Delaware Valley School District

2020-2021 General Fund Budget

Proposed Final Budget Adoption – May 14, 2020
Final Budget Adoption – June 18, 2020

Delaware Valley School District
Board of Directors

Cory Homer, President

Jessica Decker, Vice President

Dawn Bukaj

Brian Carso

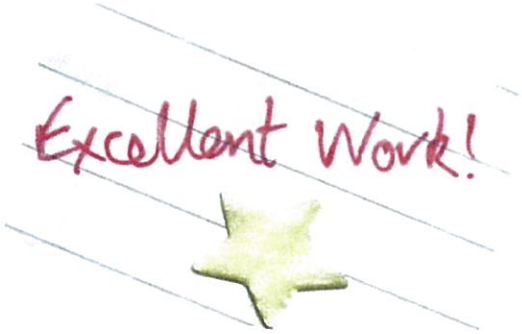
Jack Fisher

Pamela Lutfy

Jack O'Leary

Felicia Sheehan

Rosemary Walsh

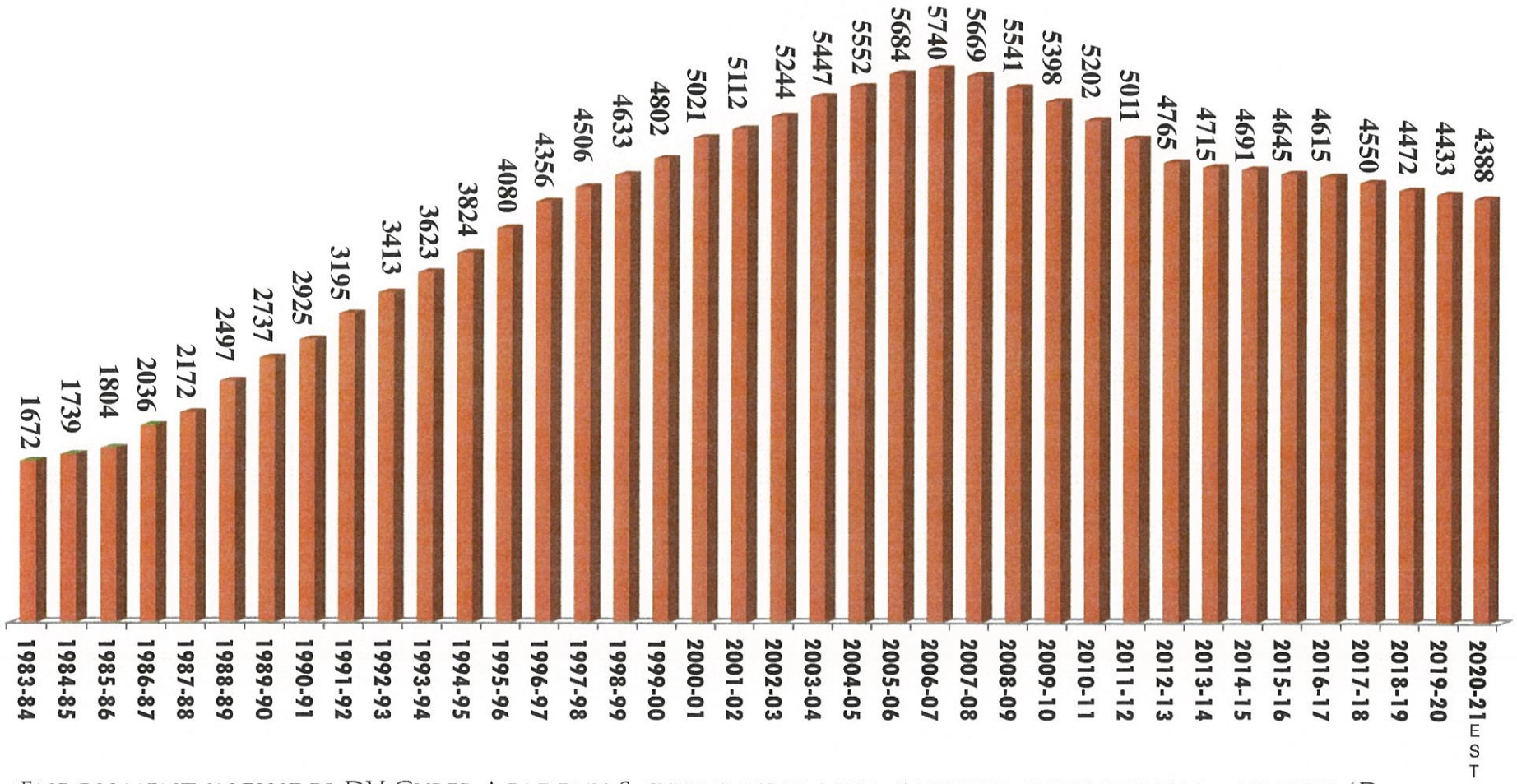


Dr. John J. Bell, Superintendent

William Hessling, Business Administrator/Board Secretary

Ashley Zimmerman/Weinstein, Zimmerman & Ohliger, Board Solicitor

Delaware Valley School District Enrollment



*Enrollment includes DV Cyber Academy & students placed at other educational agencies (Does not include Pre-K enrollment)

Delaware Valley School District
(Projected Enrollment 2020-2021)

