

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	96.0	95.0	94.0
On Roll Special Ed Full-Time	10.0	12.0	13.0
On Roll Subtotal	106.0	107.0	107.0
Sent to Other Districts Regular	17.5	7.0	5.0
Sent to Other Districts Special Ed	8.0	7.5	5.5
In State Facilities		1.0	1.0

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	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
General Fund Revenues from State Sources	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
	School Choice Aid	10-3116	600,292	706,552	810,348
	Categorical Transportation Aid	10-3121	64,294	66,361	84,830
General Fund Revenues from State Sources	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
General Fund Revenues from Other Sources	Total Revenues from State Sources		1,422,900	1,399,168	1,482,187
	Budgeted Fund Balance-Operating Budget	10-303	0	786,738	230,622
	Withdrawal from Maintenance Reserve	10-310	0	0	50,000
	Transfers from Other Funds	10-5200	33,070	0	0
General Fund Revenues	Adjustment for Prior Year Encumbrances		0	26,450	0
	Actual Revenues (Over)/Under Expenditures		388,426	0	0
	Total Operating Budget		3,470,950	3,878,319	3,487,025
	Student Activity Fund Revenue	20-1760	23,182	15,000	15,000
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	7,850	0	0
	Total Revenues from Local Sources	20-1XXX	31,032	15,000	15,000
	Preschool Education Aid-Prior Year Carryover	20-3218	0	25,274	95,743
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	200,375	182,652	227,248
	Total Revenues from State Sources		200,375	207,926	322,991

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
	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
Special Revenue Fund Revenues from Federal Sources	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
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	15,131	31,342	16,232
Special Revenue Fund Revenues	Total Grants and Entitlements		431,862	360,772	444,752
All Fund Revenues	Total Revenues/Sources		3,902,812	4,239,091	3,931,777
Revenues Net of Transfers	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

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	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
	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
General Fund Current Expenses for Support Services	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
	Total Undistributed Expenditures		1,831,818	2,234,091	2,211,200
	Total General Current Expense		3,051,084	3,541,041	3,486,275
	Equipment	12-XXX-XXX-730	48,027	85,000	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	371,839	251,528	0
	Interest Deposit to Capital Reserve	10-604	0	750	750
	Total Capital Outlay		419,866	337,278	750
	General Fund Expenses and Transfers		3,470,950	3,878,319	3,487,025

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	7,850	0	0
	Preschool Education Aid Instruction	20-218-100-XXX	17,785	117,585	108,498
Special Revenue Fund Expenses for Preschool Education Aid	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
Special Revenue Fund Expenses for State Projects	Total Preschool Education Aid	20-218-XXX-XXX	215,506	239,268	339,223
	Total State Projects	20-XXX-XXX-XXX	215,506	239,268	339,223
	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
Special Revenue Fund Expenses for Federal Projects	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
	Total Federal Projects	20-XXX-XXX-XXX	190,896	106,504	90,529
Special Revenue Fund Expenses	Total Special Revenue Funds		431,862	360,772	444,752
All Fund Expenses	Total Expenditures/Appropriations		3,902,812	4,239,091	3,931,777
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	15,131	31,342	16,232
	Total Expenditures Net of Transfers		3,887,681	4,207,749	3,915,545

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	251,534	251,844	250,934	182,731
	Repayment of Debt	0	0	0	0
Restricted for 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
Restricted for Special Revenue Fund	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
	Student Activity Fund	2,431	8,003	8,003	8,003
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	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	\$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'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	Fulton Bank / Elsinboro School Students and/or Staff	850	Interest Income; Miscellaneous Fees and Charges to Students and/or Staff
340	Fulton Bank	750	Estimated Interest Earned on District's Capital Reserve Account

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Contracted Food Services procured through Woodstown-Pilesgrove Regional Board of Education	0
Insurance Coverages and Benefits	General Insurance through School Alliance Insurance Fund (SAIF) - ERIC South	0
	Workers Compensation and Student Accident Insurances through NJSIG - ERIC South	0
	Employee Health and Dental Benefits through Brown and Brown - AmeriHealth Trust	0
	Snow Plowing of Parking Lot Completed by Elsinboro Township Personnel	0
Municipal/Public Works	Ice Cream and Milk purchased through PennsGrove-Carneys Point School District's Joint Purchasing Consortium	0
	Shared Purchasing Agreements with MRESC, HCESC, CCESC, County of Salem, Omnia Partners	0
Purchasing	Member of the Alliance for Competitive Energy Services (ACES) for energy cost savings measures	0
Social Worker/Psychologist	Contracted Child Study Team Services (Social Worker/Case Manager) procured through Upper Pittsgrove Township Board of Education	0
Special Education Services	Special Education Related Services and Child Study Team Testing Services procured through Salem County Special Services School District	0
	School Psychologist Services procured through Quinton Township Board of Education	0
Staffing - Other	Provides a Shared Art Teacher to Lower Alloways Creek Board of Education	0
	Provides a Shared Music Teacher to Lower Alloways Creek Board of Education	0
	Contracted Part-Time Spanish Teacher procured through Quinton Township Board of Education	0
Transportation Services, including Fuel	Transportation of Academy, Choice, Special Education, and Homeless Routes through Gloucester County Special Services School District (GCSSSD/SCSSSD)	0

Estimated Tax Rates

Municipality	Category	Amount
Elsinboro Borough	(A) General Fund School Levy	1,722,616
	(D) Total School Levy	1,722,616
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	116,105,200
	(H) Estimated Equalized Valuation (as of 10/01/25)	150,844,745
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.4837
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.4837
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.1420
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.1420

Employee Contract List for District

Name	Category	Measure
	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$114,663
	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	06/30/28
	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)	\$800
	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

Laurel Kretzer

Employee Contract List for District

Name	Category	Measure
Laura Kreizer	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	\$94,563
	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
End Date of Contract		06/30/26
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
	Total Allowances Amount	\$1,096
	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
Melanie M. Allen	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