

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	381.0	363.0	361.0
On Roll Special Ed Full-Time	34.0	40.0	40.0
On Roll Subtotal	415.0	403.0	401.0
In Private School Placements	8.0	7.0	13.0
Sent to Other Districts Regular	83.0	65.0	84.0
Sent to Other Districts Special Ed	34.0	46.0	41.0
Received	2.0	2.0	0.0
In State Facilities	1.0	1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	6,139,827	6,481,214	6,675,848
	Total Tuition	10-1300	48,678	0	0
	Rents and Royalties	10-1910	7,729	7,300	7,300
	Unrestricted Miscellaneous Revenues	10-1XXX	89,761	56,500	6,000
	Interest Earned on Capital Reserve Funds	10-1XXX	5,756	500	500
	Total Revenues from Local Sources		6,291,751	6,545,514	6,689,648
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	48,300	48,300	48,300
	Extraordinary Aid	10-3131	108,433	20,000	20,000
	Categorical Special Education Aid	10-3132	341,376	341,376	341,376
	Equalization Aid	10-3176	2,105,710	2,159,482	2,405,243
	Categorical Security Aid	10-3177	25,925	25,925	25,925
	Total Revenues from State Sources		2,629,744	2,595,083	2,840,844
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,381,787	424,831
	Withdrawal from Capital Reserve for Local Share	10-307	81,724	0	0
	Adjustment for Prior Year Encumbrances		0	457	0
	Actual Revenues (Over)/Under Expenditures		560,772	0	0
General Fund Revenues	Total Operating Budget		9,563,991	10,522,841	9,955,323
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	90,436	97,030	72,772
	Title II	20-4451-4455	12,800	11,674	8,755
	Title IV	20-4471-4474	10,000	10,000	7,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	135,574	141,654	106,240
	CARES Act Education Stabilization Fund	20-4530	0	73,440	0
	CARES-Digital Divide Grant	20-4531	0	52,591	0
	Coronavirus Relief Fund (CRF)	20-4532	0	41,126	0
	CRRSA Act-ESSER II	20-4534		0	285,355
	CRRSA Act-Learning Acceleration Grant	20-4535		0	25,000
	CRRSA Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources		248,810	427,515	550,622
Special Revenue Fund Revenues	Total Grants and Entitlements		248,810	427,515	550,622

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	532,563	544,887	546,987
	Total Revenues from Local Sources		532,563	544,887	546,987
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	1
	Total Local Repayment of Debt		532,563	544,888	546,988
	Actual Revenues (Over)/Under Expenditures		-1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		532,562	544,888	546,988
All Fund Revenues	Total Revenues/Sources		10,345,363	11,495,244	11,052,933
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		10,345,363	11,495,244	11,052,933

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,839,986	1,932,513	1,849,373
	Special Education-Instruction	11-2XX-100-XXX	422,572	480,879	429,772
	Basic Skills/Remedial-Instruction	11-230-100-XXX	48,306	49,357	51,564
	Bilingual Education-Instruction	11-240-100-XXX	48,673	40,272	40,100
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	23,076	22,772	5,056
	School-Sponsored Athletics-Instruction	11-402-100-XXX	18,764	1,913	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,029,118	3,492,070	3,619,930
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	18,080	18,658	19,237
	Undistributed Expenditures-Health Services	11-000-213-XXX	149,599	159,011	160,910
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	228,660	131,139	134,258
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	93,971	252,662	223,766
	Undistributed Expenditures-Guidance	11-000-218-XXX	90,319	95,059	66,802
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	96,536	179,037	224,240
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	185,108	140,614	84,069
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	59,793	62,142	62,633
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	347	6,480	3,250
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	231,434	256,130	253,523
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	265,241	266,301	274,025
	Undistributed Expenditures-Central Services	11-000-251-XXX	121,072	132,601	135,838
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	58,212	61,128	61,578
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	616,449	807,378	491,404
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	428,175	467,255	527,545
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,358,506	1,359,510	1,122,810
	Total Undistributed Expenditures			7,030,620	7,887,175
General Fund Current Expenses	Total General Current Expense		9,431,997	10,414,881	9,841,683

