

# CHERRY HILL PUBLIC SCHOOLS

45 Ranoldo Terrace - Cherry Hill - New Jersey

2026-2027  
DISTRICT  
BUDGET

## Table of Contents

Introduction .....	4
Organizational Section.....	5
District Overview .....	5
Geographic Area .....	5
Attendance Areas .....	5
Open Enrollment .....	6
Levels of Education Provided.....	6
Preschool .....	6
Elementary Schools (K-5) .....	7
Middle Schools (6-8) .....	7
High Schools (9-12) .....	8
Governance Structure.....	8
Board of Education .....	8
Organizational Chart .....	10
Administrative Team.....	11
Mission, Vision, and Core Values .....	13
District Priorities .....	13
Budget Development .....	13
Planning: Setting Priorities and Building the Framework.....	14
Preparation: Building the Budget Using Zero-Based Principles .....	15
Adoption: Board Review and Approval .....	16
Implementation: Executing the Approved Budget .....	16
District Accounting Structure .....	16
Account Classification Structure .....	18
Revenue Codes .....	18
Expenditure Codes .....	19
Board of Education Budget Policies .....	20
6220 – Budget Preparation.....	20
6230 – Budget Hearing .....	21
6810 – Financial Objectives .....	21
6820 – Financial Reports .....	21
District Objectives .....	22
Maintaining our School System .....	22
Raising Standards and Expanding Opportunities .....	22
Building Professionalism.....	23
Protecting Our Investment.....	23
Planning for the Future .....	23
Financial Section.....	25

Summary of Total Budget - All Funds..... 25

- Revenues by Fund Type ..... 26
- Expenditures by Fund Type ..... 27

General Fund Summary ..... 28

Special Revenue Fund Summary ..... 29

Debt Service Fund Summary ..... 30

Summary of Revenues ..... 31

- General Fund Revenues ..... 32
- Special Revenue Fund Revenues ..... 34
- Debt Service Fund Revenues ..... 36

Summary of Expenditures ..... 37

- General Fund Expenditures ..... 37
- Regular Programs - Instruction (11-1xx-100-xxx) ..... 39
- Special Education – Instruction (11-2xx-100-xxx) ..... 40
- Basic Skills – Instruction (11-230-100-xxx)..... 41
- Bilingual Education – Instruction (11-240-100-xxx)..... 42
- School-Sponsored Extra-Curricular Activities (11-401-100-xxx)..... 43
- School-Sponsored Athletics (11-402-100-xxx) ..... 44
- Other Instructional Programs (11-4xx-100-xxx) ..... 45
- Tuition (11-000-100-xxx) ..... 46
- Attendance Services (11-000-211-xxx) ..... 47
- Health Services (11-000-213-xxx) ..... 48
- Speech/OT/PT & Related Services (11-000-216-xxx)..... 49
- Extraordinary Services (11-000-217-xxx) ..... 50
- Guidance Services (11-000-218-xxx)..... 51
- Child Study Team Services (11-000-219-xxx) ..... 52
- Improvement of Instructional Services (11-000-221-xxx)..... 53
- Educational Media Services/School Library (11-000-222-xxx) ..... 54
- Instructional Staff Training Services (11-000-223-xxx) ..... 55
- General Administration (11-000-230-xxx) ..... 56
- School Administration (11-000-240-xxx)..... 57
- Central Services (11-000-251-xxx) ..... 58
- Administrative Information Technology (11-000-252-xxx) ..... 59
- Required Maintenance for School Facilities (11-000-261-xxx) ..... 60
- Custodial Services (11-000-262-xxx)..... 61
- Care and Upkeep of Grounds (11-000-263-xxx) ..... 62
- Security (11-000-266-xxx)..... 63
- Student Transportation (11-000-270-xxx) ..... 64
- Employee Benefits (11-000-291-xxx) ..... 65

Equipment (12-xxx-xxx-xxx).....	66
Facilities Acquisition and Construction Services (12-000-400-xxx).....	67
Capital Projects Funded through Capital Reserve.....	68
Transfer of Funds to Charter Schools (10-000-100-56x).....	69
Special Revenue Fund Expenditures .....	70
Debt Service Fund Expenditures .....	71
Informational Section .....	72
State Aid Overview .....	72
Equalization Aid .....	72
Categorical Aid .....	72
Composition of State Aid.....	73
Comparison of Calculated versus Actual State Aid .....	74
Tax Levy Analysis .....	74
School District Tax Levy.....	74
Net Taxable Value .....	74
Calendar-Year Basis of School Tax Rates .....	75
District School Tax Rates .....	75
Average Assessed Home .....	75
District School Taxes on Average Assessed Home (Calendar Year Basis) .....	76
Tax Impact on Fiscal Year Basis – Estimated (July 1, 2026 – June 30, 2027) .....	76
Debt Outstanding .....	76

# Introduction

Members of the Board of Education, School District Staff, and Members of the Community:

We are pleased to present this budget document for your review. It provides a comprehensive look at the district's budgeting philosophy and practices used to develop the annual spending plan for the fiscal year July 1, 2026 through June 30, 2027. This budget serves as the district's financial and operational plan and includes key disclosures intended to support clear understanding and informed public discussion.

This budget is more than a set of numbers. It is a statement of the district's commitment to providing a thorough and efficient education for every student. It reflects our shared priorities of academic excellence, inclusive and supportive learning environments, operational excellence, and long-term stewardship of public resources, while remaining grounded in the mission, vision, and core values adopted by the Board of Education.

Developing the 2026–2027 budget required careful evaluation of both educational priorities and the financial realities facing public school districts. Rising fixed and mandated costs such as employee benefits, transportation, special education services, and contractual obligations, continue to place pressure on operating budgets statewide. In response, the district used a disciplined, data-informed approach to align resources with student needs, prioritize core instructional and support services, and identify efficiencies while maintaining compliance with all applicable requirements.

Transparency and public understanding are central to the budget process. This document is designed to help readers see not only what is proposed, but also how the budget was developed, how funds are organized and accounted for, and how resources connect to programs and services. Readers may use the Organizational Section to understand governance, priorities, and budget development practices; the Financial Section to review fund summaries and detailed schedules; and the Informational Section to review state aid detail, taxpayer-impact context, and long-term debt obligations.

We appreciate the time and attention of the Board of Education, staff, families, and community members who participate in the annual budget process. Your engagement strengthens our decision-making and reinforces our shared responsibility to support students and safeguard the community's investment in public education.

The budget was prepared in accordance with Board policy and applicable state requirements, and reflects input from a range of stakeholders, including the Board of Education, district-level administration, school administration, department leaders, faculty, staff, parents/guardians, and community members. This budget document is presented in three main sections:

- **Organizational Section** - Provides the context and framework for the budget, including district organization and governance, mission and priorities, the educational program, and the processes and controls that guide budget development and administration.
- **Financial Section** - Provides an overview of the district's financial plan and supporting schedules, including revenue and expenditure summaries for all funds as well as detailed presentations by fund, program, function, and object, with trend and comparative information where applicable.
- **Informational Section** - Provides statistical and contextual information to support understanding of the budget, including state aid trends, property tax and taxpayer-impact analysis, and other data that places current decisions in a broader, longer-range context.

# Organizational Section

## District Overview

The Cherry Hill Public Schools operates as a Type II Preschool-Grade 12 public school district under New Jersey law, governed by an elected Board of Education. The district functions as a legally autonomous local educational agency with authority to adopt annual budgets, set educational policy, employ staff, and manage district operations, subject to applicable state and federal statutes and regulations.

The Board of Education is fiscally independent for budgeting and financial reporting purposes, while remaining accountable to the New Jersey Department of Education for compliance with the School Funding Reform Act, New Jersey Student Learning Standards, administrative code requirements, and other regulatory mandates. The district's annual budget is subject to public disclosure and Board adoption in accordance with state prescribed timelines and tax levy regulations.

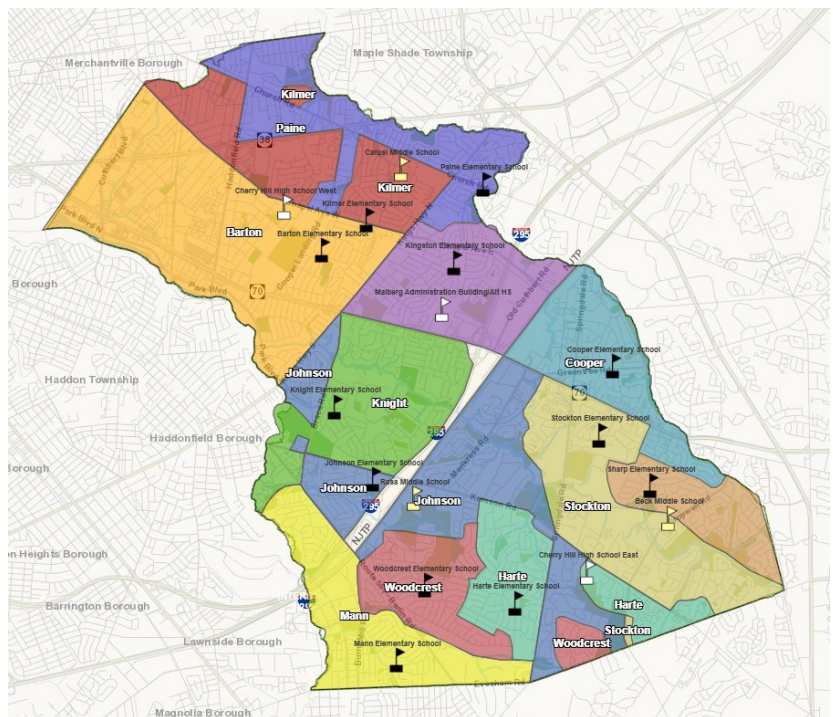
## Geographic Area

Cherry Hill Public Schools serves the entirety of Cherry Hill Township, a suburban municipality located in Camden County, New Jersey, within the greater Philadelphia metropolitan region. The township encompasses a geographically contiguous area characterized by established residential neighborhoods, commercial corridors, and community amenities that contribute to a stable and engaged population. All public school-age students residing within Cherry Hill Township boundaries are eligible to attend Cherry Hill public schools without tuition.

## Attendance Areas

Pursuant to Board of Education policy 8110 – Attendance Areas, the district utilizes Board-established geographic attendance areas as the primary mechanism for assigning students to schools. Attendance areas are designed to promote the efficient use of facilities, support student transportation planning, balance enrollment across schools, and provide stable, predictable enrollment patterns essential for financial, staffing and operational planning.

These attendance areas apply across all grades levels and serve as the default framework unless an alternative placement is approved under separate Board policy. The attendance area structure provides a foundational planning tool that supports instructional continuity, equitable access to programs, and responsible stewardship of District resources.



Consistent with best practices and current planning needs, attendance boundaries are reviewed periodically by the Board of Education and administration. These reviews consider enrollment trends, demographic shifts, facility capacity and utilization, programmatic alignment, transportation efficiency, and long-range instructional and capital planning considerations. As part of the district's ongoing

enrollment rebalancing discussions, attendance areas may be evaluated to ensure they continue to support sustainable enrollment patterns while minimizing disruption to students and families. The rebalancing process is guided by clearly articulated principles, data-driven analysis, and community input, with the goal of maintaining educational quality, operational efficiency, and fiscal responsibility over both the short and long term.

## Open Enrollment

Cherry Hill Public Schools provides open enrollment opportunities in accordance with Board of Education Policy 5111.2 – Open Enrollment, which establishes a structured and limited framework for school choice while preserving attendance areas as the primary basis for student assignment. The Board of Education supports open enrollment as a mechanism to provide expanded access to educational opportunities where appropriate.

At the high school level, open enrollment applies to the district’s two comprehensive high schools and represents the primary application of the policy. Students entering grade 9, as well as students entering grades 9 through 12 who are new to the district and have not previously attended a Cherry Hill high school, may apply for placement through the open enrollment process. Students who do not apply for, or who are not accepted through, open enrollment are assigned to a high school based on the geographic attendance boundaries established under Policy 8110 – Attendance Areas. Students who accept placement through high school open enrollment commit to attending that school for the full sequence of secondary grades. Any request to change a high school placement after an open enrollment commitment requires approval through a formal waiver process administered by the Superintendent, or designee and must adhere to Board-established timelines.

At the elementary level, attendance areas remain the primary method of student assignment, and open enrollment is not offered as a general, districtwide choice option. Limited elementary open enrollment opportunities may occur only under specific, policy-defined circumstances and are contingent upon building capacity, grade-level enrollment, and program considerations. Where permitted, such placements are administered through established procedures and do not supplant neighborhood-based school assignments as the default enrollment structure.

There is no open enrollment program at the middle school level. Middle school students are assigned to schools strictly in accordance with Board-established attendance areas under Policy 8110, supporting enrollment stability, program continuity, and efficient transportation planning during these transitional grade years.

## Levels of Education Provided

### Preschool

Cherry Hill Public Schools provides a comprehensive Preschool through Grade 12 educational program designed to meet the academic, social, and developmental needs of students across all grade spans.

The district offers a full-day in-district preschool program for three and four-year old students, supported through New Jersey Preschool expansion funding and operated in alignment with state requirements. In-district preschool classrooms are located at the Estelle V. Malberg Early Childhood Center and Joyce Kilmer Elementary School, where purpose-built preschool facilities support high-quality early learning environments. These sites host newly constructed and renovated preschool classrooms designed specifically to meet the instructional and developmental needs of young learners.

To expand access and move toward the state goal of serving the full preschool-age population, Cherry Hill Public Schools also partners with approved private preschool providers located within the community. These private providers deliver the district’s preschool program under contract, follow the

same state curriculum and operational requirements as in-district classrooms, and are funded through the same preschool expansion aid. Students assigned to private provider locations remain enrolled in the district and receive a consistent preschool experience aligned with District expectations and state standards.

Through a combination of in-district classrooms and community-based private providers, the district can increase preschool capacity, maximize facility use, and broaden access to early childhood education while maintaining instructional consistency and fiscal sustainability. This blended delivery model supports long-term enrollment planning and reflects the district’s phased approach to preschool expansion.

### Elementary Schools (K-5)

Cherry Hill Public Schools operates a network of elementary schools serving students in Kindergarten through Grade 5, providing neighborhood-based instruction aligned with Board-established attendance areas. Elementary schools establish the academic foundation of the District’s PreK–12 program and deliver instruction in core academic areas aligned with the New Jersey Student Learning Standards, supported by enrichment opportunities and student support services designed to meet diverse learning needs:

<b>Elementary School</b>	<b>CDS Code</b>	<b>Street Address</b>	<b>Current Enrollment</b>
A. Russell Knight Elementary School	058	140 Old Carriage Rd.	439
Bret Harte Elementary School	068	1909 Queen Anne Rd.	365
Clara Barton Elementary School	069	223 Rhode Island Ave.	479
Horace Mann Elementary School	075	150 Walt Whitman Blvd.	292
James F. Cooper Elementary School	083	1960 Greentree Rd.	279
James H. Johnson Elementary School	085	500 Kresson Rd.	449
Joseph D. Sharp Elementary School	100	300 Old Orchard Rd.	457
Joyce Kilmer Elementary School	105	2900 West Chapel Ave.	510*
Kingston Elementary School	110	320 Kingston Rd.	410
Richard Stockton Elementary School	113	200 Wexford Dr.	385
Thomas Paine Elementary School	115	4001 Church Rd.	331
Woodcrest Elementary School	130	400 Cranford Rd.	368

➤ Please note that Kilmer enrollment includes the eight Preschool classrooms added in January 2026.

### Middle Schools (6-8)

Cherry Hill Public Schools operates a comprehensive system of middle schools serving students in Grades 6 through 8, providing a structured transition from elementary instruction to the academic and organizational demands of high school. Middle schools are organized by Board-established attendance areas and serve as an integral component of the District’s PreK–12 continuum.

At the middle school level, students receive instruction in core academic subjects aligned with the New Jersey Student Learning Standards, while also participating in exploratory courses and enrichment opportunities that support emerging interests and skills development. Instructional programs are designed to address the academic, social, and developmental needs of early adolescents, with emphasis on increased academic rigor, student responsibility, and preparation for secondary coursework.

<b>Middle School</b>	<b>CDS Location</b>	<b>Street Address</b>	<b>Current Enrollment</b>
<b>Henry C. Beck Middle School</b>	073	950 Cropwell Road	694
<b>John A. Carusi Middle School</b>	067	315 Roosevelt Drive	896
<b>Giacomo S. Rosa Middle School</b>	074	485 Browning Lane	783

## High Schools (9-12)

Cherry Hill Public Schools operates two comprehensive high schools serving students in Grades 9 through 12, providing a full secondary instructional program aligned with the New Jersey Student Learning Standards. The high schools offer a wide range of learning opportunities designed to support academic excellence, student engagement, and preparation for post-secondary education and life beyond graduation.

Student assignment to the high schools is primarily based on Board-established attendance areas, with a structured open enrollment option at the point of entry to Grade 9 in accordance with Board policy.

<b>High School</b>	<b>CDS Location</b>	<b>Street Address</b>	<b>Current Enrollment</b>
<b>Cherry Hill High School East</b>	030	1750 Kresson Road	2,054
<b>Cherry Hill High School West</b>	040	2101 Chapel Avenue	1,217
<b>Coles Alternative High School Program</b>	060	1750 Kresson Road	41

## Governance Structure

### Board of Education

Cherry Hill Public Schools is governed by an elected Board of Education, which serves as the district’s legislative body as defined under New Jersey law. The Board is comprised of nine residents of the school district, elected by the voters of Cherry Hill Township to serve on a voluntary basis without compensation. The Board is responsible for ensuring a thorough and efficient education for the children of the community and for establishing the policies that guide the operation of the district.

The Board of Education is charged with setting district policy, establishing long-term goals, and adopting the annual operating budget. These responsibilities are carried out through regular public meetings and committee work, during which Board members review recommendations, consider input from the administration and community, and deliberate on matters affecting the educational program and District

operations. While the Board establishes direction and policy, it does not manage the day-to-day operation of the schools.

The Board appoints a Superintendent of Schools, who serves as the district’s chief executive and educational leader. The Superintendent is responsible for the daily administration of the schools and for implementing Board-adopted policies, and goals. In this role, the Superintendent acts as the primary educational advisor to the Board and is a non-voting member of the Board of Education

<b>Board Member</b>	<b>Position</b>	<b>Committee Assignments</b>	<b>Term Expiration</b>
<b>Gina Winters</b>	President	Curriculum & Instruction (Chair); Human Resource/Negotiations	2028
<b>Adam Greenbaum</b>	Vice President	Business & Facilities (Chair); Policy & Legislation; Governance	2028
<b>Dr. Kurt Braddock</b>	Member	Policy & Legislation	2027
<b>Renee Churfane</b>	Member	Governance (Chair); Curriculum & Instruction; Human Resource/Negotiations	2026
<b>Dr. Dean Drizin</b>	Member	Curriculum & Instruction; Governance	2027
<b>Candi Cummings</b>	Member	Business & Facilities	2028
<b>Melissa Manzano</b>	Member	Curriculum & Instruction	2026
<b>Bridget Palmer</b>	Member	Policy & Legislation (Chair)	2027
<b>Miriam Stern</b>	Member	Human Resource/Negotiations (Chair); Business & Facilities	2026

# Organizational Chart

2025-2026 Board of Education											
Dr. Kranae R. Merton, Sr. - Superintendent of Schools											
Assistant Superintendent (Grades PreK-12), Curriculum and Instruction # Dr. Farrah Mahan	Director of Secondary Education Dr. Neil Berti	Director of Elementary Education Mr. George Goy	Assistant Superintendent Business Board Secretary # Mr. Jason Schumpf	Director of Special Education # Ms. Caitlin Mallory	Director of Human Resources # Mrs. Diane Leher	Public Information Officer # Ms. Nina Baratti	Director of Safety & Security Mr. Anthony Spornio	Director of Athletics Mr. Michael Beirao	Dr of Special Projects & Student Services Dr. Scott Goldhoop	Director of C&I Ms. Allison Staffin	
Mulberg ECC	Middle and High Schools	Elementary Schools	Food Services	Special Education Supervisors	Timekeeper	Superintendent's Spotlight	Campus Police Officers	Coaches	Supervisor of School Counseling	Supervisors of C&I K-12	
Preschool Expansion	Labor Management Collaborative (LMC)	Staff Evaluation DEAC	Director of Facilities Steve Nicololla	IDEA	HR Staff	Media Relations	Safety Plans	Athletics Program	Title IX	Curriculum & Instruction	
QSAC	Student Staff Wellness	Student Staff Wellness	Capital Projects	Special Education Services		Marketing/Branding	SSDS		Registration	HS Course of Study	
Title I, II, III, IIIA, IV, Federal Grants	Sustainability	Cultural Proficiency, Equity, Char. Ed.	Accounts Payable	ADA		Social Media			504's	Rubicon Atlas	
Director of Technology Plevinsky	PDP Plan Inservice	PDP Plan Inservice	Director of Transportation - Linda King			Press Releases			Nurses	Research and Assessment	
Before After Care Mulberg	Student Success Process NITSS	Student Success Process NITSS	Facilities Use			Letters			HiB	Instructional Technology & Innovation	
Data Dashboard	Dual Credit Pathways Experiential Learning	Restorative Practices	Print Shop			Emergency notification/Crisis communications			Affirmative Action	Dual Credit College Career Pathways	
Violeta Kasidis Supervisor of Preschool	NY School Climate Improvement Platform (NISCI)	NY School Climate Improvement Platform (NISCI)	Accounts						College Career Pathways	Professional Development	
Policies	Before After Care SACC (contin)	Before After Care SACC (contin)	Purchasing						Post Secondary Partnerships	Post Secondary Partnerships	
	Director of Finance - Vicki Silvin	Director of Finance - Vicki Silvin	Purchasing						Experiential Learning	New Staff Orientation	
	Purchasing	Purchasing	Payroll						Homeless Liaison		

## Administrative Team

### **Superintendent and Cabinet**

Dr. Kwame Morton, Superintendent  
Dr. Farrah Mahan, Assistant Superintendent, PreK-12 and Curriculum  
Jason Schimpf, Assistant Superintendent/Business Administrator/Board Secretary  
George Guy, Director of Elementary Education  
Dr. Neil Burti, Director of Secondary Education  
Allison Staffin, Director of Curriculum & Instruction  
Caitlin Mallory, Director of Special Education  
Dr. Scott Goldthorp, Director of Special Projects & Student Services  
Diane Leber, Director of Human Resources  
Nina Baratti, Public Information Officer

### **Central Office Administrators**

Anthony Saporito, Director of Security  
Michael Beirao, Director of Athletics  
George Zografos, Supervisor of School Counseling  
Marc Wisely, Supervisor of Special Education  
Trina Ragsdale, Supervisor of Special Education  
Shilpa Dave, Supervisor of Special Education  
Violeta Katsikis, Supervisor of Preschool and ESL  
Jared Peltzman, Supervisor of Curriculum & Instruction  
Wendy Wong, Supervisor of Curriculum & Instruction  
Megan Langman, Supervisor of Curriculum & Instruction  
Linda King, Transportation Supervisor  
Vicki Silva, Director of Finance  
Marc Plevinsky, Director of Technology  
Stephen Nicolella, Director of Facilities  
David Nuzzie, Assistant Director of Facilities

### **School Administrators**

#### Barton

Idalis Kizee, Principal  
Jessica Diaz-Bass, Assistant Principal

#### Cooper

Rebecca Tiernan, Principal

#### Harte

Dumar Burgess, Principal

#### Johnson

Lauren Giordano, Principal

#### Kilmer

Sean Sweeney, Principal  
Jessica Diaz-Bass, Assistant Principal

#### Kingston

William Marble, Principal

Knight

Eugene Park, Principal

Mann

Jonathan Cohen, Principal

Paine

Melissa Gleason, Principal

Sharp

Richard Miscioscia, Principal

Stockton

Haritha Tottempudi, Principal

Woodcrest

Alison McCartney

Beck

Nysheria Sims, Principal

Ninh Nguyen, Assistant Principal

James Fryer, Assistant Principal

Carusi

Christian Collazo-Franco, Principal

Hamisi Tarrant, Assistant Principal

Michelle Smith, Assistant Principal

Rosa

John Cafagna, Principal

Albert Morales, Assistant Principal

Julie Benavides, Assistant Principal

East

Vacant, Principal

Katherine Pereira, Assistant Principal

Charles Davis, Assistant Principal

Ray Robinson, Assistant Principal

Genevieve Barnes, Assistant Principal

Vacant, Assistant Principal

West

John Burns, Principal

Elisa Lomon, Assistant Principal

Aaron Burt, Assistant Principal

Heather Esposito, Assistant Principal

Donean Chinn Parker, Assistant Principal

Coles

Aaron Edwards, Principal

## Mission, Vision, and Core Values

### Mission

Cherry Hill Public Schools will deliver highly engaging learning experiences while guiding our students to discover their strengths and passions. We will provide an inclusive and educational environment that inspires our learners to contribute to local and global communities. Academic, social, and emotional needs of our students will be at the center all we do. In partnership with our families and community, CHPS will prepare each student for future success by providing educational experiences that combine academic excellence with empathy, integrity, engagement, and action.

### Vision

Cherry Hill Public Schools is committed to guiding each student to reach their full potential and contribute meaningfully to their communities through academic excellence, individual purpose, and passion.

### Core Values

Integrity

Empathy

Agency and Empowerment

Equity

Perseverance

## District Priorities

### Priority 1 - Academic Achievement and Outcomes

Cherry Hill Public Schools is committed to optimizing outstanding academic achievement and outcomes for each student to prepare them for post-secondary opportunities.

### Priority 2 - Operational Excellence

Cherry Hill Public Schools commits to responsible and efficient fiscal and operational stewardship in support of student success.

### Priority 3 - Aligning Student Supports to Mirror Student Needs

Cherry Hill Public Schools will ensure that each child receives the academic, behavioral, and social emotional support uniquely suited to ensure their success.

### Priority 4 - Climate & Family Engagement

Cherry Hill Public Schools will ensure that all students, staff, and families feel a sense of belonging, empowerment, and support in a safe and secure environment.

