

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	153.0	143.0	140.0
Pupils On Roll Special Ed Full-Time		4.0	4.0
Pupils On Roll SUBTOTAL	153.0	147.0	144.0
Pupils in Private School Placements	2.0	3.0	4.0
Pupils Sent to Other Districts Regular	37.0	39.0	48.0
Pupils Sent to Other Districts Special Ed	5.0	7.0	5.0
Pupils Received	34.0	35.0	28.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,267,084	3,305,649	3,371,035
Total Tuition	10-1300	127,150	107,000	107,000
Unrestricted Miscellaneous Revenues	10-1XXX	56,281	5,300	5,300
Interest Earned On Capital Reserve Funds	10-1XXX	1,006	300	300
Subtotal - Revenues From Local Sources		3,451,521	3,418,249	3,483,635
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	19,060	19,060	20,693
Extraordinary Aid	10-3131	24,498	10,000	10,000
Categorical Special Education Aid	10-3132	110,961	110,961	111,627
Categorical Security Aid	10-3177	16,732	16,732	16,622
Adjustment Aid	10-3178	1,511	0	1,511
Supplemental Enrollment Growth Aid	10-3179		0	24,120
Parcc Readiness Aid	10-3181		0	1,590
Per Pupil Growth Aid	10-3182		0	1,590
Professional Learning Community Aid	10-3183		0	1,570
Other State Aids	10-3XXX	30,432	28,811	0
Subtotal - Revenues From State Sources		203,194	185,564	189,323
Budgeted Fund Balance - Operating Budget	10-303	462,388	699,424	708,298
Withdrawal From Cap Res-For Local Share	10-307	119,684	0	0
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	30,200	32,750
Adjustment For Prior Year Encumbrances		0	18,085	0
Actual Revenues (Over)/Under Expenditures		-719,901	0	0
Total Operating Budget		3,516,886	4,351,522	4,414,006
Grants and Entitlements:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	18,778	15,535	13,204
Title II	20-4451-4455	4,023	3,980	3,383
I.D.E.A. Part B (Handicapped)	20-4420-4429	28,465	40,696	34,591
Total Revenues From Federal Sources		51,266	60,211	51,178
Total Grants And Entitlements		51,266	60,211	51,178
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	330,030	319,913	320,514
Total Revenues From Local Sources		330,030	319,913	320,514
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	99,118	98,603	90,561
Withdrawal From Debt Service Reserve	40-313	0	8,407	0
Total Local Repayment Of Debt		429,148	426,923	411,075
Total Repayment Of Debt		429,148	426,923	411,075
Total Revenues/Sources		3,997,300	4,838,656	4,876,259
Total Revenues/Sources Net of Transfers		3,997,300	4,838,656	4,876,259

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,037,087	1,149,459	1,226,897
Bilingual Education - Instruction	11-240-100-XXX	140	98	150
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	11,510	12,920	16,465
School-Sponsored Athletics - Instruction	11-402-100-XXX	28,111	40,007	40,624
Before/After School Programs	11-421-XXX-XXX	38,045	0	0
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	0	52,219	52,813
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	760,873	952,646	1,047,596
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	42,019	33,061	32,398
Undist. Expenditures - Health Services	11-000-213-XXX	74,008	75,006	78,589
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	24,415	36,621	35,632
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	62,145	63,065	55,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	122,836	167,384	164,571
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	53,831	68,536	75,526
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	43,127	75,934	28,453
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	8,287	4,420	0
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	166,826	197,511	172,375
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	15,125	15,000	14,412
Undist. Expend. - Central Services	11-000-251-XXX	40,000	42,350	43,213
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	248,432	364,640	325,374
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	142,811	200,227	179,987
Personal Services - Employee Benefits	11-XXX-XXX-2XX	346,546	567,286	558,728
Undistributed Expenditures-Food Services	11-000-310-930	12,352	20,781	20,849
Total Undistributed Expenditures		2,163,633	2,884,468	2,832,703
Total General Current Expense		3,278,526	4,139,171	4,169,652
Capital Expenditures:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Equipment	12-XXX-XXX-730	0	211,997	244,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	22,670	54	54
Capital Reserve - Transfer To Capital Projects	12-000-400-931	119,684	0	0
Increase In Capital Reserve	10-604	95,000	0	0
Interest Deposit To Capital Reserve	10-604	1,006	300	300
Total Capital Outlay		238,360	212,351	244,354
General Fund Grand Total		3,516,886	4,351,522	4,414,006
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	18,778	15,535	13,204
Title II	20-XXX-XXX-XXX	4,023	3,980	3,383
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	28,465	40,696	34,591
Total Federal Projects	20-XXX-XXX-XXX	51,266	60,211	51,178
Total Special Revenue Funds		51,266	60,211	51,178
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	429,148	426,923	411,075
Total Debt Service Funds		429,148	426,923	411,075
Total Expenditures/Appropriations		3,997,300	4,838,656	4,876,259
Total Expenditures Net of Transfers		3,997,300	4,838,656	4,876,259

