

Delaware Valley School District

2021-22 General Fund Budget

Proposed Final Budget Adoption – May 13, 2021

Final Budget Adoption – June 17, 2021

Delaware Valley School District Board of Directors

Jack Fisher, President

Jessica Decker, Vice-President

Dawn Bukaj

Brian Carso

Cory Homer

Pam Lufty

Jack O'Leary

Felicia Sheehan

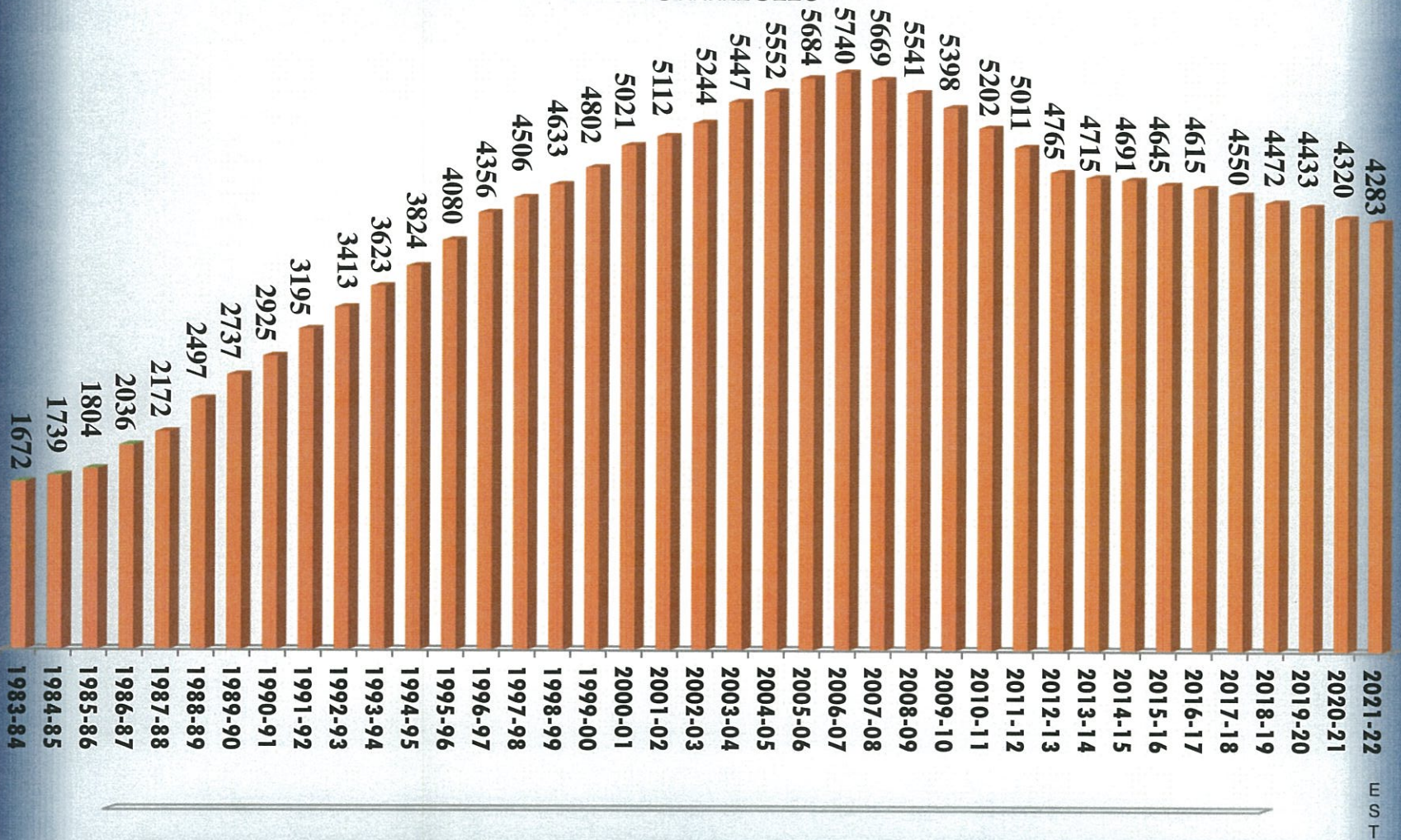
Rosemary Walsh

Dr. John J. Bell, Superintendent

William Hessling, Business Administrator/Board Secretary

Ashley Zimmerman, 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 2021-2022)**

