

# **FY 2018 Final Budget**



**Red Clay Consolidated School District  
December 13, 2017**

**Mervin B. Daugherty, Ed.D., Superintendent  
Jill M. Floore, Chief Financial Officer**

**Members of the Red Clay Consolidated School District  
Board of Education  
2017-2018**

Adriana Leela Bohm, Ph.D.

Jason Casper

Faith R. Newton, Ed.D, Vice-President

Ashley Sabo

Catherine H. Thompson, Esquire

Martin A. Wilson, Sr., President

Kenneth R. Woods

Mervin B. Daugherty, Ed.D., Executive Secretary

**Staff to the Red Clay Consolidated School District**

Mervin B. Daugherty, Ed.D., Superintendent

Hugh T. Broomall, Jr., Ed.D., Deputy Superintendent

Charles "Ted" Ammann, Ed.D, Assistant Superintendent District Operations

Jill M. Floore, Chief Financial Officer



The Red Clay Consolidated School District does not discriminate on the basis of race, creed, color, national origin, religion, sex, sexual orientation, age, marital status, handicap, veteran status, domicile, genetic information, or any legally protected characteristic.

1502 Spruce Ave  
Wilmington, DE 19805  
(302) 552-3700

## Introduction

The FY2018 Red Clay Consolidated School District Final Budget encompasses the period of July 1, 2017 through June 30, 2018. 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 FY18, the school program also includes preschool programs through federal Title I funding. The tuition budget includes the Meadowood School, the First State School, Richardson Park Learning Center, and the English Language Learners' program. As the district continues with a plan for full inclusion, this budget reflects tuition expenses both at the traditional and special schools.

The FY18 Final Budget reflects state funding allocations and local taxes. FY18 is the third and final year of an operating increase based on the successful passage of the February 2015 Referendum. The third year of the increase is 5 cents per \$100 of assessed value generating approximately \$2.6 million in additional local revenues. 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 increases by 14 cents per \$100 of assessed value; with 5 cents due to the operating referendum and 9 cents due to Tuition cost increases. There is no change to the Match Tax or Debt Service tax rates.

Red Clay Consolidated School District begins the budget with a \$11.0 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 \$83,027,558 in local current expense funds and \$126,880,048 in state funds. The FY18 Budget includes significant reductions based on the \$2.9 million in cuts enacted in this year's state budget.

The FY 2018 Final Budget includes \$207,991,508 in operating expenditures. This is a 1.8% increase over FY17 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 FY18 and revenues less expenditures are a positive \$1,916,099.

The FY18 Final Budget also includes a contingency of \$1,081,720 or 1% of local revenue. The expected ending balance of current expense funds is \$12,951,120 on June 30, 2018. 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 \$13,883,951 in revenue in Federal FY18. Debt Service payments in FY17 and through October, 2017 are projected to be \$14,443,986. Match Tax revenues supporting minor capital improvements, technology maintenance, resource teachers and extra time programs are projected to be \$2,648,481 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 \$27,892,851 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 FY18.

