

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	108.0	111.0	130.0
On Roll Special Ed Full-Time	13.0	6.0	5.0
On Roll Subtotal	121.0	117.0	135.0
Sent to Other Districts Regular	13.0	15.0	14.0
Sent to Other Districts Special Ed	3.0	5.0	7.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,553,736	1,553,736	1,553,736
	Unrestricted Miscellaneous Revenues	10-1XXX	17,192	800	800
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	50	50
	Interest Earned on Capital Reserve Funds	10-1XXX	63	750	750
	Other Restricted Miscellaneous Revenues	10-1XXX	141	0	0
	Total Revenues from Local Sources			1,571,132	1,555,336
General Fund Revenues from State Sources	School Choice Aid	10-3116	547,992	503,143	497,252
	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	375,278	555,103	851,324
	Categorical Security Aid	10-3177	40,720	40,720	40,720
	Adjustment Aid	10-3178	9,431	9,431	9,431
	Other State Aids	10-3XXX	296,895	0	0
Total Revenues from State Sources			1,425,112	1,263,193	1,553,523
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	708,529	400,290
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	0	14,000
	Adjustment for Prior Year Encumbrances		0	44,033	0
	Actual Revenues (Over)/Under Expenditures		-649,329	0	0
General Fund Revenues	Total Operating Budget		2,346,915	3,571,091	3,523,149
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	14,047	15,000	15,000
	Total Revenues from Local Sources	20-1XXX	14,047	15,000	15,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	108,072	200,200
	Total Revenues from State Sources		0	108,072	200,200
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	26,861	23,234	19,748
	Title II	20-4451-4455	3,336	3,179	2,702
	Title IV	20-4471-4474	17,800	10,000	8,500
	Arp-Idea Preschool	20-4409	510	0	0
	Arp-Idea Basic	20-4419	6,000	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	42,730	43,814	37,241

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	1,100	21,250	27,650
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	16,733	23,267
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	10,184	29,816
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	22,120	22,880
	Arp-ESSER	20-4540	99,878	92,428	28,094
	CRRSA Act-ESSER II	20-4534	79,351	18,716	0
	CRRSA Act-Learning Acceleration Grant	20-4535	9,209	15,791	0
	CRRSA Act-Mental Health Grant	20-4536	31,000	14,000	0
	Total Revenues from Federal Sources		317,775	291,449	199,898
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	27,018	14,300
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		1,814	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		333,636	441,539	429,398
All Fund Revenues	Total Revenues/Sources		2,680,551	4,012,630	3,952,547
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	27,018	14,300
	Total Revenues/Sources Net of Transfers		2,680,551	3,985,612	3,938,247

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	841,280	1,059,785	974,503	
	Special Education-Instruction	11-2XX-100-XXX	120,952	125,486	125,426	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	37,473	47,501	106,495	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,100	1,750	1,750	
	Other Supplemental/At-Risk Programs	11-424-XXX-XXX	0	0	56,322	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	215,828	433,853	511,904	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	15,285	21,290	24,961	
	Undistributed Expenditures-Health Services	11-000-213-XXX	65,563	72,707	78,349	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	4,773	16,300	20,300	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	22,000	58,538	157,989	
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	0	9,453	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	8,114	4,175	18,655	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	25	5,000	3,573	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	7,613	9,000	9,000	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	848	17,800	5,525	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	108,883	117,693	105,242	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	73,572	70,695	65,800	
	Undistributed Expenditures-Central Services	11-000-251-XXX	36,356	34,531	34,990	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	227,594	351,601	372,443	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	125,101	206,238	254,713	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	393,925	441,020	482,956	
	Undistributed Expenditures-Food Services	11-000-310-930	0	5,000	0	
	Total Undistributed Expenditures			1,305,480	1,865,441	2,155,853
	General Fund Current Expenses for Increased Reserves	Interest Earned on Current Expense Emergency Res	10-607	0	50	50
General Fund Current Expenses	Total General Current Expense		2,306,285	3,100,013	3,420,399	

