

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	1,372.0	1,416.0	1,459.0
On Roll Special Ed Full-Time	226.0	245.0	269.0
On Roll Subtotal	1,598.0	1,661.0	1,728.0
In Private School Placements	18.0	13.0	13.0
Sent to Other Districts Regular	4.0	5.0	0.0
Sent to Other Districts Special Ed	19.0	16.0	14.0
Received	14.0	21.0	3.0
In State Facilities	2.0	4.0	4.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	17,330,912	17,677,530	18,339,955
	Total Tuition	10-1300	105,878	129,000	129,000
	Unrestricted Miscellaneous Revenues	10-1XXX	358,592	238,558	248,701
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	300
	Total Revenues from Local Sources		17,795,382	18,045,088	18,717,956
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	262,668	262,668	262,668
	Extraordinary Aid	10-3131	415,689	0	393,894
	Categorical Special Education Aid	10-3132	1,150,328	1,150,328	1,150,328
	Equalization Aid	10-3176	8,422,555	8,176,214	9,631,078
	Categorical Security Aid	10-3177	110,028	110,028	110,028
	Other State Aids	10-3XXX	32,706	246,341	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	0	87,088	0
	Total Revenues from State Sources		10,393,974	10,032,667	11,547,996
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	62,269	41,010	44,840
	Other Federal Grant Revenue-Passed Through State	10-42XX	43,018	0	0
	Total Revenues from Federal Sources		105,287	41,010	44,840
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	1,753,417	1,686,734	1,866,682
	Adjustment for Prior Year Encumbrances		0	116,120	0
	Actual Revenues (Over)/Under Expenditures		-3,015,296	0	0
General Fund Revenues	Total Operating Budget		27,032,764	29,921,619	32,177,474
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	55,635	0	0
	Scholarship Fund Revenue	20-1770	1,626	0	0
	Other Revenue from Local Sources	20-1XXX	38,523	0	27,502
	Total Revenues from Local Sources	20-1XXX	95,784	0	27,502
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	95,707	135,488	109,320
	Total Revenues from State Sources		95,707	135,488	109,320

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	401,071	264,047	224,440
	Title II	20-4451-4455	35,008	41,856	35,578
	Title III	20-4491-4494	0	1,952	0
	Title IV	20-4471-4474	20,850	31,168	26,493
	Arp-Idea Preschool	20-4409	0	0	5,629
	Arp-Idea Basic	20-4419	0	0	66,082
	I.D.E.A. Part B (Handicapped)	20-4420-4429	533,725	505,628	429,785
	CARES Act Education Stabilization Fund	20-4530	293,171	0	0
	CARES-Digital Divide Grant	20-4531	177,521	0	0
	Coronavirus Relief Fund (CRF)	20-4532	108,311	0	0
	CRRSA Act-ESSER II	20-4534	0	1,018,940	20,655
	CRRSA Act-Learning Acceleration Grant	20-4535	0	65,391	55,583
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	38,250
	Total Revenues from Federal Sources			1,569,657	1,973,982
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-1,790	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		629	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		1,759,987	2,109,470	1,039,317
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	2,294,079	2,143,843	2,076,816
	Other Miscellaneous	40-1XXX	5	0	0
	Miscellaneous	40-1XXX	5	0	0
	Total Revenues from Local Sources		2,294,084	2,143,843	2,076,816
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		2,294,084	2,143,843	2,076,816
	Actual Revenues (Over)/Under Expenditures		-1,276	0	0
Debt Service Fund Revenues	Total Repayment of Debt		2,292,808	2,143,843	2,076,816
All Fund Revenues	Total Revenues/Sources		31,085,559	34,174,932	35,293,607
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		31,085,559	34,174,932	35,293,607

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	6,858,043	7,391,566	7,928,484
	Special Education-Instruction	11-2XX-100-XXX	2,159,501	2,479,294	2,678,492
	Basic Skills/Remedial-Instruction	11-230-100-XXX	41,827	182,868	302,985
	Bilingual Education-Instruction	11-240-100-XXX	121,920	129,259	134,670
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	79,199	104,320	108,324
	School-Sponsored Athletics-Instruction	11-402-100-XXX	434,676	522,799	519,370
	Before/After School Programs	11-421-XXX-XXX	58,161	0	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,192,380	2,118,906	2,030,659
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	1,620	6,400	6,400
	Undistributed Expenditures-Health Services	11-000-213-XXX	331,481	684,490	803,540
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	912,622	664,312	1,129,573
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	495,839	617,381	660,219
	Undistributed Expenditures-Guidance	11-000-218-XXX	503,946	556,424	575,669
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	565,929	669,924	701,661
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	98,516	112,942	127,755
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	76,838	83,516	83,432
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,448	7,250	7,250
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	611,427	604,893	629,160
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	808,356	944,158	1,053,315
	Undistributed Expenditures-Central Services	11-000-251-XXX	330,479	367,491	441,648
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	394,152	452,350	479,351
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,713,514	2,422,647	2,579,912
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	921,680	1,337,422	1,463,744
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,709,378	5,435,220	5,579,099
	Undistributed Expenditures-Food Services	11-000-310-930	0	0	100,000
	Total Undistributed Expenditures		15,670,605	17,085,726	18,452,387
General Fund Current Expenses	Total General Current Expense		25,423,932	27,895,832	30,124,712