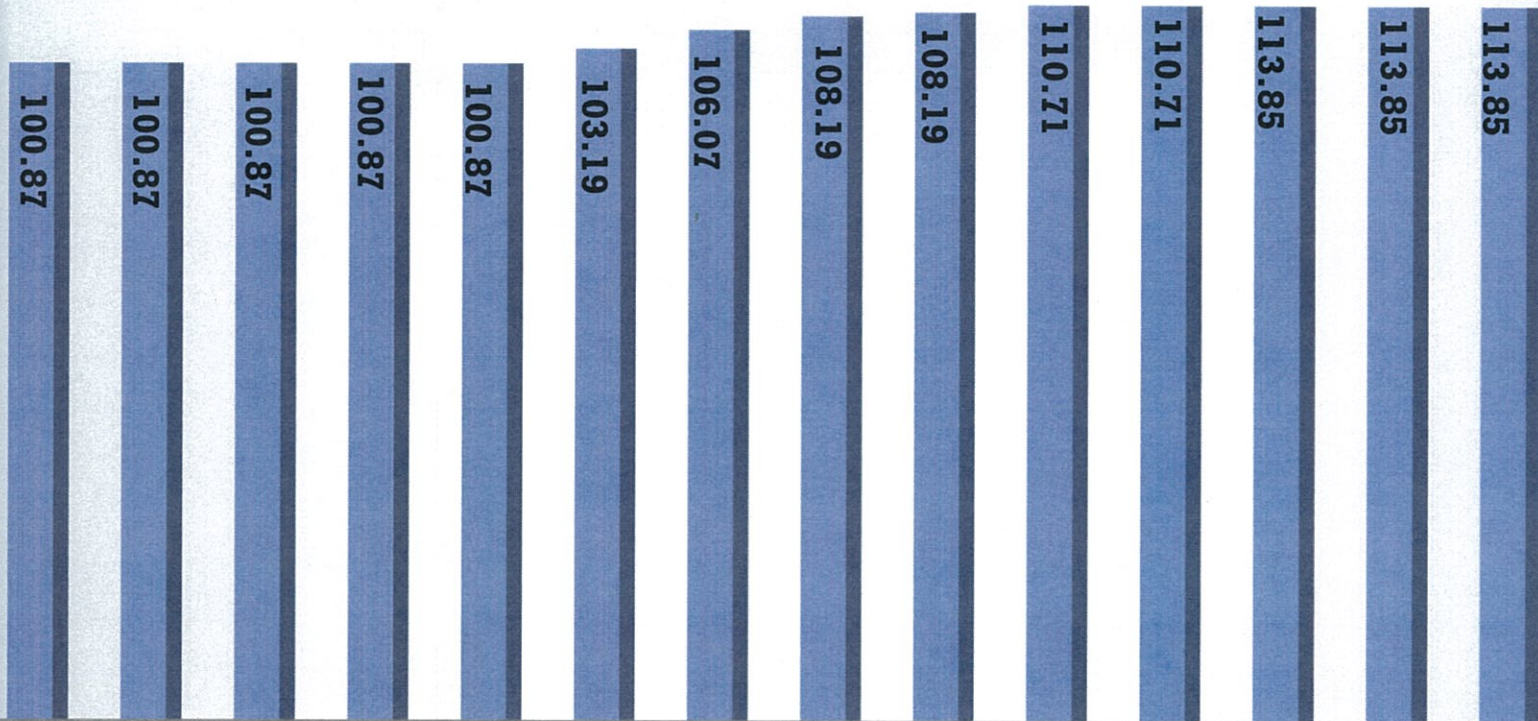
	Enrollment
Delaware Valley	
Delaware Valley Elementary School	415
Delaware Valley Middle School	482
Delaware Valley High School	1,392
Dingman-Delaware	
Dingman-Delaware Primary School	453
Dingman-Delaware Elementary School	473
Dingman-Delaware Middle School	487
Shohola	
Shohola Elementary School	383
Building Enrollment	4085
DV Cyber Academy	175
Students Placed at Other Educational Agencies	23
Total Enrollment	4,283

PROPOSED FINAL BUDGET 2021-2022

	<u>2021-2022</u>
Revenues	
Local	50,519,262
State	33,471,088
Federal	<u>4,053,140</u>
Total Revenues	88,043,490
Potential Use of Unassigned Fund Balance	<u>859,505</u>
Total Revenues/Unassigned Balance	88,902,995
Total Appropriations	88,902,995