### Priority 5 - Staff Recruitment and Retention

Cherry Hill Public Schools is committed to recruiting, supporting, and retaining the most highly qualified and effective staff possible to support the success of all students.

## Budget Development

The development of the annual budget for the Cherry Hill Public Schools is a collaborative process that incorporates input from a broad range of stakeholders, including the Board of Education, district and

school administrators, supervisors, department leaders, faculty, staff, and community members. This inclusive approach ensures that the budget reflects the priorities and needs of the entire district.

The budget process is organized into four key phases: planning, preparation, adoption, and implementation. Throughout these phases, two primary objectives guide our work:

1. Alignment with Strategic Goals – To create a comprehensive spending plan that support’s the district's strategic vision and mission, ensuring we are guiding each student to reach their full potential and contribute meaningfully to their communities through academic excellence, individual purpose, and passion.
2. Efficient Resource Allocation – To dedicate all available resources in a strategic, efficient, and effective manner that enables the achievement of the first objective.

### Planning: Setting Priorities and Building the Framework

The planning stage begins each fall and establishes the foundation for the entire budget process. At this point, the district focuses on what needs to be funded and why, guided by stakeholder input and progress toward strategic goals. A detailed budget calendar is developed to outline major activities, deadlines, and milestones, ensuring transparency and accountability throughout the process.

<b>Date</b>	<b>Action Time</b>	<b>Notes</b>
<b>October 14, 2025</b>	BOE Work Session	Adoption of Budget Development Calendar
<b>October 29, 2025</b>	Release Budget Information to Schools and Departments	Informational/Training Sessions
<b>November 3, 2025</b>	Budget Justification Module Opens in CSI	Budget Preparation Manual Distributed
<b>November 3, 2025</b>	Business and Facilities (B&F) Committee Meeting	Discussion of BOE Priorities (Strategic Plan)
<b>December 2, 2025</b>	BOE Work Session – COW	Discussion of BOE Priorities (Strategic Plan)
<b>January 16, 2026</b>	Departmental and School Budget Requests Due	Initial Position Control Roster Due
<b>January/February 2026</b>	Administrative Review	Appropriation Requests; Revenue Projection
<b>January 27, 2026</b>	BOE Action Meeting	Tentative Budget Review
<b>February 2, 2026</b>	B&F Committee Meeting	Tentative Budget Update
<b>February 10, 2026</b>	BOE Work Session	Tentative Budget Update
<b>February 24, 2026</b>	BOE Action Meeting	Tentative Budget Update
<b>February 26, 2026</b>	State Aid Figures Released to District	48 Hours after Governor’s Budget Address on 2/24

<b>March 2, 2026</b>	B&F Committee Meeting	Tentative Budget Update
<b>March 10, 2026</b>	BOE Work Session	Adoption of Tentative Budget – Submission deadline is March 20
<b>April 28, 2026</b>	BOE Action Meeting	Public Hearing – Anticipated Adoption of Final Budget
<b>May 14, 2026</b>	Statutory Deadline to Adopt Budget	

\*\* Due to the delay of the Governor’s budget address to March 10, 2026, state aid figures were not received by the district until March 12. Tentative adoption occurred on March 19 and was submitted to the Executive County Superintendent for review on March 27.

Planning is a strategic thought process centered on three main questions:

**1. What programs and services should the district fund, and why?**

This question promotes transparency by requiring clear justification for every program or service. Decisions are based on community priorities and strategic objectives, ensuring that funding aligns with the district's mission and long-term goals.

**2. What level and quality of service should be provided?**

This question emphasizes flexibility, allowing the district to adapt to changing needs rather than being locked into historical spending trends and patterns. By evaluating multiple service levels, the district can select the option that best meets student needs within available resources while maintaining alignment with strategic outcomes.

**3. How efficiently can these services be delivered?**

Efficiency is assessed by comparing inputs (funding) to outputs (program quality and impact). This ensures that resource requests are reasonable and cost-effective, reinforcing the zero-based principle of allocating funds only where they deliver measurable value.

Stakeholders play a critical role in this stage by evaluating current programs, services, and resources to determine what is essential for achieving the district’s mission. This evaluation ensures that funding decisions are based on evidence of effectiveness and community priorities, rather than historical allocations. This input helps identify programs that deliver the greatest impact and ensures resources are directed where they are most needed.

By addressing these questions early and engaging stakeholders in meaningful evaluation, planning ensures that the budget aligns with the district’s mission and long-term goals while remaining responsive to community-based needs.

**Preparation: Building the Budget Using Zero-Based Principles**

Once priorities are established, the preparation stage translates them into actionable funding requests using the Zero-Based Budgeting (ZBB) approach. Unlike traditional budgeting, which often builds on prior year allocations, ZBB requires every program and expense to be justified from the ground up. This methodology forces the organization to analyze needs and associated costs starting from a zero base, rather than assuming existing funding levels.

Advantages of Zero-Based Budgeting:

- **Transparency** – Every dollar is accounted for, and all requests include clear rationale.
- **Alignment with Goals** – Funding decisions directly support the district’s strategic vision and mission.
- **Flexibility** – Resources can be reallocated to meet emerging priorities rather than following historical patterns.
- **Efficiency** – Spending is evaluated against measurable outcomes, ensuring cost-effectiveness.

Outcome: A comprehensive, data-driven spending plan that reflects district priorities, meets compliance requirements, and maximizes educational impact while maintaining fiscal responsibility.

### Adoption: Board Review and Approval

The adoption phase represents the culmination of months of planning and preparation. Throughout the budget development process, the Board of Education is regularly updated on progress through scheduled work sessions and committee meetings. These updates include discussions of priorities, tentative budget reviews, and revenue projections, ensuring the Board remains fully informed and engaged.

The Board plays a critical role in shaping the budget by providing strategic direction, requesting modifications as needed, and ultimately approving both the tentative budget in March and the final budget following the public hearing in April. This two-step adoption process ensures compliance with state requirements and reinforces transparency and accountability to the community. By actively participating in these milestones, the Board helps guarantee that the final spending plan reflects district priorities and supports the mission of guiding every student toward success.

### Implementation: Executing the Approved Budget

Upon final adoption by the Board of Education, the certified tax levy for the upcoming fiscal year is transmitted to the municipality along with the collection schedule. This step ensures that local revenues are secured to support the approved spending plan.

Once adopted, the budget becomes the official financial framework for the fiscal year, which begins on July 1 and concludes on June 30. All expenditures and financial decisions during this period must align with the adopted budget to maintain compliance and fiscal integrity.

To facilitate a smooth transition, requisitions for the upcoming fiscal year may begin in late May, allowing schools and departments to plan purchases and commitments in advance. This early start ensures instructional and operational needs are met promptly when the new fiscal year begins.

The implementation phase is critical for turning the approved budget into actionable support for students and staff. It requires ongoing monitoring, adherence to established financial and procurement controls, and timely communication with stakeholders to ensure resources are used effectively and in alignment with district priorities.

### District Accounting Structure

The district’s accounting system is the framework used to record and organize all financial transactions during the school year. It includes the general ledger and supporting ledgers that track revenues and expenditures. To ensure consistency and compliance, the New Jersey Department of Education requires all districts to follow a standardized classification structure. This structure makes reporting clear for audits, state submission, and stakeholders.

The financial structure of the Cherry Hill Public Schools is organized and presented in accordance with the principles of fund accounting, which is the foundation of governmental financial reporting. Fund accounting enables the district to ensure that financial resources are properly allocated, managed, and

reported in accordance with legal and regulatory requirements. It is essential for maintaining transparency, accountability, and fiscal responsibility.

Under this system, all resources are classified into separate funds based on their intended purpose, funding source, and spending restrictions. Each fund is a self-balancing set of accounts containing its own assets, liabilities, fund equity, revenues, and expenditures. This structure supports both internal financial management and public reporting.

Governmental resources are budgeted and expended through specific funds, with controls in place to ensure that spending aligns with the objectives for which the funds were established. For the purposes of this budget book, the district's financial plan is organized into four primary governmental fund types, as outlined below:

### **General Fund (Fund 10)**

The General Fund is the primary operating fund of Cherry Hill Public Schools. It accounts for all financial activities not legally required to be recorded in another fund. This includes expenditures for classroom instruction, instructional support, student services, administrative functions, and facility operations and maintenance.

In accordance with guidelines established by the New Jersey Department of Education, the District's budgeted capital outlay is also included within the General Fund. Under Generally Accepted Accounting Principles (GAAP), capital expenditures can be made from the General Fund when funded through unrestricted revenues. These expenditures typically involve long-term improvements such as:

- Land acquisition
- Facility construction, renovation, or expansion
- Site improvements and infrastructure upgrades
- Purchase of built-in equipment or fixtures

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### **Special Revenue Fund (Fund 20)**

The Special Revenue Fund is used to account for revenues received from external sources that are legally restricted to specific purposes. This includes federal and state grants such as those authorized under the *Every Student Succeeds Act (ESSA)* and the *Individuals with Disabilities Act (IDEA)*.

In accordance with GASB Statement No. 84, this fund also includes:

- Student Activity Funds, which are generated and managed by students under staff supervision for educational, recreational, and cultural purposes.
- Scholarship Funds, which are administered according to donor restrictions for student awards and recognitions.

Each program or grant within this fund is tracked separately to ensure compliance with applicable regulations and reporting requirements.

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### **Capital Projects Fund (Fund 30)**

The Capital Projects Fund accounts for financial resources used for construction, acquisition, or major improvement of capital assets. This includes long-term projects such as new school buildings, significant renovations, and large-scale infrastructure initiatives.

Revenue sources for this fund typically include:

- Proceeds from voter-approved bonds

- State and federal construction grants
- Transfers from designated capital reserve accounts

Each capital project is budgeted and monitored independently to ensure proper use of funds and alignment with project objectives and timelines.

### Debt Service Fund (Fund 40)

The Debt Service Fund is used to account for the repayment of long-term debt, including the principal and interest on bonds issued for capital improvements. These funds ensure that the district meets its debt obligations in a timely and transparent manner.

This fund is critical to maintaining the district’s financial health and creditworthiness, as it reflects the commitment to honoring long-term financial commitments made through bond referenda or other authorized debt instruments.

This fund-based structure serves as the foundation for the annual budget and financial reporting. It provides clarity to stakeholders, supports compliance with state and federal requirements, and promotes prudent stewardship of public resources.

### Account Classification Structure

In accordance with requirements set forth by the New Jersey Department of Education (NJDOE), all school districts must follow a prescribed account classification structure for both revenues and expenditures. This structure supports consistent reporting across districts and enables compliance with local, state, and federal regulations.

Each financial transaction is coded using a multi-dimensional account number. These dimensions provide detailed information about the transaction, allowing the district to accurately track and report the source, purpose, and location of funds. The structure is slightly different for expenditures and revenues, and both are explained below.

#### Revenue Codes

For revenues, a simplified version of the account code structure is used. The key dimensions for classifying revenue transactions are:

Fund	Revenue Source	Program
XX	XXXX	XXX

Descriptions of revenue dimensions are as follows:

#### Fund

Indicates the fund receiving the revenue. Revenues must be recorded in the appropriate fund based on their intended use and any restrictions on spending.

#### Revenue Source

Identifies the specific source of revenue, such as:

- Local sources (e.g., property taxes, student fees)
- State aid (e.g., Equalization Aid, Transportation Aid)

- Federal aid (e.g., Title I, IDEA)
- Other revenues (e.g., interest earnings, donations, facility rental)

Revenue source codes are four digits and align with [NJDOE classifications](#) for consistency in reporting.

**Program**

Specifies the program to which the revenue is related. While not always required for local revenues, this is essential for grant funds and program-specific aid.

**Expenditure Codes**

For expenditures, the full account code is composed of the following dimensions:

<b>Fund</b>	<b>Program</b>	<b>Function</b>	<b>Object</b>	<b>CDS Location</b>	<b>Location</b>	<b>Department</b>
XX	XXX	XXX	XXX	XXX	XXX	XXXX

Each component of this structure is described below:

**Fund**

Identifies the specific fund from which expenditures are made. Each fund is a self-contained fiscal entity with its own set of accounts. Examples include the General Fund, Special Revenue Fund, Capital Projects Fund, and Debt Service Fund.

**Program**

Denotes a specific program area, such as General Education, Special Education, Athletics, or Co-Curricular Activities. Each program code provides a standardized way to identify the educational intent or population served by an expenditure.

**Function**

Indicates the purpose of the expenditure, such as Instruction, Support Services, Facilities Acquisition, or Other Outlays. Functions are grouped by major operational categories and can be further broken down into sub-functions and service areas. In essence, they describe what the district is doing rather than what is being purchased.

**Object**

Describes the type of item or service procured. There are nine broad object categories:

- Personal Services – Salaries – Amounts paid to both permanent and temporary school employees including personnel substituting for those in permanent and part-time positions.
- Personal Services – Employee Benefits – Amounts paid on behalf of employees; these amounts are not included in gross salary but are in addition to. Such payments are fringe benefits and, while not paid directly to employees, are part of the cost of personnel services. Included in this category are social security contributions, retirement contributions, health benefits, tuition reimbursement, unemployment compensation, workmen’s compensation insurance, and payments for unused sick leave.
- Purchased Professional & Technical Services – Services purchased from individuals or firms possessing specialized skills, knowledge, or professional licenses. Included are the services of architects, engineers, auditors, medical doctors, lawyers, consultants, accountants, and IT professionals.

- Purchased Property Services – Services purchased to operate, repair, maintain, and rent property owned or used by the district. Included are utilities for water and sewage, cleaning services, repair and maintenance services, construction, and rentals of land, buildings, equipment, and vehicles.
- Other Purchased Services – Amounts paid for services rendered by organizations or personnel not on the payroll of the district. Included are student transportation services, insurance, communications, advertising, tuition, and travel.
- Supplies and Materials – Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use. Included are classroom supplies and textbooks, general supplies, energy, and other reference materials.
- Property – Expenditures for acquiring fixed assets, including improvements of grounds and equipment.
- Other Objects – Amounts paid for goods and services not classified above. Includes professional and educational memberships, field trip admissions, and graduation related expenses.
- Other Use of Funds – This includes redemption of principal on long-term debt, transfers of funds from capital reserve to capital projects or debt service fund, and transfers of funds for preschool education.

### **CDS Location**

The CDS location is a unique identifier assigned by the NJDOE to every school and district in the state. CDS stands for County-District-School. This code helps the district track financial transactions at the school level.

### **Location**

The location codes are optional codes the district utilizes to further breakdown our expenditures to allow for more detailed reporting.

### **Department**

Similar to the location codes, the Department/Subject codes provide the district with the ability to further separate expenditures down to the instructional subject level (Math, Science, etc.).

## **Board of Education Budget Policies**

The following Board of Education policies and regulations guide the development, implementation, and oversight of the district budget.

### 6220 – Budget Preparation

The annual budget serves as the district’s financial plan to support a thorough and efficient educational program. Board members are expected to critically review the proposed budget, with the administration providing clear explanations for appropriations, revenues, program impacts, and tax implications. Community input is incorporated during development.

The budget must comply with all applicable state statutes and regulations, including requirements for submission to the Executive County Superintendent, public availability of budget documents, and preparation of a user-friendly budget summary. All district budgeting and accounting practices must follow double-entry bookkeeping and Generally Accepted Accounting Principles (GAAP).

## 6230 – Budget Hearing

The Board-approved annual budget reflects the district’s position on the resources needed to provide a thorough and efficient education. The Board is responsible for clearly presenting and explaining the budget to community members and taxpayers.

A public budget hearing must be held in accordance with state law, and Board members and administrators are expected to be knowledgeable enough to answer public questions. The approved budget must be made publicly available in all legally required formats and locations.

The district may also prepare a simplified budget summary for broad community distribution. This summary may include major expenditure categories, anticipated tax impacts, revenue projections, comparisons to similar districts, explanations of significant changes, and a transmittal letter from the Board.

## 6810 – Financial Objectives

The Board is responsible for managing public funds wisely to support a thorough and efficient education system. To ensure strong financial stewardship, the district must maintain appropriate accounting controls, follow state-mandated double-entry bookkeeping, and comply with all reporting directives issued by the Commissioner of Education.

The district’s accounting system must present financial activities clearly, ensure full disclosure, and demonstrate compliance with legal and contractual requirements. Funds must be organized and reported according to Generally Accepted Accounting Principles (GAAP), using modified accrual or accrual accounting as appropriate. Only the minimum number of funds necessary for sound financial administration should be maintained.

The Board must adopt an annual budget, maintain detailed budget statements for all programs and grants, and take necessary actions to preserve a balanced budget. Budgetary controls and consistent terminology—aligned with the state chart of accounts—are required across all financial reports.

## 6820 – Financial Reports

The district must maintain accurate, timely, and transparent financial reporting in compliance with state and federal requirements. The Assistant Superintendent for Business/Board Secretary and the Treasurer are responsible for preparing and submitting all mandated reports and for keeping the Board informed of the district’s financial condition.

A consistent terminology and classification system must be used across the budget, accounts, and all financial reports. The district is required to maintain strong internal controls and produce monthly financial statements that support management oversight, legislative review, and external reporting needs.

If the Board uses an expanded chart of accounts, monthly reports must be presented in both the state-required minimum format and the Board-approved expanded format. Each month, the Business Administrator must certify whether any line-item accounts exceed appropriations; if violations occur, corrective action must follow state regulations.

The Board must certify monthly that no fund is overexpended and that sufficient funds remain for the rest of the fiscal year. Any discrepancies between the Business Administrator’s and Treasurer’s reports must be resolved promptly or referred to the auditor. Failure to submit timely reports triggers mandatory notification to the Executive County Superintendent.

## District Objectives

### Maintaining our School System

Maintaining the integrity of our school system amid significant fiscal challenges has required deliberate, system-wide prioritization and difficult tradeoffs. The proposed budget was developed to sustain adequate staffing and core instructional supports across all 19 schools, including reasonable elementary class sizes and counseling ratios, while preserving academic programs, student supports, co-curricular opportunities, and technology resources. As revenue projections were finalized, however, it became clear that the district is facing a structural budget imbalance driven by cost increases that far exceed available revenues, including employee health benefits, transportation, special education, and contractual salary obligations. In response, the district undertook an aggressive zero-based budgeting approach, resulting in nearly \$8 million of non-personnel reductions through the elimination or scaling back of discretionary spending, followed by necessary personnel reductions where no other meaningful savings remained. Even with these constraints, the district continues to focus its limited resources on preserving essential instructional services, academic safety nets, social-emotional learning, assessment systems, and home-school communication, while critically evaluating how supplies, materials, programs, and staffing are deployed. These actions reflect a commitment to maintaining the core functions of the school system in a financially responsible manner, recognizing that sustaining educational quality in the current environment requires difficult decisions, long-term structural adjustments, and increased reliance on local support simply to preserve existing levels of service.

### Raising Standards and Expanding Opportunities

Raising academic standards and expanding opportunities for all students remains a central focus of the district's work. We will continue to strengthen both horizontal and vertical articulation across grade levels to support coherent curricular growth and ensure consistent expectations for student learning. A sustained emphasis on high achievement and academic excellence for every student including closing achievement gaps where they exist and addressing the needs of historically underrepresented students will be a defining priority for the 2026-2027 school year. While our commitment to achievement has never wavered, the adoption of new standards and curricular programs has required us to approach academic excellence with greater intentionality, clarity, and alignment. To ensure full alignment with the New Jersey Student Learning Standards from PreK through grade 12, the district will continue revising, monitoring, and implementing curriculum across multiple content areas. This includes ongoing work in K-12 social studies, K-5 computer science, K-9 mathematics through revisions to Eureka Math, and K-12 English language arts with updated implementation of Amplify CKLA at the elementary level and revised curricula at the secondary level. World language programs will continue to align instruction with ACTFL standards and Seal of Biliteracy outcomes, ensuring students are prepared for both graduation and postsecondary pathways. The district also recognizes a clear and persistent disparity in mathematics achievement across grades 3 through 11, as reflected in School Performance Reports. Addressing this challenge is a critical component of raising standards and expanding access to advanced learning opportunities. The district will continue to focus on building coherence across the mathematics curriculum through careful monitoring of Eureka Math Squared from kindergarten through Algebra I, expanded training for secondary mathematics teachers, targeted coaching for elementary educators, and sustained professional development led by the Office of Curriculum and Instruction. Curriculum and benchmark assessments will be reviewed to ensure alignment, while instructional practices will be strengthened through research-based approaches that promote conceptual understanding, fluency, and problem solving. Expanding opportunities also means ensuring that all students, particularly those who have been historically underrepresented, have equitable access to rigorous coursework. The district will continue to support intentional acceleration into advanced mathematics pathways through professional

development for educators, targeted student supports, and parent outreach. This work extends to students in special class placements, ensuring access to grade-level curriculum and stronger articulation across programs and grade bands to promote continuity and high expectations. Finally, the district remains committed to fully implementing NJTSS at the district level and MTSS within every school as a foundational support for curriculum and instruction. This includes aligning I&RS and MTSS practices across elementary, middle, and high schools; strengthening Tier 1 instructional supports in collaboration with the Office of Curriculum and Instruction; and providing ongoing professional development for instructional teams focused on universal screening, targeted Tier 2 and Tier 3 interventions, and culturally and linguistically responsive practices. Together, these efforts reflect a comprehensive approach to raising standards, expanding opportunity, and ensuring that every student is supported to achieve at the highest levels.

## Building Professionalism

The district provides ongoing, personalized, and intensive professional development through a wide range of learning opportunities, fostering a strong professional culture and clear expectations for professional growth. These opportunities include new staff orientation (NSO), multiple in-service days, flex-option courses, and professional learning communities (PLCs). Professional development offerings are differentiated and span multiple content areas, with particular emphasis on teacher and principal evaluation, the New Jersey Student Learning Standards, technology integration, social-emotional learning, student growth objectives (SGO) development, and strengthening teacher content knowledge. All professional learning is intentionally layered, with each initiative building upon prior work to support sustained improvement over time. Building-based administrators further extend district-level professional development to meet the specific curricular and instructional needs of their schools. Grounded in research-based practices and informed by data, this system-wide approach ensures coherence and alignment across curriculum, instruction, and professional learning.

## Protecting Our Investment

Protecting our investment is a core priority of this budget, and it begins with how the district is managing and delivering the \$363 million voter-approved bond referendum, along with other targeted capital projects. Through the bond program, the district is making long-term investments to roofs, HVAC systems, electrical infrastructure, safety and security features, and instructional space improvements across all district schools. These projects are focused on extending the useful life of our buildings, reducing the risk of costly repairs, and ensuring our facilities can safely and efficiently support students for decades to come. By addressing aging infrastructure now, we are protecting taxpayer dollars and avoiding higher costs in the future. In addition to the bond work, the district is continuing to invest in strategic capital projects funded through capital reserve, rather than the operating budget. These projects include renovations to athletic and student spaces (locker/team rooms at West), technology and telecommunication upgrades, accessibility improvements, and site work such as pathways and playground surfaces. Funding these improvements outside of the general fund allows the district to maintain and modernize facilities without diverting resources from classroom instruction or essential student services.

## Planning for the Future

Planning for the future in the current financial environment requires the district to be both realistic and intentional. The 2026-27 budget was developed using a zero-based approach, requiring every department and school to reassess programs, services, and staffing needs from the ground up rather than relying on prior year assumptions. This process made clear that many of the district's financial pressures are structurally driven by rising fixed costs and limited revenue growth and must be addressed with long-term solutions rather than one-time fixes. As part of this forward-looking planning, the district

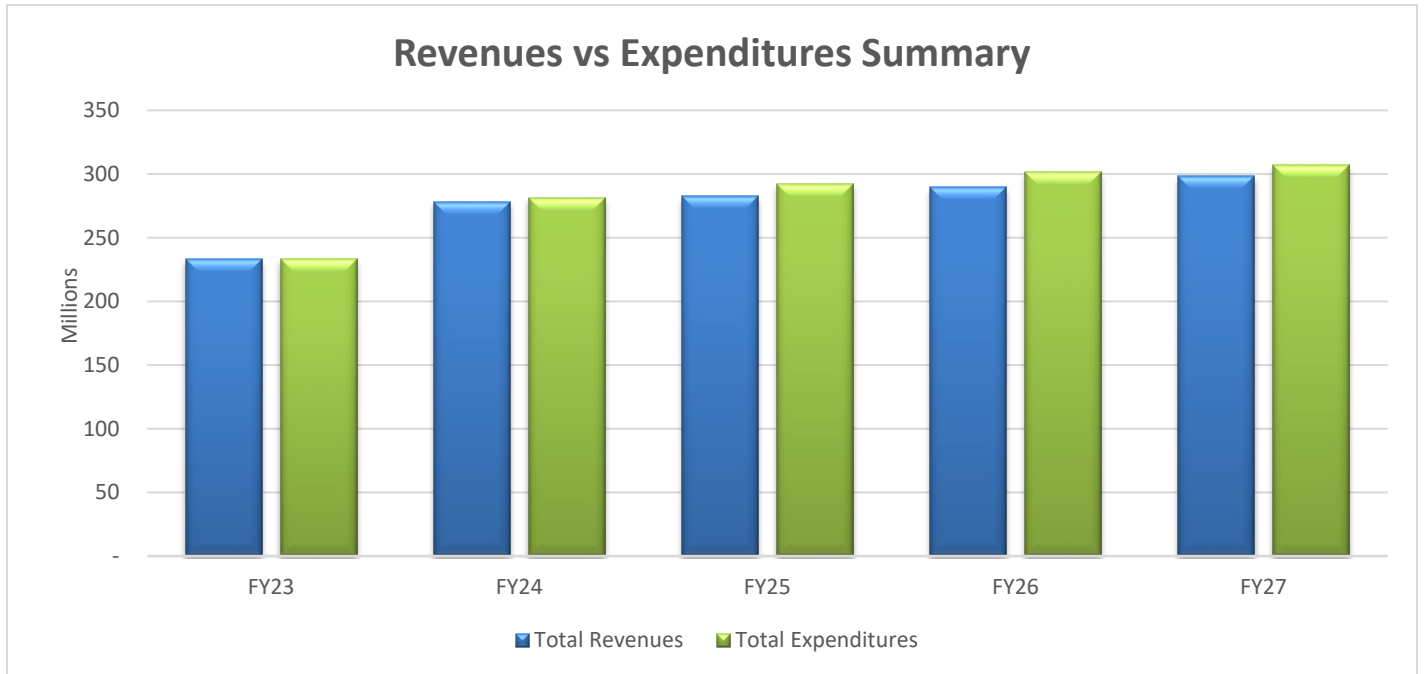
has taken difficult but necessary steps to align ongoing spending with sustainable revenues. This includes significant reductions in non-personnel expenditures, careful staffing adjustments, and a sharp reduction in reliance on non-recurring funds such as surplus and reserves. While these decisions are challenging, they are essential to restoring long-term financial stability and avoiding deeper disruptions in the future. At the same time, planning for the future does not mean deferring critical investments. The district continues to advance the \$363 million bond referendum program and targeted capital reserve projects to protect facilities, extend the life of district assets, and reduce future maintenance and emergency repair costs. By separating long-term capital needs from the operating budget, the district is able to maintain safe, functional schools while keeping day to day instructional resources focused on students. Finally, future planning is guided by a commitment to transparency, accountability, and adaptability. The district is closely monitoring enrollment trends, state funding volatility, and cost drivers such as health benefits, transportation, and special education. This allows leadership and the Board of Education to make informed decisions, adjust course as conditions change, and ensure that limited resources are directed to the areas that most directly support student learning and long-term district stability.

