

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	334.0	331.0	343.0
On Roll Special Ed Full-Time	54.0	56.0	57.0
On Roll Subtotal	388.0	387.0	400.0
In Private School Placements	2.0	1.0	0.0
Sent to Other Districts Special Ed	2.0	2.0	7.0
Received	17.0	17.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,554,774	7,792,127	7,994,723
Total Tuition	10-1300	76,167	52,850	40,000
Rents And Royalties	10-1910	2,500	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	81,760	68,500	68,500
Interest Earned On Current Expense Emergency Res	10-1XXX	135	0	50
Interest Earned On Maintenance Reserve	10-1XXX	167	0	150
Interest Earned On Capital Reserve Funds	10-1XXX	1,214	0	500
Other Restricted Miscellaneous Revenues	10-1XXX	0	1,200	1,200
Subtotal - Revenues From Local Sources		7,716,717	7,914,677	8,105,123
Revenues from State Sources:				
School Choice Aid	10-3116	301,806	314,928	300,506
Categorical Transportation Aid	10-3121	167,383	167,383	167,383
Extraordinary Aid	10-3131	0	0	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	392,423	368,680	394,442
Parcc Readiness Aid	10-3181	3,800	3,800	0
Per Pupil Growth Aid	10-3182	3,800	3,800	0
Professional Learning Community Aid	10-3183	3,740	3,740	0
Other State Aids	10-3XXX	4,176	0	0
Subtotal - Revenues From State Sources		1,178,222	1,163,425	1,188,425
Budgeted Fund Balance - Operating Budget	10-303	0	166,245	70,244
Withdrawal From Cap Res-For Local Share	10-307	0	100,600	30,000
Adjustment For Prior Year Encumbrances		0	9,186	0
Actual Revenues (Over)/Under Expenditures		-66,312	0	0
Total Operating Budget		8,828,627	9,354,133	9,393,792

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	360	0	0
Total Revenues From Local Sources	20-1XXX	360	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	13,901	13,400	12,000
Title II	20-4451-4455	7,240	5,900	5,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	92,817	74,000	70,000
Other	20-4XXX	34,117	27,000	25,000
Total Revenues From Federal Sources		148,075	120,300	112,000
Total Grants And Entitlements		148,435	120,300	112,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	538,725	551,375	547,537
Total Revenues From Local Sources		538,725	551,375	547,537
Budgeted Fund Balance	40-303	0	0	3,863
Total Local Repayment Of Debt		538,725	551,375	551,400
Actual Revenues (Over)/Under Expenditures		-3,862	0	0
Total Repayment Of Debt		534,863	551,375	551,400
Total Revenues/Sources		9,511,925	10,025,808	10,057,192
Total Revenues/Sources Net of Transfers		9,511,925	10,025,808	10,057,192

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,766,210	2,994,791	2,941,496
Special Education - Instruction	11-2XX-100-XXX	712,671	694,842	696,842
Basic Skills/Remedial - Instruction	11-230-100-XXX	128,612	133,274	131,274
Bilingual Education - Instruction	11-240-100-XXX	0	250	250
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	45,048	60,107	61,120
School-Sponsored Athletics - Instruction	11-402-100-XXX	42,867	73,110	70,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	218,350	265,942	260,000
Undist. Expenditures - Health Services	11-000-213-XXX	103,544	151,712	98,712
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	93,360	135,740	144,196
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	25,322	31,672	29,672
Undist. Expenditures - Guidance	11-000-218-XXX	95,647	96,192	97,192
Undist. Expenditures - Child Study Teams	11-000-219-XXX	207,122	287,339	239,642
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	115,906	127,958	127,988
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	157,808	237,063	283,263
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	6,611	12,240	12,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	314,807	314,466	337,410
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	71,038	71,037	70,988
Undist. Expend. - Central Services	11-000-251-XXX	147,416	205,025	193,200
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	656,934	750,546	776,000
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	379,310	458,458	475,458
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,566,821	2,209,957	2,273,477
Total Undistributed Expenditures		4,159,996	5,355,347	5,419,698
Interest Earned On Maintenance Reserve	10-606	167	0	150
Increase In Maintenance Reserve	10-606	250,000	0	0
Interest Earned On Current Expense Emergency Res	10-607	135	0	50
Total General Current Expense		8,105,706	9,311,721	9,320,880

