

FY 2020 Preliminary Budget



Red Clay Consolidated School District
July 10, 2019

Dorrell Green, Superintendent
Jill M. Floore, Chief Financial Officer

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Board of Education
2019-2020**

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Jill M. Floore, Chief Financial Officer



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Introduction

The FY2020 Red Clay Consolidated School District Final Budget encompasses the period of July 1, 2019 through June 30, 2020. 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. The tuition budget includes the Meadowood School, the First State School, the Early Years Program, and the English Language Learners' program.

The FY20 Preliminary Budget reflects state funding allocations and local taxes. In addition to the last operating referendum in 2015, 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 increases by 1 cent per \$100 of assessed value based on new provisions for matching State Opportunity Funding. The tuition tax increase of 3 cents is offset by a decrease in the Debt Service Tax of 3 cents.

Red Clay Consolidated School District begins the budget with a \$15.1 million opening balance in Division 32 local funds and a Reserve of \$3.0 million. Red Clay's current year operating revenues are estimated at \$225,106,506 which is combined between \$87,518,314 in local current expense funds and \$137,588,192 in state funds. The FY20 Budget includes significant increases in state and local funding for Opportunity Funding which includes ELL, Reading and mental health support.

The FY20 Preliminary Budget includes \$224,173,008 in operating expenditures. This is a 5.1% increase over FY19 Budget and includes the addition of 50 positions in Autism, ELL, Reading and mental health support. 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 FY20 and revenues less expenditures are estimated at a positive \$933,498.

The FY20 Preliminary Budget also includes a contingency of \$1,179,941 or 1% of local revenue. The expected ending balance of current expense funds is \$16,018,769 on June 30, 2020. 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 \$14,426,381 in revenue in Federal FY20. Debt Service payments in FY20 and through October, 2020 are projected to be \$13,072,678. Match Tax revenues supporting minor capital improvements, technology maintenance, resource teachers and extra time programs are projected to be \$4,254,135 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 \$26,954,197 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 for special education students and anticipates this will continue in FY20, particularly in the area of Autism.

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 Elementary (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

Al duPont High (320292)	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	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	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
First State Sch (320530)	0	0	0	0	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



Carry-Over Funds

FY2019 State Operating Carry Over Funds

State				
FY	Appropriation	Description	Expiration	Amount
2019	00231	World Language Expansion	6/30/2020	\$7,952
2019	05142	Driver's Ed	9/30/2019	\$9,918
2019	05149	Homeless Transporation	9/30/2019	\$94,732
2019	05152	Contractor Transportation	9/30/2019	\$38,291
2019	05153	Deseg Transportaiton	9/30/2019	\$35,000
2019	05181	Unique Alternatives	6/30/2020	\$149,404
2019	05195	Stipends	9/30/2019	\$211
2019	05265	Division II/Vocational Ed	6/30/2020	\$251,151
2019	05297	Education Opportunity	6/30/2020	\$349,234
2019	05298	Foster Care Transportation	9/30/2019	\$23,202
2019	05309	SSBG - K-3	6/30/2020	\$58,235
2019	05310	SSBG - Reading	6/30/2020	\$129,846
2019	10171	School Safety	6/30/2021	\$199,386
2018	50022	MCI State	6/30/2020	\$7,896
2019	50022	MCI State	6/30/2021	\$311,200
2019	50324	Voc Equipment Replacement	6/30/2021	\$4,962



FY 2020 Tax Rate Calculations

Tax Rate Compilation FY20

Net assessed value of real property within Red Clay:	\$5,317,668,256
Net assessed value of New Castle County Tax Pool : (1)	\$17,292,788,727

(1) The assessed values for the other districts are: Christina \$5,570,171,741; Colonial \$2,988,717,801; and Brandywine \$3,416,230,929.

