

FY 2023 Preliminary Budget



Red Clay Consolidated School District
July 13, 2022

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

**Members of the Red Clay Consolidated School District
Board of Education
2022-2023**

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Jill M. Floore, Chief Financial Officer



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Introduction

The FY2023 Red Clay Consolidated School District Preliminary Budget encompasses the period of July 1, 2022 through June 30, 2023. 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 (EYP), and the English Language Learners' program. Due to requirement from the state, the EYP program was forced to eliminate the long-standing Division 58 funding structure for this tuition-based program. This elimination results in folding significant state and local expenditures into the general Division 32 Operating Budget and significantly skewing data and percentages for budget growth. Two complete budgets have been prepared to account for the budget shifts- prior to and after incorporating the addition of EYP.

The FY23 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 the Debt Service tax for repayments on the 20 year bonds for construction and renovations. There is a no change in the overall tax rate in FY23.

Red Clay Consolidated School District begins the budget with a \$15,026,662 opening balance in Division 32 local funds and a Reserve of approximately \$5.0 million. Red Clay's current year operating revenues are estimated at \$264,119,873 which is combined between \$90,215,140 in local current expense funds and \$157,878,070 in state funds (prior to the shift of EYP). The FY23 Budget includes 2% state and local salary increases as determined by the state and local collective bargaining agreements as well as a one-time \$500 pay supplement for both state and local salaries. State salary budgets include a 27th pay in fiscal year 2023 while local annual salaries are divided by 27 for paychecks.

The FY23 Preliminary Budget includes \$251,057,377,015 in operating expenditures. This is a 5.6% increase over FY22 Budget. 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. The expected ending balance of current expense funds is \$13,062,496 on June 30, 2023. 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 \$13,195,650 in revenue in Federal FY23. Prior year federal CARES continues to help offset costs related to COVID 19 and will continue until September, 2023 for ESSER II and September, 2024 for ESSER III. Debt Service payments in FY23 are projected to be \$9,268,194. Match Tax revenues supporting minor capital improvements, technology maintenance, resource teachers and extra time programs are projected to be \$4,029,182 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 \$36,672,287 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 FY23, 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
- K-3 Basic
- 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		Total	PreK	K-3	4-12	K-3		4-12		Total		
			BAS	4-12	BAS	INT	P					BAS	4-12	BAS	4-12			
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 Elementar	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	14,937	6.25	244.57	405.95	27.79	135.36	102.67	224.62	50.37	25.18	1,172.40



Carry-Over Funds

FY2022 State Operating Carry Over Funds

State				
FY	Appropriation	Description	Expiration	Amount
2022	00231	World Language Expansion	6/30/2023	\$39,604
2022	05138	Certified Driver Training	9/30/2022	\$3,650
2022	05142	Driver's Ed	9/30/2022	\$34,695
2022	05149	Homeless Transportation	9/30/2022	\$91,010
2022	05150	District Transportation	9/30/2022	\$271,371
2022	05152	Contractor Transportation	9/30/2022	\$154,085
2022	05181	Unique Alternatives	6/30/2023	\$1,756,198
2022	05193	Standards and Assessment	9/30/2022	\$11,203
2022	05195	Stipends	9/30/2022	\$2,422
2022	05205	Professional Development	9/30/2022	\$14,112
2022	05297	Education Opportunity	6/30/2023	\$358,228
2022	05298	Foster Care Transportation	9/30/2022	\$20,358
2022	05310	SSBG - Reading	6/30/2023	\$20,205
2022	05311	Opp Grant Mental Health	6/30/2023	\$306,565
2022	05400	Year Long Residencies	9/30/2022	\$70,324
2022	08942	Mental Health	6/30/2023	\$262,113
2020	08914	Opp Fund	6/30/2023	\$217,797
2020	08915	Opp Fund MH/Reading	6/30/2022	\$181,796
2022	05244	School Improvement	6/30/2023	\$7,260
2022	50022	MCI State	6/30/2024	\$47,396
2021	50022	MCI State	6/30/2023	\$8,695
2022	50324	Voc Equipment Replacement	6/30/2024	\$5,184
2022	50324	Voc Equipment Replacement	6/30/2023	\$5,056
2020	59970	School Safety and Security	6/30/2023	\$61,993



FY 2023 Tax Rate Calculations

Tax Rate Compilation FY23

Net assessed value of real property within Red Clay:	\$5,462,662,883
Net assessed value of New Castle County Tax Pool :	\$17,610,521,950

The assessed values for the other districts are: Christina \$5,585,144,894; Colonial \$3,122,817,835; and Brandywine \$3,439,896,338

Tax pool contribution tax rate: \$0.468/\$100 of assessed value.	0.468
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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
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The rates for the other districts are: Christina 0.3129939930; Colonial 0.1887448625; and Brandywine 0.2073980398.

