

DELAWARE VALLEY SCHOOL DISTRICT

2018 – 2019

GENERAL FUND

BUDGET

Proposed Final Budget Adoption – May 17, 2018

Final Budget Adoption – June 21, 2018

Delaware Valley School District Board of Directors

Jack O'Leary, President

Dawn Bukaj, Vice President

Brian Carso

Jessica Decker

Cory Homer

Pamela Lutfy

Felicia Sheehan

Rosemary Walsh

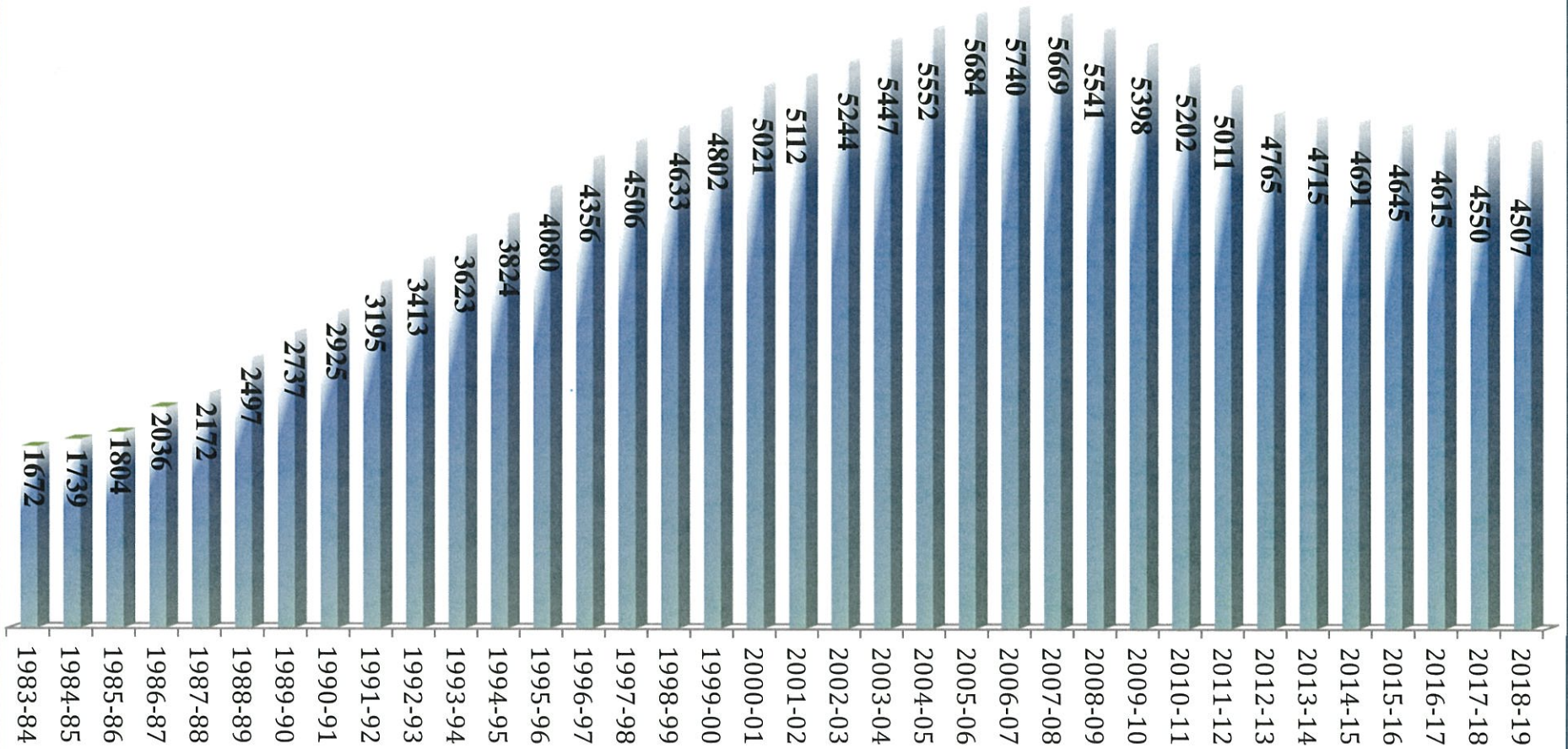
John Wroblewski

Dr. John J. Bell, Superintendent

William Hessling, Business Administrator/Board Secretary

Ashley Zimmerman/Weinstein, Zimmerman & Ohliger, Board Solicitor

Delaware Valley School District Enrollment



Est.

*Enrollment Includes DV Cyber Academy and Students Placed at Other Educational Agencies
(Does not include Pre K Enrollment)

Delaware Valley School District (Projected Enrollment 2018-19)

	<u>Enrollment</u>
Delaware Valley	
Delaware Valley Elementary School	495
Delaware Valley Middle School	508
Delaware Valley High School	1,513
 Dingman-Delaware	
Dingman-Delaware Primary School	445
Dingman-Delaware Elementary School	497
Dingman-Delaware Middle School	548
 Shohola	
Shohola Elementary School	417
 Building Enrollment	4,423
 DV Cyber Academy	65
 Students Placed at Other Educational Agencies	19
 Total Enrollment	4,507

2018-2019 Final Budget

June 21, 2018

	<u>2018-2019</u>
Revenues	
Local	48,404,628
State	31,834,841
Federal	<u>1,701,116</u>
Total Revenues	81,940,585
 Total Appropriations	 81,940,585

**Balanced Budget with 0% Tax Increase
with the Millage Rate at 110.71 Mills**

State Property Tax Reduction from Slot Revenues

Delaware Valley School District 2018-2019 Allocation (Est.)	\$ 2,988,022
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17-18 Adjustments to be Disbursed

To Homestead & Farmsteads	<u>\$ 30,724</u>
	\$ 3,018,746

As Certified by the Pike County Assessment Office:

Total # of Approved Homestead Properties: (Est.)	8,012
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Total # of Approved Farmstead Properties: (Est.)	18
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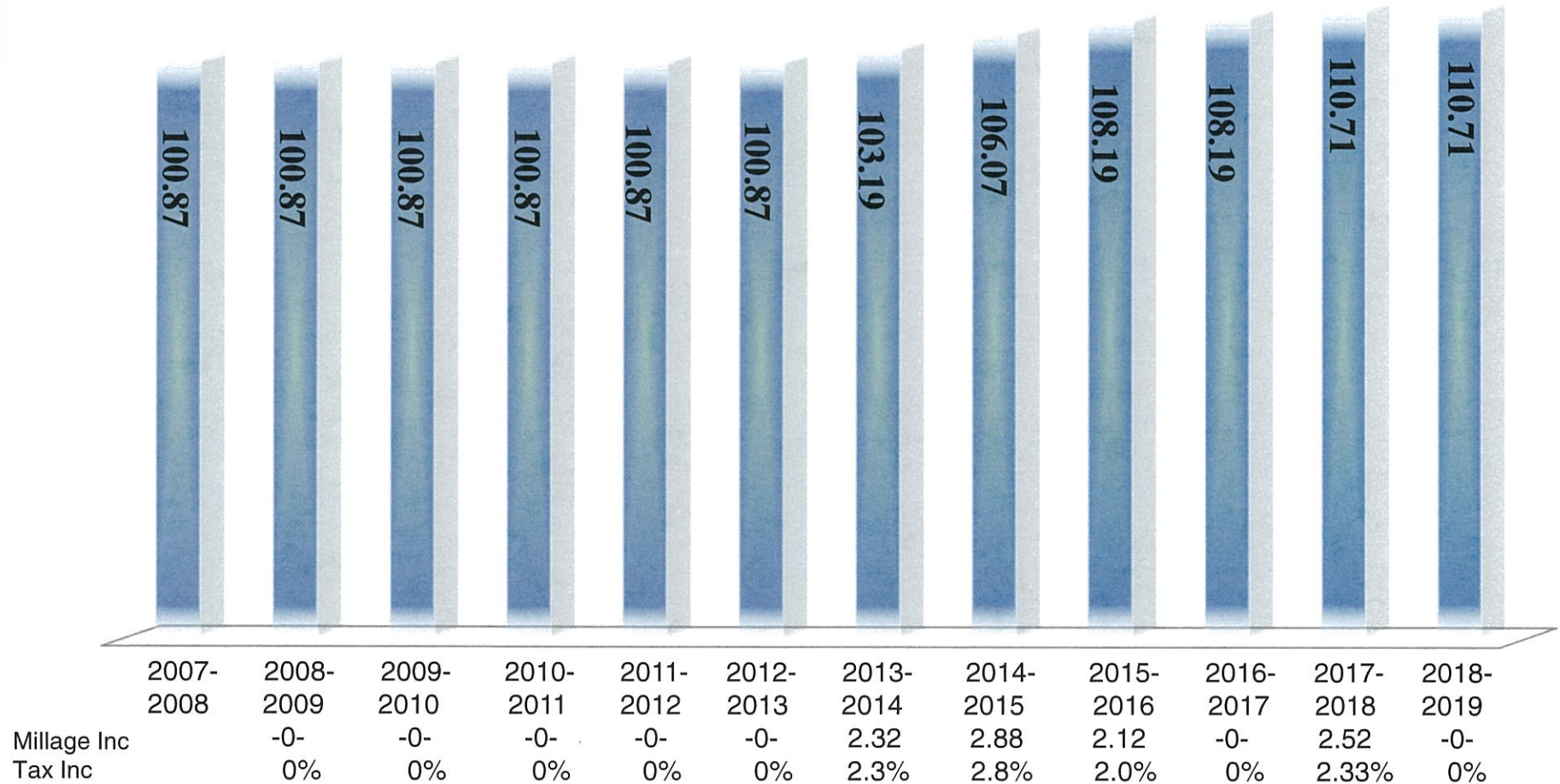
Total Approved Homesteads & Farmsteads	8,030
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Property Tax Reduction per Homestead & Farmstead (Est.)	\$ 377
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Property Tax Reduction from Slot Revenues on Primary Homesteads/Farmsteads

- When using an Average Homestead of \$28,741 as an example (or \$3,284 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 2018-2019 of approximately \$4,100.

