

Advertised Enrollments

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

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund 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 Reserve	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
	Total Revenues from Local Sources		3,499,766	3,559,994	3,582,994
General Fund 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
Total Revenues from State Sources		74,046	73,041	69,776	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	206,128	87,462
	Withdrawal from Current Expense Emergency Reserve	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
General Fund Revenues	Total Operating Budget		3,980,056	4,089,163	3,740,232
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	1,100	4,301	0
	Total Revenues from Local Sources	20-1XXX	1,100	4,301	0
Special Revenue Fund 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
Special Revenue Fund Revenues	Total Grants and Entitlements		36,353	26,200	17,500
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	544,600	524,450	324,450
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		544,600	524,450	324,450
Debt Service Fund Revenues	Total Repayment of Debt		544,600	524,450	324,450

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
All Fund Revenues	Total Revenues/Sources		4,561,009	4,639,813	4,082,182
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,561,009	4,639,813	4,082,182

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for 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-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	20,575	23,575	23,575
	School-Sponsored Athletics-Instruction	11-402-100-XXX	0	1,475	12,975
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	392,990	375,125	415,708
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	29,050	30,820	31,236
	Undistributed Expenditures-Health Services	11-000-213-XXX	84,528	84,876	86,461
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	8,382	14,920	7,900
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	35,192	31,264	31,910
	Undistributed Expenditures-Guidance	11-000-218-XXX	48,001	49,573	51,938
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	49,938	55,368	53,872
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	78,275	90,705	90,800
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	44,196	48,598	51,194
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	26,795	24,500	25,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	95,956	103,872	102,059
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	32,920	37,466	39,311
	Undistributed Expenditures-Central Services	11-000-251-XXX	4,118	14,506	14,325
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	418,876	446,672	433,579
	Undistributed Expenditures-Student Transportation Services	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
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	150	150
	Increase In Current Expense Emergency Reserve	10-607	150	0	0
	Interest Earned on Current Expense Emergency Res	10-607	150	0	0
General Fund Current Expenses	Total General Current Expense		3,297,938	3,440,476	3,531,545

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	53,053	65,000	80,000
	Facilities Acquisition and Construction Services	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 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		3,980,056	4,089,163	3,740,232
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,100	4,301	0
Special Revenue Fund Expenses for 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
Special Revenue Fund Expenses	Total Special Revenue Funds		36,353	26,200	17,500
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	544,600	524,450	324,450
	Total Debt Service Funds		544,600	524,450	324,450
All Fund Expenses	Total Expenditures/Appropriations		4,561,009	4,639,813	4,082,182
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,561,009	4,639,813	4,082,182

Advertised Recapitulation of Balances

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
Restricted for General Operating Budget	Capital Reserve	916,222	343,752	343,902	344,052
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	294,068	294,218	294,368	294,518
	Legal Reserve	330,246	292,631	87,025	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	250,000	250,000	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	250,522	250,959	250,437	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Avalon and Stone harbor share a Business Administrator	0
Curriculum Services	Avalon and Stone Harbor share a Supervisor of Curriculum and Instruction	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 conduct in service trainings together to share cost of consultants	0
Purchasing	ACES for Electric	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
Technology Services	Participates in ERATE program	0
Transportation Services, including Fuel	Share the cost of a bus, driver, fuel and maintenance with Stone Harbor	0

Estimated Tax Rates

Municipality	Category	Amount
Avalon Borough	(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

Employee Contract List for District

Name	Category	Measure
Linda Fiori	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
	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	07/01/18
	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	

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	\$148,131
	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)	\$1,091
	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
	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