# Financial Section

## Summary of Total Budget - All Funds

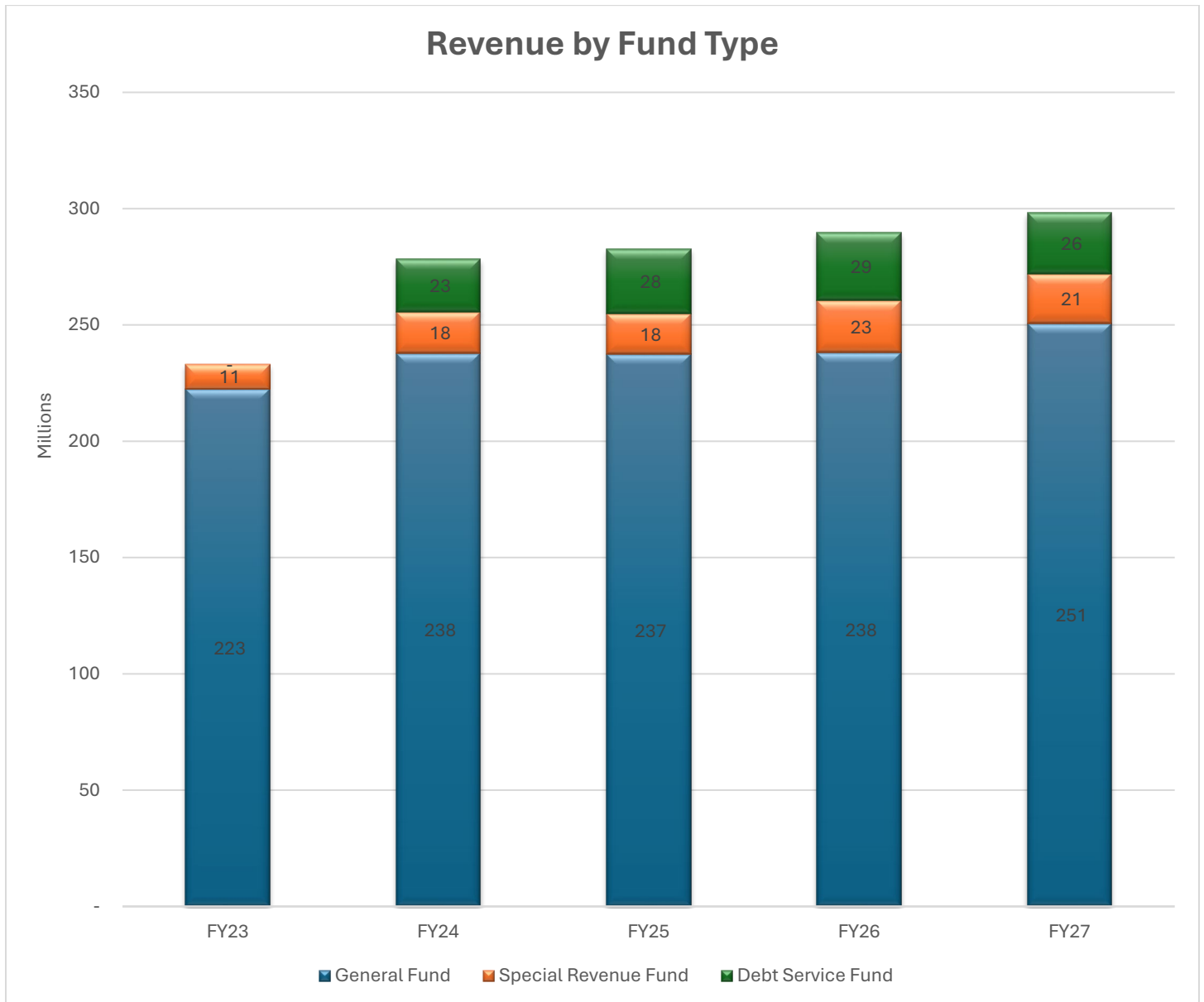
For fiscal year 2027, Cherry Hill Public Schools projects total revenues across all funds of \$298.2 million, an increase of 2.91% over FY26. Over the same period, budgeted expenditures are projected to decrease by \$2.7 million (0.87%), resulting in total anticipated expenditures of \$307 million. Collectively, these projections underscore the district's continued commitment to prudent fiscal planning and long-term financial stability.

Category	FY23	FY24	Actual FY25	Revised FY26	Proposed FY27	\$ Variance	% Variance
<b>Beginning Fund Balance</b>	<b>43,971,425</b>	<b>44,046,942</b>	<b>40,708,131</b>	<b>31,490,175</b>	<b>11,511,184</b>		
<b>Revenues</b>							
Local Sources	190,692,925	206,037,579	217,275,850	222,922,274	236,399,662	13,477,388	6.05%
State Sources	35,027,348	50,481,449	53,319,944	52,780,259	54,683,166	1,902,907	3.61%
Federal Sources	7,429,311	11,495,233	6,562,514	6,399,773	4,244,538	(2,155,235)	-33.68%
Other Financing Sources	-	10,308,952	5,519,251	7,703,209	2,898,645	(4,804,564)	-62.37%
<b>Total Revenues</b>	<b>233,149,584</b>	<b>278,323,213</b>	<b>282,677,559</b>	<b>289,805,515</b>	<b>298,226,011</b>	<b>8,420,496</b>	<b>2.91%</b>
<b>Expenditures</b>							
Personnel Services - Salaries	119,535,823	123,631,479	129,359,844	135,149,529	135,412,204	262,675	0.19%
Personnel Services - Employee Benefits	42,869,136	48,067,702	48,843,241	57,663,632	64,125,490	6,461,858	11.21%
Purchased Professional and Technical Services	14,916,302	19,829,438	21,657,308	19,963,238	21,079,561	1,116,323	5.59%
Purchased Property Services	3,618,182	3,553,386	3,278,451	4,271,974	2,856,700	(1,415,274)	-33.13%
Other Purchased Services	29,686,740	29,871,972	34,167,750	37,069,756	38,293,347	1,223,591	3.30%
Supplies and Materials	9,563,958	9,920,495	10,472,644	12,667,659	10,075,231	(2,592,428)	-20.46%
Property	5,880,980	6,615,299	4,683,159	3,019,560	756,000	(2,263,560)	-74.96%
Other Objects	1,186,394	12,679,862	11,089,012	10,635,190	9,228,833	(1,406,357)	-13.22%
Other Uses of Funds	5,816,552	27,492,391	28,344,106	29,343,968	25,253,645	(4,090,323)	-13.94%
<b>Total Expenditures</b>	<b>233,074,067</b>	<b>281,662,024</b>	<b>291,895,515</b>	<b>309,784,506</b>	<b>307,081,011</b>	<b>(2,703,495)</b>	<b>-0.87%</b>
<b>Total Revenue Less Expenditures</b>	<b>75,517</b>	<b>(3,338,811)</b>	<b>(9,217,956)</b>	<b>(19,978,991)</b>	<b>(8,855,000)</b>		
<b>Ending Fund Balance</b>	<b>44,046,942</b>	<b>40,708,131</b>	<b>31,490,175</b>	<b>11,511,184</b>	<b>2,656,184</b>		



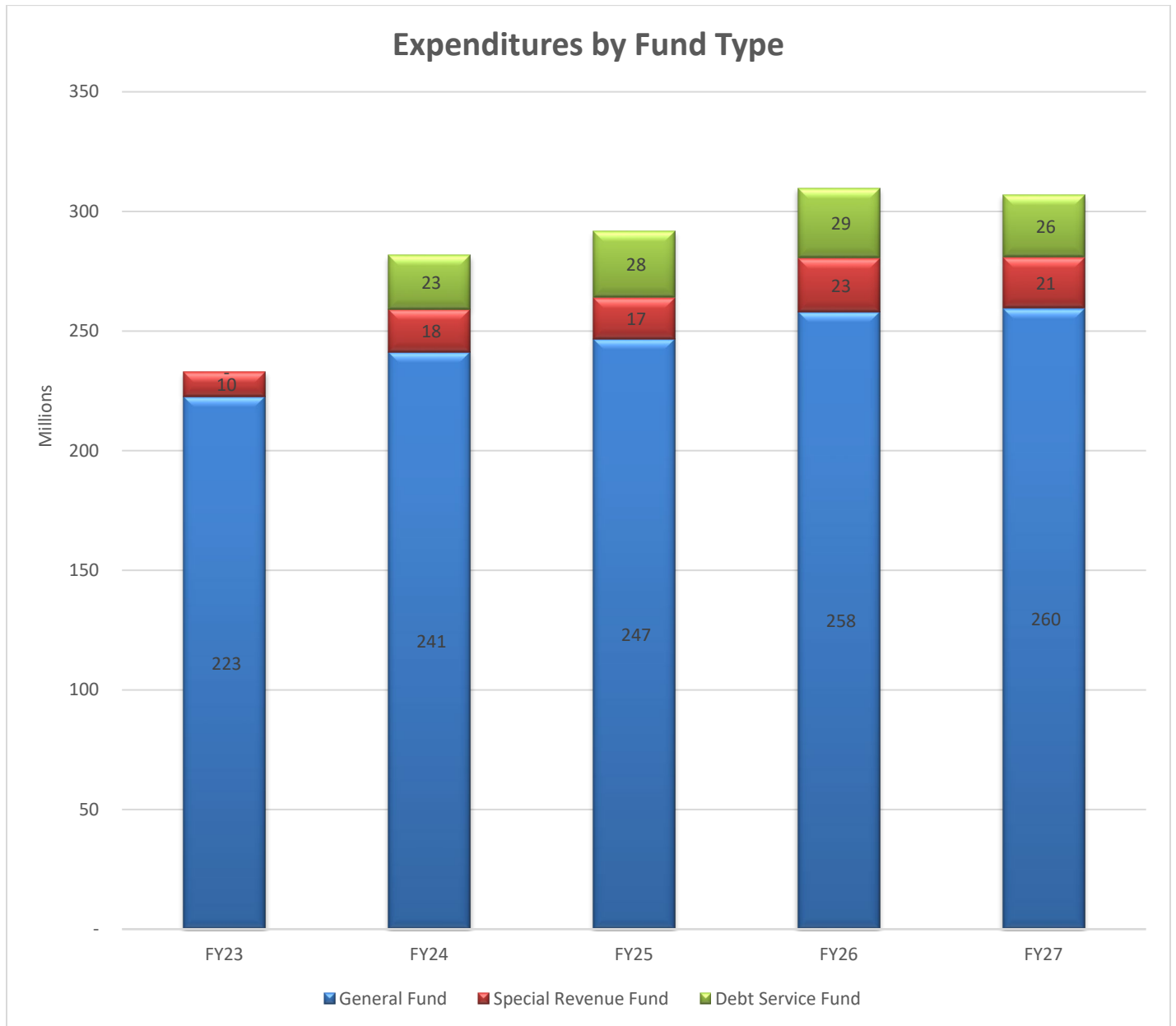
## Revenues by Fund Type

	Actual			Revised	Proposed
	FY23	FY24	FY25	FY26	FY27
General Fund	222,559,358	237,729,630	237,332,024	238,048,989	250,733,448
Special Revenue Fund	10,590,226	17,974,583	17,543,035	22,524,026	21,322,563
Debt Service Fund	-	22,619,000	27,802,500	29,232,500	26,170,000
<b>Total Revenues</b>	<b>233,149,584</b>	<b>278,323,213</b>	<b>282,677,559</b>	<b>289,805,515</b>	<b>298,226,011</b>



## Expenditures by Fund Type

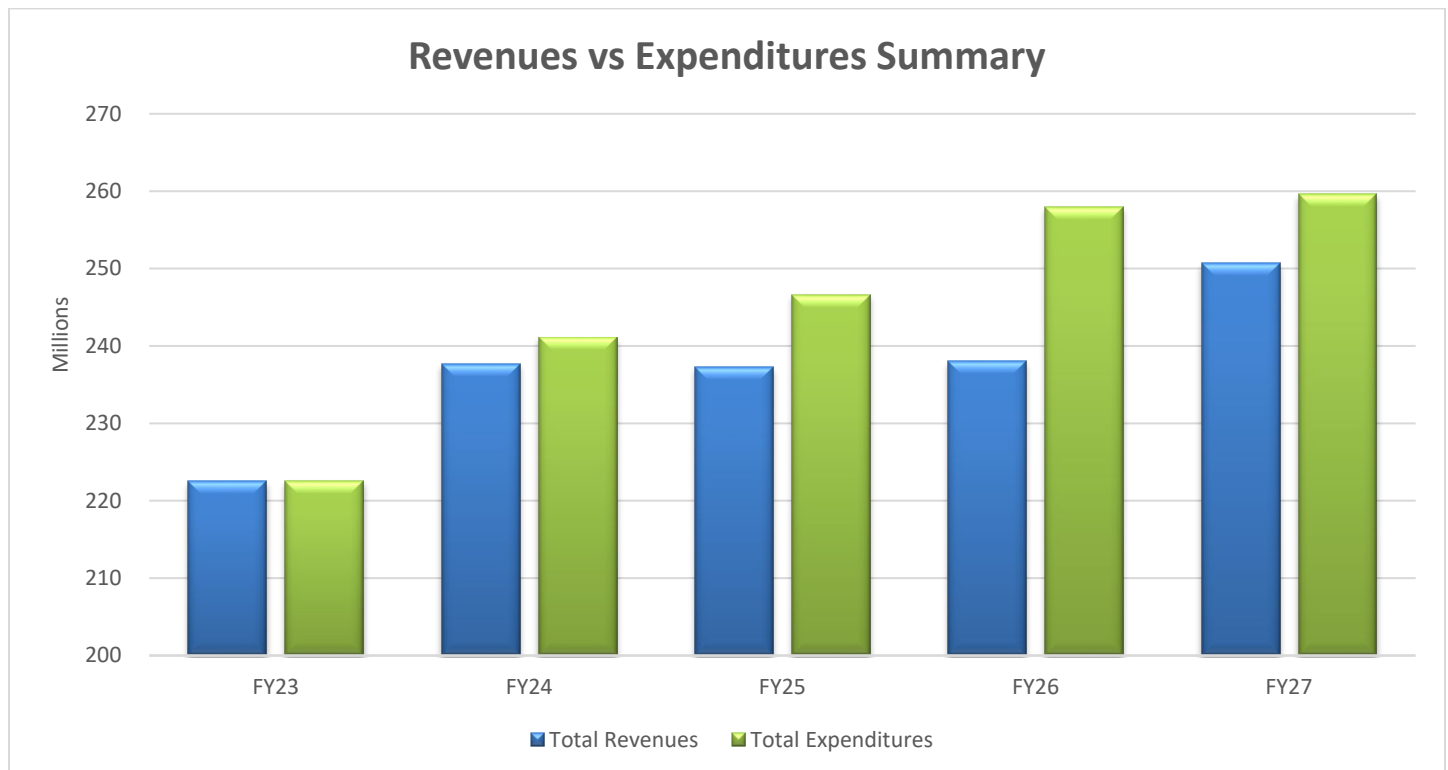
	Actual			Revised	Proposed
	FY23	FY24	FY25	FY26	FY27
General Fund	222,630,677	241,106,294	246,649,098	258,027,980	259,588,448
Special Revenue Fund	10,443,390	17,936,730	17,443,917	22,524,026	21,322,563
Debt Service Fund	-	22,619,000	27,802,500	29,232,500	26,170,000
<b>Total Revenues</b>	<b>233,074,067</b>	<b>281,662,024</b>	<b>291,895,515</b>	<b>309,784,506</b>	<b>307,081,011</b>



## General Fund Summary

The Cherry Hill Public Schools General Fund (Fund 10) is the district's primary operating fund and supports the majority of day-to-day instructional and operational costs. The chart below summarizes the FY27 General Fund budget, highlighting the major revenue sources and expenditure categories that drive the district's overall financial plan.

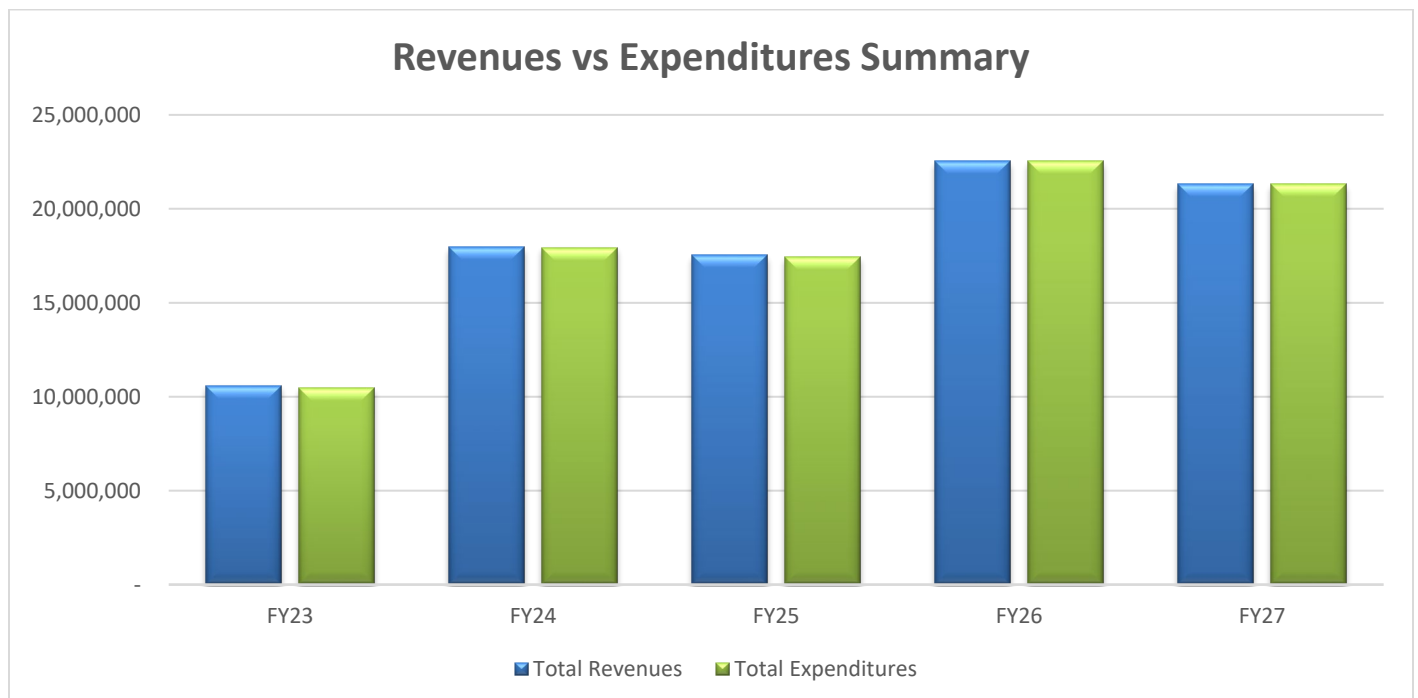
Category	Actual			Revised	Proposed
	FY23	FY24	FY25	FY26	FY27
<b>Beginning Fund Balance</b>	<b>42,905,803</b>	<b>42,834,484</b>	<b>39,457,820</b>	<b>30,140,746</b>	<b>10,161,755</b>
<b>Revenues</b>					
Local Sources	188,820,959	192,241,724	200,061,210	204,493,239	218,553,770
State Sources	33,363,172	40,455,465	37,079,025	31,592,928	31,985,140
Federal Sources	375,227	313,199	191,789	57,963	194,538
Other Financing Sources	-	4,719,242	-	1,904,859	-
<b>Total Revenues</b>	<b>222,559,358</b>	<b>237,729,630</b>	<b>237,332,024</b>	<b>238,048,989</b>	<b>250,733,448</b>
<b>Expenditures</b>					
Personnel Services - Salaries	118,735,457	121,647,705	126,694,967	129,789,867	130,430,340
Personnel Services - Employee Benefits	42,510,063	47,035,382	47,257,465	54,067,324	61,423,410
Purchased Professional and Technical Services	14,028,338	14,809,212	17,176,409	14,848,336	14,224,836
Purchased Property Services	3,618,182	3,553,386	3,278,451	4,271,974	2,856,700
Other Purchased Services	26,740,034	28,466,773	30,988,594	33,402,120	33,736,975
Supplies and Materials	8,775,023	8,876,682	9,046,793	11,169,075	9,737,709
Property	3,608,261	1,930,370	3,161,079	1,274,774	616,000
Other Objects	465,319	467,075	512,069	481,660	558,833
Other Uses of Funds	4,150,000	14,319,709	8,533,271	8,722,850	6,003,645
<b>Total Expenditures</b>	<b>222,630,677</b>	<b>241,106,294</b>	<b>246,649,098</b>	<b>258,027,980</b>	<b>259,588,448</b>
<b>Total Revenue Less Expenditures</b>	<b>(71,319)</b>	<b>(3,376,664)</b>	<b>(9,317,074)</b>	<b>(19,978,991)</b>	<b>(8,855,000)</b>
<b>Ending Fund Balance</b>	<b>42,834,484</b>	<b>39,457,820</b>	<b>30,140,746</b>	<b>10,161,755</b>	<b>1,306,755</b>



## Special Revenue Fund Summary

The Cherry Hill Public Schools Special Revenue Fund (Fund 20) accounts for restricted revenues from external sources, primarily state and federal grants, that must be used for specific program purposes and reported in accordance with grant requirements. The chart below summarizes the FY27 Special Revenue Fund budget, highlighting the major revenue sources and the related expenditures that support targeted student programs and services.

