

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	126.0	108.0	111.0
On Roll Special Ed Full-Time	11.0	17.0	19.0
On Roll Subtotal	137.0	125.0	130.0
In Private School Placements	2.0	3.0	3.0
Sent to Other Districts Regular	43.5	44.0	40.0
Sent to Other Districts Special Ed	6.0	4.5	2.5
Received	26.0	27.0	17.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,537,142	3,716,123	3,875,495
	Total Tuition	10-1300	105,740	113,544	85,422
	Unrestricted Miscellaneous Revenues	10-1XXX	13,534	5,300	5,300
	Interest Earned on Capital Reserve Funds	10-1XXX	4,118	400	400
	Total Revenues from Local Sources		3,660,534	3,835,367	3,966,617
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	63,965	63,965	63,965
	Extraordinary Aid	10-3131	19,570	10,000	15,000
	Categorical Special Education Aid	10-3132	114,762	118,707	122,510
	Categorical Security Aid	10-3177	16,622	16,622	16,622
	Other State Aids	10-3XXX	2,212	0	0
	Total Revenues from State Sources		217,131	209,294	218,097
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	733,462	515,742	253,686
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	43,800	46,121	46,121
	Adjustment for Prior Year Encumbrances		0	15,300	0
	Actual Revenues (Over)/Under Expenditures		-397,017	0	0
General Fund Revenues	Total Operating Budget		4,257,910	4,621,824	4,484,521
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	30,929	19,685	15,748
	Title II	20-4451-4455	4,000	3,725	2,980
	Title IV	20-4471-4474	7,460	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	37,549	38,313	30,650
	Total Revenues from Federal Sources		79,938	71,723	57,378
Special Revenue Fund Revenues	Total Grants and Entitlements		79,938	71,723	57,378
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	315,362	314,978	314,383
	Total Revenues from Local Sources		315,362	314,978	314,383
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	94,713	94,597	94,366

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Other Sources	Withdrawal from Debt Service Reserve	40-313	0	0	6
	Total Local Repayment of Debt		410,075	409,575	408,755
	Actual Revenues (Over)/Under Expenditures		-6	0	0
Debt Service Fund Revenues	Total Repayment of Debt		410,069	409,575	408,755
All Fund Revenues	Total Revenues/Sources		4,747,917	5,103,122	4,950,654
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,747,917	5,103,122	4,950,654

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,248,075	1,085,472	1,092,720
	Special Education-Instruction	11-2XX-100-XXX	0	381,215	349,550
	Basic Skills/Remedial-Instruction	11-230-100-XXX	29,210	0	0
	Bilingual Education-Instruction	11-240-100-XXX	158	500	500
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	9,948	14,066	14,589
	School-Sponsored Athletics-Instruction	11-402-100-XXX	32,082	35,437	36,420
	Other Supplemental/At-Risk Programs	11-424-XXX-XXX	49,595	47,773	48,055
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,200,140	1,118,012	983,669
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	32,031	35,074	35,776
	Undistributed Expenditures-Health Services	11-000-213-XXX	76,863	79,930	80,375
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	46,066	54,728	39,671
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	2,137	0	0
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	175,857	181,487	181,882
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	64,988	69,359	73,078
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	26,168	32,908	29,296
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,087	5,000	5,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	177,452	186,269	186,830
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	14,929	12,492	12,548
	Undistributed Expenditures-Central Services	11-000-251-XXX	45,065	46,344	47,103
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	217,461	273,793	290,202
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	242,103	302,897	277,979
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	495,274	629,894	657,571
	Undistributed Expenditures-Food Services	11-000-310-930	8,093	17,947	18,253
	Total Undistributed Expenditures		2,829,714	3,046,134	2,919,233
General Fund Current Expenses	Total General Current Expense		4,198,782	4,610,597	4,461,067

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	49,343	10,773	23,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	9,785	54	54
	Interest Deposit to Capital Reserve	10-604	0	400	400
	Total Capital Outlay		59,128	11,227	23,454
General Fund Expenses and Transfers	General Fund Grand Total		4,257,910	4,621,824	4,484,521
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	30,929	19,685	15,748
	Title II	20-XXX-XXX-XXX	4,000	3,725	2,980
	Title IV	20-XXX-XXX-XXX	7,460	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	37,549	38,313	30,650
	Total Federal Projects	20-XXX-XXX-XXX	79,938	71,723	57,378
Special Revenue Fund Expenses	Total Special Revenue Funds		79,938	71,723	57,378
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	410,069	409,575	408,755
	Total Debt Service Funds		410,069	409,575	408,755
All Fund Expenses	Total Expenditures/Appropriations		4,747,917	5,103,122	4,950,654
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,747,917	5,103,122	4,950,654

