

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,477.0	1,435.0	1,401.0
On Roll Special Ed Full-Time	215.0	234.0	294.0
On Roll Subtotal	1,692.0	1,669.0	1,695.0
In Private School Placements	11.0	21.0	25.0
Sent to Other Districts Regular	2.0	2.0	0.0
Sent to Other Districts Special Ed	20.0	18.0	20.0
Received	17.0	17.0	0.0
In State Facilities	1.0	4.0	0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	16,331,307	16,657,933	16,991,091
	Total Tuition	10-1300	160,275	51,648	26,500
	Unrestricted Miscellaneous Revenues	10-1XXX	219,765	149,627	175,184
	Total Revenues from Local Sources		16,711,347	16,859,208	17,192,775
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	104,945	262,668	262,668
	Extraordinary Aid	10-3131	94,425	0	0
	Categorical Special Education Aid	10-3132	1,024,804	1,024,804	1,119,158
	Equalization Aid	10-3176	8,371,715	8,371,715	8,371,715
	Categorical Security Aid	10-3177	110,028	110,028	110,028
	Under Adequacy Aid	10-3180	7,868	0	0
	PARCC Readiness Aid	10-3181	17,910	0	0
	Per Pupil Growth Aid	10-3182	17,910	0	0
	Professional Learning Community Aid	10-3183	17,700	0	0
	Other State Aids	10-3XXX	25,712	0	0
	Total Revenues from State Sources		9,793,017	9,769,215	9,863,569
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	48,673	30,447	43,985
	Total Revenues from Federal Sources		48,673	30,447	43,985
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,338,851	1,449,116
	Adjustment for Prior Year Encumbrances		0	103,462	0
	Actual Revenues (Over)/Under Expenditures		-772,287	0	0
General Fund Revenues	Total Operating Budget		25,780,750	28,101,183	28,549,445
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	103,552	0	0
	Total Revenues from Local Sources	20-1XXX	103,552	0	0
Special Revenue Fund Revenues from State Sources	State Grants Through Intermediate Sources	20-3700	121,162	0	0
	Total Revenues from State Sources		121,162	0	0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	354,325	335,072	263,998
	Title II	20-4451-4455	47,355	44,789	0
	Title III	20-4491-4494	373	9,463	0
	Title IV	20-4471-4474	8,527	21,290	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	512,732	510,802	393,928
	Total Revenues from Federal Sources		923,312	921,416	657,926
Special Revenue Fund Revenues	Total Grants and Entitlements		1,148,026	921,416	657,926
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	2,500,282	2,431,279	2,362,281
	Total Revenues from Local Sources		2,500,282	2,431,279	2,362,281
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	3	1
	Total Local Repayment of Debt		2,500,282	2,431,282	2,362,282
	Actual Revenues (Over)/Under Expenditures		-1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		2,500,281	2,431,282	2,362,282
All Fund Revenues	Total Revenues/Sources		29,429,057	31,453,881	31,569,653
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		29,429,057	31,453,881	31,569,653

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	6,543,396	6,743,640	6,875,942
	Special Education-Instruction	11-2XX-100-XXX	1,925,533	2,037,142	2,208,506
	Basic Skills/Remedial-Instruction	11-230-100-XXX	235,272	153,336	79,890
	Bilingual Education-Instruction	11-240-100-XXX	121,274	113,169	113,737
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	74,428	97,623	100,668
	School-Sponsored Athletics-Instruction	11-402-100-XXX	444,446	480,893	538,294
	Other Instructional Programs-Instruction	11-4XX-100-XXX	54,745	56,565	58,585
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,765,498	2,272,224	2,402,868
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	9,410	9,656	9,909
	Undistributed Expenditures-Health Services	11-000-213-XXX	364,401	591,340	568,925
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	701,474	678,538	732,037
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	433,839	530,280	582,355
	Undistributed Expenditures-Guidance	11-000-218-XXX	479,142	502,325	546,145
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	562,012	657,048	631,718
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	112,867	121,890	103,161
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	66,348	67,918	74,760
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,105	8,800	6,750
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	485,643	591,513	547,854
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	850,627	957,493	830,425
	Undistributed Expenditures-Central Services	11-000-251-XXX	327,617	434,988	374,262
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	436,063	492,769	473,550
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,253,366	2,556,264	2,550,428
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,196,859	1,299,776	1,400,825
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,913,626	5,016,225	5,189,132
	Total Undistributed Expenditures			14,964,897	16,789,047
General Fund Current Expenses	Total General Current Expense		24,363,991	26,471,415	27,000,726