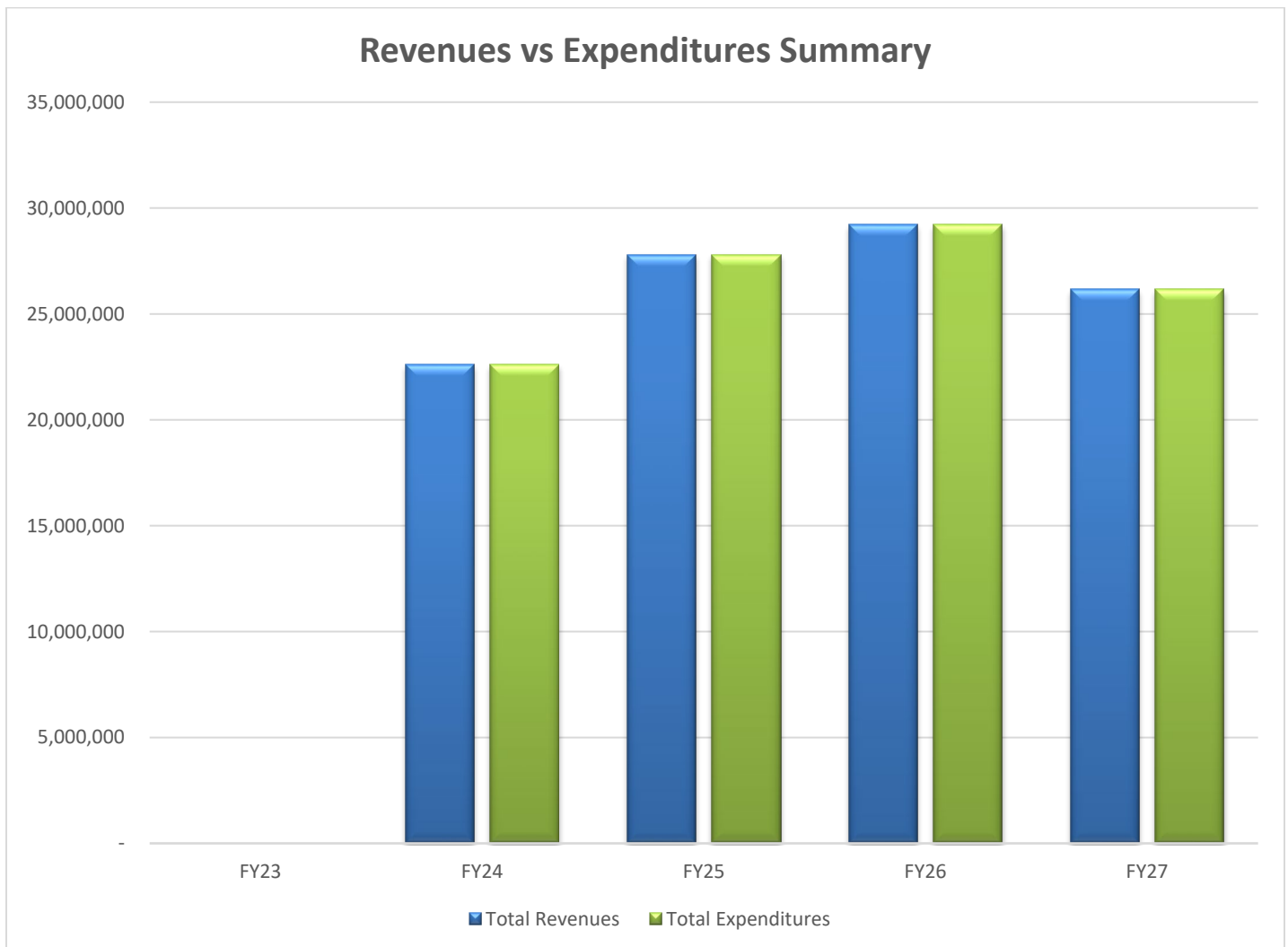
Category	Actual			Revised	Proposed
	FY23	FY24	FY25	FY26	FY27
<b>Beginning Fund Balance</b>	<b>1,065,622</b>	<b>1,212,458</b>	<b>1,250,311</b>	<b>1,349,429</b>	<b>1,349,429</b>
<b>Revenues</b>					
Local Sources	1,871,966	2,155,390	1,989,917	2,215,500	1,750,000
State Sources	1,664,176	3,047,449	7,663,142	12,168,366	14,623,918
Federal Sources	7,054,084	11,182,034	6,370,725	6,341,810	4,050,000
Other Financing Sources	-	1,589,710	1,519,251	1,798,350	898,645
<b>Total Revenues</b>	<b>10,590,226</b>	<b>17,974,583</b>	<b>17,543,035</b>	<b>22,524,026</b>	<b>21,322,563</b>
<b>Expenditures</b>					
Personnel Services - Salaries	800,366	1,983,774	2,664,877	5,359,662	4,981,864
Personnel Services - Employee Benefits	359,073	1,032,320	1,585,776	3,596,308	2,702,080
Purchased Professional and Technical Services	887,964	5,020,226	4,480,899	5,114,902	6,854,725
Purchased Property Services	-	-	-	-	-
Other Purchased Services	2,946,706	1,405,199	3,179,156	3,667,636	4,556,372
Supplies and Materials	788,935	1,043,813	1,425,851	1,498,584	337,522
Property	2,272,719	4,684,929	1,522,080	1,744,786	140,000
Other Objects	721,075	843,787	774,443	921,030	-
Other Uses of Funds	1,666,552	1,922,682	1,810,835	621,118	1,750,000
<b>Total Expenditures</b>	<b>10,443,390</b>	<b>17,936,730</b>	<b>17,443,917</b>	<b>22,524,026</b>	<b>21,322,563</b>
<b>Total Revenue Less Expenditures</b>	<b>146,836</b>	<b>37,853</b>	<b>99,118</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>1,212,458</b>	<b>1,250,311</b>	<b>1,349,429</b>	<b>1,349,429</b>	<b>1,349,429</b>



## Debt Service Fund Summary

The Cherry Hill Public Schools Debt Service Fund (Fund 40) accounts for the resources used to pay principal and interest on the district's long-term debt issued for capital improvements. The chart below summarizes the FY27 Debt Service Fund budget, highlighting the primary revenue sources (including the dedicated debt service tax levy and related aid) and the scheduled debt service payments.

Category	Actual			Revised FY26	Proposed FY27
	FY23	FY24	FY25		
<b>Beginning Fund Balance</b>	-	-	-	-	-
<b>Revenues</b>					
Local Sources	-	11,640,465	15,224,723	16,213,535	16,095,892
State Sources	-	6,978,535	8,577,777	9,018,965	8,074,108
Other Financing Sources	-	4,000,000	4,000,000	4,000,000	2,000,000
<b>Total Revenues</b>	-	<b>22,619,000</b>	<b>27,802,500</b>	<b>29,232,500</b>	<b>26,170,000</b>
<b>Expenditures</b>					
Other Objects	-	11,369,000	9,802,500	9,232,500	8,670,000
Other Uses of Funds	-	11,250,000	18,000,000	20,000,000	17,500,000
<b>Total Expenditures</b>	-	<b>22,619,000</b>	<b>27,802,500</b>	<b>29,232,500</b>	<b>26,170,000</b>
<b>Total Revenue Less Expenditures</b>	-	-	-	-	-
<b>Ending Fund Balance</b>	-	-	-	-	-



## Summary of Revenues

New Jersey public school districts, including Cherry Hill Public Schools, fund educational programs and operations through a combination of local, state, and federal revenue sources. Each stream supports different aspects of the district's financial plan, and the overall mix can change from year to year based on enrollment trends, state funding determinations, and program-specific entitlements.

**Local revenue** is driven primarily by the property tax levy, which is typically the largest and most stable funding source supporting the district's General Fund operations. Local revenues may also include tuition receipts, interest earnings, facility rentals, fees, and other miscellaneous income.

**State aid** is the second major revenue source and is distributed through New Jersey's school funding formula and categorical aid programs. Common components include equalization aid, transportation aid, special education aid, and school security aid. State funding is intended to help ensure that districts, regardless of local property wealth, have the resources necessary to meet New Jersey's constitutional requirement to provide a "thorough and efficient" system of public education.

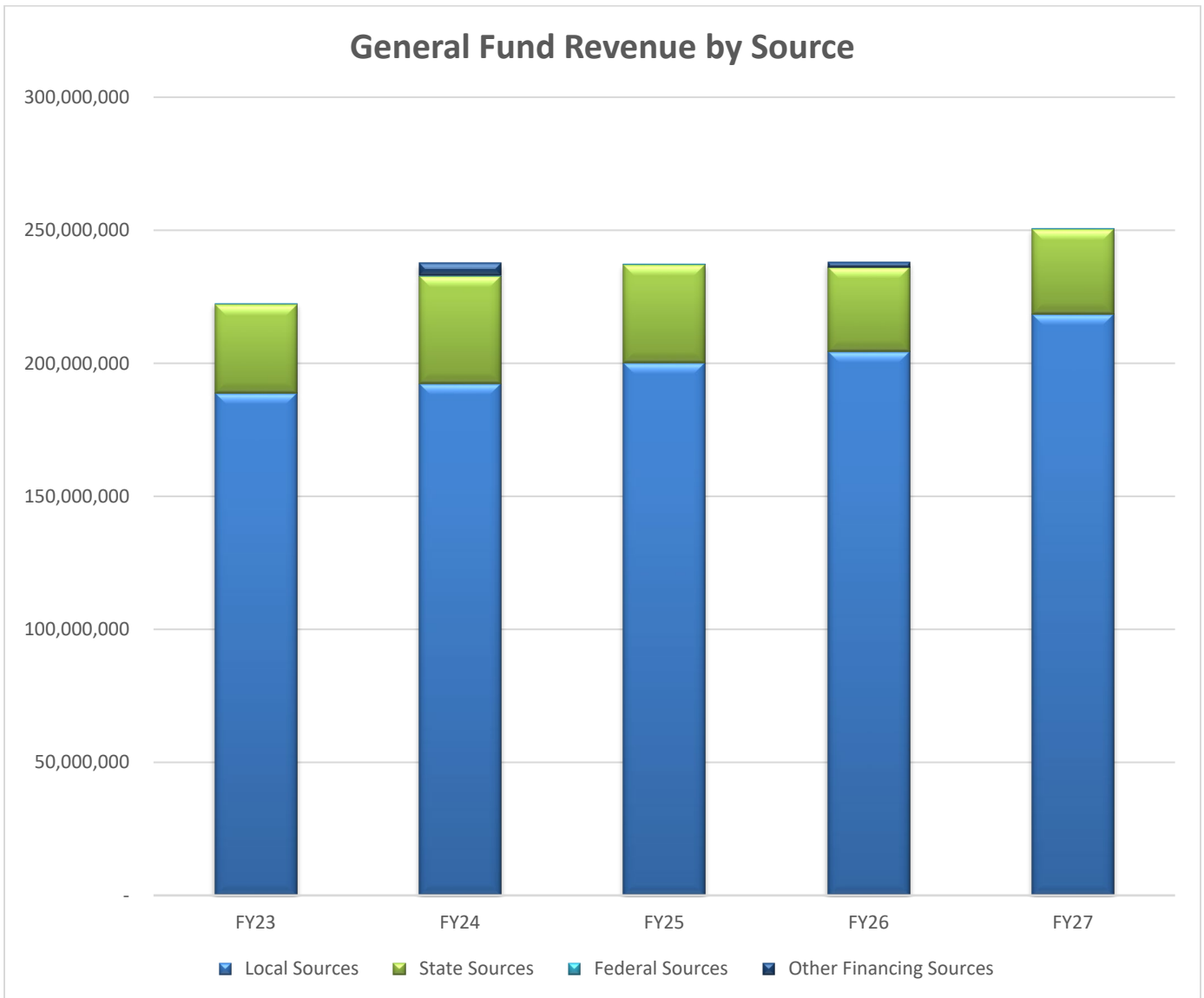
**Federal revenue** is generally received through restricted grant programs that support specific student populations and services, including Title I and the Individuals with Disabilities Education Act (IDEA). Because these funds carry program and reporting requirements, they are accounted for separately in the district's Special Revenue Fund and must be expended in accordance with applicable federal guidelines.

In addition to operating revenues, districts may receive capital-related revenues to support construction and infrastructure projects, such as proceeds from voter-approved bond referenda, transfers from capital reserve, and state support such as debt service aid. These resources are budgeted and reported in the Capital Projects Fund and Debt Service Fund and are restricted to authorized capital purposes and scheduled debt repayment.

Together, these revenue sources enable Cherry Hill Public Schools to deliver instructional programs, provide student supports, maintain safe and effective learning environments, and meet state and federal compliance requirements. Careful forecasting, ongoing monitoring, and responsible stewardship of each revenue stream are essential to maintaining long-term financial sustainability and minimizing disruption to educational services.

## General Fund Revenues

Category	Actual			Revised	Proposed
	FY23	FY24	FY25	FY26	FY27
Local Sources	188,820,959	192,241,724	200,061,210	204,493,239	218,553,770
State Sources	33,363,172	40,455,465	37,079,025	31,592,928	31,985,140
Federal Sources	375,227	313,199	191,789	57,963	194,538
Other Financing Sources	-	4,719,242	-	1,904,859	-
<b>Total Revenues</b>	<b>222,559,358</b>	<b>237,729,630</b>	<b>237,332,024</b>	<b>238,048,989</b>	<b>250,733,448</b>



	Actual			Revised	Proposed
	FY23	FY24	FY25	FY26	FY27
<b>Local Sources</b>					
Local Tax Levy	185,604,382	189,316,470	196,200,891	201,491,240	216,322,308
Tuition	494,459	293,712	514,879	499,000	300,000
Rents and Royalties	95,560	71,377	81,885	100,000	75,000
Miscellaneous	2,626,558	2,560,165	3,263,555	2,402,999	1,856,462
Total Local Sources	188,820,959	192,241,724	200,061,210	204,493,239	218,553,770
<b>State Sources</b>					
Categorical Transportation Aid	2,884,053	2,884,053	2,884,053	5,926,519	4,830,406
Extraordinary Aid	3,577,801	3,785,035	4,147,475	3,000,000	4,000,000
Categorical Special Education Aid	7,169,933	10,147,314	10,147,314	19,431,379	15,154,725
Equalization Aid	18,296,824	22,107,422	15,207,240	-	5,413,149
Categorical Security Aid	1,238,638	1,238,638	1,238,638	3,235,030	2,336,860
Other State Aids	195,923	293,003	3,454,305	-	250,000
Total State Sources	33,363,172	40,455,465	37,079,025	31,592,928	31,985,140
<b>Federal Sources</b>					
Medicaid Reimbursement	290,126	313,199	191,789	57,963	194,538
FFCRA/SEMI and ARRA/SEMI	85,101	-	-	-	-
Total Federal Sources	375,227	313,199	191,789	57,963	194,538
<b>Other Financing Sources</b>					
Transfers from Other Funds	-	4,719,242	-	-	-
Prior Year Encumbrances	-	-	-	1,904,859	-
Total Other Financing Sources	-	4,719,242	-	1,904,859	-
<b>Total Revenues</b>	<b>222,559,358</b>	<b>237,729,630</b>	<b>237,332,024</b>	<b>238,048,989</b>	<b>250,733,448</b>

Miscellaneous Revenue Includes:

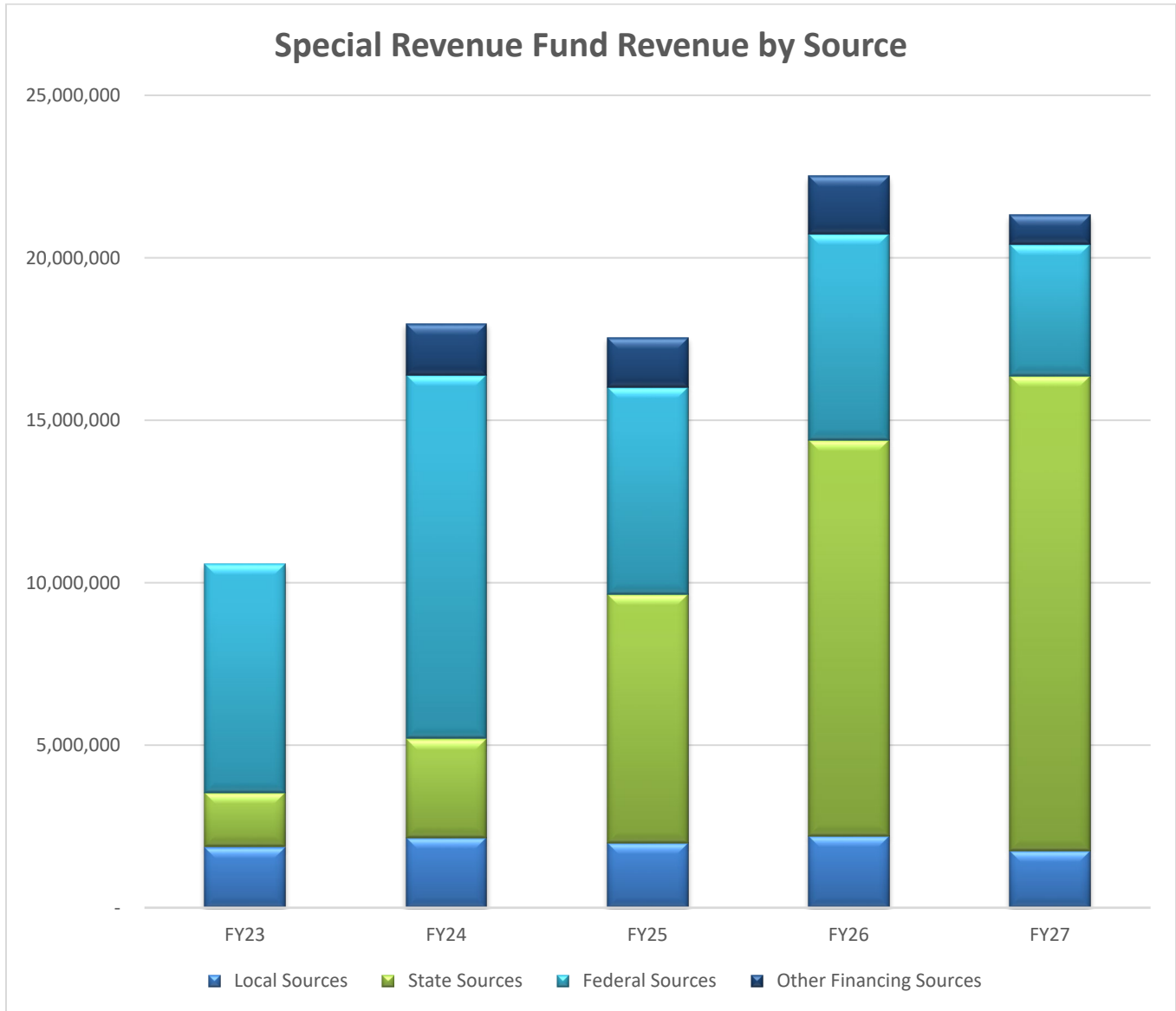
- Interest on Investments (\$1,001,000)
- Athletic Event Admissions (\$30,000)
- Student Participation Fees (\$175,000)
- E-Rate (\$50,000)
- SACC Usage Fee (\$300,000)
- Miscellaneous refunds, dividends, other local revenues (\$300,462)

Other State Aids Includes:

- Non-Public Transportation Reimbursement (\$250,000)

## Special Revenue Fund Revenues

Category	Actual			Revised	Proposed
	FY23	FY24	FY25	FY26	FY27
Local Sources	1,871,966	2,155,390	1,989,917	2,215,500	1,750,000
State Sources	1,664,176	3,047,449	7,663,142	12,168,366	14,623,918
Federal Sources	7,054,084	11,182,034	6,370,725	6,341,810	4,050,000
Other Financing Sources	-	1,589,710	1,519,251	1,798,350	898,645
<b>Total Revenues</b>	<b>10,590,226</b>	<b>17,974,583</b>	<b>17,543,035</b>	<b>22,524,026</b>	<b>21,322,563</b>



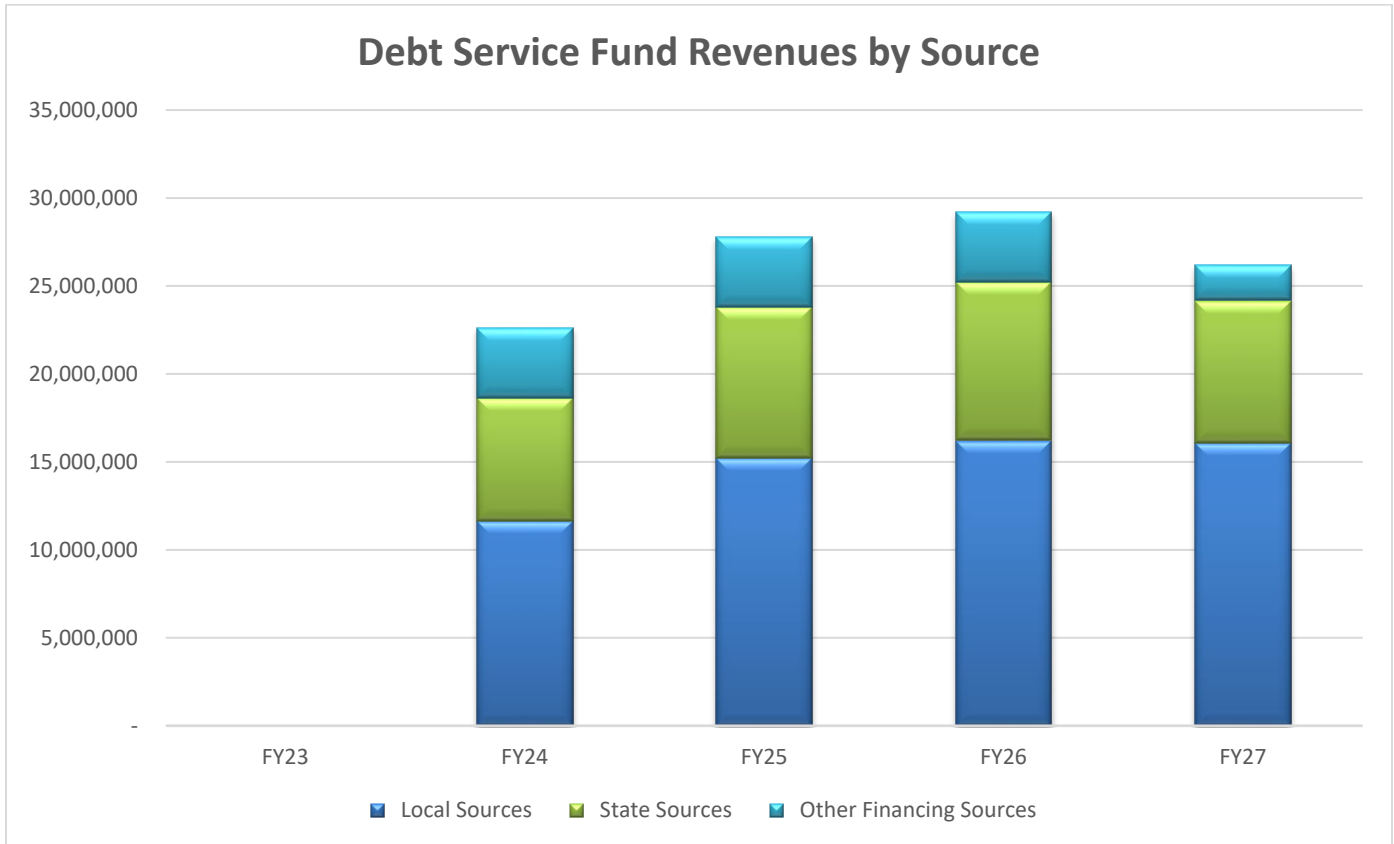
	Actual			Revised	Proposed
	FY23	FY24	FY25	FY26	FY27
<b>Local Sources</b>					
Student Activity Fund	1,737,348	1,932,124	1,858,587	1,957,283	1,750,000
Scholarship Fund	77,556	28,411	51,366	-	-
Other Revenue from Local Sources	57,062	194,855	79,440	258,217	-
<b>Total Local Sources</b>	<b>1,871,966</b>	<b>2,155,390</b>	<b>1,989,393</b>	<b>2,215,500</b>	<b>1,750,000</b>
<b>State Sources</b>					
Preschool Education Aid	-	1,072,917	5,667,556	7,489,660	12,634,490
Preschool Education Aid - Prior Year Carryover	-	-	-	2,344,698	489,428
SDA Emergent Needs and Capital Maintenance in School Districts	257,999	259,543	-	-	-
Other Restricted Entitlements	1,406,177	1,714,989	1,996,110	2,334,008	1,500,000
<b>Total State Sources</b>	<b>1,664,176</b>	<b>3,047,449</b>	<b>7,663,666</b>	<b>12,168,366</b>	<b>14,623,918</b>
<b>Federal Sources</b>					
ESSA - Title I	1,044,230	1,575,860	1,603,282	2,236,638	1,200,000
ESSA - Title II	180,904	344,127	180,518	431,069	200,000
ESSA - Title III	74,095	65,037	90,453	181,234	75,000
ESSA - Title IV	72,756	98,650	105,955	195,865	75,000
ARP - I.D.E.A. Preschool	46,282	100,654	-	-	-
ARP - I.D.E.A. Basic	-	19,285	-	-	-
I.D.E.A. Part B	2,666,102	2,949,407	3,090,580	3,297,004	2,500,000
ARP - ESSER	1,427,482	5,100,094	1,017,427	-	-
ARP ESSER Subgrant - ALC & ESG	293,342	-	-	-	-
ARP ESSER Subgrant - EBSL & EAG	39,421	-	-	-	-
ARP ESSER Subgrant - NJTSS & MHS	40,131	-	-	-	-
CARES Act Education Stabilization Fund	38	-	-	-	-
CRSSA Act - ESSER II	843,101	4,363	-	-	-
CRSSA Act - Learning Acceleration Grant	11,599	45,056	-	-	-
Additional or Compensatory Special Education & Related Services	312,201	641,016	-	-	-
ARP - Homeless Children and Youth I Grant	2,400	31,997	4,438	-	-
Other	-	206,488	278,072	-	-
<b>Total Federal Sources</b>	<b>7,054,084</b>	<b>11,182,034</b>	<b>6,370,725</b>	<b>6,341,810</b>	<b>4,050,000</b>
<b>Other Financing Sources</b>					
Transfers from Operating Budget - Preschool	-	639,640	514,005	-	-
Transfers from Operating Budget - Preschool - Special Education	-	950,070	1,005,246	1,798,350	898,645
<b>Total Other Financing Sources</b>	<b>-</b>	<b>1,589,710</b>	<b>1,519,251</b>	<b>1,798,350</b>	<b>898,645</b>
<b>Total Revenues</b>	<b>10,590,226</b>	<b>17,974,583</b>	<b>17,543,035</b>	<b>22,524,026</b>	<b>21,322,563</b>

Other Local Sources – Local grants and donations.

Other Restricted Entitlements – State non-public funds that flow through the district.

