

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	336.0	351.0	366.0
On Roll Special Ed Full-Time	57.0	61.0	60.0
On Roll Subtotal	393.0	412.0	426.0
In Private School Placements	1.0	3.0	4.0
Sent to Other Districts Special Ed	1.0	1.0	4.0
Received	20.0		31.0

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	8,588,103	8,759,865	8,935,500
	Total Tuition	10-1300	138,713	135,196	100,000
	Unrestricted Miscellaneous Revenues	10-1XXX	72,926	15,000	15,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	440	750	750
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,500	1,500
	Interest Earned on Capital Reserve Funds	10-1XXX	10,742	10,000	10,000
	Other Restricted Miscellaneous Revenues	10-1XXX	271	0	0
	Total Revenues from Local Sources		8,811,195	8,922,311	9,062,750
General Fund Revenues from State Sources	School Choice Aid	10-3116	348,322	327,924	336,591
	Categorical Transportation Aid	10-3121	167,383	167,383	167,383
	Extraordinary Aid	10-3131	74,182	50,000	50,000
	Categorical Special Education Aid	10-3132	267,084	267,084	305,825
	Categorical Security Aid	10-3177	34,010	34,010	34,010
	Adjustment Aid	10-3178	170,998	129,444	129,444
	Other State Aids	10-3XXX	6,670	0	0
	Total Revenues from State Sources		1,068,649	975,845	1,023,253
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	148,720	208,660	719,727
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	0	129,693	1,020,675
	Withdrawal from Maintenance Reserve	10-310	10,474	50,000	0
	Adjustment for Prior Year Encumbrances		0	26,037	0
	Actual Revenues (Over)/Under Expenditures		-484,317	0	0
General Fund Revenues	Total Operating Budget		9,554,721	10,312,546	11,826,405
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	18,736	0	0
	Scholarship Fund Revenue	20-1770	2	0	0
	Other Revenue from Local Sources	20-1XXX	597	6,408	2,000
	Total Revenues from Local Sources	20-1XXX	19,335	6,408	2,000

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	11	11,732	9,000
	Title II	20-4451-4455	7,677	5,602	4,000
	Title III	20-4491-4494	0	589	400
	Title IV	20-4471-4474	10,000	0	0
	Arp-Idea Preschool	20-4409	0	6,671	5,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	84,439	97,992	78,000
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	40,000
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	30,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	31,043	8,957	7,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	45,000	36,000
	Arp-ESSER	20-4540	18,539	97,736	77,000
	CRRSA Act-ESSER II	20-4534	47,047	51,737	41,000
	CRRSA Act-Learning Acceleration Grant	20-4535	17,891	0	0
	Other	20-4XXX	39,983	41,245	30,689
		CRRSA Act-Mental Health Grant	20-4536	0	45,000
	Total Revenues from Federal Sources		256,630	502,261	394,089
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-326	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		148	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		275,787	508,669	396,089
Debt Service Fund Transfer and Other Financing	Transfers from Capital Reserve	40-5210	0	129,693	1,020,675
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	151,191	10,000	0
	Other Miscellaneous	40-1XXX	103,029	0	0
	Miscellaneous	40-1XXX	103,029	0	0
	Total Revenues from Local Sources		254,220	10,000	0
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	71,963	543,711

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	2
	Total Local Repayment of Debt		254,220	211,656	1,564,388
	Actual Revenues (Over)/Under Expenditures		-2	0	0
Debt Service Fund Revenues	Total Repayment of Debt		254,218	211,656	1,564,388
All Fund Revenues	Total Revenues/Sources		10,084,726	11,032,871	13,786,882
Revenues Net of Transfers	Deduct Transfer-Transfers from Capital Reserve	40-5210	0	129,693	1,020,675
	Total Revenues/Sources Net of Transfers		10,084,726	10,903,178	12,766,207

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	3,125,527	3,125,698	3,331,743
	Special Education-Instruction	11-2XX-100-XXX	875,543	825,019	962,552
	Basic Skills/Remedial-Instruction	11-230-100-XXX	161,177	174,675	243,295
	Bilingual Education-Instruction	11-240-100-XXX	553	0	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	47,557	72,817	78,500
	School-Sponsored Athletics-Instruction	11-402-100-XXX	45,155	75,452	74,700
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	112,799	236,121	341,225
	Undistributed Expenditures-Health Services	11-000-213-XXX	81,172	82,370	87,515
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	217,368	233,440	237,370
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	33,448	34,855
	Undistributed Expenditures-Guidance	11-000-218-XXX	82,889	94,435	91,270
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	266,016	331,739	426,250
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	130,607	146,915	193,983
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	316,894	327,728	392,067
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,884	11,876	13,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	264,887	291,116	291,500
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	99,723	104,883	151,983
	Undistributed Expenditures-Central Services	11-000-251-XXX	170,942	232,387	240,573
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	952,573	981,424	1,089,051
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	433,138	605,767	602,344
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,466,426	1,885,289	1,864,792
	Total Undistributed Expenditures		4,600,318	5,598,938	6,057,778
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	10,474	0	0
	Interest Earned on Current Expense Emergency Res	10-607	440	750	750
General Fund Current Expenses	Total General Current Expense		8,866,744	9,874,849	10,750,818