Tax pool contribution tax rate: \$0.468/\$100 of assessed value. (2)	0.468
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(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
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(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)	\$23,539,624
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(4) $\$17,292,788,727 \times \$0.468/\$100 \times 0.29086310460$

Real estate taxes from current expense tax rate above pool: (5)	\$58,330,567
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(5) $\$5,317,668,256 \times (\$1.576 - \$0.468)/\$100 \times .99$ (1% delinquency factor)

Total Current Expense Revenue	\$81,870,191
Estimated loss due to Senior Tax Credit	-\$2,240,522
State Reimbursement for Senior Tax Credit	\$2,240,522
FY20 Current Expense revenue available for expenditures:	\$81,870,191

Tuition

Required revenue:

Real Estate taxes: (6) \$26,954,197

(6) $\$5,317,668,256 \times \$0.512/\$100) \times .99$

Debt Service

Ending balance in appropriation 91000 on 06/30/19: \$5,525,060

Required Revenue:

Real Estate taxes (7) \$7,444,736

(7) $\$5,317,668,256 \times \$0.14/\$100$

Interest Income \$103,974

Charter School of Wilmington Payment \$341,564

Total Revenue

\$13,415,334

Expenditures:

FY20 bond indebtedness: \$13,072,677

(8) This funding includes principal and interest payments due through October 2020 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 10/31/20:

\$342,657

Match Tax and Minor Capital Improvement

Real estate Match Tax (9) \$4,254,135

(9) $5,291,741,108 \times .08/100$

Expenses:

Minor Cap. FY20: (10) \$982,429

(10) Authorization specifies a 40% local match of the authorized funding in the FY20 Bond Bill - State \$1,473,643 and \$982,429 Local

State Technology Maintenance Match: (11) 648,756

(11) FY20 State Budget Bill Epilogue Section 341 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 (\$5,317,668,256 x \$0.0122/\$100)

Minner Reading/Math Specialist Match: (12) 790,219

(12) FY20 State Budget Bill Epilogue Section 355 allows continued match for local share of salaries.

Extra Time Match: (13) 432,977

(13) FY20 State Budget Bill Epilogue Section 355 allows match for local share of FY08 Extra Time Appropriation.

K-3 Basic Special Ed and K-4 Reading Specialists Match (14) 692,183

(14) FY20 State Budget Bill Epilogue Section 364(b) allows match for local share of salaries @ Masters 15

Opportunity Fund: (15) 542,912
(15) FY20 State Budget Bill Epilogue Section 361c allows local match for personnel costs

Total projected expenditures

4,089,476

Projected Match Tax Balance: (14) 164,659

Red Clay FY20 Local Tax Rates

(Per \$100 of Assessed Value)

Tax Category	2019-2020	2018-2019	Difference	Local Tax Rate Dollar Value
Current Expense	\$1.576	\$1.576	\$0.000	\$81,870,191
Tuition	\$0.512	\$0.482	\$0.030	\$26,954,197
Debt Service	\$0.140	\$0.170	(\$0.030)	\$7,444,736
Match Tax	\$0.080	\$0.070	\$0.010	\$4,254,135
TOTAL	\$2.308	\$2.298	\$0.010	\$120,523,258

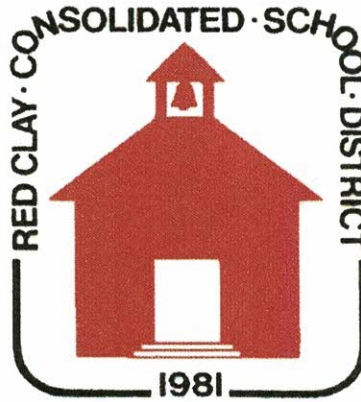
Includes both residential and non-residential properties.

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
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%
2019-2020	\$1.576	\$0.512	\$0.140	\$0.080	\$2.308	0.44%