## Debt Service Fund Revenues

Category	Actual			Revised	Proposed
	FY23	FY24	FY25	FY26	FY27
Local Sources	-	11,640,465	15,224,723	16,213,535	16,095,892
State Sources	-	6,978,535	8,577,777	9,018,965	8,074,108
Other Financing Sources	-	4,000,000	4,000,000	4,000,000	2,000,000
<b>Total Revenues</b>	-	<b>22,619,000</b>	<b>27,802,500</b>	<b>29,232,500</b>	<b>26,170,000</b>



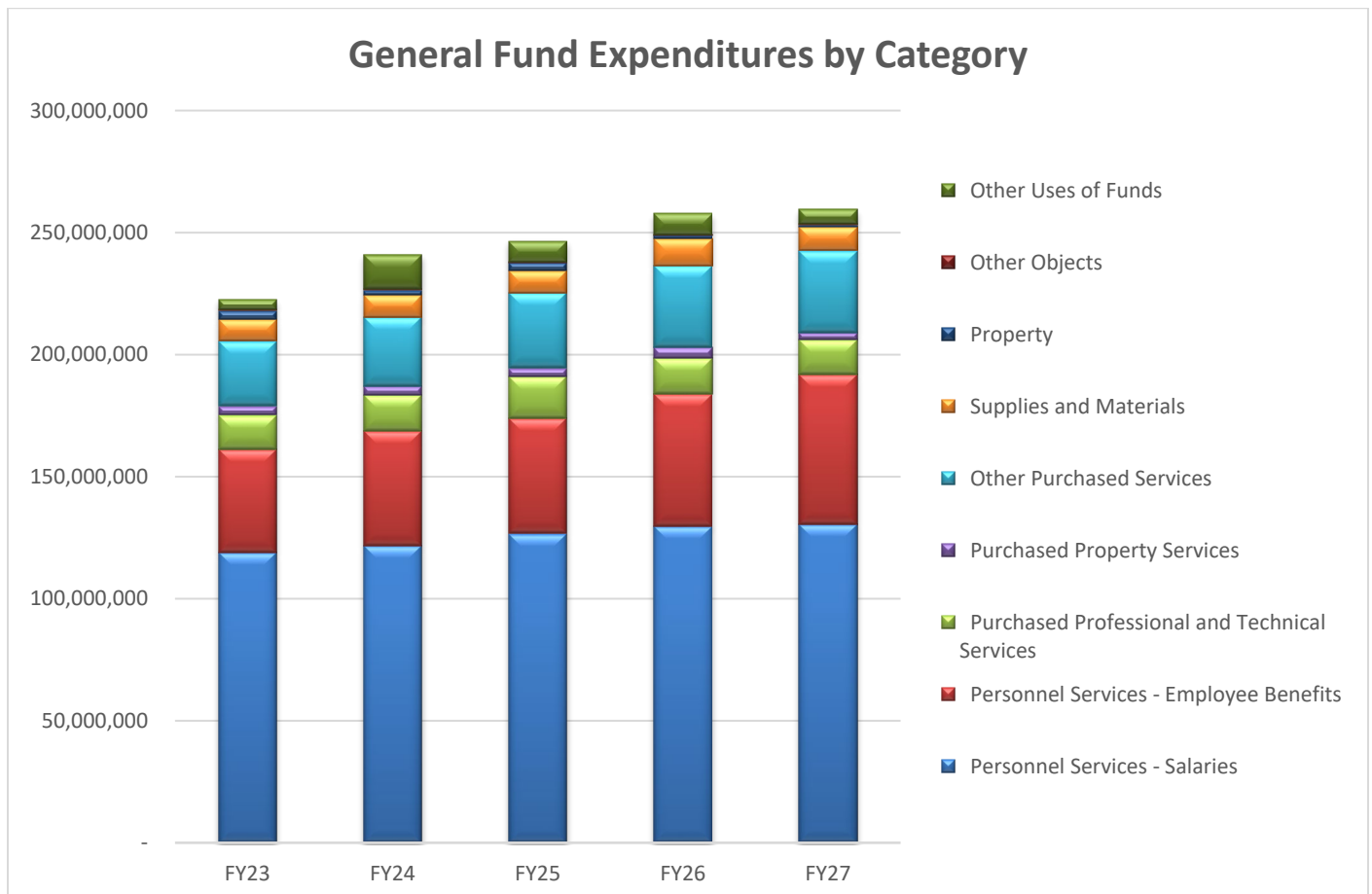
	Actual			Revised	Proposed
	FY23	FY24	FY25	FY26	FY27
<b>Local Sources</b>					
Local Tax Levy	-	11,640,465	15,224,723	16,213,535	16,095,892
Transfer from Capital Reserve	-	4,000,000	4,000,000	4,000,000	2,000,000
<b>Total Local Sources</b>	-	<b>15,640,465</b>	<b>19,224,723</b>	<b>20,213,535</b>	<b>18,095,892</b>
<b>State Sources</b>					
Debt Service Aid Type II	-	6,978,535	8,577,777	9,018,965	8,074,108
<b>Total State Sources</b>	-	<b>6,978,535</b>	<b>8,577,777</b>	<b>9,018,965</b>	<b>8,074,108</b>
<b>Total Debt Service Fund</b>	-	<b>22,619,000</b>	<b>27,802,500</b>	<b>29,232,500</b>	<b>26,170,000</b>

## Summary of Expenditures

District expenditures are organized into major programmatic and functional categories that reflect how resources support instruction, student services, operations, and long-term obligations. The largest share of the General Fund is devoted to instructional programs that include regular education, special education, and targeted supports such as bilingual and remedial instruction, followed by student services like transportation, health, and related services. Additional categories capture administrative functions, facility operations and maintenance, employee benefits, capital transfers, and tuition and charter school obligations. This structure provides transparency into how district funds are allocated and highlights both classroom-based investments and the essential services that support daily operations.

### General Fund Expenditures

	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Personnel Services - Salaries	118,735,457	121,647,705	126,694,967	129,789,867	130,430,340	640,473	0.49%
Personnel Services - Employee Benefits	42,510,063	47,035,382	47,257,465	54,067,324	61,423,410	7,356,086	13.61%
Purchased Professional and Technical Services	14,028,338	14,809,212	17,176,409	14,848,336	14,224,836	(623,500)	-4.20%
Purchased Property Services	3,618,182	3,553,386	3,278,451	4,271,974	2,856,700	(1,415,274)	-33.13%
Other Purchased Services	26,740,034	28,466,773	30,988,594	33,402,120	33,736,975	334,855	1.00%
Supplies and Materials	8,775,023	8,876,682	9,046,793	11,169,075	9,737,709	(1,431,366)	-12.82%
Property	3,608,261	1,930,370	3,161,079	1,274,774	616,000	(658,774)	-51.68%
Other Objects	465,319	467,075	512,069	481,660	558,833	77,173	16.02%
Other Uses of Funds	4,150,000	14,319,709	8,533,271	8,722,850	6,003,645	(2,719,205)	-31.17%
<b>Total Expenditures</b>	<b>222,630,677</b>	<b>241,106,294</b>	<b>246,649,098</b>	<b>258,027,980</b>	<b>259,588,448</b>	<b>1,560,468</b>	<b>0.60%</b>



## General Fund Expenditures by Program

	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Regular Programs - Instruction	65,417,307	68,575,720	70,479,638	70,039,028	66,550,134	(3,488,894)	-4.98%
Special Education - Instruction	24,911,425	24,066,506	24,143,416	24,612,839	25,187,666	574,827	2.34%
Basic Skills/Remedial - Instruction	2,075,687	2,023,452	2,177,614	2,565,941	2,403,300	(162,641)	-6.34%
Bilingual Education - Instruction	1,617,003	1,746,644	1,914,093	2,104,047	2,228,000	123,953	5.89%
School-Sponsored Extra Curricular Activities	789,034	871,535	881,044	884,316	975,920	91,604	10.36%
School-Sponsored Athletics	1,907,334	1,951,586	2,112,169	2,003,657	2,154,285	150,628	7.52%
Other Instructional Programs	6,358	8,110	6,489	3,901	7,500	3,599	92.26%
Tuition	8,526,379	8,382,519	9,123,895	8,361,849	7,549,640	(812,209)	-9.71%
Attendance	173,976	227,637	188,942	201,116	202,345	1,229	0.61%
Health Services	1,987,221	1,877,924	1,875,381	2,165,993	2,171,315	5,322	0.25%
Speech/OT/PT and Related Services	6,010,496	7,084,163	9,801,337	8,794,419	9,437,725	643,306	7.31%
Extraordinary Services	2,046,184	2,456,761	3,038,156	3,759,950	3,728,400	(31,550)	-0.84%
Guidance	4,139,213	4,386,721	4,549,811	4,735,048	4,924,995	189,947	4.01%
Child Study Team	4,613,496	4,754,685	4,893,707	4,982,933	4,755,990	(226,943)	-4.55%
Improvement of Instruction Services	1,619,698	2,393,632	2,339,548	2,692,175	3,113,640	421,465	15.66%
Educational Media Services/Library	1,888,102	1,930,683	2,189,183	2,225,935	2,116,985	(108,950)	-4.89%
Instructional Staff Training Services	123,066	130,722	334,993	461,000	88,425	(372,575)	-80.82%
General Administration	2,620,870	2,399,587	2,547,341	2,600,618	2,380,730	(219,888)	-8.46%
School Administration	8,377,575	8,092,675	8,841,425	9,655,762	9,623,473	(32,289)	-0.33%
Central Services	2,223,533	2,251,667	2,356,925	2,623,457	2,429,745	(193,712)	-7.38%
Administrative Information Technology	1,973,019	2,015,092	2,161,593	2,424,642	2,382,410	(42,232)	-1.74%
Required Maintenance for School Facilities	2,041,412	2,295,170	2,548,755	3,073,838	2,666,990	(406,848)	-13.24%
Custodial	9,144,319	9,780,523	10,202,192	11,337,437	11,382,615	45,178	0.40%
Care and Upkeep of Grounds	1,252,061	1,388,151	1,320,140	1,415,888	1,241,955	(173,933)	-12.28%
Security	732,418	828,603	1,068,842	1,081,361	1,078,555	(2,806)	-0.26%
Student Transportation Services	14,428,281	15,868,604	17,212,368	19,491,719	20,841,440	1,349,721	6.92%
Unallocated Employee Benefits	42,510,064	47,035,383	47,257,465	54,067,324	61,423,410	7,356,086	13.61%
Equipment	3,608,260	1,930,369	3,161,078	1,274,774	616,000	(658,774)	-51.68%
Facilities Acquisition and Construction Services	1,444,803	1,307,857	511,619	887,009	223,860	(663,149)	-74.76%
Capital Reserve - Transfer to Capital Projects	4,150,000	8,730,000	3,014,022	2,923,500	3,105,000	181,500	6.21%
Capital Reserve - Transfer to Debt Service	-	4,000,000	4,000,000	4,000,000	2,000,000	(2,000,000)	-50.00%
Interest Deposit to Capital Reserve	-	-	-	1,000	1,000	-	0.00%
Charter Schools	272,083	313,613	395,917	575,504	595,000	19,496	3.39%
<b>Total General Fund</b>	<b>222,630,677</b>	<b>241,106,294</b>	<b>246,649,098</b>	<b>258,027,980</b>	<b>259,588,448</b>	<b>1,560,468</b>	<b>0.60%</b>

This chart illustrates how General Fund expenditures are distributed across instructional, support, and operational functions in the proposed FY27 budget. While instructional programs remain the district's largest investment, spending shifts reflect targeted reductions in regular instruction and tuition costs alongside continued growth in special education, related services, and student transportation. Significant increases in unallocated employee benefits highlight ongoing cost pressures, while reductions in equipment, facilities acquisition, and certain administrative areas reflect one-time adjustments and deferrals. Overall, the expenditure profile underscores the district's efforts to balance structural cost drivers with strategic reductions to maintain core educational services.

## Regular Programs - Instruction (11-1xx-100-xxx)

Program codes 11-1XX-100-XXX are used to record direct classroom instruction costs for regular (general) education programs. These programs represent classes composed of general education students and may include mainstreamed special education students who receive instruction in the general education setting.

Teacher and substitute salaries (object 101) supporting general education classroom instruction are recorded under the appropriate regular instruction program code, typically aligned to grade level and instructional assignment. When staff work across multiple instructional programs, salaries are prorated accordingly.

Purchased services that directly support regular classroom instruction are recorded within the same 11-1XX-100-XXX series using the appropriate purchased services object codes (e.g., 320, 340, 500), depending on the nature of the service. Examples include instructional consultants, clinicians supporting instructional delivery, contracted instructional services, and assessment/testing services specific to instruction. Rentals or leases of instructional equipment and reimbursable staff travel between buildings for instructional responsibilities are also coded here when allowable and applicable.

Instructional supplies and materials consumed in the classroom are recorded under object 610 (Supplies and Materials). Textbooks and primary instructional materials—print and digital resources furnished to students as a primary source of study—are recorded under object 640 (Textbooks), including related costs such as shipping, binding/repair, and replacement parts consistent with NJDOE guidance. Other instructional costs not classified elsewhere, such as instructional dues, fees, and similar charges, are recorded under the appropriate “other objects” codes (commonly object 800 where applicable). Expenditures that support regular instruction but are not attributable to a specific grade span, school, or content area are commonly recorded under 11-190 (Undistributed Instruction) to support clear reporting and analysis.

	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Preschool - Salaries of Teachers	645,097	391,840	3,076	18,295	-	(18,295)	-100.00%
Local Contribution - Transfer to Special Revenue - Preschool	-	639,640	514,005	-	-	-	0.00%
Local Contribution - Transfer to Special Revenue - Preschool Disabled	-	950,070	1,005,246	1,798,350	898,645	(899,705)	-50.03%
Kindergarten - Salaries of Teachers	3,159,198	3,169,716	3,543,848	3,450,847	3,594,090	143,243	4.15%
Grades 1-5 - Salaries of Teachers	18,737,296	19,103,731	19,466,215	20,411,997	18,908,595	(1,503,402)	-7.37%
Grades 6-8 - Salaries of Teachers	13,753,252	13,919,789	13,931,148	12,677,262	12,944,240	266,978	2.11%
Grades 9-12 - Salaries of Teachers	18,406,441	18,935,410	19,391,581	19,523,738	19,858,835	335,097	1.72%
Home Instruction - Salaries of Teachers	94,848	67,982	70,477	22,734	50,000	27,266	119.93%
Home Instruction - Purchased Professional Educational Services	499,745	366,284	483,861	365,000	325,000	(40,000)	-10.96%
Other Salaries for Instruction	1,325,871	1,366,189	1,460,076	1,507,878	1,315,750	(192,128)	-12.74%
Purchased Professional Educational Services	2,940,139	3,802,500	4,326,852	2,505,855	2,711,935	206,080	8.22%
Purchased Technical Services	268,748	299,726	365,168	430,350	459,800	29,450	6.84%
Other Purchased Services	1,092,472	1,329,440	1,471,804	1,667,522	1,290,275	(377,247)	-22.62%
General Supplies	4,349,238	4,148,301	4,279,539	5,303,440	3,920,459	(1,382,981)	-26.08%
Textbooks	115,286	43,462	155,387	274,589	198,650	(75,939)	-27.66%
Other Objects	29,676	41,640	11,355	81,171	73,860	(7,311)	-9.01%
<b>Total Regular Programs - Instruction</b>	<b>65,417,307</b>	<b>68,575,720</b>	<b>70,479,638</b>	<b>70,039,028</b>	<b>66,550,134</b>	<b>(3,488,894)</b>	<b>-4.98%</b>

## Special Education – Instruction (11-2xx-100-xxx)

Program codes 11-2XX-100-XXX are used to record direct classroom instruction costs for special education programs serving classified students, as defined by N.J.A.C. 6A:14. These programs are designed for students who require individualized education programs (IEPs) and specialized instructional support beyond what is provided in general education settings.

Teacher and substitute salaries (object 101) for special education classrooms are recorded under the appropriate special education program code, based on grade level and classification. When staff work across multiple instructional programs, salaries are prorated accordingly. Compensation for special education teachers performing additional duties (e.g., lunchroom supervision, detention, or chaperoning educational activities) is also recorded here. Salaries for aides or assistants (object 106) who support instruction in special education classrooms are included as well, excluding clerical personnel.

Purchased services directly related to special education instruction—such as contracted teaching staff, specialists, or evaluators—are recorded under objects 320, 340, or 500, depending on the service provided. Rental or lease of instructional equipment and reimbursement for teacher travel associated with instructional responsibilities are also included.

Instructional supplies specific to special education classrooms, including assessments, manipulatives, and adaptive learning materials, are recorded under object 610. Textbooks and electronic content used as primary sources of instruction are recorded under object 640, which also includes costs for repairs, binding, and shipping. Instructional materials used by teachers (e.g., teacher editions) are treated as supplies. All other costs not classified elsewhere, such as dues and fees related to instructional activities, are recorded under object 800.

Program Level	Actual			Revised FY26	Proposed FY27	\$ Variance	% Variance
	FY23	FY24	FY25				
Learning and Language Disabilities	5,665,093	4,356,500	2,897,633	3,107,449	3,212,416	104,967	3.38%
Auditory Impairments	1,000	1,000	-	-	-	-	0.00%
Emotional Regulation Impairment	2,260,590	2,242,064	2,149,141	2,255,673	2,149,950	(105,723)	-4.69%
Multiple Disabilities	679,016	702,607	673,256	727,874	850,240	122,366	16.81%
Resource Room/Resource Center	13,164,620	13,819,782	15,258,448	14,690,692	14,908,915	218,223	1.49%
Autism	2,245,298	2,107,731	2,115,900	2,619,496	2,946,075	326,579	12.47%
Preschool Disabilities Part-Time	6,972	-	-	-	-	-	0.00%
Preschool Disabilities Full-Time	888,836	836,822	1,049,038	1,211,655	1,120,070	(91,585)	-7.56%
<b>Total Special Education - Instruction</b>	<b>24,911,425</b>	<b>24,066,506</b>	<b>24,143,416</b>	<b>24,612,839</b>	<b>25,187,666</b>	<b>574,827</b>	<b>2.34%</b>

Object Level	Actual			Revised FY26	Proposed FY27	\$ Variance	% Variance
	FY23	FY24	FY25				
Salaries of Teachers	15,246,778	15,872,385	17,481,723	17,729,209	18,278,935	549,726	3.10%
Other Salaries for Instruction	5,398,615	5,462,652	5,517,007	5,589,680	5,848,980	259,300	4.64%
Purchased Professional Educational Services	4,128,895	2,590,899	1,049,782	1,132,312	882,651	(249,661)	-22.05%
Purchased Technical Services	-	-	-	-	-	-	0.00%
Other Purchased Services	12,199	18,570	9,685	23,570	26,800	3,230	13.70%
General Supplies	120,162	108,726	78,745	129,518	141,550	12,032	9.29%
Textbooks	-	10,083	-	2,750	2,250	(500)	-18.18%
Other Objects	4,776	3,191	6,474	5,800	6,500	700	12.07%
<b>Total Special Education - Instruction</b>	<b>24,911,425</b>	<b>24,066,506</b>	<b>24,143,416</b>	<b>24,612,839</b>	<b>25,187,666</b>	<b>574,827</b>	<b>2.34%</b>

## Basic Skills – Instruction (11-230-100-xxx)

Program code 11-230-100-XXX is used to record direct classroom instruction costs for Basic Skills education programs. These programs provide supplemental instruction to students who are determined to be performing below state or district-established proficiency levels in areas such as reading, writing, or mathematics.

Teacher and substitute salaries (object 101) for staff assigned to deliver remedial instruction are recorded under this code. If teachers split time between remedial and other instructional programs, their salaries must be prorated accordingly.

Purchased services related to the delivery of remedial instruction, including contracted teaching services, assessment providers, or instructional consultants, are recorded under objects 320, 340, or 500 depending on the nature of the service. The cost of leasing or renting instructional equipment, as well as reimbursement for staff travel between schools related to program delivery, is also included.

General instructional supplies used in remedial instruction—such as workbooks, practice materials, educational games, and testing tools—are recorded under object 610. Required instructional texts, including both physical and digital materials that serve as the primary content for remedial instruction, are recorded under object 640. This also includes textbook binding, repair, and shipping costs. Teacher editions used for planning or instruction are considered supplies.

Other instructional costs not categorized elsewhere, such as dues and fees associated with remedial instruction, are recorded under object 800.

	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Salaries of Teachers	2,075,687	2,023,452	2,177,614	2,565,941	2,403,300	(162,641)	-6.34%
<b>Total Basic Skills/Remedial</b>	<b>2,075,687</b>	<b>2,023,452</b>	<b>2,177,614</b>	<b>2,565,941</b>	<b>2,403,300</b>	<b>(162,641)</b>	<b>-6.34%</b>

## Bilingual Education – Instruction (11-240-100-xxx)

Bilingual Education – Instruction accounts for direct instructional costs associated with providing language-instruction educational programs and services to multilingual learners (English learners) in accordance with New Jersey program requirements. Services may be delivered through bilingual education, English as a Second Language (ESL), and/or other approved instructional models designed to build English proficiency while ensuring access to grade-level curriculum. Program implementation includes appropriate student identification and placement, instructional delivery aligned to language proficiency levels, and coordinated supports that help students develop academic language, literacy, and content-area achievement.

Expenditures are coded using the district’s account classification structure and typically include salaries and benefits for bilingual and ESL-certified teachers (including substitutes, where applicable), as well as instructional aides or paraprofessionals assigned to support bilingual/ESL instruction. Purchased services that directly support program delivery—such as contracted instructional staff, language proficiency assessments and scoring services, and program-specific professional development—are recorded under the appropriate purchased services objects. Instructional supplies and materials used in bilingual/ESL classrooms (including program resources and consumables) are recorded under supplies and materials objects; textbooks and primary instructional materials (print or digital) are recorded under the textbook object. Costs that are not specific to bilingual/ESL instruction (e.g., general education core instruction, basic skills remediation, or districtwide translation/interpretation for parent communications) should be coded to the appropriate program/function to ensure accurate reporting.

- Bilingual/ESL teacher salaries and benefits, including substitute coverage
- Paraprofessional support assigned to bilingual/ESL instructional settings
- Language proficiency assessments, scoring, and related instructional supports
- Program-specific instructional materials, multilingual resources, and classroom consumables
- Professional learning tied to sheltered instruction, language development, and bilingual/ESL program requirements

	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Salaries of Teachers	1,599,427	1,712,534	1,885,791	2,042,047	2,179,750	137,703	6.74%
Purchased Professional Educational Services	17,576	18,063	27,747	25,000	20,000	(5,000)	-20.00%
Other Purchased Services	-	-	-	8,000	5,000	(3,000)	-37.50%
General Supplies	-	16,047	555	29,000	23,250	(5,750)	-19.83%
Other Objects	-	-	-	-	-	-	0.00%
<b>Total Bilingual Education</b>	<b>1,617,003</b>	<b>1,746,644</b>	<b>1,914,093</b>	<b>2,104,047</b>	<b>2,228,000</b>	<b>123,953</b>	<b>5.89%</b>

## School-Sponsored Extra-Curricular Activities (11-401-100-xxx)

This category captures district-supported costs for school-sponsored extra-curricular activities that occur outside the instructional day and are offered to students as part of a balanced educational experience. Activities may include clubs, performing arts groups, academic teams, student government, and other Board-approved student organizations. Athletics are typically budgeted and reported separately under the Athletics program codes.

Expenditures are coded using the district's account classification structure and generally include advisor stipends (salaries), purchased services (e.g., adjudication, clinicians, competition fees), transportation, supplies, and other student-activity related costs. Costs should be charged to the appropriate program and function based on the nature of the expense and the activity being supported.

- Advisor/coordinator stipends and substitute coverage for events
- Competition registration, judging/adjudication, and event production support
- Student travel and transportation (buses/vans) for approved activities
- Supplies, uniforms/costumes, equipment, and consumable materials
- Membership dues, licenses, and awards/recognitions

Where permitted by policy and law, some costs may be partially offset by activity receipts (e.g., participation fees, ticket sales, fundraising, donations, or grants). Student Activity Funds, when applicable, are accounted for in the Special Revenue Fund and must be managed in accordance with district procedures, required approvals, and any donor or activity-specific restrictions.

	Actual			Revised Proposed		\$	%
	FY23	FY24	FY25	FY26	FY27		
Salaries	603,889	648,697	636,237	653,981	761,920	107,939	16.50%
Purchased Services	67,553	78,240	79,836	78,791	74,500	(4,291)	-5.45%
Supplies and Materials	65,284	64,710	89,345	68,400	64,000	(4,400)	-6.43%
Other Objects	52,308	79,888	75,626	83,144	75,500	(7,644)	-9.19%
<b>Total Extra-Curricular Activities</b>	<b>789,034</b>	<b>871,535</b>	<b>881,044</b>	<b>884,316</b>	<b>975,920</b>	<b>91,604</b>	<b>10.36%</b>

## School-Sponsored Athletics (11-402-100-xxx)

This category captures district-supported costs for interscholastic athletics and school-sponsored sports programs, including middle and high school teams and related athletic program administration. Athletics expenditures reflect the resources necessary to operate safe, equitable, and compliant sports offerings, including supervision, coaching, competition-related services, and student participation support.

Expenditures are coded using the district's account classification structure and typically include coaching/advising stipends (salaries), game officials and other purchased services, team transportation, athletic supplies and equipment, uniforms, security/event support, and medical/athletic training services as applicable. Costs should be charged to the athletics program code and the appropriate function/object based on the nature of the expenditure (e.g., salaries, purchased services, supplies, or other objects).

- Coaching stipends, athletics supervision, and event coverage
- Officials, athletic trainers, strength/conditioning support, and required medical services
- Uniforms, safety gear, equipment purchase/reconditioning, and supplies
- Tournament/league fees, facility rentals (as needed), and security/event operations

	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Salaries	1,333,859	1,337,520	1,454,674	1,261,815	1,435,645	173,830	13.78%
Purchased Services	264,330	272,894	291,937	358,660	312,540	(46,120)	-12.86%
Supplies and Materials	232,619	260,916	282,101	282,413	299,000	16,587	5.87%
Other Objects	76,526	80,256	83,457	100,769	107,100	6,331	6.28%
<b>Total Athletics</b>	<b>1,907,334</b>	<b>1,951,586</b>	<b>2,112,169</b>	<b>2,003,657</b>	<b>2,154,285</b>	<b>150,628</b>	<b>7.52%</b>

## Other Instructional Programs (11-4xx-100-xxx)

Other Instructional Programs is used to record instructional costs that support students but do not fall within the district's primary Regular Education, Special Education, Basic Skills, or Bilingual instructional program codes. These costs typically reflect specialized or time-limited instructional offerings, alternative instructional settings, or instructional activities that cut across multiple grade levels and programs and therefore require separate program coding for transparency and state reporting.

Depending on the specific NJDOE program code selected within the 11-4xx series, this category may include summer school and credit recovery programs, alternative education programming, and other instructional initiatives not otherwise classified.

	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Salaries	6,358	8,110	938	1,574	2,500	926	58.83%
Purchased Services	-	-	4,058	27	-	(27)	-100.00%
Supplies and Materials	-	-	1,493	2,300	5,000	2,700	117.39%
<b>Total Other Instructional Programs</b>	<b>6,358</b>	<b>8,110</b>	<b>6,489</b>	<b>3,901</b>	<b>7,500</b>	<b>3,599</b>	<b>92.26%</b>

## Tuition (11-000-100-xxx)

The Tuition category captures payments made by the district to educate Cherry Hill students in programs operated by other public school districts, county special services school districts, approved private schools for students with disabilities (APSSDs), charter schools, or other approved placements when students are served outside of district-operated schools. Tuition expenditures represent a significant mandated cost driver and are primarily determined by student eligibility, IEP requirements and placement decisions, the specific program model provided by the receiving entity, and state-approved or negotiated tuition rates. These obligations support continuity of services for students whose needs cannot be met within district programs and ensure compliance with applicable state and federal requirements.