Current Expense

Real estate taxes from pool:	\$23,972,135
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\$17,610,521,950 x \$0.468/\$100 x 0.29086310460

Real estate taxes from current expense tax rate above pool:	\$59,921,042
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\$5,462,662,883 x (\$1.576-\$0.468)/\$100 x .99 (1% delinquency factor)

Total Current Expense Revenue	\$83,893,177
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Estimated loss due to Senior Tax Credit /Disabled Veterans Tax Credit	-\$2,570,604
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State Reimbursement for Senior Tax Credit/Disabled Veterans Tax Credit	\$2,570,604
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FY22 Current Expense revenue available for expenditures:	\$83,893,177
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Tuition

Required revenue:

Real Estate taxes: \$28,500,351

\$5,462,662,883 x \$0.527/\$100).99*

Debt Service

Ending balance in appropriation 91000 on 06/30/22: \$2,504,048

Required Revenue:

Real Estate taxes \$6,555,195

\$5,462,662,883 x \$0.12/\$100

Interest Income \$15,000

Charter School of Wilmington Payment \$358,693

Total Revenue

\$9,432,936

Expenditures:

FY23 bond indebtedness: \$9,268,194

This funding includes principal and interest payments due through August 1, 2023 and includes bond repayments from prior Major Capital Improvement Projects.

Projected debt service balance 8/1/23:

\$164,743

Match Tax and Minor Capital Improvement

Real estate Match Tax \$4,096,997

5,462,662,883 x .075/100

Expenses:

Minor Cap. FY22: \$929,639

Authorization specifies a 40% local match of the authorized funding in the FY23 Bond Bill - State \$1,394,459 and \$929,639 Local

FY23 Bond Bill also includes enhanced MCI of \$1,591,963 \$1,591,963 with no match required

State Technology Maintenance Match: \$666,445

FY23 State Budget Bill Epilogue Section 348 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 (\$5,462,662,883 x \$0.0122/\$100)

Reading/Math Specialist Match: \$838,587

FY23 State Budget Bill Epilogue Section 361 allows continued match for local share of salaries.

Extra Time Match: \$0

FY23 State Budget Bill Epilogue Section 361 allows match for local share of FY08 Extra Time Appropriation.

K-4 Reading Specialists Match \$362,103

FY23 State Budget Bill Epilogue Section 370(a) allows match for local share of salaries and benefits

Opportunity Fund: \$1,028,264
FY23 State Budget Bill Epilogue Section 367(c) allows local match for costs

Full-Time Substitutes \$204,144
FY23 State Budget Bill Epilogue Section 391 allows match for local share of salaries and benefits

Total projected expenditures \$4,029,182

Red Clay FY22 Local Tax Rates

(Per \$100 of Assessed Value)

Tax Category	2021-2022	2022-2023	Difference	Local Tax Rate Dollar Value
Current Expense	\$1.576	\$1.576	\$0.000	\$83,893,177
Tuition	\$0.527	\$0.527	\$0.000	\$28,500,351
Debt Service	\$0.120	\$0.120	\$0.000	\$6,555,195
Match Tax	\$0.075	\$0.075	\$0.000	\$4,096,997
TOTAL	2.298	2.298	0	\$123,045,720

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
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%
2022.2023	\$1.576	\$0.527	\$0.120	\$0.075	\$2.298	0.00%



Division 32
Operating Budget

FY 2023 Division 32 General Operating Budget

	FY22 Final Budget	FY22 Actual	Difference	FY23 Prelim Budget	Difference FY23 Prelim vs FY22 Final	% Change FY23 Prelim vs FY22 Final
Local Revenues						
Current Expense Tax Receipts	80,375,541	81,790,644	1,415,103	81,322,573	947,032	1.2%
Interest	609,692	0	(609,692)	200,000	(409,692)	-67.2%
MCI Technology Match Tax Receipts	652,707	652,707	0	666,445	13,738	2.1%
Choice Income (net of payments)	5,350,874	5,350,874	0	5,457,891	107,017	2.0%
Income from Fees	180,000	195,030	15,030	190,000	10,000	5.6%
Summer School	10,000	20,057	10,057	10,000	0	0.0%
Senior Tax Rebate	2,021,963	2,270,604	248,641	2,570,604	548,641	27.1%
Indirect Costs	1,322,000	1,253,988	(68,012)	1,128,589	(193,411)	-14.6%
Resource Teacher local match	822,144	822,144	0	838,587	16,443	2.0%
Extra Time local match	0	0	0	0	0	
K-4 Reading Specialists local match	407,350	407,350	0	362,103	(45,247)	-11.1%
Opportunity Fund Match	1,008,102	1,008,102	0	1,008,102	0	0.0%
Needs-Based Tuition	11,000,000	10,000,000	(1,000,000)	11,000,000	0	0.0%
Less Charter School Payments	(14,254,661)	(14,254,661)	0	(14,539,754)	(285,093)	2.0%
Total Local Revenues	89,505,712	89,516,839	11,127	90,215,140	709,428	0.8%
Opening Balance - 98000	15,948,341	15,948,341	0	15,026,662	(921,679)	-5.8%
Indirect Reserve for salary one-time	2,000,000	2,000,000	0	1,000,000	(1,000,000)	-50.0%
Total Local Funds Available	107,454,053	107,465,180	11,127	106,241,802	(1,212,251)	-1.1%
State Revenues:						
Division I **includes state give back	112,693,470	113,762,161	1,068,691	123,938,063	11,244,593	10.0%
Division II (+Voc Div II) *includes ESCO payment	4,635,104	4,481,471	(153,633)	4,571,100	(64,004)	-1.4%
Division III	7,728,937	7,389,370	(339,567)	7,537,157	(191,780)	-2.5%
State Technology *includes state give back	0	0	0	0	0	
State Transportation	6,779,248	8,076,774	1,297,526	8,238,309	1,459,061	21.5%
Safety and Security				1,120,000	1,120,000	
Ed Sustainment Fund *includes state give back	2,585,268	2,585,268	0	2,636,973	51,705	2.0%
Related Services Cash-In	1,226,226	1,226,226	0	1,361,111	134,885	11.0%
Academic Excellence Cash-In	13,300	13,300	0	15,000	1,700	12.8%
Guaranteed unit count/mid-year unit count	7,772	7,772	0	119,389	111,617	1436.1%
Additional Programs:	8,703,540	8,837,955	134,415	8,340,967	(362,573)	-4.2%
Includes:						
Groves	423,793	414,367	(9,426)	423,793	0	0.0%
Adult Basic Education	113,850	116,440	2,590	113,850	0	0.0%
Secondary Alternative	98,120	98,895	775	98,120	0	0.0%
Americanization	117,200	117,200	0	117,200	0	0.0%
CSCRCP	75,000	144,662	69,662	175,000	100,000	133.3%
Professional Develop *includes state give back	29,029	29,029	0	0	(29,029)	-100.0%
Driver's Education *includes state give back	49,005	54,605	5,600	0	(49,005)	-100.0%
Standards and Assessment	12,000	11,203	(797)	15,000	3,000	25.0%
Opportunity Funds - State	5,291,104	5,291,104	0	5,182,846	(108,258)	-2.0%
HB100\HB300	929,717	929,717	0	303,100	(626,617)	-67.4%
K-4 Reading Specialists\High needs substitutes	742,833	742,833	0	1,065,512	322,679	43.4%
State grants	821,889	887,900	66,011	846,546	24,657	3.0%
Total State Revenue	\$144,372,865	\$146,380,297	\$2,007,432	\$157,878,070	\$13,505,205	9.4%
TOTAL CURRENT YEAR REVENUE	\$235,878,577	\$237,897,136	\$2,018,559	\$249,093,211	\$13,214,634	5.6%
Revenue Available with Local Carry-Forward	\$251,826,918	\$253,845,477	\$2,018,559	\$264,119,873	\$12,292,955	4.9%

