

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	1,438.0	1,372.0	1,501.0
On Roll Special Ed Full-Time	241.0	226.0	269.0
On Roll Subtotal	1,679.0	1,598.0	1,770.0
In Private School Placements	24.0	18.0	18.0
Sent to Other Districts Regular	3.0	4.0	0.0
Sent to Other Districts Special Ed	21.0	19.0	15.0
Received	19.0	14.0	0.0
In State Facilities	1.0	2.0	2.0

**Advertised Revenues**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	16,991,091	17,330,912	17,677,530
	Total Tuition	10-1300	373,504	53,000	129,000
	Unrestricted Miscellaneous Revenues	10-1XXX	406,246	231,486	238,558
	Interest Earned on Capital Reserve Funds	10-1XXX	11	0	0
	Total Revenues from Local Sources		17,770,852	17,615,398	18,045,088
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	262,668	262,668	262,668
	Extraordinary Aid	10-3131	239,396	0	0
	Categorical Special Education Aid	10-3132	1,119,158	1,150,328	1,150,328
	Equalization Aid	10-3176	8,371,715	8,422,555	8,176,214
	Categorical Security Aid	10-3177	110,028	110,028	110,028
	Other State Aids	10-3XXX	1,740	0	0
	Total Revenues from State Sources		10,104,705	9,945,579	9,699,238
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	35,147	45,113	41,010
	Ffcra/SEMI or ARRA/SEMI Revenue	10-4210	11,791	0	0
	Total Revenues from Federal Sources		46,938	45,113	41,010
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,753,417	1,686,734
	Adjustment for Prior Year Encumbrances		0	136,352	0
	Actual Revenues (Over)/Under Expenditures		-470,948	0	0
General Fund Revenues	Total Operating Budget		27,451,547	29,495,859	29,472,070
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	767,181	0	0
	Total Revenues from Local Sources	20-1XXX	767,181	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	107,472	127,248	101,797
	Total Revenues from State Sources		107,472	127,248	101,797
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	316,659	310,924	248,739
	Title II	20-4451-4455	27,207	51,153	40,922
	Title III	20-4491-4494	773	2,441	1,952
	Title IV	20-4471-4474	5,799	35,758	28,606
	I.D.E.A. Part B (Handicapped)	20-4420-4429	520,768	528,226	422,580
	CARES Act Education Stabilization Fund	20-4530	0	293,365	0

**Advertised Revenues**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	CARES-Digital Divide Grant	20-4531	0	169,226	0
	Coronavirus Relief Fund (CRF)	20-4532	0	108,311	0
	CRRSA Act-ESSER II	20-4534		0	1,018,940
	CRRSA Act-Learning Acceleration Grant	20-4535		0	65,391
	CRRSA Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources			871,206	1,499,404
Special Revenue Fund Revenues	Total Grants and Entitlements		1,745,859	1,626,652	1,973,927
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	2,362,282	2,294,079	2,143,843
	Total Revenues from Local Sources		2,362,282	2,294,079	2,143,843
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	0
	Total Local Repayment of Debt		2,362,282	2,294,080	2,143,843
Debt Service Fund Revenues	Total Repayment of Debt		2,362,282	2,294,080	2,143,843
All Fund Revenues	Total Revenues/Sources		31,559,688	33,416,591	33,589,840
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		31,559,688	33,416,591	33,589,840

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	6,725,033	7,351,921	7,605,128
	Special Education-Instruction	11-2XX-100-XXX	2,237,757	2,184,659	2,285,695
	Basic Skills/Remedial-Instruction	11-230-100-XXX	237,646	41,793	171,496
	Bilingual Education-Instruction	11-240-100-XXX	116,667	124,041	129,259
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	86,310	105,405	103,514
	School-Sponsored Athletics-Instruction	11-402-100-XXX	492,551	535,500	511,092
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,683,631	2,530,078	2,296,133
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	5,171	6,610	6,400
	Undistributed Expenditures-Health Services	11-000-213-XXX	396,512	536,776	631,669
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	785,285	937,910	514,484
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	408,812	614,993	617,381
	Undistributed Expenditures-Guidance	11-000-218-XXX	514,088	542,197	551,081
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	539,014	580,367	707,405
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	98,617	105,181	109,062
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	75,820	81,651	83,516
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,365	6,250	7,250
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	580,960	624,680	547,434
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	819,619	938,850	857,487
	Undistributed Expenditures-Central Services	11-000-251-XXX	371,043	381,658	383,698
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	463,369	549,616	364,810
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,442,303	2,825,110	2,282,217
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,081,360	1,335,723	1,332,122
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,786,745	4,914,541	5,444,260
	Total Undistributed Expenditures			16,060,714	17,512,191
General Fund Current Expenses	Total General Current Expense		25,956,678	27,855,510	27,542,593
Capital Outlay	Equipment	12-XXX-XXX-730	7,166	25,437	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	117,952	117,952	117,952
	Total Capital Outlay		125,118	143,389	117,952

