

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	352	364	362
Pupils On Roll - Special Full-Time	90	88	96
Subtotal - Pupils On Roll	442	452	458
Private School Placements	8	6	8
Pupils Sent to Other Districts-Reg Prog	144	133	152
Pupils Sent to Other Dists-Spec Ed Prog	47	49	55
Pupils Received	5	2	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	5,131,486	5,131,486	5,231,307
Total Tuition	10-1300	122,781	72,602	0
Unrestricted Miscellaneous Revenues	10-1XXX	65,581	14,000	14,000
Subtotal - Revenues From Local Sources		5,319,848	5,218,088	5,245,307
Revenues from State Sources:				
School Choice Aid	10-3116	62,118	209,264	236,716
Categorical Transportation Aid	10-3121	0	9,012	11,921
Extraordinary Aid	10-3131	58,727	0	0
Categorical Special Education Aid	10-3132	337,479	352,863	360,860
Equalization Aid	10-3176	3,147,590	3,236,919	3,300,887
Categorical Security Aid	10-3177	0	16,517	16,849
Subtotal - Revenues From State Sources		3,605,914	3,824,575	3,927,233
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	28,293	12,778	11,501
Education Jobs Fund	18-4522	128,522	0	0
Subtotal - Revenues From Federal Sources		156,815	12,778	11,501
Budgeted Fund Balance - Operating Budget	10-303	0	339,915	410,927
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	0	200,000
Withdrawal From Tuition Reserve-Excess Over Adj.	10-311	0	270,000	0
Actual Revenues (Over)/Under Expenditures		-261,066	0	0
Total Operating Budget		8,821,511	9,665,356	9,794,968
Grants and Entitlements:				
Revenues from Federal Sources:				

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Title I	20-4411-4416	57,966	87,437	65,578
Title II	20-4451-4455	21,157	22,412	16,809
I.D.E.A. Part B (Handicapped)	20-4420-4429	173,201	165,854	140,976
Other	20-4XXX	0	4,514	0
Total Revenues From Federal Sources		252,324	280,217	223,363
Total Grants And Entitlements		252,324	280,217	223,363
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	478,839	478,198	620,019
Total Revenues From Local Sources		478,839	478,198	620,019
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	96,961	95,930	94,890
Budgeted Fund Balance	40-303	0	1,503	23,957
Total Local Repayment Of Debt		575,800	575,631	738,866
Actual Revenues (Over)/Under Expenditures		-9	0	0
Total Repayment Of Debt		575,791	575,631	738,866
Total Revenues/Sources		9,649,626	10,521,204	10,757,197
Total Revenues/Sources Net of Transfers		9,649,626	10,521,204	10,757,197

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,449,946	1,637,225	1,690,188
Special Education - Instruction	11-2XX-100-XXX	890,900	810,604	782,063
Basic Skills/Remedial - Instruction	11-230-100-XXX	38,927	34,304	33,786
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	9,091	10,530	10,890
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,307,744	3,449,408	3,393,141
Undist. Expenditures - Health Services	11-000-213-XXX	130,085	130,182	130,182
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	205,042	226,935	224,734
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	49,134	56,545	61,717
Undist. Expenditures - Child Study Teams	11-000-219-XXX	258,604	316,092	277,240
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	52,272	58,846	58,385
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	55,060	57,722	64,735
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	13,693	23,574	23,793
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	320,599	316,362	291,518
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	86,013	88,345	90,043
Undist. Expend. - Central Services	11-000-251-XXX	203,242	176,291	182,048
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	476,933	657,269	605,118
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	124,880	193,841	212,268
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,124,652	1,377,828	1,612,028
Total Undistributed Expenditures		6,407,953	7,129,240	7,226,950
Total General Current Expense		8,796,817	9,621,903	9,743,877
Capital Expenditures:				
Equipment	12-XXX-XXX-730	9,057	21,992	18,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	15,637	21,461	33,091
Total Capital Outlay		24,694	43,453	51,091
General Fund Grand Total		8,821,511	9,665,356	9,794,968

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	57,966	87,437	65,578
Title II	20-XXX-XXX-XXX	21,157	22,412	16,809
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	173,201	165,854	140,976
Other	20-XXX-XXX-XXX	0	4,514	0
Total Federal Projects	20-XXX-XXX-XXX	252,324	280,217	223,363
Total Special Revenue Funds		252,324	280,217	223,363
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	575,791	575,631	738,866
Total Debt Service Funds		575,791	575,631	738,866
Total Expenditures/Appropriations		9,649,626	10,521,204	10,757,197
Total Expenditures Net of Transfers		9,649,626	10,521,204	10,757,197

