

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	1,620	1,629	1,630
Pupils On Roll - Special Full-Time	256	263	261
Subtotal - Pupils On Roll	1,876	1,892	1,891
Private School Placements	15	9	9
Pupils Sent to Other Districts-Reg Prog	6	1	0
Pupils Sent to Other Dists-Spec Ed Prog	7	11	16
Pupils Received	312	299	299
Pupils in State Facilities	1	0	1

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	13,854,194	13,854,194	14,131,278
Total Tuition	10-1300	4,209,178	4,376,087	4,597,405
Unrestricted Miscellaneous Revenues	10-1XXX	449,329	151,627	227,365
Interest Earned On Capital Reserve Funds	10-1XXX	2,460	3,000	3,000
Other Restricted Miscellaneous Revenues	10-1XXX	80,038	80,725	81,000
Subtotal - Revenues From Local Sources		18,595,199	18,465,633	19,040,048
Revenues from State Sources:				
School Choice Aid	10-3116	0	76,024	123,539
Categorical Transportation Aid	10-3121	177,313	179,759	179,759
Extraordinary Aid	10-3131	63,856	5,000	40,000
Categorical Special Education Aid	10-3132	898,665	908,909	908,909
Equalization Aid	10-3176	7,805,818	7,836,707	7,836,707
Categorical Security Aid	10-3177	254,255	265,588	265,588
Adjustment Aid	10-3178	1,010,235	1,044,170	1,044,170
Other State Aids	10-3XXX	0	0	32,020
Subtotal - Revenues From State Sources		10,210,142	10,316,157	10,430,692
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	13,633	40,000	34,154
Education Jobs Fund	18-4522	935	0	0
Subtotal - Revenues From Federal Sources		14,568	40,000	34,154
Budgeted Fund Balance - Operating Budget	10-303	0	2,435,052	2,533,825
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	430,000	0
Adjustment For Prior Year Encumbrances		0	197,842	0
Actual Revenues (Over)/Under Expenditures		-124,884	0	0
Total Operating Budget		28,695,025	31,884,684	32,038,719

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	8	0	0
Total Revenues From Local Sources	20-1XXX	8	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	236,129	179,293	130,600
Total Revenues From State Sources		236,129	179,293	130,600
Revenues from Federal Sources:				
Title I	20-4411-4416	369,911	439,038	345,918
Title II	20-4451-4455	49,401	53,031	40,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	526,343	383,000	291,872
Other	20-4XXX	8,000	0	0
Total Revenues From Federal Sources		953,655	875,069	677,790
Total Grants And Entitlements		1,189,792	1,054,362	808,390
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,280,826	1,295,597	1,264,634
Other Miscellaneous	40-1xxx	8,690	0	0
Miscellaneous	40-1XXX	8,690	0	0
Total Revenues From Local Sources		1,289,516	1,295,597	1,264,634
Budgeted Fund Balance	40-303	0	18,366	19,754
Total Local Repayment Of Debt		1,289,516	1,313,963	1,284,388
Actual Revenues (Over)/Under Expenditures		53,602	0	0
Total Repayment Of Debt		1,343,118	1,313,963	1,284,388
Total Revenues/Sources		31,227,935	34,253,009	34,131,497
Total Revenues/Sources Net of Transfers		31,227,935	34,253,009	34,131,497

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	9,100,374	9,819,517	10,326,409
Special Education - Instruction	11-2XX-100-XXX	2,285,977	2,563,043	2,502,135
Basic Skills/Remedial - Instruction	11-230-100-XXX	857,379	917,915	796,270
Bilingual Education - Instruction	11-240-100-XXX	86,696	93,048	113,550
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	120,144	171,560	169,600
School-Sponsored Athletics - Instruction	11-402-100-XXX	545,386	631,316	632,920
Before/After School Programs	11-421-XXX-XXX	0	40,000	40,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	772,694	768,204	796,394
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	58,350	51,475	21,685
Undist. Expenditures - Health Services	11-000-213-XXX	374,353	393,739	410,872
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	259,375	305,901	334,200
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	94,198	256,427	293,947
Undist. Expenditures - Guidance	11-000-218-XXX	579,555	640,681	596,316
Undist. Expenditures - Child Study Teams	11-000-219-XXX	708,440	746,587	790,039
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	369,375	479,197	544,618
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	326,610	335,935	394,281
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	293,746	326,040	358,671
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	533,513	659,230	596,520
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,364,083	1,306,870	1,314,799
Undist. Expend. - Central Services	11-000-251-XXX	350,886	451,218	396,748
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	7,775	40,265	8,120
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,877,765	3,316,319	3,240,144
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	441,979	390,927	434,234
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,331,428	5,934,902	6,100,485
Undistributed Expenditures-Food Services	11-000-310-930	8,000	27,000	0
Total Undistributed Expenditures		14,752,125	16,430,917	16,632,073

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total General Current Expense		27,748,081	30,667,316	31,212,957
Capital Expenditures:				
Equipment	12-XXX-XXX-730	205,047	347,606	120,050
Facilities Acquisition And Const. Serv.	12-000-400-XXX	603,633	732,346	582,346
Interest Deposit To Capital Reserve	10-604	0	3,000	3,000
Total Capital Outlay		808,680	1,082,952	705,396
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	1,617	8,000	2,500
Total Summer School	13-422-X00-XXX	1,617	8,000	2,500
Total Special Schools	13-XXX-XXX-XXX	1,617	8,000	2,500
Transfer Of Funds To Charter Schools	10-000-100-56X	136,647	126,416	117,866
General Fund Grand Total		28,695,025	31,884,684	32,038,719
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	8	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	6,978	8,886	7,100
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	58,635	123,413	88,500
Nonpublic Handicapped Services	20-XXX-XXX-XXX	42,177	31,248	25,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	12,271	12,506	10,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,296	3,240	0
Other	20-XXX-XXX-XXX	112,772	0	0
Total Other State Projects		236,129	179,293	130,600
Total State Projects	20-XXX-XXX-XXX	236,129	179,293	130,600
Federal Projects:				
Title I	20-XXX-XXX-XXX	369,911	439,038	345,918
Title II	20-XXX-XXX-XXX	49,401	53,031	40,000

