

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	90.0	90.0	92.0
On Roll Special Ed Full-Time	7.0	2.0	1.0
On Roll Subtotal	97.0	92.0	93.0
Sent to Other Districts Regular	26.0	19.0	17.0
Sent to Other Districts Special Ed	0.5	0.5	1.0
Received	79.0	75.0	75.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	3,140,268	3,203,073	3,403,844
	Total Tax Levy	10-121x	3,140,268	3,203,073	3,403,844
	Total Tuition	10-1300	618,450	638,000	590,500
	Unrestricted Miscellaneous Revenues	10-1XXX	6,382	698	1,200
	Interest Earned on Maintenance Reserve	10-1XXX	150	150	150
	Interest Earned on Capital Reserve Funds	10-1XXX	150	150	150
	Other Restricted Miscellaneous Revenues	10-1XXX	4,041	0	0
	Total Revenues from Local Sources		3,769,441	3,842,071	3,995,844
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	28,649	32,032	38,491
	Categorical Special Education Aid	10-3132	35,361	27,719	16,450
	Categorical Security Aid	10-3177	4,841	7,033	9,839
	Other State Aids	10-3XXX	3,269	0	0
	Total Revenues from State Sources		72,120	66,784	64,780
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	135,995	131,492
	Transfers from Other Funds	10-5200	32,625	160,000	45,410
	Adjustment for Prior Year Encumbrances		0	102,146	0
	Actual Revenues (Over)/Under Expenditures		24,364	0	0
General Fund Revenues	Total Operating Budget		3,898,550	4,306,996	4,237,526
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	2,031	0	0
	Other Revenue from Local Sources	20-1XXX	375	0	0
	Total Revenues from Local Sources	20-1XXX	2,406	0	0
Special Revenue Fund Revenues from Federal Sources	IDEA Part B (Handicapped)	20-4420-4429	30,709	20,000	17,500
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	4,807	0	0
	Other	20-4XXX	30,739	0	22,500
	Total Revenues from Federal Sources		66,255	20,000	40,000
Special Revenue Fund Revenues	Total Grants and Entitlements		70,335	20,000	40,000
All Fund Revenues	Total Revenues/Sources		3,968,885	4,326,996	4,277,526
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,968,885	4,326,996	4,277,526

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,104,777	1,230,907	1,201,253
	Special Education-Instruction	11-2XX-100-XXX	74,501	78,555	77,372
	Basic Skills/Remedial-Instruction	11-230-100-XXX	5,456	6,723	4,781
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	30,552	32,432	32,265
	School-Sponsored Athletics-Instruction	11-402-100-XXX	58,236	57,500	57,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	500,923	509,512	451,591
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	33,455	34,069	34,922
	Undistributed Expenditures-Health Services	11-000-213-XXX	104,074	111,934	119,022
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,537	2,500	2,500
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	17,352	14,750	0
	Undistributed Expenditures-Guidance	11-000-218-XXX	24,985	34,660	36,029
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	106,935	102,704	105,830
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	94,514	103,884	100,430
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	76,205	81,534	81,798
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	7,890	19,500	19,875
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	109,045	147,075	124,584
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	51,223	68,978	56,462
	Undistributed Expenditures-Central Services	11-000-251-XXX	12,307	15,276	11,900
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	447,701	518,487	505,544
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	94,128	89,949	82,435
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	639,984	760,219	873,496
	Undistributed Expenditures-Food Services	11-000-310-930	44,775	22,000	27,000
	Total Undistributed Expenditures		2,367,033	2,637,031	2,633,418
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		3,640,705	4,043,298	4,006,739

