

**PRELIMINARY PROPOSED GENERAL FUND BUDGET - 04/25/24**

**Fiscal Year 2024-2025**

**General Fund Budget Approval**

**Date of Adoption of the General Fund Budget:**

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

Craig A Butler

(610)522-4300

Extn :

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Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2024-2025 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southeast Delco SD	COUNTY : Delaware	AUN : 125238402
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)	
Less Than or Equal to \$11,999,999	12.0%	
Between \$12,000,000 and \$12,999,999	11.5%	
Between \$13,000,000 and \$13,999,999	11.0%	
Between \$14,000,000 and \$14,999,999	10.5%	
Between \$15,000,000 and \$15,999,999	10.0%	
Between \$16,000,000 and \$16,999,999	9.5%	
Between \$17,000,000 and \$17,999,999	9.0%	
Between \$18,000,000 and \$18,999,999	8.5%	
Greater Than or Equal to \$19,000,000	8.0%	

Did you raise property taxes in SY 2024-2025 (compared to 2023-2024 )?      Yes       No

If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$108393438
Ending Unassigned Fund Balance	\$4389137
Ending Unassigned Fund Balance as a percentage (% of Total Budgeted Expenditures	4.04%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.      Yes       No

**I hereby certify that the above information is accurate and complete.**

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2024

**CERTIFICATION OF USE OF PDE-2020  
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Southeast Delco SD	<b>County :</b> Delaware	<b>AUN Number :</b> 125238402
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

**I hereby certify that the above information is accurate and complete.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

Val Number

Description

Justification

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,600,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,600,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	52,164,356
7000 Revenue from State Sources	50,787,937
8000 Revenue from Federal Sources	4,230,282
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$107,182,575</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$112,782,575</u></b>



	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	46,613,353
6112 Interim Real Estate Taxes	5,156
6113 Public Utility Realty Taxes	40,000
6150 Current Act 511 Taxes - Proportional Assessments	450,000
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	902,217
6910 Rentals	65,000
6940 Tuition from Patrons	3,001
6990 Refunds and Other Miscellaneous Revenue	375,629
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$52,164,356</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	27,365,962
7160 Tuition for Orphans Subsidy	450,000
7271 Special Education funds for School-Aged Pupils	3,937,037
7311 Pupil Transportation Subsidy	1,460,107
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,630,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	78,000
7340 State Property Tax Reduction Allocation	2,733,714
7505 Ready to Learn Block Grant	888,165
7810 State Share of Social Security and Medicare Taxes	2,244,952
7820 State Share of Retirement Contributions	10,000,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$50,787,937</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,996,990
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	240,732
8517 Title IV - 21st Century Schools	116,298
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,140,125
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	436,137
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$4,230,282</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>107,182,575</b>

Act 1 Index (current): 8.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$46,613,353</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,733,714</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$49,347,067</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$51,543,508</b>

	<b>Delaware</b>	<b>Total</b>
<b>2023-24 Data</b>		
a. Assessed Value	\$1,545,871,376	\$1,545,871,376
b. Real Estate Mills	31.2716	
<b>I. 2024-25 Data</b>		
c. 2022 STEB Market Value	\$1,572,274,241	\$1,572,274,241
d. Assessed Value	\$1,554,955,472	\$1,554,955,472
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy	\$48,341,871	\$48,341,871
(a * b)		
<b>2024-25 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II.</b> h. Rebalanced 2023-24 Tax Levy	\$48,341,871	\$48,341,871
(f Total * g)		
i. Base Mills Subject to Index	31.2716	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.50000%	95.50000%
k. Tax Levy Needed	\$51,543,508	\$51,543,508
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>33.1479</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$51,543,508	\$51,543,508
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$48,809,794
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$46,613,353
(n * Est. Pct. Collection)		

Act 1 Index (current): 8.1%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$46,613,353
Amount of Tax Relief for Homestead Exclusions	<u>\$2,733,714</u>
Total Approx. Tax Revenue:	\$49,347,067
Approx. Tax Levy for Tax Rate Calculation:	\$51,543,508

	Delaware	Total
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	33.8045	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$52,564,492	\$52,564,492
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

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$14,867.08	
Number of Homestead/Farmstead Properties	5880	5880
Median Assessed Value of Homestead Properties		\$104,570



Act 1 Index (current): 8.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$46,613,353</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,733,714</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$49,347,067</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$51,543,508</b>

<b>Delaware</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,733,714	Lowering RE Tax Rate	\$0	\$2,733,714
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,733,714</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Delaware	1,554,955,472	33.1479	51,543,508			95.50000%	
<b>Totals:</b>	<b>1,554,955,472</b>		<b>51,543,508</b>	<b>2,733,714</b>	<b>48,809,794</b>	<b>95.50000%</b>	<b>46,613,353</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>450,000</b>
<b>Total Act 511, Current Taxes</b>			<b>450,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,572,274,241</b>	<b>18,867,291</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>(511 Limit)</b>