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	526,343	383,000	291,872
Other	20-XXX-XXX-XXX	8,000	0	0
Total Federal Projects	20-XXX-XXX-XXX	953,655	875,069	677,790
Total Special Revenue Funds		1,189,792	1,054,362	808,390
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,343,118	1,313,963	1,284,388
Total Debt Service Funds		1,343,118	1,313,963	1,284,388
Total Expenditures/Appropriations		31,227,935	34,253,009	34,131,497
Total Expenditures Net of Transfers		31,227,935	34,253,009	34,131,497

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	855,957	755,276	633,274	501,645
--Repayment of Debt	91,722	38,120	19,754	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	448,784	951,244	954,244	957,244
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	250,000	250,000	250,000
--Legal Reserve	4,547,648	4,715,246	2,402,196	0
--Tuition Reserve	850,000	430,000	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	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,835	\$14,236	\$15,711	\$15,654	\$15,914
Total Classroom Instruction	\$8,175	\$8,395	\$9,178	\$9,084	\$9,330
Classroom-Salaries and Benefits	\$7,668	\$7,871	\$8,490	\$8,417	\$8,588
Classroom-General Supplies and Textbooks	\$374	\$391	\$461	\$446	\$570
Classroom-Purchased Services	\$132	\$133	\$227	\$221	\$172
Total Support Services	\$1,991	\$2,087	\$2,415	\$2,373	\$2,505
Support Services-Salaries and Benefits	\$1,825	\$1,958	\$2,179	\$2,137	\$2,204
Total Administrative Costs	\$1,508	\$1,513	\$1,593	\$1,616	\$1,543
Administration Salaries and Benefits	\$1,305	\$1,337	\$1,344	\$1,342	\$1,335
Total Operations and Maintenance of Plant	\$1,720	\$1,803	\$1,981	\$2,041	\$2,009
Operations and Maintenance-Salaries and Benefits	\$1,062	\$1,145	\$1,211	\$1,213	\$1,232
Board Contribution to Food Services	\$9	\$4	\$14	\$14	\$0
Total Extracurricular Costs	\$430	\$434	\$531	\$525	\$526
Total Equipment Costs	\$23	\$110	\$149	\$184	\$64
Legal Costs	\$7	\$24	\$21	\$25	\$21
Employee Benefits as a percentage of salaries*	28.20%	29.22%	30.82%	30.30%	30.70%

*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 2013-14 revised appropriations and the 2014-15 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 Spent (Optional)
Business Services	Collingswood provides full service business office services for the Oaklyn School district	0.00
Special Education Services	Collingswood provides child study team services to both of our sending districts Oaklyn and Woodlynne	0.00
Custodial and Maintenance Services	Collingswood provides custodial and maintenance services to the Oaklyn and Woodlynne school districts	0.00
Custodial and Maintenance Services	Collingswood provides as-needed maintenance services with our certified staff to surrounding districts	0.00
Recycling	Oaklyn Boro provides trash and recycling services to the Collingswood school district	10000.00
Superintendent and Assistant Sup.	Collingswood provides Superintendent/administrative services to the Oaklyn school district	0.00
Transportation Services, including Fuel	Collingswood uses CCEC for its busing. We use fuel supplied by the Borough of Collingswood for our Maintenance vehicles	0.00
Purchasing	Collingswood uses ED Data and are members of the MRESC for purchasing	0.00
Curriculum Services	Collingswood provides curriculum services to the Oaklyn school district	0.00
Professional Staff Development	Collingswood includes the Oaklyn school district staff in all of its PD. It also invites Woodlynne	0.00
Technology Services	Collingswood provides technology services to the Oaklyn school district	0.00
Insurance Coverages and Benefits	Collingswood participate in the Burlington County Joint insurance fund for it's property, liability and workers comp insurance	0.00
Insurance Coverages and Benefits	Collingswood participates in the Southern New Jersey Health Insurance fund. we see increases that average 8% per annum while others are at double digits	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	13,992,736
(B) Estimated Net Taxable Valuation (as of 10/01/13)	1,068,931,000
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.3090
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	15,050,352
(E) Estimated Net Taxable Valuation (as of 10/01/13)	1,068,931,000
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.4080

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	13,992,736
(H) Estimated Equalized Valuation (as of 10/01/13)	1,030,702,926
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.3576
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	15,050,352
(K) Estimated Equalized Valuation (as of 10/01/13)	1,030,702,926
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.4602

NAME=Al Hird

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	B&G
Base Annual Salary Amount	\$109,246
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	07
Shared District	3770
Job Title Other District	director B
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/14
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	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	23153
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 which are 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	\$132,451
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	07/01/13
End Date of Contract	06/30/14
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	5705
Total Bonuses Amount	0
Total Stipends Amount	10000
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	25758
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	roll to sick days and subject to that 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	3540
Total Bonuses Amount	9182
Total Stipends Amount	10000
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	2500
District Contributions Above Teacher Contract for Retirement Plans	0
Total Contractual Post-Employment Benefit Amount	27885
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 retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	roll to sick days- then subject to that 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	