

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	41.0	41.0	54.0
Pupils On Roll Special Ed Full-Time	9.0	8.0	5.0
Pupils On Roll SUBTOTAL	50.0	49.0	59.0
Pupils Sent to Other Districts Regular	24.0	25.0	29.0
Pupils Sent to Other Districts Special Ed	2.0	2.0	0.0
Pupils Received	27.0	30.0	39.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,078,694	3,078,694	3,078,694
Total Tuition	10-1300	474,460	453,200	388,400
Unrestricted Miscellaneous Revenues	10-1XXX	1,940	1,500	1,250
Interest Earned On Capital Reserve Funds	10-1XXX	692	500	250
Subtotal - Revenues From Local Sources		3,555,786	3,533,894	3,468,594
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	27,597	27,597	27,597
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		0	610
Per Pupil Growth Aid	10-3182		0	610
Professional Learning Community Aid	10-3183		0	400
Other State Aids	10-3XXX	1,732	1,220	0
Subtotal - Revenues From State Sources		73,721	73,209	73,609
Budgeted Fund Balance - Operating Budget				
	10-303	0	102,003	71,718
Actual Revenues (Over)/Under Expenditures				
		261,067	0	0
Total Operating Budget				
		3,890,574	3,709,106	3,613,921
Grants and Entitlements:				
Other Revenue From Local Sources				
	20-1XXX	4,249	0	0
Total Revenues From Local Sources				
	20-1XXX	4,249	0	0
Revenues from Federal Sources:				
I.D.E.A. Part B (Handicapped)				
	20-4420-4429	22,428	17,056	14,500
Other				
	20-4XXX	14,368	0	0
Total Revenues From Federal Sources				
		36,796	17,056	14,500

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Grants And Entitlements		41,045	17,056	14,500
Repayment of Debt:				
Transfers From Other Funds	40-5200	553,700	571,986	564,900
Total Local Repayment Of Debt		553,700	571,986	564,900
Total Repayment Of Debt		553,700	571,986	564,900
Total Revenues/Sources		4,485,319	4,298,148	4,193,321
Total Revenues/Sources Net of Transfers		4,485,319	4,298,148	4,193,321

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,089,782	1,090,056	1,094,943
Special Education - Instruction	11-2XX-100-XXX	83,713	103,181	92,673
Basic Skills/Remedial - Instruction	11-230-100-XXX	116,555	90,985	90,985
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	25,831	25,750	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	611,668	609,691	428,180
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	23,369	34,531	34,900
Undist. Expenditures - Health Services	11-000-213-XXX	76,911	46,446	57,483
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	39,920	46,072	28,810
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	46,779	46,650	29,481
Undist. Expenditures - Guidance	11-000-218-XXX	18,566	18,599	18,599
Undist. Expenditures - Child Study Teams	11-000-219-XXX	35,155	44,414	45,150
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	79,328	86,283	88,064
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	37,071	43,633	43,633
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	16,749	15,500	15,250
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	65,034	65,325	60,571
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	27,054	26,217	22,957
Undist. Expend. - Central Services	11-000-251-XXX	7,707	7,335	6,975
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	465,671	453,147	518,092
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	68,300	69,603	58,174
Personal Services - Employee Benefits	11-XXX-XXX-2XX	585,060	623,378	577,067
Undistributed Expenditures-Food Services	11-000-310-930	61,023	21,500	36,500
Total Undistributed Expenditures		2,265,365	2,258,324	2,069,886
Total General Current Expense		3,581,246	3,569,771	3,373,537
Capital Expenditures:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Equipment	12-XXX-XXX-730	119,986	21,754	15,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	187,426	14,287	220,884
Increase In Capital Reserve	10-604	0	98,544	0
Interest Deposit To Capital Reserve	10-604	0	500	250
Total Capital Outlay		307,412	135,085	236,134
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	1,916	4,250	4,250
Total Summer School	13-422-X00-XXX	1,916	4,250	4,250
Total Special Schools	13-XXX-XXX-XXX	1,916	4,250	4,250
General Fund Grand Total		3,890,574	3,709,106	3,613,921
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	4,249	0	0
Federal Projects:				
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	22,428	17,056	14,500
Other	20-XXX-XXX-XXX	14,368	0	0
Total Federal Projects	20-XXX-XXX-XXX	36,796	17,056	14,500
Total Special Revenue Funds		41,045	17,056	14,500
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	553,700	571,986	564,900
Total Debt Service Funds		553,700	571,986	564,900
Total Expenditures/Appropriations		4,485,319	4,298,148	4,193,321
Total Expenditures Net of Transfers		4,485,319	4,298,148	4,193,321

