

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	1,280.0	1,264.0	1,277.0
On Roll Special Ed Full-Time	273.0	276.0	307.0
On Roll Subtotal	1,553.0	1,540.0	1,584.0
In Private School Placements	8.0	10.0	0.0
Sent to Other Districts Regular	3.0	0.0	0.0
Sent to Other Districts Special Ed	9.0	8.5	7.0
Received	173.0	171.0	159.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	11,153,792	11,599,944	12,125,034
Total Tuition	10-1300	2,869,004	2,817,290	2,704,471
Unrestricted Miscellaneous Revenues	10-1XXX	311,053	337,000	337,000
Interest Earned On Capital Reserve Funds	10-1XXX	367	0	50
Subtotal - Revenues From Local Sources		14,334,216	14,754,234	15,166,555
Revenues from State Sources:				
School Choice Aid	10-3116	922,056	939,960	1,050,420
Categorical Transportation Aid	10-3121	62,870	62,870	73,419
Extraordinary Aid	10-3131	159,016	0	0
Categorical Special Education Aid	10-3132	713,615	713,615	1,046,915
Equalization Aid	10-3176	5,859,113	5,957,483	5,957,483
Categorical Security Aid	10-3177	131,828	131,828	200,391
Adjustment Aid	10-3178	548,040	537,678	512,978
Under Adequacy Aid	10-3180	25,300	25,300	0
Parcc Readiness Aid	10-3181	13,430	13,430	0
Per Pupil Growth Aid	10-3182	13,430	13,430	0
Professional Learning Community Aid	10-3183	13,960	13,960	0
Subtotal - Revenues From State Sources		8,462,658	8,409,554	8,841,606
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	51,189	36,598	36,598
Subtotal - Revenues From Federal Sources		51,189	36,598	36,598
Budgeted Fund Balance - Operating Budget	10-303	0	145,925	95,393
Withdrawal From Cap Res-For Local Share	10-307	0	0	85,000
Actual Revenues (Over)/Under Expenditures		210,054	0	0
Total Operating Budget		23,058,117	23,346,311	24,225,152

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	174,698	203,922	173,334
Title II	20-4451-4455	43,387	7,920	6,732
I.D.E.A. Part B (Handicapped)	20-4420-4429	374,650	375,016	318,764
Total Revenues From Federal Sources		592,735	586,858	498,830
Total Grants And Entitlements		592,735	586,858	498,830
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy - Premerger Debt	40-1210	980,600	950,500	970,700
Total Revenues From Local Sources		980,600	950,500	970,700
Total Local Repayment Of Debt		980,600	950,500	970,700
Total Repayment Of Debt		980,600	950,500	970,700
Total Revenues/Sources		24,631,452	24,883,669	25,694,682
Total Revenues/Sources Net of Transfers		24,631,452	24,883,669	25,694,682

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,280,229	7,422,832	7,580,285
Special Education - Instruction	11-2XX-100-XXX	2,094,566	2,084,066	2,143,278
Basic Skills/Remedial - Instruction	11-230-100-XXX	378,440	394,830	367,862
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	337,162	327,800	340,700
School-Sponsored Athletics - Instruction	11-402-100-XXX	484,976	503,050	505,850
Community Services Programs/Operations	11-800-330-XXX	21,989	22,524	22,524
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	982,256	785,866	795,585
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	49,869	51,850	51,850
Undist. Expenditures - Health Services	11-000-213-XXX	261,969	269,300	276,250
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	410,896	392,285	302,035
Undist. Expenditures - Guidance	11-000-218-XXX	598,493	630,234	651,515
Undist. Expenditures - Child Study Teams	11-000-219-XXX	733,790	760,199	923,898
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	343,494	383,289	397,562
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	130,933	145,314	147,314
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	227,591	229,348	228,054
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	451,409	380,280	433,700
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	881,659	858,819	867,979
Undist. Expend. - Central Services	11-000-251-XXX	415,123	418,313	402,408
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	110,873	94,392	46,192
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,760,372	2,006,968	2,041,968
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	557,007	405,076	422,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,142,054	4,451,939	4,759,838
Undistributed Expenditures-Food Services	11-000-310-930	22,500	25,000	25,000
Total Undistributed Expenditures		12,080,288	12,288,472	12,773,148
Total General Current Expense		22,677,650	23,043,574	23,733,647

