

**EASTERN CAMDEN
COUNTY REGIONAL
SCHOOL
DISTRICT**

**2026 -2027 SCHOOL
BUDGET**





Budget Goals

Student Achievement – This spending plan provides the financial resources and human capital necessary to provide for our core mission of student achievement.

Financial Foundation – This spending plan establishes a firm financial foundation by responding to continued infrastructure and facilities improvements as well as continuing to maintain healthy capital/surplus/reserve accounts.



Budget Development

- *Budget Calendar Created*
- *School Administration develops budget plan for each curricular area*
- *Central Office meets with each administrator to review requests - Curriculum, Personnel, Facilities, Equipment, etc.*
- *Revenue and Appropriations are updated based on finalized numbers:*
 - *State Aid / Federal Aid*
 - *Tuition Updates (sending and receiving)*
 - *Healthcare renewal updates (BCIP JIF)*
 - *Curricular Need Updates*
 - *Personnel updated for retirements, movements, student needs, and student-centered scheduling requests received to date*



Budget Highlights

Curriculum Writing / Enhancement

- Summer Curriculum Work
- New Course Development
- PD Opportunities
- Other updates?

Curriculum Resources

- Provide for a Textbook Adoption Cycle
- Diagnostic Assessments Math & ELA
- MTSS/Tier 1 Instruction
 - MindPrint
- Continue with iPad 1:1

Professional Growth

- Additional Flex Day Implementation
- Google Certification
- Apple Certification
- District Focal Points:
 - Building Thinking Classrooms
 - AI & Information Literacy
- AP Summer Institutes
- New Teacher Orientation / New Viking Academy
- Supporting Student Executive Function (ADHD)



Areas of Focus

Professional Development

- Continue Summer Google Certification teacher training and expand with AI training and other new apps
- CPI training on Reframing Behavior building on Trauma Sensitive Response
- Continue Youth Mental First Aid training
- Sheltered Instruction
- Building Thinking Classrooms
- Continued articulation with K-8 sending districts

SEL and Mental Health (also grant funding)

- Continue Mindprint assessment expanded to all Freshman
- Continue partnerships with community mental health organizations
- Full-time therapeutic support for students
- Continue Perkins Center for the Arts on mindfulness programming



Areas of Focus

School Spirit / Culture and Climate

Student Mental Health

Cell Phone Ban

Therapeutic Providers

CARE Solace (Title I)

School Counseling Groups (anxiety, grief, etc)

Unified Programs

Robotics

Basketball

Theater

Physical Education (NEW)

Continue 8th Grade/Transition Activities

8th Grade Open House (January)

Middle School Music Review

Read Across America

School Spirit

Increased Clothing and Spirit Wear Sales

Viking Days for Staff & Students

Student Sections for Athletics

Mr. Lee's weekly giveaways

Things to Know Lists

Underground Spirit Week

Staff Appreciation Week

100-Days Celebration

Student of the Month Breakfasts

Take Your Child to Work Day

Excellence Wall Installation

Staff Child Enrollment Increasement



Areas of Focus

Curriculum

- Continue Freshman Studies and Freshman Support
- Multivariable Calculus and Calculus BC
- STEM Academies
- Always Increasing our Dual Enrollment Credits (Rowan, Stockton, etc)
- Adding Data Science and AI Courses
- Continuing Academic Coaches
- Benchmarking and Diagnostics



Fees

No changes to fees charged

- Parking: Free
- Student Accident Insurance: No change
- Student Activity Fee: No change (\$125)
- Senior Trip: May begin payments in 9th grade
- Currency/tender: Apple pay expansion, cash, PowerSchool/SchoolPay



Capital Projects

Interior & Exterior

- Upgraded Bell/Speaker System
- FM System in X Classrooms
- Reconfiguration of Main Office: Part 2
- Fitness Court Installation
- Concrete replacements and up lifting
- New asphalt and seal coating in the parking lots
- Asbestos abatement and new floor tiles in effected classrooms
- New hardwood floor in gym 2
- Sand and recoat floors in gyms 1 and 4
- New LED Field lighting for the soccer field
- New Heater replacement of 10 units in the hallways
- Repainting and minor repairs of the tennis court
- New PAC center sound system with control board
- New retaining wall for the storage containers
- New exhaust system in the pottery classroom



State Aid

(Capped) 3% Decrease

- \$9,476,307
- Decrease of \$277,154 over prior year
- Decrease is due to reduction in funding for Transportation, Security, and Special Education aid that was not offset by an increase in Equalization aid the 2026 –2027 school year.
- Was \$9.9M in 2009-10
- State aid is 19.65% of General Fund revenue while the remaining funds are from local and federal sources.

