

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	339.0	343.0	354.0
On Roll Special Ed Full-Time	66.0	59.0	61.0
On Roll Subtotal	405.0	402.0	415.0
In Private School Placements	3.0	1.0	0.0
Sent to Other Districts Special Ed	1.0	1.0	2.0
Received	20.0		0.0

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	8,935,500	9,114,210	9,345,533
	Total Tax Levy	10-121x	8,935,500	9,114,210	9,345,533
	Rents and Royalties	10-1910	2,500	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	151,464	15,000	15,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	7,699	3,000	3,000
	Interest Earned on Maintenance Reserve	10-1XXX	26,263	15,000	15,000
	Interest Earned on Capital Reserve Funds	10-1XXX	162,270	60,000	60,000
	Other Restricted Miscellaneous Revenues	10-1XXX	5,252	0	0
	Total Revenues from Local Sources		9,290,948	9,207,210	9,438,533
General Fund Revenues from State Sources	School Choice Aid	10-3116	336,591	402,714	408,890
	Categorical Transportation Aid	10-3121	167,383	167,383	170,022
	Extraordinary Aid	10-3131	131,805	50,000	50,000
	Categorical Special Education Aid	10-3132	305,825	360,951	482,911
	Categorical Security Aid	10-3177	34,010	34,010	56,640
	Adjustment Aid	10-3178	129,444	129,444	0
	Other State Aids	10-3XXX	5,915	0	0
	Total Revenues from State Sources		1,110,973	1,144,502	1,168,463
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	719,727	213,528	287,720
	Withdrawal from Capital Reserve for Local Share	10-307	569,545	0	0
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	1,020,675	71,413	73,965
	Withdrawal from Maintenance Reserve	10-310	16,500	0	30,000
	Adjustment for Prior Year Encumbrances		0	684,731	0
	Actual Revenues (Over)/Under Expenditures		-868,430	0	0
General Fund Revenues	Total Operating Budget		11,859,938	11,321,384	10,998,681
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	36,850	0	0
	Scholarship Fund Revenue	20-1770	106	0	0
	Other Revenue from Local Sources	20-1XXX	14,915	3,469	0
	Total Revenues from Local Sources	20-1XXX	51,871	3,469	0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	210,617	0	0
	Preschool Education Aid	20-3218	0	476,518	520,956
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	17,635	0	0
	Total Revenues from State Sources		228,252	476,518	520,956
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	10,217	10,619	8,000
	Title II	20-4451-4455	4,488	4,839	3,500
	Title III	20-4491-4494	0	670	500
	Title IV	20-4471-4474	10,000	10,000	8,000
	ARP-IDEA Preschool	20-4409	1,324	0	0
	ARP-IDEA Basic	20-4419	15,514	0	0
	IDEA Part B (Handicapped)	20-4420-4429	108,185	98,424	75,000
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	34,338	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	7,613	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	6,135	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	39,608	0	0
	ARP-ESSER	20-4540	62,046	2,473	0
	Other	20-4XXX	50,333	66,376	50,000
	Total Revenues from Federal Sources		349,801	193,401	145,000
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	104,034	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	110,075	81,435
Special Revenue Fund Revenues	Total Grants and Entitlements		724,353	783,463	747,391
Debt Service Fund Transfer and Other Financing	Transfers from Capital Reserve	40-5210	1,020,675	71,413	73,965
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	0	75,000	73,966
	Total Revenues from Local Sources		0	75,000	73,966
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	543,711	75,425	76,207

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,564,386	221,838	224,138
	Actual Revenues (Over)/Under Expenditures		2	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,564,388	221,838	224,138
All Fund Revenues	Total Revenues/Sources		14,148,679	12,326,685	11,970,210
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	104,034	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	110,075	81,435
	Deduct Transfer-Transfers from Capital Reserve	40-5210	1,020,675	71,413	73,965
	Total Revenues/Sources Net of Transfers		13,023,970	12,145,197	11,814,810

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	3,307,343	3,249,155	3,315,672
	Special Education-Instruction	11-2XX-100-XXX	964,947	1,014,927	1,031,418
	Basic Skills/Remedial-Instruction	11-230-100-XXX	182,245	234,372	248,856
	Bilingual Education-Instruction	11-240-100-XXX	0	500	250
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	58,572	77,847	77,750
	School-Sponsored Athletics-Instruction	11-402-100-XXX	58,806	73,725	64,732
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	299,602	226,899	83,948
	Undistributed Expenditures-Health Services	11-000-213-XXX	80,115	91,605	97,927
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	155,091	217,866	302,902
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	35,467	100,356	90,903
	Undistributed Expenditures-Guidance	11-000-218-XXX	89,993	104,428	94,905
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	348,703	420,364	371,166
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	126,587	142,403	163,650
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	358,723	251,621	294,348
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	7,233	14,409	28,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	231,187	238,239	233,260
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	43,788	39,219	40,322
	Undistributed Expenditures-Central Services	11-000-251-XXX	223,858	203,101	200,731
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	983,887	1,164,050	1,267,691
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	510,057	654,510	607,915
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,549,535	1,985,478	2,185,458
	Total Undistributed Expenditures		5,043,826	5,854,548	6,063,126
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	26,263	15,000	15,000
	Increase In Maintenance Reserve	10-606	16,500	0	0
	Interest Earned on Current Expense Emergency Res	10-607	7,699	3,000	3,000
General Fund Current Expenses	Total General Current Expense		9,666,201	10,523,074	10,819,804