Budget Category	Audited Balance 6-30-2011	Audited Balance 6-30-2012	Estimated Balance 6-30-2013	Estimated Balance 6-30-2014
Unrestricted:				
--General Operating Budget	557,356	609,525	269,610	140,000
--Repayment of Debt	1,498	1,507	23,957	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1,304	1,304	1,304	1,304
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	152,420	281,317	281,317	0
--Tuition Reserve	390,000	470,000	200,000	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2010-11 Actual Costs	2011-12 Actual Costs	2012-13 Original Budget	2012-13 Revised Budget	2013-14 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,285	\$12,102	\$12,347	\$13,227	\$13,403
Total Classroom Instruction	\$6,412	\$6,975	\$6,908	\$7,408	\$7,710
Classroom-Salaries and Benefits	\$6,114	\$6,606	\$6,458	\$6,920	\$7,182
Classroom-General Supplies and Textbooks	\$174	\$260	\$268	\$293	\$325
Classroom-Purchased Services	\$124	\$110	\$182	\$195	\$202
Total Support Services	\$2,177	\$2,170	\$2,294	\$2,444	\$2,432
Support Services-Salaries and Benefits	\$1,801	\$1,837	\$1,810	\$1,875	\$1,913
Total Administrative Costs	\$1,434	\$1,682	\$1,541	\$1,654	\$1,643
Administration Salaries and Benefits	\$1,174	\$1,257	\$1,240	\$1,330	\$1,324
Legal Costs	\$71	\$56	\$68	\$73	\$72
Total Operations and Maintenance of Plant	\$1,233	\$1,248	\$1,574	\$1,691	\$1,585
Operations and Maintenance-Salaries and Benefits	\$641	\$709	\$796	\$854	\$846
Board Contribution to Food Services	\$12	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$18	\$27	\$29	\$31	\$34
Total Equipment Costs	\$5	\$20	\$0	\$49	\$39
Employee Benefits as a percentage of salaries*	31.25%	32.13%	38.65%	38.30%	45.26%
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0

*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 (formerly Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education> (under Finance). This publication is also available in the board office and public libraries. The same calculations were performed using the 2012-13 revised appropriations and the 2013-14 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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	300	Bank	9000.00	Interest on Investments
2	300	Various Vendors	5000.00	E Rate

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Insurance Coverages and Benefits	SPELL Joint Insurance Fund	0.00
Special Education Services	EIRC for provision of related services providers as necessary	0.00
Recycling	Mt. Ephraim Public Works Department provides containers and distribution	0.00
Banking	Consortium of districts to maximize services and limit costs	0.00
Transportation Services, including Fuel	Camden County Educational Services Commission for efficiency in student transportation	0.00
Purchasing - Telephone	ACT - state-wide consortium	0.00
Purchasing - Power/Utilities	ACES - state-wide consortium	0.00
Purchasing - Supplies	ED DATA - state-wide consortium to bid school supplies	0.00
Purchasing - Supplies	Camden County Purchasing Cooperative to purchase school supplies	0.00
Purchasing - Supplies	NJ Cooperative Purchasing - copiers, computers, etc	0.00
Public Works (fire/snow/trash/water)	Mt. Ephraim Public Works Department - snow removal from parking lots	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	5,181,397
(B) Estimated Net Taxable Valuation (as of 10/01/12)	176,793,595
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	2.9308
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	5,659,595
(E) Estimated Net Taxable Valuation (as of 10/01/12)	176,793,595
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	3.2012

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	5,181,397
(H) Estimated Equalized Valuation (as of 10/01/12)	306,074,409
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	1.6929
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	5,659,595
(K) Estimated Equalized Valuation (as of 10/01/12)	306,074,409
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	1.8491

NAME=Koller, Leslie

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$120,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	12/15/12
End Date of Contract	06/30/16
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	5
Description of Other Contracted Non-Working Days	Bereavement
Total Allowances Amount	5713
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	15000
Contractual Post-Employment Benefit Description of Payout of Sick days	Based on unused sick days; not to exceed \$
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem for unused days; capped at \$15,000
Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Koller, Leslie

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Raywood, Melissa

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$113,247
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/13
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	5
Description of Other Contracted Non-Working Days	Bereavement
Total Allowances Amount	3575
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	15000
Contractual Post-Employment Benefit Description of Payout of Sick days	based on unused days; not to exceed \$
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem for unused days; capped at \$15,00
Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Raywood, Melissa

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	