

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	68.0	77.0	95.0
On Roll Special Ed Full-Time	5.0	8.0	2.0
On Roll Subtotal	73.0	85.0	97.0
Sent to Other Districts Regular	20.0	17.0	18.0
Sent to Other Districts Special Ed	2.5	2.5	0.0
Received	55.0	67.0	76.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,078,694	3,078,694	3,078,694
Total Tuition	10-1300	416,305	479,800	502,800
Unrestricted Miscellaneous Revenues	10-1XXX	4,217	1,200	1,200
Interest Earned On Current Expense Emergency Res	10-1XXX	150	0	0
Interest Earned On Maintenance Reserve	10-1XXX	150	150	150
Interest Earned On Capital Reserve Funds	10-1XXX	250	150	150
Subtotal - Revenues From Local Sources		3,499,766	3,559,994	3,582,994
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	27,597	28,649	28,649
Categorical Special Education Aid	10-3132	39,551	39,551	36,286
Categorical Security Aid	10-3177	4,841	4,841	4,841
PARCC Readiness Aid	10-3181	610	0	0
Per Pupil Growth Aid	10-3182	610	0	0
Professional Learning Community Aid	10-3183	400	0	0
Other State Aids	10-3XXX	437	0	0
Subtotal - Revenues From State Sources		74,046	73,041	69,776
Budgeted Fund Balance - Operating Budget	10-303	0	206,128	87,462
Withdrawal From Current Expense Emergency Rsv	10-312	0	250,000	0
Transfers From Other Funds	10-5200	-31,388	0	0
Actual Revenues (Over)/Under Expenditures		437,632	0	0
Total Operating Budget		3,980,056	4,089,163	3,740,232
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	1,100	4,301	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Revenues From Local Sources	20-1XXX	1,100	4,301	0
Revenues from Federal Sources:				
I.D.E.A. Part B (Handicapped)	20-4420-4429	17,905	21,899	17,500
Other	20-4XXX	17,348	0	0
Total Revenues From Federal Sources		35,253	21,899	17,500
Total Grants And Entitlements		36,353	26,200	17,500
Repayment of Debt:				
Transfers From Other Funds	40-5200	544,600	524,450	324,450
Total Local Repayment Of Debt		544,600	524,450	324,450
Total Repayment Of Debt		544,600	524,450	324,450
Total Revenues/Sources		4,561,009	4,639,813	4,082,182
Total Revenues/Sources Net of Transfers		4,561,009	4,639,813	4,082,182

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,165,347	1,122,268	1,110,863
Special Education - Instruction	11-2XX-100-XXX	125,180	130,186	131,587
Basic Skills/Remedial - Instruction	11-230-100-XXX	47,479	51,109	39,001
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	20,575	23,575	23,575
School-Sponsored Athletics - Instruction	11-402-100-XXX	0	1,475	12,975
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	392,990	375,125	415,708
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	29,050	30,820	31,236
Undist. Expenditures - Health Services	11-000-213-XXX	84,528	84,876	86,461
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	8,382	14,920	7,900
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	35,192	31,264	31,910
Undist. Expenditures - Guidance	11-000-218-XXX	48,001	49,573	51,938
Undist. Expenditures - Child Study Teams	11-000-219-XXX	49,938	55,368	53,872
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	78,275	90,705	90,800
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	44,196	48,598	51,194
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	26,795	24,500	25,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	95,956	103,872	102,059
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	32,920	37,466	39,311
Undist. Expend. - Central Services	11-000-251-XXX	4,118	14,506	14,325
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	418,876	446,672	433,579
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	58,818	62,868	61,543
Personal Services - Employee Benefits	11-XXX-XXX-2XX	499,129	609,080	694,558
Undistributed Expenditures-Food Services	11-000-310-930	31,893	31,500	21,500
Total Undistributed Expenditures		1,939,057	2,111,713	2,213,394
Interest Earned On Maintenance Reserve	10-606	0	150	150