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	250,489	250,512	250,512	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	391,236	116,928	215,972	216,222
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	294,068	294,068	294,068	294,068
--Legal Reserve	376,550	173,209	71,206	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	237,792	250,000	250,000	250,000
--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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$49,669	\$57,383	\$47,401	\$58,989	\$48,935
Total Classroom Instruction	\$29,038	\$34,103	\$28,662	\$35,417	\$28,748
Classroom-Salaries and Benefits	\$26,711	\$31,177	\$25,049	\$29,016	\$23,496
Classroom-General Supplies and Textbooks	\$1,453	\$2,107	\$2,220	\$2,718	\$2,304
Classroom-Purchased Services	\$874	\$819	\$1,394	\$3,683	\$2,948
Total Support Services	\$7,631	\$8,766	\$7,106	\$9,214	\$7,226
Support Services-Salaries and Benefits	\$4,781	\$4,981	\$3,532	\$4,461	\$3,656
Total Administrative Costs	\$2,353	\$2,493	\$1,934	\$2,650	\$1,982
Administration Salaries and Benefits	\$1,638	\$1,884	\$1,480	\$1,993	\$1,489
Total Operations and Maintenance of Plant	\$8,625	\$9,946	\$8,509	\$10,205	\$9,546
Operations and Maintenance-Salaries and Benefits	\$2,564	\$2,670	\$2,389	\$3,015	\$2,538
Board Contribution to Food Services	\$1,461	\$1,207	\$352	\$439	\$619
Total Extracurricular Costs	\$495	\$650	\$598	\$752	\$560
Total Equipment Costs	\$440	\$2,373	\$168	\$444	\$254
Legal Costs	\$204	\$35	\$8	\$31	\$8
Employee Benefits as a percentage of salaries*	39.87%	38.02%	44.52%	46.49%	43.10%

\*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 (formerly the Comparative Spending Guide) 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 2015-16 revised appropriations and the 2016-17 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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	150	Stone Harbor Board of Education	310,000	Send/Receive agreement
1	140	Out of district parents	78,400	Parent paid tuition
1	300	Interest Income	1,000	Interest

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Avalon shares a Business Administrator with Stone Harbor	0
Special Education Services	Contracted service with Middle Township BOE for CST services	0
Superintendent and Assistant Sup.	Avalon shares a Superintendent with Stone Harbor	0
Transportation Services, including Fuel	Avalon shares a bus and transportation cost with Stone Harbor	0
Transportation Services, including Fuel	Avalon contracts with CMCSSD and Dennis Twsp BOE for transportation services	0
Purchasing	Avalon participates with ACES for electric	0
Municipal/Public Works	Avalon shares cost of utilities, snow removal and grounds maintenance with Avalon Boro	0
Curriculum Services	Avalon shares a Supervisor of Curriculum and Instruction with Stone Harbor	0
Technology Services	Participates in E-RATE	0
Insurance Coverages and Benefits	Member of NJSIG	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,078,694
(B) Estimated Net Taxable Valuation (as of 01/01/16)	7,427,922,800
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.0414
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,078,694
(E) Estimated Net Taxable Valuation (as of 01/01/16)	7,427,922,800
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.0414
-----	
B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,078,694
(H) Estimated Equalized Valuation (as of 10/01/15)	7,881,297,048
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.0391
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,078,694
(K) Estimated Equalized Valuation (as of 10/01/15)	7,881,297,048
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.0391
-----	

NAME=Linda Fiori

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$95,509
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	07/01/15
End Date of Contract	06/30/16
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	
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	convert to sick days
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

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	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

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	07/01/15
End Date of Contract	06/30/16
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	
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	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

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	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	Shared Service Agreement
Additional Comment 2	
Additional Comment 3	

NAME=Stacey LaRocca Tracy

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$130,085
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	07/01/15
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	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$5,300
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	convert to sick days
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

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	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	