

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	1,311.0	1,404.0	1,420.0
On Roll Special Ed Full-Time	271.0	282.0	301.0
On Roll Subtotal	1,582.0	1,686.0	1,721.0
In Private School Placements	14.0	16.0	20.0
Sent to Other Districts Regular	4.0	3.0	3.0
Sent to Other Districts Special Ed	13.0	20.0	36.0
Received	17.0	2.0	1.0
In State Facilities	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	18,706,754	19,080,889	22,588,333
	Total Tax Levy	10-121x	18,706,754	19,080,889	22,588,333
	Total Tuition	10-1300	113,630	150,000	174,592
	Unrestricted Miscellaneous Revenues	10-1XXX	59,906	280,000	502,983
	Interest Earned on Maintenance Reserve	10-1XXX	0	300	300
	Interest Earned on Capital Reserve Funds	10-1XXX	1,735	300	300
	Total Revenues from Local Sources		18,882,025	19,511,489	23,266,508
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	289,198	485,346	625,236
	Extraordinary Aid	10-3131	277,121	400,000	300,000
	Categorical Special Education Aid	10-3132	1,770,785	1,808,991	2,263,621
	Equalization Aid	10-3176	9,631,078	9,631,078	9,748,426
	Categorical Security Aid	10-3177	351,170	449,731	480,372
	Other State Aids	10-3XXX	69,841	0	123,980
	Total Revenues from State Sources		12,389,193	12,775,146	13,541,635
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	42,898	52,392	11,952
	Total Revenues from Federal Sources		42,898	52,392	11,952
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,900,735	1,065,879
	Withdrawal from Capital Reserve for Local Share	10-307	0	550,000	0
	Transfers from Other Funds	10-5200	10,000	0	0
	Adjustment for Prior Year Encumbrances		0	570,254	0
	Actual Revenues (Over)/Under Expenditures		2,153,444	0	0
General Fund Revenues	Total Operating Budget		33,477,560	35,360,016	37,885,974
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	200,264	0	0
	Scholarship Fund Revenue	20-1770	169	0	0
	Other Revenue from Local Sources	20-1XXX	8,518	50,060	5,083
	Total Revenues from Local Sources	20-1XXX	208,951	50,060	5,083

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	279,706
	Preschool Education Aid	20-3218	499,964	1,342,800	1,588,968
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	36,602	0	0
	Nonpublic Teacher Stem Grant	20-3212	88,076	0	0
	Other Restricted Entitlements	20-32XX	0	122,363	104,006
	Total Revenues from State Sources		624,642	1,465,163	1,972,680
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	261,232	280,921	238,783
	Title II	20-4451-4455	41,141	54,459	46,290
	Title III	20-4491-4494	2,160	11,982	10,185
	Title IV	20-4471-4474	20,813	21,615	18,373
	ARP-IDEA Preschool	20-4409	47	0	0
	IDEA Part B (Handicapped)	20-4420-4429	575,642	554,956	471,713
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	102,513	26,565	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	15,120	24,879	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	9,382	30,617	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	2,813	17,187	0
	ARP-ESSER	20-4540	287,515	1,064,242	0
	CRRSA Act-Learning Acceleration Grant	20-4535	25,004	0	0
	Other	20-4XXX	10,076	94,806	0
	CRRSA Act-Mental Health Grant	20-4536	30,380	0	0
	Total Revenues from Federal Sources		1,383,838	2,182,229	785,344
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	145,140	153,570	159,060
Special Revenue Fund Revenues	Total Grants and Entitlements		2,362,983	3,851,022	2,922,167
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	2,005,948	1,934,880	1,865,332
	Total Revenues from Local Sources		2,005,948	1,934,880	1,865,332

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		2,005,948	1,934,880	1,865,332
	Actual Revenues (Over)/Under Expenditures		1,276	0	0
Debt Service Fund Revenues	Total Repayment of Debt		2,007,224	1,934,880	1,865,332
All Fund Revenues	Total Revenues/Sources		37,847,767	41,145,918	42,673,473
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	145,140	153,570	159,060
	Total Revenues/Sources Net of Transfers		37,702,627	40,992,348	42,514,413

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	8,154,766	8,163,965	8,481,341
	Special Education-Instruction	11-2XX-100-XXX	2,926,728	3,159,054	3,346,768
	Basic Skills/Remedial-Instruction	11-230-100-XXX	98,255	197,768	331,609
	Bilingual Education-Instruction	11-240-100-XXX	139,498	224,677	231,550
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	134,266	119,155	140,077
	School-Sponsored Athletics-Instruction	11-402-100-XXX	512,113	532,722	510,023
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,049,879	2,489,401	2,855,084
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	6,800	3,790	8,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	708,388	754,715	959,211
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,384,272	1,655,221	1,763,407
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	744,926	685,992	1,089,850
	Undistributed Expenditures-Guidance	11-000-218-XXX	576,765	643,041	658,792
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	640,420	545,683	722,695
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	111,055	169,832	153,800
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	89,137	93,393	95,425
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,789	2,311	500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	670,939	714,352	615,776
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,075,162	1,163,421	1,065,323
	Undistributed Expenditures-Central Services	11-000-251-XXX	416,769	562,288	379,747
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	464,967	573,431	587,584
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,125,693	3,395,508	3,423,125
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,569,054	1,643,148	2,508,066
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	5,607,430	4,888,361	5,848,185
	Total Undistributed Expenditures		19,248,445	19,983,888	22,734,570
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	300	300
General Fund Current Expenses	Total General Current Expense		31,214,071	32,381,529	35,776,238

