

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	203.0	249.0	282.0
On Roll Special Ed Full-Time	31.0	32.0	28.0
On Roll Subtotal	234.0	281.0	310.0
In Private School Placements	2.0	3.0	5.0
Sent to Other Districts Regular	177.0	189.0	189.0
Sent to Other Districts Special Ed	37.0	42.0	40.0
Received		3.0	3.0
In State Facilities	1.0		0.0

## Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	5,079,691	5,192,649	5,388,414
	Rents and Royalties	10-1910	0	26,892	39,346
	Unrestricted Miscellaneous Revenues	10-1XXX	14,946	2,568	4,493
	Interest Earned on Maintenance Reserve	10-1XXX	0	400	400
	Interest Earned on Capital Reserve Funds	10-1XXX	0	800	75
	Total Revenues from Local Sources		5,094,637	5,223,309	5,432,728
General Fund Revenues from State Sources	School Choice Aid	10-3116	53,210	49,361	61,416
	Categorical Transportation Aid	10-3121	16,236	16,236	16,236
	Extraordinary Aid	10-3131	41,002	0	0
	Categorical Special Education Aid	10-3132	275,669	275,669	275,669
	Equalization Aid	10-3176	2,145,996	2,128,979	2,237,358
	Categorical Security Aid	10-3177	48,228	48,228	48,228
	Total Revenues from State Sources		2,580,341	2,518,473	2,638,907
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	24,620	10,801	11,770
	Total Revenues from Federal Sources		24,620	10,801	11,770
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	234,154	302,319
	Withdrawal from Capital Reserve for Local Share	10-307	0	588,800	0
	Withdrawal from Maintenance Reserve	10-310	0	17,032	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	128,000	150,000
	Actual Revenues (Over)/Under Expenditures		-44,940	0	0
General Fund Revenues	Total Operating Budget		7,654,658	8,720,569	8,535,724
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	48,034	0
	Preschool Education Aid	20-3218	389,392	722,456	734,776
	Total Revenues from State Sources		389,392	770,490	734,776
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	105,270	125,538	106,707
	Title II	20-4451-4455	13,032	14,474	10,700
	Title IV	20-4471-4474	5,827	15,253	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	82,043	128,045	114,000
	Other	20-4XXX	0	2,000	0

## Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Total Revenues from Federal Sources		206,172	285,310	239,907
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	119,197	70,452
Special Revenue Fund Revenues	Total Grants and Entitlements		595,564	1,174,997	1,045,135
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	0	0	141,479
	Total Revenues from Local Sources		0	0	141,479
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	0	72,882
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		0	0	214,361
Debt Service Fund Revenues	Total Repayment of Debt		0	0	214,361
All Fund Revenues	Total Revenues/Sources		8,250,222	9,895,566	9,795,220
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	119,197	70,452
	Total Revenues/Sources Net of Transfers		8,250,222	9,776,369	9,724,768

## Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,202,237	1,363,541	1,395,605
	Special Education-Instruction	11-2XX-100-XXX	445,439	304,210	364,844
	Basic Skills/Remedial-Instruction	11-230-100-XXX	110,907	113,653	115,943
	Bilingual Education-Instruction	11-240-100-XXX	63,541	69,431	69,075
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	11,210	11,460	11,460
	Summer School	11-422-XXX-XXX	4,205	4,853	5,050
	Community Services Programs/Operations	11-800-330-XXX	661	1,410	700
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,937,061	3,672,494	3,651,745
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	24,847	25,455	25,455
	Undistributed Expenditures-Health Services	11-000-213-XXX	55,859	54,912	61,621
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	99,535	128,329	125,850
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	281,764	181,800	360,173
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	29,352	1,600
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	303,794	209,649	332,843
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	64,435	54,384	71,871
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	119,953	76,390	106,699
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	0	500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	114,708	134,973	142,738
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	135,129	162,842	162,769
	Undistributed Expenditures-Central Services	11-000-251-XXX	67,986	70,943	113,592
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	497,369	506,836	556,380
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	151,524	154,000	158,400
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	699,509	738,576	671,656
	Total Undistributed Expenditures		5,553,473	6,200,935	6,543,892
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	400	400
General Fund Current Expenses	Total General Current Expense		7,391,673	8,069,893	8,506,969

## Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	44,053	30,798	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	195,760	1,760	1,760
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	588,800	0
	Interest Deposit to Capital Reserve	10-604	0	800	75
	Total Capital Outlay		239,813	622,158	1,835
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	12,306	108	0
	Total Summer School	13-422-X00-XXX	12,306	108	0
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	12,306	108	0
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	10,866	28,410	26,920
	General Fund Grand Total		7,654,658	8,720,569	8,535,724
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	186,206	514,941	445,936
	Support Services	20-218-200-XXX	106,823	340,946	359,292
	Facility Acquisition and Construction Services	20-218-400-XXX	96,363	33,800	0
	Total Preschool Education Aid	20-218-XXX-XXX	389,392	889,687	805,228
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	389,392	889,687	805,228
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	105,270	125,538	106,707
	Title II	20-XXX-XXX-XXX	13,032	14,474	10,700
	Title IV	20-XXX-XXX-XXX	5,827	15,253	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	82,043	128,045	114,000
	Other	20-XXX-XXX-XXX	0	2,000	0
	Total Federal Projects	20-XXX-XXX-XXX	206,172	285,310	239,907
Special Revenue Fund Expenses	Total Special Revenue Funds		595,564	1,174,997	1,045,135
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	0	0	214,361
	Total Debt Service Funds		0	0	214,361
All Fund Expenses	Total Expenditures/Appropriations		8,250,222	9,895,566	9,795,220
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	119,197	70,452
	Total Expenditures Net of Transfers		8,250,222	9,776,369	9,724,768

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	724,701	745,298	157,298	157,373
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	258,000	221,590	204,958	205,358
	Legal Reserve	570,972	473,721	261,317	0
	Tuition Reserve	128,000	278,000	150,000	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	304,748	312,752	291,002	250,000
	Repayment of Debt	0	0	0	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,923	\$18,624	\$18,372	\$17,848	\$17,634
Total Classroom Instruction	\$9,413	\$10,502	\$10,717	\$10,625	\$9,614
Classroom-Salaries and Benefits	\$8,706	\$8,895	\$9,081	\$9,095	\$7,956
Classroom-General Supplies and Textbooks	\$342	\$690	\$559	\$532	\$705
Classroom-Purchased Services	\$365	\$916	\$1,077	\$998	\$953
Total Support Services	\$3,306	\$4,545	\$4,015	\$3,792	\$4,618
Support Services-Salaries and Benefits	\$821	\$1,232	\$1,100	\$775	\$715
Total Administrative Costs	\$1,663	\$1,479	\$1,506	\$1,540	\$1,538
Administration Salaries and Benefits	\$707	\$722	\$748	\$777	\$683
Total Operations and Maintenance of Plant	\$1,380	\$2,015	\$2,070	\$1,827	\$1,811
Operations and Maintenance-Salaries and Benefits	\$28	\$0	\$38	\$37	\$16
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$152	\$62	\$57	\$57	\$50
Total Equipment Costs	\$43	\$569	\$128	\$232	\$0
Legal Costs	\$100	\$36	\$92	\$87	\$81
Employee Benefits as a percentage of salaries*	34.66%	35.96%	37.06%	39.16%	35.12%

\*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 2019-20 revised appropriations and the 2020-21 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	Collingswood provides Oaklyn school district with a full complement of business office services, BA, Payroll, Benefits etc	0
Curriculum Services	Chief academic and performance officers shared with Collingswood	0
Custodial and Maintenance Services	Collingswood provides all custodial and maintenace services to the Oaklyn school district	0
Food Services	Oaklyn provides food services to Brookfield Academy	0
Insurance Coverages and Benefits	Oaklyn is in the BCIP jif as well as the Brown and Brown public employers trust fund	0
Municipal/Public Works	The Borough of Oaklyn provides landscaping services for the school.	0
Professional Staff Development	Oaklyn teams up with Collingswood for shared professional development opportunities	0
Purchasing	All purchasing is done in concert with Collingswood. In addition, Oakyn is a member of many purchasing coops including CCESC, MRESC	0
Social Worker/Psychologist	Shared as part of shared CST with Collingswood	0
Special Education Services	Oaklyn sends many students to collingswood for services, in addition, Child Study Team services are shared with Collingswood	0
Staffing - Other	Shared speech therapist with Collingswood	0
	Shared PIRT and master teacher for the PEA grant with Collingswood	0
	Oaklyn provides Collingswood with a shared special education teacher	0
Superintendent and Assistant Sup.	Collingswood provides Oakyn with Superitendent and Supt. office services	0
Technology Services	Collingswood provides technology services for the Oaklyn school	0

## Estimated Tax Rates

Municipality	Category	Amount
Oaklyn Borough	(A) General Fund School Levy	5,388,414
	(D) Total School Levy	5,529,893
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	251,844,800
	(H) Estimated Equalized Valuation (as of 10/01/19)	283,545,147
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.1396
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.1958
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.9004
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.9503

## Employee Contract List for District

Name	Category	Measure
Shared B&G Supv.	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Director 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	Director B&G
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	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 Pays
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Collingswood Payss
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not Applicable- does not receive
	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 Supv.	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 Service BA	Job Title	Business Administrator
	Job Title II	BA
	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	07/01/19
	End Date of Contract	06/30/20
	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 Service 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 Pays
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Collingswood Pays
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not Applicable- does not receive
	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 Service Supt.	Job Title	Superintendent
	Job Title II	Superintendent
	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 Service Supt.	Job Title Other District	Superintendent
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	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 pays
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Collingswood pays
	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 Service 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