

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	360.0	368.0	366.0
On Roll Special Ed Full-Time	67.0	59.0	59.0
On Roll Subtotal	427.0	427.0	425.0
In Private School Placements	5.0	8.0	7.0
Sent to Other Districts Regular	130.0	116.0	113.0
Sent to Other Districts Special Ed	48.0	55.0	58.0
Received	1.0		0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	5,753,650	5,868,723	6,071,162
Total Tuition	10-1300	11,177	8,000	0
Unrestricted Miscellaneous Revenues	10-1XXX	0	20,958	0
Other Restricted Miscellaneous Revenues	10-1XXX	45,023	0	0
Subtotal - Revenues From Local Sources		5,809,850	5,897,681	6,071,162
Revenues from State Sources:				
School Choice Aid	10-3116	175,628	198,536	232,804
Categorical Transportation Aid	10-3121	12,869	12,869	45,548
Extraordinary Aid	10-3131	30,836	0	0
Categorical Special Education Aid	10-3132	365,699	365,699	395,830
Equalization Aid	10-3176	3,318,797	3,318,797	3,361,546
Categorical Security Aid	10-3177	20,463	20,463	109,498
Adjustment Aid	10-3178	38,180	38,180	0
Parcc Readiness Aid	10-3181	6,120	6,120	0
Per Pupil Growth Aid	10-3182	6,120	6,120	0
Professional Learning Community Aid	10-3183	6,000	6,000	0
Subtotal - Revenues From State Sources		3,980,712	3,972,784	4,145,226
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	24,044	13,087	10,470
ARRA/SEMI Revenue	10-4210	1,092	0	0
Subtotal - Revenues From Federal Sources		25,136	13,087	10,470
Budgeted Fund Balance - Operating Budget	10-303	0	453,967	520,393
Adjustment For Prior Year Encumbrances		0	2,811	0
Actual Revenues (Over)/Under Expenditures		-183,795	0	0
Total Operating Budget		9,631,903	10,340,330	10,747,251

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	78,709	87,843	65,882
Title II	20-4451-4455	21,350	14,081	10,561
I.D.E.A. Part B (Handicapped)	20-4420-4429	146,395	144,940	108,705
Total Revenues From Federal Sources		246,454	246,864	185,148
Total Grants And Entitlements		246,454	246,864	185,148
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	565,360	579,260	578,460
Total Revenues From Local Sources		565,360	579,260	578,460
Total Local Repayment Of Debt		565,360	579,260	578,460
Total Repayment Of Debt		565,360	579,260	578,460
Total Revenues/Sources		10,443,717	11,166,454	11,510,859
Total Revenues/Sources Net of Transfers		10,443,717	11,166,454	11,510,859

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,756,352	2,036,236	2,053,968
Special Education - Instruction	11-2XX-100-XXX	867,689	865,591	856,730
Basic Skills/Remedial - Instruction	11-230-100-XXX	55,763	139,644	118,515
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	11,542	16,113	12,040
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,423,839	3,554,797	3,619,525
Undist. Expenditures - Health Services	11-000-213-XXX	149,847	160,574	164,659
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	230,441	167,078	169,320
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	45,732	0	0
Undist. Expenditures - Child Study Teams	11-000-219-XXX	281,653	305,618	296,351
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	35,692	44,251	45,425
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	148,979	163,373	217,038
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,022	8,265	8,400
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	230,289	283,326	267,062
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	162,127	182,827	194,153
Undist. Expend. - Central Services	11-000-251-XXX	179,070	183,500	168,631
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	586,984	648,177	753,717
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	212,360	173,536	269,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,204,115	1,248,808	1,399,626
Total Undistributed Expenditures		6,893,150	7,124,130	7,572,907
Total General Current Expense		9,584,496	10,181,714	10,614,160
Capital Expenditures:				
Equipment	12-XXX-XXX-730	10,250	125,525	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	37,157	33,091	133,091
Total Capital Outlay		47,407	158,616	133,091
General Fund Grand Total		9,631,903	10,340,330	10,747,251