## 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 1<sup>st</sup> and June 30<sup>th</sup>.

**Federal Fiscal Year (FFY)** – Period between October 1<sup>st</sup> and September 30<sup>th</sup>.

**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 30<sup>th</sup> 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, 2017 - 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	347	182	13	8	4	554	0.00	21.42	9.10	1.55	1.33	1.54	0.00	0.00	34.94
Heritage Elem (320242)	0	306	181	17	8	5	517	0.00	18.89	9.05	2.02	1.33	1.92	0.00	0.00	33.21
Highlands Elem (320244)	0	190	73	9	8	3	283	0.00	11.73	3.65	1.07	1.33	1.15	0.00	0.00	18.93
William Lewis E (320246)	0	307	123	15	7	8	460	0.00	18.95	6.15	1.79	1.17	3.08	0.00	0.00	31.14
Shortlidge Elem (320248)	0	360	0	0	10	8	378	0.00	22.22	0.00	0.00	1.67	3.08	0.00	0.00	26.97
Linden Hill Ele (320250)	0	384	186	14	8	7	599	0.00	23.70	9.30	1.67	1.33	2.69	0.00	0.00	38.69
Baltz Elem (320252)	0	310	149	23	12	3	497	0.00	19.14	7.45	2.74	2.00	1.15	0.00	0.00	32.48
Richardson Park (320254)	0	365	163	33	14	14	589	0.00	22.53	8.15	3.93	2.33	5.38	0.00	0.00	42.32
Marbrook Elem (320256)	0	268	115	22	13	8	426	0.00	16.54	5.75	2.62	2.17	3.08	0.00	0.00	30.16
Richey Elem (320260)	0	264	149	23	7	3	446	0.00	16.30	7.45	2.74	1.17	1.15	0.00	0.00	28.81
Brandywine Spri (320261)	0	424	498	67	8	9	1,006	0.00	26.17	24.90	7.98	1.33	3.46	0.77	-0.38	64.23
Mote Elem (320264)	0	230	116	21	15	6	388	0.00	14.20	5.80	2.50	2.50	2.31	0.00	0.00	27.31
Warner Elem (320266)	0	118	231	39	42	8	438	0.00	7.28	11.55	4.64	7.00	3.08	0.00	0.00	33.55
North Star Elem (320270)	0	430	216	6	3	9	664	0.00	26.54	10.80	0.71	0.50	3.46	0.00	0.00	42.01
Cooke Elementar (320271)	0	439	188	12	8	10	657	0.00	27.10	9.40	1.43	1.33	3.85	0.00	0.00	43.11
A I duPont Midd (320274)	0	0	399	83	9	7	498	0.00	0.00	19.95	9.88	1.50	2.69	1.43	-0.71	34.74
H B duPont Midd (320276)	0	0	708	70	17	17	812	0.00	0.00	35.40	8.33	2.83	6.54	2.45	-1.22	54.33
Skyline Middle (320280)	0	0	481	108	26	12	627	0.00	0.00	24.05	12.86	4.33	4.62	1.14	-0.57	46.43
Stanton Middle (320282)	0	0	573	98	26	10	707	0.00	0.00	28.65	11.67	4.33	3.85	1.94	-0.97	49.47
Conrad School o (320284)	0	0	1,128	23	14	3	1,168	0.00	0.00	56.40	2.74	2.33	1.15	10.38	-5.19	67.81
Calloway Art Sc (320286)	0	0	899	22	7	8	936	0.00	0.00	44.95	2.62	1.17	3.08	2.45	-1.22	53.05
Dickinson High (320290)	0	0	683	101	23	7	814	0.00	0.00	34.15	12.02	3.83	2.69	5.28	-2.64	55.33

A I duPont High (320292)	0	0	822	134	33	10	999	0.00	0.00	41.10	15.95	5.50	3.85	8.33	-4.16	70.57
McKean High (320294)	0	0	605	140	63	17	825	0.00	0.00	30.25	16.67	10.50	6.54	9.83	-4.91	68.88
Meadowood Progr (320516)	0	0	0	0	38	112	150	0.00	0.00	0.00	0.00	6.33	43.08	2.93	-1.46	50.88
Richardson Park (320526)	117	0	0	0	78	83	278	9.14	0.00	0.00	0.00	13.00	31.92	0.00	0.00	54.06
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	24	25	0.00	0.00	0.00	0.00	0.17	9.23	0.00	0.00	9.40
<b>TOTAL</b>	<b>117</b>	<b>4,742</b>	<b>8,868</b>	<b>1,093</b>	<b>506</b>	<b>415</b>	<b>15,741</b>	<b>9.14</b>	<b>292.72</b>	<b>443.40</b>	<b>130.12</b>	<b>84.33</b>	<b>159.62</b>	<b>46.93</b>	<b>23.46</b>	<b>1,142.8</b>
																<b>0</b>

**FY 2018 Tax Rate Calculations**  
**Red Clay Consolidated School District**





**Tax Rate Compilation FY 18**

Net assessed value of real property within Red Clay: \$5,296,962,676  
Net assessed value of New Castle County Tax Pool : (1) \$17,193,689,110

*(1) The assessed values for the other districts are:  
Christina \$5,570,586,691; Colonial \$2,915,531,296; and  
Brandywine \$3,410,608,447.*

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) \$23,404,726

*(4) \$17,193,689,110 x \$0.468/\$100 x 0.29086310460*

Real estate taxes from current expense tax rate above pool: (5) \$58,103,443

*(5) \$5,296,962,676/202 x (\$1.576-\$0.468)/\$100 x .99 (1%  
delinquency factor)*

Total Current Expense Revenue \$81,508,169

Estimated loss due to Senior Tax Credit -\$2,178,208

reduced from \$600 to \$500 in FY18 state budget  
State Reimbursement for Senior Tax Credit \$2,178,208

FY18 Current Expense revenue available for expenditures: \$81,508,169

**Tuition**

Required revenue:

Real Estate taxes: (6) \$24,751,647

(6)  $\$5,296,962,676 \times \$0.472/\$100$  \*.99

**Debt Service**

Ending balance in appropriation 91000 on 06/30/15: \$3,523,500

Required Revenue:

