

# FY 2021 Preliminary Budget



**Red Clay Consolidated School District**  
**July 8, 2020**

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

**Members of the Red Clay Consolidated School District  
Board of Education  
2019-2020**

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Charles “Ted” Ammann, Ed.D, Assistant Superintendent

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.

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## Introduction

The FY2021 Red Clay Consolidated School District Preliminary Budget encompasses the period of July 1, 2020 through June 30, 2021. 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 FY21 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 20 year bonds for construction and renovations. There is no change to the overall tax rate in FY21. The combined tuition tax increase of 2.5 cents and increase in Opportunity Fund match of 0.5 cents is offset by a decrease in the Debt Service Tax of 3 cents.

Red Clay Consolidated School District begins the budget with a \$16.6 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 \$247,527,141 which is combined between \$89,057,799 in local current expense funds and \$141,856,341 in state funds. The FY21 Budget includes increases in state and local funding for tuition funding which includes supports for students in the Autism program, Early Years, ELL, and district-wide special services.

The FY21 Preliminary Budget includes \$233,283,004 in operating expenditures. This is a 0.7% increase over FY20 Budget and includes the addition of 49 positions in Autism, ELL, Early Years, special education 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. It also allows for flexibility based on the unknown return to school provisions related to the impact of COVID 19 closures and reopening.

The FY21 Preliminary Budget includes a contingency of \$1,215,214 or 1% of local revenue. The expected ending balance of current expense funds is \$14,244,137 on June 30, 2021. 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 \$13,252,388 in revenue in Federal FY21. There is an additional \$4,227,114 of FY20 federal CARES money to help offset costs related to COVID 19. Debt Service payments in FY21 and through October, 2021 are projected to be \$11,354,729. Match Tax revenues supporting minor capital improvements, technology maintenance, resource teachers and extra time programs are projected to be \$4,525,599 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 \$35,131,474 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 FY21, 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 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, 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 Elementary (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
<b>TOTAL</b>	<b>109</b>	<b>4,618</b>	<b>8,521</b>	<b>1,118</b>	<b>637</b>	<b>517</b>	<b>15,520</b>	<b>8.52</b>	<b>285.06</b>	<b>426.05</b>	<b>133.10</b>	<b>106.17</b>	<b>198.85</b>	<b>51.36</b>	<b>25.68</b>	<b>1,183.4</b>
																<b>3</b>



## Carry-Over Funds



**FY2020 State Operating Carry Over Funds**

<b>State</b>				
<b>FY</b>	<b>Appropriation</b>	<b>Description</b>	<b>Expiration</b>	<b>Amount</b>
2020	00231	World Language Expansion	6/30/2021	\$17,827
2020	05149	Homeless Transportation	9/30/2020	\$85,431
2020	05181	Unique Alternatives	6/30/2020	\$767,804
2020	05193	Standards and Assessment	9/30/2020	\$3,880
2020	05265	Division II/Vocational Ed	6/30/2021	\$208,740
2020	05297	Education Opportunity	6/30/2021	\$319,607
2020	05298	Foster Care Transportation	9/30/2020	\$16,452
2020	05309	SSBG - K-3	6/30/2021	\$172,440
2020	05310	SSBG - Reading	6/30/2021	\$180,362
2020	05311	Opp Grant Mental Health	6/30/2021	\$196,273
2020	08914	Opportunity Fund	6/30/2021	\$327,602
2020	08915	Opp Fund MH/Reading	6/30/2021	\$196,277
2019	10171	School Safety	6/30/2021	\$28,570
2019	05244	School Improvement	6/30/2021	\$44,309
2019	50022	MCI State	6/30/2021	\$3,021
2020	50022	MCI State	6/30/2022	\$739,841
2020	50324	Voc Equipment Replacement	6/30/2022	\$5,195



## **FY 2021 Tax Rate Calculations**

**Tax Rate Compilation FY21**

Net assessed value of real property within Red Clay: \$5,340,514,764  
Net assessed value of New Castle County Tax Pool : (1) \$17,381,130,627

*(1) The assessed values for the other districts are:  
Christina \$5,601,908,803; Colonial \$3,023,824,876; and  
Brandywine \$3,414,882,184.*

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) \$23,659,879

*(4)  $\$17,381,130,627 \times \$0.468/\$100 \times 0.29086310460$*

Real estate taxes from current expense tax rate above pool: (5) \$57,989,446

*(5)  $\$5,340,514,764 \times (\$1.576 - \$0.468)/\$100 \times .98$  (2%  
delinquency factor)*

