

**Advertised Enrollments**

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	368.0	338.0	348.0
On Roll Special Ed Full-Time	59.0	65.0	65.0
On Roll Subtotal	427.0	403.0	413.0
In Private School Placements	8.0	5.0	4.0
Sent to Other Districts Regular	116.0	118.0	123.0
Sent to Other Districts Special Ed	55.0	44.0	54.0

## Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	5,868,723	6,071,162	6,193,385
	Total Tuition	10-1300	17,655	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	29,002	0	0
	Total Revenues from Local Sources		5,915,380	6,071,162	6,193,385
General Fund Revenues from State Sources	School Choice Aid	10-3116	198,536	232,804	231,530
	Categorical Transportation Aid	10-3121	12,869	45,548	45,548
	Extraordinary Aid	10-3131	46,782	0	0
	Categorical Special Education Aid	10-3132	365,699	395,830	409,172
	Equalization Aid	10-3176	3,361,546	3,361,546	3,361,546
	Categorical Security Aid	10-3177	20,463	109,498	109,498
	Adjustment Aid	10-3178	38,180	0	0
	PARCC Readiness Aid	10-3181	6,120	0	0
	Per Pupil Growth Aid	10-3182	6,120	0	0
	Professional Learning Community Aid	10-3183	6,000	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	1,037	0	0
	Total Revenues from State Sources		4,063,352	4,145,226	4,157,294
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	22,542	10,470	27,168
	Total Revenues from Federal Sources		22,542	10,470	27,168
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	453,967	520,393	518,189
	Other Financing Sources	10-5XXX	62,663	0	0
	Adjustment for Prior Year Encumbrances		0	13,750	0
	Actual Revenues (Over)/Under Expenditures		-634,540	0	0
General Fund Revenues	Total Operating Budget		9,883,364	10,761,001	10,896,036
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	103,760	94,065	70,548
	Title II	20-4451-4455	14,081	16,086	12,064
	I.D.E.A. Part B (Handicapped)	20-4420-4429	144,940	145,268	108,951
	Total Revenues from Federal Sources		262,781	255,419	191,563
Special Revenue Fund Revenues	Total Grants and Entitlements		262,781	255,419	191,563

## Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	579,260	578,460	592,060
	Total Revenues from Local Sources		579,260	578,460	592,060
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		579,260	578,460	592,060
Debt Service Fund Revenues	Total Repayment of Debt		579,260	578,460	592,060
All Fund Revenues	Total Revenues/Sources		10,725,405	11,594,880	11,679,659
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		10,725,405	11,594,880	11,679,659

## Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,098,053	2,042,103	2,137,708
	Special Education-Instruction	11-2XX-100-XXX	786,718	856,730	882,841
	Basic Skills/Remedial-Instruction	11-230-100-XXX	114,079	118,915	122,352
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	15,384	13,040	11,470
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,473,763	3,619,525	3,446,573
	Undistributed Expenditures-Health Services	11-000-213-XXX	160,190	165,129	170,477
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	128,299	169,320	171,570
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	296,731	296,351	309,180
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	41,600	49,925	51,263
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	162,484	222,533	239,857
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,166	8,400	11,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	224,234	267,062	285,005
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	168,871	194,153	182,485
	Undistributed Expenditures-Central Services	11-000-251-XXX	145,554	168,631	176,070
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	447,375	766,717	759,386
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	276,267	269,000	358,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,209,888	1,399,626	1,429,538
	Total Undistributed Expenditures		6,739,422	7,596,372	7,590,904
General Fund Current Expenses	Total General Current Expense		9,753,656	10,627,160	10,745,275
Capital Outlay	Equipment	12-XXX-XXX-730	96,617	750	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	33,091	133,091	133,091
	Total Capital Outlay		129,708	133,841	133,091
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	0	17,670
	General Fund Grand Total		9,883,364	10,761,001	10,896,036
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	103,760	94,065	70,548
	Title II	20-XXX-XXX-XXX	14,081	16,086	12,064
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	144,940	145,268	108,951
	Total Federal Projects	20-XXX-XXX-XXX	262,781	255,419	191,563
Special Revenue Fund Expenses	Total Special Revenue Funds		262,781	255,419	191,563

## Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	579,260	578,460	592,060
	Total Debt Service Funds		579,260	578,460	592,060
All Fund Expenses	Total Expenditures/Appropriations		10,725,405	11,594,880	11,679,659
Expenses Net of Transfers	Total Expenditures Net of Transfers		10,725,405	11,594,880	11,679,659

