

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,273.0	1,280.0	1,278.0
Pupils On Roll Special Ed Full-Time	258.0	273.0	299.0
Pupils On Roll SUBTOTAL	1,531.0	1,553.0	1,577.0
Pupils in Private School Placements	14.0	8.0	0.0
Pupils Sent to Other Districts Regular	1.0	3.0	0.0
Pupils Sent to Other Districts Special Ed	9.0	9.0	7.0
Pupils Received	176.0	173.0	168.0
Pupils in State Facilities	1.0		0.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,729,208	11,153,792	11,599,944
Total Tuition	10-1300	2,845,523	2,790,573	2,817,290
Unrestricted Miscellaneous Revenues	10-1XXX	282,113	376,478	337,000
Interest Earned On Capital Reserve Funds	10-1XXX	201	0	0
Subtotal - Revenues From Local Sources		13,857,045	14,320,843	14,754,234
Revenues from State Sources:				
School Choice Aid	10-3116	939,960	922,056	939,960
Categorical Transportation Aid	10-3121	62,679	62,870	62,870
Extraordinary Aid	10-3131	86,091	0	0
Categorical Special Education Aid	10-3132	698,294	713,615	713,615
Equalization Aid	10-3176	5,833,566	5,859,113	5,859,113
Categorical Security Aid	10-3177	129,718	131,828	131,828
Adjustment Aid	10-3178	530,382	548,040	548,040
Under Adequacy Aid	10-3180	0	25,300	25,300
Parcc Readiness Aid	10-3181	0	13,430	13,430
Per Pupil Growth Aid	10-3182	0	13,430	13,430
Professional Learning Community Aid	10-3183	0	13,960	13,960
Other State Aids	10-3XXX	52,160	0	0
Subtotal - Revenues From State Sources		8,332,850	8,303,642	8,321,546
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	55,786	14,522	36,598
Subtotal - Revenues From Federal Sources		55,786	14,522	36,598
Budgeted Fund Balance - Operating Budget	10-303	0	285,574	145,925
Actual Revenues (Over)/Under Expenditures		140,533	0	0
Total Operating Budget		22,386,214	22,924,581	23,258,303

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	178,724	154,000	140,000
Title II	20-4451-4455	45,396	39,000	30,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	392,405	300,000	275,000
Total Revenues From Federal Sources		616,525	493,000	445,000
Total Grants And Entitlements		616,525	493,000	445,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy - Premerger Debt	40-1210	1,011,000	980,600	950,500
Total Revenues From Local Sources		1,011,000	980,600	950,500
Total Local Repayment Of Debt		1,011,000	980,600	950,500
Total Repayment Of Debt		1,011,000	980,600	950,500
Total Revenues/Sources		24,013,739	24,398,181	24,653,803
Total Revenues/Sources Net of Transfers		24,013,739	24,398,181	24,653,803

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,459,959	7,469,307	7,422,832
Special Education - Instruction	11-2XX-100-XXX	1,891,157	2,035,102	2,084,066
Basic Skills/Remedial - Instruction	11-230-100-XXX	305,244	363,297	394,830
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	313,599	301,600	327,800
School-Sponsored Athletics - Instruction	11-402-100-XXX	473,308	471,276	503,050
Community Services Programs/Operations	11-800-330-XXX	41,171	41,000	22,524
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	892,113	870,260	697,858
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	25,884	50,517	51,850
Undist. Expenditures - Health Services	11-000-213-XXX	273,963	263,300	269,300
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	400,074	400,556	392,285
Undist. Expenditures - Guidance	11-000-218-XXX	615,531	620,974	630,234
Undist. Expenditures - Child Study Teams	11-000-219-XXX	679,270	718,626	760,199
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	275,983	374,890	383,289
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	137,783	149,013	145,314
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	164,807	220,372	229,348
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	402,179	416,666	380,280
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,020,320	833,590	858,819
Undist. Expend. - Central Services	11-000-251-XXX	390,992	437,951	418,313
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	169,129	64,859	94,392
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,771,100	1,902,701	2,006,968
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	510,070	376,000	405,076
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,748,127	4,154,273	4,451,939
Undistributed Expenditures-Food Services	11-000-310-930	52,960	25,000	25,000
Total Undistributed Expenditures		11,530,285	11,879,548	12,200,464
Total General Current Expense		22,014,723	22,561,130	22,955,566