Total Current Expense Revenue \$81,649,324

Estimated loss due to Senior Tax Credit -\$2,240,522

State Reimbursement for Senior Tax Credit \$2,240,522

FY21 Current Expense revenue available for expenditures: \$81,649,324

**Tuition**

Required revenue:

Real Estate taxes: (6) \$28,391,779

(6)  $\$5,340,514,764 \times \$0.537/\$100) \times .99$

**Debt Service**

Ending balance in appropriation 91000 on 06/30/20: \$5,295,535

Required Revenue:

Real Estate taxes (7) \$5,874,566

(7)  $\$5,340,514,764 \times \$0.11/\$100$

Interest Income \$145,485

Charter School of Wilmington Payment \$347,161

Total Revenue 

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\$11,662,747

Expenditures:

FY20 bond indebtedness: \$11,354,729

*(8) This funding includes principal and interest payments due through October 2021 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 10/31/21: 

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\$308,018

**Match Tax and Minor Capital Improvement**

Real estate Match Tax (9) \$4,539,438

(9)  $5,340,514,764,108 \times .085/100$

Expenses:

Minor Cap. FY20: (10) \$880,235

*(10) Authorization specifies a 40% local match of the authorized funding in the FY21 Bond Bill - State \$1,320,352 and \$880,235 Local*

State Technology Maintenance Match: (11) 651,543

*(11) FY21 State Budget Bill Epilogue Section 330 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 (\$5,340,514,764 x \$0.0122/\$100)*

Minner Reading/Math Specialist Match: (12)

806,023

*(12) FY21 State Budget Bill Epilogue Section 344 allows continued match for local share of salaries.*

Extra Time Match: (13)

432,977

*(13) FY21 State Budget Bill Epilogue Section 344 allows match for local share of FY08 Extra Time Appropriation.*

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

746,719

*(14) FY21 State Budget Bill Epilogue Section 355(c) allows match for local share of salaries*

Opportunity Fund: (15)

*(15) FY20 State Budget Bill Epilogue Section 361c allows local match for costs*

1,008,102

Total projected expenditures

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4,525,599

Projected Match Tax Balance: (14)

13,838

**Red Clay FY21 Local Tax Rates**  
 (Per \$100 of Assessed Value)

<b>Tax Category</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>Difference</b>	<b>Local Tax Rate Dollar Value</b>
Current Expense	\$1.576	\$1.576	\$0.000	\$81,649,324
Tuition	\$0.512	\$0.537	\$0.025	\$28,391,779
Debt Service	\$0.140	\$0.110	(\$0.030)	\$5,874,566
Match Tax	\$0.080	\$0.085	\$0.005	\$4,539,438
<b>TOTAL</b>	<b>\$2.308</b>	<b>\$2.308</b>	<b>\$0.000</b>	<b>\$120,455,107</b>

*Includes both residential and non-residential properties.  
 Assumes 98% collection rate for 2% delinquency  
 Per \$100 of assessed value*

**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 Incr/Decrease</b>
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%
2020-2021	\$1.576	\$0.537	\$0.110	\$0.085	\$2.308	0.00%



