

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	37.0	68.0	86.0
On Roll Special Ed Full-Time	6.0	5.0	2.0
On Roll Subtotal	43.0	73.0	88.0
Sent to Other Districts Regular	23.0	20.0	25.0
Sent to Other Districts Special Ed	1.0	2.5	0.0
Received	29.0	55.0	66.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,078,694	3,078,694	3,078,694
Total Tuition	10-1300	372,220	490,800	479,800
Unrestricted Miscellaneous Revenues	10-1XXX	4,682	1,250	1,200
Interest Earned On Maintenance Reserve	10-1XXX	0	150	150
Interest Earned On Capital Reserve Funds	10-1XXX	0	250	150
Subtotal - Revenues From Local Sources		3,455,596	3,571,144	3,559,994
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	27,597	27,597	30,243
Categorical Special Education Aid	10-3132	39,551	39,551	39,551
Categorical Security Aid	10-3177	4,841	4,841	4,841
Parcc Readiness Aid	10-3181	610	610	0
Per Pupil Growth Aid	10-3182	610	610	0
Professional Learning Community Aid	10-3183	400	400	0
Other State Aids	10-3XXX	522	0	0
Subtotal - Revenues From State Sources		74,131	73,609	74,635
Budgeted Fund Balance - Operating Budget	10-303	0	124,640	206,128
Withdrawal From Current Expense Emergency Rsv	10-312	0	0	250,000
Adjustment For Prior Year Encumbrances		0	27,533	0
Actual Revenues (Over)/Under Expenditures		-563,854	0	0
Total Operating Budget		2,965,873	3,796,926	4,090,757
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	4,272	0	0
Total Revenues From Local Sources	20-1XXX	4,272	0	0
Revenues from Federal Sources:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
I.D.E.A. Part B (Handicapped)	20-4420-4429	18,800	17,905	17,000
Other	20-4XXX	18,238	17,348	0
Total Revenues From Federal Sources		37,038	35,253	17,000
Total Grants And Entitlements		41,310	35,253	17,000
Repayment of Debt:				
Transfers From Other Funds	40-5200	564,900	544,600	524,450
Total Local Repayment Of Debt		564,900	544,600	524,450
Total Repayment Of Debt		564,900	544,600	524,450
Total Revenues/Sources		3,572,083	4,376,779	4,632,207
Total Revenues/Sources Net of Transfers		3,572,083	4,376,779	4,632,207

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	975,851	1,147,325	1,130,315
Special Education - Instruction	11-2XX-100-XXX	89,998	128,091	130,186
Basic Skills/Remedial - Instruction	11-230-100-XXX	47,460	50,123	51,109
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	20,585	23,575	23,575
School-Sponsored Athletics - Instruction	11-402-100-XXX	0	1,475	1,475
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	426,994	393,344	367,570
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	28,038	29,596	30,820
Undist. Expenditures - Health Services	11-000-213-XXX	65,349	68,773	84,876
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	0	26,785	14,920
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	30,279	30,043	31,264
Undist. Expenditures - Guidance	11-000-218-XXX	31,918	48,548	49,573
Undist. Expenditures - Child Study Teams	11-000-219-XXX	30,876	41,614	48,385
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	81,858	88,113	92,438
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	39,249	44,944	48,598
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	18,453	21,424	24,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	64,464	85,422	94,515
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	25,227	32,883	34,091
Undist. Expend. - Central Services	11-000-251-XXX	7,765	12,950	13,200
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	422,563	468,709	446,672
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	52,319	60,832	62,868
Personal Services - Employee Benefits	11-XXX-XXX-2XX	393,099	616,920	629,470
Undistributed Expenditures-Food Services	11-000-310-930	40,661	36,500	31,500
Total Undistributed Expenditures		1,759,112	2,107,400	2,105,260
Interest Earned On Maintenance Reserve	10-606	0	150	150
Total General Current Expense		2,893,006	3,458,139	3,442,070

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	49,486	65,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	70,358	284,801	579,287
Interest Deposit To Capital Reserve	10-604	0	250	150
Total Capital Outlay		70,358	334,537	644,437
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	2,509	4,250	4,250
Total Summer School	13-422-X00-XXX	2,509	4,250	4,250
Total Special Schools	13-XXX-XXX-XXX	2,509	4,250	4,250
General Fund Grand Total		2,965,873	3,796,926	4,090,757
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	4,272	0	0
Federal Projects:				
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	18,800	17,905	17,000
Other	20-XXX-XXX-XXX	18,238	17,348	0
Total Federal Projects	20-XXX-XXX-XXX	37,038	35,253	17,000
Total Special Revenue Funds		41,310	35,253	17,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	564,900	544,600	524,450
Total Debt Service Funds		564,900	544,600	524,450
Total Expenditures/Appropriations		3,572,083	4,376,779	4,632,207
Total Expenditures Net of Transfers		3,572,083	4,376,779	4,632,207

