

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	105.0	94.0	100.0
On Roll Special Ed Full-Time	12.0	18.0	20.0
On Roll Subtotal	117.0	112.0	120.0
In Private School Placements	2.0	1.0	1.0
Sent to Other Districts Regular	18.0	20.0	26.0
Sent to Other Districts Special Ed	4.0	4.0	5.0
Received	39.0	43.0	48.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	4,035,783	4,116,499	4,331,590
	Total Tax Levy	10-121x	4,035,783	4,116,499	4,331,590
	Total Tuition	10-1300	183,182	184,800	236,300
	Transportation Fees from Individuals	10-1410	1,800	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	27,460	4,500	4,500
	Interest Earned on Capital Reserve Funds	10-1XXX	5,613	2,100	2,100
	Other Restricted Miscellaneous Revenues	10-1XXX	510	0	0
	Total Revenues from Local Sources		4,254,348	4,307,899	4,574,490
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	63,965	63,965	32,232
	Extraordinary Aid	10-3131	89,132	0	70,000
	Categorical Special Education Aid	10-3132	90,096	74,630	121,651
	Categorical Security Aid	10-3177	16,622	16,622	10,647
	Other State Aids	10-3XXX	6,753	0	0
	Total Revenues from State Sources		266,568	155,217	234,530
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	799,072	528,143
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	40,000	40,000
	Adjustment for Prior Year Encumbrances		0	56,404	0
	Actual Revenues (Over)/Under Expenditures		-54,061	0	0
General Fund Revenues	Total Operating Budget		4,466,855	5,358,592	5,377,163
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	9,735	319	255
	Title II	20-4451-4455	11,225	5,385	4,308
	Title IV	20-4471-4474	13,888	7,680	6,144
	IDEA Part B (Handicapped)	20-4420-4429	39,729	38,492	30,793
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	29,027	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	14,502	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	28,901	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	38,231	0	0
	ARP-ESSER	20-4540	80,405	0	0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Other	20-4XXX	8,325	0	0
	Total Revenues from Federal Sources		273,968	51,876	41,500
Special Revenue Fund Revenues	Total Grants and Entitlements		273,968	51,876	41,500
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	316,976	316,515	315,746
	Total Revenues from Local Sources		316,976	316,515	315,746
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	95,198	95,060	94,829
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		412,174	411,575	410,575
	Actual Revenues (Over)/Under Expenditures		1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		412,175	411,575	410,575
All Fund Revenues	Total Revenues/Sources		5,152,998	5,822,043	5,829,238
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,152,998	5,822,043	5,829,238

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,250,771	1,332,976	1,361,540
	Special Education-Instruction	11-2XX-100-XXX	242,623	309,060	252,817
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	35,043	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	12,260	15,881	20,527
	School-Sponsored Athletics-Instruction	11-402-100-XXX	32,101	42,640	42,191
	Other Supplemental/At-Risk Programs	11-424-XXX-XXX	51,885	88,717	92,362
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	576,563	811,047	970,218
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	106,631	114,948	118,463
	Undistributed Expenditures-Health Services	11-000-213-XXX	93,017	101,634	102,926
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	65,596	85,513	97,495
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	22,968	26,070	25,852
	Undistributed Expenditures-Guidance	11-000-218-XXX	3,633	63,504	66,957
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	145,692	137,598	135,447
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	79,108	82,192	74,425
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	51,605	58,108	61,290
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	655	7,989	6,156
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	215,556	228,913	199,588
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	0	500	21,500
	Undistributed Expenditures-Central Services	11-000-251-XXX	52,293	54,128	55,855
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	274,294	377,351	377,775
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	307,291	333,750	365,973
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	810,306	1,032,876	909,652
	Undistributed Expenditures-Food Services	11-000-310-930	7,995	16,000	16,000
	Total Undistributed Expenditures		2,813,203	3,532,121	3,605,572
General Fund Current Expenses	Total General Current Expense		4,402,843	5,356,438	5,375,009

