

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	111.0	104.0	125.0
On Roll Special Ed Full-Time	6.0	8.0	8.0
On Roll Subtotal	117.0	112.0	133.0
Sent to Other Districts Regular	15.0	18.0	7.0
Sent to Other Districts Special Ed	5.0	5.0	6.0
Received		5.0	5.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,553,736	1,553,736	1,615,886
	Unrestricted Miscellaneous Revenues	10-1XXX	9,390	800	850
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	30	50	0
	Interest Earned on Capital Reserve Funds	10-1XXX	117	750	750
	Other Restricted Miscellaneous Revenues	10-1XXX	1,241	0	0
	Total Revenues from Local Sources			1,564,514	1,555,336
General Fund Revenues from State Sources	School Choice Aid	10-3116	503,143	497,252	600,292
	Categorical Transportation Aid	10-3121	64,294	64,294	64,294
	Categorical Special Education Aid	10-3132	90,502	90,502	90,502
	Equalization Aid	10-3176	555,103	851,324	518,521
	Categorical Security Aid	10-3177	40,720	40,720	40,720
	Adjustment Aid	10-3178	9,431	9,431	0
	Other State Aids	10-3XXX	624	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	20,000	0	0
Total Revenues from State Sources			1,283,817	1,553,523	1,314,329
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	400,290	241,372
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	14,000	0
	Withdrawal from Current Expense Emergency Reserve	10-312	0	0	100,080
	Transfers from Other Funds	10-5200	0	0	33,070
	Adjustment for Prior Year Encumbrances		0	561,053	0
	Actual Revenues (Over)/Under Expenditures			-94,079	0
General Fund Revenues	Total Operating Budget		2,754,252	4,084,202	3,306,337
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	16,822	15,000	15,000
	Other Revenue from Local Sources	20-1XXX	2,000	0	0
	Total Revenues from Local Sources	20-1XXX	18,822	15,000	15,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	59,010
	Preschool Education Aid	20-3218	49,062	200,200	211,834
	Total Revenues from State Sources		49,062	200,200	270,844

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed	
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	23,236	31,190	26,511	
	Title II	20-4451-4455	3,178	4,070	3,459	
	Title IV	20-4471-4474	10,000	10,000	8,500	
	IDEA Part B (Handicapped)	20-4420-4429	39,832	47,340	40,239	
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	20,671	0	28,229	
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	7,649	23,439	8,912	
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	14,797	6,896	18,307	
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	21,500	23,500	0	
	ARP-ESSER	20-4540	4,083	14,081	102,359	
	CRRSA Act-ESSER II	20-4534	18,716	0	0	
	CRRSA Act-Learning Acceleration Grant	20-4535	14,110	1,681	0	
	CRRSA Act-Mental Health Grant	20-4536	14,000	0	0	
	Total Revenues from Federal Sources			191,772	162,197	236,516
	Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	14,300	15,131
Special Revenue Fund Revenues	Total Grants and Entitlements		258,521	391,697	537,491	
All Fund Revenues	Total Revenues/Sources		3,012,773	4,475,899	3,843,828	
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	14,300	15,131	
	Total Revenues/Sources Net of Transfers		3,012,773	4,461,599	3,828,697	

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	928,882	976,585	948,862
	Special Education-Instruction	11-2XX-100-XXX	117,386	204,286	211,705
	Basic Skills/Remedial-Instruction	11-230-100-XXX	70,129	52,776	56,845
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,227	1,750	5,000
	Other Supplemental/At-Risk Programs	11-424-XXX-XXX	0	39,460	59,336
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	413,708	511,904	377,376
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	20,413	24,961	23,878
	Undistributed Expenditures-Health Services	11-000-213-XXX	75,891	78,349	70,993
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	12,894	20,300	20,300
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	42,818	151,090	89,266
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	13,127	46,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	4,402	18,655	23,646
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	25	3,573	0
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	3,431	9,000	12,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,538	5,525	16,422
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	94,918	104,242	108,376
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	70,201	66,721	70,652
	Undistributed Expenditures-Central Services	11-000-251-XXX	34,531	75,070	55,444
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	271,011	353,840	297,024
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	149,519	237,938	231,177
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	400,195	492,899	580,785
	Total Undistributed Expenditures			1,596,495	2,167,194
General Fund Current Expenses for Increased Reserves	Interest Earned on Current Expense Emergency Res	10-607	0	50	0
General Fund Current Expenses	Total General Current Expense		2,714,119	3,442,101	3,305,587
Capital Outlay	Equipment	12-XXX-XXX-730	27,758	115,441	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	12,375	525,910	0
	Interest Deposit to Capital Reserve	10-604	0	750	750
	Total Capital Outlay		40,133	642,101	750
General Fund Expenses and Transfers	General Fund Grand Total		2,754,252	4,084,202	3,306,337

