

FY 2019 Final Budget



**Red Clay Consolidated School District
December 19, 2018**

Jill M. Floore, Chief Financial Officer
Interim Superintendent

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Board of Education
2018-2019**

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Introduction

The FY2019 Red Clay Consolidated School District Final Budget encompasses the period of July 1, 2018 through June 30, 2019. The budget includes operating revenues and expenditures for the district's 28 elementary, middle, and high schools covering kindergarten through twelfth grade, as well as two alternative programs and adult education through the Groves Program. In FY19, the school program also includes preschool programs housed at several elementary schools. The tuition budget includes the Meadowood School, the First State School, Richardson Park Learning Center, and the English Language Learners' program.

The FY19 Final Budget reflects state funding allocations and local taxes. There is no operating increase in FY19; FY18 was the third and final year of an operating increase based on the successful passage of the February 2015 Referendum. In addition to the operating referendum, district voters in 2012 passed a \$112 million dollar capital improvement program. The tax rate reflects a separate Debt Service tax for repayments on the 30 year bonds for construction and renovations. The overall tax rate decreases by 1.6 cents per \$100 of assessed value; a reduction of 4.6 cents in Debt Service and an increase of 2 cents for the match component of additional state funding and a 1 cent increase for tuition programs.

Red Clay Consolidated School District begins the budget with a \$13.9 million opening balance in Division 32 local funds. Red Clay's current year operating revenues are estimated at \$209,907,606 which is combined between \$83,231,887 in local current expense funds and \$130,764,476 in state funds. The FY19 Budget continues significant reductions based on the \$2.9 million in cuts enacted in this year's state budget but at the same time reflects increases in state funds for employee raises and additional programmatic funding for High Needs Students including K-3 Basic Special Education, K-4 High Poverty and ELL learners.

The FY 2019 Final Budget includes \$213,272,475 in operating expenditures. This is a -0.4% decrease over the FY19 Preliminary Budget. Significant budget reductions across departments are offset by increases in projected salary step increases. The budget continues to reflect District's priorities as laid out in the Strategic Plan and referendum initiatives including funding for 1:1 technology and the continuation of curriculum initiatives and programming. There is no projected operating deficit in FY19 and revenues less expenditures are a positive \$723,888.

The expected ending balance of current expense funds is \$14,659,655 on June 30, 2019. The district continues to maintain the necessary carry-forward balance required to meet payroll obligations through the summer months and receipt of taxes in October.

Federal funds are projected to contribute \$13,272,994 in revenue in Federal FY19. Debt Service payments in FY19 and through October, 2019 are projected to be \$14,041,520. Match Tax revenues supporting minor capital improvements, technology maintenance, resource teachers and extra time programs are projected to be \$3,492,577 based on the matching provisions provided by the state budget bill.

Tuition school budgets are balanced. The district's tuition revenue is estimated to generate \$25,251,130 in revenue from the tuition tax, state sources and billings to other districts for attendance in tuition programs. With needs-based funding, the district has seen an overall increase in earned state unit funding in FY19.

Glossary of Terms

Board Approved Budget – The district’s spending plan for the current fiscal year as approved by the Board of Education.

Current Expense Taxes – General purpose local revenues collected on the basis of a tax rate for every \$100 of assessed value of property.

Debt Service Tax – Revenues collected to pay for the principal and interest payments on bonds sold for capital projects based on approved voter capital referenda. Bonds are generally for twenty-year schedules and sold by the State on behalf of the District using the state’s credit rating. The State’s credit rating is currently AAA, the highest rating, yielding the lowest possible rates.

Division I Funds – State funds allocated for personnel’s salary and benefits. These funds are earned on the basis of units earned (see below).

Division II Funds – State funds allocated for materials, supplies and services, including energy. These funds are allocated on the basis of units earned (see below).

Division III (Equalization Funds) – Funds allocated by the State on the basis of property values, tax rates, and enrollments to equalize disparities in funding among districts statewide.

Encumbrance – A purchase order or promise to pay. Vendor has not been paid; the funds are set aside or “encumbered”.

Expenditure – Payment to a vendor or employee.

First State Financials (FSF) – Statewide accounting system.

Fiscal Year (FY) – Period between July 1st and June 30th.

Federal Fiscal Year (FFY) – Period between October 1st and September 30th.

Final Budget – Budget projections based on enrollment confirmed after September 30 unit count process.

Minor Capital Improvements (MCI) – Revenues collected through a separate tax for the upkeep and maintenance of non-capitalized improvements within the District. The MCI funds are matched on a 60%/40% between State and local funds.

Needs-Based Funding- New method of calculation for state unit funding. Combines diagnosis categories into four categories of need including regular, basic, intense and complex. See Unit for divisor calculation values.

Glossary of Terms (continued)

Operating Unit – A specific program area in which funds are allocated; replacement of IBU in previous financial system.

Other Employment Costs (OECs) – Employer costs that include pension, workers compensation, unemployment insurance, and health insurance.

Percent Obligated – The total encumbered amount (promise to pay) and expenditures (paid) as compared to the total budget. It is important to note that school districts and charter schools do not pay proportionally through the year. This means that a district or charter school does not necessarily have 50% of the budget remaining 50% of the way through the school year. For example, the majority of school supplies and materials are ordered at the beginning of the fiscal year in order to be ready for the opening of school.

