

FY 2021 Final Budget



**Red Clay Consolidated School District
February 10, 2021**

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

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Board of Education
2020-2021**

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Introduction

The FY2021 Red Clay Consolidated School District Final 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 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 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 \$246,291,179 which is combined between \$89,250,171 in local current expense funds and \$140,428,006 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 Final Budget includes \$230,683,707 in operating expenditures. This is a 1.1% decrease from the FY21 Preliminary Budget based on an enrollment decline and reduction of 23 units. 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 changing conditions related to staffing and the impact of COVID 19 closures and reopening.

The FY21 Final Budget includes a contingency of \$1,217,426 or 1% of local revenue. The expected ending balance of current expense funds is \$15,607,472 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 \$13,208,465 in revenue in Federal FY21. There is an additional \$4,227,114 of FY20 and \$20,869,366 FY21 federal ESSER I and II CARES funding 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, particularly in the area of Autism.

Glossary of Terms

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

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

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

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

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

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

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

Expenditure – Payment to a vendor or employee.

First State Financials (FSF) – Statewide accounting system.

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

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

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

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

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

Glossary of Terms
(continued)

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

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

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

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

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

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

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

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

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

SUMMARY OF ENROLLMENT & UNITS BY SCHOOL FOR NOVEMBER 13, 2020 - 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	289	142	12	12	7	462	0.00	17.84	7.10	1.43	2.00	2.69	0.00	0.00	31.06
Heritage Elem (320242)	0	302	142	22	10	16	492	0.00	18.64	7.10	2.62	1.67	6.15	0.00	0.00	36.18
Highlands Elem (320244)	0	184	84	7	12	5	292	0.00	11.36	4.20	0.83	2.00	1.92	0.00	0.00	20.31
William Lewis E (320246)	0	272	87	10	27	13	409	0.00	16.79	4.35	1.19	4.50	5.00	0.00	0.00	31.83
Shortlidge Elem (320248)	0	301	0	0	9	18	328	0.00	18.58	0.00	0.00	1.50	6.92	0.00	0.00	27.00
Linden Hill Ele (320250)	0	428	167	20	14	5	634	0.00	26.42	8.35	2.38	2.33	1.92	0.00	0.00	41.40
Baltz Elem (320252)	0	324	151	32	17	8	532	0.00	20.00	7.55	3.81	2.83	3.08	0.00	0.00	37.27
Richardson Park (320254)	0	311	158	27	20	43	559	0.00	19.20	7.90	3.21	3.33	16.54	0.00	0.00	50.18
Marbrook Elem (320256)	0	259	126	26	9	8	428	0.00	15.99	6.30	3.10	1.50	3.08	0.00	0.00	29.97
Richey Elem (320260)	0	249	98	26	5	1	379	0.00	15.37	4.90	3.10	0.83	0.38	0.00	0.00	24.58
Brandywine Spri (320261)	0	403	473	72	14	11	973	0.00	24.88	23.65	8.57	2.33	4.23	0.74	-0.37	64.03
Mote Elem (320264)	0	203	89	26	11	23	352	0.00	12.53	4.45	3.10	1.83	8.85	0.00	0.00	30.76
Warner Elem (320266)	0	106	184	36	32	20	378	0.00	6.54	9.20	4.29	5.33	7.69	0.00	0.00	33.05
North Star Elem (320270)	0	396	206	8	3	8	621	0.00	24.44	10.30	0.95	0.50	3.08	0.00	0.00	39.27
Cooke Elementar (320271)	0	394	210	14	13	10	641	0.00	24.32	10.50	1.67	2.17	3.85	0.00	0.00	42.51
A I duPont Midd (320274)	0	0	384	66	11	10	471	0.00	0.00	19.20	7.86	1.83	3.85	1.76	-0.88	33.62
H B duPont Midd (320276)	0	0	654	71	21	13	759	0.00	0.00	32.70	8.45	3.50	5.00	2.56	-1.28	50.93
Skyline Middle (320280)	0	0	422	84	35	13	554	0.00	0.00	21.10	10.00	5.83	5.00	1.01	-0.50	42.44
Stanton Middle (320282)	0	0	556	74	46	19	695	0.00	0.00	27.80	8.81	7.67	7.31	1.89	-0.94	52.54
Conrad School o (320284)	0	0	1,143	20	8	7	1,178	0.00	0.00	57.15	2.38	1.33	2.69	10.16	-5.08	68.63
Calloway Art Sc (320286)	0	0	898	29	12	2	941	0.00	0.00	44.90	3.45	2.00	0.77	2.56	-1.28	52.40
Dickinson High (320290)	0	0	761	112	30	17	920	0.00	0.00	38.05	13.33	5.00	6.54	8.99	-4.49	67.42

