

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	156.0	148.0	156.0
Pupils On Roll - Special Full-Time	9.0	8.0	3.0
Subtotal - Pupils On Roll	165.0	156.0	159.0
Private School Placements	2.0	1.0	3.0
Pupils Sent to Other Districts-Reg Prog	31.0	34.0	39.0
Pupils Sent to Other Dists-Spec Ed Prog	7.0	5.0	6.0
Pupils Received	39.0	34.0	28.0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,226,769	3,226,769	3,267,084
Total Tuition	10-1300	142,256	72,000	102,500
Transportation Fees From Other LEAS	10-1420-1440	7,782	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	24,300	5,000	5,000
Interest Earned On Capital Reserve Funds	10-1XXX	464	300	300
Subtotal - Revenues From Local Sources		3,401,571	3,304,069	3,374,884
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	18,351	19,060	19,060
Extraordinary Aid	10-3131	22,550	10,000	18,000
Categorical Special Education Aid	10-3132	112,848	110,961	110,961
Categorical Security Aid	10-3177	17,065	16,732	16,732
Other State Aids	10-3XXX	25,423	25,631	28,811
Subtotal - Revenues From State Sources		196,237	182,384	193,564
Budgeted Fund Balance - Operating Budget	10-303	161,421	339,457	462,388
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	41,000	38,000
Withdrawal From Tuition Reserve-Excess Over Adj.	10-311	34,000	0	0
Transfers From Other Funds	10-5200	35	0	0
Adjustment For Prior Year Encumbrances		0	32,874	0
Actual Revenues (Over)/Under Expenditures		-432,200	0	0
Total Operating Budget		3,361,064	3,899,784	4,068,836
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	16,955	0	0
Title II	20-4451-4455	4,158	3,962	2,972

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
I.D.E.A. Part B (Handicapped)	20-4420-4429	41,268	39,407	29,555
Total Revenues From Federal Sources		62,381	43,369	32,527
Total Grants And Entitlements		62,381	43,369	32,527
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	328,885	331,576	330,030
Total Revenues From Local Sources		328,885	331,576	330,030
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	98,795	99,583	99,118
Withdrawal From Debt Service Reserve	40-313	0	1	0
Total Local Repayment Of Debt		427,680	431,160	429,148
Actual Revenues (Over)/Under Expenditures		68	0	0
Total Repayment Of Debt		427,748	431,160	429,148
Total Revenues/Sources		3,851,193	4,374,313	4,530,511
Total Revenues/Sources Net of Transfers		3,851,193	4,374,313	4,530,511

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	829,023	1,091,433	1,107,651
Special Education - Instruction	11-2XX-100-XXX	62,807	0	0
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	8,701	13,115	13,061
School-Sponsored Athletics - Instruction	11-402-100-XXX	32,911	37,009	39,289
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	34,127	60,702	47,525
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	851,445	812,478	918,112
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	51,994	34,087	34,205
Undist. Expenditures - Health Services	11-000-213-XXX	65,651	66,700	71,075
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	19,276	24,213	31,905
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	65,821	100,780	51,645
Undist. Expenditures - Child Study Teams	11-000-219-XXX	120,070	154,960	158,308
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	64,323	60,797	64,688
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	54,092	52,812	48,005
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,450	9,570	2,420
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	126,622	158,645	162,450
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	26,895	14,000	13,750
Undist. Expend. - Central Services	11-000-251-XXX	35,106	38,558	38,750
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	200,497	304,751	343,881
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	127,068	127,727	195,522
Personal Services - Employee Benefits	11-XXX-XXX-2XX	438,420	504,856	497,144
Undistributed Expenditures-Food Services	11-000-310-930	15,643	17,208	16,940
Total Undistributed Expenditures		2,264,373	2,482,142	2,648,800
Total General Current Expense		3,231,942	3,684,401	3,856,326
Capital Expenditures:				
Equipment	12-XXX-XXX-730	53,604	0	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	54	215,083	212,210
Increase In Capital Reserve	10-604	75,000	0	0
Interest Deposit To Capital Reserve	10-604	464	300	300
Total Capital Outlay		129,122	215,383	212,510
General Fund Grand Total		3,361,064	3,899,784	4,068,836
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	16,955	0	0
Title II	20-XXX-XXX-XXX	4,158	3,962	2,972
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	41,268	39,407	29,555
Total Federal Projects	20-XXX-XXX-XXX	62,381	43,369	32,527
Total Special Revenue Funds		62,381	43,369	32,527
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	427,748	431,160	429,148
Total Debt Service Funds		427,748	431,160	429,148
Total Expenditures/Appropriations		3,851,193	4,374,313	4,530,511
Total Expenditures Net of Transfers		3,851,193	4,374,313	4,530,511