Division 32 Operating Budget

FY 2020 Division 32 General Operating Budget

	FY19 Final Budget	FY19 Actual	Difference	FY20 Prelim Budget	Difference FY20 Prelim to FY19 Final Budget	% Change FY19 Final vs FY19 Prelim
Local Revenues						
Current Expense Tax Receipts	79,205,740	80,035,954	830,214	79,607,264	401,524	0.5%
Interest	237,428	1,006,117	768,689	950,000	712,572	300.1%
MCI Technology Match Tax Receipts	645,592	645,592	0	648,756	3,164	0.5%
Choice Income (net of payments)	3,894,342	4,178,321	283,979	4,303,671	409,329	10.5%
Income from Fees	180,000	295,475	115,475	210,000	30,000	16.7%
Summer School	50,000	24,791	(25,209)	30,000	(20,000)	-40.0%
Senior Tax Rebate	2,230,045	2,240,522	10,477	2,262,927	32,882	1.5%
Indirect Costs	150,000	72,093	(77,907)	75,000	(75,000)	-50.0%
Resource Teacher local match	978,835	978,835	0	790,219	(188,616)	-19.3%
Extra Time local match	500,000	500,000	0	500,000	0	0.0%
K-3 Basic/K-4 Reading Specialists local match	632,170	632,170	0	692,183	60,013	9.5%
Opportunity Fund Match				542,912	542,912	
Needs-Based Tuition	7,500,000	7,500,000	0	10,266,815	2,766,815	36.9%
Less Charter School Payments	(12,972,265)	(12,972,265)	0	(13,361,433)	(389,168)	3.0%
Total Local Revenues	83,231,887	85,137,605	1,905,718	87,518,314	4,286,427	5.1%
Opening Balance - 98000	13,935,767	13,935,767	0	15,085,271	1,149,504	8.2%
Total Local Funds Available	97,167,654	99,073,372	1,905,718	102,603,585	5,435,931	5.6%
State Revenues:						
Division I **includes state reduction	102,926,023	104,545,519	1,619,496	106,333,928	3,407,905	1.7%
Division II (+Voc Div II) *includes ESCO payment	4,885,369	5,060,868	175,499	5,212,694	327,325	3.0%
Division III *includes state reduction	7,131,213	6,963,228	(167,985)	7,172,125	40,912	3.0%
State Technology *includes state reduction	215,553	215,553	0	222,020	6,467	3.0%
State Transportation	6,470,290	6,336,767	(133,523)	6,953,605	483,315	9.7%
Ed Sustainment Fund *Includes state reduction	2,455,025	2,455,025	0	2,528,676	73,651	3.0%
Related Services Cash-In	1,615,204	1,604,925	(10,279)	1,653,073	37,869	3.0%
Academic Excellence Cash-In	14,000	19,600	5,600	19,600	5,600	0.0%
Additional Programs:	5,051,799	4,773,296	(278,503)	7,492,472	2,440,673	57.0%
Includes:						
Groves	411,083	419,868	8,785	419,868	8,785	0.0%
Adult Basic Education	85,349	80,442	(4,907)	80,442	(4,907)	0.0%
Secondary Alternative	98,182	98,120	(62)	98,120	(62)	0.0%
Americanization	117,200	117,200	0	117,200	0	0.0%
CSCR	150,000	126,972	(23,028)	150,000	0	18.1%
Professional Develop *includes state give back	123,964	123,964	0	127,683	3,719	3.0%
Driver's Education *includes state give back	54,725	67,219	12,494	69,236	14,511	3.0%
Standards and Assessment	6,500	9,737	3,237	15,000	8,500	54.1%
School Improvement /Opportunity Grants	1,769,842	1,769,842	0	4,088,427	2,318,585	131.0%
K-3 Basic/K-4 Reading Specialists/Math Coaches	1,331,339	1,131,338	(200,001)	1,474,429	143,090	30.3%
Erate Funds	35,323	35,324	1	35,000	(323)	-0.9%
State grants	868,292	793,269	(75,023)	817,067	(51,225)	3.0%
Total State Revenue	\$130,764,476	\$131,974,781	\$1,210,305	\$137,588,192	\$6,823,716	-0.6%
TOTAL CURRENT YEAR REVENUE	\$213,996,363	\$217,112,386	\$3,116,023	\$225,106,506	\$11,110,143	0.0%
Revenue Available with Local Carry-Forward	\$227,932,130	\$231,048,153	\$3,116,023	\$240,191,777	\$12,259,647	0.0%

