

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	385.0	383.0	405.0
On Roll Special Ed Full-Time	48.0	50.0	49.0
On Roll Subtotal	433.0	433.0	454.0
In Private School Placements	4.0	4.0	4.0
Sent to Other Districts Regular	114.0	125.0	134.0
Sent to Other Districts Special Ed	23.0	27.0	30.0
Received		1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	6,606,038	6,776,441	6,911,969
	Total Tax Levy	10-121x	6,606,038	6,776,441	6,911,969
	Unrestricted Miscellaneous Revenues	10-1XXX	54,729	10,000	10,000
	Interest Earned on Capital Reserve Funds	10-1XXX	500	1,000	1,000
	Other Restricted Miscellaneous Revenues	10-1XXX	10,839	0	0
	Total Revenues from Local Sources		6,672,106	6,787,441	6,922,969
General Fund Revenues from State Sources	School Choice Aid	10-3116	268,758	297,027	313,973
	Categorical Transportation Aid	10-3121	45,548	45,548	48,508
	Extraordinary Aid	10-3131	126,689	0	0
	Categorical Special Education Aid	10-3132	409,172	590,918	611,066
	Equalization Aid	10-3176	3,720,428	3,720,428	3,871,018
	Categorical Security Aid	10-3177	109,498	149,913	161,896
	Other State Aids	10-3XXX	12,706	0	0
	Total Revenues from State Sources		4,692,799	4,803,834	5,006,461
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	17,080	18,765	2,495
	Total Revenues from Federal Sources		17,080	18,765	2,495
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,723,187	1,688,340
	Withdrawal from Capital Reserve for Local Share	10-307	0	293,945	0
	Withdrawal from Unemployment Fund Balance	10-320	0	4,000	4,000
	Transfers from Other Funds	10-5200	197,995	0	0
	Adjustment for Prior Year Encumbrances		0	450,734	0
	Actual Revenues (Over)/Under Expenditures		-165,197	0	0
General Fund Revenues	Total Operating Budget		11,414,783	14,081,906	13,624,265
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	16,198	8,000	8,000
	Scholarship Fund Revenue	20-1770	75	10	10
	Total Revenues from Local Sources	20-1XXX	16,273	8,010	8,010

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	107,771	107,771
	Preschool Education Aid	20-3218	760,781	929,091	698,707
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	10,103	0	0
	Total Revenues from State Sources		770,884	1,036,862	806,478
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	180,144	186,274	139,705
	Title IV	20-4471-4474	600	0	0
	IDEA Part B (Handicapped)	20-4420-4429	165,247	162,277	121,707
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	49,000	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	38,450	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	23,309	14,117	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	45,000	0	0
	ARP-ESSER	20-4540	145,775	1,000	0
	CRRSA Act-ESSER II	20-4534	33,195	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	10,472	0	0
	Total Revenues from Federal Sources		652,742	402,118	261,412
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	158,345	213,234	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	157,750
Special Revenue Fund Revenues	Total Grants and Entitlements		1,596,525	1,660,214	1,233,640
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	537,020	519,792	500,707
	Total Revenues from Local Sources		537,020	519,792	500,707
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		537,020	519,792	500,707
Debt Service Fund Revenues	Total Repayment of Debt		537,020	519,792	500,707
All Fund Revenues	Total Revenues/Sources		13,548,328	16,261,912	15,358,612
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	158,345	213,234	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	157,750
	Total Revenues/Sources Net of Transfers		13,389,983	16,048,678	15,200,862

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,366,980	2,522,130	2,498,916
	Special Education-Instruction	11-2XX-100-XXX	869,463	1,096,153	1,124,525
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	5,796	7,372
	Bilingual Education-Instruction	11-240-100-XXX	0	87,985	86,196
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	14,292	43,960	44,460
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,137,549	3,878,521	4,133,971
	Undistributed Expenditures-Health Services	11-000-213-XXX	145,361	169,669	173,821
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	196,934	272,250	266,131
	Undistributed Expenditures-Guidance	11-000-218-XXX	10,169	63,579	66,480
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	196,142	290,876	297,263
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	65,498	87,150	87,919
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	256,645	298,088	299,034
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,396	16,550	16,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	260,625	343,319	353,559
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	171,843	192,615	198,489
	Undistributed Expenditures-Central Services	11-000-251-XXX	198,374	224,113	228,623
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	23,682	25,893	26,746
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	957,448	1,300,199	981,823
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	393,570	425,000	425,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,614,554	2,068,573	2,056,572
	Total Undistributed Expenditures		7,630,790	9,656,395	9,611,431
General Fund Current Expenses	Total General Current Expense		10,881,525	13,412,419	13,372,900
Capital Outlay	Equipment	12-XXX-XXX-730	21,030	27,031	6,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	423,204	178,091	94,365
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	293,945	0
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		444,234	500,067	101,365

