

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	324.0	315.0	324.0
On Roll Special Ed Full-Time	54.0	44.0	47.0
On Roll Subtotal	378.0	359.0	371.0
In Private School Placements	3.0	3.0	4.0
Received	17.0	13.0	0.0

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	8,254,617	8,419,709	8,588,103
	Total Tuition	10-1300	103,331	175,000	100,000
	Unrestricted Miscellaneous Revenues	10-1XXX	65,469	5,000	15,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	877	750	750
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,500	1,500
	Interest Earned on Capital Reserve Funds	10-1XXX	24,378	10,000	10,000
	Total Revenues from Local Sources		8,448,672	8,611,959	8,715,353
General Fund Revenues from State Sources	School Choice Aid	10-3116	275,362	294,789	348,322
	Categorical Transportation Aid	10-3121	167,383	167,383	167,383
	Extraordinary Aid	10-3131	21,734	25,000	20,000
	Categorical Special Education Aid	10-3132	267,084	267,084	267,084
	Categorical Security Aid	10-3177	34,010	34,010	34,010
	Adjustment Aid	10-3178	318,795	255,386	170,998
	Total Revenues from State Sources		1,084,368	1,043,652	1,007,797
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	86,952	122,896	148,720
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	619,022	1,087,000	0
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	0	275,000	0
	Withdrawal from Maintenance Reserve	10-310	20,000	50,000	50,000
	Transfers from Other Funds	10-5200	17,593	0	0
	Adjustment for Prior Year Encumbrances		0	151,477	0
	Actual Revenues (Over)/Under Expenditures		-274,385	0	0
General Fund Revenues	Total Operating Budget		10,002,222	11,341,984	9,921,870
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	1,237	1,000	0
	Total Revenues from Local Sources	20-1XXX	1,237	1,000	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	15,704	15,783	0
	Title II	20-4451-4455	5,156	4,728	3,825
	Title III	20-4491-4494	0	1,434	1,147
	Title IV	20-4471-4474	10,042	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	90,602	95,607	76,485

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	CARES Act Education Stabilization Fund	20-4530	0	12,621	0
	CARES-Digital Divide Grant	20-4531	0	15,345	0
	Other	20-4XXX	34,400	38,595	36,179
	Total Revenues from Federal Sources		155,904	194,113	125,636
Special Revenue Fund Revenues	Total Grants and Entitlements		157,141	195,113	125,636
Debt Service Fund Transfer and Other Financing	Transfers from Capital Reserve	40-5210	0	275,000	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	551,800	330,209	151,190
	Total Revenues from Local Sources		551,800	330,209	151,190
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	0	103,029
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		551,800	605,209	254,219
Debt Service Fund Revenues	Total Repayment of Debt		551,800	605,209	254,219
All Fund Revenues	Total Revenues/Sources		10,711,163	12,142,306	10,301,725
Revenues Net of Transfers	Deduct Transfer-Transfers from Capital Reserve	40-5210	0	275,000	0
	Total Revenues/Sources Net of Transfers		10,711,163	11,867,306	10,301,725

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	2,795,907	3,190,093	3,320,141	
	Special Education-Instruction	11-2XX-100-XXX	675,676	730,620	780,958	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	147,755	157,534	161,677	
	Bilingual Education-Instruction	11-240-100-XXX	0	250	250	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	47,293	73,000	73,000	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	43,259	69,500	69,458	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	198,609	428,338	383,599	
	Undistributed Expenditures-Health Services	11-000-213-XXX	74,433	78,893	81,910	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	161,228	184,718	181,982	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	39,063	0	0	
	Undistributed Expenditures-Guidance	11-000-218-XXX	68,082	153,522	112,406	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	358,704	376,717	331,762	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	126,042	136,441	143,015	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	172,564	269,023	266,906	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,938	10,000	10,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	314,443	303,439	295,645	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	75,793	87,299	99,603	
	Undistributed Expenditures-Central Services	11-000-251-XXX	153,799	203,656	208,970	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	830,256	952,180	1,073,884	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	408,526	501,474	510,461	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,705,139	1,997,843	1,761,581	
	Undistributed Expenditures-Food Services	11-000-310-930	10,000	0	0	
	Total Undistributed Expenditures			4,702,619	5,683,543	5,461,724
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,500	1,500
Increase In Maintenance Reserve		10-606	20,375	0	0	
Interest Earned on Current Expense Emergency Res		10-607	877	750	750	
General Fund Current Expenses	Total General Current Expense		8,433,761	9,906,790	9,869,458	

