

# PINE HILL BOARD OF EDUCATION

## 2026-2027 Annual Budget Presentation

Developed and Presented by:

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**The Pine Hill School District values diversity and inclusivity while fostering relationships that promote the academic, social, and emotional development of our students. We are intentionally equipping students with the skills necessary to become contributing members of society.**

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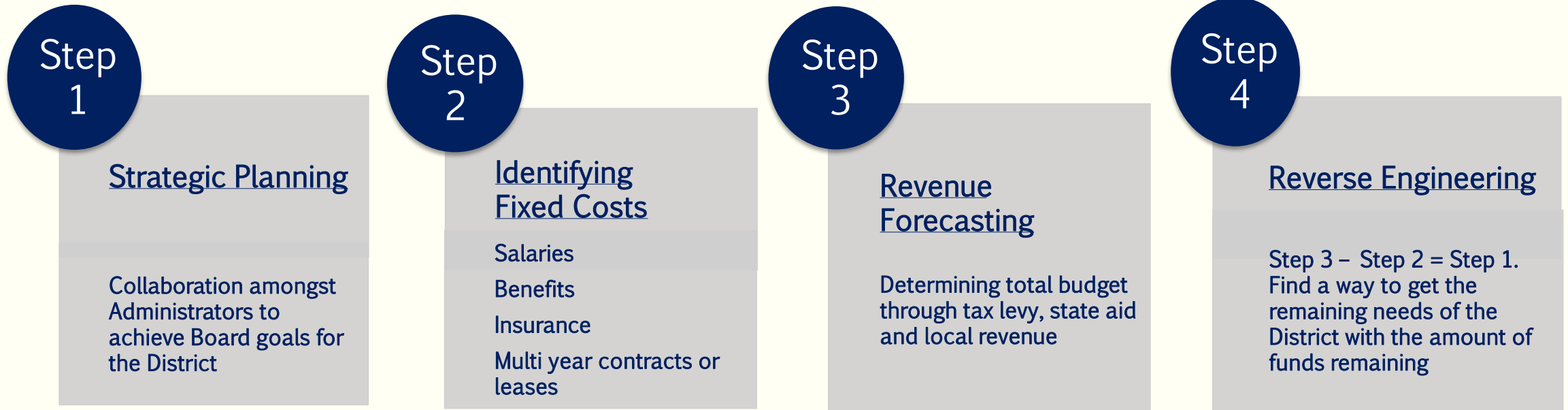
- Guarantee fair access, inclusive practices, and equitable opportunities for every student to thrive
- Empower students with the knowledge and tools they need to succeed by implementing research-based instructional practices
- Build a strong, sustainable financial foundation to support safe and high-achieving schools
- Foster strong partnerships between schools and the community to build a positive climate and culture
- Support student and staff social emotional health by establishing a multi-tiered system of support



# Building an Annual Budget

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## STEP 2 – Identifying Fixed Costs

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- Transportation Costs (CPI): Minimum increase of \$139,706
- Contractual Salary Increases (*Negotiations Pending*): \$644,811
- Healthcare Premiums (18% medical, 30% prescription = 19.3% overall): \$1.47 million
- Out-of-District Increase: Displaced & Special Education Placements: \$1.83 million
  - Private Institutions increased tuition by \$10,000+ per student
  - One child can vary between \$109,000 - \$265,000
  - The state gives us ~\$24,002 per child
- Utilities Required Increase of 15% - Total increase of \$203,010
- *25% Reduction in Federal Grant Funds - \$330,906*
- *Fund Balance Decrease of \$4,386,605 (Audit)*

For those doing the  
*math...*

Total Expenditure  
Increase of  
**\$4,287,527+**





# STEP 3 – Forecasting Revenue

$$\begin{array}{rcl} \text{Current Budget} + \text{26-27 Fixed Costs} & = & \text{Total Revenue Needed for 2026-2027 Budget} \\ \$60,725,765 + \$4,287,527 & = & \$65,013,292 \end{array}$$

- Tax Levy (with 2% Cap): \$13,340,019
- Prior Year Revenue (St/Fed): \$47,447,440
- Fund Balance (Audit): \$ 4,716,294
- Reduction of PY Fund Balance: (\$4,386,605)
- Reduction of Federal Grants: (\$ 330,906)