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	1,369,751	1,496,960	1,811,525
	General Fund Grand Total		27,451,547	29,495,859	29,472,070
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	767,181	0	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	6,781	12,035	9,628
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	24,827	35,332	28,265
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	16,384	23,650	18,920
	Nonpublic Nursing Services	20-XXX-XXX-XXX	20,758	20,706	16,564
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	6,622	0	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	32,100	35,525	28,420
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	107,472	127,248	101,797
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	316,659	310,924	248,739
	Title II	20-XXX-XXX-XXX	27,207	51,153	40,922
	Title III	20-XXX-XXX-XXX	773	2,441	1,952
	Title IV	20-XXX-XXX-XXX	5,799	35,758	28,606
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	520,768	528,226	422,580
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	293,365	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	169,226	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	108,311	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	1,018,940
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	65,391
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	871,206	1,499,404	1,872,130
	Special Revenue Fund Expenses	Total Special Revenue Funds		1,745,859	1,626,652
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	2,362,282	2,294,080	2,143,843
	Total Debt Service Funds		2,362,282	2,294,080	2,143,843
All Fund Expenses	Total Expenditures/Appropriations		31,559,688	33,416,591	33,589,840
Expenses Net of Transfers	Total Expenditures Net of Transfers		31,559,688	33,416,591	33,589,840

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	201,174	201,185	201,185	201,185
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	2,728,615	2,839,054	1,483,757	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	870,485	1,188,287	790,167	587,190
	Repayment of Debt	1	1	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,966	\$14,084	\$15,032	\$16,101	\$14,529
Total Classroom Instruction	\$7,560	\$7,720	\$8,112	\$8,452	\$8,306
Classroom-Salaries and Benefits	\$7,225	\$7,413	\$7,801	\$7,855	\$7,873
Classroom-General Supplies and Textbooks	\$113	\$111	\$68	\$119	\$131
Classroom-Purchased Services	\$223	\$196	\$243	\$477	\$303
Total Support Services	\$2,393	\$2,253	\$2,583	\$2,807	\$2,369
Support Services-Salaries and Benefits	\$1,568	\$1,509	\$1,605	\$1,718	\$1,601
Total Administrative Costs	\$1,830	\$1,860	\$1,871	\$2,155	\$1,788
Administration Salaries and Benefits	\$1,409	\$1,414	\$1,459	\$1,604	\$1,456
Total Operations and Maintenance of Plant	\$1,825	\$1,876	\$2,045	\$2,250	\$1,685
Operations and Maintenance-Salaries and Benefits	\$685	\$751	\$767	\$814	\$743
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$357	\$373	\$420	\$437	\$380
Total Equipment Costs	\$0	\$5	\$0	\$17	\$0
Legal Costs	\$23	\$41	\$29	\$72	\$32
Employee Benefits as a percentage of salaries*	35.96%	34.76%	35.87%	34.59%	36.35%

\*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 2020-21 revised appropriations and the 2021-22 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)
Insurance Coverages and Benefits	SHIF- SCHOOL HEALTH INSURANCE FUND	0
Purchasing	ESCNJ- EDUCATIONAL SERVICES COMMISSION OF NEW JERSEY	0
	EDUCATIONAL DATA SERVICES	0
	CCESC-CAMDEN COUNTY EDUCATIONAL SERVICES COMMISSION	0



**Estimated Tax Rates**

Municipality	Category	Amount
Florence Township	(A) General Fund School Levy	17,504,221
	(D) Total School Levy	19,723,181
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	1,263,876,100
	(H) Estimated Equalized Valuation (as of 10/01/20)	1,300,685,497
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3850
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5605
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3458
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.5164

Employee Contract List for District

Name	Category	Measure
DONNA AMBROSIUS	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$177,752
	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	07/01/20
	End Date of Contract	06/30/23
	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	\$6,713
	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	\$28,673
	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	\$130,000
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$25,000
	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	