June 30, 2022 Reserve Balance \$4,995,461

	FY22 Final Budget	FY22 Actual	Difference	FY23 Prelim Budget	Diff FY23 Prelim vs FY22 Final	% Change FY23 Prelim vs FY22 Final
Expenditures:						
99910100 Superintendent	100,000	29,441	(70,559)	100,000	0	0.0%
99920000 Curriculum/Instruction	3,000,000	2,700,101	(299,899)	3,000,000	0	0.0%
99910105 Asst Superintendent Operations	58,000	37,284	(20,716)	58,000	0	0.0%
99910110 Depty Superintendent School Support	58,000	57,003	(997)	58,000	0	0.0%
99990960 Research and Assessment	155,040	154,296	(744)	155,040	0	0.0%
99910000 Public Communications	120,000	44,372	(75,628)	120,000	0	0.0%
99940810 Technology - Equipment and Repair	2,344,879	2,153,383	(191,496)	2,344,879	0	0.0%
99990050 Director of Secondary Schools	66,000	62,325	(3,675)	66,000	0	0.0%
99990060 Director of Elementary Schools	66,000	56,506	(9,494)	66,000	0	0.0%
99910115 Director of Strategic Partnerships	100,000	90,652	(9,348)	100,000	0	0.0%
99920900 Library	234,000	225,041	(8,959)	234,000	0	0.0%
99900000 Board of Education	35,000	18,148	(16,852)	35,000	0	0.0%
99990500 Copy Center/Printing	100,000	86,630	(13,370)	100,000	0	0.0%
99950000 Personnel/HR	107,000	61,358	(45,642)	107,000	0	0.0%
99970650 Student Services	371,000	325,962	(45,038)	371,000	0	0.0%
99940000 Business Office/Finance	40,000	32,327	(7,673)	40,000	0	0.0%
99960100 Maintenance	2,736,252	2,706,664	(29,588)	2,818,340	82,088	3.0%
99921050 Special Education	2,069,876	2,068,551	(1,325)	2,131,972	62,096	3.0%
99990000 Adult Education	752,963	756,292	3,329	752,963	0	0.0%
99940200 Division I Salaries	112,693,470	113,762,161	1,068,691	123,938,063	11,244,593	10.0%
99930300 Special Services - Alternative Education	725,000	700,000	(25,000)	725,000	0	0.0%
99960200 Operations/Utilities	3,572,427	3,436,094	(136,333)	3,679,600	107,173	3.0%
9320240A Forest Oak Elementary	112,416	95,717	(16,699)	123,062	10,646	9.5%
99930400 Nurses/CSCRCP	50,000	25,272	(24,728)	50,000	0	0.0%
99990930 Performing Arts	146,000	137,719	(8,281)	146,000	0	0.0%
9320242A Heritage Elementary	129,617	124,156	(5,461)	129,536	(81)	-0.1%
9320244A Highlands Elementary	97,792	74,657	(23,135)	99,369	1,577	1.6%
99980000 Summer School	5,000	1,720	(3,280)	5,000	0	0.0%
9320246A Lewis Elementary	113,319	105,017	(8,302)	108,377	(4,942)	-4.4%
9320248A Shortlidge Academy	113,241	94,623	(18,618)	119,436	6,195	5.5%
99920110 Opportunity Fund	6,299,206	5,806,371	(492,835)	6,190,948	(108,258)	-1.7%
9320250A Linden Hill Elementary	132,925	96,899	(36,026)	131,639	(1,286)	-1.0%
9320252A Baltz Elementary	153,402	129,587	(23,815)	149,210	(4,192)	-2.7%
9320254A Richardson Park Elementary	172,869	126,235	(46,634)	171,130	(1,739)	-1.0%
99940300 Division II Vocational	283,004	323,841	40,837	283,004	0	0.0%
9320256A Marbrook Elementary	116,664	101,990	(14,674)	121,874	5,210	4.5%
99920600 Referendum Technology/Instruction	2,694,636	2,227,493	(467,143)	2,694,636	0	0.0%
9320260A Richey Elementary	111,225	87,141	(24,084)	109,884	(1,341)	-1.2%
