

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

900,000

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$900,000

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

42,588,816

7000 Revenue from State Sources

36,077,036

8000 Revenue from Federal Sources

4,809,020

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$83,474,872

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$84,374,872

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	37,236,661
6112 Interim Real Estate Taxes	5,000
6113 Public Utility Realty Taxes	40,000
6150 Current Act 511 Taxes - Proportional Assessments	425,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,000,000
6500 Earnings on Investments	700,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	762,155
6910 Rentals	65,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	335,000
REVENUE FROM LOCAL SOURCES	\$42,588,816
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	18,277,720
7160 Tuition for Orphans Subsidy	341,201
7271 Special Education funds for School-Aged Pupils	2,913,688
7311 Pupil Transportation Subsidy	1,460,107
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,480,678
7330 Health Services (Medical, Dental, Nurse, Act 25)	78,000
7340 State Property Tax Reduction Allocation	2,168,675
7360 Safe Schools	60,000
7810 State Share of Social Security and Medicare Taxes	1,596,967
7820 State Share of Retirement Contributions	7,700,000
REVENUE FROM STATE SOURCES	\$36,077,036
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,778,547
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	240,026
8517 NCLB, Title IV - 21st Century Schools	437,236
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	120,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,097,074
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	436,137
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	700,000
REVENUE FROM FEDERAL SOURCES	\$4,809,020
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	83,474,872

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$37,236,661	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,168,675</u>	
Total Approx. Tax Revenue:	\$39,405,336	
Approx. Tax Levy for Tax Rate Calculation:	\$42,643,307	
	Delaware	Total
2018-19 Data		
a. Assessed Value	\$961,518,547	\$961,518,547
b. Real Estate Mills	43.0752	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$1,234,565,913	\$1,234,565,913
d. Assessed Value	\$957,422,401	\$957,422,401
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$41,417,604	\$41,417,604
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$41,417,604	\$41,417,604
(f Total * g)		
i. Base Mills Subject to Index	43.0752	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%
k. Tax Levy Needed	\$42,643,307	\$42,643,307
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	44.5397	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$42,643,307	\$42,643,307
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$40,474,632	\$40,474,632
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	\$37,236,661	\$37,236,661
(n * Est. Pct. Collection)		

AUN: 125238402 Southeast Delco SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$37,236,661	
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Total Approx. Tax Revenue:	\$39,405,336	
Approx. Tax Levy for Tax Rate Calculation:	\$42,643,307	

Delaware	Total
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Index Maximums

p. Maximum Mills Based On Index (l * (1 + Index))	44.5397	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$42,643,307	\$42,643,307
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$8,702.57	
V. Number of Homestead/Farmstead Properties	5595	5595
Median Assessed Value of Homestead Properties		\$69,000

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$37,236,661
Amount of Tax Relief for Homestead Exclusions	<u>\$2,168,675</u>
Total Approx. Tax Revenue:	\$39,405,336
Approx. Tax Levy for Tax Rate Calculation:	\$42,643,307
	Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,168,675	Lowering RE Tax Rate	\$0	\$2,168,675
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,168,675

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Delaware	957,422,401	44.5397	42,643,307			92.00000%	
Totals:	957,422,401		42,643,307	2,168,675 =	40,474,632 X	92.00000% =	37,236,661

	Rate			Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			0	0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	425,000	425,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			425,000	425,000
Total Act 511, Current Taxes				425,000
Act 511 Tax Limit -->		1,234,565,913 X	12	14,814,791
		Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u>									
	Delaware	43.0752	44.5397	3.40%	Yes	3.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	32,012,395
1200 Special Programs - Elementary / Secondary	18,782,888
1300 Vocational Education	1,068,128
1400 Other Instructional Programs - Elementary / Secondary	2,531,362
1600 Adult Education Programs	349,333
Total Instruction	\$54,744,106
2000 Support Services	
2100 Support Services - Students	2,749,555
2200 Support Services - Instructional Staff	2,199,442
2300 Support Services - Administration	4,560,092
2400 Support Services - Pupil Health	805,890
2500 Support Services - Business	1,358,510
2600 Operation and Maintenance of Plant Services	6,300,745
2700 Student Transportation Services	4,870,432
2800 Support Services - Central	516,594
2900 Other Support Services	29,558
Total Support Services	\$23,390,818
3000 Operation of Non-Instructional Services	
3200 Student Activities	933,564
3300 Community Services	185,000
Total Operation of Non-Instructional Services	\$1,118,564
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,403,306
Total Other Expenditures and Financing Uses	\$6,403,306
Total Estimated Expenditures and Other Financing Uses	\$85,656,794

