

FY 2020 Final Budget



Red Clay Consolidated School District
January 15, 2020

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

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Board of Education
2019-2020**

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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 pre-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 Final 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 \$226,809,577 which is combined between \$87,083, in local current expense funds and \$139,726,371 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 Final Budget includes \$225,834,556 in operating expenditures. This is a 5.8% 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 \$975,021.

The FY20 Final Budget also includes a contingency of \$1,174,937 or 1% of local revenue. The expected ending balance of current expense funds is \$16,060,292 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 \$33,035,619 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 and PreK.

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

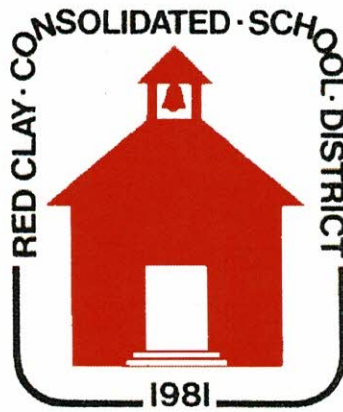
Pre K-12 Complex Special Education – 2.6

SUMMARY OF ENROLLMENT & UNITS BY SCHOOL FOR SEPTEMBER 30, 2019 - 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	310	161	11	9	5	496	0.00	19.14	8.05	1.31	1.50	1.92	0.00	0.00	31.92
Heritage Elem (320242)	0	299	157	26	9	13	504	0.00	18.46	7.85	3.10	1.50	5.00	0.00	0.00	35.91
Highlands Elem (320244)	0	212	81	9	9	4	315	0.00	13.09	4.05	1.07	1.50	1.54	0.00	0.00	21.25
William Lewis E (320246)	0	288	98	7	22	9	424	0.00	17.78	4.90	0.83	3.67	3.46	0.00	0.00	30.64
Shortlidge Elem (320248)	0	309	0	0	17	15	341	0.00	19.07	0.00	0.00	2.83	5.77	0.00	0.00	27.67
Linden Hill Ele (320250)	0	409	168	15	10	6	608	0.00	25.25	8.40	1.79	1.67	2.31	0.00	0.00	39.42
Baltz Elem (320252)	0	340	146	35	16	5	542	0.00	20.99	7.30	4.17	2.67	1.92	0.00	0.00	37.05
Richardson Park (320254)	0	351	155	27	28	38	599	0.00	21.67	7.75	3.21	4.67	14.62	0.00	0.00	51.92
Marbrook Elem (320256)	0	277	109	31	7	5	429	0.00	17.10	5.45	3.69	1.17	1.92	0.00	0.00	29.33
Richey Elem (320260)	0	234	122	19	7	1	383	0.00	14.44	6.10	2.26	1.17	0.38	0.00	0.00	24.35
Brandywine Spri (320261)	0	415	476	76	14	11	992	0.00	25.62	23.80	9.05	2.33	4.23	0.75	-0.37	65.41
Mote Elem (320264)	0	223	97	25	14	16	375	0.00	13.77	4.85	2.98	2.33	6.15	0.00	0.00	30.08
Warner Elem (320266)	0	110	193	29	41	16	389	0.00	6.79	9.65	3.45	6.83	6.15	0.00	0.00	32.87
North Star Elem (320270)	0	414	214	15	3	6	652	0.00	25.56	10.70	1.79	0.50	2.31	0.00	0.00	40.86
Cooke Elementar (320271)	0	427	208	20	17	11	683	0.00	26.36	10.40	2.38	2.83	4.23	0.00	0.00	46.20
A I duPont Midd (320274)	0	0	369	71	15	8	463	0.00	0.00	18.45	8.45	2.50	3.08	1.37	-0.68	33.17
H B duPont Midd (320276)	0	0	654	75	14	15	758	0.00	0.00	32.70	8.93	2.33	5.77	2.32	-1.15	50.90
Skyline Middle (320280)	0	0	482	97	39	14	632	0.00	0.00	24.10	11.55	6.50	5.38	1.17	-0.58	48.12
Stanton Middle (320282)	0	0	580	73	53	24	730	0.00	0.00	29.00	8.69	8.83	9.23	1.90	-0.95	56.70
Conrad School o (320284)	0	0	1,139	25	9	6	1,179	0.00	0.00	56.95	2.98	1.50	2.31	10.55	-5.27	69.02
Calloway Art Sc (320286)	0	0	896	28	8	5	937	0.00	0.00	44.80	3.33	1.33	1.92	2.42	-1.21	52.59
Dickinson High (320290)	0	0	755	96	23	20	894	0.00	0.00	37.75	11.43	3.83	7.69	7.67	-3.83	64.54

A I duPont High (320292)	0	0	637	128	35	7	807	0.00	0.00	31.85	15.24	5.83	2.69	7.56	-3.78	59.39
McKean High (320294)	0	0	623	180	86	31	920	0.00	0.00	31.15	21.43	14.33	11.92	12.68	-6.34	85.17
Meadowood Progr (320516)	0	0	1	0	27	112	140	0.00	0.00	0.05	0.00	4.50	43.08	2.97	-1.48	49.12
Richardson Park (320526)	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
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
Early Years Pro (320529)	109	0	0	0	103	94	306	8.52	0.00	0.00	0.00	17.17	36.15	0.00	0.00	61.84
First State Sch (320530)	0	0	0	0	2	20	22	0.00	0.00	0.00	0.00	0.33	7.69	0.00	0.00	8.02
TOTAL	109	4,618	8,521	1,118	637	517	15,520	8.52	285.06	426.05	133.10	106.17	198.85	51.36	25.68	1,183.43



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 Transportation	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

*(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) \$23,539,624

(4) \$17,292,788,727 x \$0.468/\$100 x 0.29086310460

Real estate taxes from current expense tax rate above pool: (5) \$58,330,567

*(5) \$5,317,668,256 x (\$1.576-\$0.468)/\$100 x .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) <i>Authorization specifies a 40% local match of the authorized funding in the FY20 Bond Bill - State \$1,473,643 and Local \$982,429</i>	
State Technology Maintenance Match: (11)	648,756
(11) <i>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)</i>	
Minner Reading/Math Specialist Match: (12)	790,219
(12) <i>FY20 State Budget Bill Epilogue Section 355 allows continued match for local share of salaries.</i>	
Extra Time Match: (13)	432,977
(13) <i>FY20 State Budget Bill Epilogue Section 355 allows match for local share of FY08 Extra Time Appropriation.</i>	
K-3 Basic Special Ed and K-4 Reading Specialists Match (14)	692,183
(14) <i>FY20 State Budget Bill Epilogue Section 364(b) allows match for local share of salaries @ Masters 15</i>	
Opportunity Fund: (15)	
(15) <i>FY20 State Budget Bill Epilogue Section 361c allows local match for personnel costs</i>	542,912
Total projected expenditures	<hr/> 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%



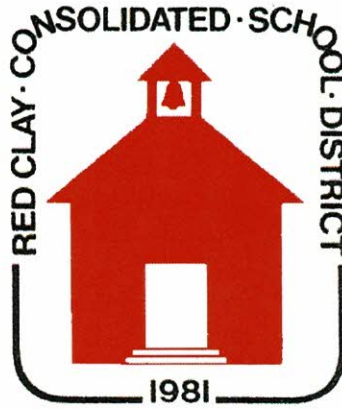
Division 32 Operating Budget

FY 2020 Division 32 General Operating Budget

	FY19 Final Budget	FY19 Actual	FY20 Prelim Budget	FY20 Final Budget	Difference FY20 Prelim to FY19 Final Budget	% Change FY20 Final vs FY20 Prelim
Local Revenues						
Current Expense Tax Receipts	79,205,740	80,035,954	79,607,264	79,431,495	(175,769)	-0.2%
Interest	237,428	1,006,117	950,000	1,100,000	150,000	15.8%
MCI Technology Match Tax Receipts	645,592	645,592	648,756	648,756	0	0.0%
Choice Income (net of payments)	3,894,342	4,178,321	4,303,671	4,592,016	288,345	6.7%
Income from Fees	180,000	295,475	210,000	210,000	0	0.0%
Summer School	50,000	24,791	30,000	30,000	0	0.0%
Senior Tax Rebate	2,230,045	2,240,522	2,262,927	2,438,696	175,769	7.8%
Indirect Costs	150,000	72,093	75,000	75,000	0	0.0%
Resource Teacher local match	978,835	978,835	790,219	790,219	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	692,183	692,183	0	0.0%
Opportunity Fund Match			542,912	542,912	0	0.0%
Needs-Based Tuition	7,500,000	7,500,000	10,266,815	9,766,815	(500,000)	-4.9%
Less Charter School Payments	(12,972,265)	(12,972,265)	(13,361,433)	(13,734,886)	(373,453)	2.8%
Total Local Revenues	83,231,887	85,137,605	87,518,314	87,083,206	(435,108)	-0.5%
Opening Balance - 98000	13,935,767	13,935,767	15,085,271	15,085,271	0	0.0%
Total Local Funds Available	97,167,654	99,073,372	102,603,585	102,168,477	(435,108)	-0.4%
State Revenues:						
Division I **includes state give back	102,926,023	104,545,519	106,333,928	108,153,383	1,819,455	1.7%
Division II (+Voc Div II) *includes ESCO payment	4,885,369	5,060,868	5,212,694	5,165,515	(47,179)	-0.9%
Division III	7,131,213	6,963,228	7,172,125	7,392,107	219,982	3.1%
State Technology *includes state give back	215,553	215,553	222,020	218,382	(3,638)	-1.6%
State Transportation	6,470,290	6,336,767	6,953,605	6,953,605	(0)	0.0%
Ed Sustainment Fund *Includes state reduction	2,455,025	2,455,025	2,528,676	2,626,167	97,491	3.9%
Related Services Cash-In	1,615,204	1,604,925	1,653,073	1,728,611	75,538	4.6%
Academic Excellence Cash-In	14,000	19,600	19,600	30,100	10,500	53.6%
Additional Programs:	5,051,799	4,773,296	7,492,472	7,458,501	(33,971)	-0.5%
Includes:						
Groves	411,083	419,868	419,868	405,250	(14,618)	-3.5%
Adult Basic Education	85,349	80,442	80,442	113,850	33,408	41.5%
Secondary Alternative	98,182	98,120	98,120	98,120	0	0.0%
Americanization	117,200	117,200	117,200	117,200	0	0.0%
CSCR	150,000	126,972	150,000	150,000	0	0.0%
Professional Develop *includes state give back	123,964	123,964	127,683	88,002	(39,681)	-31.1%
Driver's Education *includes state give back	54,725	67,219	69,236	39,987	(29,249)	-42.2%
Standards and Assessment	6,500	9,737	15,000	15,000	0	0.0%
School Improvement /Opportunity Grants	1,769,842	1,769,842	4,088,427	4,088,427	0	0.0%
K-3 Basic/K-4 Reading Specialists/Math Coaches	1,331,339	1,131,338	1,474,429	1,474,429	0	0.0%
Erate Funds	35,323	35,324	35,000	0	(35,000)	-100.0%
State grants	868,292	793,269	817,067	868,236	51,169	6.3%
Total State Revenue	\$130,764,476	\$131,974,781	\$137,588,192	\$139,726,371	\$2,138,179	1.6%
TOTAL CURRENT YEAR REVENUE	\$213,996,363	\$217,112,386	\$225,106,506	\$226,809,577	\$1,703,071	0.8%
Revenue Available with Local Carry-Forward	\$227,932,130	\$231,048,153	\$240,191,777	\$241,894,848	\$1,703,071	0.7%

	FY19 Final Budget	FY19 Actual	FY20 Prelim Budget	FY20 Final Budget	Difference FY19 Prelim to FY18 Final	% Change FY20 Final vs FY20 Prelim
Expenditures:						
99910100 Superintendent	100,000	83,627	100,000	100,000	0	0.0%
99920000 Curriculum/Instruction	3,000,000	2,997,610	3,000,000	3,000,000	0	0.0%
99910105 Asst Superintendent Operations	58,000	54,791	58,000	58,000	0	0.0%
99910110 Depty Superintendent School Support	58,000	56,917	58,000	58,000	0	0.0%
99990960 Research and Assessment	152,000	151,949	155,040	155,040	0	0.0%
99910000 Public Communications	120,000	119,986	120,000	120,000	0	0.0%
99940810 Technology - Equipment and Repair	2,319,185	2,298,901	2,344,879	2,344,879	(0)	0.0%
99990050 Director of Secondary Schools	66,000	36,317	66,000	66,000	0	0.0%
99990050 Director of Elementary Schools	66,000	64,445	66,000	66,000	0	0.0%
99910115 Equity Officer	50,000	37,202	50,000	50,000	0	0.0%
99920900 Library	234,000	231,645	234,000	234,000	0	0.0%
99900000 Board of Education	35,000	34,167	35,000	35,000	0	0.0%
99990500 Copy Center/Printing	145,000	144,320	145,000	120,000	(25,000)	-17.2%
99950000 Personnel/HR	82,000	50,982	82,000	82,000	0	0.0%
99970650 Student Services	351,000	300,938	351,000	351,000	0	0.0%
99940000 Business Office/Finance	36,000	34,966	36,000	36,000	0	0.0%
99960100 Maintenance	2,630,000	2,625,838	2,682,600	2,682,600	0	0.0%
99921050 Special Education	1,989,500	1,989,036	2,029,290	2,029,290	0	0.0%
99990000 Adult Education	711,814	751,915	745,630	734,420	(11,210)	-1.5%
99940200 Division I Salaries	102,926,023	104,545,519	106,333,928	108,153,383	1,819,455	1.7%
99930300 Special Services - Alternative Education	700,000	721,388	725,000	725,000	0	0.0%
99960200 Operations/Utilities	3,978,406	3,969,363	3,969,363	3,969,363	0	0.0%
9320240A Forest Oak Elementary	128,942	119,750	111,392	111,392	0	0.0%
99930400 Nurses/CSCR	27,000	26,793	50,000	50,000	0	0.0%
99990930 Performing Arts	146,000	141,615	146,000	146,000	0	0.0%
9320242A Heritage Elementary	123,932	104,392	130,290	130,290	0	0.0%
9320244A Highlands Elementary	94,597	89,575	92,922	92,922	0	0.0%
99980000 Summer School	50,000	22,178	25,000	25,000	0	0.0%
9320246A Lewis Elementary	116,303	99,516	120,612	120,612	0	0.0%
9320248A Shortlidge Academy	130,253	103,928	118,613	118,613	0	0.0%
99920110 School Based Opportunity Grants	1,769,842	1,436,406	4,088,427	4,531,339	442,912	10.8%
9320250A Linden Hill Elementary	135,003	108,360	133,325	138,075	4,750	3.6%
9320252A Baltz Elementary	121,606	118,324	116,607	121,357	4,750	4.1%
9320254A Richardson Park Elementary	156,022	137,110	141,737	172,612	30,875	21.8%
99940300 Division II Vocational	334,024	82,873	344,045	267,146	(76,899)	-22.4%
9320256A Marbrook Elementary	107,184	106,867	101,767	101,767	0	0.0%
99920600 Referendum Technology/Instruction	2,590,000	2,586,846	2,641,800	2,641,800	0	0.0%
9320260A Richey Elementary	102,186	77,180	108,028	108,028	0	0.0%
99970675 RTI/K-3 Basic/Math Coach	2,942,344	2,061,583	2,956,831	2,798,354	(158,477)	-5.4%
9320264A Mote Elementary	104,508	86,221	112,376	117,126	4,750	4.2%
9320266A Warner Elementary	129,069	111,998	121,396	125,646	4,250	3.5%
9320270A North Star Elementary	137,114	110,327	135,517	143,142	7,625	5.6%
9320271A Cooke Elementary	144,789	139,338	130,401	139,901	9,500	7.3%
9320274A AI DuPont Middle	125,710	124,894	118,941	118,941	0	0.0%
99920500 Professional Development	123,964	123,964	127,683	127,683	0	0.0%
9320276A - HB DuPont Middle	177,884	170,573	165,811	165,811	0	0.0%
99960400 - Red Clay Local Transportation	5,040,449	5,103,742	5,256,854	5,256,854	(0)	0.0%
99960300 - Contractor State Transportation	4,094,828	4,465,355	4,599,316	4,599,316	0	0.0%
9320280A Skyline Middle	162,588	162,334	159,254	149,254	(10,000)	-6.3%
9320282A Stanton Middle	179,654	148,145	192,573	197,323	4,750	2.5%
9320284A Conrad School of Science	460,766	409,307	459,059	461,434	2,375	0.5%
9320286A Cab Calloway School of the Arts	271,062	251,069	274,993	274,993	0	0.0%
9320290A Dickinson High School	409,456	359,169	431,562	450,562	19,000	4.4%
9320292A AI DuPont High School	451,503	410,829	438,274	438,274	0	0.0%
9320261A Brandywine Spring K-8	200,782	184,448	193,534	195,909	2,375	1.2%
9320294A McKean High School	468,071	428,401	458,645	487,145	28,500	6.2%
99920800 Driver's Education	54,725	57,301	69,236	69,236	0	0.0%

99940400 Local Salaries and Benefits	62,953,108	62,877,117	65,835,596	65,154,493	(681,103)	-1.0%
99900300 District Wide Services	2,805,264	2,778,562	2,831,607	2,828,101	(3,506)	-0.1%
Includes:						
Prior Year Payables- One-time carry forward	50,000	48,405	50,000	50,000	0	0.0%
Substitute Teachers	1,600,872	1,480,716	1,624,885	1,624,885	(0)	0.0%
Insurance	350,000	348,511	350,000	360,000	10,000	2.9%
DSC Payment	634,392	778,739	626,722	613,216	(13,506)	-2.2%
Other district payments	50,000	0	50,000	50,000	0	0.0%
Postage	15,000	14,286	15,000	15,000	0	0.0%
Audits	15,000	0	15,000	15,000	0	0.0%
Gate Expenses	40,000	54,077	50,000	50,000	0	0.0%
Odyssey of the Mind	50,000	53,826	50,000	50,000	0	0.0%
99940410 State Programs/Grants	313,500	300,917	325,000	315,860	(9,140)	-2.8%
99940100 Contingency	1,117,428	0	1,179,941	1,174,937	(5,004)	-0.4%
99900100 Legal Services	350,000	343,947	350,000	350,000	0	0.0%
99970680 Security/School Supervision	1,161,292	959,596	1,184,518	1,340,537	156,019	13.2%
99970500 Strategic Plan Initiatives/Extra Time	500,000	214,859	500,000	500,000	0	0.0%
99930100 Related Services	2,451,795	3,530,282	3,706,796	3,806,796	100,000	2.7%
Total Expenditures - Division 32	\$213,272,475	\$212,577,813	\$224,173,008	\$225,834,556	\$1,661,548	0.7%
Current Year Revenues/Expenses	723,888	4,534,573	933,498	975,021	41,523	4.4%
Estimated Carry-Forward Balance (local funds)	14,659,655	15,470,340	16,018,769	16,060,292	41,523	0.3%



Tuition Funds

Tuition-Based Programs Summary
FY20 Final Budget

	FY19 Final Budget	FY20 Preliminary Budget	FY20 Final Budget	Difference FY19 Final to FY20 Prelim	% Change FY20 Final vs FY20 Prelim Budget
REVENUE:					
Opening Balance -Tuition Funds	1,293,874	1,589,996	1,589,996	0	0.0%
Tuition Tax	25,251,130	26,954,197	26,954,197	0	0.0%
Tuition billing	1,241,904	1,395,253	1,395,253	(0)	0.0%
State Revenue (1st State, Unique Alt)	2,794,684	3,096,173	3,096,173	0	0.0%
Total Tuition Revenue	30,581,592	33,035,619	33,035,619	(0)	0.0%
EXPENDITURES:					
Tuition Payments to Other Agencies	2,976,433	1,891,360	1,891,360	0	0.0%
Unique Alternatives/Private Placement	3,732,050	4,027,788	4,227,788	200,000	5.0%
Consortium	350,718	325,479	325,479	(0)	0.0%
Meadowood Program	4,600,000	4,350,000	4,350,000	0	0.0%
Intensive Learning Centers	4,794,000	5,294,000	5,794,000	500,000	9.4%
ELL/LEP	3,700,000	3,700,000	3,700,000	0	0.0%
First State School	1,150,000	1,150,000	1,150,000	0	0.0%
Needs-Based Special Education Funding	7,500,000	10,266,815	9,766,815	(500,000)	-4.9%
Tuition Contingency	505,023	1,347,710	1,347,710	0	0.0%
Total Expenditures	29,308,224	32,353,152	32,553,152	200,000	0.6%
Current Year Revenues over Expenses	(20,506)	682,467	482,467	-200,000	-29.3%

**First State School
FY20 Final Budget**

	FY19 Final Budget	FY19 Actual	FY20 Preliminary Budget	FY20 Final Budget	Difference FY20Final vs FY20 Prelim	% Change FY20 Final vs FY20 Prelim
Revenue:						
Beginning balance:	550,675	550,675	834,444	834,444	0	0.0%
First State School - State	314,500	314,500	314,500	314,500	0	0.0%
Tuition	1,150,000	1,150,000	1,150,000	1,150,000	0	0.0%
Total Revenue:	2,015,175	2,015,175	2,298,944	2,298,944	0	0.0%
Expenditures:						
Local Salaries and Benefits:	227,121	201,044	208,319	220,866	12,547	6.0%
Contractual Services:	1,134,550	967,110	1,134,550	1,134,550	0	0.0%
Supplies and Materials:	10,000	6,836	10,000	10,000	0	0.0%
Summer School	25,000	7,004	25,000	25,000	0	0.0%
Total Expenditures:	1,396,671	1,181,994	1,377,869	1,390,416	12,547	0.9%
Current Year Revenues over expenses	67,829	282,506	86,631	74,084	(12,547)	-14%

