

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	301.0	309.0	315.0
On Roll Special Ed Full-Time	56.0	56.0	60.0
On Roll Subtotal	357.0	365.0	375.0
In Private School Placements	10.0	8.0	9.0
Sent to Other Districts Regular	78.0	74.0	78.0
Sent to Other Districts Special Ed	54.0	37.0	36.0
Received	1.0		0.0
In State Facilities	2.0		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-Base Budget	10-1210	6,879,260	7,125,675	7,268,189
	Total Tuition	10-1300	8,859	64,500	64,500
	Rents and Royalties	10-1910	31,509	27,300	28,000
	Unrestricted Miscellaneous Revenues	10-1XXX	93,913	33,763	38,000
	Interest Earned on Capital Reserve Funds	10-1XXX	4,263	500	0
	Total Revenues from Local Sources		7,017,804	7,251,738	7,398,689
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	48,300	48,300	48,300
	Extraordinary Aid	10-3131	408,335	121,941	0
	Categorical Special Education Aid	10-3132	341,376	424,961	424,961
	Equalization Aid	10-3176	2,216,821	2,216,821	1,777,114
	Categorical Security Aid	10-3177	25,925	25,925	25,925
	Maintenance of Equity Aid	10-3192	43,472	0	0
	Other State Aids	10-3XXX	231,992	0	0
	Total Revenues from State Sources		3,316,221	2,837,948	2,276,300
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	8,194	19,169	0
	Total Revenues from Federal Sources		8,194	19,169	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	1,442,116	1,131,898	1,246,763
	Adjustment for Prior Year Encumbrances		0	92,227	0
	Actual Revenues (Over)/Under Expenditures		-1,333,324	0	0
General Fund Revenues	Total Operating Budget		10,451,011	11,332,980	10,921,752
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	20,123	0	0
	Scholarship Fund Revenue	20-1770	17	0	0
	Total Revenues from Local Sources	20-1XXX	20,140	0	0
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	8,355	0	0
	Total Revenues from State Sources		8,355	0	0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	110,671	239,149	115,000
	Title II	20-4451-4455	2,164	37,406	16,000
	Title IV	20-4471-4474	9,833	3,086	3,086
	IDEA Part B (Handicapped)	20-4420-4429	136,336	117,287	112,000
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	680	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	1,463	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	34,547	0	0
	ARP-ESSER	20-4540	339,327	136,770	0
	CRRSA Act-ESSER II	20-4534	374	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	15,347	0	0
	CRRSA Act-Mental Health Grant	20-4536	4,017	0	0
	Total Revenues from Federal Sources		654,759	533,698	246,086
Special Revenue Fund Revenues	Total Grants and Entitlements		677,518	533,698	246,086
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	555,812	555,807	520,000
	Total Revenues from Local Sources		555,812	555,807	520,000
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		555,812	555,807	520,000
	Actual Revenues (Over)/Under Expenditures		1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		555,813	555,807	520,000
All Fund Revenues	Total Revenues/Sources		11,684,342	12,422,485	11,687,838
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		11,684,342	12,422,485	11,687,838

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	1,754,974	2,026,292	2,035,999
	Special Education-Instruction	11-2XX-100-XXX	497,698	694,100	611,934
	Basic Skills/Remedial-Instruction	11-230-100-XXX	26,509	36,404	40,000
	Bilingual Education-Instruction	11-240-100-XXX	40,027	41,511	45,000
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	20,712	20,852	20,852
	School-Sponsored Athletics-Instruction	11-402-100-XXX	4,541	6,700	17,400
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,854,406	3,719,075	3,829,262
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	29,591	20,376	30,900
	Undistributed Expenditures-Health Services	11-000-213-XXX	155,800	158,388	175,856
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	63,260	81,118	76,500
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	549,735	537,333	153,400
	Undistributed Expenditures-Guidance	11-000-218-XXX	61,253	81,657	84,750
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	234,307	264,787	182,500
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	70,905	117,259	83,050
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	64,169	65,922	36,105
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	199	298	2,250
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	198,157	245,849	258,000
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	240,651	247,481	197,725
	Undistributed Expenditures-Central Services	11-000-251-XXX	115,631	109,159	153,525
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	80,640	72,967	63,700
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	552,491	691,527	614,750
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	661,260	659,301	746,670
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	977,443	1,342,969	1,371,090
	Total Undistributed Expenditures		7,909,898	8,415,466	8,060,033
General Fund Current Expenses	Total General Current Expense		10,254,359	11,241,325	10,831,218

