

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	371.0	381.0	376.0
On Roll Special Ed Full-Time	37.0	34.0	34.0
On Roll Subtotal	408.0	415.0	410.0
In Private School Placements	7.0	8.0	8.0
Sent to Other Districts Regular	74.0	83.0	88.0
Sent to Other Districts Special Ed	28.0	34.0	39.0
Received	3.0	2.0	2.0
In State Facilities		2.0	1.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	5,959,063	6,139,827	6,481,214
	Total Tuition	10-1300	65,864	0	0
	Rents and Royalties	10-1910	7,751	7,300	7,300
	Unrestricted Miscellaneous Revenues	10-1XXX	99,948	56,500	56,500
	Interest Earned on Capital Reserve Funds	10-1XXX	7,498	500	500
	Total Revenues from Local Sources		6,140,124	6,204,127	6,545,514
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	48,300	48,300	48,300
	Extraordinary Aid	10-3131	94,064	20,000	20,000
	Categorical Special Education Aid	10-3132	317,297	341,376	341,376
	Equalization Aid	10-3176	2,105,710	2,105,710	2,274,918
	Categorical Security Aid	10-3177	25,925	25,925	25,925
	Other State Aids	10-3XXX	8,700	0	0
	Total Revenues from State Sources		2,599,996	2,541,311	2,710,519
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,166,741	1,381,787
	Withdrawal from Capital Reserve for Local Share	10-307	19,895	72,736	0
	Adjustment for Prior Year Encumbrances		0	960	0
	Actual Revenues (Over)/Under Expenditures		68,770	0	0
General Fund Revenues	Total Operating Budget		8,828,785	9,985,875	10,637,820
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	106,950	90,436	67,827
	Title II	20-4451-4455	11,888	13,388	10,041
	Title IV	20-4471-4474	0	10,000	7,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	133,777	135,574	101,681
	Total Revenues from Federal Sources		252,615	249,398	187,049
Special Revenue Fund Revenues	Total Grants and Entitlements		252,615	249,398	187,049
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	524,563	532,563	544,887
	Total Revenues from Local Sources		524,563	532,563	544,887

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	1
	Total Local Repayment of Debt		524,563	532,563	544,888
Debt Service Fund Revenues	Total Repayment of Debt		524,563	532,563	544,888
All Fund Revenues	Total Revenues/Sources		9,605,963	10,767,836	11,369,757
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		9,605,963	10,767,836	11,369,757

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,824,838	1,889,611	1,962,426
	Special Education-Instruction	11-2XX-100-XXX	396,059	401,471	478,943
	Basic Skills/Remedial-Instruction	11-230-100-XXX	112,424	74,001	49,857
	Bilingual Education-Instruction	11-240-100-XXX	35,019	37,821	39,158
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	25,810	23,847	23,022
	School-Sponsored Athletics-Instruction	11-402-100-XXX	12,873	25,229	23,052
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,626,817	3,066,764	3,553,754
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	17,554	18,099	18,658
	Undistributed Expenditures-Health Services	11-000-213-XXX	144,360	155,145	159,011
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	110,437	219,352	130,408
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	116,463	185,848	253,393
	Undistributed Expenditures-Guidance	11-000-218-XXX	91,265	89,943	95,141
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	88,834	108,805	178,955
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	191,109	202,254	140,614
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	83,975	64,743	62,142
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,832	5,432	6,480
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	205,521	236,350	243,052
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	240,727	275,819	268,801
	Undistributed Expenditures-Central Services	11-000-251-XXX	119,251	130,000	132,601
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	52,086	64,573	61,128
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	609,086	746,570	807,499
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	361,245	438,910	467,255
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,288,953	1,386,166	1,374,510
		Total Undistributed Expenditures		6,349,515	7,394,773
General Fund Current Expenses	Total General Current Expense		8,756,538	9,846,753	10,529,860

