

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,264.0	1,237.0	1,245.0
On Roll Special Ed Full-Time	276.0	265.0	273.0
On Roll Subtotal	1,540.0	1,502.0	1,518.0
In Private School Placements	10.0	9.0	10.0
Sent to Other Districts Regular	0.0	1.0	4.0
Sent to Other Districts Special Ed	8.5	9.0	7.0
Received	171.0	173.0	183.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	11,599,944	12,125,034	12,367,535
	Total Tuition	10-1300	2,875,966	2,704,471	2,546,336
	Unrestricted Miscellaneous Revenues	10-1XXX	336,858	337,000	287,400
	Interest Earned on Capital Reserve Funds	10-1XXX	1,873	50	50
	Total Revenues from Local Sources		14,814,641	15,166,555	15,201,321
General Fund Revenues from State Sources	School Choice Aid	10-3116	939,960	1,050,420	1,024,191
	Categorical Transportation Aid	10-3121	62,870	73,419	73,419
	Extraordinary Aid	10-3131	191,907	0	200,000
	Categorical Special Education Aid	10-3132	713,615	1,046,915	1,046,915
	Equalization Aid	10-3176	5,957,483	5,957,483	6,131,330
	Categorical Security Aid	10-3177	131,828	200,391	200,391
	Adjustment Aid	10-3178	537,678	512,978	450,596
	Under Adequacy Aid	10-3180	25,300	0	0
	PARCC Readiness Aid	10-3181	13,430	0	0
	Per Pupil Growth Aid	10-3182	13,430	0	0
	Professional Learning Community Aid	10-3183	13,960	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	5,850	0	0
	Total Revenues from State Sources		8,607,311	8,841,606	9,126,842
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	47,588	36,598	44,937
	Total Revenues from Federal Sources		47,588	36,598	44,937
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	95,393	150,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	85,000	0
	Actual Revenues (Over)/Under Expenditures		66,877	0	0
General Fund Revenues	Total Operating Budget		23,536,417	24,225,152	24,523,100
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	203,922	180,625	153,530
	Title II	20-4451-4455	7,920	19,800	16,830
	Title IV	20-4471-4474	0	10,440	8,874
	I.D.E.A. Part B (Handicapped)	20-4420-4429	375,016	379,019	322,166
	Total Revenues from Federal Sources		586,858	589,884	501,400

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		586,858	589,884	501,400
Debt Service Fund Revenues from Local Sources	Local Tax Levy-Prememerger Debt	40-1210	950,500	970,700	910,200
	Total Revenues from Local Sources		950,500	970,700	910,200
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		950,500	970,700	910,200
Debt Service Fund Revenues	Total Repayment of Debt		950,500	970,700	910,200
All Fund Revenues	Total Revenues/Sources		25,073,775	25,785,736	25,934,700
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		25,073,775	25,785,736	25,934,700

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	7,282,412	7,631,875	7,683,437
	Special Education-Instruction	11-2XX-100-XXX	2,050,779	2,161,011	2,348,671
	Basic Skills/Remedial-Instruction	11-230-100-XXX	486,751	352,280	213,042
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	321,516	340,700	371,365
	School-Sponsored Athletics-Instruction	11-402-100-XXX	488,461	503,700	496,300
	Community Services Programs/Operations	11-800-330-XXX	22,546	22,524	14,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	943,195	1,077,204	1,186,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	51,350	54,905	55,405
	Undistributed Expenditures-Health Services	11-000-213-XXX	273,841	276,250	293,075
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	377,427	302,035	353,323
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	0	186,960
	Undistributed Expenditures-Guidance	11-000-218-XXX	642,436	652,430	708,960
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	815,473	885,955	791,460
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	375,670	397,362	389,053
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	132,392	155,320	164,177
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	221,714	228,254	274,107
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	415,763	476,200	442,311
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	833,710	910,879	947,300
	Undistributed Expenditures-Central Services	11-000-251-XXX	393,457	435,342	387,119
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	122,364	57,969	56,172
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,793,141	2,039,083	2,003,683
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	510,932	416,000	546,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,577,285	4,331,319	4,351,828
	Undistributed Expenditures-Food Services	11-000-310-930	25,000	25,000	25,000
		Total Undistributed Expenditures		12,505,150	12,721,507
General Fund Current Expenses	Total General Current Expense		23,157,615	23,733,597	24,288,748

