

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	104.0	96.0	115.0
On Roll Special Ed Full-Time	8.0	10.0	10.0
On Roll Subtotal	112.0	106.0	125.0
Sent to Other Districts Regular	18.0	17.5	7.0
Sent to Other Districts Special Ed	5.0	8.0	7.0
Received	5.0		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	1,553,736	1,615,886	1,664,363
	Total Tax Levy	10-121x	1,553,736	1,615,886	1,664,363
	Unrestricted Miscellaneous Revenues	10-1XXX	4,853	850	850
	Interest Earned on Capital Reserve Funds	10-1XXX	117	750	750
	Total Revenues from Local Sources		1,558,706	1,617,486	1,665,963
General Fund Revenues from State Sources	School Choice Aid	10-3116	497,252	600,292	706,552
	Categorical Transportation Aid	10-3121	64,294	64,294	66,361
	Categorical Special Education Aid	10-3132	90,502	90,502	155,579
	Equalization Aid	10-3176	851,324	518,521	424,731
	Categorical Security Aid	10-3177	40,720	40,720	45,945
	Adjustment Aid	10-3178	9,431	0	0
	Other State Aids	10-3XXX	910	107,637	0
	Total Revenues from State Sources		1,554,433	1,421,966	1,399,168
	Budgeted Fund Balance-Operating Budget	10-303	0	241,372	786,738
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	240,206	0
General Fund Revenues from Other Sources	Withdrawal from Current Expense Emergency Reserve	10-312	0	100,080	0
	Transfers from Other Funds	10-5200	0	33,070	0
	Adjustment for Prior Year Encumbrances		0	186,310	0
	Actual Revenues (Over)/Under Expenditures		229,362	0	0
	Total Operating Budget		3,342,501	3,840,490	3,851,869
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	8,223	15,000	15,000
	Total Revenues from Local Sources	20-1XXX	8,223	15,000	15,000
	Preschool Education Aid-Prior Year Carryover	20-3218	0	59,010	25,274
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	174,926	211,834	182,652
	Other Restricted Entitlements	20-32XX	2,000	0	0
	Total Revenues from State Sources		176,926	270,844	207,926

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	36,797	3,532	3,002
	Title II	20-4451-4455	1,867	2,496	2,122
	Title IV	20-4471-4474	10,000	10,000	8,500
	IDEA Part B (Handicapped)	20-4420-4429	52,198	44,679	37,977
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	14,401	13,828	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	25,135	7,216	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	11,799	13,405	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	23,500	0	0
	ARP-ESSER	20-4540	18,663	97,777	0
	CRRSA Act-Learning Acceleration Grant	20-4535	1,680	0	0
Special Revenue Fund Revenues from Other Sources	Total Revenues from Federal Sources		196,040	192,933	51,601
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	15,131	31,342
	Total Grants and Entitlements		383,481	493,908	305,869
Revenues Net of Transfers	Total Revenues/Sources		3,725,982	4,334,398	4,157,738
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	15,131	31,342
	Total Revenues/Sources Net of Transfers		3,725,982	4,319,267	4,126,396

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	873,207	1,020,727	1,013,793
	Special Education-Instruction	11-2XX-100-XXX	188,267	212,028	216,118
	Basic Skills/Remedial-Instruction	11-230-100-XXX	52,927	56,522	76,511
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	475	5,000	5,500
	Other Supplemental/At-Risk Programs	11-424-XXX-XXX	39,460	59,336	0
	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	368,263	337,620	366,114
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	22,816	23,878	24,610
	Undistributed Expenditures-Health Services	11-000-213-XXX	75,508	70,994	75,571
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	16,469	14,231	20,300
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	94,917	84,221	90,067
General Fund Current Expenses for Support Services	Undistributed Expenditures-Guidance	11-000-218-XXX	1,235	55,200	86,400
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	9,713	45,470	51,390
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	25	16,724	11,379
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	6,883	12,500	12,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	695	16,622	3,956
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	105,294	110,370	131,903
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	68,163	72,079	55,552
	Undistributed Expenditures-Central Services	11-000-251-XXX	52,639	46,737	58,996
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	256,734	303,476	313,309
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	194,700	241,176	274,610
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	488,310	587,533	652,462
	Undistributed Expenditures-Food Services	11-000-310-930	9,913	0	0
	Total Undistributed Expenditures		1,772,277	2,038,831	2,229,119
	Total General Current Expense		2,926,613	3,392,444	3,541,041
	Equipment	12-XXX-XXX-730	40,441	48,027	85,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	375,447	399,269	225,078
	Interest Deposit to Capital Reserve	10-604	0	750	750
	Total Capital Outlay				
	General Fund Grand Total		3,342,501	3,840,490	3,851,869
General Fund Expenses and Transfers					

