

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	94.0	98.0	91.0
On Roll Special Ed Full-Time	18.0	16.0	16.0
On Roll Subtotal	112.0	114.0	107.0
In Private School Placements	1.0	1.0	2.0
Sent to Other Districts Regular	20.0	19.0	23.0
Sent to Other Districts Special Ed	4.0	5.0	5.0
Received	43.0	54.0	49.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	4,116,499	4,331,590	4,518,222
	Total Tax Levy	10-121x	4,116,499	4,331,590	4,518,222
	Total Tuition	10-1300	208,000	236,300	242,900
	Transportation Fees from Individuals	10-1410	1,800	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	40,780	4,500	4,500
	Interest Earned on Capital Reserve Funds	10-1XXX	5,710	2,100	2,500
	Other Restricted Miscellaneous Revenues	10-1XXX	418	0	0
	Total Revenues from Local Sources		4,373,207	4,574,490	4,768,122
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	63,965	32,232	37,234
	Extraordinary Aid	10-3131	97,376	70,000	70,000
	Categorical Special Education Aid	10-3132	74,630	121,651	125,091
	Categorical Security Aid	10-3177	16,622	10,647	12,077
	Other State Aids	10-3XXX	14,002	0	0
	Total Revenues from State Sources		266,595	234,530	244,402
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	799,072	528,143	542,930
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	160,000	150,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	40,000	40,000	40,000
	Adjustment for Prior Year Encumbrances		0	98,305	0
	Actual Revenues (Over)/Under Expenditures		-624,576	0	0
General Fund Revenues	Total Operating Budget		4,854,298	5,635,468	5,745,454
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	8,255	0	0
	Total Revenues from State Sources		8,255	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	9,977	20,670	0
	Title II	20-4451-4455	4,971	3,563	2,672
	Title III	20-4491-4494	0	646	484
	Title IV	20-4471-4474	5,795	0	0
	IDEA Part B (Handicapped)	20-4420-4429	37,992	37,125	27,844
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	17,474	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	14,338	0	0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	7,018	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	1,140	0	0
	ARP-ESSER	20-4540	56,082	0	0
	Other	20-4XXX	2,867	0	0
	Total Revenues from Federal Sources		157,654	62,004	31,000
Special Revenue Fund Revenues	Total Grants and Entitlements		165,909	62,004	31,000
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	316,515	315,746	318,516
	Total Revenues from Local Sources		316,515	315,746	318,516
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	95,060	94,829	95,660
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		411,575	410,575	414,176
Debt Service Fund Revenues	Total Repayment of Debt		411,575	410,575	414,176
All Fund Revenues	Total Revenues/Sources		5,431,782	6,108,047	6,190,630
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,431,782	6,108,047	6,190,630

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,267,104	1,343,851	1,338,297
	Special Education-Instruction	11-2XX-100-XXX	240,625	258,730	268,225
	Basic Skills/Remedial-Instruction	11-230-100-XXX	33,707	0	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	14,211	20,437	13,631
	School-Sponsored Athletics-Instruction	11-402-100-XXX	29,274	42,466	43,195
	Other Supplemental/At-Risk Programs	11-424-XXX-XXX	86,576	92,362	96,237
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	770,475	893,208	950,082
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	113,521	118,463	121,694
	Undistributed Expenditures-Health Services	11-000-213-XXX	96,451	141,026	173,885
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	84,700	94,870	103,272
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	58,124	75,806	78,166
	Undistributed Expenditures-Guidance	11-000-218-XXX	61,080	66,957	33,016
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	137,264	146,797	132,234
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	74,742	80,756	73,904
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	61,814	63,363	51,582
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	339	2,594	22,019
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	204,214	220,863	186,471
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	0	1,500	500
	Undistributed Expenditures-Central Services	11-000-251-XXX	53,181	55,855	57,775
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	284,535	369,813	395,577
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	318,417	354,792	350,824
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	800,880	912,321	1,086,314
	Undistributed Expenditures-Food Services	11-000-310-930	9,600	16,000	16,000
	Total Undistributed Expenditures		3,129,337	3,614,984	3,833,315
General Fund Current Expenses	Total General Current Expense		4,800,834	5,372,830	5,592,900

