

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	1,629.0	1,660.0	1,652.0
Pupils On Roll Special Ed Full-Time	263.0	244.0	255.0
Pupils On Roll SUBTOTAL	1,892.0	1,904.0	1,907.0
Pupils in Private School Placements	9.0	11.0	11.0
Pupils Sent to Other Districts Regular	1.0	4.0	4.0
Pupils Sent to Other Districts Special Ed	11.0	8.0	12.0
Pupils Received	299.0	307.0	306.0
Pupils in State Facilities		4.0	0.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	13,854,194	14,131,278	14,610,216
Total Tuition	10-1300	4,413,861	4,597,405	4,399,487
Unrestricted Miscellaneous Revenues	10-1XXX	371,252	227,365	259,500
Interest Earned On Capital Reserve Funds	10-1XXX	2,060	3,000	2,100
Other Restricted Miscellaneous Revenues	10-1XXX	127,205	81,000	103,000
Subtotal - Revenues From Local Sources		18,768,572	19,040,048	19,374,303
Revenues from State Sources:				
School Choice Aid	10-3116	76,024	123,539	133,042
Categorical Transportation Aid	10-3121	179,759	179,759	179,759
Extraordinary Aid	10-3131	25,709	40,000	26,000
Categorical Special Education Aid	10-3132	908,909	908,909	908,909
Equalization Aid	10-3176	7,836,707	7,836,707	7,836,707
Categorical Security Aid	10-3177	265,588	265,588	265,588
Adjustment Aid	10-3178	1,044,170	1,044,170	1,044,170
Other State Aids	10-3XXX	4,902	32,020	32,020
Subtotal - Revenues From State Sources		10,341,768	10,430,692	10,426,195
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	53,277	34,154	40,257
Subtotal - Revenues From Federal Sources		53,277	34,154	40,257
Budgeted Fund Balance - Operating Budget	10-303	0	2,533,825	2,376,577
Withdrawal From Maint. Reserve	10-310	0	0	100,000
Adjustment For Prior Year Encumbrances		0	90,088	0
Actual Revenues (Over)/Under Expenditures		727,346	0	0
Total Operating Budget		29,890,963	32,128,807	32,317,332

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	119,128	130,600	134,000
Total Revenues From State Sources		119,128	130,600	134,000
Revenues from Federal Sources:				
Title I	20-4411-4416	444,858	345,918	297,307
Title II	20-4451-4455	28,788	40,000	29,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	397,978	291,872	351,072
Other	20-4XXX	21,176	0	0
Total Revenues From Federal Sources		892,800	677,790	677,379
Total Grants And Entitlements		1,011,928	808,390	811,379
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,295,597	1,264,634	1,279,812
Total Revenues From Local Sources		1,295,597	1,264,634	1,279,812
Budgeted Fund Balance	40-303	0	19,754	1
Total Local Repayment Of Debt		1,295,597	1,284,388	1,279,813
Actual Revenues (Over)/Under Expenditures		18,365	0	0
Total Repayment Of Debt		1,313,962	1,284,388	1,279,813
Total Revenues/Sources		32,216,853	34,221,585	34,408,524
Total Revenues/Sources Net of Transfers		32,216,853	34,221,585	34,408,524

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	9,343,192	10,341,920	10,670,782
Special Education - Instruction	11-2XX-100-XXX	2,343,430	2,338,506	2,508,878
Basic Skills/Remedial - Instruction	11-230-100-XXX	769,589	808,370	800,887
Bilingual Education - Instruction	11-240-100-XXX	86,443	141,000	169,954
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	119,020	172,236	147,600
School-Sponsored Athletics - Instruction	11-402-100-XXX	578,155	633,233	621,279
Before/After School Programs	11-421-XXX-XXX	40,099	40,000	3,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	609,230	766,394	691,345
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	21,310	21,685	22,017
Undist. Expenditures - Health Services	11-000-213-XXX	410,107	410,872	413,415
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	275,868	336,450	314,125
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	182,092	296,882	332,500
Undist. Expenditures - Guidance	11-000-218-XXX	584,338	643,316	550,676
Undist. Expenditures - Child Study Teams	11-000-219-XXX	737,872	859,859	806,264
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	460,222	571,202	562,206
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	292,216	347,666	323,613
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	287,325	354,836	357,403
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	602,744	634,520	638,654
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,295,442	1,311,254	1,275,941
Undist. Expend. - Central Services	11-000-251-XXX	365,808	394,113	388,627
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	22,373	8,120	8,283
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,206,745	3,344,099	3,215,009
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	469,426	435,234	460,100
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,435,343	6,089,487	6,357,171
Undistributed Expenditures-Food Services	11-000-310-930	52,991	0	0
Total Undistributed Expenditures		15,311,452	16,825,989	16,717,349

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total General Current Expense		28,591,380	31,301,254	31,640,229
Capital Expenditures:				
Equipment	12-XXX-XXX-730	139,455	120,050	50,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	510,571	582,346	492,346
Capital Reserve - Transfer To Capital Projects	12-000-400-931	540,000	0	0
Interest Deposit To Capital Reserve	10-604	0	3,000	2,100
Total Capital Outlay		1,190,026	705,396	544,446
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	949	4,291	24,500
Total Summer School	13-422-X00-XXX	949	4,291	24,500
Total Special Schools	13-XXX-XXX-XXX	949	4,291	24,500
Transfer Of Funds To Charter Schools	10-000-100-56X	108,608	117,866	108,157
General Fund Grand Total		29,890,963	32,128,807	32,317,332
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	8,626	7,100	8,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	57,283	88,500	60,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	38,933	25,000	46,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	12,381	10,000	15,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	0	5,000
Other	20-XXX-XXX-XXX	1,905	0	0
Total Other State Projects		119,128	130,600	134,000
Total State Projects	20-XXX-XXX-XXX	119,128	130,600	134,000
Federal Projects:				
Title I	20-XXX-XXX-XXX	444,858	345,918	297,307
Title II	20-XXX-XXX-XXX	28,788	40,000	29,000

