

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	309.0	306.0	309.0
On Roll Special Ed Full-Time	56.0	57.0	61.0
On Roll Subtotal	365.0	363.0	370.0
In Private School Placements	8.0	9.0	10.0
Sent to Other Districts Regular	74.0	70.0	73.0
Sent to Other Districts Special Ed	37.0	31.0	31.0
Received		1.0	1.0
In State Facilities		1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	7,125,675	7,268,189	7,496,004
	Total Tax Levy	10-121x	7,125,675	7,268,189	7,496,004
	Total Tuition	10-1300	15,313	64,500	16,000
	Rents and Royalties	10-1910	27,657	28,000	28,000
	Unrestricted Miscellaneous Revenues	10-1XXX	133,995	38,000	44,000
	Interest Earned on Capital Reserve Funds	10-1XXX	6,620	0	2,000
	Total Revenues from Local Sources		7,309,260	7,398,689	7,586,004
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	48,300	48,300	266,542
	Extraordinary Aid	10-3131	331,902	0	0
	Categorical Special Education Aid	10-3132	424,961	424,961	853,220
	Equalization Aid	10-3176	2,216,821	1,777,114	913,517
	Categorical Security Aid	10-3177	25,925	25,925	174,732
	Other State Aids	10-3XXX	21,385	197,868	0
	Total Revenues from State Sources		3,069,294	2,474,168	2,208,011
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	3,291	0	0
	Total Revenues from Federal Sources		3,291	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	1,381,898	1,246,763	948,505
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	180,000
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	0	34,975	0
	Adjustment for Prior Year Encumbrances		0	4,142	0
	Actual Revenues (Over)/Under Expenditures		-1,341,766	0	0
General Fund Revenues	Total Operating Budget		10,421,977	11,158,737	10,922,520
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	22,034	0	0
	Scholarship Fund Revenue	20-1770	26	0	0
	Other Revenue from Local Sources	20-1XXX	9,364	0	0
	Total Revenues from Local Sources	20-1XXX	31,424	0	0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	117,087	194,492	112,000
	Title II	20-4451-4455	14,123	15,605	0
	Title IV	20-4471-4474	0	10,000	0
	IDEA Part B (Handicapped)	20-4420-4429	121,103	141,377	112,000
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	12,127	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	37,816	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	1,031	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	38,269	0	0
	ARP-ESSER	20-4540	77,996	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	6,010	0	0
	Other	20-4XXX	82,902	0	0
	CRRSA Act-Mental Health Grant	20-4536	3,153	0	0
	Total Revenues from Federal Sources		511,617	361,474	224,000
Special Revenue Fund Revenues	Total Grants and Entitlements		548,555	361,474	224,000
Debt Service Fund Transfer and Other Financing	Transfers from Capital Reserve	40-5210	0	34,975	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	555,807	520,000	679,859
	Total Revenues from Local Sources		555,807	520,000	679,859
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	1
	Total Local Repayment of Debt		555,807	554,975	679,860
	Actual Revenues (Over)/Under Expenditures		-1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		555,806	554,975	679,860
All Fund Revenues	Total Revenues/Sources		11,526,338	12,075,186	11,826,380
Revenues Net of Transfers	Deduct Transfer-Transfers from Capital Reserve	40-5210	0	34,975	0
	Total Revenues/Sources Net of Transfers		11,526,338	12,040,211	11,826,380

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,865,908	2,114,609	1,965,831
	Special Education-Instruction	11-2XX-100-XXX	553,532	615,698	650,143
	Basic Skills/Remedial-Instruction	11-230-100-XXX	8,684	40,000	55,104
	Bilingual Education-Instruction	11-240-100-XXX	34,151	45,000	70,183
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	18,161	13,201	20,292
	School-Sponsored Athletics-Instruction	11-402-100-XXX	18,526	15,955	12,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,330,185	3,505,186	3,169,488
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	17,722	30,900	31,500
	Undistributed Expenditures-Health Services	11-000-213-XXX	156,996	177,577	71,733
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	64,839	121,500	88,258
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	648,999	400,126	400,092
	Undistributed Expenditures-Guidance	11-000-218-XXX	65,552	84,750	143,958
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	216,309	253,449	289,085
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	90,811	129,850	68,800
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	65,820	20,105	0
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	47	1,250	1,242
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	159,717	277,764	277,000
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	338,232	288,686	216,439
	Undistributed Expenditures-Central Services	11-000-251-XXX	137,099	213,946	155,300
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	72,603	69,104	124,700
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	610,837	569,808	712,169
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	730,256	723,681	640,680
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,077,160	1,321,083	1,485,357
	Total Undistributed Expenditures		7,783,184	8,188,765	7,875,801
General Fund Current Expenses	Total General Current Expense		10,282,146	11,033,228	10,649,354