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	293,875	297,652	277,630	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	281,806	258,128	258,428	258,728
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	1,117,937	1,360,070	680,668	0
--Tuition Reserve	68,200	62,950	32,750	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	8,407	8,407	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	\$14,810	\$15,197	\$18,725	\$20,315	\$20,431
Total Classroom Instruction	\$8,060	\$8,307	\$9,905	\$10,578	\$11,181
Classroom-Salaries and Benefits	\$6,788	\$7,206	\$8,156	\$8,768	\$9,270
Classroom-General Supplies and Textbooks	\$984	\$844	\$1,377	\$1,391	\$1,451
Classroom-Purchased Services	\$288	\$257	\$372	\$419	\$459
Total Support Services	\$3,405	\$3,372	\$4,234	\$4,633	\$4,330
Support Services-Salaries and Benefits	\$3,289	\$3,211	\$3,798	\$4,170	\$3,820
Total Administrative Costs	\$1,426	\$1,563	\$1,600	\$1,909	\$1,827
Administration Salaries and Benefits	\$1,214	\$1,306	\$1,356	\$1,449	\$1,560
Total Operations and Maintenance of Plant	\$1,546	\$1,610	\$2,490	\$2,666	\$2,524
Operations and Maintenance-Salaries and Benefits	\$859	\$488	\$756	\$808	\$942
Board Contribution to Food Services	\$83	\$79	\$132	\$141	\$145
Total Extracurricular Costs	\$278	\$262	\$345	\$369	\$406
Total Equipment Costs	\$0	\$0	\$1,433	\$1,442	\$1,694
Legal Costs	\$13	\$79	\$25	\$27	\$28
Employee Benefits as a percentage of salaries*	23.06%	21.49%	32.60%	32.80%	31.89%

*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.

Item	Line Number	Source	Amount	Explanation
1	140	Parent Paid Tuition Students	107,000	District accepts out of district students Parent Paid Tuition Policy
1	300	Other Organizations	1,000	Rent of School Facility
2	300	Bank	4,300	Interest on Investments

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Shared Service Agreement with other LEA for Child Study Team Services	0
Special Education Services	Share CST Testing, Programs, and Technical Materials with MHS Districts	0
Nursing Services	Purchase of Nursing Substitute services thru MOESC and agreements thru MRESC	0
Food Services	Shared Service Agreement with Neptune City BOE for food services	0
Recycling	Agreement with Avon Boro for recycling pick up and disposal	0
Staffing - Other	Shared Service Agreement with other LEA for Media Specialist Services	0
Others	Provide mandated staff training through NJ School Board Insurance Group	0
Transportation Services, including Fuel	Transportation Jointures with Neptune BOE	0
Transportation Services, including Fuel	Shared Service Agreement with MOESC for Transportation Routes (public and private)	0
Transportation Services, including Fuel	Transportation Jointure with Red Bank Regional High School	0
Purchasing	Participation in Alliance for Competitive Telecommunications - collaborative purchase of phone services with other NJ school districts	0
Purchasing	Participate in Alliance for Competitive Energy Services - Collaborative Purchase of Electric and gas with other NJ school districts	0
Purchasing	Member of Middlesex Regional Educational Services Commission for collaborative purchasing of custodial and technology supplies and other building maintenance services	0
Purchasing	Member of MRESC and use of NJ State Contract to purchase computer equipment and supplies	0
Municipal/Public Works	Partner with Avon Recreation for maintenance of fields and municipal building	0
Municipal/Public Works	Partner with Avon Police for residency verification	0
Municipal/Public Works	Agreement with Avon Boro Public Works for trash pick up and disposal	0
Municipal/Public Works	Partner with Avon Police for DARE program	0
Municipal/Public Works	Partner with Avon Police for Resource Officer	0
Municipal/Public Works	Partner with Avon Boro organizations for use of school facility	0
Curriculum Services	Shared curricular program review, purchase, and staff training with send/receive districts to MHS	0
Professional Staff Development	Shared Professional Development for in service days with other MHS districts	0
Professional Staff Development	Shared Right to Know Training Programs for staff through MOESC	0

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	Participate with other NJ School Districts in NJ School Boards Insurance Group-collaborative purchase of liability, workers compensation, student accident insurances	0
Insurance Coverages and Benefits	Participate in NJ State Health Benefits Program with other NJ School Districts	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,371,035
(B) Estimated Net Taxable Valuation (as of 10/01/15)	936,522,900
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.3600
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,691,549
(E) Estimated Net Taxable Valuation (as of 10/01/15)	936,522,900
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.3942

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,371,035
(H) Estimated Equalized Valuation (as of 10/01/15)	976,053,048
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.3454
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,691,549
(K) Estimated Equalized Valuation (as of 10/01/15)	976,053,048
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.3782

NAME=Amy Lerner

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$41,963
Full-Time Equivalent (FTE)	0.4
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	104
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
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	\$500
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	N/A DOES NOT RECEIVE
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A DOES NOT RECEIVE
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A DOES NOT RECEIVE
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=Amy Lerner

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=Christopher Albrizio

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$125,000
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	07/01/14
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
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	15
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$3,500
Total Bonuses Amount	\$8,325
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,757
District Contributions Above Teacher Contract for Retirement Plans	\$5,574
Total Contractual Post-Employment Benefit Amount	\$17,500
Contractual Post-Employment Benefit Description of Payout of Sick days	Must Retire; capped at \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Diem Rate, can only carry 5 days-used first
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=Christopher Albrizio

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=Eileen MacDonald

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor of Instruction
Base Annual Salary Amount	\$77,138
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	10
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	15
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$2,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$856
District Contributions Above Teacher Contract for Retirement Plans	\$1,625
Total Contractual Post-Employment Benefit Amount	\$15,890
Contractual Post-Employment Benefit Description of Payout of Sick days	Must Retire; be employed 10 years; capped at \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Diem Rate, can only carry 3 days
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=Eileen MacDonald

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	