

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	79.0	87.0	95.0
On Roll Special Ed Full-Time	4.0	5.0	0.0
On Roll Subtotal	83.0	92.0	95.0
Sent to Other Districts Regular	31.0	25.0	25.0
Sent to Other Districts Special Ed	0.5	0.5	0.5
Received	68.0	72.0	73.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,140,268	3,140,268	3,140,268
	Total Tuition	10-1300	577,430	583,500	584,750
	Unrestricted Miscellaneous Revenues	10-1XXX	8,533	2,993	1,200
	Interest Earned on Maintenance Reserve	10-1XXX	0	150	150
	Interest Earned on Capital Reserve Funds	10-1XXX	0	150	150
	Other Restricted Miscellaneous Revenues	10-1XXX	1,380	0	0
	Total Revenues from Local Sources			3,727,611	3,727,061
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	28,649	28,649	28,649
	Categorical Special Education Aid	10-3132	22,617	33,764	35,361
	Categorical Security Aid	10-3177	4,841	4,841	4,841
	Maintenance of Equity Aid	10-3192	18,526	0	0
	Other State Aids	10-3XXX	936	0	0
	Total Revenues from State Sources			75,569	67,254
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	115,283	264,056
	Withdrawal from Capital Reserve for Local Share	10-307	0	300,000	0
	Transfers from Other Funds	10-5200	0	29,550	0
	Adjustment for Prior Year Encumbrances		0	31,735	0
	Actual Revenues (Over)/Under Expenditures			-170,851	0
General Fund Revenues	Total Operating Budget		3,632,329	4,270,883	4,059,425
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	1,359	0	0
	Other Revenue from Local Sources	20-1XXX	1,225	0	0
	Total Revenues from Local Sources	20-1XXX	2,584	0	0
Special Revenue Fund Revenues from Federal Sources	IDEA Part B (Handicapped)	20-4420-4429	28,296	19,900	20,591
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	28,574	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	17,615	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	13,500	29,277	0
	CRRSA Act-ESSER II	20-4534	42,868	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	1,497	0	0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	Other	20-4XXX	26,093	0	0
	CRRSA Act-Mental Health Grant	20-4536	2,841	0	0
	Total Revenues from Federal Sources		161,284	49,177	20,591
Special Revenue Fund Revenues	Total Grants and Entitlements		164,144	49,177	20,591
All Fund Revenues	Total Revenues/Sources		3,796,473	4,320,060	4,080,016
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,796,473	4,320,060	4,080,016

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,011,061	1,154,924	1,195,897
	Special Education-Instruction	11-2XX-100-XXX	78,147	72,712	74,127
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	6,607	6,797
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	11,554	27,365	27,365
	School-Sponsored Athletics-Instruction	11-402-100-XXX	56,695	47,800	52,800
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	553,242	529,677	498,294
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	30,858	32,370	33,065
	Undistributed Expenditures-Health Services	11-000-213-XXX	107,597	103,596	107,398
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	421	5,500	3,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	14,750	14,750
	Undistributed Expenditures-Guidance	11-000-218-XXX	53,336	54,693	31,260
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	57,062	65,855	110,724
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	89,019	98,516	97,237
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	71,193	50,269	79,793
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	11,411	19,500	19,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	103,613	132,044	121,934
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	48,804	56,741	57,711
	Undistributed Expenditures-Central Services	11-000-251-XXX	12,006	13,627	13,400
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	404,958	467,697	475,795
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	84,991	76,803	83,790
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	508,428	633,968	673,575
	Undistributed Expenditures-Food Services	11-000-310-930	22,239	21,500	22,000
	Total Undistributed Expenditures			2,159,178	2,377,106
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	150	150
General Fund Current Expenses	Total General Current Expense		3,316,635	3,686,664	3,800,362

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	0	90,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	315,486	582,286	144,287
	Increase In Capital Reserve	10-604	0	0	21,376
	Interest Deposit to Capital Reserve	10-604	0	150	150
	Total Capital Outlay		315,486	582,436	255,813
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	208	1,783	3,250
	Total Summer School	13-422-X00-XXX	208	1,783	3,250
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	208	1,783	3,250
General Fund Expenses and Transfers	General Fund Grand Total		3,632,329	4,270,883	4,059,425
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,225	0	0
Special Revenue Fund Expenses for Federal Projects	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	28,296	19,900	20,591
	Other	20-XXX-XXX-XXX	26,093	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	42,868	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	1,497	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	2,841	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	28,574	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	17,615	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	13,500	29,277	0
	Total Federal Projects	20-XXX-XXX-XXX	161,284	49,177	20,591
Special Revenue Fund Expenses	Total Special Revenue Funds		164,144	49,177	20,591
All Fund Expenses	Total Expenditures/Appropriations		3,796,473	4,320,060	4,080,016
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,796,473	4,320,060	4,080,016