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	18,380	126,515	75,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	22,250	343,813	27,000
	Interest Deposit to Capital Reserve	10-604	0	750	750
	Total Capital Outlay		40,630	471,078	102,750
General Fund Expenses and Transfers	General Fund Grand Total		2,346,915	3,571,091	3,523,149
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	15,861	15,000	15,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	0	13,536
	Support Services	20-218-200-XXX	0	123,090	185,924
	Facility Acquisition and Construction Services	20-218-400-XXX	0	12,000	15,040
	Total Preschool Education Aid	20-218-XXX-XXX	0	135,090	214,500
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	135,090	214,500
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	26,861	23,234	19,748
	Title II	20-XXX-XXX-XXX	3,336	3,179	2,702
	Title IV	20-XXX-XXX-XXX	17,800	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	42,730	43,814	37,241
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	6,000	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	510	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	79,351	18,716	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	9,209	15,791	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	31,000	14,000	0
	Arp ESSER Grant Program	20-487-xxx-xxx	99,878	92,428	28,094
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	1,100	21,250	27,650
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	16,733	23,267
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	10,184	29,816
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	22,120	22,880
	Total Federal Projects	20-XXX-XXX-XXX	317,775	291,449	199,898
Special Revenue Fund Expenses	Total Special Revenue Funds		333,636	441,539	429,398

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
All Fund Expenses	Total Expenditures/Appropriations		2,680,551	4,012,630	3,952,547
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	27,018	14,300
	Total Expenditures Net of Transfers		2,680,551	3,985,612	3,938,247

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	250,290	547,185	250,290	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,286,320	1,464,624	1,465,374	1,466,124
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	100,375	100,375	100,375	100,375
	Legal Reserve	698,052	811,634	400,000	0
	Unemployment Fund	22,549	25,064	25,064	25,064
	Tuition Reserve	0	14,000	14,000	0
	Current Expense Emergency Reserve	100,050	100,050	100,100	100,150
	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	5,402	3,588	3,588	3,588
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,164	\$16,382	\$19,830	\$21,846	\$21,029
Total Classroom Instruction	\$10,384	\$10,734	\$12,484	\$13,025	\$12,022
Classroom-Salaries and Benefits	\$9,484	\$9,527	\$10,223	\$10,430	\$10,523
Classroom-General Supplies and Textbooks	\$373	\$329	\$1,008	\$1,290	\$774
Classroom-Purchased Services	\$526	\$878	\$1,253	\$1,306	\$725
Total Support Services	\$1,511	\$1,342	\$2,470	\$3,219	\$4,194
Support Services-Salaries and Benefits	\$1,252	\$1,216	\$1,372	\$1,599	\$1,528
Total Administrative Costs	\$2,221	\$2,219	\$2,258	\$2,325	\$1,828
Administration Salaries and Benefits	\$1,596	\$1,568	\$1,555	\$1,608	\$1,189
Total Operations and Maintenance of Plant	\$2,031	\$2,063	\$2,544	\$3,199	\$2,952
Operations and Maintenance-Salaries and Benefits	\$1,040	\$659	\$727	\$742	\$759
Board Contribution to Food Services	\$0	\$0	\$42	\$43	\$0
Total Extracurricular Costs	\$6	\$12	\$20	\$20	\$17
Total Equipment Costs	\$0	\$153	\$183	\$1,184	\$667
Legal Costs	\$13	\$4	\$29	\$30	\$26
Employee Benefits as a percentage of salaries*	33.83%	33.69%	36.00%	35.27%	34.06%

*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 2022-23 revised appropriations and the 2023-24 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 Township School Students and/or Staff	800	Interest, Miscellaneous Fees/Charges
320	Fulton Bank	50	Emergency Reserve Interest
340	Fulton Bank	750	Capital Reserve Interest

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	0
Food Services	Contracted Food Services procured through Lower Alloways Creek 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 PennsGove-Carneys Point School District's Joint Purchasing Consortium	0
	Shared Purchasing Agreements with MRESC, HCESC, 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 (inc. Mannington School)	0
	Contracted Part-Time Trauma Informed Coordinator/Behaviorist procured through Quinton Township Board of Education (inc. Mannington School, Alloway School, Oldmans School)	0
	Contracted Early Childhood Coordinator (PEA Grant) procured through Quinton Township Board of Education (inc. Mannington School, Alloway School, Lower Alloways Creek School)	0
Technology Services	Contracted Technology Support Services previously procured through Alloway Township Board of Education and Salem Community College; Services now procured through Mannington 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	0

Estimated Tax Rates

Municipality	Category	Amount
Elsinboro Borough	(A) General Fund School Levy	1,553,736
	(D) Total School Levy	1,553,736
	(B) Estimated Net Taxable Valuation (as of 03/06/23)	115,860,992
	(H) Estimated Equalized Valuation (as of 03/06/23)	114,477,580
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.3410
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.3410
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.3572
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.3572

Employee Contract List for District

Name	Category	Measure
Laural Kretzer	Job Title	Superintendent
	Job Title II	N/A
	Base Annual Salary Amount	\$107,000
	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)	\$10,005
	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/BA
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/23
	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	Shared Service Agreement for BA Services \$90,900
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	