

ENROLLMENT CATEGORIES	October 15, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	55	52	57
Pupils On Roll - Special Full-Time	6	6	6
Subtotal - Pupils On Roll	61	58	63
Pupils Sent to Other Districts-Reg Prog	39	33	35
Pupils Sent to Other Dists-Spec Ed Prog	6	6	2
Pupils Received	31	32	32
Pupils in State Facilities	1	0	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 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	784,960	634,400	487,900
Unrestricted Miscellaneous Revenues	10-1XXX	14,236	1,500	1,002
Interest Earned On Maintenance Reserve	10-1XXX	0	144	0
Interest Earned On Capital Reserve Funds	10-1XXX	0	500	500
Subtotal - Revenues From Local Sources		3,877,890	3,715,238	3,568,096
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	29,344	27,597	27,597
Categorical Special Education Aid	10-3132	37,666	39,551	39,551
Categorical Security Aid	10-3177	4,641	4,841	4,841
Other State Aids	10-3XXX	489	0	1,220
Subtotal - Revenues From State Sources		72,140	71,989	73,209
Budgeted Fund Balance - Operating Budget	10-303	0	272,869	275,036
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	200,000
Adjustment For Prior Year Encumbrances		0	76,201	0
Actual Revenues (Over)/Under Expenditures		-279,736	0	0
Total Operating Budget		3,670,294	4,136,297	4,116,341
Grants and Entitlements:				
Revenues from Federal Sources:				
I.D.E.A. Part B (Handicapped)	20-4420-4429	24,467	22,029	15,327
Other	20-4XXX	15,723	15,050	0
Total Revenues From Federal Sources		40,190	37,079	15,327
Total Grants And Entitlements		40,190	37,079	15,327

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Repayment of Debt:				
Transfers From Other Funds	40-5200	526,181	526,231	565,548
Budgeted Fund Balance	40-303	0	0	1
Total Local Repayment Of Debt		526,181	526,231	565,549
Actual Revenues (Over)/Under Expenditures		-1	0	0
Total Repayment Of Debt		526,180	526,231	565,549
Total Revenues/Sources		4,236,664	4,699,607	4,697,217
Total Revenues/Sources Net of Transfers		4,236,664	4,699,607	4,697,217

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,012,634	1,142,602	1,148,459
Special Education - Instruction	11-2XX-100-XXX	77,090	78,138	83,712
Basic Skills/Remedial - Instruction	11-230-100-XXX	107,647	109,408	112,125
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	25,198	23,125	23,125
School-Sponsored Athletics - Instruction	11-402-100-XXX	0	2,675	1,475
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	930,010	764,001	617,331
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	19,708	19,374	20,588
Undist. Expenditures - Health Services	11-000-213-XXX	74,181	76,308	78,526
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	16,424	23,056	45,652
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	35,740	34,863	46,350
Undist. Expenditures - Guidance	11-000-218-XXX	12,137	17,418	17,910
Undist. Expenditures - Child Study Teams	11-000-219-XXX	41,747	43,863	44,275
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	73,474	81,758	84,272
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	54,958	56,910	57,791
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	13,771	15,245	15,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	74,130	67,846	60,733
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	33,256	27,556	23,818
Undist. Expend. - Central Services	11-000-251-XXX	8,061	7,335	6,675
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	324,761	526,114	461,685
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	51,508	54,063	64,321
Personal Services - Employee Benefits	11-XXX-XXX-2XX	534,290	603,702	662,273
Undistributed Expenditures-Food Services	11-000-310-930	76,858	52,500	76,500
Total Undistributed Expenditures		2,375,014	2,471,912	2,384,200
Interest Earned On Maintenance Reserve	10-606	0	144	0
Increase In Current Expense Emergency Reserve	10-607	0	0	12,208
Total General Current Expense		3,597,583	3,828,004	3,765,304