English Language Learners Program
FY20 Final Budget

	FY19 Final Budget	FY19 Actual	FY20 Preliminary Budget	FY20 Final Budget	Difference FY20Final vs FY20 Prelim	% Change FY19 Prelim vs FY18 Final
Revenues:						
Beginning Balance	1,257,091	1,257,091	1,073,888	1,073,888	0	0.0%
Current Year Tuition:	3,700,000	3,700,000	3,700,000	3,700,000	0	0.0%
Total Revenues	4,957,091	4,957,091	4,773,888	4,773,888	0	0.00%
Expenditures:						
Local Salaries and Benefits:	3,215,417	2,882,231	2,900,086	2,885,521	(14,565)	-0.5%
Travel:	500	143	500	500	0	0.0%
Contractual Services:	550,000	869,202	912,662	912,662	(0)	0.0%
Supplies and Materials:	10,000	5,122	10,000	10,000	0	0.0%
Total Expenditures	3,775,917	3,756,698	3,823,248	3,808,683	(14,565)	-0.4%
Current Year Revenues over Expenses	(\$75,917)	(\$56,698)	(\$123,248)	(\$108,683)	14,565	-11.8%

Meadowood School - Agency 54
FY20 Final Budget

Revenue:

	FY19 Final Budget	FY19 Actual	FY20 Preliminary Budget	FY20 Final Budget	Difference FY20 Final to FY20 Prelim	% Change FY20 Final vs FY20 Prelim
Beginning Local Funds Balance	2,323,525	2,323,525	2,990,823	2,990,823	2,990,823	0.0%
State Revenue:						
Division I	5,791,077	5,826,874	5,940,384	5,940,384	0	0.0%
Division II *includes state reduction	152,307	162,116	166,979	169,300	2,321	1.4%
Division III	394,854	407,724	419,956	366,951	(53,005)	-12.6%
Others:					0	
CSCR:	25,000	20,306	25,000	25,000	0	0.0%
Vocational:	18,000	24,259	25,000	25,000	0	0.0%
Related Services Cash-In	653,492	717,294	753,159	753,159	0	0.0%
Transportation:	925,122	1,313,589	1,352,997	1,352,997	0	0.0%
Total State Revenue:	7,959,852	8,472,162	8,683,475	8,632,791	(50,684)	-0.6%
Local Revenue:						
Tuition Income:	4,600,000	4,350,000	4,350,000	4,350,000	0	0.0%
Interest:	15,000	59,353	55,000	55,000	0	0.0%
Total Local Revenue:	4,615,000	4,409,353	4,405,000	4,405,000	0	0.0%
Total Current Revenues - State and Local	12,574,852	12,881,515	13,088,475	13,037,791	(50,684)	-0.4%
Grand Total All Sources:	\$14,898,377	\$15,205,040	\$16,079,298	\$16,028,614	(\$50,684)	-0.3%

Expenditures:

	FY19 Final Budget	FY19 Actual	FY20 Preliminary Budget	FY20 Final Budget	Difference FY20 Final to FY20 Prelim	% Change FY20 Final vs FY20 Prelim Budget
IBU:						
99940200 - Division I Salaries	5,791,077	5,832,747	5,940,384	5,940,384	0	0.0%
9320516A - Meadowood School	231,939	231,641	232,403	232,403	0	0.0%
99960200 - Operations/Utilities	165,908	59,945	100,000	100,000	0	0.0%
99930100 - Related Services	821,987	971,922	1,071,230	1,071,230	0	0.0%
99940300 - Division II Vocational	18,000	17,126	25,000	25,000	0	0.0%
99960400 - District Transportation	1,330,824	1,705,471	1,756,635	1,756,635	(0)	0.0%
99940400 - Local Salaries and Benefits	3,729,924	3,356,854	3,613,437	3,613,437	0	0.0%
99900300 - District Wide Services	195,000	145,000	175,000	175,000	0	0.0%
99980000 - Summer School	25,500	638	25,000	25,000	0	0.0%
99940100 - Contingency	377,246	26,643	392,654	392,654	(0)	0.0%
Total Expenditures:	\$12,687,405	\$12,347,987	\$13,331,743	\$13,331,743	(\$0)	0.0%
Revenues over Expenses	(\$112,553)	\$533,527.70	(\$243,268.68)	(\$293,952.00)	(\$50,683)	20.8%
Estimated June 30 Ending Balance	\$2,210,972	\$2,990,823	\$2,747,554	\$2,696,871	(\$50,683)	-1.8%

