY
REGIONAL SCHOOL
DISTRICT**

**2024 - 2025
SCHOOL BUDGET**



PROGRAMS

This budget maintains:

- **all current instructional & athletic programs**
- **all the current student activities**
- **staffing levels commensurate with budget and enrollment rate**



STUDENT FEES

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



AREAS OF FOCUS

Professional Development

- ❖ Continue Summer Google Certification teacher training and expand with AI training and other new apps
- ❖ CPI training on Reframing Behavior building on Trauma Sensitive Response
- ❖ Continue Youth Mental First Aid training

SEL and Mental Health (also grant funding)

- ❖ Continue Mindprint assessment expanded to all Freshman
- ❖ Continue partnerships with community mental health organizations
- ❖ Continue Perkins Center for the Arts on mindfulness programming



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

Curriculum

- ❖ Continue to offer Summer Accelerated Learning French enrichment program
- ❖ Integrate Freshman Studies and Freshman Supports program with over-riding MTTTS structure
- ❖ Continue Benchmarking using Performance Matters (with the elimination of the NJDOE Start Strong Assessments)
- ❖ Continue expansion of Dual Credit programming:
 - Business course
 - Communications course



OTHER EXPENDITURES

Textbook purchases:

- New Course Materials
 - Introduction to Drama
 - Introduction to Social Media
- Replacement math and science online subscriptions and replenishing

Equipment purchases:

- Granting funding to update remaining computer labs
- Evaluate Potential opportunities for School Bus and possible van to centralize transportation on as needed basis



CAPITAL PROJECTS

Capital Projects

- ◆ LED floor lighting in DeCicco PAC Center to enhance safety and eliminate deteriorating lighting - \$144,733
- ◆ New flooring in various classrooms - \$104,572
- ◆ Sanding and Refinishing 3 gym floors - \$13,677
- ◆ LED Stadium lighting Replacement - \$310,000
- ◆ New air makeup for 500 cafeteria - \$7,406
- ◆ New HVAC split systems in hallways and new hot water boilers (replacing 40+ year old inefficient units) as approved State of NJ ROD Grant program.
Estimated completion is September 2024 - \$5,069,250
Less ROD Grant of \$2,027,700, Net cost \$3,041,550



STATE AID

- ◆ **\$10,039,187 (Decrease of \$1,180,378 over the prior year).**
- ◆ **Decrease is due to reduction in funding for Equalization aid for the 2024 – 2025 school year.**
- ◆ **Was \$9.9M in 2009-10**
- ◆ **State aid represents 21.79% of General Fund revenue while the remaining funds are from local and federal sources.**



BUDGET BREAKDOWN

◆ Total budget = \$52,315,601

◆ Comprised of four funds

1. General Fund = \$46,069,715
(daily operating expenses and capital projects)
2. Special Revenue Funds = \$2,598,961
(federal & state-funded grants designed for specific programs funds which are allocated according to the grantor's specifications and ROD Grant Funding)
3. Student Activities Fund = \$245,000
(all student activities accounts)
4. Debt Service Fund = \$3,401,925 (Last Payment)
(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

REVENUES FOR GENERAL FUND	Budgeted 2023 - 2024	TENTATIVE 2024 - 2025	INCREASE/ (DECREASE)	% CHANGE	% of Total
BUDGETED FUND BAL - Excess Surplus from Audit	881,605	1,059,280	177,675	20.15%	2.30%
BUDGETED FUND BAL - From Unassigned	1,158,557	1,068,314	(90,243)	-7.79%	2.32%
WITHDRAW FROM CAP RES - LOCAL SHARE	3,287,418	3,678,130	390,712	11.89%	7.98%
WITHDRAW FROM MAINTENANCE RESERVE	50,000	50,000	0	0.00%	0.11%
LOCAL TAX LEVY	28,524,979	29,095,479	570,500	2.00%	63.16%
OTHER LOCAL GOVERNMENT-TRANSPORTATION	195,000	235,000	40,000	20.51%	0.51%
TUITION FROM INDIVIDUALS	0	0	0	0.00%	0.00%
TUITION FROM OTHER LEA'S	91,991	76,202	(15,789)	-17.16%	0.17%
INTEREST EARNED ON CAP RES FUNDS	500	500	0	0.00%	0.00%
INTEREST EARNED ON MAINT RES FUNDS	500	500	0	0.00%	0.00%
RENTAL OF FACILITIES	75,000	75,000	0	0.00%	0.16%
RESTRICTED MISC-ATHLETIC FEES	95,000	95,000	0	0.00%	0.21%
UNRESTRICTED MISCELLANEOUS	404,248	554,248	150,000	37.11%	1.20%
SUBTOTAL	34,764,798	35,987,653	1,222,855	3.52%	78.12%



