

FY 2022 Final Budget



Red Clay Consolidated School District
February 9, 2022

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

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Board of Education
2021-2022**

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Introduction

The FY2022 Red Clay Consolidated School District Final Budget encompasses the period of July 1, 2021 through June 30, 2022. 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 as well as support for students in complex and intense needs-based funding categories.

The FY22 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 a decrease in the overall tax rate in FY22 of \$.01/100. The combined tuition and match tax decrease of 2 cents is offset by a 1 cent increase in Debt Service.

Red Clay Consolidated School District begins the budget with a \$15.9 million opening balance in Division 32 local funds and a Reserve of \$5.0 million. Of the Reserve, \$2.0 million is dedicated for a one-time salary agreement negotiated for FY21 but paid in FY22. Red Clay's current year operating revenues are estimated at \$235,878,577 which is combined between \$89,505,712 in local current expense funds and \$144,372,865 in state funds.

The FY22 Final Budget includes \$237,739,651 in operating expenditures. This is a -0.5% decrease from the FY22 Preliminary Budget based on an enrollment decline. 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 and safe return to school for the 21-22 school year. The expected current expense ending balance is \$14,087,267 for June 30, 2022. 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. The FY22 Final Budget includes a contingency of \$2,336,226.

Federal funds are projected to contribute \$12,803,001 in revenue in Federal FY22. There is an additional \$68,950,690 of federal support through ESSER and America Recovery Plan (ARP) funding to help offset costs related to COVID. Debt Service payments in FY22 and through October, 2022 are projected to be \$10,376,148. Match Tax revenues supporting minor capital improvements, technology maintenance, resource teachers and extra time programs are projected to be \$3,846,242 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 \$35,035,994 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 SEPTEMBER 30, 2021 - NEED BASED
 Red Clay Consolidated School District (32)

SCHOOL	ENROLLMENT										UNITS							
	PreK	K-3	4-12			CM			PreK	K-3	4-12	K-3 4-12			Total			
			BAS	BAS	INT	BAS	INT	P				BAS	BAS	INT		CMP	VOC	DED
Forest Oak Elem	0	271	136	15	15	14	9	460	0.00	16.73	6.80	1.23	1.79	2.33	3.46	0.00	0.00	32.34
Heritage Elem	0	291	113	28	28	9	16	485	0.00	17.96	5.65	2.3	3.33	1.50	6.15	0.00	0.00	36.89
Highlands Elem	0	155	85	13	9	10	6	278	0.00	9.57	4.25	1.07	1.07	1.67	2.31	0.00	0.00	19.94
William Lewis E	0	218	91	14	17	26	9	375	0.00	13.46	4.55	1.15	2.02	4.33	3.46	0.00	0.00	28.97
Shortlidge Elem	0	300	0	36	0	13	17	366	0.00	18.52	0.00	2.95	0.00	2.17	6.54	0.00	0.00	30.18
Linden Hill Ele	0	342	166	25	20	6	4	563	0.00	21.11	8.30	2.05	2.38	1.00	1.54	0.00	0.00	36.38
Baltz Elem (320252)	0	295	154	31	31	30	8	549	0.00	18.21	7.70	2.54	3.69	5.00	3.08	0.00	0.00	40.22
Richardson Park	0	269	136	32	32	23	36	528	0.00	16.60	6.80	2.62	3.81	3.83	13.85	0.00	0.00	47.51
Marbrook Elem	0	235	124	14	24	20	11	428	0.00	14.51	6.20	1.15	2.86	3.33	4.23	0.00	0.00	32.28
Richey Elem	0	216	107	25	17	5	1	371	0.00	13.33	5.35	2.05	2.02	0.83	0.38	0.00	0.00	23.96
Brandywine Spr	0	359	461	35	70	14	16	955	0.00	22.16	23.05	2.87	8.33	2.33	6.15	0.73	-0.36	65.26
Mote Elem (320264)	0	175	90	14	19	8	29	335	0.00	10.80	4.50	1.15	2.26	1.33	11.15	0.00	0.00	31.19
Wamer Elem	0	97	193	27	33	34	20	404	0.00	5.99	9.65	2.21	3.93	5.67	7.69	0.00	0.00	35.14
North Star Elem	0	352	200	14	3	7	15	591	0.00	21.73	10.00	1.15	0.36	1.17	5.77	0.00	0.00	40.18
Cooke Elementary	0	387	194	16	18	21	13	649	0.00	23.89	9.70	1.31	2.14	3.50	5.00	0.00	0.00	45.54
A I duPont Midd	0	0	376	0	79	20	12	487	0.00	0.00	18.80	0	9.40	3.33	4.62	1.92	-0.96	37.11
H B duPont Midd	0	0	638	0	82	16	16	752	0.00	0.00	31.90	0	9.76	2.67	6.15	2.71	-1.35	51.84
Skyline Middle	0	0	404	0	97	27	9	537	0.00	0.00	20.20	0	11.55	4.50	3.46	1.47	-0.73	40.45
Stanton Middle	0	0	507	0	91	38	10	646	0.00	0.00	25.35	0	10.83	6.33	3.85	1.73	-0.86	47.23
Conrad School o	0	0	1,133	0	28	7	6	1,174	0.00	0.00	56.65	0	3.33	1.17	2.31	10.32	-5.16	68.62
Calloway Art Sc	0	0	859	0	34	9	5	907	0.00	0.00	42.95	0	4.05	1.50	1.92	2.36	-1.18	51.60
Dickinson High	0	0	782	0	113	51	27	973	0.00	0.00	39.10	0	13.45	8.50	10.38	6.91	-3.45	74.89
A I duPont High	0	0	524	0	133	34	13	704	0.00	0.00	26.20	0	15.83	5.67	5.00	7.24	-3.62	56.32
McKean High	0	0	646	0	144	104	43	937	0.00	0.00	32.30	0	17.14	17.33	16.54	12.28	-6.14	89.45
Meadowood Progr	0	0	0	0	0	11	113	124	0.00	0.00	0.00	0	0.00	1.83	43.46	2.70	-1.35	46.64
Early Years Pro	80	0	0	0	0	59	102	241	6.25	0.00	0.00	0	0.00	9.83	39.23	0.00	0.00	55.31
First State Sch	0	0	0	0	0	0	18	18	0.00	0.00	0.00	0	0.00	0.00	6.92	0.00	0.00	6.92
TOTAL	80	3,962	8,119	339	1,137	616	584	14,837	6.25	244.57	405.95	27.79	135.36	102.67	224.62	50.37	25.18	1,172.40



FY21 State Carry-Over Funds

FY2021 State Operating Carry Over Funds

State				
FY	Appropriation	Description	Expiration	Amount
2021	00231	World Language Expansion	6/30/2022	\$21,732
2021	05181	Unique Alternatives	6/30/2022	\$1,542,648
2021	05162	Teacher of the Year	6/30/2022	\$5,000
2021	05265	Division II/Vocational Ed	6/30/2022	\$10,088
2021	05297	Education Opportunity	6/30/2022	\$350,055
2021	05205	Professional Development	9/30/2021	\$11,469
2021	05309	SSBG - K-3	6/30/2022	\$221,438
2021	05310	SSBG - Reading	6/30/2022	\$37,559
2021	05311	Opp Grant Mental Health	6/30/2022	\$119,592
2021	05400	Year Long Residencies	9/30/2021	\$72,254
2020	08914	Opportunity Fund	6/30/2022	\$358,921
2020	08915	Opp Fund MH/Reading	6/30/2022	\$119,595
2020	05244	School Improvement	6/30/2022	\$133,926
2019	50022	MCI State	6/30/2022	\$13,547
2020	50022	MCI State	6/30/2022	\$8,695
2021	50022	MCI State	6/30/2022	\$68,953
2020	50324	Voc Equipment Replacement	6/30/2022	\$5,195
2021	50324	Voc Equipment Replacement	6/30/2023	\$5,056
2020	59970	School Safety and Security	6/30/2022	\$182,488



FY 2022 Tax Rate Calculations

Tax Rate Compilation FY22

Net assessed value of real property within Red Clay: \$5,350,057,761

Net assessed value of New Castle County Tax Pool : \$17,419,163,694

The assessed values for the other districts are: Christina \$5,550,829,506; Colonial \$3,085,691,915; and Brandywine \$3,432,584,512.