	FY19 Final Budget	FY19 Actual	Difference FY19 Actual vs. FY19 Final Budget	FY20 Prelim Budget	Difference FY19 Prelim to FY18 Final	% Change FY19 Prelim vs FY18 Final
Expenditures:						
99910100 Superintendent	100,000	83,627	(16,373)	100,000	0	0.0%
99920000 Curriculum/Instruction	3,000,000	2,997,610	(2,390)	3,000,000	0	0.0%
99910105 Asst Superintendent Operations	58,000	54,791	(3,209)	58,000	0	0.0%
99910110 Depty Superintendent School Support	58,000	56,917	(1,083)	58,000	0	0.0%
99990960 Research and Assessment	152,000	151,949	(51)	155,040	3,040	2.0%
99910000 Public Communications	120,000	119,986	(14)	120,000	0	0.0%
99940810 Technology - Equipment and Repair	2,319,185	2,298,901	(20,284)	2,344,879	25,694	1.1%
99990050 Director of Secondary Schools	66,000	36,317	(29,683)	66,000	0	0.0%
99990050 Director of Elementary Schools	66,000	64,445	(1,555)	66,000	0	0.0%
99910115 Equity Officer	50,000	37,202	(12,798)	50,000	0	0.0%
99920900 Library	234,000	231,645	(2,355)	234,000	0	0.0%
99900000 Board of Education	35,000	34,167	(833)	35,000	0	0.0%
99990500 Copy Center/Printing	145,000	144,320	(680)	145,000	0	0.0%
99950000 Personnel/HR	82,000	50,982	(31,018)	82,000	0	0.0%
99970650 Student Services	351,000	300,938	(50,062)	351,000	0	0.0%
99940000 Business Office/Finance	36,000	34,966	(1,034)	36,000	0	0.0%
99960100 Maintenance	2,630,000	2,625,838	(4,162)	2,682,600	52,600	2.0%
99921050 Special Education	1,989,500	1,989,036	(464)	2,029,290	39,790	2.0%
99990000 Adult Education	711,814	751,915	40,101	745,630	33,816	4.8%
99940200 Division I Salaries	102,926,023	104,545,519	1,619,496	106,333,928	3,407,905	3.3%
99930300 Special Services - Alternative Education	700,000	721,388	21,388	725,000	25,000	3.6%
99960200 Operations/Utilities	3,978,406	3,969,363	(9,043)	3,969,363	(9,043)	-0.2%
9320240A Forest Oak Elementary	128,942	119,750	(9,192)	111,392	(17,550)	-13.6%
99930400 Nurses/CSCR	27,000	26,793	(207)	50,000	23,000	85.2%
99990930 Performing Arts	146,000	141,615	(4,385)	146,000	0	0.0%
9320242A Heritage Elementary	123,932	104,392	(19,540)	130,290	6,358	5.1%
9320244A Highlands Elementary	94,597	89,575	(5,022)	92,922	(1,675)	-1.8%
99980000 Summer School	50,000	22,178	(27,822)	25,000	(25,000)	-50.0%
9320246A Lewis Elementary	116,303	99,516	(16,787)	120,612	4,309	3.7%
9320248A Shortlidge Academy	130,253	103,928	(26,325)	118,613	(11,640)	-8.9%
99920110 School Based Opportunity Grants	1,769,842	1,436,406	(333,436)	4,088,427	2,318,585	131.0%
9320250A Linden Hill Elementary	135,003	108,360	(26,643)	133,325	(1,678)	-1.2%
9320252A Baltz Elementary	121,606	118,324	(3,282)	116,607	(4,999)	-4.1%
9320254A Richardson Park Elementary	156,022	137,110	(18,912)	141,737	(14,285)	-9.2%
99940300 Division II Vocational	334,024	82,873	(251,151)	344,045	10,021	3.0%
9320256A Marbrook Elementary	107,184	106,867	(317)	101,767	(5,417)	-5.1%
99920600 Referendum Technology/Instruction	2,590,000	2,586,846	(3,154)	2,641,800	51,800	2.0%
9320260A Richey Elementary	102,186	77,180	(25,006)	108,028	5,842	5.7%
99970675 RTI/K-3 Basic/Math Coach	2,942,344	2,061,583	(880,761)	2,956,831	14,487	0.5%
9320264A Mote Elementary	104,508	86,221	(18,287)	112,376	7,868	7.5%
9320266A Warner Elementary	129,069	111,998	(17,071)	121,396	(7,673)	-5.9%
9320270A North Star Elementary	137,114	110,327	(26,787)	135,517	(1,597)	-1.2%
9320271A Cooke Elementary	144,789	139,338	(5,451)	130,401	(14,388)	-9.9%
9320274A Al DuPont Middle	125,710	124,894	(816)	118,941	(6,769)	-5.4%
99920500 Professional Development	123,964	123,964	0	127,683	3,719	3.0%
9320276A - HB DuPont Middle	177,884	170,573	(7,311)	165,811	(12,073)	-6.8%
99960400 - Red Clay Local Transportation	5,040,449	5,103,742	63,293	5,256,854	216,405	4.3%
99960300 - Contractor State Transportation	4,094,828	4,465,355	370,527	4,599,316	504,488	12.3%
9320280A Skyline Middle	162,588	162,334	(254)	159,254	(3,334)	-2.1%
9320282A Stanton Middle	179,654	148,145	(31,509)	192,573	12,919	7.2%
9320284A Conrad School of Science	460,766	409,307	(51,459)	459,059	(1,707)	-0.4%
9320286A Cab Calloway School of the Arts	271,062	251,069	(19,993)	274,993	3,931	1.5%
9320290A Dickinson High School	409,456	359,169	(50,287)	431,562	22,106	5.4%
9320292A Al DuPont High School	451,503	410,829	(40,674)	438,274	(13,229)	-2.9%
9320261A Brandywine Spring K-8	200,782	184,448	(16,334)	193,534	(7,248)	-3.6%
9320294A McKean High School	468,071	428,401	(39,670)	458,645	(9,426)	-2.0%
99920800 Driver's Education	54,725	57,301	2,576	69,236	14,511	26.5%