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

Millage Rates - History of Last 14 Years

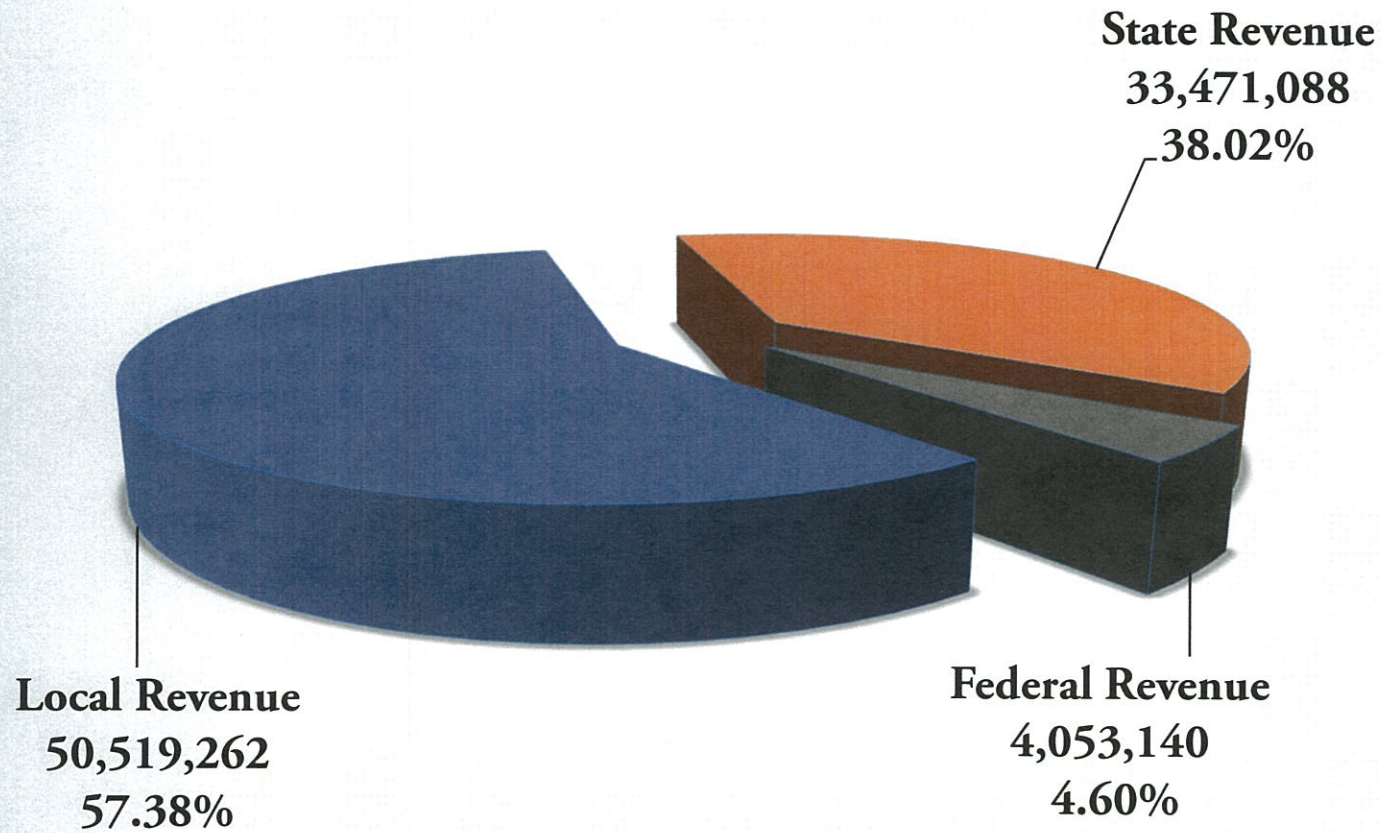


	2008 -	2009 -	2010 -	2011 -	2012 -	2013 -	2014 -	2015 -	2016 -	2017 -	2018 -	2019 -	2020 -	2021 -	
Millage	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Proposed
Increase	0	0	0	0	0	2.32	2.88	2.12	0	2.52	0	3.14	0	0	Final
Tax															
Increase	0%	0%	0%	0%	0%	2.30%	2.80%	2.00%	0%	2.33%	0%	2.84%	0%	0%	

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

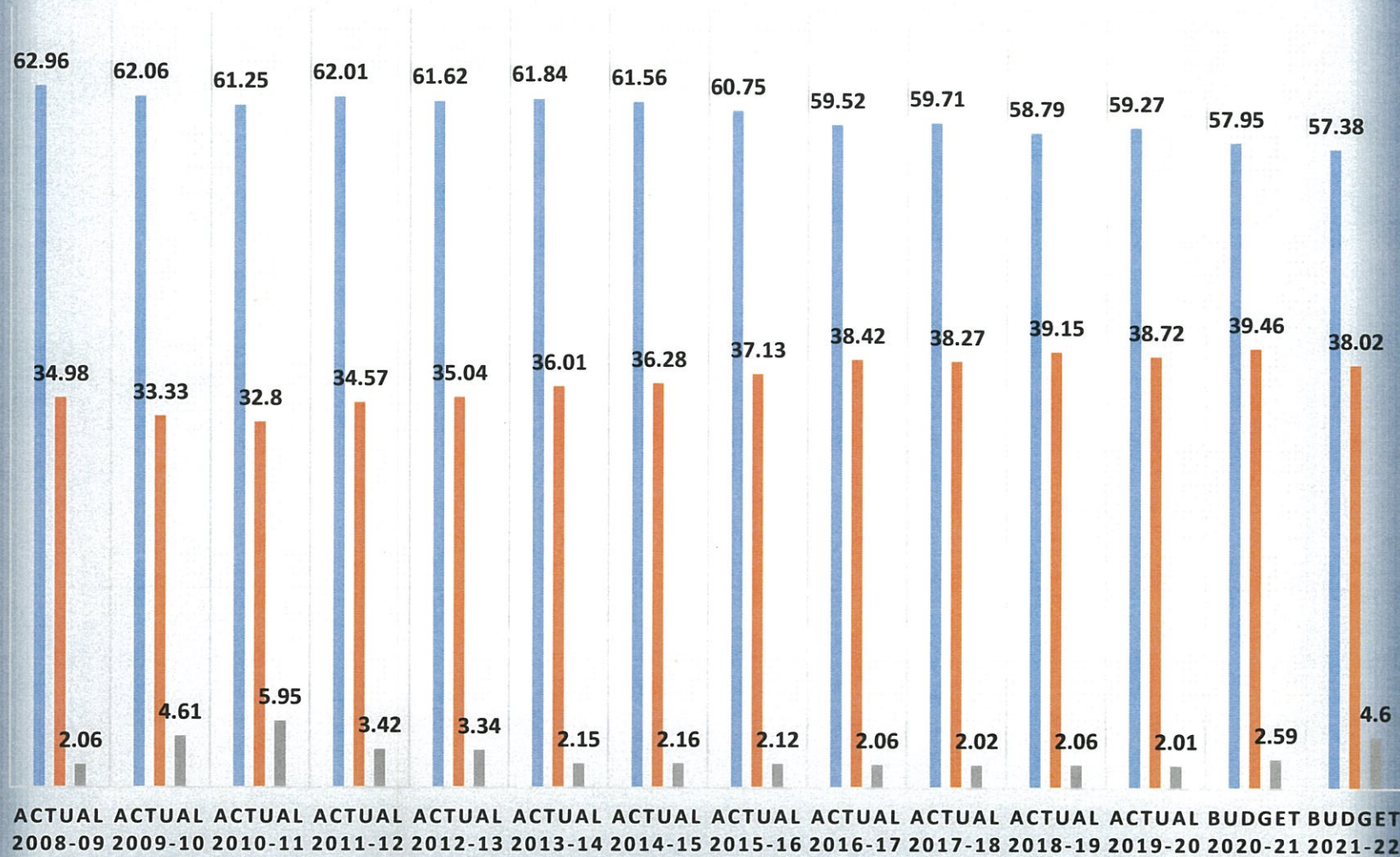
<u>Fiscal Year</u>	<u>Social Security COLA</u>	<u>Consumer Price Index (Dec)</u>	<u>Base Act 1 Index</u>	<u>Millage Increase</u>
2007-2008	2.30%	4.10%	4.70%	1.99%
2008-2009	5.80%	0.10%	6.10%	0%
2009-2010	0%	2.70%	5.60%	0%
2010-2011	0%	1.50%	4.00%	0%
2011-2012	3.60%	3.00%	1.90%	0%
2012-2013	1.70%	1.70%	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%
2020-2021	1.30%	1.40%	3.50%	0%
Total Compounded % From Base	27.50%	29.10%	60.78%	15.13%