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	4,384	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	127,610	45,886	45,886
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		131,994	46,386	46,386
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	61,574	67,254
	General Fund Grand Total		9,563,991	10,522,841	9,955,323
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	90,436	97,030	72,772
	Title II	20-XXX-XXX-XXX	12,800	11,674	8,755
	Title IV	20-XXX-XXX-XXX	10,000	10,000	7,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	135,574	141,654	106,240
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	73,440	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	52,591	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	41,126	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	285,355
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	25,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	248,810	427,515	550,622
Special Revenue Fund Expenses	Total Special Revenue Funds		248,810	427,515	550,622
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	532,562	544,888	546,988
	Total Debt Service Funds		532,562	544,888	546,988
All Fund Expenses	Total Expenditures/Appropriations		10,345,363	11,495,244	11,052,933
Expenses Net of Transfers	Total Expenditures Net of Transfers		10,345,363	11,495,244	11,052,933

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	508,913	432,944	479,330	479,830
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	2,248,684	1,551,625	382,284	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	419,844	550,879	292,547	250,000
	Repayment of Debt	1	2	1	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,383	\$14,584	\$15,875	\$16,220	\$14,289
Total Classroom Instruction	\$7,892	\$7,801	\$8,309	\$8,469	\$7,890
Classroom-Salaries and Benefits	\$7,543	\$7,473	\$7,926	\$8,154	\$7,535
Classroom-General Supplies and Textbooks	\$105	\$114	\$53	\$29	\$48
Classroom-Purchased Services	\$244	\$214	\$330	\$285	\$308
Total Support Services	\$2,624	\$2,805	\$3,015	\$3,100	\$2,850
Support Services-Salaries and Benefits	\$1,955	\$2,026	\$1,730	\$1,777	\$1,527
Total Administrative Costs	\$1,875	\$2,022	\$2,088	\$2,187	\$2,183
Administration Salaries and Benefits	\$1,271	\$1,363	\$1,361	\$1,449	\$1,412
Total Operations and Maintenance of Plant	\$1,820	\$1,808	\$2,302	\$2,367	\$1,345
Operations and Maintenance-Salaries and Benefits	\$1,145	\$1,111	\$1,233	\$1,266	\$433
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$128	\$135	\$147	\$83	\$14
Total Equipment Costs	\$66	\$11	\$0	\$0	\$0
Legal Costs	\$13	\$73	\$39	\$49	\$50
Employee Benefits as a percentage of salaries*	35.77%	37.58%	36.93%	36.49%	34.70%

*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 2020-21 revised appropriations and the 2021-22 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	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
	State health benefits	20,000
Others	District leases space to Township Public Library	0
Purchasing	Cooperative purchasing agreement with Education Data Services	7,500
	Cooperative purchasing agreements with Hunterdon County	0
	Cooperative purchasing agreement with ESCNJ	0
	Utilization of state contracts when possible	10,000
	Participate in ACES program to maintain low supplier rates	2,500
Special Education Services	Special Education Services	0
	OT/PT Services with Burlington County Education Services Unit	5,000
Technology Services	Technology services provided by Moorestown Township Board of Education	18,000
Transportation Services, including Fuel	Transportation services provided by Moorestown Township Board of Education	15,000
	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	6,675,848
	(D) Total School Levy	7,222,835
	(B) Estimated Net Taxable Valuation (as of 03/17/21)	403,500,000
	(H) Estimated Equalized Valuation (as of 03/17/21)	403,500,000
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.6545
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.7900
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.6545
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.7900

Employee Contract List for District

Name	Category	Measure
CASEY NOBLE	Job Title	Principal
	Job Title II	None Reported
	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	07/01/20
	End Date of Contract	06/30/21
	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	None Reported
	Base Annual Salary Amount	\$141,000
	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	

Employee Contract List for District

Name	Category	Measure
JOSEPH MERSINGER	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$3,970
	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	

Employee Contract List for District

Name	Category	Measure
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
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	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
	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
LOUIS CONTI	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