99970675 RTI	2,025,752	2,327,399	301,647	1,468,050	(557,702)	-27.5%
9320264A Mote Elementary	130,414	112,998	(17,416)	122,241	(8,173)	-6.3%
9320266A Warner Elementary	139,111	120,293	(18,818)	133,143	(5,968)	-4.3%
9320270A North Star Elementary	136,907	124,286	(12,621)	148,070	11,163	8.2%
9320271A Cooke Elementary	157,213	153,764	(3,449)	147,899	(9,314)	-5.9%
9320274A Al DuPont Middle	151,625	139,791	(11,834)	176,334	24,709	16.3%
99920500 Professional Development	88,000	79,532	(8,468)	88,000	0	0.0%
9320276A - HB DuPont Middle	188,213	163,702	(24,511)	189,011	798	0.4%
99960400 - Red Clay Local Transportation	6,241,308	6,205,704	(35,604)	6,764,217	522,909	8.4%
99960300 - Contractor State Transportation	4,838,363	4,146,590	(691,773)	4,519,783	(318,580)	-6.6%
9320280A Skyline Middle	150,343	147,500	(2,843)	141,218	(9,125)	-6.1%
9320282A Stanton Middle	194,121	164,707	(29,414)	181,743	(12,378)	-6.4%
9320284A Conrad School of Science	433,855	400,022	(33,833)	443,808	9,953	2.3%
9320286A Cab Calloway School of the Arts	276,472	271,467	(5,005)	260,005	(16,467)	-6.0%
9320290A Dickinson High School	514,039	445,522	(68,517)	492,242	(21,797)	-4.2%
9320292A Al DuPont High School	418,906	419,074	168	378,601	(40,305)	-9.6%
9320261A Brandywine Spring K-8	202,999	195,854	(7,145)	188,019	(14,980)	-7.4%
9320294A McKean High School	501,514	484,566	(16,948)	473,923	(27,591)	-5.5%
99920800 Driver's Education	61,555	56,263	(5,292)	61,555	0	0.0%
99940400 Local Salaries and Benefits	68,112,868	68,603,274	490,406	70,874,355	2,761,487	4.1%

99900300 District Wide Services	2,980,223	2,720,237	(259,986)	3,008,632	28,409	1.0%
Includes:			0			
Prior Year Payables- One-time carry forward	15,000	32,727	17,727	15,000	0	0.0%
Substitute Teachers	1,673,632	1,373,053	(300,579)	1,673,632	0	0.0%
Insurance	506,591	506,591	0	530,000	23,409	4.6%
DSC Payment	615,000	614,719	(281)	615,000	0	0.0%
Other district payments	50,000	95,656	45,656	50,000	0	0.0%
Postage	15,000	15,462	462	15,000	0	0.0%
Audits	25,000	1,428	(23,572)	25,000	0	0.0%
Gate Expenses	30,000	56,654	26,654	60,000	30,000	100.0%
Odyssey of the Mind	50,000	23,945	(26,055)	25,000	(25,000)	-50.0%
99940410 State Programs/Grants	821,889	984,576	162,687	800,000	(21,889)	-2.7%
99940100 Contingency	2,336,226	1,703,471	(632,755)	1,721,781	(614,445)	-26.3%
99900100 Legal Services	300,000	207,267	(92,733)	300,000	0	0.0%
99970680 Security/School Supervision	1,145,064	832,921	(312,143)	1,145,064	0	0.0%
99970500 Strategic Plan Initiatives/Extra Time	0	13,550	13,550	15,000	15,000	
99930100 Related Services	4,956,448	5,029,826	73,378	5,180,721	224,273	4.5%
Total Expenditures - Division 32	\$237,739,651	\$235,377,185	(\$2,362,466)	\$251,057,377	\$13,317,726	5.6%
Current Year Revenues/Expenses	(1,861,074)	2,519,951	4,381,025	(1,964,166)	(896,274)	5.5%
Estimated Carry-Forward Balance (local funds)	14,087,267	15,468,292	1,381,025	13,062,496	(1,024,771)	-7.3%

