

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	1,259.0	1,264.0	1,265.0
Pupils On Roll Special Ed Full-Time	288.0	289.0	294.0
Pupils On Roll SUBTOTAL	1,547.0	1,553.0	1,559.0
Pupils in Private School Placements	15.0	12.0	12.0
Pupils Sent to Other Districts Regular	0.0	2.0	0.0
Pupils Sent to Other Districts Special Ed	10.0	9.0	0.0
Pupils Received	185.0	186.0	185.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,312,579	10,518,831	10,729,208
Total Tuition	10-1300	2,679,181	2,515,047	2,729,000
Unrestricted Miscellaneous Revenues	10-1XXX	279,198	239,500	290,000
Interest Earned On Capital Reserve Funds	10-1XXX	115	115	0
Subtotal - Revenues From Local Sources		13,271,073	13,273,493	13,748,208
Revenues from State Sources:				
School Choice Aid	10-3116	868,344	922,056	939,960
Categorical Transportation Aid	10-3121	62,679	62,679	62,679
Extraordinary Aid	10-3131	64,042	0	0
Categorical Special Education Aid	10-3132	698,294	698,294	698,294
Equalization Aid	10-3176	5,833,566	5,833,566	5,833,566
Categorical Security Aid	10-3177	129,718	129,718	129,718
Adjustment Aid	10-3178	530,382	530,382	530,382
Other State Aids	10-3XXX	25,300	52,160	52,160
Subtotal - Revenues From State Sources		8,212,325	8,228,855	8,246,759
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	39,082	26,486	33,670
Subtotal - Revenues From Federal Sources		39,082	26,486	33,670
Budgeted Fund Balance - Operating Budget	10-303	0	485,110	395,540
Actual Revenues (Over)/Under Expenditures		-76,450	0	0
Total Operating Budget		21,446,030	22,013,944	22,424,177
Grants and Entitlements:				
Revenues from Federal Sources:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Title I	20-4411-4416	169,428	154,000	154,000
Title II	20-4451-4455	40,622	39,000	39,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	402,900	280,000	280,000
Total Revenues From Federal Sources		612,950	473,000	473,000
Total Grants And Entitlements		612,950	473,000	473,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,163,570	0	0
Local Tax Levy - Premerger Debt	40-1210	0	987,503	1,011,000
Total Revenues From Local Sources		1,163,570	987,503	1,011,000
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	95,510	0	0
Budgeted Fund Balance	40-303	0	18,497	0
Total Local Repayment Of Debt		1,259,080	1,006,000	1,011,000
Total Repayment Of Debt		1,259,080	1,006,000	1,011,000
Total Revenues/Sources		23,318,060	23,492,944	23,908,177
Total Revenues/Sources Net of Transfers		23,318,060	23,492,944	23,908,177

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,104,111	7,122,238	7,412,265
Special Education - Instruction	11-2XX-100-XXX	1,773,142	1,795,869	1,849,351
Basic Skills/Remedial - Instruction	11-230-100-XXX	308,468	442,241	480,000
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	305,331	295,627	312,625
School-Sponsored Athletics - Instruction	11-402-100-XXX	466,115	474,721	476,226
Community Services Programs/Operations	11-800-330-XXX	40,739	40,000	41,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	918,019	788,087	726,500
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	23,675	24,350	25,777
Undist. Expenditures - Health Services	11-000-213-XXX	245,117	253,550	264,197
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	398,694	402,282	388,562
Undist. Expenditures - Guidance	11-000-218-XXX	607,915	630,326	622,362
Undist. Expenditures - Child Study Teams	11-000-219-XXX	633,710	664,503	666,971
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	148,258	238,148	246,466
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	137,588	134,510	145,632
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	155,306	197,260	205,091
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	345,800	406,473	417,886
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,000,431	1,006,797	1,004,852
Undist. Expend. - Central Services	11-000-251-XXX	424,820	378,095	389,875
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	116,672	153,794	159,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,756,430	1,909,943	1,917,900
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	350,902	369,000	347,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,728,179	3,980,259	3,955,188
Undistributed Expenditures-Food Services	11-000-310-930	38,000	38,000	35,000
Total Undistributed Expenditures		11,029,516	11,575,377	11,518,259
Total General Current Expense		21,027,422	21,746,073	22,089,726

