

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	1,237.0	1,218.0	1,225.0
On Roll Special Ed Full-Time	265.0	255.0	255.0
On Roll Subtotal	1,502.0	1,473.0	1,480.0
In Private School Placements	9.0	8.0	8.0
Sent to Other Districts Regular	1.0	0.0	1.0
Sent to Other Districts Special Ed	9.0	11.0	10.0
Received	173.0	171.0	175.0

## Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	12,125,034	12,367,535	12,614,886
	Total Tuition	10-1300	2,759,800	2,545,336	2,438,200
	Unrestricted Miscellaneous Revenues	10-1XXX	261,740	288,400	288,400
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	50
	Interest Earned on Capital Reserve Funds	10-1XXX	0	50	50
	Total Revenues from Local Sources		15,146,574	15,201,321	15,341,586
General Fund Revenues from State Sources	School Choice Aid	10-3116	1,050,420	1,024,191	1,035,206
	Categorical Transportation Aid	10-3121	73,419	73,419	73,419
	Extraordinary Aid	10-3131	198,227	200,000	200,000
	Categorical Special Education Aid	10-3132	1,046,915	1,046,915	1,046,915
	Equalization Aid	10-3176	5,957,483	6,131,330	6,384,935
	Categorical Security Aid	10-3177	200,391	200,391	200,391
	Adjustment Aid	10-3178	476,049	450,596	390,126
	Total Revenues from State Sources		9,002,904	9,126,842	9,330,992
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	40,151	44,937	38,991
	Total Revenues from Federal Sources		40,151	44,937	38,991
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	150,000	150,000
	Actual Revenues (Over)/Under Expenditures		-72,730	0	0
General Fund Revenues	Total Operating Budget		24,116,899	24,523,100	24,861,569
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	180,625	187,225	159,141
	Title II	20-4451-4455	19,800	4,780	4,063
	Title IV	20-4471-4474	10,440	10,148	8,626
	I.D.E.A. Part B (Handicapped)	20-4420-4429	379,019	371,348	315,646
	Total Revenues from Federal Sources		589,884	573,501	487,476
Special Revenue Fund Revenues	Total Grants and Entitlements		589,884	573,501	487,476

## Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	970,700	0	0
	Local Tax Levy-Prememerger Debt	40-1210	0	910,200	928,300
	Total Revenues from Local Sources		970,700	910,200	928,300
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		970,700	910,200	928,300
Debt Service Fund Revenues	Total Repayment of Debt		970,700	910,200	928,300
All Fund Revenues	Total Revenues/Sources		25,677,483	26,006,801	26,277,345
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		25,677,483	26,006,801	26,277,345

## Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	7,626,789	7,744,217	7,835,789
	Special Education-Instruction	11-2XX-100-XXX	2,115,443	2,240,485	2,241,481
	Basic Skills/Remedial-Instruction	11-230-100-XXX	371,663	351,874	416,210
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	239,237	363,855	324,968
	School-Sponsored Athletics-Instruction	11-402-100-XXX	494,584	496,300	505,341
	Community Services Programs/Operations	11-800-330-XXX	1,386	14,000	14,705
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,105,154	1,095,600	1,113,107
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	78,646	62,600	63,600
	Undistributed Expenditures-Health Services	11-000-213-XXX	299,375	297,275	220,500
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	307,054	353,323	359,898
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	186,960	219,715
	Undistributed Expenditures-Guidance	11-000-218-XXX	678,761	764,235	797,631
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	885,878	745,368	757,445
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	339,853	500,057	524,549
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	161,603	175,055	190,835
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	207,830	113,731	112,200
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	458,363	486,311	534,650
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	928,661	979,700	911,548
	Undistributed Expenditures-Central Services	11-000-251-XXX	428,616	387,119	374,946
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	61,589	100,172	109,858
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,803,545	1,940,683	1,944,486
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	485,426	563,000	556,726
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,492,189	4,301,828	4,500,944
	Undistributed Expenditures-Food Services	11-000-310-930	25,000	25,000	25,000
	Total Undistributed Expenditures			12,747,543	13,078,017
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	50
General Fund Current Expenses	Total General Current Expense		23,596,645	24,288,748	24,656,182

## Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	4,397	3,650	3,975
	Facilities Acquisition and Construction Services	12-000-400-XXX	480,290	192,913	161,424
	Interest Deposit to Capital Reserve	10-604	0	50	50
	Total Capital Outlay		484,687	196,613	165,449
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	35,567	37,739	39,938
	General Fund Grand Total		24,116,899	24,523,100	24,861,569
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	180,625	187,225	159,141
	Title II	20-XXX-XXX-XXX	19,800	4,780	4,063
	Title IV	20-XXX-XXX-XXX	10,440	10,148	8,626
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	379,019	371,348	315,646
	Total Federal Projects	20-XXX-XXX-XXX	589,884	573,501	487,476
Special Revenue Fund Expenses	Total Special Revenue Funds		589,884	573,501	487,476
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	970,700	910,200	928,300
	Total Debt Service Funds		970,700	910,200	928,300
All Fund Expenses	Total Expenditures/Appropriations		25,677,483	26,006,801	26,277,345
Expenses Net of Transfers	Total Expenditures Net of Transfers		25,677,483	26,006,801	26,277,345

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	85,140	25,140	25,190	25,240
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	25,000	25,000	25,050
	Legal Reserve	0	7,599	7,599	0
	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	531,707	631,838	491,838	349,437
	Repayment of Debt	0	0	0	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,192	\$14,688	\$14,880	\$15,386	\$15,554
Total Classroom Instruction	\$8,288	\$8,616	\$8,500	\$8,812	\$8,962
Classroom-Salaries and Benefits	\$8,027	\$8,313	\$7,999	\$8,299	\$8,316
Classroom-General Supplies and Textbooks	\$192	\$219	\$290	\$302	\$412
Classroom-Purchased Services	\$70	\$83	\$211	\$211	\$233
Total Support Services	\$2,391	\$2,492	\$2,627	\$2,683	\$2,732
Support Services-Salaries and Benefits	\$2,155	\$2,303	\$2,319	\$2,362	\$2,392
Total Administrative Costs	\$1,438	\$1,542	\$1,479	\$1,613	\$1,594
Administration Salaries and Benefits	\$1,246	\$1,286	\$1,279	\$1,365	\$1,320
Total Operations and Maintenance of Plant	\$1,381	\$1,414	\$1,537	\$1,533	\$1,537
Operations and Maintenance-Salaries and Benefits	\$895	\$935	\$988	\$992	\$987
Board Contribution to Food Services	\$16	\$17	\$17	\$17	\$17
Total Extracurricular Costs	\$653	\$600	\$700	\$705	\$686
Total Equipment Costs	\$1	\$3	\$2	\$2	\$3
Legal Costs	\$34	\$52	\$24	\$39	\$41
Employee Benefits as a percentage of salaries*	30.25%	28.94%	27.75%	27.31%	28.75%

\*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 2019-20 revised appropriations and the 2020-21 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)
Insurance Coverages and Benefits	Property insurance through a SAIF and BCIP Joint Insurance Fund	0
Municipal/Public Works	Trash removal provided by Audubon Borough	0
Others	Rental of classroom space to YALE School	0
Transportation Services, including Fuel	Purchase of fuel for maintenance vehicles and buses through Collingswood School District	0



## Estimated Tax Rates

Municipality	Category	Amount
Audubon Borough	(A) General Fund School Levy	12,250,593
	(D) Total School Levy	13,178,893
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	713,327,254
	(H) Estimated Equalized Valuation (as of 10/01/19)	733,760,894
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7174
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8475
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.6696
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7961
Audubon Park Bor	(A) General Fund School Levy	364,293
	(D) Total School Levy	364,293
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	20,982,556
	(H) Estimated Equalized Valuation (as of 10/01/19)	21,005,351
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7362
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7362
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7343
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7343

## Employee Contract List for District

Name	Category	Measure
Andrew Davis	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$153,000
	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	11/01/18
	End Date of Contract	06/30/22
	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	5
	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	\$5,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$750
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$27,800
	Contractual Post-Employment Benefit Description of Payout of Sick days	Paid at a per diem rate up to max of \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid at per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Andrew Davis	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
Deborah Roncace	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$132,090
	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	07/01/19
	End Date of Contract	06/30/20
	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	5
	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
Deborah Roncace	Total Allowances Amount	\$3,850
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$500
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$25,796
	Contractual Post-Employment Benefit Description of Payout of Sick days	Paid at per diem rate at max of \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid at per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	
Harry Rutter	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Building and Grounds
	Base Annual Salary Amount	\$140,493
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

## Employee Contract List for District

Name	Category	Measure
Harry Rutter	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	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	\$58,175
	Contractual Post-Employment Benefit Description of Payout of Sick days	Paid at 50% of per diem rate up to 100 days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid at per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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

## Employee Contract List for District

Name	Category	Measure
Harry Rutter	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
Patricia Martel	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Testing/Data/Spec. Proj.
	Base Annual Salary Amount	\$105,941
	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	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	5
	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	\$37,031
	Contractual Post-Employment Benefit Description of Payout of Sick days	Paid at 50% of per diem rate up to 100 days

Employee Contract List for District

Name	Category	Measure
Patricia Martel	Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid at per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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