Preliminary Budget – Operational financial plan in use until such time as the September 30th enrollment count is confirmed.

Revenue Budget – the projected receipts from state, local and federal sources.

State Fiscal Stabilization – Federal funds allocated through the American Recovery Act and Reinvestment (ARRA).

Tuition Tax and Special Schools – Revenues collected for funding special schools and programs in the District, including the English Language Learners Program, the Meadowood School (Division 54), and Intensive Learning Centers (Division 58), needs based funding, private placements, and to pay other districts for the attendance of Red Clay residents to schools outside the District. The tuition tax rate is set by the Board of Education annually.

Unit – A specific allocation of State funds distributed on the basis of the number of students enrolled in a given school. Traditional unit count is officially replaced in the 2011-2012 school year with Needs-Based unit funding based on the following divisors:

- Preschool -12.8
- K-3 - 16.2
- 4-12 Regular Education 20
- 4-12 Basic Special Education – 8.4
- Pre K-12 Intensive Special Education – 6
- Pre K-12 Complex Special Education – 2.6

SUMMARY OF ENROLLMENT & UNITS BY SCHOOL FOR SEPTEMBER 30, 2018 - NEED BASED

Red Clay Consolidated School District (32)

SCHOOL	ENROLLMENT							UNITS								
	PreK	K-3	4-12	BAS	INT	CMP	Total	PreK	K-3	4-12	BAS	INT	CMP	VOC	DED	Total
Community Sch (320203)	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Forest Oak Elem (320240)	0	312	174	11	7	4	508	0.00	19.26	8.70	1.31	1.17	1.54	0.00	0.00	31.98
Heritage Elem (320242)	0	313	171	19	9	11	523	0.00	19.32	8.55	2.26	1.50	4.23	0.00	0.00	35.86
Highlands Elem (320244)	0	193	86	6	7	5	297	0.00	11.91	4.30	0.71	1.17	1.92	0.00	0.00	20.01
William Lewis E (320246)	0	287	111	10	6	13	427	0.00	17.72	5.55	1.19	1.00	5.00	0.00	0.00	30.46
Shortlidge Elem (320248)	0	342	0	0	12	15	369	0.00	21.11	0.00	0.00	2.00	5.77	0.00	0.00	28.88
Linden Hill Ele (320250)	0	397	172	11	6	5	591	0.00	24.51	8.60	1.31	1.00	1.92	0.00	0.00	37.34
Baltz Elem (320252)	0	331	147	31	12	4	525	0.00	20.43	7.35	3.69	2.00	1.54	0.00	0.00	35.01
Richardson Park (320254)	0	341	148	30	20	10	549	0.00	21.05	7.40	3.57	3.33	3.85	0.00	0.00	39.20
Marbrook Elem (320256)	0	270	107	27	6	9	419	0.00	16.67	5.35	3.21	1.00	3.46	0.00	0.00	29.69
Richey Elem (320260)	0	247	122	24	11	4	408	0.00	15.25	6.10	2.86	1.83	1.54	0.00	0.00	27.58
Brandywine Spri (320261)	0	419	479	82	10	7	997	0.00	25.86	23.95	9.76	1.67	2.69	0.78	-0.39	64.32
Mote Elem (320264)	0	225	113	15	12	11	376	0.00	13.89	5.65	1.79	2.00	4.23	0.00	0.00	27.56
Warner Elem (320266)	0	110	199	32	35	2	378	0.00	6.79	9.95	3.81	5.83	0.77	0.00	0.00	27.15
North Star Elem (320270)	0	410	217	9	8	6	650	0.00	25.31	10.85	1.07	1.33	2.31	0.00	0.00	40.87
Cooke Elementar (320271)	0	428	197	14	11	6	656	0.00	26.42	9.85	1.67	1.83	2.31	0.00	0.00	42.08
A I duPont Midd (320274)	0	0	392	79	8	10	489	0.00	0.00	19.60	9.40	1.33	3.85	1.85	-0.92	35.11
H B duPont Midd (320276)	0	0	684	55	24	16	779	0.00	0.00	34.20	6.55	4.00	6.15	2.28	-1.14	52.04
Skyline Middle (320280)	0	0	464	93	41	15	613	0.00	0.00	23.20	11.07	6.83	5.77	1.53	-0.76	47.64
Stanton Middle (320282)	0	0	574	105	35	20	734	0.00	0.00	28.70	12.50	5.83	7.69	2.02	-1.01	55.73
Conrad School o (320284)	0	0	1,120	24	8	6	1,158	0.00	0.00	56.00	2.86	1.33	2.31	10.24	-5.12	67.62
Calloway Art Sc (320286)	0	0	895	27	5	5	932	0.00	0.00	44.75	3.21	0.83	1.92	2.39	-1.19	51.91
Dickinson High (320290)	0	0	700	95	22	10	827	0.00	0.00	35.00	11.31	3.67	3.85	6.67	-3.33	57.17