Real Estate taxes (7) \$11,441,439

(7)  $\$5,296,962,676 \times \$0.216/\$100$

Interest Income \$143,985

Charter School of Wilmington Payment \$342,575

Total Revenue 

---

\$15,451,499

Expenditures:

FY18 bond indebtedness: \$14,443,986

*(8) This funding includes principal and interest payments due through October 2018 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 10/31/18: 

---

\$1,007,513

**Match Tax and Minor Capital Improvement**

Real estate Match Tax (9) \$2,648,481

(9)  $5,296,962,676 \times .05/100$

Expenses:

Minor Cap. FY15: (10) \$748,103

*(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) 646,229

*(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) 759,534

*(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.*

Total projected expenditures 

---

 2,586,843

Projected Match Tax Balance: (14) 61,638

**Red Clay FY18 Local Tax Rates**  
(Per \$100 of Assessed Value)

<b>Tax Category</b>	<b>2017-2018</b>	<b>2016-2017</b>	<b>Difference</b>	<b>Local Tax Rate Dollar Value</b>
Current Expense	\$1.576	\$1.526	\$0.050	\$81,508,169
Tuition	\$0.472	\$0.382	\$0.090	\$24,751,647
Debt Service	\$0.216	\$0.216	\$0.000	\$11,441,440
Match Tax	\$0.050	\$0.050	\$0.000	\$2,648,481
<b>TOTAL</b>	<b>\$2.314</b>	<b>\$2.174</b>	<b>\$0.140</b>	<b>\$120,349,737</b>

*Includes both residential and non-residential properties.  
Assumes 99% collection rate for 1% delinquency*

**5-YEAR TAX RATE HISTORY**

<b>Year</b>	<b>Current Expense</b>	<b>Tuition</b>	<b>Debt Service</b>	<b>Match Tax</b>	<b>TOTAL</b>	<b>Percent Increase</b>
2013-2014	\$1.226	\$0.327	\$0.136	\$0.052	\$1.741	6.68%
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%



# Division 32 Operating Budget

## FY 2018 Division 32 General Operating Budget

	<b>FY17 Final Budget</b>	<b>FY18 Preliminary Budget</b>	<b>FY18 Final Budget</b>	<b>Difference Final vs Prelim</b>	<b>% Change Final vs Prelim</b>
<b>Local Revenues</b>					
Current Expense Tax Receipts	75,911,478	79,329,961	79,329,961	0	0.0%
Interest	288,409	472,517	472,517	0	0.0%
MCI Technology Match Tax Receipts	645,279	646,229	646,229	0	0.0%
Choice Income (net of payments)	3,413,829	3,482,106	3,648,295	166,189	4.8%
Income from Fees	175,000	210,000	210,000	0	0.0%
Summer School	50,000	55,000	55,000	0	0.0%
Senior Tax Rebate	2,757,823	2,178,208	2,178,208	0	0.0%
Indirect Costs	252,000	225,000	225,000	0	0.0%
Resource Teacher	1,214,823	859,534	1,116,192	256,658	29.9%
Extra Time	500,000	500,000	500,000	0	0.0%
Needs-Based Tuition	5,000,000	8,000,000	7,500,000	(500,000)	-6.3%
Less Charter School Payments	(11,742,820)	(12,329,961)	(12,853,844)	(523,883)	4.2%
<b>Total Local Revenues</b>	<b>78,465,821</b>	<b>83,628,593</b>	<b>83,027,558</b>	<b>(601,035)</b>	<b>-0.7%</b>
Opening Balance - 8000	9,010,437	11,035,021	11,035,021	0	0.0%
<b>Total Local Funds Available</b>	<b>87,476,258</b>	<b>94,663,614</b>	<b>94,062,579</b>	<b>(601,035)</b>	<b>-0.6%</b>
<b>State Revenues:</b>					
Division I **includes state reduction	99,630,149	102,682,164	102,132,606	(549,558)	-0.5%
Division II (+Voc Div II) *includes state reduction	6,315,266	5,802,675	5,750,702	(51,973)	-0.9%
Division III *includes state reduction	7,287,400	7,067,689	6,874,775	(192,914)	-2.7%
State Technology *includes state reduction	261,492	251,826	200,000	(51,826)	-20.6%
State Transportation	6,227,899	6,412,566	6,412,566	0	0.0%
Ed Sustainment Fund *Includes state reduction	3,239,574	997,843	2,460,380	1,462,537	146.6%
Related Services Cash-In	1,298,695	1,393,318	1,703,085	309,767	22.2%
Academic Excellence Cash-In	23,000	12,600	9,828	(2,772)	-22.0%
Additional Programs:	2,810,334	2,764,157	1,336,105	(1,428,052)	-51.7%
<u>Includes:</u>					
Groves	428,303	415,752	415,752	0	0.0%
Adult Basic Education	59,899	87,894	87,894	0	0.0%
Secondary Alternative	125,875	103,350	103,350	0	0.0%
Americanization	117,200	117,200	117,200	0	0.0%
CSCRIP	325,000	400,000	100,000	(300,000)	-75.0%
Professional Development	180,885	180,885	100,000	(80,885)	-44.7%
Driver's Education	75,000	80,834	60,834	(20,000)	-24.7%
Standards and Assessment	14,172	6,500	6,500	0	0.0%
School Improvement	1,098,000	1,098,000	0	(1,098,000)	-100.0%
Erate Funds	175,000	77,742	77,742	0	0.0%
Adolescent Hospital	36,000	36,000	0	(36,000)	-100.0%
State grants	175,000	160,000	266,833	106,833	66.8%
<b>Total State Revenue</b>	<b>\$127,093,809</b>	<b>\$127,384,839</b>	<b>\$126,880,048</b>	<b>(\$504,790)</b>	<b>-0.4%</b>
<b>TOTAL CURRENT YEAR REVENUE</b>	<b>\$205,559,630</b>	<b>\$211,013,432</b>	<b>\$209,907,606</b>	<b>(\$1,105,825)</b>	<b>-0.5%</b>
<b>Revenue Available with Local Carry-Forward</b>	<b>\$214,570,067</b>	<b>\$222,048,453</b>	<b>\$220,942,627</b>	<b>(\$1,105,825)</b>	<b>-0.5%</b>