Millage Rates – History of Last 10 Years

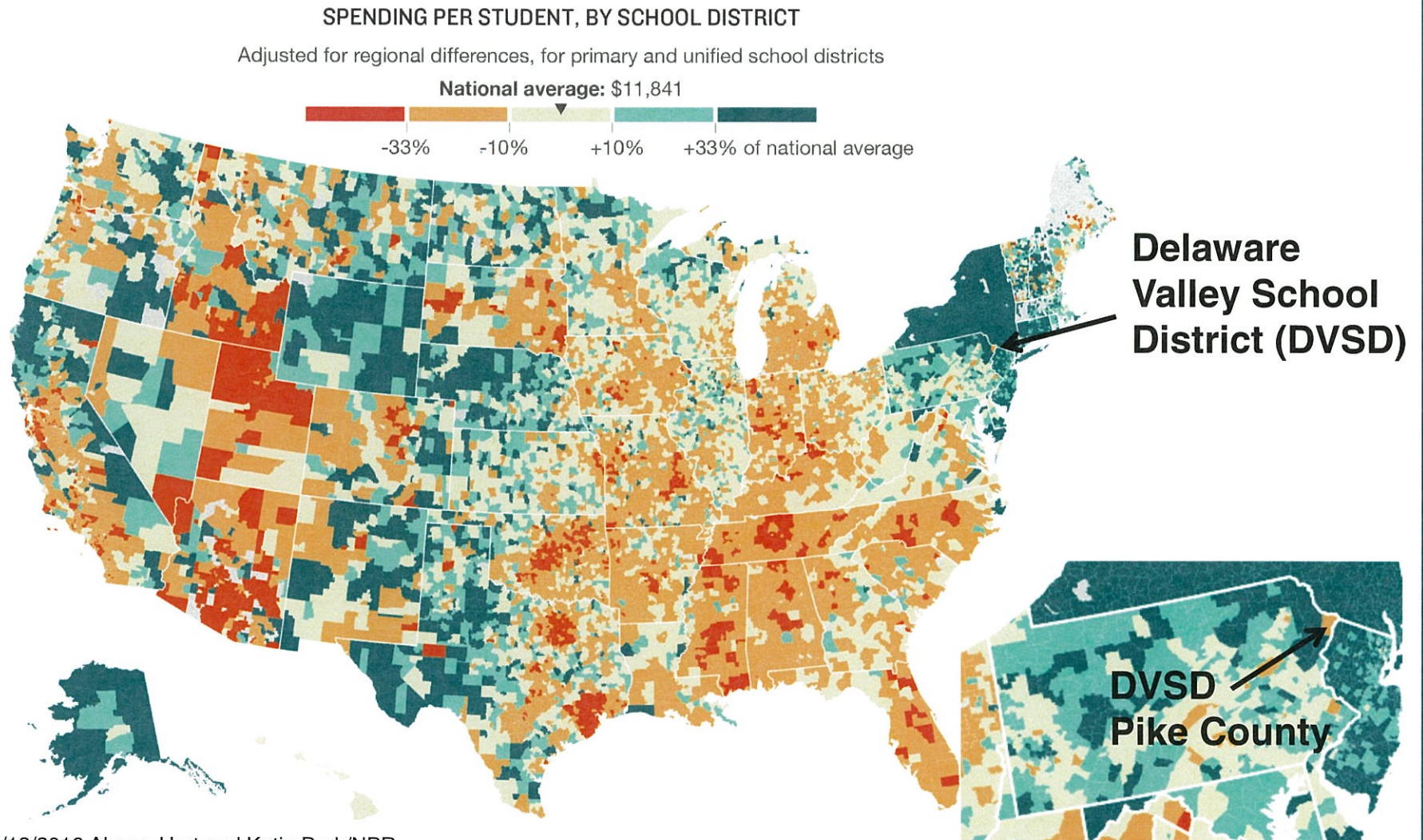


2016-2017 Cost per Pupil ~ Delaware Valley

Cost per Pupil Compared to IU 20 School Districts

<u>School District</u>	<u>Cost Per Pupil</u>
A	16,446
Delaware Valley	16,913
D	17,558
E	17,613
F	17,898
G	18,197
H	19,109
I	20,752
J	20,760
K	21,509
L	22,370
M	23,797

