

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	117.0	110.0	112.0
On Roll Special Ed Full-Time	16.0	14.0	14.0
On Roll Subtotal	133.0	124.0	126.0
In Private School Placements	2.0	2.0	2.0
Sent to Other Districts Regular	35.0	29.0	29.5
Sent to Other Districts Special Ed	5.5	6.0	4.0
Received	27.0	41.0	29.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,875,495	3,953,005	4,032,065
	Total Tuition	10-1300	140,210	101,102	128,832
	Transportation Fees from Individuals	10-1410	446	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	30,481	3,000	3,000
	Interest Earned on Capital Reserve Funds	10-1XXX	2,065	400	300
	Other Restricted Miscellaneous Revenues	10-1XXX	73	0	0
	Total Revenues from Local Sources			4,048,770	4,057,507
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	63,965	63,965	63,965
	Extraordinary Aid	10-3131	60,339	10,000	15,000
	Categorical Special Education Aid	10-3132	119,916	118,358	102,938
	Categorical Security Aid	10-3177	16,622	16,622	16,622
	Other State Aids	10-3XXX	3,542	0	0
	Total Revenues from State Sources			264,384	208,945
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	253,686	321,255	335,994
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	87,317
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	46,121	60,676	54,000
	Transfers from Other Funds	10-5200	7,014	0	0
	Adjustment for Prior Year Encumbrances		0	58,761	0
	Actual Revenues (Over)/Under Expenditures			-441,948	0
General Fund Revenues	Total Operating Budget		4,178,027	4,707,144	4,840,033
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	17,966	34,307	30,876
	Title II	20-4451-4455	1,867	6,558	5,902
	Title IV	20-4471-4474	11,458	10,000	9,000
	Arp-Idea Preschool	20-4409	0	500	0
	Arp-Idea Basic	20-4419	0	5,853	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	37,728	38,498	34,648
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	4,777	45,223
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	15,500	24,500
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	16,200	23,800

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	19,000	26,000
	Arp-ESSER	20-4540	0	49,809	134,786
	CARES Act Education Stabilization Fund	20-4530	16,104	0	0
	Coronavirus Relief Fund (CRF)	20-4532	5,786	0	0
	CRRSA Act-ESSER II	20-4534	0	63,331	18,805
	CRRSA Act-Learning Acceleration Grant	20-4535	185	25,000	0
	CRRSA Act-Mental Health Grant	20-4536	0	30,600	14,400
	Total Revenues from Federal Sources			91,094	319,933
Special Revenue Fund Revenues	Total Grants and Entitlements		91,094	319,933	367,940
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	314,383	314,824	316,950
	Total Revenues from Local Sources		314,383	314,824	316,950
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	94,366	94,551	95,244
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	181
	Total Local Repayment of Debt		408,749	409,375	412,375
	Actual Revenues (Over)/Under Expenditures		-175	0	0
Debt Service Fund Revenues	Total Repayment of Debt		408,574	409,375	412,375
All Fund Revenues	Total Revenues/Sources		4,677,695	5,436,452	5,620,348
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,677,695	5,436,452	5,620,348

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,015,906	1,103,149	1,304,804
	Special Education-Instruction	11-2XX-100-XXX	334,190	327,349	214,810
	Bilingual Education-Instruction	11-240-100-XXX	428	500	500
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	14,024	15,124	15,032
	School-Sponsored Athletics-Instruction	11-402-100-XXX	21,297	39,035	43,029
	Other Supplemental/At-Risk Programs	11-424-XXX-XXX	45,951	43,645	73,105
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	964,656	1,105,921	899,481
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	35,966	100,189	103,328
	Undistributed Expenditures-Health Services	11-000-213-XXX	84,849	84,967	90,250
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	72,883	51,919	47,999
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	180,066	134,429	134,050
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	67,666	79,387	73,118
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	48,049	33,261	41,903
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	500	13,858	14,400
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	200,145	209,479	191,450
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	12,750	13,164	13,599
	Undistributed Expenditures-Central Services	11-000-251-XXX	46,878	48,739	50,072
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	217,965	329,391	320,180
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	197,503	296,099	308,991
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	583,549	633,867	691,554
	Undistributed Expenditures-Food Services	11-000-310-930	9,193	18,652	18,820
		Total Undistributed Expenditures		2,722,618	3,153,322
General Fund Current Expenses	Total General Current Expense		4,154,414	4,682,124	4,650,475
Capital Outlay	Equipment	12-XXX-XXX-730	14,480	24,566	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	54	54	189,258
	Increase In Capital Reserve	10-604	7,014	0	0
	Interest Deposit to Capital Reserve	10-604	2,065	400	300
		Total Capital Outlay		23,613	25,020
General Fund Expenses and Transfers	General Fund Grand Total		4,178,027	4,707,144	4,840,033

