

**SALEM – ELSINBORO TOWNSHIP  
2026-2027 ELSINBORO TOWNSHIP SCHOOL DISTRICT BUDGET**

Notice is hereby given to the legal voters of the Elsinboro Township School District, in the County of Salem, of the State of New Jersey, that a Public Hearing will be held in the Gymnasium of the Elsinboro Township School, 631 Salem-Ft. Elfsborg Road, Salem, New Jersey 08079, at 6:30 p.m. on Monday, April 27, 2026 for the purpose of conducting a public hearing on the following budget for the 2026-2027 school year.

Advertised Enrollments

Enrollment Categories	October 15, 2024 Actual	October 15, 2025 Actual	October 15, 2026 Estimated
Pupils On Roll Regular Full-Time	96	95	94
Pupils On Roll - Special Full-Time	10	12	13
Subtotal - Pupils On Roll	106	107	107
Pupils Sent to Other Districts - Reg Prog	18	7	5
Pupils Sent to Other Dists - Spec Ed Prog	8	8	6
Pupils in State Facilities	0	1	1

**SALEM – ELSINBORO TOWNSHIP  
Advertised Revenues**

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy-Base Budget	10-1210	1,615,886	1,664,363	1,722,616
Total Tax Levy	10-121x	1,615,886	1,664,363	1,722,616
Unrestricted Miscellaneous Revenues	10-1XXX	10,454	850	850
Interest Earned On Current Expense Emergency Reserve	10-1XXX	97	0	0
Interest Earned on Capital Reserve Funds	10-1XXX	117	750	750
Total Revenues from Local Sources		1,626,554	1,665,963	1,724,216
Revenues from State Sources:				
School Choice Aid	10-3116	600,292	706,552	810,348
Categorical Transportation Aid	10-3121	64,294	66,361	84,830
Categorical Special Education Aid	10-3132	90,502	155,579	240,596
Equalization Aid	10-3176	518,521	424,731	288,359
Categorical Security Aid	10-3177	40,720	45,945	58,054
Other State Aids	10-3XXX	108,571	0	0
Total Revenues from State Sources		1,422,900	1,399,168	1,482,187
Budgeted Fund Balance-Operating Budget				
Withdrawal from Maintenance Reserve	10-303	0	786,738	230,622
Transfers from Other Funds	10-310	0	0	50,000
Adjustment for Prior Year Encumbrances	10-5200	33,070	0	0
Actual Revenues (Over)/Under Expenditures		0	26,450	0
Total Operating Budget		388,426	0	0
		3,470,950	3,878,319	3,487,025
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	23,182	15,000	15,000
Other Revenue from Local Sources	20-1XXX	7,850	0	0
Total Revenues from Local Sources	20-1XXX	31,032	15,000	15,000
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	0	25,274	95,743
Preschool Education Aid	20-3218	200,375	182,652	227,248
Total Revenues from State Sources		200,375	207,926	322,991
Revenues from Federal Sources:				
Title I	20-4411-4416	4,404	51,151	43,478
Title II	20-4451-4455	1,587	2,943	2,502
Title IV	20-4471-4474	8,000	10,000	8,500
IDEA Part B (Handicapped)	20-4420-4429	44,679	42,410	36,049
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	13,828	0	0
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	7,216	0	0
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	13,405	0	0
ARP-ESSER	20-4540	97,777	0	0
Total Revenues from Federal Sources		190,896	106,504	90,529
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	15,131	31,342	16,232
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-5,572	0	0
Total Grants and Entitlements		431,862	360,772	444,752
Total Revenues/Sources		3,902,812	4,239,091	3,931,777
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	15,131	31,342	16,232
Total Revenues/Sources Net of Transfers		3,887,681	4,207,749	3,915,545

