

SOUTHEAST DELCO SCHOOL DISTRICT

2023-2024

GENERAL FUND BUDGET DISCUSSION

Committee of the Whole Meeting – March 16, 2023 at 6:00 P.M.

Craig A. Butler

Chief Operating and Financial Officer

Table of Contents

- This Report..... 3
- ACT 57 – Local Tax Collection Law..... 4
- Here’s What We Know 5
- 2023-2024 Budget Expense Challenges..... 6
- 2022-2023 Budget Expense by Object Code..... 7
- 2023-2024 Preliminary Budget Expense by Object Code..... 8
- ESSERS Grants Data 9 – 12
- 2022-2023 Charter School Analysis..... 13-14
- Purchases, Contracts & Other..... 15
- 2023-2024 General Fund Budget Timeline..... 16-17
- Next Report..... 18

THIS REPORT – March 16, 2023

- Financial Reports and Projections Discussions
- Act 57 – Local Tax Collection Law
- Budget Category – Object Codes 300 - 900
- 2022-2023 Federal Projects Report
- 2022-2023 Charter School Activity Report
- General Fund Budget Process

ACT 57 – Local Tax Collection Law

Townships/Municipalities have from today, the law's effective date, until January 9, 2023, to adopt the resolution or ordinance. Act 57 allows taxpayers who fail to receive a tax notice during their first year of occupancy to apply for a waiver from penalties and additional costs from the tax collector.

The approved resolution, for Southeast Delco School District, can be located at <https://go.boarddocs.com/pa/sedelco/Board.nsf/Public> Click on “MEETING”; CLICK ON “Jan 5 (Thu) 2023”, go to resolution 3.03

2023-2024 – Here's What We Know

	Description	In-District	Charter School	Total
->	Student Enrollment -			
	2018-2019	4343	505	4848
	2019-2020	4367	509	4876
	2020-2021	4181	513	4694
	2021-2022	4055	520	4575
	2022-2023	4056	595	4651
	2023-2024	4056	618	4674
->	Charter School Budget Amount -	\$12,500,000		
->	Total District Staff -	610+		
->	Public School Employee Retirement Rates			
	2018-2019	33.43%		
	2019-2020	34.29%		
	2020-2021	34.51%		
	2021-2022	34.94%		
	2022-2023	35.26%		
	2023-2024	34.00%		

2023-2024 Budget Expense Challenges

Partially funded and unfunded mandated expenditures include:

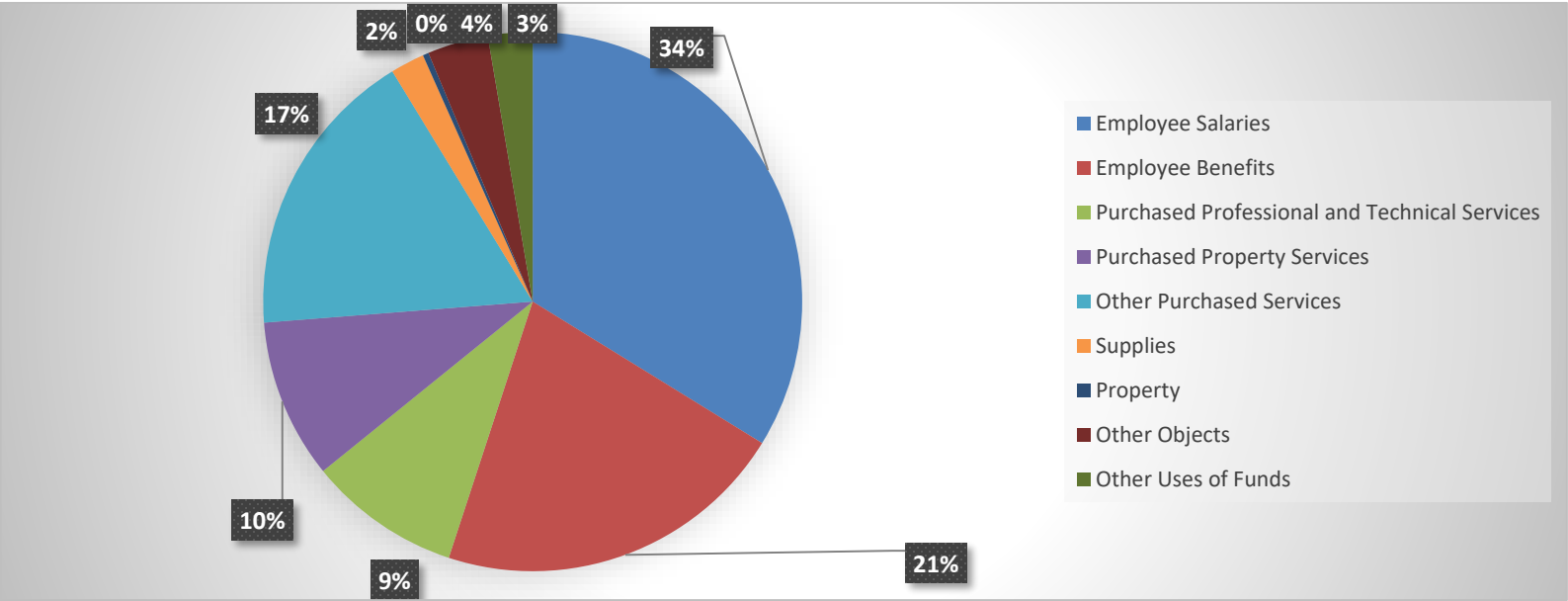
- > Charter School Tuition
- > Special Education
- > PSERS Retirement Costs
- > Transportation (Special Placements and Charter Schools)