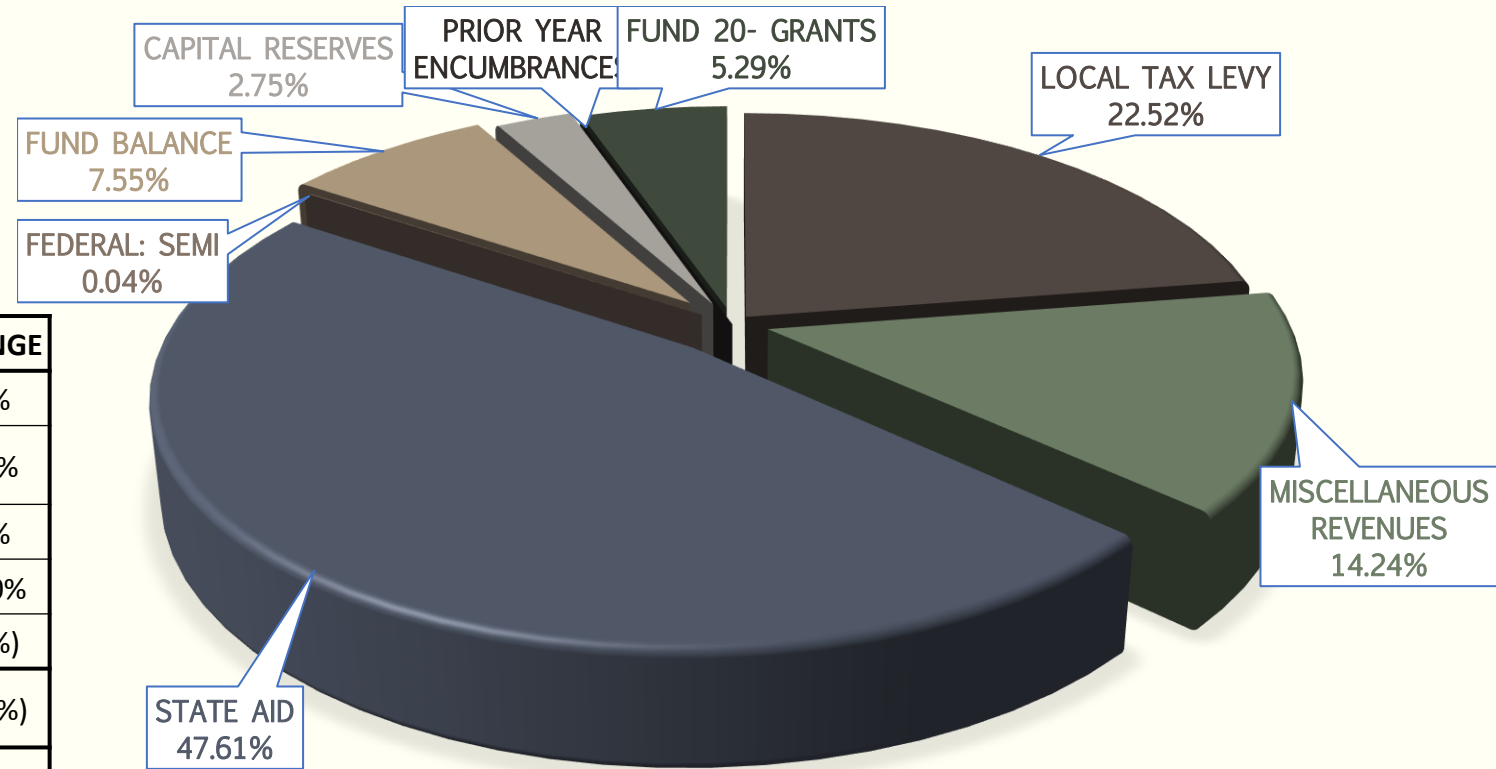
<b>TOTAL</b>	<b>\$60,786,242</b>
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We're already starting off in the red by:  
**\$4,227,050**



