

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	249.0	245.0	260.0
On Roll Special Ed Full-Time	32.0	33.0	34.0
On Roll Subtotal	281.0	278.0	294.0
In Private School Placements	3.0	4.0	6.0
Sent to Other Districts Regular	189.0	188.0	192.5
Sent to Other Districts Special Ed	42.0	46.0	45.0
Received	3.0	1.0	1.0

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	5,192,649	5,388,414	5,469,240
	Rents and Royalties	10-1910	46,723	39,346	40,121
	Unrestricted Miscellaneous Revenues	10-1XXX	55,977	4,493	4,493
	Interest Earned on Maintenance Reserve	10-1XXX	1,023	400	400
	Interest Earned on Capital Reserve Funds	10-1XXX	782	75	75
	Total Revenues from Local Sources		5,297,154	5,432,728	5,514,329
General Fund Revenues from State Sources	School Choice Aid	10-3116	49,361	61,416	59,442
	Categorical Transportation Aid	10-3121	16,236	16,236	16,236
	Extraordinary Aid	10-3131	59,806	0	0
	Categorical Special Education Aid	10-3132	275,669	275,669	275,669
	Equalization Aid	10-3176	2,128,979	2,237,358	2,466,633
	Categorical Security Aid	10-3177	48,228	48,228	48,228
	Total Revenues from State Sources		2,578,279	2,638,907	2,866,208
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	28,740	11,770	11,867
	Total Revenues from Federal Sources		28,740	11,770	11,867
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	302,319	281,063
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	72,062
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	150,000	0
	Adjustment for Prior Year Encumbrances		0	7,777	0
	Actual Revenues (Over)/Under Expenditures		677,341	0	0
General Fund Revenues	Total Operating Budget		8,581,514	8,543,501	8,745,529
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	9,000
	Total Revenues from Local Sources	20-1XXX	0	0	9,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	110,000
	Preschool Education Aid	20-3218	709,200	927,808	560,406
	Total Revenues from State Sources		709,200	927,808	670,406

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	122,756	115,057	104,255
	Title II	20-4451-4455	6,256	21,281	5,000
	Title IV	20-4471-4474	10,169	15,211	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	114,353	119,804	105,274
	CARES Act Education Stabilization Fund	20-4530	883	88,908	0
	CARES-Digital Divide Grant	20-4531	0	192	0
	Coronavirus Relief Fund (CRF)	20-4532	0	30,288	0
	CRRSA Act-ESSER II	20-4534		0	368,014
	CRRSA Act-Learning Acceleration Grant	20-4535		0	25,000
	CRRSA Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources			254,417	390,741
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	119,197	70,452	85,195
Special Revenue Fund Revenues	Total Grants and Entitlements		1,082,814	1,389,001	1,425,144
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	10,834	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	0	141,479	134,498
	Total Revenues from Local Sources		0	141,479	134,498
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	72,882	74,868
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	10,834
	Total Local Repayment of Debt		10,834	214,361	220,200
	Actual Revenues (Over)/Under Expenditures		-10,834	0	0
Debt Service Fund Revenues	Total Repayment of Debt		0	214,361	220,200
All Fund Revenues	Total Revenues/Sources		9,664,328	10,146,863	10,390,873
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	119,197	70,452	85,195
	Total Revenues/Sources Net of Transfers		9,545,131	10,076,411	10,305,678

## Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,288,793	1,357,025	1,414,971
	Special Education-Instruction	11-2XX-100-XXX	290,515	364,844	350,500
	Basic Skills/Remedial-Instruction	11-230-100-XXX	124,450	117,501	120,919
	Bilingual Education-Instruction	11-240-100-XXX	67,787	78,204	83,718
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	11,230	11,460	11,686
	Summer School	11-422-XXX-XXX	4,703	5,050	5,150
	Community Services Programs/Operations	11-800-330-XXX	729	700	800
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,668,808	3,664,650	3,574,532
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	25,454	26,130	27,097
	Undistributed Expenditures-Health Services	11-000-213-XXX	52,128	64,146	64,046
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	95,746	125,850	183,250
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	248,893	360,173	367,135
	Undistributed Expenditures-Guidance	11-000-218-XXX	28,752	1,600	1,450
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	197,374	333,518	284,725
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	35,775	71,871	122,697
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	72,825	106,699	62,158
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	500	500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	102,724	142,738	130,061
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	158,518	164,119	166,284
	Undistributed Expenditures-Central Services	11-000-251-XXX	65,873	113,592	117,064
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	490,351	563,180	438,247
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	250,232	158,400	231,400
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	667,279	672,962	713,190
	Total Undistributed Expenditures			6,160,732	6,570,128
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		7,948,939	8,505,312	8,471,980

