

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	152	156	155
Pupils On Roll - Special Full-Time	10	9	6
Subtotal - Pupils On Roll	162	165	161
Private School Placements	2	2	2
Pupils Sent to Other Districts-Reg Prog	35	31	53
Pupils Sent to Other Dists-Spec Ed Prog	5	7	5
Pupils Received	28	39	26
Pupils in State Facilities	0	0	1

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,179,083	3,226,769	3,226,769
Total Tuition	10-1300	93,088	72,000	72,000
Transportation Fees From Other LEAS	10-1420-1440	19,600	11,681	0
Unrestricted Miscellaneous Revenues	10-1XXX	16,253	5,000	5,000
Interest Earned On Capital Reserve Funds	10-1XXX	153	300	300
Subtotal - Revenues From Local Sources		3,308,177	3,315,750	3,304,069
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	7,606	18,351	19,060
Extraordinary Aid	10-3131	65,521	10,000	10,000
Categorical Special Education Aid	10-3132	106,899	112,848	110,961
Categorical Security Aid	10-3177	17,621	17,065	16,732
Other State Aids	10-3XXX	3,175	0	25,631
Subtotal - Revenues From State Sources		200,822	158,264	182,384
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	7,999	0	0
Subtotal - Revenues From Federal Sources		7,999	0	0
Budgeted Fund Balance - Operating Budget	10-303	157,317	161,421	339,457
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	34,000	41,000
Withdrawal From Tuition Reserve-Excess Over Adj.	10-311	27,000	0	0
Transfers From Other Funds	10-5200	59	0	0
Adjustment For Prior Year Encumbrances		0	34,671	0
Actual Revenues (Over)/Under Expenditures		-362,074	0	0
Total Operating Budget		3,339,300	3,704,106	3,866,910
Grants and Entitlements:				

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	16,018	15,503	0
Title II	20-4451-4455	4,698	4,158	3,115
I.D.E.A. Part B (Handicapped)	20-4420-4429	62,767	41,825	31,365
Total Revenues From Federal Sources		83,483	61,486	34,480
Total Grants And Entitlements		83,483	61,486	34,480
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	330,011	328,885	331,576
Total Revenues From Local Sources		330,011	328,885	331,576
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	99,112	98,795	99,583
Withdrawal From Debt Service Reserve	40-313	0	68	1
Total Local Repayment Of Debt		429,123	427,748	431,160
Actual Revenues (Over)/Under Expenditures		-1	0	0
Total Repayment Of Debt		429,122	427,748	431,160
Total Revenues/Sources		3,851,905	4,193,340	4,332,550
Total Revenues/Sources Net of Transfers		3,851,905	4,193,340	4,332,550

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	875,742	918,646	1,022,025
Special Education - Instruction	11-2XX-100-XXX	108,922	84,622	67,930
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	9,465	9,278	12,541
School-Sponsored Athletics - Instruction	11-402-100-XXX	26,234	36,971	37,009
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	29,704	47,200	60,702
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	914,687	1,004,475	832,478
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	33,153	37,837	34,087
Undist. Expenditures - Health Services	11-000-213-XXX	64,122	64,805	66,700
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	21,747	23,920	24,213
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	42,320	40,715	100,780
Undist. Expenditures - Child Study Teams	11-000-219-XXX	121,167	120,252	154,960
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	35,827	81,403	60,797
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	30,589	53,949	52,812
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	6,990	4,670
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	88,413	136,304	154,645
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	99,533	25,000	0
Undist. Expend. - Central Services	11-000-251-XXX	34,418	35,856	36,558
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	198,472	235,360	274,202
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	139,676	175,442	127,727
Personal Services - Employee Benefits	11-XXX-XXX-2XX	390,858	494,803	504,856
Undistributed Expenditures-Food Services	11-000-310-930	13,904	21,385	21,835
Total Undistributed Expenditures		2,228,886	2,558,496	2,451,320
Total General Current Expense		3,278,953	3,655,213	3,651,527
Capital Expenditures:				
Equipment	12-XXX-XXX-730	10,155	48,539	0