Expenditures are coded using the district's account classification structure and are typically recorded as Other Purchased Services (tuition object) in accordance with the NJDOE Chart of Accounts. Tuition should be charged to the correct fund and program/function codes that reflect the purpose of the placement (e.g., special education versus general education, where applicable). When invoices include separately stated charges for transportation, related services, or extraordinary cost items, those amounts should be coded to the appropriate functions/objects rather than combined with tuition, to support clear reporting, compliance, and cost analysis.

- Out-of-district public placements (sending/receiving district tuition) and county special services tuition
- Approved private school for students with disabilities (APSSD) tuition, including program seats and state-approved rates
- Charter school tuition payments, where applicable, based on enrollment and statutory requirements
- Other approved educational placements billed on a tuition basis (e.g., specialized programs or alternative settings), as permitted

Tuition costs are monitored throughout the year through coordination among Special Education/Student Services, Transportation, and the Business Office to confirm student enrollment status, validate billing periods, verify rates and allowable charges, and maintain required approvals and supporting documentation. Because tuition obligations can change as student needs and placements change, forecasting focuses on known placements, projected transitions, and historical cost trends, with adjustments made as new IEP determinations occur.

	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Tuition to Other LEAs within the State - Reg Ed	81,171	53,517	82,418	110,796	75,000	(35,796)	-32.31%
Tuition to Other LEAs within the State - Sp Ed	6,555	48,960	41,050	49,807	25,000	(24,807)	-49.81%
Tuition to County Vocational School District - Reg Ed	259,923	192,051	157,025	59,388	215,000	155,612	262.03%
Tuition to County Vocational School District - Sp Ed	-	-	-	-	-	-	0.00%
Tuition to County Special Services School District	1,553,634	1,561,779	1,930,974	1,612,682	1,518,200	(94,482)	-5.86%
Tuition to Private Schools for the Disabled in State	6,183,909	6,145,535	6,324,373	5,864,883	5,371,710	(493,173)	-8.41%
Tuition to Private Schools for the Disabled out of State	7,920	49,325	52,547	50,000	-	(50,000)	-100.00%
Tuition - State Facilities	128,388	61,944	103,841	128,427	4,730	(123,697)	-96.32%
Tuition - Other	304,879	269,408	431,667	485,866	340,000	(145,866)	-30.02%
<b>Total Tuition</b>	<b>8,526,379</b>	<b>8,382,519</b>	<b>9,123,895</b>	<b>8,361,849</b>	<b>7,549,640</b>	<b>(812,209)</b>	<b>-9.71%</b>

## Attendance Services (11-000-211-xxx)

Attendance Services accounts for the activities and costs associated with recording, monitoring, and improving student attendance in accordance with state requirements and Board policy. This includes daily attendance taking and reconciliation, enrollment/registration support as it relates to attendance records, parent/guardian notifications, and interventions to address chronic absenteeism and truancy. Attendance services also supports residency/eligibility documentation where applicable, coordination with school administration and student support teams, and accurate compliance reporting (including state attendance submissions) that informs funding, accountability, and operational decision-making.

Expenditures are coded using the district’s account classification structure and typically include salaries and benefits for attendance staff (e.g., attendance officers and clerical support), purchased services that support required communications and interventions, and operating costs such as printing, postage, translation/interpretation as needed, and attendance-related software tools. Costs should be charged to the appropriate function/object and building/location to support consistent reporting and monitoring across schools.

- Attendance officer and clerical staffing (including substitute coverage where applicable)
- Parent/guardian notifications (mailings, printing, postage) and communication tools
- Translation/interpretation services to support family communication and required notices
- Attendance tracking and reporting tools (student information system modules, reporting, and licenses)
- Supplies and documentation materials to support compliance, case management, and record retention

	Actual			Revised Proposed		\$	%
	FY23	FY24	FY25	FY26	FY27		
Salaries	163,743	219,359	183,317	190,318	194,345	4,027	2.12%
Purchased Professional and Technical Services	8,595	6,345	5,625	6,000	5,000	(1,000)	-16.67%
Supplies and Materials	1,638	1,933	-	4,798	3,000	(1,798)	-37.47%
<b>Total Attendance Services</b>	<b>173,976</b>	<b>227,637</b>	<b>188,942</b>	<b>201,116</b>	<b>202,345</b>	<b>1,229</b>	<b>0.61%</b>

## Health Services (11-000-213-xxx)

Health Services accounts for the activities and costs associated with providing health-related supports to students during the school day to ensure student safety, wellness, and access to learning. This includes operating school health offices; delivering nursing services; supporting students with chronic health conditions and individualized health plans; managing medications and care coordination with families and healthcare providers; conducting required health screenings; maintaining immunization compliance; and ensuring emergency preparedness and response (including field trip and event coverage when needed).

Expenditures are coded using the district's account classification structure and typically include salaries and benefits for health staff (e.g., school nurses and health aides, where applicable), purchased professional and technical services (e.g., contracted nursing coverage, medical oversight, or specialty services as required), and supplies and materials necessary to operate health offices. Health Services generally captures building-based nursing/health office operations; services that are specifically required by an IEP and delivered as a special education related service should be coded in accordance with special education program guidance and applicable function/object codes.

- School nurse staffing, substitute/coverage nursing, and health office support
- Medical and first aid supplies, personal protective equipment, and health office consumables
- Required student screenings (e.g., vision/hearing) and related supplies or contracted screening services
- Emergency response supplies and equipment maintenance (e.g., AED supplies/batteries, inspection/servicing)
- Training and compliance activities (e.g., medication administration protocols, CPR/AED training as applicable, and required documentation/reporting)

	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Salaries	1,847,523	1,756,803	1,716,999	1,946,157	2,010,790	64,633	3.32%
Purchased Professional and Technical Services	49,580	63,298	36,996	68,000	36,250	(31,750)	-46.69%
Other Purchased Services	25,161	18,966	39,365	36,225	25,625	(10,600)	-29.26%
Supplies and Materials	64,957	38,857	63,351	95,611	88,650	(6,961)	-7.28%
Supplies - Menstrual Products	-	-	18,670	20,000	10,000	(10,000)	-50.00%
Other Objects	-	-	-	-	-	-	0.00%
<b>Total Health Services</b>	<b>1,987,221</b>	<b>1,877,924</b>	<b>1,875,381</b>	<b>2,165,993</b>	<b>2,171,315</b>	<b>5,322</b>	<b>0.25%</b>

## Speech/OT/PT & Related Services (11-000-216-xxx)

Speech/OT/PT & Related Services accounts for the costs of providing required student support services that enable eligible students to access instruction and benefit from their educational programs. These services commonly include speech-language therapy, occupational therapy (OT), physical therapy (PT), and other related services (e.g., evaluations and specialized supports) provided in accordance with student IEPs and applicable regulations. Related services may be delivered in-district by employed staff, through contracted providers, or through a combination of service delivery models depending on student needs and staffing capacity.

Expenditures are coded using the district's account classification structure and typically include salaries and benefits for related service providers (e.g., speech-language specialists, occupational therapists, physical therapists, and assistants, where applicable), purchased professional and technical services for contracted therapy and evaluations, and program-related supplies and equipment. Costs may also include testing materials, therapy supplies, assistive/adaptive equipment used in service delivery, and travel between buildings for itinerant staff when allowable.

- Salaries and benefits for in-district speech-language, OT, and PT staff (including substitutes/coverage where applicable)
- Contracted therapy providers and independent evaluations (e.g., speech, OT, PT)
- Therapy materials and consumable supplies (e.g., manipulatives, fine-motor tools, therapy bands)
- Specialized equipment and assistive/adaptive tools used in related services (as appropriate and allowable)
- Program-related professional development, licenses, and required compliance training

	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Salaries	2,554,680	2,256,941	2,461,051	2,569,419	2,860,225	290,806	11.32%
Purchased Professional Educational Services	3,451,232	4,824,248	7,333,474	6,215,000	6,570,000	355,000	5.71%
Supplies and Materials	4,584	2,974	6,812	10,000	7,500	(2,500)	-25.00%
Other Objects	-	-	-	-	-	-	-
<b>Total Speech, OT, PT &amp; Related Services</b>	<b>6,010,496</b>	<b>7,084,163</b>	<b>9,801,337</b>	<b>8,794,419</b>	<b>9,437,725</b>	<b>643,306</b>	<b>7.31%</b>

## Extraordinary Services (11-000-217-xxx)

Extraordinary Services accounts for the costs of intensive, individualized supports provided to eligible students with disabilities when required by an IEP and when the level of service goes beyond typical classroom-based supports. These services are most commonly associated with 1:1 aides/paraprofessionals, nursing support, behavioral support, and other specialized assistance needed for student access, safety, and participation in the educational program across instructional and non-instructional settings.

Because extraordinary services are student-need driven, costs can fluctuate based on enrollment, changes in IEP requirements, and the service delivery model (in-district staffing versus contracted services).

- 1:1 aides/paraprofessionals and substitute coverage supporting student access and supervision
- Behavioral supports, including contracted behavioral technicians/BCBA consultation where applicable
- Nursing and health-related support required for medically fragile students (in-district or contracted)
- Specialized equipment and supplies used to implement extraordinary supports (as appropriate and allowable)
- Training, compliance activities, and required documentation related to the provision of extraordinary services

	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Salaries	1,361,638	1,509,807	1,888,000	2,276,450	2,478,400	201,950	8.87%
Purchased Professional Educational Services	684,546	946,954	1,150,156	1,483,500	1,250,000	(233,500)	-15.74%
<b>Total Extraordinary Services</b>	<b>2,046,184</b>	<b>2,456,761</b>	<b>3,038,156</b>	<b>3,759,950</b>	<b>3,728,400</b>	<b>(31,550)</b>	<b>-0.84%</b>

## Guidance Services (11-000-218-xxx)

Guidance Services accounts for the activities and costs associated with delivering comprehensive school counseling services that support students' academic, social-emotional, and postsecondary planning needs. This includes individual and group counseling, crisis response and referral, student academic planning and course selection, scheduling support, progress monitoring, and coordination of interventions with administrators, teachers, and student support teams. At the secondary level, guidance services also include college and career counseling, transcript management, graduation pathway oversight, and coordination of postsecondary applications and related processes.

Expenditures are coded using the district's account classification structure and typically include salaries and benefits for school counselors, guidance secretaries/clerical support, and other guidance staff as applicable. Purchased services may include contracted counseling supports, college admissions/testing services, and program-specific professional development. Operating costs may include counseling program materials, student planning resources, printing and postage for required communications, and software tools used for scheduling, transcript management, college/career planning, and related reporting.

- School counselor staffing (including substitute coverage where applicable) and guidance clerical support
- College and career counseling resources, transcripts/records support, and graduation planning activities
- Scheduling, student planning, and college/career platform tools (licenses, modules, and related supports)
- Program supplies and materials (e.g., counseling curriculum resources, SEL supports, and student planning materials)
- Professional learning, required licenses/certifications, and mandated training related to counseling services

	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Salaries of Other Professional Staff	3,762,032	3,982,530	4,136,515	4,293,766	4,448,555	154,789	3.60%
Salaries of Secretarial and Clerical Assistants	338,890	356,246	362,216	378,013	394,390	16,377	4.33%
Purchased Professional Educational Services	1,750	-	4,200	1,500	1,500	-	0.00%
Other Purchased Professional and Technical Services	9,000	19,800	20,200	22,000	22,000	-	0.00%
Other Purchased Services	14,564	15,111	14,783	19,573	20,500	927	4.74%
Supplies and Materials	12,977	13,034	11,897	19,946	33,300	13,354	66.95%
Other Objects	-	-	-	250	4,750	4,500	1800.00%
<b>Total Guidance Services</b>	<b>4,139,213</b>	<b>4,386,721</b>	<b>4,549,811</b>	<b>4,735,048</b>	<b>4,924,995</b>	<b>189,947</b>	<b>4.01%</b>

## Child Study Team Services (11-000-219-xxx)

Child Study Team Services accounts for the activities and costs associated with identifying, evaluating, and determining eligibility for special education and related services, as well as supporting the development, implementation, and annual review of individualized education programs (IEPs). The Child Study Team (CST) typically includes school psychologists, learning disabilities teacher-consultants (LDT-Cs), and school social workers, and works collaboratively with parents/guardians, general and special education staff, related service providers, and administrators to ensure services are delivered in accordance with applicable state and federal requirements.

Expenditures are coded using the district's account classification structure and typically include salaries and benefits for CST members and clerical support, purchased professional and technical services for contracted evaluations and specialized assessments (as needed), and operating costs such as testing materials, report-writing tools, and required professional development. CST costs may also include meeting-related expenses, required translation/interpretation supports for parent participation, and software systems used for case management, documentation, and compliance reporting. Because evaluation activity and mandated timelines are student-need driven, costs can vary based on referral volume, reevaluation schedules, out-of-district evaluation needs, and staffing capacity.

- CST staffing (school psychologists, LDT-Cs, school social workers) and case management support
- Initial evaluations and reevaluations (in-district and contracted), including specialized assessments
- Assessment instruments, protocols, scoring materials, and other required testing supplies
- IEP meeting support, mandated documentation, and translation/interpretation to support parent participation
- Compliance systems/tools, required professional learning, and licensure/certification costs

	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27		
Salaries of Other Professional Staff	3,806,440	3,936,622	4,201,339	4,231,617	4,263,595	31,978	0.76%
Salaries of Secretarial and Clerical Assistants	229,832	245,874	200,252	247,171	211,745	(35,426)	-14.33%
Other Salaries	93	7	10	2	-	(2)	-100.00%
Unused Vacation Payment to Terminated/Retired Staff	5,880	-	4,677	-	-	-	0.00%
Purchased Professional Educational Services	442,965	442,582	380,692	355,000	170,000	(185,000)	-52.11%
Other Purchased Professional and Technical Services	37,183	38,484	40,601	50,000	44,000	(6,000)	-12.00%
Other Purchased Services	26,848	24,286	26,033	25,500	14,500	(11,000)	-43.14%
Supplies and Materials	63,685	66,005	36,313	68,643	50,150	(18,493)	-26.94%
Other Objects	570	825	3,790	5,000	2,000	(3,000)	-60.00%
<b>Total Child Study Teams</b>	<b>4,613,496</b>	<b>4,754,685</b>	<b>4,893,707</b>	<b>4,982,933</b>	<b>4,755,990</b>	<b>(226,943)</b>	<b>-4.55%</b>

## Improvement of Instructional Services (11-000-221-xxx)

Improvement of Instructional Services accounts for the activities and costs associated with strengthening curriculum, instruction, and assessment practices across the district. This area supports the planning, development, coordination, and evaluation of instructional programs, including curriculum writing and alignment to the New Jersey Student Learning Standards, instructional coaching and model lessons, development and review of common assessments and benchmarks, and support for consistent implementation of adopted instructional materials. These services are typically delivered by district-level curriculum and instruction leadership, supervisors, instructional coaches, and teacher leaders, and are intended to improve the quality and consistency of classroom instruction for all students.

Expenditures are coded using the district's account classification structure and typically include salaries and benefits for curriculum and instruction administrators, content-area supervisors, instructional coaches, and clerical support as applicable. Purchased professional and technical services may include contracted curriculum support, external trainers and consultants aligned to district initiatives, assessment development/scoring services, and subscriptions or licensing for instructional resources used to support curriculum implementation. Operating costs may include curriculum materials, printing and supplies for professional learning and curriculum work, travel for job-embedded training, and software platforms used for curriculum management, instructional resources, and data analysis. Costs should be charged to the appropriate function/object and, where applicable, location/department to support clear reporting and monitoring of districtwide instructional improvement initiatives.

- Curriculum and instruction leadership, supervisors, instructional coaching, and teacher leader support
- Curriculum writing, revision, and alignment work (including stipends where applicable)
- District benchmark/common assessments, data analysis supports, and related platforms or services
- Professional learning tied to adopted curricula, instructional practices, and district initiatives
- Instructional resources and tools that support consistent implementation (curriculum management systems, digital resources, and consumable materials)

	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Salaries of Supervisor of Instruction	431,829	609,077	560,694	614,006	635,880	21,874	3.56%
Salaries of Other Professional Staff	253,807	436,239	397,564	435,460	430,850	(4,610)	-1.06%
Salaries of Secretarial and Clerical Assistants	59,956	69,902	55,511	63,719	131,630	67,911	106.58%
Other Salaries	218,758	270,990	348,055	445,602	488,000	42,398	9.51%
Unused Vacation Payment to Terminated/Retired Staff	14,091	-	-	-	-	-	0.00%
Salaries of Facilitators, Math & Literacy Coaches	518,142	844,049	754,823	887,897	828,380	(59,517)	-6.70%
Purchased Professional Educational Services	50,182	54,877	55,807	7,721	15,000	7,279	94.28%
Other Purchased Services	50,538	86,315	105,975	196,590	552,890	356,300	181.24%
Supplies and Materials	6,067	3,504	23,769	13,280	6,000	(7,280)	-54.82%
Other Objects	16,328	18,679	37,350	27,900	25,010	(2,890)	-10.36%
<b>Total Improvement of Instructional Services</b>	<b>1,619,698</b>	<b>2,393,632</b>	<b>2,339,548</b>	<b>2,692,175</b>	<b>3,113,640</b>	<b>421,465</b>	<b>15.66%</b>

## Educational Media Services/School Library (11-000-222-xxx)

Educational Media Services/School Library accounts for the activities and costs associated with providing students and staff access to library and media resources that support instruction, literacy, research, and information fluency. This area includes operating school library media centers; developing and maintaining print and digital collections aligned to curriculum and student interests; supporting classroom instruction through resource curation and collaboration with teachers; teaching research, digital citizenship, and information literacy skills; and managing the circulation, inventory, and organization of library and instructional media materials.

Expenditures are coded using the district’s account classification structure and typically include salaries and benefits for library media specialists and library/media support staff (as applicable). Purchased services may include cataloging support, database and digital resource subscriptions, and vendor services related to library management systems. Operating costs may include books and periodicals, digital media and eBooks, instructional and research resources, library supplies, and equipment that supports media center operations (e.g., barcoding/shelving supplies, circulation and inventory tools). Technology devices and network infrastructure are generally coded to the appropriate technology functions; however, library-specific software licenses and digital content that are integral to instructional media services are commonly reflected within this function when aligned to district coding practices.

- Library media specialist staffing and library/media support (including substitute coverage where applicable)
- Print and digital collections (books, periodicals, eBooks, audiobooks, databases, and digital content subscriptions)
- Library management and catalog systems (licenses, modules, barcoding/cataloging services)
- Instructional and research resources supporting curriculum and student projects (including reference materials)
- Supplies and operating needs for media centers (circulation materials, processing supplies, minor equipment, and professional learning)

	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Salaries	1,601,957	1,645,280	1,901,186	1,924,180	1,814,455	(109,725)	-5.70%
Purchased Professional and Technical Services	3,500	-	7,000	-	-	-	0.00%
Other Purchased Services	168,527	192,544	185,867	198,397	214,605	16,208	8.17%
Supplies and Materials	114,118	92,859	95,130	103,058	87,575	(15,483)	-15.02%
Other Objects	-	-	-	300	350	50	16.67%
<b>Total Educational Media Services/School Library</b>	<b>1,888,102</b>	<b>1,930,683</b>	<b>2,189,183</b>	<b>2,225,935</b>	<b>2,116,985</b>	<b>(108,950)</b>	<b>-4.89%</b>

## Instructional Staff Training Services (11-000-223-xxx)

Instructional Staff Training Services accounts for the activities and costs associated with planning, delivering, and evaluating professional learning for instructional staff to improve classroom practice and support district instructional initiatives. This area includes in-service and workshop programming, job-embedded coaching and training supports, curriculum- and assessment-related training, new teacher induction and mentoring, and professional learning aligned to state requirements (e.g., mandated trainings) and district priorities. While Improvement of Instructional Services focuses on curriculum and instructional program development, Instructional Staff Training Services captures the professional learning structures, delivery, and supports that build staff capacity to implement those programs effectively.

Expenditures are coded using the district’s account classification structure and typically include stipends and other compensation for staff who facilitate training (where applicable), purchased professional and technical services for external trainers/consultants, and other purchased services such as registrations and conference fees. Operating costs may include training materials and supplies, printing, and software platforms that support professional learning management and delivery. Travel costs (e.g., mileage, lodging, and meals) related to approved conferences or required training are recorded under the appropriate travel objects.

- In-service and workshop programming (facilitator stipends, substitute coverage, and training logistics as applicable)
- Professional development consultants/trainers supporting district initiatives and required trainings
- Conference and course registrations, memberships, and related fees
- Professional learning materials and supplies (print/digital resources, manuals, consumables)
- Travel and related expenses for approved training (mileage, lodging, meals) and PD platform/tools

	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Purchased Professional Educational Services	107,038	102,100	298,157	394,670	58,400	(336,270)	-85.20%
Other Purchased Services	12,814	14,713	35,435	44,330	21,500	(22,830)	-51.50%
Supplies and Materials	3,214	13,909	1,401	22,000	8,525	(13,475)	-61.25%
<b>Total Instructional Staff Training Services</b>	<b>123,066</b>	<b>130,722</b>	<b>334,993</b>	<b>461,000</b>	<b>88,425</b>	<b>(372,575)</b>	<b>-80.82%</b>

## General Administration (11-000-230-xxx)

General Administration accounts for the districtwide leadership, governance, and central management activities required to operate the school system as a whole. This function includes the Superintendent's Office and central administration responsibilities such as executive oversight, strategic planning, communications and community relations support, Board of Education support and administration, policy implementation, intergovernmental coordination, districtwide compliance and reporting, and other general management activities that are not attributable to a specific instructional program, school, or operating department.

Expenditures are coded using the district's account classification structure and typically include salaries and benefits for central administration and support staff, purchased professional and technical services (e.g., legal counsel, audit and consulting support not otherwise classified, election services as applicable), and other purchased services such as communications, printing, postage, and required notices. Operating costs may include memberships and dues, subscriptions, training and professional development for administrative staff, and supplies needed to support districtwide governance and management.

- Superintendent's Office and central leadership staffing (including executive and administrative support)
- Board of Education support costs (meeting support, required notices, policy support, and governance-related materials)
- Legal, consulting, and other professional/technical services supporting districtwide governance and compliance (as applicable)
- Districtwide communications and community relations support (printing, postage, translation/interpretation as needed, and outreach materials)
- Memberships/dues, subscriptions, and administrative professional learning

	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Salaries	1,098,490	931,074	769,150	771,190	673,880	(97,310)	-12.62%
Legal Services	234,160	197,355	515,908	450,807	465,000	14,193	3.15%
Audit Fees	88,250	93,000	96,000	99,541	105,000	5,459	5.48%
Architectural/Engineering Services	129,791	53,649	21,994	43,235	40,000	(3,235)	-7.48%
Other Purchased Professional Services	5,886	64,643	37,304	91,469	35,000	(56,469)	-61.74%
Purchased Technical Services	45,513	-	-	8,500	-	(8,500)	-100.00%
Communications/Telephone	241,480	242,956	210,631	273,500	256,500	(17,000)	-6.22%
BOE Other Purchased Services	1,044	2,487	2,804	8,500	17,500	9,000	105.88%
Miscellaneous Purchased Services	586,400	652,977	673,679	772,733	620,500	(152,233)	-19.70%
General Supplies	3,229	1,768	6,013	2,650	5,000	2,350	88.68%
BOE In-House Training/Meeting Supplies	-	-	-	-	2,000	2,000	100.00%
Judgments Against the School District	175,733	152,228	198,054	20,376	75,000	54,624	268.08%
Miscellaneous Expenditures	10,788	7,450	15,804	34,517	55,350	20,833	60.36%
BOE Membership Dues and Fees	106	-	-	23,600	30,000	6,400	27.12%
<b>Total General Administration</b>	<b>2,620,870</b>	<b>2,399,587</b>	<b>2,547,341</b>	<b>2,600,618</b>	<b>2,380,730</b>	<b>(219,888)</b>	<b>-8.46%</b>

## School Administration (11-000-240-xxx)

School Administration accounts for the activities and costs associated with managing and operating individual schools and providing building-level leadership and oversight. This function includes the work of principals and assistant principals, as well as school-based administrative and clerical support staff who coordinate day-to-day operations, student supervision and discipline, building schedules and procedures, parent/guardian communication, implementation of district policies, and coordination of school-based student support teams. School administration costs are intended to capture building-level management responsibilities (as distinct from districtwide General Administration) and support the effective operation of each school environment.

Expenditures are coded using the district's account classification structure and typically include salaries and benefits for building administrators and school office staff, along with purchased services and operating costs necessary to support school-level administration. Common operating costs include office supplies, printing and postage for school communications, and software tools used for scheduling, student management, attendance/discipline workflows, and building operations (where aligned to district coding practices).

- Principal and assistant principal staffing (including summer administrative coverage where applicable)
- School-based office and clerical support (main office, secretarial support, and substitute coverage as needed)
- Student supervision, discipline, and school operations supports tied to administrative function
- School communications and administrative operations (printing, postage, translation/interpretation as needed)
- Administrative tools and professional learning (software licenses aligned to school operations, required training, memberships/dues)

	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Salaries of Principals/Assistant Principals/Program Directors	5,309,080	5,240,009	5,786,594	5,371,407	6,528,885	1,157,478	21.55%
Salaries of Other Professional Staff	-	-	34,875	1,004,285	-	(1,004,285)	-100.00%
Salaries of Secretarial and Clerical Assistants	2,376,154	2,373,130	2,542,631	2,803,888	2,753,595	(50,293)	-1.79%
Other Salaries	245,459	180,797	18,294	31,864	32,340	476	1.49%
Unused Vacation Payment to Terminated/Retired Staff	197,631	62,649	161,597	82,708	-	(82,708)	-100.00%
Purchased Professional and Technical Services	4,616	4,105	11,764	26,650	20,000	(6,650)	-24.95%
Other Purchased Services	96,438	101,200	100,644	134,382	113,250	(21,132)	-15.73%
Supplies and Materials	144,029	126,661	181,634	191,354	164,850	(26,504)	-13.85%
Other Objects	4,168	4,124	3,392	9,224	10,553	1,329	14.41%
<b>Total School Administration</b>	<b>8,377,575</b>	<b>8,092,675</b>	<b>8,841,425</b>	<b>9,655,762</b>	<b>9,623,473</b>	<b>(32,289)</b>	<b>-0.33%</b>

## Central Services (11-000-251-xxx)

Central Services accounts for districtwide support activities that provide operational and administrative services to schools and departments that are not captured in General Administration or School Administration. This function commonly includes the central office services that support the day-to-day business of the district—such as financial and accounting operations, payroll and benefits administration, human resources operations, purchasing and procurement support, risk management and insurance coordination.