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	18,189	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	117,952	117,952	117,952
	Total Capital Outlay		136,141	117,952	117,952
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	1,280,618	1,511,816	1,430,767
	General Fund Grand Total		25,780,750	28,101,183	28,549,445
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	103,552	0	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	12,790	0	0
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	35,212	0	0
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	35,604	0	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	24,250	0	0
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	8,830	0	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	4,476	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	121,162	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	354,325	335,072	263,998
	Title II	20-XXX-XXX-XXX	47,355	44,789	0
	Title III	20-XXX-XXX-XXX	373	9,463	0
	Title IV	20-XXX-XXX-XXX	8,527	21,290	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	512,732	510,802	393,928
	Total Federal Projects	20-XXX-XXX-XXX	923,312	921,416	657,926
Special Revenue Fund Expenses	Total Special Revenue Funds		1,148,026	921,416	657,926
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	2,500,281	2,431,282	2,362,282
	Total Debt Service Funds		2,500,281	2,431,282	2,362,282
All Fund Expenses	Total Expenditures/Appropriations		29,429,057	31,453,881	31,569,653
Expenses Net of Transfers	Total Expenditures Net of Transfers		29,429,057	31,453,881	31,569,653

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	1,153	1,160	1,160	1,160
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,936,866	2,585,676	1,373,318	0
	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	664,195	762,245	635,752	559,954
	Repayment of Debt	3	4	1	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,091	\$13,606	\$15,100	\$14,615	\$13,475
Total Classroom Instruction	\$7,010	\$7,399	\$8,056	\$7,621	\$7,264
Classroom-Salaries and Benefits	\$6,650	\$7,094	\$7,728	\$7,283	\$6,979
Classroom-General Supplies and Textbooks	\$155	\$88	\$95	\$114	\$66
Classroom-Purchased Services	\$205	\$217	\$233	\$223	\$219
Total Support Services	\$2,169	\$2,248	\$2,620	\$2,549	\$2,334
Support Services-Salaries and Benefits	\$1,439	\$1,524	\$1,698	\$1,637	\$1,479
Total Administrative Costs	\$1,747	\$1,870	\$1,991	\$2,082	\$1,701
Administration Salaries and Benefits	\$1,380	\$1,475	\$1,555	\$1,535	\$1,306
Total Operations and Maintenance of Plant	\$1,838	\$1,748	\$2,040	\$1,983	\$1,795
Operations and Maintenance-Salaries and Benefits	\$785	\$757	\$837	\$797	\$726
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$326	\$339	\$390	\$377	\$379
Total Equipment Costs	\$50	\$12	\$0	\$0	\$0
Legal Costs	\$22	\$20	\$35	\$85	\$31
Employee Benefits as a percentage of salaries*	38.47%	37.10%	37.89%	36.34%	36.63%

*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 2018-19 revised appropriations and the 2019-20 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.

Estimated Tax Rates

Municipality	Category	Amount
Florence Township	(A) General Fund School Levy	16,824,512
	(D) Total School Levy	19,221,292
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,250,717,600
	(H) Estimated Equalized Valuation (as of 10/01/18)	1,252,345,649
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3452
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5368
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3434
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.5348

Employee Contract List for District

Name	Category	Measure
DONNA AMBROSIUS	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$170,850
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/17
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	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	\$15,089
	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	\$28,142
	Contractual Post-Employment Benefit Description of Payout of Sick days	PUBLIC LAW 2007 C.92
	Contractual Post-Employment Benefit Description of Payout of Vacation days	PUBLIC LAW 2007 C.92
	Contractual Post-Employment Benefit Description of Payout of Personal days	INCLUDED IN SICK LEAVE PAYOUT
	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
DONNA AMBROSIUS	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
MELISSA LIVENGOOD	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$110,210
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	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

Employee Contract List for District

Name	Category	Measure
MELISSA LIVENGOOD	Total Allowances Amount	\$2,950
	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	\$23,477
	Contractual Post-Employment Benefit Description of Payout of Sick days	PUBLIC LAW 2007 C.92
	Contractual Post-Employment Benefit Description of Payout of Vacation days	PUBLIC LAW 2007 C.92
	Contractual Post-Employment Benefit Description of Payout of Personal days	INCLUDED IN SICK LEAVE PAYOUT
	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	