

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	319.0	324.0	338.0
On Roll Special Ed Full-Time	54.0	54.0	57.0
On Roll Subtotal	373.0	378.0	395.0
In Private School Placements	1.0	3.0	5.0
Sent to Other Districts Special Ed	2.0		0.0
Received	15.0	17.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	7,994,723	8,254,617	8,419,709
	Total Tuition	10-1300	99,056	55,000	175,000
	Rents and Royalties	10-1910	2,500	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	108,613	18,000	5,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	1,623	750	750
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,500	1,500
	Interest Earned on Capital Reserve Funds	10-1XXX	26,169	10,000	10,000
	Other Restricted Miscellaneous Revenues / Paycheck Protection Program (Apslds Only)	10-1XXX	0	7,500	0
	Total Revenues from Local Sources			8,232,684	8,347,367
General Fund Revenues from State Sources	School Choice Aid	10-3116	300,506	275,362	294,789
	Categorical Transportation Aid	10-3121	167,383	167,383	167,383
	Extraordinary Aid	10-3131	87,168	25,000	25,000
	Categorical Special Education Aid	10-3132	267,084	267,084	267,084
	Categorical Security Aid	10-3177	34,010	34,010	34,010
	Adjustment Aid	10-3178	360,927	318,795	255,386
	Other State Aids	10-3XXX	4,640	0	0
	Total Revenues from State Sources			1,221,718	1,087,634
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	70,244	86,952	122,896
	Withdrawal from Capital Reserve for Local Share	10-307	89,751	0	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	619,023	1,087,000
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	0	0	275,000
	Withdrawal from Maintenance Reserve	10-310	0	20,000	50,000
	Adjustment for Prior Year Encumbrances		0	25,812	0
	Actual Revenues (Over)/Under Expenditures			-117,623	0
General Fund Revenues	Total Operating Budget		9,496,774	10,186,788	11,190,507
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	4,383	500	0
	Total Revenues from Local Sources	20-1XXX	4,383	500	0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	16,757	15,704	12,560
	Title II	20-4451-4455	5,008	5,156	4,125
	Title III	20-4491-4494	0	737	600
	Title IV	20-4471-4474	9,958	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	87,958	90,602	72,500
	Other	20-4XXX	37,884	34,400	27,500
	Total Revenues from Federal Sources			157,565	156,599
Special Revenue Fund Revenues	Total Grants and Entitlements		161,948	157,099	125,285
Debt Service Fund Transfer and Other Financing	Transfers from Capital Reserve	40-5210	0	0	275,000
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	547,537	551,800	330,209
	Total Revenues from Local Sources		547,537	551,800	330,209
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		547,537	551,800	605,209
	Actual Revenues (Over)/Under Expenditures		3,863	0	0
Debt Service Fund Revenues	Total Repayment of Debt		551,400	551,800	605,209
All Fund Revenues	Total Revenues/Sources		10,210,122	10,895,687	11,921,001
Revenues Net of Transfers	Deduct Transfer: Transfers from Capital Reserve	40-5210	0	0	275,000
	Total Revenues/Sources Net of Transfers		10,210,122	10,895,687	11,646,001

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,868,748	2,916,609	3,171,332
	Special Education-Instruction	11-2XX-100-XXX	752,580	689,236	703,300
	Basic Skills/Remedial-Instruction	11-230-100-XXX	142,157	151,053	155,435
	Bilingual Education-Instruction	11-240-100-XXX	149	250	250
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	49,391	70,000	73,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	49,440	69,500	69,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	184,634	336,971	428,338
	Undistributed Expenditures-Health Services	11-000-213-XXX	70,577	76,060	77,267
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	144,724	154,020	156,218
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	28,988	27,672	28,502
	Undistributed Expenditures-Guidance	11-000-218-XXX	70,342	71,224	78,326
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	244,152	307,814	374,679
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	122,792	128,326	136,641
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	227,230	528,934	302,454
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,264	10,000	10,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	367,314	377,928	303,439
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	75,156	85,187	87,121
	Undistributed Expenditures-Central Services	11-000-251-XXX	177,410	195,866	205,406
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	740,146	872,661	902,675
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	414,802	465,023	531,474
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,695,990	1,938,043	1,978,488
	Total Undistributed Expenditures		4,568,521	5,575,729	5,601,028
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	36,000	0	0
	Interest Earned on Current Expense Emergency Res	10-607	1,623	750	750
General Fund Current Expenses	Total General Current Expense		8,468,609	9,474,627	9,776,095