A I duPont High (320292)	0	0	558	121	27	11	717	0.00	0.00	27.90	14.40	4.50	4.23	6.91	-3.45	54.49
McKean High (320294)	0	0	622	170	78	41	911	0.00	0.00	31.10	20.24	13.00	15.77	13.17	-6.58	86.70
Meadowood Progr (320516)	0	0	0	1	21	110	132	0.00	0.00	0.00	0.12	3.50	42.31	2.93	-1.46	47.40
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)	108	0	0	0	78	93	279	8.44	0.00	0.00	0.00	13.00	35.77	0.00	0.00	57.21
First State Sch (320530)	0	0	0	0	1	19	20	0.00	0.00	0.00	0.00	0.17	7.31	0.00	0.00	7.48
TOTAL	108	4,421	8,315	1,086	576	551	15,057	8.44	272.90	415.75	129.29	96.00	211.92	52.68	26.34	1,160.64



Carry-Over Funds

FY2020 State Operating Carry Over Funds

State				
FY	Appropriation	Description	Expiration	Amount
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 x \$0.468/\$100 x 0.29086310460

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

*(5) \$5,340,514,764 x (\$1.576-\$0.468)/\$100 x .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

 \$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:

 \$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

4,525,599

Projected Match Tax Balance: (14)

13,838

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

Tax Category	2019-2020	2020-2021	Difference	Local Tax Rate Dollar Value
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
TOTAL	\$2.308	\$2.308	\$0.000	\$120,455,107

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

**5-YEAR TAX
 RATE HISTORY**

Year	Current Expense	Tuition	Debt Service	Match Tax	TOTAL	Percent Incr/Decrease
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

	FY20 Final Budget	FY21 Preliminary Budget	FY21 Final Budget	Difference FY21 Final to FY21 Prelim	% Change FY21 Final vs FY21 Prelim
Local Revenues					
Current Expense Tax Receipts	79,431,495	79,408,802	78,951,216	(457,586)	-0.6%
Interest	1,100,000	1,500,000	1,100,000	(400,000)	-26.7%
MCI Technology Match Tax Receipts	648,756	651,543	651,543	0	0.0%
Choice Income (net of payments)	4,592,016	4,683,856	4,905,382	221,526	4.7%
Income from Fees	210,000	210,000	115,000	(95,000)	-45.2%
Summer School	30,000	5,000	0	(5,000)	-100.0%
Senior Tax Rebate	2,438,696	2,240,522	2,398,108	157,586	7.0%
Indirect Costs	75,000	40,000	650,000	610,000	1525.0%
Resource Teacher local match	790,219	806,023	806,023	0	0.0%
Extra Time local match	500,000	500,000	500,000	0	0.0%
K-3 Basic/K-4 Reading Specialists local match	692,183	746,719	746,719	0	0.0%
Opportunity Fund Match	542,912	1,008,102	1,008,102	0	0.0%
Needs-Based Tuition	9,766,815	11,266,815	11,266,815	0	0.0%
Less Charter School Payments	(13,734,886)	(14,009,584)	(13,848,737)	160,847	-1.1%
Total Local Revenues	87,083,206	89,057,799	89,250,171	192,372	0.2%
Opening Balance - 98000	15,085,271	16,613,002	16,613,002	0	0.0%
Total Local Funds Available	102,168,477	105,670,801	105,863,173	192,372	0.2%
State Revenues:					
Division I **includes state give back	108,153,383	110,493,058	109,507,379	(985,679)	-0.9%
Division II (+Voc Div II) *includes ESCO payment	5,165,515	4,911,825	4,400,886	(510,939)	-10.4%
Division III	7,392,107	7,539,949	7,245,842	(294,107)	-3.9%
State Technology *includes state give back	218,382	220,000	0	(220,000)	-100.0%
State Transportation	6,953,605	6,953,605	6,741,716	(211,889)	-3.0%
Ed Sustainment Fund *Includes state reduction	2,626,167	2,678,690	2,792,175	113,485	4.2%
Related Services Cash-In	1,728,611	1,866,122	1,503,478	(362,644)	-19.4%
Academic Excellence Cash-In	30,100	25,000	26,250	1,250	5.0%
Operations (one time 99%)			1,079,981	1,079,981	
Additional Programs:	7,458,501	7,168,091	7,130,299	(37,792)	-0.5%
<u>Includes:</u>					
Groves	405,250	423,793	423,793	0	0.0%
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	125,000	85,000	(40,000)	-32.0%
Professional Develop *includes state give back	88,002	88,000	80,536	(7,464)	-8.5%
Driver's Education *includes state give back	39,987	44,725	54,397	9,672	21.6%
Standards and Assessment	15,000	15,000	15,000	0	0.0%
Opportunity Funds - State	4,088,427	3,951,537	3,951,537	0	0.0%
K-3 Basic/K-4 Reading Specialists/Math Coaches	1,474,429	1,440,866	1,440,866	0	0.0%
Erate Funds	0	0	0	0	
State grants	868,236	750,000	750,000	0	0.0%
Total State Revenue	\$139,726,371	\$141,856,341	\$140,428,006	(\$1,428,334)	-1.0%
TOTAL CURRENT YEAR REVENUE	\$226,809,577	\$230,914,139	\$229,678,177	(\$1,235,962)	-0.5%
Revenue Available with Local Carry-Forward	\$241,894,848	\$247,527,141	\$246,291,179	(\$1,235,962)	-0.5%