## Division 32 Operating Budget

## FY 2021 Division 32 General Operating Budget

	<b>FY20 Final Budget</b>	<b>FY20 Actual</b>	<b>FY21 Preliminary Budget</b>	<b>Difference FY21 Prelim to FY20 Final Budget</b>	<b>% Change FY21 Prelim vs FY20 Final Budget</b>
<b>Local Revenues</b>					
Current Expense Tax Receipts	79,431,495	80,939,405	79,408,802	(22,693)	0.0%
Interest	1,100,000	1,715,687	1,500,000	400,000	36.4%
MCI Technology Match Tax Receipts	648,756	648,756	651,543	2,787	0.4%
Choice Income (net of payments)	4,592,016	4,592,016	4,683,856	91,840	2.0%
Income from Fees	210,000	267,100	210,000	0	0.0%
Summer School	30,000	13,144	5,000	(25,000)	-83.3%
Senior Tax Rebate	2,438,696	2,231,438	2,240,522	(198,174)	-8.1%
Indirect Costs	75,000	49,476	40,000	(35,000)	-46.7%
Resource Teacher local match	790,219	790,219	806,023	15,804	2.0%
Extra Time local match	500,000	500,000	500,000	0	0.0%
K-3 Basic/K-4 Reading Specialists local match	692,183	692,183	746,719	54,536	7.9%
Opportunity Fund Match	542,912	542,912	1,008,102	465,190	85.7%
Needs-Based Tuition	9,766,815	9,766,815	11,266,815	1,500,000	15.4%
Less Charter School Payments	(13,734,886)	(13,734,886)	(14,009,584)	(274,698)	2.0%
<b>Total Local Revenues</b>	<b>87,083,206</b>	<b>89,014,265</b>	<b>89,057,799</b>	<b>1,974,593</b>	<b>2.3%</b>
Opening Balance - 98000	15,085,271	15,085,271	16,613,002	1,527,731	10.1%
<b>Total Local Funds Available</b>	<b>102,168,477</b>	<b>104,099,536</b>	<b>105,670,801</b>	<b>3,502,324</b>	<b>3.4%</b>
<b>State Revenues:</b>					
Division I **includes state give back	108,153,383	109,923,110	110,493,058	2,339,675	2.2%
Division II (+Voc Div II) *includes ESCO payment	5,165,515	4,815,515	4,911,825	(253,690)	-4.9%
Division III	7,392,107	7,392,107	7,539,949	147,842	2.0%
State Technology *includes state give back	218,382	218,382	220,000	1,618	0.7%
State Transportation	6,953,605	6,562,456	6,953,605	0	0.0%
Ed Sustainment Fund *Includes state reduction	2,626,167	2,626,167	2,678,690	52,523	2.0%
Related Services Cash-In	1,728,611	1,763,225	1,866,122	137,511	8.0%
Academic Excellence Cash-In	30,100	30,100	25,000	(5,100)	-16.9%
Additional Programs:	7,458,501	7,700,026	7,168,091	(290,410)	-3.9%
<u>Includes:</u>				0	
Groves	405,250	423,793	423,793	18,543	4.6%
Adult Basic Education	113,850	113,850	113,850	0	0.0%
Secondary Alternative	98,120	98,120	98,120	0	0.0%
Americanization	117,200	117,200	117,200	0	0.0%
CSCRCP	150,000	144,075	125,000	(25,000)	-16.7%
Professional Develop *includes state give back	88,002	88,002	88,000	(2)	0.0%
Driver's Education *includes state give back	39,987	39,987	44,725	4,738	11.8%
Standards and Assessment	15,000	14,894	15,000	0	0.0%
Opportunity Funds - State	4,088,427	4,088,428	3,951,537	(136,890)	-3.3%
K-3 Basic/K-4 Reading Specialists/Math Coaches	1,474,429	1,474,429	1,440,866	(33,563)	-2.3%
Erate Funds	0	0	0	0	
State grants	868,236	1,097,248	750,000	(118,236)	-13.6%
<b>Total State Revenue</b>	<b>\$139,726,371</b>	<b>\$141,031,088</b>	<b>\$141,856,341</b>	<b>\$2,129,970</b>	<b>1.5%</b>
<b>TOTAL CURRENT YEAR REVENUE</b>	<b>\$226,809,577</b>	<b>\$230,045,353</b>	<b>\$230,914,139</b>	<b>\$1,703,071</b>	<b>1.8%</b>
<b>Revenue Available with Local Carry-Forward</b>	<b>\$241,894,848</b>	<b>\$245,130,624</b>	<b>\$247,527,141</b>	<b>\$1,703,071</b>	<b>2.3%</b>