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
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u>									
	Delaware	31.2716	33.1479	6.01%	Yes	8.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	8.1%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	46,595,410
1200 Special Programs - Elementary / Secondary	23,322,981
1300 Vocational Education	824,831
1400 Other Instructional Programs - Elementary / Secondary	2,460,924
1600 Adult Education Programs	365,460
<b>Total Instruction</b>	<b>\$73,569,606</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,923,570
2200 Support Services - Instructional Staff	2,642,311
2300 Support Services - Administration	5,146,392
2400 Support Services - Pupil Health	1,002,145
2500 Support Services - Business	1,644,062
2600 Operation and Maintenance of Plant Services	7,609,460
2700 Student Transportation Services	5,614,025
2800 Support Services - Central	659,127
2900 Other Support Services	29,558
<b>Total Support Services</b>	<b>\$27,270,650</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	964,877
3300 Community Services	185,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,149,877</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,403,305
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,403,305</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$108,393,438</b>



<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	21,036,892
200 Personnel Services - Employee Benefits	13,805,417
300 Purchased Professional and Technical Services	420,323
500 Other Purchased Services	10,457,840
600 Supplies	790,938
700 Property	84,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$46,595,410</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	5,043,136
200 Personnel Services - Employee Benefits	3,021,239
300 Purchased Professional and Technical Services	4,106,280
400 Purchased Property Services	314,720
500 Other Purchased Services	10,751,756
600 Supplies	60,000
700 Property	25,000
800 Other Objects	850
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$23,322,981</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	824,831
<b>Total Vocational Education</b>	<b>\$824,831</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	679,543
200 Personnel Services - Employee Benefits	426,219
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
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,460,924</b>
<b>1600 Adult Education Programs</b>	
500 Other Purchased Services	365,460
<b>Total Adult Education Programs</b>	<b>\$365,460</b>
<b>Total Instruction</b>	<b>\$73,569,606</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,681,588
200 Personnel Services - Employee Benefits	1,083,632
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>
<b>Total Support Services - Students</b>	<b>\$2,923,570</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,268,086
200 Personnel Services - Employee Benefits	824,775
300 Purchased Professional and Technical Services	65,000
400 Purchased Property Services	113,500
500 Other Purchased Services	15,100
600 Supplies	229,350
700 Property	122,500
800 Other Objects	4,000
<b>Total Support Services - Instructional Staff</b>	<b>\$2,642,311</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,885,043
200 Personnel Services - Employee Benefits	1,812,799
300 Purchased Professional and Technical Services	205,000
400 Purchased Property Services	101,150
500 Other Purchased Services	93,500
700 Property	48,900
<b>Total Support Services - Administration</b>	<b>\$5,146,392</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	577,490
200 Personnel Services - Employee Benefits	371,655
300 Purchased Professional and Technical Services	35,000
600 Supplies	15,000
700 Property	3,000
<b>Total Support Services - Pupil Health</b>	<b>\$1,002,145</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	858,609
200 Personnel Services - Employee Benefits	398,603
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	201,500
500 Other Purchased Services	57,350
600 Supplies	71,000
800 Other Objects	52,000
<b>Total Support Services - Business</b>	<b>\$1,644,062</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,696,809
200 Personnel Services - Employee Benefits	1,309,849
300 Purchased Professional and Technical Services	1,105,000
400 Purchased Property Services	2,369,740
500 Other Purchased Services	564,000
600 Supplies	432,562
700 Property	126,000
800 Other Objects	5,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$7,609,460</b>

<u>Description</u>	<u>Amount</u>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	2,811,168
200 Personnel Services - Employee Benefits	1,312,857
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	713,000
500 Other Purchased Services	482,000
600 Supplies	270,000
<b>Total Student Transportation Services</b>	<b>\$5,614,025</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	324,981
200 Personnel Services - Employee Benefits	227,746
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
<b>Total Support Services - Central</b>	<b>\$659,127</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	29,558
<b>Total Other Support Services</b>	<b>\$29,558</b>
<b>Total Support Services</b>	<b>\$27,270,650</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	466,175
200 Personnel Services - Employee Benefits	234,202
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
<b>Total Student Activities</b>	<b>\$964,877</b>
<b>3300 Community Services</b>	
500 Other Purchased Services	185,000
<b>Total Community Services</b>	<b>\$185,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,149,877</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	3,650,940
900 Other Uses of Funds	2,752,365
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,403,305</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,403,305</b>
<b>TOTAL EXPENDITURES</b>	<b>\$108,393,438</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,389,137
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,389,137</b>
5900 Budgetary Reserve	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,389,137</b>