	FY20 Final Budget	FY21 Preliminary Budget	FY21 Final Budget	Difference FY21 Final to FY21 Prelim	% Change FY21 Final vs FY21 Prelim
Expenditures:					
99910100 Superintendent	100,000	100,000	100,000	0	0.0%
99920000 Curriculum/Instruction	3,000,000	3,000,000	3,000,000	0	0.0%
99910105 Asst Superintendent Operations	58,000	58,000	58,000	0	0.0%
99910110 Depty Superintendent School Support	58,000	58,000	58,000	0	0.0%
99990960 Research and Assessment	155,040	155,040	155,040	0	0.0%
99910000 Public Communications	120,000	120,000	120,000	0	0.0%
99940810 Technology - Equipment and Repair	2,344,879	2,344,879	2,344,879	0	0.0%
99990050 Director of Secondary Schools	66,000	66,000	66,000	0	0.0%
99990060 Director of Elementary Schools	66,000	66,000	66,000	0	0.0%
99910115 Equity Officer	50,000	50,000	50,000	0	0.0%
99920900 Library	234,000	234,000	234,000	0	0.0%
99900000 Board of Education	35,000	35,000	35,000	0	0.0%
99990500 Copy Center/Printing	120,000	120,000	120,000	0	0.0%
99950000 Personnel/HR	82,000	107,000	107,000	0	0.0%
99970650 Student Services	351,000	371,000	371,000	0	0.0%
99940000 Business Office/Finance	36,000	40,000	40,000	0	0.0%
99960100 Maintenance	2,682,600	2,736,252	2,736,252	0	0.0%
99921050 Special Education	2,029,290	2,069,876	2,069,876	0	0.0%
99990000 Adult Education	734,420	752,963	752,963	0	0.0%
99940200 Division I Salaries	108,153,383	110,493,058	109,507,379	(985,679)	-0.9%
99930300 Special Services - Alternative Education	725,000	725,000	725,000	0	0.0%
99960200 Operations/Utilities	3,969,363	3,969,363	3,969,363	0	0.0%
9320240A Forest Oak Elementary	111,392	125,594	125,594	0	0.0%
99930400 Nurses/CSCR	50,000	100,000	100,000	0	0.0%
99990930 Performing Arts	146,000	146,000	146,000	0	0.0%
9320242A Heritage Elementary	130,290	130,773	130,773	0	0.0%
9320244A Highlands Elementary	92,922	103,943	103,943	0	0.0%
99980000 Summer School	25,000	15,000	30,000	15,000	100.0%
9320246A Lewis Elementary	120,612	110,944	113,319	2,375	2.1%
9320248A Shortlidge Academy	118,613	114,386	114,386	0	0.0%
99920110 School Based Opportunity Grants	4,531,339	4,959,639	4,959,639	0	0.0%
9320250A Linden Hill Elementary	138,075	155,202	159,952	4,750	3.1%
9320252A Baltz Elementary	121,357	141,008	141,008	0	0.0%
9320254A Richardson Park Elementary	172,612	184,141	184,141	0	0.0%
99940300 Division II Vocational	267,146	304,024	304,024	0	0.0%
9320256A Marbrook Elementary	101,767	115,690	118,065	2,375	2.1%
99920600 Referendum Technology/Instruction	2,641,800	2,641,800	2,641,800	0	0.0%
9320260A Richey Elementary	108,028	125,875	128,250	2,375	1.9%
99970675 RTI/K-3 Basic/Math Coach	2,798,354	2,818,857	2,818,857	0	0.0%
9320264A Mote Elementary	117,126	130,568	132,943	2,375	1.8%
9320266A Warner Elementary	125,646	133,655	133,655	0	0.0%
9320270A North Star Elementary	143,142	165,778	165,778	0	0.0%
9320271A Cooke Elementary	139,901	167,903	167,903	0	0.0%
9320274A AI DuPont Middle	118,941	141,377	143,752	2,375	1.7%
99920500 Professional Development	127,683	88,000	88,000	0	0.0%
9320276A - HB DuPont Middle	165,811	186,069	186,069	0	0.0%
99960400 - Red Clay Local Transportation	5,256,854	6,179,513	6,179,513	0	0.0%
99960300 - Contractor State Transportation	4,599,316	4,790,459	4,790,459	0	0.0%
9320280A Skyline Middle	149,254	198,779	198,779	0	0.0%
9320282A Stanton Middle	197,323	238,193	238,193	0	0.0%
9320284A Conrad School of Science	461,434	451,298	451,298	0	0.0%
9320286A Cab Calloway School of the Arts	274,993	292,488	292,488	0	0.0%
9320290A Dickinson High School	450,562	444,446	451,571	7,125	1.6%