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	164,268	10,000	10,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	656,941	1,140,194	32,412
	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	275,000	0
	Increase In Capital Reserve	10-604	722,874	0	0
	Interest Deposit to Capital Reserve	10-604	24,378	10,000	10,000
	Total Capital Outlay		1,568,461	1,435,194	52,412
General Fund Expenses and Transfers	General Fund Grand Total		10,002,222	11,341,984	9,921,870
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,237	1,000	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	15,704	15,783	0
	Title II	20-XXX-XXX-XXX	5,156	4,728	3,825
	Title III	20-XXX-XXX-XXX	0	1,434	1,147
	Title IV	20-XXX-XXX-XXX	10,042	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	90,602	95,607	76,485
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	12,621	0
	Other	20-XXX-XXX-XXX	34,400	38,595	36,179
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	15,345	0
	Total Federal Projects	20-XXX-XXX-XXX	155,904	194,113	125,636
Special Revenue Fund Expenses	Total Special Revenue Funds		157,141	195,113	125,636
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	551,800	605,209	254,219
	Total Debt Service Funds		551,800	605,209	254,219
All Fund Expenses	Total Expenditures/Appropriations		10,711,163	12,142,306	10,301,725
Expenses Net of Transfers	Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	275,000	0
	Total Expenditures Net of Transfers		10,711,163	11,867,306	10,301,725

**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	3,819,243	3,947,473	2,595,473	2,605,473
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	599,613	599,988	551,488	502,988
	Legal Reserve	127,827	204,947	148,719	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	174,639	175,516	176,266	177,016
	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	332,021	316,669	250,001	250,000
	Repayment of Debt	0	0	0	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	\$21,003	\$20,788	\$22,314	\$24,999	\$24,186
Total Classroom Instruction	\$13,239	\$12,736	\$13,575	\$15,123	\$14,761
Classroom-Salaries and Benefits	\$12,221	\$12,248	\$12,477	\$14,216	\$13,866
Classroom-General Supplies and Textbooks	\$885	\$426	\$945	\$819	\$807
Classroom-Purchased Services	\$133	\$62	\$153	\$87	\$88
Total Support Services	\$3,057	\$3,385	\$3,703	\$4,240	\$3,681
Support Services-Salaries and Benefits	\$2,362	\$2,791	\$2,799	\$3,294	\$2,715
Total Administrative Costs	\$2,129	\$1,804	\$1,876	\$2,061	\$1,963
Administration Salaries and Benefits	\$1,813	\$1,404	\$1,360	\$1,531	\$1,417
Total Operations and Maintenance of Plant	\$2,236	\$2,490	\$2,640	\$3,009	\$3,241
Operations and Maintenance-Salaries and Benefits	\$974	\$1,104	\$1,314	\$1,346	\$1,469
Board Contribution to Food Services	\$0	\$27	\$0	\$0	\$0
Total Extracurricular Costs	\$334	\$310	\$471	\$515	\$482
Total Equipment Costs	\$74	\$437	\$25	\$28	\$27
Legal Costs	\$45	\$70	\$63	\$42	\$54
Employee Benefits as a percentage of salaries*	34.66%	33.84%	37.02%	35.99%	30.86%

\*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)
Municipal/Public Works	fuel, plowing, mowing	0
Professional Staff Development	with high school and sending districts	0
Purchasing	ESC, MCESC	0
Transportation Services, including Fuel	transportation	0

**Estimated Tax Rates**

Municipality	Category	Amount
Delaware Twp	(A) General Fund School Levy	8,588,103
	(D) Total School Levy	8,739,293
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	803,676,430
	(H) Estimated Equalized Valuation (as of 10/01/20)	871,760,961
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0686
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0874
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9851
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0025

Employee Contract List for District

Name	Category	Measure
Dr. Richard Wiener	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$188,556
	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	06/30/25
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	24
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	23
	Description of Other Contracted Non-Working Days	holidays/breaks
	Total Allowances Amount	\$11,420
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,500
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	50% of sick days up to \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a
	Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
	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
Dr. Richard Wiener	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
Susan Joyce	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$119,926
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	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	23
	Description of Other Contracted Non-Working Days	holidays/breaks

Employee Contract List for District

Name	Category	Measure
Susan Joyce	Total Allowances Amount	\$3,000
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	50% up to \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a
	Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
	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	