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	79,877	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	338,731	255,391	334,451
Interest Deposit To Capital Reserve	10-604	0	115	0
Total Capital Outlay		418,608	255,506	334,451
Transfer Of Funds To Charter Schools	10-000-100-56X	0	12,365	0
General Fund Grand Total		21,446,030	22,013,944	22,424,177
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	169,428	154,000	154,000
Title II	20-XXX-XXX-XXX	40,622	39,000	39,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	402,900	280,000	280,000
Total Federal Projects	20-XXX-XXX-XXX	612,950	473,000	473,000
Total Special Revenue Funds		612,950	473,000	473,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,259,080	1,006,000	1,011,000
Total Debt Service Funds		1,259,080	1,006,000	1,011,000
Total Expenditures/Appropriations		23,318,060	23,492,944	23,908,177
Total Expenditures Net of Transfers		23,318,060	23,492,944	23,908,177

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	678,849	865,041	642,203	439,519
--Repayment of Debt	18,497	18,497	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	115,113	115,228	115,343	115,343
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	414,985	305,128	192,856	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,460	\$14,013	\$13,160	\$13,254	\$13,475
Total Classroom Instruction	\$7,753	\$8,157	\$7,532	\$7,586	\$7,806
Classroom-Salaries and Benefits	\$7,452	\$7,845	\$7,181	\$7,232	\$7,453
Classroom-General Supplies and Textbooks	\$237	\$236	\$267	\$269	\$270
Classroom-Purchased Services	\$65	\$76	\$84	\$84	\$82
Total Support Services	\$1,931	\$2,062	\$2,032	\$2,046	\$2,042
Support Services-Salaries and Benefits	\$1,771	\$1,887	\$1,877	\$1,890	\$1,898
Total Administrative Costs	\$1,692	\$1,635	\$1,535	\$1,546	\$1,546
Administration Salaries and Benefits	\$1,479	\$1,417	\$1,370	\$1,379	\$1,376
Total Operations and Maintenance of Plant	\$1,365	\$1,428	\$1,400	\$1,410	\$1,409
Operations and Maintenance-Salaries and Benefits	\$861	\$870	\$829	\$835	\$854
Board Contribution to Food Services	\$21	\$27	\$24	\$24	\$22
Total Extracurricular Costs	\$656	\$658	\$596	\$600	\$608
Total Equipment Costs	\$44	\$57	\$0	\$0	\$0
Legal Costs	\$15	\$18	\$16	\$16	\$16
Employee Benefits as a percentage of salaries*	27.11%	26.48%	27.47%	27.47%	26.41%

*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 2014-15 revised appropriations and the 2015-16 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	Business Office Services to Brooklawn School District	0
Others	Custodial Maintenance services for Brooklawn School District	0
Others	Rental of Classroom space to Yale School	0
Others	Purchase of Fuel through the Collingswood School District	0
Others	Limited transportation services to the Brooklawn School District	0
Others	Trash removal through Audubon Boro	0
Others	Technology consulting services as needed to Brooklawn School District	0

AUDUBON BOROUGH	
A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,394,946
(B) Estimated Net Taxable Valuation (as of 10/01/14)	731,021,057
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.4220
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	11,680,946
(E) Estimated Net Taxable Valuation (as of 10/01/14)	731,021,057
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.5979

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,394,946
(H) Estimated Equalized Valuation (as of 10/01/14)	677,598,379
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5341
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	11,680,946
(K) Estimated Equalized Valuation (as of 10/01/14)	677,598,379
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.7239

AUDUBON PARK BOR	
A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	334,262
(B) Estimated Net Taxable Valuation (as of 10/01/14)	20,872,046
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.6015
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	334,262
(E) Estimated Net Taxable Valuation (as of 10/01/14)	20,872,046

(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.6015

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	334,262
(H) Estimated Equalized Valuation (as of 10/01/14)	21,232,174
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5743
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	334,262
(K) Estimated Equalized Valuation (as of 10/01/14)	21,232,174
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.5743

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	07/01/14
End Date of Contract	06/30/15
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 at 1/2 per diem
Contractual Post-Employment Benefit Description of Payout of Vacation days	unused days 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	
Base Annual Salary Amount	\$140,835
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	07
Shared District	0570
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
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

NAME=Robert Delengowski

CATEGORY	MEASURE
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 6/08/2008
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	
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	
Base Annual Salary Amount	\$154,000
Full-Time Equivalent (FTE)	1.0

NAME=Steve Crispin

CATEGORY	MEASURE
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	
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	

NAME=Steve Crispin

CATEGORY	MEASURE
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	