

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	52.0	41.0	49.0
Pupils On Roll Special Ed Full-Time	6.0	9.0	12.0
Pupils On Roll SUBTOTAL	58.0	50.0	61.0
Pupils Sent to Other Districts Regular	33.0	24.0	34.0
Pupils Sent to Other Districts Special Ed	6.0	2.0	1.0
Pupils Received	32.0	27.0	34.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 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	620,400	487,900	453,200
Unrestricted Miscellaneous Revenues	10-1XXX	37,255	1,002	1,500
Interest Earned On Capital Reserve Funds	10-1XXX	1,000	500	500
Subtotal - Revenues From Local Sources		3,737,349	3,568,096	3,533,894
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
Other State Aids	10-3XXX	0	1,220	1,220
Subtotal - Revenues From State Sources		71,989	73,209	73,209
Budgeted Fund Balance - Operating Budget	10-303	0	275,036	102,003
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	200,000	0
Actual Revenues (Over)/Under Expenditures		185,705	0	0
Total Operating Budget		3,995,043	4,116,341	3,709,106
Grants and Entitlements:				
Revenues from Federal Sources:				
I.D.E.A. Part B (Handicapped)	20-4420-4429	21,504	20,066	17,056
Other	20-4XXX	15,050	0	0
Total Revenues From Federal Sources		36,554	20,066	17,056
Total Grants And Entitlements		36,554	20,066	17,056
Repayment of Debt:				
Transfers From Other Funds	40-5200	526,230	565,548	571,986

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Budgeted Fund Balance	40-303	0	1	0
Total Local Repayment Of Debt		526,230	565,549	571,986
Actual Revenues (Over)/Under Expenditures		1	0	0
Total Repayment Of Debt		526,231	565,549	571,986
Total Revenues/Sources		4,557,828	4,701,956	4,298,148
Total Revenues/Sources Net of Transfers		4,557,828	4,701,956	4,298,148

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,033,002	1,123,210	1,102,538
Special Education - Instruction	11-2XX-100-XXX	80,226	83,712	84,157
Basic Skills/Remedial - Instruction	11-230-100-XXX	114,162	116,838	90,985
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	22,221	23,125	25,750
School-Sponsored Athletics - Instruction	11-402-100-XXX	0	1,475	1,475
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	728,631	622,230	620,207
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	17,969	23,370	23,231
Undist. Expenditures - Health Services	11-000-213-XXX	73,831	78,526	42,723
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	37,640	45,652	46,072
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	44,430	47,222	46,360
Undist. Expenditures - Guidance	11-000-218-XXX	17,058	17,910	18,599
Undist. Expenditures - Child Study Teams	11-000-219-XXX	35,003	43,403	44,704
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	69,186	84,272	86,283
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	58,794	57,791	43,633
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,190	15,500	15,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	73,152	66,745	59,600
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	27,465	26,175	23,857
Undist. Expend. - Central Services	11-000-251-XXX	7,427	7,340	6,675
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	452,235	417,075	474,151
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	56,289	57,321	69,603
Personal Services - Employee Benefits	11-XXX-XXX-2XX	592,882	660,721	633,672
Undistributed Expenditures-Food Services	11-000-310-930	83,681	76,500	21,500
Total Undistributed Expenditures		2,380,863	2,347,753	2,276,370
Interest Earned On Maintenance Reserve	10-606	144	0	0
Increase In Current Expense Emergency Reserve	10-607	0	12,208	0
Total General Current Expense		3,630,618	3,708,321	3,581,275

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	25,205	113,983	10,250
Facilities Acquisition And Const. Serv.	12-000-400-XXX	47,362	289,287	14,287
Increase In Capital Reserve	10-604	288,354	0	98,544
Interest Deposit To Capital Reserve	10-604	1,000	500	500
Total Capital Outlay		361,921	403,770	123,581
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	2,504	4,250	4,250
Total Summer School	13-422-X00-XXX	2,504	4,250	4,250
Total Special Schools	13-XXX-XXX-XXX	2,504	4,250	4,250
General Fund Grand Total		3,995,043	4,116,341	3,709,106
Special Grants and Entitlements:				
Federal Projects:				
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	21,504	20,066	17,056
Other	20-XXX-XXX-XXX	15,050	0	0
Total Federal Projects	20-XXX-XXX-XXX	36,554	20,066	17,056
Total Special Revenue Funds		36,554	20,066	17,056
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	526,231	565,549	571,986
Total Debt Service Funds		526,231	565,549	571,986
Total Expenditures/Appropriations		4,557,828	4,701,956	4,298,148
Total Expenditures Net of Transfers		4,557,828	4,701,956	4,298,148