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	172,355	64,940	12,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	269,444	601,957	32,412
	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	1,020,675	71,413	73,965
	Increase In Capital Reserve	10-604	568,993	0	0
	Interest Deposit to Capital Reserve	10-604	162,270	60,000	60,000
	Total Capital Outlay		2,193,737	798,310	178,877
General Fund Expenses and Transfers	General Fund Grand Total		11,859,938	11,321,384	10,998,681
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	14,915	3,469	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	173,056	318,846	351,155
	Support Services	20-218-200-XXX	141,595	267,747	251,236
	Total Preschool Education Aid	20-218-XXX-XXX	314,651	586,593	602,391
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	17,635	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	332,286	586,593	602,391
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	10,217	10,619	8,000
	Title II	20-XXX-XXX-XXX	4,488	4,839	3,500
	Title III	20-XXX-XXX-XXX	0	670	500
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	108,185	98,424	75,000
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	15,514	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	1,324	0	0
	Other	20-XXX-XXX-XXX	50,333	66,376	50,000
	ARP-ESSER Grant Program	20-487-xxx-xxx	62,046	2,473	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	34,338	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	7,613	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	6,135	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	39,608	0	0

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Expenses for Federal Projects	Total Federal Projects	20-XXX-XXX-XXX	349,801	193,401	145,000
Special Revenue Fund Expenses	Total Special Revenue Funds		724,353	783,463	747,391
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,564,388	221,838	224,138
	Total Debt Service Funds		1,564,388	221,838	224,138
All Fund Expenses	Total Expenditures/Appropriations		14,148,679	12,326,685	11,970,210
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	104,034	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	110,075	81,435
	Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	1,020,675	71,413	73,965
	Total Expenditures Net of Transfers		13,023,970	12,145,197	11,814,810

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	427,641	351,248	337,720	250,000
	Repayment of Debt	2	0	0	0
Restricted for General Operating Budget	Capital Reserve	4,968,065	4,109,108	4,097,695	4,083,730
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	599,988	599,988	614,988	599,988
	Legal Reserve	750,000	400,000	200,000	0
	Unemployment Fund	100,117	105,369	105,369	105,369
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	181,198	188,897	191,897	194,897
	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	30,229	39,878	39,878	39,878
	Scholarship Fund	707	663	663	663
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	\$21,287	\$22,124	\$24,261	\$25,125	\$25,617
Total Classroom Instruction	\$12,793	\$13,960	\$14,711	\$15,335	\$15,667
Classroom-Salaries and Benefits	\$12,029	\$12,666	\$13,757	\$14,294	\$14,702
Classroom-General Supplies and Textbooks	\$759	\$1,295	\$938	\$1,030	\$950
Classroom-Purchased Services	\$4	\$0	\$15	\$11	\$16
Total Support Services	\$3,578	\$3,773	\$4,473	\$4,588	\$4,604
Support Services-Salaries and Benefits	\$2,541	\$2,687	\$3,107	\$3,228	\$3,223
Total Administrative Costs	\$1,594	\$1,337	\$1,429	\$1,458	\$1,415
Administration Salaries and Benefits	\$1,328	\$1,041	\$1,008	\$1,036	\$1,015
Total Operations and Maintenance of Plant	\$2,826	\$2,670	\$3,134	\$3,209	\$3,419
Operations and Maintenance-Salaries and Benefits	\$1,164	\$1,095	\$1,237	\$1,234	\$1,357
Board Contribution to Food Services	\$140	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$318	\$349	\$448	\$464	\$432
Total Equipment Costs	\$615	\$425	\$31	\$162	\$30
Legal Costs	\$28	\$15	\$24	\$25	\$48
Employee Benefits as a percentage of salaries*	30.45%	28.36%	34.56%	33.97%	36.64%

*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.

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, Ed Data, State Contracts, other co-ops	0
Special Education Services	Kingwood CST Services	0
Transportation Services, including Fuel	HCRHS, HCESC	0

Estimated Tax Rates

Municipality	Category	Amount
Delaware Twp	(A) General Fund School Levy	9,345,533
	(D) Total School Levy	9,419,499
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	814,722,400
	(H) Estimated Equalized Valuation (as of 10/01/24)	1,202,897,387
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1471
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1562
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7769
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7831

Employee Contract List for District

Name	Category	Measure
Scott Lipson	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$174,585
	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	\$139,638
	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	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