	<b>F17 Final Budget</b>	<b>FY18 Preliminary Budget</b>	<b>FY18 Final Budget</b>	<b>Difference Final vs Prelim</b>	<b>% Change Final vs Prelim</b>
<b>Expenditures:</b>					
99910100 Superintendent	125,887	100,000	100,000	0	0.0%
99920000 Curriculum/Instruction	4,422,088	3,000,000	3,000,000	0	0.0%
99910105 Assistant Superintendent Operations	73,125	58,000	58,000	0	0.0%
99910110 Assistant Superintendent School Support	73,125	58,000	58,000	0	0.0%
99990960 Research and Assessment	189,502	152,000	152,000	0	0.0%
99910000 Public Communications	125,000	110,000	120,000	10,000	9.1%
99940810 Technology - Equipment and Repair	2,594,185	2,319,185	2,319,185	0	0.0%
99990050 Director of Secondary Schools	82,875	66,000	66,000	0	0.0%
99990050 Director of Elementary Schools	82,875	66,000	66,000	0	0.0%
99920900 Library	292,500	234,000	234,000	0	0.0%
99900000 Board of Education	44,155	35,000	35,000	0	0.0%
99990500 Copy Center/Printing	245,000	195,000	195,000	0	0.0%
99950000 Personnel/HR	103,552	82,000	82,000	0	0.0%
99970650 Student Services	438,500	351,000	351,000	0	0.0%
99940000 Business Office/Finance	41,650	36,000	36,000	0	0.0%
99960100 Maintenance	2,600,736	2,250,000	2,250,000	0	0.0%
99921050 Special Education	1,278,796	1,450,000	1,550,000	100,000	6.9%
99910115 Director of Special Education	73,125	58,000	0	(58,000)	-100.0%
99990000 Adult Education	731,277	724,196	724,196	0	0.0%
99940200 Division I Salaries	99,630,149	102,682,164	102,132,606	(549,558)	-0.5%
99930300 Special Services - Alternative Education	1,050,000	700,000	700,000	0	0.0%
99960200 Operations/Utilities	4,293,059	3,978,406	3,978,406	0	0.0%
9320240A Forest Oak Elementary	133,784	139,301	139,301	0	0.0%
99930400 Nurses/CSCRIP	30,000	27,000	27,000	0	0.0%
99990930 Performing Arts	170,625	146,000	146,000	0	0.0%
9320242A Heritage Elementary	143,822	136,414	136,414	0	0.0%
9320244A Highlands Elementary	89,013	93,339	93,339	0	0.0%
99980000 Summer School	50,000	55,000	55,000	0	0.0%
9320246A Lewis Elementary	99,776	104,395	116,520	12,125	11.6%
9320248A Shortlidge Academy	104,948	108,974	114,649	5,675	5.2%
99920110 School Based Intervention	1,098,000	1,098,000	0	(1,098,000)	-100.0%
9320250A Linden Hill Elementary	134,415	129,051	129,051	0	0.0%
9320252A Baltz Elementary	112,882	119,503	119,503	0	0.0%
9320254A Richardson Park Elementary	139,538	146,794	146,794	0	0.0%
99940300 Division II Vocational	367,163	340,583	290,583	(50,000)	-14.7%
9320256A Marbrook Elementary	110,358	113,856	117,481	3,625	3.2%
99920600 Referendum Technology/Instruction	2,645,871	2,600,000	2,590,000	(10,000)	-0.4%
9320260A Richey Elementary	111,609	111,259	111,259	0	0.0%
99970675 RTI	1,114,823	859,534	1,116,192	256,658	29.9%
9320264A Mote Elementary	103,751	103,430	103,430	0	0.0%
9320266A Warner Elementary	127,307	124,651	124,651	0	0.0%
9320270A North Star Elementary	134,604	131,921	134,296	2,375	1.8%
9320271A Cooke Elementary	126,654	121,260	128,385	7,125	5.9%
9320274A Al DuPont Middle	134,604	135,375	135,375	0	0.0%
99920500 Professional Development	180,885	180,885	140,000	(40,885)	-22.6%
9320276A - HB DuPont Middle	178,155	179,535	184,285	4,750	2.6%
99960400 - Red Clay Local Transportation	4,190,130	4,500,401	4,500,401	(0)	0.0%
99960300 - Contractor State Transportation	4,809,603	4,526,258	4,526,258	(0)	0.0%
9320280A Skyline Middle	186,971	187,117	187,117	0	0.0%
9320282A Stanton Middle	168,206	168,022	168,022	0	0.0%
9320284A Conrad School of Science	436,052	430,546	430,546	0	0.0%
9320286A Cab Calloway School of the Arts	241,790	243,436	257,911	14,475	5.9%
9320290A Dickinson High School	390,235	380,002	385,677	5,675	1.5%
9320292A Al DuPont High School	435,773	432,358	432,358	0	0.0%