National Education Week/US Census Bureau Spending per Student

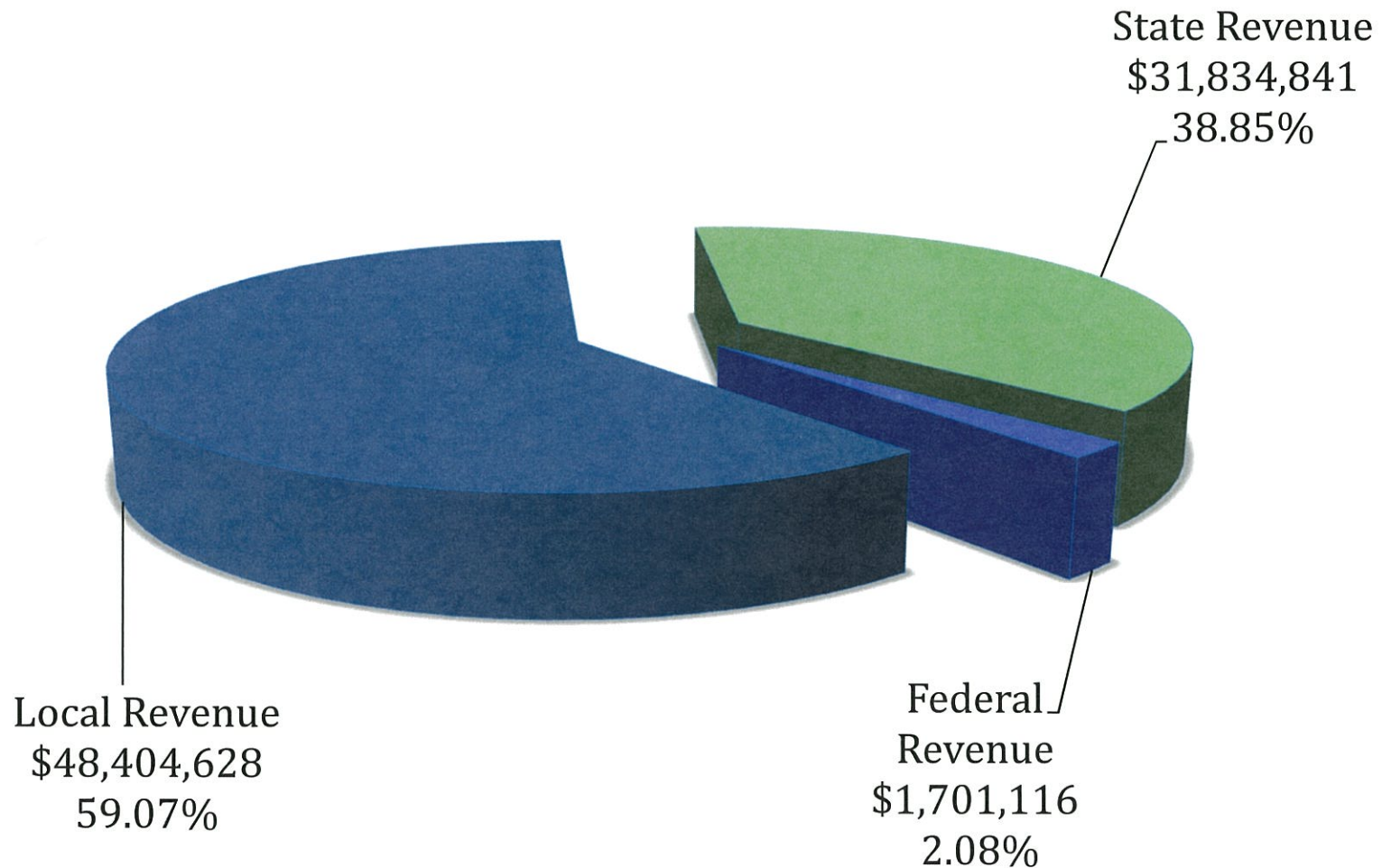


04/18/2016 Alyson Hurt and Katie Park/NPR

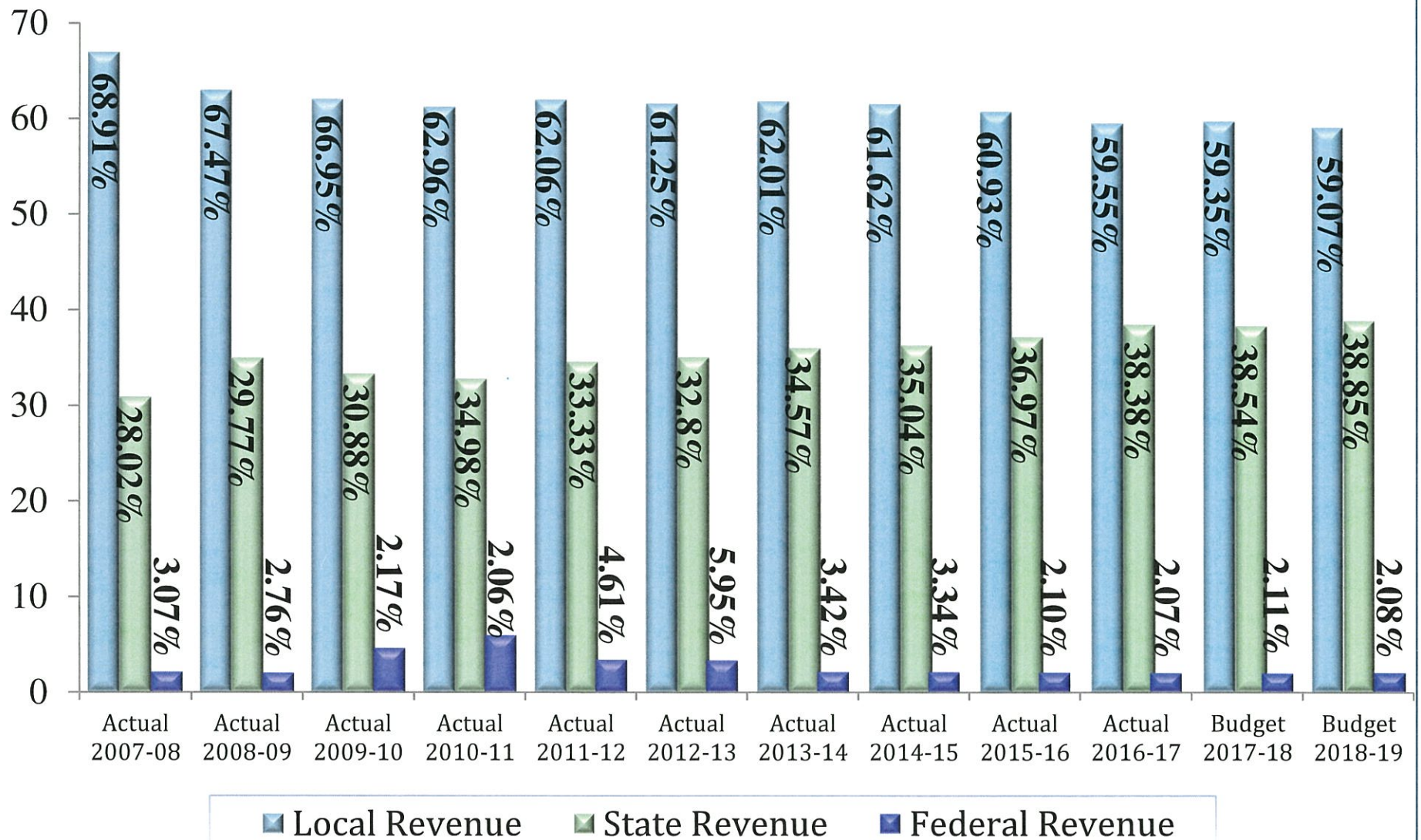
History of Real Estate Millage Rate Changes as Compared to Other Economic Indicators

<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	2.3%	4.1%	4.7%	1.99%
2008-2009	5.8%	0.1%	6.1%	0%
2009-2010	0%	2.7%	5.6%	0%
2010-2011	0%	1.5%	4.0%	0%
2011-2012	3.6%	3.0%	1.9%	0%
2012-2013	1.7%	1.7%	2.3%	0%
2013-2014	1.5%	1.5%	2.3%	2.3%
2014-2015	1.7%	0.8%	2.8%	2.8%
2015-2016	0%	0.7%	2.5%	2.0%
2016-2017	0.3%	2.1%	3.1%	0%
2017-2018	2.0%	2.1%	3.3%	2.33%
TOTAL Cumulative % From Base	18.90%	20.30%	38.60%	11.42%

2018 - 2019 Budget Summary of Revenues



History of Revenues By Percentage





Delaware Valley School District
Revenue Summary
General Fund

6/22/2018
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Account Number	Account Title	Actual 2014 - 2015	Actual 2015 - 2016	Actual 2016 - 2017	Budget 2017 - 2018	Final 2018 - 2019
10.6111.100.000.XX.XX.XX	REAL ESTATE TAXES / DELAWARE TWP	9,493,611.03	9,678,424.59	9,726,697.89	10,009,239.00	10,044,952.00
10.6111.110.000.XX.XX.XX	REAL ESTATE TAXES / DINGMAN TWP	15,696,618.07	16,117,962.46	16,241,478.51	16,758,953.00	16,833,762.00
10.6111.120.000.XX.XX.XX	REAL ESTATE TAXES / MATAMORAS	1,838,888.57	1,873,016.02	1,863,440.15	1,904,954.00	1,899,674.00
10.6111.130.000.XX.XX.XX	REAL ESTATE TAXES / MILFORD BORO	1,902,333.87	1,911,732.93	1,929,012.46	1,992,855.00	1,989,114.00
10.6111.140.000.XX.XX.XX	REAL ESTATE TAXES / MILFORD TWP	2,776,880.09	2,855,275.21	2,846,839.61	2,931,031.00	2,924,023.00
10.6111.150.000.XX.XX.XX	REAL ESTATE TAXES / SHOHOLA TWP	4,410,388.94	4,534,705.60	4,554,806.82	4,721,076.00	4,730,809.00
10.6111.160.000.XX.XX.XX	REAL ESTATE TAXES / WESTFALL TWP	4,131,391.73	4,294,252.60	4,432,538.67	4,631,129.00	4,656,992.00
10.6112.000.000.XX.XX.XX	INTERIM REAL ESTATE TAX	76,035.29	74,985.37	77,446.13	80,000.00	95,000.00
10.6113.000.000.XX.XX.XX	PUBLIC REALTY TAXES	52,479.87	49,702.60	49,800.49	46,800.00	46,000.00
10.6114.000.000.XX.XX.XX	PAYMNT IN LIEU OF CUR TX	34,954.98	34,965.15	34,965.15	49,000.00	49,000.00
10.6153.000.000.XX.XX.XX	REAL EST TRANSFER TAX	556,192.56	555,951.49	784,392.30	740,000.00	770,000.00
10.6411.000.000.XX.XX.XX	DELQ REAL EST TAXES	3,480,638.78	3,567,085.33	3,479,751.76	3,070,000.00	3,070,000.00
10.6510.000.000.XX.XX.XX	INTEREST ON INVESTMENTS	93,603.70	101,078.83	178,564.80	330,000.00	378,000.00
10.6711.000.000.XX.XX.XX	GATE RECEIPTS/FOOTBALL	9,536.00	9,002.25	11,887.50	10,500.00	10,000.00
10.6712.000.000.XX.XX.XX	GATE RECEIPTS/BOYS BB	2,263.75	1,837.72	1,896.00	2,000.00	2,000.00
10.6713.000.000.XX.XX.XX	GATE RECEIPTS/GIRLS BB	1,530.00	1,868.44	1,496.00	1,500.00	1,500.00
10.6714.000.000.XX.XX.XX	GATE RECEIPTS/WRESTLING	494.00	1,657.06	1,630.00	1,800.00	1,600.00
10.6740.000.000.XX.XX.XX	FEES - PHYSICALS	7,850.00	4,620.00	3,140.00	2,000.00	3,000.00
10.6741.000.000.XX.XX.XX	FEES - PARKING	12,640.00	11,700.00	13,880.00	13,000.00	13,500.00
10.6742.000.000.XX.XX.XX	SODA MACHINE INCOME	12,161.14	14,850.69	16,480.79	12,000.00	14,500.00
10.6746.000.000.XX.XX.XX	FEES - FINES	2,401.85	1,059.76	1,362.02	1,500.00	1,200.00
10.6810.000.000.XX.XX.XX	REV FROM LOC GOVRN UNITS	-	1,000.00	-	-	-
10.6829.000.000.XX.XX.XX	OTHER INTERMEDIARY SOURCE	67,100.00	48,880.00	75,540.00	20,045.00	36,000.00
10.6830.000.000.XX.XX.XX	IDEA AMENDMENT A 619 FUNDS	8,011.00	4,254.00	3,584.00	4,000.00	1,980.00
10.6832.000.000.XX.XX.XX	FEDERAL IDEA REVENUE	736,757.00	690,022.07	715,948.20	691,023.00	691,022.00
10.6832.081.000.XX.XX.XX	FEDERAL IDEA REVENUE / DYSLEXIA & EARLY LITERACY	20,000.00	59,137.43	60,000.00	30,000.00	-
10.6890.000.000.XX.XX.XX	REVENUE INTERMEDIATE SOURCES	-	-	-	-	-
10.6910.000.000.XX.XX.XX	RENTALS	21,815.00	20,177.00	13,730.00	13,000.00	14,000.00
10.6941.000.000.XX.XX.XX	TUITION/STUD.OUT OF STATE	-	-	-	-	-
10.6942.000.000.XX.XX.XX	SUMMER SCHOOL TUITION	11,400.00	13,425.00	15,200.00	7,800.00	9,000.00
10.6943.000.000.XX.XX.XX	ADULT EDUCATION TUITION	-	-	-	-	-
10.6943.001.000.XX.XX.XX	ADULT EDUCATION TUITION / FALL	29,204.00	3,062.00	17,685.86	15,800.00	19,000.00
10.6943.002.000.XX.XX.XX	ADULT EDUCATION TUITION / SPRING	27,693.50	26,263.66	26,964.25	26,000.00	28,000.00
10.6943.003.000.XX.XX.XX	ADULT EDUCATION TUITION / SUMMER	38,727.00	8,756.00	29,302.70	38,400.00	38,000.00
10.6949.000.000.XX.XX.XX	OTHER TUITION-PATRONS	-	76,000.00	33,000.00	33,000.00	33,000.00
10.6991.000.000.XX.XX.XX	REFUND OF PRIOR YRS EXPENSES	53,561.14	-	-	-	-
Local Revenue		45,607,162.86	46,646,711.26	47,242,462.06	48,188,405.00	48,404,628.00