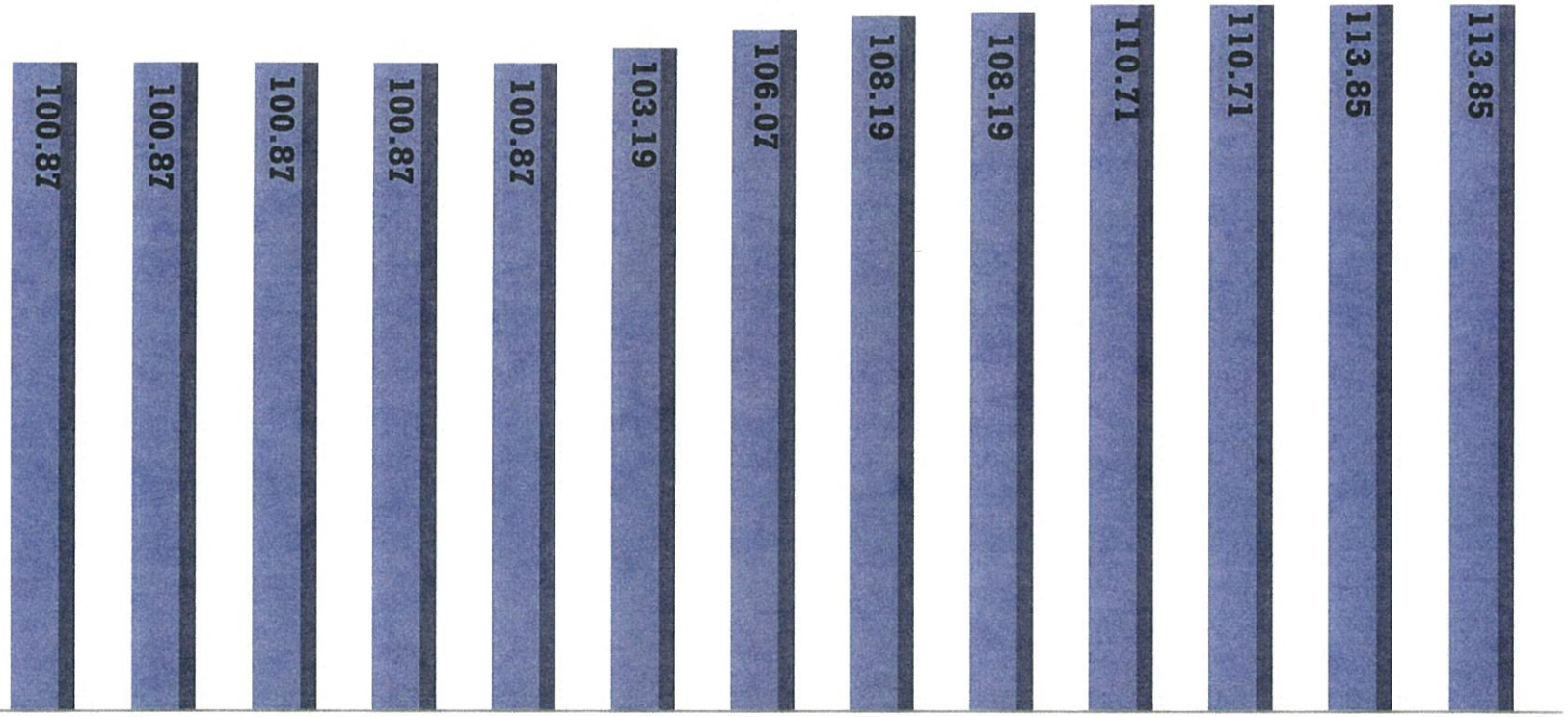
	Enrollment
Delaware Valley	
Delaware Valley Elementary School	415
Delaware Valley Middle School	513
Delaware Valley High School	1473
Dingman-Delaware	
Dingman-Delaware Primary School	478
Dingman-Delaware Elementary School	479
Dingman-Delaware Middle School	543
Shohola	
Shohola Elementary School	396
Building Enrollment	4297
DV Cyber Academy	72
Students Placed at Other Educational Agencies	19
Total Enrollment	**4388**

2020-2021 Final Budget

	2020-2021
Revenues	
Local	48,434,773
State	33,440,679
Federal	2,208,151
Total Revenues	84,083,603
Planned use of anticipated unassigned fund balance from 2019-2020	834,641
Total Revenue/unassigned fund balance	84,918,244
Total Appropriations	84,918,244

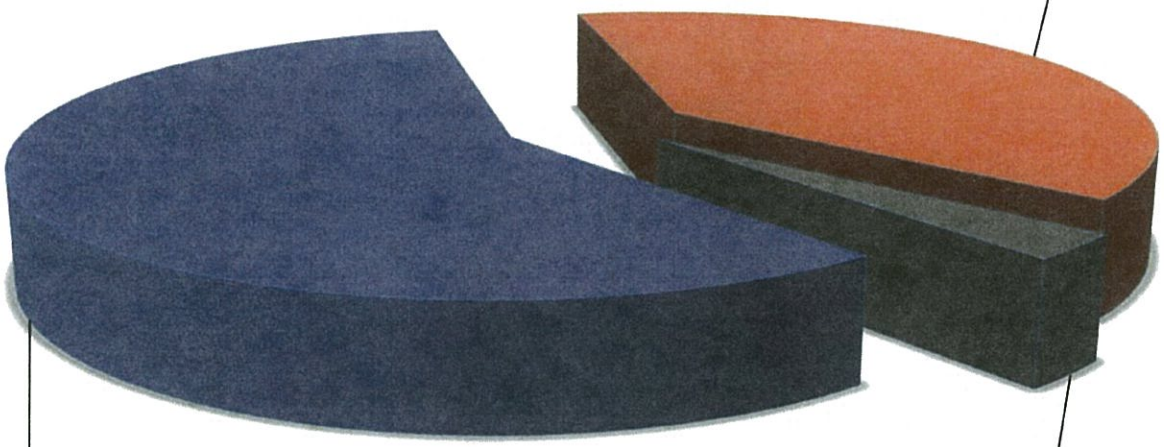
Balanced Budget with 0.00% Tax Increase with the Millage Rate at 113.85 Mills

Millage Rates – History of Last 12 Years

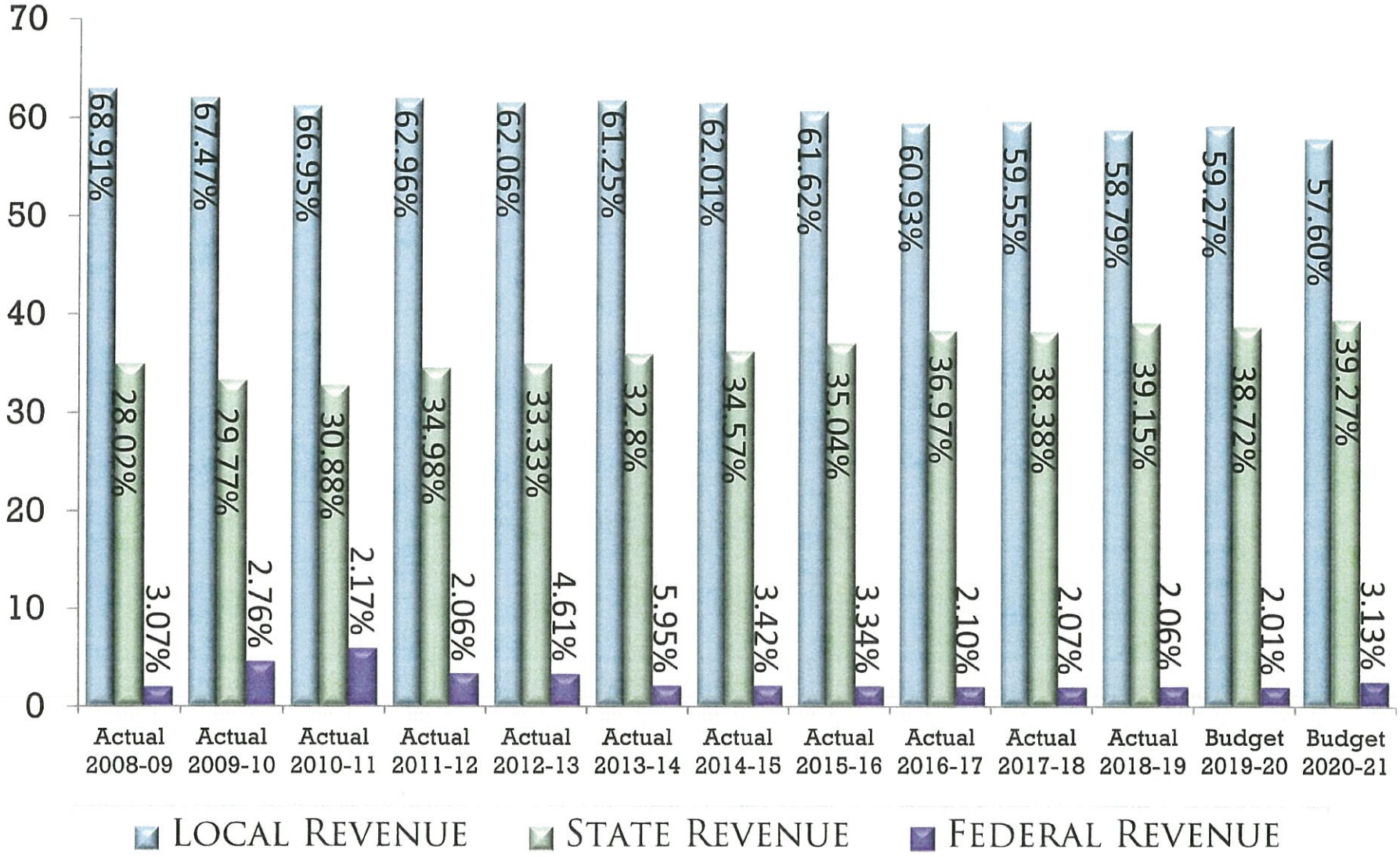


	2008 - 2009	2009 - 2010	2010 - 2011	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	2020- 2021	
Millage Increase	0	0	0	0	0	2.32	2.88	2.12	0	2.52	0	3.14	0	Proposed
Tax Increase	0%	0%	0%	0%	0%	2.3%	2.8%	2.0%	0%	2.33%	0%	2.84%	0%	Final

2020-2021 Budget
Summary of Revenues



History of Revenues By Percentage



Delaware Valley School District
Revenue Summary
General Fund

6/26/2020
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Account Number	Account Title	Actual 2016 - 2017	Actual 2017 - 2018	Actual 2018 - 2019	Budget 2019 - 2020	Budget 2020 - 2021
10.6111.100.000.XX.XX.XX	REAL ESTATE TAXES / DELAWARE TWP	9,726,697.89	10,001,122.69	9,978,554.65	10,294,351.00	10,155,093.00
10.6111.110.000.XX.XX.XX	REAL ESTATE TAXES / DINGMAN TWP	16,241,478.51	16,762,542.81	16,765,804.72	17,318,790.00	16,950,915.00
10.6111.120.000.XX.XX.XX	REAL ESTATE TAXES / MATAMORAS	1,863,440.15	1,906,991.44	1,908,093.95	1,971,651.00	1,960,563.00
10.6111.130.000.XX.XX.XX	REAL ESTATE TAXES / MILFORD BORO	1,929,012.46	1,992,866.92	1,984,606.53	2,047,658.00	2,049,321.00
10.6111.140.000.XX.XX.XX	REAL ESTATE TAXES / MILFORD TWP	2,846,839.61	2,930,955.23	2,939,259.73	3,068,801.00	2,943,631.00
10.6111.150.000.XX.XX.XX	REAL ESTATE TAXES / SHOHOLA TWP	4,554,806.82	4,723,184.92	4,736,253.22	4,898,019.00	4,809,618.00
10.6111.160.000.XX.XX.XX	REAL ESTATE TAXES / WESTFALL TWP	4,432,538.67	4,619,351.30	4,525,595.55	4,694,951.00	4,596,603.00
10.6112.000.000.XX.XX.XX	INTERIM REAL ESTATE TAX	77,446.13	65,649.39	55,741.99	95,000.00	95,000.00
10.6113.000.000.XX.XX.XX	PUBLIC REALTY TAXES	49,800.49	46,823.30	46,960.39	46,500.00	42,000.00
10.6114.000.000.XX.XX.XX	PAYMNT IN LIEU OF CUR TX	34,965.15	49,624.96	50,262.08	49,000.00	49,000.00
10.6153.000.000.XX.XX.XX	REAL EST TRANSFER TAX	784,392.30	720,222.97	770,201.60	800,000.00	800,000.00
10.6411.000.000.XX.XX.XX	DELQ REAL EST TAXES	3,479,751.76	2,894,450.05	2,668,908.62	2,954,856.00	2,856,891.00
10.6510.000.000.XX.XX.XX	INTEREST ON INVESTMENTS	178,564.80	367,229.97	652,527.34	575,000.00	200,000.00
10.6711.000.000.XX.XX.XX	GATE RECEIPTS/FOOTBALL	11,887.50	10,787.00	8,452.00	9,000.00	9,000.00
10.6712.000.000.XX.XX.XX	GATE RECEIPTS/BOYS BB	1,896.00	2,820.00	2,198.00	1,500.00	2,000.00
10.6713.000.000.XX.XX.XX	GATE RECEIPTS/GIRLS BB	1,496.00	1,103.00	1,226.00	1,000.00	1,000.00
10.6714.000.000.XX.XX.XX	GATE RECEIPTS/WRESTLING	1,630.00	885.00	1,000.00	1,000.00	1,000.00
10.6740.000.000.XX.XX.XX	FEES - PHYSICALS	3,140.00	2,740.00	5,179.00	3,000.00	3,000.00
10.6741.000.000.XX.XX.XX	FEES - PARKING	13,880.00	14,635.00	14,784.00	13,500.00	13,000.00
10.6742.000.000.XX.XX.XX	SODA MACHINE INCOME	16,480.79	15,918.55	15,372.44	15,000.00	15,000.00
10.6746.000.000.XX.XX.XX	FEES - FINES	1,362.02	992.92	2,960.01	1,000.00	1,500.00
10.6829.000.000.XX.XX.XX	OTHER INTERMEDIARY SOURCE	75,540.00	18,000.00	-	-	-
10.6830.000.000.XX.XX.XX	IDEA AMENDMENT A 619 FUNDS	3,584.00	1,980.00	3,451.00	3,451.00	5,852.00
10.6832.000.000.XX.XX.XX	FEDERAL IDEA REVENUE	715,948.20	691,022.49	758,051.41	758,052.00	772,786.00
10.6832.081.000.XX.XX.XX	FEDERAL IDEA REVENUE / DYSLEXIA & EARLY LITERACY	60,000.00	30,000.00	10,000.00	-	-
10.6910.000.000.XX.XX.XX	RENTALS	13,730.00	12,595.00	14,705.00	14,000.00	18,000.00
10.6942.000.000.XX.XX.XX	SUMMER SCHOOL TUITION	15,200.00	7,800.00	8,440.00	7,860.00	2,000.00
10.6943.001.000.XX.XX.XX	ADULT EDUCATION TUITION / FALL	17,685.86	15,924.80	16,009.80	20,000.00	18,000.00
10.6943.002.000.XX.XX.XX	ADULT EDUCATION TUITION / SPRING	26,964.25	23,955.50	24,282.81	29,000.00	31,000.00
10.6943.003.000.XX.XX.XX	ADULT EDUCATION TUITION / SUMMER	29,302.70	36,745.50	32,673.80	44,000.00	-
10.6949.000.000.XX.XX.XX	OTHER TUITION-PATRONS	33,000.00	33,000.00	33,000.00	33,000.00	33,000.00
10.6991.000.000.XX.XX.XX	REFUND OF PRIOR YRS EXPENSES	-	-	35,459.03	-	-
	Local Revenue	**47,242,462.06**	**48,001,920.71**	**48,070,014.67**	**49,768,940.00**	**48,434,773.00**

Delaware Valley School District
Revenue Summary
General Fund

6/26/2020
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Account Number	Account Title	Actual 2016 - 2017	Actual 2017 - 2018	Actual 2018 - 2019	Budget 2019 - 2020	Budget 2020 - 2021
10.7110.000.000.XX.XX.XX	BASIC INSTR SUBSIDY	14,121,866.74	14,232,606.72	14,327,768.95	14,585,000.00	-
10.7111.000.000.XX.XX.XX	BASIC INSTR SUBSIDY	-	-	-	-	14,691,315.00
10.7112.000.000.XX.XX.XX	SOCIAL SECURITY PAYMENTS	-	-	-	-	1,678,050.00
10.7160.000.000.XX.XX.XX	STATE SHARE TUITION	39,089.96	26,596.83	12,139.90	30,000.00	15,000.00
10.7220.000.000.XX.XX.XX	VOCATIONAL EDUCATION	171,965.70	143,247.76	186,765.96	150,000.00	192,000.00
10.7220.000.240.XX.XX.XX	VOCATIONAL EDUCATION	-	-	-	-	-
10.7220.024.000.XX.XX.XX	VOCATIONAL EDUCATION / CTE EQUIP JOB READY	-	42,617.00	-	-	-
10.7240.000.000.XX.XX.XX	DRIVER ED-STUDENT	2,800.00	2,205.00	1,925.00	2,200.00	2,300.00
10.7271.000.000.XX.XX.XX	SPEC ED FUNDING	2,588,678.04	2,663,581.62	2,701,482.90	2,790,000.00	2,882,611.00
10.7292.000.000.XX.XX.XX	PRE-K COUNTS	280,500.00	280,500.00	323,000.00	323,000.00	332,500.00
10.7311.000.000.XX.XX.XX	PUPIL TRANSPORTATION SUBSIDY	1,371,388.60	1,509,840.45	1,464,452.65	1,496,129.00	1,525,000.00
10.7312.000.000.XX.XX.XX	NONPUBLIC & CHARTER TRANSP SUB	1,540.00	1,155.00	770.00	770.00	2,300.00
10.7320.000.000.XX.XX.XX	PLANCON CONSTR/DEBT SERV REIM	401,182.15	200,606.44	212,295.89	208,000.00	158,000.00
10.7330.000.000.XX.XX.XX	MEDICAL & DENTAL SERVICES REIM	86,832.17	85,297.87	84,434.94	83,000.00	82,000.00
10.7340.000.000.XX.XX.XX	STATE PROP TAX REDUCTION	2,988,191.48	2,987,999.04	2,988,021.86	2,987,914.00	2,988,272.00
10.7360.000.000.XX.XX.XX	SAFE SCHOOLS INITIATIVE	40,000.00	-	-	-	-
10.7361.000.000.XX.XX.XX	SCHOOL SAFETY & SECURITY GRANTS	-	-	25,000.00	15,000.00	-
10.7505.000.000.XX.XX.XX	READY TO LEARN BLOCK GRANT	728,801.00	728,801.00	728,801.00	728,801.00	728,801.00
10.7506.000.000.XX.XX.XX	PASMART TARGETED COMPUTER SCIENCE & STEM	-	-	-	-	-
10.7509.000.000.XX.XX.XX	SUPPLEMENTAL CTE EQUIP GRANTS	13,453.27	10,145.87	11,235.95	-	-
10.7810.000.000.XX.XX.XX	SOCIAL SECURITY PAYMENTS	1,541,366.76	1,584,501.54	1,665,377.09	1,659,548.00	-
10.7820.000.000.XX.XX.XX	RETIREMENT CONTRIBUTIONS	6,069,867.59	6,788,240.39	7,276,325.52	7,537,729.00	7,742,028.00
	State Revenue	**30,447,523.46**	**31,287,942.53**	**32,009,797.61**	**32,597,091.00**	**33,020,177.00**
10.8110.000.000.XX.XX.XX	PYMT-FED IMPACT AREA P874	739,707.59	718,677.52	710,364.74	710,000.00	725,000.00
10.8514.000.000.XX.XX.XX	NCLB - TITLE I IMPROVE DISADV	608,692.00	622,624.00	594,084.00	583,662.00	620,000.00
10.8515.000.000.XX.XX.XX	NCLB - TITLE II PROF DEV	137,414.00	133,689.00	114,680.00	114,680.00	111,866.00
10.8517.000.000.XX.XX.XX	NCLB-TITLE IV 21ST CENT.SCHOOL	-	14,093.00	44,978.00	44,978.00	44,463.00
10.8521.000.000.XX.XX.XX	VOCATIONAL ED-HOME EC	49,523.00	47,341.00	43,733.00	43,733.00	47,480.00
10.8741.000.000.XX.XX.XX	FEDERAL CARES ACT COVID-19 (ESSER)	-	-	-	-	479,342.00
10.8749.000.000.XX.XX.XX	FEDERAL CARES ACT COVID-19 (PCCD)	-	-	-	-	420,502.00
10.8810.000.000.XX.XX.XX	ACCESS MEDICAID REIMBURSEMENT	100,000.00	175,000.00	175,000.00	175,000.00	175,000.00
10.8820.000.000.XX.XX.XX	MEDICAL ASST REIMB ADMIN	5,701.53	6,493.05	5,074.35	7,000.00	5,000.00
	Federal Revenue	**1,641,038.12**	**1,717,917.57**	**1,687,914.09**	**1,679,053.00**	**2,628,653.00**
	Total Revenue	**79,331,023.64**	**81,007,780.81**	**81,767,726.37**	**84,045,084.00**	**84,083,603.00**

Major Revenue Changes – Local Sources

• CURRENT REAL ESTATE TAX DECREASE PROJECTED 2% REDUCTION IN COLLECTION RATE -COVID-19	(828,477)
• DELINQUENT REAL ESTATE TAX DECREASE PROJECTED REDUCTION -COVID-19	(97,965)
• INTEREST EARNINGS DECREASE	(375,000)
• IDEA GRANT REVENUE INCREASE	14,734
• SUMMER PROGRAMS (DVACE/DV) – DECREASE -COVID-19	(49,860)
	(1,336,568)

Growth In Assessed Values

Year	Assessed Value	Assessed Value Increase	% of Increase per Year	Estimated Dollar Increase
2008-2009	426,311,495	8,751,315	2.10%	882,745
2009-2010	432,207,030	5,895,535	1.38%	594,683
2010-2011	436,238,436	4,031,406	0.93%	406,648
2011-2012	437,641,700	1,403,264	0.32%	141,547
2012-2013	439,392,115	1,750,415	0.40%	176,564
2013-2014	440,292,510	900,395	0.20%	92,912
2014-2015	440,473,340	180,830	0.04%	19,181
2015-2016	441,444,150	970,810	0.22%	96,881
2016-2017	442,341,887	897,737	0.20%	97,126
2017-2018	443,856,890	1,515,003	0.34%	167,726
2018-2019	444,627,582	770,692	0.17%	85,323
2019-2020	446,044,965	1,417,383	0.32%	161,369
2020-2021	447,023,584	978,619	0.22% (Est)	111,416

Real Estate Tax Collection Rates

➢ 2005-2006 Actual	91.61%
➢ 2006-2007 Actual	90.65%
➢ 2007-2008 Actual	90.85%
➢ 2008-2009 Actual	90.82%
➢ 2009-2010 Actual	91.16%
➢ 2010-2011 Actual	91.46%
➢ 2011-2012 Actual	91.71%
➢ 2012-2013 Actual	91.53%
➢ 2013-2014 Actual	91.49%
➢ 2014-2015 Actual	92.08%
➢ 2015-2016 Actual	92.24%
➢ 2016-2017 Actual	92.74%
➢ 2017-2018 Actual	93.10%
➢ 2018-2019 Actual	92.69%
➢ 2019-2020 Actual	92.79%
➢ 2020-2021 Proposed	90.79%

Major Revenue Changes – State Sources

STATE

BASIC EDUCATION SUBSIDY *	106,315
SPECIAL EDUCATION*	92,611
CAREER & TECH ED*	42,000
PRE K COUNTS*	9,500
TRANSPORTATION REIMBURSEMENT**	28,871
DEBT SERVICE REIMBURSEMENT (PLANCON)	(43,000)
TOTAL	236,297

*PER GOVERNOR WOLF'S PROPOSED 20-21 COMMONWEALTH OF PA BUDGET

**AS PER ACT 13 OF 2020

Major Revenue Changes – State Reimbursements But only Due to Higher Expenditures

State Revenues

Social Security Reimbursement	18,502
Retirement (PSERS) Reimbursement	204,299
Total	222,801

Major Revenue Changes – Federal Sources

FEDERAL

FEDERAL CARES ACT- ESSER (ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF) PROPOSED STIMULUS FUNDS DUE TO COVID 19 PANDEMIC	479,342
FEDERAL CARES ACT- PCCD (SCHOOL SAFETY GRANT) PROPOSED STIMULUS FUNDS DUE TO COVID 19 PANDEMIC	420,502
IMPACT AID	15,000
TOTAL	914,844

State Property Tax Reduction from Slot Revenues

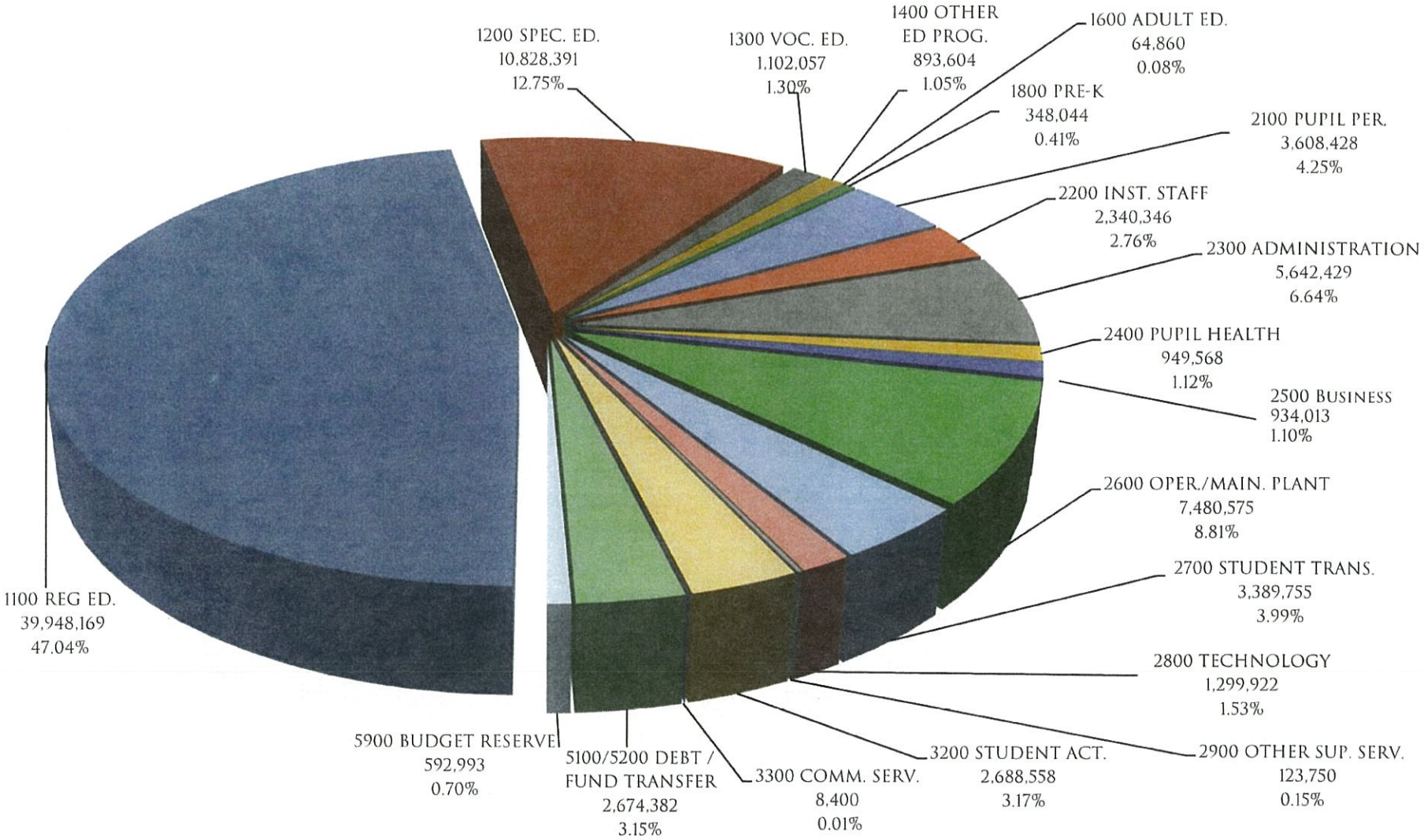
Delaware Valley School District 2020-2021 Allocation (Est.)	2,988,272
19-20 Adjustments to be Disbursed	
To Homestead & Farmsteads	30,132
	3,018,404
As Certified by the Pike County Assessment Office:	
Total # of Approved Homestead Properties (Est.)	7986
Total # of Approved Farmstead Properties (Est.)	17
Total Approved Homestead and Farmsteads	8003
Property Tax Reduction per Homestead & Farmstead (Est.)	377

Property Tax Reduction from Slot Revenues on Primary Homesteads/Farmsteads

- When using an Average Homestead assessed value of $27,340 as an example (or $3,113 in taxes) there has been a $360 - $380 reduction (or an approximate 11% - 15% reduction) in taxes per year since 2008-2009.

- This is a cumulative reduction through 2020-2021 of approximately $4,852.

2020-2021 Summary of Expenditures



Breakdown of Major Budget Functions

1000 Instruction			**53,185,125**
1100 Regular Education		**39,948,169**	
1200 Special Education		**10,828,391**	
1300 Vocational Education		**1,102,057**	
1300 Vocational Education	5,662		
1330 Health Occupation	166,695		
1341 Family & Consumer Science	223,326		
1342 Food Service	169,010		
1360 Business Education	94,159		
1380 Trade & Industrial Education	443,205		
1400 Other Instruction		**893,604**	
1410 Driver Education	187,642		
1420 Extended Learning Program	9,758		
1430 Homebound Instruction	114,777		
1441 Tuition Payments to PRRI	8,000		
1450 Instructional Program Tutoring	144,427		
1490 Delaware Valley Cyber Academy	429,000		
1600 Adult & Community Education		**64,860**	
1800 Pre-Kindergarten		**348,044**	

Breakdown of Major Budget Functions (CONTINUED)

2000 Support Services			**25,768,786**
2100 Pupil Personnel		**3,608,428**	
2110 Supervision of Student Services	423,857		
2120 Guidance Services	2,254,815		
2140 Psychological Service	514,281		
2160 Social Work Service	320,299		
2170 Student Accounting	95,176		
2200 Other Instruction		**2,340,346**	
2220 Audio Visual	118,362		
2250 Library Services	943,113		
2260 Instruction and Curriculum Development	612,426		
2270 Instructional Staff Development Services	355,000		
2290 Other Instructional Services	311,445		
2300 Administration		**5,642,429**	
2310 Board Services	80,404		
2330 Tax Assessment & Collection	290,572		
2350 Legal Services	53,000		
2360 Office of the Superintendent	891,255		
2380 Office of the Principal	4,327,198		

Breakdown of Major Budget Functions (CONTINUED)

2000 Support Services (Continued)		
2400 Pupil Health Services		**949,568**
2420 Medical Services	948,168	
2430 Dental Services	1,400	
2500 Business Operation		**934,013**
2600 Plant - Operation and Maintenance		**7,480,575**
2611 Supervision of Maint. & Operation of Plant	269,875	
2620 Maint. & Operation of Plant	6,337,610	
2660 Security Services	873,090	
2700 Student Transportation		**3,389,755**
2800 Central Support - Technology		**1,299,922**
2900 Other Support Services IU 20		**123,750**
2900 IU General Operations	35,000	
2990 Pre-K Counts Grant – C.D.D. Pass Through	88,750	

Breakdown of Major Budget Functions (CONTINUED)

3000 Operation of Non Instructional Services			**2,696,958**
3100 Food Services - Cafeteria (No General Fund Dollars Necessary)		0	
3200 Student Activities		**2,688,558**	
3210 School Sponsored Activities	741,417		
3250 School Sponsored Athletics	1,947,141		
3300 Community Services		**8,400**	
3330 Title I Parental Involvement	7,400		
3330 Pre K	1,000		
5000 Other Outlays			**3,267,375**
5100 Debt Services		**2,674,382**	
5200 Fund Transfers		0	
5230 Transfer to Capital Reserve Fund			
5900 Budgetary Reserve		**592,993**	
Total			**84,918,244**