FY 2023 Division 32 General Operating Budget with addition of EYP

	FY22 Final Budget	FY22 Actual	Difference	FY23 Prelim Budget	Difference FY23 Prelim vs FY22 Final	% Change FY23 Prelim vs FY22 Final
Local Revenues						
Current Expense Tax Receipts	80,375,541	81,790,644	1,415,103	81,322,573	947,032	1.2%
Interest	609,692	0	(609,692)	200,000	(409,692)	-67.2%
MCI Technology Match Tax Receipts	652,707	652,707	0	666,445	13,738	2.1%
Choice Income (net of payments)	5,350,874	5,350,874	0	5,457,891	107,017	2.0%
Income from Fees	180,000	195,030	15,030	190,000	10,000	5.6%
Summer School	10,000	20,057	10,057	10,000	0	0.0%
Senior Tax Rebate	2,021,963	2,270,604	248,641	2,570,604	548,641	27.1%
Indirect Costs	1,322,000	1,253,988	(68,012)	1,128,589	(193,411)	-14.6%
Resource Teacher local match	822,144	822,144	0	838,587	16,443	2.0%
Extra Time local match	0	0	0	0	0	
K-4 Reading Specialists local match	407,350	407,350	0	362,103	(45,247)	-11.1%
Opportunity Fund Match	1,008,102	1,008,102	0	1,008,102	0	0.0%
Needs-Based Tuition\EYP Tuition	11,000,000	10,000,000	(1,000,000)	11,870,050	870,050	7.9%
Less Charter School Payments	(14,254,661)	(14,254,661)	0	(14,539,754)	(285,093)	2.0%
Total Local Revenues	89,505,712	89,516,839	11,127	91,085,190	1,579,478	1.8%
Opening Balance - 98000	15,948,341	15,948,341	0	15,026,662	(921,679)	-5.8%
Indirect Reserve for salary one-time	2,000,000	2,000,000	0	1,000,000	(1,000,000)	-50.0%
Total Local Funds Available	107,454,053	107,465,180	11,127	107,111,852	(342,201)	-0.3%
State Revenues:						
EYP Division I **includes state give back	112,693,470	113,762,161	1,068,691	130,204,811	17,511,341	15.5%
EYP Division II (+Voc Div II) *includes ESCO payment	4,635,104	4,481,471	(153,633)	4,711,453	76,349	1.6%
EYP Division III	7,728,937	7,389,370	(339,567)	7,876,692	147,755	1.9%
EYP State Technology *includes state give back	0	0	0	0	0	
EYP State Transportation	6,779,248	8,076,774	1,297,526	8,734,128	1,954,880	28.8%
Safety and Security				1,120,000	1,120,000	
Ed Sustainment Fund *includes state give back	2,585,268	2,585,268	0	2,636,973	51,705	2.0%
Related Services Cash-In	1,226,226	1,226,226	0	1,361,111	134,885	11.0%
Academic Excellence Cash-In	13,300	13,300	0	15,000	1,700	12.8%
Guaranteed unit count/mid-year unit count	7,772	7,772	0	119,389	111,617	1436.1%
Additional Programs:	8,703,540	8,837,955	134,415	8,340,967	(362,573)	-4.2%
Includes:						
Groves	423,793	414,367	(9,426)	423,793	0	0.0%
Adult Basic Education	113,850	116,440	2,590	113,850	0	0.0%
Secondary Alternative	98,120	98,895	775	98,120	0	0.0%
Americanization	117,200	117,200	0	117,200	0	0.0%
EYP CSCRCP	75,000	144,662	69,662	175,000	100,000	133.3%
Professional Develop *includes state give back	29,029	29,029	0	0	(29,029)	-100.0%
Driver's Education *includes state give back	49,005	54,605	5,600	0	(49,005)	-100.0%
Standards and Assessment	12,000	11,203	(797)	15,000	3,000	25.0%
Opportunity Funds - State	5,291,104	5,291,104	0	5,182,846	(108,258)	-2.0%
HB100\HB300	929,717	929,717	0	303,100	(626,617)	-67.4%
K-4 Reading Specialists\High needs substitutes	742,833	742,833	0	1,065,512	322,679	43.4%
State grants	821,889	887,900	66,011	846,546	24,657	3.0%
Total State Revenue	\$144,372,865	\$146,380,297	\$2,007,432	\$165,120,525	\$20,747,660	14.4%
TOTAL CURRENT YEAR REVENUE	\$235,878,577	\$237,897,136	\$2,018,559	\$257,205,716	\$21,327,139	9.0%
Revenue Available with Local Carry-Forward	\$251,826,918	\$253,845,477	\$2,018,559	\$272,232,378	\$20,405,460	8.1%