A I duPont High (320292)	0	0	0	710	124	36	10	880	0.00	0.00	35.50	14.76	6.00	3.85	7.36	-3.68	63.79
McKean High (320294)	0	0	0	605	163	61	19	848	0.00	0.00	30.25	19.40	10.17	7.31	11.49	-5.74	72.88
Meadowood Progr (320516)	0	0	0	0	0	37	122	159	0.00	0.00	0.00	0.00	6.17	46.92	3.10	-1.55	54.64
Richardson Park (320526)	114	0	0	0	0	91	93	298	8.91	0.00	0.00	0.00	15.17	35.77	0.00	0.00	59.85
The Central Sch (320527)	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
First State Sch (320530)	0	0	0	0	0	1	23	24	0.00	0.00	0.00	0.00	0.17	8.85	0.00	0.00	9.02
TOTAL	114	4,625	8,587	1,086	541	461	15,414	8.91	285.49	429.35	129.29	90.17	177.31	49.71	24.85	1,145.38	

FY 2019 Tax Rate Calculations

Red Clay Consolidated School District



Tax Rate Compilation FY 19

Net assessed value of real property within Red Clay: \$5,291,741,108

Net assessed value of New Castle County Tax Pool : (1) \$17,182,590,915

*(1) The assessed values for the other districts are:
Christina \$5,552,006,975; Colonial \$2,941,741,108; and
Brandywine \$3,397,232,641.*

Tax pool contribution tax rate: \$0.468/\$100 of assessed value. (2) 0.468

*(2) The first \$0.468/\$100 flow into the New Castle County
tax pool to be reallocated on a unit count basis.*

Tax pool allocation factor: (3) 0.29086310460

*(3) The rates for the other districts are: Christina
0.3129939930; Colonial 0.1887448625; and Brandywine
0.2073980398.*

Current Expense

Real estate taxes from pool: (4) \$23,389,619

(4) \$17,182,590,915 x \$0.468/\$100 x 0.29086310460

Real estate taxes from current expense tax rate above pool: (5) \$58,046,167

*(5) \$5,291,741,108 x (\$1.576-\$0.468)/\$100 x .99 (1%
delinquency factor)*

Total Current Expense Revenue \$81,435,785

Estimated loss due to Senior Tax Credit -\$2,230,045

State Reimbursement for Senior Tax Credit \$2,230,045

FY18 Current Expense revenue available for expenditures: \$81,435,785

Tuition

Required revenue:

Real Estate taxes: (6) \$25,251,130

(6) $\$5,291,741,108 \times \$0.482/\$100) \times .99$

Debt Service

Ending balance in appropriation 91000 on 06/30/18: \$5,488,869

Required Revenue:

Real Estate taxes (7) \$8,995,960

(7) $\$5,291,741,108 \times \$0.17/\$100$

Interest Income \$36,238

Charter School of Wilmington Payment \$336,077

Total Revenue

\$14,857,144

Expenditures:

FY18 bond indebtedness: \$14,041,520

(8) This funding includes principal and interest payments due through October 2019 and includes bond repayments from prior Major Capital Improvement Projects. (Funding the first 4 months of the next fiscal year assures adequate funding pending receipt of taxes.)

Projected debt service balance 10/31/19:

\$815,624

Match Tax and Minor Capital Improvement

Real estate Match Tax (9) \$3,704,219

(9) $5,291,741,108 \times .07/100$

Expenses:

Minor Cap. FY15: (10) \$1,007,113

(10) Authorization specifies a 40% local match of the authorized funding in the FY18 Bond Bill - State \$1,122,154 and Local \$748,103

State Technology Maintenance Match: (11) 645,592

(11) FY18 State Budget Bill Epilogue Section 345 authorizes districts to expend this amount for maintenance of technology utilizing a tax rate based upon our state match in FY'99, FY'00, and FY'01 of 0.0122 (\$5,296,962,676 x \$0.0122/\$100)

Minner Reading/Math Specialist Match: (12)

774,725

(12) FY18 State Budget Bill Epilogue Section 360 allows continued match for local share of salaries.

Extra Time Match: (13)

432,977

(13) FY18 State Budget Bill Epilogue Section 360 allows match for local share of FY08 Extra Time Appropriation.

K-3 Basic Special Ed and K-4 Reading Specialists Match (14)

632,170

(14) FY19 State Budget Bill Epilogue Section XXX allows match for local share of salaries @ Masters 15

Total projected expenditures

3,492,577

Projected Match Tax Balance: (14)

211,642

Red Clay FY19 Local Tax Rates

(Per \$100 of Assessed Value)

Tax Category	2017-2018	2018-2019	Difference	Local Tax Rate Dollar Value
Current Expense	\$1.576	\$1.576	\$0.000	\$81,435,785
Tuition	\$0.472	\$0.482	\$0.010	\$25,251,130
Debt Service	\$0.216	\$0.170	(\$0.046)	\$8,995,960
Match Tax	\$0.050	\$0.070	\$0.020	\$3,704,219
TOTAL	\$2.314	\$2.298	(\$0.016)	\$119,387,094

Includes both residential and non-residential properties.