	<b>FY20 Final Budget</b>	<b>FY20 Actual</b>	<b>FY21 Preliminary Budget</b>	<b>Difference FY21 Prelim to FY20 Final</b>	<b>% Change FY21 Prelim vs FY20 Final Budget</b>
<b>Expenditures:</b>					
99910100 Superintendent	100,000	32,373	100,000	0	0.0%
99920000 Curriculum/Instruction	3,000,000	3,064,715	3,000,000	0	0.0%
99910105 Asst Superintendent Operations	58,000	40,821	58,000	0	0.0%
99910110 Depty Superintendent School Support	58,000	49,305	58,000	0	0.0%
99990960 Research and Assessment	155,040	137,278	155,040	0	0.0%
99910000 Public Communications	120,000	98,049	120,000	0	0.0%
99940810 Technology - Equipment and Repair	2,344,879	2,343,923	2,344,879	0	0.0%
99990050 Director of Secondary Schools	66,000	30,167	66,000	0	0.0%
99990060 Director of Elementary Schools	66,000	38,611	66,000	0	0.0%
99910115 Equity Officer	50,000	44,109	50,000	0	0.0%
99920900 Library	234,000	228,994	234,000	0	0.0%
99900000 Board of Education	35,000	26,898	35,000	0	0.0%
99990500 Copy Center/Printing	120,000	105,006	120,000	0	0.0%
99950000 Personnel/HR	82,000	60,581	107,000	25,000	30.5%
99970650 Student Services	351,000	350,205	371,000	20,000	5.7%
99940000 Business Office/Finance	36,000	24,068	40,000	4,000	11.1%
99960100 Maintenance	2,682,600	2,681,754	2,736,252	53,652	2.0%
99921050 Special Education	2,029,290	2,017,737	2,069,876	40,586	2.0%
99990000 Adult Education	734,420	781,367	752,963	18,543	2.5%
99940200 Division I Salaries	108,153,383	109,923,110	110,493,058	2,339,675	2.2%
99930300 Special Services - Alternative Education	725,000	700,000	725,000	0	0.0%
99960200 Operations/Utilities	3,969,363	3,548,043	3,969,363	0	0.0%
9320240A Forest Oak Elementary	111,392	87,998	125,594	14,202	12.7%
99930400 Nurses/CSCRIP	50,000	45,199	100,000	50,000	100.0%
99990930 Performing Arts	146,000	140,274	146,000	0	0.0%
9320242A Heritage Elementary	130,290	111,217	130,773	483	0.4%
9320244A Highlands Elementary	92,922	69,054	103,943	11,021	11.9%
99980000 Summer School	25,000	22,519	15,000	(10,000)	-40.0%
9320246A Lewis Elementary	120,612	113,493	110,944	(9,668)	-8.0%
9320248A Shortlidge Academy	118,613	102,927	114,386	(4,227)	-3.6%
99920110 School Based Opportunity Grants	4,531,339	3,324,881	4,959,639	428,300	9.5%
9320250A Linden Hill Elementary	138,075	100,698	155,202	17,127	12.4%
9320252A Baltz Elementary	121,357	98,424	141,008	19,651	16.2%
9320254A Richardson Park Elementary	172,612	142,171	184,141	11,529	6.7%
99940300 Division II Vocational	267,146	117,881	304,024	36,878	13.8%
9320256A Marbrook Elementary	101,767	85,152	115,690	13,923	13.7%
99920600 Referendum Technology/Instruction	2,641,800	3,565,559	2,641,800	0	0.0%
9320260A Richey Elementary	108,028	55,353	125,875	17,847	16.5%
99970675 RTI/K-3 Basic/Math Coach	2,798,354	2,654,902	2,818,857	20,503	0.7%
9320264A Mote Elementary	117,126	88,008	130,568	13,442	11.5%
9320266A Warner Elementary	125,646	100,566	133,655	8,009	6.4%
9320270A North Star Elementary	143,142	89,939	165,778	22,636	15.8%
9320271A Cooke Elementary	139,901	106,448	167,903	28,002	20.0%
9320274A AI DuPont Middle	118,941	110,938	141,377	22,436	18.9%
99920500 Professional Development	127,683	88,002	88,000	(39,683)	-31.1%
9320276A - HB DuPont Middle	165,811	135,867	186,069	20,258	12.2%
99960400 - Red Clay Local Transportation	5,256,854	6,058,346	6,179,513	922,659	17.6%
99960300 - Contractor State Transportation	4,599,316	4,696,528	4,790,459	191,143	4.2%
9320280A Skyline Middle	149,254	149,475	198,779	49,525	33.2%
9320282A Stanton Middle	197,323	119,506	238,193	40,870	20.7%
9320284A Conrad School of Science	461,434	420,110	451,298	(10,136)	-2.2%