	FY22 Final Budget	FY22 Actual	Difference	FY23 Prelim Budget	Difference FY23 Prelim vs FY22 Final	% Change FY23 Prelim vs FY22 Final
Expenditures:						
99910100 Superintendent	100,000	29,441	(70,559)	100,000	0	0.0%
99920000 Curriculum/Instruction	3,000,000	2,700,101	(299,899)	3,000,000	0	0.0%
99910105 Asst Superintendent Operations	58,000	37,284	(20,716)	58,000	0	0.0%
99910110 Depty Superintendent School Support	58,000	57,003	(997)	58,000	0	0.0%
99990960 Research and Assessment	155,040	154,296	(744)	155,040	0	0.0%
99910000 Public Communications	120,000	44,372	(75,628)	120,000	0	0.0%
99940810 Technology - Equipment and Repair	2,344,879	2,153,383	(191,496)	2,344,879	0	0.0%
99990050 Director of Secondary Schools	66,000	62,325	(3,675)	66,000	0	0.0%
99990060 Director of Elementary Schools	66,000	56,506	(9,494)	66,000	0	0.0%
99910115 Director of Strategic Partnerships	100,000	90,652	(9,348)	100,000	0	0.0%
99920900 Library	234,000	225,041	(8,959)	234,000	0	0.0%
99900000 Board of Education	35,000	18,148	(16,852)	35,000	0	0.0%
99990500 Copy Center/Printing	100,000	86,630	(13,370)	100,000	0	0.0%
99950000 Personnel/HR	107,000	61,358	(45,642)	107,000	0	0.0%
99970650 Student Services	371,000	325,962	(45,038)	371,000	0	0.0%
99940000 Business Office/Finance	40,000	32,327	(7,673)	40,000	0	0.0%
99960100 Maintenance	2,736,252	2,706,664	(29,588)	2,818,340	82,088	3.0%
99921050 Special Education	2,069,876	2,068,551	(1,325)	2,131,972	62,096	3.0%
99990000 Adult Education	752,963	756,292	3,329	752,963	0	0.0%
EYP 99940200 Division I Salaries	112,693,470	113,762,161	1,068,691	130,204,811	17,511,341	15.5%
99930300 Special Services - Alternative Education	725,000	700,000	(25,000)	725,000	0	0.0%
EYP 99960200 Operations/Utilities	3,572,427	3,436,094	(136,333)	3,859,127	286,700	8.0%
9320240A Forest Oak Elementary	112,416	95,717	(16,699)	123,062	10,646	9.5%
99930400 Nurses/CSCRIP	50,000	25,272	(24,728)	50,000	0	0.0%
99990930 Performing Arts	146,000	137,719	(8,281)	146,000	0	0.0%
9320242A Heritage Elementary	129,617	124,156	(5,461)	129,536	(81)	-0.1%
9320244A Highlands Elementary	97,792	74,657	(23,135)	99,369	1,577	1.6%
99980000 Summer School	5,000	1,720	(3,280)	5,000	0	0.0%
9320246A Lewis Elementary	113,319	105,017	(8,302)	108,377	(4,942)	-4.4%
9320248A Shortlidge Academy	113,241	94,623	(18,618)	119,436	6,195	5.5%
99920110 Opportunity Fund	6,299,206	5,806,371	(492,835)	6,190,948	(108,258)	-1.7%
9320250A Linden Hill Elementary	132,925	96,899	(36,026)	131,639	(1,286)	-1.0%
9320252A Baltz Elementary	153,402	129,587	(23,815)	149,210	(4,192)	-2.7%
9320254A Richardson Park Elementary	172,869	126,235	(46,634)	171,130	(1,739)	-1.0%
99940300 Division II Vocational	283,004	323,841	40,837	283,004	0	0.0%
9320256A Marbrook Elementary	116,664	101,990	(14,674)	121,874	5,210	4.5%
99920600 Referendum Technology/Instruction	2,694,636	2,227,493	(467,143)	2,694,636	0	0.0%
9320260A Richey Elementary	111,225	87,141	(24,084)	109,884	(1,341)	-1.2%
99970675 RTI	2,025,752	2,327,399	301,647	1,468,050	(557,702)	-27.5%
9320264A Mote Elementary	130,414	112,998	(17,416)	122,241	(8,173)	-6.3%
9320266A Warner Elementary	139,111	120,293	(18,818)	133,143	(5,968)	-4.3%
9320270A North Star Elementary	136,907	124,286	(12,621)	148,070	11,163	8.2%
9320271A Cooke Elementary	157,213	153,764	(3,449)	147,899	(9,314)	-5.9%
9320274A Al DuPont Middle	151,625	139,791	(11,834)	176,334	24,709	16.3%
99920500 Professional Development	88,000	79,532	(8,468)	88,000	0	0.0%
9320276A - HB DuPont Middle	188,213	163,702	(24,511)	189,011	798	0.4%
EYP 99960400 - Red Clay Local Transportation	6,241,308	6,205,704	(35,604)	8,420,489	2,179,181	34.9%
EYP 99960300 - Contractor State Transportation	4,838,363	4,146,590	(691,773)	4,519,783	(318,580)	-6.6%
9320280A Skyline Middle	150,343	147,500	(2,843)	141,218	(9,125)	-6.1%
9320282A Stanton Middle	194,121	164,707	(29,414)	181,743	(12,378)	-6.4%
9320284A Conrad School of Science	433,855	400,022	(33,833)	443,808	9,953	2.3%
9320286A Cab Calloway School of the Arts	276,472	271,467	(5,005)	260,005	(16,467)	-6.0%
9320290A Dickinson High School	514,039	445,522	(68,517)	492,242	(21,797)	-4.2%
9320292A Al DuPont High School	418,906	419,074	168	378,601	(40,305)	-9.6%
9320261A Brandywine Spring K-8	202,999	195,854	(7,145)	188,019	(14,980)	-7.4%
9320294A McKean High School	501,514	484,566	(16,948)	473,923	(27,591)	-5.5%
99920800 Driver's Education	61,555	56,263	(5,292)	61,555	0	0.0%
99940400 Local Salaries and Benefits	68,112,868	68,603,274	490,406	70,874,355	2,761,487	4.1%