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	39	54	215,083
Increase In Capital Reserve	10-604	50,000		
Interest Deposit To Capital Reserve	10-604	153	300	300
Total Capital Outlay		60,347	48,893	215,383
General Fund Grand Total		3,339,300	3,704,106	3,866,910
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	16,018	15,503	0
Title II	20-XXX-XXX-XXX	4,698	4,158	3,115
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	62,767	41,825	31,365
Total Federal Projects	20-XXX-XXX-XXX	83,483	61,486	34,480
Total Special Revenue Funds		83,483	61,486	34,480
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	429,122	427,748	431,160
Total Debt Service Funds		429,122	427,748	431,160
Total Expenditures/Appropriations		3,851,905	4,193,340	4,332,550
Total Expenditures Net of Transfers		3,851,905	4,193,340	4,332,550

Budget Category	Audited Balance 6-30-2011	Audited Balance 6-30-2012	Estimated Balance 6-30-2013	Estimated Balance 6-30-2014
Unrestricted:				
--General Operating Budget	333,534	316,391	250,000	250,000
--Repayment of Debt	68	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	80,445	130,598	197,289	197,589
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	315,363	500,878	339,457	0
--Tuition Reserve	61,000	75,000	41,000	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	69	1	0

Per Pupil Cost Calculations	2010-11 Actual Costs	2011-12 Actual Costs	2012-13 Original Budget	2012-13 Revised Budget	2013-14 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,509	\$14,271	\$14,897	\$15,002	\$16,716
Total Classroom Instruction	\$7,731	\$8,157	\$8,412	\$8,323	\$9,070
Classroom-Salaries and Benefits	\$7,204	\$7,445	\$7,550	\$7,389	\$7,295
Classroom-General Supplies and Textbooks	\$326	\$482	\$519	\$596	\$1,424
Classroom-Purchased Services	\$201	\$230	\$343	\$338	\$350
Total Support Services	\$2,161	\$2,769	\$3,173	\$3,319	\$3,941
Support Services-Salaries and Benefits	\$1,889	\$2,384	\$2,710	\$2,900	\$3,558
Total Administrative Costs	\$1,798	\$1,590	\$1,288	\$1,345	\$1,345
Administration Salaries and Benefits	\$1,622	\$1,417	\$1,108	\$1,101	\$1,104
Legal Costs	\$11	\$12	\$18	\$40	\$28
Total Operations and Maintenance of Plant	\$1,470	\$1,419	\$1,613	\$1,591	\$1,892
Operations and Maintenance-Salaries and Benefits	\$586	\$607	\$583	\$580	\$623
Board Contribution to Food Services	\$76	\$89	\$128	\$130	\$136
Total Extracurricular Costs	\$262	\$238	\$275	\$287	\$316
Total Equipment Costs	\$413	\$65	\$179	\$294	\$0
Employee Benefits as a percentage of salaries*	25.65%	25.67%	32.20%	32.08%	31.93%
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0

\*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 Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education> (under Finance). This publication is also available in the board office and public libraries. The same calculations were performed using the 2012-13 revised appropriations and the 2013-14 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	OUT OF DISTRICT STUDENTS	72000.00	DISTRICT EXCEPTS OUT OF DISTRICT STUDENTS PARENT PAID TUITION POLICY