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	97,847	30,000	60,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	156,122	79,381	170,637
	Increase In Capital Reserve	10-604	0	150,917	0
	Interest Deposit to Capital Reserve	10-604	150	150	150
	Total Capital Outlay		254,119	260,448	230,787
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	3,726	3,250	0
	Total Summer School	13-422-X00-XXX	3,726	3,250	0
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	3,726	3,250	0
General Fund Expenses and Transfers	General Fund Grand Total		3,898,550	4,306,996	4,237,526
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	375	0	0
Special Revenue Fund Expenses for Federal Projects	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	30,709	20,000	17,500
	Other	20-XXX-XXX-XXX	30,739	0	22,500
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	4,807	0	0
	Total Federal Projects	20-XXX-XXX-XXX	66,255	20,000	40,000
Special Revenue Fund Expenses	Total Special Revenue Funds		70,335	20,000	40,000
All Fund Expenses	Total Expenditures/Appropriations		3,968,885	4,326,996	4,277,526
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,968,885	4,326,996	4,277,526

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	272,647	256,454	253,269	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	239,652	311,178	462,245	462,395
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	265,173	265,323	265,473	265,623
	Legal Reserve	377,404	261,033	128,223	0
	Unemployment Fund	74,464	78,505	78,505	78,505
	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	21,967	20,293	20,293	20,293
	Scholarship Fund	391	391	391	391
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$29,815	\$31,967	\$34,071	\$37,431	\$37,339
Total Classroom Instruction	\$16,748	\$16,643	\$17,828	\$19,437	\$19,626
Classroom-Salaries and Benefits	\$15,214	\$15,441	\$15,855	\$17,239	\$17,692
Classroom-General Supplies and Textbooks	\$728	\$403	\$979	\$1,118	\$893
Classroom-Purchased Services	\$805	\$799	\$994	\$1,080	\$1,041
Total Support Services	\$4,700	\$6,068	\$6,378	\$6,876	\$7,034
Support Services-Salaries and Benefits	\$3,120	\$4,283	\$4,266	\$4,641	\$5,021
Total Administrative Costs	\$2,268	\$2,253	\$2,667	\$3,156	\$2,762
Administration Salaries and Benefits	\$1,584	\$1,620	\$1,892	\$2,155	\$2,086
Total Operations and Maintenance of Plant	\$4,981	\$5,212	\$5,628	\$6,242	\$6,094
Operations and Maintenance-Salaries and Benefits	\$1,817	\$1,881	\$1,871	\$2,036	\$2,000
Board Contribution to Food Services	\$302	\$470	\$220	\$239	\$290
Total Extracurricular Costs	\$667	\$1,147	\$1,170	\$1,285	\$1,318
Total Equipment Costs	\$0	\$1,027	\$300	\$326	\$645
Legal Costs	\$245	\$113	\$127	\$165	\$108
Employee Benefits as a percentage of salaries*	34.70%	37.45%	42.27%	42.37%	49.10%

*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 and can be found on the Department of Education's Internet website: <http://www.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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	Shares a 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 to share cost	0
Purchasing	Member of several State and National CO-OP's for cost savings	0
Staffing - Other	District shares several positions with Stone Harbor including Art, Music, school psychologist and guidance	0
Superintendent and Assistant Sup.	Shares a Superintendent with Stone Harbor	0
Transportation Services, including Fuel	Districts shares a bus and all operating cost with Stone Harbor	0

Estimated Tax Rates

Municipality	Category	Amount
Avalon Borough	(A) General Fund School Levy	3,303,458
	(D) Total School Levy	3,303,458
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	10,055,189,466
	(H) Estimated Equalized Valuation (as of 10/01/25)	18,523,997,466
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.0329
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.0329
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.0178
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.0178

Employee Contract List for District

Name	Category	Measure
Kathleen Fox	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$155,365
	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	07/01/24
	End Date of Contract	06/30/28
	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	\$16,367
	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	\$32,927
	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

Employee Contract List for District

Name	Category	Measure
Kathleen Fox	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
Linda Fiori	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$129,506
	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	07/01/25
	End Date of Contract	06/30/26
	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

Employee Contract List for District

Name	Category	Measure
Linda Fiori	Total Allowances Amount	\$9,000
	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	\$29,923
	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	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
	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 C & I
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.5
	Shared with Another District?	Y
	Shared County	09
	Shared District	5060

Employee Contract List for District

Name	Category	Measure
Shared Service Agreement	Job Title Other District	Supervisor of Curr & Inst
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/25
	End Date of Contract	06/30/26
	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
	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
Shared Service Agreement	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