9320292A AI DuPont High School	438,274	466,947	466,947	0	0.0%
9320261A Brandywine Spring K-8	195,909	206,352	206,352	0	0.0%
9320294A McKean High School	487,145	527,433	532,183	4,750	0.9%
99920800 Driver's Education	69,236	58,605	150,000	91,395	156.0%
99940400 Local Salaries and Benefits	65,154,493	66,718,818	65,795,986	(922,832)	-1.4%
99900300 District Wide Services	2,828,101	2,859,885	2,031,991	(827,894)	-28.9%
<u>Includes:</u>					
Prior Year Payables- One-time carry forward	50,000	50,000	10,000	(40,000)	-80.0%
Substitute Teachers	1,624,885	1,624,885	863,241	(761,644)	-46.9%
Insurance	360,000	390,000	438,750	48,750	12.5%
DSC Payment	613,216	615,000	615,000	0	0.0%
Other district payments	50,000	50,000	50,000	0	0.0%
Postage	15,000	15,000	15,000	0	0.0%
Audits	15,000	15,000	15,000	0	0.0%
Gate Expenses	50,000	50,000	15,000	(35,000)	-70.0%
Odyssey of the Mind	50,000	50,000	10,000	(40,000)	-80.0%
99940410 State Programs/Grants	315,860	750,000	750,000	0	0.0%
99940100 Contingency	1,174,937	1,215,214	1,217,426	2,212	0.2%
99900100 Legal Services	350,000	350,000	350,000	0	0.0%
99970680 Security/School Supervision	1,340,537	1,090,537	1,090,537	0	0.0%
99970500 Strategic Plan Initiatives/Extra Time	500,000	500,000	500,000	0	0.0%
99930100 Related Services	3,806,796	4,966,381	4,966,381	0	0.0%
Total Expenditures - Division 32	\$225,834,556	\$233,283,004	\$230,683,707	(\$2,599,297)	-1.1%
Current Year Revenues/Expenses	975,021	(2,368,865)	(1,005,530)	1,363,335	-57.6%
Estimated Carry-Forward Balance (local funds)	16,060,292	14,244,137	15,607,472	1,363,335	9.6%