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	78,709	87,843	65,882
Title II	20-XXX-XXX-XXX	21,350	14,081	10,561
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	146,395	144,940	108,705
Total Federal Projects	20-XXX-XXX-XXX	246,454	246,864	185,148
Total Special Revenue Funds		246,454	246,864	185,148
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	565,360	579,260	578,460
Total Debt Service Funds		565,360	579,260	578,460
Total Expenditures/Appropriations		10,443,717	11,166,454	11,510,859
Total Expenditures Net of Transfers		10,443,717	11,166,454	11,510,859

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	295,715	287,773	324,677	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	537,830	893,838	445,716	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,280	\$13,495	\$15,176	\$15,113	\$15,825
Total Classroom Instruction	\$8,717	\$7,966	\$9,096	\$9,098	\$9,378
Classroom-Salaries and Benefits	\$8,216	\$7,636	\$8,435	\$8,372	\$8,859
Classroom-General Supplies and Textbooks	\$123	\$82	\$387	\$452	\$240
Classroom-Purchased Services	\$378	\$248	\$274	\$274	\$279
Total Support Services	\$2,569	\$2,419	\$2,462	\$2,409	\$2,622
Support Services-Salaries and Benefits	\$1,839	\$1,579	\$1,760	\$1,783	\$1,974
Total Administrative Costs	\$1,560	\$1,550	\$1,783	\$1,862	\$1,836
Administration Salaries and Benefits	\$1,096	\$1,026	\$1,371	\$1,444	\$1,393
Total Operations and Maintenance of Plant	\$1,388	\$1,494	\$1,747	\$1,661	\$1,917
Operations and Maintenance-Salaries and Benefits	\$754	\$656	\$697	\$606	\$564
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$45	\$34	\$53	\$48	\$37
Total Equipment Costs	\$0	\$23	\$294	\$294	\$0
Legal Costs	\$51	\$58	\$73	\$73	\$73
Employee Benefits as a percentage of salaries*	33.16%	32.82%	30.66%	30.87%	34.05%

*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 2017-18 revised appropriations and the 2018-19 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared Service agreement with Woodlynne Public Schools for Business Administrator	0
Custodial and Maintenance Services	Shared service agreement with Collingswood Public Schools	0
Transportation Services, including Fuel	Audubon Public Schools extracurricular transportation as available per scheduling	0
Transportation Services, including Fuel	Camden County Educational Services Commission for efficiency to Special Education and eligible reimbursement processing	0
Purchasing	Supplies through consortium (county cooperative and state-wide consortium of districts)	0
Purchasing	Utilities and communications through ACES and ACT consortiums	0
Municipal/Public Works	Borough of Mt. Ephraim provides snow removal services and other services	0
Insurance Coverages and Benefits	Burlington County Insurance Program - Joint Insurance Fund	0

ID=Mount Ephraim Bor

Category	Amount
(A) General Fund School Levy	5,969,942
(D) Total School Levy	6,548,802
(B) Estimated Net Taxable Valuation (as of 01/25/18)	276,114,800
(H) Estimated Equalized Valuation (as of 10/01/17)	286,144,171
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.1621
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.3718
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.0863
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.2886

Name=Leslie Koller

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$128,951
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	07/01/16
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	\$10,580
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	\$30,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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

Name=Leslie Koller

Category	Measure
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

Name=Michael Hunter

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$123,168
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	07/01/17
End Date of Contract	06/30/18
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

Name=Michael Hunter

Category	Measure
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

Name=Shared Service Agreement

Category	Measure
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	07/01/17
End Date of Contract	06/30/18
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
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

Name=Shared Service Agreement

Category	Measure
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 wit Magnolia

Name=Shauna-Dene Small

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	CST
Base Annual Salary Amount	\$89,896
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	07/01/17
End Date of Contract	06/30/18
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	\$6,210
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

Name=Shauna-Dene Small

Category	Measure
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