# Revenue (pages 2-3 of User Friendly Budget)

**Total Revenue: \$62,435,963**

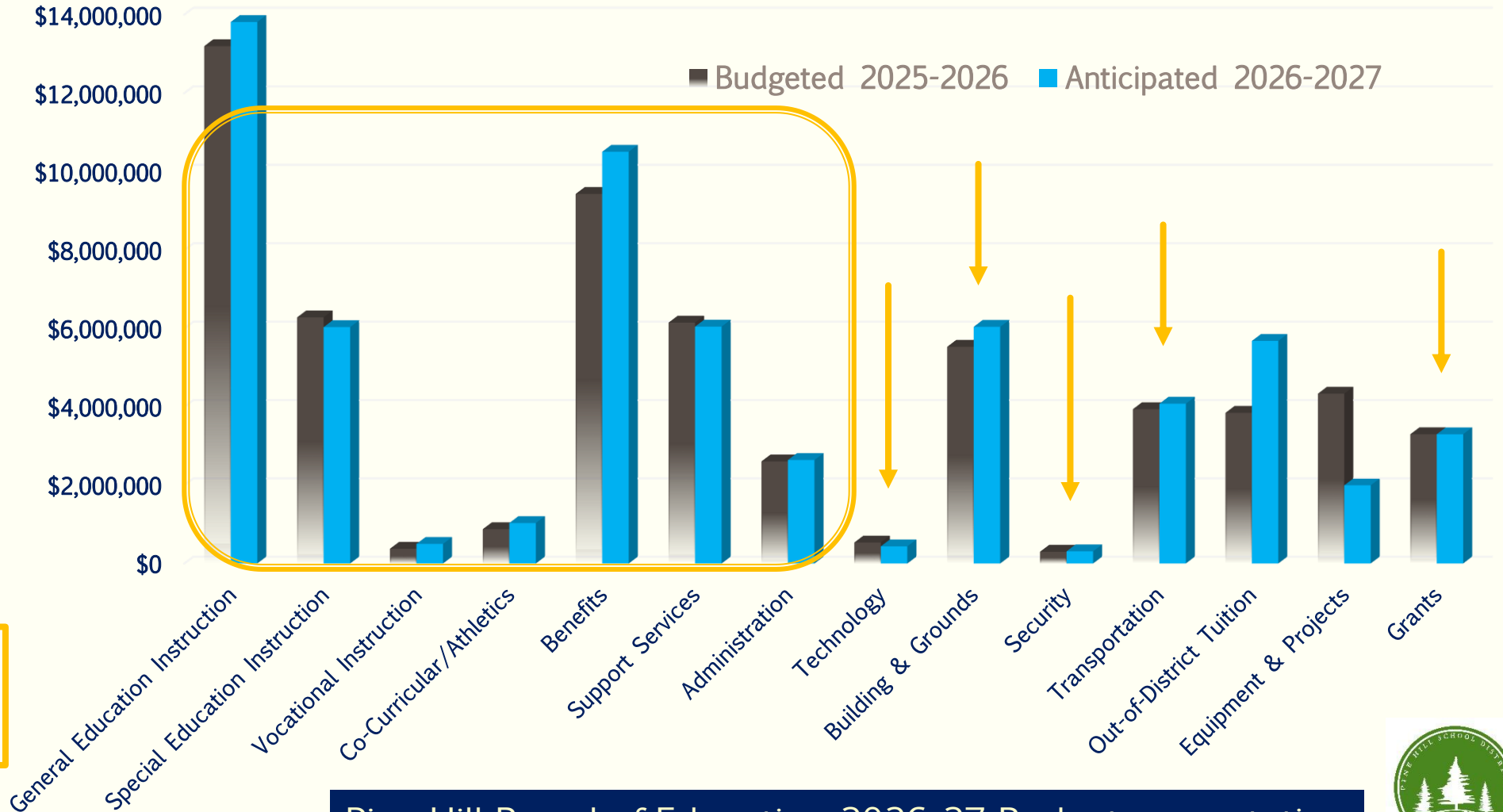


	2025-26	2026-27	\$ CHANGE	% CHANGE
LOCAL TAX LEVY	\$13,078,450	\$14,059,334	\$980,884	7.50%
MISCELLANEOUS REVENUES	\$6,985,873	\$8,889,622	\$1,903,749	27.25%
STATE AID	\$28,046,524	\$29,727,442	\$1,680,918	5.99%
FEDERAL: SEMI	\$10,524	\$24,837	\$14,313	136.00%
FEDERAL FUNDS (GRANTS)	\$3,301,620	\$3,300,434	(\$1,186)	(0.04%)
FUND BALANCE	\$9,102,899	\$4,716,294	(\$4,386,605)	(48.19%)
CAPITAL RESERVES (WITHDRAW)	\$0	\$1,718,000	\$1,718,000	100%
PRIOR YR ENCUMBRANCES	\$199,875	N/A	(\$199,875)	N/A
<b>TOTAL</b>	<b>\$60,725,765</b>	<b>\$62,435,963</b>	<b>\$1,910,073</b>	<b>2.82%</b>