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	25,437	0	75,852
	Facilities Acquisition and Construction Services	12-000-400-XXX	123,840	225,041	117,952
	Interest Deposit to Capital Reserve	10-604	0	0	300
	Total Capital Outlay		149,277	225,041	194,104
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	1,459,555	1,800,746	1,858,658
	General Fund Grand Total		27,032,764	29,921,619	32,177,474
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	38,523	0	27,502
	Student Activity Fund	20-475-XXX-XXX	53,845	0	0
	Scholarship Fund	20-476-XXX-XXX	2,255	0	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	12,035	11,524	9,795
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	18,785	46,088	35,455
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	12,956	11,060	9,402
	Nonpublic Nursing Services	20-XXX-XXX-XXX	20,706	21,952	18,659
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	10,564	6,854
	Nonpublic Security Aid	20-XXX-XXX-XXX	31,225	34,300	29,155
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	95,707	135,488	109,320
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	401,071	264,047	224,440
	Title II	20-XXX-XXX-XXX	35,008	41,856	35,578
	Title III	20-XXX-XXX-XXX	0	1,952	0
	Title IV	20-XXX-XXX-XXX	20,850	31,168	26,493
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	533,725	505,628	429,785
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	0	66,082
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	0	5,629
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	293,171	0	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	177,521	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	108,311	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	1,018,940	20,655
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	65,391	55,583
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	38,250

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Federal Projects	Total Federal Projects	20-XXX-XXX-XXX	1,569,657	1,973,982	902,495
Special Revenue Fund Expenses	Total Special Revenue Funds		1,759,987	2,109,470	1,039,317
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	2,292,808	2,143,843	2,076,816
	Total Debt Service Funds		2,292,808	2,143,843	2,076,816
All Fund Expenses	Total Expenditures/Appropriations		31,085,559	34,174,932	35,293,607
Expenses Net of Transfers	Total Expenditures Net of Transfers		31,085,559	34,174,932	35,293,607

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	1,188,287	1,722,887	1,185,353	1,185,353
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	201,185	417,000	334,557	334,857
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	2,839,054	3,350,439	1,866,682	0
	Unemployment Fund	119,415	139,726	139,726	139,726
	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
Restricted for Special Revenue Fund	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
	Student Activity Fund	107,691	109,481	109,481	109,481
Restricted for Repayment of Debt	Scholarship Fund	7,536	6,907	6,907	6,907
	Repayment of Debt	0	1,276	1,276	1,276

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,084	\$14,841	\$14,529	\$15,815	\$16,444
Total Classroom Instruction	\$7,720	\$7,850	\$8,306	\$8,834	\$8,944
Classroom-Salaries and Benefits	\$7,413	\$7,405	\$7,873	\$8,376	\$8,415
Classroom-General Supplies and Textbooks	\$111	\$130	\$131	\$144	\$181
Classroom-Purchased Services	\$196	\$315	\$303	\$313	\$349
Total Support Services	\$2,253	\$2,541	\$2,369	\$2,636	\$3,066
Support Services-Salaries and Benefits	\$1,509	\$1,709	\$1,601	\$1,700	\$1,774
Total Administrative Costs	\$1,860	\$1,894	\$1,788	\$2,046	\$2,069
Administration Salaries and Benefits	\$1,414	\$1,464	\$1,456	\$1,594	\$1,549
Total Operations and Maintenance of Plant	\$1,876	\$2,159	\$1,685	\$1,885	\$1,902
Operations and Maintenance-Salaries and Benefits	\$751	\$798	\$743	\$793	\$737
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$63
Total Extracurricular Costs	\$373	\$349	\$380	\$413	\$398
Total Equipment Costs	\$5	\$17	\$0	\$0	\$48
Legal Costs	\$41	\$67	\$32	\$31	\$36
Employee Benefits as a percentage of salaries*	34.76%	35.02%	36.35%	36.35%	34.85%

*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 2021-22 revised appropriations and the 2022-23 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 COMISSION 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	18,008,743
	(D) Total School Levy	20,119,072
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	1,274,255,100
	(H) Estimated Equalized Valuation (as of 10/01/21)	1,312,312,149
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4133
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5789
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3723
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.5331

Employee Contract List for District

Name	Category	Measure
DONNA AMBROSIUS	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$186,746
	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	07/01/22
	End Date of Contract	06/30/27
	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	\$6,723
	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 INSICK 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
LUIS VALENCIA	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$134,000
	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	07/01/22
	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

Employee Contract List for District

Name	Category	Measure
LUIS VALENCIA	Total Allowances Amount	\$4,210
	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