

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	1,830.0	1,698.0	1,566.0
Pupils On Roll Regular Shared-Time	19.0	1.0	0.0
Pupils On Roll - Special Full-Time	339.0	339.0	355.0
Pupils On Roll - Special Shared-Time	13.0	6.0	0.0
Subtotal - Pupils On Roll	2,201.0	2,044.0	1,921.0
Private School Placements	22.0	21.0	30.0
Pupils Sent to Other Districts-Reg Prog	3.0	4.0	0.0
Pupils Sent to Other Dists-Spec Ed Prog	34.0	37.0	31.0
Pupils Received	175.5	139.5	104.0
Pupils in State Facilities	3.0	2.0	2.0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	11,483,619	12,186,637	12,540,075
Total Tuition	10-1300	2,048,084	1,700,964	1,419,054
Transportation Fees From Other LEAS	10-1420-1440	300,075	270,000	310,000
Unrestricted Miscellaneous Revenues	10-1XXX	161,044	120,000	113,110
Subtotal - Revenues From Local Sources		13,992,822	14,277,601	14,382,239
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	190,765	207,040	207,040
Extraordinary Aid	10-3131	254,418	200,000	200,000
Categorical Special Education Aid	10-3132	1,122,533	1,134,901	1,134,901
Equalization Aid	10-3176	17,182,452	17,468,408	17,468,408
Categorical Security Aid	10-3177	541,672	556,813	556,813
Other State Aids	10-3XXX	16,704	0	37,160
Subtotal - Revenues From State Sources		19,308,544	19,567,162	19,604,322
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	97,462	60,000	34,636
Education Jobs Fund	18-4522	1,691	0	0
Subtotal - Revenues From Federal Sources		99,153	60,000	34,636
Budgeted Fund Balance - Operating Budget	10-303	0	1,928,669	1,981,792
Adjustment For Prior Year Encumbrances		0	248,509	0
Actual Revenues (Over)/Under Expenditures		94,517	0	0
Total Operating Budget		33,495,036	36,081,941	36,002,989
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	56,773	30,197	0
Total Revenues From Local Sources	20-1XXX	56,773	30,197	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	32,022	47,976
Preschool Education Aid	20-3218	396,055	461,250	405,000
Other Restricted Entitlements	20-32XX	254,809	360,252	232,000
Total Revenues From State Sources		650,864	853,524	684,976
Revenues from Federal Sources:				
Title I	20-4411-4416	704,005	862,061	545,793
Title II	20-4451-4455	128,316	126,600	97,243
Title III	20-4491-4494	11,407	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	646,246	810,630	572,900
Vocational Education	20-4430	23,974	0	0
Other	20-4XXX	668,498	713,086	70,000
Total Revenues From Federal Sources		2,182,446	2,512,377	1,285,936
Transfers From Operating Budget-Prek	20-5200	127,353	136,535	61,257
Total Grants And Entitlements		3,017,436	3,532,633	2,032,169
Repayment of Debt:				
Transfers From Other Funds	40-5200	5,938	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,280,291	1,294,588	1,296,359
Total Revenues From Local Sources		1,280,291	1,294,588	1,296,359
Total Local Repayment Of Debt		1,286,229	1,294,588	1,296,359
Total Repayment Of Debt		1,286,229	1,294,588	1,296,359
Total Revenues/Sources		37,798,701	40,909,162	39,331,517
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	127,353	136,535	61,257
Total Revenues/Sources Net of Transfers		37,671,348	40,772,627	39,270,260

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	9,540,163	8,985,808	8,628,278
Special Education - Instruction	11-2XX-100-XXX	3,159,130	3,231,204	3,086,075
Basic Skills/Remedial - Instruction	11-230-100-XXX	186,604	198,990	292,444
Bilingual Education - Instruction	11-240-100-XXX	226,569	208,447	207,947
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	96,260	93,400	88,937
School-Sponsored Athletics - Instruction	11-402-100-XXX	520,796	542,233	496,768
Before/After School Programs	11-421-XXX-XXX	0	0	25,043
Summer School	11-422-XXX-XXX	2,519	37,900	26,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,299,746	3,265,029	3,391,668
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	16,201	19,769	19,769
Undist. Expenditures - Health Services	11-000-213-XXX	383,198	375,082	383,504
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	375,807	317,077	350,961
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	687,760	896,919	987,185
Undist. Expenditures - Guidance	11-000-218-XXX	969,792	904,186	841,211
Undist. Expenditures - Child Study Teams	11-000-219-XXX	685,744	697,234	703,487
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	152,104	258,244	193,353
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	248,041	258,441	270,149
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	52,075	137,278	88,089
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	500,408	623,154	563,980
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,432,099	1,483,300	1,371,941
Undist. Expend. - Central Services	11-000-251-XXX	393,385	430,285	402,282
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	108,779	136,113	115,740
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,631,692	2,798,931	2,874,166
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	2,468,362	2,597,968	2,657,916
Personal Services - Employee Benefits	11-XXX-XXX-2XX	6,101,603	7,168,751	7,520,398
Total Undistributed Expenditures		19,506,796	22,367,761	22,735,799