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Increase In Current Expense Emergency Reserve	10-607	150	0	0
Interest Earned On Current Expense Emergency Res	10-607	150	0	0
Total General Current Expense		3,297,938	3,440,476	3,531,545
Capital Expenditures:				
Equipment	12-XXX-XXX-730	53,053	65,000	80,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	89,598	579,287	124,287
Capital Reserve - Transfer To Capital Projects	12-000-400-931	539,217	0	0
Interest Deposit To Capital Reserve	10-604	250	150	150
Total Capital Outlay		682,118	644,437	204,437
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	0	4,250	4,250
Total Summer School	13-422-X00-XXX	0	4,250	4,250
Total Special Schools	13-XXX-XXX-XXX	0	4,250	4,250
General Fund Grand Total		3,980,056	4,089,163	3,740,232
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,100	4,301	0
Federal Projects:				
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	17,905	21,899	17,500
Other	20-XXX-XXX-XXX	17,348	0	0
Total Federal Projects	20-XXX-XXX-XXX	35,253	21,899	17,500
Total Special Revenue Funds		36,353	26,200	17,500
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	544,600	524,450	324,450

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Debt Service Funds		544,600	524,450	324,450
Total Expenditures/Appropriations		4,561,009	4,639,813	4,082,182
Total Expenditures Net of Transfers		4,561,009	4,639,813	4,082,182

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	250,522	250,959	250,437	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	916,222	343,752	343,902	344,052
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	294,068	294,218	294,368	294,518
Restricted for General Operating Budget	Legal Reserve	330,246	292,631	87,025	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	250,000	250,000	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	\$56,699	\$39,059	\$34,221	\$35,322	\$31,486
Total Classroom Instruction	\$32,576	\$22,932	\$19,529	\$19,899	\$17,661
Classroom-Salaries and Benefits	\$27,575	\$17,646	\$15,671	\$15,782	\$13,979
Classroom-General Supplies and Textbooks	\$1,828	\$2,338	\$1,311	\$1,289	\$1,138
Classroom-Purchased Services	\$3,173	\$2,948	\$2,546	\$2,828	\$2,545
Total Support Services	\$8,872	\$6,646	\$6,120	\$6,360	\$5,784
Support Services-Salaries and Benefits	\$5,211	\$4,234	\$4,361	\$4,477	\$4,218
Total Administrative Costs	\$2,745	\$2,242	\$2,083	\$2,348	\$2,134
Administration Salaries and Benefits	\$1,954	\$1,608	\$1,597	\$1,780	\$1,663
Total Operations and Maintenance of Plant	\$10,706	\$6,262	\$5,583	\$5,780	\$4,991
Operations and Maintenance-Salaries and Benefits	\$3,348	\$1,983	\$1,720	\$1,816	\$1,636
Board Contribution to Food Services	\$955	\$438	\$358	\$371	\$222
Total Extracurricular Costs	\$606	\$365	\$373	\$383	\$514
Total Equipment Costs	\$0	\$728	\$739	\$765	\$825
Legal Costs	\$83	\$213	\$34	\$65	\$41
Employee Benefits as a percentage of salaries*	30.37%	34.92%	41.86%	40.67%	46.71%

\*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Avalon and Stone harbor share a Business Administrator	0
Staffing - Other	Avalon shares staff as needed with Stone Harbor	0
Superintendent and Assistant Sup.	Avalon and Stone Harbor schools share a Superintendent	0
Transportation Services, including Fuel	Share the cost of a bus, driver, fuel and maintenance with Stone Harbor	0
Purchasing	ACES for Electric	0
Municipal/Public Works	Avalon shares the cost of utilities, snow removal and grounds maintenance with the Borough of Avalon	0
Curriculum Services	Avalon and Stone Harbor share a Supervisor of Curriculum and Instruction	0
Professional Staff Development	Avalon and Stone Harbor conduct in service trainings together to share cost of consultants	0
Technology Services	Participates in ERATE program	0
Insurance Coverages and Benefits	Member of NJSIG	0

ID=Avalon Borough

Category	Amount
(A) General Fund School Levy	3,078,694
(D) Total School Levy	3,078,694
(B) Estimated Net Taxable Valuation (as of 01/01/19)	9,057,051,800
(H) Estimated Equalized Valuation (as of 10/01/18)	9,018,340,966
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.0340
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.0340
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.0341
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.0341

Name=Linda Fiori

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$101,354
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	09
Shared District	0170
Job Title Other District	Business Administrator
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	20
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	3
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	\$1,800
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	Per diem rate 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	converted to sick days
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Linda Fiori

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=Shared Service Agreement

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor of Curriculum
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.5
Shared with Another District?	Y
Shared County	09
Shared District	5060
Job Title Other District	Supervisor of Curriculum
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	0
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	\$0
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
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Shared Service Agreement

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	Shared Service Agreement
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Stacey Tracy

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$148,131
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	09
Shared District	5060
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/21
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	24
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	5
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	\$5,300
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,091
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	Per diem 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	converted to sick days
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Stacey Tracy

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