

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	1,390.0	1,311.0	1,360.0
On Roll Special Ed Full-Time	252.0	271.0	263.0
On Roll Subtotal	1,642.0	1,582.0	1,623.0
In Private School Placements	16.0	14.0	14.0
Sent to Contracted Preschool	0.0	0.0	45.0
Sent to Other Districts Regular	3.0	4.0	2.0
Sent to Other Districts Special Ed	13.0	13.0	28.0
Received	16.0	17.0	8.0
In State Facilities	2.0	1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	18,339,955	18,706,754	19,080,889
	Total Tuition	10-1300	102,358	120,000	150,000
	Unrestricted Miscellaneous Revenues	10-1XXX	0	72,770	280,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	300
	Interest Earned on Capital Reserve Funds	10-1XXX	4,014	300	300
	Other Restricted Miscellaneous Revenues	10-1XXX	397,936	0	0
	Total Revenues from Local Sources		18,844,263	18,899,824	19,511,489
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	262,668	289,198	485,346
	Extraordinary Aid	10-3131	381,499	400,000	400,000
	Categorical Special Education Aid	10-3132	1,150,328	1,770,785	1,808,991
	Equalization Aid	10-3176	9,631,078	9,631,078	9,631,078
	Categorical Security Aid	10-3177	110,028	351,170	449,731
	Other State Aids	10-3XXX	101,802	0	0
	Total Revenues from State Sources		11,637,403	12,442,231	12,775,146
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	44,685	46,513	52,392
	FFCRA/SEMI and ARRA/SEMI Revenue	10-4210	29,920	0	0
	Total Revenues from Federal Sources		74,605	46,513	52,392
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	2,675,636	1,900,735
	Withdrawal from Capital Reserve for Local Share	10-307	0	400,000	550,000
	Adjustment for Prior Year Encumbrances		0	112,500	0
	Actual Revenues (Over)/Under Expenditures		-184,013	0	0
General Fund Revenues	Total Operating Budget		30,372,258	34,576,704	34,789,762
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	219,670	0	0
	Scholarship Fund Revenue	20-1770	2,162	0	0
	Other Revenue from Local Sources	20-1XXX	66,836	10,208	48,677
	Total Revenues from Local Sources	20-1XXX	288,668	10,208	48,677

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	779,670	1,342,800
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	37,345	0	0
	Other Restricted Entitlements	20-32XX	18,846	121,099	103,087
	Total Revenues from State Sources		56,191	900,769	1,445,887
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	331,369	251,318	213,620
	Title II	20-4451-4455	59,408	40,560	37,214
	Title III	20-4491-4494	8,135	11,696	9,942
	Title IV	20-4471-4474	31,480	18,193	20,344
	ARP-IDEA Preschool	20-4409	1,942	47	0
	IDEA Part B (Handicapped)	20-4420-4429	498,105	575,345	489,043
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	4,256	129,078	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	25,000	20,000	0
	ARP-ESSER	20-4540	1,004,196	1,287,515	1,000,000
	CRRSA Act-ESSER II	20-4534	22,152	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	34,041	25,005	0
	CRRSA Act-Mental Health Grant	20-4536	15,133	30,380	0
	Additional or Compensatory Special Education and Related Services (ACSERS)	20-4537	50,983	0	0
	ARP Homeless Children and Youth I Grant	20-4545	900	0	0
	Total Revenues from Federal Sources		2,087,100	2,469,137	1,770,163
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	145,140	153,570
Special Revenue Fund Revenues	Total Grants and Entitlements		2,429,248	3,525,254	3,418,297
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	2,076,816	2,005,948	1,934,880
	Total Revenues from Local Sources		2,076,816	2,005,948	1,934,880

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1,276	0
	Total Local Repayment of Debt		2,076,816	2,007,224	1,934,880
Debt Service Fund Revenues	Total Repayment of Debt		2,076,816	2,007,224	1,934,880
All Fund Revenues	Total Revenues/Sources		34,878,322	40,109,182	40,142,939
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	145,140	153,570
	Total Revenues/Sources Net of Transfers		34,878,322	39,964,042	39,989,369

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	7,541,122	8,229,811	8,092,736
	Special Education-Instruction	11-2XX-100-XXX	2,546,901	2,997,831	3,138,176
	Basic Skills/Remedial-Instruction	11-230-100-XXX	106,152	110,119	249,529
	Bilingual Education-Instruction	11-240-100-XXX	132,189	139,807	188,448
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	99,090	124,886	114,319
	School-Sponsored Athletics-Instruction	11-402-100-XXX	491,764	562,733	532,722
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,069,357	2,026,431	2,684,060
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	98	6,401	0
	Undistributed Expenditures-Health Services	11-000-213-XXX	680,966	868,872	749,261
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,307,919	1,321,425	1,613,210
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	570,159	590,374	594,005
	Undistributed Expenditures-Guidance	11-000-218-XXX	579,272	600,048	628,907
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	708,609	723,599	639,771
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	121,832	127,879	158,063
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	84,546	86,587	92,315
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,938	6,000	0
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	617,567	728,168	609,106
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,044,286	1,121,347	1,056,996
	Undistributed Expenditures-Central Services	11-000-251-XXX	484,301	423,810	432,596
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	528,286	463,081	601,488
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,386,147	3,175,822	3,183,546
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,239,165	1,728,869	1,499,452
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	5,098,169	5,790,978	5,173,373
	Undistributed Expenditures-Food Services	11-000-310-930	20,000	0	0
	Total Undistributed Expenditures		17,545,617	19,789,691	19,716,149
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	300
General Fund Current Expenses	Total General Current Expense		28,462,835	31,954,878	32,032,379