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	251,658	250,489	250,000	250,000
--Repayment of Debt	1	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	101,882	391,236	191,736	290,780
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	293,924	294,068	294,068	294,068
--Legal Reserve	546,247	376,550	102,003	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	237,792	237,792	250,000	250,000
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$43,442	\$49,669	\$48,753	\$60,331	\$47,401
Total Classroom Instruction	\$25,985	\$29,038	\$29,079	\$36,133	\$28,662
Classroom-Salaries and Benefits	\$23,374	\$26,711	\$25,613	\$32,261	\$25,049
Classroom-General Supplies and Textbooks	\$1,802	\$1,453	\$2,134	\$2,354	\$2,220
Classroom-Purchased Services	\$810	\$874	\$1,333	\$1,518	\$1,394
Total Support Services	\$6,697	\$7,631	\$7,894	\$9,980	\$7,106
Support Services-Salaries and Benefits	\$3,889	\$4,781	\$4,540	\$5,703	\$3,532
Total Administrative Costs	\$2,378	\$2,353	\$1,886	\$2,563	\$1,934
Administration Salaries and Benefits	\$1,766	\$1,638	\$1,450	\$1,863	\$1,480
Total Operations and Maintenance of Plant	\$6,061	\$8,625	\$8,096	\$9,240	\$8,509
Operations and Maintenance-Salaries and Benefits	\$2,559	\$2,564	\$2,541	\$3,000	\$2,389
Board Contribution to Food Services	\$1,276	\$1,461	\$1,214	\$1,530	\$352
Total Extracurricular Costs	\$512	\$495	\$501	\$630	\$598
Total Equipment Costs	\$919	\$440	\$905	\$2,280	\$168
Legal Costs	\$30	\$204	\$8	\$121	\$8
Employee Benefits as a percentage of salaries*	35.33%	39.87%	43.31%	42.73%	44.52%

*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 (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 2014-15 revised appropriations and the 2015-16 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Avalon shared 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 School	0
Transportation Services, including Fuel	Avalon Contracts with CMCSSSD and Dennis Twsp BOE for transportation services	0
Purchasing	Avalon participates in the ACES program for Electric supply	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 & Instruction with Stone Harbor BOE	0
Technology Services	Participates in E-RATE	0
Insurance Coverages and Benefits	Avalon is a member of NJSIG	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,078,694
(B) Estimated Net Taxable Valuation (as of 01/01/15)	7,309,082,757
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.0421
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,078,694
(E) Estimated Net Taxable Valuation (as of 01/01/15)	7,309,082,757
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.0421

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,078,694
(H) Estimated Equalized Valuation (as of 10/01/14)	7,728,176,992
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.0398
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,078,694
(K) Estimated Equalized Valuation (as of 10/01/14)	7,728,176,992
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.0398

NAME=Linda Fiori

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$93,636
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	07/01/14
End Date of Contract	06/30/15
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	
Total Allowances Amount	\$1,200
Total Bonuses Amount	\$3,090
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
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 Services Agreement

CATEGORY	MEASURE
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
Job Title Other District	Supervisor of C & I
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
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

NAME=Shared Services Agreement

CATEGORY	MEASURE
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	
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 Services Agreement
Additional Comment 2	
Additional Comment 3	

NAME=Stacey LaRocca Tracy

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$128,135
Full-Time Equivalent (FTE)	1.0

NAME=Stacey LaRocca Tracy

CATEGORY	MEASURE
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	07/01/12
End Date of Contract	06/30/15
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	\$3,860
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	At per diem rate
Contractual Post-Employment Benefit Description of Payout of Vacation days	At 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	
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	

NAME=Stacey LaRocca Tracy

CATEGORY	MEASURE
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	