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total General Current Expense		33,238,837	35,665,743	35,587,791
Capital Expenditures:				
Equipment	12-XXX-XXX-730	91,636	115,100	115,100
Facilities Acquisition And Const. Serv.	12-000-400-XXX	148,837	290,098	290,098
Capital Reserve - Transfer To Capital Projects	12-000-400-931	4,821	0	0
Total Capital Outlay		245,294	405,198	405,198
Transfer Of Funds To Charter Schools	10-000-100-56X	10,905	11,000	10,000
General Fund Grand Total		33,495,036	36,081,941	36,002,989
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	56,773	30,197	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	291,928	298,680	299,040
Support Services	20-218-200-XXX	231,480	331,127	215,193
Total Preschool Education Aid	20-218-XXX-XXX	523,408	629,807	514,233
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	57,486	52,107	52,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	44,146	139,434	60,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	60,847	76,371	60,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	69,526	73,340	60,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	21,454	19,000	0
Other	20-XXX-XXX-XXX	1,350	0	0
Total Other State Projects		254,809	360,252	232,000
Total State Projects	20-XXX-XXX-XXX	778,217	990,059	746,233
Federal Projects:				
Title I	20-XXX-XXX-XXX	704,005	862,061	545,793
Title II	20-XXX-XXX-XXX	128,316	126,600	97,243
Title III	20-XXX-XXX-XXX	11,407	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	646,246	810,630	572,900

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Vocational Education	20-XXX-XXX-XXX	23,974	0	0
Other	20-XXX-XXX-XXX	668,498	713,086	70,000
Total Federal Projects	20-XXX-XXX-XXX	2,182,446	2,512,377	1,285,936
Total Special Revenue Funds		3,017,436	3,532,633	2,032,169
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,286,229	1,294,588	1,296,359
Total Debt Service Funds		1,286,229	1,294,588	1,296,359
Total Expenditures/Appropriations		37,798,701	40,909,162	39,331,517
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	127,353	136,535	61,257
Total Expenditures Net of Transfers		37,671,348	40,772,627	39,270,260

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	1,749,274	1,416,921	1,440,893	691,669
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	0	0	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	2,231,652	2,485,209	1,232,568	0
--Tuition Reserve	0	0	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	\$12,719	\$13,283	\$13,750	\$14,843	\$15,616
Total Classroom Instruction	\$8,025	\$8,001	\$8,004	\$8,647	\$9,108
Classroom-Salaries and Benefits	\$7,781	\$7,755	\$7,735	\$8,373	\$8,843
Classroom-General Supplies and Textbooks	\$169	\$199	\$180	\$188	\$206
Classroom-Purchased Services	\$75	\$46	\$89	\$86	\$59
Total Support Services	\$1,546	\$2,141	\$2,372	\$2,513	\$2,668
Support Services-Salaries and Benefits	\$1,407	\$1,822	\$1,888	\$1,988	\$2,127
Total Administrative Costs	\$1,524	\$1,406	\$1,491	\$1,683	\$1,676
Administration Salaries and Benefits	\$1,261	\$1,190	\$1,218	\$1,338	\$1,364
Total Operations and Maintenance of Plant	\$1,291	\$1,386	\$1,515	\$1,600	\$1,755
Operations and Maintenance-Salaries and Benefits	\$679	\$717	\$778	\$809	\$875
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$326	\$342	\$358	\$389	\$395
Total Equipment Costs	\$21	\$42	\$42	\$56	\$60
Legal Costs	\$41	\$30	\$41	\$47	\$49
Employee Benefits as a percentage of salaries*	32.29%	32.18%	39.20%	39.31%	41.83%

*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 Saved (Optional)
Transportation Services, including Fuel	Provide transportation services to our sending Districts - Estell Manor and Weymouth Township	0
Transportation Services, including Fuel	Gasoline fueling station is provided for Buena Vista Township and Buena Borough	0
Purchasing	Member of MRSEC and Hunterton County Co[op	0
Purchasing	Purchase utilities through ACES and telephone services through ACT	0
Insurance Coverages and Benefits	Member of SBAIG JIF	0

BUENA BORO	
A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,772,599
(B) Estimated Net Taxable Valuation (as of 10/01/13)	303,930,806
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.2413
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,168,086
(E) Estimated Net Taxable Valuation (as of 10/01/13)	303,930,806
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.3714

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,772,599
(H) Estimated Equalized Valuation (as of 10/01/13)	266,248,379
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4169
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,168,086
(K) Estimated Equalized Valuation (as of 10/01/13)	266,248,379
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.5655

BUENA VISTA TWP	
A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	8,590,757
(B) Estimated Net Taxable Valuation (as of 10/01/13)	654,241,744
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.3131
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	9,490,744
(E) Estimated Net Taxable Valuation (as of 10/01/13)	654,241,744

(F) Estimated 14-15 Total School Tax Rate= $(D)/(E) \times 100$	1.4506

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	8,590,757
(H) Estimated Equalized Valuation (as of 10/01/13)	636,331,148
(I) Estimated 14-15 Equalized General Fund School Tax Rate= $(G)/(H) \times 100$	1.3500
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	9,490,744
(K) Estimated Equalized Valuation (as of 10/01/13)	636,331,148
(L) Estimated 14-15 Equalized Total School Tax Rate= $(J)/(K) \times 100$	1.4915

NAME=Jann Cohen

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$112,500
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	07/01/13
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	4
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	\$600
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,736
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$19,327
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260th of salary after 15 yrs -capped at 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	rolls 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=Jann Cohen

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=Walter Whitaker Jr

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$154,887
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	07/01/13
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	105

NAME=Walter Whitaker Jr

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,200
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,738
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$20,957
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260th of salary after 15 years capped at \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	10 days may be paid upon separation
Contractual Post-Employment Benefit Description of Payout of Personal days	rolls over 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	
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	