

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	1,660.0	1,678.0	1,668.0
Pupils On Roll Special Ed Full-Time	244.0	279.0	281.0
Pupils On Roll SUBTOTAL	1,904.0	1,957.0	1,949.0
Pupils in Private School Placements	11.0	5.0	5.0
Pupils Sent to Other Districts Regular	4.0	2.0	0.0
Pupils Sent to Other Districts Special Ed	8.0	8.0	7.0
Pupils Received	307.0	334.0	314.0
Pupils in State Facilities	4.0	2.0	0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	14,131,278	14,610,216	15,268,576
Total Tuition	10-1300	4,883,512	4,399,487	4,426,266
Unrestricted Miscellaneous Revenues	10-1XXX	257,100	259,500	271,601
Interest Earned On Capital Reserve Funds	10-1XXX	1,761	2,100	2,100
Other Restricted Miscellaneous Revenues	10-1XXX	0	103,000	0
Subtotal - Revenues From Local Sources		19,273,651	19,374,303	19,968,543
Revenues from State Sources:				
School Choice Aid	10-3116	123,539	133,042	171,054
Categorical Transportation Aid	10-3121	179,759	179,759	176,430
Extraordinary Aid	10-3131	24,049	26,000	24,000
Categorical Special Education Aid	10-3132	908,909	908,909	924,652
Equalization Aid	10-3176	7,836,707	7,836,707	7,838,657
Categorical Security Aid	10-3177	265,588	265,588	267,409
Adjustment Aid	10-3178	1,044,170	1,044,170	1,044,170
Parcc Readiness Aid	10-3181		0	16,010
Per Pupil Growth Aid	10-3182		0	16,010
Professional Learning Community Aid	10-3183		0	16,430
Other State Aids	10-3XXX	32,020	32,020	0
Subtotal - Revenues From State Sources		10,414,741	10,426,195	10,494,822
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	146,422	40,257	46,113
ARRA/SEMI Revenue	10-4210	27,712	0	0
Subtotal - Revenues From Federal Sources		174,134	40,257	46,113
Budgeted Fund Balance - Operating Budget	10-303	0	2,376,577	2,071,107
Withdrawal From Maint. Reserve	10-310	0	100,000	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Transfers From Other Funds	10-5200	107,406	0	0
Adjustment For Prior Year Encumbrances		0	78,818	0
Actual Revenues (Over)/Under Expenditures		401,282	0	0
Total Operating Budget		30,371,214	32,396,150	32,580,585
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	4,881	0	0
Total Revenues From Local Sources	20-1XXX	4,881	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	138,691	182,445	145,000
Total Revenues From State Sources		138,691	182,445	145,000
Revenues from Federal Sources:				
Title I	20-4411-4416	441,775	463,216	370,000
Title II	20-4451-4455	61,339	74,065	59,000
Title III	20-4491-4494	0	23,056	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	533,828	471,096	365,875
Total Revenues From Federal Sources		1,036,942	1,031,433	794,875
Total Grants And Entitlements		1,180,514	1,213,878	939,875
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,264,634	1,279,812	1,272,013
Total Revenues From Local Sources		1,264,634	1,279,812	1,272,013
Budgeted Fund Balance	40-303	0	1	0
Total Local Repayment Of Debt		1,264,634	1,279,813	1,272,013
Actual Revenues (Over)/Under Expenditures		19,754	0	0
Total Repayment Of Debt		1,284,388	1,279,813	1,272,013

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Revenues/Sources		32,836,116	34,889,841	34,792,473
Total Revenues/Sources Net of Transfers		32,836,116	34,889,841	34,792,473

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	9,846,438	10,586,788	10,895,174
Special Education - Instruction	11-2XX-100-XXX	2,488,476	2,512,518	2,589,903
Basic Skills/Remedial - Instruction	11-230-100-XXX	729,759	800,887	795,937
Bilingual Education - Instruction	11-240-100-XXX	116,196	169,954	144,700
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	172,266	151,100	146,600
School-Sponsored Athletics - Instruction	11-402-100-XXX	562,356	623,552	636,850
Before/After School Programs	11-421-XXX-XXX	2,157	3,500	4,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	445,406	702,402	741,654
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	21,746	22,250	16,940
Undist. Expenditures - Health Services	11-000-213-XXX	381,959	414,115	413,700
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	287,064	310,735	307,100
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	194,090	355,004	338,521
Undist. Expenditures - Guidance	11-000-218-XXX	581,921	551,668	505,898
Undist. Expenditures - Child Study Teams	11-000-219-XXX	795,867	810,010	819,585
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	554,213	561,047	539,279
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	308,514	324,106	291,148
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	328,856	355,717	349,042
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	581,115	646,629	634,317
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,250,810	1,289,855	1,278,119
Undist. Expend. - Central Services	11-000-251-XXX	375,555	390,623	393,766
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	8,120	8,323	8,323
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,235,748	3,228,386	3,197,798
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	536,512	460,100	579,770
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,781,553	6,357,170	6,199,104
Undistributed Expenditures-Food Services	11-000-310-930	22,712	0	0
Total Undistributed Expenditures		15,691,761	16,788,140	16,614,064