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	55,295	10,000	10,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	32,412	32,412	62,412
Increase In Capital Reserve	10-604	634,000	0	0
Interest Deposit To Capital Reserve	10-604	1,214	0	500
Total Capital Outlay		722,921	42,412	72,912
General Fund Grand Total		8,828,627	9,354,133	9,393,792
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	360	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	13,901	13,400	12,000
Title II	20-XXX-XXX-XXX	7,240	5,900	5,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	92,817	74,000	70,000
Other	20-XXX-XXX-XXX	34,117	27,000	25,000
Total Federal Projects	20-XXX-XXX-XXX	148,075	120,300	112,000
Total Special Revenue Funds		148,435	120,300	112,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	534,863	551,375	551,400
Total Debt Service Funds		534,863	551,375	551,400
Total Expenditures/Appropriations		9,511,925	10,025,808	10,057,192
Total Expenditures Net of Transfers		9,511,925	10,025,808	10,057,192

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	310,552	314,728	148,483	148,483
Unrestricted	Repayment of Debt	1	3,863	3,863	0
Restricted for General Operating Budget	Capital Reserve	1,550,837	2,186,052	2,085,452	2,055,952
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	212,983	463,150	463,150	463,300
Restricted for General Operating Budget	Legal Reserve	0	70,244	70,244	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	172,506	172,641	172,641	172,691
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,946	\$18,889	\$21,659	\$22,189	\$21,463
Total Classroom Instruction	\$11,901	\$12,256	\$13,495	\$13,947	\$13,607
Classroom-Salaries and Benefits	\$11,494	\$11,648	\$12,743	\$13,223	\$12,481
Classroom-General Supplies and Textbooks	\$386	\$583	\$717	\$685	\$752
Classroom-Purchased Services	\$20	\$25	\$35	\$38	\$375
Total Support Services	\$3,215	\$2,661	\$3,554	\$3,582	\$3,218
Support Services-Salaries and Benefits	\$2,462	\$2,294	\$2,639	\$2,779	\$2,207
Total Administrative Costs	\$1,651	\$1,743	\$1,925	\$1,964	\$1,959
Administration Salaries and Benefits	\$1,298	\$1,443	\$1,526	\$1,539	\$1,581
Total Operations and Maintenance of Plant	\$1,854	\$1,916	\$2,200	\$2,232	\$2,226
Operations and Maintenance-Salaries and Benefits	\$793	\$837	\$1,028	\$1,027	\$995
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$305	\$290	\$447	\$444	\$427
Total Equipment Costs	\$191	\$144	\$26	\$26	\$25
Legal Costs	\$10	\$39	\$52	\$34	\$25
Employee Benefits as a percentage of salaries*	32.63%	32.65%	44.45%	42.99%	47.31%

*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 2017-18 revised appropriations and the 2018-19 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.

Item	Line Number	Source	Amount	Explanation
1	3040	010	30,788	for technology services
1	300	susan	68,500	nh
1	580	susan	70,244	audit
1	775	susan	12,000	estimate
1	780	susan	5,000	estimate
1	825	susan	25,000	estimate
1	2000	susan	103,949	added section and reading specialist
1	17020	susan	3,000	requested for upkeep
1	17040	susan	7,620	new uniforms
1	30500	susan	90,712	new nurse, double coverage last year
1	41000	susan	24,672	anticipated change
1	41560	susan	400	requested
1	41640	susan	1,250	requested
1	42100	susan	8,000	requested
1	44140	susan	500	requested
1	43160	susan	5,400	requested
1	45000	susan	210,910	staffing changes
1	45140	susan	20,000	projected savings
1	45160	susan	4,500	budget reduction
1	45180	susan	20,000	budget reduction
1	45200	susan	2,500	budget reduction
1	46040	susan	25,488	correction from prior budget
1	49040	susan	5,000	requested based on projected spending
1	49240	susan	65,000	based on historical useage
1	50040	susan	9,000	conversion to sports fields
1	50060	susan	5,500	requested
1	52040	susan	27,458	projected needs
1	52240	susan	7,500	estimate
1	71180	susan	154,421	savings, changing carriers
1	72180	susan	150	interest

