

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	374.0	391.0	404.0
On Roll Special Ed Full-Time	48.0	33.0	33.0
On Roll Subtotal	422.0	424.0	437.0
In Private School Placements	5.0	1.0	2.0
Sent to Other Districts Regular	101.0	110.0	124.0
Sent to Other Districts Special Ed	40.0	29.0	30.0
In State Facilities		1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	6,314,808	6,314,808	6,476,508
	Unrestricted Miscellaneous Revenues	10-1XXX	67,468	10,000	10,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	443
	Other Restricted Miscellaneous Revenues	10-1XXX	9,087	0	0
	Total Revenues from Local Sources		6,391,363	6,324,808	6,486,951
General Fund Revenues from State Sources	School Choice Aid	10-3116	244,755	231,316	237,094
	Categorical Transportation Aid	10-3121	45,548	45,548	45,548
	Extraordinary Aid	10-3131	47,641	0	0
	Categorical Special Education Aid	10-3132	409,172	409,172	409,172
	Equalization Aid	10-3176	3,390,286	3,361,598	3,150,279
	Categorical Security Aid	10-3177	109,498	109,498	109,498
	Total Revenues from State Sources		4,246,900	4,157,132	3,951,591
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	14,003	10,598	7,729
	Total Revenues from Federal Sources		14,003	10,598	7,729
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,055,192	1,486,159
	Withdrawal from Capital Reserve for Local Share	10-307	0	557,826	393,978
	Withdrawal from Unemployment Fund Balance	10-320	0	0	4,000
	Adjustment for Prior Year Encumbrances		0	53,031	0
	Actual Revenues (Over)/Under Expenditures		-1,419,037	0	0
General Fund Revenues	Total Operating Budget		9,233,229	12,158,587	12,330,408
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	5,400	0	4,000
	Scholarship Fund Revenue	20-1770	19	0	10
	Total Revenues from Local Sources	20-1XXX	5,419	0	4,010
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	203,967
	Preschool Education Aid	20-3218	548,730	667,150	666,302
	Total Revenues from State Sources		548,730	667,150	870,269

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	145,100	189,113	113,670
	Title II	20-4451-4455	23,437	0	13,183
	Title IV	20-4471-4474	9,400	600	0
	Arp-Idea Preschool	20-4409	0	1,756	0
	Arp-Idea Basic	20-4419	0	20,642	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	150,465	149,801	84,636
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	50,000
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	40,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	40,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	0	45,000
	Arp-ESSER	20-4540	0	917,162	0
	CARES Act Education Stabilization Fund	20-4530	78,929	0	0
	Coronavirus Relief Fund (CRF)	20-4532	36,422	0	0
	CRRSA Act-ESSER II	20-4534	0	408,093	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	26,189	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources			443,753	1,758,356
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	103,875	133,430	149,578
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		184	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-19	0	-10
Special Revenue Fund Revenues	Total Grants and Entitlements		1,101,942	2,558,936	1,410,336
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	594,460	596,060	561,820
	Total Revenues from Local Sources		594,460	596,060	561,820
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		594,460	596,060	561,820
Debt Service Fund Revenues	Total Repayment of Debt		594,460	596,060	561,820
All Fund Revenues	Total Revenues/Sources		10,929,631	15,313,583	14,302,564
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	103,875	133,430	149,578
	Total Revenues/Sources Net of Transfers		10,825,756	15,180,153	14,152,986

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,065,103	2,305,876	2,387,655
	Special Education-Instruction	11-2XX-100-XXX	779,868	880,115	1,026,925
	Basic Skills/Remedial-Instruction	11-230-100-XXX	215	29,909	1,000
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	8,225	13,970	14,560
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,007,035	3,312,906	3,017,598
	Undistributed Expenditures-Health Services	11-000-213-XXX	137,517	157,462	164,305
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	194,519	307,492	279,428
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	226,846	277,249	274,111
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	43,995	78,899	79,678
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	160,313	285,104	289,190
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,595	16,000	16,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	237,232	296,054	322,140
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	167,029	231,804	223,631
	Undistributed Expenditures-Central Services	11-000-251-XXX	169,737	196,096	208,750
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	21,651	22,323	24,604
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	516,029	862,273	870,491
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	153,543	367,944	373,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,221,816	1,671,538	1,659,198
	Total Undistributed Expenditures			6,258,857	8,083,144
General Fund Current Expenses	Total General Current Expense		9,112,268	11,313,014	11,232,264
Capital Outlay	Equipment	12-XXX-XXX-730	30,411	27,031	27,031
	Facilities Acquisition and Construction Services	12-000-400-XXX	73,091	795,917	1,042,569
	Interest Deposit to Capital Reserve	10-604	0	0	443
	Total Capital Outlay			103,502	822,948

