

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	143.0	138.0	178.0
Pupils On Roll Special Ed Full-Time	4.0	8.0	7.0
Pupils On Roll SUBTOTAL	147.0	146.0	185.0
Pupils in Private School Placements	3.0	1.0	2.0
Pupils Sent to Other Districts Regular	39.0	43.0	1.0
Pupils Sent to Other Districts Special Ed	7.0	10.0	11.0
Pupils Received	35.0	32.0	24.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,305,649	3,371,035	3,438,424
Total Tuition	10-1300	135,722	107,000	94,350
Unrestricted Miscellaneous Revenues	10-1XXX	29,443	5,300	5,300
Interest Earned On Capital Reserve Funds	10-1XXX	1,304	300	400
Subtotal - Revenues From Local Sources		3,472,118	3,483,635	3,538,474
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	19,060	20,693	20,693
Extraordinary Aid	10-3131	5,350	10,000	10,000
Categorical Special Education Aid	10-3132	110,961	111,627	111,627
Categorical Security Aid	10-3177	16,732	16,622	16,622
Adjustment Aid	10-3178	1,511	1,511	1,511
Supplemental Enrollment Growth Aid	10-3179	0	24,120	24,120
Parcc Readiness Aid	10-3181	0	1,590	1,590
Per Pupil Growth Aid	10-3182	0	1,590	1,590
Professional Learning Community Aid	10-3183	0	1,570	1,570
Other State Aids	10-3XXX	29,669	0	0
Subtotal - Revenues From State Sources		183,283	189,323	189,323
Budgeted Fund Balance - Operating Budget	10-303	699,424	708,298	784,131
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	30,200	32,750	39,600
Adjustment For Prior Year Encumbrances		0	1,500	0
Actual Revenues (Over)/Under Expenditures		-807,146	0	0
Total Operating Budget		3,577,879	4,415,506	4,551,528
Grants and Entitlements:				
Revenues from Federal Sources:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Title I	20-4411-4416	3,332	20,520	16,416
Title II	20-4451-4455	530	3,682	2,946
I.D.E.A. Part B (Handicapped)	20-4420-4429	50,102	38,686	30,948
Total Revenues From Federal Sources		53,964	62,888	50,310
Total Grants And Entitlements		53,964	62,888	50,310
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	319,913	320,514	298,837
Total Revenues From Local Sources		319,913	320,514	298,837
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	98,603	90,561	95,452
Budgeted Fund Balance	40-303	0	0	18,986
Total Local Repayment Of Debt		418,516	411,075	413,275
Actual Revenues (Over)/Under Expenditures		-10,579	0	0
Total Repayment Of Debt		407,937	411,075	413,275
Total Revenues/Sources		4,039,780	4,889,469	5,015,113
Total Revenues/Sources Net of Transfers		4,039,780	4,889,469	5,015,113

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,071,461	1,205,497	1,350,721
Basic Skills/Remedial - Instruction	11-230-100-XXX	0	12,937	28,825
Bilingual Education - Instruction	11-240-100-XXX	323	150	150
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	16,928	16,465	16,465
School-Sponsored Athletics - Instruction	11-402-100-XXX	29,359	40,624	40,808
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	46,036	53,822	53,885
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	804,853	1,012,509	981,832
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	33,061	32,398	33,321
Undist. Expenditures - Health Services	11-000-213-XXX	70,071	78,589	78,205
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	28,917	35,632	43,232
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	70,562	65,800	0
Undist. Expenditures - Child Study Teams	11-000-219-XXX	140,860	171,421	197,075
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	56,097	73,726	83,970
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	28,282	28,453	34,557
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	7,000	10,000	13,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	169,751	172,375	201,800
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	13,770	14,412	14,816
Undist. Expend. - Central Services	11-000-251-XXX	40,975	44,463	44,409
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	236,102	323,287	315,809
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	153,518	190,888	231,067
Personal Services - Employee Benefits	11-XXX-XXX-2XX	388,248	566,855	607,648
Undistributed Expenditures-Food Services	11-000-310-930	14,041	20,849	21,229
Total Undistributed Expenditures		2,256,108	2,841,657	2,901,970
Total General Current Expense		3,420,215	4,171,152	4,392,824
Capital Expenditures:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Equipment	12-XXX-XXX-730	0	244,000	158,250
Facilities Acquisition And Const. Serv.	12-000-400-XXX	61,360	54	54
Increase In Capital Reserve	10-604	95,000	0	0
Interest Deposit To Capital Reserve	10-604	1,304	300	400
Total Capital Outlay		157,664	244,354	158,704
General Fund Grand Total		3,577,879	4,415,506	4,551,528
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	3,332	20,520	16,416
Title II	20-XXX-XXX-XXX	530	3,682	2,946
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	50,102	38,686	30,948
Total Federal Projects	20-XXX-XXX-XXX	53,964	62,888	50,310
Total Special Revenue Funds		53,964	62,888	50,310
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	407,937	411,075	413,275
Total Debt Service Funds		407,937	411,075	413,275
Total Expenditures/Appropriations		4,039,780	4,889,469	5,015,113
Total Expenditures Net of Transfers		4,039,780	4,889,469	5,015,113