99900300 District Wide Services	2,980,223	2,720,237	(259,986)	3,008,632	28,409	1.0%
Includes:			0			
Prior Year Payables- One-time carry forward	15,000	32,727	17,727	15,000	0	0.0%
Substitute Teachers	1,673,632	1,373,053	(300,579)	1,673,632	0	0.0%
Insurance	506,591	506,591	0	530,000	23,409	4.6%
DSC Payment	615,000	614,719	(281)	615,000	0	0.0%
Other district payments	50,000	95,656	45,656	50,000	0	0.0%
Postage	15,000	15,462	462	15,000	0	0.0%
Audits	25,000	1,428	(23,572)	25,000	0	0.0%
Gate Expenses	30,000	56,654	26,654	60,000	30,000	100.0%
Odyssey of the Mind	50,000	23,945	(26,055)	25,000	(25,000)	-50.0%
99940410 State Programs/Grants	821,889	984,576	162,687	800,000	(21,889)	-2.7%
99940100 Contingency	2,336,226	1,703,471	(632,755)	1,731,786	(604,440)	-25.9%
99900100 Legal Services	300,000	207,267	(92,733)	300,000	0	0.0%
99970680 Security/School Supervision	1,145,064	832,921	(312,143)	1,145,064	0	0.0%
99970500 Strategic Plan Initiatives/Extra Time	0	13,550	13,550	15,000	15,000	
99930100 Related Services	4,956,448	5,029,826	73,378	5,180,721	224,273	4.5%
Total Expenditures - Division 32	\$237,739,651	\$235,377,185	(\$2,362,466)	\$259,169,929	\$21,430,278	3.5%
Current Year Revenues/Expenses	(1,861,074)	2,519,951	4,381,025	(1,964,214)	(896,274)	89.1%
Estimated Carry-Forward Balance (local funds)	14,087,267	15,468,292	1,381,025	13,062,448	(1,024,819)	-10.0%

June 30, 2022 Reserve Balance \$4,995,461



Tuition Funds

Tuition-Based Programs Summary
FY23 Preliminary Budget

	FY22 Final Budget	FY22 Actual	Difference	FY23 Prelim Budget	Difference FY23 Prelim vs FY22 Final	% Change FY23 Prelim vs FY22 Final
REVENUE:						
Opening Balance -Tuition Funds	2,320,365	2,320,365	0	3,009,498	689,133	29.7%
Tuition Tax	27,912,856	28,615,213	702,357	28,500,351	587,495	2.1%
Tuition billing	1,798,754	1,923,344	124,590	1,961,811	163,057	9.1%
State Revenue (1st State, Unique Alt)	2,853,819	3,137,870	284,051	3,200,627	346,809	12.2%
Total Tuition Revenue	34,885,794	35,996,792	1,110,998	36,672,287	1,786,494	5.1%
EXPENDITURES:						
Tuition Payments to Other Agencies	2,567,107	2,377,889	(189,218)	2,496,783	(70,324)	-2.7%
Unique Alternatives/Private Placement	3,412,540	3,775,030	362,490	3,850,531	437,991	12.8%
Consortium	318,969	277,572	(41,397)	303,021	(15,948)	-5.0%
Meadowood Program	4,350,000	4,350,000	0	4,850,000	500,000	11.5%
Early Years	7,794,000	8,794,000	1,000,000	9,000,000	1,206,000	15.5%
ELL/LEP	2,900,000	2,500,000	(400,000)	3,000,000	100,000	3.4%
First State School	950,000	950,000	0	950,000	0	0.0%
Needs-Based Special Education Funding	11,000,000	10,000,000	(1,000,000)	11,000,000	0	0.0%
Tuition Contingency	1,395,643	0	(1,395,643)	1,225,515	(170,128)	-12.2%
Total Expenditures	34,688,259	33,024,491	(1,663,768)	36,675,850	1,987,591	5.7%
Current Year Revenues over Expenses	197,535	651,936	454,401	(3,562)	(201,097)	-101.8%

Meadowood School - Agency 54
FY23 Preliminary Budget

	FY22 Final Budget	FY22 Actual	Difference	FY23 Prelim Budget	Difference FY23 Prelim vs FY22 Final	% Change FY23 Prelim vs FY22 Final
Beginning Local Funds Balance	4,020,600	4,020,600	0	3,087,989	(932,611)	-23.20%
State Revenue:						
Division I	5,557,726	5,273,416	(284,310)	5,627,389	69,663	1.25%
Division II *includes state reduction	139,462	139,462	0	142,251	2,789	2.00%
Division III	348,028	348,028	0	354,989	6,961	2.00%
Others:						
CSCRП:	15,000	7,650	(7,350)	10,000	(5,000)	-33.33%
Vocational:	20,464	23,076	2,612	23,538	3,074	15.02%
Related Services Cash-In	641,866	270,441	(371,425)	324,529	(317,337)	-49.44%
Transportation:	1,308,309	1,373,342	65,033	1,442,009	133,700	10.22%
Total State Revenue:	8,030,855	7,435,415	(595,440)	7,924,704	(106,151)	-1.3%
Local Revenue:						
Tuition Income:	4,350,000	4,350,000	0	4,850,000	500,000	11.49%
Interest:	50,000	0	(50,000)	20,000	(30,000)	-60.00%
Total Local Revenue:	4,400,000	4,350,000	(50,000)	4,870,000	470,000	10.7%
Total Current Revenues - State and Local	12,430,855	11,785,415	(645,440)	12,794,704	363,849	2.9%
Grand Total All Sources:	\$16,451,455	\$15,806,015	(\$645,440)	\$15,882,693	(\$568,762)	-3.5%

