

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	315.0	336.0	347.0
On Roll Special Ed Full-Time	44.0	57.0	71.0
On Roll Subtotal	359.0	393.0	418.0
In Private School Placements	3.0	1.0	3.0
Sent to Other Districts Special Ed		1.0	0.0
Received	13.0	20.0	15.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	8,419,709	8,588,103	8,759,865
	Total Tuition	10-1300	44,138	100,000	100,000
	Unrestricted Miscellaneous Revenues	10-1XXX	94,284	15,000	15,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	440	750	750
	Interest Earned on Maintenance Reserve	10-1XXX	1,492	1,500	1,500
	Interest Earned on Capital Reserve Funds	10-1XXX	9,723	10,000	10,000
	Other Restricted Miscellaneous Revenues	10-1XXX	762	0	0
	Total Revenues from Local Sources			8,570,548	8,715,353
General Fund Revenues from State Sources	School Choice Aid	10-3116	294,789	348,322	327,924
	Categorical Transportation Aid	10-3121	167,383	167,383	167,383
	Extraordinary Aid	10-3131	109,064	20,000	50,000
	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	255,386	170,998	129,444
	Other State Aids	10-3XXX	3,480	0	0
	Total Revenues from State Sources			1,131,196	1,007,797
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	122,896	148,720	208,660
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	2,481	0	0
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	275,000	0	129,693
	Withdrawal from Maintenance Reserve	10-310	50,000	50,000	50,000
	Adjustment for Prior Year Encumbrances		0	114,843	0
	Actual Revenues (Over)/Under Expenditures			-318,171	0
General Fund Revenues	Total Operating Budget		9,833,950	10,036,713	10,251,313
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	4,588	0	0
	Scholarship Fund Revenue	20-1770	3	0	0
	Other Revenue from Local Sources	20-1XXX	5,376	0	0
	Total Revenues from Local Sources	20-1XXX	9,967	0	0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	15,783	11	0
	Title II	20-4451-4455	0	3,328	2,662
	Title III	20-4491-4494	0	597	477
	Title IV	20-4471-4474	10,000	10,000	8,000
	Arp-Idea Preschool	20-4409	0	6,252	5,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	98,607	84,957	67,965
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	15,000
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	15,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	15,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	45,000	15,000
	Arp-ESSER	20-4540	0	116,276	95,383
	CARES Act Education Stabilization Fund	20-4530	12,621	0	0
	CARES-Digital Divide Grant	20-4531	15,345	0	0
	Coronavirus Relief Fund (CRF)	20-4532	13,711	0	0
	Other	20-4XXX	38,595	0	0
	Total Revenues from Federal Sources		204,662	396,421	239,487
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-889	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-3	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		213,737	396,421	239,487
Debt Service Fund Transfer and Other Financing	Transfers from Capital Reserve	40-5210	275,000	0	129,693
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	330,209	151,190	10,000
	Total Revenues from Local Sources		330,209	151,190	10,000
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	103,029	71,963
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		605,209	254,219	211,656
Debt Service Fund Revenues	Total Repayment of Debt		605,209	254,219	211,656
All Fund Revenues	Total Revenues/Sources		10,652,896	10,687,353	10,702,456
Revenues Net of Transfers	Deduct Transfer-Transfers from Capital Reserve	40-5210	275,000	0	129,693
	Total Revenues/Sources Net of Transfers		10,377,896	10,687,353	10,572,763

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,270,291	3,049,113	3,344,873
	Special Education-Instruction	11-2XX-100-XXX	721,851	942,670	880,814
	Basic Skills/Remedial-Instruction	11-230-100-XXX	155,572	161,164	165,609
	Bilingual Education-Instruction	11-240-100-XXX	0	945	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	9,328	76,000	72,500
	School-Sponsored Athletics-Instruction	11-402-100-XXX	21,812	66,703	67,458
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	119,854	205,249	239,625
	Undistributed Expenditures-Health Services	11-000-213-XXX	79,297	81,910	82,370
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	221,049	220,623	264,616
	Undistributed Expenditures-Guidance	11-000-218-XXX	153,524	93,512	94,435
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	288,457	175,103	420,849
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	133,311	143,015	146,915
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	266,528	265,300	317,040
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,129	10,000	10,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	258,844	287,943	291,116
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	78,866	99,603	104,883
	Undistributed Expenditures-Central Services	11-000-251-XXX	160,873	227,327	232,387
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	873,116	1,026,406	973,027
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	362,924	473,461	487,253
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,643,576	1,761,971	1,856,188
Total Undistributed Expenditures		4,644,348	5,071,423	5,520,704	
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	1,492	1,500	1,500
	Increase In Maintenance Reserve	10-606	50,000	0	0
	Interest Earned on Current Expense Emergency Res	10-607	440	750	750
General Fund Current Expenses	Total General Current Expense		8,875,134	9,370,268	10,054,208

