Advertised Enrollments

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	336.0	314.0	343.0
Pupils On Roll Special Ed Full-Time	49.0	53.0	48.0
Pupils On Roll SUBTOTAL	385.0	367.0	391.0
Pupils in Private School Placements	3.0	2.0	4.0
Pupils Sent to Other Districts Regular	78.0	72.0	65.0
Pupils Sent to Other Districts Special Ed	9.0	7.0	9.0
Pupils Received	11.0	5.0	0.0
Pupils in State Facilities	1.0	1.0	0.0

Advertised Revenues

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,786,706	4,882,440	4,980,089
Total Tuition	10-1300	17,237	22,685	12,500
Unrestricted Miscellaneous Revenues	10-1XXX	12,760	3,203	3,301
Subtotal - Revenues From Local Sources		4,816,703	4,908,328	4,995,890
Revenues from State Sources:				
School Choice Aid	10-3116	124,449	134,022	134,022
Categorical Transportation Aid	10-3121	6,655	7,293	7,293
Extraordinary Aid	10-3131	13,939	0	0
Categorical Special Education Aid	10-3132	271,990	275,669	275,669
Equalization Aid	10-3176	2,142,965	2,145,996	2,145,996
Categorical Security Aid	10-3177	20,660	23,254	23,254
Adjustment Aid	10-3178	9,573	9,573	9,573
Under Adequacy Aid	10-3180	0	16,232	16,232
Parcc Readiness Aid	10-3181	0	5,210	5,210
Per Pupil Growth Aid	10-3182	0	5,210	5,210
Professional Learning Community Aid	10-3183	0	4,580	4,580
Other State Aids	10-3XXX	26,652	0	0
Subtotal - Revenues From State Sources		2,616,883	2,627,039	2,627,039
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	12,540	9,516	11,778
Subtotal - Revenues From Federal Sources		12,540	9,516	11,778
Budgeted Fund Balance - Operating Budget	10-303	0	280,009	276,701
Withdrawal From Cap Res-For Local Share	10-307	0	0	208,500
Adjustment For Prior Year Encumbrances		0	13,250	0
Actual Revenues (Over)/Under Expenditures		-495,158	0	0

Advertised Revenues

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Operating Budget		6,950,968	7,838,142	8,119,908
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	123,695	121,852	91,718
Title II	20-4451-4455	16,807	15,894	11,800
I.D.E.A. Part B (Handicapped)	20-4420-4429	108,736	130,865	104,639
Total Revenues From Federal Sources		249,238	268,611	208,157
Total Grants And Entitlements		249,238	268,611	208,157
Total Revenues/Sources		7,200,206	8,106,753	8,328,065
Total Revenues/Sources Net of Transfers		7,200,206	8,106,753	8,328,065

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,675,318	1,864,124	1,927,921
Special Education - Instruction	11-2XX-100-XXX	446,965	544,777	571,686
Basic Skills/Remedial - Instruction	11-230-100-XXX	126,861	135,489	150,669
Bilingual Education - Instruction	11-240-100-XXX	59,041	61,216	60,517
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	30,414	24,404	33,314
School-Sponsored Athletics - Instruction	11-402-100-XXX	9,180	9,363	9,363
Summer School	11-422-XXX-XXX	5,129	3,804	5,100
Community Services Programs/Operations	11-800-330-XXX	1,687	1,500	1,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,589,400	1,498,797	1,665,245
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	14,352	11,823	12,023
Undist. Expenditures - Health Services	11-000-213-XXX	46,016	72,385	63,321
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	112,744	119,510	158,100
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	212,100	157,000	297,800
Undist. Expenditures - Guidance	11-000-218-XXX	54,943	56,127	56,127
Undist. Expenditures - Child Study Teams	11-000-219-XXX	300,140	351,873	356,823
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	100,696	113,054	121,191
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	105,848	118,519	130,699
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	12,500	500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	212,568	154,054	174,596
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	178,365	191,133	193,884
Undist. Expend. - Central Services	11-000-251-XXX	137,172	145,136	149,472
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	469,930	494,491	502,552
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	172,123	174,360	180,160
Personal Services - Employee Benefits	11-XXX-XXX-2XX	831,840	1,034,126	1,006,078
Total Undistributed Expenditures		4,538,237	4,704,888	5,068,571
Total General Current Expense		6,892,832	7,349,565	7,828,641

