

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

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
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
Subtotal - Revenues From Local Sources		14,814,641	15,166,555	15,201,321
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
Subtotal - Revenues From State Sources		8,607,311	8,841,606	9,126,842
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	47,588	36,598	44,937
Subtotal - Revenues From Federal Sources		47,588	36,598	44,937
Budgeted Fund Balance - Operating Budget	10-303	0	95,393	150,000

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Withdrawal From Cap Res-For Local Share	10-307	0	85,000	0
Actual Revenues (Over)/Under Expenditures		66,877	0	0
Total Operating Budget		23,536,417	24,225,152	24,523,100
Grants and Entitlements:				
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
Total Grants And Entitlements		586,858	589,884	501,400
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy - Premerger Debt	40-1210	950,500	970,700	910,200
Total Revenues From Local Sources		950,500	970,700	910,200
Total Local Repayment Of Debt		950,500	970,700	910,200
Total Repayment Of Debt		950,500	970,700	910,200
Total Revenues/Sources		25,073,775	25,785,736	25,934,700
Total Revenues/Sources Net of Transfers		25,073,775	25,785,736	25,934,700

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
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-Spon. Co/Extra Curr. Actvts. - Inst	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
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	943,195	1,077,204	1,186,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	51,350	54,905	55,405
Undist. Expenditures - Health Services	11-000-213-XXX	273,841	276,250	293,075
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	377,427	302,035	353,323
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	0	0	186,960
Undist. Expenditures - Guidance	11-000-218-XXX	642,436	652,430	708,960
Undist. Expenditures - Child Study Teams	11-000-219-XXX	815,473	885,955	791,460
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	375,670	397,362	389,053
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	132,392	155,320	164,177
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	221,714	228,254	274,107
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	415,763	476,200	442,311
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	833,710	910,879	947,300
Undist. Expend. - Central Services	11-000-251-XXX	393,457	435,342	387,119
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	122,364	57,969	56,172
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,793,141	2,039,083	2,003,683
Undist. Expend.-Student Transportation Serv.	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

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Undistributed Expenditures		12,505,150	12,721,507	13,161,933
Total General Current Expense		23,157,615	23,733,597	24,288,748
Capital Expenditures:				
Equipment	12-XXX-XXX-730	1,756	0	3,650
Facilities Acquisition And Const. Serv.	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
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 Grants and Entitlements:				
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
Total Special Revenue Funds		586,858	589,884	501,400
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	950,500	970,700	910,200
Total Debt Service Funds		950,500	970,700	910,200
Total Expenditures/Appropriations		25,073,775	25,785,736	25,934,700
Total Expenditures Net of Transfers		25,073,775	25,785,736	25,934,700

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
Unrestricted	General Operating Budget	521,819	531,707	461,314	311,314
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	115,980	85,140	190	240
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	45,925	0	0	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

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 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
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
Municipal/Public Works	Trash removal provided by Audubon Borough	0
Insurance Coverages and Benefits	Insurance through a SAIF and BCIP Joint Insurance Fund	0

ID=Audubon Borough

Category	Amount
(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

ID=Audubon Park Bor

Category	Amount
(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

Name=Andrew Davis

Category	Measure
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

Name=Andrew Davis

Category	Measure
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

Name=Deborah Roncace

Category	Measure
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
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

Name=Deborah Roncace

Category	Measure
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

Name=Harry Rutter

Category	Measure
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
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

Name=Harry Rutter

Category	Measure
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

Name=Patricia Martel

Category	Measure
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
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

Name=Patricia Martel

Category	Measure
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