

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	133.0	126.0	135.0
On Roll Special Ed Full-Time	10.0	11.0	19.0
On Roll Subtotal	143.0	137.0	154.0
In Private School Placements	2.0	2.0	3.0
Sent to Other Districts Regular	40.5	43.5	49.0
Sent to Other Districts Special Ed	8.0	6.0	4.0
Received	26.0	26.0	27.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,438,424	3,537,142	3,716,123
	Total Tuition	10-1300	106,625	101,592	113,544
	Unrestricted Miscellaneous Revenues	10-1XXX	16,629	5,300	5,300
	Interest Earned on Capital Reserve Funds	10-1XXX	1,723	400	400
	Total Revenues from Local Sources		3,563,401	3,644,434	3,835,367
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	20,693	63,965	63,965
	Extraordinary Aid	10-3131	7,422	10,000	10,000
	Categorical Special Education Aid	10-3132	114,762	114,762	118,707
	Categorical Security Aid	10-3177	16,622	16,622	16,622
	Adjustment Aid	10-3178	1,511	0	0
	Supplemental Enrollment Growth Aid	10-3179	24,120	0	0
	PARCC Readiness Aid	10-3181	1,590	0	0
	Per Pupil Growth Aid	10-3182	1,590	0	0
	Professional Learning Community Aid	10-3183	1,570	0	0
	Other State Aids	10-3XXX	1,865	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	1,270	0	0
	Total Revenues from State Sources		193,015	205,349	209,294
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	784,131	733,462	515,742
	Withdrawal from Capital Reserve for Local Share	10-307	0	175,000	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	39,600	43,800	46,121
	Adjustment for Prior Year Encumbrances		0	29,148	0
	Actual Revenues (Over)/Under Expenditures		-587,879	0	0
General Fund Revenues	Total Operating Budget		3,992,268	4,831,193	4,606,524
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	20,492	25,380	20,304
	Title II	20-4451-4455	0	4,000	3,200
	Title IV	20-4471-4474	11,000	4,822	3,858
	I.D.E.A. Part B (Handicapped)	20-4420-4429	40,677	37,549	30,039
	Total Revenues from Federal Sources		72,169	71,751	57,401
Special Revenue Fund Revenues	Total Grants and Entitlements		72,169	71,751	57,401

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	298,837	315,362	314,978
	Total Revenues from Local Sources		298,837	315,362	314,978
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	95,452	94,713	94,597
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		394,289	410,075	409,575
	Actual Revenues (Over)/Under Expenditures		18,986	0	0
Debt Service Fund Revenues	Total Repayment of Debt		413,275	410,075	409,575
All Fund Revenues	Total Revenues/Sources		4,477,712	5,313,019	5,073,500
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,477,712	5,313,019	5,073,500

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,233,337	1,273,949	1,036,207
	Special Education-Instruction	11-2XX-100-XXX	0	43,636	341,525
	Basic Skills/Remedial-Instruction	11-230-100-XXX	28,100	0	0
	Bilingual Education-Instruction	11-240-100-XXX	450	150	500
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	8,755	15,725	13,004
	School-Sponsored Athletics-Instruction	11-402-100-XXX	32,025	37,122	35,437
	Other Supplemental/At-Risk Programs	11-424-XXX-XXX	46,962	51,355	47,676
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	942,418	1,279,033	1,116,081
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	33,129	34,155	35,074
	Undistributed Expenditures-Health Services	11-000-213-XXX	76,152	80,602	79,930
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	45,651	45,266	52,242
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	8,500	17,425	35,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	192,402	205,818	176,487
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	68,559	79,458	69,359
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	25,902	33,152	32,492
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	12,007	7,000	5,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	177,931	184,400	186,769
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	14,610	15,179	12,242
	Undistributed Expenditures-Central Services	11-000-251-XXX	45,297	45,488	46,344
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	234,702	279,807	276,641
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	245,012	258,698	317,773
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	497,462	619,228	672,340
	Undistributed Expenditures-Food Services	11-000-310-930	17,192	26,532	17,947
		Total Undistributed Expenditures		2,636,926	3,211,241
General Fund Current Expenses	Total General Current Expense		3,986,555	4,633,178	4,606,070

