

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	1,218.0	1,188.0	1,202.0
On Roll Special Ed Full-Time	255.0	245.0	238.0
On Roll Subtotal	1,473.0	1,433.0	1,440.0
In Private School Placements	8.0	9.0	9.0
Sent to Other Districts Regular	0.0	0.0	1.0
Sent to Other Districts Special Ed	11.0	8.0	8.0
Received	171.0	131.0	142.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	12,367,535	12,614,886	12,867,184
	Total Tuition	10-1300	2,576,099	2,438,200	2,326,515
	Unrestricted Miscellaneous Revenues	10-1XXX	206,224	288,400	230,085
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	0	50
	Interest Earned on Maintenance Reserve	10-1XXX	125	50	50
	Interest Earned on Capital Reserve Funds	10-1XXX	126	50	50
	Total Revenues from Local Sources		15,150,109	15,341,586	15,423,934
General Fund Revenues from State Sources	School Choice Aid	10-3116	1,024,191	1,048,646	1,002,960
	Categorical Transportation Aid	10-3121	73,419	73,419	73,419
	Extraordinary Aid	10-3131	209,103	200,000	200,000
	Categorical Special Education Aid	10-3132	1,046,915	1,046,915	1,046,915
	Equalization Aid	10-3176	6,131,330	6,211,922	6,777,216
	Categorical Security Aid	10-3177	200,391	200,391	200,391
	Adjustment Aid	10-3178	450,596	390,126	328,370
	Other State Aids	10-3XXX	122,709	0	0
	Total Revenues from State Sources		9,258,654	9,171,419	9,629,271
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	47,909	38,991	35,644
	Total Revenues from Federal Sources		47,909	38,991	35,644
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	150,000	275,000
	Adjustment for Prior Year Encumbrances		0	202,400	0
	Actual Revenues (Over)/Under Expenditures		-894,736	0	0
General Fund Revenues	Total Operating Budget		23,561,936	24,904,396	25,363,849
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	377,000	377,000
	Scholarship Fund Revenue	20-1770	0	50,000	50,000
	Total Revenues from Local Sources	20-1XXX	0	427,000	427,000

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	187,225	163,755	139,192
	Title II	20-4451-4455	4,780	26,242	22,306
	Title IV	20-4471-4474	10,148	12,027	10,223
	I.D.E.A. Part B (Handicapped)	20-4420-4429	372,478	388,427	330,163
	CARES Act Education Stabilization Fund	20-4530	0	138,091	0
	Coronavirus Relief Fund (CRF)	20-4532	0	65,342	0
	Crrsa Act-Esser II	20-4534		0	536,687
	Crrsa Act-Learning Acceleration Grant	20-4535		0	34,442
	Crrsa Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources			574,631	793,884
Special Revenue Fund Revenues	Total Grants and Entitlements		574,631	1,220,884	1,545,013
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	910,200	0	0
	Local Tax Levy-Premerger Debt	40-1210	0	928,300	920,200
	Total Revenues from Local Sources		910,200	928,300	920,200
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		910,200	928,300	920,200
Debt Service Fund Revenues	Total Repayment of Debt		910,200	928,300	920,200
All Fund Revenues	Total Revenues/Sources		25,046,767	27,053,580	27,829,062
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		25,046,767	27,053,580	27,829,062

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	7,439,048	7,823,840	8,238,217
	Special Education-Instruction	11-2XX-100-XXX	2,151,224	2,337,781	2,416,381
	Basic Skills/Remedial-Instruction	11-230-100-XXX	486,470	444,210	516,890
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	249,614	343,830	342,315
	School-Sponsored Athletics-Instruction	11-402-100-XXX	486,666	505,341	527,697
	Community Services Programs/Operations	11-800-330-XXX	0	14,705	15,146
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,096,222	1,113,107	1,004,521
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	62,100	63,600	55,430
	Undistributed Expenditures-Health Services	11-000-213-XXX	290,677	221,423	229,990
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	358,312	363,598	407,510
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	132,768	219,715	219,715
	Undistributed Expenditures-Guidance	11-000-218-XXX	765,206	799,211	819,581
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	697,675	757,445	777,790
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	545,357	468,999	330,299
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	156,666	190,835	298,466
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	70,534	107,400	44,940
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	450,991	550,650	543,916
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	857,246	913,748	894,878
	Undistributed Expenditures-Central Services	11-000-251-XXX	358,059	376,296	380,797
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	56,029	109,858	61,899
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,768,039	2,033,616	2,015,754
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	400,535	626,343	473,976
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,424,011	4,269,450	4,515,735
	Undistributed Expenditures-Food Services	11-000-310-930	25,000	25,000	25,000
	Total Undistributed Expenditures		12,515,427	13,210,294	13,100,197
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50	50
	Interest Earned on Current Expense Emergency Res	10-607	0	0	50
General Fund Current Expenses	Total General Current Expense		23,328,449	24,680,051	25,156,943