Tuition Funds

Tuition-Based Programs Summary
FY21 Final Budget

	FY20 Final Budget	FY21 Preliminary Budget	FY21 Final Budget	Difference FY21 Final vs FY21 Prelim	% Change FY21 Final vs FY21 Prelim
REVENUE:					
Opening Balance -Tuition Funds	1,589,996	1,871,657	1,871,657	0	0.0%
Tuition Tax	26,954,197	28,391,779	28,391,779	0	0.0%
Tuition billing	1,395,253	1,688,757	1,688,757	0	0.0%
State Revenue (1st State, Unique Alt)	3,096,173	3,179,281	3,179,281	0	0.0%
Total Tuition Revenue	33,035,619	35,131,474	35,131,474	0	0.0%
EXPENDITURES:					
Tuition Payments to Other Agencies	1,891,360	2,116,973	2,116,973	(0)	0.0%
Unique Alternatives/Private Placement	4,227,788	3,958,601	3,958,601	0	0.0%
Consortium	325,479	325,479	325,479	0	0.0%
Meadowood Program	4,350,000	4,350,000	4,350,000	0	0.0%
Early Years	5,794,000	6,794,000	6,794,000	0	0.0%
ELL/LEP	3,700,000	3,700,000	3,700,000	0	0.0%
First State School	1,150,000	950,000	950,000	0	0.0%
Needs-Based Special Education Funding	9,766,815	11,266,815	11,266,815	0	0.0%
Tuition Contingency	1,347,710	1,277,630	1,277,630	(0)	0.0%
Total Expenditures	32,553,152	34,739,498	34,739,498	(0)	0.0%
Current Year Revenues over Expenses	482,467	391,976	391,976	0	0.0%

Meadowood School - Agency 54
FY21 Final Budget

	FY20 Final Budget	FY20 Actual	FY21 Preliminary Budget	FY21 Final Budget	Difference FY21 Final vs FY21 Prelim	% Change FY21 Final vs FY21 Prelim
Beginning Local Funds Balance	2,990,823	2,990,823	4,005,215	4,005,215	0	0.0%
State Revenue:						
Division I	5,940,384	5,320,565	5,435,116	5,285,775	(149,341)	-2.7%
Division II *includes state reduction	169,300	132,243	133,565	130,213	(3,352)	-2.5%
Division III	366,951	366,459	370,124	353,624	(16,500)	-4.5%
Others:						
CSCRП:	25,000	23,042	25,000	15,000	(10,000)	-40.0%
Vocational:	25,000	23,056	25,000	23,076	(1,924)	-7.7%
Related Services Cash-In	753,159	662,620	669,246	669,246	(0)	0.0%
Transportation:	1,352,997	1,313,589	1,326,725	1,276,725	(50,000)	-3.8%
Total State Revenue:	8,632,791	7,841,574	7,984,776	7,753,659	(231,117)	-2.9%
Local Revenue:						
Tuition Income:	4,350,000	4,350,000	4,350,000	4,350,000	0	0.0%
Interest:	55,000	105,996	125,000	90,000	(35,000)	-28.0%
Total Local Revenue:	4,405,000	4,455,996	4,475,000	4,440,000	(35,000)	-0.8%
Total Current Revenues - State and Local	13,037,791	12,297,570	12,459,776	12,193,659	(266,117)	-2.1%
Grand Total All Sources:	\$16,028,614	\$15,288,393	\$16,464,991	\$16,198,874	(\$266,117)	-1.6%

Expenditures:

	FY20 Final Budget	FY20 Actual	FY21 Preliminary Budget	FY21 Final Budget	Difference FY21 Final vs FY21 Prelim	% Change FY21 Final vs FY21 Prelim
IBU:						
99940200 - Division I Salaries	5,940,384	5,337,764	5,435,116	5,185,775	(249,341)	-4.6%
9320516A - Meadowood School	232,403	226,313	232,403	232,403	0	0.0%
99960200 - Operations/Utilities	100,000	165,509	100,000	100,000	0	0.0%
99930100 - Related Services	1,071,230	985,891	1,071,230	1,190,095	118,865	11.1%
99940300 - Division II Vocational	25,000	0	25,000	25,000	0	0.0%
99960400 - District Transportation	1,756,635	1,692,192	1,742,958	1,742,958	0	0.0%
99940400 - Local Salaries and Benefits	3,613,437	3,386,869	3,442,302	3,305,090	(137,212)	-4.0%
99900300 - District Wide Services	175,000	2,623	150,000	50,000	(100,000)	-66.7%
99980000 - Summer School	25,000	0	25,000	0	(25,000)	-100.0%
99940100 - Contingency	392,654	0	373,793	373,793	(0)	0.0%
Total Expenditures:	\$13,331,743	\$11,797,161	\$12,597,802	\$12,205,114	(\$392,688)	-3.1%
Revenues over Expenses	(\$293,952.00)	\$500,409.00	(\$138,025.93)	(\$11,455.00)	\$126,571	-91.7%
Estimated June 30 Ending Balance	\$2,696,871	\$3,491,232	\$3,867,189	\$3,993,760	\$126,571	3.3%

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

	FY20 Final Budget	FY20 Actual	FY21 Preliminary Budget	FY21 Final Budget	Difference FY21 Final vs FY21 Prelim	% Change FY21 Final vs FY21 Prelim
Beginning Local Funds Balance:	1,823,955	1,823,955	2,081,485	2,081,485	0	0.0%

State Revenue:						
Division I:	6,246,417	5,990,299	6,786,636	5,946,773	(839,863)	-12.4%
Division II: *includes state reduction	178,351	178,351	183,702	153,260	(30,442)	-16.6%
Division III:	461,450	461,450	475,294	415,305	(59,989)	-12.6%
Others:						
CSCRCP	90,000	103,757	100,000	75,000	(25,000)	-25.0%
Transportation:	1,021,475	930,129	958,033	876,528	(81,505)	-8.5%
Related Services Cash-In	660,138	662,267	682,135	587,477	(94,658)	-13.9%
Total State Revenue:	8,657,831	8,326,253	9,185,799	8,054,343	(1,131,456)	-12.3%

Local Revenue:						
Tuition:	5,794,000	5,794,000	6,794,000	6,794,000	0	0.0%
Interest:	60,000	95,397	100,000	75,000	(25,000)	-25.0%
Total Local Revenue: (includes carry-over)	5,854,000	5,889,397	6,894,000	6,869,000	(25,000)	-0.4%

GRAND TOTAL ALL SOURCES:	\$16,335,786	\$16,039,605	\$18,161,284	\$17,004,828	(\$1,156,456)	-6.4%
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Operating Unit	FY20 Final Budget	FY20 Actual	FY21 Preliminary Budget	FY21 Final Budget	Difference FY21 Final vs FY21 Prelim	% Change FY21 Final vs FY21 Prelim
99940200 - Division I Salaries	6,246,417	5,992,523	6,786,636	5,946,773	(839,863)	-12.4%
9320526A - Richardson Park Learning Center	253,797	249,820	253,797	253,797	0	0.0%
99960200 - Operations/Utilities	185,281	179,899	185,296	165,296	(20,000)	-10.8%
99930100 - Related Services	1,780,000	2,232,758	2,299,741	1,999,741	(300,000)	-13.0%
99960400 - District Transportaiton	1,274,079	1,234,471	1,296,195	1,096,195	(200,000)	-15.4%
99940400 - Local Salaries and Benefits	4,946,603	4,918,414	5,560,023	5,104,088	(455,935)	-8.2%
99900300 - District Wide Services	200,000	62,467	200,000	75,000	(125,000)	-62.5%
99940100 - Contingency	326,716	0	363,226	363,226	0	0.0%
99980000 - Summer School	25,000	0	25,000	0	(25,000)	-100.0%
TOTAL EXPENDITURES:	15,237,893	14,870,352	16,969,913	15,004,116	(1,965,797)	-11.6%