99940400 Local Salaries and Benefits	62,953,108	62,877,117	(75,991)	65,835,596	2,882,488	4.6%
99900300 District Wide Services	2,805,264	2,778,562	(26,702)	2,831,607	26,343	0.9%
Includes:						
Prior Year Payables- One-time carry forward	50,000	48,405	(1,595)	50,000	0	0.0%
Substitute Teachers	1,600,872	1,480,716	(120,156)	1,624,885	24,013	1.5%
Insurance	350,000	348,511	(1,489)	350,000	0	0.0%
DSC Payment	634,392	778,739	144,347	626,722	(7,670)	-1.2%
Other district payments	50,000	0	(50,000)	50,000	0	0.0%
Postage	15,000	14,286	(714)	15,000	0	0.0%
Audits	15,000	0	(15,000)	15,000	0	0.0%
Gate Expenses	40,000	54,077	14,077	50,000	10,000	25.0%
Odyssey of the Mind	50,000	53,826	3,826	50,000	0	0.0%
99940410 State Programs	313,500	300,917	(12,583)	325,000	11,500	3.7%
99940100 Contingency	1,117,428	0	(1,117,428)	1,179,941	62,513	5.6%
99900100 Legal Services	350,000	343,947	(6,053)	350,000	0	0.0%
99970680 Security/School Supervision	1,161,292	959,596	(201,696)	1,184,518	23,226	2.0%
99970500 Strategic Plan Initiatives/Extra Time	500,000	214,859	(285,141)	500,000	0	0.0%
99930100 Related Services	2,451,795	3,530,282	1,078,487	3,706,796	1,255,001	51.2%
Total Expenditures - Division 32	\$213,272,475	\$212,577,813	(\$694,662)	\$224,173,008	\$10,900,533	5.1%
Current Year Revenues/Expenses	723,888	4,534,573	3,810,685	933,498	209,610	29.0%
Estimated Carry-Forward Balance (local funds)	14,659,655	15,470,340	810,685	16,018,769	1,359,114	9.3%