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	1,756	0	3,650
	Facilities Acquisition and Construction Services	12-000-400-XXX	344,333	482,720	192,913
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	32,713	0	0
	Interest Deposit to Capital Reserve	10-604	0	50	50
	Total Capital Outlay		378,802	482,770	196,613
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	8,785	37,739
	General Fund Grand Total		23,536,417	24,225,152	24,523,100
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	203,922	180,625	153,530
	Title II	20-XXX-XXX-XXX	7,920	19,800	16,830
	Title IV	20-XXX-XXX-XXX	0	10,440	8,874
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	375,016	379,019	322,166
	Total Federal Projects	20-XXX-XXX-XXX	586,858	589,884	501,400
Special Revenue Fund Expenses	Total Special Revenue Funds		586,858	589,884	501,400
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	950,500	970,700	910,200
	Total Debt Service Funds		950,500	970,700	910,200
All Fund Expenses	Total Expenditures/Appropriations		25,073,775	25,785,736	25,934,700
Expenses Net of Transfers	Total Expenditures Net of Transfers		25,073,775	25,785,736	25,934,700

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	115,980	85,140	190	240
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	45,925	0	0	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	521,819	531,707	461,314	311,314
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,646	\$14,192	\$14,216	\$14,837	\$14,880
Total Classroom Instruction	\$7,959	\$8,288	\$8,241	\$8,557	\$8,500
Classroom-Salaries and Benefits	\$7,685	\$8,027	\$7,889	\$8,188	\$7,999
Classroom-General Supplies and Textbooks	\$195	\$192	\$288	\$300	\$290
Classroom-Purchased Services	\$79	\$70	\$64	\$70	\$211
Total Support Services	\$2,212	\$2,391	\$2,392	\$2,458	\$2,627
Support Services-Salaries and Benefits	\$1,996	\$2,155	\$2,159	\$2,237	\$2,319
Total Administrative Costs	\$1,475	\$1,438	\$1,376	\$1,528	\$1,479
Administration Salaries and Benefits	\$1,268	\$1,246	\$1,176	\$1,253	\$1,279
Total Operations and Maintenance of Plant	\$1,318	\$1,381	\$1,503	\$1,566	\$1,537
Operations and Maintenance-Salaries and Benefits	\$838	\$895	\$899	\$941	\$988
Board Contribution to Food Services	\$15	\$16	\$16	\$17	\$17
Total Extracurricular Costs	\$642	\$653	\$660	\$682	\$700
Total Equipment Costs	\$2	\$1	\$0	\$0	\$2
Legal Costs	\$27	\$34	\$22	\$37	\$24
Employee Benefits as a percentage of salaries*	27.60%	30.25%	30.98%	27.97%	27.75%

*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 2018-19 revised appropriations and the 2019-20 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	Provide oversight for maintenance and custodial services for Brooklawn School District	0
Insurance Coverages and Benefits	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 Collinswood School District	0

Estimated Tax Rates

Municipality	Category	Amount
Audubon Borough	(A) General Fund School Levy	12,007,614
	(D) Total School Levy	12,917,814
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	715,214,681
	(H) Estimated Equalized Valuation (as of 10/01/18)	731,944,695
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6789
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8061
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.6405
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7649
Audubon Park Bor	(A) General Fund School Levy	359,921
	(D) Total School Levy	359,921
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	20,952,965
	(H) Estimated Equalized Valuation (as of 10/01/18)	20,975,760
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7178
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7178
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7159
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7159

Employee Contract List for District

Name	Category	Measure
Andrew Davis	Job Title	Superintendent
	Job Title II	None
	Base Annual Salary Amount	\$150,000
	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	4
	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	\$22,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	Paid at 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
	Base Annual Salary Amount	\$129,500
	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	12/01/18
	End Date of Contract	06/30/19
	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	\$24,962
	Contractual Post-Employment Benefit Description of Payout of Sick days	Paid at per dien 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	\$136,437
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	07
	Shared District	0580

Employee Contract List for District

Name	Category	Measure
Harry Rutter	Job Title Other District	Maintenance Consultant
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	24
	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	\$49,595
	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	\$102,855
	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	07/01/18
	End Date of Contract	06/30/19
	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	\$37,981
	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