Tax pool contribution tax rate: \$0.468/\$100 of assessed value. 0.468

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: 0.290863105

The rates for the other districts are: Christina 0.3129939930; Colonial 0.1887448625; and Brandywine 0.2073980398.

Current Expense

Real estate taxes from pool: \$23,711,651

\$17,419,163,694 x \$0.468/\$100 x 0.29086310460

Real estate taxes from current expense tax rate above pool: \$58,685,854

\$5,350,057,761 x (\$1.576-\$0.468)/\$100 x .99 (1% delinquency factor)

Total Current Expense Revenue \$82,397,504

Estimated loss due to Senior Tax Credit -\$2,243,012

State Reimbursement for Senior Tax Credit \$2,243,012

FY22 Current Expense revenue available for expenditures: \$82,397,504

Tuition

Required revenue:

Real Estate taxes: \$27,912,856

$\$5,350,057,761 \times \$0.527/\$100) * .99$

Debt Service

Ending balance in appropriation 91000 on 06/30/21: \$3,605,752

Required Revenue:

Real Estate taxes \$6,420,069

$\$5,350,057,761 \times \$0.12/\$100$

Interest Income \$87,835

Charter School of Wilmington Payment \$352,870

Total Revenue

\$10,466,526

Expenditures:

FY22 bond indebtedness: \$10,376,148

This funding includes principal and interest payments due through October 2022 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 10/31/22:

\$90,378

Match Tax and Minor Capital Improvement

Real estate Match Tax \$4,012,543

5,350,057,761 x .075/100

Expenses:

Minor Cap. FY22: \$955,939

Authorization specifies a 40% local match of the authorized funding in the FY22 Bond Bill - State \$1,433,907 and \$955,939 Local

State Technology Maintenance Match: \$652,707

FY22 State Budget Bill Epilogue Section 344 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: \$822,144

FY22 State Budget Bill Epilogue Section 357 allows continued match for local share of salaries.

Extra Time Match: 0

FY22 State Budget Bill Epilogue Section 357 allows match for local share of FY08 Extra Time Appropriation.

K-4 Reading Specialists Match \$407,350

FY22 State Budget Bill Epilogue Section 366(a) allows match for local share of salaries

Opportunity Fund: \$1,008,102
FY22 State Budget Bill Epilogue Section 363(c) allows local match for costs

Total projected expenditures \$3,846,242

Projected Match Tax Balance: \$166,301

Red Clay FY22 Local Tax Rates
(Per \$100 of Assessed Value)

Tax Category	2021-2022	2020-2021	Difference	Local Tax Rate Dollar Value
Current Expense	\$1.576	\$1.576	\$0.000	\$81,649,324
Tuition	\$0.527	\$0.537	(\$0.010)	\$28,391,779
Debt Service	\$0.120	\$0.110	\$0.010	\$5,874,566
Match Tax	\$0.075	\$0.085	(\$0.010)	\$4,539,438
TOTAL	2.298	2.308	-0.01	\$120,455,107

*Includes both residential and non-residential properties.
Assumes 99% collection rate for 1% delinquency
Per \$100 of assessed value*

5-YEAR TAX RATE HISTORY

Year	Current Expense	Tuition	Debt Service	Match Tax	TOTAL	Percent Incr/Decrease
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%
2021-2022	\$1.576	\$0.527	\$0.120	\$0.075	\$2.298	-0.43%