Tuition Funds

Tuition-Based Programs Summary
FY20 Preliminary Budget

	FY19 Final Budget	FY19 Actual	Difference FY19 Actual to FY19 Final Budget	FY20 Preliminary Budget	Difference FY19 Final to FY20 Prelim	% Change FY19 Final vs FY20 Prelim Budget
REVENUE:						
Opening Balance -Tuition Funds	1,293,874	1,293,874	0	1,589,996	296,122	22.9%
Tuition Tax	25,251,130	25,061,085	(190,045)	26,954,197	1,703,067	6.7%
Tuition billing	1,241,904	1,354,615	112,711	1,395,253	153,349	12.3%
State Revenue (1st State, Unique Alt)	2,794,684	3,005,993	211,309	3,096,173	301,489	10.8%
Total Tuition Revenue	30,581,592	30,715,567	133,975	33,035,619	2,454,027	8.0%
EXPENDITURES:						
Tuition Payments to Other Agencies	2,976,433	1,801,295	(1,175,138)	1,891,360	(1,085,073)	-36.5%
Unique Alternatives/Private Placement	3,732,050	3,835,989	103,939	4,027,788	295,738	7.9%
Consortium	350,718	295,890	(54,828)	325,479	(25,239)	-7.2%
Meadowood Program	4,600,000	4,350,000	(250,000)	4,350,000	(250,000)	-5.4%
Intensive Learning Centers	4,794,000	4,544,000	(250,000)	5,294,000	500,000	10.4%
ELL/LEP	3,700,000	3,700,000	0	3,700,000	0	0.0%
First State School	1,150,000	1,150,000	0	1,150,000	0	0.0%
Needs-Based Special Education Funding	7,500,000	8,672,003	1,172,003	10,266,815	2,766,815	36.9%
Tuition Contingency	505,023	0	(505,023)	1,347,710	842,687	166.9%
Total Expenditures	29,308,224	28,349,177	(959,046)	32,353,152	3,044,929	10.4%
Current Year Revenues over Expenses	(20,506)	1,072,516	1,093,021	682,467	702,972	-3428.2%

**First State School
FY20 Preliminary Budget**

	FY19 Final Budget	FY19 Actual	Difference FY19 Actual vs. FY19 Final Budget	FY20 Preliminary Budget	Difference FY20Prelim vs FY19 Final	% Change FY20 Prelim vs FY19 Final
Revenue:						
Beginning balance:	550,675	550,675	0	834,444	283,769	51.5%
First State School - State	314,500	314,500	0	314,500	0	0.0%
Tuition	1,150,000	1,150,000	0	1,150,000	0	0.0%
Total Revenue:	2,015,175	2,015,175	0	2,298,944	283,769	14.1%
Expenditures:						
Local Salaries and Benefits:	227,121	201,044	(26,077)	208,319	(18,802)	-8.3%
Contractual Services:	1,134,550	967,110	(167,440)	1,134,550	0	0.0%
Supplies and Materials:	10,000	6,836	(3,164)	10,000	0	0.0%
Summer School	25,000	7,004	(17,996)	25,000	0	0.0%
Total Expenditures:	1,396,671	1,181,994	(214,677)	1,377,869	(18,802)	-1.3%
Current Year Revenues over expenses	67,829	282,506	214,677	86,631	18,802	28%

**English Language Learners Program
FY20 Preliminary Budget**

	FY19 Final Budget	FY19 Actual	Difference FY19 Actual vs. FY19 Final Budget	FY20 Preliminary Budget	Difference FY19Prelim vs FY18 Final	% Change FY19 Prelim vs FY18 Final
Revenues:						
Beginning Balance	1,257,091	1,257,091	0	1,073,888	(183,203)	-14.6%
Current Year Tuition:	3,700,000	3,700,000	0	3,700,000	0	0.0%
Total Revenues	4,957,091	4,957,091	0	4,773,888	(183,203)	
Expenditures:						
Local Salaries and Benefits:	3,215,417	2,882,231	(333,186)	2,900,086	(315,331)	-9.8%
Travel:	500	143	(357)	500	0	0.0%
Contractual Services:	550,000	869,202	319,202	912,662	362,662	65.9%
Supplies and Materials:	10,000	5,122	(4,878)	10,000	0	0.0%
Total Expenditures	3,775,917	3,756,698	(19,219)	3,823,248	47,331	1.3%
Current Year Revenues over Expenses	(\$75,917)	(\$56,698)	\$19,219	(\$123,248)	(47,331)	62.3%

Meadowood School - Agency 54
FY20 Preliminary Budget

Revenue:

	FY19 Final Budget	FY19 Actual	Difference FY19 Actual vs FY19 Final Budget	FY20 Preliminary Budget	Difference FY20 Prelim to FY19 Final	% Change FY20 Prelim Budget vs FY19 Final
Beginning Local Funds Balance	2,323,525	2,323,525	0	2,990,823	667,298	28.7%
State Revenue:						
Division I	5,791,077	5,826,874	35,797	5,940,384	149,307	2.6%
Division II *includes state reduction	152,307	162,116	9,809	166,979	14,672	9.6%
Division III	394,854	407,724	12,870	419,956	25,102	6.4%
Others:						
CSCR:CP:	25,000	20,306	(4,694)	25,000	0	0.0%
Vocational:	18,000	24,259	6,259	25,000	7,000	38.9%
Related Services Cash-In	653,492	717,294	63,802	753,159	99,667	15.3%
Transportation:	925,122	1,313,589	388,467	1,352,997	427,875	46.3%
Total State Revenue:	7,959,852	8,472,162	512,310	8,683,475	723,623	9.1%
Local Revenue:						
Tuition Income:	4,600,000	4,350,000	(250,000)	4,350,000	-250,000	0
Interest:	15,000	59,353	44,353	55,000	40,000	166.7%
Total Local Revenue:	4,615,000	4,409,353	(205,647)	4,405,000	-210,000	-4.6%
Total Current Revenues - State and Local	12,574,852	12,881,515	306,663	13,088,475	513,623	4.1%
Grand Total All Sources:	\$14,898,377	\$15,205,040	\$306,663	\$16,079,298	\$1,180,921	7.9%

Expenditures:

	FY19 Final Budget	FY19 Actual	Difference FY19 Actual vs FY19 Final Budget	FY20 Preliminary Budget	Difference FY19 Final to FY20 Prelim	% Change FY19 Final vs FY20 Prelim Budget
IBU:						
99940200 - Division I Salaries	5,791,077	5,832,747	41,670	5,940,384	149,307	2.6%
9320516A - Meadowood School	231,939	231,641	(298)	232,403	464	0.2%
99960200 - Operations/Utilities	165,908	59,945	(105,963)	100,000	(65,908)	-39.7%
99930100 - Related Services	821,987	971,922	149,935	1,071,230	249,243	30.3%
99940300 - Division II Vocational	18,000	17,126	(874)	25,000	7,000	38.9%
99960400 - District Transportation	1,330,824	1,705,471	374,647	1,756,635	425,811	32.0%
99940400 - Local Salaries and Benefits	3,729,924	3,356,854	(373,070)	3,613,437	(116,487)	-3.1%
99900300 - District Wide Services	195,000	145,000	(50,000)	175,000	(20,000)	-10.3%
99980000 - Summer School	25,500	638	(24,862)	25,000	(500)	-2.0%
99940100 - Contingency	377,246	26,643	(350,603)	392,654	15,409	4.1%
Total Expenditures:	\$12,687,405	\$12,347,987	(\$339,417)	\$13,331,743	\$644,339	5.1%
Revenues over Expenses	(\$112,553)	\$533,527.70	\$646,081	(\$243,268.68)	(\$130,716)	116.1%
Estimated June 30 Ending Balance	\$2,210,972	\$2,990,823	\$779,851	\$2,747,554	\$536,582	24.3%

Early Years - Agency 58
FY20 Preliminary Budget

Revenue:

	FY19 Final Budget	FY19 Actual	Difference FY19 Actual vs FY19 Final Budget	FY20 Preliminary Budget	Difference FY20 Prelim vs FY19 Final	% Change FY19 Final vs FY20 Prelim Budget
Beginning Local Funds Balance:	1,610,059	1,610,059	0	1,823,955	213,896	13.3%

State Revenue:						
Division I:	5,843,183	5,761,202	(81,981)	5,938,488	95,305	1.6%
Division II: *includes state reduction	160,863	168,072	7,209	173,114	12,251	7.6%
Division III:	435,668	446,601	10,933	459,999	24,331	5.6%
Others:						
CSCR	50,000	86,127	36,127	90,000	40,000	80.0%
Transportation:	637,012	972,833	335,821	1,021,475	384,463	60.4%
Related Services Cash-In	572,636	628,703	56,067	660,138	87,502	15.3%
Total State Revenue:	7,699,362	8,063,538	364,176	8,343,214	643,852	8.4%

Local Revenue:						
Tuition:	4,794,000	4,544,000	(250,000)	5,294,000	500,000	10.4%
Interest:	15,000	56,117	41,117	50,000	35,000	233.3%
Total Local Revenue: (includes carry-over)	4,809,000	4,600,117	(208,883)	5,344,000	535,000	11.1%

GRAND TOTAL ALL SOURCES:	\$14,118,421	\$14,273,714	\$155,293	\$15,511,169	\$1,392,748	9.9%
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Expenditures:

Operating Unit	FY19 Final Budget	FY19 Actual	Difference FY19 Actual vs FY19 Final Budget	FY20 Preliminary Budget	Difference FY19 Final to FY20 Prelim	% Change FY20 Prelim vs FY19 Final Budget
99940200 - Division I Salaries	5,843,183	5,791,570	(51,613)	5,938,488	95,305	1.6%
9320526A - Richardson Park Learning Center	239,263	238,476	(787)	245,630	6,367	2.7%
99960200 - Operations/Utilities	151,503	179,884	28,381	185,281	33,778	22.3%
99930100 - Related Services	1,288,155	1,348,838	60,682	1,580,000	291,845	22.7%
99960400 - District Transportaiton	889,901	1,213,409	323,508	1,274,079	384,178	43.2%
99940400 - Local Salaries and Benefits	3,670,044	3,900,878	230,834	4,258,418	588,374	16.0%
99900300 - District Wide Services	200,000	175,000	(25,000)	200,000	0	0.0%
99940100 - Contingency	282,368	65,000	(217,368)	310,223	27,855	9.9%
99980000 - Summer School	25,000	365	(24,635)	25,000	0	0.0%
TOTAL EXPENDITURES:	12,589,418	12,913,419	324,002	14,017,120	1,427,702	11.3%

Current Year Revenues Over Expenses	(\$81,056)	(\$249,765)	\$479,295	(\$329,906)	(\$248,850)	307.0%
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Estimated June 30 Ending Balance	\$1,529,003	\$1,360,294	(\$168,709)	\$1,494,049	(\$34,954)	-2.3%
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Match Tax

FY 2020 Match Tax

Revenue From Match Tax:	\$4,254,135
TOTAL AVAILABLE FUNDS	\$4,254,135
Expenditures:	
Minor Capital Improvement	\$982,429
State Technology Maintenance	\$648,756
Reading/Math Specialist prior Minner	\$790,219
K-3 Basic/K-4 Reading Specialist	\$692,183
Opportunity Fund	\$542,912
Extra Time	\$432,977
TOTAL EXPENDITURES	\$4,089,476
Projected Balance 6/30/20	\$164,658



Debt Service

FY 2020 Debt Service

Debt Service Tax Rate Requirements:	FY 2020
Revenue From Debt Service Tax:	\$7,444,736
Balance Available July 1, 2019:	\$5,525,060
CSW	\$341,564
Interest Income	<u>\$103,974</u>
Available Funds	\$13,415,334
Estimated Debt Service amount	
including first quarter 2020	<u>\$13,072,678</u>
Balance at Year End of October 2020	\$342,656
Tax Rate:	\$0.14 cents per \$100 of assessed value



Federal Funds

FFY 2020 Federal Programs Preliminary Allocations

CATEGORY	FF18	FF19	FF20	Difference
Title I:	6,509,993	6,513,081	6,499,022	(14,059)
Title II: Teacher Quality and Technology	1,179,050	1,145,084	1,129,127	(15,957)
Title III: Bilingual	221,187	209,667	180,623	(29,044)
Title IV		688,000	717,949	29,949
IDEA 6-21:	4,312,518	4,100,843	4,119,392	18,549
Vocational Education (Perkins)	414,672	437,735	455,788	18,053
IDEA PreSchool	98,531	103,111	106,564	3,453
School Improvement	1,098,000	-	1,217,916	1,217,916
TOTAL	13,833,951	13,197,521	14,426,381	1,228,860
				9.31%



Nutrition Services

RCCSD Nutrition Services Estimated Revenue and Expenditures for FY'20

REVENUE

Carryover Balance	\$5,326,163.93
State Support	\$2,258,000.00
Federal Support	\$7,337,000.00
FFVP Federal Support	\$289,789.50
Sales and Other Revenue	\$1,775,000.00
Total Estimated Revenue	\$16,985,953.43
	(\$5,326,163.93)
	\$11,659,789.50

EXPENDITURES

Salaries (05116 & 91100)	\$5,900,000.00
Food and Other	\$5,150,000.00
Equipment / Computers	\$600,000.00
FY'18 & '19 Encumbrances	\$318,779.73
Total Estimated Expenditures	\$11,968,779.73