Early Years - Agency 58
FY20 Final Budget

Revenue:

	FY19 Final Budget	FY19 Actual	FY20 Preliminary Budget	FY20 Final Budget	Difference FY20 Final vs FY20 Prelim	% Change FY20 Final vs FY20 Prelim
Beginning Local Funds Balance:	1,610,059	1,610,059	1,823,955	1,823,955	0	0.0%

State Revenue:						
Division I:	5,843,183	5,761,202	5,938,488	6,246,417	307,929	5.2%
Division II: *includes state reduction	160,863	168,072	173,114	178,351	5,237	3.0%
Division III:	435,668	446,601	459,999	461,450	1,451	0.3%
Others:						
CSCRCP	50,000	86,127	90,000	90,000	0	0.0%
Transportation:	637,012	972,833	1,021,475	1,021,475	0	0.0%
Related Services Cash-In	572,636	628,703	660,138	660,138	0	0.0%
Total State Revenue:	7,699,362	8,063,538	8,343,214	8,657,831	314,617	3.8%

Local Revenue:						
Tuition:	4,794,000	4,544,000	5,294,000	5,794,000	500,000	9.4%
Interest:	15,000	56,117	50,000	60,000	10,000	20.0%
Total Local Revenue: (includes carry-over)	4,809,000	4,600,117	5,344,000	5,854,000	510,000	9.5%

GRAND TOTAL ALL SOURCES:	\$14,118,421	\$14,273,714	\$15,511,169	\$16,335,786	\$824,617	5.3%
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Expenditures:

Operating Unit	FY19 Final Budget	FY19 Actual	FY20 Preliminary Budget	FY20 Final Budget	Difference FY20 Final vs FY20 Prelim	% Change FY20 Final vs FY20 Prelim
99940200 - Division I Salaries	5,843,183	5,791,570	5,938,488	6,246,417	307,929	5.2%
9320526A - Richardson Park Learning Center	239,263	238,476	245,630	253,797	8,167	3.3%
99960200 - Operations/Utilities	151,503	179,884	185,281	185,281	0	0.0%
99930100 - Related Services	1,288,155	1,348,838	1,580,000	1,780,000	200,000	12.7%
99960400 - District Transportaiton	889,901	1,213,409	1,274,079	1,274,079	0	0.0%
99940400 - Local Salaries and Benefits	3,670,044	3,900,878	4,258,418	4,946,603	688,185	16.2%
99900300 - District Wide Services	200,000	175,000	200,000	200,000	0	0.0%
99940100 - Contingency	282,368	65,000	310,223	326,716	16,492	5.3%
99980000 - Summer School	25,000	365	25,000	25,000	0	0.0%
TOTAL EXPENDITURES:	12,589,418	12,913,419	14,017,120	15,237,893	1,220,773	8.7%

Current Year Revenues Over Expenses	(\$81,056)	(\$249,765)	(\$329,906)	(\$726,062)	(\$396,156)	120.1%
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Estimated June 30 Ending Balance	\$1,529,003	\$1,360,294	\$1,494,049	\$1,097,893	(\$396,156)	-26.5%
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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	\$103,974
Available Funds	\$13,415,334
Estimated Debt Service amount	
including first quarter 2020	\$13,072,678
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	FF19	FF20	Difference
Title I:	6,513,081	6,499,022	(14,059)
Title II: Teacher Quality and Technology	1,145,084	1,129,127	(15,957)
Title III: Bilingual	209,667	180,623	(29,044)
Title IV	688,000	717,949	29,949
IDEA 6-21:	4,100,843	4,119,392	18,549
Vocational Education (Perkins)	437,735	455,788	18,053
IDEA PreSchool	103,111	106,564	3,453
School Improvement	-	1,217,916	1,217,916
TOTAL	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