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	4,167	0	3,100
Facilities Acquisition And Const. Serv.	12-000-400-XXX	367,324	363,451	299,637
Total Capital Outlay		371,491	363,451	302,737
General Fund Grand Total		22,386,214	22,924,581	23,258,303
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	178,724	154,000	140,000
Title II	20-XXX-XXX-XXX	45,396	39,000	30,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	392,405	300,000	275,000
Total Federal Projects	20-XXX-XXX-XXX	616,525	493,000	445,000
Total Special Revenue Funds		616,525	493,000	445,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,011,000	980,600	950,500
Total Debt Service Funds		1,011,000	980,600	950,500
Total Expenditures/Appropriations		24,013,739	24,398,181	24,653,803
Total Expenditures Net of Transfers		24,013,739	24,398,181	24,653,803

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	640,405	646,602	446,665	346,665
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	115,413	115,614	115,614	115,614
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	278,493	131,562	45,925	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	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,150	\$13,339	\$13,543	\$13,717	\$13,852
Total Classroom Instruction	\$7,595	\$7,734	\$7,919	\$8,021	\$8,021
Classroom-Salaries and Benefits	\$7,336	\$7,382	\$7,599	\$7,696	\$7,691
Classroom-General Supplies and Textbooks	\$194	\$238	\$262	\$266	\$269
Classroom-Purchased Services	\$66	\$115	\$58	\$59	\$61
Total Support Services	\$2,011	\$2,042	\$2,218	\$2,247	\$2,292
Support Services-Salaries and Benefits	\$1,865	\$1,871	\$2,028	\$2,054	\$2,106
Total Administrative Costs	\$1,596	\$1,560	\$1,361	\$1,378	\$1,378
Administration Salaries and Benefits	\$1,386	\$1,404	\$1,172	\$1,187	\$1,201
Total Operations and Maintenance of Plant	\$1,298	\$1,318	\$1,392	\$1,410	\$1,474
Operations and Maintenance-Salaries and Benefits	\$806	\$853	\$840	\$851	\$891
Board Contribution to Food Services	\$13	\$34	\$16	\$16	\$16
Total Extracurricular Costs	\$596	\$610	\$594	\$602	\$644
Total Equipment Costs	\$8	\$3	\$0	\$0	\$2
Legal Costs	\$13	\$20	\$16	\$16	\$20
Employee Benefits as a percentage of salaries*	27.78%	25.13%	27.64%	27.64%	29.28%

\*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 2016-17 revised appropriations and the 2017-18 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 the Magnolia School District	0
Staffing - Other	Provide Business Office services for brooklawn School District	0
Others	Provide oversight for Maintenance & Custodial Services for Brooklawn School District	0
Others	rental of Classroom and Office space to Yale School	170,000
Others	Purchase of fuel through Collingswood School District	0
Others	Provide transportation to Brooklawn School District for Field trips	0
Others	Trash removal services provided by Audubon Boro	0



AUDUBON BOROUGH	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	11,252,667
(B) Estimated Net Taxable Valuation (as of 10/01/16)	721,879,828
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.5588
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	12,510,270
(E) Estimated Net Taxable Valuation (as of 10/01/16)	721,879,828
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.7330
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	11,252,667
(H) Estimated Equalized Valuation (as of 10/01/16)	708,515,243
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5882
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	12,510,270
(K) Estimated Equalized Valuation (as of 10/01/16)	708,515,243
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.7657
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AUDUBON PARK BOR	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	347,277
(B) Estimated Net Taxable Valuation (as of 10/01/16)	20,884,417
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.6629
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	347,277
(E) Estimated Net Taxable Valuation (as of 10/01/16)	20,884,417

(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.6629
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	347,277
(H) Estimated Equalized Valuation (as of 10/01/16)	20,973,811
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.6558
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	347,277
(K) Estimated Equalized Valuation (as of 10/01/16)	20,973,811
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.6558
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NAME=Harry Rutter

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	None
Base Annual Salary Amount	\$128,235
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	07/01/16
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	\$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 days 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	\$146,525
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	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	21
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	
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	\$157,500
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 a 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	