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	55,322	55,176	57,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	14,189	48,367	289,287
Increase In Capital Reserve	10-604	0	200,000	0
Interest Deposit To Capital Reserve	10-604	0	500	500
Total Capital Outlay		69,511	304,043	346,787
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	3,200	4,250	4,250
Total Summer School	13-422-X00-XXX	3,200	4,250	4,250
Total Special Schools	13-XXX-XXX-XXX	3,200	4,250	4,250
General Fund Grand Total		3,670,294	4,136,297	4,116,341
Special Grants and Entitlements:				
Federal Projects:				
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	24,467	22,029	15,327
Other	20-XXX-XXX-XXX	15,723	15,050	0
Total Federal Projects	20-XXX-XXX-XXX	40,190	37,079	15,327
Total Special Revenue Funds		40,190	37,079	15,327
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	526,180	526,231	565,549
Total Debt Service Funds		526,180	526,231	565,549
Total Expenditures/Appropriations		4,236,664	4,699,607	4,697,217
Total Expenditures Net of Transfers		4,236,664	4,699,607	4,697,217

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	277,140	251,658	250,489	250,000
--Repayment of Debt	0	1	1	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	101,882	101,882	302,382	102,882
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	293,924	293,924	294,068	294,068
--Legal Reserve	276,823	546,247	274,547	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	237,792	237,792	237,792	250,000
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$40,415	\$43,442	\$44,099	\$51,893	\$48,753
Total Classroom Instruction	\$24,212	\$25,985	\$26,645	\$30,650	\$29,079
Classroom-Salaries and Benefits	\$21,250	\$23,374	\$23,332	\$26,867	\$25,613
Classroom-General Supplies and Textbooks	\$2,207	\$1,802	\$2,081	\$2,360	\$2,134
Classroom-Purchased Services	\$754	\$810	\$1,232	\$1,424	\$1,333
Total Support Services	\$6,212	\$6,697	\$6,360	\$7,643	\$7,894
Support Services-Salaries and Benefits	\$4,437	\$3,889	\$3,866	\$4,470	\$4,540
Total Administrative Costs	\$2,326	\$2,378	\$1,834	\$2,238	\$1,886
Administration Salaries and Benefits	\$1,158	\$1,766	\$1,418	\$1,626	\$1,450
Total Operations and Maintenance of Plant	\$6,021	\$6,061	\$7,906	\$9,818	\$8,096
Operations and Maintenance-Salaries and Benefits	\$2,067	\$2,559	\$2,242	\$2,602	\$2,541
Board Contribution to Food Services	\$1,148	\$1,276	\$784	\$905	\$1,214
Total Extracurricular Costs	\$439	\$512	\$493	\$557	\$501
Total Equipment Costs	\$851	\$919	\$612	\$951	\$905
Legal Costs	\$152	\$30	\$15	\$97	\$8
Employee Benefits as a percentage of salaries*	37.13%	35.33%	44.99%	40.30%	43.31%

*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 2013-14 revised appropriations and the 2014-15 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	620	2013/14 Budget	200000.00	Track project budgeted for 13/14 is delayed until 14/15

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Business Services	Avalon shares a Business Administrator with Stone Harbor.	0.00
Special Education Services	Avalon contracts with Middle Township for it's child study team services.	0.00
Staffing - Other	Avalon shares an art teacher, librarian, vocal and instrumental teaching staff members with Stone Harbor School.	0.00
Superintendent and Assistant Sup.	Avalon shares a Superintendent with Stone harbor School.	0.00
Transportation Services, including Fuel	Avalon contracts with Middle Township Schools for transportation services.	0.00
Purchasing	Avalon is part of the ACES program for electric supply.	0.00
Purchasing	Avalon School houses a utility plant that shares power with the Avalon Borough and Library.	0.00
Municipal/Public Works	Avalon School grounds are maintained by the Avalon Borough	0.00
Curriculum Services	Supervisor of Curriculum and Instruction is shared with Stone harbor School.	0.00
Technology Services	Avalon receives E-Rate funding.	0.00

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,078,694
(B) Estimated Net Taxable Valuation (as of 01/01/14)	7,309,052,727
(C) Estimated 14-15 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 01/01/14)	7,309,052,727
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.0421

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,078,694
(H) Estimated Equalized Valuation (as of 10/01/13)	7,637,491,938
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.0403
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,078,694
(K) Estimated Equalized Valuation (as of 10/01/13)	7,637,491,938
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.0403

NAME=Linda Fiori

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$91,800
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	07/01/13
End Date of Contract	06/30/14
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	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	15000
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 Curr & Inst
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/14
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	\$125,623
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	3860
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	15000
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	