# Expenditures (pages 4-5 of User Friendly Budget)

Total Expenditures:  
\$62,435,963



**Salaries & Benefits**  
**74.58%**

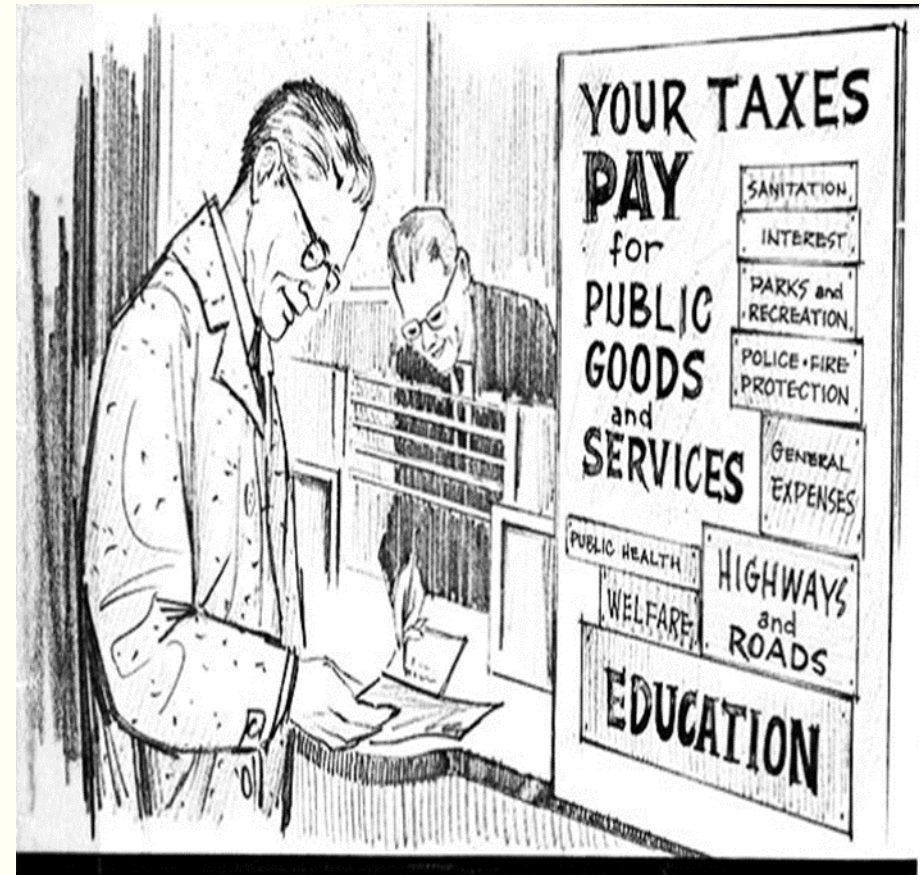


# Expenditures (pages 4-5 of User Friendly Budget)

Expenditures	Budgeted 2025-2026	Anticipated 2026-2027	\$ Change	% Change
General Education Instruction	\$13,195,870	\$13,811,727	\$615,857	4.67%
Special Education Instruction	\$6,286,350	\$6,036,754	(\$249,596)	-3.97%
Vocational Instruction	\$376,758	\$499,596	\$122,838	32.60%
Co-Curricular/Athletics	\$877,632	\$1,033,344	\$155,712	17.74%
Out-of-District Tuition	\$3,848,109	\$5,684,711	\$1,836,602	47.73%
Support Services	\$6,151,558	\$6,050,393	(\$101,165)	-1.64%
Administration	\$2,607,573	\$2,642,639	\$35,066	1.34%
Technology	\$534,780	\$438,000	(\$96,780)	-18.10%
Building & Grounds	\$5,534,509	\$6,044,114	\$509,605	9.21%
Security	\$300,000	\$310,000	\$10,000	3.33%
Transportation	\$3,941,153	\$4,080,859	\$139,706	3.54%
Benefits	\$9,433,054	\$10,506,759	\$1,073,705	11.38%
Equipment & Projects	\$4,336,799	\$1,996,633	(\$2,340,166)	-53.96%
Grants	\$3,301,620	\$3,300,434	(\$1,186)	-1.32%
<b>TOTAL</b>	<b>\$60,725,765</b>	<b>\$62,435,963</b>	<b>\$1,710,198</b>	<b>2.82%</b>