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total General Current Expense		29,609,409	31,636,439	31,827,728
Capital Expenditures:				
Equipment	12-XXX-XXX-730	81,882	109,166	67,400
Facilities Acquisition And Const. Serv.	12-000-400-XXX	542,027	492,346	532,596
Interest Deposit To Capital Reserve	10-604	0	2,100	2,100
Total Capital Outlay		623,909	603,612	602,096
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	6,198	24,499	14,600
Total Summer School	13-422-X00-XXX	6,198	24,499	14,600
Total Special Schools	13-XXX-XXX-XXX	6,198	24,499	14,600
Transfer Of Funds To Charter Schools	10-000-100-56X	131,698	131,600	136,161
General Fund Grand Total		30,371,214	32,396,150	32,580,585
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	4,881	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	9,688	9,479	8,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	58,585	102,145	100,850
Nonpublic Handicapped Services	20-XXX-XXX-XXX	48,600	47,415	20,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	15,306	14,940	12,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	5,190	4,316	4,150
Nonpublic Security Aid	20-XXX-XXX-XXX	0	4,150	0
Other	20-XXX-XXX-XXX	1,322	0	0
Total Other State Projects		138,691	182,445	145,000
Total State Projects	20-XXX-XXX-XXX	138,691	182,445	145,000
Federal Projects:				
Title I	20-XXX-XXX-XXX	441,775	463,216	370,000

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Title II	20-XXX-XXX-XXX	61,339	74,065	59,000
Title III	20-XXX-XXX-XXX	0	23,056	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	533,828	471,096	365,875
Total Federal Projects	20-XXX-XXX-XXX	1,036,942	1,031,433	794,875
Total Special Revenue Funds		1,180,514	1,213,878	939,875
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,284,388	1,279,813	1,272,013
Total Debt Service Funds		1,284,388	1,279,813	1,272,013
Total Expenditures/Appropriations		32,836,116	34,889,841	34,792,473
Total Expenditures Net of Transfers		32,836,116	34,889,841	34,792,473

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	749,097	634,682	634,682	581,007
--Repayment of Debt	19,755	1	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	704,304	813,471	815,571	817,671
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	250,000	250,000	150,000	150,000
--Legal Reserve	4,778,773	4,394,009	2,017,432	0
--Tuition Reserve	0	0	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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0



Per Pupil Cost Calculations	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,735	\$15,284	\$16,064	\$15,660	\$15,741
Total Classroom Instruction	\$8,545	\$8,955	\$9,571	\$9,293	\$9,477
Classroom-Salaries and Benefits	\$8,035	\$8,339	\$8,743	\$8,536	\$8,642
Classroom-General Supplies and Textbooks	\$347	\$365	\$623	\$529	\$524
Classroom-Purchased Services	\$163	\$251	\$204	\$228	\$310
Total Support Services	\$2,197	\$2,348	\$2,469	\$2,418	\$2,334
Support Services-Salaries and Benefits	\$2,028	\$2,192	\$2,187	\$2,129	\$2,070
Total Administrative Costs	\$1,523	\$1,479	\$1,534	\$1,511	\$1,495
Administration Salaries and Benefits	\$1,327	\$1,288	\$1,309	\$1,287	\$1,279
Total Operations and Maintenance of Plant	\$1,986	\$2,010	\$1,985	\$1,943	\$1,935
Operations and Maintenance-Salaries and Benefits	\$1,194	\$1,231	\$1,206	\$1,177	\$1,211
Board Contribution to Food Services	\$28	\$12	\$0	\$0	\$0
Total Extracurricular Costs	\$455	\$479	\$503	\$493	\$498
Total Equipment Costs	\$75	\$44	\$26	\$56	\$35
Legal Costs	\$37	\$42	\$21	\$23	\$28
Employee Benefits as a percentage of salaries*	29.00%	29.84%	31.88%	31.82%	30.72%

\*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 2015-16 revised appropriations and the 2016-17 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 shared business administrator/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 as-needed maintenance services to surrounding districts- Haddon Twp, Clementon, Bellmawr	0
Social Worker/Psychologist	Collingswood provides sw/psychologist services through the CST contract to Oaklyn	0
Recycling	Oaklyn Borough provides waste management services to Collingswood	10,000
Superintendent and Assistant Sup.	Collingswood provides Administrative services to Oaklyn	0
Others	Collingswood provides speech services to Oaklyn as part of the CST contract	0
Others	Collingswood contracts with CCESC for non-public services and transportation	0
Purchasing	Collingswood participates with MRESC	0
Purchasing	Collingswood includes Oaklyn on bids for custodial supplies	0
Curriculum Services	Collingswood provides curriculum services to Oaklyn	0
Professional Staff Development	Collingswood provides staff development to Oaklyn	0
Technology Services	Collingswood provides technology services to Oaklyn. It is expected to expand services to Buena in 16-17	0
Insurance Coverages and Benefits	Collingswood is in two JIF's- BCIP and the SHIF.	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	14,939,396
(B) Estimated Net Taxable Valuation (as of 10/01/15)	1,064,532,900
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.4034
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	15,992,809
(E) Estimated Net Taxable Valuation (as of 10/01/15)	1,064,532,900
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.5023
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B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	14,939,396
(H) Estimated Equalized Valuation (as of 10/01/15)	1,046,841,282
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4271
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	15,992,809
(K) Estimated Equalized Valuation (as of 10/01/15)	1,046,841,282
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.5277
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NAME=Al Hird

CATEGORY	MEASURE
Job Title	Other
Job Title II	Director B&G
Base Annual Salary Amount	\$103,507
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	07
Shared District	3770
Job Title Other District	Director buildings & grou
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
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	\$898
Total Bonuses Amount	\$0
Total Stipends Amount	\$5,000
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,098
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$22,962
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	at time of retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	rolls to sick days and then capped at retirement
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	\$138,477
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	07/01/15
End Date of Contract	06/30/16
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	\$5,633
Total Bonuses Amount	\$0
Total Stipends Amount	\$10,000
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,098
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$25,652
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	at time of retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	rolls to sick days then subject to cap above
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=Beth Ann Coleman

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=Scott Oswald

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$157,500
Full-Time Equivalent (FTE)	1.0
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	\$3,720
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 \$15,000 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	n/a rolls to sick days then subject to above 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=Scott Oswald

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	