Assumes 99% collection rate for 1% delinquency

Per \$100 of assessed value

**5-YEAR TAX
RATE HISTORY**

Year	Current Expense	Tuition	Debt Service	Match Tax	TOTAL	Percent Incr/Decrease
2014-2015	\$1.226	\$0.352	\$0.141	\$0.052	\$1.771	1.72%
2015-2016	\$1.426	\$0.362	\$0.146	\$0.050	\$1.984	12.03%
2016-2017	\$1.526	\$0.382	\$0.216	\$0.050	\$2.174	9.58%
2017-2018	\$1.576	\$0.472	\$0.216	\$0.050	\$2.314	6.44%
2018-2019	\$1.576	\$0.482	\$0.170	\$0.070	\$2.298	-0.69%



Division 32 Operating Budget

FY 2019 Division 32 General Operating Budget

	FY18 Final Budget	FY18 Actual	FY19 Preliminary Budget	FY19 Final Budget	Difference FY19 Final to FY19 Prelim Budget	% Change FY19 Final vs FY19 Prelim
Local Revenues						
Current Expense Tax Receipts	79,329,961	79,067,677	79,802,129	79,205,740	(596,389)	-0.7%
Interest	472,517	226,122	237,428	237,428	(0)	0.0%
MCI Technology Match Tax Receipts	646,229	646,229	645,592	645,592	0	0.0%
Choice Income (net of payments)	3,648,295	3,615,611	3,511,577	3,894,342	382,765	10.9%
Income from Fees	210,000	172,731	180,000	180,000	0	0.0%
Summer School	55,000	39,997	50,000	50,000	0	0.0%
Senior Tax Rebate	2,178,208	2,230,045	1,633,656	2,230,045	596,389	36.5%
Indirect Costs	225,000	170,513	400,000	150,000	(250,000)	-62.5%
Resource Teacher local match	1,116,192	1,116,192	978,835	978,835	0	0.0%
Extra Time local match	500,000	500,000	500,000	500,000	0	0.0%
K-3 Basic/K-4 Reading Specialists local match			632,170	632,170	0	0.0%
Needs-Based Tuition	7,500,000	7,500,000	8,000,000	7,500,000	(500,000)	-6.3%
Less Charter School Payments	(12,853,844)	(12,853,844)	(14,010,690)	(12,972,265)	1,038,425	-7.4%
Total Local Revenues	83,027,558	82,431,273	82,560,697	83,231,887	671,190	0.8%
Opening Balance - 98000	11,035,021	11,035,021	13,935,767	13,935,767	0	0.0%
Total Local Funds Available	94,062,579	93,466,294	96,496,464	97,167,654	671,190	0.7%
State Revenues:						
Division I **includes state reduction	102,132,606	102,217,578	103,910,037	102,926,023	(984,014)	-0.9%
Division II (+Voc Div II) *includes ESCO payment	5,750,702	5,819,302	4,935,688	4,885,369	(50,319)	-1.0%
Division III *includes state reduction	6,874,775	6,875,762	7,013,277	7,131,213	117,936	1.7%
State Technology *includes state reduction	200,000	197,727	201,682	215,553	13,871	6.9%
State Transportation	6,412,566	6,047,000	6,470,290	6,470,290	0	0.0%
Ed Sustainment Fund *Includes state reduction	2,460,380	2,416,029	2,464,350	2,455,025	(9,325)	-0.4%
Related Services Cash-In	1,703,085	1,583,533	1,615,204	1,615,204	0	0.0%
Academic Excellence Cash-In	9,828	32,200	14,000	14,000	0	0.0%
Additional Programs:	1,336,105	1,319,057	4,888,142	5,051,799	163,657	3.3%
Includes:						
Groves	415,752	411,083	411,083	411,083	0	0.0%
Adult Basic Education	87,894	85,349	85,349	85,349	0	0.0%
Secondary Alternative	103,350	98,182	98,182	98,182	0	0.0%
Americanization	117,200	117,200	117,200	117,200	0	0.0%
CSCR	100,000	148,552	150,000	150,000	0	0.0%
Professional Develop *includes state give back	100,000	97,070	97,070	123,964	26,894	27.7%
Driver's Education *includes state give back	60,834	54,577	54,577	54,725	148	0.3%
Standards and Assessment	6,500	6,664	6,500	6,500	0	0.0%
School Improvement /Opportunity Grants	0	0	2,179,842	1,769,842	(410,000)	-18.8%
K-3 Basic/K-4 Reading Specialists/Math Coaches			1,331,339	1,331,339	0	0.0%
Erate Funds	77,742	71,781	50,000	35,323	(14,677)	-29.4%
State grants	266,833	228,599	307,000	868,292	561,292	182.8%
Total State Revenue	\$126,880,048	\$126,508,188	\$131,512,669	\$130,764,476	(\$748,193)	-0.6%
TOTAL CURRENT YEAR REVENUE	\$209,907,606	\$208,939,461	\$214,073,366	\$213,996,363	(\$77,003)	0.0%
Revenue Available with Local Carry-Forward	\$220,942,627	\$219,974,482	\$228,009,133	\$227,932,130	(\$77,003)	0.0%