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	10,610	16,252	25,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	145,437	640,193	32,412
	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	275,000	0	129,693
	Increase In Capital Reserve	10-604	518,046	0	0
	Interest Deposit to Capital Reserve	10-604	9,723	10,000	10,000
	Total Capital Outlay		958,816	666,445	197,105
General Fund Expenses and Transfers	General Fund Grand Total		9,833,950	10,036,713	10,251,313
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	5,376	0	0
	Student Activity Fund	20-475-XXX-XXX	3,699	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	15,783	11	0
	Title II	20-XXX-XXX-XXX	0	3,328	2,662
	Title III	20-XXX-XXX-XXX	0	597	477
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	98,607	84,957	67,965
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	6,252	5,000
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	12,621	0	0
	Other	20-XXX-XXX-XXX	38,595	0	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	15,345	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	13,711	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	116,276	95,383
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	15,000
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	15,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	15,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	15,000
	Total Federal Projects	20-XXX-XXX-XXX	204,662	396,421	239,487
Special Revenue Fund Expenses	Total Special Revenue Funds		213,737	396,421	239,487

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	605,209	254,219	211,656
	Total Debt Service Funds		605,209	254,219	211,656
All Fund Expenses	Total Expenditures/Appropriations		10,652,896	10,687,353	10,702,456
Expenses Net of Transfers	Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	275,000	0	129,693
	Total Expenditures Net of Transfers		10,377,896	10,687,353	10,572,763

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	316,669	455,536	455,535	396,875
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	3,947,473	4,197,761	4,207,761	4,088,068
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	599,988	599,988	551,488	502,988
	Legal Reserve	204,947	298,719	150,000	0
	Unemployment Fund	95,904	96,666	96,666	96,666
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	175,516	175,956	176,706	177,456
	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	27,776	28,665	28,665	28,665
	Scholarship Fund	881	884	884	884
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,788	\$22,896	\$24,186	\$22,110	\$22,309
Total Classroom Instruction	\$12,736	\$14,575	\$14,761	\$13,760	\$13,520
Classroom-Salaries and Benefits	\$12,248	\$13,465	\$13,866	\$13,013	\$12,416
Classroom-General Supplies and Textbooks	\$426	\$1,107	\$807	\$699	\$1,083
Classroom-Purchased Services	\$62	\$4	\$88	\$48	\$22
Total Support Services	\$3,385	\$3,786	\$3,681	\$3,004	\$3,826
Support Services-Salaries and Benefits	\$2,791	\$2,701	\$2,715	\$1,982	\$2,592
Total Administrative Costs	\$1,804	\$1,694	\$1,963	\$1,897	\$1,824
Administration Salaries and Benefits	\$1,404	\$1,371	\$1,417	\$1,354	\$1,319
Total Operations and Maintenance of Plant	\$2,490	\$2,703	\$3,241	\$2,931	\$2,670
Operations and Maintenance-Salaries and Benefits	\$1,104	\$1,293	\$1,469	\$1,303	\$1,409
Board Contribution to Food Services	\$27	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$310	\$102	\$482	\$460	\$425
Total Equipment Costs	\$437	\$29	\$27	\$41	\$60
Legal Costs	\$70	\$42	\$54	\$69	\$48
Employee Benefits as a percentage of salaries*	33.84%	31.04%	30.86%	32.48%	32.07%

*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 2021-22 revised appropriations and the 2022-23 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	Plowing, Mowing, Fuel	0
Professional Staff Development	HCRHS and Sending Districts	0
Purchasing	HCESC, MCESC, State Contracts	0
Transportation Services, including Fuel	HCESC; HCRHS	0

Estimated Tax Rates

Municipality	Category	Amount
Delaware Twp	(A) General Fund School Levy	8,759,865
	(D) Total School Levy	8,769,865
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	804,851,030
	(H) Estimated Equalized Valuation (as of 10/01/21)	930,248,532
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0884
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0896
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9417
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9427

Employee Contract List for District

Name	Category	Measure
Dr. Richard Wiener	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$198,270
	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	\$33,302
	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	1/260 x up to 24 days + up to 15 carry over days
	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	Vacation - Up to 39 days total
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Scott Lipson	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$128,750
	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	06/30/23
	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
Scott Lipson	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	n/a
	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	
Susan Joyce	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$126,099
	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
Susan Joyce	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/23
	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	holiday/breaks
	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	\$24,700
	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	1/260 x up to 20 days + 5 carry over days
	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	

Employee Contract List for District

Name	Category	Measure
Susan Joyce	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	Up to total of 20 days.
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported