

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	391.0	394.0	409.0
On Roll Special Ed Full-Time	33.0	47.0	47.0
On Roll Subtotal	424.0	441.0	456.0
In Private School Placements	1.0	2.0	4.0
Sent to Other Districts Regular	110.0	116.0	118.0
Sent to Other Districts Special Ed	29.0	34.0	23.0
In State Facilities	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	6,314,808	6,476,508	6,606,038
	Unrestricted Miscellaneous Revenues	10-1XXX	47,035	10,000	10,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	445	500
	Other Restricted Miscellaneous Revenues	10-1XXX	8,909	0	0
	Total Revenues from Local Sources		6,370,752	6,486,953	6,616,538
General Fund Revenues from State Sources	School Choice Aid	10-3116	231,316	237,094	268,758
	Categorical Transportation Aid	10-3121	45,548	45,548	45,548
	Extraordinary Aid	10-3131	59,120	0	0
	Categorical Special Education Aid	10-3132	409,172	409,172	409,172
	Equalization Aid	10-3176	3,361,598	3,150,279	3,720,428
	Categorical Security Aid	10-3177	109,498	109,498	109,498
	Total Revenues from State Sources		4,216,252	3,951,591	4,553,404
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	13,570	7,729	11,143
	Total Revenues from Federal Sources		13,570	7,729	11,143
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,486,159	1,711,046
	Withdrawal from Capital Reserve for Local Share	10-307	0	393,978	0
	Withdrawal from Unemployment Fund Balance	10-320	0	4,000	4,000
	Adjustment for Prior Year Encumbrances		0	172,511	0
	Actual Revenues (Over)/Under Expenditures		-459,889	0	0
General Fund Revenues	Total Operating Budget		10,140,685	12,502,921	12,896,131
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	7,923	4,000	4,000
	Scholarship Fund Revenue	20-1770	10	10	10
	Total Revenues from Local Sources	20-1XXX	7,933	4,010	4,010
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	244,408	101,773
	Preschool Education Aid	20-3218	626,709	666,302	705,355
	Other Restricted Entitlements	20-32XX	8,836	9,836	0
	Total Revenues from State Sources		635,545	920,546	807,128

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	177,158	230,152	142,497
	Arp-Idea Preschool	20-4409	1,756	0	0
	Arp-Idea Basic	20-4419	20,642	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	149,749	151,804	113,814
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	50,000
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	40,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	35,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	45,000	45,000
	Arp-ESSER	20-4540	9,584	907,578	145,000
	CRRSA Act-ESSER II	20-4534	91,218	316,874	9,200
	CRRSA Act-Learning Acceleration Grant	20-4535	2,448	23,741	15,000
	CRRSA Act-Mental Health Grant	20-4536	45,000	0	0
		Total Revenues from Federal Sources		497,555	1,805,149
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	133,430	149,578	158,345
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		6,802	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-10	-10	-10
Special Revenue Fund Revenues	Total Grants and Entitlements		1,281,255	2,879,273	1,564,984
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	596,060	561,820	537,020
	Total Revenues from Local Sources		596,060	561,820	537,020
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		596,060	561,820	537,020
Debt Service Fund Revenues	Total Repayment of Debt		596,060	561,820	537,020
All Fund Revenues	Total Revenues/Sources		12,018,000	15,944,014	14,998,135
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	133,430	149,578	158,345
	Total Revenues/Sources Net of Transfers		11,884,570	15,794,436	14,839,790

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,180,441	2,388,005	2,537,271
	Special Education-Instruction	11-2XX-100-XXX	796,212	1,026,925	1,055,798
	Basic Skills/Remedial-Instruction	11-230-100-XXX	94	1,000	1,000
	Bilingual Education-Instruction	11-240-100-XXX	0	0	46,000
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	11,811	14,560	30,825
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,844,588	2,954,889	3,538,526
	Undistributed Expenditures-Health Services	11-000-213-XXX	150,425	164,305	166,114
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	251,505	321,428	315,091
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	0	7,300
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	224,291	274,111	283,217
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	62,943	79,678	84,213
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	211,917	303,105	291,453
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,200	16,000	16,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	245,226	322,140	331,379
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	187,398	223,631	185,238
	Undistributed Expenditures-Central Services	11-000-251-XXX	184,722	208,750	219,025
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	22,322	24,604	25,182
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	564,181	874,106	919,103
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	92,790	373,000	406,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,372,793	1,774,199	1,915,162
Total Undistributed Expenditures		6,418,301	7,913,946	8,703,003	
General Fund Current Expenses	Total General Current Expense		9,406,859	11,344,436	12,373,897
Capital Outlay	Equipment	12-XXX-XXX-730	21,030	27,031	27,031
	Facilities Acquisition and Construction Services	12-000-400-XXX	690,171	1,082,199	445,609
	Interest Deposit to Capital Reserve	10-604	0	445	500
	Total Capital Outlay		711,201	1,109,675	473,140