# Tax Impact of the 2026-27 Budget



# Tax Impact of Banked Capped Eligibility

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Prebudget year adjusted tax levy, inflated by 2% (\$261,569 inc)	\$13,340,019
Increase in enrollment cost allowable adjustment	\$ 94,428
Increase in healthcare cost allowable adjustment	<u>\$ 624,887</u>
<b>Total Tax Levy</b> <b>7.50% Total Increase</b>	<b>\$14,059,334</b>



# Tax Increase – Year-to-Year Comparison

	2025-2026	2026-2027
Average Assessed Residential Unit <small>(Residential Valuation / Homes)</small>	\$119,000 <small>358,757,700 / 3,015</small>	\$270,565 <small>813,590,700 / 3,007</small>
Pine Hill Net Valuation Taxable	447,144,300 <small>.01 = 44,714.43 6.4088 pennies for General Fund</small>	1,039,315,000 <small>.01 = 103,931.50 9.4378 pennies for General Fund</small>

*\*Speak with a tax professional to discuss your individual home value and taxable impact*



# Tax Levy: A real life example

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Pine Hill's Budget next year is \$62.4 Million

- Tax Levy \$14.0 Million
  - State Aid \$29.7 Million
  - Other Revenue \$18.7 Million
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As the Tax Levy can grow by 2%  $\$14.0\text{M} \times 2\% = \$280,000$

*If* payroll grows by 3.4% (on average)  $\$28.1\text{M} \times 3.4\% = \$955,400$

*If* health benefits grow by 15% (conservative)  $\$10.5\text{M} \times 15\% = \$1,575,000$

$\$955,400 + \$1,575,000 - \$280,000 = \$2,250,400$

The effect on all other expenses is  $\$2,250,400$  **CUT** from the Budget



# Financial Challenges – District Adequacy Status

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Tax Levy:

\$14,059,334

Equalization Aid:

\$25,922,335

\$39,981,669

***DISTRICT ADEQUACY BUDGET: \$40,479,011***  
*(Minimum amount of funding to run Pine Hill Schools)*

NJDOE State Aid Notice: “District’s Local Share is \$14,556,676”

**We are \$497,342 BELOW Adequacy**



# How We Met the Challenges

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- Strategic Plan for Staffing
  - Creative use of staff to support instruction
- Reduction of Instructional & Non-instructional Supplies budgetary lines
- Out-of-District Placements
  - Opened up two in-house programs to offset additional costs – Elementary ERI and Preschool Disabled
- Planned Jointures to Offset Transportation Costs
- Utilized Capital Reserves Funding to complete Capital Projects
- Utilizing Cap Adjustments to Maintain Educational Programs, Instructional and Support Staffing, and Extra Curricular Activities & Athletics.



# Shared Services

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- Joint Purchasing Agreements/Consortiums
  - Hunterdon County ESC
  - Educational Services Commission (ESCNJ)
  - Ed Data
  - Camden County ESC
  - Omnia
  - ACES Utilities
- Pine Hill Borough – Salt, Leaf Removal, and Equipment Usage
- Waste Removal through Gloucester Twp Consortium
- Insurance - Property, Workers Comp & Liability through GCSSD JIF
- Healthcare Insurance through Public Employer Trust (Brown & Brown)
- Transportation Services through Camden Co. ESC

*All services combined save the District over \$500,000 annually*



# 2026-27 Budget Highlights

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- **Educational Programs**

- Investment in High-Quality Curriculum & Instruction
- Continue to support enrollment in Full-day Pre-K
- Increased instructional support staff, K-5
- Continuing Mental Health Supports
- Increase Post-secondary Opportunities through Career Technical Education Opportunities



- **Special Education Services**

- Additional PSD Classroom
- Continuing to Support MD with Autism focus Classroom
- Additional Elementary ERI Classroom



- **Activities & Athletics**

- Athletics, Visual & Performing Arts, & Extra-curricular Programs are Fully Funded
- Transportation to-and-from events and sports
- Continue to support the Pine Hill Youth Association
- No pay-to-play for these after-school activities



# 2026-27 Budget Highlights

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- **Transportation Services**

- Maintaining In-house Transportation Services
- Purchasing Buses (due to expiration of current fleet)