9320261A Brandywine Spring K-8	180,574	179,365	188,865	9,500	5.3%
9320294A McKean High School	448,041	443,418	455,393	11,975	2.7%
99920800 Driver's Education	75,000	75,000	60,000	(15,000)	-20.0%
99940400 Local Salaries and Benefits	59,952,387	63,197,247	62,777,408	(419,839)	-0.7%
99900300 District Wide Services	2,928,464	4,094,952	4,109,952	15,000	0.4%
Includes:					
Prior Year Payables- One-time carry forward	65,000	1,050,000	1,050,000	0	0.0%
Substitute Teachers	1,690,667	1,859,811	1,859,811	(0)	0.0%
Insurance	340,000	375,000	390,000	15,000	4.0%
DSC Payment	632,797	620,141	620,141	(0)	0.0%
Other district payments/ state grants	50,000	50,000	50,000	0	0.0%
Postage	25,000	15,000	15,000	0	0.0%
Audits	25,000	25,000	25,000	0	0.0%
Gate Expenses	50,000	50,000	50,000	0	0.0%
Dickinson 6-8 Expansion	50,000	50,000	50,000	0	0.0%
99990410 State Programs	36,000	36,000	0	(36,000)	-100.0%
99940100 Contingency	787,286	1,088,632	1,081,720	(6,912)	-0.6%
99900100 Legal Services	500,000	500,000	500,000	0	0.0%
99970680 Security/School Supervision	571,200	571,184	571,184	0	0.0%
99970500 Strategic Plan Initiatives/Extra Time	500,000	500,000	500,000	0	0.0%
99930100 Related Services	1,262,274	1,850,000	2,251,795	401,795	21.7%
<b>Total Expenditures - Division 32</b>	<b>\$204,333,734</b>	<b>\$209,414,949</b>	<b>\$207,991,508</b>	<b>(\$1,423,442)</b>	<b>-0.7%</b>
<b>Current Year Revenues/Expenses</b>	<b>1,225,896</b>	<b>1,598,482</b>	<b>1,916,099</b>	<b>317,616</b>	<b>19.9%</b>
<b>Estimated Carry-Forward Balance (local funds)</b>	<b>10,236,333</b>	<b>12,633,503</b>	<b>12,951,120</b>	<b>317,616</b>	<b>2.5%</b>





