

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	69.0	79.0	90.0
On Roll Special Ed Full-Time	5.0	4.0	2.0
On Roll Subtotal	74.0	83.0	92.0
Sent to Other Districts Regular	26.0	31.0	27.0
Sent to Other Districts Special Ed		0.5	1.0
Received	52.0	68.0	68.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 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	543,190	550,000	583,500
	Unrestricted Miscellaneous Revenues	10-1XXX	34	1,200	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			3,683,792	3,691,768
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	28,649	28,649	28,649
	Categorical Special Education Aid	10-3132	24,406	22,617	33,764
	Categorical Security Aid	10-3177	4,841	4,841	4,841
	Other State Aids	10-3XXX	20,870	0	0
	Total Revenues from State Sources			78,766	56,107
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	104,969	115,283
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	300,000
	Transfers from Other Funds	10-5200	106,350	0	29,550
	Adjustment for Prior Year Encumbrances		0	31,951	0
	Actual Revenues (Over)/Under Expenditures			60,899	0
General Fund Revenues	Total Operating Budget		3,929,807	3,884,795	4,237,355
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	1,477	0	0
	Other Revenue from Local Sources	20-1XXX	1,500	0	0
	Total Revenues from Local Sources	20-1XXX	2,977	0	0
Special Revenue Fund Revenues from Federal Sources	Arp-Idea Basic	20-4419	3,256	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	19,093	23,437	19,900
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	0
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	6,582	33,418	0
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	0
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	15,723	29,277
	Arp-ESSER	20-4540	133,736	0	0
	CRRSA Act-ESSER II	20-4534	19,089	48,124	0
CRRSA Act-Learning Acceleration Grant	20-4535	22,803	2,197	0	

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Other	20-4XXX	11,417	26,093	0
	CRRSA Act-Mental Health Grant	20-4536	42,159	5,060	0
	Total Revenues from Federal Sources		258,135	244,052	49,177
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		709	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		261,821	244,052	49,177
All Fund Revenues	Total Revenues/Sources		4,191,628	4,128,847	4,286,532
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,191,628	4,128,847	4,286,532

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,178,467	1,104,714	1,136,265
	Special Education-Instruction	11-2XX-100-XXX	105,751	107,662	72,712
	Basic Skills/Remedial-Instruction	11-230-100-XXX	53,132	15,784	6,607
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	16,348	27,365	27,365
	School-Sponsored Athletics-Instruction	11-402-100-XXX	14,621	24,810	47,800
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	493,304	501,991	521,221
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	30,312	31,553	32,370
	Undistributed Expenditures-Health Services	11-000-213-XXX	94,226	100,069	104,181
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	0	2,500	5,500
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	18,825	21,814	14,750
	Undistributed Expenditures-Guidance	11-000-218-XXX	52,330	53,612	53,986
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	55,327	61,895	65,210
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	86,611	96,346	98,516
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	66,760	73,701	76,756
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,047	19,600	19,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	86,318	102,669	114,846
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	48,386	50,256	51,630
	Undistributed Expenditures-Central Services	11-000-251-XXX	12,346	11,340	12,400
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	452,576	441,715	474,058
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	59,321	57,937	69,589
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	559,635	626,480	647,186
	Undistributed Expenditures-Food Services	11-000-310-930	47,025	12,000	21,500
	Total Undistributed Expenditures			2,169,349	2,265,478
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		3,537,818	3,545,963	3,674,098

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	59,133	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	332,777	337,580	561,857
	Interest Deposit to Capital Reserve	10-604	0	150	150
	Total Capital Outlay		391,910	337,730	562,007
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	79	1,102	1,250
	Total Summer School	13-422-X00-XXX	79	1,102	1,250
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	79	1,102	1,250
General Fund Expenses and Transfers	General Fund Grand Total		3,929,807	3,884,795	4,237,355
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,500	0	0
	Student Activity Fund	20-475-XXX-XXX	2,186	0	0
Special Revenue Fund Expenses for Federal Projects	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	19,093	23,437	19,900
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	3,256	0	0
	Other	20-XXX-XXX-XXX	11,417	26,093	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	19,089	48,124	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	22,803	2,197	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	42,159	5,060	0
	Arp ESSER Grant Program	20-487-xxx-xxx	133,736	0	0
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	0
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	6,582	33,418	0
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	15,723	29,277
	Total Federal Projects	20-XXX-XXX-XXX	258,135	244,052	49,177
Special Revenue Fund Expenses	Total Special Revenue Funds		261,821	244,052	49,177
All Fund Expenses	Total Expenditures/Appropriations		4,191,628	4,128,847	4,286,532
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,191,628	4,128,847	4,286,532

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	250,870	366,153	365,283	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	634,202	684,352	684,502	384,652
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	264,723	264,573	264,723	264,873
	Legal Reserve	200,868	104,099	0	0
	Unemployment Fund	65,985	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	21,764	21,055	21,055	21,055
	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	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$37,750	\$40,829	\$35,793	\$35,975	\$33,512
Total Classroom Instruction	\$22,346	\$23,427	\$19,829	\$19,671	\$17,599
Classroom-Salaries and Benefits	\$19,993	\$20,785	\$17,821	\$17,610	\$15,773
Classroom-General Supplies and Textbooks	\$1,066	\$861	\$1,204	\$1,166	\$1,075
Classroom-Purchased Services	\$1,287	\$1,781	\$805	\$895	\$750
Total Support Services	\$6,636	\$6,887	\$6,663	\$6,874	\$6,358
Support Services-Salaries and Benefits	\$5,092	\$5,151	\$4,786	\$4,764	\$4,464
Total Administrative Costs	\$2,548	\$2,476	\$2,298	\$2,457	\$2,434
Administration Salaries and Benefits	\$1,872	\$1,880	\$1,737	\$1,728	\$1,760
Total Operations and Maintenance of Plant	\$5,459	\$6,732	\$5,978	\$5,879	\$5,668
Operations and Maintenance-Salaries and Benefits	\$2,093	\$2,191	\$2,021	\$2,012	\$1,851
Board Contribution to Food Services	\$289	\$643	\$145	\$145	\$234
Total Extracurricular Costs	\$302	\$504	\$708	\$781	\$1,061
Total Equipment Costs	\$106	\$809	\$0	\$0	\$0
Legal Costs	\$79	\$66	\$90	\$139	\$109
Employee Benefits as a percentage of salaries*	34.10%	32.81%	38.94%	38.27%	38.52%

*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 2022-23 revised appropriations and the 2023-24 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	0
Purchasing	Contracts with ACES for electric	0
	Member of several State and National Co-op's for cost savings	0
Staffing - Other	Shares staff for several positions 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 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 01/01/23)	9,783,454,500
	(H) Estimated Equalized Valuation (as of 10/01/22)	14,005,529,053
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.0321
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.0321
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.0224
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.0224

Employee Contract List for District

Name	Category	Measure
Linda Fiori	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$112,794
	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	07/01/22
	End Date of Contract	06/30/23
	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	\$19,212
	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

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	07/01/22
	End Date of Contract	06/30/23
	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	
kathleen Fox	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$142,800
	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
kathleen Fox	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	\$25,769
	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
	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
kathleen Fox	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