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	17,966	34,307	30,876
	Title II	20-XXX-XXX-XXX	1,867	6,558	5,902
	Title IV	20-XXX-XXX-XXX	11,458	10,000	9,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	37,728	38,498	34,648
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	5,853	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	500	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	16,104	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	5,786	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	63,331	18,805
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	185	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	30,600	14,400
	Arp ESSER Grant Program	20-487-xxx-xxx	0	49,809	134,786
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	4,777	45,223
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	15,500	24,500
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	16,200	23,800
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	19,000	26,000
	Total Federal Projects	20-XXX-XXX-XXX		91,094	319,933
Special Revenue Fund Expenses	Total Special Revenue Funds		91,094	319,933	367,940
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	408,574	409,375	412,375
	Total Debt Service Funds		408,574	409,375	412,375
All Fund Expenses	Total Expenditures/Appropriations		4,677,695	5,436,452	5,620,348
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,677,695	5,436,452	5,620,348

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	313,392	355,491	313,881	250,000
	Repayment of Debt	6	181	181	0
Restricted for General Operating Budget	Capital Reserve	460,572	469,651	470,051	383,034
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	511,549	551,758	272,113	0
	Unemployment Fund	17,541	17,613	17,613	21,113
	Tuition Reserve	106,797	114,676	54,000	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	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$23,988	\$22,863	\$24,560	\$26,452	\$27,317
Total Classroom Instruction	\$14,107	\$13,420	\$14,386	\$15,086	\$16,296
Classroom-Salaries and Benefits	\$12,966	\$12,403	\$12,822	\$13,664	\$14,389
Classroom-General Supplies and Textbooks	\$813	\$527	\$1,230	\$986	\$1,525
Classroom-Purchased Services	\$328	\$490	\$334	\$436	\$381
Total Support Services	\$5,180	\$4,986	\$4,964	\$5,410	\$5,357
Support Services-Salaries and Benefits	\$4,795	\$4,373	\$4,516	\$4,858	\$4,710
Total Administrative Costs	\$2,274	\$2,278	\$2,184	\$2,504	\$2,306
Administration Salaries and Benefits	\$1,936	\$1,901	\$1,915	\$2,059	\$2,010
Total Operations and Maintenance of Plant	\$1,964	\$1,783	\$2,407	\$2,783	\$2,669
Operations and Maintenance-Salaries and Benefits	\$846	\$755	\$866	\$944	\$947
Board Contribution to Food Services	\$79	\$70	\$140	\$150	\$149
Total Extracurricular Costs	\$359	\$280	\$419	\$451	\$476
Total Equipment Costs	\$83	\$111	\$0	\$198	\$0
Legal Costs	\$98	\$192	\$26	\$61	\$28
Employee Benefits as a percentage of salaries*	27.59%	28.66%	30.57%	29.73%	31.70%

*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 2021-22 revised appropriations and the 2022-23 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	128,832	Parent Paid Tuition Policy
300	Kearny Bank	3,000	Interest on Accounts

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 through 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 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	4,032,065
	(D) Total School Levy	4,349,015
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	934,373,800
	(H) Estimated Equalized Valuation (as of 10/01/21)	1,305,538,354
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.4315
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.4654
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.3088
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.3331

Employee Contract List for District

Name	Category	Measure
	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$47,988
	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	07/01/21
	End Date of Contract	06/30/22
	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	\$152,794
	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)	\$8,066
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$17,941
	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
	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, Inst
	Base Annual Salary Amount	\$107,392
	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
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/22
	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
Eileen MacDonald	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	\$2,538
	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