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	89,024	169,420	150,000
	General Fund Grand Total		11,414,783	14,081,906	13,624,265
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	408,163	524,411	405,681
	Support Services	20-218-200-XXX	443,713	529,224	526,410
	Facility Acquisition and Construction Services	20-218-400-XXX	67,250	196,461	32,137
	Total Preschool Education Aid	20-218-XXX-XXX	919,126	1,250,096	964,228
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	10,103	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	929,229	1,250,096	964,228
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	180,144	186,274	139,705
	Title IV	20-XXX-XXX-XXX	600	0	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	165,247	162,277	121,707
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	33,195	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	10,472	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	145,775	1,000	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	49,000	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	38,450	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	23,309	14,117	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	45,000	0	0
	Total Federal Projects	20-XXX-XXX-XXX	652,742	402,118	261,412
Special Revenue Fund Expenses	Total Special Revenue Funds		1,596,525	1,660,214	1,233,640
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	537,020	519,792	500,707
	Total Debt Service Funds		537,020	519,792	500,707
All Fund Expenses	Total Expenditures/Appropriations		13,548,328	16,261,912	15,358,612
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	158,345	213,234	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	157,750
	Total Expenditures Net of Transfers		13,389,983	16,048,678	15,200,862

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	1,261,008	605,129	376,689	272,623
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	685,445	1,085,945	793,000	794,000
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	2,991,045	3,079,021	1,584,274	0
	Unemployment Fund	93,933	104,391	100,391	96,391
	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	11,349	12,993	12,993	12,993
	Scholarship Fund	9,535	9,610	9,620	9,630
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,548	\$19,080	\$21,026	\$23,410	\$21,402
Total Classroom Instruction	\$9,665	\$10,946	\$12,019	\$12,748	\$12,002
Classroom-Salaries and Benefits	\$8,999	\$10,365	\$11,130	\$11,837	\$11,202
Classroom-General Supplies and Textbooks	\$377	\$332	\$552	\$553	\$477
Classroom-Purchased Services	\$289	\$248	\$337	\$358	\$323
Total Support Services	\$3,281	\$3,356	\$4,177	\$4,444	\$4,373
Support Services-Salaries and Benefits	\$2,230	\$2,570	\$3,027	\$3,220	\$3,212
Total Administrative Costs	\$1,801	\$1,979	\$2,196	\$2,335	\$2,288
Administration Salaries and Benefits	\$1,513	\$1,653	\$1,648	\$1,753	\$1,727
Total Operations and Maintenance of Plant	\$1,517	\$2,457	\$2,358	\$3,330	\$2,458
Operations and Maintenance-Salaries and Benefits	\$570	\$721	\$918	\$976	\$945
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$28	\$45	\$133	\$141	\$136
Total Equipment Costs	\$419	\$209	\$611	\$526	\$85
Legal Costs	\$32	\$40	\$88	\$94	\$89
Employee Benefits as a percentage of salaries*	35.26%	34.81%	38.35%	38.35%	39.15%

*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 2024-25 revised appropriations and the 2025-26 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	6,844,205
	(D) Total School Levy	7,354,455
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	279,466,968
	(H) Estimated Equalized Valuation (as of 10/01/24)	446,504,142
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	2.4490
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	2.6316
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.5328
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.6471

Employee Contract List for District

Name	Category	Measure
Christopher Eberly	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$110,690
	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	07/01/24
	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
	Total Allowances Amount	\$3,500
	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	\$32,029
	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	\$156,319
	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	\$2,800
	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	\$39,510
	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