9320286A Cab Calloway School of the Arts	274,993	204,980	292,488	17,495	6.4%
9320290A Dickinson High School	450,562	406,091	444,446	(6,116)	-1.4%
9320292A AI DuPont High School	438,274	357,051	466,947	28,673	6.5%
9320261A Brandywine Spring K-8	195,909	169,132	206,352	10,443	5.3%
9320294A McKean High School	487,145	410,187	527,433	40,288	8.3%
99920800 Driver's Education	69,236	62,186	58,605	(10,631)	-15.4%
99940400 Local Salaries and Benefits	65,154,493	64,660,753	66,718,818	1,564,325	2.4%
99900300 District Wide Services	2,828,101	2,398,449	2,859,885	31,784	1.1%
<u>Includes:</u>					
Prior Year Payables- One-time carry forward	50,000	31,587	50,000	0	0.0%
Substitute Teachers	1,624,885	1,119,573	1,624,885	0	0.0%
Insurance	360,000	387,952	390,000	30,000	8.3%
DSC Payment	613,216	613,216	615,000	1,784	0.3%
Other district payments	50,000	167,689	50,000	0	0.0%
Postage	15,000	7,558	15,000	0	0.0%
Audits	15,000	0	15,000	0	0.0%
Gate Expenses	50,000	42,902	50,000	0	0.0%
Odyssey of the Mind	50,000	27,160	50,000	0	0.0%
99940410 State Programs/Grants	315,860	629,299	750,000	434,140	137.4%
99940100 Contingency	1,174,937	1,291,472	1,215,214	40,277	3.4%
99900100 Legal Services	350,000	286,696	350,000	0	0.0%
99970680 Security/School Supervision	1,340,537	1,127,743	1,090,537	(250,000)	-18.6%
99970500 Strategic Plan Initiatives/Extra Time	500,000	345,201	500,000	0	0.0%
99930100 Related Services	3,806,796	4,912,345	4,966,381	1,159,585	30.5%
<b>Total Expenditures - Division 32</b>	<b>\$225,834,556</b>	<b>\$226,590,134</b>	<b>\$233,283,004</b>	<b>\$7,448,448</b>	<b>3.3%</b>
<b>Current Year Revenues/Expenses</b>	<b>975,021</b>	<b>3,455,219</b>	<b>(2,368,865)</b>	<b>(3,343,886)</b>	<b>-343.0%</b>
<b>Estimated Carry-Forward Balance (local funds)</b>	<b>16,060,292</b>	<b>16,540,490</b>	<b>14,244,137</b>	<b>(1,816,155)</b>	<b>-11.3%</b>



## Tuition Funds

**Tuition-Based Programs Summary**  
**FY21 Preliminary Budget**

	<b>FY19 Final Budget</b>	<b>FY20 Preliminary Budget</b>	<b>FY20 Final Budget</b>	<b>FY21 Preliminary Budget</b>	<b>Difference FY21 Prelim to FY20 Final</b>	<b>% Change FY20 Final vs FY20 Prelim Budget</b>
<b>REVENUE:</b>						
Opening Balance -Tuition Funds	1,293,874	1,589,996	1,589,996	1,871,657	281,661	17.7%
Tuition Tax	25,251,130	26,954,197	26,954,197	28,391,779	1,437,582	5.3%
Tuition billing	1,241,904	1,395,253	1,395,253	1,688,757	293,504	21.0%
State Revenue (1st State, Unique Alt)	2,794,684	3,096,173	3,096,173	3,179,281	83,108	2.7%
<b>Total Tuition Revenue</b>	<b>30,581,592</b>	<b>33,035,619</b>	<b>33,035,619</b>	<b>35,131,474</b>	<b>2,095,855</b>	<b>6.3%</b>
<b>EXPENDITURES:</b>						
Tuition Payments to Other Agencies	2,976,433	1,891,360	1,891,360	2,116,973	225,613	11.9%
Unique Alternatives/Private Placement	3,732,050	4,027,788	4,227,788	3,958,601	(269,187)	-6.4%
Consortium	350,718	325,479	325,479	325,479	0	0.0%
Meadowood Program	4,600,000	4,350,000	4,350,000	4,350,000	0	0.0%
Early Years	4,794,000	5,294,000	5,794,000	6,794,000	1,000,000	17.3%
ELL/LEP	3,700,000	3,700,000	3,700,000	3,700,000	0	0.0%
First State School	1,150,000	1,150,000	1,150,000	950,000	(200,000)	-17.4%
Needs-Based Special Education Funding	7,500,000	10,266,815	9,766,815	11,266,815	1,500,000	15.4%
Tuition Contingency	505,023	1,347,710	1,347,710	1,277,630	(70,080)	-5.2%
<b>Total Expenditures</b>	<b>29,308,224</b>	<b>32,353,152</b>	<b>32,553,152</b>	<b>34,739,498</b>	<b>2,186,346</b>	<b>6.7%</b>
<b>Current Year Revenues over Expenses</b>	<b>(20,506)</b>	<b>682,467</b>	<b>482,467</b>	<b>391,976</b>	<b>(90,491)</b>	<b>-18.8%</b>

