

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	148.0	153.0	155.0
Pupils On Roll Special Ed Full-Time	8.0		2.0
Pupils On Roll SUBTOTAL	156.0	153.0	157.0
Pupils in Private School Placements	1.0	2.0	4.0
Pupils Sent to Other Districts Regular	34.0	37.0	39.0
Pupils Sent to Other Districts Special Ed	5.0	5.0	6.0
Pupils Received	34.0	34.0	28.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,226,769	3,267,084	3,305,649
Total Tuition	10-1300	115,675	102,500	107,000
Transportation Fees From Other LEAS	10-1420-1440	2,594	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	13,560	5,000	5,300
Interest Earned On Capital Reserve Funds	10-1XXX	744	300	300
Subtotal - Revenues From Local Sources		3,359,342	3,374,884	3,418,249
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	19,060	19,060	19,060
Extraordinary Aid	10-3131	17,717	18,000	10,000
Categorical Special Education Aid	10-3132	110,961	110,961	110,961
Categorical Security Aid	10-3177	16,732	16,732	16,732
Adjustment Aid	10-3178	1,511	0	0
Other State Aids	10-3XXX	26,425	28,811	28,811
Subtotal - Revenues From State Sources		192,406	193,564	185,564
Budgeted Fund Balance - Operating Budget				
Budgeted Fund Balance - Operating Budget	10-303	339,457	462,388	699,424
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	41,000	38,000	30,200
Adjustment For Prior Year Encumbrances		0	1,232	0
Actual Revenues (Over)/Under Expenditures		-773,726	0	0
Total Operating Budget		3,158,479	4,070,068	4,333,437
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	1,400	0	0
Total Revenues From Local Sources	20-1XXX	1,400	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	0	7,557	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Title II	20-4451-4455	3,962	4,023	2,972
I.D.E.A. Part B (Handicapped)	20-4420-4429	41,151	39,747	29,555
Total Revenues From Federal Sources		45,113	51,327	32,527
Total Grants And Entitlements		46,513	51,327	32,527
Repayment of Debt:				
Transfers From Other Funds	40-5200	8,407	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	331,576	330,030	319,913
Total Revenues From Local Sources		331,576	330,030	319,913
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	99,583	99,118	98,603
Withdrawal From Debt Service Reserve	40-313	0	0	8,407
Total Local Repayment Of Debt		439,566	429,148	426,923
Actual Revenues (Over)/Under Expenditures		-8,406	0	0
Total Repayment Of Debt		431,160	429,148	426,923
Total Revenues/Sources		3,636,152	4,550,543	4,792,887
Total Revenues/Sources Net of Transfers		3,636,152	4,550,543	4,792,887

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	992,572	1,106,731	1,157,954
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	6,305	13,061	12,920
School-Sponsored Athletics - Instruction	11-402-100-XXX	35,632	38,789	39,968
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	38,631	47,525	52,219
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	722,083	912,212	968,051
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	37,996	34,205	33,061
Undist. Expenditures - Health Services	11-000-213-XXX	69,286	71,867	74,232
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	20,448	31,905	36,621
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	50,980	51,645	53,065
Undist. Expenditures - Child Study Teams	11-000-219-XXX	126,279	158,308	162,334
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	57,473	68,248	70,511
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	53,451	48,005	75,934
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	10,346	5,120	2,420
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	147,757	164,950	168,223
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	14,800	14,750	15,000
Undist. Expend. - Central Services	11-000-251-XXX	37,750	40,750	42,350
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	226,928	339,881	363,653
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	131,677	195,522	200,227
Personal Services - Employee Benefits	11-XXX-XXX-2XX	365,101	497,144	558,575
Undistributed Expenditures-Food Services	11-000-310-930	12,930	16,940	20,765
Total Undistributed Expenditures		2,085,285	2,651,452	2,845,022
Total General Current Expense		3,158,425	3,857,558	4,108,083
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	0	225,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	54	212,210	54

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Interest Deposit To Capital Reserve	10-604	0	300	300
Total Capital Outlay		54	212,510	225,354
General Fund Grand Total		3,158,479	4,070,068	4,333,437
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,400	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	0	7,557	0
Title II	20-XXX-XXX-XXX	3,962	4,023	2,972
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	41,151	39,747	29,555
Total Federal Projects	20-XXX-XXX-XXX	45,113	51,327	32,527
Total Special Revenue Funds		46,513	51,327	32,527
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	431,160	429,148	426,923
Total Debt Service Funds		431,160	429,148	426,923
Total Expenditures/Appropriations		3,636,152	4,550,543	4,792,887
Total Expenditures Net of Transfers		3,636,152	4,550,543	4,792,887

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	273,853	293,875	270,022	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	206,062	281,806	282,106	282,406
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	777,992	1,117,937	679,402	0
--Tuition Reserve	79,000	68,200	30,200	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	1	8,407	8,407	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,870	\$14,810	\$17,250	\$17,973	\$18,725
Total Classroom Instruction	\$7,404	\$8,060	\$9,201	\$9,556	\$9,905
Classroom-Salaries and Benefits	\$6,847	\$6,788	\$7,611	\$7,909	\$8,156
Classroom-General Supplies and Textbooks	\$238	\$984	\$1,186	\$1,229	\$1,377
Classroom-Purchased Services	\$320	\$288	\$404	\$417	\$372
Total Support Services	\$3,417	\$3,405	\$3,748	\$3,941	\$4,234
Support Services-Salaries and Benefits	\$3,056	\$3,289	\$3,476	\$3,611	\$3,798
Total Administrative Costs	\$1,280	\$1,426	\$1,506	\$1,602	\$1,600
Administration Salaries and Benefits	\$1,100	\$1,214	\$1,246	\$1,315	\$1,356
Total Operations and Maintenance of Plant	\$1,397	\$1,546	\$2,332	\$2,397	\$2,490
Operations and Maintenance-Salaries and Benefits	\$608	\$859	\$703	\$730	\$756
Board Contribution to Food Services	\$96	\$83	\$107	\$111	\$132
Total Extracurricular Costs	\$265	\$278	\$338	\$348	\$345
Total Equipment Costs	\$330	\$0	\$0	\$0	\$1,433
Legal Costs	\$11	\$13	\$38	\$39	\$25
Employee Benefits as a percentage of salaries*	28.90%	23.06%	30.34%	30.28%	32.60%

\*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 2014-15 revised appropriations and the 2015-16 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	500	State of NJ	24,120	Enrollment Growth Aid
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	500	State of NJ	1,590	PARCC Readiness Aid
2	300	Bank	4,300	Interest on Investments
3	500	State of NJ	1,590	Pupil Growth Aid



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
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	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
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 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,305,649
(B) Estimated Net Taxable Valuation (as of 10/01/14)	966,673,000
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.3420
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,625,562
(E) Estimated Net Taxable Valuation (as of 10/01/14)	966,673,000
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.3751
-----	
B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,305,649
(H) Estimated Equalized Valuation (as of 10/01/14)	977,029,513
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.3383
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,625,562
(K) Estimated Equalized Valuation (as of 10/01/14)	977,029,513
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.3711
-----	

NAME=Amy Lerner

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$40,000
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	07/01/14
End Date of Contract	06/30/15
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	\$750
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	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	\$3,500
Total Bonuses Amount	\$4,613
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,809
District Contributions Above Teacher Contract for Retirement Plans	\$0
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	
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	Dir of Curriculum & Spec.
Base Annual Salary Amount	\$90,131
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	07/01/14
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
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)	\$343
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$16,600
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 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	