**SALEM – ELSINBORO TOWNSHIP**  
**Advertised Appropriations**

<b>Budget Category</b>	<b>Account</b>	<b>2024-25 Actual</b>	<b>2025-26 Revised</b>	<b>2026-27 Proposed</b>
<b>General Current Expense:</b>				
<b>Instruction:</b>				
Regular Programs-Instruction	11-1XX-100-XXX	932,403	997,389	958,159
Special Education-Instruction	11-2XX-100-XXX	206,967	136,046	140,471
Basic Skills/Remedial-Instruction	11-230-100-XXX	56,929	168,015	174,945
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,900	5,500	1,500
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	21,067	0	0
<b>Support Services:</b>				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	276,042	354,189	289,690
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	20,504	24,609	25,473
Undistributed Expenditures-Health Services	11-000-213-XXX	68,070	75,571	68,881
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	14,715	20,300	15,300
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	36,523	63,100	56,519
Undistributed Expenditures-Guidance	11-000-218-XXX	55,200	86,400	38,808
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	45,166	51,390	34,866
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	25	11,380	5,758
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	10,125	12,500	12,500
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,282	3,955	2,298
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	121,910	141,437	132,845
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	72,049	57,944	60,163
Undistributed Expenditures-Central Services	11-000-251-XXX	57,000	58,996	34,254
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	228,803	280,523	282,303
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	202,401	339,335	328,878
Personal Services-Employee Benefits	11-XXX-XXX-2XX	611,205	652,462	822,664
Undistributed Expenditures-Food Services	11-000-310-930	7,798	0	0
<b>Total Undistributed Expenditures</b>		<b>1,831,818</b>	<b>2,234,091</b>	<b>2,211,200</b>
<b>Total General Current Expense</b>		<b>3,051,084</b>	<b>3,541,041</b>	<b>3,486,275</b>
<b>Capital Expenditures:</b>				
<b>Equipment</b>				
Facilities Acquisition and Construction Services	12-XXX-XXX-730	48,027	85,000	0
Interest Deposit to Capital Reserve	12-000-400-XXX	371,839	251,528	0
	10-604	0	750	750
<b>Total Capital Outlay</b>		<b>419,866</b>	<b>337,278</b>	<b>750</b>
<b>General Fund Grand Total</b>		<b>3,470,950</b>	<b>3,878,319</b>	<b>3,487,025</b>
<b>Special Grants and Entitlements:</b>				
<b>Local Projects</b>				
Student Activity Fund	20-XXX-XXX-XXX	7,850	0	0
Preschool Education Aid:	20-475-XXX-XXX	17,610	15,000	15,000
Preschool Education Aid Instruction	20-218-100-XXX	17,785	117,585	108,498
Support Services	20-218-200-XXX	197,721	93,764	134,816
Facility Acquisition and Construction Services	20-218-400-XXX	0	27,919	95,909
<b>Total Preschool Education Aid</b>	20-218-XXX-XXX	<b>215,506</b>	<b>239,268</b>	<b>339,223</b>
<b>Total State Projects</b>	20-XXX-XXX-XXX	<b>215,506</b>	<b>239,268</b>	<b>339,223</b>
<b>Federal Projects:</b>				
Title I	20-XXX-XXX-XXX	4,404	51,151	43,478
Title II	20-XXX-XXX-XXX	1,587	2,943	2,502
Title IV	20-XXX-XXX-XXX	8,000	10,000	8,500
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	44,679	42,410	36,049
ARP-ESSER Grant Program	20-487-xxx-xxx	97,777	0	0
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	13,828	0	0
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	7,216	0	0
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	13,405	0	0
<b>Total Federal Projects</b>	20-XXX-XXX-XXX	<b>190,896</b>	<b>106,504</b>	<b>90,529</b>
<b>Total Special Revenue Funds</b>		<b>431,862</b>	<b>360,772</b>	<b>444,752</b>
<b>Total Expenditures/Appropriations</b>		<b>3,902,812</b>	<b>4,239,091</b>	<b>3,931,777</b>
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	15,131	31,342	16,232
<b>Total Expenditures Net of Transfers</b>		<b>3,887,681</b>	<b>4,207,749</b>	<b>3,915,545</b>

**SALEM – ELSINBORO TOWNSHIP**  
**Advertised Recapitulation of Balances**

<b>Budget Category</b>	<b>Audited Balance 06-30-2024</b>	<b>Audited Balance 06-30-2025</b>	<b>Estimated Balance 06-30-2026</b>	<b>Estimated Balance 06-30-2027</b>
Unrestricted:				
(General Operating Budget)	251,534	251,844	250,934	182,731
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	1,464,858	1,224,769	1,225,519	1,226,269
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	100,375	100,375	100,375	50,375
--Legal Reserve	1,026,576	948,247	162,419	0
--Unemployment Fund	28,259	31,571	31,571	31,571
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	100,080	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
(Special Revenue Fund)				
--Student Activity Fund	2,431	8,003	8,003	8,003
--Scholarship Fund	0	0	0	0
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

**SALEM – ELSINBORO TOWNSHIP**  
**Advertised Per Pupil Cost Calculations**

<b>Per Pupil Cost Calculations</b>	<b>2023-24 Actual Costs</b>	<b>2024-25 Actual Costs</b>	<b>2025-26 Original Budget</b>	<b>2025-26 Revised Budget</b>	<b>2026-27 Proposed Budget</b>
Total Budgetary Comparative Per Pupil Cost	\$22,447	\$26,707	\$24,643	\$28,295	\$28,923
Total Classroom Instruction	\$13,348	\$15,932	\$15,060	\$17,472	\$18,752
Classroom-Salaries and Benefits	\$11,974	\$14,105	\$13,165	\$15,306	\$17,087
Classroom-General Supplies and Textbooks	\$697	\$1,076	\$885	\$988	\$569
Classroom-Purchased Services	\$677	\$751	\$1,009	\$1,179	\$1,096
Total Support Services	\$4,041	\$4,828	\$4,030	\$4,542	\$4,365
Support Services-Salaries and Benefits	\$1,811	\$1,819	\$1,970	\$2,619	\$3,213
Total Administrative Costs	\$2,452	\$3,146	\$2,540	\$3,073	\$2,754
Administration Salaries and Benefits	\$1,722	\$2,459	\$1,910	\$2,236	\$1,799
Total Operations and Maintenance of Plant	\$2,493	\$2,634	\$2,896	\$3,073	\$3,002
Operations and Maintenance-Salaries and Benefits	\$849	\$1,450	\$1,309	\$1,534	\$1,039
Board Contribution to Food Services	\$88	\$75	\$0	\$0	\$0
Total Extracurricular Costs	\$6	\$26	\$63	\$73	\$22
Total Equipment Costs	\$358	\$463	\$903	\$1,055	\$896
Legal Costs	\$81	\$168	\$120	\$252	\$140
Employee Benefits as a percentage of salaries*	35.62%	42.15%	42.38%	41.69%	53.94%

\*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 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.

The complete budget will be on file and open to examination at the Elsinboro Township School, 631 Salem-Ft. Elfsborg Road, Salem, New Jersey 08079, Salem County, New Jersey between the hours of 8:00 a.m. and 3:00 p.m. Monday through Friday, excluding holidays.

Melanie M. Allen  
 Business Administrator/Board Secretary