

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	1,404.0	1,399.0	1,401.0
On Roll Special Ed Full-Time	282.0	285.0	295.0
On Roll Subtotal	1,686.0	1,684.0	1,696.0
In Private School Placements	16.0	17.0	17.0
Sent to Other Districts Regular	3.0	5.0	5.0
Sent to Other Districts Special Ed	20.0	20.0	37.0
Received	2.0	4.0	4.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	19,080,889	22,588,333	24,159,685
	Total Tax Levy	10-121x	19,080,889	22,588,333	24,159,685
	Total Tuition	10-1300	57,824	174,592	267,209
	Unrestricted Miscellaneous Revenues	10-1XXX	241,897	502,983	632,983
	Interest Earned on Maintenance Reserve	10-1XXX	1,788	300	300
	Interest Earned on Capital Reserve Funds	10-1XXX	3,529	300	300
	Total Revenues from Local Sources		19,385,927	23,266,508	25,060,477
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	485,346	625,236	615,428
	Extraordinary Aid	10-3131	680,860	300,000	600,000
	Categorical Special Education Aid	10-3132	1,808,991	2,263,621	2,173,873
	Equalization Aid	10-3176	9,631,078	9,748,426	10,654,955
	Categorical Security Aid	10-3177	449,731	480,372	460,458
	Other State Aids	10-3XXX	68,796	123,980	0
	State Reimbursement for Menstrual Products	10-3301	3,087	0	0
	Total Revenues from State Sources		13,127,889	13,541,635	14,504,714
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	43,520	11,952	22,165
	Total Revenues from Federal Sources		43,520	11,952	22,165
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,065,879	0
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	90,000
	Other Financing Sources	10-5XXX	66,450	0	0
	Adjustment for Prior Year Encumbrances		0	1,176,843	0
	Actual Revenues (Over)/Under Expenditures		2,013,689	0	0
General Fund Revenues	Total Operating Budget		34,637,475	39,062,817	39,677,356
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	282,893	0	0
	Scholarship Fund Revenue	20-1770	3	0	0
	Other Revenue from Local Sources	20-1XXX	6,561	5,083	3,812
	Total Revenues from Local Sources	20-1XXX	289,457	5,083	3,812

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	279,706	280,746
	Preschool Education Aid	20-3218	1,341,760	1,588,968	2,603,285
	Other Restricted Entitlements	20-32XX	0	151,633	106,228
	State Grants Through Intermediate Sources	20-3700	106,798	0	0
	Total Revenues from State Sources		1,448,558	2,020,307	2,990,259
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	248,713	304,707	228,530
	Title II	20-4451-4455	41,413	57,532	43,149
	Title III	20-4491-4494	4,120	12,081	9,061
	Title IV	20-4471-4474	19,051	18,234	13,676
	IDEA Part B (Handicapped)	20-4420-4429	549,911	554,288	415,716
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	21,466	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	24,880	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	30,618	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	17,187	0	0
	ARP-ESSER	20-4540	972,008	0	0
	Other	20-4XXX	39,958	0	0
	Total Revenues from Federal Sources		1,969,325	946,842	710,132
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	153,570	159,060	329,500
Special Revenue Fund Revenues	Total Grants and Entitlements		3,821,325	3,131,292	4,033,703
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,934,880	1,865,332	1,792,276
	Total Revenues from Local Sources		1,934,880	1,865,332	1,792,276
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,934,880	1,865,332	1,792,276
Debt Service Fund Revenues	Total Repayment of Debt		1,934,880	1,865,332	1,792,276
All Fund Revenues	Total Revenues/Sources		40,393,680	44,059,441	45,503,335
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	153,570	159,060	329,500
	Total Revenues/Sources Net of Transfers		40,240,110	43,900,381	45,173,835

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	8,081,720	8,748,693	8,911,088
	Special Education-Instruction	11-2XX-100-XXX	2,970,668	3,317,119	3,361,346
	Basic Skills/Remedial-Instruction	11-230-100-XXX	197,155	331,609	280,992
	Bilingual Education-Instruction	11-240-100-XXX	222,076	232,484	239,654
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	129,145	140,592	135,026
	School-Sponsored Athletics-Instruction	11-402-100-XXX	465,022	561,901	511,788
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,310,313	2,994,298	2,831,572
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	8,000	8,000	8,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	642,235	1,049,412	836,609
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,640,364	1,842,892	1,882,413
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	600,793	1,297,708	601,561
	Undistributed Expenditures-Guidance	11-000-218-XXX	563,945	677,844	666,206
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	499,268	784,029	770,998
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	150,669	153,880	158,492
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	94,374	94,575	95,380
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,229	13,741	500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	662,247	682,593	605,667
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,013,391	1,171,202	1,103,395
	Undistributed Expenditures-Central Services	11-000-251-XXX	434,402	508,744	353,479
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	549,050	560,970	572,991
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,101,107	3,776,855	3,837,916
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,413,716	2,491,508	1,595,890
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	5,922,980	5,296,303	7,729,491
	Total Undistributed Expenditures		19,610,083	23,404,554	23,650,560
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		31,675,869	36,737,252	37,090,754

