

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	1,604.0	1,526.0	1,499.0
Pupils On Roll Special Ed Full-Time	353.0	358.0	338.0
Pupils On Roll SUBTOTAL	1,957.0	1,884.0	1,837.0
Pupils in Private School Placements	23.0	24.0	0.0
Pupils Sent to Other Districts Regular	2.0	4.0	0.0
Pupils Sent to Other Districts Special Ed	34.0	34.0	61.0
Pupils Received	113.0	92.0	81.0
Pupils in State Facilities	2.0	4.0	6.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	12,540,075	12,790,876	13,046,694
Total Tuition	10-1300	1,444,248	643,675	1,019,070
Transportation Fees From Other LEAs	10-1420-1440	325,822	330,000	330,000
Unrestricted Miscellaneous Revenues	10-1XXX	482,117	179,515	215,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	800	1,000
Subtotal - Revenues From Local Sources		14,792,262	13,944,866	14,611,764
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	207,040	207,040	207,040
Extraordinary Aid	10-3131	164,184	200,000	200,000
Categorical Special Education Aid	10-3132	1,134,901	1,134,901	1,134,901
Equalization Aid	10-3176	17,460,953	17,468,408	17,468,408
Categorical Security Aid	10-3177	556,813	556,813	556,813
PARCC Readiness Aid	10-3181	0	18,580	18,580
Per Pupil Growth Aid	10-3182	0	18,580	18,580
Professional Learning Community Aid	10-3183	0	0	17,170
Other State Aids	10-3XXX	50,611	0	0
Subtotal - Revenues From State Sources		19,574,502	19,604,322	19,621,492
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	43,129	45,619
ARRA/SEMI Revenue	10-4210	54,686	0	0
Subtotal - Revenues From Federal Sources		54,686	43,129	45,619
Budgeted Fund Balance - Operating Budget	10-303	0	2,199,550	1,819,758
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	0	235,000
Transfers From Other Funds	10-5200	4,640	0	0
Adjustment For Prior Year Encumbrances		0	291,332	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Actual Revenues (Over)/Under Expenditures		1,019,813	0	0
Total Operating Budget		35,445,903	36,083,199	36,333,633
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	30,601	0	0
Total Revenues From Local Sources	20-1XXX	30,601	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	25,451	41,814
Preschool Education Aid	20-3218	436,613	405,000	450,000
Other Restricted Entitlements	20-32XX	218,520	197,200	197,977
Total Revenues From State Sources		655,133	627,651	689,791
Revenues from Federal Sources:				
Title I	20-4411-4416	719,421	463,924	394,335
Title II	20-4451-4455	127,963	82,657	70,258
I.D.E.A. Part B (Handicapped)	20-4420-4429	734,625	486,965	413,920
Other	20-4XXX	517,408	0	0
Total Revenues From Federal Sources		2,099,417	1,033,546	878,513
Transfers From Operating Budget-Prek	20-5200	61,257	0	0
Total Grants And Entitlements		2,846,408	1,661,197	1,568,304
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,296,359	661,363	1,275,357
Total Revenues From Local Sources		1,296,359	661,363	1,275,357
Budgeted Fund Balance	40-303	0	635,376	0
Total Local Repayment Of Debt		1,296,359	1,296,739	1,275,357
Total Repayment Of Debt		1,296,359	1,296,739	1,275,357

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Revenues/Sources		39,588,670	39,041,135	39,177,294
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	61,257	0	0
Total Revenues/Sources Net of Transfers		39,527,413	39,041,135	39,177,294

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	9,689,600	8,465,821	9,314,887
Special Education - Instruction	11-2XX-100-XXX	3,334,450	3,193,220	3,306,066
Basic Skills/Remedial - Instruction	11-230-100-XXX	261,841	244,463	259,455
Bilingual Education - Instruction	11-240-100-XXX	223,150	213,423	164,458
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	89,045	101,361	103,355
School-Sponsored Athletics - Instruction	11-402-100-XXX	525,641	593,200	610,219
Before/After School Programs	11-421-XXX-XXX	0	25,669	26,183
Summer School	11-422-XXX-XXX	35,599	35,141	38,443
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,410,579	3,341,182	3,346,053
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	18,773	20,880	20,538
Undist. Expenditures - Health Services	11-000-213-XXX	367,016	414,092	346,648
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	363,391	407,958	408,248
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	1,099,359	957,318	966,536
Undist. Expenditures - Guidance	11-000-218-XXX	860,266	879,909	802,725
Undist. Expenditures - Child Study Teams	11-000-219-XXX	771,785	784,961	641,440
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	175,196	119,662	46,079
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	269,624	266,939	255,626
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	61,027	97,990	62,875
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	645,129	667,339	583,797
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,364,970	1,611,066	1,452,694
Undist. Expend. - Central Services	11-000-251-XXX	386,144	477,258	469,786
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	120,646	160,949	215,500
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,821,296	3,004,613	2,959,594
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	2,686,019	2,656,805	2,623,183
Personal Services - Employee Benefits	11-XXX-XXX-2XX	6,393,314	6,788,503	6,801,306
Total Undistributed Expenditures		20,814,534	22,657,424	22,002,628

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total General Current Expense		34,973,860	35,529,722	35,825,694
Capital Expenditures:				
Equipment	12-XXX-XXX-730	144,265	191,099	192,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	290,098	290,098	290,098
Interest Deposit To Capital Reserve	10-604	0	800	1,000
Total Capital Outlay		434,363	481,997	483,098
Transfer Of Funds To Charter Schools	10-000-100-56X	37,680	71,480	24,841
General Fund Grand Total		35,445,903	36,083,199	36,333,633
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	30,601	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	291,658	307,556	322,222
Support Services	20-218-200-XXX	206,212	122,895	169,592
Total Preschool Education Aid	20-218-XXX-XXX	497,870	430,451	491,814
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	42,769	44,200	44,977
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	33,503	51,000	51,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	45,161	51,000	51,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	68,368	51,000	51,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	28,719	0	0
Total Other State Projects		218,520	197,200	197,977
Total State Projects	20-XXX-XXX-XXX	716,390	627,651	689,791
Federal Projects:				
Title I	20-XXX-XXX-XXX	719,421	463,924	394,335
Title II	20-XXX-XXX-XXX	127,963	82,657	70,258
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	734,625	486,965	413,920
Other	20-XXX-XXX-XXX	517,408	0	0
Total Federal Projects	20-XXX-XXX-XXX	2,099,417	1,033,546	878,513

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Special Revenue Funds		2,846,408	1,661,197	1,568,304
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,296,359	1,296,739	1,275,357
Total Debt Service Funds		1,296,359	1,296,739	1,275,357
Total Expenditures/Appropriations		39,588,670	39,041,135	39,177,294
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	61,257	0	0
Total Expenditures Net of Transfers		39,527,413	39,041,135	39,177,294

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	1,485,220	1,434,868	722,370	15,837
--Repayment of Debt	635,376	635,376	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	280,344	480,344	481,144	482,144
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	2,719,620	2,600,277	1,113,225	0
--Tuition Reserve	0	235,000	235,000	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	\$13,756	\$15,578	\$15,444	\$15,889	\$16,500
Total Classroom Instruction	\$8,085	\$9,335	\$8,804	\$8,946	\$9,846
Classroom-Salaries and Benefits	\$7,914	\$9,141	\$8,554	\$8,674	\$9,686
Classroom-General Supplies and Textbooks	\$124	\$157	\$198	\$234	\$129
Classroom-Purchased Services	\$48	\$37	\$52	\$37	\$31
Total Support Services	\$2,265	\$2,589	\$2,713	\$2,737	\$2,487
Support Services-Salaries and Benefits	\$1,859	\$2,091	\$2,175	\$2,138	\$1,962
Total Administrative Costs	\$1,509	\$1,615	\$1,680	\$1,885	\$1,813
Administration Salaries and Benefits	\$1,233	\$1,304	\$1,317	\$1,369	\$1,370
Total Operations and Maintenance of Plant	\$1,531	\$1,646	\$1,810	\$1,849	\$1,861
Operations and Maintenance-Salaries and Benefits	\$741	\$795	\$924	\$941	\$948
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$355	\$381	\$424	\$458	\$479
Total Equipment Costs	\$57	\$74	\$9	\$102	\$105
Legal Costs	\$35	\$39	\$49	\$45	\$38
Employee Benefits as a percentage of salaries*	34.11%	32.78%	38.27%	36.63%	35.63%

*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)
Others	Providing Transportation Services to Our Sending Districts - Estell Manor BOE and Weymouth BOE	0
Others	Gasoline fueling station is provided for Buena Vista Township and Buena Borough	0
Others	Member of MRESC and Hunterdon County Cooperative	0
Others	Purchase utilities through ACES and telephone services through ACT	0
Others	Member of NJ School Insurance Group JIF	0
Others	Approved Shared Services Agreements with Haddonfield BOE and Hi-Nella BOE	0
Others	Technology Shared Services Agreement with Collingswood BOE	0

BUENA BORO	
A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,934,266
(B) Estimated Net Taxable Valuation (as of 10/01/15)	298,609,815
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.3175
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,228,287
(E) Estimated Net Taxable Valuation (as of 10/01/15)	298,609,815
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.4160

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,934,266
(H) Estimated Equalized Valuation (as of 10/01/15)	264,312,487
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4885
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,228,287
(K) Estimated Equalized Valuation (as of 10/01/15)	264,312,487
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.5997

BUENA VISTA TWP	
A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	8,984,519
(B) Estimated Net Taxable Valuation (as of 10/01/15)	650,544,624
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.3811
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	9,658,858
(E) Estimated Net Taxable Valuation (as of 10/01/15)	650,544,624

(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.4847

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	8,984,519
(H) Estimated Equalized Valuation (as of 10/01/15)	612,041,904
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4680
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	9,658,858
(K) Estimated Equalized Valuation (as of 10/01/15)	612,041,904
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.5781

NAME=John DeStefano

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$140,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	04/15/15
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	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	105
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$2,897
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$319
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$20,385
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to 10 vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	Roll into sick 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=John DeStefano

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=Pasquale Yacovelli

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$113,625
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
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	105
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,590
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$319
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$19,370
Contractual Post-Employment Benefit Description of Payout of Sick days	Up to \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to 10 Vacation Days
Contractual Post-Employment Benefit Description of Payout of Personal days	Roll into sick 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=Pasquale Yacovelli

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=Terry Blasetto

CATEGORY	MEASURE
Job Title	Accountant
Job Title II	
Base Annual Salary Amount	\$76,736
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	240
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	125
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	\$16,599
Contractual Post-Employment Benefit Description of Payout of Sick days	Up to \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to 5 days
Contractual Post-Employment Benefit Description of Payout of Personal days	Roll into sick 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=Terry Blasetto

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	