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	49,819	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,760	345,060	210,260
Increase In Capital Reserve	10-604	0	26,552	13,939
Total Capital Outlay		1,760	421,431	224,199
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	1,728	3,600	3,600
Total Summer School	13-422-X00-XXX	1,728	3,600	3,600
Total Special Schools	13-XXX-XXX-XXX	1,728	3,600	3,600
Transfer Of Funds To Charter Schools	10-000-100-56X	54,648	63,546	63,468
General Fund Grand Total		6,950,968	7,838,142	8,119,908
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	123,695	121,852	91,718
Title II	20-XXX-XXX-XXX	16,807	15,894	11,800
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	108,736	130,865	104,639
Total Federal Projects	20-XXX-XXX-XXX	249,238	268,611	208,157
Total Special Revenue Funds		249,238	268,611	208,157
Total Expenditures/Appropriations		7,200,206	8,106,753	8,328,065
Total Expenditures Net of Transfers		7,200,206	8,106,753	8,328,065

Advertised Recapitulation of Balances

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	276,630	290,491	263,939	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	100,000	300,000	326,552	131,991
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	158,000	258,000	258,000	258,000
--Legal Reserve	344,794	516,219	262,762	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

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	$12,430	$13,361	$14,332	$15,637	$15,421
Total Classroom Instruction	$7,740	$7,841	$8,826	$9,579	$9,171
Classroom-Salaries and Benefits	$7,178	$7,405	$8,057	$8,735	$8,123
Classroom-General Supplies and Textbooks	$246	$264	$412	$435	$684
Classroom-Purchased Services	$315	$171	$357	$409	$364
Total Support Services	$2,163	$2,632	$2,759	$3,021	$3,291
Support Services-Salaries and Benefits	$814	$661	$767	$833	$757
Total Administrative Costs	$1,297	$1,523	$1,368	$1,541	$1,509
Administration Salaries and Benefits	$587	$602	$631	$695	$649
Total Operations and Maintenance of Plant	$1,113	$1,230	$1,263	$1,370	$1,302
Operations and Maintenance-Salaries and Benefits	$6	$24	$24	$27	$25
Board Contribution to Food Services	$0	$0	$0	$0	$0
Total Extracurricular Costs	$112	$129	$109	$118	$140
Total Equipment Costs	$0	$0	$102	$137	$0
Legal Costs	$24	$115	$38	$58	$77
Employee Benefits as a percentage of salaries*	32.85%	32.61%	37.88%	37.74%	36.58%

*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 2016-17 revised appropriations and the 2017-18 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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	share all business office services; Business Administrator, purchasing, payroll, benefits	112,000
Special Education Services	when possible send pupils to Collingswood- share CST director	30,000
Custodial and Maintenance Services	Collingswood provides all custodial and maintenance services to Oaklyn	100,000
Social Worker/Psychologist	Shared child study team services with Collingswood	22,000
Superintendent and Assistant Sup.	share Superintendent with Collingswood and all aspects of general admin, including personnel	150,000
Others	share speech therapist with Collingswood	0
Transportation Services, including Fuel	Collingswood picks up Oaklyn middle school pupils for athletics	0
Purchasing	done as part of the shared business office agreement with Collingswood	0
Municipal/Public Works	Oaklyn Borough maintains the Oaklyn Public School Grounds	0
Curriculum Services	Share academic and performance officers with Collingswood	70,000
Professional Staff Development	share PD opportunities with Collingswood	20,000
Technology Services	Collingswood provides technology support to Oaklyn	15,000
Insurance Coverages and Benefits	Oaklyn is in the BCIP- Jif for general liability and workers comp coverages	8,000

Estimated Tax Rate Information

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,980,089
(B) Estimated Net Taxable Valuation (as of 10/01/16)	254,074,000
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.9601
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,980,089
(E) Estimated Net Taxable Valuation (as of 10/01/16)	254,074,000
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.9601

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,980,089
(H) Estimated Equalized Valuation (as of 10/01/16)	270,781,200
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.8392
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,980,089
(K) Estimated Equalized Valuation (as of 10/01/16)	270,781,200
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.8392

Employee Contract List for District

NAME=shared B&G- Al Hird

CATEGORY	MEASURE
Job Title	Other
Job Title II	Director Buildings & Grou
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	07/01/16
End Date of Contract	06/30/17
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	
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	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of Payout of Personal days	
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=shared B&G- 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	

Employee Contract List for District

NAME=shared BA-Beth Ann Coleman

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
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	07/01/16
End Date of Contract	06/30/17
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	
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	shared service
Contractual Post-Employment Benefit Description of Payout of Vacation days	shared service
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
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=shared BA-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	stipend for shared service
Additional Comment 2	
Additional Comment 3	

Employee Contract List for District

NAME=shared Supt Scott Oswald

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
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	07/01/16
End Date of Contract	06/30/17
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	
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	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of Payout of Personal days	
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	

Employee Contract List for District

NAME=shared Supt 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	