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	27,444	10,000	10,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	120,552	692,161	1,119,412
	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	0	275,000
	Increase In Capital Reserve	10-604	854,000	0	0
	Interest Deposit to Capital Reserve	10-604	26,169	10,000	10,000
	Total Capital Outlay			1,028,165	712,161
General Fund Expenses and Transfers	General Fund Grand Total		9,496,774	10,186,788	11,190,507
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	4,383	500	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	16,757	15,704	12,560
	Title II	20-XXX-XXX-XXX	5,008	5,156	4,125
	Title III	20-XXX-XXX-XXX	0	737	600
	Title IV	20-XXX-XXX-XXX	9,958	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	87,958	90,602	72,500
	Other	20-XXX-XXX-XXX	37,884	34,400	27,500
	Total Federal Projects	20-XXX-XXX-XXX	157,565	156,599	125,285
Special Revenue Fund Expenses	Total Special Revenue Funds		161,948	157,099	125,285
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	551,400	551,800	605,209
	Total Debt Service Funds		551,400	551,800	605,209
All Fund Expenses	Total Expenditures/Appropriations		10,210,122	10,895,687	11,921,001
Expenses Net of Transfers	Deduct Transfer: Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	0	275,000
	Total Expenditures Net of Transfers		10,210,122	10,895,687	11,646,001

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	3,028,825	3,819,243	3,210,220	1,858,220
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	563,613	599,613	581,113	532,613
	Legal Reserve	141,843	127,827	56,228	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	173,016	174,639	175,389	176,139
	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	265,353	332,021	316,668	250,000
	Repayment of Debt	3,863	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,318	\$21,003	\$23,785	\$22,938	\$22,314
Total Classroom Instruction	\$12,231	\$13,239	\$14,499	\$13,421	\$13,575
Classroom-Salaries and Benefits	\$11,639	\$12,221	\$13,439	\$12,841	\$12,477
Classroom-General Supplies and Textbooks	\$579	\$885	\$870	\$507	\$945
Classroom-Purchased Services	\$13	\$133	\$189	\$73	\$153
Total Support Services	\$2,785	\$3,057	\$3,737	\$4,165	\$3,703
Support Services-Salaries and Benefits	\$2,289	\$2,362	\$2,754	\$2,637	\$2,799
Total Administrative Costs	\$1,902	\$2,129	\$2,141	\$2,191	\$1,876
Administration Salaries and Benefits	\$1,648	\$1,813	\$1,731	\$1,651	\$1,360
Total Operations and Maintenance of Plant	\$2,090	\$2,236	\$2,860	\$2,635	\$2,640
Operations and Maintenance-Salaries and Benefits	\$933	\$974	\$1,337	\$1,204	\$1,314
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$302	\$334	\$505	\$485	\$471
Total Equipment Costs	\$36	\$74	\$28	\$26	\$25
Legal Costs	\$26	\$45	\$52	\$56	\$63
Employee Benefits as a percentage of salaries*	34.80%	34.66%	37.85%	37.20%	37.02%

*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 2019-20 revised appropriations and the 2020-21 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	fuel, plowing, mowing	0
Professional Staff Development	with high school and sending districts	0
Purchasing	ESC, MCESC	0
Transportation Services, including Fuel	transportation	0

Estimated Tax Rates

Municipality	Category	Amount
Delaware Twp	(A) General Fund School Levy	8,419,709
	(D) Total School Levy	8,749,918
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	800,243,730
	(H) Estimated Equalized Valuation (as of 10/01/19)	873,056,655
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0521
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0934
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9644
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0022

Employee Contract List for District

Name	Category	Measure
Dr. Richard Wiener	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$176,995
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	05
	Shared District	3540
	Job Title Other District	Superintendent
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	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)	\$3,500
	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% of sick days 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
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
Susan Joyce	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$116,433
	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	06/30/21
	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	\$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	\$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	