**Division 32
Operating Budget**

FY 2022 Division 32 General Operating Budget

	FY21 Final Budget	FY22 Preliminary Budget	FY22 Final Budget	Difference FY22 Final vs FY22 Prelim	% Change FY22 Final vs FY22 Prelim
Local Revenues					
Current Expense Tax Receipts	78,951,216	80,154,492	80,375,541	221,049	0.3%
Interest	1,100,000	812,923	609,692	(203,231)	-25.0%
MCI Technology Match Tax Receipts	651,543	652,707	652,707	0	0.0%
Choice Income (net of payments)	4,905,382	5,052,543	5,350,874	298,331	5.9%
Income from Fees	115,000	190,000	180,000	(10,000)	-5.3%
Summer School	0	10,000	10,000	0	0.0%
Senior Tax Rebate	2,398,108	2,243,012	2,021,963	(221,049)	-9.9%
Indirect Costs	650,000	1,322,000	1,322,000	0	0.0%
Resource Teacher local match	806,023	822,144	822,144	0	0.0%
Extra Time local match	500,000	0	0	0	
K-3 Basic/K-4 Reading Specialists local match	746,719	407,350	407,350	0	0.0%
Opportunity Fund Match	1,008,102	1,008,102	1,008,102	0	0.0%
Needs-Based Tuition	11,266,815	11,000,000	11,000,000	0	0.0%
Less Charter School Payments	(13,848,737)	(14,125,712)	(14,254,661)	(128,949)	0.9%
Total Local Revenues	89,250,171	89,549,562	89,505,712	(43,849)	0.0%
Opening Balance - 98000	16,613,002	15,948,341	15,948,341	0	0.0%
Reserve for FY21 salary one-time 98036		2,000,000	2,000,000	0	0.0%
Total Local Funds Available	105,863,173	107,497,903	107,454,053	(43,849)	0.0%
State Revenues:					
Division I **includes state give back	109,507,379	112,671,750	112,693,470	21,720	0.0%
Division II (+Voc Div II) *includes ESCO payment	4,400,886	4,620,930	4,635,104	14,174	0.3%
Division III	7,245,842	7,608,134	7,728,937	120,803	1.6%
State Technology *includes state give back	0	0	0	0	
State Transportation	6,741,716	7,078,802	6,779,248	(299,554)	-4.2%
Ed Sustainment Fund *Includes state reduction	2,792,175	2,931,784	2,585,268	(346,516)	-11.8%
Related Services Cash-In	1,503,478	1,578,652	1,226,226	(352,426)	-22.3%
Academic Excellence Cash-In	26,250	25,000	13,300	(11,700)	-46.8%
Operations (one time 99%)	1,079,981	0	7,772	7,772	
Additional Programs:	7,130,299	8,892,597	8,703,540	(189,057)	-2.1%
<u>Includes:</u>				0	
Groves	423,793	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	85,000	100,000	75,000	(25,000)	-25.0%
Professional Develop *includes state give back	80,536	88,000	29,029	(58,971)	-67.0%
Driver's Education *includes state give back	54,397	55,000	49,005	(5,995)	-10.9%
Standards and Assessment	15,000	15,000	12,000	(3,000)	-20.0%
Opportunity Funds - State	3,951,537	5,291,074	5,291,104	30	0.0%
HB100		1,014,642	929,717	(84,925)	-8.4%
K-4 Reading Specialists	1,440,866	742,833	742,833	0	0.0%
State grants	750,000	833,085	821,889	(11,196)	-1.3%
Total State Revenue	\$140,428,006	\$145,407,649	\$144,372,865	(\$1,034,784)	-0.7%
TOTAL CURRENT YEAR REVENUE	\$229,678,177	\$236,957,211	\$235,878,577	(\$1,078,634)	-0.5%
Revenue Available with Local Carry-Forward	\$246,291,179	\$252,905,552	\$251,826,918	(\$1,078,634)	-0.4%

	FY21 Final Budget	FY22 Preliminary Budget	FY22 Final Budget	Difference FY22 Prelim vs FY21 Final	% 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 Director of Strategic Partnerships	50,000	100,000	100,000	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	100,000	100,000	0	0.0%
99950000 Personnel/HR	107,000	107,000	107,000	0	0.0%
99970650 Student Services	371,000	371,000	371,000	0	0.0%
99940000 Business Office/Finance	40,000	40,000	40,000	0	0.0%
99960100 Maintenance	2,736,252	2,736,252	2,736,252	0	0.0%
99921050 Special Education	2,069,876	2,069,876	2,069,876	0	0.0%
99990000 Adult Education	752,963	752,963	752,963	0	0.0%
99940200 Division I Salaries	109,507,379	112,671,750	112,693,470	21,720	0.0%
99930300 Special Services - Alternative Education	725,000	725,000	725,000	0	0.0%
99960200 Operations/Utilities	3,969,363	3,572,427	3,572,427	0	0.0%
9320240A Forest Oak Elementary	125,594	110,041	112,416	2,375	2.2%
99930400 Nurses/CSCR	100,000	50,000	50,000	0	0.0%
99990930 Performing Arts	146,000	146,000	146,000	0	0.0%
9320242A Heritage Elementary	130,773	127,242	129,617	2,375	1.9%
9320244A Highlands Elementary	103,943	97,792	97,792	0	0.0%
99980000 Summer School	30,000	5,000	5,000	0	0.0%
9320246A Lewis Elementary	113,319	113,319	113,319	0	0.0%
9320248A Shortlidge Academy	114,386	106,116	113,241	7,125	6.7%
99920110 Opportunity Fund	4,959,639	6,299,176	6,299,206	30	0.0%
9320250A Linden Hill Elementary	159,952	132,925	132,925	0	0.0%
9320252A Baltz Elementary	141,008	146,277	153,402	7,125	4.9%
9320254A Richardson Park Elementary	184,141	172,869	172,869	0	0.0%
99940300 Division II Vocational	304,024	25,000	283,004	258,004	1032.0%
9320256A Marbrook Elementary	118,065	111,914	116,664	4,750	4.2%
99920600 Referendum Technology/Instruction	2,641,800	2,694,636	2,694,636	0	0.0%
9320260A Richey Elementary	128,250	111,225	111,225	0	0.0%
99970675 RTI	2,818,857	1,972,327	2,025,752	53,425	2.7%
9320264A Mote Elementary	132,943	130,414	130,414	0	0.0%
9320266A Warner Elementary	133,655	135,361	139,111	3,750	2.8%
9320270A North Star Elementary	165,778	134,532	136,907	2,375	1.8%
9320271A Cooke Elementary	167,903	147,713	157,213	9,500	6.4%
9320274A AI DuPont Middle	143,752	144,500	151,625	7,125	4.9%
99920500 Professional Development	88,000	88,000	88,000	0	0.0%
9320276A - HB DuPont Middle	186,069	185,838	188,213	2,375	1.3%
99960400 - Red Clay Local Transportation	6,179,513	6,241,308	6,241,308	(0)	0.0%
99960300 - Contractor State Transportation	4,790,459	4,838,363	4,838,363	(0)	0.0%
9320280A Skyline Middle	198,779	150,343	150,343	0	0.0%
9320282A Stanton Middle	238,193	194,121	194,121	0	0.0%
9320284A Conrad School of Science	451,298	433,855	433,855	0	0.0%
9320286A Cab Calloway School of the Arts	292,488	276,472	276,472	0	0.0%
9320290A Dickinson High School	451,571	495,039	514,039	19,000	3.8%

9320292A AI DuPont High School	466,947	416,531	418,906	2,375	0.6%
9320261A Brandywine Spring K-8	206,352	200,624	202,999	2,375	1.2%
9320294A McKean High School	532,183	496,764	501,514	4,750	1.0%
99920800 Driver's Education	150,000	61,555	61,555	(0)	0.0%
99940400 Local Salaries and Benefits	65,795,986	68,512,494	68,112,868	(399,626)	-0.6%
99900300 District Wide Services	2,031,991	2,949,319	2,980,223	30,904	1.0%
<u>Includes:</u>					
Prior Year Payables- One-time carry forward	10,000	10,000	15,000	5,000	50.0%
Substitute Teachers	863,241	1,673,632	1,673,632	0	0.0%
Insurance	438,750	460,688	506,591	45,904	10.0%
DSC Payment	615,000	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	25,000	25,000	0	0.0%
Gate Expenses	15,000	50,000	30,000	(20,000)	-40.0%
Odyssey of the Mind	10,000	50,000	50,000	0	0.0%
99940410 State Programs/Grants	750,000	833,085	821,889	(11,196)	-1.3%
99940100 Contingency	1,217,426	3,336,226	2,336,226	(1,000,000)	-30.0%
99900100 Legal Services	350,000	350,000	300,000	(50,000)	-14.3%
99970680 Security/School Supervision	1,090,537	1,145,064	1,145,064	0	0.0%
99970500 Strategic Plan Initiatives/Extra Time	500,000	100,000	0	(100,000)	-100.0%
99930100 Related Services	4,966,381	4,956,448	4,956,448	(0)	0.0%
Total Expenditures - Division 32	\$230,683,707	\$238,859,015	\$237,739,651	(\$1,119,364)	-0.5%
Current Year Revenues/Expenses	(1,005,530)	(1,901,804)	(1,861,074)	(896,274)	-2.1%
Estimated Carry-Forward Balance (local funds)	15,607,472	14,046,537	14,087,267	40,731	0.3%