Item	Line Number	Source	Amount	Explanation
1	72240	susan	50	interest
1	73000	susan	30,000	preschool playground project
1	88500	susan	12,000	estimate
1	88520	susan	5,000	estimate
1	89600	susan	61,325	used fund balance
1	7000	susan	403,284	reassignment and consolidating sections for savings
1	43140	susan	500	increase based on needs
1	43500	susan	91,033	new nurse, coverage for leave
1	40580	susan	144,196	support for OT PT, growing services provided
1	42200	susan	239,642	oversight and support for cst
1	43620	susan	283,263	library and tech salaries; infrastructure support for technology
1	47200	susan	193,200	business office salaries; support for services ie acct'g
1	76260	susan	62,412	playground; custodial equipment; sda
1	140	susan	40,000	Openings for regular ed students reduced
1	330	susan	150	reserve interest
1	340	susan	500	reserve interest
1	805	susan	70,000	estimate
1	892	susan	3,863	audited previous years interest
1	2080	susan	197,230	reassignments
1	17060	susan	500	requested
1	29080	susn	100,000	estimate
1	41020	susan	5,000	requested
1	43100	susan	8,000	requested
1	43580	susan	2,230	requested need moving to electronic
1	45040	susan	8,456	negotiations over
1	46100	susan	600	requested
1	46120	susan	1,111	reequested/rounding
1	47060	susan	16,995	budget reduction
1	48540	susan	15,000	budget reduction
1	49020	susan	9,360	restate cafeteria aide

Item	Line Number	Source	Amount	Explanation
1	49140	susan	57,411	estimate
1	52460	susan	2,500	estimate based on prior year
1	51120	susan	776,000	focus on repairs to take off LRFP; security
1	45300	susan	337,410	largely salaries of all supt office staff; also legal and audit fees; includes BOE expenses as well
1	41080	susan	29,672	push in assistance
1	350	susan	1,200	gen fund interest
1	3080	susan	242,366	budget request
1	43180	susan	3,600	requested
1	51060	susan	1,500	increased sec needs
1	88700	susan	25,000	estimate
1	100	susan	7,994,723	Includes banked cap
1	3060	susan	4,000	budget request
1	3100	susan	45,000	budger requew
1	30580	susan	8,000	resupply and organization by new nurse
1	40520	susan	70,000	hiring instead of outside services
1	40540	susan	4,000	requested
1	42000	susan	139,903	correction from last year and reassignment
1	42080	susan	15,000	requested
1	43540	susan	139,500	projected technology need updating systems
1	44080	susan	11,500	funded less by grants
1	44120	susan	500	using more grant funds
1	46080	susan	789	request, rounding
1	49060	susan	15,000	based on projections
1	49220	susan	135,000	based on historical usage
1	49280	susan	18,000	expected needs
1	52000	susan	17,270	one on one aide
1	52300	susan	266,000	estimate
1	52340	susan	21,230	estimate
1	52420	susan	500	requested
1	53220	susan	331,588	negotiations

Item	Line Number	Source	Amount	Explanation
1	88620	susan	70,000	estimate
1	7020	susan	175,022	reassignment for consolidation of sections
1	7040	Susan	100,536	Outsourcing on as needed basis instead of staffing
1	51100	susan	25,500	in response to improved security systems, practices, hardware
1	17600	susan	70,000	salaries for athletics and replacement of uniforms; cost of refs and umps
1	30620	susan	98,712	new nurse; updating nurse's office

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Staffing - Other	spanish/french with SHRSB	0
Superintendent and Assistant Sup.	Share with New Hanover	0
Transportation Services, including Fuel	Tewksbury bus share needs	0
Municipal/Public Works	mowing/snow removal	0

ID=Delaware Twp

Category	Amount
(A) General Fund School Levy	7,994,723
(D) Total School Levy	8,542,260
(B) Estimated Net Taxable Valuation (as of 10/01/17)	796,672,064
(H) Estimated Equalized Valuation (as of 10/01/17)	871,782,274
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0035
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0722
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9171
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9799

Name=Richard Wiener

Category	Measure
Job Title	Superintendent
Job Title II	0
Base Annual Salary Amount	\$150,794
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	07/01/15
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	240
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	14
Description of Other Contracted Non-Working Days	holidays
Total Allowances Amount	\$12,860
Total Bonuses Amount	\$23,800
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$14,900
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	sick day payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	none
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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Richard Wiener

Category	Measure
Total Other/In-Kind Remuneration Amount	\$1,000
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	doesn't use annual sick days
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

Name=Susan Joyce

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$108,150
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	07/01/17
End Date of Contract	06/30/18
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	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	14
Description of Other Contracted Non-Working Days	holidays
Total Allowances Amount	\$550
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$8,400
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	upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	none
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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Susan Joyce

Category	Measure
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