- **Security**

- Continuing to fund SRO Services
- Security Surveillance System Upgrade



- **Property**

- Maintaining staff to address the building and grounds needs
- Addressing faulty and inoperable HVAC Units at PHMS and the Board Office



- **Technology**

- Data Wiring Infrastructure Project
- Maintaining One-to-One Devices (Chromebooks)
- Continuing to phase-in Promethean Boards



# 2026-27 Curriculum Highlights

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## Humanities (ELA, Social Studies, World Languages)

- **K–5 English Language Arts**
  - Amplify Core Knowledge Language Arts (CKLA): A comprehensive literacy program designed to build foundational reading, writing, listening, and speaking skills while developing background knowledge across content areas
- **6–8 English Language Arts**
  - Amplify ELA, Savvas myPerspectives, and novel studies
  - Honors English 8
- **9–12 English Language Arts**
  - District-developed curriculum supported by Prentice Hall Literature
  - Honors English (Grades 9–12)
  - Advanced Placement courses: AP Language & Composition, AP Literature & Composition
- **K–5 Social Studies**
  - Integrated within CKLA to support content knowledge development
- **6–8 Social Studies**
  - District curriculum supported by DBQ Project Mini-Qs to promote inquiry-based learning
- **9–12 Social Studies**
  - District curriculum with course pathways in U.S. History I-II and World History
  - Electives including Sociology and Psychology
  - Honors and Advanced Placement courses (AP U.S. History, AP Psychology)
- **6-12 World Languages**
  - Middle School: Spanish (Vamos / Somos)
  - High School: Spanish (Senderos 1–3), American Sign Language (ASL I-IV)
  - Advanced Placement: AP Spanish Language & Culture
- **K-12 Library Media**
  - District curriculum to support research and literacy development



# 2026-27 Curriculum Highlights cont.

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## STEAM

- **K-5 Mathematics**
  - enVision Math (Savvas), a standards-aligned core program
- **6-8 Mathematics**
  - enVision Math (Savvas)
  - Accelerated 7th grade/Pre-Algebra
  - 8th Grade Honors/Algebra 1
- **9-12 Mathematics**
  - Curriculum based on Big Ideas Math
  - Honors course offerings include Algebra 1, Geometry, Algebra 2, Precalculus/Trigonometry
  - Advanced Placement courses: AP Calculus AB, AP Statistics
- **K-5 Science**
  - Mystery Science program supporting hands-on, inquiry-based instruction
- **6-8 Science**
  - OpenSciEd and Kesler Science
  - Gifted & Talented and Honors science opportunities
- **9-12 Science**
  - Course pathways in Biology, Chemistry, and Physics
  - Honors and Advanced Placement courses: Biology, Chemistry, Physics
- **K-12 STEAM**
  - Elementary: LEGO Education, ScratchJr., Kodable
  - Middle School: Project STEM, Tinkercad, Ozoblockly
  - High School: Introduction to Coding and AP Computer Science Principles, Project STEM



# 2026-27 Curriculum Highlights cont.

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## Digital Resources

- Instructional tools used to monitor student learning, inform instruction, and support personalized learning
- Platforms and websites include:
  - Humanities: Amplify CKLA, mCLASS Reading, Boost Reading, ReadWorks, Savvas Realize, Amplify ELA, Turnitin, Lexia PowerUp, IXL, AP Central, The DBQ Project, The New York Times Upfront Magazine, McGraw Hill Sociology–Teacher Online Edition, Vamos Curriculum for Exploratory Spanish, Somos Curriculum–Novice, Master ASL!, VHL Central, BFW Publishers–Psychology, MackinVIA (ebooks and audiobooks), Gale and Infobase (research databases), Swank Digital Campus (streaming media), Kami (annotation and collaboration tools)
- STEAM: enVision Math by Savvas, Happy Numbers, IXL, Desmos, Delta Math, AP Central, MyMathLab, WebAssign, Mystery Science, OpenSciEd via PocketLab, Kesler Science via PocketLab, Inq-ITS, Pearson online, Lego Education, Wonder Workshop, ScratchJr., Kodable, Project STEM, Wonder Workshop, OzoBlockly, Tinkercad, Project STEM
- Universal Screeners: Star Renaissance (K-8 ELA and Math), DIBELS (K-5 ELA), NWEA MAP (9-12 ELA and Math)
- LinkIt is K-12 educational technology platform designed to improve student performance through data-driven solutions. It serves as a central hub for assessment management, data analytics, and intervention tracking.



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# Public Comments

