

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	351.0	339.0	347.0
On Roll Special Ed Full-Time	61.0	66.0	62.0
On Roll Subtotal	412.0	405.0	409.0
In Private School Placements	3.0	3.0	3.0
Sent to Other Districts Special Ed	1.0	1.0	1.0
Received		20.0	0.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	8,759,865	8,935,500	9,114,210
	Total Tuition	10-1300	123,188	100,000	0
	Rents and Royalties	10-1910	2,500	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	126,118	15,000	15,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	4,802	750	3,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,500	15,000
	Interest Earned on Capital Reserve Funds	10-1XXX	128,071	10,000	60,000
	Other Restricted Miscellaneous Revenues	10-1XXX	3,180	0	0
	Total Revenues from Local Sources			9,147,724	9,062,750
General Fund Revenues from State Sources	School Choice Aid	10-3116	327,924	336,591	402,714
	Categorical Transportation Aid	10-3121	167,383	167,383	167,383
	Extraordinary Aid	10-3131	53,546	50,000	50,000
	Categorical Special Education Aid	10-3132	267,084	305,825	360,951
	Categorical Security Aid	10-3177	34,010	34,010	34,010
	Adjustment Aid	10-3178	129,444	129,444	129,444
	Other State Aids	10-3XXX	4,368	0	0
	Total Revenues from State Sources			983,759	1,023,253
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	208,660	719,727	213,528
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	186,981	0	0
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	0	1,020,675	71,413
	Withdrawal from Maintenance Reserve	10-310	50,000	0	0
	Adjustment for Prior Year Encumbrances		0	88,624	0
	Actual Revenues (Over)/Under Expenditures			-273,681	0
General Fund Revenues	Total Operating Budget		10,303,443	11,915,029	10,636,653
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	26,904	0	0
	Scholarship Fund Revenue	20-1770	21	0	0
	Other Revenue from Local Sources	20-1XXX	4,941	8,336	0
	Total Revenues from Local Sources	20-1XXX	31,866	8,336	0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	341,826	361,675
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	8,270	0	0
	Other Restricted Entitlements	20-32XX	6,660	0	0
	Total Revenues from State Sources		14,930	341,826	361,675
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	11,732	10,217	8,000
	Title II	20-4451-4455	5,215	4,488	3,500
	Title III	20-4491-4494	589	1,287	750
	Title IV	20-4471-4474	0	10,000	8,000
	ARP-IDEA Preschool	20-4409	0	1,324	0
	ARP-IDEA Basic	20-4419	0	15,514	0
	IDEA Part B (Handicapped)	20-4420-4429	104,663	101,440	80,000
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	14,941	35,058	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	32,387	7,611	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	2,823	6,134	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	3,640	41,360	0
	ARP-ESSER	20-4540	35,691	62,043	0
	CARES Act Education Stabilization Fund	20-4530	689	0	0
	CRRSA Act-ESSER II	20-4534	4,690	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	7,109	0	0
	Other	20-4XXX	41,245	0	0
	CRRSA Act-Mental Health Grant	20-4536	45,000	0	0
Total Revenues from Federal Sources			310,414	296,476	100,250
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	104,034	110,075
Special Revenue Fund Revenues	Total Grants and Entitlements		356,001	750,672	572,000
Debt Service Fund Transfer and Other Financing	Transfers from Capital Reserve	40-5210	129,693	1,020,675	71,413

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	10,000	0	75,000
	Total Revenues from Local Sources		10,000	0	75,000
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	71,963	543,711	75,425
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	2	0
	Total Local Repayment of Debt		211,656	1,564,388	221,838
Debt Service Fund Revenues	Total Repayment of Debt		211,656	1,564,388	221,838
All Fund Revenues	Total Revenues/Sources		10,871,100	14,230,089	11,430,491
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	104,034	110,075
	Deduct Transfer-Transfers from Capital Reserve	40-5210	129,693	1,020,675	71,413
	Total Revenues/Sources Net of Transfers		10,741,407	13,105,380	11,249,003

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,090,440	3,333,692	3,240,997
	Special Education-Instruction	11-2XX-100-XXX	833,205	979,354	1,019,617
	Basic Skills/Remedial-Instruction	11-230-100-XXX	173,049	226,577	205,072
	Bilingual Education-Instruction	11-240-100-XXX	0	0	500
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	52,648	78,673	77,500
	School-Sponsored Athletics-Instruction	11-402-100-XXX	52,368	74,700	70,153
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	169,941	380,679	226,899
	Undistributed Expenditures-Health Services	11-000-213-XXX	82,432	87,515	86,305
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	197,894	238,255	220,866
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	34,419	36,780	103,356
	Undistributed Expenditures-Guidance	11-000-218-XXX	84,128	91,270	95,428
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	298,151	426,250	424,764
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	135,988	193,983	143,812
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	386,251	299,746	243,454
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,122	13,232	13,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	256,352	291,500	236,825
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	97,233	151,983	39,219
	Undistributed Expenditures-Central Services	11-000-251-XXX	173,351	240,573	202,745
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,047,786	1,094,922	1,151,828
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	545,184	602,344	654,510
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,675,532	1,866,412	1,985,478
	Undistributed Expenditures-Food Services	11-000-310-930	57,288	0	0
	Total Undistributed Expenditures			5,247,052	6,015,444
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,500	15,000
	Increase In Maintenance Reserve	10-606	50,000	0	0
	Interest Earned on Current Expense Emergency Res	10-607	4,802	750	3,000
General Fund Current Expenses	Total General Current Expense		9,503,564	10,710,690	10,460,328

