

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,526.0	1,457.0	1,442.0
Pupils On Roll Special Ed Full-Time	358.0	356.0	347.0
Pupils On Roll SUBTOTAL	1,884.0	1,813.0	1,789.0
Pupils in Private School Placements	24.0	29.0	0.0
Pupils Sent to Other Districts Regular	4.0	3.0	0.0
Pupils Sent to Other Districts Special Ed	34.0	29.0	82.0
Pupils Received	92.0	91.0	57.0
Pupils in State Facilities	4.0		6.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	12,790,876	13,046,694	13,307,628
Total Tuition	10-1300	865,736	1,019,070	1,020,000
Transportation Fees From Other LEAs	10-1420-1440	356,335	330,000	335,000
Unrestricted Miscellaneous Revenues	10-1XXX	218,734	215,000	215,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	1,000	1,050
Subtotal - Revenues From Local Sources		14,231,681	14,611,764	14,878,678
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	207,040	207,040	207,040
Extraordinary Aid	10-3131	194,810	200,000	200,000
Categorical Special Education Aid	10-3132	1,134,901	1,134,901	1,134,901
Equalization Aid	10-3176	17,468,408	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	17,170	17,170
Other State Aids	10-3XXX	51,602	0	0
Subtotal - Revenues From State Sources		19,613,574	19,621,492	19,621,492
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	93,132	45,619	82,345
Subtotal - Revenues From Federal Sources		93,132	45,619	82,345
Budgeted Fund Balance - Operating Budget	10-303	0	1,819,758	2,054,758
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	235,000	0
Adjustment For Prior Year Encumbrances		0	262,288	0
Actual Revenues (Over)/Under Expenditures		175,596	0	0
Total Operating Budget		34,113,983	36,595,921	36,637,273

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	107,781	0	0
Total Revenues From Local Sources	20-1XXX	107,781	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	41,814	4,313
Preschool Education Aid	20-3218	426,138	450,000	416,250
Other Restricted Entitlements	20-32XX	281,933	197,977	33,750
Total Revenues From State Sources		708,071	689,791	454,313
Revenues from Federal Sources:				
Title I	20-4411-4416	809,415	724,912	543,684
Title II	20-4451-4455	118,281	121,868	91,401
Title III	20-4491-4494	9,883	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	706,234	684,807	513,605
Other	20-4XXX	575,832	0	0
Total Revenues From Federal Sources		2,219,645	1,531,587	1,148,690
Total Grants And Entitlements		3,035,497	2,221,378	1,603,003
Repayment of Debt:				
Transfers From Other Funds	40-5200	212,977	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	661,364	1,275,357	1,056,844
Other Miscellaneous	40-1xxx	3,648	0	0
Miscellaneous	40-1XXX	3,648	0	0
Total Revenues From Local Sources		665,012	1,275,357	1,056,844
Budgeted Fund Balance	40-303	0	0	220,100
Total Local Repayment Of Debt		877,989	1,275,357	1,276,944

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Actual Revenues (Over)/Under Expenditures		415,276	0	0
Total Repayment Of Debt		1,293,265	1,275,357	1,276,944
Total Revenues/Sources		38,442,745	40,092,656	39,517,220
Total Revenues/Sources Net of Transfers		38,442,745	40,092,656	39,517,220

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	9,186,350	9,163,711	8,787,693
Special Education - Instruction	11-2XX-100-XXX	3,289,629	3,378,310	3,423,883
Basic Skills/Remedial - Instruction	11-230-100-XXX	194,928	259,455	261,952
Bilingual Education - Instruction	11-240-100-XXX	159,815	164,458	167,067
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	96,222	107,351	106,173
School-Sponsored Athletics - Instruction	11-402-100-XXX	564,833	618,748	623,778
Before/After School Programs	11-421-XXX-XXX	0	26,183	26,183
Summer School	11-422-XXX-XXX	5,294	9,565	35,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,773,390	3,346,054	3,393,089
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	7,612	20,538	21,145
Undist. Expenditures - Health Services	11-000-213-XXX	329,073	346,648	348,154
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	316,926	329,244	368,248
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	973,224	1,030,096	1,103,997
Undist. Expenditures - Guidance	11-000-218-XXX	958,184	927,260	959,129
Undist. Expenditures - Child Study Teams	11-000-219-XXX	590,246	604,664	561,112
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	85,618	42,079	43,074
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	239,328	227,072	109,887
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	33,379	60,525	62,875
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	460,879	648,449	538,714
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,342,539	1,603,394	1,476,560
Undist. Expend. - Central Services	11-000-251-XXX	443,090	487,956	458,337
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	195,375	272,378	272,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,751,822	2,957,377	2,921,751
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	2,499,372	2,625,393	2,611,043
Personal Services - Employee Benefits	11-XXX-XXX-2XX	6,094,270	6,763,949	7,262,776
Total Undistributed Expenditures		20,094,327	22,293,076	22,511,891