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	397,978	291,872	351,072
Other	20-XXX-XXX-XXX	21,176	0	0
Total Federal Projects	20-XXX-XXX-XXX	892,800	677,790	677,379
Total Special Revenue Funds		1,011,928	808,390	811,379
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,313,962	1,284,388	1,279,813
Total Debt Service Funds		1,313,962	1,284,388	1,279,813
Total Expenditures/Appropriations		32,216,853	34,221,585	34,408,524
Total Expenditures Net of Transfers		32,216,853	34,221,585	34,408,524

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	755,276	749,097	617,468	617,468
--Repayment of Debt	38,120	19,755	1	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	951,244	704,304	707,304	709,404
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	250,000	250,000	250,000	150,000
--Legal Reserve	4,715,246	4,778,773	2,376,577	0
--Tuition Reserve	430,000	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,236	\$14,735	\$15,914	\$15,884	\$16,064
Total Classroom Instruction	\$8,395	\$8,545	\$9,330	\$9,189	\$9,571
Classroom-Salaries and Benefits	\$7,871	\$8,035	\$8,588	\$8,407	\$8,743
Classroom-General Supplies and Textbooks	\$391	\$347	\$570	\$585	\$623
Classroom-Purchased Services	\$133	\$163	\$172	\$197	\$204
Total Support Services	\$2,087	\$2,197	\$2,505	\$2,558	\$2,469
Support Services-Salaries and Benefits	\$1,958	\$2,028	\$2,204	\$2,256	\$2,187
Total Administrative Costs	\$1,513	\$1,523	\$1,543	\$1,550	\$1,534
Administration Salaries and Benefits	\$1,337	\$1,327	\$1,335	\$1,323	\$1,309
Total Operations and Maintenance of Plant	\$1,803	\$1,986	\$2,009	\$2,062	\$1,985
Operations and Maintenance-Salaries and Benefits	\$1,145	\$1,194	\$1,232	\$1,266	\$1,206
Board Contribution to Food Services	\$4	\$28	\$0	\$0	\$0
Total Extracurricular Costs	\$434	\$455	\$526	\$525	\$503
Total Equipment Costs	\$110	\$75	\$64	\$63	\$26
Legal Costs	\$24	\$37	\$21	\$26	\$21
Employee Benefits as a percentage of salaries*	29.22%	29.00%	30.70%	30.71%	31.88%

*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 (formerly the Comparative Spending Guide) 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 2014-15 revised appropriations and the 2015-16 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	Collingswood provides Business Administrator and Business office services to Oaklyn	0
Special Education Services	Collingswood provides Child study team services to Oaklyn	0
Custodial and Maintenance Services	Collingswood provides custodial and maintenance services to Oaklyn	0
Custodial and Maintenance Services	Collingswood provides maintenance services on an as-needed basis for surrounding districts	0
Social Worker/Psychologist	Collingswood provides social work and psychologist services to Oaklyn through the shared CST	0
Superintendent and Assistant Sup.	Collingswood provides Superintendent services to Oaklyn	0
Others	Collingswood provides Oaklyn with speech services as part of shared CST	0
Curriculum Services	Collingswood provides curriculum services to Oaklyn through the shared Supt/admin agreement	0
Professional Staff Development	Collingswood provides staff development to Oaklyn through shared agreements.	0
Technology Services	Collingswood provides technology services to Oaklyn. Also provides to neighboring districts on an as-needed basis	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	14,370,747
(B) Estimated Net Taxable Valuation (as of 10/01/14)	1,068,931,000
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.3444
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	15,420,470
(E) Estimated Net Taxable Valuation (as of 10/01/14)	1,068,931,000
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.4426

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	14,370,747
(H) Estimated Equalized Valuation (as of 10/01/14)	1,014,936,384
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4159
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	15,420,470
(K) Estimated Equalized Valuation (as of 10/01/14)	1,014,936,384
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.5194

NAME=Al Hird

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	B&G
Base Annual Salary Amount	\$101,230
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	07
Shared District	3770
Job Title Other District	Director of B & G
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
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	
Total Allowances Amount	\$970
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	\$23,153
Contractual Post-Employment Benefit Description of Payout of Sick days	capped at time of retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	capped at retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	rolls to sick days then subject to the cap
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Al Hird

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Beth Ann Coleman

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$135,100
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	07
Shared District	3770
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Beth Ann Coleman

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$5,705
Total Bonuses Amount	\$0
Total Stipends Amount	\$10,000
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	\$25,758
Contractual Post-Employment Benefit Description of Payout of Sick days	capped at 15,000 at time of retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	capped at retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	rolls to sick days then subject to the cap
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Scott Oswald

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$157,500
Full-Time Equivalent (FTE)	1.0

NAME=Scott Oswald

CATEGORY	MEASURE
Shared with Another District?	Y
Shared County	07
Shared District	3770
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	06/25/12
End Date of Contract	07/01/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
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	
Total Allowances Amount	\$3,540
Total Bonuses Amount	\$23,625
Total Stipends Amount	\$10,000
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,500
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$27,885
Contractual Post-Employment Benefit Description of Payout of Sick days	capped at \$15000 at time of retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	at time of retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	roll to sick days then subject to the cap
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	

NAME=Scott Oswald

CATEGORY	MEASURE
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	