

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	87.0	90.0	98.0
On Roll Special Ed Full-Time	5.0	7.0	2.0
On Roll Subtotal	92.0	97.0	100.0
Sent to Other Districts Regular	25.0	26.0	23.0
Sent to Other Districts Special Ed	0.5	0.5	0.0
Received	72.0	79.0	77.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	3,140,268	3,140,268	3,203,073
	Total Tax Levy	10-121x	3,140,268	3,140,268	3,203,073
	Total Tuition	10-1300	597,200	584,750	638,000
	Unrestricted Miscellaneous Revenues	10-1XXX	13,200	1,200	1,199
	Interest Earned on Maintenance Reserve	10-1XXX	150	150	150
	Interest Earned on Capital Reserve Funds	10-1XXX	150	150	150
	Other Restricted Miscellaneous Revenues	10-1XXX	3,518	0	0
	Total Revenues from Local Sources		3,754,486	3,726,518	3,842,572
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	28,649	28,649	32,032
	Categorical Special Education Aid	10-3132	33,764	35,361	27,719
	Categorical Security Aid	10-3177	4,841	4,841	7,033
	Other State Aids	10-3XXX	3,185	0	0
	Total Revenues from State Sources		70,439	68,851	66,784
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	264,056	135,995
	Transfers from Other Funds	10-5200	0	0	160,000
	Adjustment for Prior Year Encumbrances		0	69,363	0
	Actual Revenues (Over)/Under Expenditures		393,142	0	0
General Fund Revenues	Total Operating Budget		4,218,067	4,128,788	4,205,351
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	1,712	0	0
	Total Revenues from Local Sources	20-1XXX	1,712	0	0
Special Revenue Fund Revenues from Federal Sources	IDEA Part B (Handicapped)	20-4420-4429	21,797	26,767	20,000
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	50,000	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	4,844	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	22,385	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	26,693	0	0
	CRRSA Act-ESSER II	20-4534	4,911	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	700	0	0
	Other	20-4XXX	12,074	0	0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Total Revenues from Federal Sources		143,404	26,767	20,000
Special Revenue Fund Revenues	Total Grants and Entitlements		143,929	26,767	20,000
All Fund Revenues	Total Revenues/Sources		4,361,996	4,155,555	4,225,351
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,361,996	4,155,555	4,225,351

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,125,078	1,183,022	1,226,466
	Special Education-Instruction	11-2XX-100-XXX	69,909	74,127	78,555
	Basic Skills/Remedial-Instruction	11-230-100-XXX	5,407	6,797	6,723
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	10,780	32,430	31,265
	School-Sponsored Athletics-Instruction	11-402-100-XXX	41,383	60,018	57,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	525,926	521,155	509,512
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	31,970	33,635	34,069
	Undistributed Expenditures-Health Services	11-000-213-XXX	103,835	107,398	111,355
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,625	3,000	2,500
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	0	14,750	14,750
	Undistributed Expenditures-Guidance	11-000-218-XXX	21,682	30,690	34,660
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	67,431	111,074	108,818
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	90,728	101,529	103,884
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	34,316	79,793	81,534
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	13,003	19,897	19,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	110,040	134,005	133,827
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	52,105	63,424	62,765
	Undistributed Expenditures-Central Services	11-000-251-XXX	11,911	14,726	13,900
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	422,258	475,903	507,198
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	90,035	83,790	89,949
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	548,055	672,731	755,867
	Undistributed Expenditures-Food Services	11-000-310-930	28,242	22,000	22,000
	Total Undistributed Expenditures		2,153,162	2,489,500	2,606,088
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		3,405,869	3,846,044	4,006,747

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	98,352	30,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	810,475	159,116	14,287
	Increase In Capital Reserve	10-604	0	21,376	150,917
	Interest Deposit to Capital Reserve	10-604	150	150	150
	Total Capital Outlay		810,625	278,994	195,354
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	1,573	3,750	3,250
	Total Summer School	13-422-X00-XXX	1,573	3,750	3,250
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	1,573	3,750	3,250
General Fund Expenses and Transfers	General Fund Grand Total		4,218,067	4,128,788	4,205,351
Special Revenue Fund Expenses for Federal Projects	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	21,797	26,767	20,000
	Other	20-XXX-XXX-XXX	12,074	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	4,911	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	700	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	50,000	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	4,844	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	22,385	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	26,693	0	0
	Total Federal Projects	20-XXX-XXX-XXX	143,404	26,767	20,000
Special Revenue Fund Expenses	Total Special Revenue Funds		143,929	26,767	20,000
All Fund Expenses	Total Expenditures/Appropriations		4,361,996	4,155,555	4,225,351
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,361,996	4,155,555	4,225,351

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	280,632	272,647	253,185	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	694,502	239,652	261,178	412,245
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	265,023	265,173	265,323	265,473
	Legal Reserve	348,707	377,404	132,810	0
	Unemployment Fund	70,946	74,464	74,464	74,464
	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 Special Revenue Fund	Student Activity Fund	20,780	21,967	21,967	21,967
	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	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$32,305	\$29,815	\$33,875	\$33,412	\$34,071
Total Classroom Instruction	\$16,930	\$16,748	\$17,882	\$17,337	\$17,828
Classroom-Salaries and Benefits	\$15,433	\$15,214	\$16,062	\$15,598	\$15,855
Classroom-General Supplies and Textbooks	\$586	\$728	\$1,041	\$976	\$979
Classroom-Purchased Services	\$911	\$805	\$778	\$762	\$994
Total Support Services	\$6,223	\$4,700	\$6,414	\$6,339	\$6,378
Support Services-Salaries and Benefits	\$4,665	\$3,120	\$4,286	\$4,224	\$4,266
Total Administrative Costs	\$2,381	\$2,268	\$2,574	\$2,717	\$2,667
Administration Salaries and Benefits	\$1,617	\$1,584	\$1,961	\$1,920	\$1,892
Total Operations and Maintenance of Plant	\$5,380	\$4,981	\$5,529	\$5,415	\$5,628
Operations and Maintenance-Salaries and Benefits	\$2,016	\$1,817	\$1,882	\$1,842	\$1,871
Board Contribution to Food Services	\$268	\$302	\$232	\$227	\$220
Total Extracurricular Costs	\$977	\$667	\$1,078	\$1,209	\$1,170
Total Equipment Costs	\$0	\$0	\$947	\$1,014	\$300
Legal Costs	\$229	\$245	\$105	\$186	\$127
Employee Benefits as a percentage of salaries*	32.59%	34.70%	38.22%	38.14%	42.27%

*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 2024-25 revised appropriations and the 2025-26 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	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 to share cost	0
Purchasing	Member of several State and National Co-Op's for cost savings	0
Staffing - Other	District shares several positions with Stone Harbor including Art, music, school psychologist and guidance	0
Superintendent and Assistant Sup.	Shares a 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	3,171,671
	(D) Total School Levy	3,171,671
	(B) Estimated Net Taxable Valuation (as of 01/01/25)	10,044,017,000
	(H) Estimated Equalized Valuation (as of 10/01/24)	17,324,081,946
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.0316
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.0316
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.0183
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.0183

Employee Contract List for District

Name	Category	Measure
Kathleen Fox	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$149,839
	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	07/01/24
	End Date of Contract	06/30/28
	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	\$16,129
	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	\$26,526
	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	\$125,127
	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	07/01/24
	End Date of Contract	06/30/25
	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	\$11,200
	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	\$24,625
	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 C & I
	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 C & I
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/24
	End Date of Contract	06/30/25
	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
	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
Shared Service Agreement	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