

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	394.0	385.0	409.0
On Roll Special Ed Full-Time	47.0	48.0	47.0
On Roll Subtotal	441.0	433.0	456.0
In Private School Placements	2.0	4.0	6.0
Sent to Other Districts Regular	116.0	114.0	115.0
Sent to Other Districts Special Ed	34.0	23.0	24.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	6,476,508	6,606,038	6,776,441
	Unrestricted Miscellaneous Revenues	10-1XXX	33,149	10,000	10,000
	Interest Earned on Capital Reserve Funds	10-1XXX	445	500	1,000
	Other Restricted Miscellaneous Revenues	10-1XXX	9,392	0	0
	Total Revenues from Local Sources		6,519,494	6,616,538	6,787,441
General Fund Revenues from State Sources	School Choice Aid	10-3116	237,094	268,758	297,027
	Categorical Transportation Aid	10-3121	45,548	45,548	45,548
	Extraordinary Aid	10-3131	115,881	0	0
	Categorical Special Education Aid	10-3132	409,172	409,172	590,918
	Equalization Aid	10-3176	3,150,279	3,720,428	3,720,428
	Categorical Security Aid	10-3177	109,498	109,498	149,913
	Maintenance of Equity Aid	10-3192	680,379	0	0
	Other State Aids	10-3XXX	37,659	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	10,881	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	6,896	0	0
	Total Revenues from State Sources		4,803,287	4,553,404	4,803,834
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	32,633	11,143	18,765
	FFCRA/SEMI and ARRA/SEMI Revenue	10-4210	1,682	0	0
	Total Revenues from Federal Sources		34,315	11,143	18,765
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	2,259,965	1,723,187
	Withdrawal from Unemployment Fund Balance	10-320	0	4,000	4,000
	Adjustment for Prior Year Encumbrances		0	128,592	0
	Actual Revenues (Over)/Under Expenditures		-644,720	0	0
General Fund Revenues	Total Operating Budget		10,712,376	13,573,642	13,337,227
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	15,762	4,000	8,000
	Scholarship Fund Revenue	20-1770	37	10	10
	Total Revenues from Local Sources	20-1XXX	15,799	4,010	8,010

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	163,197	163,197
	Preschool Education Aid	20-3218	747,513	705,355	929,091
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	9,836	10,103	0
	Total Revenues from State Sources		757,349	878,655	1,092,288
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	221,542	183,878	137,909
	Title IV	20-4471-4474	0	600	0
	IDEA Part B (Handicapped)	20-4420-4429	151,804	165,247	123,935
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	1,000	49,000	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	1,550	38,450	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	2,574	37,426	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	45,000	0
	ARP-ESSER	20-4540	761,899	154,139	0
	CRRSA Act-ESSER II	20-4534	296,924	33,195	0
	CRRSA Act-Learning Acceleration Grant	20-4535	13,269	10,472	0
	Total Revenues from Federal Sources		1,450,562	717,407	261,844
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	149,578	158,345	213,234
Special Revenue Fund Revenues	Total Grants and Entitlements		2,370,979	1,758,407	1,575,366
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	561,820	537,020	519,792
	Total Revenues from Local Sources		561,820	537,020	519,792
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		561,820	537,020	519,792
Debt Service Fund Revenues	Total Repayment of Debt		561,820	537,020	519,792
All Fund Revenues	Total Revenues/Sources		13,645,175	15,869,069	15,432,385
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	149,578	158,345	213,234
	Total Revenues/Sources Net of Transfers		13,495,597	15,710,724	15,219,151

