

SOUTHEAST DELCO SCHOOL DISTRICT

2022-2023 QUARTERLY REPORT *For Period Ended – October 31, 2022*

Committee of the Whole Meeting – November 10, 2022 at 6:00 P.M.

Craig A. Butler

Chief Operating and Financial Officer

Table of Contents

- 2022-2023 General Fund Budget Summary..... 3
- Historical Real Estate Tax Calculations..... 4 - 6
- Historical Act 1 Index Real Estate Tax Increases..... 7
- Historical Fund Balance Data..... 8
- 2022-2023 Charter School Activity Report..... 9-10
- Federal Programs Report - ESSERS..... 11-14
- Communications - Rebranding Initiative..... 15-17

2022-2023 General Summary

		Final Budget 2021-2022	Preliminary Proposed Budget 2022-2023	Difference
REVENUES:				
LOCAL REVENUES		\$ 45,643,227	\$ 48,766,872	\$ 3,123,645
STATE REVENUES		37,109,813	40,283,212	3,173,399
FEDERAL AND OTHER REVENUES		11,978,870	14,037,249	2,058,379
TOTAL REVENUES		<u>\$ 94,731,909</u>	<u>\$ 103,087,333</u>	<u>\$ 8,355,423</u>
TAX RATE - MILLAGE		30.0978	31.2716	
EXPENDITURES:				
INSTRUCTIONAL SERVICES		\$ 60,065,370	\$ 64,988,815	\$ 4,923,445
SUPPORT SERVICES		27,010,123	30,548,437	3,538,314
NONINSTRUCTIONAL SERVICES		1,123,838	1,146,776	22,937
OTHER FINANCING USES		6,403,305	6,403,305	-
TOTAL BUDGETARY EXPENDITURES		<u>\$ 94,602,636</u>	<u>\$ 103,087,333</u>	<u>\$ 8,484,696</u>
SURPLUS/(DEFICIT)		<u>\$ 129,273</u>	<u>\$ (0)</u>	<u>\$ (129,273)</u>

Historical Real Estate Tax Calculations

Fiscal Years			2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012
Assessed Value			\$ 953,758,537	\$ 959,754,097	\$ 963,106,949	\$ 963,830,343	\$ 965,497,661	\$ 963,736,642	\$ 966,675,504
Mills			0.029084	0.029084	0.030684	0.030084	0.03173862	0.035784	0.0364996
Tax Levy			\$ 27,739,113	\$ 27,913,488	\$ 29,551,608	\$ 28,995,872	\$ 30,643,563	\$ 34,486,352	\$ 35,283,269
Property Tax Rebate			\$ -	\$ -	\$ 2,168,723	\$ 2,168,723	\$ 2,168,723	\$ 2,168,723	\$ 2,168,603
			\$ 27,739,113	\$ 27,913,488	\$ 27,382,885	\$ 26,827,149	\$ 28,474,840	\$ 32,317,629	\$ 33,114,666
% Collected			0.9123	0.9123	0.9351	0.93	0.93	0.9123	0.9123
Estimated Revenue			\$ 25,306,393	\$ 25,465,475	\$ 25,605,735	\$ 24,949,249	\$ 26,481,602	\$ 29,483,373	\$ 30,210,510
Dollar Increase					\$ 140,260	\$ (656,487)	\$ 1,532,353	\$ 3,001,771	\$ 727,137
Millage Increase					0.001600	-0.000600	0.001655	0.004045	0.000716
Millage Increase %					5.5%	-2.0%	5.5%	12.7%	2.0%

