

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	108.0	117.0	113.0
On Roll Special Ed Full-Time	17.0	16.0	20.0
On Roll Subtotal	125.0	133.0	133.0
In Private School Placements	3.0	2.0	3.0
Sent to Other Districts Regular	44.0	35.0	39.0
Sent to Other Districts Special Ed	4.5	5.5	6.0
Received	27.0	27.0	24.0

**Advertised Revenues**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,716,123	3,875,495	3,953,005
	Total Tuition	10-1300	96,960	85,422	101,102
	Transportation Fees from Individuals	10-1410	760	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	15,931	5,300	3,000
	Interest Earned on Capital Reserve Funds	10-1XXX	3,723	400	400
	Total Revenues from Local Sources		3,833,497	3,966,617	4,057,507
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	63,965	63,965	63,965
	Extraordinary Aid	10-3131	40,086	15,000	10,000
	Categorical Special Education Aid	10-3132	118,707	119,916	118,358
	Categorical Security Aid	10-3177	16,622	16,622	16,622
	Other State Aids	10-3XXX	1,524	0	0
	Total Revenues from State Sources		240,904	215,503	208,945
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	515,742	256,280	321,255
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	46,121	46,121	60,676
	Adjustment for Prior Year Encumbrances		0	6,879	0
	Actual Revenues (Over)/Under Expenditures		-373,510	0	0
General Fund Revenues	Total Operating Budget		4,262,754	4,491,400	4,648,383
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	19,111	25,755	21,892
	Title II	20-4451-4455	2,640	1,867	1,587
	Title IV	20-4471-4474	9,200	13,812	11,740
	I.D.E.A. Part B (Handicapped)	20-4420-4429	38,313	37,728	32,069
	CARES Act Education Stabilization Fund	20-4530	0	16,604	0
	Coronavirus Relief Fund (CRF)	20-4532	0	5,786	0
	CRRSA Act-ESSER II	20-4534		0	82,136
	CRRSA Act-Learning Acceleration Grant	20-4535		0	25,000
	CRRSA Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources		69,264	101,552	219,424
Special Revenue Fund Revenues	Total Grants and Entitlements		69,264	101,552	219,424

**Advertised Revenues**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	314,978	314,383	314,824
	Total Revenues from Local Sources		314,978	314,383	314,824
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	94,597	94,366	94,551
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	6	0
	Total Local Repayment of Debt		409,575	408,755	409,375
Debt Service Fund Revenues	Total Repayment of Debt		409,575	408,755	409,375
All Fund Revenues	Total Revenues/Sources		4,741,593	5,001,707	5,277,182
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,741,593	5,001,707	5,277,182

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,013,861	1,040,016	1,131,111
	Special Education-Instruction	11-2XX-100-XXX	340,030	367,300	325,349
	Bilingual Education-Instruction	11-240-100-XXX	0	500	500
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	12,505	14,589	15,117
	School-Sponsored Athletics-Instruction	11-402-100-XXX	29,559	36,420	38,842
	Other Supplemental/At-Risk Programs	11-424-XXX-XXX	48,047	48,055	43,645
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,104,781	971,939	1,109,170
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	34,929	35,776	36,938
	Undistributed Expenditures-Health Services	11-000-213-XXX	77,322	81,617	84,967
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	50,818	48,183	49,029
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	186,628	185,043	194,385
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	65,400	73,423	76,320
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	33,615	57,071	33,261
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,684	3,000	13,600
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	188,439	193,079	190,044
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	12,242	13,548	13,164
	Undistributed Expenditures-Central Services	11-000-251-XXX	45,950	47,353	48,739
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	224,154	293,334	304,452
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	209,574	270,821	272,277
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	557,537	667,271	648,367
	Undistributed Expenditures-Food Services	11-000-310-930	9,702	18,253	18,652
	Total Undistributed Expenditures		2,804,775	2,959,711	3,093,365
	General Fund Current Expenses	Total General Current Expense		4,248,777	4,466,591
Capital Outlay	Equipment	12-XXX-XXX-730	10,200	24,355	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	54	54	54
	Interest Deposit to Capital Reserve	10-604	3,723	400	400
	Total Capital Outlay		13,977	24,809	454
General Fund Expenses and Transfers	General Fund Grand Total		4,262,754	4,491,400	4,648,383

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	19,111	25,755	21,892
	Title II	20-XXX-XXX-XXX	2,640	1,867	1,587
	Title IV	20-XXX-XXX-XXX	9,200	13,812	11,740
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	38,313	37,728	32,069
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	16,604	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	5,786	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	82,136
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	25,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	69,264	101,552	219,424
Special Revenue Fund Expenses	Total Special Revenue Funds		69,264	101,552	219,424
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	409,575	408,755	409,375
	Total Debt Service Funds		409,575	408,755	409,375
All Fund Expenses	Total Expenditures/Appropriations		4,741,593	5,001,707	5,277,182
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,741,593	5,001,707	5,277,182

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	456,849	460,572	460,972	461,372
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	631,419	511,549	279,645	0
	Tuition Reserve	92,242	106,797	60,676	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	6	0	0	0
Unrestricted	General Operating Budget	388,009	313,392	291,610	250,000
	Repayment of Debt	0	6	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,240	\$23,988	\$24,611	\$24,239	\$24,560
Total Classroom Instruction	\$11,799	\$14,107	\$14,662	\$14,134	\$14,386
Classroom-Salaries and Benefits	\$10,813	\$12,966	\$13,405	\$12,987	\$12,822
Classroom-General Supplies and Textbooks	\$656	\$813	\$941	\$661	\$1,230
Classroom-Purchased Services	\$330	\$328	\$316	\$485	\$334
Total Support Services	\$4,346	\$5,180	\$4,798	\$4,991	\$4,964
Support Services-Salaries and Benefits	\$3,919	\$4,795	\$4,371	\$4,489	\$4,516
Total Administrative Costs	\$1,967	\$2,274	\$2,190	\$2,197	\$2,184
Administration Salaries and Benefits	\$1,716	\$1,936	\$1,912	\$1,876	\$1,915
Total Operations and Maintenance of Plant	\$1,718	\$1,964	\$2,357	\$2,327	\$2,407
Operations and Maintenance-Salaries and Benefits	\$736	\$846	\$862	\$842	\$866
Board Contribution to Food Services	\$59	\$79	\$140	\$137	\$140
Total Extracurricular Costs	\$319	\$359	\$404	\$394	\$419
Total Equipment Costs	\$362	\$83	\$177	\$183	\$0
Legal Costs	\$43	\$98	\$27	\$49	\$26
Employee Benefits as a percentage of salaries*	25.88%	27.59%	31.24%	31.64%	30.57%

\*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 2020-21 revised appropriations and the 2021-22 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	101,102	TUITION PROGRAM AS PER BOE POLICY
300	KEARNY BANK	3,000	INTEREST

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	3,953,005
	(D) Total School Levy	4,267,829
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	931,244,500
	(H) Estimated Equalized Valuation (as of 10/01/20)	1,202,381,536
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.4245
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.4583
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.3288
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.3549

Employee Contract List for District

Name	Category	Measure
	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$46,478
	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	07/01/20
	End Date of Contract	06/30/21
	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
Christopher Albrizio	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$149,080
	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	\$17,867
	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	Director Curriculum,Instr
	Base Annual Salary Amount	\$104,012
	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	07/01/20
	End Date of Contract	06/30/21
	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	CAP AT \$15,000; MUST RETIRE
	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