

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	314.0	203.0	244.0
On Roll Special Ed Full-Time	52.0	31.0	30.0
On Roll Subtotal	366.0	234.0	274.0
In Private School Placements	2.0	2.0	2.0
Sent to Other Districts Regular	77.0	177.0	183.0
Sent to Other Districts Special Ed	10.0	37.0	37.0
Received	10.0		0.0
In State Facilities		1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	4,980,089	5,079,691	5,192,649
	Total Tuition	10-1300	22,981	12,500	0
	Rents and Royalties	10-1910	0	0	26,892
	Unrestricted Miscellaneous Revenues	10-1XXX	7,597	3,302	3,768
	Interest Earned on Maintenance Reserve	10-1XXX	0	400	400
	Interest Earned on Capital Reserve Funds	10-1XXX	0	800	800
	Total Revenues from Local Sources			5,010,667	5,096,693
General Fund Revenues from State Sources	School Choice Aid	10-3116	134,022	53,210	49,361
	Categorical Transportation Aid	10-3121	7,293	16,236	16,236
	Extraordinary Aid	10-3131	21,750	0	0
	Categorical Special Education Aid	10-3132	275,669	275,669	275,669
	Equalization Aid	10-3176	2,145,996	2,145,996	2,128,979
	Categorical Security Aid	10-3177	23,254	48,228	48,228
	Adjustment Aid	10-3178	9,573	0	0
	Under Adequacy Aid	10-3180	16,232	0	0
	PARCC Readiness Aid	10-3181	5,210	0	0
	Per Pupil Growth Aid	10-3182	5,210	0	0
	Professional Learning Community Aid	10-3183	4,580	0	0
Total Revenues from State Sources			2,648,789	2,539,339	2,518,473
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	19,481	13,087	10,801
	Total Revenues from Federal Sources		19,481	13,087	10,801
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	391,566	234,154
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	33,027	0
	Withdrawal from Maintenance Reserve	10-310	0	87,700	17,032
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	0	128,000
	Actual Revenues (Over)/Under Expenditures			-165,400	0
General Fund Revenues	Total Operating Budget		7,513,537	8,161,412	8,132,969

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	437,426	722,456
	Total Revenues from State Sources		0	437,426	722,456
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	118,233	119,130	62,082
	Title II	20-4451-4455	13,177	13,456	10,000
	Title IV	20-4471-4474	8,920	10,000	4,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	115,145	115,589	100,000
	Total Revenues from Federal Sources		255,475	258,175	176,082
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergartenindergarten (Special Education)	20-5200	0	0	119,197
Special Revenue Fund Revenues	Total Grants and Entitlements		255,475	695,601	1,017,735
All Fund Revenues	Total Revenues/Sources		7,769,012	8,857,013	9,150,704
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergartenindergarten (Special Education)	20-5200	0	0	119,197
	Total Revenues/Sources Net of Transfers		7,769,012	8,857,013	9,031,507

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,799,075	1,342,196	1,368,069
	Special Education-Instruction	11-2XX-100-XXX	560,077	478,225	331,495
	Basic Skills/Remedial-Instruction	11-230-100-XXX	144,234	122,594	111,550
	Bilingual Education-Instruction	11-240-100-XXX	61,371	64,416	68,086
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	31,104	11,543	11,460
	School-Sponsored Athletics-Instruction	11-402-100-XXX	9,363	0	0
	Summer School	11-422-XXX-XXX	7,450	5,050	5,050
	Community Services Programs/Operations	11-800-330-XXX	1,943	1,500	1,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,425,888	3,035,249	3,636,825
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	12,456	24,847	25,455
	Undistributed Expenditures-Health Services	11-000-213-XXX	61,112	70,769	54,354
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	93,900	153,875	156,700
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	292,340	233,500	165,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	57,225	600	27,600
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	344,682	316,507	184,228
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	116,727	86,057	54,384
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	129,285	121,897	110,740
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	650	0
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	189,617	118,350	132,973
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	193,699	161,011	155,958
	Undistributed Expenditures-Central Services	11-000-251-XXX	147,577	68,081	66,943
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	492,208	574,261	562,251
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	132,973	157,500	154,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	961,862	749,947	734,278
	Total Undistributed Expenditures		4,651,551	5,873,101	6,221,689
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	400
General Fund Current Expenses	Total General Current Expense		7,266,168	7,899,025	8,119,299

