

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	77.0	79.0	86.0
On Roll Special Ed Full-Time	8.0	7.0	2.0
On Roll Subtotal	85.0	86.0	88.0
Sent to Other Districts Regular	17.0	14.0	19.5
Sent to Other Districts Special Ed	2.5	2.5	0.0
Received	67.0	66.0	68.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,078,694	3,078,694	3,140,268
	Total Tuition	10-1300	434,130	502,800	484,600
	Unrestricted Miscellaneous Revenues	10-1XXX	4,248	1,200	1,200
	Interest Earned on Maintenance Reserve	10-1XXX	150	150	150
	Interest Earned on Capital Reserve Funds	10-1XXX	150	150	150
	Total Revenues from Local Sources		3,517,372	3,582,994	3,626,368
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	28,649	28,649	28,649
	Categorical Special Education Aid	10-3132	39,551	36,286	29,613
	Categorical Security Aid	10-3177	4,841	4,841	4,841
	Other State Aids	10-3XXX	870	0	0
	Total Revenues from State Sources		73,911	69,776	63,103
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	87,462	160,726
	Withdrawal from Maintenance Reserve	10-310	0	0	29,945
	Adjustment for Prior Year Encumbrances		0	136,835	0
	Actual Revenues (Over)/Under Expenditures		358,516	0	0
General Fund Revenues	Total Operating Budget		3,949,799	3,877,067	3,880,142
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	5,251	0	0
	Total Revenues from Local Sources	20-1XXX	5,251	0	0
Special Revenue Fund Revenues from Federal Sources	I.D.E.A. Part B (Handicapped)	20-4420-4429	15,247	17,500	17,500
	Other	20-4XXX	17,098	0	0
	Total Revenues from Federal Sources		32,345	17,500	17,500
Special Revenue Fund Revenues	Total Grants and Entitlements		37,596	17,500	17,500
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	524,450	324,450	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		524,450	324,450	0
Debt Service Fund Revenues	Total Repayment of Debt		524,450	324,450	0
All Fund Revenues	Total Revenues/Sources		4,511,845	4,219,017	3,897,642
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,511,845	4,219,017	3,897,642

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,080,032	1,117,855	1,166,758
	Special Education-Instruction	11-2XX-100-XXX	126,465	131,587	109,225
	Basic Skills/Remedial-Instruction	11-230-100-XXX	49,443	39,001	39,727
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	23,619	23,575	23,575
	School-Sponsored Athletics-Instruction	11-402-100-XXX	0	12,975	15,700
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	372,395	415,708	416,048
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	30,092	31,236	31,620
	Undistributed Expenditures-Health Services	11-000-213-XXX	79,443	86,461	88,678
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	2,772	3,900	5,500
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	32,762	31,910	32,508
	Undistributed Expenditures-Guidance	11-000-218-XXX	48,816	51,938	52,955
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	56,455	57,872	58,189
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	80,325	90,800	92,449
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	47,732	51,194	50,807
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	16,361	25,500	26,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	97,410	112,162	104,268
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	36,258	43,202	35,310
	Undistributed Expenditures-Central Services	11-000-251-XXX	13,199	26,897	9,960
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	412,515	464,152	433,076
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	66,790	61,895	65,831
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	545,136	667,992	696,621
	Undistributed Expenditures-Food Services	11-000-310-930	5,038	21,500	6,500
		Total Undistributed Expenditures		1,943,499	2,244,319
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	150	150	150
General Fund Current Expenses	Total General Current Expense		3,223,208	3,569,462	3,561,455

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	36,970	151,951	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	689,471	151,254	314,287
	Interest Deposit to Capital Reserve	10-604	150	150	150
	Total Capital Outlay		726,591	303,355	314,437
Special School Expenses for 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
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	0	4,250	4,250
General Fund Expenses and Transfers	General Fund Grand Total		3,949,799	3,877,067	3,880,142
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	5,251	0	0
Special Revenue Fund Expenses for Federal Projects	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	15,247	17,500	17,500
	Other	20-XXX-XXX-XXX	17,098	0	0
	Total Federal Projects	20-XXX-XXX-XXX	32,345	17,500	17,500
Special Revenue Fund Expenses	Total Special Revenue Funds		37,596	17,500	17,500
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	524,450	324,450	0
	Total Debt Service Funds		524,450	324,450	0
All Fund Expenses	Total Expenditures/Appropriations		4,511,845	4,219,017	3,897,642
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,511,845	4,219,017	3,897,642

