

EASTERN CAMDEN COUNTY REGIONAL SCHOOL DISTRICT

**2025 - 2026
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 De-escalation and Reframing Behaviors
- ❖ Sheltered English Instruction Training
- ❖ Continue Youth Mental First Aid Training
- ❖ Medical Emergency Response Team (MERT)

SEL and Mental Health (also grant funding)

- ❖ Continue Mindprint assessment for incoming Freshman
- ❖ Continue partnerships with community mental health organizations, establish partnerships with Rowan University
- ❖ Continue activities supported with Wellness grant to promote educator mental health & wellness



CONTINUATION OF INITIATIVES

Curriculum

- ❖ STEM Academy Programming
- ❖ Focus on articulation, pacing, and alignment to NJ Student Learning Standards
- ❖ Continue Standards-based Benchmark Assessments using Performance Matters
- ❖ Establishing new year-long courses in Visual & Performing Arts
- ❖ Continue expansion of Dual Credit programming:
 - Communications Pathway
 - Data Science



CONTINUATION OF INITIATIVES

Curriculum

- ❖ Integrate Freshman Studies and Freshman Supports program with over-riding MTTS structure
- ❖ Pilot lessons in English, Math, Science, & Social Studies teaching with and about Artificial Intelligence
- ❖ Developing Digital Literacy Curriculum
- ❖ Planning for Unified Health & Physical Education



OTHER EXPENDITURES

Textbook purchases & New Course Materials:

- Spanish Communication & Conversation
- Art of Crafts (full year)
- Introduction to Theater (full year)
- Replacement math and science online subscriptions as needed
- Replenishment of novels/texts where needed in other content areas

Equipment purchases:

- IPAD initiative continues for the Freshman Class
- Evaluate Potential opportunities for School Bus and possible van to centralize transportation on as needed basis



CAPITAL PROJECTS

- ◆ Concrete Lifting and new ramps in rear of school to enhance safety and aesthetics to fix deteriorating walkways - \$44,038
- ◆ New flooring in various classrooms - \$145,796
- ◆ Sanding and Refinishing gym floors, stage area, and new field painter eliminating labor hours in painting - \$54,146
- ◆ New Fitness Center and a complete replacement of the stadium Football Field and Running Track - \$1,102,758
- ◆ New main entrance vestibule for increased security - \$125,000
- ◆ New HVAC systems in hallways and new hot water boiler pump, fencing, building signage, new heating pipes in room 401 and 403 to replace undersized piping, fire alarm sensors replacement. Estimated net cost \$284,100
- ◆ Continuation of the ROD Grant HVAC Systems



STATE AID

- ◆ **\$9,753,461 (Decrease of \$285,726 over the prior year).**
- ◆ **Decrease is due to reduction in funding for Equalization aid which was not offset in increases in Transportation, Spec Ed, and Security aids for the 2025 – 2026 school year.**
- ◆ **Was \$9.9M in 2009-10**
- ◆ **State aid now represents 21.59% of General Fund revenue while the remaining funds are from local and federal sources.**



BUDGET BREAKDOWN

◆ Total budget = \$45,996,364

◆ Comprised of four funds

1. General Fund = \$45,173,853
(daily operating expenses and capital projects)
2. Special Revenue Funds = \$577,511
(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 = **NONE**
(Repayment of bond obligations from the issuance of a 3 year bond as approved by the voters in a referendum in December 2021, was paid in full)



GENERAL FUND REVENUES

		Budgeted	TENTATIVE	INCREASE/		% of
REVENUES FOR GENERAL FUND		2024 - 2025	2025 - 2026	(DECREASE)	% CHANGE	Total
BUDGETED FUND BAL - Excess Surplus from Audit		1,059,280	1,903,985	844,705	79.74%	4.21%
BUDGETED FUND BAL - From Unassigned		1,068,314	952,032	(116,282)	-10.88%	2.11%
WITHDRAW FROM CAP RES - LOCAL SHARE		3,678,130	1,745,838	(1,932,292)	-52.53%	3.86%
WITHDRAW FROM MAINTENANCE RESERVE		50,000	50,000	0	0.00%	0.11%
LOCAL TAX LEVY		29,095,479	29,677,389	581,910	2.00%	65.70%
OTHER LOCAL GOVERNMENT-TRANSPORTATION		235,000	305,000	70,000	29.79%	0.68%
TUITION FROM INDIVIDUALS		0	30,150	30,150	0.00%	0.07%
TUITION FROM OTHER LEA'S		76,202	0	(76,202)	-100.00%	0.00%
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%	0.17%
RESTRICTED MISC-ATHLETIC FEES		95,000	95,000	0	0.00%	0.21%
UNRESTRICTED MISCELLANEOUS		554,248	582,352	28,104	5.07%	1.29%
SUBTOTAL		35,987,653	35,417,746	(569,907)	-1.58%	78.40%