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	250,512	250,522	250,522	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	465,972	916,222	416,472	416,622
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	294,068	294,068	294,218	294,368
Restricted for General Operating Budget	Legal Reserve	195,846	330,246	205,606	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	250,000	250,000	250,000	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$52,181	\$56,699	\$38,172	\$41,148	\$34,221
Total Classroom Instruction	\$31,989	\$32,576	\$22,184	\$23,931	\$19,529
Classroom-Salaries and Benefits	\$27,946	\$27,575	\$17,933	\$18,759	\$15,671
Classroom-General Supplies and Textbooks	\$1,255	\$1,828	\$1,415	\$2,142	\$1,311
Classroom-Purchased Services	\$2,788	\$3,173	\$2,836	\$3,030	\$2,546
Total Support Services	\$7,898	\$8,872	\$6,293	\$6,639	\$6,120
Support Services-Salaries and Benefits	\$4,279	\$5,211	\$3,607	\$3,776	\$4,361
Total Administrative Costs	\$2,552	\$2,745	\$2,023	\$2,330	\$2,083
Administration Salaries and Benefits	\$1,912	\$1,954	\$1,588	\$1,730	\$1,597
Total Operations and Maintenance of Plant	\$8,241	\$10,706	\$6,550	\$7,075	\$5,583
Operations and Maintenance-Salaries and Benefits	\$3,041	\$3,348	\$2,037	\$2,125	\$1,720
Board Contribution to Food Services	\$659	\$955	\$468	\$500	\$358
Total Extracurricular Costs	\$572	\$606	\$435	\$456	\$373
Total Equipment Costs	\$159	\$0	\$513	\$678	\$739
Legal Costs	\$3	\$83	\$19	\$61	\$34
Employee Benefits as a percentage of salaries*	40.67%	30.37%	47.95%	44.45%	41.86%

\*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 2017-18 revised appropriations and the 2018-19 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.

Item	Line Number	Source	Amount	Explanation
1	150	Stone Harbor BOE	280,000	Send/Receive Agreement
1	140	Out of district parents	199,800	Parent paid tuition
2	660	Emergency Reserve Account	250,000	Security upgrades to entranceways, bullet resistant glass on main entrance, cafeteria entrance, south side entrance near art room. Remove door between library and school. Replace door between public library and school with single solid wood door. Hurricane glass in gym all entrances



Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Avalon shares a Business Administrator with Stone Harbor	0
Staffing - Other	Avalon shares staff as needed with Stone harbor BOE	0
Superintendent and Assistant Sup.	Avalon shares a Superintendent with Stone Harbor	0
Transportation Services, including Fuel	Avalon shares a bus and all associated cost with Stone Harbor	0
Transportation Services, including Fuel	Contract with CMCSSSD for transportation services	0
Purchasing	ACES for Electrical	0
Municipal/Public Works	Avalon shares the cost of utilities, snow removal and grounds maintenance with the Borough of Avalon	0
Curriculum Services	Avalon shares a Supervisor of Curriculum and Instruction with Stone Harbor BOE	0
Professional Staff Development	Avalon and Stone Harbor share cost for in service consultants	0
Insurance Coverages and Benefits	Member of NJSIG	0

ID=Avalon Borough

Category	Amount
(A) General Fund School Levy	3,078,694
(D) Total School Levy	3,078,694
(B) Estimated Net Taxable Valuation (as of 01/01/18)	8,933,783,700
(H) Estimated Equalized Valuation (as of 01/01/18)	8,933,783,700
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.0345
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.0345
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.0345
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.0345

Name=Linda Fiori

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$99,367
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	07/01/17
End Date of Contract	06/30/18
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	\$1,200
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Per diem rate
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

Name=Linda Fiori

Category	Measure
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

## Name=Shared Service Agreement

Category	Measure
Job Title	Other
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	07/01/17
End Date of Contract	06/30/18
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

Name=Shared Service Agreement

Category	Measure
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

Name=Stacey LaRocca Tracy

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$146,237
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	07/01/17
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)	\$317
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

Name=Stacey LaRocca Tracy

Category	Measure
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