

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	110.0	104.0	104.0
On Roll Special Ed Full-Time	14.0	14.0	15.0
On Roll Subtotal	124.0	118.0	119.0
In Private School Placements	2.0	2.0	3.0
Sent to Other Districts Regular	29.0	20.5	19.0
Sent to Other Districts Special Ed	6.0	4.0	3.0
Received	41.0	32.0	28.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,953,005	4,032,065	4,035,783
	Total Tuition	10-1300	168,575	128,832	131,000
	Transportation Fees from Individuals	10-1410	1,600	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	9,910	3,000	3,000
	Interest Earned on Capital Reserve Funds	10-1XXX	1,461	300	300
	Other Restricted Miscellaneous Revenues	10-1XXX	59	0	0
	Total Revenues from Local Sources			4,134,610	4,164,197
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	63,965	63,965	63,965
	Extraordinary Aid	10-3131	68,050	15,000	0
	Categorical Special Education Aid	10-3132	118,358	102,938	90,096
	Categorical Security Aid	10-3177	16,622	16,622	16,622
	Other State Aids	10-3XXX	4,602	0	0
	Total Revenues from State Sources			271,597	198,525
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	321,255	335,994	511,571
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	87,317	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	60,676	54,000	46,121
	Adjustment for Prior Year Encumbrances		0	34,053	0
	Actual Revenues (Over)/Under Expenditures		-533,043	0	0
General Fund Revenues	Total Operating Budget		4,255,095	4,874,086	4,898,458
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	26,896	38,341	32,590
	Title II	20-4451-4455	2,570	6,645	5,648
	Title IV	20-4471-4474	5,051	10,000	10,000
	ARP-IDEA Preschool	20-4409	500	0	0
	ARP-IDEA Basic	20-4419	5,853	0	0
	IDEA Part B (Handicapped)	20-4420-4429	38,498	38,106	32,390
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	28,424	16,800
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	6,000	34,000
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	12,719	24,690

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 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	0	3,500	41,500
	ARP-ESSER	20-4540	14,020	10,021	146,033
	CARES Act Education Stabilization Fund	20-4530	500	0	0
	CRRSA Act-ESSER II	20-4534	36,761	18,805	0
	CRRSA Act-Learning Acceleration Grant	20-4535	22,630	0	0
	CRRSA Act-Mental Health Grant	20-4536	13,457	14,400	0
	Total Revenues from Federal Sources			166,736	186,961
Special Revenue Fund Revenues	Total Grants and Entitlements		166,736	186,961	343,651
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	314,824	316,950	316,976
	Total Revenues from Local Sources		314,824	316,950	316,976
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	94,551	95,244	95,198
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	181	1
	Total Local Repayment of Debt		409,375	412,375	412,175
	Actual Revenues (Over)/Under Expenditures		-1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		409,374	412,375	412,175
All Fund Revenues	Total Revenues/Sources		4,831,205	5,473,422	5,654,284
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,831,205	5,473,422	5,654,284

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,166,215	1,285,917	1,356,861
	Special Education-Instruction	11-2XX-100-XXX	167,425	214,810	233,245
	Bilingual Education-Instruction	11-240-100-XXX	0	500	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	16,759	16,932	16,083
	School-Sponsored Athletics-Instruction	11-402-100-XXX	25,164	43,029	47,043
	Other Supplemental/At-Risk Programs	11-424-XXX-XXX	61,850	73,105	40,815
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	975,790	857,639	644,306
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	37,129	103,328	108,940
	Undistributed Expenditures-Health Services	11-000-213-XXX	84,889	90,250	94,205
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	48,905	52,361	83,498
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	195,232	134,050	152,394
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	74,318	73,118	77,830
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	28,511	62,021	61,785
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,165	14,400	15,700
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	201,508	219,380	192,925
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	13,165	500	500
	Undistributed Expenditures-Central Services	11-000-251-XXX	47,691	51,148	52,458
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	265,660	350,922	396,048
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	276,046	308,991	469,134
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	545,075	706,910	838,334
	Undistributed Expenditures-Food Services	11-000-310-930	0	18,820	16,000
		Total Undistributed Expenditures		2,802,084	3,043,838
General Fund Current Expenses	Total General Current Expense		4,239,497	4,678,131	4,898,104
Capital Outlay	Equipment	12-XXX-XXX-730	14,083	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	54	195,655	54
	Interest Deposit to Capital Reserve	10-604	1,461	300	300
		Total Capital Outlay		15,598	195,955
General Fund Expenses and Transfers	General Fund Grand Total		4,255,095	4,874,086	4,898,458

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	26,896	38,341	32,590
	Title II	20-XXX-XXX-XXX	2,570	6,645	5,648
	Title IV	20-XXX-XXX-XXX	5,051	10,000	10,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	38,498	38,106	32,390
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	5,853	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	500	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	500	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	36,761	18,805	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	22,630	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	13,457	14,400	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	14,020	10,021	146,033
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	28,424	16,800
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	6,000	34,000
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	12,719	24,690
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	3,500	41,500
	Total Federal Projects	20-XXX-XXX-XXX	166,736	186,961	343,651
Special Revenue Fund Expenses	Total Special Revenue Funds		166,736	186,961	343,651
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	409,374	412,375	412,175
	Total Debt Service Funds		409,374	412,375	412,175
All Fund Expenses	Total Expenditures/Appropriations		4,831,205	5,473,422	5,654,284
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,831,205	5,473,422	5,654,284

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	355,491	386,533	322,652	250,000
	Repayment of Debt	181	182	1	0
Restricted for General Operating Budget	Capital Reserve	469,651	471,112	384,095	384,395
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	551,758	711,032	438,919	0
	Unemployment Fund	17,613	17,672	17,672	21,172
	Tuition Reserve	114,676	100,121	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 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	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$22,863	\$23,947	\$27,317	\$29,758	\$31,804
Total Classroom Instruction	\$13,420	\$13,810	\$16,296	\$17,357	\$18,384
Classroom-Salaries and Benefits	\$12,403	\$12,557	\$14,389	\$15,328	\$16,231
Classroom-General Supplies and Textbooks	\$527	\$892	\$1,525	\$1,594	\$1,725
Classroom-Purchased Services	\$490	\$362	\$381	\$435	\$429
Total Support Services	\$4,986	\$5,128	\$5,357	\$5,939	\$6,741
Support Services-Salaries and Benefits	\$4,373	\$4,671	\$4,710	\$5,173	\$5,621
Total Administrative Costs	\$2,278	\$2,379	\$2,306	\$2,598	\$2,438
Administration Salaries and Benefits	\$1,901	\$2,004	\$2,010	\$2,118	\$2,116
Total Operations and Maintenance of Plant	\$1,783	\$2,245	\$2,669	\$3,112	\$3,474
Operations and Maintenance-Salaries and Benefits	\$755	\$843	\$947	\$1,013	\$1,127
Board Contribution to Food Services	\$70	\$0	\$149	\$159	\$134
Total Extracurricular Costs	\$280	\$349	\$476	\$525	\$550
Total Equipment Costs	\$111	\$113	\$0	\$0	\$0
Legal Costs	\$192	\$83	\$28	\$111	\$32
Employee Benefits as a percentage of salaries*	28.66%	26.81%	31.70%	32.50%	37.34%

\*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 2022-23 revised appropriations and the 2023-24 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	131,000	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	4,035,783
	(D) Total School Levy	4,352,759
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	1,374,021,500
	(H) Estimated Equalized Valuation (as of 10/01/22)	1,457,074,761
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.2937
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.3168
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.2770
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.2987

Employee Contract List for District

Name	Category	Measure
	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$49,572
	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	07/01/22
	End Date of Contract	06/30/23
	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, 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
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/23
	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

Employee Contract List for District

Name	Category	Measure
Eileen MacDonald	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	\$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 TARE - 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
	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	\$150,000
	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
Michael-John Herits	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
	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	\$17,935
	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	

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