2021-2022 Budget Summary of Revenues



History of Revenues By Percentage

Local Revenue State Revenue Federal Revenue





Delaware Valley School District
Revenue Summary
General Fund

6/22/2021

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Account Number	Account Title	Actual 2017 - 2018	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Proposed 2021 - 2022
10.6111.100.000.XX.XX.XX	REAL ESTATE TAXES / DELAWARE TWP	10,001,122.69	9,978,554.65	10,355,381.29	10,449,093.00	10,567,627.00
10.6111.110.000.XX.XX.XX	REAL ESTATE TAXES / DINGMAN TWP	16,762,542.81	16,765,804.72	17,282,931.90	17,359,915.00	17,487,971.00
10.6111.120.000.XX.XX.XX	REAL ESTATE TAXES / MATAMORAS	1,906,991.44	1,908,093.95	1,999,491.52	1,976,563.00	1,986,027.00
10.6111.130.000.XX.XX.XX	REAL ESTATE TAXES / MILFORD BORO	1,992,866.92	1,984,606.53	2,079,008.93	2,105,321.00	2,125,497.00
10.6111.140.000.XX.XX.XX	REAL ESTATE TAXES / MILFORD TWP	2,930,955.23	2,939,259.73	3,005,904.79	3,081,631.00	3,093,127.00
10.6111.150.000.XX.XX.XX	REAL ESTATE TAXES / SHOHOLA TWP	4,723,184.92	4,736,253.22	4,893,371.41	4,910,618.00	4,933,917.00
10.6111.160.000.XX.XX.XX	REAL ESTATE TAXES / WESTFALL TWP	4,619,351.30	4,525,595.55	4,715,121.88	4,817,603.00	4,952,136.00
10.6112.000.000.XX.XX.XX	INTERIM REAL ESTATE TAX	65,649.39	55,741.99	91,467.27	123,000.00	125,000.00
10.6113.000.000.XX.XX.XX	PUBLIC REALTY TAXES	46,823.30	46,960.39	42,879.71	42,000.00	45,000.00
10.6114.000.000.XX.XX.XX	PAYMNT IN LIEU OF CUR TX	49,624.96	50,262.08	50,277.15	49,000.00	49,000.00
10.6153.000.000.XX.XX.XX	REAL EST TRANSFER TAX	720,222.97	770,201.60	767,217.47	1,330,000.00	1,084,175.00
10.6411.000.000.XX.XX.XX	DELQ REAL EST TAXES	2,894,450.05	2,668,908.62	3,035,066.74	3,206,891.00	2,866,000.00
10.6510.000.000.XX.XX.XX	INTEREST ON INVESTMENTS	367,229.97	652,527.34	589,626.85	215,000.00	230,000.00
10.6711.000.000.XX.XX.XX	GATE RECEIPTS/FOOTBALL	10,787.00	8,452.00	10,017.00	1,100.00	9,000.00
10.6712.000.000.XX.XX.XX	GATE RECEIPTS/BOYS BB	2,820.00	2,198.00	1,918.00	200.00	2,000.00
10.6713.000.000.XX.XX.XX	GATE RECEIPTS/GIRLS BB	1,103.00	1,226.00	816.00	200.00	1,000.00
10.6714.000.000.XX.XX.XX	GATE RECEIPTS/WRESTLING	885.00	1,000.00	1,322.75	-	1,000.00
10.6740.000.000.XX.XX.XX	FEES - PHYSICALS	2,740.00	5,179.00	1,740.00	1,300.00	2,500.00
10.6741.000.000.XX.XX.XX	FEES - PARKING	14,635.00	14,784.00	12,570.00	7,000.00	12,000.00
10.6742.000.000.XX.XX.XX	SODA MACHINE INCOME	15,918.55	15,372.44	10,447.27	4,400.00	7,000.00
10.6746.000.000.XX.XX.XX	FEES - FINES	992.92	2,960.01	2,077.67	700.00	2,000.00
10.6829.000.000.XX.XX.XX	OTHER INTERMEDIARY SOURCE	18,000.00	-	205,000.00	-	-
10.6830.000.000.XX.XX.XX	IDEA AMENDMENT A 619 FUNDS	1,980.00	3,451.00	5,852.00	5,852.00	3,990.00
10.6832.000.000.XX.XX.XX	FEDERAL IDEA REVENUE	691,022.49	758,051.41	772,785.61	772,786.00	821,936.00
10.6832.081.000.XX.XX.XX	FEDERAL IDEA REVENUE / DYSLEXIA & EARLY LITERACY	30,000.00	10,000.00	30,000.00	-	-
10.6910.000.000.XX.XX.XX	RENTALS	12,595.00	14,705.00	12,390.00	18,000.00	13,500.00
10.6942.000.000.XX.XX.XX	SUMMER SCHOOL TUITION	7,800.00	8,440.00	8,900.00	2,000.00	7,859.00
10.6943.001.000.XX.XX.XX	ADULT EDUCATION TUITION / FALL	15,924.80	16,009.80	15,199.52	-	18,000.00
10.6943.002.000.XX.XX.XX	ADULT EDUCATION TUITION / SPRING	23,955.50	24,282.81	17,262.01	-	31,000.00
10.6943.003.000.XX.XX.XX	ADULT EDUCATION TUITION / SUMMER	36,745.50	32,673.80	33,190.60	-	41,000.00
10.6949.000.000.XX.XX.XX	OTHER TUITION-PATRONS	33,000.00	33,000.00	33,000.00	30,000.00	-
10.6991.000.000.XX.XX.XX	REFUND OF PRIOR YRS EXPENSES	-	35,459.03	384.65	-	-
Local Revenue		48,001,920.71	48,070,014.67	50,082,619.99	50,510,173.00	50,519,262.00



Delaware Valley School District
Revenue Summary
General Fund

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Account Number	Account Title	Actual 2017 - 2018	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Proposed 2021 - 2022
10.7110.000.000.XX.XX.XX	BASIC INSTR SUBSIDY	14,232,606.72	14,327,768.95	-	-	-
10.7111.000.000.XX.XX.XX	BASIC INSTR SUBSIDY	-	-	14,594,108.07	14,593,315.00	14,594,000.00
10.7112.000.000.XX.XX.XX	SOCIAL SECURITY PAYMENTS	-	-	1,654,049.23	1,663,050.00	1,757,640.00
10.7160.000.000.XX.XX.XX	STATE SHARE TUITION	26,596.83	12,139.90	985.47	15,000.00	1,000.00
10.7220.000.000.XX.XX.XX	VOCATIONAL EDUCATION	143,247.76	186,765.96	166,615.52	209,000.00	165,000.00
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	2,205.00	1,925.00	2,415.00	2,300.00	2,000.00
10.7271.000.000.XX.XX.XX	SPEC ED FUNDING	2,663,581.62	2,701,482.90	2,805,306.81	2,799,611.00	2,790,000.00
10.7292.000.000.XX.XX.XX	PRE-K COUNTS	280,500.00	323,000.00	332,399.32	332,500.00	332,500.00
10.7311.000.000.XX.XX.XX	PUPIL TRANSPORTATION SUBSIDY	1,509,840.45	1,464,452.65	1,597,791.81	1,668,000.00	1,660,000.00
10.7312.000.000.XX.XX.XX	NONPUBLIC & CHARTER TRANSP SUB	1,155.00	770.00	2,310.00	2,300.00	1,925.00
10.7320.000.000.XX.XX.XX	PLANCON CONSTR/DEBT SERV REIM	200,606.44	212,295.89	208,053.90	158,000.00	202,000.00
10.7330.000.000.XX.XX.XX	MEDICAL & DENTAL SERVICES REIM	85,297.87	84,434.94	83,863.55	82,000.00	82,000.00
10.7340.000.000.XX.XX.XX	STATE PROP TAX REDUCTION	2,987,999.04	2,988,021.86	2,987,914.18	2,988,272.00	2,988,095.00
10.7360.000.000.XX.XX.XX	SAFE SCHOOLS INITIATIVE	-	-	-	-	-
10.7361.000.000.XX.XX.XX	SCHOOL SAFETY & SECURITY GRANTS	-	25,000.00	45,000.00	-	25,000.00
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	PASMA RT TARGETED COMPUTER SCIENCE & STEM	-	-	25,506.30	-	-
10.7509.000.000.XX.XX.XX	SUPPLEMENTAL CTE EQUIP GRANTS	10,145.87	11,235.95	17,457.21	-	-
10.7810.000.000.XX.XX.XX	SOCIAL SECURITY PAYMENTS	1,584,501.54	1,665,377.09	-	-	-
10.7820.000.000.XX.XX.XX	RETIREMENT CONTRIBUTIONS	6,788,240.39	7,276,325.52	7,464,635.53	7,694,028.00	8,141,127.00
State Revenue		31,287,942.53	32,009,797.61	32,717,212.90	32,936,177.00	33,471,088.00
10.8110.000.000.XX.XX.XX	PYMT-FED IMPACT AREA P874	718,677.52	710,364.74	758,880.55	700,000.00	710,000.00
10.8111.000.000.XX.XX.XX	FEDERAL-MISC	-	-	-	-	-
10.8512.000.000.XX.XX.XX	IDEA, PART B	-	-	-	-	-
10.8514.000.000.XX.XX.XX	NCLB - TITLE I IMPROVE DISADV	622,624.00	594,084.00	583,606.00	620,000.00	629,434.00
10.8515.000.000.XX.XX.XX	NCLB - TITLE II PROF DEV	133,689.00	114,680.00	111,005.70	111,866.00	118,382.00
10.8517.000.000.XX.XX.XX	NCLB-TITLE IV 21ST CENT.SCHOOL	14,093.00	44,978.00	44,121.00	44,463.00	44,260.00
10.8521.000.000.XX.XX.XX	VOCATIONAL ED-HOME EC	47,341.00	43,733.00	47,480.00	47,480.00	50,731.00
10.8690.000.000.XX.XX.XX	OTHER FEDERAL GRANTS	-	-	-	123,000.00	-
10.8741.000.000.XX.XX.XX	ESSER I-FEDERAL CARES ACT-COVID-19	-	-	-	479,342.00	-
10.8743.000.000.XX.XX.XX	ESSER II-FEDERAL CARES ACT-COVID-19	-	-	-	1,750,000.00	600,827.00
10.8744.000.000.XX.XX.XX	ESSER III-FEDERAL AMERICAN RESDUE PLAN ACT OF 20	-	-	-	30,000.00	1,716,506.00
10.8749.000.000.XX.XX.XX	PCCD-FEDERAL CARES ACT COVID-19	-	-	-	420,502.00	-
10.8810.000.000.XX.XX.XX	ACCESS MEDICAID REIMBURSEMENT	175,000.00	175,000.00	175,000.00	175,000.00	175,000.00
10.8820.000.000.XX.XX.XX	MEDICAL ASST REIMB ADMIN	6,493.05	5,074.35	10,537.67	5,000.00	8,000.00