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	2,836	22,933	2,300
	Facilities Acquisition and Construction Services	12-000-400-XXX	192,912	161,424	162,798
	Interest Deposit to Capital Reserve	10-604	0	50	50
	Total Capital Outlay		195,748	184,407	165,148
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	37,739	39,938	41,758
	General Fund Grand Total		23,561,936	24,904,396	25,363,849
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	0	377,000	377,000
	Scholarship Fund	20-476-XXX-XXX	0	50,000	50,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	187,225	163,755	139,192
	Title II	20-XXX-XXX-XXX	4,780	26,242	22,306
	Title IV	20-XXX-XXX-XXX	10,148	12,027	10,223
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	372,478	388,427	330,163
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	138,091	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	65,342	0
	Crrsa Act-Esser II Grant Program	20-483-xxx-xxx		0	536,687
	Crrsa Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	34,442
	Crrsa Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	574,631	793,884	1,118,013
Special Revenue Fund Expenses	Total Special Revenue Funds		574,631	1,220,884	1,545,013
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	910,200	928,300	920,200
	Total Debt Service Funds		910,200	928,300	920,200
All Fund Expenses	Total Expenditures/Appropriations		25,046,767	27,053,580	27,829,062
Expenses Net of Transfers	Total Expenditures Net of Transfers		25,046,767	27,053,580	27,829,062

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	25,140	175,266	175,316	175,366
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	25,000	175,125	175,175	175,225
	Legal Reserve	7,599	259,279	251,680	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	150,000	150,000	150,050
	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	631,838	622,243	514,842	491,522
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,688	\$14,837	\$15,554	\$16,034	\$16,470
Total Classroom Instruction	\$8,616	\$8,710	\$8,962	\$9,249	\$9,746
Classroom-Salaries and Benefits	\$8,313	\$8,295	\$8,316	\$8,573	\$9,064
Classroom-General Supplies and Textbooks	\$219	\$234	\$412	\$436	\$469
Classroom-Purchased Services	\$83	\$181	\$233	\$240	\$213
Total Support Services	\$2,492	\$2,636	\$2,732	\$2,744	\$2,735
Support Services-Salaries and Benefits	\$2,303	\$2,421	\$2,392	\$2,395	\$2,386
Total Administrative Costs	\$1,542	\$1,449	\$1,594	\$1,644	\$1,585
Administration Salaries and Benefits	\$1,286	\$1,252	\$1,320	\$1,349	\$1,303
Total Operations and Maintenance of Plant	\$1,414	\$1,402	\$1,537	\$1,637	\$1,623
Operations and Maintenance-Salaries and Benefits	\$935	\$894	\$987	\$1,007	\$1,013
Board Contribution to Food Services	\$17	\$17	\$17	\$17	\$17
Total Extracurricular Costs	\$600	\$613	\$686	\$715	\$736
Total Equipment Costs	\$3	\$2	\$3	\$16	\$2
Legal Costs	\$52	\$33	\$41	\$42	\$38
Employee Benefits as a percentage of salaries*	28.94%	28.93%	28.75%	27.19%	27.80%

*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 2020-21 revised appropriations and the 2021-22 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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
300	Miscellaneous	230,085	Rental use, Pay to Play Fee, Interest, Gate Receipts, Chrome Book Fee, Misc.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	Property insurance through 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	12,495,140
	(D) Total School Levy	13,415,340
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	711,771,640
	(H) Estimated Equalized Valuation (as of 10/01/20)	735,596,592
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.7555
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.8848
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.6986
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.8237
Audubon Park Bor	(A) General Fund School Levy	372,044
	(D) Total School Levy	372,044
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	20,985,321
	(H) Estimated Equalized Valuation (as of 10/01/20)	21,008,116
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.7729
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.7729
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.7710
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.7710

Employee Contract List for District

Name	Category	Measure
Andrew Davis	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$156,060
	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	\$33,007
	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	\$136,053
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$29,390
	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	Buildings and Grounds
	Base Annual Salary Amount	\$144,670
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$59,149
	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