Current Year Revenues Over Expenses	(\$726,062)	(\$654,702)	(\$890,114)	(\$80,773)	\$809,341	-90.9%
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Estimated June 30 Ending Balance	\$1,097,893	\$1,169,253	\$1,191,371	\$2,000,712	\$809,341	67.9%
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First State School
FY21 Final Budget

	FY20 Preliminary Budget	FY20 Final Budget	FY21 Preliminary Budget	FY21 Final Budget	Difference FY21 Final vs FY21 Prelim	% Change FY21 Final vs FY21 Prelim
Revenue:						
Beginning balance:	834,444	834,444	1,075,470	1,075,470	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	950,000	950,000	0	0.0%
Total Revenue:	2,298,944	2,298,944	2,339,970	2,339,970	0	0.0%
Expenditures:						
Local Salaries and Benefits:	208,319	220,866	244,529	225,014	(19,515)	-8.0%
Contractual Services:	1,134,550	1,134,550	995,413	995,413	0	0.0%
Supplies and Materials:	10,000	10,000	10,000	10,000	0	0.0%
Summer School	25,000	25,000	25,000	0	(25,000)	-100.0%
Total Expenditures:	1,377,869	1,390,416	1,274,942	1,230,427	(44,515)	-3.5%
Current Year Revenues over expenses	86,631	74,084	(10,442)	34,073	44,515	

**English Language Learners Program
FY21 Final Budget**

	FY20 Preliminary Budget	FY20 Final Budget	FY21 Preliminary Budget	FY21 Final Budget	Difference FY21 Final vs FY21 Prelim	% Change FY21 Final vs FY21 Prelim
Revenues:						
Beginning Balance	1,073,888	1,073,888	1,602,417	1,602,417	0	0.0%
Current Year Tuition:	3,700,000	3,700,000	3,700,000	3,700,000	0	0.0%
Total Revenues	4,773,888	4,773,888	5,302,417	5,302,417	0	0.00%
Expenditures:						
Local Salaries and Benefits:	2,900,086	2,885,521	2,887,148	2,659,512	(227,636)	-7.9%
Travel:	500	500	500	500	0	0.0%
Contractual Services:	912,662	912,662	1,068,749	912,662	(156,087)	-14.6%
Supplies and Materials:	10,000	10,000	15,000	15,000	0	0.0%
Total Expenditures	3,823,248	3,808,683	3,971,397	3,587,674	(383,723)	-9.7%
Current Year Revenues over Expenses	(\$123,248)	(\$108,683)	(\$271,397)	\$112,326	383,723	



Match Tax

FY 2021 Match Tax

Revenue From Match Tax:	\$4,539,438
TOTAL AVAILABLE FUNDS	\$4,539,438
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
TOTAL EXPENDITURES	\$4,525,599
Projected Balance 6/30/21	\$13,838



Debt Service

FY 2021 Debt Service

Debt Service Tax Rate Requirements:	FY 2021
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
Tax Rate:	\$0.11 cents per \$100 of assessed value



Federal Funds

FFY 2021 Federal Programs

CATEGORY	FF20	FY21	Difference
Title I:	6,499,022	6,390,318	(108,704)
Title II: Teacher Quality and Technology	1,129,127	1,109,417	(19,710)
Title III: Bilingual	180,623	213,287	32,664
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
TOTAL	13,208,465	13,240,487	32,022
			0.24%
ESSER (COVID relief)*	5,266,919		
ESSER II (COVID relief)		20,869,366	



Nutrition Services

RCCSD Nutrition Services Estimated Revenue and Expenditures for FY'21

REVENUE

Carryover Balance	\$5,119,324.56
State Support	\$2,382,600.00
Federal Support	\$3,630,000.00
FFVP Federal Support	\$266,081.10
Sales and Other Revenue	\$35,000.00
Total Estimated Revenue	\$11,433,005.66
	(\$5,119,324.56)
	\$6,313,681.10

EXPENDITURES

Salaries & Benefits	\$5,520,000.00
Food and Other	\$1,811,603.00
Equipment / Computers	\$500,000.00
FY'20 Encumbrances	\$230,133.07
Total Estimated Expenditures	\$8,061,736.07

(\$1,748,054.97)