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,131,026	2,542,775	2,583,581
	Special Education-Instruction	11-2XX-100-XXX	862,087	1,034,149	1,096,153
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	1,000	1,000
	Bilingual Education-Instruction	11-240-100-XXX	0	46,000	46,000
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	9,410	33,060	43,960
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,790,145	3,498,596	3,950,647
	Undistributed Expenditures-Health Services	11-000-213-XXX	145,864	166,189	169,669
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	287,814	320,691	272,250
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	7,300	63,579
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	234,028	283,880	290,876
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	60,792	86,263	87,150
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	266,984	291,453	295,140
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,797	13,950	16,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	240,546	331,579	343,319
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	166,105	185,238	192,615
	Undistributed Expenditures-Central Services	11-000-251-XXX	190,281	219,025	224,075
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	22,992	25,182	25,893
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	603,255	1,484,363	950,858
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	346,420	406,000	425,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,484,497	2,034,785	1,958,490
	Total Undistributed Expenditures		6,842,520	9,354,494	9,265,561
General Fund Current Expenses	Total General Current Expense		9,845,043	13,011,478	13,036,255
Capital Outlay	Equipment	12-XXX-XXX-730	21,030	27,031	27,031
	Facilities Acquisition and Construction Services	12-000-400-XXX	797,493	445,609	178,091
	Interest Deposit to Capital Reserve	10-604	0	500	1,000
	Total Capital Outlay		818,523	473,140	206,122

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	48,810	89,024	94,850
	General Fund Grand Total		10,712,376	13,573,642	13,337,227
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	382,165	406,519	524,411
	Support Services	20-218-200-XXX	351,411	455,061	531,964
	Facility Acquisition and Construction Services	20-218-400-XXX	163,515	165,317	249,147
	Total Preschool Education Aid	20-218-XXX-XXX	897,091	1,026,897	1,305,522
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	9,836	10,103	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	906,927	1,037,000	1,305,522
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	221,542	183,878	137,909
	Title IV	20-XXX-XXX-XXX	0	600	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	151,804	165,247	123,935
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	296,924	33,195	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	13,269	10,472	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	761,899	154,139	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	1,000	49,000	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	1,550	38,450	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	2,574	37,426	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	1,450,562	717,407	261,844
Special Revenue Fund Expenses	Total Special Revenue Funds		2,370,979	1,758,407	1,575,366
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	561,820	537,020	519,792
	Total Debt Service Funds		561,820	537,020	519,792
All Fund Expenses	Total Expenditures/Appropriations		13,645,175	15,869,069	15,432,385
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	149,578	158,345	213,234
	Total Expenditures Net of Transfers		13,495,597	15,710,724	15,219,151

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	464,748	1,261,008	497,341	268,901
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	793,978	685,445	685,945	686,945
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	2,982,457	2,991,045	1,494,747	0
	Unemployment Fund	101,609	93,933	89,933	85,933
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	9,077	11,349	11,349	11,349
	Scholarship Fund	9,498	9,535	9,545	9,555
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,605	\$16,548	\$20,140	\$22,867	\$21,026
Total Classroom Instruction	\$9,919	\$9,665	\$11,466	\$12,068	\$12,019
Classroom-Salaries and Benefits	\$9,242	\$8,999	\$10,596	\$11,146	\$11,130
Classroom-General Supplies and Textbooks	\$377	\$377	\$540	\$570	\$552
Classroom-Purchased Services	\$300	\$289	\$331	\$352	\$337
Total Support Services	\$3,216	\$3,281	\$3,924	\$4,163	\$4,177
Support Services-Salaries and Benefits	\$2,374	\$2,230	\$2,745	\$2,930	\$3,027
Total Administrative Costs	\$1,900	\$1,801	\$2,112	\$2,229	\$2,196
Administration Salaries and Benefits	\$1,540	\$1,513	\$1,580	\$1,667	\$1,648
Total Operations and Maintenance of Plant	\$1,462	\$1,517	\$2,258	\$3,709	\$2,358
Operations and Maintenance-Salaries and Benefits	\$526	\$570	\$839	\$913	\$918
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$36	\$28	\$92	\$104	\$133
Total Equipment Costs	\$135	\$419	\$310	\$448	\$611
Legal Costs	\$64	\$32	\$88	\$93	\$88
Employee Benefits as a percentage of salaries*	34.58%	35.26%	37.66%	37.54%	38.35%

*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 2023-24 revised appropriations and the 2024-25 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	6,691,240
	(D) Total School Levy	7,219,646
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	279,021,475
	(H) Estimated Equalized Valuation (as of 10/01/23)	408,105,092
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.3981
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.5875
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.6396
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7691

Employee Contract List for District

Name	Category	Measure
Christopher Eberly	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$107,463
	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	07/01/23
	End Date of Contract	06/30/24
	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	\$31,533
	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	\$151,766
	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	\$38,348
	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	