

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	1,416.0	1,390.0	1,366.0
On Roll Special Ed Full-Time	245.0	252.0	285.0
On Roll Subtotal	1,661.0	1,642.0	1,651.0
In Private School Placements	13.0	16.0	15.0
Sent to Other Districts Regular	5.0	3.0	1.0
Sent to Other Districts Special Ed	16.0	13.0	13.0
Received	21.0	16.0	13.0
In State Facilities	4.0	2.0	2.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	17,677,530	18,339,955	18,706,754
	Total Tuition	10-1300	95,554	129,000	120,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	7,965	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	162,941	248,701	150,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	300	300
	Total Revenues from Local Sources		17,943,990	18,717,956	18,977,054
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	262,668	262,668	289,198
	Extraordinary Aid	10-3131	501,515	393,894	400,000
	Categorical Special Education Aid	10-3132	1,150,328	1,150,328	1,770,785
	Equalization Aid	10-3176	8,176,214	9,631,078	9,631,078
	Categorical Security Aid	10-3177	110,028	110,028	351,170
	Other State Aids	10-3XXX	992,869	91,927	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	87,088	0	0
	Total Revenues from State Sources		11,280,710	11,639,923	12,442,231
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	44,840	46,513
	Ffcra/SEMI and ARRA/SEMI Revenue	10-4210	65,480	0	0
	Total Revenues from Federal Sources		65,480	44,840	46,513
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,866,682	2,675,636
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	400,000
	Adjustment for Prior Year Encumbrances		0	180,238	0
	Actual Revenues (Over)/Under Expenditures		-598,477	0	0
General Fund Revenues	Total Operating Budget		28,691,703	32,449,639	34,541,434
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	158,456	150,622	200,000
	Scholarship Fund Revenue	20-1770	0	35	50
	Other Revenue from Local Sources	20-1XXX	70,978	67,836	55,000
	Total Revenues from Local Sources	20-1XXX	229,434	218,493	255,050

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from State Sources	Sda Emergent Needs and Capital Maintenance In School Districts	20-3257	0	37,345	0
	Other Restricted Entitlements	20-32XX	0	57,236	57,236
	State Grants Through Intermediate Sources	20-3700	102,488	0	0
	Total Revenues from State Sources		102,488	94,581	57,236
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	356,055	309,020	206,499
	Title II	20-4451-4455	22,142	95,837	30,422
	Title III	20-4491-4494	5,344	9,261	6,994
	Title IV	20-4471-4474	30,343	48,266	18,715
	Arp-Idea Preschool	20-4409	4,632	1,990	47
	Arp-Idea Basic	20-4419	77,743	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	485,941	523,280	414,526
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	133,334	133,304
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	40,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	40,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	45,000	20,000
	Arp-ESSER	20-4540	0	2,290,001	1,285,844
	CRRSA Act-ESSER II	20-4534	996,789	22,152	0
	CRRSA Act-Learning Acceleration Grant	20-4535	6,345	59,046	50,000
	CRRSA Act-Mental Health Grant	20-4536	347	44,653	41,893
	Additional or Compensatory Special Education and Related Services (Acsers)	20-4537	0	50,983	0
	Arp Homeless Children and Youth II Grant	20-4546	5,514	900	0
	Total Revenues from Federal Sources			1,991,195	3,713,723
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-3,136	-356	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		796	215	200
Special Revenue Fund Revenues	Total Grants and Entitlements		2,320,777	4,026,656	2,600,730
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	2,143,842	2,076,816	2,005,948
	Total Revenues from Local Sources		2,143,842	2,076,816	2,005,948

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	1,276
	Total Local Repayment of Debt		2,143,842	2,076,816	2,007,224
Debt Service Fund Revenues	Total Repayment of Debt		2,143,842	2,076,816	2,007,224
All Fund Revenues	Total Revenues/Sources		33,156,322	38,553,111	39,149,388
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		33,156,322	38,553,111	39,149,388

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	7,280,906	7,968,749	8,102,958
	Special Education-Instruction	11-2XX-100-XXX	2,359,529	2,729,363	2,997,831
	Basic Skills/Remedial-Instruction	11-230-100-XXX	182,936	302,960	110,119
	Bilingual Education-Instruction	11-240-100-XXX	123,424	134,670	139,626
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	108,144	111,358	109,900
	School-Sponsored Athletics-Instruction	11-402-100-XXX	511,502	532,481	538,303
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,030,438	2,168,235	1,994,723
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	4,590	6,400	0
	Undistributed Expenditures-Health Services	11-000-213-XXX	511,690	930,664	938,285
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	742,566	1,138,188	1,352,590
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	408,955	546,026	503,229
	Undistributed Expenditures-Guidance	11-000-218-XXX	561,126	575,669	597,596
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	663,446	716,872	736,275
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	109,477	131,993	121,534
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	84,092	85,689	86,975
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,288	7,475	6,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	542,474	713,945	662,275
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	907,970	1,158,587	1,068,733
	Undistributed Expenditures-Central Services	11-000-251-XXX	360,933	482,513	410,790
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	455,920	565,661	455,042
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,294,589	2,551,572	3,072,379
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,126,108	1,440,359	1,533,143
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,884,958	5,396,883	6,216,302
	Undistributed Expenditures-Food Services	11-000-310-930	0	100,000	0
	Total Undistributed Expenditures		15,695,620	18,716,731	19,755,871
General Fund Current Expenses	Total General Current Expense		26,262,061	30,496,312	31,754,608