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	0	62,663	62,663	62,663
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	894,930	917,123	471,407	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	286,681	371,459	296,782	250,000
	Repayment of Debt	0	0	0	0

## Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,495	\$13,437	\$15,825	\$16,763	\$16,846
Total Classroom Instruction	\$7,966	\$8,540	\$9,378	\$9,908	\$9,988
Classroom-Salaries and Benefits	\$7,636	\$7,751	\$8,859	\$9,388	\$9,435
Classroom-General Supplies and Textbooks	\$82	\$378	\$240	\$225	\$259
Classroom-Purchased Services	\$248	\$410	\$279	\$295	\$294
Total Support Services	\$2,419	\$2,175	\$2,622	\$2,771	\$2,838
Support Services-Salaries and Benefits	\$1,579	\$1,694	\$1,974	\$1,966	\$2,089
Total Administrative Costs	\$1,550	\$1,497	\$1,836	\$1,944	\$1,943
Administration Salaries and Benefits	\$1,026	\$1,234	\$1,393	\$1,477	\$1,523
Total Operations and Maintenance of Plant	\$1,494	\$1,115	\$1,917	\$2,060	\$1,992
Operations and Maintenance-Salaries and Benefits	\$656	\$483	\$564	\$597	\$597
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$34	\$44	\$37	\$42	\$36
Total Equipment Costs	\$23	\$216	\$0	\$2	\$0
Legal Costs	\$58	\$54	\$73	\$77	\$80
Employee Benefits as a percentage of salaries*	32.82%	30.86%	34.05%	34.37%	33.36%

\*Does not include pension and social security paid by the State on-behalf of the district.

\*\*Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2018-19 revised appropriations and the 2019-20 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

## Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Shared service agreement with Collingswood Public Schools	0
Insurance Coverages and Benefits	Burlington County Insurance Program - Joint Insurance Fund	0
Municipal/Public Works	Borough of Mt. Ephraim provides snow removal, heavy trash removal, and other services	0
Purchasing	Supplies through consortium (county cooperative and state-wide consortium of districts)	0
	Utilities and communications through ACES and ACT consortiums	0
Transportation Services, including Fuel	Audubon Public Schools extracurricular transportation as available per scheduling	0
	Camden County Educational Services Commission for efficiency to Special Education and eligible reimbursement processing	0

## Estimated Tax Rates

Municipality	Category	Amount
Mount Ephraim Bor	(A) General Fund School Levy	6,132,274
	(D) Total School Levy	6,717,534
	(B) Estimated Net Taxable Valuation (as of 01/15/19)	275,581,000
	(H) Estimated Equalized Valuation (as of 10/01/18)	287,230,725
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.2252
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.4376
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.1350
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.3387

Employee Contract List for District

Name	Category	Measure
Charles Blachford	Job Title	Superintendent
	Job Title II	Interim
	Base Annual Salary Amount	\$136,500
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	08/08/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	20
	Description of Other Contracted Non-Working Days	20 unpaid days off
	Total Allowances Amount	\$6,100
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	No Payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No Payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

## Employee Contract List for District

Name	Category	Measure
Charles Blachford	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Laura Venello	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	CST
	Base Annual Salary Amount	\$90,500
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	11/12/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	13
	Contracted Number of Annual Sick Days	8
	Contracted Number of Annual Personal Days	2
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported	

## Employee Contract List for District

Name	Category	Measure
Laura Venello	Total Allowances Amount	\$6,210
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$3,000
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum is \$15,000 combined for vacation and sick
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum is \$15,000 combined for vacation and sick
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	
Michael Hunter	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$126,863
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

## Employee Contract List for District

Name	Category	Measure
Michael Hunter	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$6,820
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum is \$15,000 combined for vacation and sick
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum is \$15,000 combined for vacation and sick
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported

Employee Contract List for District

Name	Category	Measure
Michael Hunter	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Shared Service Agreement	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	No Payout	

## Employee Contract List for District

Name	Category	Measure
Shared Service Agreement	Contractual Post-Employment Benefit Description of Payout of Vacation days	No Payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	Shared with Woodlynne
	Additional Comment 2	Shared with Merchantville
	Additional Comment 3	Shared with Magnolia