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	22,625	48,810	49,094
	General Fund Grand Total		10,140,685	12,502,921	12,896,131
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	14,725	4,000	4,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	364,310	398,325	399,457
	Support Services	20-218-200-XXX	359,407	418,555	452,821
	Facility Acquisition and Construction Services	20-218-400-XXX	36,422	243,408	113,195
	Total Preschool Education Aid	20-218-XXX-XXX	760,139	1,060,288	965,473
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	8,836	9,836	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	768,975	1,070,124	965,473
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	177,158	230,152	142,497
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	149,749	151,804	113,814
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	20,642	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	1,756	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	91,218	316,874	9,200
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	2,448	23,741	15,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	45,000	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	9,584	907,578	145,000
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	50,000
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	40,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	35,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	45,000
	Total Federal Projects	20-XXX-XXX-XXX	497,555	1,805,149	595,511
	Special Revenue Fund Expenses	Total Special Revenue Funds		1,281,255	2,879,273
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	596,060	561,820	537,020
	Total Debt Service Funds		596,060	561,820	537,020
All Fund Expenses	Total Expenditures/Appropriations		12,018,000	15,944,014	14,998,135

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	133,430	149,578	158,345
	Total Expenditures Net of Transfers		11,884,570	15,794,436	14,839,790

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	488,967	464,748	464,748	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	951,361	793,978	400,445	400,945
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	2,469,355	2,982,457	1,496,298	0
	Unemployment Fund	92,700	101,609	97,609	93,609
	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	15,879	9,077	9,077	9,077
	Scholarship Fund	9,488	9,498	9,508	9,518
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,495	\$16,605	\$19,516	\$19,826	\$20,140
Total Classroom Instruction	\$9,666	\$9,919	\$10,992	\$10,961	\$11,466
Classroom-Salaries and Benefits	\$9,125	\$9,242	\$10,132	\$10,087	\$10,596
Classroom-General Supplies and Textbooks	\$423	\$377	\$535	\$550	\$540
Classroom-Purchased Services	\$118	\$300	\$325	\$324	\$331
Total Support Services	\$2,577	\$3,216	\$3,804	\$3,898	\$3,924
Support Services-Salaries and Benefits	\$1,955	\$2,374	\$2,725	\$2,713	\$2,745
Total Administrative Costs	\$1,783	\$1,900	\$2,220	\$2,208	\$2,112
Administration Salaries and Benefits	\$1,496	\$1,540	\$1,684	\$1,668	\$1,580
Total Operations and Maintenance of Plant	\$1,363	\$1,462	\$2,181	\$2,180	\$2,258
Operations and Maintenance-Salaries and Benefits	\$548	\$526	\$719	\$716	\$839
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$26	\$36	\$43	\$43	\$92
Total Equipment Costs	\$72	\$135	\$528	\$617	\$310
Legal Costs	\$60	\$64	\$92	\$91	\$88
Employee Benefits as a percentage of salaries*	32.06%	34.58%	34.60%	34.62%	37.66%

*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 2022-23 revised appropriations and the 2023-24 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 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	6,541,273
	(D) Total School Levy	7,090,693
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	278,146,485
	(H) Estimated Equalized Valuation (as of 10/01/22)	368,552,357
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.3517
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.5493
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7749
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.9239

Employee Contract List for District

Name	Category	Measure
Christopher Eberly	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$104,030
	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	07/01/22
	End Date of Contract	06/30/23
	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	\$31,005
	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 possible 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	\$147,346
	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	07/01/22
	End Date of Contract	06/30/25
	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	\$37,668
	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 possible 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	