Tuition Funds

Tuition-Based Programs Summary

FY22 Final Budget

	FY21 Final Budget	FY22 Preliminary Budget	FY22 Final Budget	Difference FY22 Final vs FY22 Prelim	% Change FY22 Final vs FY22 Prelim
REVENUE:					
Opening Balance -Tuition Funds	1,871,657	2,320,365	2,320,365	0	0.0%
Tuition Tax	28,391,779	27,912,856	27,912,856	0	0.0%
Tuition billing	1,688,757	1,798,754	1,798,754	0	0.0%
State Revenue (1st State, Unique Alt)	3,179,281	3,004,020	2,853,819	(150,201)	-5.0%
Total Tuition Revenue	35,131,474	35,035,994	34,885,794	(150,201)	-0.4%
EXPENDITURES:					
Tuition Payments to Other Agencies	2,116,973	2,567,107	2,567,107	(0)	0.0%
Unique Alternatives/Private Placement	3,958,601	3,562,741	3,412,540	(150,201)	-4.2%
Consortium	325,479	318,969	318,969	(0)	0.0%
Meadowood Program	4,350,000	4,350,000	4,350,000	0	0.0%
Early Years	6,794,000	7,794,000	7,794,000	0	0.0%
ELL/LEP	3,700,000	3,200,000	2,900,000	(300,000)	-9.4%
First State School	950,000	950,000	950,000	0	0.0%
Needs-Based Special Education Funding	11,266,815	11,000,000	11,000,000	0	0.0%
Tuition Contingency	1,277,630	1,395,643	1,395,643	0	0.0%
Total Expenditures	34,739,498	35,138,460	34,688,259	(450,201)	-1.3%
Current Year Revenues over Expenses	391,976	(102,466)	197,535	300,000	-292.8%

Meadowood School - Agency 54
FY22 Final Budget

	FY21 Final Budget	FY22 Preliminary Budget	FY22 Final Budget	Difference FY22 Final vs FY22 Prelim	% Change FY22 Final vs FY22 Prelim
Beginning Local Funds Balance	4,005,215	4,020,600	4,020,600	0	0.00%
State Revenue:					
Division I	5,285,775	5,354,781	5,557,726	202,945	3.79%
Division II *includes state reduction	130,213	144,419	139,462	(4,957)	-3.43%
Division III	353,624	365,572	348,028	(17,544)	-4.80%
Others:					
CSCRП:	15,000	15,000	15,000	0	0.00%
Vocational:	23,076	24,000	20,464	(3,536)	-14.73%
Related Services Cash-In	669,246	675,649	641,866	(33,782)	-5.00%
Transportation:	1,276,725	1,377,167	1,308,309	(68,858)	-5.00%
Total State Revenue:	7,753,659	7,956,588	8,030,855	74,267	0.9%
Local Revenue:					
Tuition Income:	4,350,000	4,350,000	4,350,000	0	0.0%
Interest:	90,000	90,000	50,000	(40,000)	-44.4%
Total Local Revenue:	4,440,000	4,440,000	4,400,000	(40,000)	-0.9%
Total Current Revenues - State and Local	12,193,659	12,396,588	12,430,855	34,267	0.3%
Grand Total All Sources:	\$16,198,874	\$16,417,188	\$16,451,455	\$34,267	0.2%

Expenditures:

	FY21 Final Budget	FY22 Preliminary Budget	FY22 Final Budget	Difference FY22 Final vs FY22 Prelim	% Change FY22 Final vs FY22 Prelim
IBU:					
99940200 - Division I Salaries	5,185,775	5,354,781	5,557,726	202,945	3.8%
9320516A - Meadowood School	232,403	244,023	244,023	(0)	0.0%
99960200 - Operations/Utilities	100,000	75,000	100,000	25,000	33.3%
99930100 - Related Services	1,190,095	1,130,590	1,130,590	(0)	0.0%
99940300 - Division II Vocational	25,000	25,000	25,000	0	0.0%
99960400 - District Transportation	1,742,958	1,766,357	1,766,357	(0)	0.0%
99940400 - Local Salaries and Benefits	3,305,090	3,546,728	3,546,728	0	0.0%
99900300 - District Wide Services	50,000	150,000	150,000	0	0.0%
99940100 - Contingency	373,793	401,898	401,898	0	0.0%
Total Expenditures:	\$12,205,114	\$12,694,377	\$12,922,322	\$227,945	1.8%
Revenues over Expenses	(\$11,455)	(\$297,789)	(\$491,467)	(\$193,678)	65.0%
Estimated June 30 Ending Balance	\$3,993,760	\$3,722,811	\$3,529,133	(\$193,678)	-5.2%

Early Years - Agency 58
FY22 Final Budget

	FY21 Final Budget	FY22 Preliminary	FY22 Final Budget	Difference FY22 Final vs FY22 Prelim	% Change FY22 Final vs FY22 Prelim
Beginning Local Funds Balance:	2,081,485	3,983,872	3,983,872	0	0.0%
State Revenue:					
Division I:	5,946,773	6,460,317	6,395,714	(64,603)	-1.0%
Division II: *includes state reduction	153,260	157,859	137,601	(20,258)	-12.8%
Division III:	415,305	380,959	332,877	(48,082)	-12.6%
Others:					
CSCRCP	75,000	75,000	75,000	0	0.0%
Transportation:	876,528	887,376	843,007	(44,369)	-5.0%
Related Services Cash-In	587,477	642,095	609,990	(32,105)	-5.0%
Total State Revenue:	8,054,343	8,603,606	8,394,189	(209,416)	-2.4%
Local Revenue:					
Tuition:	6,794,000	7,794,000	7,794,000	0	0.0%
Interest:	75,000	75,000	50,000	(25,000)	-33.3%
Total Local Revenue: (includes carry-over)	6,869,000	7,869,000	7,844,000	(25,000)	-0.3%
GRAND TOTAL ALL SOURCES:	\$17,004,828	\$20,456,478	\$20,222,061	(\$234,416)	-1.1%

Operating Unit	FY21 Final Budget	FY22 Preliminary	FY22 Final Budget	Difference FY22 Final vs FY22 Prelim	% Change FY22 Final vs FY22 Prelim
99940200 - Division I Salaries	5,946,773	6,460,317	6,395,714	(64,603)	-1.0%
9320526A - Early Years	253,797	261,411	261,411	0	0.0%
99960200 - Operations/Utilities	165,296	148,766	148,766	(0)	0.0%
99930100 - Related Services	1,999,741	2,016,064	2,016,064	(0)	0.0%
99960400 - District Transportation	1,096,195	1,039,261	1,039,261	0	0.0%
99940400 - Local Salaries and Benefits	5,104,088	6,004,756	6,004,756	0	0.0%
99900300 - District Wide Services	75,000	200,000	200,000	0	0.0%
99940100 - Contingency	363,226	409,130	409,130	0	0.0%
TOTAL EXPENDITURES:	15,004,116	16,539,705	16,475,102	(64,603)	-0.4%
Current Year Revenues Over Expenses	(\$80,773)	(\$67,099)	(\$236,912)	(\$169,814)	253.1%
Estimated June 30 Ending Balance	\$2,000,712	\$3,916,773	\$3,746,960	(\$169,814)	-4.3%

