

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	79.0	74.0	76.0
On Roll Special Ed Full-Time	7.0	3.0	6.0
On Roll Subtotal	86.0	77.0	82.0
Sent to Other Districts Regular	14.0	24.0	34.0
Sent to Other Districts Special Ed	2.5	3.5	0.0
Received	66.0	53.0	61.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,078,694	3,140,268	3,140,268
	Total Tuition	10-1300	423,274	484,600	535,300
	Unrestricted Miscellaneous Revenues	10-1XXX	1,843	2,625	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		3,504,111	3,627,793	3,677,068
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	28,649	28,649	28,649
	Categorical Special Education Aid	10-3132	36,286	29,613	24,406
	Categorical Security Aid	10-3177	4,841	4,841	4,841
	Total Revenues from State Sources		69,776	63,103	57,896
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	160,726	96,769
	Withdrawal from Maintenance Reserve	10-310	0	29,945	0
	Transfers from Other Funds	10-5200	0	0	106,350
	Adjustment for Prior Year Encumbrances		0	2,961	0
	Actual Revenues (Over)/Under Expenditures		-65,433	0	0
General Fund Revenues	Total Operating Budget		3,508,454	3,884,528	3,938,083
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,000	0	0
	Total Revenues from Local Sources	20-1XXX	2,000	0	0
Special Revenue Fund Revenues from Federal Sources	I.D.E.A. Part B (Handicapped)	20-4420-4429	20,805	17,500	21,500
	Other	20-4XXX	9,164	0	0
	Total Revenues from Federal Sources		29,969	17,500	21,500
Special Revenue Fund Revenues	Total Grants and Entitlements		31,969	17,500	21,500
Debt Service Fund Transfer and Other Financing	Other Financing Sources	40-5XXX	324,450	0	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		324,450	0	0
Debt Service Fund Revenues	Total Repayment of Debt		324,450	0	0
All Fund Revenues	Total Revenues/Sources		3,864,873	3,902,028	3,959,583
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,864,873	3,902,028	3,959,583

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,057,861	1,168,164	1,183,800
	Special Education-Instruction	11-2XX-100-XXX	129,629	109,225	108,323
	Basic Skills/Remedial-Instruction	11-230-100-XXX	79,135	39,727	103,144
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	15,590	23,575	22,665
	School-Sponsored Athletics-Instruction	11-402-100-XXX	15,214	15,700	5,700
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	412,978	420,786	492,343
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	30,016	31,314	27,525
	Undistributed Expenditures-Health Services	11-000-213-XXX	85,401	88,778	93,040
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	0	4,275	5,500
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	30,238	33,033	34,075
	Undistributed Expenditures-Guidance	11-000-218-XXX	51,684	52,816	52,622
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	49,914	59,640	59,093
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	83,362	92,449	94,051
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	46,237	51,326	68,229
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,362	18,469	19,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	111,154	115,590	93,557
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	38,647	38,805	41,600
	Undistributed Expenditures-Central Services	11-000-251-XXX	25,789	10,946	9,950
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	406,471	424,599	444,428
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	51,425	64,831	53,885
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	589,022	693,717	707,216
	Undistributed Expenditures-Food Services	11-000-310-930	24,506	6,500	9,000
	Total Undistributed Expenditures		2,045,206	2,207,874	2,305,614
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		3,342,785	3,564,415	3,729,396

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	133,467	0	60,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	31,526	315,713	144,287
	Interest Deposit to Capital Reserve	10-604	150	150	150
	Total Capital Outlay		165,143	315,863	204,437
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	526	4,250	4,250
	Total Summer School	13-422-X00-XXX	526	4,250	4,250
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	526	4,250	4,250
General Fund Expenses and Transfers	General Fund Grand Total		3,508,454	3,884,528	3,938,083
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	0	0
Special Revenue Fund Expenses for Federal Projects	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	20,805	17,500	21,500
	Other	20-XXX-XXX-XXX	9,164	0	0
	Total Federal Projects	20-XXX-XXX-XXX	29,969	17,500	21,500
Special Revenue Fund Expenses	Total Special Revenue Funds		31,969	17,500	21,500
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	324,450	0	0
	Total Debt Service Funds		324,450	0	0
All Fund Expenses	Total Expenditures/Appropriations		3,864,873	3,902,028	3,959,583
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,864,873	3,902,028	3,959,583

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	343,902	534,052	534,202	534,352
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	294,368	294,518	264,723	264,873
	Legal Reserve	246,881	256,625	96,769	0
	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	251,307	250,870	250,000	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$33,086	\$33,182	\$34,993	\$39,982	\$38,817
Total Classroom Instruction	\$19,030	\$18,898	\$20,208	\$23,071	\$22,934
Classroom-Salaries and Benefits	\$15,164	\$15,428	\$17,822	\$20,325	\$20,886
Classroom-General Supplies and Textbooks	\$1,042	\$914	\$1,134	\$1,288	\$1,218
Classroom-Purchased Services	\$2,823	\$2,556	\$1,253	\$1,458	\$830
Total Support Services	\$5,882	\$5,686	\$6,334	\$7,142	\$6,910
Support Services-Salaries and Benefits	\$4,401	\$4,472	\$4,573	\$5,215	\$4,861
Total Administrative Costs	\$2,188	\$2,510	\$2,186	\$2,727	\$2,243
Administration Salaries and Benefits	\$1,637	\$1,743	\$1,650	\$1,974	\$1,671
Total Operations and Maintenance of Plant	\$5,400	\$5,208	\$5,453	\$6,117	\$5,997
Operations and Maintenance-Salaries and Benefits	\$1,837	\$1,874	\$1,801	\$2,054	\$2,035
Board Contribution to Food Services	\$60	\$283	\$74	\$84	\$110
Total Extracurricular Costs	\$362	\$435	\$547	\$625	\$444
Total Equipment Costs	\$439	\$1,539	\$0	\$0	\$732
Legal Costs	\$86	\$168	\$85	\$151	\$91
Employee Benefits as a percentage of salaries*	37.09%	38.58%	41.84%	41.54%	39.55%

*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 2020-21 revised appropriations and the 2021-22 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 shares a Business Administrator with Stone Harbor School	0
Curriculum Services	Avalon shares a Supervisor of Curriculum and Instruction with Stone Harbor School	0
Insurance Coverages and Benefits	Member of NJSIG	0
Municipal/Public Works	Shared Agreement for utilities, landscaping and snow removal	0
Professional Staff Development	In services are shared with Stone Harbor staff	0
Staffing - Other	Avalon shares teaching staff with Stone Harbor School	0
Superintendent and Assistant Sup.	Avalon shares a Superintendent with Stone Harbor School	0
Transportation Services, including Fuel	Avalon shares a bus, driver and all related cost with Stone Harbor School	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 01/01/21)	9,343,941,500
	(H) Estimated Equalized Valuation (as of 10/01/20)	10,363,275,050
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.0336
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.0336
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.0303
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.0303

Employee Contract List for District

Name	Category	Measure
Linda Fiori	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$107,362
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$19,129
	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

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	07/01/20
	End Date of Contract	06/30/21
	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	\$153,308
	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	22
	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)	\$2,878
	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	N/A
	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