**Meadowood School - Agency 54  
FY21 Preliminary Budget**

	<b>FY20 Preliminary Budget</b>	<b>FY20 Final Budget</b>	<b>FY20 Actual</b>	<b>FY21 Preliminary Budget</b>	<b>Difference FY21 Prelim to FY20 Final</b>	<b>% Change FY21 Prelim vs FY20 Final</b>
<b>Beginning Local Funds Balance</b>	2,990,823	2,990,823	2,990,823	4,005,215	1,014,392	33.9%
<b>State Revenue:</b>						
Division I	5,940,384	5,940,384	5,320,565	5,435,116	(505,268)	-8.5%
Division II *includes state reduction	166,979	169,300	132,243	133,565	(35,735)	-21.1%
Division III	419,956	366,951	366,459	370,124	3,173	0.9%
Others:						
CSCRIP:	25,000	25,000	23,042	25,000	0	0.0%
Vocational:	25,000	25,000	23,056	25,000	0	0.0%
Related Services Cash-In	753,159	753,159	662,620	669,246	(83,913)	-11.1%
Transportation:	1,352,997	1,352,997	1,313,589	1,326,725	(26,272)	-1.9%
<b>Total State Revenue:</b>	<b>8,683,475</b>	<b>8,632,791</b>	<b>7,841,574</b>	<b>7,984,776</b>	<b>(648,015)</b>	<b>-7.5%</b>
<b>Local Revenue:</b>						
Tuition Income:	4,350,000	4,350,000	4,350,000	4,350,000	0	0.0%
Interest:	55,000	55,000	105,996	125,000	70,000	127.3%
<b>Total Local Revenue:</b>	<b>4,405,000</b>	<b>4,405,000</b>	<b>4,455,996</b>	<b>4,475,000</b>	<b>70,000</b>	<b>1.6%</b>
<b>Total Current Revenues - State and Local</b>	<b>13,088,475</b>	<b>13,037,791</b>	<b>12,297,570</b>	<b>12,459,776</b>	<b>(578,015)</b>	<b>-4.4%</b>
<b>Grand Total All Sources:</b>	<b>\$16,079,298</b>	<b>\$16,028,614</b>	<b>\$15,288,393</b>	<b>\$16,464,991</b>	<b>\$436,377</b>	<b>2.7%</b>

**Expenditures:**

	<b>FY20 Preliminary Budget</b>	<b>FY20 Final Budget</b>	<b>FY20 Actual</b>	<b>FY21 Preliminary Budget</b>	<b>Difference FY21 Prelim to FY20 Final</b>	<b>% Change FY21 Prelim vs FY20 Final</b>
<b>IBU:</b>						
99940200 - Division I Salaries	5,940,384	5,940,384	5,337,764	5,435,116	(505,268)	-8.5%
9320516A - Meadowood School	232,403	232,403	226,313	232,403	0	0.0%
99960200 - Operations/Utilities	100,000	100,000	165,509	100,000	0	0.0%
99930100 - Related Services	1,071,230	1,071,230	985,891	1,071,230	0	0.0%
99940300 - Division II Vocational	25,000	25,000	0	25,000	0	0.0%
99960400 - District Transportation	1,756,635	1,756,635	1,692,192	1,742,958	(13,677)	-0.8%
99940400 - Local Salaries and Benefits	3,613,437	3,613,437	3,386,869	3,442,302	(171,135)	-4.7%
99900300 - District Wide Services	175,000	175,000	2,623	150,000	(25,000)	-14.3%
99980000 - Summer School	25,000	25,000	0	25,000	0	0.0%
99940100 - Contingency	392,654	392,654	0	373,793	(18,861)	-4.8%
<b>Total Expenditures:</b>	<b>\$13,331,743</b>	<b>\$13,331,743</b>	<b>\$11,797,161</b>	<b>\$12,597,802</b>	<b>(\$733,941)</b>	<b>6.8%</b>
<b>Revenues over Expenses</b>	<b>(\$243,268.68)</b>	<b>(\$293,952.00)</b>	<b>\$500,409.00</b>	<b>(\$138,025.93)</b>	<b>\$155,926</b>	<b>-53.0%</b>
<b>Estimated June 30 Ending Balance</b>	<b>\$2,747,554</b>	<b>\$2,696,871</b>	<b>\$3,491,232</b>	<b>\$3,867,189</b>	<b>\$1,170,318</b>	<b>43.4%</b>