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	12,031	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	80,066	45,886	45,886
	Interest Deposit to Capital Reserve	10-604	4,263	500	0
	Total Capital Outlay		96,360	46,386	45,886
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	100,292	45,269	44,648
	General Fund Grand Total		10,451,011	11,332,980	10,921,752
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	8,355	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	8,355	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	110,671	239,149	115,000
	Title II	20-XXX-XXX-XXX	2,164	37,406	16,000
	Title IV	20-XXX-XXX-XXX	9,833	3,086	3,086
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	136,336	117,287	112,000
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	374	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	15,347	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	4,017	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	339,327	136,770	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	680	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	1,463	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	34,547	0	0
	Total Federal Projects	20-XXX-XXX-XXX	654,759	533,698	246,086
Special Revenue Fund Expenses	Total Special Revenue Funds		677,518	533,698	246,086
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	555,813	555,807	520,000
	Total Debt Service Funds		555,813	555,807	520,000
All Fund Expenses	Total Expenditures/Appropriations		11,684,342	12,422,485	11,687,838
Expenses Net of Transfers	Total Expenditures Net of Transfers		11,684,342	12,422,485	11,687,838

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	693,655	1,322,370	878,715	250,000
	Repayment of Debt	1	0	0	0
Restricted for General Operating Budget	Capital Reserve	433,650	437,914	438,414	438,414
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	2,130,359	1,306,291	618,048	0
	Unemployment Fund	0	0	0	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	19,537	25,256	25,256	25,256
	Scholarship Fund	1,718	1,735	1,735	1,735
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	\$14,548	\$15,940	\$19,795	\$19,011	\$16,815
Total Classroom Instruction	\$8,146	\$8,182	\$10,628	\$10,188	\$9,659
Classroom-Salaries and Benefits	\$7,708	\$7,803	\$9,935	\$9,508	\$9,180
Classroom-General Supplies and Textbooks	\$138	\$38	\$295	\$288	\$138
Classroom-Purchased Services	\$299	\$342	\$398	\$393	\$342
Total Support Services	\$3,069	\$3,758	\$4,381	\$4,131	\$2,785
Support Services-Salaries and Benefits	\$1,568	\$1,540	\$1,840	\$1,774	\$2,246
Total Administrative Costs	\$2,211	\$2,107	\$2,272	\$2,297	\$2,272
Administration Salaries and Benefits	\$1,674	\$1,536	\$1,637	\$1,664	\$1,836
Total Operations and Maintenance of Plant	\$1,099	\$1,782	\$2,343	\$2,251	\$1,892
Operations and Maintenance-Salaries and Benefits	\$405	\$1,110	\$1,298	\$1,310	\$950
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$17	\$86	\$99	\$96	\$121
Total Equipment Costs	\$27	\$33	\$0	\$0	\$0
Legal Costs	\$92	\$74	\$98	\$97	\$81
Employee Benefits as a percentage of salaries*	25.83%	28.71%	35.24%	34.45%	33.68%

*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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
140	Parent Pay	45,000	PreSchool
260	Delanco Township	28,000	Shared Service of use of Library
300	CITIZENS BANK	44,000	INTEREST

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Municipal/Public Works	garbage pickup	0
Purchasing	Ed Data	0
Special Education Services	Burlington Sp. Ed Services Commission	0
Transportation Services, including Fuel	Burlington Sp. Ed Services Commission	0
	Moorestown School District	0

Estimated Tax Rates

Municipality	Category	Amount
Delanco Township	(A) General Fund School Levy	7,268,189
	(D) Total School Levy	7,788,189
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	427,585,179
	(H) Estimated Equalized Valuation (as of 10/01/23)	612,147,681
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6998
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8214
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1873
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2723

Employee Contract List for District

Name	Category	Measure
B. Saide	Job Title	Other
	Job Title II	Principal
	Base Annual Salary Amount	\$118,623
	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	240
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	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	\$2,902
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$4,221
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$13,494
	Contractual Post-Employment Benefit Description of Payout of Sick days	maximum allowance
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	no reimbursement
	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
B. Saide	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