**English Language Learners Program
FY22 Final Budget**

	FY21 Final Budget	FY22 Preliminary	FY22 Final Budget	Difference FY22 Final vs FY22 Prelim	% Change FY22 Final vs FY22 Prelim
Revenues:					
Beginning Balance	1,602,417	2,092,906	2,092,906	0	0.0%
Current Year Tuition:	3,700,000	3,200,000	2,900,000	(300,000)	-9.4%
Total Revenues	5,302,417	5,292,906	4,992,906	(300,000)	-5.67%
Expenditures:					
Local Salaries and Benefits:	2,659,512	2,482,703	2,182,703	(300,000)	-12.1%
Travel:	500	500	500	0	0.0%
Contractual Services:	912,662	750,000	750,000	0	0.0%
Supplies and Materials:	15,000	15,000	15,000	0	0.0%
Total Expenditures	3,587,674	3,248,203	2,948,203	(300,000)	-9.2%
Current Year Revenues over Expenses	\$112,326	(\$48,203)	(\$48,203)	0	0.0%

First State School

FY22 Final Budget

	FY21 Final Budget	FY22 Preliminary	FY22 Final Budget	Difference FY22 Final vs FY22 Prelim	% Change FY22 Final vs FY22 Prelim
Revenue:					
Beginning balance:	1,075,470	1,505,111	1,505,111	0	0.0%
First State School - State	314,500	314,500	314,500	0	0.0%
Tuition	950,000	950,000	950,000	0	0.0%
Total Revenue:	2,339,970	2,769,611	2,769,611	0	0.0%
Expenditures:					
Local Salaries and Benefits:	225,014	228,954	228,954	0	0.0%
Contractual Services:	995,413	1,168,395	1,168,395	0	0.0%
Supplies and Materials:	10,000	10,000	10,000	0	0.0%
Summer School	0	25,000	0	(25,000)	-100.0%
Total Expenditures:	1,230,427	1,432,349	1,407,349	(25,000)	-1.7%
Current Year Revenues over expenses	34,073	(167,849)	(142,849)	25,000	-15%



Match Tax

FY 2022 Match Tax

Revenue From Match Tax:	\$4,012,543
TOTAL AVAILABLE FUNDS	\$4,012,543
Expenditures:	
Minor Capital Improvement	\$955,939
State Technology Maintenance	\$652,707
Reading/Math Specialist prior Minner	\$822,144
K-4 Reading Specialist	\$407,350
Opportunity Fund	\$1,008,102
TOTAL EXPENDITURES	\$3,846,242
Projected Balance 6/30/22	\$166,300



Debt Service

FY 2022 Debt Service

Debt Service Tax Rate Requirements:	FY 2022
Revenue From Debt Service Tax:	\$6,420,069
Balance Available July 1, 2022:	\$3,605,752
CSW	\$352,870
Interest Income	\$87,835
Available Funds	\$10,466,526
Estimated Debt Service amount	
including first quarter 2023	\$10,376,148
Balance at Year End of October 2022	\$90,378
Tax Rate:	\$0.12 cents per \$100 of assessed value



Federal Funds

FFY 2022 Federal Programs

CATEGORY	FY21	FY22	Difference
Title I:	6,390,318	5,979,780	(410,538)
Title II: Teacher Quality and Technology	1,109,417	1,080,939	(19,710)
Title III: Bilingual	213,287	223,719	32,664
Title IV	740,357	702,011	22,408
IDEA 6-21:	4,259,324	4,289,259	139,932
Vocational Education (Perkins)	390,813	390,270	(64,975)
IDEA PreSchool	136,971	137,023	30,407
TOTAL	13,240,487	12,803,001	(437,486)
			-3.30%
ESSER II (COVID relief)	20,869,366		
America Recovery Plan (ARP)	46,884,141		
ARP Homeless	172,537		
ARP IDEA	1,024,646		



Nutrition Services

RCCSD Nutrition Services Estimated Revenue and Expenditures for FY'22

REVENUE

Carryover Balance	\$5,200,000.00
State Support	\$2,382,600.00
Federal Support	\$7,750,000.00
FFVP Federal Support	\$225,000.00
Sales and Other Revenue	\$1,750,000.00
Total Estimated Revenue	\$17,307,600.00
	(\$5,200,000.00)
	\$12,107,600.00

EXPENDITURES

Salaries (05116 & 91100)	\$6,242,500.00
Food and Other	\$5,700,000.00
Equipment / Computers	\$300,000.00
FY'18 & '19 Encumbrances	\$242,219.00
Total Estimated Expenditures	\$12,484,719.00

(\$377,119.00)