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	13,536	16,681
	Support Services	20-218-200-XXX	49,062	185,924	237,294
	Facility Acquisition and Construction Services	20-218-400-XXX	0	15,040	32,000
	Total Preschool Education Aid	20-218-XXX-XXX	49,062	214,500	285,975
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	49,062	214,500	285,975
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	23,236	31,190	26,511
	Title II	20-XXX-XXX-XXX	3,178	4,070	3,459
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	39,832	47,340	40,239
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	18,716	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	14,110	1,681	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	14,000	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	4,083	14,081	102,359
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	20,671	0	28,229
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	7,649	23,439	8,912
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	14,797	6,896	18,307
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	21,500	23,500	0
	Total Federal Projects	20-XXX-XXX-XXX	191,772	162,197	236,516
Special Revenue Fund Expenses	Total Special Revenue Funds		258,521	391,697	537,491
All Fund Expenses	Total Expenditures/Appropriations		3,012,773	4,475,899	3,843,828
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	14,300	15,131
	Total Expenditures Net of Transfers		3,012,773	4,461,599	3,828,697

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	547,185	250,914	250,624	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,464,624	1,464,741	1,465,491	1,466,241
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	100,375	100,375	100,375	100,375
	Legal Reserve	811,634	640,748	240,748	0
	Unemployment Fund	25,064	25,100	25,100	25,100
	Tuition Reserve	14,000	14,000	0	0
	Current Expense Emergency Reserve	100,050	100,080	100,130	50
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	3,588	4,723	4,723	4,723
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,382	\$18,968	\$21,029	\$25,691	\$22,074
Total Classroom Instruction	\$10,734	\$12,193	\$12,022	\$14,556	\$12,821
Classroom-Salaries and Benefits	\$9,527	\$10,398	\$10,523	\$12,668	\$11,381
Classroom-General Supplies and Textbooks	\$329	\$908	\$774	\$1,015	\$725
Classroom-Purchased Services	\$878	\$887	\$725	\$873	\$716
Total Support Services	\$1,342	\$2,196	\$4,194	\$5,024	\$4,443
Support Services-Salaries and Benefits	\$1,216	\$1,511	\$1,528	\$1,848	\$1,538
Total Administrative Costs	\$2,219	\$2,058	\$1,828	\$2,681	\$2,283
Administration Salaries and Benefits	\$1,568	\$1,364	\$1,189	\$1,919	\$1,844
Total Operations and Maintenance of Plant	\$2,063	\$2,492	\$2,952	\$3,390	\$2,456
Operations and Maintenance-Salaries and Benefits	\$659	\$627	\$759	\$913	\$789
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$12	\$14	\$17	\$21	\$52
Total Equipment Costs	\$153	\$239	\$667	\$1,165	\$241
Legal Costs	\$4	\$23	\$26	\$31	\$26
Employee Benefits as a percentage of salaries*	33.69%	32.78%	34.06%	33.73%	39.28%

*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 2023-24 revised appropriations and the 2024-25 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
340	Fulton Bank	750	Capital Reserve Interest
680	Elsinboro Township School District	33,070	Funds transferred from Fund 70 Internal Service Fund

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Contracted BA/Board Office Services procured through Alloway Township Board of Education (effective until April 3, 2024)	0
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
Others	Shared Shredding Services with Surrounding School Districts	0
Purchasing	Ice Cream, Milk, Juice, Bread 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
Special Education Services	Contracted Child Study Team Services procured through Mannington Township Board of Education and Quinton Township Board of Education	0
	Contracted OT, PT, and Speech Services procured through Salem County Special Services School District	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
	Contracted Early Childhood Coordinator (PIC/PIRS/CPIS) procured through Quinton Township Board of Education (inc. Mannington School and Alloway School)	0
Transportation Services, including Fuel	Transportation of Academy, Choice, Special Education, and Homeless Routes through Gloucester County Special Services School District (SCSSSD)	0

Estimated Tax Rates

Municipality	Category	Amount
Elsinboro Borough	(A) General Fund School Levy	1,615,886
	(D) Total School Levy	1,615,886
	(B) Estimated Net Taxable Valuation (as of 02/07/24)	115,597,900
	(H) Estimated Equalized Valuation (as of 02/07/24)	130,045,015
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.3979
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.3979
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.2426
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.2426

Employee Contract List for District

Name	Category	Measure
Laural Kretzer	Job Title	Superintendent
	Job Title II	N/A
	Base Annual Salary Amount	\$109,140
	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	07/01/22
	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
	Total Allowances Amount	\$4,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$9,968
	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
Shared Service Agreement	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	33
	Shared District	0060
	Job Title Other District	Business Administrator/BS
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	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
Shared Service Agreement	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	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	No Payout of Sick Days - Shared Service Agreement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No Payout of Vacation Days - Shared Service Agreement
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout of Personal Days - Shared Service Agreement
	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	