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	452,731	456,849	457,249	457,649
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,025,842	631,419	231,904	0
	Tuition Reserve	89,921	92,242	46,121	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
Restricted for Repayment of Debt	Repayment of Debt	0	6	6	0
Unrestricted	General Operating Budget	366,422	388,009	271,782	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,229	\$20,240	\$20,599	\$25,518	\$24,611
Total Classroom Instruction	\$11,043	\$11,799	\$11,732	\$15,123	\$14,662
Classroom-Salaries and Benefits	\$10,087	\$10,813	\$10,526	\$13,518	\$13,405
Classroom-General Supplies and Textbooks	\$671	\$656	\$868	\$1,188	\$941
Classroom-Purchased Services	\$285	\$330	\$338	\$417	\$316
Total Support Services	\$4,216	\$4,346	\$4,661	\$5,212	\$4,798
Support Services-Salaries and Benefits	\$3,798	\$3,919	\$4,336	\$4,748	\$4,371
Total Administrative Costs	\$1,826	\$1,967	\$1,818	\$2,249	\$2,190
Administration Salaries and Benefits	\$1,555	\$1,716	\$1,558	\$1,930	\$1,912
Total Operations and Maintenance of Plant	\$1,721	\$1,718	\$1,907	\$2,327	\$2,357
Operations and Maintenance-Salaries and Benefits	\$661	\$736	\$695	\$857	\$862
Board Contribution to Food Services	\$118	\$59	\$117	\$144	\$140
Total Extracurricular Costs	\$289	\$319	\$323	\$407	\$404
Total Equipment Costs	\$27	\$362	\$0	\$86	\$177
Legal Costs	\$53	\$43	\$29	\$32	\$27
Employee Benefits as a percentage of salaries*	26.13%	25.88%	32.89%	30.18%	31.24%

*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 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 2019-20 revised appropriations and the 2020-21 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

Line Number	Source	Amount	Explanation
140	PARENT PAID TUITION	85,422	TUITION PROGRAM AS PER BOE POLICY
300	KEARNY BANK	4,300	INTEREST
	OTHER ORGANIZATIONS	1,000	RENTAL OF FACILITY

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Curriculum Services	Shared curricular review, purchase, and staff training with send/receive districts to MHS	0
Food Services	Shared Service agreement with other LEA for food services	0
Insurance Coverages and Benefits	Participate in NJ State Health Benefits Program with other NJ School Districts	0
	Participate in NJ School Insurance Group for the collaborative purchase of all insurance policies with other school districts	0
Municipal/Public Works	Partner with Avon Recreation for maintenance of fields and municipal building	0
	Agreement with Avon Boro Public Works for trash pick up and disposal	0
	Partner with Avon Police for DARE program	0
	Partner with Avon Police for residency verification	0
	Partner with Avon Boro organizations for facility use	0
Nursing Services	Purchase nurse substitute services thru MOESC	0
Others	Provide mandated training thru NJ Schools Insurance Group	0
Professional Staff Development	Shared professional development for in service days with other MHS districts	0
	Shared Right to Know Training for staff through MOESC	0
Purchasing	Participation in Alliance for Competitive Telecommunications - collaborative purchase of phone service/internet with other NJ school districts	0
	Participation in Alliance for Competitive Energy Services - collaborative purchase of electric and gas with other NJ school districts	0
	Member of Educational Services Commission of NJ for collaborative purchasing of custodial and technology supplies and other building maintenance services	0
	Member of Hunterdon County Special Services Commission cooperative - collaborative purchasing of supplies and services	0
	Use of NJ State Contracting to purchase computer equipment and supplies	0
Recycling	Agreement with Avon Boro for recycling pick up and disposal	0
Special Education Services	Shared Service agreement with other LEA for Child Study Team Services	0
	Share CST testing, programs, and technical materials with MHS sending districts	0
Staffing - Other	Shared service agreement with other LEA for Media Specialist services	0
Transportation Services, including Fuel	Transportation jointure with Neptune Township BOE	0
	Transportation jointure with Red Bank Regional High School	0
	Shared transportation agreements with MOESC for transportation routes (private and public)	0

Estimated Tax Rates

Municipality	Category	Amount
Avon By the Sea Bor	(A) General Fund School Levy	3,875,495
	(D) Total School Levy	4,189,878
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	928,140,600
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,105,982,602
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.4176
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.4514
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.3504
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.3788

Employee Contract List for District

Name	Category	Measure
Amy Lerner	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$45,344
	Full-Time Equivalent (FTE)	0.4
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	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	None Reported
	Total Allowances Amount	\$275
	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-PART TIME
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A-DOES NOT RECEIVE-PART TIME
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A-DOES NOT RECEIVE-PART TIME
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Amy Lerner	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Christopher Albrizio	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$145,475
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/17
	End Date of Contract	06/30/22
	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	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Christopher Albrizio	Total Allowances Amount	\$4,300
	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	\$17,835
	Contractual Post-Employment Benefit Description of Payout of Sick days	CAP AT \$15,000; MUST RETIRE
	Contractual Post-Employment Benefit Description of Payout of Vacation days	PER DIEM RATE
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Eileen MacDonald	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Dir of Curr Instruct, Spe
	Base Annual Salary Amount	\$101,475
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Eileen MacDonald	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	240
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$2,250
	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	\$16,268
	Contractual Post-Employment Benefit Description of Payout of Sick days	MUST RETIRE; CAP AT \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	PER DIEM RATE-CAP AT 3 DAYS
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported

Employee Contract List for District

Name	Category	Measure
Eileen MacDonald	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported