

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	74.0	69.0	78.0
On Roll Special Ed Full-Time	3.0	5.0	5.0
On Roll Subtotal	77.0	74.0	83.0
Sent to Other Districts Regular	24.0	26.0	32.0
Sent to Other Districts Special Ed	3.5		0.0
Received	53.0	52.0	63.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 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	395,499	535,300	550,000
	Unrestricted Miscellaneous Revenues	10-1XXX	302	1,350	1,200
	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	2,251	0	0
	Total Revenues from Local Sources			3,538,620	3,677,218
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	28,649	28,649	28,649
	Categorical Special Education Aid	10-3132	29,613	24,406	22,617
	Categorical Security Aid	10-3177	4,841	4,841	4,841
	Other State Aids	10-3XXX	870	0	0
	Total Revenues from State Sources			63,973	57,896
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	96,769	104,969
	Transfers from Other Funds	10-5200	0	106,350	0
	Adjustment for Prior Year Encumbrances		0	162,641	0
	Actual Revenues (Over)/Under Expenditures		-174,802	0	0
General Fund Revenues	Total Operating Budget		3,427,791	4,100,874	3,852,844
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	1,002	0	0
	Other Revenue from Local Sources	20-1XXX	2,000	0	0
	Total Revenues from Local Sources	20-1XXX	3,002	0	0
Special Revenue Fund Revenues from Federal Sources	I.D.E.A. Part B (Handicapped)	20-4420-4429	32,548	21,500	18,750
	CARES Act Education Stabilization Fund	20-4530	15,435	0	0
	Coronavirus Relief Fund (CRF)	20-4532	777	0	0
	Other	20-4XXX	24,796	0	0
	Total Revenues from Federal Sources			73,556	21,500
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		118	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		76,676	21,500	18,750
All Fund Revenues	Total Revenues/Sources		3,504,467	4,122,374	3,871,594
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,504,467	4,122,374	3,871,594

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,109,837	1,185,028	1,104,314
	Special Education-Instruction	11-2XX-100-XXX	106,461	108,323	109,662
	Basic Skills/Remedial-Instruction	11-230-100-XXX	69,230	103,144	17,284
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	15,060	22,969	27,365
	School-Sponsored Athletics-Instruction	11-402-100-XXX	1,950	7,903	18,600
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	417,607	496,204	488,699
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	30,691	31,061	31,553
	Undistributed Expenditures-Health Services	11-000-213-XXX	93,268	93,040	95,757
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	325	5,500	5,500
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	33,917	34,075	2,700
	Undistributed Expenditures-Guidance	11-000-218-XXX	52,888	52,785	53,291
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	44,086	59,710	63,395
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	84,661	94,051	96,346
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	48,217	69,431	73,634
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	9,689	19,500	19,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	106,133	102,819	94,666
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	38,320	45,718	45,729
	Undistributed Expenditures-Central Services	11-000-251-XXX	9,873	10,935	9,950
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	366,925	452,154	449,150
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	39,810	53,885	55,812
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	568,182	687,223	640,385
	Undistributed Expenditures-Food Services	11-000-310-930	21,494	9,000	12,000
		Total Undistributed Expenditures		1,966,086	2,317,091
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		3,268,774	3,744,608	3,515,442

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	7,863	60,000	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	151,004	291,716	336,151
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	150	0
	Interest Deposit to Capital Reserve	10-604	150	150	150
	Total Capital Outlay		159,017	352,016	336,301
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	0	4,250	1,101
	Total Summer School	13-422-X00-XXX	0	4,250	1,101
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	0	4,250	1,101
General Fund Expenses and Transfers	General Fund Grand Total		3,427,791	4,100,874	3,852,844
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	0	0
	Student Activity Fund	20-475-XXX-XXX	1,120	0	0
Special Revenue Fund Expenses for Federal Projects	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	32,548	21,500	18,750
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	15,435	0	0
	Other	20-XXX-XXX-XXX	24,796	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	777	0	0
	Total Federal Projects	20-XXX-XXX-XXX	73,556	21,500	18,750
Special Revenue Fund Expenses	Total Special Revenue Funds		76,676	21,500	18,750
All Fund Expenses	Total Expenditures/Appropriations		3,504,467	4,122,374	3,871,594
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,504,467	4,122,374	3,871,594

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	250,870	250,870	250,870	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	534,052	634,202	634,352	634,502
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	294,518	264,723	264,873	265,023
	Legal Reserve	256,625	200,868	104,099	0
	Unemployment Fund	63,734	65,985	65,985	65,985
	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	21,882	21,764	21,764	21,764
	Scholarship Fund	391	391	391	391
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$33,182	\$37,750	\$38,817	\$43,167	\$35,793
Total Classroom Instruction	\$18,898	\$22,346	\$22,934	\$25,059	\$19,829
Classroom-Salaries and Benefits	\$15,428	\$19,993	\$20,886	\$21,897	\$17,821
Classroom-General Supplies and Textbooks	\$914	\$1,066	\$1,218	\$1,337	\$1,204
Classroom-Purchased Services	\$2,556	\$1,287	\$830	\$1,825	\$805
Total Support Services	\$5,686	\$6,636	\$6,910	\$7,756	\$6,663
Support Services-Salaries and Benefits	\$4,472	\$5,092	\$4,861	\$5,489	\$4,786
Total Administrative Costs	\$2,510	\$2,548	\$2,243	\$2,746	\$2,298
Administration Salaries and Benefits	\$1,743	\$1,872	\$1,671	\$2,093	\$1,737
Total Operations and Maintenance of Plant	\$5,208	\$5,459	\$5,997	\$6,750	\$5,978
Operations and Maintenance-Salaries and Benefits	\$1,874	\$2,093	\$2,035	\$2,265	\$2,021
Board Contribution to Food Services	\$283	\$289	\$110	\$122	\$145
Total Extracurricular Costs	\$435	\$302	\$444	\$526	\$708
Total Equipment Costs	\$1,539	\$106	\$732	\$811	\$0
Legal Costs	\$168	\$79	\$91	\$101	\$90
Employee Benefits as a percentage of salaries*	38.58%	34.10%	39.55%	39.38%	38.94%

*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 2021-22 revised appropriations and the 2022-23 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	0
Curriculum Services	Share a Supervisor of Curriculum and Instruction with Stone Harbor	0
Insurance Coverages and Benefits	Member of ACCASBO JIF	0
Municipal/Public Works	Share utility cost and landscaping services with the Avalon Boro	0
Professional Staff Development	District shares PD workshop cost with Stone Harbor	0
Purchasing	Contracts with ACES for electric	0
	Member of several State and National CO-OP's for cost savings	0
Staffing - Other	District shares staff through interlocal agreements with Stone Harbor, Woodbine, Cape May City and West Cape May	0
Superintendent and Assistant Sup.	Avalon shares a Superintendent with Stone Harbor	0
Transportation Services, including Fuel	Sistrict shares a bus and all operating cost 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 01/01/22)	9,542,019,600
	(H) Estimated Equalized Valuation (as of 10/01/21)	11,210,510,424
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.0329
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.0329
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.0280
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.0280

Employee Contract List for District

Name	Category	Measure
Kathleen Fox	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$140,000
	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	\$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	\$12,933
	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	\$109,509
	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	07/01/21
	End Date of Contract	06/30/22
	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	\$19,212
	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
	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	0170

Employee Contract List for District

Name	Category	Measure
	Job Title Other District	Supervisor of Curriculum
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/22
	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
Shared Service Agreement	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