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	316,391	273,853	273,853	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	130,598	206,062	206,362	206,662
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	500,878	777,992	438,535	0
--Tuition Reserve	75,000	79,000	38,000	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	69	1	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	\$14,271	\$13,870	\$16,716	\$17,591	\$17,250
Total Classroom Instruction	\$8,156	\$7,404	\$9,070	\$9,359	\$9,201
Classroom-Salaries and Benefits	\$7,445	\$6,847	\$7,295	\$7,521	\$7,611
Classroom-General Supplies and Textbooks	\$482	\$238	\$1,424	\$1,482	\$1,186
Classroom-Purchased Services	\$230	\$320	\$350	\$356	\$404
Total Support Services	\$2,768	\$3,417	\$3,941	\$4,099	\$3,748
Support Services-Salaries and Benefits	\$2,384	\$3,056	\$3,558	\$3,816	\$3,476
Total Administrative Costs	\$1,590	\$1,280	\$1,345	\$1,527	\$1,506
Administration Salaries and Benefits	\$1,417	\$1,100	\$1,104	\$1,240	\$1,246
Total Operations and Maintenance of Plant	\$1,419	\$1,397	\$1,892	\$2,148	\$2,332
Operations and Maintenance-Salaries and Benefits	\$606	\$608	\$623	\$673	\$703
Board Contribution to Food Services	\$89	\$96	\$136	\$110	\$107
Total Extracurricular Costs	\$238	\$265	\$316	\$330	\$338
Total Equipment Costs	\$65	\$330	\$0	\$0	\$0
Legal Costs	\$12	\$11	\$28	\$29	\$38
Employee Benefits as a percentage of salaries*	25.67%	28.90%	31.93%	31.11%	30.34%

*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.

Unusual Revenues and Appropriations
Summary Detail

Item	Line Number	Source	Amount	Explanation
1	140	Out of District Students	102,500	District accepts out of district students Parent Paid Tuition Policy
1	300	Bank	4,000	Interest Income
1	190	Out of District Students	102,500	Parent Paid Tuition Policy for Out of District Students
2	300	Other Organizations	1,000	Building Use Rental Fees
			210,000	

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
Others	Partner with Avon Recreation for Maintenance of Fields and Municipal Building	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 Jointures with Red Bank Regional High School	0
Purchasing	Participate in Alliance for Competitive Telecommunications - collaborative purchase of phone services 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	Participate in Alliance for Competitive Energy Services - Collaborative Purchase of Electric and Gas with other NJ School Districts	0
Purchasing	Member of MRESC and use of NJ State Contract to purchase computer equipment and supplies	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
Municipal/Public Works	Partner with Avon Boro Public Works for Snow Removal	0
Curriculum Services	Shared Curricular Program Review, Purchase, and Staff Training with Send/Receive Districts to MHS	0
Curriculum Services	Shared Curriculum Writing and Revision Costs and Services 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	Participates in NJ State Health Benefits Program with other NJ School Districts	0

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,267,084
(B) Estimated Net Taxable Valuation (as of 10/01/13)	971,312,200
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.3364
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,597,114
(E) Estimated Net Taxable Valuation (as of 10/01/13)	971,312,200
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.3703

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,267,084
(H) Estimated Equalized Valuation (as of 10/01/13)	994,687,353
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.3285
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,597,114
(K) Estimated Equalized Valuation (as of 10/01/13)	994,687,353
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.3616

NAME=Amy Lerner

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$37,750
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	07/01/13
End Date of Contract	06/30/14
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	\$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	DOES NOT RECEIVE SICK DAYS
Contractual Post-Employment Benefit Description of Payout of Vacation days	DOES NOT RECEIVE VACATION DAYS
Contractual Post-Employment Benefit Description of Payout of Personal days	DOES NOT RECEIVE 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=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	\$114,750
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	10/01/12
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	12
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

NAME=Christopher Albrizio

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$3,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,992
District Contributions Above Teacher Contract for Retirement Plans	\$5,079
Total Contractual Post-Employment Benefit Amount	\$17,500
Contractual Post-Employment Benefit Description of Payout of Sick days	MUST RETIRE, BE EMPLOYED 3 YRS.,\$15K CAP
Contractual Post-Employment Benefit Description of Payout of Vacation days	PER DIEM RATE, CAN ONLY CARRY 5 DAYS-MUST BE USED IN NEXT YEAR
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	
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=Paul Baker

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Curriculum & Special Serv
Base Annual Salary Amount	\$83,450
Full-Time Equivalent (FTE)	1.0

NAME=Paul Baker

CATEGORY	MEASURE
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	12
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	\$1,550
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$301
District Contributions Above Teacher Contract for Retirement Plans	\$2,496
Total Contractual Post-Employment Benefit Amount	\$16,605
Contractual Post-Employment Benefit Description of Payout of Sick days	MUST RETIRE, BE EMPLOYED 10 YEARS, \$15K CAP
Contractual Post-Employment Benefit Description of Payout of Vacation days	PER DIEM RATE. CAN ONLY CARRY 5 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	
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	

NAME=Paul Baker

CATEGORY	MEASURE
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	