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	262,040	384,745	269,462	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	684,352	694,502	244,652	266,178
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	264,573	265,023	265,173	265,323
	Legal Reserve	208,212	244,594	244,594	0
	Unemployment Fund	69,566	70,946	70,946	70,946
	Tuition Reserve	0	0	0	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	21,055	20,779	20,779	20,779
	Scholarship Fund	391	391	391	391
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$40,829	\$32,305	\$33,512	\$33,479	\$33,875
Total Classroom Instruction	\$23,427	\$16,930	\$17,599	\$17,801	\$17,882
Classroom-Salaries and Benefits	\$20,785	\$15,433	\$15,773	\$15,944	\$16,062
Classroom-General Supplies and Textbooks	\$861	\$586	\$1,075	\$1,059	\$1,041
Classroom-Purchased Services	\$1,781	\$911	\$750	\$799	\$778
Total Support Services	\$6,887	\$6,223	\$6,358	\$5,917	\$6,414
Support Services-Salaries and Benefits	\$5,151	\$4,665	\$4,464	\$3,924	\$4,286
Total Administrative Costs	\$2,476	\$2,381	\$2,434	\$2,732	\$2,574
Administration Salaries and Benefits	\$1,880	\$1,617	\$1,760	\$1,933	\$1,961
Total Operations and Maintenance of Plant	\$6,732	\$5,380	\$5,668	\$5,591	\$5,529
Operations and Maintenance-Salaries and Benefits	\$2,191	\$2,016	\$1,851	\$1,843	\$1,882
Board Contribution to Food Services	\$643	\$268	\$234	\$234	\$232
Total Extracurricular Costs	\$504	\$977	\$1,061	\$1,042	\$1,078
Total Equipment Costs	\$809	\$0	\$0	\$0	\$947
Legal Costs	\$66	\$229	\$109	\$185	\$105
Employee Benefits as a percentage of salaries*	32.81%	32.59%	38.52%	37.94%	38.22%

\*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 2023-24 revised appropriations and the 2024-25 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
190	Interlocal Agreement and parents	584,750	tuition received from Interlocal agreement and parent paid contracts



Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared Business Administrator with Stone Harbor	0
Curriculum Services	Shares a Supervisor of Curriculum and Instruction with Stone Harbor	0
Insurance Coverages and Benefits	Member of ACCASBO JIF	0
Professional Staff Development	District has joint staff development workshops with Stone Harbor	0
Purchasing	Member of several State and National CO-OP's for cost savings	0
Staffing - Other	Shares several positions including music, art, technology and counselor with Stone Harbor	0
Superintendent and Assistant Sup.	Shared Superintendent with Stone Harbor	0
Transportation Services, including Fuel	District shares a bus and all operating expenses with Stone Harbor	0

**Estimated Tax Rates**

Municipality	Category	Amount
Avalon Borough	(A) General Fund School Levy	3,140,268
	(D) Total School Levy	3,140,268
	(B) Estimated Net Taxable Valuation (as of 01/01/24)	9,928,131,000
	(H) Estimated Equalized Valuation (as of 10/01/23)	15,945,255,737
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.0316
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.0316
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.0197
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.0197

Employee Contract List for District

Name	Category	Measure
Kathleen Fox	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$145,656
	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	07/01/21
	End Date of Contract	06/30/24
	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	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	\$2,600
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$5,000
	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	\$26,204
	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 contract terms
	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

Employee Contract List for District

Name	Category	Measure
Kathleen Fox	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
Linda Fiori	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$116,065
	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	07/01/23
	End Date of Contract	06/30/24
	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	

Employee Contract List for District

Name	Category	Measure
Linda Fiori	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	\$23,928
	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 contract terms
	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
	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

Employee Contract List for District

Name	Category	Measure
Shared Service Agreement	Job Title Other District	Supervisor of Curriculum
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/23
	End Date of Contract	06/30/24
	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