**Early Years - Agency 58  
FY21 Preliminary Budget**

	<b>FY20 Preliminary Budget</b>	<b>FY20 Final Budget</b>	<b>FY20 Actual</b>	<b>FY21 Preliminary Budget</b>	<b>Difference FY21 Prelim vs FY21 Final</b>	<b>% Change FY21 Prelim vs FY20 Final</b>
<b>Beginning Local Funds Balance:</b>	1,823,955	1,823,955	1,823,955	2,081,485	257,530	14.1%
<b>State Revenue:</b>						
Division I:	5,938,488	6,246,417	5,990,299	6,786,636	540,219	8.6%
Division II: *includes state reduction	173,114	178,351	178,351	183,702	5,351	3.0%
Division III:	459,999	461,450	461,450	475,294	13,844	3.0%
Others:						
CSCRCP	90,000	90,000	103,757	100,000	10,000	11.1%
Transportation:	1,021,475	1,021,475	930,129	958,033	-63,442	-6.2%
Related Services Cash-In	660,138	660,138	662,267	682,135	21,997	3.3%
<b>Total State Revenue:</b>	<b>8,343,214</b>	<b>8,657,831</b>	<b>8,326,253</b>	<b>9,185,799</b>	<b>527,968</b>	<b>6.1%</b>
<b>Local Revenue:</b>						
Tuition:	5,294,000	5,794,000	5,794,000	6,794,000	1,000,000	17.3%
Interest:	50,000	60,000	95,397	100,000	40,000	66.7%
<b>Total Local Revenue: (includes carry-over)</b>	<b>5,344,000</b>	<b>5,854,000</b>	<b>5,889,397</b>	<b>6,894,000</b>	<b>1,040,000</b>	<b>17.8%</b>
<b>GRAND TOTAL ALL SOURCES:</b>	<b>\$15,511,169</b>	<b>\$16,335,786</b>	<b>\$16,039,605</b>	<b>\$18,161,284</b>	<b>\$1,825,498</b>	<b>11.2%</b>

<b>Operating Unit</b>	<b>FY20 Preliminary Budget</b>	<b>FY20 Final Budget</b>	<b>FY20 Actual</b>	<b>FY21 Preliminary Budget</b>	<b>Difference FY20 Final vs FY20 Prelim</b>	<b>% Change FY20 Final vs FY20 Prelim</b>
99940200 - Division I Salaries	5,938,488	6,246,417	5,992,523	6,786,636	540,219	8.6%
9320526A - Richardson Park Learning Center	245,630	253,797	249,820	253,797	0	0.0%
99960200 - Operations/Utilities	185,281	185,281	179,899	185,296	15	0.0%
99930100 - Related Services	1,580,000	1,780,000	2,232,758	2,299,741	519,741	29.2%
99960400 - District Transportaiton	1,274,079	1,274,079	1,234,471	1,296,195	22,116	1.7%
99940400 - Local Salaries and Benefits	4,258,418	4,946,603	4,918,414	5,560,023	613,420	12.4%
99900300 - District Wide Services	200,000	200,000	62,467	200,000	0	0.0%
99940100 - Contingency	310,223	326,716	0	363,226	36,510	11.2%
99980000 - Summer School	25,000	25,000	0	25,000	0	0.0%
<b>TOTAL EXPENDITURES:</b>	<b>14,017,120</b>	<b>15,237,893</b>	<b>14,870,352</b>	<b>16,969,913</b>	<b>1,732,020</b>	<b>11.4%</b>
<b>Current Year Revenues Over Expenses</b>	<b>(\$329,906)</b>	<b>(\$726,062)</b>	<b>(\$654,702)</b>	<b>(\$890,114)</b>	<b>(\$164,052)</b>	<b>22.6%</b>
<b>Estimated June 30 Ending Balance</b>	<b>\$1,494,049</b>	<b>\$1,097,893</b>	<b>\$1,169,253</b>	<b>\$1,191,371</b>	<b>\$93,478</b>	<b>8.5%</b>

**First State School Preliminary Budget**  
FY21 Preliminary Budget

	<b>FY20 Preliminary Budget</b>	<b>FY20 Final Budget</b>	<b>FY20 Actual</b>	<b>FY21 Preliminary Budget</b>	<b>Difference FY21 Prelim vs FY20 Final</b>	<b>% Change FY21 Prelim vs FY20 Final</b>
<b>Revenue:</b>						
Beginning balance:	834,444	834,444	834,444	1,075,470	241,026	28.9%
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	950,000	(200,000)	-17.4%
<b>Total Revenue:</b>	<b>2,298,944</b>	<b>2,298,944</b>	<b>2,298,944</b>	<b>2,339,970</b>	<b>41,026</b>	<b>1.8%</b>
<b>Expenditures:</b>						
Local Salaries and Benefits:	208,319	220,866	220,848	244,529	23,663	10.7%
Contractual Services:	1,134,550	1,134,550	988,080	995,413	(139,137)	-12.3%
Supplies and Materials:	10,000	10,000	5,905	10,000	0	0.0%
Summer School	25,000	25,000	6,369	25,000	0	0.0%
<b>Total Expenditures:</b>	<b>1,377,869</b>	<b>1,390,416</b>	<b>1,221,202</b>	<b>1,274,942</b>	<b>(115,474)</b>	<b>-8.3%</b>
<b>Current Year Revenues over expenses</b>	<b>86,631</b>	<b>74,084</b>	<b>243,298</b>	<b>(10,442)</b>	<b>(84,526)</b>	<b>-114%</b>