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	15,493	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	200,260	195,760	1,760
	Interest Deposit to Capital Reserve	10-604	0	800	800
	Total Capital Outlay		215,753	196,560	2,560
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	1,728	15,800	0
	Total Summer School	13-422-X00-XXX	1,728	15,800	0
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	1,728	15,800	0
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	29,888	50,027	11,110
	General Fund Grand Total		7,513,537	8,161,412	8,132,969
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	207,566	492,122
	Support Services	20-218-200-XXX	0	187,860	314,531
	Facility Acquisition and Construction Services	20-218-400-XXX	0	42,000	35,000
	Total Preschool Education Aid	20-218-XXX-XXX	0	437,426	841,653
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	437,426	841,653
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	118,233	119,130	62,082
	Title II	20-XXX-XXX-XXX	13,177	13,456	10,000
	Title IV	20-XXX-XXX-XXX	8,920	10,000	4,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	115,145	115,589	100,000
	Total Federal Projects	20-XXX-XXX-XXX	255,475	258,175	176,082
Special Revenue Fund Expenses	Total Special Revenue Funds		255,475	695,601	1,017,735
All Fund Expenses	Total Expenditures/Appropriations		7,769,012	8,857,013	9,150,704
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	119,197
	Total Expenditures Net of Transfers		7,769,012	8,857,013	9,031,507

Advertised Recapitulation of Balances

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
Restricted for General Operating Budget	Capital Reserve	627,302	724,701	692,474	693,274
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	258,000	258,000	170,700	154,068
	Legal Reserve	621,330	570,972	212,404	0
	Tuition Reserve	0	128,000	128,000	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	296,937	304,748	271,750	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

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	\$14,948	\$15,923	\$19,005	\$21,894	\$18,372
Total Classroom Instruction	\$8,941	\$9,413	\$10,638	\$12,235	\$10,717
Classroom-Salaries and Benefits	\$8,209	\$8,706	\$8,846	\$9,899	\$9,081
Classroom-General Supplies and Textbooks	\$352	\$342	\$836	\$1,157	\$559
Classroom-Purchased Services	\$380	\$365	\$957	\$1,180	\$1,077
Total Support Services	\$2,923	\$3,306	\$4,309	\$5,344	\$4,015
Support Services-Salaries and Benefits	\$717	\$821	\$1,169	\$1,442	\$1,100
Total Administrative Costs	\$1,535	\$1,663	\$1,621	\$1,739	\$1,506
Administration Salaries and Benefits	\$671	\$707	\$866	\$905	\$748
Total Operations and Maintenance of Plant	\$1,399	\$1,380	\$2,345	\$2,476	\$2,070
Operations and Maintenance-Salaries and Benefits	\$24	\$28	\$39	\$41	\$38
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$138	\$152	\$62	\$68	\$57
Total Equipment Costs	\$303	\$43	\$0	\$180	\$128
Legal Costs	\$46	\$100	\$65	\$55	\$92
Employee Benefits as a percentage of salaries*	33.82%	34.66%	38.24%	37.79%	37.06%

*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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Full complement of business office services provided by Collingswood	0
Curriculum Services	Shared with Collingswood	0
Custodial and Maintenance Services	Custodial and Maintenance services provided by Collingswood	0
Insurance Coverages and Benefits	Joined Brown and Brown employee trust fund for health insurance. Member of BCIP JIF for other lines	0
Municipal/Public Works	Trash, snow and landscaping provided by Boro of Oaklyn	0
Others	Transportation from CCESC	0
Professional Staff Development	Professional development is done with Collingswood	0
Purchasing	All purchasing is done with Collingswood. Also a member of Ed data coop, MRESC and CCESC	0
Special Education Services	Child study team services provided by Collingswood	0
Staffing - Other	Speech therapist provided by Collingswood	0
	Shared master teacher and PIRT for PEA	0
	Psychology intern provided by Collingswood	0
Superintendent and Assistant Sup.	Superintendent and administrative services provided by Collingswood	0
Technology Services	Technology services are provided by Collingswood	0

Estimated Tax Rates

Municipality	Category	Amount
Oaklyn Borough	(A) General Fund School Levy	5,192,649
	(D) Total School Levy	5,192,649
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	252,490,300
	(H) Estimated Equalized Valuation (as of 10/01/18)	279,984,808
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.0566
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.0566
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.8546
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.8546

Employee Contract List for District

Name	Category	Measure
Shared B&G Supervisor	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Supv B&G
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.0
	Shared with Another District?	Y
	Shared County	07
	Shared District	0940
	Job Title Other District	Supv of B & G
	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	20
	Contracted Number of Annual Sick Days	10
	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	None Reported
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$5,000
	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	Collingswood to pay
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Collingswood to pay
	Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Shared B&G Supervisor	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
Shared services BA	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.0
	Shared with Another District?	Y
	Shared County	07
	Shared District	0940
	Job Title Other District	Business Administrator
	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	20
	Contracted Number of Annual Sick Days	10
	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	None Reported	

Employee Contract List for District

Name	Category	Measure
Shared services BA	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$12,500
	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	Collingswood to pay
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Collingswood to pay
	Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
	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
	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	
Shared services Supt	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.0
	Shared with Another District?	Y
	Shared County	07
	Shared District	0940

Employee Contract List for District

Name	Category	Measure
Shared services Supt	Job Title Other District	Superintendent
	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	20
	Contracted Number of Annual Sick Days	10
	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	None Reported
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$15,000
	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	Collingswood to pay
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Collingswood to pay
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
	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
	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

Employee Contract List for District

Name	Category	Measure
Shared services Supt	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