

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	314.0	314.0	220.0
On Roll Special Ed Full-Time	53.0	52.0	30.0
On Roll Subtotal	367.0	366.0	250.0
In Private School Placements	2.0	2.0	4.0
Sent to Other Districts Regular	72.0	77.0	186.0
Sent to Other Districts Special Ed	7.0	10.0	25.0
Received	5.0	10.0	0.0
In State Facilities	1.0		0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,882,440	4,980,089	5,079,691
Total Tuition	10-1300	26,064	12,500	12,500
Unrestricted Miscellaneous Revenues	10-1XXX	27,051	3,301	3,302
Interest Earned On Maintenance Reserve	10-1XXX	0	0	400
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	800
Subtotal - Revenues From Local Sources		4,935,555	4,995,890	5,096,693
Revenues from State Sources:				
School Choice Aid	10-3116	134,022	134,022	53,210
Categorical Transportation Aid	10-3121	7,293	7,293	18,607
Extraordinary Aid	10-3131	32,998	0	0
Categorical Special Education Aid	10-3132	275,669	275,669	275,669
Equalization Aid	10-3176	2,145,996	2,145,996	2,145,996
Categorical Security Aid	10-3177	23,254	23,254	48,228
Adjustment Aid	10-3178	9,573	9,573	85,329
Under Adequacy Aid	10-3180	16,232	16,232	0
Parcc Readiness Aid	10-3181	5,210	5,210	0
Per Pupil Growth Aid	10-3182	5,210	5,210	0
Professional Learning Community Aid	10-3183	4,580	4,580	0
Other State Aids	10-3XXX	2,343	0	0
Subtotal - Revenues From State Sources		2,662,380	2,627,039	2,627,039
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	29,360	11,778	13,087
Subtotal - Revenues From Federal Sources		29,360	11,778	13,087
Budgeted Fund Balance - Operating Budget	10-303	0	276,701	391,566
Withdrawal From Cap Res-For Local Share	10-307	0	208,500	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	33,027
Adjustment For Prior Year Encumbrances		0	17,452	0
Actual Revenues (Over)/Under Expenditures		-443,061	0	0
Total Operating Budget		7,184,234	8,137,360	8,161,412
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	121,852	118,233	107,140
Title II	20-4451-4455	14,993	13,640	12,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	127,411	113,014	100,000
Total Revenues From Federal Sources		264,256	244,887	219,140
Total Grants And Entitlements		264,256	244,887	219,140
Total Revenues/Sources		7,448,490	8,382,247	8,380,552
Total Revenues/Sources Net of Transfers		7,448,490	8,382,247	8,380,552

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,743,921	1,929,660	1,332,491
Special Education - Instruction	11-2XX-100-XXX	568,697	571,686	463,605
Basic Skills/Remedial - Instruction	11-230-100-XXX	133,341	150,669	151,218
Bilingual Education - Instruction	11-240-100-XXX	60,211	60,517	64,416
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	30,719	33,314	11,043
School-Sponsored Athletics - Instruction	11-402-100-XXX	9,363	9,363	0
Summer School	11-422-XXX-XXX	960	8,100	5,050
Community Services Programs/Operations	11-800-330-XXX	2,639	1,500	1,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,177,942	1,659,245	3,065,849
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	11,824	12,257	24,448
Undist. Expenditures - Health Services	11-000-213-XXX	46,397	63,088	70,835
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	96,826	155,100	153,875
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	219,468	297,800	233,500
Undist. Expenditures - Guidance	11-000-218-XXX	55,594	56,127	600
Undist. Expenditures - Child Study Teams	11-000-219-XXX	339,835	356,823	286,740
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	111,653	121,191	86,057
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	119,340	130,699	121,897
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	112	500	650
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	165,674	174,816	113,388
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	186,627	197,084	162,176
Undist. Expend. - Central Services	11-000-251-XXX	146,178	149,472	64,343
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	508,747	508,552	574,261
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	151,934	180,160	157,500
Personal Services - Employee Benefits	11-XXX-XXX-2XX	899,627	1,002,878	753,183
Total Undistributed Expenditures		4,237,778	5,065,792	5,869,302
Interest Earned On Maintenance Reserve	10-606	0	0	400