Expenditures are coded using the district’s account classification structure and typically include salaries and benefits for central services staff (e.g., finance/accounting, payroll, purchasing, and related clerical support), purchased professional and technical services where applicable (e.g., audit-related support not otherwise classified, financial systems support), and other purchased services such as banking/merchant fees, printing, postage, and required notices tied to business operations. Operating costs may include office supplies, forms, software systems used for finance, payroll, purchasing, and records management, and professional learning needed to maintain compliance with state requirements and evolving financial reporting standards.

- Finance, accounting, and budget operations (including central office clerical support)
- Payroll processing, benefits administration support, and associated banking/processing fees
- Human resources operations (recruitment/hiring support, employee relations, leaves, certifications/credentials, and related systems)
- Purchasing/procurement and accounts payable operations (purchase order processing, vendor management)
- Business office systems and tools (financial software, workflow tools, forms, supplies, and compliance-related training)

	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Salaries	1,880,387	1,958,124	2,073,053	2,245,139	2,120,495	(124,644)	-5.55%
Unused Vacation Payment to Terminated/Retired Staff	29,906	2,768	4,633	19,868	-	(19,868)	-100.00%
Purchased Professional Services	94,111	88,758	56,981	134,550	91,000	(43,550)	-32.37%
Purchased Technical Services	113,990	118,572	147,061	95,000	108,200	13,200	13.89%
Miscellaneous Purchased Services	64,701	52,570	56,536	91,960	81,750	(10,210)	-11.10%
Supplies and Materials	16,790	26,248	13,523	25,450	20,500	(4,950)	-19.45%
Miscellaneous Expenditures	23,648	4,627	5,138	11,490	7,800	(3,690)	-32.11%
<b>Total Central Services</b>	<b>2,223,533</b>	<b>2,251,667</b>	<b>2,356,925</b>	<b>2,623,457</b>	<b>2,429,745</b>	<b>(193,712)</b>	<b>-7.38%</b>

## Administrative Information Technology (11-000-252-xxx)

Administrative Information Technology (Function 252) accounts for the technology services and data processing activities that support district administration and the management of student and staff information. This function includes the operation, maintenance, and security of administrative systems and applications used for business and compliance purposes (e.g., finance, payroll/HR, procurement, student information and records, scheduling/attendance, state reporting, and administrative communications), as well as the associated data management, user support, system administration, and integration services needed to keep those systems reliable and accurate.

Expenditures are coded using the district’s account classification structure and typically include salaries and benefits for staff who administer and support administrative technology systems (e.g., systems/network administration, application/database support, data/reporting support, and help desk services related to administrative platforms). Purchased professional and technical services may include vendor support, software implementation and integration services, hosted/cloud service fees, and cybersecurity services that protect administrative networks, applications, and data. Operating costs commonly include software licensing, maintenance and subscription fees, backup and disaster recovery services, security tools, and equipment/peripherals that support administrative operations.

- Administrative applications and systems (finance/ERP, payroll/HR, purchasing, SIS/registration, scheduling/attendance, and compliance/state reporting)
- Software licenses, subscriptions, support agreements, and vendor maintenance/hosting fees
- Data processing and reporting supports (data governance, extracts/uploads, integrations, and workflow automation)
- Cybersecurity, identity and access management, backups, and disaster recovery for administrative systems
- Administrative IT staffing and user support (help desk, training, system administration, and required certifications)

	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Salaries	893,825	929,496	972,056	1,093,547	1,074,810	(18,737)	-1.71%
Purchased Technical Services	583,626	583,483	663,163	701,999	729,600	27,601	3.93%
Other Purchased Services	467,056	480,272	501,683	593,096	568,000	(25,096)	-4.23%
Supplies and Materials	28,512	21,841	24,691	36,000	10,000	(26,000)	-72.22%
<b>Total Administrative Information Technology</b>	<b>1,973,019</b>	<b>2,015,092</b>	<b>2,161,593</b>	<b>2,424,642</b>	<b>2,382,410</b>	<b>(42,232)</b>	<b>-1.74%</b>

## Required Maintenance for School Facilities (11-000-261-xxx)

Required Maintenance for School Facilities represents the expenditures required to keep school buildings and grounds in a safe, functional, and educationally appropriate condition, and to preserve the useful life of district assets. In New Jersey budget reporting, these costs are tracked separately within the general fund under function 261 to demonstrate that the district is meeting its ongoing maintenance obligations.

- Preventive maintenance (e.g., routine inspections, filter changes, lubrication, belt replacement, calibrations)
- Repairs and minor replacements to building systems (HVAC, plumbing, electrical, controls)
- Roof, window, door, and envelope repairs to prevent water intrusion
- Life-safety systems testing and maintenance (fire alarm, sprinkler, emergency lighting, extinguishers)
- Custodial and grounds maintenance supplies and services that support daily building operations
- Playground and athletic area upkeep (surface repair, inspection-related fixes, minor equipment repairs)
- Pest management and indoor environmental quality actions tied to maintaining safe facilities
- Compliance-driven maintenance (e.g., boiler inspections, backflow preventer testing, elevator inspections)

Required Maintenance generally includes routine upkeep and repair activities necessary to operate and preserve facilities, but it does not typically include major renovations, additions, or large-scale replacements that extend or materially improve a building beyond its original condition. Those larger projects are commonly budgeted as capital outlay (or through capital reserve and/or a capital projects fund) rather than within required maintenance.

Sustained required maintenance supports safe and secure learning environments, reduces emergency repairs, and helps avoid higher long-term capital costs by addressing issues before they escalate.

	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Salaries	1,078,487	1,231,336	1,245,679	1,311,250	1,312,540	1,290	0.10%
Unused Vacation Payment to Terminated/Retired Staff	37,501	1,169	3,508	-	-	-	0.00%
Cleaning, Repair, and Maintenance Services	515,076	573,218	957,678	1,399,763	996,000	(403,763)	-28.85%
General Supplies	409,938	486,577	339,640	361,425	350,000	(11,425)	-3.16%
Other Objects	410	2,870	2,250	1,400	8,450	7,050	503.57%
<b>Total Required Maintenance for School Facilities</b>	<b>2,041,412</b>	<b>2,295,170</b>	<b>2,548,755</b>	<b>3,073,838</b>	<b>2,666,990</b>	<b>(406,848)</b>	<b>-13.24%</b>

## Custodial Services (11-000-262-xxx)

Custodial Services includes the costs of cleaning and maintaining the day-to-day sanitary condition of school buildings so that facilities are safe, healthy, and ready for instructional use. Under NJDOE function 262, these expenditures generally cover building custodial operations, routine cleaning activities, and custodial supplies and services necessary to support daily occupancy.

- Daily cleaning of classrooms, offices, restrooms, and common areas (trash removal, surface cleaning, restocking)
- Floor care (sweeping, mopping, burnishing, stripping/waxing, carpet extraction)
- Sanitation and disinfection procedures, including response cleaning as needed
- Custodial supplies and materials (paper goods, soaps, liners, disinfectants, cleaning chemicals, and related consumables)
- Operation of custodial equipment and minor equipment replacement (vacuums, floor machines, carts, small tools)
- Event setup/breakdown and building support for after-school and community use (as applicable)
- Waste handling and disposal services, including dumpster service where contracted

Custodial Services (262) is distinct from Required Maintenance (261), which focuses on preventive maintenance and repair of building systems (e.g., HVAC, plumbing, electrical, life-safety systems). Custodial services emphasizes cleanliness, sanitation, and operational readiness of occupied spaces. Utilities (such as electricity, natural gas, water/sewer) are generally recorded separately under the appropriate utility object codes and are not considered custodial services, even though they support building operations.

Custodial services costs may include both in-district staffing (custodians, head custodians, and supervisors) and purchased services when work is contracted (e.g., supplemental cleaning, specialized floor care, trash hauling, or staffing support for extended building use). When contracted, expenditures should be coded to the applicable purchased property services objects consistent with the district's chart of accounts and procurement requirements.

Strong custodial services protect public assets, support student and staff health, and help ensure every school is clean, welcoming, and prepared for learning each day.

	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Salaries	4,519,286	4,805,392	4,871,013	5,081,849	5,132,065	50,216	0.99%
Unused Vacation Payment to Terminated/Retired Staff	23,572	1,818	9,357	-	-	-	0.00%
Purchased Professional and Technical Services	16,964	15,765	16,275	57,430	35,000	(22,430)	-39.06%
Cleaning, Repair, and Maintenance Services	355,640	332,220	411,060	446,352	250,000	(196,352)	-43.99%
Other Purchased Property Services	368,101	382,470	423,309	406,656	435,000	28,344	6.97%
Insurance	1,001,226	1,131,417	1,321,463	1,450,000	1,475,000	25,000	1.72%
Miscellaneous Purchased Services	44,656	28,883	15,797	25,500	33,000	7,500	29.41%
General Supplies	445,548	626,621	426,690	449,990	490,000	40,010	8.89%
Energy (Natural Gas)	732,678	531,638	735,982	900,000	875,000	(25,000)	-2.78%
Energy (Electricity)	1,612,408	1,913,250	1,970,486	2,512,500	2,650,000	137,500	5.47%
Energy (Oil)	23,705	10,489	-	5,000	5,000	-	0.00%
Other Objects	535	560	760	2,160	2,550	390	18.06%
<b>Total Custodial Services</b>	<b>9,144,319</b>	<b>9,780,523</b>	<b>10,202,192</b>	<b>11,337,437</b>	<b>11,382,615</b>	<b>45,178</b>	<b>0.40%</b>

## Care and Upkeep of Grounds (11-000-263-xxx)

Care and Upkeep of Grounds includes the costs of maintaining the district's grounds and exterior site areas in a safe, clean, and functional condition. Under NJDOE function 263, these expenditures support routine grounds operations that preserve outdoor assets and ensure that school sites, walkways, fields, and landscaped areas remain usable for daily school operations and community use.

- Grass cutting and turf care (mowing, trimming/edging, aeration, overseeding, fertilization where permitted)
- Field and athletic area upkeep (dragging/infield grooming, lining, minor turf repairs, goal and fence checks)
- Landscape maintenance (mulching, weeding, pruning, planting/seasonal flowers, invasive growth control)
- Tree maintenance and removal as needed for safety (including contracted arborist services)
- Exterior litter pickup and site policing
- Sidewalk and exterior area cleaning (as applicable), including leaf collection
- Irrigation system operation and minor repairs (where present)
- Snow and ice removal and treatment (plowing, salting, sidewalk clearing; including contracted services if used)
- Grounds equipment operation and upkeep (mowers, trimmers, small engines; fuel, parts, and minor repairs)

Care and Upkeep of Grounds (263) focuses on exterior site maintenance and outdoor operations. It differs from Custodial Services (262), which addresses indoor cleaning and sanitation of occupied spaces, and from Required Maintenance (261), which emphasizes preventive maintenance and repair of building systems and infrastructure. Athletic program expenses (e.g., coaching stipends, team transportation, and athletic equipment) are recorded under athletics program codes; however, routine grounds and field upkeep that is part of maintaining the school site is generally reflected in grounds operations unless it is part of a specific capital project or otherwise directed by district coding practices.

Effective grounds care improves site safety and accessibility, supports outdoor learning and athletics, and protects district assets by reducing hazards and preventing costly deterioration of exterior areas.

	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Salaries	581,058	697,607	657,016	653,047	648,505	(4,542)	-0.70%
Unused Vacation Payment to Terminated/Retired Staf	775	3,000	-	-	-	-	0.00%
Cleaning, Repair, and Maintenance Services	484,640	481,741	485,568	569,891	400,000	(169,891)	-29.81%
General Supplies	184,331	202,923	176,796	190,000	190,000	-	0.00%
Other Objects	1,257	2,880	760	2,950	3,450	500	16.95%
<b>Total Care and Upkeep of Grounds</b>	<b>1,252,061</b>	<b>1,388,151</b>	<b>1,320,140</b>	<b>1,415,888</b>	<b>1,241,955</b>	<b>(173,933)</b>	<b>-12.28%</b>

## Security (11-000-266-xxx)

Security includes the costs of activities and services designed to protect students, staff, visitors, and district property, and to help ensure school facilities operate in a safe and secure manner. Under NJDOE function 266, these expenditures typically support building and campus security operations, security staffing and supervision, security systems and monitoring, and preparedness measures that reduce risk and support effective emergency response.

- Security personnel (district security officers, hall/door monitors, and event security coverage where applicable)
- Contracted security services, including temporary coverage and special event assignments
- School resource officer (SRO) agreements and related costs where provided through a formal contract/MOU
- Security systems and monitoring (access control/badge systems, cameras/CCTV, intrusion alarms, monitoring services)
- Visitor management systems and related supplies (badges, scanners, consumables)
- Emergency communications and notification tools (radios, interoperable communications, mass notification systems)
- Training and preparedness activities (drills coordination, staff training, table-top exercises, compliance-related supports)

Security (266) focuses on personnel, systems, and procedures intended to deter, prevent, and respond to safety and security incidents. .

Investments in security help maintain safe learning environments, protect public assets, and support consistent operations by reducing preventable risk and improving readiness.

	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Salaries	705,144	777,838	997,306	1,018,900	1,026,555	7,655	0.75%
Unused Vacation Payment to Terminated/Retired Staff	-	-	6,033	-	-	-	0.00%
Purchased Professional and Technical Services	-	-	8,973	1,400	2,500	1,100	78.57%
Cleaning, Repair, and Maintenance Services	8,923	10,343	28,403	13,100	20,500	7,400	56.49%
General Supplies	17,717	40,422	28,127	44,461	26,500	(17,961)	-40.40%
Other Objects	634	-	-	3,500	2,500	(1,000)	-28.57%
<b>Total Security</b>	<b>732,418</b>	<b>828,603</b>	<b>1,068,842</b>	<b>1,081,361</b>	<b>1,078,555</b>	<b>(2,806)</b>	<b>-0.26%</b>

## Student Transportation (11-000-270-xxx)

Student Transportation includes the costs of providing safe and efficient transportation services for eligible students to and from school and to school-sponsored instructional programs, in accordance with state requirements and district policy. Under NJDOE function 270, these expenditures generally reflect the planning, operation, and oversight of regular and special transportation routes, including both in-district operations and contracted transportation services.

- Home-to-school transportation for eligible students, including regular routes and mid-day routes where required
- Special education transportation, including routes aligned to IEP requirements (e.g., specialized vehicles, aides/monitors as applicable)
- Nonpublic school transportation and related services required by statute (as applicable)
- Purchased transportation services (contracted buses/vans, route packages, trip runs, and vendor management)
- Routing

Transportation costs are driven by factors such as student enrollment and attendance patterns, eligibility and required services, geographic routing efficiency, bell schedules, out-of-district placements, the number of specialized vehicles needed, labor and benefit costs, vendor contract terms, and fuel and maintenance trends. The district coordinates routing, capacity planning, and vendor performance monitoring to maintain on-time service, manage ride times, and ensure compliance with applicable safety and regulatory requirements (including vehicle inspections, driver qualifications, and required documentation).

Reliable transportation services support equitable access to school programs, protect student safety, and help ensure that instruction begins on time each day.

	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Salaries of Non-Instructional Aides	701	1,192	-	-	-	-	0.00%
Salaries (Between Home & School) - Reg Ed	200,339	290,571	327,739	340,149	351,390	11,241	3.30%
Unused Vacation Payment to Terminated/Retired Staff	1,755	-	16,266	-	-	-	0.00%
Other Purchased Professional and Technical Services	9,858	10,666	11,130	12,000	12,000	-	0.00%
Cleaning, Repair, and Maintenance Services	-	-	-	-	-	-	0.00%
Aid in Lieu of Transportation - Non-Public Schools	685,688	769,266	645,054	748,651	681,900	(66,751)	-8.92%
Contracted Services (Home & School) - Vendors	6,411,128	7,575,637	8,448,111	9,519,718	10,601,000	1,081,282	11.36%
Contracted Services (Other than Home & School) - Vendors	778,666	841,229	882,459	1,244,620	1,103,700	(140,920)	-11.32%
Contracted Services (Home & School) - Joint Agreements	-	-	-	45,000	20,000	(25,000)	-55.56%
Contracted Services (Sp Ed Students) - Vendors	6,337,021	6,375,357	6,878,675	7,545,131	8,035,000	489,869	6.49%
Contracted Services (Sp Ed Students) - Joint Agreements	-	-	-	32,000	32,000	-	0.00%
Miscellaneous Purchased Services	617	1,561	2,538	3,500	3,500	-	0.00%
General Supplies	2,308	2,925	196	500	500	-	0.00%
Other Objects	200	200	200	450	450	-	0.00%
<b>Total Student Transportation</b>	<b>14,428,281</b>	<b>15,868,604</b>	<b>17,212,368</b>	<b>19,491,719</b>	<b>20,841,440</b>	<b>1,349,721</b>	<b>6.92%</b>

## Employee Benefits (11-000-291-xxx)

Employee Benefits represents the district's costs for fringe benefits provided to employees in addition to salaries. In New Jersey school budgeting, these expenditures are commonly reported within the General Fund under function 291 (Unallocated Employee Benefits) when the costs are not directly charged to a specific program or school and instead are managed centrally as districtwide obligations.

- Health benefits (medical, prescription, dental, and vision)
- Retirement system contributions
- Social Security and Medicare (FICA) contributions
- Unemployment compensation contributions
- Workers' compensation insurance and claims-related costs
- Tuition reimbursement and other contractually required benefit reimbursements (where applicable)
- Payments for unused sick leave/terminal leave and other negotiated separation benefits (where applicable)
- Other employee benefit costs required by contract, statute, or policy (as applicable)

Employee benefit costs are driven primarily by negotiated benefit levels, health plan premium trends, prescription claim experience, enrollment changes, and the statutory employer contribution rates established for pension systems. Additional drivers can include changes in plan design, reinsurance and stop-loss costs, workers' compensation experience, and staffing levels (since benefits generally scale with the number of benefited employees).

Employee benefits are a major component of total compensation and represent one of the district's most significant mandated cost areas.

	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Social Security Contributions	2,116,697	2,234,875	2,248,340	3,694,151	2,750,000	(944,151)	-25.56%
Other Retirement Contributions - PERS	2,915,731	3,303,354	3,224,850	3,351,555	3,450,000	98,445	2.94%
Other Retirement Contributions - Regular	106,410	105,051	103,264	125,000	130,000	5,000	4.00%
Unemployment Compensation	427,985	425,000	436,434	455,000	450,000	(5,000)	-1.10%
Workmen's Compensation	866,752	993,170	944,073	1,123,452	1,360,000	236,548	21.06%
Health Benefits	33,985,121	37,823,938	38,380,757	43,092,022	51,218,660	8,126,638	18.86%
Tuition Reimbursement	32,363	36,946	42,571	120,000	114,750	(5,250)	-4.38%
Other Employee Benefits	1,752,357	1,772,318	1,705,849	1,706,144	1,750,000	43,856	2.57%
Unused Sick Payment to Retired Staff	306,648	340,731	171,327	400,000	200,000	(200,000)	-50.00%
<b>Total Employee Benefits</b>	<b>42,510,064</b>	<b>47,035,383</b>	<b>47,257,465</b>	<b>54,067,324</b>	<b>61,423,410</b>	<b>7,356,086</b>	<b>13.61%</b>

## Equipment (12-xxx-xxx-xxx)

Equipment includes the purchase or lease of tangible, non-consumable items used to support instruction and district operations that generally have a useful life beyond one year. In New Jersey budgeting, equipment costs are recorded in the appropriate fund/program/function and typically use equipment-related object codes (commonly in the 700 series) rather than supplies (600 series). Large-scale building improvements or permanently installed fixtures are generally treated as capital outlay and budgeted separately from equipment.

- Instructional equipment (classroom presentation equipment, specialized instructional tools, lab equipment)
- Technology devices and peripherals (computers, tablets, printers, interactive displays, related peripherals)
- Facilities and maintenance equipment (shop tools, custodial equipment, small maintenance machinery)
- Grounds equipment (mowers, tractors, field equipment, small engines)
- Athletics and extracurricular equipment (safety gear, team equipment, timing/scoreboard equipment as applicable)
- Office and administrative equipment (copiers, mailroom equipment, furniture treated as equipment where applicable)

Planned investment in equipment helps maintain reliable operations and ensures students and staff have the tools needed to support learning, safety, and efficient service delivery.

	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Grades 1-5	110,463	35,616	31,010	10,500	7,000	(3,500)	-33.33%
Grades 6-8	93,198	19,971	-	-	-	-	0.00%
Grades 9-12	206,012	59,680	16,844	5,212	-	(5,212)	-100.00%
Home Instruction	-	-	6,717	-	-	-	0.00%
Extra-Curricular and Athletics	115,645	57,491	69,363	38,228	-	(38,228)	-100.00%
Undistributed - Instruction	2,591,452	1,100,646	1,863,301	192,000	90,000	(102,000)	-53.13%
Undistributed - Support Services - Regular	-	4,190	-	-	-	-	0.00%
Undistributed - Support Services - Instructional Staff	-	5,037	-	-	-	-	0.00%
Related & Extraordinary Services	-	-	-	-	19,000	19,000	0.00%
School Administration	-	8,900	-	8,000	-	(8,000)	-100.00%
Administrative Information Technology	239,200	339,884	719,734	245,133	425,000	179,867	73.38%
Required Maintenance for School Facilities	105,869	34,184	193,167	275,775	15,000	(260,775)	-94.56%
Custodial Services	-	55,496	171,037	165,225	-	(165,225)	-100.00%
Care and Upkeep of Grounds	140,421	209,274	89,905	334,701	60,000	(274,701)	-82.07%
Security	6,000	-	-	-	-	-	0.00%
<b>Total Equipment</b>	<b>3,608,260</b>	<b>1,930,369</b>	<b>3,161,078</b>	<b>1,274,774</b>	<b>616,000</b>	<b>(658,774)</b>	<b>-51.68%</b>

## Facilities Acquisition and Construction Services (12-000-400-xxx)

In New Jersey school districts, expenditures under function code 400 refer to the financial outflows related to facility acquisition and construction services. Expenditures are defined as the costs incurred by the district for acquiring goods or services, which decrease the resources available to the district. In the context of function code 400, these expenditures include costs associated with the acquisition of land, the construction of new buildings, and substantial renovations or improvements to existing facilities. These expenses capture direct financial commitments related to immediate operational needs and are typically reflected in the district's annual operating budget.

In contrast, the capital projects fund is a separate fund designed specifically for long-term capital improvements and construction initiatives. This fund allows districts to account for resources dedicated to larger, planned projects that may extend over multiple fiscal years. The capital projects fund is usually financed through specific funding sources such as bonds, grants, or capital reserves, and is intended for significant construction projects, major renovations, and substantial upgrades that exceed the scope of regular operational expenditures.

While expenditures under function code 400 pertain to current operational needs and are funded primarily through the general operating budget, the capital projects fund encompasses long-term investments aimed at enhancing the district's physical infrastructure. Understanding this distinction is essential for effective financial management, as it helps ensure that appropriate funding sources and accounting practices are employed for both immediate facility needs and larger capital improvement initiatives.

	Actual			Budget	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Beginning Balance at July 1	21,167,236	25,132,627	17,421,502	10,741,026	7,197,556		
Increase in Capital Reserve	8,115,391	5,018,875	333,546	3,380,030	1,000		
Capital Reserve - Transfer to Debt Service	-	(4,000,000)	(4,000,000)	(4,000,000)	(2,000,000)	(2,000,000)	-50.00%
Capital Reserve - Transfer to Capital Projects	(4,150,000)	(8,730,000)	(3,014,022)	(2,923,500)	(3,105,000)	181,500	6.21%
<b>Ending Balance at June 30</b>	<b>25,132,627</b>	<b>17,421,502</b>	<b>10,741,026</b>	<b>7,197,556</b>	<b>2,093,556</b>		

## Capital Projects Funded through Capital Reserve

The FY27 budget includes approximately \$3.1 million in targeted capital projects funded through the district's Capital Reserve (not the General Fund operating budget). These projects address facility upgrades and site improvements that extend the useful life of district assets and support safe, functional, and modern learning environments.