Contractual obligations:

- > Salaries
- > Benefits

2022-2023 Budget Expense by Object Code

OBJECT CODE CATEGORY	FINAL Budget 2022-2023	Percent
Employee Salaries	\$34,837,896	33.79%
Employee Benefits	21,902,184	21.25%
Purchased Professional and Technical Services	9,424,059	9.14%
Purchased Property Services	9,864,997	9.57%
Other Purchased Services	18,073,492	17.53%
Supplies	2,104,050	2.04%
Property	361,000	0.35%
Other Objects	3,767,290	3.65%
Other Uses of Funds	2,752,365	2.67%
TOTAL BUDGETARY EXPENDITURES	\$103,087,333	100.00%



2023-2024 Budget Expense by Object Code

	Final Budget 2022-2023	Preliminary Proposed Budget 2023-2024	
OBJECT CODE CATEGORY			Change
Employee Salaries			
Employee Benefits			
Purchased Professional and Technical Services	9,424,059	10,637,275	1,213,216
Purchased Property Services	9,864,997	5,064,997	(4,800,000)
Other Purchased Services	18,073,492	20,095,992	2,022,500
Supplies	2,104,050	2,104,050	-
Property	361,000	361,000	-
Other Objects	3,767,290	3,767,290	-
Other Uses of Funds	2,752,365	2,752,365	-
TOTAL	\$ 46,347,253	\$ 44,782,969	\$ (1,564,284)

Southeast Delco School District

ESSERS Grants Data

ESSERS ALLOCATIONS FISCAL 2023-2024	ESSERS ARP 7% SetAside	ESSERS ARP
Chromebooks for remote learning.		
Salaries for staff who would have been furloughed.		
Benefits for staff who would have been furloughed.		
Curriculum for remote learning and interventions materials for students who exhibit regression due to the closure.		
Chromebooks for remote learning (Nonpublic School Programs)		
PPE for students and staff.		
Cleaning supplies.		
Technology Expansion and upgrades		
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.		\$4,800,000

Southeast Delco School District

ESSERS Grants Data – Cont.

	ESSERS ARP 7% SetAside	ESSERS ARP
Salaries for three school based Social Workers and seven Conflict Resolution Managers.	\$150,000	\$409,115
Benefits for three Social Workers and seven Conflict Resolution Managers	\$42,382	\$283,975
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	
SUB-TOTALS	\$897,784	\$5,493,090

Southeast Delco School District

ESSERS Grants Data – Cont.