Delaware Valley School District
Revenue Summary
General Fund

6/22/2018
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Account Number	Account Title	Actual 2014 - 2015	Actual 2015 - 2016	Actual 2016 - 2017	Budget 2017 - 2018	Final 2018 - 2019
10.7110.000.000.XX.XX.XX	BASIC INSTR SUBSIDY	13,454,413.11	13,742,923.30	14,121,866.74	14,232,058.00	14,361,180.00
10.7160.000.000.XX.XX.XX	STATE SHARE TUITION	118,061.87	50,055.07	39,089.96	40,000.00	40,000.00
10.7180.000.000.XX.XX.XX	STAFF AND PROGRAM DEVELOP	-	-	-	-	-
10.7220.000.000.XX.XX.XX	VOCATIONAL EDUCATION	132,106.80	161,362.88	171,965.70	172,000.00	174,574.00
10.7240.000.000.XX.XX.XX	DRIVER ED-STUDENT	2,835.00	2,660.00	2,800.00	2,200.00	2,800.00
10.7271.000.000.XX.XX.XX	SPEC ED FUNDING	2,479,100.12	2,536,019.06	2,588,678.04	2,643,224.00	2,701,688.00
10.7292.000.000.XX.XX.XX	PRE-K COUNTS	205,275.00	247,675.00	280,500.00	280,500.00	280,500.00
10.7310.000.000.XX.XX.XX	TRANS REG AND ADDTL	1,309,021.26	-	-	-	-
10.7311.000.000.XX.XX.XX	PUPIL TRANSPORTATION SUBSIDY	-	1,338,583.45	1,371,388.60	1,481,595.00	1,515,000.00
10.7312.000.000.XX.XX.XX	NONPUBLIC & CHARTER TRANSP SUB	-	2,695.00	1,540.00	1,155.00	1,925.00
10.7320.000.000.XX.XX.XX	PLANCON CONSTR/DEBT SERV REIM	-	-	401,182.15	201,000.00	201,000.00
10.7330.000.000.XX.XX.XX	MEDICAL & DENTAL SERVICES REIM	88,870.74	87,483.89	86,832.17	85,200.00	85,000.00
10.7340.000.000.XX.XX.XX	STATE PROP TAX REDUCTION	2,988,193.97	2,987,973.05	2,988,191.48	2,987,999.00	2,988,022.00
10.7360.000.000.XX.XX.XX	SAFE SCHOOLS INITIATIVE	20,000.00	-	40,000.00	-	-
10.7501.000.000.XX.XX.XX	PA ACCOUNTABILITY GRANT	-	-	-	-	-
10.7501.080.000.XX.XX.XX	PA ACCOUNTABILITY GRANT / READY TO LEARN BLOCK	-	-	-	-	-
10.7505.000.000.XX.XX.XX	READY TO LEARN BLOCK GRANT	570,076.00	728,801.00	728,801.00	728,801.00	728,801.00
10.7509.000.000.XX.XX.XX	SUPPLEMENTAL CTE EQUIP GRANTS	13,560.76	13,384.31	13,453.27	7,119.00	-
10.7810.000.000.XX.XX.XX	SOCIAL SECURITY PAYMENTS	1,435,983.21	1,451,098.97	1,541,366.76	1,600,579.00	1,630,395.00
10.7820.000.000.XX.XX.XX	RETIREMENT CONTRIBUTIONS	4,060,008.50	4,954,980.10	6,069,867.59	6,825,665.00	7,123,956.00
State Revenue		26,877,506.34	28,305,695.08	30,447,523.46	31,289,095.00	31,834,841.00
10.8110.000.000.XX.XX.XX	PYMT-FED IMPACT AREA P874	733,894.00	731,162.25	739,707.59	714,000.00	718,000.00
10.8514.000.000.XX.XX.XX	NCLB - TITLE I IMPROVE DISADV	532,352.00	552,001.00	608,692.00	622,592.00	596,366.00
10.8515.000.000.XX.XX.XX	NCLB - TITLE II PROF DEV	140,590.00	140,238.00	137,414.00	133,414.00	115,039.00
10.8517.000.000.XX.XX.XX	NCLB-TITLE IV 21ST CENT.SCHOOL	-	-	-	14,000.00	44,978.00
10.8521.000.000.XX.XX.XX	VOCATIONAL ED-HOME EC	49,050.00	49,462.00	49,523.00	47,270.00	43,733.00
10.8810.000.000.XX.XX.XX	ACCESS MEDICAID REIMBURSEMENT	140,000.00	125,000.00	100,000.00	175,000.00	175,000.00
10.8820.000.000.XX.XX.XX	MEDICAL ASST REIMB ADMIN	6,437.66	8,777.74	5,701.53	8,000.00	8,000.00
Federal Revenue		1,602,323.66	1,606,640.99	1,641,038.12	1,714,276.00	1,701,116.00
Total Revenue		74,086,992.86	76,559,047.33	79,331,023.64	81,191,776.00	81,940,585.00

Major Revenue Changes – Local Sources

Real Estate Interim Taxes Increase	\$ 15,000
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Real Estate Transfer Tax Increase	\$ 30,000
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Interest Earnings Increase	<u>\$ 48,000</u>
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Total	\$ 93,000
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Real Estate Taxes – No Tax Increase	<u>\$ 130,089</u>
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Total	\$ 223,089
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*Each 1% tax increase would equal approximately \$459,005

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	444,950,000	1,093,110	0.25% [Est.]	124,888 [Est.]