- West Lower Level Weight/Team Room Renovations – **\$1.5M**
- Telecor System Upgrades at Beck and Rosa – **\$935,000**
- Cabling for Data Access, Phones, and Card Access at Beck – **\$475,000**
- Kilmer Rear Pathway Resurfacing – **\$65,000**
- Carusi Carpet Replacement – **\$75,000**
- Concrete Playground Pad at Knight – **\$25,000**
- Gate Replacement at Markkress Facility – **\$30,000**

## Transfer of Funds to Charter Schools (10-000-100-56x)

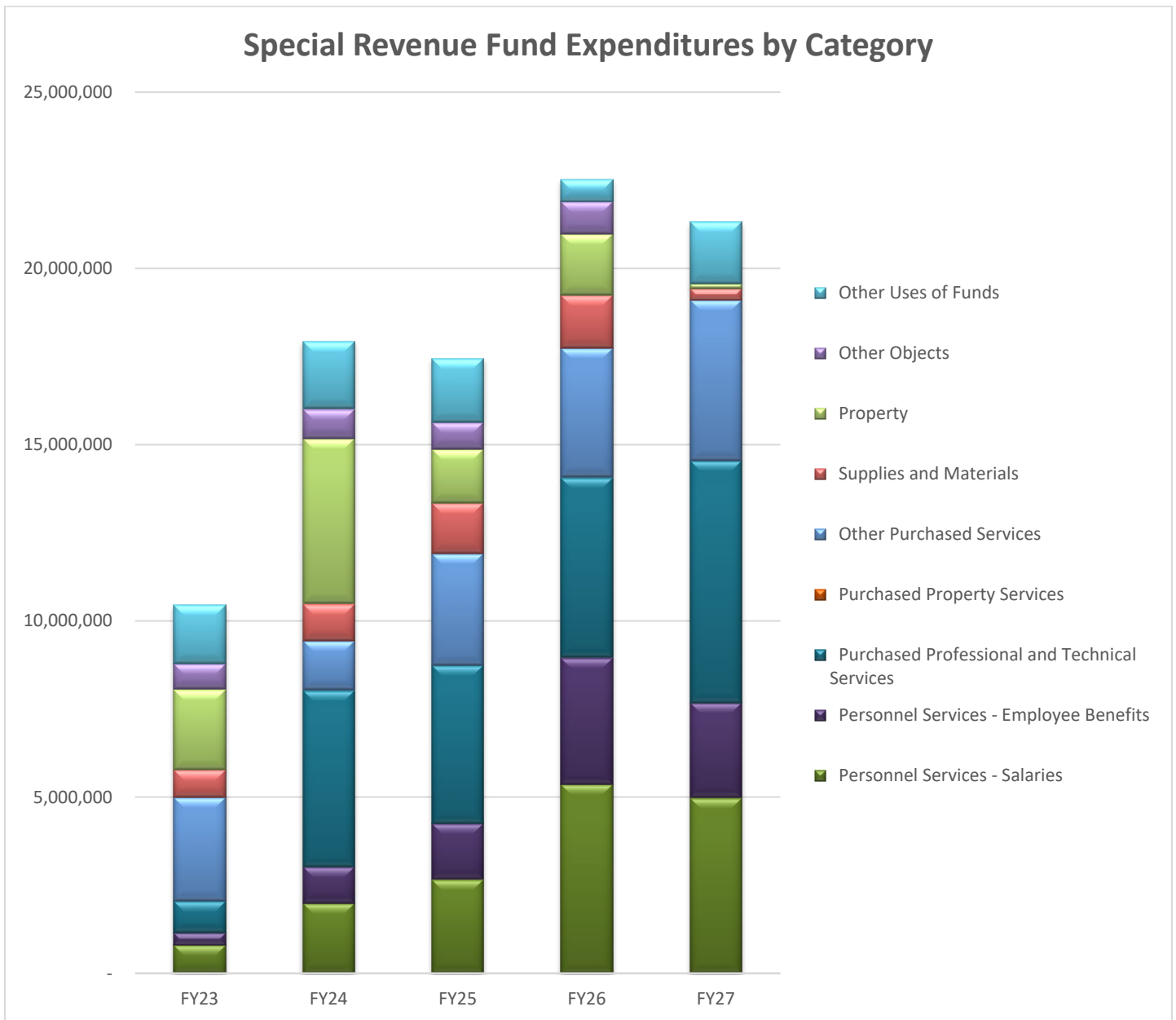
The Transfer of Funds to Charter Schools refers to the financial allocation from a district's budget to charter schools, in compliance with state funding formulas and laws. These transfers are made to ensure that students who attend charter schools are adequately funded for their education, based on the amount allocated to their home district.

Expenditures for transfers to charter schools typically reflect the per-pupil funding amount established by the state, which is then redirected from the district to the charter schools where the students are enrolled. These funds are used by charter schools to cover various operational costs, including instructional services, staff salaries, facilities maintenance, and other educational needs. The transfer ensures that the district remains compliant with state regulations regarding school choice and that charter schools receive their fair share of public education funding. The transfer of funds is usually calculated based on the number of district students attending charter schools and the established funding formula for those students.

	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Transfer of Funds to Charter School	272,083	313,613	395,917	575,504	595,000	19,496	3.39%
<b>Total Transfer of Funds to Charter Schools</b>	<b>272,083</b>	<b>313,613</b>	<b>395,917</b>	<b>575,504</b>	<b>595,000</b>	<b>19,496</b>	<b>3.39%</b>

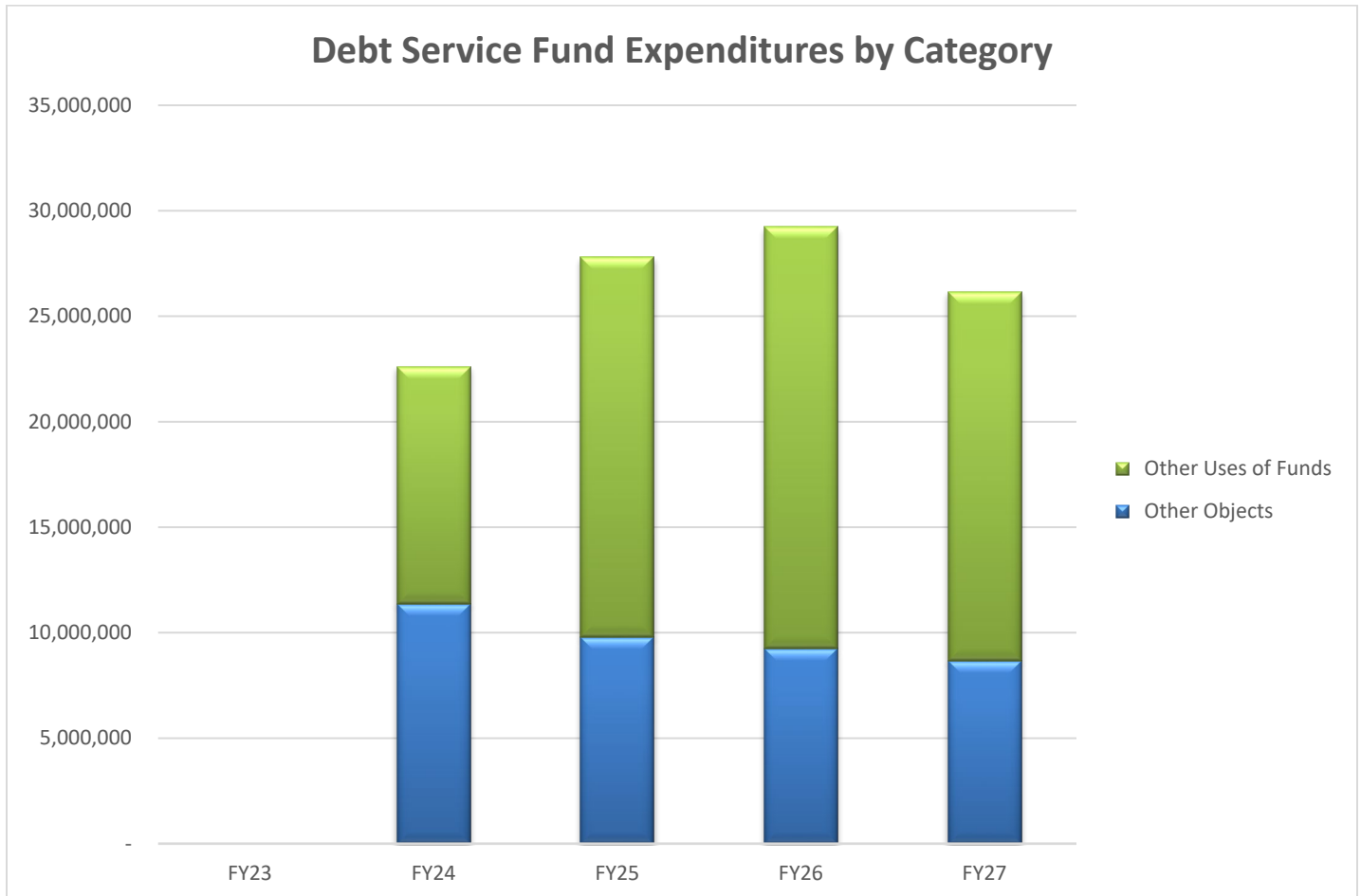
# Special Revenue Fund Expenditures

Category	Actual			Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
Personnel Services - Salaries	800,366	1,983,774	2,664,877	5,359,662	4,981,864	(377,798)	-7.05%
Personnel Services - Employee Benefits	359,073	1,032,320	1,585,776	3,596,308	2,702,080	(894,228)	-24.87%
Purchased Professional and Technical Services	887,964	5,020,226	4,480,899	5,114,902	6,854,725	1,739,823	34.01%
Purchased Property Services	-	-	-	-	-	-	0.00%
Other Purchased Services	2,946,706	1,405,199	3,179,156	3,667,636	4,556,372	888,736	24.23%
Supplies and Materials	788,935	1,043,813	1,425,851	1,498,584	337,522	(1,161,062)	-77.48%
Property	2,272,719	4,684,929	1,522,080	1,744,786	140,000	(1,604,786)	-91.98%
Other Objects	721,075	843,787	774,443	921,030	-	(921,030)	-100.00%
Other Uses of Funds	1,666,552	1,922,682	1,810,835	621,118	1,750,000	1,128,882	181.75%
<b>Total Expenditures</b>	<b>10,443,390</b>	<b>17,936,730</b>	<b>17,443,917</b>	<b>22,524,026</b>	<b>21,322,563</b>	<b>(1,201,463)</b>	<b>-5.33%</b>



## Debt Service Fund Expenditures

Category			Actual	Revised	Proposed	\$	%
	FY23	FY24	FY25	FY26	FY27	Variance	Variance
<b>Expenditures</b>							
Other Objects	-	11,369,000	9,802,500	9,232,500	8,670,000	(562,500)	-6.09%
Other Uses of Funds	-	11,250,000	18,000,000	20,000,000	17,500,000	(2,500,000)	-12.50%
<b>Total Expenditures</b>	-	<b>22,619,000</b>	<b>27,802,500</b>	<b>29,232,500</b>	<b>26,170,000</b>	<b>(3,062,500)</b>	<b>-10.48%</b>



Debt service expenditures represent the annual principal and interest payments on the Series 2022 bonds issued as part of the Cherry Hill Tomorrow voter-approved referendum. These payments fund the long-term borrowing used to complete major capital improvements across the district and are scheduled over the life of the bonds.

# Informational Section

## State Aid Overview

### Equalization Aid

New Jersey distributes school aid using the School Funding Reform Act (SFRA). Rather than guaranteeing a fixed amount of aid each year, SFRA uses a formula designed to estimate what a district should spend to educate students and how much of that cost the community is expected to fund locally.

In simple terms, the formula works like this:

1. The State calculates an “Adequacy Budget.”  
This represents the estimated cost to educate Cherry Hill students based on enrollment, grade levels, special education needs, low-income students, bilingual students, transportation, and other required services.
2. The State calculates the district’s “Local Fair Share.”  
This is the portion of the adequacy budget the State expects Cherry Hill taxpayers to cover locally, based primarily on property values and resident income levels.
3. State Aid (Equalization Aid) is the difference—if any.  
If the adequacy budget is greater than the local fair share, the State provides aid to help close the gap. If the community is deemed able to fund most or all of the adequacy budget locally, state aid is reduced.

Because the formula adjusts annually based on property values, income data, enrollment changes, and State budget priorities, state aid can increase or decrease from year to year—even if district costs continue to rise.

As a result, districts like Cherry Hill with relatively strong local property values often receive a smaller and more volatile share of state funding, requiring a heavier reliance on local taxes to support district operations.

### Categorical Aid

In addition to the overall SFRA formula, New Jersey provides several types of categorical aid. Unlike Equalization Aid, categorical aid is intended to support specific, mandated cost areas and is calculated separately within the formula.

Key things to understand about categorical aid:

- Categorical aid is targeted, not flexible.  
Each category is designed to help offset a particular type of expense, rather than general classroom costs.
- Categorical aid does not reimburse actual costs.  
The State uses statewide funding assumptions and formulas, which often cover only a portion of what districts actually spend.
- Categorical aid can increase or decrease even if costs rise.  
Changes in enrollment, student needs, or State funding priorities can cause categorical aid to fluctuate year-to-year.

For Cherry Hill Public Schools, the major categorical aid components include:

- Special Education Aid – Intended to help offset the cost of educating students with disabilities. While this is Cherry Hill’s largest single aid category, it does not fully cover the rapidly rising costs of special education programs and services.
- Transportation Aid – Helps offset mandated student transportation costs, including special education transportation. The aid covers only a portion of total actual transportation expenses.
- Security Aid – Supports school safety and security measures.

State aid remains an important component of funding for Cherry Hill Public Schools. For the 2026–27 school year, the district is projected to receive approximately \$27.7 million in total state aid, a decrease of about \$858,000 compared to the prior year. As a result, state aid will account for just under 11% of the district’s total operating budget, continuing a long-standing trend in which the vast majority of school funding is raised locally through property taxes.

The overall decline in state aid from one year to the next does not reflect reduced educational needs, but rather the way New Jersey’s School Funding Reform Act (SFRA) formula reallocates aid based on changes in property values, district income, and enrollment. Cherry Hill’s relatively strong local tax base means the State assumes the community has a greater capacity to fund education locally, even as costs continue to rise.

### Composition of State Aid

	Actual			Revised	Proposed
	FY23	FY24	FY25	FY26	FY27
Equalization Aid	18,296,824	22,107,422	15,207,240	-	5,413,149
Transportation Aid	2,884,053	2,884,053	2,884,053	5,926,519	4,830,406
Special Education Aid	7,169,933	10,147,314	10,147,314	19,431,379	15,154,725
Security Aid	1,238,638	1,238,638	1,238,638	3,235,030	2,336,860
Stabilized School Budget Aid	-	-	3,105,082	-	-
<b>Total Aid</b>	<b>29,589,448</b>	<b>36,377,427</b>	<b>32,582,327</b>	<b>28,592,928</b>	<b>27,735,140</b>
One Year Aid Change	4,890,858	6,787,979	(3,795,100)	(3,989,399)	(857,788)
% Aid Change from Prior Year	19.8%	22.9%	-10.4%	-12.2%	-3.0%
Adequacy Budget	170,172,140	182,256,987	194,430,249	209,911,221	215,646,903
District Spending	203,901,206	211,423,892	211,408,131	201,491,240	221,735,457
Above/(Below) Adequacy	33,729,066	29,166,905	16,977,882	(8,419,981)	6,088,554
Total SFRA Due to District	33,591,060	38,521,006	29,477,245	18,083,377	23,997,257
Variance from Actual	(4,001,612)	(2,143,579)	3,105,082	10,509,551	3,737,883
% of Actual versus Due	88.1%	94.4%	110.5%	158.1%	115.6%

## Comparison of Calculated versus Actual State Aid

The chart below compares Cherry Hill Public Schools’ calculated state aid (the SFRA formula amount generated by the State’s funding model based on enrollment, student characteristics, and local capacity measures) to the actual state aid received under the enacted State budget. Because SFRA inputs and assumptions are updated each year—including enrollment, student need factors, and measures of local capacity such as equalized valuation and income—the calculated amount can be volatile from year to year even when district costs do not change at the same pace. This comparison helps illustrate both the composition of aid and the extent to which annual appropriations align with calculated entitlements.

Aid Category	FY23		FY24		FY25		FY26		FY27	
	Calculated	Actual	Calculated	Actual	Calculated	Actual	Calculated	Actual	Calculated	Actual
Equalization Aid	18,296,824	18,296,824	22,107,422	22,107,422	12,094,410	15,207,240	-	-	4,683,615	5,413,149
Special Education	10,653,265	7,169,933	11,378,421	10,147,314	12,053,300	10,147,314	12,289,226	19,431,379	13,112,313	15,154,725
Security	1,298,657	1,238,638	1,421,967	1,238,638	1,617,392	1,238,638	2,045,970	3,235,030	2,021,920	2,336,860
Transportation	3,342,314	2,884,053	3,613,196	2,884,053	3,712,143	2,884,053	3,748,181	5,926,519	4,179,409	4,830,406
Stabilization Aid	-	-	-	-	-	3,105,082	-	-	-	-
Total State Aid	33,591,060	29,589,448	38,521,006	36,377,427	29,477,245	32,582,327	18,083,377	28,592,928	23,997,257	27,735,140
Over/(Under) Funded		(4,001,612)		(2,143,579)		3,105,082		10,509,551		3,737,883

## Tax Levy Analysis

This section explains how the Cherry Hill Public Schools school tax levy is calculated and how that levy translates into a school tax rate and an estimated impact on individual properties. The tax levy includes both the General Fund (Fund 10) operating levy—the local property tax revenue raised to support the operating budget after accounting for other revenues (primarily state aid, federal aid, and local miscellaneous revenues)—and, when applicable, the Debt Service (Fund 40) levy, which supports annual principal and interest payments on voter-approved bonds. The school tax rate is derived by dividing the certified levy (operating and debt service, as applicable) by the community’s total taxable assessed value (the ratable base) and is typically expressed as dollars per \$100 of assessed value. Estimated taxpayer impact is calculated by applying the school tax rate to a property’s assessed value (assessed value ÷ 100 × tax rate) and comparing the resulting annual school tax to the prior year to show the dollar and percent change.

### School District Tax Levy

	Actual			Revised	Proposed
	FY23	FY24	FY25	FY26	FY27
General Fund	185,604,382	189,316,470	196,200,891	201,491,240	216,322,308
Debt Service Fund	-	11,640,465	15,224,723	16,213,535	16,095,892
<b>Total Tax Levy</b>	<b>185,604,382</b>	<b>200,956,935</b>	<b>211,425,614</b>	<b>217,704,775</b>	<b>232,418,200</b>

### Net Taxable Value

	2022	2023	2024	2025	2026 (Prelim)
Cherry Hill	8,022,853,600	8,043,351,361	8,022,988,900	7,936,682,400	7,936,682,400

## Calendar-Year Basis of School Tax Rates

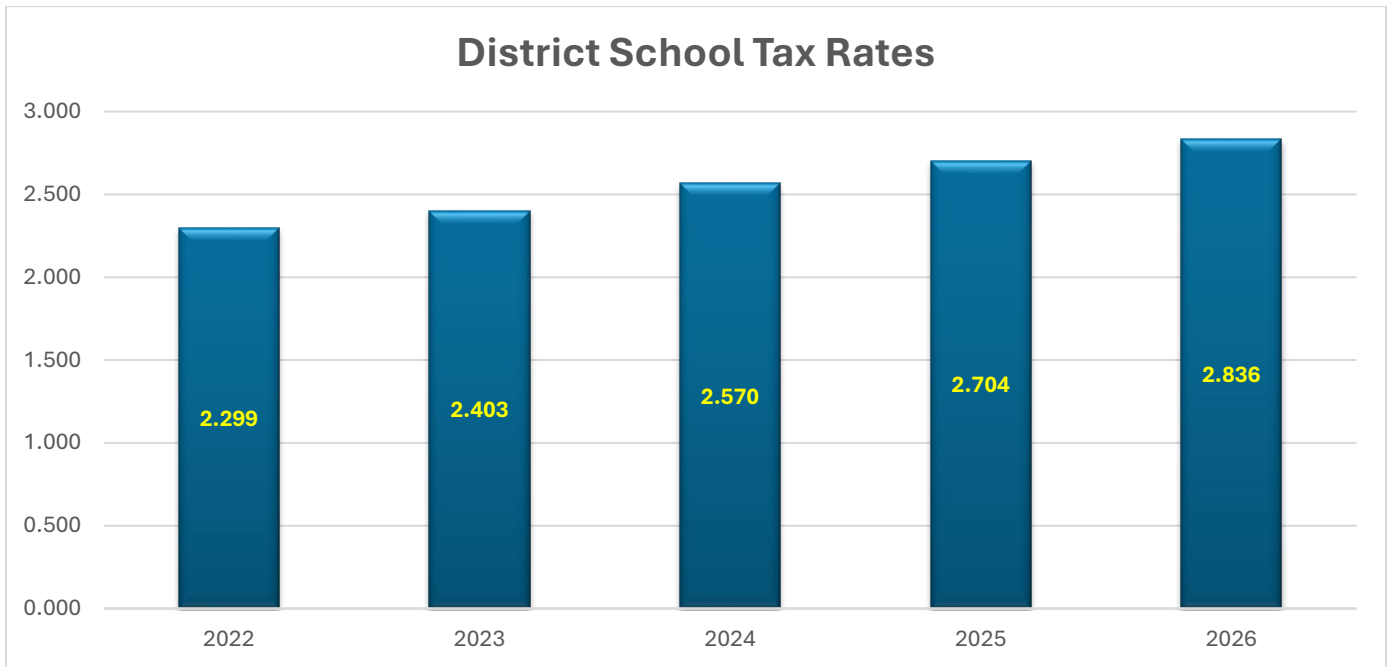
School tax rates are presented on a calendar-year basis because municipal tax billing and rate calculations are tied to the calendar year. As a result, a single calendar-year school tax rate reflects portions of two school district fiscal years (July 1–June 30) that overlap the calendar year.

- July–December: Tax collections generally reflect the second half of the prior fiscal year’s levy (the levy certified for the budget year that began the prior July 1).
- January–June: Tax collections generally reflect the first half of the current fiscal year’s levy (the levy certified for the budget year that began the current July 1).

Accordingly, year-to-year changes in the school tax rate shown in this section represent the blended effect of two fiscal year levies. When the district’s certified levy changes from one budget year to the next, the impact is phased into the calendar year through this overlap, and the resulting school tax bill reflects the combined operating and (where applicable) debt service levies applied to the calendar-year taxable base.

## District School Tax Rates

	Actual				Estimated
	2022	2023	2024	2025	2026
District School Tax Rates	2.299	2.403	2.570	2.704	2.836

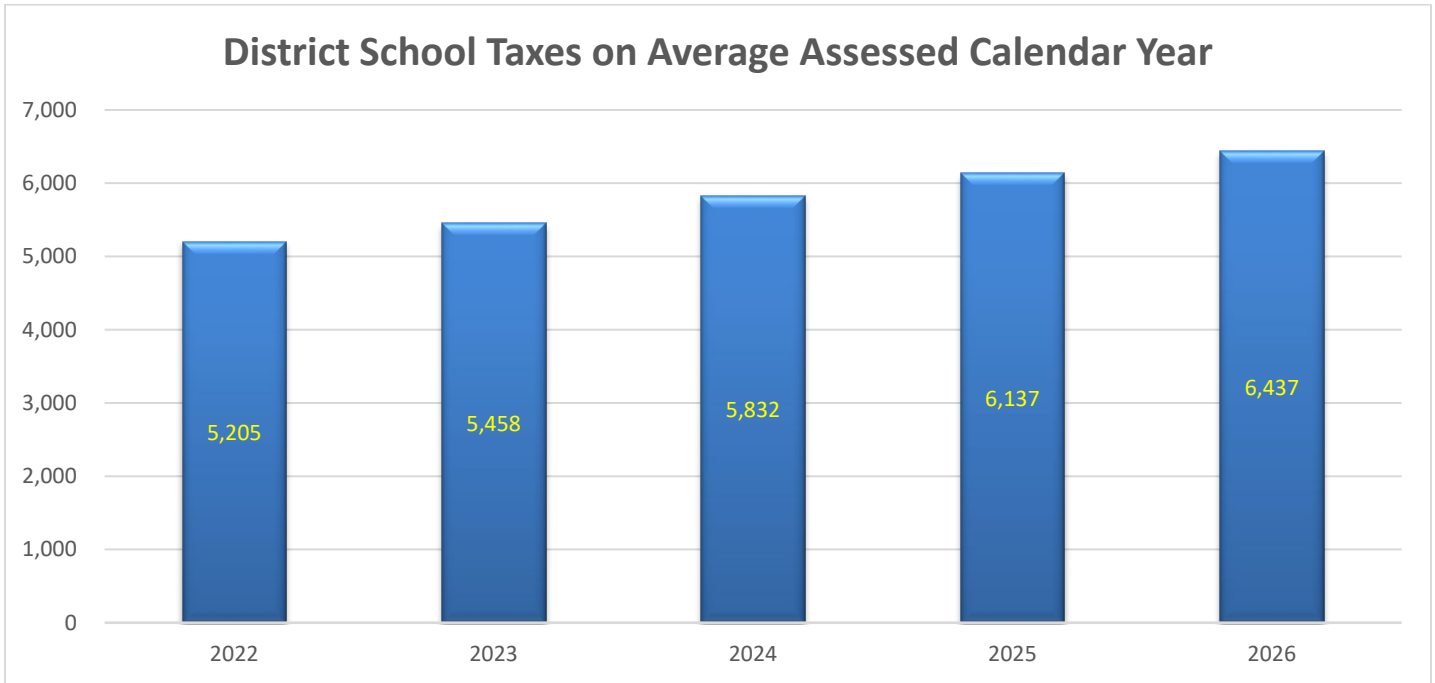


## Average Assessed Home

	2022	2023	2024	2025	2026
Average Assessed Home	226,402	227,116	226,923	226,977	227,000

## District School Taxes on Average Assessed Home (Calendar Year Basis)

	Actual				Estimated	\$
	2022	2023	2024	2025	2026	Increase
District School Taxes	5,205	5,458	5,832	6,137	6,437	300



## Tax Impact on Fiscal Year Basis – Estimated (July 1, 2026 – June 30, 2027)

<b>General Fund</b>			
2% Increase on Prior Year Levy	4,029,825	115.26	2.00%
Health Benefits Waiver	7,409,104	211.91	3.68%
Banked Cap	3,392,139	97.02	1.68%
<b>Total General Fund</b>	<b>14,831,068</b>	<b>424.19</b>	<b>7.36%</b>
<b>Debt Service Fund</b>	<b>-117,643</b>	<b>-3.36</b>	<b>-0.73%</b>
<b>Total Tax Levy Impact</b>	<b>14,713,425</b>	<b>420.82</b>	<b>6.76%</b>

Average Assessed Home of \$227,000

## Debt Outstanding

	Actual			Revised	Projected
	2023	2024	2025	2026	2027
Series 2022 Bonds	300,000,000	288,750,000	270,750,000	250,750,000	233,250,000
<b>Total Debt Outstanding</b>	<b>300,000,000</b>	<b>288,750,000</b>	<b>270,750,000</b>	<b>250,750,000</b>	<b>233,250,000</b>