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed	
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	17,459	22,625	28,101	
	General Fund Grand Total		9,233,229	12,158,587	12,330,408	
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	5,584	0	4,000	
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	384,474	364,010	390,890	
	Support Services	20-218-200-XXX	268,131	396,570	425,990	
	Facility Acquisition and Construction Services	20-218-400-XXX	0	40,000	202,967	
	Total Preschool Education Aid	20-218-XXX-XXX	652,605	800,580	1,019,847	
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	652,605	800,580	1,019,847	
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	145,100	189,113	113,670	
	Title II	20-XXX-XXX-XXX	23,437	0	13,183	
	Title IV	20-XXX-XXX-XXX	9,400	600	0	
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	150,465	149,801	84,636	
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	20,642	0	
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	1,756	0	
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	78,929	0	0	
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	36,422	0	0	
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	408,093	0	
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	26,189	0	
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0	
	Arp ESSER Grant Program	20-487-xxx-xxx	0	917,162	0	
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	50,000	
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	40,000	
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	40,000	
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	45,000	
	Total Federal Projects	20-XXX-XXX-XXX	443,753	1,758,356	386,489	
	Special Revenue Fund Expenses	Total Special Revenue Funds		1,101,942	2,558,936	1,410,336

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	594,460	596,060	561,820
	Total Debt Service Funds		594,460	596,060	561,820
All Fund Expenses	Total Expenditures/Appropriations		10,929,631	15,313,583	14,302,564
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	103,875	133,430	149,578
	Total Expenditures Net of Transfers		10,825,756	15,180,153	14,152,986

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	439,606	488,967	416,971	416,971
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	591,576	951,361	393,535	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,483,196	2,469,355	1,486,159	0
	Unemployment Fund	86,166	92,700	92,700	97,700
	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 Special Revenue Fund	Student Activity Fund	16,063	15,879	15,879	15,879
	Scholarship Fund	9,469	9,488	9,488	9,498
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,152	\$15,495	\$18,278	\$19,526	\$19,516
Total Classroom Instruction	\$9,417	\$9,666	\$10,271	\$10,866	\$10,992
Classroom-Salaries and Benefits	\$8,956	\$9,125	\$9,410	\$9,955	\$10,132
Classroom-General Supplies and Textbooks	\$272	\$423	\$553	\$584	\$535
Classroom-Purchased Services	\$190	\$118	\$309	\$326	\$325
Total Support Services	\$2,575	\$2,577	\$3,622	\$3,982	\$3,804
Support Services-Salaries and Benefits	\$1,778	\$1,955	\$2,630	\$2,782	\$2,725
Total Administrative Costs	\$1,791	\$1,783	\$2,140	\$2,235	\$2,220
Administration Salaries and Benefits	\$1,405	\$1,496	\$1,629	\$1,723	\$1,684
Total Operations and Maintenance of Plant	\$1,262	\$1,363	\$2,126	\$2,247	\$2,181
Operations and Maintenance-Salaries and Benefits	\$525	\$548	\$723	\$764	\$719
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$28	\$26	\$41	\$44	\$43
Total Equipment Costs	\$62	\$72	\$150	\$158	\$528
Legal Costs	\$145	\$60	\$89	\$95	\$92
Employee Benefits as a percentage of salaries*	32.04%	32.06%	37.43%	37.55%	34.60%

*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 2021-22 revised appropriations and the 2022-23 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	6,395,658
	(D) Total School Levy	6,975,398
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	277,762,794
	(H) Estimated Equalized Valuation (as of 10/01/21)	326,664,448
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.3026
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.5113
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.9579
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.1353

Employee Contract List for District

Name	Category	Measure
Christopher Eberly	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$101,000
	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	07/01/21
	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
	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	\$30,540
	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 days 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	\$143,055
	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	\$37,008
	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	