## Tuition Funds

**Tuition-Based Programs Summary**  
**FY18 Final Budget**

	<b>FY17 Final Budget</b>	<b>FY18 Preliminary Budget</b>	<b>FY18 Final Budget</b>	<b>\$ Change Final vs. Prelim</b>	<b>% Change Final vs Prelim</b>
<b>REVENUE:</b>					
Opening Balance -Tuition Funds	2,145,299	765,049	765,049	0	0.0%
Tuition Tax	20,204,642	24,751,647	24,751,647	0	0.0%
Tuition billing	1,927,535	1,552,654	1,552,654	(0)	0.0%
State Revenue (1st State, Unique Alt)	1,250,599	823,501	2,551,339	1,727,838	209.8%
<b>Total Tuition Revenue</b>	<b>25,528,075</b>	<b>27,892,851</b>	<b>29,620,689</b>	<b>1,727,838</b>	<b>6.2%</b>
<b>EXPENDITURES:</b>					
Tuition Payments to Other Agencies	2,687,024	2,847,328	2,847,328	0	0.0%
Unique Alternatives/Private Placement	1,073,448	1,136,399	3,216,914	2,080,515	183.1%
Consortium	325,866	338,075	338,075	0	0.0%
Meadowood Program	4,850,000	4,850,000	4,850,000	0	0.0%
Intensive Learning Centers	4,544,000	4,544,000	4,544,000	0	0.0%
ELL/LEP	3,700,000	4,200,000	4,200,000	0	0.0%
First State School	1,150,000	1,150,000	1,150,000	0	0.0%
Needs-Based Special Education Funding	5,000,000	8,000,000	7,500,000	(500,000)	-6.3%
Tuition Contingency	404,093	495,033	495,033	0	0.0%
<b>Total Expenditures</b>	<b>23,734,431</b>	<b>27,560,835</b>	<b>29,141,350</b>	<b>1,580,515</b>	<b>5.7%</b>
<b>Current Year Revenues over Expenses</b>	<b>(351,655)</b>	<b>(433,032)</b>	<b>(285,710)</b>	<b>147,322</b>	<b>-34.0%</b>
<b>Estimated June 30 Balance</b>	<b>1,793,644</b>	<b>332,017</b>	<b>479,339</b>	<b>147,322</b>	<b>44.4%</b>

**Meadowood School - Agency 54**  
**FY18 Final Budget**

**Revenue:**

	<b>FY17 Final Budget</b>	<b>FY18 Prelim Budget</b>	<b>FY18 Final Budget</b>	<b>Difference Final vs. Prelim</b>	<b>% Change</b>
<b>Beginning Local Funds Balance</b>	1,138,948	1,458,894	1,458,894	0	0.0%
<b>State Revenue:</b>					
Division I	6,053,028	6,199,967	5,880,473	(319,494)	-5.2%
Division II *includes state reduction	326,848	279,154	263,633	(15,521)	-5.6%
Division III	443,847	409,713	381,595	(28,118)	-6.9%
Others:					
CSCRП:	32,167	35,000	0	(35,000)	-100.0%
Vocational:	19,195	20,000	15,000	(5,000)	-25.0%
Related Services Cash-In	416,266	624,723	648,376	23,653	3.8%
Transportation:	865,220	842,195	842,195	0	0.0%
<b>Total State Revenue:</b>	<b>8,156,570</b>	<b>8,410,752</b>	<b>8,031,272</b>	<b>216,286</b>	<b>-4.5%</b>
<b>Local Revenue:</b>					
Tuition Income:	4,850,000	4,850,000	4,850,000	0	0.0%
Interest:	12,025	28,000	28,000	0	0.0%
<b>Total Local Revenue:</b>	<b>4,862,025</b>	<b>4,878,000</b>	<b>4,878,000</b>	<b>0</b>	<b>0.00%</b>
<b>Total Current Revenues - State and Local</b>	<b>13,018,595</b>	<b>13,288,752</b>	<b>12,909,272</b>	<b>(379,480)</b>	<b>-2.86%</b>
<b>Grand Total All Sources:</b>	<b>\$14,157,543</b>	<b>\$14,747,646</b>	<b>\$14,368,166</b>	<b>\$216,286</b>	<b>2.40%</b>

**Expenditures:**

<b>IBU:</b>	<b>FY17 Final Budget</b>	<b>FY18 Prelim Budget</b>	<b>FY18 Final Budget</b>	<b>Difference</b>	<b>% Change</b>
99940200 - Division I Salaries	6,053,028	6,199,967	5,880,473	(319,494)	-5.15%
9320516A - Meadowood School	279,327	279,327	279,327	0	0.00%
99960200 - Operations/Utilities	195,694	60,000	185,909	125,909	209.85%
99930100 - Related Services	866,579	1,267,518	1,216,597	(50,921)	-4.02%
99940300 - Division II Vocational	7,500	7,500	7,500	0	0.00%
99960400 - District Transportation	1,388,967	1,432,670	1,432,670	0	0.00%
99940400 - Local Salaries and Benefits	4,003,693	3,931,762	3,807,392	(124,370)	-3.16%
99900300 - District Wide Services	246,602	245,000	245,000	0	0.00%
99980000 - Summer School	25,000	25,500	25,500	0	0.00%
99940100 - Contingency	384,069	398,663	398,663	0	0.00%
<b>Total Expenditures:</b>	<b>13,450,459</b>	<b>13,847,907</b>	<b>13,479,031</b>	<b>(\$368,876)</b>	<b>-2.66%</b>
<b>Revenues over Expenses</b>	<b>(\$431,864)</b>	<b>(\$559,155)</b>	<b>(\$569,759)</b>	<b>(\$10,604)</b>	<b>1.90%</b>
<b>Estimated June 30 Ending Balance</b>	<b>\$707,084</b>	<b>\$899,739</b>	<b>\$889,135</b>	<b>(\$10,604)</b>	<b>-1.18%</b>