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	2,700	142,797	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	54	117,741	150,054
	Increase In Capital Reserve	10-604	45,000	0	0
	Interest Deposit to Capital Reserve	10-604	5,710	2,100	2,500
	Total Capital Outlay		53,464	262,638	152,554
General Fund Expenses and Transfers	General Fund Grand Total		4,854,298	5,635,468	5,745,454
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	8,255	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	8,255	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	9,977	20,670	0
	Title II	20-XXX-XXX-XXX	4,971	3,563	2,672
	Title III	20-XXX-XXX-XXX	0	646	484
	Title IV	20-XXX-XXX-XXX	5,795	0	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	37,992	37,125	27,844
	Other	20-XXX-XXX-XXX	2,867	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	56,082	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	17,474	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	14,338	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	7,018	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	1,140	0	0
	Total Federal Projects	20-XXX-XXX-XXX	157,654	62,004	31,000
Special Revenue Fund Expenses	Total Special Revenue Funds		165,909	62,004	31,000
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	411,575	410,575	414,176
	Total Debt Service Funds		411,575	410,575	414,176
All Fund Expenses	Total Expenditures/Appropriations		5,431,782	6,108,047	6,190,630
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,431,782	6,108,047	6,190,630

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	634,861	372,465	276,580	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	484,762	535,472	377,572	230,072
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	942,354	948,608	516,350	0
	Unemployment Fund	18,503	18,248	18,248	18,248
	Tuition Reserve	80,000	80,000	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
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	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$30,185	\$33,116	\$33,657	\$36,183	\$40,112
Total Classroom Instruction	\$17,703	\$19,131	\$19,019	\$19,612	\$22,089
Classroom-Salaries and Benefits	\$16,342	\$17,364	\$17,024	\$17,735	\$19,665
Classroom-General Supplies and Textbooks	\$966	\$1,053	\$1,185	\$1,059	\$1,439
Classroom-Purchased Services	\$395	\$714	\$810	\$818	\$985
Total Support Services	\$6,691	\$8,184	\$7,795	\$9,445	\$10,421
Support Services-Salaries and Benefits	\$5,879	\$7,158	\$6,537	\$7,836	\$8,295
Total Administrative Costs	\$2,688	\$2,454	\$2,676	\$2,794	\$2,759
Administration Salaries and Benefits	\$2,167	\$2,073	\$2,315	\$2,316	\$2,464
Total Operations and Maintenance of Plant	\$2,605	\$2,826	\$3,413	\$3,538	\$4,051
Operations and Maintenance-Salaries and Benefits	\$1,074	\$1,099	\$1,153	\$1,129	\$1,108
Board Contribution to Food Services	\$69	\$86	\$133	\$140	\$150
Total Extracurricular Costs	\$393	\$402	\$540	\$568	\$551
Total Equipment Costs	\$114	\$24	\$0	\$1,253	\$0
Legal Costs	\$223	\$22	\$50	\$198	\$47
Employee Benefits as a percentage of salaries*	36.38%	33.75%	37.35%	36.51%	45.57%

\*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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	242,900	Parent Paid Tuition Policy
300	Kearny Bank	4,500	Interest on bank account

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Shared Service Agreement with other LEA for food services	0
Insurance Coverages and Benefits	Participate in SHIF 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 ELA 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 & Camden 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
	Shared Service agreement with other LEA for Music Teacher	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	4,518,222
	(D) Total School Levy	4,836,738
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	1,401,109,500
	(H) Estimated Equalized Valuation (as of 10/01/25)	2,076,025,337
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.3225
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.3452
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.2176
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.2330

Employee Contract List for District

Name	Category	Measure
Amy Lerner	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$54,855
	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	07/01/25
	End Date of Contract	06/30/26
	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
Cathy Danahy	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
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/25
	End Date of Contract	06/30/28
	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
Cathy Danahy	Total Allowances Amount	\$3,300
	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	\$15,000
	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
	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	
Danielle Price	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Director of Curriculum, I
	Base Annual Salary Amount	\$105,000
	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
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/25
	End Date of Contract	06/30/26
	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
	Total Allowances Amount	\$3,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
Danielle Price	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	\$17,187
	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
Danielle Price	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