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	162,228	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	148,286	822,952	117,952
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	0	550,000
	Interest Deposit to Capital Reserve	10-604	0	300	300
	Total Capital Outlay		310,514	823,252	668,252
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	1,598,909	1,798,574	2,089,131
	General Fund Grand Total		30,372,258	34,576,704	34,789,762
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	66,836	10,208	48,677
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	481,614	765,866
	Support Services	20-218-200-XXX	0	408,196	695,504
	Facility Acquisition and Construction Services	20-218-400-XXX	0	35,000	35,000
	Total Preschool Education Aid	20-218-XXX-XXX	0	924,810	1,496,370
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	0	12,660	10,761
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	4,793	12,587	10,699
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	14,053	10,696	9,245
	Nonpublic Nursing Services	20-XXX-XXX-XXX	0	27,480	23,358
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	10,731	9,121
	Nonpublic Security Aid	20-XXX-XXX-XXX	0	46,945	39,903
	Preschool and Charter School Security Compliance Grant	20-493-XXX-XXX	37,345	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	56,191	1,045,909	1,599,457
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	331,369	251,318	213,620
	Title II	20-XXX-XXX-XXX	59,408	40,560	37,214
	Title III	20-XXX-XXX-XXX	8,135	11,696	9,942
	Title IV	20-XXX-XXX-XXX	31,480	18,193	20,344
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	498,105	575,345	489,043
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	1,942	47	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	22,152	0	0

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Expenses for Federal Projects	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	34,041	25,005	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	15,133	30,380	0
	Additional or Compensatory Special Education and Related Services (ACSERS) Program	20-486-XXX-XXX	50,983	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	1,004,196	1,287,515	1,000,000
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	4,256	129,078	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	25,000	20,000	0
	ARP Homeless Children and Youth I	20-495-xxx-xxx	900	0	0
	Total Federal Projects	20-XXX-XXX-XXX	2,087,100	2,469,137	1,770,163
Special Revenue Fund Expenses	Total Special Revenue Funds		2,429,248	3,525,254	3,418,297
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	2,076,816	2,007,224	1,934,880
	Total Debt Service Funds		2,076,816	2,007,224	1,934,880
All Fund Expenses	Total Expenditures/Appropriations		34,878,322	40,109,182	40,142,939
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	145,140	153,570
	Total Expenditures Net of Transfers		34,878,322	39,964,042	39,989,369

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	2,344,115	1,998,495	635,525	635,525
	Repayment of Debt	1,276	1,276	0	0
Restricted for General Operating Budget	Capital Reserve	503,550	1,000,726	601,026	51,326
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	59,000	59,000	59,300
	Legal Reserve	3,179,348	3,213,401	1,900,735	0
	Unemployment Fund	137,398	144,540	144,540	144,540
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	112,617	116,166	116,166	116,166
	Scholarship Fund	6,111	5,273	5,273	5,273
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,028	\$16,311	\$18,309	\$19,477	\$19,135
Total Classroom Instruction	\$8,543	\$8,813	\$9,830	\$10,405	\$10,014
Classroom-Salaries and Benefits	\$8,149	\$8,277	\$9,229	\$9,643	\$9,288
Classroom-General Supplies and Textbooks	\$161	\$209	\$276	\$371	\$189
Classroom-Purchased Services	\$233	\$326	\$325	\$390	\$537
Total Support Services	\$2,438	\$3,150	\$3,429	\$3,613	\$3,821
Support Services-Salaries and Benefits	\$1,697	\$1,821	\$1,996	\$2,042	\$2,155
Total Administrative Costs	\$1,829	\$2,084	\$2,226	\$2,427	\$2,382
Administration Salaries and Benefits	\$1,402	\$1,494	\$1,716	\$1,842	\$1,851
Total Operations and Maintenance of Plant	\$1,809	\$1,859	\$2,391	\$2,553	\$2,479
Operations and Maintenance-Salaries and Benefits	\$764	\$767	\$861	\$889	\$880
Board Contribution to Food Services	\$0	\$13	\$0	\$0	\$0
Total Extracurricular Costs	\$409	\$392	\$431	\$477	\$436
Total Equipment Costs	\$147	\$108	\$0	\$24	\$23
Legal Costs	\$43	\$86	\$44	\$53	\$45
Employee Benefits as a percentage of salaries*	33.34%	33.91%	37.67%	35.87%	30.27%

*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 2023-24 revised appropriations and the 2024-25 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
	CCES- Camden County Educational Service Commission	0

Estimated Tax Rates

Municipality	Category	Amount
Florence Township	(A) General Fund School Levy	18,893,822
	(D) Total School Levy	20,864,236
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	1,337,542,400
	(H) Estimated Equalized Valuation (as of 10/01/23)	1,541,480,220
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4126
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5599
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2257
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3535

Employee Contract List for District

Name	Category	Measure
Dr. Donna Ambrosius	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$198,119
	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	07/01/24
	End Date of Contract	06/30/25
	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)	\$1,683
	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
Dr. 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	\$165,000
	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	07/01/24
	End Date of Contract	06/30/25
	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)	\$8,277
	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