	FY18 Final Budget	FY18 Actual	FY19 Preliminary Budget	FY19 Final Budget	Difference FY19 Prelim to FY18 Final	% Change FY19 Prelim vs FY18 Final
Expenditures:						
99910100 Superintendent	100,000	48,216	100,000	100,000	0	0.0%
99920000 Curriculum/Instruction	3,000,000	2,983,354	3,000,000	3,000,000	0	0.0%
99910105 Asst Superintendent Operations	58,000	57,869	58,000	58,000	0	0.0%
99910110 Asst Superintendent School Support	58,000	48,907	58,000	58,000	0	0.0%
99990960 Research and Assessment	152,000	151,965	152,000	152,000	0	0.0%
99910000 Public Communications	120,000	120,000	120,000	120,000	0	0.0%
99940810 Technology - Equipment and Repair	2,319,185	2,302,784	2,319,185	2,319,185	0	0.0%
99990050 Director of Secondary Schools	66,000	47,930	66,000	66,000	0	0.0%
99990050 Director of Elementary Schools	66,000	39,205	66,000	66,000	0	0.0%
99910115 Equity Officer			50,000	50,000	0	0.0%
99920900 Library	234,000	226,843	234,000	234,000	0	0.0%
99900000 Board of Education	35,000	34,858	35,000	35,000	0	0.0%
99990500 Copy Center/Printing	195,000	195,000	145,000	145,000	0	0.0%
99950000 Personnel/HR	82,000	72,901	82,000	82,000	0	0.0%
99970650 Student Services	351,000	327,247	351,000	351,000	0	0.0%
99940000 Business Office/Finance	36,000	30,999	36,000	36,000	0	0.0%
99960100 Maintenance	2,250,000	2,250,000	2,430,000	2,630,000	200,000	8.2%
99921050 Special Education	1,550,000	1,541,574	1,689,500	1,989,500	300,000	17.8%
99990000 Adult Education	724,196	723,360	711,814	711,814	0	0.0%
99940200 Division I Salaries	102,132,606	102,292,024	103,910,037	102,926,023	(984,014)	-0.9%
99930300 Special Services - Alternative Education	700,000	666,667	700,000	700,000	0	0.0%
99960200 Operations/Utilities	3,978,406	3,924,819	3,978,406	3,978,406	0	0.0%
9320240A Forest Oak Elementary	139,301	117,684	128,942	128,942	0	0.0%
99930400 Nurses/CSCR	27,000	20,459	27,000	27,000	0	0.0%
99990930 Performing Arts	146,000	151,965	146,000	146,000	0	0.0%
9320242A Heritage Elementary	136,414	122,182	116,807	123,932	7,125	6.1%
9320244A Highlands Elementary	93,339	93,067	94,597	94,597	0	0.0%
99980000 Summer School	55,000	28,315	50,000	50,000	0	0.0%
9320246A Lewis Elementary	116,520	97,703	116,303	116,303	0	0.0%
9320248A Shortlidge Academy	114,649	105,728	113,246	130,253	17,007	15.0%
99920110 School Based Opportunity Grants	0	110,611	2,179,842	1,769,842	(410,000)	-18.8%
9320250A Linden Hill Elementary	129,051	109,873	135,003	135,003	0	0.0%
9320252A Baltz Elementary	119,503	105,222	116,856	121,606	4,750	4.1%
9320254A Richardson Park Elementary	146,794	114,722	156,022	156,022	0	0.0%
99940300 Division II Vocational	290,583	87,063	299,300	334,024	34,724	11.6%
9320256A Marbrook Elementary	117,481	105,747	107,184	107,184	0	0.0%
99920600 Referendum Technology/Instruction	2,590,000	2,569,665	2,590,000	2,590,000	0	0.0%
9320260A Richey Elementary	111,259	102,148	102,186	102,186	0	0.0%
99970675 RTI/K-3 Basic/Math Coach	1,116,192	1,036,931	2,942,344	2,942,344	0	0.0%
9320264A Mote Elementary	103,430	89,622	102,133	104,508	2,375	2.3%
9320266A Warner Elementary	124,651	116,532	129,069	129,069	0	0.0%
9320270A North Star Elementary	134,296	120,132	137,114	137,114	0	0.0%
9320271A Cooke Elementary	128,385	108,921	144,789	144,789	0	0.0%
9320274A AI DuPont Middle	135,375	123,790	125,710	125,710	0	0.0%
99920500 Professional Development	140,000	97,185	97,070	123,964	26,894	27.7%
9320276A - HB DuPont Middle	184,285	165,651	177,884	177,884	0	0.0%
99960400 - Red Clay Local Transportation	4,500,401	4,463,769	5,040,449	5,040,449	(0)	0.0%
99960300 - Contractor State Transportation	4,526,258	4,221,472	4,094,828	4,094,828	0	0.0%
9320280A Skyline Middle	187,117	169,549	157,818	162,588	4,770	3.0%
9320282A Stanton Middle	168,022	152,368	163,029	179,654	16,625	10.2%
9320284A Conrad School of Science	430,546	377,380	460,766	460,766	0	0.0%
9320286A Cab Calloway School of the Arts	257,911	210,719	271,062	271,062	0	0.0%
9320290A Dickinson High School	385,677	357,196	404,706	409,456	4,750	1.2%
9320292A AI DuPont High School	432,358	395,080	451,503	451,503	0	0.0%
9320261A Brandywine Spring K-8	188,865	163,283	200,782	200,782	0	0.0%
9320294A McKean High School	455,393	406,297	458,571	468,071	9,500	2.1%
99920800 Driver's Education	60,000	45,025	54,577	54,725	148	0.3%

99940400 Local Salaries and Benefits	62,777,408	61,641,843	63,671,418	62,953,108	(718,310)	-1.1%
99900300 District Wide Services	4,109,952	3,687,429	2,916,013	2,805,264	(110,749)	-3.8%
Includes:						
Prior Year Payables- One-time carry forward	1,050,000	957,226	50,000	50,000	0	0.0%
Substitute Teachers	1,859,811	1,619,878	1,700,872	1,600,872	(100,000)	-5.9%
Insurance	390,000	307,656	375,000	350,000	(25,000)	-6.7%
DSC Payment	620,141	610,865	620,141	634,392	14,251	2.3%
Other district payments/ state grants	50,000	96,572	50,000	50,000	0	0.0%
Postage	15,000	(260)	15,000	15,000	0	0.0%
Audits	25,000	11,456	15,000	15,000	0	0.0%
Gate Expenses	50,000	25,237	40,000	40,000	0	0.0%
Odyssey of the Mind	50,000	58,799	50,000	50,000	0	0.0%
99990410 State Programs	0	335,125	313,500	313,500	0	0.0%
99940100 Contingency	1,081,720	491,455	1,109,709	1,117,428	7,719	0.7%
99900100 Legal Services	500,000	223,665	350,000	350,000	0	0.0%
99970680 Security/School Supervision	571,184	571,184	700,000	1,161,292	461,292	65.9%
99970500 Strategic Plan Initiatives/Extra Time	500,000	500,000	500,000	500,000	0	0.0%
99930100 Related Services	2,251,795	2,078,974	2,251,795	2,451,795	200,000	8.9%
Total Expenditures - Division 32	\$207,991,508	\$204,479,253	\$214,197,870	\$213,272,475	(\$925,395)	-0.4%
Current Year Revenues/Expenses	1,916,099	4,460,208	(124,504)	723,888	848,391	
Estimated Carry-Forward Balance (local funds)	12,951,120	13,935,767	13,811,263	14,659,655	848,391	6.1%



Tuition Funds

Tuition-Based Programs Summary
FY19 Final Budget

	FY18 Final Budget	FY18 Actual	FY19 Preliminary Budget	FY19 Final Budget	Difference FY19 Final to Prelim	% Change FY19 Final vs FY19 Prelim Budget
REVENUE:						
Opening Balance -Tuition Funds	765,049	765,049	1,293,874	1,293,874	0	0.0%
Tuition Tax	24,751,647	24,738,109	25,251,130	25,251,130	0	0.0%
Tuition billing	1,552,654	1,182,766	1,241,904	1,241,904	(0)	0.0%
State Revenue (1st State, Unique Alt)	2,551,339	2,687,196	2,794,684	2,794,684	0	0.0%
Total Tuition Revenue	29,620,689	29,373,120	30,581,592	30,581,592	(0)	0.0%
EXPENDITURES:						
Tuition Payments to Other Agencies	2,847,328	2,705,848	2,976,433	2,976,433	0	0.0%
Unique Alternatives/Private Placement	3,216,914	3,459,095	3,732,050	3,732,050	0	0.0%
Consortium	338,075	340,503	350,718	350,718	(0)	0.0%
Meadowood Program	4,850,000	4,850,000	4,350,000	4,600,000	250,000	5.7%
Intensive Learning Centers	4,544,000	4,544,000	4,544,000	4,794,000	250,000	5.5%
ELL/LEP	4,200,000	4,000,000	3,700,000	3,700,000	0	0.0%
First State School	1,150,000	1,150,000	1,150,000	1,150,000	0	0.0%
Needs-Based Special Education Funding	7,500,000	7,500,000	8,000,000	7,500,000	(500,000)	-6.3%
Tuition Contingency	495,033	0	505,023	505,023	0	0.0%
Total Expenditures	29,141,350	28,549,446	29,308,223	29,308,224	0	0%
Current Year Revenues over Expenses	(285,710)	58,625	(20,505)	(20,506)	0	0.0%

Meadowood School - Agency 54
FY19 Final Budget

Revenue:

	FY18 Final Budget	FY18 Actual	FY19 Preliminary Budget	FY19 Final Budget	Difference FY19Final vs FY19 Prelim	% Change FY19 Final vs. FY19 Prelim
Beginning Local Funds Balance	1,458,894	1,458,894	2,323,525	2,323,525	0	0.0%
State Revenue:						
Division I	5,880,473	5,743,240	5,893,169	5,791,077	(102,092)	-1.7%
Division II *includes state reduction	263,633	148,922	151,900	152,307	407	0.3%
Division III	381,595	379,667	387,260	394,854	7,593	2.0%
Others:						
CSCRIP:	0	23,757	25,000	25,000	0	0.0%
Vocational:	15,000	18,819	18,000	18,000	0	0.0%
Related Services Cash-In	648,376	640,678	653,492	653,492	0	0.0%
Transportation:	842,195	906,982	925,122	925,122	0	0.0%
Total State Revenue:	8,031,272	7,862,066	8,053,943	7,959,852	(94,092)	-1.2%
Local Revenue:						
Tuition Income:	4,850,000	4,850,000	4,350,000	4,600,000	250,000	5.7%
Interest:	28,000	14,981	15,000	15,000	0	0.0%
Total Local Revenue:	4,878,000	4,864,981	4,365,000	4,615,000	250,000	5.73%
Total Current Revenues - State and Local	12,909,272	12,727,047	12,418,943	12,574,852	155,908	1.26%
Grand Total All Sources:	\$14,368,166	\$14,185,941	\$14,742,468	\$14,898,377	\$155,908	1.06%

Expenditures:

IBU:	FY18 Final Budget	FY18 Actual	FY19 Preliminary Budget	FY19 Final Budget	Diff FY19 vs FY19 Prelim	% Change FY19 Prelim vs. FY18 Final
99940200 - Division I Salaries	5,880,473	5,736,100	5,893,169	5,791,077	(102,092)	-1.73%
9320516A - Meadowood School	279,327	227,391	231,939	231,939	0	0.00%
99960200 - Operations/Utilities	185,909	162,655	165,908	165,908	(0)	0.00%
99930100 - Related Services	1,216,597	805,870	821,987	821,987	(0)	0.00%
99940300 - Division II Vocational	7,500	0	18,000	18,000	0	0.00%
99960400 - District Transportation	1,432,670	1,304,730	1,330,824	1,330,824	(0)	0.00%
99940400 - Local Salaries and Benefits	3,807,392	3,388,971	3,643,563	3,839,924	196,361	5.39%
99900300 - District Wide Services	245,000	83,814	195,000	195,000	0	0.00%
99980000 - Summer School	25,500	25,500	25,500	25,500	0	0.00%
99940100 - Contingency	398,663	0	372,568	377,246	4,677	1.26%
Total Expenditures:	13,479,031	11,735,030	\$12,698,458	\$12,797,405	\$98,946	0.78%
Revenues over Expenses	(\$569,759)	\$992,016	(\$279,515)	(\$222,553)	\$56,962	-20.38%
Estimated June 30 Ending Balance	\$889,135	\$2,450,910	\$2,044,010	\$2,100,972	\$56,962	2.79%

Intensive Learning Centers - Agency 58
FY19 Final Budget

Revenue:

	FY18 Final Budget	FY18 Actual	FY19 Preliminary Budget	FY19 Final Budget	Difference	% Change
Beginning Local Funds Balance:	1,010,788	1,010,788	1,610,059	1,610,059	0	0.0%
State Revenue:						
Division I:	4,722,502	4,761,069	5,302,145	5,843,183	541,038	10.2%
Division II: *includes state reduction	151,957	149,362	156,830	160,863	4,033	2.6%
Division III:	403,396	403,396	423,566	435,668	12,102	2.9%
Others:						
CSCR	0	100,763	100,000	50,000	-50,000	-50.0%
Transportation:	490,334	606,678	637,012	637,012	0	0.0%
Related Services	543,448	545,368	572,636	572,636	0	0.0%
Total State Revenue:	6,311,636	6,566,636	7,192,189	7,699,362	507,172	7.1%
Local Revenue:						
Tuition:	4,544,000	4,544,000	4,544,000	4,794,000	250,000	5.5%
Interest:	30,000	12,348	15,000	15,000	0	0.0%
Total Local Revenue: (includes carry-over)	4,574,000	4,556,348	4,559,000	4,809,000	250,000	5.5%
GRAND TOTAL ALL SOURCES:	\$11,896,424	\$12,133,772	\$13,361,248	\$14,118,421	\$757,172	5.7%

Expenditures:

Operating Unit	FY18 Final Budget	FY18 Actual	FY19 Preliminary Budget	FY19 Final Budget	Difference	% Change
99940200 - Division I Salaries	4,722,502	4,750,137	5,302,145	5,843,183	541,038	10.2%
9320526A - Richardson Park Learning Center	164,263	163,938	239,263	239,263	0	0.0%
99960200 - Operations/Utilities	121,000	144,289	151,503	151,503	0	0.0%
99930100 - Related Services	985,463	1,187,623	1,247,004	1,288,155	41,151	3.3%
99960400 - District Transportaiton	768,059	847,525	889,901	889,901	0	0.0%
99940400 - Local Salaries and Benefits	3,739,675	3,120,475	3,568,512	3,720,044	151,532	4.2%
99900300 - District Wide Services	225,000	183,782	200,000	200,000	0	0.0%
99940100 - Contingency	220,005	0	267,225	282,368	15,143	5.7%
99980000 - Summer School	30,000	16,500	25,000	25,000	0	0.0%
TOTAL EXPENDITURES:	10,975,967	10,414,269	11,890,554	12,639,418	748,864	6.3%
Current Year Revenues Over Expenses	(\$90,330)	\$708,715	(\$139,365)	(\$131,056)	\$8,309	-6.0%
Estimated June 30 Ending Balance	\$920,458	\$1,719,503	\$1,470,694	\$1,479,003	\$8,309	0.6%

**English Language Learners Program
FY19 Final Budget**

	FY18 Final Budget	FY19 Preliminary Budget	FY19 Final Budget	Difference FY19Final vs FY19 Prelim	% Change FY19 Final vs FY19 Prelim
Revenues:					
Beginning Balance	390,023	1,257,091	1,257,091	0	0.00%
Current Year Tuition:	4,200,000	3,700,000	3,700,000	0	0.00%
Total Revenues	4,590,023	4,957,091	4,957,091	0	0.00%
Expenditures:					
Local Salaries and Benefits:	3,596,554	3,398,946	3,215,417	(183,529)	-5.40%
Travel:	500	500	500	0	0.00%
Contractual Services:	700,000	450,000	550,000	100,000	22.22%
Supplies and Materials:	10,000	10,000	10,000	0	0.00%
Total Expenditures	4,307,054	3,859,446	3,775,917	(83,529)	-2.16%
Current Year Revenues over Expenses	(\$107,054)	(\$159,446)	(\$75,917)	83,529	-52.39%