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	30,076	83,072	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	476,414	117,952	117,952
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	550,000	0	90,000
	Interest Deposit to Capital Reserve	10-604	0	300	300
	Total Capital Outlay		1,056,490	201,324	208,252
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	1,905,116	2,124,241	2,378,350
	General Fund Grand Total		34,637,475	39,062,817	39,677,356
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	6,561	5,083	3,812
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	962,993	1,052,619	3,213,531
	Support Services	20-218-200-XXX	528,832	955,115	0
	Facility Acquisition and Construction Services	20-218-400-XXX	3,505	20,000	0
	Total Preschool Education Aid	20-218-XXX-XXX	1,495,330	2,027,734	3,213,531
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	11,097	12,348	9,261
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	6,935	14,201	10,651
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	8,329	23,185	17,389
	Nonpublic Nursing Services	20-XXX-XXX-XXX	23,504	34,507	25,880
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	10,633	8,811	6,608
	Nonpublic Security Aid	20-XXX-XXX-XXX	46,300	48,585	36,439
	Other	20-XXX-XXX-XXX	0	9,996	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,602,128	2,179,367	3,319,759
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	248,713	304,707	228,530
	Title II	20-XXX-XXX-XXX	41,413	57,532	43,149
	Title III	20-XXX-XXX-XXX	4,120	12,081	9,061
	Title IV	20-XXX-XXX-XXX	19,051	18,234	13,676
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	549,911	554,288	415,716
	Other	20-XXX-XXX-XXX	39,958	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	972,008	0	0

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Expenses for Federal Projects	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	21,466	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	24,880	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	30,618	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	17,187	0	0
	Total Federal Projects	20-XXX-XXX-XXX	1,969,325	946,842	710,132
Special Revenue Fund Expenses	Total Special Revenue Funds		3,821,325	3,131,292	4,033,703
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,934,880	1,865,332	1,792,276
	Total Debt Service Funds		1,934,880	1,865,332	1,792,276
All Fund Expenses	Total Expenditures/Appropriations		40,393,680	44,059,441	45,503,335
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	153,570	159,060	329,500
	Total Expenditures Net of Transfers		40,240,110	43,900,381	45,173,835

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	714,141	457,266	757,719	757,719
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	612,497	132,476	132,776	43,076
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	61,361	63,149	63,449	63,749
	Legal Reserve	2,252,473	351,738	0	0
	Unemployment Fund	164,492	180,057	180,057	180,057
	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	115,935	156,182	156,182	156,182
	Scholarship Fund	5,092	4,430	4,430	4,430
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,348	\$30,688	\$19,982	\$21,236	\$22,918
Total Classroom Instruction	\$10,308	\$16,566	\$10,679	\$11,126	\$13,663
Classroom-Salaries and Benefits	\$9,474	\$15,262	\$9,831	\$10,250	\$13,301
Classroom-General Supplies and Textbooks	\$382	\$309	\$130	\$157	\$155
Classroom-Purchased Services	\$451	\$995	\$718	\$720	\$207
Total Support Services	\$3,633	\$5,790	\$4,252	\$4,558	\$3,749
Support Services-Salaries and Benefits	\$1,952	\$3,210	\$2,149	\$2,063	\$1,926
Total Administrative Costs	\$2,395	\$3,816	\$2,051	\$2,261	\$2,126
Administration Salaries and Benefits	\$1,831	\$2,906	\$1,544	\$1,599	\$1,606
Total Operations and Maintenance of Plant	\$2,553	\$3,874	\$2,319	\$2,584	\$2,660
Operations and Maintenance-Salaries and Benefits	\$886	\$1,290	\$645	\$569	\$694
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$456	\$639	\$518	\$556	\$540
Total Equipment Costs	\$2	\$36	\$13	\$67	\$0
Legal Costs	\$77	\$166	\$42	\$87	\$43
Employee Benefits as a percentage of salaries*	36.15%	36.34%	33.02%	29.48%	36.42%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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	ESIP Rebates	130,000	Rebates from PSEG for Energy Savings

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	24,159,685
	(D) Total School Levy	25,951,961
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	1,345,940,400
	(H) Estimated Equalized Valuation (as of 10/01/25)	1,738,941,056
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7950
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.9282
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3893
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4924

Employee Contract List for District

Name	Category	Measure
Dr. Donna Ambrosius	Job Title	Superintendent
	Job Title II	Superintendent
	Base Annual Salary Amount	\$210,185
	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	07/01/26
	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)	\$1,783
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$34,401
	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	Business Administrator
	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	07/01/26
	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

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)	\$1,783
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$31,236
	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