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	13,345	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	54	54	54
	Increase In Capital Reserve	10-604	45,000	0	0
	Interest Deposit to Capital Reserve	10-604	5,613	2,100	2,100
	Total Capital Outlay		64,012	2,154	2,154
General Fund Expenses and Transfers	General Fund Grand Total		4,466,855	5,358,592	5,377,163
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	9,735	319	255
	Title II	20-XXX-XXX-XXX	11,225	5,385	4,308
	Title IV	20-XXX-XXX-XXX	13,888	7,680	6,144
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	39,729	38,492	30,793
	Other	20-XXX-XXX-XXX	8,325	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	80,405	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	29,027	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	14,502	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	28,901	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	38,231	0	0
	Total Federal Projects	20-XXX-XXX-XXX	273,968	51,876	41,500
Special Revenue Fund Expenses	Total Special Revenue Funds		273,968	51,876	41,500
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	412,175	411,575	410,575
	Total Debt Service Funds		412,175	411,575	410,575
All Fund Expenses	Total Expenditures/Appropriations		5,152,998	5,822,043	5,829,238
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,152,998	5,822,043	5,829,238

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	611,628	634,861	345,885	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	434,149	484,762	486,862	488,962
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	949,015	942,354	432,258	0
	Unemployment Fund	17,993	18,503	18,503	18,503
	Tuition Reserve	86,121	80,000	40,000	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 Special Revenue Fund	Student Activity Fund	0	0	0	0
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	1	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$26,630	\$30,185	\$35,119	\$37,604	\$33,657
Total Classroom Instruction	\$15,493	\$17,703	\$20,501	\$21,688	\$19,019
Classroom-Salaries and Benefits	\$14,300	\$16,342	\$18,451	\$19,346	\$17,024
Classroom-General Supplies and Textbooks	\$778	\$966	\$1,588	\$1,528	\$1,185
Classroom-Purchased Services	\$415	\$395	\$461	\$814	\$810
Total Support Services	\$5,524	\$6,691	\$7,701	\$8,488	\$7,795
Support Services-Salaries and Benefits	\$4,958	\$5,879	\$6,634	\$7,369	\$6,537
Total Administrative Costs	\$2,528	\$2,688	\$2,533	\$2,955	\$2,676
Administration Salaries and Benefits	\$2,118	\$2,167	\$2,160	\$2,480	\$2,315
Total Operations and Maintenance of Plant	\$2,635	\$2,605	\$3,632	\$3,702	\$3,413
Operations and Maintenance-Salaries and Benefits	\$930	\$1,074	\$1,192	\$1,297	\$1,153
Board Contribution to Food Services	\$0	\$69	\$134	\$143	\$133
Total Extracurricular Costs	\$414	\$393	\$537	\$542	\$540
Total Equipment Costs	\$0	\$114	\$0	\$0	\$0
Legal Costs	\$109	\$223	\$76	\$86	\$50
Employee Benefits as a percentage of salaries*	29.40%	36.38%	39.53%	41.65%	37.35%

*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 2024-25 revised appropriations and the 2025-26 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	Parents	236,300	Parent Paid Tuition Policy
300	Kearny Bank	4,500	Interest on bank account

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 SHIF Health Benefits Program with other NJ School Districts	0
	Participate in Burlington County Joint Insurance Fund 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 through MOESC	0
Others	Provide mandated training thru Joint Insurance Fund	0
Professional Staff Development	Shared professional development ELA 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 select 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
	Shared Service agreement with other LEA for Music Teacher	0
Transportation Services, including Fuel	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	4,331,590
	(D) Total School Levy	4,647,336
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	1,387,964,600
	(H) Estimated Equalized Valuation (as of 10/01/24)	1,799,980,029
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.3121
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.3348
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.2406
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.2582

Employee Contract List for District

Name	Category	Measure
Amy Lerner	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$53,000
	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	07/01/24
	End Date of Contract	06/30/25
	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 Part time-does not receive
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A Part time-does not receive
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A Part time-does not receive
	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
John Russo	Job Title	Superintendent
	Job Title II	Interim
	Base Annual Salary Amount	\$140,000
	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	08/26/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	200
	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

Employee Contract List for District

Name	Category	Measure
John Russo	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	Interim - does not receive
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim - does not receive
	Contractual Post-Employment Benefit Description of Payout of Personal days	Interim - does not receive
	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