Delaware Valley School District
Revenue Summary
General Fund

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Account Number	Account Title	Actual 2017 - 2018	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Proposed 2021 - 2022
	Federal Revenue	1,717,917.57	1,687,914.09	1,730,630.92	4,506,653.00	4,053,140.00
	Total Revenue	81,007,780.81	81,767,726.37	84,530,463.81	87,953,003.00	88,043,490.00

Growth In Assessed Values

<u>Year</u>	<u>Assessed Value</u>	<u>Assessed Value Increase</u>	<u>% of Increase per Year</u>	<u>Estimated Dollar Increase</u>
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	448,325,760	2,280,795	0.51%	259,669
2021-2022	452,271,026	3,945,266	0.88% (Est)	449,169

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	Actual	93.11%
>	2021-2022	Proposed	93.11%

**State Property Tax Reduction
from Slot Revenues**

Delaware Valley School District 2021-2022	2,988,095
20-21 Adjustment to be disbursed to Homestead & Farmsteads	<u>15,901</u>
	3,003,996
As Certified by the Pike County Assessment	
Total # of Approved Homestead properties	7,911
Total # of Approved Farmstead properties	17
Total Approved Homestead & Farmsteads	<u>7,928</u>
Property Tax Reduction per Homestead & Farmsteads	379

Property Tax Reduction from Slot Revenues on Primary Homesteads/Farmsteads

- **When using an Average Homestead assessed value of \$27,430 as an example (or \$3,123 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 2021-2022 of approximately \$5,231.**

2021-2022 BUDGET ADJUSTMENTS

On April 15, 2021 the Board discussed adjusting the 2021-2022 Draft Budget to increase Transfer Tax by \$134,175 and decrease Health Insurance by (\$525,000). The following summary provides an update to include these adjustments:

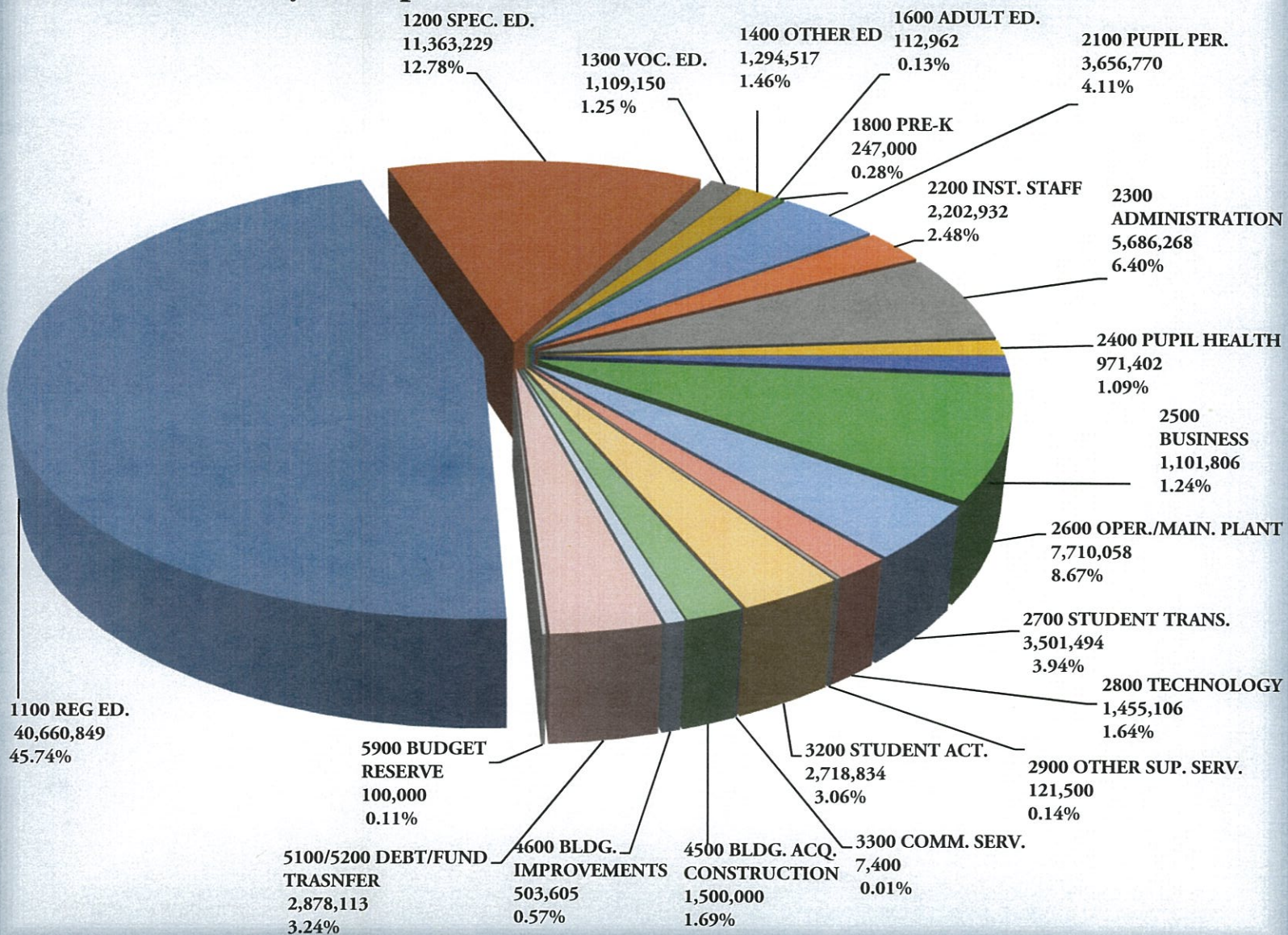
	<u>2021-2022</u>
Revenues	
Local	50,519,262
State	33,471,088
Federal	<u>2,049,535</u>
Total Revenues	86,039,885
Potential Use of Unassigned Fund Balance	<u>859,505</u>
 Total Revenues & Potential Use of Unassigned Fund Balance	 86,899,390
 Total Expenditures	 86,899,390