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Professional Staff Development	SHARED PURCHASE, TRAINING, AND PROFESSIONAL DEVELOPMENT OF NEW TEACHER EVALUATION PROGRAM WITH OTHER SCHOOL LOCAL SCHOOL DISTRICT	0.00
Professional Staff Development	SHARED PROFESSION DEVELOPMENT FOR IN SERVICE DAYS WITH OTHER MHS DISTRICTS	0.00
Professional Staff Development	SHARE RIGHT TO KNOW TRAINING PROGRAMS FOR STAFF WITH SEND/RECEIVE DISTRICTS TO MHS	0.00
Insurance Coverages and Benefits	PARTICIPATE WITH OTHER NJ SCHOOL DISTRICTS IN NJ SCHOOL BOARDS INSURANCE GROUP - COLLABORATIVE PURCHASE OF LAIBILITY, WORKERS COMPENSATION, STUDENT ACCIDENT INSURANCES	0.00
Insurance Coverages and Benefits	PARTICIPATES IN NJ STATE HEALTH BENEFITS PROGRAM WITH OTHER NJ SCHOOL DISTRICTS	0.00
Special Education Services	SHARED SERVICE AGREEMENT WITH SPRING LAKE BOE FOR CST SERVICES	0.00
Food Services	SHARED SERVICE AGREEMENT WITH NEPTUNE CITY BOE FOR FOOD SVCS	0.00
Others	PARTNER WITH AVON POLICE FOR DARE PROGRAM	0.00
Others	PARTNER WITH AVON POLICE FOR RESOURCE OFFICER	0.00
Others	PARTNER WITH AVON POLICE FOR RESIDENCY VERIFICATION	0.00
Others	PARTNER WITH AVON RECREATION FOR MAINTENANCE OF FIELDS AND FACILITY	0.00
Others	AGREEMENTS WITH AVON BORO ORGANIZATIONS FOR USE OF FACILITY	0.00
Others	SHARE CST TESTING, PROGRAMS, AND TECHNICAL MATERIALS WITH MHS DISTRICTS	0.00
Transportation Services, including Fuel	TRANSPORTATION JOINTURES WITH RED BANK REGIONAL BOE	0.00
Transportation Services, including Fuel	TRANSPORTATION JOINTURES WITH NEPTUNE BOE	0.00
Transportation Services, including Fuel	SHARED SERVICE AGREEMENT WITH MONMOUTH OCEAN EDUCATIONAL SERVICES COMMISSION FOR TRANSPORTATION ROUTES (PUBLIC AND PRIVATE).	0.00
Purchasing - Telephone	PARTICIPATE IN ALLIANCE FOR COMPETITIVE TELECOMMUNICATIONS - COLLABORATIVE PURCHASE OF PHONE SERVICES WITH OTHER NJ SCHOOL DISTRICTS	0.00
Purchasing - Power/Utilities	PARTICIPATE IN ALLIANCE FOR COMPETITIVE ENERGY SERVICES - COLLOBORATIVE PURCHASE OF ELECTRIC AND GAS WITH OTHER NJ SCHOOL DISTRICTS	0.00
Purchasing - Supplies	MEMBER OF MIDDLESEX REGIONAL EDUCATIONAL SERVICES COMMISSIONFOR COLLABORATIVE PURCHASING OF CUSTODIAL AND TECHNOLOGY SUPPLIES AND OTHER BUILDING MAINTENANCE SERVICES	0.00
Purchasing - Equipment	MEMBER OF MRESC AND STATE PURCHASING TO PURCHASE COMPUTER EQUIPMENT AND SUPPLIES	0.00
Public Works (fire/snow/trash/water)	PARTNER WITH AVON BORO FOR SNOW REMOVAL	0.00
Public Works (fire/snow/trash/water)	PARTNER WTIH AVON BORO FOR TRASH/RECYCLING PICK UP AND DISPOSAL	0.00

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Curriculum Services	SHARED CURRICULAR PROGRAM REVIEW, PURCHASE, AND STAFF TRAINING WITH SEND/RECEIVE DISTRICTS TO MHS	0.00
Curriculum Services	SHARED CURRICULUM WRITING AND REVISION COSTS AND SERVICES WITH SEND/RECEIVE DISTRICTS TO MHS	0.00

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,226,769
(B) Estimated Net Taxable Valuation (as of 10/01/12)	985,761,913
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.3273
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,558,345
(E) Estimated Net Taxable Valuation (as of 10/01/12)	985,761,913
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.3610
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B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,226,769
(H) Estimated Equalized Valuation (as of 10/01/12)	988,727,454
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.3264
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,558,345
(K) Estimated Equalized Valuation (as of 10/01/12)	988,727,454
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.3599
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NAME=AMY LERNER

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$35,106
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	07/01/12
End Date of Contract	06/30/13
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 ALBRZIO

CATEGORY	MEASURE
Job Title	Superintendent
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	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
Description of Other Contracted Non-Working Days	HOLIDAYS
Total Allowances Amount	3870
Total Bonuses Amount	0
Total Stipends Amount	0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	1969
District Contributions Above Teacher Contract for Retirement Plans	4858
Total Contractual Post-Employment Benefit Amount	17163
Contractual Post-Employment Benefit Description of Payout of Sick days	MUST RETIRE, BE EMPLOYED 3 YRS. MIN, \$25K 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	NO PAYOUT OF 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=CHRISTOPHER ALBRZIO

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	