

Camden - Audubon Boro

Notice is hereby given to the legal voters of the Audubon Public school district, in the County of Camden, of the State of New Jersey, that a Public Hearing will be held in the Audubon Jr/Sr High School Media Center, 350 Edgewood Ave., Audubon NJ 08106 on Wednesday, April 29, 2026 at 7:00 pm for the purpose of conducting a public hearing on the following budget for the 2026-2027 school year.

Advertised Enrollments

Enrollment Categories	October 15, 2024 Actual	October 15, 2025 Actual	October 15, 2026 Estimated
Pupils On Roll Regular Full-Time	1,206	1,188	1,216
Pupils On Roll - Special Full-Time	210	202	202
Subtotal - Pupils On Roll	1,416	1,390	1,418
Private School Placements	7	6	6
Pupils Sent to Other Districts - Reg Prog	1	1	0
Pupils Sent to Other Dists - Spec Ed Prog	7	9	11
Pupils Received	149	156	161
Pupils in State Facilities	0	2	2

Camden - Audubon Boro Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy-Base Budget	10-1210	13,917,766	15,343,932	16,509,030
Total Tax Levy	10-121x	13,917,766	15,343,932	16,509,030
Total Tuition	10-1300	2,598,086	3,372,761	3,765,619
Unrestricted Miscellaneous Revenues	10-1XXX	219,845	330,084	330,084
Interest Earned on Maintenance Reserve	10-1XXX	2,522	50	50
Interest Earned on Capital Reserve Funds	10-1XXX	3,630	50	50
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only)	10-1XXX	1,745	0	0
Total Revenues from Local Sources		16,743,594	19,046,877	20,604,833
Revenues from State Sources:				
School Choice Aid	10-3116	1,163,394	1,430,520	1,476,405
Categorical Transportation Aid	10-3121	73,419	70,298	74,384
Extraordinary Aid	10-3131	229,080	280,000	280,000
Categorical Special Education Aid	10-3132	1,173,689	1,596,561	1,574,785
Equalization Aid	10-3176	7,185,160	6,456,921	6,236,824
Categorical Security Aid	10-3177	200,391	249,900	236,475
Other State Aids	10-3XXX	69,917	47,619	0
Total Revenues from State Sources		10,095,050	10,131,819	9,878,873
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	19,912	7,402	31,300
Total Revenues from Federal Sources		19,912	7,402	31,300
Budgeted Fund Balance-Operating Budget	10-303	0	375,000	375,000
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	250,000
Withdrawal from Maintenance Reserve	10-310	0	50,000	0
Actual Revenues (Over)/Under Expenditures		607,308	0	0
Total Operating Budget		27,465,864	29,611,098	31,140,006
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	520,474	370,000	350,000
Scholarship Fund Revenue	20-1770	64,472	50,000	50,000
Total Revenues from Local Sources	20-1XXX	584,946	420,000	400,000
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	0	98,393	81,240
Preschool Education Aid	20-3218	809,766	779,113	1,372,476
Other Restricted Entitlements	20-32XX	420,479	0	0
Total Revenues from State Sources		1,230,245	877,506	1,453,716
Revenues from Federal Sources:				
Title I	20-4411-4416	152,398	151,112	113,334
Title II	20-4451-4455	31,270	25,765	19,324
Title IV	20-4471-4474	0	10,283	7,712
IDEA Part B (Handicapped)	20-4420-4429	389,761	397,229	297,922
Total Revenues from Federal Sources		573,429	584,389	438,292
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	152,310	110,425	343,119
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-514	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-35,572	0	0
Total Grants and Entitlements		2,504,844	1,992,320	2,635,127
Repayment of Debt:				
Transfers from Other Funds	40-5200	8,686	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	800,605	1,187,744	1,237,351
Local Tax Levy-Premerger Debt	40-1210	936,000	0	0
Total Revenues from Local Sources		1,736,605	1,187,744	1,237,351
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	419,914	595,191	588,213
Budgeted Fund Balance	40-303	0	73,078	8,686
Total Local Repayment of Debt		2,165,205	1,856,013	1,834,250

Actual Revenues (Over)/Under Expenditures		80,232	0	0
Total Repayment of Debt		2,245,437	1,856,013	1,834,250
Total Revenues/Sources		32,216,145	33,459,431	35,609,383
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	152,310	110,425	343,119
Total Revenues/Sources Net of Transfers		32,063,835	33,349,006	35,266,264