In addition, the following increases to anticipated Federal Grant Revenues and Expenses are as follows on the next page.

05.13.21

	<u>Revenues</u>	<u>Expenditures</u>
Proposed Final 2021-2022 Budget	86,039,885	86,899,390
<u>ESSER II Federal Grant</u>		
HVAC Upgrades - Summer 2021	503,605	503,605
Revenue Account Code - 8743-000		
Expenditures Account Code - 4600-430-989		
<u>ESSER III Federal Grant</u>		
Proposed HS Cafeteria Expansion Project	<u>1,500,000</u>	1,500,000
Revenue Account Code - 8744-000		
Expenditures Account Code - 4500-450-990		
Proposed Final 2021-2022 Budget Totals	88,043,490	
Potential Use of Unassigned Fund Balance	<u>859,505</u>	<u></u>
Proposed Final 2021-2022 Budget	88,902,995	88,902,995

2021-2022 Summary of Expenditures



Breakdown of Major Budget Functions

<u>1000 Instruction</u>		54,861,350
1100 Regular Education		40,660,849
1200 Special Education		11,363,229
1300 Vocational Education		1,109,150
1300 Vocational Education	5,219	
1330 Health Occupation	160,126	
1341 Family & Consumer Science	242,498	
1342 Food Service	173,457	
1360 Business Education	70,465	
1380 Trade & Industrial Education	457,385	
1400 Other Instruction		1,294,517
1410 Driver Education	194,972	
1420 Extended Learning Program	19,382	
1430 Homebound Instruction	111,665	
1441 Tuition Payments to PRRI	7,000	
1450 Instructional Program Tutoring	176,918	
1490 Delaware Valley Cyber Academy	784,580	
1600 Adult & Community Education		112,962
1800 Pre-Kindergarten		247,000

Breakdown of Major Budget Functions (continued)

2000 Support Services

26,333,693

2100 Pupil Personnel		3,656,770
2110 Supervision of Student Services	419,891	
2120 Guidance Services	2,285,500	
2140 Psychological Service	527,805	
2160 Social Work Service	325,727	
2170 Student Accounting	97,847	
 2200 Other Instruction		 2,202,932
2220 Technology Support Services	120,585	
2250 Library Services	930,725	
2260 Instruction and Curriculum Development	632,537	
2270 Instructional Staff Development Services	361,050	
2290 Other Instructional Services	158,035	
 2300 Administration		 5,686,268
2310 Board Services	81,398	
2330 Tax Assessment & Collection	300,003	
2350 Legal Services	51,000	
2360 Office of the Superintendent	904,832	
2380 Office of the Principal	4,349,035	

Breakdown of Major Budget Functions (continued)

2000 Support Services (Continued)

2400 Pupil Health Services		971,402
2420 Medical Services	969,992	
2430 Dental Services	1,410	
2500 Business Operation		1,101,806
2600 Plant - Operation and Maintenance		7,710,058
2611 Supervision of Maint. & Operation of Plant	360,071	
2620 Maint. & Operation of Plant	6,442,540	
2660 Security Services	907,447	
2700 Student Transportation		3,501,494
2800 Central Support - Technology		1,455,106
2900 Other Support Services IU 20		121,500
2900 IU General Operations	35,000	
2990 Pre-K Counts Grant – C.D.D. Pass Through	86,500	

Breakdown of Major Budget Functions (continued)

3000 Operation of Non Instructional Services		2,726,234
3100 Food Services - Cafeteria		0
(No General Fund Dollars Necessary)		
3200 Student Activities		2,718,834
3210 School Sponsored Activities	754,266	
3250 School Sponsored Athletics	1,964,568	
3300 Community Services		7,400
3330 Title I Parental Involvement	7,400	
3330 Pre K	0	
4000 Facilities Acquisition, Construction, and Improvement Services		2,003,605
4500 Building Acquisition and Construction Services		1,500,000
4600 Existing Building Improvements Services		503,605
5000 Other Outlays		2,978,113
5100 Debt Services		2,878,113
5200 Fund Transfers		0
5230 Transfer to Capital Reserve Fund		
5900 Budgetary Reserve		100,000
Total		88,902,995