Historical Real Estate Tax Calculations

Fiscal Years			2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Assessed Value			\$ 966,008,746	\$ 961,601,379	\$ 959,907,048	\$ 967,368,470	\$ 970,353,808	\$ 967,760,061	\$ 961,518,547
Mills			0.036825	0.037285	0.038403	0.0394786	0.0404656	0.0415784	0.0430752
Tax Levy			\$ 35,572,886	\$ 35,853,211	\$ 36,863,694	\$ 38,190,353	\$ 39,265,949	\$ 40,237,915	\$ 41,417,604
Property Tax Rebate			\$ 2,168,522	\$ 2,168,873	\$ 2,168,878	\$ 2,168,717	\$ 2,168,876	\$ 2,168,737	\$ 2,168,753
			\$ 33,404,364	\$ 33,684,338	\$ 34,694,816	\$ 36,021,636	\$ 37,097,073	\$ 38,069,178	\$ 39,248,851
% Collected			0.925	0.925	0.925	0.925	0.92	0.92	0.92
Estimated Revenue			\$ 30,899,036	\$ 31,158,013	\$ 32,092,705	\$ 33,320,013	\$ 34,129,307	\$ 35,023,644	\$ 36,108,943
Dollar Increase			\$ 688,526	\$ 258,976	\$ 934,692	\$ 1,227,308	\$ 809,294	\$ 894,336	\$ 1,085,299
Millage Increase			0.000325	0.000460	0.001118	0.001075	0.000987	0.001113	0.001497
Millage Increase %			0.9%	1.2%	3.0%	2.8%	2.5%	2.7%	3.6%

Historical Real Estate Tax Calculations

Fiscal Years			2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Assessed Value			\$ 957,422,401	\$ 1,523,578,017	\$ 1,523,578,017	\$ 1,554,178,757			
Mills	(Neutralized		0.044367	0.028968	0.030098	0.031272			
Tax Levy			\$ 42,478,343	\$ 44,135,008	\$ 45,856,346	\$ 48,601,656			
Property Tax Rebate			\$ 2,168,675	\$ 2,168,675	\$ 2,168,878	\$ 2,733,714			
			\$ 40,309,668	\$ 41,966,333	\$ 43,687,468	\$ 45,867,942			
% Collected			0.92	0.92	0.92	0.9122			
Estimated Revenue			\$ 37,084,894	\$ 38,609,026	\$ 40,192,471	\$ 41,840,737			
Dollar Increase			\$ 975,952	\$ 1,524,132	\$ 1,583,445	\$ 1,648,266			
Millage Increase			0.001292	-0.015399	0.001130	0.001174			
Millage Increase %			3.0%	3.9%	3.9%	3.9%			

Historical Act 1 Index Real Estate Tax Increases

Fiscal Years	Act 1 Index (Statewide Base)	Act 1 Index Southeast Delco	Southeast Delco School District's Increase
2012-2013	1.700%	2.500%	0.900%
2013-2014	1.700%	2.500%	1.200%
2014-2015	2.100%	3.100%	3.000%
2015-2016	1.900%	2.800%	2.800%
2016-2017	2.400%	3.500%	2.500%
2017-2018	2.500%	3.700%	2.700%
2018-2019	2.400%	3.600%	3.600%
2019-2020	2.300%	3.400%	3.000%
2020-2021	2.600%	3.900%	3.900%
2021-2022	3.000%	4.600%	3.900%
2022-2023	3.400%	5.100%	3.900%

Historical Fund Balance Data

Fiscal Years	Audited End of Year Fund Balance	Approved Tax Increase	Southeast Delco School District's Increase
2012-2013	\$7,757,583	2.500%	0.900%
2013-2014	\$8,326,122	2.500%	1.200%
2014-2015	\$7,868,430	3.100%	3.000%
2015-2016	\$7,227,623	2.800%	2.800%
2016-2017	\$7,185,332	3.500%	2.500%
2017-2018	\$2,567,597	3.700%	2.700%
2018-2019	-\$1,180,325	3.600%	3.600%
2019-2020	\$480,060	3.400%	3.000%
2020-2021	\$4,981,481	3.900%	3.900%
2021-2022	\$5,200,000	4.600%	3.900%
2022-2023	\$5,200,000	5.100%	3.900%

2022-2023 Charter School Analysis

VENDOR VENDOR NAME	11/12		21/22		22/23	
	REG	SE	REG	SE	REG	SE
21st Century Cyber C	2	1	2	0	2	0
Achievement House Ch	1	0	5	1	2	1
Ad Prima Charter Sch	10	0	5	1	5	1
Agora Cyber Charter	31	4	25	15	24	16
Charter School for Archituecture	6	0				
Chester Charter Scho			19	2	19	2
Chester Community Ch	70	4	164	34	164	34
Collegium Charter School	1	0	1	0	2	0
Commonwealth Charter			54	16	54	16
Commonwealth Connections	17	3				
Discovery Charter School	4	2	3	0	3	0
Global Leadership Academy	1	0	3	0	3	0
Harambee Institute			5	1	4	0
Hebrew Public CS			1	0	1	0
Independence Charter School	2	0				
Insight Charter School			21	10	18	10
Laboratory Charter	5	0	1	0	1	0
Mastery Charter Scho	4	0	3	0	3	0
MCS Charter School	1	0				
New Foundation Chart			1	0	1	0