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	2,862	3,100	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	377,605	299,637	482,670
Interest Deposit To Capital Reserve	10-604	0	0	50
Total Capital Outlay		380,467	302,737	482,720
Transfer Of Funds To Charter Schools	10-000-100-56X	0	0	8,785
General Fund Grand Total		23,058,117	23,346,311	24,225,152
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	174,698	203,922	173,334
Title II	20-XXX-XXX-XXX	43,387	7,920	6,732
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	374,650	375,016	318,764
Total Federal Projects	20-XXX-XXX-XXX	592,735	586,858	498,830
Total Special Revenue Funds		592,735	586,858	498,830
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	980,600	950,500	970,700
Total Debt Service Funds		980,600	950,500	970,700
Total Expenditures/Appropriations		24,631,452	24,883,669	25,694,682
Total Expenditures Net of Transfers		24,631,452	24,883,669	25,694,682

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	646,602	521,819	561,819	466,426
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	115,614	115,980	115,980	31,030
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	131,562	45,925	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	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,339	\$13,646	\$13,852	\$14,194	\$14,216
Total Classroom Instruction	\$7,734	\$7,959	\$8,021	\$8,219	\$8,241
Classroom-Salaries and Benefits	\$7,382	\$7,685	\$7,691	\$7,881	\$7,889
Classroom-General Supplies and Textbooks	\$238	\$195	\$269	\$276	\$288
Classroom-Purchased Services	\$115	\$79	\$61	\$62	\$64
Total Support Services	\$2,042	\$2,212	\$2,292	\$2,348	\$2,392
Support Services-Salaries and Benefits	\$1,871	\$1,996	\$2,106	\$2,158	\$2,159
Total Administrative Costs	\$1,560	\$1,475	\$1,378	\$1,412	\$1,376
Administration Salaries and Benefits	\$1,404	\$1,268	\$1,201	\$1,231	\$1,176
Total Operations and Maintenance of Plant	\$1,318	\$1,318	\$1,474	\$1,511	\$1,503
Operations and Maintenance-Salaries and Benefits	\$853	\$838	\$891	\$913	\$899
Board Contribution to Food Services	\$34	\$15	\$16	\$16	\$16
Total Extracurricular Costs	\$610	\$642	\$644	\$660	\$660
Total Equipment Costs	\$3	\$2	\$2	\$2	\$0
Legal Costs	\$20	\$27	\$20	\$21	\$22
Employee Benefits as a percentage of salaries*	25.13%	27.60%	29.28%	29.28%	30.98%

\*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 2017-18 revised appropriations and the 2018-19 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)
Business Services	Provide Business Services for Brooklawn School District	0
Others	Library Services - Magnolia School District	0
Others	Provide oversight for Maintenance & Custodial Services for Brooklawn School District	0
Others	Rental of Classroom space to Yale School	170,000
Others	Purchase of fuel Through Collingswood	0
Others	Provide limited busing services to Brooklawn School District	0
Others	Trash removal provided by Audubon Boro	0



ID=Audubon Borough

Category	Amount
(A) General Fund School Levy	11,767,944
(D) Total School Levy	12,738,644
(B) Estimated Net Taxable Valuation (as of 10/01/17)	717,336,256
(H) Estimated Equalized Valuation (as of 10/01/17)	719,850,923
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6405
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7758
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.6348
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7696

ID=Audubon Park Bor

Category	Amount
(A) General Fund School Levy	357,089
(D) Total School Levy	357,089
(B) Estimated Net Taxable Valuation (as of 10/01/17)	20,890,247
(H) Estimated Equalized Valuation (as of 10/01/17)	20,935,887
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.7094
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.7094
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.7056
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.7056

Name=Harry Rutter

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	None
Base Annual Salary Amount	\$132,819
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	07
Shared District	0580
Job Title Other District	Maintenance Cocsultant
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
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	\$2,775
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$26,553
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	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

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	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=Robert Delengowski

Category	Measure
Job Title	Business Administrator
Job Title II	None
Base Annual Salary Amount	\$150,706
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
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	\$3,825
Total Bonuses Amount	\$1,250
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	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

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	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=Robert Goldschmidt

Category	Measure
Job Title	Superintendent
Job Title II	None
Base Annual Salary Amount	\$136,500
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
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	\$2,155
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	Not Entitled to sick day payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not entitled to vacation payout
Contractual Post-Employment Benefit Description of Payout of Personal days	Not entitled to personal day payout
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Robert Goldschmidt

Category	Measure
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