First State School
FY19 Final Budget

	FY18 Final Budget	FY19 Preliminary Budget	FY19 Final Budget	Difference FY19Final vs FY19 Prelim	% Change FY19 Final vs FY19 Prelim
Revenue:					
Beginning balance:	320,945	550,675	550,675	0	71.6%
First State School - State	314,500	314,500	314,500	0	0.0%
Tuition	1,150,000	1,150,000	1,150,000	0	0.0%
Total Revenue:	1,785,445	2,015,175	2,015,175	0	12.9%
Expenditures:					
Local Salaries and Benefits:	293,343	225,540	227,121	1,581	0.7%
Contractual Services:	1,149,866	1,134,550	1,134,550	0	0.0%
Supplies and Materials:	15,000	10,000	10,000	0	0.0%
Summer School	15,000	25,000	25,000	0	0.0%
Total Expenditures:	1,473,209	1,395,090	1,396,671	1,581	0.1%
Current Year Revenues over expenses	(8,709)	69,410	67,829	(1,581)	-2%



Carry-Over Funds

Prior Year State Carry-Over Funds

State				
FY	Appropriation	Description	Expiration	Amount
2013	05244	School Improvement	6/30/2018	\$171,464
2014	05244	School Improvement	6/30/2018	\$4,270
2015	05244	School Improvement	6/30/2018	\$45,789
2016	05244	School Improvement	6/30/2018	\$1,240
2013	50022	MCI State	6/30/2018	\$11,700
2015	50022	MCI State	6/30/2018	\$10,055
2016	50022	MCI State	6/30/2018	\$36,148

FY2017 State Operating Carry Over Funds

State				
FY	Appropriation	Description	Expiration	Amount
2017	00231	World Language Expansion	6/30/2018	\$60,312
2017	05205	Professional Development	9/30/2016	\$6,644
2017	05142	Driver's Ed	9/30/2017	\$46,491
2017	05153	Deseg Transportaiton	9/30/2017	\$15,599
2017	05165	All Other Costs	6/30/2017	\$6,948
2017	05181	Unique Alternatives	6/30/2018	\$73,786
2017	05265	Division II/Vocational Ed	6/30/2018	\$190,475
2017	05193	Standards and Assess	9/30/2017	\$6,202
2017	05292	Priority School A	6/30/2018	\$59,917
2017	05294	Priority School C	6/30/2018	\$93,268
2017	50022	MCI State	6/30/2019	\$606,707
2017	50324	Voc Equipment Replacement	6/30/2019	\$785



Match Tax

FY 2019 Match Tax

Revenue From Match Tax:	\$3,704,219
TOTAL AVAILABLE FUNDS	\$3,704,219
Expenditures:	
Minor Capital Improvement	\$1,007,113
State Technology Maintenance	\$645,592
Reading/Math Specialist prior Minner	\$774,725
K-3 Basic/K-4 Reading Specialist	\$632,170
Extra Time	\$432,977
TOTAL EXPENDITURES	\$3,492,577
Projected Balance 6/30/19	\$211,641



Debt Service

FY 2019 Debt Service

Debt Service Tax Rate Requirements:	FY 2019
Revenue From Debt Service Tax:	\$8,995,960
Balance Available July 1, 2018:	\$5,488,869
CSW Rent	\$336,077
Interest Income	<u>\$36,238</u>
Available Funds	\$14,857,144
Estimated Debt Service amount	
including first quarter 2019	<u>\$14,041,520</u>
Balance at Year End of October 2019	\$815,624
Tax Rate:	\$0.17 cents per \$100 of assessed value



Federal Funds

FFY 2019 Federal Programs Preliminary Allocations

CATEGORY	FF17	FF18	FF19	Difference
Title I:	5,635,669	6,509,993	6,515,408	5,415
Title II: Teacher Quality and Technology	1,253,503	1,179,050	1,147,847	(31,203)
Title III: Bilingual	245,595	221,187	207,054	(14,133)
Title V			685,144	685,144
IDEA 6-21:	4,279,048	4,312,518	4,178,540	(133,978)
Vocational Education (Perkins)	392,784	414,672	435,481	20,809
IDEA PreSchool	98,528	98,531	103,520	4,989
Priority School Funding		1,098,000	-	(1,098,000)
TOTAL	11,905,127	13,833,951	13,272,994	(560,957)



Nutrition Services

RCCSD Nutrition Services Estimated Revenue and Expenditures for FY'19

REVENUE

Carryover Balance	\$4,606,549.35
State Support	\$2,200,000.00
Federal Support	\$7,425,000.00
FFVP Federal Support	\$296,500.00
Sales and Other Revenue	\$1,770,000.00
Total Estimated Revenue	\$16,298,049.35
	(\$4,606,549.35)
	\$11,691,500.00

EXPENDITURES

Salaries (05116 & 91100)	\$5,400,000.00
Food and Other	\$5,146,500.00
Equipment / Computers	\$600,000.00
FY'17 & '18 Encumbrances	\$509,041.91
Total Estimated Expenditures	\$11,655,541.91