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	16,681	117,585
	Support Services	20-218-200-XXX	174,926	237,294	93,764
	Facility Acquisition and Construction Services	20-218-400-XXX	0	32,000	27,919
	Total Preschool Education Aid	20-218-XXX-XXX	174,926	285,975	239,268
	Other	20-XXX-XXX-XXX	2,000	0	0
Special Revenue Fund Expenses for Other State Projects	Total State Projects	20-XXX-XXX-XXX	176,926	285,975	239,268
Special Revenue Fund Expenses for State Projects	Title I	20-XXX-XXX-XXX	36,797	3,532	3,002
	Title II	20-XXX-XXX-XXX	1,867	2,496	2,122
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	52,198	44,679	37,977
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	1,680	0	0
Special Revenue Fund Expenses for Federal Projects	ARP-ESSER Grant Program	20-487-xxx-xxx	18,663	97,777	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	14,401	13,828	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	25,135	7,216	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	11,799	13,405	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	23,500	0	0
	Total Federal Projects	20-XXX-XXX-XXX	196,040	192,933	51,601
	Total Special Revenue Funds		383,481	493,908	305,869
Special Revenue Fund Expenses	Total Expenditures/Appropriations		3,725,982	4,334,398	4,157,738
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	15,131	31,342
	Total Expenditures Net of Transfers		3,725,982	4,319,267	4,126,396

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	250,914	251,534	250,910	250,000
	Repayment of Debt	0	0	0	0
	Capital Reserve	1,464,741	1,464,858	1,225,402	1,226,152
	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	100,375	100,375	100,375	100,375
	Legal Reserve	640,748	1,026,576	785,828	0
	Unemployment Fund	25,100	28,259	28,259	28,259
	Tuition Reserve	14,000	0	0	0
	Current Expense Emergency Reserve	100,080	100,080	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	4,723	2,431	2,431	2,431
Restricted for Repayment of Debt	Scholarship Fund	0	0	0	0
	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	\$18,968	\$22,447	\$22,884	\$28,797	\$24,643
Total Classroom Instruction	\$12,193	\$13,348	\$13,422	\$16,714	\$15,060
Classroom-Salaries and Benefits	\$10,398	\$11,974	\$11,381	\$14,239	\$13,165
Classroom-General Supplies and Textbooks	\$908	\$697	\$1,326	\$1,572	\$885
Classroom-Purchased Services	\$887	\$677	\$716	\$902	\$1,009
Total Support Services	\$2,196	\$4,041	\$4,443	\$5,978	\$4,030
Support Services-Salaries and Benefits	\$1,511	\$1,811	\$1,538	\$2,149	\$1,970
Total Administrative Costs	\$2,058	\$2,452	\$2,283	\$2,708	\$2,540
Administration Salaries and Benefits	\$1,364	\$1,722	\$1,844	\$1,955	\$1,910
Total Operations and Maintenance of Plant	\$2,492	\$2,493	\$2,664	\$3,235	\$2,896
Operations and Maintenance-Salaries and Benefits	\$627	\$849	\$789	\$1,332	\$1,309
Board Contribution to Food Services	\$0	\$88	\$0	\$0	\$0
Total Extracurricular Costs	\$14	\$6	\$52	\$65	\$63
Total Equipment Costs	\$239	\$358	\$241	\$755	\$903
Legal Costs	\$23	\$81	\$26	\$176	\$120
Employee Benefits as a percentage of salaries*	32.78%	35.62%	39.28%	38.74%	42.38%

*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.

Salem

Shared Services

Elsinboro Twp

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Contracted Food Services procured through Quinton Township Board of Education	0
Insurance Coverages and Benefits	General Insurance through School Alliance Insurance Fund (SAIF) - ERIC South	0
	Workers Compensation and Student Accident Insurance through NJSIG - ERIC South	0
	Employee Health and Dental Benefits through Brown and Brown - AmeriHealth Trust	0
	Ice Cream, Milk, Juice, Bread Purchased through PennsGrove-Carneys Point School District's Joint Purchasing Consortium	0
Purchasing	Shared Purchasing Agreements with MRESC, HCESC, CCESC, County of Salem, Omnia Partners	0
Social Worker/Psychologist	Contracted Child Study Team Services procured through Mannington Township Board of Education and Quinton Township Board of Education	0
Special Education Services	Contracted Child Study Team Services procured through Mannington Township Board of Education and Quinton Township Board of Education	0
Staffing - Other	Provides a Shared Art Teacher to Lower Alloways Creek Board of Education	0
	Contracted Part-Time Spanish Teacher procured through Quinton Township Board of Education	0
	Contracted Part-Time Mental Health Counselor procured through Quinton Township Board of Education	0
Transportation Services, including Fuel	Contracted Early Childhood Coordinator (PIC/PERS/CPIS) procured through Quinton Township Board of Education (inc. Mannington School and Alloway School) (effective until June 30, 2025)	0
	Transportation of Academy, Choice, Special Education, and Homeless Routes through Gloucester County Special Services School District (GCSSSD)	0

Estimated Tax Rates

Municipality	Category	Amount
Elsinboro Borough	(A) General Fund School Levy	1,664,363
	(D) Total School Levy	1,664,363
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	115,597,900
	(H) Estimated Equalized Valuation (as of 10/01/24)	141,733,570
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.4398
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.4398
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.1743
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.1743

Employee Contract List for District

Name	Category	Measure
Laurel Kretzer	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$111,323
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	None Reported
	Beginning Date of Contract	N
	End Date of Contract	07/01/22
		06/30/25
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	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	\$4,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$6,460
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$100 per day at maximum of \$15,000 (at retirement only)
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Diem Rate on pro-rated basis of 2 days accrued per month
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout of Personal Days - Convert to Sick Days at End of School Year
	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
Laural Kretzer	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
	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$91,809
	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
Melanie M. Allen	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	25
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	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
Melanie M. Allen	Total Allowances Amount	\$1,068
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$100 per day at maximum of \$15,000 (at retirement only)
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Diem Rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout of Personal Days - Convert to Sick Days at End of School Year
	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