Real Estate Tax Collection Rates

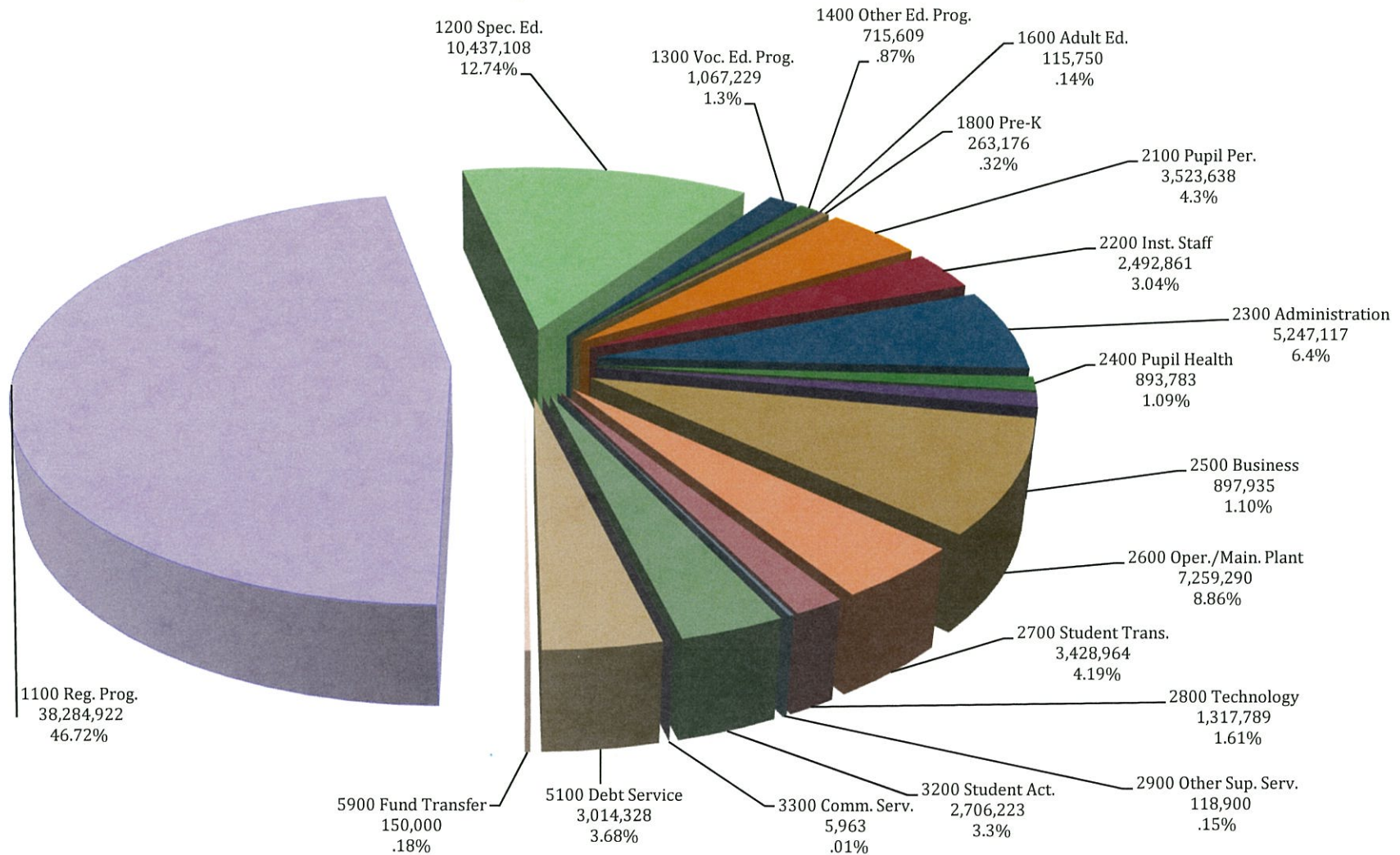
➤ 2012-2013 Actual	91.53%
➤ 2013-2014 Actual	91.49%
➤ 2014-2015 Actual	92.08%
➤ 2015-2016 Actual	92.24%
➤ 2016-2017 Actual	92.74%
➤ 2017-2018 Actual	93.10%
➤ 2018-2019 Projected	93.17%

Major Revenue Changes – State Sources

Basic Education Subsidy	\$ 129,122
Special Education	\$ 58,464
Pupil Transportation	\$ 33,405
Social Security Reimbursement	<u>\$ 29,816</u>
Total	\$ 250,807
Retirement Reimbursement	<u>\$ 298,291</u>
Total	\$ 549,098

2018 - 2019

Summary of Expenditures





Delaware Valley School District
Summary of Expenditures
General Fund

6/22/2018
10:41 AM

Account Number	Account Title	Actual 2014 - 2015	Actual 2015 - 2016	Actual 2016 - 2017	Budget 2017 - 2018	Final 2018 - 2019
10.11XX.XXX.XXX.XX.XX.XX	INSTRUCTION-REGULAR EDUCATION	35,112,980.19	35,463,133.97	36,698,099.40	37,766,053.00	38,284,922.00
10.12XX.XXX.XXX.XX.XX.XX	INSTRUCTION-SPECIAL EDUCATION	8,592,217.03	9,050,326.02	9,254,189.51	10,175,166.00	10,437,108.00
10.13XX.XXX.XXX.XX.XX.XX	VOCATIONAL EDUCATION	933,926.55	1,022,375.14	991,472.71	1,046,738.00	1,067,229.00
10.14XX.XXX.XXX.XX.XX.XX	OTHER INSTRUCTIONAL PROGRAMS	557,259.52	601,713.01	620,829.69	755,540.00	715,609.00
10.16XX.XXX.XXX.XX.XX.XX	ADULT EDUCATION PROGRAMS	104,083.39	61,065.09	92,530.20	121,797.00	115,750.00
10.18XX.XXX.XXX.XX.XX.XX	PRE-KINDERGARTEN	243,873.99	234,034.61	266,040.00	275,998.00	263,176.00
10.21XX.XXX.XXX.XX.XX.XX	SUPPORT SERVICES - STUDENT	2,939,643.09	3,070,802.17	3,153,582.28	3,299,649.00	3,523,638.00
10.22XX.XXX.XXX.XX.XX.XX	SUPPORT SERVICES-INSTR STAFF	1,669,324.98	1,660,616.65	2,090,715.17	2,297,709.00	2,492,861.00
10.23XX.XXX.XXX.XX.XX.XX	SUPPORT SERV-ADMINISTRATN	4,441,258.53	4,766,638.50	4,972,799.92	5,313,471.00	5,247,117.00
10.24XX.XXX.XXX.XX.XX.XX	SUPPORT SERVICES-PUPIL HEALTH	759,135.30	870,956.91	732,868.66	861,874.00	893,783.00
10.25XX.XXX.XXX.XX.XX.XX	SUPPORT SERVICES-BUSINESS	654,663.98	701,614.78	774,149.99	816,046.00	897,935.00
10.26XX.XXX.XXX.XX.XX.XX	OPERATION & MAINT PLANT SERV	6,351,569.93	6,483,632.41	6,880,883.51	7,050,885.00	7,259,290.00
10.27XX.XXX.XXX.XX.XX.XX	STUDENT TRANSPORTATION SERV	3,156,364.56	3,229,621.39	3,357,967.44	3,466,515.00	3,428,964.00
10.28XX.XXX.XXX.XX.XX.XX	SUPPORT SERVICES-CENTRAL	1,078,658.22	1,154,343.39	1,254,251.30	1,340,423.00	1,317,789.00
10.29XX.XXX.XXX.XX.XX.XX	OTHER SUPPORT SERVICES	107,175.46	118,169.26	123,619.07	124,200.00	118,900.00
10.31XX.XXX.XXX.XX.XX.XX	FOOD SERVICES	-	-	-	-	-
10.32XX.XXX.XXX.XX.XX.XX	STUDENT ACTIVITIES	1,988,054.68	2,236,218.58	2,389,951.13	2,627,764.00	2,706,223.00
10.33XX.XXX.XXX.XX.XX.XX	COMMUNITY SERVICES	5,324.00	5,543.00	6,087.00	6,193.00	5,963.00
10.51XX.XXX.XXX.XX.XX.XX	DEBT SERVICE	15.05	2,001,199.45	2,291,942.54	3,010,755.00	3,014,328.00
10.52XX.XXX.XXX.XX.XX.XX	FUND TRANSFERS	4,558,953.41	1,512,276.00	2,500,129.12	835,000.00	-
10.58XX.XXX.XXX.XX.XX.XX	SUSPENSE ACCT-FRINGE BENEFITS	-	-	-	-	-
10.59XX.XXX.XXX.XX.XX.XX	BUDGETARY RESERVE	-	-	-	-	150,000.00
Report Total		73,254,481.86	74,244,280.33	78,452,108.64	81,191,776.00	81,940,585.00