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total General Current Expense		6,787,629	7,830,601	7,899,025
Capital Expenditures:				
Equipment	12-XXX-XXX-730	110,700	15,492	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	226,244	210,260	195,760
Increase In Capital Reserve	10-604	0	13,939	0
Interest Deposit To Capital Reserve	10-604	0	0	800
Total Capital Outlay		336,944	239,691	196,560
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	2,728	3,600	15,800
Total Summer School	13-422-X00-XXX	2,728	3,600	15,800
Total Special Schools	13-XXX-XXX-XXX	2,728	3,600	15,800
Transfer Of Funds To Charter Schools	10-000-100-56X	56,933	63,468	50,027
General Fund Grand Total		7,184,234	8,137,360	8,161,412
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	121,852	118,233	107,140
Title II	20-XXX-XXX-XXX	14,993	13,640	12,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	127,411	113,014	100,000
Total Federal Projects	20-XXX-XXX-XXX	264,256	244,887	219,140
Total Special Revenue Funds		264,256	244,887	219,140
Total Expenditures/Appropriations		7,448,490	8,382,247	8,380,552
Total Expenditures Net of Transfers		7,448,490	8,382,247	8,380,552

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	290,491	296,937	282,998	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	300,000	627,302	432,741	400,514
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	258,000	258,000	258,000	258,400
Restricted for General Operating Budget	Legal Reserve	516,219	621,330	358,568	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	\$13,361	\$14,948	\$15,421	\$16,550	\$19,005
Total Classroom Instruction	\$7,841	\$8,941	\$9,171	\$9,833	\$10,638
Classroom-Salaries and Benefits	\$7,405	\$8,209	\$8,123	\$8,681	\$8,846
Classroom-General Supplies and Textbooks	\$264	\$352	\$684	\$734	\$836
Classroom-Purchased Services	\$171	\$380	\$364	\$418	\$957
Total Support Services	\$2,632	\$2,923	\$3,291	\$3,518	\$4,309
Support Services-Salaries and Benefits	\$661	\$717	\$757	\$809	\$1,169
Total Administrative Costs	\$1,523	\$1,535	\$1,509	\$1,629	\$1,621
Administration Salaries and Benefits	\$602	\$671	\$649	\$707	\$866
Total Operations and Maintenance of Plant	\$1,230	\$1,399	\$1,302	\$1,412	\$2,345
Operations and Maintenance-Salaries and Benefits	\$24	\$24	\$25	\$27	\$39
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$129	\$138	\$140	\$150	\$62
Total Equipment Costs	\$0	\$303	\$0	\$43	\$0
Legal Costs	\$115	\$46	\$77	\$83	\$65
Employee Benefits as a percentage of salaries*	32.61%	33.82%	36.58%	36.51%	38.24%

*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	All Business office services are provided by the Collingswood Public School district; BA, purchasing, payroll, benefits	0
Special Education Services	Child study team services are provided by the Collingswood Public School District, send to Collingswood for services when appropriate	0
Custodial and Maintenance Services	Custodial and Maintenance services are provided by the Collingswood Public School District	0
Social Worker/Psychologist	Provided by the Collingswood Public School District	0
Staffing - Other	Speech therapist and psychology intern are provided by the Collingswood Public School District	0
Superintendent and Assistant Sup.	Superintendent is provided by the Collingswood Public School District	0
Others	Oaklyn gets transportation services from CCESC	0
Purchasing	Oaklyn participates in purchasing coop's- MRESC	0
Municipal/Public Works	Oaklyn Boro maintains the Oaklyn Public School Grounds	0
Curriculum Services	Curriculum services are provided by the Collingswood Public School District	0
Professional Staff Development	Oaklyn participates with Collingswood in joint professional development opportunities	0
Technology Services	Technology services are provided by the Collingswood Public School District	0
Insurance Coverages and Benefits	Oaklyn is in the BCIP JIF for Board and worker comp coverage and the Brown and Brown Public employees trust fund for health insurance	0

ID=Oaklyn Borough

Category	Amount
(A) General Fund School Levy	5,079,691
(D) Total School Levy	5,079,691
(B) Estimated Net Taxable Valuation (as of 10/01/17)	253,688,400
(H) Estimated Equalized Valuation (as of 10/01/17)	274,079,948
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.0023
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.0023
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.8534
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.8534

Name=Shared B&G

Category	Measure
Job Title	Other
Job Title II	Director Of 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 of B&G
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	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	n/a
Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a
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

Name=Shared B&G

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	B&G director stipend part of shared Maint. contract
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Shared services BA

Category	Measure
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	07/01/17
End Date of Contract	06/30/18
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	n/a
Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a
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

Name=Shared services BA

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	contract for general admin and business office \$167000
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Shared services Supt

Category	Measure
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
Job Title Other District	Superintendent
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	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	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	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

Name=Shared services Supt

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	contract for General Admin and business office \$167000
Additional Comment 2	None Reported
Additional Comment 3	None Reported