Total Budget: \$46,654,859

Tax Levy: \$31,498,378

State Aid: \$9,476,307

Budget Breakdown

Summary

1. General Fund = \$47,439,669 (daily operating expenses and capital projects)
2. Special Revenue Funds = \$536,824 (federal & state-funded grants designed for specific programs funds which are allocated according to the grantor's specifications and ROD Grant Funding)
3. Student Activities Fund = \$245,000 (all student activities accounts)
4. Debt Service Fund = \$0 - *The last of bond obligations from the issuance of a 3-year bond, including 40% state aid, was paid in full in the 2025-2026 budgetary cycle. Congratulations!!!*



Budget Breakdown

General Fund Revenues

		Budgeted	TENTATIVE	INCREASE/		% of
REVENUES FOR GENERAL FUND		2025 - 2026	2026 - 2027	(DECREASE)	% CHANGE	Total
	BUDGETED FUND BAL - Excess Surplus from Audit	1,903,985	1,782,296	(121,689)	-6.39%	3.76%
	BUDGETED FUND BAL - From Unassigned	952,032	924,366	(27,666)	-2.91%	1.95%
	WITHDRAW FROM CAP RES - LOCAL SHARE	1,745,838	2,464,818	718,980	41.18%	5.20%
	WITHDRAW FROM MAINTENANCE RESERVE	50,000	50,000	0	0.00%	0.11%
	LOCAL TAX LEVY	30,246,186	31,498,378	1,252,192	4.14%	66.40%
	OTHER LOCAL GOVERNMENT-TRANSPORTATION	305,000	345,000	40,000	13.11%	0.73%
	TUITION FROM INDIVIDUALS	30,150	17,203	(12,947)	0.00%	0.04%
	TUITION FROM OTHER LEA'S	0	41,134	41,134	0.00%	0.09%
	INTEREST EARNED ON CAP RES FUNDS	500	500	0	0.00%	0.00%
	INTEREST EARNED ON MAINT RES FUNDS	500	500	0	0.00%	0.00%
	RENTAL OF FACILITIES	75,000	75,000	0	0.00%	0.16%
	RESTRICTED MISC-ATHLETIC FEES	95,000	95,000	0	0.00%	0.20%
	UNRESTRICTED MISCELLANEOUS	582,352	654,852	72,500	12.45%	1.38%
	SUBTOTAL	35,986,543	37,949,047	1,962,504	5.45%	79.99%

Budget Breakdown

General Fund Revenues

		Budgeted	TENTATIVE	INCREASE/		% of
		2025 - 2026	2026 - 2027	(DECREASE)	% CHANGE	Total
STATE AID:						
EXTRAORDINARY AID		500,000	500,000	0	0.00%	1.05%
OTHER STATE AIDS (NP TRANSP)		15,000	15,000	0	0.00%	0.03%
CATEGORICAL SPECIAL EDUCATION AID		3,268,290	2,878,871	(389,419)	-11.92%	6.07%
EQUALIZATION AID		3,874,456	4,288,521	414,065	10.69%	9.04%
SECURITY AID		507,849	442,945	(64,904)	-12.78%	0.93%
TRANSPORTATION AID		1,587,866	1,350,970	(236,896)	-14.92%	2.85%
TOTAL STATE AID		9,753,461	9,476,307	(277,154)	-28.93%	19.98%
FEDERAL AID:						
MEDICAID REIMBURSEMENT		2,646	14,315	11,669	441.01%	0.03%
TOTAL FEDERAL AID		2,646	14,315	11,669	441.01%	0.03%
TOTAL GENERAL FUND		\$45,742,650	\$47,439,669	\$1,697,019	3.71%	100.00%