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	343,752	343,902	344,052	344,202
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	294,218	294,368	294,518	264,723
	Legal Reserve	292,631	246,881	159,856	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	250,000	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	250,959	251,307	250,870	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$39,059	\$33,086	\$31,486	\$35,950	\$34,993
Total Classroom Instruction	\$22,932	\$19,030	\$17,661	\$19,795	\$20,208
Classroom-Salaries and Benefits	\$17,646	\$15,164	\$13,979	\$15,584	\$17,822
Classroom-General Supplies and Textbooks	\$2,338	\$1,042	\$1,138	\$1,341	\$1,134
Classroom-Purchased Services	\$2,948	\$2,823	\$2,545	\$2,870	\$1,253
Total Support Services	\$6,646	\$5,882	\$5,784	\$6,458	\$6,334
Support Services-Salaries and Benefits	\$4,234	\$4,401	\$4,218	\$4,692	\$4,573
Total Administrative Costs	\$2,242	\$2,188	\$2,134	\$2,711	\$2,186
Administration Salaries and Benefits	\$1,608	\$1,637	\$1,663	\$1,915	\$1,650
Total Operations and Maintenance of Plant	\$6,262	\$5,400	\$4,991	\$5,959	\$5,453
Operations and Maintenance-Salaries and Benefits	\$1,983	\$1,837	\$1,636	\$1,820	\$1,801
Board Contribution to Food Services	\$438	\$60	\$222	\$250	\$74
Total Extracurricular Costs	\$365	\$362	\$514	\$573	\$547
Total Equipment Costs	\$728	\$439	\$825	\$1,767	\$0
Legal Costs	\$213	\$86	\$41	\$143	\$85
Employee Benefits as a percentage of salaries*	34.92%	37.09%	46.71%	44.69%	41.84%

*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 2019-20 revised appropriations and the 2020-21 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	180,600	Parent paid tuition contracts
150	Avalon BOE	304,000	Interlocal agreement
300	Interest	1,200	Interest income

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Avalon shares a Business Administrator with Stone Harbor	0
Curriculum Services	Avalon shares a Supervisor of Curriculum and Instruction with Stone Harbor	0
Insurance Coverages and Benefits	Member of NJSIG	0
Municipal/Public Works	Avalon shares the cost of utilities, snow removal and grounds maintenance with the Borough of Avalon	0
Professional Staff Development	Avalon and Stone Harbor share cost for in service consultants	0
Purchasing	ACES for Electric	0
Staffing - Other	Avalon shares staff including teachers and support staff as needed	0
Superintendent and Assistant Sup.	Avalon shares a Superintendent with Stone Harbor	0
Transportation Services, including Fuel	Avalon shares a bus and all associated cost with Stone Harbor	0
	Contract with CMCSSSD for transportation services	0

Estimated Tax Rates

Municipality	Category	Amount
Avalon Borough	(A) General Fund School Levy	3,109,481
	(D) Total School Levy	3,109,481
	(B) Estimated Net Taxable Valuation (as of 01/01/20)	9,199,607,600
	(H) Estimated Equalized Valuation (as of 10/01/19)	9,689,183,872
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.0338
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.0338
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.0321
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.0321

Employee Contract List for District

Name	Category	Measure
Linda Fiori	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$105,257
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	09
	Shared District	5060
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	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
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Linda Fiori	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
Shared Service Agreement	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	07/01/19
	End Date of Contract	06/30/20
	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	

Employee Contract List for District

Name	Category	Measure
Shared Service Agreement	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
	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	
Stacey Tracy	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$150,694
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	09
	Shared District	5060

Employee Contract List for District

Name	Category	Measure
Stacey Tracy	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)	\$1,933
	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
	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
Stacey Tracy	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