Salaries & Benefits as a Percentage of the 2020-2021 Total Budget

Salaries	39,775,908	46.84%
Benefits	28,996,297	34.15%
Total Salaries & Benefits	68,772,205	80.99%

% Based Upon the proposed final Budget of 84,918,244

2020-2021 Projected Salary Increases as per Contract Settlements (Estimated)

Professionals	763,713
Salary increases for additional credits	135,000
Estimated Co-Curricular	35,000
Classified Staff	200,000
Administration	109,484
Contract/Agreement increase totals	1,243,197

Salary Reductions

Replacements – Salary Reductions	
Professional Staff	(455,850)
Includes 2 Elementary Positions Not Replaced and 1 physical education position reduced to half time	
Support Staff - net	(7,306)
Administration Staff	(51,767)
co-curricular / summer	(70,003)
Salaries – Net Salary Decreases	(584,926)

Employee Benefits – Major Changes

Increases	
Retirement	278,010
Health Insurance (General Fund)*	0
Workers Compensation	(63,620)
Social Security	42,896
Total Increases	257,286

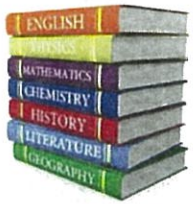
* Anticipated Use of EBTEP Health Insurance Reserves of 1,154,457 (Approx. 1.1 month)

Major Expenditure Reductions-Other

Conferences	(15,200)
Copier Costs	(26,975)
state competitions - travel	(38,169)
work order software	(17,057)
board / legal expense	(10,100)
supt. / business / tax collection / staff dev	(31,778)
school budgets	(12,122)
maint. Bldg. & oper. / transportation / Electric 30k	(57,013)
equipment purchases to capital reserve / 19-20	(196,948)
Total	(405,362)

Major Expenditure Increases - Other

DV Cyber School Costs	87,700
Cyber Charter Schools Tuition	(46,980)
Net Increase	40,720
Textbooks	88,438
Total	129,158



Potential Expenditure Decrease – Pending Legislation

Cyber Charter Schools Tuition – Reduction*	(340,000)

*Per Governor Wolf's Proposal and Pending Legislation

Planned Use of Internal Service Fund for Debt Service Payments (Includes Projected Interest)

Balance as of 03/31/15 (includes projected interest) 2,300,000

2014-15	(ACTUAL)	(79,642.00)
2015-16	(ACTUAL)	(160,000.00)
2016-17	(ACTUAL)	(160,000.00)
2017-18	(ACTUAL)	(160,000.00)
2018-19	(ACTUAL)	(160,000.00)
2019-20	(ACTUAL)	(160,000.00)
2020-21	(PROPOSED)	(160,000.00)
2021-22	(PROPOSED)	(160,000.00)
2022-23	(PROPOSED)	(160,000.00)
2023-24	(PROPOSED)	(160,000.00)
2024-25	(PROPOSED)	(160,000.00)
2025-26	(PROPOSED)	(160,000.00)
2026-27	(PROPOSED)	(160,000.00)
2027-28	(PROPOSED)	(160,000.00)
2028-29	(PROPOSED)	(160,000.00)
2029-30	(PROPOSED - ESTIMATED)	(100,000.00)
2030-31		-0-

History of Real Estate Millage Rate Changes as Compared to Other Economic Indicators

Fiscal Year	Social Security COLA	Consumer Price Index (Dec)	Base Act 1 Index	Millage Increase
2007-2008	2.30%	4.10%	4.70%	1.99%
2008-2009	5.80%	0.10%	6.10%	0%
2009-2010	0%	2.70%	5.60%	0%
2010-2011	0%	1.50%	4.00%	0%
2011-2012	3.60%	3.00%	1.90%	0%
2012-2013	1.70%	1.70%	2.30%	0%
2013-2014	1.50%	1.50%	2.30%	2.30%
2014-2015	1.70%	0.80%	2.80%	2.80%
2015-2016	0%	0.70%	2.50%	2.00%
2016-2017	0.30%	2.10%	3.10%	0%
2017-2018	2.00%	2.10%	3.30%	2.33%
2018-2019	2.80%	1.90%	3.20%	0%
2019-2020	1.60%	2.30%	3.10%	2.84%
Total Cumulative % From Base	**25.78%**	**27.39%**	**55.35%**	**15.13%**

2018-2019 Actual Cost per Pupil ~ Delaware Valley Cost per Pupil (WADM) Compared to IU 20 School Districts

School District	Cost Per Pupil
Delaware Valley	14,692
B	15,109
C	15,277
D	15,562
E	15,644
F	15834
G	15,859
H	15,981
I	17,243
J	17,309
K	18,754
L	18,860
M	18,899

Major Factors Potentially Influencing the Budget

COVID-19 -Pandemic (School Re-Opening considerations)
Final Approval of the Commonwealth of PA 2020-2021 Budget
Pending Cyber Charter School Legislation
Future Legislative Initiatives
PSERS Funding Issue (Pennsylvania School Employees Retirement System)
Enrollment Changes
Retirements
Assessed Value of Property
Current & Delinquent Tax Collections
Real Estate Property Transfers
State Revenue Appropriations
Federal Revenue Appropriations / Grants
Number of Special Education Students
Special Education Students Placed Outside Delaware Valley
Health Insurance / Fluctuation in Medical Claims / New Federal Legislation
Unfunded Mandates From the State & Federal Governments
GASB (Governmental Accounting Standards Board) Initiatives
Other Unknowns