Breakdown of Major Budget Functions

<u>1000 Instruction</u>		50,883,794
1100 Regular Education		38,284,922
1200 Special Education		10,437,108
1300 Vocational Education		1,067,229
1300 Vocational Education	5,610	
1330 Health Occupation	140,290	
1341 Family & Consumer Science	217,962	
1342 Food Service	163,828	
1360 Business Education	88,290	
1380 Trade & Industrial Education	451,249	
1400 Other Instruction		715,609
1410 Driver Education	174,976	
1420 Extended Learning Program	25,573	
1430 Homebound Instruction	102,703	
1441 Tuition Payments to PRRI	6,000	
1450 Instructional Program Tutoring	157,311	
1490 Delaware Valley Cyber Academy	249,046	
1600 Adult & Community Education		115,750
1800 Pre-Kindergarten		263,176

Breakdown of Major Budget Functions

2000 Support Services **25,180,277**

2100 Pupil Personnel **3,523,638**

2110 Supervision of Student Services	584,208
2120 Guidance Services	2,161,845
2140 Psychological Service	453,450
2160 Social Work Service	279,715
2170 Student Accounting	44,420

2200 Other Instruction **2,492,861**

2220 Audio Visual	94,923
2250 Library Services	1,014,474
2260 Instruction and Curriculum Development	789,269
2270 Instructional Staff Development Services	306,000
2290 Other Instructional Services	288,195

2300 Administration **5,247,117**

2310 Board Services	97,406
2330 Tax Assessment & Collection	313,795
2350 Legal Services	61,000
2360 Office of the Superintendent	577,596
2380 Office of the Principal	4,197,320

Breakdown of Major Budget Functions

2000 Support Services (Continued)

2400 Pupil Health Services		893,783
2420 Medical Services	892,191	
2430 Dental Services	1,592	
2500 Business Operation		897,935
2600 Plant – Operation and Maintenance		7,259,290
2611 Supervision of Maint. & Operation of Plant	360,422	
2620 Maint. & Operation of Plant	6,188,143	
2660 Security Services	710,725	
2700 Student Transportation		3,428,964
2800 Central Support – Technology		1,317,789
2900 Other Support Services – IU 20		118,900
2900 IU General Operations	34,900	
2990 Pre-K Counts Grant – C.D.D. Pass Through	84,000	

Breakdown of Major Budget Functions

<u>3000 Operation of Non Instructional Services</u>		2,712,186
3100 Food Services – Cafeteria	-0-	
(No General Fund Dollars Necessary)		
3200 Student Activities	2,706,223	
3210 School Sponsored Activities	802,618	
3250 School Sponsored Athletics	1,903,605	
3300 Community Services	5,963	
3330 Title I Parental Involvement	5,963	
<u>5000 Other Outlays</u>		3,164,328
5100 Debt Service	3,014,328	
5200 Fund Transfers	-0-	
5230 Transfer to Capital Reserve Fund	-0-	
5240 OPEB (Other Post Employment Benefits)	-0-	
5900 Budgetary Reserve	150,000	
Total		81,940,585

New Proposed Textbook Adoptions

2018-2019

<u>Content Area</u>	<u>Course Name</u>	<u>Textbook</u>	<u>Grade(s)</u>
Business	APAB Accounting (New Course)	Introduction to Accounting: An Integrated Approach, 7 th Edition	11-12
Business	Office Technology	Integrated Business Projects	12
Business	Business Law	Law for Business and Personal Use, 19 th Edition	11-12
Business	Introduction to Business	Understanding Business	10-12
FACS	Intermediate Foods A & B	Glencoe Food For Today	9-12
Math	Algebra 2, and Algebra 2 & Trigonometry	Glencoe Algebra 2	10-12
Math	Pre-Calculus, Honors Pre-Calculus	Pre-calculus: Enhanced with Graphing Utilities, 7 th Edition	11-12
Math	AP Statistics	The Practice of Statistics, 6 th Edition	10-12
Math	AP Computer Science Principles (New Course)	New Perspectives: Computer Concepts	9-12
Science	Honors Chemistry	General Chemistry: The Essential Concepts	10-11
Science	AP Chemistry	Chemistry: The Central Science	11-12
Social Studies	Concepts of American Studies	United States History, HMH	9
Social Studies	Geography	Regions 17 th Edition	9-12
Social Studies	AP US Government and Politics	Gateways to Democracy: An Introduction to American Government, 4 th Edition	11-12
Social Studies	World Studies	Modern World Studies	10
Social Studies/English	World Studies, English 10 Integrated	Modern World Studies	10
World Language	German 1, 2, & 3	Deutsch Aktuell Series	8-12

New Proposed Courses / Programs 2018-2019

<u>Content Area</u>	<u>Course/Program Name</u>	<u>Grade(s)</u>
Business	Accounting APBP	11-12
Math	AP Computer Science Principles	9-12

Major Factors Potentially Influencing the Budget

Final Approval of the Commonwealth of PA 2018-19 Budget

Pending 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 Revenues 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