Camden - Audubon Boro
Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	8,561,280	8,905,367	9,226,797
Special Education-Instruction	11-2XX-100-XXX	3,001,867	2,952,443	3,073,639
Basic Skills/Remedial-Instruction	11-230-100-XXX	624,863	653,388	678,033
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	272,070	303,327	272,342
School-Sponsored Athletics-Instruction	11-402-100-XXX	584,804	631,510	648,659
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	860,247	1,253,944	1,086,020
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	94,530	97,590	137,814
Undistributed Expenditures-Health Services	11-000-213-XXX	277,430	296,740	337,853
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	392,625	404,313	429,949
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	63,520	76,755	77,000
Undistributed Expenditures-Guidance	11-000-218-XXX	830,734	982,505	872,806
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	783,375	848,124	861,312
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	503,805	529,500	443,982
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	347,877	419,302	410,828
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	19,814	162,160	135,427
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	516,008	597,977	702,538
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	807,848	902,300	790,259
Undistributed Expenditures-Central Services	11-000-251-XXX	392,240	396,359	397,948
Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	66,159	105,449	46,838
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,585,622	2,122,302	2,324,943
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	792,325	975,900	896,500
Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,901,586	5,784,092	6,930,968
Total Undistributed Expenditures		14,235,745	15,955,312	16,882,985
Interest Earned on Maintenance Reserve	10-606	0	50	50
Total General Current Expense		27,280,629	29,401,397	30,782,505
Capital Expenditures:				
Equipment	12-XXX-XXX-730	63,342	8,200	6,000
Facilities Acquisition and Construction Services	12-000-400-XXX	101,451	201,451	351,451
Capital Reserve-Transfer to Capital Projects	12-000-400-931	520	0	0
Interest Deposit to Capital Reserve	10-604	0	50	50
Total Capital Outlay		165,313	209,701	357,501
Transfer of Funds to Charter Schools	10-000-100-56X	19,922	0	0
General Fund Grand Total		27,465,864	29,611,098	31,140,006
Special Grants and Entitlements:				
Student Activity Fund	20-475-XXX-XXX	519,960	370,000	350,000
Scholarship Fund	20-476-XXX-XXX	28,900	50,000	50,000
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	423,710	438,359	721,282
Support Services	20-218-200-XXX	536,339	549,572	1,015,553
Facility Acquisition and Construction Services	20-218-400-XXX	2,027	0	60,000
Total Preschool Education Aid	20-218-XXX-XXX	962,076	987,931	1,796,835
Other State Projects:				
Other	20-XXX-XXX-XXX	420,479	0	0
Total Other State Projects		420,479	0	0
Total State Projects	20-XXX-XXX-XXX	1,382,555	987,931	1,796,835
Federal Projects:				
Title I	20-XXX-XXX-XXX	152,398	151,112	113,334
Title II	20-XXX-XXX-XXX	31,270	25,765	19,324
Title IV	20-XXX-XXX-XXX	0	10,283	7,712
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	389,761	397,229	297,922
Total Federal Projects	20-XXX-XXX-XXX	573,429	584,389	438,292
Total Special Revenue Funds		2,504,844	1,992,320	2,635,127
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	2,245,437	1,856,013	1,834,250
Total Debt Service Funds		2,245,437	1,856,013	1,834,250
Total Expenditures/Appropriations		32,216,145	33,459,431	35,609,383
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	152,310	110,425	343,119
Total Expenditures Net of Transfers		32,063,835	33,349,006	35,266,264

Camden - Audubon Boro
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2024	Audited Balance 06-30-2025	Estimated Balance 06-30-2026	Estimated Balance 06-30-2027
Unrestricted:				
(General Operating Budget)	1,173,280	899,287	569,317	378,651
(Repayment of Debt)	161,996	81,764	8,686	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	348,705	351,816	351,866	101,916
--Adult Education Programs	0	0	0	0

--Maintenance Reserve	601,458	241,838	191,888	191,938
--Legal Reserve	175,030	209,364	184,334	0
--Unemployment Fund	330,664	332,409	332,409	332,409
--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
(Special Revenue Fund)				
--Student Activity Fund	486,981	487,495	487,495	487,495
--Scholarship Fund	279,225	314,797	314,797	314,797
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Camden - Audubon Boro
Advertised Per Pupil Cost Calculations

	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Per Pupil Cost Calculations					
Total Budgetary Comparative Per Pupil Cost	\$18,143	\$18,693	\$19,687	\$20,179	\$21,293
Total Classroom Instruction	\$10,813	\$11,067	\$11,837	\$11,895	\$12,733
Classroom-Salaries and Benefits	\$10,236	\$10,380	\$11,015	\$11,050	\$11,818
Classroom-General Supplies and Textbooks	\$349	\$351	\$501	\$524	\$561
Classroom-Purchased Services	\$228	\$335	\$321	\$321	\$354
Total Support Services	\$3,166	\$3,222	\$3,625	\$3,822	\$3,921
Support Services-Salaries and Benefits	\$2,907	\$3,017	\$3,314	\$3,473	\$3,609
Total Administrative Costs	\$1,585	\$1,547	\$1,630	\$1,793	\$1,786
Administration Salaries and Benefits	\$1,325	\$1,317	\$1,352	\$1,467	\$1,497
Total Operations and Maintenance of Plant	\$1,799	\$2,106	\$1,755	\$1,801	\$1,984
Operations and Maintenance-Salaries and Benefits	\$1,145	\$1,277	\$1,122	\$1,141	\$1,229
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$767	\$738	\$813	\$839	\$844
Total Equipment Costs	\$9	\$46	\$22	\$6	\$47
Legal Costs	\$64	\$46	\$56	\$57	\$55
Employee Benefits as a percentage of salaries*	27.64%	27.77%	29.74%	31.67%	38.97%

*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 website: <http://www.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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.

Camden - Audubon Boro
Capital Projects

Description/Activity	Project Number	Dollar Eligible Amount for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
APS Toilet room/Security Ent renovations	27-01	\$217,775	N	
AHS window replacements	27-02	\$3,705	N	
AHS Masonry restorations and repairs	27-03	\$16,700	N	
AHS Asphalt repairs	27-04	\$11,820	N	

The complete budget will be on file and open to examination at the Audubon Board of Education Office, 350 Edgewood Ave., Audubon, NJ 08106. Please email Deborah Roncace at droncace@audubonschools.org or call 856-547-7695 ext 4104 for additional information on the budget.