

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	365.0	374.0	400.0
On Roll Special Ed Full-Time	57.0	48.0	48.0
On Roll Subtotal	422.0	422.0	448.0
In Private School Placements	4.0	5.0	4.0
Sent to Other Districts Regular	116.0	101.0	120.0
Sent to Other Districts Special Ed	49.0	40.0	29.0
In State Facilities		1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	6,193,385	6,314,808	6,314,808
	Unrestricted Miscellaneous Revenues	10-1XXX	59,299	10,000	10,000
	Total Revenues from Local Sources		6,252,684	6,324,808	6,324,808
General Fund Revenues from State Sources	School Choice Aid	10-3116	231,530	244,755	231,316
	Categorical Transportation Aid	10-3121	45,548	45,548	45,548
	Extraordinary Aid	10-3131	71,996	0	0
	Categorical Special Education Aid	10-3132	409,172	409,172	409,172
	Equalization Aid	10-3176	3,361,546	3,390,286	3,361,598
	Categorical Security Aid	10-3177	109,498	109,498	109,498
	Total Revenues from State Sources		4,229,290	4,199,259	4,157,132
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	11,219	15,910	10,598
	Total Revenues from Federal Sources		11,219	15,910	10,598
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	617,610	1,055,192
	Withdrawal from Capital Reserve for Local Share	10-307	0	291,576	557,826
	Adjustment for Prior Year Encumbrances		0	35,833	0
	Actual Revenues (Over)/Under Expenditures		-835,617	0	0
General Fund Revenues	Total Operating Budget		9,657,576	11,484,996	12,105,556
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	109,768	0
	Preschool Education Aid	20-3218	341,767	632,149	667,150
	Total Revenues from State Sources		341,767	741,917	667,150
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	126,494	168,389	126,291
	Title II	20-4451-4455	20,174	23,437	17,577
	I.D.E.A. Part B (Handicapped)	20-4420-4429	142,274	150,465	112,848
	CARES Act Education Stabilization Fund	20-4530	0	78,929	0
	Coronavirus Relief Fund (CRF)	20-4532	0	36,422	0
	Total Revenues from Federal Sources		288,942	457,642	256,716

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	103,875	103,875	133,430
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		0	0	15,000
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		0	0	9,450
Special Revenue Fund Revenues	Total Grants and Entitlements		734,584	1,303,434	1,081,746
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	592,060	594,460	596,060
	Total Revenues from Local Sources		592,060	594,460	596,060
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		592,060	594,460	596,060
Debt Service Fund Revenues	Total Repayment of Debt		592,060	594,460	596,060
All Fund Revenues	Total Revenues/Sources		10,984,220	13,382,890	13,783,362
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	103,875	103,875	133,430
	Total Revenues/Sources Net of Transfers		10,880,345	13,279,015	13,649,932

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,988,122	2,244,441	2,305,876
	Special Education-Instruction	11-2XX-100-XXX	877,204	1,032,265	879,059
	Basic Skills/Remedial-Instruction	11-230-100-XXX	10,284	29,909	29,909
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	9,237	12,970	13,970
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,304,404	3,261,325	3,347,906
	Undistributed Expenditures-Health Services	11-000-213-XXX	154,048	170,420	157,462
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	180,142	307,047	251,492
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	245,361	272,696	268,744
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	48,956	63,743	78,899
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	209,261	213,355	285,104
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,503	14,500	16,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	276,472	306,743	314,054
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	163,740	213,205	218,304
	Undistributed Expenditures-Central Services	11-000-251-XXX	170,257	190,968	201,996
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	0	22,652	23,823
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	477,671	819,488	862,273
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	226,701	364,000	369,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,238,021	1,505,166	1,636,112
	Total Undistributed Expenditures		6,697,537	7,725,308	8,031,169
	General Fund Current Expenses	Total General Current Expense		9,582,384	11,044,893
Capital Outlay	Equipment	12-XXX-XXX-730	11,869	49,445	27,031
	Facilities Acquisition and Construction Services	12-000-400-XXX	45,653	373,091	795,917
	Total Capital Outlay		57,522	422,536	822,948
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	17,670	17,567	22,625
	General Fund Grand Total		9,657,576	11,484,996	12,105,556
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	0	0	15,000
	Scholarship Fund	20-476-XXX-XXX	0	0	9,450

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	278,140	440,358	364,010
	Support Services	20-218-200-XXX	153,473	405,434	396,570
	Facility Acquisition and Construction Services	20-218-400-XXX	14,029	0	40,000
	Total Preschool Education Aid	20-218-XXX-XXX	445,642	845,792	800,580
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	445,642	845,792	800,580
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	126,494	168,389	126,291
	Title II	20-XXX-XXX-XXX	20,174	23,437	17,577
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	142,274	150,465	112,848
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	78,929	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	36,422	0
	Total Federal Projects	20-XXX-XXX-XXX	288,942	457,642	256,716
Special Revenue Fund Expenses	Total Special Revenue Funds		734,584	1,303,434	1,081,746
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	592,060	594,460	596,060
	Total Debt Service Funds		592,060	594,460	596,060
All Fund Expenses	Total Expenditures/Appropriations		10,984,220	13,382,890	13,783,362
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	103,875	103,875	133,430
	Total Expenditures Net of Transfers		10,880,345	13,279,015	13,649,932

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	291,576	591,576	557,826	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	971,407	1,483,196	983,196	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	414,392	439,606	321,996	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,665	\$15,152	\$17,263	\$19,386	\$18,278
Total Classroom Instruction	\$9,215	\$9,417	\$10,035	\$11,302	\$10,271
Classroom-Salaries and Benefits	\$8,802	\$8,956	\$9,204	\$10,375	\$9,410
Classroom-General Supplies and Textbooks	\$164	\$272	\$521	\$589	\$553
Classroom-Purchased Services	\$249	\$190	\$310	\$338	\$309
Total Support Services	\$2,449	\$2,575	\$3,220	\$3,587	\$3,622
Support Services-Salaries and Benefits	\$1,747	\$1,778	\$2,402	\$2,539	\$2,630
Total Administrative Costs	\$1,755	\$1,791	\$1,950	\$2,168	\$2,140
Administration Salaries and Benefits	\$1,354	\$1,405	\$1,491	\$1,666	\$1,629
Total Operations and Maintenance of Plant	\$1,211	\$1,262	\$1,956	\$2,133	\$2,126
Operations and Maintenance-Salaries and Benefits	\$477	\$525	\$671	\$728	\$723
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$35	\$28	\$37	\$40	\$41
Total Equipment Costs	\$1	\$62	\$236	\$117	\$150
Legal Costs	\$120	\$145	\$87	\$95	\$89
Employee Benefits as a percentage of salaries*	30.95%	32.04%	35.16%	34.28%	37.43%

*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 2020-21 revised appropriations and the 2021-22 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	6,314,808
	(D) Total School Levy	6,909,268
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	276,844,200
	(H) Estimated Equalized Valuation (as of 10/01/20)	295,742,115
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.2810
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.4957
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.1352
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.3362

Employee Contract List for District

Name	Category	Measure
Christopher Eberly	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$98,000
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$30,076
	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 days 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	

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	\$140,250
	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	\$36,576
	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 days 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	