2022-2023 Charter School Analysis

		11/12		21/22		22/23	
VENDOR	VENDOR NAME	REG	SE	REG	SE	REG	SE
Northwood Academy Charter				1	0	1	0
Pa Cyber Business Of PA		30	3	30	18	30	18
Pa Distance Learning		1	0	4	2	9	2
Pa Leadership Charter		9	2	26	4	24	4
Pennsylvania Virtual CS		8	1	23	2	25	4
Philadelphia Performing Arts		1	0				
Reach Cyber Charter				52	14	37	8
Richard Allen Preparatory				1	0	1	0
Russell Byers Charter				0	1	0	1
Southwest Leadership				12	0	12	0
Vision Academy Charter				36	8	45	8
Walter Palmer Charter School		2	0				
West Phila. Achievement				2	1	2	1
World Communitcations Charter		4	0				
Totals by Instruction		210	20	500	130	492	126
	Total		230		630		618
Annual Tuition Rates		9078.99	24239.97	\$12,542.94	\$39,627.55	\$13,173.31	\$41,982.74
Annual Tuition Payments by Instruction		\$1,906,588	\$484,799	\$6,271,470	\$5,151,582	\$6,481,269	\$5,289,825
Total Annual Payments			\$2,391,387		\$11,423,052		\$11,771,094

Southeast Delco School District

2022-2023 Federal Programs Report-ESSER I

ACTIVITIES	ESSERS I
Chromebooks for remote learning.	\$477,178
Salaries for staff who would have been furloughed.	\$340,000
Benefits for staff who would have been furloughed.	\$60,000
Curriculum for remote learning and interventions materials for students who exhibit regression due to the closure.	\$400,000
Chromebooks for remote learning (Nonpublic School Programs)	\$28,311
PPE for students and staff.	\$100,000
Cleaning supplies.	\$1,000
Totals	\$1,406,489
GRANT PERIOD	March 13, 2020 - September 30, 2021
GRANT EXPENDITURES	AMOUNTS
July 1, 2020 through June 30, 2021	\$1,288,382
July 1, 2021 through June 30, 2022	\$118,107
July 1, 2022 through September 30, 2022	
October 1, 2022 through December 31, 2022	
January 1, 2023 through March 31, 2023	
April 1, 2023 through June 30, 2023	
Project Balance	\$0

Southeast Delco School District

2022-2023 Federal Programs Report-ESSER II

ACTIVITIES	ESSERS II
Technology Expansion and upgrades	\$1,000,000
Curriculum and interventions materials and programs.	\$1,000,000
Salaries for staff providing intervention services for students exhibiting learning loss/gaps.	\$600,932
Upgrades to HVAC systems in three schools.	\$3,165,000
Totals	\$5,765,932
GRANT PERIOD	March 13, 2020 - September30, 2023
GRANT EXPENDITURES	AMOUNTS
July 1, 2020 through June 30, 2021	\$343,110
July 1, 2021 through June 30, 2022	\$5,422,822
July 1, 2022 though September 30, 2022	
October 1, 2022 through December 31, 2022	
January 1, 2023 through March 31, 2023	
April 1, 2023 through June 30, 2023	
Project Balance	\$0

Southeast Delco School District

2022-2023 Federal Programs Report-ESSERS ARP

ACTIVITIES	ESSERS ARP
Upgrades to HVAC systems in three schools.	\$4,800,000
Salaries for three school based Social Workers and seven Conflict Resolution Managers.	\$409,115
Benefits for three Social Workers and seven Conflict Resolution Managers	\$283,975
Replace antiquated classroom/teacher furniture and modernize at least one classroom per building.	\$2,191,149
Purchase Conflict Resolution curriculum for all grades to include restorative and responsive target areas.	\$200,000
Contracted services for Restorative and Responsive classrooms training.	\$100,000
Staff bonuses for perfect attendance	\$60,000
Instructional materials update/replacement (Math, Science, English Language and Reading) across all grade levels.	\$700,000
Instructional materials software renewals/new (Read 180, Exact Path, Study Island, and various other digital text subscriptions).	\$500,000
Contracted instructional support services provide math and reading tutoring services.	\$106,910
Install/upgrade alarm systems in all buildings	\$300,000
Professional development - Handle with Care and De-escalation training	\$15,000
Install/upgrade playground equipment/area at three buildings	\$200,000

