

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	138.0	133.0	128.0
On Roll Special Ed Full-Time	8.0	10.0	13.0
On Roll Subtotal	146.0	143.0	141.0
In Private School Placements	1.0	2.0	3.0
Sent to Other Districts Regular	43.0	40.5	50.5
Sent to Other Districts Special Ed	10.0	8.0	6.0
Received	32.0	26.0	24.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,371,035	3,438,424	3,537,142
Total Tuition	10-1300	138,664	94,350	101,592
Unrestricted Miscellaneous Revenues	10-1XXX	11,738	5,300	5,300
Interest Earned On Capital Reserve Funds	10-1XXX	1,575	400	400
Subtotal - Revenues From Local Sources		3,523,012	3,538,474	3,644,434
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	20,693	20,693	63,965
Extraordinary Aid	10-3131	2,150	10,000	10,000
Categorical Special Education Aid	10-3132	111,627	111,627	114,762
Categorical Security Aid	10-3177	16,622	16,622	16,622
Adjustment Aid	10-3178	1,511	1,511	0
Supplemental Enrollment Growth Aid	10-3179	24,120	24,120	0
Parcc Readiness Aid	10-3181	1,590	1,590	0
Per Pupil Growth Aid	10-3182	1,590	1,590	0
Professional Learning Community Aid	10-3183	1,570	1,570	0
Other State Aids	10-3XXX	985	0	0
Subtotal - Revenues From State Sources		182,458	189,323	205,349
Budgeted Fund Balance - Operating Budget	10-303	708,298	784,131	733,462
Withdrawal From Cap Res-For Local Share	10-307	0	0	175,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	3	39,600	43,800
Withdrawal From Tuition Reserve-Excess Over Adj.	10-311	32,750	0	0
Adjustment For Prior Year Encumbrances		0	192	0
Actual Revenues (Over)/Under Expenditures		-671,957	0	0
Total Operating Budget		3,774,564	4,551,720	4,802,045
Grants and Entitlements:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from Federal Sources:				
Title I	20-4411-4416	29,655	20,462	17,393
Title II	20-4451-4455	4,465	4,810	4,089
Title IV	20-4471-4474	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	38,342	38,458	32,689
Total Revenues From Federal Sources		72,462	73,730	62,671
Total Grants And Entitlements		72,462	73,730	62,671
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	320,514	298,837	315,362
Total Revenues From Local Sources		320,514	298,837	315,362
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	90,561	95,452	94,713
Budgeted Fund Balance	40-303	0	18,986	0
Total Local Repayment Of Debt		411,075	413,275	410,075
Total Repayment Of Debt		411,075	413,275	410,075
Total Revenues/Sources		4,258,101	5,038,725	5,274,791
Total Revenues/Sources Net of Transfers		4,258,101	5,038,725	5,274,791

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,192,073	1,320,100	1,284,665
Basic Skills/Remedial - Instruction	11-230-100-XXX	12,936	28,825	43,450
Bilingual Education - Instruction	11-240-100-XXX	180	300	150
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	17,573	16,465	14,465
School-Sponsored Athletics - Instruction	11-402-100-XXX	30,874	40,808	37,122
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	43,431	53,885	51,685
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	802,773	981,539	1,235,444
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	32,398	33,321	34,155
Undist. Expenditures - Health Services	11-000-213-XXX	71,599	78,325	80,602
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	32,729	43,162	45,244
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	7,423	25,825	17,425
Undist. Expenditures - Child Study Teams	11-000-219-XXX	173,013	210,433	203,568
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	50,215	86,978	79,458
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	27,507	34,557	33,152
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	8,000	23,350	5,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	155,008	193,200	182,100
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	15,762	14,816	15,179
Undist. Expend. - Central Services	11-000-251-XXX	44,999	47,280	45,488
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	254,501	299,904	279,807
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	165,312	231,066	298,558
Personal Services - Employee Benefits	11-XXX-XXX-2XX	444,275	607,648	618,273
Undistributed Expenditures-Food Services	11-000-310-930	13,694	21,229	21,601
Total Undistributed Expenditures		2,299,208	2,932,633	3,195,054
Total General Current Expense		3,596,275	4,393,016	4,626,591
Capital Expenditures:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Equipment	12-XXX-XXX-730	81,660	158,250	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	54	54	175,054
Increase In Capital Reserve	10-604	95,000	0	0
Interest Deposit To Capital Reserve	10-604	1,575	400	400
Total Capital Outlay		178,289	158,704	175,454
General Fund Grand Total		3,774,564	4,551,720	4,802,045
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	29,655	20,462	17,393
Title II	20-XXX-XXX-XXX	4,465	4,810	4,089
Title IV	20-XXX-XXX-XXX	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	38,342	38,458	32,689
Total Federal Projects	20-XXX-XXX-XXX	72,462	73,730	62,671
Total Special Revenue Funds		72,462	73,730	62,671
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	411,075	413,275	410,075
Total Debt Service Funds		411,075	413,275	410,075
Total Expenditures/Appropriations		4,258,101	5,038,725	5,274,791
Total Expenditures Net of Transfers		4,258,101	5,038,725	5,274,791