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	297,652	285,349	257,719	250,000
--Repayment of Debt	0	18,986	18,986	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	258,128	354,432	354,732	355,132
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	1,360,070	1,457,080	776,412	0
--Tuition Reserve	62,950	72,350	39,600	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	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	\$15,197	\$16,693	\$20,431	\$20,327	\$17,189
Total Classroom Instruction	\$8,307	\$9,189	\$11,181	\$10,994	\$9,883
Classroom-Salaries and Benefits	\$7,206	\$7,986	\$9,270	\$9,250	\$8,498
Classroom-General Supplies and Textbooks	\$844	\$824	\$1,451	\$1,350	\$1,078
Classroom-Purchased Services	\$257	\$378	\$459	\$395	\$307
Total Support Services	\$3,372	\$3,782	\$4,330	\$4,480	\$3,459
Support Services-Salaries and Benefits	\$3,211	\$3,446	\$3,820	\$3,882	\$2,956
Total Administrative Costs	\$1,563	\$1,668	\$1,827	\$1,813	\$1,607
Administration Salaries and Benefits	\$1,306	\$1,377	\$1,560	\$1,541	\$1,381
Total Operations and Maintenance of Plant	\$1,610	\$1,622	\$2,524	\$2,477	\$1,792
Operations and Maintenance-Salaries and Benefits	\$488	\$548	\$942	\$930	\$547
Board Contribution to Food Services	\$79	\$95	\$145	\$143	\$115
Total Extracurricular Costs	\$262	\$324	\$406	\$401	\$317
Total Equipment Costs	\$0	\$0	\$1,694	\$1,671	\$855
Legal Costs	\$79	\$19	\$28	\$27	\$35
Employee Benefits as a percentage of salaries*	21.49%	23.61%	31.89%	31.90%	31.42%

*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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	300	Kearny Bank	4,300	Interest on Investments
2	300	Other Organizations	1,000	Rent of School Facilities

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 Nurse 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 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 Educational Services Commission of NJ for collaborative purchasing of custodial and technology supplies and other building maintenance services	0
Purchasing	Use of NJ State contracting 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 Boro organizations for use of school facility	0
Curriculum Services	Shared Curricular 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 Insurance Group-collaborative purchase of all insurance policies with other School districts	0
Insurance Coverages and Benefits	Participate in NJ State Health Benefits Program with other NJ school districts	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,438,424
(B) Estimated Net Taxable Valuation (as of 10/01/16)	907,325,400
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.3790
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,737,261
(E) Estimated Net Taxable Valuation (as of 10/01/16)	907,325,400
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.4119

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,438,424
(H) Estimated Equalized Valuation (as of 10/01/16)	983,443,963
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.3496
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,737,261
(K) Estimated Equalized Valuation (as of 10/01/16)	983,443,963
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.3800

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	07/01/16
End Date of Contract	06/30/17
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	\$11,825
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,677
District Contributions Above Teacher Contract for Retirement Plans	\$5,465
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
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	07/01/16
End Date of Contract	06/30/17
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	\$2,250
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$193
District Contributions Above Teacher Contract for Retirement Plans	\$1,517
Total Contractual Post-Employment Benefit Amount	\$15,890
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 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	