

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	104.0	105.0	107.0
On Roll Special Ed Full-Time	14.0	12.0	12.0
On Roll Subtotal	118.0	117.0	119.0
In Private School Placements	2.0	2.0	2.0
Sent to Other Districts Regular	20.5	18.0	22.0
Sent to Other Districts Special Ed	4.0	4.0	3.0
Received	32.0	39.0	40.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	4,032,065	4,035,783	4,116,499
	Total Tuition	10-1300	165,255	131,000	184,800
	Transportation Fees from Individuals	10-1410	3,200	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	35,316	3,000	4,500
	Interest Earned on Capital Reserve Funds	10-1XXX	5,355	300	2,100
	Other Restricted Miscellaneous Revenues	10-1XXX	321	0	0
	Total Revenues from Local Sources			4,241,512	4,170,083
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	63,965	63,965	63,965
	Extraordinary Aid	10-3131	71,501	0	0
	Categorical Special Education Aid	10-3132	102,938	90,096	74,630
	Categorical Security Aid	10-3177	16,622	16,622	16,622
	Maintenance of Equity Aid	10-3192	202,050	0	0
	Other State Aids	10-3XXX	15,425	0	0
	Total Revenues from State Sources			472,501	170,683
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	335,994	511,571	799,072
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	87,317	0	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	54,000	46,121	40,000
	Adjustment for Prior Year Encumbrances		0	13,304	0
	Actual Revenues (Over)/Under Expenditures		-818,643	0	0
General Fund Revenues	Total Operating Budget		4,372,681	4,911,762	5,302,188
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,000	0	0
	Total Revenues from Local Sources	20-1XXX	2,000	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	23,216	37,759	0
	Title II	20-4451-4455	5,945	6,000	4,800
	Title IV	20-4471-4474	11,971	7,521	6,017
	IDEA Part B (Handicapped)	20-4420-4429	38,106	39,729	31,783
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	3,500	16,800	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	11,160	34,000	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	4,081	24,690	0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	5,629	41,500	0
	ARP-ESSER	20-4540	34,087	146,033	0
	CRRSA Act-ESSER II	20-4534	45,375	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	2,185	0	0
	CRRSA Act-Mental Health Grant	20-4536	31,543	0	0
	Total Revenues from Federal Sources			216,798	354,032
Special Revenue Fund Revenues	Total Grants and Entitlements		218,798	354,032	42,600
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	316,950	316,976	316,515
	Total Revenues from Local Sources		316,950	316,976	316,515
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	95,244	95,198	95,060
Debt Service Fund Revenues from Other Sources	Withdrawal from Debt Service Reserve	40-313	0	1	0
	Total Local Repayment of Debt		412,194	412,175	411,575
	Actual Revenues (Over)/Under Expenditures		181	0	0
Debt Service Fund Revenues	Total Repayment of Debt		412,375	412,175	411,575
All Fund Revenues	Total Revenues/Sources		5,003,854	5,677,969	5,756,363
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,003,854	5,677,969	5,756,363

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,210,268	1,315,547	1,377,365
	Special Education-Instruction	11-2XX-100-XXX	220,266	233,354	315,640
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	0	35,023
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	12,514	16,083	19,412
	School-Sponsored Athletics-Instruction	11-402-100-XXX	35,445	47,431	42,365
	Other Supplemental/At-Risk Programs	11-424-XXX-XXX	39,351	42,315	54,063
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	660,206	575,181	811,047
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	103,328	108,940	114,948
	Undistributed Expenditures-Health Services	11-000-213-XXX	88,224	94,555	101,634
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	57,152	82,298	85,508
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	23,200	24,070
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	0	63,504
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	124,411	153,594	133,278
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	67,812	80,706	81,362
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	53,486	61,785	63,408
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,696	15,200	8,819
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	216,422	212,175	203,025
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	0	500	500
	Undistributed Expenditures-Central Services	11-000-251-XXX	51,143	52,458	54,128
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	301,414	405,933	398,479
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	264,617	469,134	309,799
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	628,569	892,457	986,657
	Undistributed Expenditures-Food Services	11-000-310-930	0	16,000	16,000
	Total Undistributed Expenditures		2,620,480	3,244,116	3,456,166
General Fund Current Expenses	Total General Current Expense		4,138,324	4,898,846	5,300,034