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	15,660,665
200 Personnel Services - Employee Benefits	10,423,966
300 Purchased Professional and Technical Services	1,400,626
500 Other Purchased Services	3,622,200
600 Supplies	820,938
700 Property	84,000
Total Regular Programs - Elementary / Secondary	\$32,012,395
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,419,342
200 Personnel Services - Employee Benefits	3,352,150
300 Purchased Professional and Technical Services	4,093,426
400 Purchased Property Services	314,720
500 Other Purchased Services	5,482,400
600 Supplies	95,000
700 Property	25,000
800 Other Objects	850
Total Special Programs - Elementary / Secondary	\$18,782,888
1300 Vocational Education	
500 Other Purchased Services	1,068,128
Total Vocational Education	\$1,068,128
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	735,622
200 Personnel Services - Employee Benefits	440,578
300 Purchased Professional and Technical Services	769,625
400 Purchased Property Services	340,537
500 Other Purchased Services	202,000
600 Supplies	42,000
800 Other Objects	1,000
Total Other Instructional Programs - Elementary / Secondary	\$2,531,362
1600 Adult Education Programs	
500 Other Purchased Services	349,333
Total Adult Education Programs	\$349,333
Total Instruction	\$54,744,106
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,496,401
200 Personnel Services - Employee Benefits	1,094,804
300 Purchased Professional and Technical Services	141,000
500 Other Purchased Services	1,950
600 Supplies	14,300
800 Other Objects	1,100

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$2,749,555
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	967,791
200 Personnel Services - Employee Benefits	637,201
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	113,500
500 Other Purchased Services	15,100
600 Supplies	274,350
700 Property	122,500
800 Other Objects	4,000
Total Support Services - Instructional Staff	\$2,199,442
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,507,818
200 Personnel Services - Employee Benefits	1,617,724
300 Purchased Professional and Technical Services	191,000
500 Other Purchased Services	101,150
600 Supplies	93,500
800 Other Objects	48,900
Total Support Services - Administration	\$4,560,092
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	445,053
200 Personnel Services - Employee Benefits	307,837
300 Purchased Professional and Technical Services	35,000
600 Supplies	15,000
700 Property	3,000
Total Support Services - Pupil Health	\$805,890
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	408,184
200 Personnel Services - Employee Benefits	528,476
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	236,500
500 Other Purchased Services	57,350
600 Supplies	71,000
800 Other Objects	52,000
Total Support Services - Business	\$1,368,510
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,424,668
200 Personnel Services - Employee Benefits	1,137,292
300 Purchased Professional and Technical Services	160,000
400 Purchased Property Services	2,473,223
500 Other Purchased Services	541,500
600 Supplies	432,562
700 Property	126,000
800 Other Objects	5,500
Total Operation and Maintenance of Plant Services	\$6,300,745

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,302,869
200 Personnel Services - Employee Benefits	1,067,563
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	713,000
500 Other Purchased Services	482,000
600 Supplies	280,000
Total Student Transportation Services	\$4,870,432
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	247,032
200 Personnel Services - Employee Benefits	163,162
300 Purchased Professional and Technical Services	45,000
500 Other Purchased Services	22,000
600 Supplies	37,400
700 Property	500
800 Other Objects	1,500
Total Support Services - Central	\$516,594
2900 <u>Other Support Services</u>	
500 Other Purchased Services	29,558
Total Other Support Services	\$29,558
Total Support Services	\$23,390,818
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	462,091
200 Personnel Services - Employee Benefits	206,973
300 Purchased Professional and Technical Services	168,000
400 Purchased Property Services	12,000
500 Other Purchased Services	35,000
600 Supplies	48,000
800 Other Objects	1,500
Total Student Activities	\$933,564
3300 <u>Community Services</u>	
500 Other Purchased Services	185,000
Total Community Services	\$185,000
Total Operation of Non-Instructional Services	\$1,118,564
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,650,940
900 Other Uses of Funds	2,752,366
Total Debt Service / Other Expenditures and Financing Uses	\$6,403,306
Total Other Expenditures and Financing Uses	\$6,403,306
TOTAL EXPENDITURES	\$85,656,794

Account Description

Amounts

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

(1,281,922)

Total Ending Fund Balance - Committed, Assigned, and Unassigned

(\$1,281,922)

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

(\$1,281,922)