Delaware Valley School District
Summary of Expenditures
General Fund

6/22/2021
11:13 AM

Account Number	Account Title	Actual 2017 - 2018	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Proposed 2021 - 2022
10.11XX.XXX.XX.XX.XX	INSTRUCTION-REGULAR EDUCATION	37,517,758.65	38,247,157.28	39,325,845.49	42,173,778.00	40,660,849.00
10.12XX.XXX.XXX.XX.XX	INSTRUCTION-SPECIAL EDUCATION	10,166,794.90	10,612,437.76	10,716,303.02	11,394,926.00	11,363,229.00
10.13XX.XXX.XXX.XX.XX	VOCATIONAL EDUCATION	1,049,750.63	961,990.18	905,528.45	1,082,399.00	1,109,150.00
10.14XX.XXX.XXX.XX.XX	OTHER INSTRUCTIONAL PROGRAMS	625,073.18	665,042.95	728,233.20	1,546,227.00	1,294,517.00
10.16XX.XXX.XX.XX.XX	ADULT EDUCATION PROGRAMS	95,364.03	97,087.06	74,509.98	29,880.00	112,962.00
10.18XX.XXX.XXX.XX.XX	PRE-KINDERGARTEN	214,717.21	235,665.34	243,649.32	361,857.00	247,000.00
10.21XX.XXX.XXX.XX.XX	SUPPORT SERVICES - STUDENT	3,261,877.03	3,467,954.15	3,535,406.82	3,534,670.00	3,656,770.00
10.22XX.XXX.XXX.XX.XX	SUPPORT SERVICES-INSTR STAFF	2,297,303.35	2,579,936.52	2,578,730.55	2,368,478.00	2,202,932.00
10.23XX.XXX.XXX.XX.XX	SUPPORT SERV-ADMINISTRATN	5,289,793.18	5,193,305.31	5,246,841.36	5,796,185.00	5,686,268.00
10.24XX.XXX.XXX.XX.XX	SUPPORT SERVICES-PUPIL HEALTH	834,982.58	893,357.58	894,232.65	965,969.00	971,402.00
10.25XX.XXX.XXX.XX.XX	SUPPORT SERVICES-BUSINESS	791,821.98	860,971.60	937,439.21	1,049,142.00	1,101,806.00
10.26XX.XXX.XXX.XX.XX	OPERATION & MAINT PLANT SERV	7,050,227.90	7,258,600.22	7,464,864.17	7,652,579.00	7,710,058.00
10.27XX.XXX.XXX.XX.XX	STUDENT TRANSPORTATION SERV	3,447,675.16	3,439,767.82	3,500,297.21	3,404,078.00	3,501,494.00
10.28XX.XXX.XXX.XX.XX	SUPPORT SERVICES-CENTRAL	1,306,409.31	1,356,386.91	1,357,630.99	1,382,506.00	1,455,106.00
10.29XX.XXX.XXX.XX.XX	OTHER SUPPORT SERVICES	117,736.02	121,143.83	122,914.00	123,750.00	121,500.00
10.31XX.XXX.XXX.XX.XX	FOOD SERVICES	-	-	-	-	-
10.32XX.XXX.XXX.XX.XX	STUDENT ACTIVITIES	2,495,524.10	2,535,121.92	2,280,046.09	2,612,171.00	2,718,834.00
10.33XX.XXX.XXX.XX.XX	COMMUNITY SERVICES	8,970.00	5,953.28	6,951.50	8,400.00	7,400.00
10.45XX.XXX.XXX.XX.XX	BLDG ACQ/CONST SERVICES	-	-	-	-	1,500,000.00
10.46XX.XXX.XXX.XX.XX	BUILDING IMPROVEMENT SERV	-	-	-	-	503,605.00
10.51XX.XXX.XXX.XX.XX	DEBT SERVICE	3,010,810.31	3,014,327.87	3,007,336.71	2,466,008.00	2,878,113.00
10.52XX.XXX.XXX.XX.XX	FUND TRANSFERS	1,425,205.43	221,722.79	205,000.00	-	-
10.58XX.XXX.XXX.XX.XX	SUSPENSE ACCT-FRinge BENEFITS	-	-	-	-	-
10.59XX.XXX.XXX.XX.XX	BUDGETARY RESERVE	-	-	-	-	100,000.00
Report Total		81,007,794.95	81,767,930.37	83,131,760.72	87,953,003.00	88,902,995.00

Cyber School Tuition Considerations included in the Budget

Outside Cyber Charter School Tuition		1,988,952
Est. Cost of Regular Education	14,265	
Est. Cost of Special Education	28,119	
Cyber Charter Schools Tuition - Reduction		<u>(340,000)</u>
(Per Governor Wolf's proposal and / or pending Legislation)		
Net Outside Cyber Charter Budget		1,648,952
 DV Cyber Academy Tuition		 <u>778,480</u>
Est. Cost of DV Cyber	4,250	
Est. Cost IU20 Cyber	5,760	
 Total Cyber School Tuition Budget		 2,427,432

**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	(Actual)	(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-

Major Factors Potentially Influencing the Budget

COVID-19 -Pandemic Considerations

Cyber Enrollment

Pending Cyber Charter School Legislation

Final Approval of the Commonwealth of PA 2021-2022 Budget

Future Legislative Initiatives

PSERS (Pennsylvania School Employees Retirement System) Funding

Enrollment Changes

Retirements

Assessed Value of Property

Current / Delinquent / Interim Tax Collections

Real Estate Property Transfer Tax Collections

State Revenue Appropriations /Grants

Federal Revenue Appropriations / Grants

Number of Special Education Students

Special Education Students Placed Outside Delaware Valley

Health Insurance / Fluctuation in Medical Claims / Federal Legislation

Unfunded Mandates From the State & Federal Governments

GASB (Governmental Accounting Standards Board) Initiatives

Other Unknowns