**Intensive Learning Centers - Agency 58  
FY18 Final Budget**

**Revenue:**

	<b>FY17 Final Budget</b>	<b>FY18 Preliminary Budget</b>	<b>FY18 Final Budget</b>	<b>Difference Final vs. Prelim</b>	<b>% Change</b>
<b>Beginning Local Funds Balance:</b>	1,065,044	1,010,788	1,010,788	0	0.0%
<b>State Revenue:</b>					
Division I:	4,031,622	4,116,474	4,722,502	606,028	14.7%
Division II: *includes state reduction	176,046	101,244	151,957	50,713	50.1%
Division III:	245,085	342,886	403,396	60,510	17.6%
Others:					
C/SCRIP	125,000	100,000	0	(100,000)	-100.0%
Transportation:	522,237	447,696	490,334	42,638	9.5%
Related Services	111,934	307,148	543,448	236,300	76.9%
<b>Total State Revenue:</b>	<b>5,211,924</b>	<b>5,415,448</b>	<b>6,311,636</b>	<b>896,188</b>	<b>16.5%</b>
<b>Local Revenue:</b>					
Tuition:	4,544,000	4,544,000	4,544,000	0	0.0%
Interest:	10,913	30,000	30,000	0	0.0%
<b>Total Local Revenue: (includes carry-over)</b>	<b>4,554,913</b>	<b>4,574,000</b>	<b>4,574,000</b>	<b>0</b>	<b>0.0%</b>
<b>Total Current Revenue State and Local</b>	<b>9,766,837</b>	<b>9,989,448</b>	<b>10,885,636</b>	<b>896,188</b>	<b>9.0%</b>
<b>Grand Total All Sources</b>	<b>\$10,831,881</b>	<b>\$11,000,236</b>	<b>\$11,896,424</b>	<b>\$896,188</b>	<b>8.1%</b>

**Expenditures:**

<b>Operating Unit</b>	<b>FY17 Final Budget</b>	<b>FY18 Preliminary Budget</b>	<b>FY18 Final Budget</b>	<b>Difference Final vs. Prelim</b>	<b>% Change</b>
99940200 - Division I Salaries	4,031,622	4,216,474	4,722,502	506,028	12.0%
9320526A - Richardson Park Learning Center	164,263	164,263	164,263	0	0.0%
99960200 - Operations/Utilities	100,876	121,000	121,000	0	0.0%
99930100 - Related Services	690,952	750,000	985,463	235,463	31.4%
99960400 - District Transportaiton	796,538	698,235	768,059	69,824	10.0%
99940400 - Local Salaries and Benefits	3,625,753	3,739,675	3,739,675	0	0.0%
99900300 - District Wide Services	158,963	165,000	225,000	60,000	36.4%
99940100 - Contingency	216,638	220,005	220,005	0	0.0%
99980000 - Summer School	30,000	30,000	30,000	0	0.0%
<b>TOTAL EXPENDITURES:</b>	<b>9,815,605</b>	<b>10,104,652</b>	<b>10,975,967</b>	<b>871,315</b>	<b>8.6%</b>
<b>Current Year Revenues Over Expenses</b>	<b>\$1,016,277</b>	<b>(\$115,204)</b>	<b>(\$90,330)</b>	<b>(\$42,016)</b>	<b>-21.6%</b>
<b>Estimated June 30 Ending Balance</b>	<b>\$1,016,277</b>	<b>\$895,584</b>	<b>\$920,458</b>	<b>\$24,874</b>	<b>2.8%</b>