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	285,349	260,854	357,135	250,000
Unrestricted	Repayment of Debt	18,986	18,986	0	0
Restricted for General Operating Budget	Capital Reserve	354,432	451,007	451,407	276,807
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	1,457,080	1,402,739	626,327	0
Restricted for General Operating Budget	Tuition Reserve	72,350	83,400	43,800	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	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,693	\$18,021	\$21,780	\$22,241	\$21,933
Total Classroom Instruction	\$9,189	\$10,504	\$12,570	\$12,519	\$12,366
Classroom-Salaries and Benefits	\$7,986	\$9,495	\$10,815	\$11,034	\$11,104
Classroom-General Supplies and Textbooks	\$824	\$728	\$1,366	\$1,088	\$935
Classroom-Purchased Services	\$378	\$280	\$389	\$397	\$327
Total Support Services	\$3,782	\$3,621	\$4,567	\$4,946	\$4,920
Support Services-Salaries and Benefits	\$3,446	\$3,213	\$3,929	\$4,297	\$4,453
Total Administrative Costs	\$1,668	\$1,668	\$1,806	\$1,989	\$1,987
Administration Salaries and Benefits	\$1,377	\$1,442	\$1,519	\$1,607	\$1,708
Total Operations and Maintenance of Plant	\$1,622	\$1,772	\$2,271	\$2,209	\$2,105
Operations and Maintenance-Salaries and Benefits	\$548	\$568	\$693	\$708	\$751
Board Contribution to Food Services	\$95	\$94	\$145	\$148	\$153
Total Extracurricular Costs	\$324	\$344	\$402	\$411	\$375
Total Equipment Costs	\$0	\$560	\$1,084	\$1,107	\$0
Legal Costs	\$19	\$46	\$45	\$56	\$32
Employee Benefits as a percentage of salaries*	23.61%	25.12%	31.42%	30.66%	31.06%

*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 2017-18 revised appropriations and the 2018-19 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

Item	Line Number	Source	Amount	Explanation
1	300	KEARNY BANK	4,300	INTEREST
1	140	PARENT PAID TUITION	101,592	TUITION PROGRAM K8
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 districts	0
Nursing Services	Purchase of Nurse substitute services thru MOESC and agreements thru MRESC	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	Shared service agreements with MOESC for transportation routes (private and public)	0
Transportation Services, including Fuel	Transportation jointure with Red Bank Regional High School	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	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	Partner with Avon Police for residency verification	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 DARE Program	0
Municipal/Public Works	Partner with Avon Boro organizations for use of school facility	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
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	3,537,142
(D) Total School Levy	3,852,504
(B) Estimated Net Taxable Valuation (as of 10/01/17)	913,516,000
(H) Estimated Equalized Valuation (as of 10/01/17)	991,766,366
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.3872
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.4217
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.3567
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.3884

Name=Amy Lerner

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$43,159
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	07/01/17
End Date of Contract	06/30/18
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	\$500
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
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Amy Lerner

Category	Measure
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	\$138,500
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	\$11,924
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$7,976
District Contributions Above Teacher Contract for Retirement Plans	\$6,531
Total Contractual Post-Employment Benefit Amount	\$17,663
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; CAN ONLY CARRY 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
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Christopher Albrizio

Category	Measure
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, Instruction
Base Annual Salary Amount	\$95,000
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	07/01/17
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)	\$15,584
District Contributions Above Teacher Contract for Retirement Plans	\$2,942
Total Contractual Post-Employment Benefit Amount	\$16,096
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 - CAN ONLY CARRY 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

Name=Eileen MacDonald

Category	Measure
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