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	223,468	130,160	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	553,225	148,286	822,952
	Interest Deposit to Capital Reserve	10-604	0	300	300
	Total Capital Outlay		776,693	278,746	823,252
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	1,652,949	1,674,581	1,963,574
	General Fund Grand Total		28,691,703	32,449,639	34,541,434
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	70,978	67,836	55,000
	Student Activity Fund	20-475-XXX-XXX	155,320	150,266	200,000
	Scholarship Fund	20-476-XXX-XXX	796	250	250
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	11,524	0	0
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	14,864	40,371	40,371
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	12,762	16,865	16,865
	Nonpublic Nursing Services	20-XXX-XXX-XXX	21,256	0	0
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	7,481	0	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	1,964	0	0
	Sda Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	37,345	0
	Other	20-XXX-XXX-XXX	32,637	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	102,488	94,581	57,236
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	356,055	309,020	206,499
	Title II	20-XXX-XXX-XXX	22,142	95,837	30,422
	Title III	20-XXX-XXX-XXX	5,344	9,261	6,994
	Title IV	20-XXX-XXX-XXX	30,343	48,266	18,715
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	485,941	523,280	414,526
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	77,743	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	4,632	1,990	47
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	996,789	22,152	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	6,345	59,046	50,000

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Federal Projects	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	347	44,653	41,893
	Additional or Compensatory Special Education and Related Services (Acasers) Program	20-486-XXX-XXX	0	50,983	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	2,290,001	1,285,844
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	133,334	133,304
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	40,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	40,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	20,000
	Arp Homeless Children and Youth II	20-496-xxx-xxx	5,514	900	0
	Total Federal Projects	20-XXX-XXX-XXX	1,991,195	3,713,723	2,288,244
Special Revenue Fund Expenses	Total Special Revenue Funds		2,320,777	4,026,656	2,600,730
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	2,143,842	2,076,816	2,007,224
	Total Debt Service Funds		2,143,842	2,076,816	2,007,224
All Fund Expenses	Total Expenditures/Appropriations		33,156,322	38,553,111	39,149,388
Expenses Net of Transfers	Total Expenditures Net of Transfers		33,156,322	38,553,111	39,149,388

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	1,722,887	2,344,115	2,006,358	643,388
	Repayment of Debt	0	1,276	1,276	0
Restricted for General Operating Budget	Capital Reserve	417,000	503,550	841,607	441,907
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	3,350,439	3,179,348	1,312,666	0
	Unemployment Fund	139,726	137,398	137,398	137,398
	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	109,481	112,617	112,973	112,973
Restricted for Repayment of Debt	Scholarship Fund	6,907	6,111	5,911	5,711
	Repayment of Debt	1,276	0	0	0



Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,841	\$15,028	\$16,444	\$17,479	\$18,309
Total Classroom Instruction	\$7,850	\$8,543	\$8,944	\$9,486	\$9,830
Classroom-Salaries and Benefits	\$7,405	\$8,149	\$8,415	\$8,845	\$9,229
Classroom-General Supplies and Textbooks	\$130	\$161	\$181	\$245	\$276
Classroom-Purchased Services	\$315	\$233	\$349	\$397	\$325
Total Support Services	\$2,541	\$2,438	\$3,066	\$3,222	\$3,429
Support Services-Salaries and Benefits	\$1,709	\$1,697	\$1,774	\$1,863	\$1,996
Total Administrative Costs	\$1,894	\$1,829	\$2,069	\$2,293	\$2,226
Administration Salaries and Benefits	\$1,464	\$1,402	\$1,549	\$1,619	\$1,716
Total Operations and Maintenance of Plant	\$2,159	\$1,809	\$1,902	\$1,983	\$2,391
Operations and Maintenance-Salaries and Benefits	\$798	\$764	\$737	\$784	\$861
Board Contribution to Food Services	\$0	\$0	\$63	\$66	\$0
Total Extracurricular Costs	\$349	\$409	\$398	\$427	\$431
Total Equipment Costs	\$17	\$147	\$48	\$86	\$0
Legal Costs	\$67	\$43	\$36	\$61	\$44
Employee Benefits as a percentage of salaries*	35.02%	33.34%	34.85%	33.77%	37.67%

\*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 2022-23 revised appropriations and the 2023-24 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 NJ	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	18,523,354
	(D) Total School Levy	20,564,736
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	1,294,928,300
	(H) Estimated Equalized Valuation (as of 10/01/22)	1,398,712,781
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4305
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5881
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3243
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4703

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	\$32,238
	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	PUBLIC LAW 2007 C.92
	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
MARK LEUNG	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$155,000
	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	12/16/22
	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
MARK LEUNG	Total Allowances Amount	\$4,210
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$29,308
	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	PUBLIC LAW 2007 C.92
	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	