Install/upgrade playground equipment/area at three buildings	\$200,000
Install new gymnasium bleachers at one building.	\$200,000
Contracted services for Conflict Resolution services for students and training for staff.	\$800,000
Community School - open clinic for district/community families to offer psychiatric/mental health services, social worker and clinical services.	\$675,000
Provide transportation to families for intake/family counseling sessions (bus passes).	\$10,000
Totals	\$11,551,149

GRANT PERIOD	March 13, 2020 - September 30, 2024
---------------------	-------------------------------------

GRANT EXPENDITURES	AMOUNTS
July 1, 2020 through June 30, 2021	
July 1, 2021 through June 30, 2022	\$3,694,922
July 1, 2022 through September 30, 2022	
October 1, 2022 through December 31, 2022	
January 1, 2023 through March 31, 2023	
April 1, 2023 through June 30, 2023	
Project Balance	\$7,856,227

Southeast Delco School District

2022-2023 Federal Programs Report-ESSERS ARP 7% Set Aside

ACTIVITIES	ESSERS ARP 7% Set Aside
Curriculum and interventions materials and programs.	\$28,000
Salaries for staff providing intervention services for students exhibiting learning loss/gaps.	
Upgrades to HVAC systems in three schools.	
Salaries for three school based Social Workers and seven Conflict Resolution Managers.	\$150,000
Benefits for three Social Workers and seven Conflict Resolution Managers	\$42,382
Salaries for teachers and paraprofessionals	\$100,255
School base Social Workers, as well as other staff, will receive and/or turn-around training in the following social-emotional or character education programs-Second Step, Responsive Classroom and Restorative Practices.	\$64,127
Purchase curriculum for special education students.	\$64,026
Intervention materials in Mathematics	\$15,536
Salaries for Math Interventionists	\$250,000
Benefits for Math Interventionists	\$55,203
Salaries for teaching staff participating in the Summer Program.	\$108,255
Remedial online curriculum for credit recovery	\$20,000
Totals	\$897,784

GRANT PERIOD	March 13, 2020 - September30, 2024
GRANT EXPENDITURES	AMOUNTS
July 1, 2020 through June 30, 2021	
July 1, 2021 through June 30, 2022	
July 1, 2022 though September 30, 2022	
October 1, 2022 through December 31, 2022	
January 1, 2023 through March 31, 2023	
April 1, 2023 through June 30, 2023	
Project Balance	\$897,784

COMMUNICATIONS - Rebranding Initiative

Engagement of Steege Thomson Communications

Situation Assessment & Planning

We begin by getting to know the District as quickly as possible, meeting the school leaders who will employ the new brands, reviewing the data you provide, and analyzing each school's competition within the local landscape. Initial activities would include:

- A kick off meeting and quick visits to a handful of schools to see summer activities in progress
- Review of the visual identities, brand positioning, and recruitment marketing of peer and competitor schools, with a focus on local charter schools
- Selected additional interviews with faculty, administrators, and parents as available

Deliverables

- A set of key messages for the District that answers two questions: What makes this school different? What makes it worth being part of? We will offer an initial draft of key messages and two rounds of revision.
- Three visual identity sketches for the District that can be shared and tested with District stakeholders in late August.

COMMUNICATIONS - Rebranding Initiative

Engagement of Steege Thomson Communications

Timing

JULY 18–29

Review data, visit District, and perform key interviews and competitive analysis.

AUGUST 8–11

Present first draft of key messages and logo design directions.

AUGUST 22–26

Revisions; final presentation; deliver final messages, logos for testing.

Note: Schedule and delivery are dependent upon receiving timely feedback from District clients.

Recommendation

Terminate this initiative at this time.

NEXT REPORT – January 2023 COW or sooner

- Financial Reports
- Financial Audit Process
- 2022-2023 Federal Projects Report
- 2022-2023 Charter School Activity Report
- General Fund Budget Process

THE END