Budget Breakdown

Special Purpose Revenues

			REVISED	TENTATIVE	INCREASE/ (DECREASE)	% CHANGE
			2025 - 2026	2026 - 2027		
SPECIAL REVENUE FUNDS						
	TITLE I		173,252	173,252	0	0.00%
	IDEA PART B (HANDICAPPED)		345,838	305,151	(40,687)	-11.76%
	TITLE II - PART A		36,353	36,353	0	0.00%
	TITLE III		1,743	1,743	0	0.00%
	TITLE IV		10,325	10,325	0	0.00%
	MUNICIPAL DRUG ALLIANCE PROGRAM		10,000	10,000	0	0.00%
	ESSER I, II, & III Funds & ROD Grant		0	0	0	100.00%
	TOTAL SPECIAL REVENUE FUNDS		577,511	536,824	(40,687)	-7.05%
	Student Activities Funds		245,000	245,000	0	0.00%
REVENUES FOR DEBT SERVICE - Type II						
	Debt Service Aid - Type II		1,156,655	0	(1,156,655)	-100.00%
	Debt Service Capital Reserve Payment - Type II		2,245,270	0	(2,245,270)	-100.00%
	TOTAL DEBT SERVICE - Type II		3,401,925	0	(3,401,925)	-100.00%
	GRAND TOTAL		\$49,967,086	\$48,221,493	(1,745,593)	-3.49%



Budget Breakdown

Local Tax Levy

Comprised of:

-Prior Year Tax Levy – GF	\$30,246,186
-General Fund Levy of 4.14%	<u>\$ 1,252,192</u>
<u>-Total General Fund Tax Levy</u>	\$31,498,378
-Debt Service Tax Levy	<u>\$ -0-</u>
<i>TOTAL TAX LEVY</i>	<u>\$31,498,378</u>



Programs

This budget maintains:

- All current instructional & athletic programs
- All the current student activities
- Staffing levels commensurate with budget and enrollment rate



Budget Breakdown

Municipal Percent Share

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

	Share % 2025-2026	Share % 2026-2027	Change	% Change
Berlin	19.33816%	18.70535%	-63.28121%	-3.27000%
Gibbsboro	5.70793%	5.41791%	-29.00247%	-5.08000%
Voorhees	74.95391%	75.87674%	92.28368%	1.23000%



Budget Breakdown

Annual Impact

Based on average residential assessment

	Value	Increase/Decrease	Yearly Impact
Berlin	\$237,913.00	-\$205.00	\$13.33
Gibbsboro	\$224,300.00	\$700.00	-\$66.63
Voorhees	\$455,056.00	\$226.00	\$114.86

Difference due to:

- Change in assessments in each municipality
- Change in municipal % shares, as calculated by the State of New Jersey



Tax Levy

Total allowed for 2026-2027 - **5.5%**

- 0.28% Banked Cap
- 3.5% Healthcare Adjustment

Proposed 2026-2027 = 4.14%



Tax Levy

2021-2022 = 2.0%

2022-2023 = 2.0%

2023-2024 = 2.0%

2024-2025 = 2.0%

2025-2026 = 3.95%

2026-2027 = 4.14%



Budget Analysis

Efficiencies

\$2.2 Million Under Adequacy

\$20,861 Per Pupil Expenditure

State Average : \$21,180

State Average, Regional: \$28,079

Budget Analysis

Stratford	2%
Lindenwold	3%
Waterford Township	3.06%
Eastern Camden County Reg.	4.14%
Voorhees Township	5.34%
Bellmawr Borough	5.50%
Gibbsboro	5.70%
Haddonfield	5.95%
Barrington	5.99%
Haddon Township	6%
Merchantville	6%
Somerdale	6.37%
Collingswood/Oaklyn	6.43%
Magnolia	6.70%
Cherry Hill Township	6.76%
Laurel Springs	6.79%
Haddon Heights	6.93%
Brooklawn	7%
Pine Hill	7.50%
Audubon	7.59%
Sterling H.S.	7.80%
Berlin Borough	10.20%
Mt. Ephraim	12.70%
Berlin Township	13.06%

Comparisons

Healthcare adjustments driving increases across the state

NJHCP increase of 34%

ECCRSD Healthcare Increase: 18.70%

Camden County: 6.6% Average

Mercer County: 5.87% Average

Hunterdon County: 4.29% Average



ROW AS ONE