**English Language Learners Program  
FY18 Final Budget**

	<b>FY17 Final Budget</b>	<b>FY18 Prelim Budget</b>	<b>FY18 Final Budget</b>	<b>\$ Change Final vs. Prelim</b>	<b>% Change Final vs. Prelim</b>
<b>Revenues:</b>					
Beginning Balance	343,976	390,023	390,023	0	0.00%
Tuition:	3,700,000	4,200,000	4,200,000	0	0.00%
<b>Total Revenues</b>	<b>4,043,976</b>	<b>4,590,023</b>	<b>4,590,023</b>	<b>0</b>	<b>0.00%</b>
<b>Expenditures:</b>					
Local Salaries and Benefits:	3,302,937	3,596,554	3,596,554	0	0.00%
Travel:	2,500	500	500	0	0.00%
Contractual Services:	600,000	700,000	700,000	0	0.00%
Supplies and Materials:	25,000	10,000	10,000	0	0.00%
<b>Total Expenditures</b>	<b>3,930,437</b>	<b>4,307,054</b>	<b>4,307,054</b>	<b>0</b>	<b>0.00%</b>
<b>Revenues over Expenses</b>	<b>\$113,539</b>	<b>\$282,969</b>	<b>\$282,969</b>	<b>0</b>	<b>0.00%</b>

**First State School  
FY18 Final Budget**

	<b>FY17 Final Budget</b>	<b>FY18 Preliminary Budget</b>	<b>FY18 Final Budget</b>	<b>\$ Change Final vs Prelim</b>	<b>% Change Final vs. Prelim</b>
<b>Revenue:</b>					
Beginning balance:	218,296	320,945	320,945	0	0.0%
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%
<b>Total Revenue:</b>	<b>1,682,796</b>	<b>1,785,445</b>	<b>1,785,445</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures:</b>					
Local Salaries and Benefits:	273,446	293,343	293,343	0	0.0%
Contractual Services:	1,255,425	1,149,866	1,149,866	0	0.0%
Supplies and Materials:	10,000	15,000	15,000	0	0.0%
Summer School	25,000	15,000	15,000	0	0.0%
<b>Total Expenditures:</b>	<b>1,563,871</b>	<b>1,473,209</b>	<b>1,473,209</b>	<b>0</b>	<b>0.0%</b>
<b>Revenues over expenses</b>	<b>118,925</b>	<b>312,236</b>	<b>312,236</b>	<b>0</b>	<b>0.0%</b>



## Carry-Over Funds

**Prior Year State Carry-Over Funds**

<b>State</b>				
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**

<b>State</b>				
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 2018 Match Tax**

Revenue From Match Tax:	\$2,648,481
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$2,648,481</b>
Expenditures:	
Minor Capital Improvement	\$748,103
State Technology Maintenance	\$646,229
Reading/Math Specialist	\$759,536
Extra Time	\$432,977
<b>TOTAL EXPENDITURES</b>	<b>\$2,586,845</b>
<b>Projected Balance 6/30/18</b>	<b>\$61,635</b>



## Debt Service

**FY 2018 Debt Service**

<b>Debt Service Tax Rate Requirements:</b>	<b>FY 2018</b>
Revenue From Debt Service Tax:	\$11,424,614
Balance Available July 1, 2017:	\$1,777,231
CSW Rent	\$325,423
Interest Income	\$149,857
Available Funds	\$13,677,125
Estimated Debt Service amount	
including first quarter 2018	\$12,932,507
Balance at Year End of October 2018	\$744,618



## Federal Funds

**FFY 2018 Federal Programs Preliminary Allocations**

<b>CATEGORY</b>	<b>FF16</b>	<b>FF17</b>	<b>FF18</b>	<b>Difference</b>
Title I:	5,409,873	5,635,669	6,509,993	874,324
Title II: Teacher Quality and Technology	1,333,455	1,253,503	1,179,050	(74,453)
Title III: Bilingual	268,836	245,595	221,187	(24,408)
				-
IDEA 6-21:	4,125,479	4,279,048	4,312,518	33,470
Vocational Education (Perkins)	412,163	392,784	414,672	21,888
IDEA PreSchool	98,120	98,528	98,531	3
Priority School Funding			1,098,000	1,098,000
<b>TOTAL</b>	<b>11,647,926</b>	<b>11,905,127</b>	<b>13,833,951</b>	<b>1,928,824</b>
				16.20%



## Nutrition Services

**RCCSD Nutrition Services Estimated FY18 Budget**

**REVENUE**

Carryover Balance	\$4,284,633.14
State Support	\$2,010,000.00
Federal Support	\$6,770,000.00
FFVP Federal Support	\$260,000.00
Sales and Other Revenue	\$1,765,000.00
<b>Total Estimated Revenue</b>	<b>\$15,089,633.14</b>
	(\$4,284,633.14)
	<b>\$10,805,000.00</b>

**EXPENDITURES**

Salaries & Benefits	\$5,151,000.00
Food and Other	\$4,882,648.34
Equipment / Computers	\$500,000.00
FY'17 Encumbrances	\$371,246.46
<b>Total Estimated Expenditures</b>	<b>\$10,904,894.80</b>