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	83,631	265,592	12,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	32,412	32,412	32,412
	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	129,693	1,020,675
	Increase In Capital Reserve	10-604	561,192	0	0
	Interest Deposit to Capital Reserve	10-604	10,742	10,000	10,000
	Total Capital Outlay			687,977	437,697
General Fund Expenses and Transfers	General Fund Grand Total		9,554,721	10,312,546	11,826,405
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	597	6,408	2,000
	Student Activity Fund	20-475-XXX-XXX	18,410	0	0
	Scholarship Fund	20-476-XXX-XXX	150	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	11	11,732	9,000
	Title II	20-XXX-XXX-XXX	7,677	5,602	4,000
	Title III	20-XXX-XXX-XXX	0	589	400
	Title IV	20-XXX-XXX-XXX	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	84,439	97,992	78,000
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	6,671	5,000
	Other	20-XXX-XXX-XXX	39,983	41,245	30,689
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	47,047	51,737	41,000
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	17,891	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	36,000
	Arp ESSER Grant Program	20-487-xxx-xxx	18,539	97,736	77,000
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	40,000
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	30,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	31,043	8,957	7,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	36,000
	Total Federal Projects	20-XXX-XXX-XXX		256,630	502,261
Special Revenue Fund Expenses	Total Special Revenue Funds		275,787	508,669	396,089

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	254,218	211,656	1,564,388
	Total Debt Service Funds		254,218	211,656	1,564,388
All Fund Expenses	Total Expenditures/Appropriations		10,084,726	11,032,871	13,786,882
Expenses Net of Transfers	Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	129,693	1,020,675
	Total Expenditures Net of Transfers		10,084,726	10,903,178	12,766,207

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	455,536	478,387	419,727	250,000
	Repayment of Debt	0	2	2	0
Restricted for General Operating Budget	Capital Reserve	4,197,761	4,769,695	4,650,002	3,639,327
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	599,988	599,988	551,488	552,988
	Legal Reserve	298,719	700,000	550,000	0
	Unemployment Fund	96,666	96,937	96,937	96,937
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	175,956	176,396	177,146	177,896
	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	28,665	28,991	28,991	28,991
	Scholarship Fund	884	736	736	736
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	\$22,896	\$20,796	\$22,309	\$21,919	\$22,935
Total Classroom Instruction	\$14,575	\$12,990	\$13,520	\$13,121	\$13,597
Classroom-Salaries and Benefits	\$13,465	\$12,120	\$12,416	\$12,271	\$12,695
Classroom-General Supplies and Textbooks	\$1,107	\$865	\$1,083	\$843	\$897
Classroom-Purchased Services	\$4	\$5	\$22	\$8	\$6
Total Support Services	\$3,786	\$3,233	\$3,826	\$3,732	\$4,152
Support Services-Salaries and Benefits	\$2,701	\$2,264	\$2,592	\$2,639	\$2,957
Total Administrative Costs	\$1,694	\$1,618	\$1,824	\$1,869	\$1,864
Administration Salaries and Benefits	\$1,371	\$1,311	\$1,319	\$1,358	\$1,465
Total Operations and Maintenance of Plant	\$2,703	\$2,631	\$2,670	\$2,694	\$2,840
Operations and Maintenance-Salaries and Benefits	\$1,293	\$1,166	\$1,409	\$1,232	\$1,221
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$102	\$285	\$425	\$460	\$447
Total Equipment Costs	\$29	\$209	\$60	\$645	\$29
Legal Costs	\$42	\$42	\$48	\$49	\$23
Employee Benefits as a percentage of salaries*	31.04%	26.94%	32.07%	33.92%	30.22%

*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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Municipal/Public Works	plowing, mowing, fuel, Class 3	0
Professional Staff Development	HCRHS and sending districts	0
Purchasing	HCESC, MCESC, State Contracts	0
Special Education Services	Kingwood CST services	0
Transportation Services, including Fuel	HCESC, HCRHS	0

Estimated Tax Rates

Municipality	Category	Amount
Delaware Twp	(A) General Fund School Levy	8,935,500
	(D) Total School Levy	8,935,500
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	806,509,730
	(H) Estimated Equalized Valuation (as of 10/01/22)	1,027,924,713
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.1079
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.1079
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.8693
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.8693

Employee Contract List for District

Name	Category	Measure
Dr. Richard Wiener	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$203,102
	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)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$37,096
	Contractual Post-Employment Benefit Description of Payout of Sick days	per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per statement of contract costs
	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
Scott Lipson	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$140,243
	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	07/01/23
	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	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	\$130,513
	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	07/01/23
	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	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
	Total Allowances Amount	\$7,300
	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

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	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported