

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	1,264.0	1,273.0	1,291.0
Pupils On Roll Special Ed Full-Time	289.0	258.0	282.0
Pupils On Roll SUBTOTAL	1,553.0	1,531.0	1,573.0
Pupils in Private School Placements	12.0	14.0	0.0
Pupils Sent to Other Districts Regular	2.0	1.0	0.0
Pupils Sent to Other Districts Special Ed	9.0	9.0	9.0
Pupils Received	186.0	176.0	183.0
Pupils in State Facilities		1.0	0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,518,831	10,729,208	11,153,792
Total Tuition	10-1300	2,544,829	2,729,000	2,790,573
Unrestricted Miscellaneous Revenues	10-1XXX	269,081	290,000	376,478
Interest Earned On Capital Reserve Funds	10-1XXX	184	0	0
Subtotal - Revenues From Local Sources		13,332,925	13,748,208	14,320,843
Revenues from State Sources:				
School Choice Aid	10-3116	904,152	939,960	922,056
Categorical Transportation Aid	10-3121	62,679	62,679	62,870
Extraordinary Aid	10-3131	74,862	0	0
Categorical Special Education Aid	10-3132	698,294	698,294	713,615
Equalization Aid	10-3176	5,833,566	5,833,566	5,859,113
Categorical Security Aid	10-3177	129,718	129,718	131,828
Adjustment Aid	10-3178	530,382	530,382	548,040
Under Adequacy Aid	10-3180		0	25,300
Parcc Readiness Aid	10-3181		0	13,430
Per Pupil Growth Aid	10-3182		0	13,430
Professional Learning Community Aid	10-3183		0	13,960
Other State Aids	10-3XXX	52,160	52,160	0
Subtotal - Revenues From State Sources		8,285,813	8,246,759	8,303,642
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	36,217	33,670	14,522
Subtotal - Revenues From Federal Sources		36,217	33,670	14,522
Budgeted Fund Balance - Operating Budget	10-303	0	395,540	285,574
Actual Revenues (Over)/Under Expenditures		251,086	0	0
Total Operating Budget		21,906,041	22,424,177	22,924,581

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	192,117	154,000	154,000
Title II	20-4451-4455	48,539	39,000	39,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	403,542	280,000	300,000
Other	20-4XXX	7,981	0	0
Total Revenues From Federal Sources		652,179	473,000	493,000
Total Grants And Entitlements		652,179	473,000	493,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy - Premerger Debt	40-1210	987,503	1,011,000	980,600
Total Revenues From Local Sources		987,503	1,011,000	980,600
Total Local Repayment Of Debt		987,503	1,011,000	980,600
Actual Revenues (Over)/Under Expenditures		18,497	0	0
Total Repayment Of Debt		1,006,000	1,011,000	980,600
Total Revenues/Sources		23,564,220	23,908,177	24,398,181
Total Revenues/Sources Net of Transfers		23,564,220	23,908,177	24,398,181

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,038,285	7,412,265	7,469,307
Special Education - Instruction	11-2XX-100-XXX	1,866,570	1,849,351	2,035,102
Basic Skills/Remedial - Instruction	11-230-100-XXX	384,778	480,000	363,297
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	312,805	312,625	301,600
School-Sponsored Athletics - Instruction	11-402-100-XXX	442,338	476,226	471,276
Community Services Programs/Operations	11-800-330-XXX	40,084	41,000	41,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	881,553	726,500	870,260
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	24,300	25,777	50,517
Undist. Expenditures - Health Services	11-000-213-XXX	252,573	264,197	263,300
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	389,620	388,562	400,556
Undist. Expenditures - Guidance	11-000-218-XXX	583,386	622,362	620,974
Undist. Expenditures - Child Study Teams	11-000-219-XXX	696,526	666,971	718,626
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	200,770	246,466	374,890
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	132,277	145,632	149,013
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	206,743	205,091	220,372
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	440,030	417,886	416,666
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	985,567	1,004,852	833,590
Undist. Expend. - Central Services	11-000-251-XXX	420,282	389,875	437,951
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	164,532	159,000	64,859
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,737,874	1,917,900	1,902,701
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	394,772	347,000	376,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,026,055	3,955,188	4,154,273
Undistributed Expenditures-Food Services	11-000-310-930	20,000	35,000	25,000
Total Undistributed Expenditures		11,556,860	11,518,259	11,879,548
Total General Current Expense		21,641,720	22,089,726	22,561,130

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	12,607	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	251,714	334,451	363,451
Total Capital Outlay		264,321	334,451	363,451
General Fund Grand Total		21,906,041	22,424,177	22,924,581
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	192,117	154,000	154,000
Title II	20-XXX-XXX-XXX	48,539	39,000	39,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	403,542	280,000	300,000
Other	20-XXX-XXX-XXX	7,981	0	0
Total Federal Projects	20-XXX-XXX-XXX	652,179	473,000	493,000
Total Special Revenue Funds		652,179	473,000	493,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,006,000	1,011,000	980,600
Total Debt Service Funds		1,006,000	1,011,000	980,600
Total Expenditures/Appropriations		23,564,220	23,908,177	24,398,181
Total Expenditures Net of Transfers		23,564,220	23,908,177	24,398,181

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	865,041	640,405	647,721	447,784
--Repayment of Debt	18,497	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	115,228	115,413	115,413	115,413
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	305,128	278,493	85,637	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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,013	\$13,150	\$13,475	\$13,721	\$13,543
Total Classroom Instruction	\$8,157	\$7,595	\$7,806	\$7,951	\$7,919
Classroom-Salaries and Benefits	\$7,845	\$7,336	\$7,453	\$7,593	\$7,599
Classroom-General Supplies and Textbooks	\$236	\$194	\$270	\$275	\$262
Classroom-Purchased Services	\$76	\$66	\$82	\$84	\$58
Total Support Services	\$2,062	\$2,011	\$2,042	\$2,075	\$2,218
Support Services-Salaries and Benefits	\$1,887	\$1,865	\$1,898	\$1,909	\$2,028
Total Administrative Costs	\$1,635	\$1,596	\$1,546	\$1,575	\$1,361
Administration Salaries and Benefits	\$1,417	\$1,386	\$1,376	\$1,402	\$1,172
Total Operations and Maintenance of Plant	\$1,428	\$1,298	\$1,409	\$1,435	\$1,392
Operations and Maintenance-Salaries and Benefits	\$870	\$806	\$854	\$870	\$840
Board Contribution to Food Services	\$27	\$13	\$22	\$23	\$16
Total Extracurricular Costs	\$658	\$596	\$608	\$619	\$594
Total Equipment Costs	\$57	\$8	\$0	\$0	\$0
Legal Costs	\$18	\$13	\$16	\$16	\$16
Employee Benefits as a percentage of salaries*	26.48%	27.78%	26.41%	26.46%	27.64%

*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 (formerly the Comparative Spending Guide) 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 2015-16 revised appropriations and the 2016-17 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)
Social Worker/Psychologist	CST Services for the magnolia School District	0
Staffing - Other	Library Services for Magnolia School District	0
Staffing - Other	Provide Business Office services for the Brooklawn School District	0
Others	Provide oversight for maintenance & Custodial Services for the Brooklawn School District	0
Others	rental of classroom space to the Yale School	170,000
Others	Purchase of fuel through the Collingswood School District	0
Others	Limited transportation services for field trips to the Brooklawn School District	0
Others	Receive trash removal services from Audubon Borough	0

AUDUBON BOROUGH	
A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,817,703
(B) Estimated Net Taxable Valuation (as of 10/01/15)	724,594,909
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.4929
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	12,103,703
(E) Estimated Net Taxable Valuation (as of 10/01/15)	724,594,909
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.6704

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,817,703
(H) Estimated Equalized Valuation (as of 10/01/15)	704,418,056
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5357
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	12,103,703
(K) Estimated Equalized Valuation (as of 10/01/15)	704,418,056
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.7183

AUDUBON PARK BOR	
A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	336,089
(B) Estimated Net Taxable Valuation (as of 10/01/15)	20,878,457
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.6097
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	403,830
(E) Estimated Net Taxable Valuation (as of 10/01/15)	20,878,457

(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.9342

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	336,089
(H) Estimated Equalized Valuation (as of 10/01/15)	21,058,021
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5960
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	403,830
(K) Estimated Equalized Valuation (as of 10/01/15)	21,058,021
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.9177

NAME=Harry Rutter

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	None
Base Annual Salary Amount	\$121,500
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	07/01/15
End Date of Contract	06/30/16
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$2,775
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum 100 day at 1/2 per diem
Contractual Post-Employment Benefit Description of Payout of Vacation days	Unused at retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	None
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Harry Rutter

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Robert Delengowski

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	None
Base Annual Salary Amount	\$143,652
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	07
Shared District	0580
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	18
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$3,825
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	\$25,149
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum permitted as of 6/8/2008
Contractual Post-Employment Benefit Description of Payout of Vacation days	Unused at retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	None
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Robert Delengowski

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Steve Crispin

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	None
Base Annual Salary Amount	\$154,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/17
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$4,975
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Unused to maximum of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Unused at retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	None
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Steve Crispin

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	