**English Language Learners Program  
FY21 Preliminary Budget**

	<b>FY20 Preliminary Budget</b>	<b>FY20 Final Budget</b>	<b>FY20 Actual</b>	<b>FY21 Preliminary Budget</b>	<b>Difference FY21 Prelim vs FY21 Final</b>	<b>% Change FY21 Prelim vs FY20 Final</b>
<b>Revenues:</b>						
Beginning Balance	1,073,888	1,073,888	1,073,888	1,602,417	528,529	49.2%
Current Year Tuition:	3,700,000	3,700,000	3,700,000	3,700,000	0	0.0%
<b>Total Revenues</b>	<b>4,773,888</b>	<b>4,773,888</b>	<b>4,773,888</b>	<b>5,302,417</b>	<b>528,529</b>	<b>11.07%</b>
<b>Expenditures:</b>						
Local Salaries and Benefits:	2,900,086	2,885,521	2,324,718	2,887,148	1,627	0.1%
Travel:	500	500	0	500	0	0.0%
Contractual Services:	912,662	912,662	1,047,793	1,068,749	156,087	17.1%
Supplies and Materials:	10,000	10,000	7,363	15,000	5,000	50.0%
<b>Total Expenditures</b>	<b>3,823,248</b>	<b>3,808,683</b>	<b>3,379,874</b>	<b>3,971,397</b>	<b>162,714</b>	<b>4.3%</b>
<b>Current Year Revenues over Expenses</b>	<b>(\$123,248)</b>	<b>(\$108,683)</b>	<b>\$320,126</b>	<b>(\$271,397)</b>	<b>(162,714)</b>	<b>149.7%</b>





## Match Tax

**FY 2021 Match Tax**

Revenue From Match Tax:	\$4,539,438
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$4,539,438</b>
Expenditures:	
Minor Capital Improvement	\$880,235
State Technology Maintenance	\$651,543
Reading/Math Specialist prior Minner	\$806,023
K-3 Basic/K-4 Reading Specialist	\$746,719
Opportunity Fund	\$1,008,102
Extra Time	\$432,977
<b>TOTAL EXPENDITURES</b>	<b>\$4,525,599</b>
<b>Projected Balance 6/30/21</b>	<b>\$13,838</b>



## Debt Service

**FY 2021 Debt Service**

<b>Debt Service Tax Rate Requirements:</b>	<b>FY 2021</b>
Revenue From Debt Service Tax:	\$5,874,566
Balance Available July 1, 2020:	\$5,295,535
CSW	\$347,161
Interest Income	\$145,485
Available Funds	\$11,662,747
Estimated Debt Service amount	
including first quarter 2021	\$11,354,729
Balance at Year End of October 2021	\$308,018
<b>Tax Rate:</b>	<b>\$0.11 cents per \$100 of assessed value</b>



## Federal Funds

### FFY 2021 Federal Programs Preliminary Allocations

<b>CATEGORY</b>	<b>FF20</b>	<b>FY21</b>	<b>Difference</b>
Title I:	6,499,022	6,412,675	(86,347)
Title II: Teacher Quality and Technology	1,129,127	1,109,417	(19,710)
Title III: Bilingual	180,623	202,831	22,208
Title IV	717,949	740,357	22,408
IDEA 6-21:	4,119,392	4,259,324	139,932
Vocational Education (Perkins)	455,788	390,813	(64,975)
IDEA PreSchool	106,564	136,971	30,407
<b>TOTAL</b>	<b>13,208,465</b>	<b>13,252,388</b>	<b>43,923</b>
			0.33%
CARES (COVID relief)*		4,227,114	
*includes non-public 20% withholding			



## Nutrition Services

**RCCSD Nutrition Services Estimated Revenue and Expenditures for FY'21**

**REVENUE**

Carryover Balance	\$5,119,325.00
State Support	\$2,425,000.00
Federal Support	\$7,260,000.00
FFVP Federal Support	\$235,000.00
Sales and Other Revenue	\$1,740,000.00
<b>Total Estimated Revenue</b>	<b>\$16,779,325.00</b>
	-\$5,119,325.00
	<b>\$11,660,000.00</b>

**EXPENDITURES**

Salaries (05116 & 91100)	\$5,900,000.00
Food and Other	\$5,100,000.00
Equipment / Computers	\$500,000.00
FY'18 & '19 Encumbrances	\$344,465.00
<b>Total Estimated Expenditures</b>	<b>\$11,844,465.00</b>