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	3,935	39,802	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	54	157,813	54
	Increase In Capital Reserve	10-604	1,724	0	0
	Interest Deposit to Capital Reserve	10-604	0	400	400
	Total Capital Outlay		5,713	198,015	454
General Fund Expenses and Transfers	General Fund Grand Total		3,992,268	4,831,193	4,606,524
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	20,492	25,380	20,304
	Title II	20-XXX-XXX-XXX	0	4,000	3,200
	Title IV	20-XXX-XXX-XXX	11,000	4,822	3,858
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	40,677	37,549	30,039
	Total Federal Projects	20-XXX-XXX-XXX	72,169	71,751	57,401
Special Revenue Fund Expenses	Total Special Revenue Funds		72,169	71,751	57,401
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	413,275	410,075	409,575
	Total Debt Service Funds		413,275	410,075	409,575
All Fund Expenses	Total Expenditures/Appropriations		4,477,712	5,313,019	5,073,500
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,477,712	5,313,019	5,073,500

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	451,007	452,731	278,131	278,531
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,402,739	1,025,842	399,515	0
	Tuition Reserve	83,400	89,921	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	0	0	0
Unrestricted	General Operating Budget	260,854	366,422	366,227	250,000
	Repayment of Debt	18,986	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,021	\$19,229	\$21,933	\$22,595	\$20,599
Total Classroom Instruction	\$10,504	\$11,043	\$12,366	\$12,669	\$11,732
Classroom-Salaries and Benefits	\$9,495	\$10,087	\$11,104	\$11,422	\$10,526
Classroom-General Supplies and Textbooks	\$728	\$671	\$935	\$910	\$868
Classroom-Purchased Services	\$280	\$285	\$327	\$337	\$338
Total Support Services	\$3,621	\$4,216	\$4,920	\$5,099	\$4,661
Support Services-Salaries and Benefits	\$3,213	\$3,798	\$4,453	\$4,567	\$4,336
Total Administrative Costs	\$1,668	\$1,826	\$1,987	\$2,039	\$1,818
Administration Salaries and Benefits	\$1,442	\$1,555	\$1,708	\$1,734	\$1,558
Total Operations and Maintenance of Plant	\$1,772	\$1,721	\$2,105	\$2,168	\$1,907
Operations and Maintenance-Salaries and Benefits	\$568	\$661	\$751	\$774	\$695
Board Contribution to Food Services	\$94	\$118	\$153	\$194	\$117
Total Extracurricular Costs	\$344	\$289	\$375	\$395	\$323
Total Equipment Costs	\$560	\$27	\$0	\$291	\$0
Legal Costs	\$46	\$53	\$32	\$33	\$29
Employee Benefits as a percentage of salaries*	25.12%	26.13%	31.06%	31.19%	32.89%

*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 2018-19 revised appropriations and the 2019-20 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	113,544	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 Neptune City BOE for food services	0
Insurance Coverages and Benefits	Participate in NJ State Health Benefits Program with other NJ School Districts	0
	Participate with other NJ School districts in NJ School Insurance Group - 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 residency verification	0
	Partner with Avon Police for DARE program	0
	Partner with Avon Boro organizations for facility use	0
Nursing Services	Purchase Nurse Substitute services thru MOESC and agreements thru ESCNJ	0
Others	Provide mandated training through NJ School Insurance Group	0
Professional Staff Development	Shared professional development for in service days with other MHS districts	0
	Shared Right to Know Training programs 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 jointures with Neptune BOE	0
	Transportation jointures with RBR High School	0
	Shared service 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	3,716,123
	(D) Total School Levy	4,031,101
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	921,002,500
	(H) Estimated Equalized Valuation (as of 10/01/18)	1,037,515,489
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.4035
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.4377
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.3582
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.3885

Employee Contract List for District

Name	Category	Measure
	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$44,238
	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	07/01/18
	End Date of Contract	06/30/19
	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	\$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	\$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	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	\$141,950
	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	15
	Description of Other Contracted Non-Working Days	Holidays

Employee Contract List for District

Name	Category	Measure
Christopher Albrizio	Total Allowances Amount	\$14,064
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,500
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$25,919
	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 5 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
	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, Sp
	Base Annual Salary Amount	\$99,000
	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	07/01/18
	End Date of Contract	06/30/19
	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)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$16,142
	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