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	30,797	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,760	1,760	243,260
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	588,800	0	0
	Interest Deposit to Capital Reserve	10-604	0	75	75
	Total Capital Outlay		621,357	1,835	243,335
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	108	0	0
	Total Summer School	13-422-X00-XXX	108	0	0
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	108	0	0
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	11,110	36,354	30,214
	General Fund Grand Total		8,581,514	8,543,501	8,745,529
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	0	0	9,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	504,673	586,375	465,540
	Support Services	20-218-200-XXX	289,924	411,885	290,061
	Facility Acquisition and Construction Services	20-218-400-XXX	33,800	0	0
	Total Preschool Education Aid	20-218-XXX-XXX	828,397	998,260	755,601
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	828,397	998,260	755,601
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	122,756	115,057	104,255
	Title II	20-XXX-XXX-XXX	6,256	21,281	5,000
	Title IV	20-XXX-XXX-XXX	10,169	15,211	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	114,353	119,804	105,274
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	883	88,908	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	192	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	30,288	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	368,014
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	25,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	254,417	390,741	660,543
Special Revenue Fund Expenses	Total Special Revenue Funds		1,082,814	1,389,001	1,425,144

## Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	0	214,361	220,200
	Total Debt Service Funds		0	214,361	220,200
All Fund Expenses	Total Expenditures/Appropriations		9,664,328	10,146,863	10,390,873
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	119,197	70,452	85,195
	Total Expenditures Net of Transfers		9,545,131	10,076,411	10,305,678

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	745,298	157,280	157,355	85,368
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	221,590	205,581	205,981	206,381
	Legal Reserve	473,721	482,574	221,257	0
	Tuition Reserve	278,000	150,000	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	312,752	350,808	309,806	250,000
	Repayment of Debt	0	10,834	10,834	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,624	\$16,622	\$17,634	\$20,325	\$18,337
Total Classroom Instruction	\$10,502	\$9,814	\$9,614	\$11,367	\$10,514
Classroom-Salaries and Benefits	\$8,895	\$8,349	\$7,956	\$9,542	\$8,898
Classroom-General Supplies and Textbooks	\$690	\$352	\$705	\$622	\$519
Classroom-Purchased Services	\$916	\$1,113	\$953	\$1,203	\$1,097
Total Support Services	\$4,545	\$3,669	\$4,618	\$5,123	\$4,631
Support Services-Salaries and Benefits	\$1,232	\$711	\$715	\$833	\$1,183
Total Administrative Costs	\$1,479	\$1,350	\$1,538	\$1,730	\$1,625
Administration Salaries and Benefits	\$722	\$744	\$683	\$776	\$750
Total Operations and Maintenance of Plant	\$2,015	\$1,732	\$1,811	\$2,045	\$1,509
Operations and Maintenance-Salaries and Benefits	\$0	\$0	\$16	\$18	\$9
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$62	\$54	\$50	\$56	\$55
Total Equipment Costs	\$569	\$228	\$0	\$0	\$0
Legal Costs	\$36	\$11	\$81	\$90	\$34
Employee Benefits as a percentage of salaries*	35.96%	35.37%	35.12%	36.24%	37.46%

\*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 2020-21 revised appropriations and the 2021-22 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.

### Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
260	Oaklyn rents space to Collingswood for its Prek program	40,121	Shared services

## Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Collingswood provides Oaklyn with full Business Office Services	0
Curriculum Services	Chief Academic services and chief performance officers are provided by Collingswood	0
Custodial and Maintenance Services	Collingswood provides all Custodial and Maintenance services to Oaklyn	0
Insurance Coverages and Benefits	Oaklyn is in the BCIP JIF for non-health lines of insurance coverage and the Brown & Brown employers trust for health coverage	0
Municipal/Public Works	The Borough of Oaklyn provides landscaping services to the school as well as trash removal	0
Professional Staff Development	Oaklyn teams up with Collingswood for shared professional development activities	0
Purchasing	All purchasing is done with Collingswood.	0
	Oaklyn is a member of CCESC, MRESC	0
Social Worker/Psychologist	Shared as part of shared CST agreement with Collingswood	0
Special Education Services	Oaklyn sends many special ed pupils to Collingswood for services. In addition, all Child Study Team services are shared with Collingswood	0
Staffing - Other	Collingswood and Oaklyn shared PIRT and Master Teacher services for their full day Pre-K programs	0
	Oaklyn and Collingswood share 1 special ed teacher	0
	Oaklyn and Collingswood share a music teacher	0
	Collingswood provides Speech therapist to Oaklyn	0
Superintendent and Assistant Sup.	Collingswood provides full Supt. and Gen'l Admin services to Oaklyn	0

## Estimated Tax Rates

Municipality	Category	Amount
Oaklyn Borough	(A) General Fund School Levy	5,469,240
	(D) Total School Levy	5,603,738
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	252,487,000
	(H) Estimated Equalized Valuation (as of 10/01/20)	285,263,812
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.1661
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.2194
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.9173
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.9644

## Employee Contract List for District

Name	Category	Measure
Shared B&D Director	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	07/01/20
	End Date of Contract	06/30/21
	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	\$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	Paid by Collingswood
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid by Collingswood
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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&D Director	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	Business Administrator
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$12,875
	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	Paid by Collingswood
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid by Collingswood
	Contractual Post-Employment Benefit Description of Payout of Personal days	Paid by Collingswood
	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	07/01/20
	End Date of Contract	06/30/21
	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	N/A
	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