

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	338.0	365.0	403.0
On Roll Special Ed Full-Time	65.0	57.0	57.0
On Roll Subtotal	403.0	422.0	460.0
In Private School Placements	5.0	4.0	4.0
Sent to Other Districts Regular	118.0	116.0	120.0
Sent to Other Districts Special Ed	44.0	49.0	50.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	6,071,162	6,193,385	6,314,808
	Total Tuition	10-1300	14,420	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	30,296	0	10,000
	Total Revenues from Local Sources		6,115,878	6,193,385	6,324,808
General Fund Revenues from State Sources	School Choice Aid	10-3116	232,804	231,530	242,082
	Categorical Transportation Aid	10-3121	45,548	45,548	45,548
	Extraordinary Aid	10-3131	117,610	0	0
	Categorical Special Education Aid	10-3132	395,830	409,172	409,172
	Equalization Aid	10-3176	3,361,546	3,361,546	3,451,985
	Categorical Security Aid	10-3177	109,498	109,498	109,498
	Total Revenues from State Sources		4,262,836	4,157,294	4,258,285
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	23,196	27,168	15,910
	Total Revenues from Federal Sources		23,196	27,168	15,910
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	520,393	518,189	617,610
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	291,576
	Adjustment for Prior Year Encumbrances		0	37,219	0
	Actual Revenues (Over)/Under Expenditures		-869,992	0	0
General Fund Revenues	Total Operating Budget		10,052,311	10,933,255	11,508,189
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	451,535	632,149
	Total Revenues from State Sources		0	451,535	632,149
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	91,793	142,845	90,712
	Title II	20-4451-4455	16,086	20,174	15,131
	I.D.E.A. Part B (Handicapped)	20-4420-4429	145,268	142,274	106,706
	Total Revenues from Federal Sources		253,147	305,293	212,549
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	0	103,875
Special Revenue Fund Revenues	Total Grants and Entitlements		253,147	756,828	948,573

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	578,460	592,060	594,460
	Total Revenues from Local Sources		578,460	592,060	594,460
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		578,460	592,060	594,460
Debt Service Fund Revenues	Total Repayment of Debt		578,460	592,060	594,460
All Fund Revenues	Total Revenues/Sources		10,883,918	12,282,143	13,051,222
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	0	103,875
	Total Revenues/Sources Net of Transfers		10,883,918	12,282,143	12,947,347

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,014,990	2,032,316	2,241,365
	Special Education-Instruction	11-2XX-100-XXX	771,988	1,039,566	1,032,179
	Basic Skills/Remedial-Instruction	11-230-100-XXX	112,807	68,107	29,909
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	11,214	12,382	12,970
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,653,091	3,365,778	3,336,325
	Undistributed Expenditures-Health Services	11-000-213-XXX	165,988	170,477	173,711
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	141,281	173,865	247,047
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	280,431	359,180	272,696
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	41,462	53,263	63,743
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	196,589	239,857	213,265
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,618	11,500	14,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	239,034	313,505	306,743
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	188,989	182,485	198,205
	Undistributed Expenditures-Central Services	11-000-251-XXX	155,017	176,070	190,968
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	0	0	22,613
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	446,397	754,646	819,488
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	306,275	358,000	364,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,192,345	1,459,538	1,469,333
	Total Undistributed Expenditures		7,008,517	7,618,164	7,692,637
	General Fund Current Expenses	Total General Current Expense		9,919,516	10,770,535
Capital Outlay	Equipment	12-XXX-XXX-730	473	11,959	108,471
	Facilities Acquisition and Construction Services	12-000-400-XXX	132,322	133,091	373,091
	Total Capital Outlay		132,795	145,050	481,562
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	17,670	17,567
	General Fund Grand Total		10,052,311	10,933,255	11,508,189

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	301,435	315,054
	Support Services	20-218-200-XXX	0	150,100	420,970
	Total Preschool Education Aid	20-218-XXX-XXX	0	451,535	736,024
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	451,535	736,024
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	91,793	142,845	90,712
	Title II	20-XXX-XXX-XXX	16,086	20,174	15,131
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	145,268	142,274	106,706
	Total Federal Projects	20-XXX-XXX-XXX	253,147	305,293	212,549
Special Revenue Fund Expenses	Total Special Revenue Funds		253,147	756,828	948,573
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	578,460	592,060	594,460
	Total Debt Service Funds		578,460	592,060	594,460
All Fund Expenses	Total Expenditures/Appropriations		10,883,918	12,282,143	13,051,222
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	103,875
	Total Expenditures Net of Transfers		10,883,918	12,282,143	12,947,347

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	62,663	291,576	291,576	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	917,123	971,407	500,000	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	371,459	414,392	367,610	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,437	\$14,665	\$16,846	\$17,811	\$17,263
Total Classroom Instruction	\$8,540	\$9,215	\$9,988	\$10,659	\$10,035
Classroom-Salaries and Benefits	\$7,751	\$8,802	\$9,435	\$10,012	\$9,204
Classroom-General Supplies and Textbooks	\$378	\$164	\$259	\$360	\$521
Classroom-Purchased Services	\$410	\$249	\$294	\$288	\$310
Total Support Services	\$2,175	\$2,449	\$2,838	\$3,093	\$3,220
Support Services-Salaries and Benefits	\$1,694	\$1,747	\$2,089	\$2,236	\$2,402
Total Administrative Costs	\$1,497	\$1,755	\$1,943	\$1,965	\$1,950
Administration Salaries and Benefits	\$1,234	\$1,354	\$1,523	\$1,487	\$1,491
Total Operations and Maintenance of Plant	\$1,115	\$1,211	\$1,992	\$1,937	\$1,956
Operations and Maintenance-Salaries and Benefits	\$483	\$477	\$597	\$582	\$671
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$44	\$35	\$36	\$38	\$37
Total Equipment Costs	\$216	\$1	\$0	\$28	\$236
Legal Costs	\$54	\$120	\$80	\$146	\$87
Employee Benefits as a percentage of salaries*	30.86%	30.95%	33.36%	33.01%	35.16%

*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 2019-20 revised appropriations and the 2020-21 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
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	6,254,096
	(D) Total School Levy	6,847,356
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	275,581,000
	(H) Estimated Equalized Valuation (as of 10/01/19)	284,720,526
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.2694
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.4847
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.1966
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.4049

Employee Contract List for District

Name	Category	Measure
Christopher Eberly	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$95,000
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$15,500
	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	\$26,192
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout is \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum days are 20 day per year with 10 day carryover
	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
Christopher Eberly	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	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$137,500
	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	07/01/19
	End Date of Contract	06/30/22
	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	

Employee Contract List for District

Name	Category	Measure
Michael Hunter	Total Allowances Amount	\$14,095
	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	\$36,150
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum for sick is \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum days are 20 day per year with 20 day carryover
	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	