	ESSERS ARP 7% SetAside	ESSERS ARP
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

Southeast Delco School District

ESSERS Grants Data – Cont'd.

	ESSERS ARP 7% SetAside	ESSERS ARP
Professional development - Handle with Care and De-escalation training		\$15,000
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	\$897,784	\$11,551,149
GRANT PERIOD	March 13, 2020 - September 30, 2024	March 13, 2020 - September 30, 2024

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

2023-2024 Charter School Analysis

		11/12		21/22		22/23	
VENDOR	VENDOR NAME	REG	SE	REG	SE	REG	SE
Northwood Academy Ch				1	0	1	0
Pa Cyber Business Of		30	3	30	18	30	18
Pa Distance Learning		1	0	4	2	9	2
Pa Leadership Charte		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 Prepar				1	0	1	0
Russell Byers Charte				0	1	0	1
Southwest Leadership				12	0	12	0
Vision Academy Chart				36	8	45	8
Walter Palmer Charter School		2	0				
West Phila. Achievem				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

Purchases, Contracts & Other

<u>Security Equipment Purchases Ordered</u>			Estimated Cost
26	Audible Door Alarms - APHS		\$37,514
1	Evolv Weapons Detection System - APHS (Lower Level)		\$131,575
1	Evolv Weapons Detection System - Knight Academy		\$131,575
7	Avigilon 8MP Dome Camera		\$18,587
34	Motorola Portable Radio		\$45,000
 <u>Security Contracts</u>			
4 Guards	Cardinal Point Security Group		\$220,000
9 Guards	Cardinal Point Security Group		\$445,000
20 Safety Advocates	Safe Corridors, Inc.		\$858,000
 <u>Administrative Services Contract</u>			
1 Assistant Principal - APHS			\$49,385
 <u>Other</u>			
13	Course Coverage	\$300/day x 111 days	\$432,900
	Prep Coverage		TBD
582	Stay at Job Bonus @ \$500 July - December 2022		\$291,000
	Stay at Job Bonus @ \$750 January - June 2023		\$436,500
	Perfect Attendance		TBD
Total			\$3,097,036

2023-2024 GENERAL FUND BUDGET TIMELINE

1. 2022/2023 General Fund Budget

- Fund Balance – June 30, 2022
- Projected Fund Balance – June 30, 2023 – *To Be Determined*
- Expenditure Sections - Object Categories Committee of the Whole – March 16, 2023
 - Object 300 – Purchased Professional and Technical Services
 - Object 400 – Purchased Property Services
 - Object 500 – Other Purchased Services
 - Object 600 – Supplies
 - Object 700 – Property
 - Object 800 - Other Objects
 - Object 900 – Other Uses of Funds
- Expenditure Sections - Object Categories Committee of the Whole – April 20, 2023 (*Tentative*)
 - Object 100 – Personnel Services - Salaries
 - Object 200 – Personnel Services – Employee Benefits

2023-2024 GENERAL FUND BUDGET TIMELINE –CONT'D

2. 2023/2024 Tentative Budget Timeframe

<i>February 16, 2023</i>	<i>Committee of the Whole – Budget Process Overview</i>
<i>March 17, 2023</i>	<i>Committee of the Whole – Budget Work Session</i>
<i>April 20, 2023</i>	<i>Committee of the Whole – Budget Work Session</i>
<i>April 27, 2023</i>	<i>Board Meeting – Adopt Proposed Final Budget (Tentative)</i>
<i>May 18, 2023</i>	<i>Committee of the Whole – Budget Work Session</i>
<i>May 25, 2023</i>	<i>Board Meeting – Budget Update</i>
<i>June 15, 2023</i>	<i>Committee of the Whole – Budget Work Session</i>
<i>June 22, 2023</i>	<i>Board Meeting – Adopt Final Budget</i>

NEXT REPORT – Monthly COW

- Financial Reports and Projections Discussions
- General Fund Budget Expenditure Categories – Object Codes 100 - 200
- 2023-2024 Federal Projects Report
- 2023-2024 Charter School Activity Report
- General Fund Budget Process

THE END