

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	1,435.0	1,438.0	1,406.0
On Roll Special Ed Full-Time	234.0	241.0	281.0
On Roll Subtotal	1,669.0	1,679.0	1,687.0
In Private School Placements	21.0	24.0	26.0
Sent to Other Districts Regular	2.0	3.0	3.0
Sent to Other Districts Special Ed	18.0	21.0	0.0
Received	17.0	19.0	1.0
In State Facilities	4.0	1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	16,657,933	16,991,091	17,330,912
	Total Tuition	10-1300	318,025	26,500	53,000
	Unrestricted Miscellaneous Revenues	10-1XXX	254,539	175,184	231,487
	Other Restricted Miscellaneous Revenues / Paycheck Protection Program (Apslds Only)	10-1XXX	48,516	0	0
	Total Revenues from Local Sources		17,279,013	17,192,775	17,615,399
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	262,668	262,668	262,668
	Extraordinary Aid	10-3131	233,955	0	0
	Categorical Special Education Aid	10-3132	1,024,804	1,119,158	1,326,386
	Equalization Aid	10-3176	8,371,715	8,371,715	8,422,555
	Categorical Security Aid	10-3177	110,028	110,028	110,028
	Other State Aids	10-3XXX	22,040	0	0
	Total Revenues from State Sources		10,025,210	9,863,569	10,121,637
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	43,985	45,113
	Cares/SEMI Or ARRA/SEMI Revenue	10-4210	44,497	0	0
	Total Revenues from Federal Sources		44,497	43,985	45,113
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,449,116	1,753,417
	Adjustment for Prior Year Encumbrances		0	93,656	0
	Actual Revenues (Over)/Under Expenditures		-414,105	0	0
General Fund Revenues	Total Operating Budget		26,934,615	28,643,101	29,535,566
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	57,823	0	0
	Total Revenues from Local Sources	20-1XXX	57,823	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	90,351	0	0
	Total Revenues from State Sources		90,351	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	254,557	309,216	231,812
	Title II	20-4451-4455	29,704	39,871	29,710
	Title III	20-4491-4494	1,513	3,101	2,171
	Title IV	20-4471-4474	14,192	19,259	13,481
	I.D.E.A. Part B (Handicapped)	20-4420-4429	516,447	491,644	368,733
	Total Revenues from Federal Sources		816,413	863,091	645,907

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		964,587	863,091	645,907
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	2,431,282	2,362,281	2,294,079
	Total Revenues from Local Sources		2,431,282	2,362,281	2,294,079
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	3
	Total Local Repayment of Debt		2,431,282	2,362,282	2,294,082
Debt Service Fund Revenues	Total Repayment of Debt		2,431,282	2,362,282	2,294,082
All Fund Revenues	Total Revenues/Sources		30,330,484	31,868,474	32,475,555
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		30,330,484	31,868,474	32,475,555

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	6,708,353	6,875,194	6,917,005
	Special Education-Instruction	11-2XX-100-XXX	2,023,221	2,263,454	2,364,970
	Basic Skills/Remedial-Instruction	11-230-100-XXX	152,536	232,196	250,123
	Bilingual Education-Instruction	11-240-100-XXX	111,550	118,212	122,155
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	87,408	100,768	105,405
	School-Sponsored Athletics-Instruction	11-402-100-XXX	468,833	548,373	546,240
	Other Instructional Programs-Instruction	11-4XX-100-XXX	45,252	0	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,176,863	2,582,109	2,775,088
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	9,529	6,220	6,783
	Undistributed Expenditures-Health Services	11-000-213-XXX	430,606	513,516	576,728
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	709,026	774,599	743,184
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	535,524	582,355	614,670
	Undistributed Expenditures-Guidance	11-000-218-XXX	491,869	518,031	533,665
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	607,266	583,278	647,831
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	114,207	97,483	106,065
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	75,052	75,820	79,570
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,099	8,237	6,250
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	473,088	602,091	549,443
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	868,656	912,531	853,578
	Undistributed Expenditures-Central Services	11-000-251-XXX	353,099	458,192	386,248
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	504,701	473,550	455,462
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,491,363	2,556,315	2,719,666
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,157,960	1,335,017	1,344,312
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,850,890	4,874,087	5,190,776
	Total Undistributed Expenditures		15,855,798	16,953,431	17,589,319
General Fund Current Expenses	Total General Current Expense		25,452,951	27,091,628	27,895,217

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	2,754	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	117,952	117,952	117,952
	Total Capital Outlay		117,952	120,706	117,952
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	1,363,712	1,430,767	1,522,397
	General Fund Grand Total		26,934,615	28,643,101	29,535,566
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	57,823	0	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	12,007	0	0
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	33,012	0	0
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	18,734	0	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	22,310	0	0
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,047	0	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	2,241	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	90,351	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	254,557	309,216	231,812
	Title II	20-XXX-XXX-XXX	29,704	39,871	29,710
	Title III	20-XXX-XXX-XXX	1,513	3,101	2,171
	Title IV	20-XXX-XXX-XXX	14,192	19,259	13,481
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	516,447	491,644	368,733
	Total Federal Projects	20-XXX-XXX-XXX	816,413	863,091	645,907
Special Revenue Fund Expenses	Total Special Revenue Funds		964,587	863,091	645,907
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	2,431,282	2,362,282	2,294,082
	Total Debt Service Funds		2,431,282	2,362,282	2,294,082
All Fund Expenses	Total Expenditures/Appropriations		30,330,484	31,868,474	32,475,555
Expenses Net of Transfers	Total Expenditures Net of Transfers		30,330,484	31,868,474	32,475,555

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	1,160	201,174	201,174	201,174
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	2,585,676	2,728,615	1,355,297	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	762,245	870,485	794,687	396,567
	Repayment of Debt	4	4	3	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,606	\$13,966	\$13,475	\$14,691	\$15,032
Total Classroom Instruction	\$7,399	\$7,560	\$7,264	\$7,837	\$8,112
Classroom-Salaries and Benefits	\$7,094	\$7,225	\$6,979	\$7,485	\$7,801
Classroom-General Supplies and Textbooks	\$88	\$113	\$66	\$113	\$68
Classroom-Purchased Services	\$217	\$223	\$219	\$240	\$243
Total Support Services	\$2,248	\$2,393	\$2,334	\$2,473	\$2,583
Support Services-Salaries and Benefits	\$1,524	\$1,568	\$1,479	\$1,522	\$1,605
Total Administrative Costs	\$1,870	\$1,830	\$1,701	\$1,999	\$1,871
Administration Salaries and Benefits	\$1,475	\$1,409	\$1,306	\$1,481	\$1,459
Total Operations and Maintenance of Plant	\$1,748	\$1,825	\$1,795	\$1,961	\$2,045
Operations and Maintenance-Salaries and Benefits	\$757	\$685	\$726	\$778	\$767
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$339	\$357	\$379	\$419	\$420
Total Equipment Costs	\$12	\$0	\$0	\$2	\$0
Legal Costs	\$20	\$23	\$31	\$59	\$29
Employee Benefits as a percentage of salaries*	37.10%	35.96%	36.63%	34.48%	35.87%

*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 2019-20 revised appropriations and the 2020-21 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	17,161,001
	(D) Total School Levy	19,489,182
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,251,653,200
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,268,524,576
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3711
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5571
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3528
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.5364

Employee Contract List for District

Name	Category	Measure
DONNA AMBROSIUS	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$174,267
	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	\$6,753
	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	\$28,405
	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	\$125,000
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$3,670
	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	\$24,515
	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	