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	26,361	20,000	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	45,886	118,622	45,886
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		72,247	139,122	46,386
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	0	61,574
	General Fund Grand Total		8,828,785	9,985,875	10,637,820
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	106,950	90,436	67,827
	Title II	20-XXX-XXX-XXX	11,888	13,388	10,041
	Title IV	20-XXX-XXX-XXX	0	10,000	7,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	133,777	135,574	101,681
	Total Federal Projects	20-XXX-XXX-XXX	252,615	249,398	187,049
Special Revenue Fund Expenses	Total Special Revenue Funds		252,615	249,398	187,049
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	524,563	532,563	544,888
	Total Debt Service Funds		524,563	532,563	544,888
All Fund Expenses	Total Expenditures/Appropriations		9,605,963	10,767,836	11,369,757
Expenses Net of Transfers	Total Expenditures Net of Transfers		9,605,963	10,767,836	11,369,757

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	521,310	508,913	436,677	437,177
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	2,367,383	2,248,684	1,169,341	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	375,610	419,844	462,446	250,000
	Repayment of Debt	1	1	1	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,063	\$14,383	\$13,910	\$15,466	\$15,875
Total Classroom Instruction	\$8,373	\$7,892	\$7,141	\$7,897	\$8,309
Classroom-Salaries and Benefits	\$7,789	\$7,543	\$6,785	\$7,532	\$7,926
Classroom-General Supplies and Textbooks	\$309	\$105	\$124	\$128	\$53
Classroom-Purchased Services	\$275	\$244	\$232	\$238	\$330
Total Support Services	\$2,857	\$2,624	\$2,614	\$3,149	\$3,015
Support Services-Salaries and Benefits	\$2,131	\$1,955	\$1,713	\$2,177	\$1,730
Total Administrative Costs	\$1,853	\$1,875	\$1,849	\$2,095	\$2,088
Administration Salaries and Benefits	\$1,194	\$1,271	\$1,194	\$1,374	\$1,361
Total Operations and Maintenance of Plant	\$1,803	\$1,820	\$2,123	\$2,148	\$2,302
Operations and Maintenance-Salaries and Benefits	\$1,138	\$1,145	\$1,142	\$1,209	\$1,233
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$129	\$128	\$138	\$154	\$147
Total Equipment Costs	\$118	\$66	\$44	\$49	\$0
Legal Costs	\$18	\$13	\$31	\$34	\$39
Employee Benefits as a percentage of salaries*	34.93%	35.77%	36.16%	37.05%	36.93%

*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 2019-20 revised appropriations and the 2020-21 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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Business Administrator Services provided by Moorestown Township Board of Education	35,000
Insurance Coverages and Benefits	Participate in BCIP JIF to pool resources to maintain low insurance rates for Property, Workers Comp, Auto, Etc.	2,500
Others	District leases space to Township Public Library	0
Purchasing	Cooperative purchasing agreements with Education Data Services	7,500
	Utilization of state contracts when possible	10,000
	Cooperative purchasing agreements with ESCNJ	0
	Cooperative purchasing agreements with Hunterdon county	0
	Participate in ACES program to maintain low supplier rates	2,500
Special Education Services	Special Education Services	0
	OT/PT Services with Burlington County Educational Services Unit	5,000
Technology Services	Technology Services provided by Moorestown Township Board of Education	18,000
Transportation Services, including Fuel	Special Education transportation services with Educational Services Unit	15,000
	Special Education transportation services with Cinnaminson Board of Education	15,000

Estimated Tax Rates

Municipality	Category	Amount
Delanco Township	(A) General Fund School Levy	6,481,214
	(D) Total School Levy	7,026,101
	(B) Estimated Net Taxable Valuation (as of 02/01/20)	400,355,293
	(H) Estimated Equalized Valuation (as of 02/01/20)	428,875,515
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.6189
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.7550
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.5112
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.6383

Employee Contract List for District

Name	Category	Measure
Casey Noble	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Director of Curriculum
	Base Annual Salary Amount	\$94,796
	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	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	10
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	2
	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	\$1,500
	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	\$26,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max payout at retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not paid out at retirement
	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
Casey Noble	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
Joseph Mersinger	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$139,000
	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	07/01/19
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	15
	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
Joseph Mersinger	Total Allowances Amount	\$4,720
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,500
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max payout at retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal days convert to sick days if not already at max. If at max, personal days are lost.
	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	
Louis Conti	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$108,979
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	10
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	2
	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	\$2,220
	Total Bonuses Amount	\$300
	Total Stipends Amount	\$0
Louis Conti	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	\$26,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max payout at retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not paid out at retirement
	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

Employee Contract List for District

Name	Category	Measure
Louis Conti	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