GENERAL FUND REVENUES

	Budgeted 2023 - 2024	TENTATIVE 2024 - 2025	INCREASE/ (DECREASE)	% CHANGE	% of Total
STATE AID:					
EXTRAORDINARY AID	500,000	500,000	0	0.00%	1.07%
OTHER STATE AIDS (NP TRANSP)	15,000	15,000	0	0.00%	0.03%
CATEGORICAL SPECIAL EDUCATION AID	2,092,660	2,092,660	0	0.00%	4.49%
EQUALIZATION AID	7,836,448	6,656,070	(1,180,378)	-15.06%	14.27%
SECURITY AID	206,365	206,365	0	0.00%	0.44%
TRANSPORTATION AID	569,092	569,092	0	0.00%	1.22%
TOTAL STATE AID	11,219,565	10,039,187	(1,180,378)	-15.06%	21.53%
FEDERAL AID:					
MEDICAID REIMBURSEMENT	41,009	42,875	1,866	4.55%	0.09%
TOTAL FEDERAL AID	41,009	42,875	1,866	4.55%	0.09%
TOTAL GENERAL FUND	\$46,025,372	\$46,638,512	\$ 613,140	1.33%	100.00%



SPECIAL REVENUES AND SPECIAL PURPOSE FUNDS

		ACTUAL 2022 - 2023	REVISED 2023 - 2024	TENTATIVE 2024 - 2025	INCREASE/ (DECREASE)	% CHANGE
SPECIAL REVENUE FUNDS						
TITLE I		108,970	84,414	167,157	82,743	98.02%
IDEA PART B (HANDICAPPED)		317,387	342,494	359,066	16,572	4.84%
TITLE II - PART A		31,266	31,282	30,887	(395)	0.00%
TITLE III		4,250	2,831	0	(2,831)	-100.00%
TITLE IV		11,741	8,500	8,651	151	1.78%
MUNICIPAL DRUG ALLIANCE PROGRAM		2,000	7,000	5,500	(1,500)	-21.43%
ESSER I, II, & III Funds & ROD Grant		1,785,738	0	2,027,700	2,027,700	0.00%
TOTAL SPECIAL REVENUE FUNDS		2,261,352	476,521	2,598,961	2,122,440	445.40%
Student Activities Funds		245,000	245,000	245,000	0	0.00%
REVENUES FOR DEBT SERVICE - Type II						
Debt Service Aid - Type II		1,139,940	1,151,079	1,156,655	5,576	0.48%
Debt Service Capital Reserve Payment - Type II		2,212,825	2,234,446	2,245,270	10,824	0.48%
TOTAL DEBT SERVICE - Type II		3,352,765	3,385,525	3,401,925	16,400	0.48%
GRAND TOTAL		\$50,789,941	\$50,132,418	\$52,884,398	\$2,751,980	5.49%



LOCAL TAX LEVY

Comprised of:

Prior Year Tax Levy – GF	\$28,524,979
General Fund Levy of 2%	\$ <u>570,500</u>
Total General Fund Tax Levy	\$29,095,479
Debt Service Tax Levy	<u>0</u>
TOTAL TAX LEVY	<u>\$29,095,479</u>



LOCAL TAX LEVY DISTRIBUTION

Total Tax Levy = \$29,095,479

	<u>Assessed Values</u>	<u>Change over Prior Year</u>
◆ Berlin Borough	= \$ 5,295,762	\$ 218,094
◆ Gibbsboro	= \$ 1,658,613	\$ 130,311
◆ Voorhees Township	= <u>\$ 22,141,103</u>	<u>\$ 222,094</u>
Total	<u>\$ 29,095,479</u>	<u>\$ 570,500</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	18.2013256%	+0.4005467	+2.25%
◆ Gibbsboro	5.7005866%	+0.3428197	+6.40%
◆ Voorhees	76.0980878%	-0.7433664	-0.97%



ANNUAL IMPACT

Based on average residential assessment

	<u>Value</u>	<u>Increase/Decrease</u>	<u>Yearly Impact</u>
◆ Berlin	\$236,780	+.0110¢ per \$100	+\$ 25.96
◆ Gibbsboro	\$223,500	+.0921¢ per \$100	+\$205.89
◆ Voorhees	\$263,084	+.0123¢ per \$100	+\$ 32.39

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
- ◆ 2024-2025 = 2.0% increase

No Vote on the Budget



Board Member Elections
November 5, 2024

Petitions are due no later than July 29, 2024 at 4:00 PM
They must be delivered to the Camden County Clerk

2 Seats Available for Voorhees Township