GENERAL FUND REVENUES

		Budgeted 2024 - 2025	TENTATIVE 2025 - 2026	INCREASE/ (DECREASE)	% CHANGE	% of Total
STATE AID:						
EXTRAORDINARY AID		500,000	500,000	0	0.00%	1.11%
OTHER STATE AIDS (NP TRANSP)		15,000	15,000	0	0.00%	0.03%
CATEGORICAL SPECIAL EDUCATION AID		2,092,660	3,268,290	1,175,630	56.18%	7.23%
EQUALIZATION AID		6,656,070	3,874,456	(2,781,614)	-41.79%	8.58%
SECURITY AID		206,365	507,849	301,484	146.09%	1.12%
TRANSPORTATION AID		569,092	1,587,866	1,018,774	179.02%	3.52%
TOTAL STATE AID		10,039,187	9,753,461	(285,726)	339.50%	21.59%
FEDERAL AID:						
MEDICAID REIMBURSEMENT		42,875	2,646	(40,229)	-93.83%	0.01%
TOTAL FEDERAL AID		42,875	2,646	(40,229)	-93.83%	0.01%
TOTAL GENERAL FUND		\$46,069,715	\$45,173,853	\$ (895,862)	-1.94%	100.00%



SPECIAL REVENUES AND SPECIAL PURPOSE FUNDS

SPECIAL REVENUE FUNDS					
TITLE I		167,157	173,252	6,095	3.65%
IDEA PART B (HANDICAPPED)		359,066	345,838	(13,228)	-3.68%
TITLE II - PART A		30,887	36,353	5,466	0.00%
TITLE III		0	1,743	1,743	#DIV/0!
TITLE IV		8,651	10,325	1,674	19.35%
MUNICIPAL DRUG ALLIANCE PROGRAM		5,500	10,000	4,500	81.82%
ESSER I, II, & III Funds & ROD Grant		2,027,700	0	(2,027,700)	100.00%
TOTAL SPECIAL REVENUE FUNDS		2,598,961	577,511	(2,021,450)	-77.78%
Student Activities Funds		245,000	245,000	0	0.00%
REVENUES FOR DEBT SERVICE - Type II					
Debt Service Aid - Type II		1,156,655	0	(1,156,655)	-100.00%
Debt Service Capital Reserve Payment - Type II		2,245,270	0	(2,245,270)	-100.00%
TOTAL DEBT SERVICE - Type II		3,401,925	0	(3,401,925)	-100.00%
GRAND TOTAL		\$52,315,601	\$45,996,364	(6,319,237)	-12.08%



LOCAL TAX LEVY

Comprised of:

Prior Year Tax Levy – GF	\$29,095,479
General Fund Levy of 2%	\$ <u>581,910</u>
Total General Fund Tax Levy	\$29,677,389
Debt Service Tax Levy	<u>-0-</u>
TOTAL TAX LEVY	<u>\$29,677,389</u>



LOCAL TAX LEVY DISTRIBUTION

Total Tax Levy = \$29,677,389

	<u>Assessed Values</u>	<u>Change over Prior Year</u>
◆ Berlin Borough	= \$ 807,738,972	\$ 2,868,393
◆ Gibbsboro	= \$ 224,541,100	\$ (3,253,200)
◆ Voorhees Township =	<u>\$5,698,882,500</u>	<u>\$2,463,357,750</u>
(Revaluation)		
Total	<u>\$6,731,162,572</u>	<u>\$2,462,972,943</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	19.3381606%	+1.1368350	+6.25%
◆ Gibbsboro	5.7079344%	+0.0073478	+0.13%
◆ Voorhees	<u>74.9539050%</u>	-1.1441828	-1.50%
Total	<u>100.00%</u>		



ANNUAL IMPACT

Based on average residential assessment

	<u>Value</u>	<u>Increase/Decrease</u>	<u>Yearly Impact</u>
◆ Berlin	\$238,118	+.0525¢ per \$100	+\$125.03
◆ Gibbsboro	\$223,600	+.0264¢ per \$100	+\$ 59.06
◆ Voorhees	\$454,830	Revaluation	-\$ 25.66

Difference in payments due to:

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



LOCAL TAX LEVY – GENERAL FUND

- ◆ 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
- ◆ 2025-2026 = 2.0% increase

No Vote on the Budget



Board Member Elections
November 4, 2025

Petitions are due no later than July 28, 2025 at 4:00 PM
They must be delivered to the Camden County Clerk

2 Seats Available for Voorhees Township

1 Seat Available for Berlin Borough

1 Seat Available for Borough of Gibbsboro