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	84,512	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	45,886	45,886	45,886
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	0	180,000
	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	34,975	0
	Interest Deposit to Capital Reserve	10-604	6,620	0	2,000
	Total Capital Outlay		137,018	80,861	227,886
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	2,813	44,648	45,280
	General Fund Grand Total		10,421,977	11,158,737	10,922,520
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	9,364	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	117,087	194,492	112,000
	Title II	20-XXX-XXX-XXX	14,123	15,605	0
	Title IV	20-XXX-XXX-XXX	0	10,000	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	121,103	141,377	112,000
	Other	20-XXX-XXX-XXX	82,902	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	6,010	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	3,153	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	77,996	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	12,127	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	37,816	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	1,031	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	38,269	0	0
	Total Federal Projects	20-XXX-XXX-XXX	511,617	361,474	224,000
Special Revenue Fund Expenses	Total Special Revenue Funds		548,555	361,474	224,000
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	555,806	554,975	679,860
	Total Debt Service Funds		555,806	554,975	679,860
All Fund Expenses	Total Expenditures/Appropriations		11,526,338	12,075,186	11,826,380

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Expenses Net of Transfers	Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	34,975	0
	Total Expenditures Net of Transfers		11,526,338	12,040,211	11,826,380

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	1,322,370	1,110,061	250,000	250,000
	Repayment of Debt	0	1	1	0
Restricted for General Operating Budget	Capital Reserve	437,914	444,534	640,905	462,905
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,306,291	1,566,553	948,505	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
Restricted for Special Revenue Fund	Student Activity Fund	25,256	19,716	19,716	19,716
	Scholarship Fund	1,735	1,761	1,761	1,761
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,940	\$16,951	\$16,815	\$18,954	\$18,686
Total Classroom Instruction	\$8,182	\$8,598	\$9,659	\$10,116	\$10,050
Classroom-Salaries and Benefits	\$7,803	\$8,206	\$9,180	\$9,664	\$9,656
Classroom-General Supplies and Textbooks	\$38	\$99	\$138	\$98	\$82
Classroom-Purchased Services	\$342	\$294	\$342	\$354	\$311
Total Support Services	\$3,758	\$3,957	\$2,785	\$3,933	\$3,518
Support Services-Salaries and Benefits	\$1,540	\$1,484	\$2,246	\$2,277	\$1,988
Total Administrative Costs	\$2,107	\$2,325	\$2,272	\$2,917	\$2,667
Administration Salaries and Benefits	\$1,536	\$1,726	\$1,836	\$2,342	\$2,090
Total Operations and Maintenance of Plant	\$1,782	\$1,920	\$1,892	\$1,814	\$2,286
Operations and Maintenance-Salaries and Benefits	\$1,110	\$1,112	\$950	\$963	\$1,285
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$86	\$119	\$121	\$92	\$108
Total Equipment Costs	\$33	\$230	\$0	\$0	\$0
Legal Costs	\$74	\$78	\$81	\$84	\$57
Employee Benefits as a percentage of salaries*	28.71%	29.93%	33.68%	30.76%	36.08%

*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 2024-25 revised appropriations and the 2025-26 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
151	State of NJ	16,000	Student placement
260	YMCA	28,000	After Care program
300	Citizens Bank	46,000	Interest on general account
620	Delanco School District	180,000	Asbestos removal on boilers

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	Member of JIF	0
Municipal/Public Works	gas purchase and garbage pickup	0
Social Worker/Psychologist	Shared Psychologist with Woodland School District	0
Special Education Services	Burlington Ed. Services Commission	0
Transportation Services, including Fuel	Burlington Ed. Services Commission	0

Estimated Tax Rates

Municipality	Category	Amount
Delanco Township	(A) General Fund School Levy	7,496,004
	(D) Total School Levy	8,175,863
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	448,960,670
	(H) Estimated Equalized Valuation (as of 10/01/24)	692,733,599
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6696
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8211
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0821
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1802

Employee Contract List for District

Name	Category	Measure
Biesiada	Job Title	Business Administrator
	Job Title II	none
	Base Annual Salary Amount	\$128,000
	Full-Time Equivalent (FTE)	0.8
	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	07/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	200
	Contracted Number of Annual Vacation Days	15
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$720
	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	\$2,400
	Contractual Post-Employment Benefit Description of Payout of Sick days	n/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum
	Contractual Post-Employment Benefit Description of Payout of Personal days	none
	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
Biesiada	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
Fitts	Job Title	Superintendent
	Job Title II	none
	Base Annual Salary Amount	\$145,000
	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	07/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	15
	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	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Fitts	Total Allowances Amount	\$1,800
	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	\$3,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	n/a
	Contractual Post-Employment Benefit Description of Payout of Vacation days	unused vacation days as of June 3
	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
Santiago	Job Title	Principal
	Job Title II	none
	Base Annual Salary Amount	\$122,000
	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
Santiago	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	09/01/24
	End Date of Contract	06/30/25
	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	3
	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	\$800
	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	\$19,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	maximum upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum upon retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	converted to sick days
	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
Santiago	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