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	252,423	87,398	12,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	32,412	86,266	32,412
	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	129,693	1,020,675	71,413
	Increase In Capital Reserve	10-604	257,280	0	0
	Interest Deposit to Capital Reserve	10-604	128,071	10,000	60,000
	Total Capital Outlay		799,879	1,204,339	176,325
General Fund Expenses and Transfers	General Fund Grand Total		10,303,443	11,915,029	10,636,653
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	4,941	8,336	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	188,023	215,391
	Support Services	20-218-200-XXX	0	257,837	256,359
	Total Preschool Education Aid	20-218-XXX-XXX	0	445,860	471,750
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	8,270	0	0
	Other	20-XXX-XXX-XXX	6,660	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	14,930	445,860	471,750
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	11,732	10,217	8,000
	Title II	20-XXX-XXX-XXX	5,215	4,488	3,500
	Title III	20-XXX-XXX-XXX	589	1,287	750
	Title IV	20-XXX-XXX-XXX	0	10,000	8,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	104,663	101,440	80,000
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	0	15,514	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	0	1,324	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	689	0	0
	Other	20-XXX-XXX-XXX	41,245	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	4,690	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	7,109	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	45,000	0	0
ARP-ESSER Grant Program	20-487-xxx-xxx	35,691	62,043	0	

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Expenses for Federal Projects	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	14,941	35,058	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	32,387	7,611	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	2,823	6,134	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	3,640	41,360	0
	Total Federal Projects	20-XXX-XXX-XXX	310,414	296,476	100,250
Special Revenue Fund Expenses	Total Special Revenue Funds		356,001	750,672	572,000
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	211,656	1,564,388	221,838
	Total Debt Service Funds		211,656	1,564,388	221,838
All Fund Expenses	Total Expenditures/Appropriations		10,871,100	14,230,089	11,430,491
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	104,034	110,075
	Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	129,693	1,020,675	71,413
	Total Expenditures Net of Transfers		10,741,407	13,105,380	11,249,003

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	478,387	427,641	263,528	250,000
	Repayment of Debt	2	2	0	0
Restricted for General Operating Budget	Capital Reserve	4,769,695	4,968,065	3,957,390	3,945,977
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	599,988	599,988	584,988	599,988
	Legal Reserve	700,000	750,000	200,000	0
	Unemployment Fund	96,937	100,117	100,117	100,117
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	176,396	181,198	181,948	184,948
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	28,991	30,229	30,229	30,229
	Scholarship Fund	736	707	707	707
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,796	\$21,287	\$22,935	\$24,772	\$24,261
Total Classroom Instruction	\$12,990	\$12,793	\$13,597	\$14,584	\$14,711
Classroom-Salaries and Benefits	\$12,120	\$12,029	\$12,695	\$13,625	\$13,757
Classroom-General Supplies and Textbooks	\$865	\$759	\$897	\$955	\$938
Classroom-Purchased Services	\$5	\$4	\$6	\$4	\$15
Total Support Services	\$3,233	\$3,578	\$4,152	\$4,726	\$4,473
Support Services-Salaries and Benefits	\$2,264	\$2,541	\$2,957	\$3,461	\$3,107
Total Administrative Costs	\$1,618	\$1,594	\$1,864	\$1,963	\$1,429
Administration Salaries and Benefits	\$1,311	\$1,328	\$1,465	\$1,547	\$1,008
Total Operations and Maintenance of Plant	\$2,631	\$2,826	\$2,840	\$2,999	\$3,134
Operations and Maintenance-Salaries and Benefits	\$1,166	\$1,164	\$1,221	\$1,270	\$1,237
Board Contribution to Food Services	\$0	\$140	\$0	\$0	\$0
Total Extracurricular Costs	\$285	\$318	\$447	\$463	\$448
Total Equipment Costs	\$209	\$615	\$29	\$216	\$31
Legal Costs	\$42	\$28	\$23	\$25	\$24
Employee Benefits as a percentage of salaries*	26.94%	30.45%	30.22%	30.29%	34.56%

\*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 2023-24 revised appropriations and the 2024-25 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, mechanical services	0
Professional Staff Development	HCRHS and sending districts	0
Purchasing	HCESC, MCESC, State Contracts, other co-ops	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	9,114,210
	(D) Total School Levy	9,189,210
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	811,753,930
	(H) Estimated Equalized Valuation (as of 10/01/23)	1,091,507,234
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.1228
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.1320
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.8350
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.8419

Employee Contract List for District

Name	Category	Measure
Scott Lipson	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$154,500
	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	06/30/28
	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	\$4,000
	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

Employee Contract List for District

Name	Category	Measure
Scott Lipson	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	\$135,045
	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	07/01/24
	End Date of Contract	06/30/25
	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	\$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
	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	