

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	133.0	126.0	129.0
On Roll Special Ed Full-Time	10.0	11.0	11.0
On Roll Subtotal	143.0	137.0	140.0
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	8.0
Received	26.0	26.0	27.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
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
Subtotal - Revenues From Local Sources		3,563,401	3,644,434	3,835,367
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
Subtotal - Revenues From State Sources		193,015	205,349	209,294
Budgeted Fund Balance - Operating Budget	10-303	784,131	733,462	515,742
Withdrawal From Cap Res-For Local Share	10-307	0	175,000	0
Withdrawal From Tuition Reserve-For Tuition Adj.	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
Total Operating Budget		3,992,268	4,831,193	4,606,524

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Grants and Entitlements:				
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
Total Grants And Entitlements		72,169	71,751	57,401
Repayment of Debt:				
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
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	95,452	94,713	94,597
Total Local Repayment Of Debt		394,289	410,075	409,575
Actual Revenues (Over)/Under Expenditures		18,986	0	0
Total Repayment Of Debt		413,275	410,075	409,575
Total Revenues/Sources		4,477,712	5,313,019	5,073,500
Total Revenues/Sources Net of Transfers		4,477,712	5,313,019	5,073,500

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,233,337	1,273,949	1,051,512
Special Education - Instruction	11-2XX-100-XXX	0	43,636	251,540
Basic Skills/Remedial - Instruction	11-230-100-XXX	28,100	0	0
Bilingual Education - Instruction	11-240-100-XXX	450	150	500
School-Spon. Co/Extra Curr. Actvts. - Inst	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
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	942,418	1,279,033	1,206,081
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	33,129	34,155	35,074
Undist. Expenditures - Health Services	11-000-213-XXX	76,152	80,602	79,930
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	45,651	45,266	39,191
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	8,500	17,425	18,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	192,402	205,818	176,487
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	68,559	79,458	69,359
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	25,902	33,152	32,492
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	12,007	7,000	5,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	177,931	184,400	187,769
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	14,610	15,179	12,242
Undist. Expend. - Central Services	11-000-251-XXX	45,297	45,488	46,344
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	234,702	279,807	286,641
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	245,012	258,698	349,169
Personal Services - Employee Benefits	11-XXX-XXX-2XX	497,462	619,228	644,675
Undistributed Expenditures-Food Services	11-000-310-930	17,192	26,532	17,947
Total Undistributed Expenditures		2,636,926	3,211,241	3,206,401

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total General Current Expense		3,986,555	4,633,178	4,606,070
Capital Expenditures:				
Equipment	12-XXX-XXX-730	3,935	39,802	0
Facilities Acquisition And Const. Serv.	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 Grand Total		3,992,268	4,831,193	4,606,524
Special Grants and Entitlements:				
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
Total Special Revenue Funds		72,169	71,751	57,401
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	413,275	410,075	409,575
Total Debt Service Funds		413,275	410,075	409,575
Total Expenditures/Appropriations		4,477,712	5,313,019	5,073,500
Total Expenditures Net of Transfers		4,477,712	5,313,019	5,073,500

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
Unrestricted	General Operating Budget	260,854	366,422	366,227	250,000
Unrestricted	Repayment of Debt	18,986	0	0	0
Restricted for General Operating Budget	Capital Reserve	451,007	452,731	278,131	278,531
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	1,402,739	1,025,842	399,515	0
Restricted for General Operating Budget	Tuition Reserve	83,400	89,921	46,121	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

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	\$21,792
Total Classroom Instruction	\$10,504	\$11,043	\$12,366	\$12,669	\$12,371
Classroom-Salaries and Benefits	\$9,495	\$10,087	\$11,104	\$11,422	\$11,157
Classroom-General Supplies and Textbooks	\$728	\$671	\$935	\$910	\$842
Classroom-Purchased Services	\$280	\$285	\$327	\$337	\$372
Total Support Services	\$3,621	\$4,216	\$4,920	\$5,099	\$4,711
Support Services-Salaries and Benefits	\$3,213	\$3,798	\$4,453	\$4,567	\$4,354
Total Administrative Costs	\$1,668	\$1,826	\$1,987	\$2,039	\$2,010
Administration Salaries and Benefits	\$1,442	\$1,555	\$1,708	\$1,734	\$1,717
Total Operations and Maintenance of Plant	\$1,772	\$1,721	\$2,105	\$2,168	\$2,170
Operations and Maintenance-Salaries and Benefits	\$568	\$661	\$751	\$774	\$765
Board Contribution to Food Services	\$94	\$118	\$153	\$194	\$128
Total Extracurricular Costs	\$344	\$289	\$375	\$395	\$356
Total Equipment Costs	\$560	\$27	\$0	\$291	\$0
Legal Costs	\$46	\$53	\$32	\$33	\$32
Employee Benefits as a percentage of salaries*	25.12%	26.13%	31.06%	31.19%	32.97%

\*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.

Item	Line Number	Source	Amount	Explanation
1	140	PARENT PAID TUITION	113,544	TUITION PROGRAM AS PER BOE POLICY
1	300	KEARNY BANK	4,300	INTEREST
2	300	OTHER ORGANIZATIONS	1,000	RENTAL OF FACILITY

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	SHARED SERVICE AGREEMENT WITH OTHER LEA FOR CHILD STUDY TEAM SERVICES	0
Special Education Services	SHARE CST TESTING, PROGRAMS, AND TECHNICAL MATERIALS WITH MHS SENDING DISTRICTS	0
Nursing Services	Purchase Nurse Substitute services thru MOESC and agreements thru ESCNJ	0
Food Services	Shared service agreement with Neptune City BOE for food services	0
Recycling	Agreement with Avon Boro for recycling pick up and disposal	0
Staffing - Other	Shared service agreement with other LEA for Media Specialist services	0
Others	Provide mandated training through NJ School Insurance Group	0
Transportation Services, including Fuel	Transportation jointures with Neptune BOE	0
Transportation Services, including Fuel	Transportation jointures with RBR High School	0
Transportation Services, including Fuel	Shared service agreements with MOESC for transportation routes (private and public)	0
Purchasing	Participation in Alliance for Competitive Telecommunications - collaborative purchase of phone service/internet with other NJ school districts	0
Purchasing	Participation in Alliance for Competitive Energy Services - collaborative purchase of electric and gas with other NJ school districts	0
Purchasing	member of Educational Services Commission of NJ for collaborative purchasing of custodial and technology supplies and other building maintenance services	0
Purchasing	Member of Hunterdon County Special Services Commission cooperative - collaborative purchasing of supplies and services	0
Purchasing	Use of NJ State Contracting to purchase computer equipment and supplies	0
Municipal/Public Works	Partner with Avon Recreation for maintenance of fields and municipal building	0
Municipal/Public Works	Agreement with Avon Boro Public Works for trash pick up and disposal	0
Municipal/Public Works	Partner with Avon Police for residency verification	0
Municipal/Public Works	Partner with Avon Police for DARE program	0
Municipal/Public Works	Partner with Avon Boro organizations for facility use	0
Curriculum Services	Shared curricular review, purchase, and staff training with send/receive districts to MHS	0
Professional Staff Development	Shared professional development for in service days with other MHS districts	0
Professional Staff Development	Shared Right to Know Training programs for staff through MOESC	0

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	Participate in NJ State Health Benefits Program with other NJ School Districts	0
Insurance Coverages and Benefits	Participate with other NJ School districts in NJ School Insurance Group - collaborative purchase of all insurance policies with other school districts	0

ID=Avon By the Sea Bor

Category	Amount
(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

Name=Amy Lerner

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

Name=Amy Lerner

Category	Measure
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

Name=Christopher Albrizio

Category	Measure
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
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

Name=Christopher Albrizio

Category	Measure
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

Name=Eileen MacDonald

Category	Measure
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
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

Name=Eileen MacDonald

Category	Measure
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