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total General Current Expense		33,591,398	36,020,857	35,943,620
Capital Expenditures:				
Equipment	12-XXX-XXX-730	205,148	213,384	317,678
Facilities Acquisition And Const. Serv.	12-000-400-XXX	290,098	290,098	290,098
Capital Reserve - Transfer To Capital Projects	12-000-400-931	800	0	0
Interest Deposit To Capital Reserve	10-604	800	1,000	1,050
Total Capital Outlay		496,846	504,482	608,826
Transfer Of Funds To Charter Schools	10-000-100-56X	25,739	70,582	84,827
General Fund Grand Total		34,113,983	36,595,921	36,637,273
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	107,781	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	303,710	322,222	331,381
Support Services	20-218-200-XXX	122,428	169,592	89,182
Total Preschool Education Aid	20-218-XXX-XXX	426,138	491,814	420,563
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	51,431	44,977	33,750
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	35,786	51,000	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	66,826	51,000	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	82,710	51,000	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	21,702	0	0
Nonpublic Security Aid	20-XXX-XXX-XXX	22,615	0	0
Other	20-XXX-XXX-XXX	863	0	0
Total Other State Projects		281,933	197,977	33,750
Total State Projects	20-XXX-XXX-XXX	708,071	689,791	454,313
Federal Projects:				
Title I	20-XXX-XXX-XXX	809,416	724,912	543,684
Title II	20-XXX-XXX-XXX	118,281	121,868	91,401

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Title III	20-XXX-XXX-XXX	9,883	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	706,233	684,807	513,605
Other	20-XXX-XXX-XXX	575,832	0	0
Total Federal Projects	20-XXX-XXX-XXX	2,219,645	1,531,587	1,148,690
Total Special Revenue Funds		3,035,497	2,221,378	1,603,003
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,293,265	1,275,357	1,276,944
Total Debt Service Funds		1,293,265	1,275,357	1,276,944
Total Expenditures/Appropriations		38,442,745	40,092,656	39,517,220
Total Expenditures Net of Transfers		38,442,745	40,092,656	39,517,220

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	1,434,868	1,388,781	682,248	14,078
--Repayment of Debt	635,376	220,100	220,100	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	480,344	481,143	482,143	483,193
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	2,600,277	2,499,813	1,386,588	0
--Tuition Reserve	235,000	235,000	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	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	\$15,578	\$15,591	\$16,500	\$16,864	\$16,970
Total Classroom Instruction	\$9,335	\$9,364	\$9,846	\$9,892	\$9,998
Classroom-Salaries and Benefits	\$9,141	\$9,132	\$9,686	\$9,569	\$9,678
Classroom-General Supplies and Textbooks	\$157	\$217	\$129	\$140	\$132
Classroom-Purchased Services	\$37	\$15	\$31	\$184	\$188
Total Support Services	\$2,589	\$2,431	\$2,487	\$2,566	\$2,611
Support Services-Salaries and Benefits	\$2,091	\$1,887	\$1,962	\$2,050	\$2,050
Total Administrative Costs	\$1,615	\$1,656	\$1,813	\$2,021	\$1,935
Administration Salaries and Benefits	\$1,304	\$1,362	\$1,370	\$1,481	\$1,488
Total Operations and Maintenance of Plant	\$1,646	\$1,691	\$1,861	\$1,887	\$1,896
Operations and Maintenance-Salaries and Benefits	\$795	\$811	\$948	\$944	\$927
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$381	\$434	\$479	\$496	\$514
Total Equipment Costs	\$74	\$111	\$105	\$118	\$178
Legal Costs	\$39	\$13	\$38	\$88	\$28
Employee Benefits as a percentage of salaries*	32.78%	32.43%	35.63%	36.00%	39.08%

*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.

Item	Line Number	Source	Amount	Explanation
1	300	United States Universal Service Fund	198,000	Erate Funds
1	765	State of New Jersey	33,750	Nonpublic State Aid
2	300	Miscellaneous	16,000	Refunds of Prior Year Expenditures
3	300	Newfield Bank	1,000	Interest Earnings

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Others	Purchase utilities through ACES and telephone services through ACT	0
Transportation Services, including Fuel	Providing Transportation Services to Our Sending Districts - Estell Manor BOE and Weymouth BOE	0
Purchasing	Member of Hunterdon County ESC Co-op, Education Service Commission of NJ Co-op and Camden County ESC Co-op	0
Technology Services	Collingswood School District Technology Services and Camden County ESC Co-op	0
Insurance Coverages and Benefits	Member of New Jersey Schools Insurance Group JIF and Coastal Health Insurance Fund	0

BUENA BORO	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,068,629
(B) Estimated Net Taxable Valuation (as of 10/01/16)	295,252,863
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.3780
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,427,823
(E) Estimated Net Taxable Valuation (as of 10/01/16)	295,252,863
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.4997

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,068,629
(H) Estimated Equalized Valuation (as of 10/01/16)	272,731,990
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4918
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,427,823
(K) Estimated Equalized Valuation (as of 10/01/16)	272,731,990
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.6235

BUENA VISTA TWP	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,108,532
(B) Estimated Net Taxable Valuation (as of 10/01/16)	647,882,087
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.4059
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	9,915,440
(E) Estimated Net Taxable Valuation (as of 10/01/16)	647,882,087

(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.5304

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,108,532
(H) Estimated Equalized Valuation (as of 10/01/16)	590,938,462
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5414
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	9,915,440
(K) Estimated Equalized Valuation (as of 10/01/16)	590,938,462
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.6779

NAME=John DeStefano

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$142,100
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	\$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	\$20,465
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	\$115,898
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	07/01/16
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	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)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$19,458
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum of 10 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	\$78,463
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	07/01/16
End Date of Contract	06/30/19
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	\$16,635
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum of 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	