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	2,286	44,957	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	464,490	476,414	117,952
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	550,000	0
	Interest Deposit to Capital Reserve	10-604	0	300	300
	Total Capital Outlay		466,776	1,071,671	118,252
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	1,796,713	1,906,816	1,991,484
	General Fund Grand Total		33,477,560	35,360,016	37,885,974
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	8,518	50,060	5,083
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	352,214	807,693	825,462
	Support Services	20-218-200-XXX	292,890	653,677	1,182,272
	Facility Acquisition and Construction Services	20-218-400-XXX	0	35,000	20,000
	Total Preschool Education Aid	20-218-XXX-XXX	645,104	1,496,370	2,027,734
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	0	11,097	9,432
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	0	7,803	6,632
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	0	17,120	14,551
	Nonpublic Nursing Services	20-XXX-XXX-XXX	0	29,380	24,973
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	10,633	9,038
	Nonpublic Security Aid	20-XXX-XXX-XXX	0	46,330	39,380
	Nonpublic Teacher Stem Grant	20-481-XXX-XXX	88,076	0	0
	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	36,602	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	769,782	1,618,733	2,131,740
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	261,232	280,921	238,783
	Title II	20-XXX-XXX-XXX	41,141	54,459	46,290
	Title III	20-XXX-XXX-XXX	2,160	11,982	10,185
	Title IV	20-XXX-XXX-XXX	20,813	21,615	18,373
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	575,642	554,956	471,713
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	47	0	0

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Expenses for Federal Projects	Other	20-XXX-XXX-XXX	10,076	94,806	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	25,004	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	30,380	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	287,515	1,064,242	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	102,513	26,565	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	15,120	24,879	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	9,382	30,617	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	2,813	17,187	0
	Total Federal Projects	20-XXX-XXX-XXX	1,383,838	2,182,229	785,344
Special Revenue Fund Expenses	Total Special Revenue Funds		2,362,983	3,851,022	2,922,167
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	2,007,224	1,934,880	1,865,332
	Total Debt Service Funds		2,007,224	1,934,880	1,865,332
All Fund Expenses	Total Expenditures/Appropriations		37,847,767	41,145,918	42,673,473
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	145,140	153,570	159,060
	Total Expenditures Net of Transfers		37,702,627	40,992,348	42,514,413

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	1,998,495	714,141	714,141	0
	Repayment of Debt	1,276	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,000,726	612,497	62,797	63,097
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	59,000	61,361	61,661	61,961
	Legal Reserve	3,213,401	2,252,473	351,738	0
	Unemployment Fund	144,540	164,492	164,492	164,492
	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 Special Revenue Fund	Student Activity Fund	116,166	115,935	115,935	115,935
	Scholarship Fund	5,273	5,092	5,092	5,092
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,311	\$19,348	\$19,135	\$18,885	\$19,982
Total Classroom Instruction	\$8,813	\$10,308	\$10,014	\$10,078	\$10,679
Classroom-Salaries and Benefits	\$8,277	\$9,474	\$9,288	\$9,322	\$9,831
Classroom-General Supplies and Textbooks	\$209	\$382	\$189	\$193	\$130
Classroom-Purchased Services	\$326	\$451	\$537	\$563	\$718
Total Support Services	\$3,150	\$3,633	\$3,821	\$3,556	\$4,252
Support Services-Salaries and Benefits	\$1,821	\$1,952	\$2,155	\$1,823	\$2,149
Total Administrative Costs	\$2,084	\$2,395	\$2,382	\$2,330	\$2,051
Administration Salaries and Benefits	\$1,494	\$1,831	\$1,851	\$1,742	\$1,544
Total Operations and Maintenance of Plant	\$1,859	\$2,553	\$2,479	\$2,326	\$2,319
Operations and Maintenance-Salaries and Benefits	\$767	\$886	\$880	\$604	\$645
Board Contribution to Food Services	\$13	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$392	\$456	\$436	\$514	\$518
Total Equipment Costs	\$108	\$2	\$23	\$52	\$13
Legal Costs	\$86	\$77	\$45	\$95	\$42
Employee Benefits as a percentage of salaries*	33.91%	36.15%	30.27%	28.63%	33.02%

*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 2024-25 revised appropriations and the 2025-26 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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
300	SHIF DIVIDENTS	187,983	District is receiving its dividend as Healthcare are expected to rise exponetially.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	SHIF - School Health Insurance Fund	0
Municipal/Public Works	Florence Township - Water/Sewer	0
Purchasing	ESCNJ - Educational Services Commission of NJ	0
	Educational Data Services	0
	CCES - Camden County Educational Services	0

Estimated Tax Rates

Municipality	Category	Amount
Florence Township	(A) General Fund School Levy	22,588,333
	(D) Total School Levy	24,453,665
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	1,340,307,100
	(H) Estimated Equalized Valuation (as of 10/01/24)	1,548,771,766
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6853
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8245
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.4585
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.5789

Employee Contract List for District

Name	Category	Measure
Dr. Donna Ambrosius	Job Title	Superintendent
	Job Title II	Superintendent
	Base Annual Salary Amount	\$204,063
	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	07/01/25
	End Date of Contract	06/30/26
	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 2007C.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	Business Adminsitator
	Base Annual Salary Amount	\$175,898
	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	07/01/25
	End Date of Contract	06/30/26
	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)	\$1,687
	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