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	12,562	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	184,002	54	54
	Increase In Capital Reserve	10-604	45,000	0	0
	Interest Deposit to Capital Reserve	10-604	5,355	300	2,100
	Total Capital Outlay		234,357	12,916	2,154
General Fund Expenses and Transfers	General Fund Grand Total		4,372,681	4,911,762	5,302,188
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	23,216	37,759	0
	Title II	20-XXX-XXX-XXX	5,945	6,000	4,800
	Title IV	20-XXX-XXX-XXX	11,971	7,521	6,017
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	38,106	39,729	31,783
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	45,375	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	2,185	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	31,543	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	34,087	146,033	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	3,500	16,800	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	11,160	34,000	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	4,081	24,690	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	5,629	41,500	0
	Total Federal Projects	20-XXX-XXX-XXX	216,798	354,032	42,600
Special Revenue Fund Expenses	Total Special Revenue Funds		218,798	354,032	42,600
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	412,375	412,175	411,575
	Total Debt Service Funds		412,375	412,175	411,575
All Fund Expenses	Total Expenditures/Appropriations		5,003,854	5,677,969	5,756,363
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,003,854	5,677,969	5,756,363

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	386,533	611,628	538,976	250,000
	Repayment of Debt	182	0	0	0
Restricted for General Operating Budget	Capital Reserve	471,112	434,149	434,449	436,549
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	711,032	949,015	510,096	0
	Unemployment Fund	17,672	17,993	17,993	21,493
	Tuition Reserve	100,121	86,121	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			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	0	1	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$23,947	\$26,630	\$31,804	\$32,945	\$35,119
Total Classroom Instruction	\$13,810	\$15,493	\$18,384	\$18,509	\$20,501
Classroom-Salaries and Benefits	\$12,557	\$14,300	\$16,231	\$16,658	\$18,451
Classroom-General Supplies and Textbooks	\$892	\$778	\$1,725	\$1,415	\$1,588
Classroom-Purchased Services	\$362	\$415	\$429	\$436	\$461
Total Support Services	\$5,128	\$5,524	\$6,741	\$7,234	\$7,701
Support Services-Salaries and Benefits	\$4,671	\$4,958	\$5,621	\$6,049	\$6,634
Total Administrative Costs	\$2,379	\$2,528	\$2,438	\$2,666	\$2,533
Administration Salaries and Benefits	\$2,004	\$2,118	\$2,116	\$2,175	\$2,160
Total Operations and Maintenance of Plant	\$2,245	\$2,635	\$3,474	\$3,753	\$3,632
Operations and Maintenance-Salaries and Benefits	\$843	\$930	\$1,127	\$1,281	\$1,192
Board Contribution to Food Services	\$0	\$0	\$134	\$137	\$134
Total Extracurricular Costs	\$349	\$414	\$550	\$562	\$537
Total Equipment Costs	\$113	\$0	\$0	\$107	\$0
Legal Costs	\$83	\$109	\$32	\$98	\$76
Employee Benefits as a percentage of salaries*	26.81%	29.40%	37.34%	39.41%	39.53%

\*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 2023-24 revised appropriations and the 2024-25 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	156,100	Parent Paid Tuition Policy
300	Kearny Savings 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 NJ State 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 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 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
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	4,116,499
	(D) Total School Levy	4,433,014
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	1,382,869,400
	(H) Estimated Equalized Valuation (as of 10/01/23)	1,538,744,186
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.2977
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.3206
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.2675
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.2881

Employee Contract List for District

Name	Category	Measure
Amy Lerner	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$51,208
	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	07/01/23
	End Date of Contract	06/30/24
	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
Eileen MacDonald	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Director Curriculum,Instr
	Base Annual Salary Amount	\$110,936
	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	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	240
	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
Eileen MacDonald	Total Allowances Amount	\$2,750
	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	\$2,538
	Contractual Post-Employment Benefit Description of Payout of Sick days	Must retire; capped at \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem rate-capped 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
	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	
Michael-John Herits	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$153,625
	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	07/01/22
	End Date of Contract	06/30/25
	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
	Total Allowances Amount	\$4,300
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
Michael-John Herits	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	\$17,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Must retire; capped 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

Employee Contract List for District

Name	Category	Measure
Michael-John Herits	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