Expenditures:

	FY22 Final Budget	FY22 Actual	Difference	FY23 Prelim Budget	Difference FY23 Prelim vs FY22 Final	% Change FY23 Prelim vs FY22 Final
IBU:						
99940200 - Division I Salaries	5,557,726	5,273,416	(284,310)	5,627,389	69,663	1.3%
9320516A - Meadowood School	244,023	239,072	(4,951)	243,853	(170)	-0.1%
99960200 - Operations/Utilities	100,000	115,234	15,234	117,539	17,539	17.5%
99930100 - Related Services	1,130,590	918,151	(212,439)	945,696	(184,894)	-16.4%
99940300 - Division II Vocational	25,000	0	(25,000)	25,000	0	0.0%
99960400 - District Transportation	1,766,357	2,068,640	302,283	2,110,013	343,656	19.5%
99940400 - Local Salaries and Benefits	3,546,728	3,432,686	(114,042)	3,743,458	196,730	5.5%
99900300 - District Wide Services	150,000	135,000	(15,000)	135,000	(15,000)	-10.0%
99940100 - Contingency	401,898	87,813	(314,085)	353,841	(48,057)	-12.0%
Total Expenditures:	\$12,922,322	\$12,270,012	(\$652,310)	\$13,301,788	\$379,466	2.9%
Revenues over Expenses	(\$491,467)	(\$484,597)	\$6,870	(\$507,084)	(\$15,617)	3.2%

**Early Years Program
FY23 Preliminary Budget**

	FY22 Final Budget	FY22 Actual	Difference	FY23 Prelim Budget	Difference FY23 Prelim vs FY22 Final	% Change FY23 Prelim vs FY22 Final
Beginning Local Funds Balance:	3,983,872	3,983,872	0	4,333,486	349,614	8.8%
State Revenue:						
Division I:	6,395,714	5,872,558	(523,156)	6,266,748	(128,966)	-2.0%
Division II: *includes state reduction	137,601	137,601	0	140,353	2,752	2.0%
Division III:	332,877	332,877	0	339,535	6,658	2.0%
Others:					0	
CSCRCP	75,000	32,445	(42,555)	0	(75,000)	-100.0%
Transportation:	843,007	472,209	(370,798)	495,819	(347,188)	-41.2%
Related Services Cash-In	609,990	955,785	345,795	764,628	154,638	25.4%
Total State Revenue:	8,394,189	7,803,475	(590,714)	8,007,083	(387,107)	-4.6%
Local Revenue:						
Tuition:	7,794,000	8,794,000	1,000,000	9,000,000	1,206,000	15.5%
Interest:	50,000	0	(50,000)	0	10,000	-80.0%
Total Local Revenue: (includes carry-over)	7,844,000	8,794,000	950,000	9,000,000	1,156,000	14.7%
GRAND TOTAL ALL SOURCES:	\$20,222,061	\$20,581,347	359,286	\$21,340,569	\$1,118,507	5.5%

Operating Unit	FY22 Final Budget	FY22 Actual	Difference	FY23 Prelim Budget	Difference FY23 Prelim vs FY22 Final	% Change FY23 Prelim vs FY22 Final
99940200 - Division I Salaries	6,395,714	5,872,558	(523,156)	6,266,748	(128,966)	-2.0%
9320526A - Early Years	261,411	156,609	(104,802)	253,797	(7,614)	-2.9%
99960200 - Operations/Utilities	148,766	179,527	30,761	0	(148,766)	-100.0%
99930100 - Related Services	2,016,064	2,287,722	271,658	2,310,599	294,535	14.6%
99960400 - District Transportation	1,039,261	1,608,031	568,770	1,656,272	617,011	59.4%
99940400 - Local Salaries and Benefits	6,004,756	6,091,099	86,343	6,380,899	376,143	6.3%
99900300 - District Wide Services	200,000	138,345	(61,655)	150,000	(50,000)	-25.0%
99940100 - Contingency	409,130	130,750	(278,380)	0	(409,130)	-100.0%
TOTAL EXPENDITURES:	16,475,102	16,464,641	(10,461)	17,018,315	543,213	3.3%
Current Year Revenues Over Expenses	(\$236,912)	\$132,834	\$369,746	(\$11,232)	\$225,680	-95.3%

**English Language Learners Program
FY23 Preliminary Budget**

	FY22 Final Budget	FY22 Actual	Difference	FY23 Prelim Budget	Difference FY23 Prelim vs FY22 Final	% Change FY23 Prelim vs FY22 Final
Revenues:						
Beginning Balance	2,092,906	2,092,906	0	1,812,049	(280,857)	-13.4%
Current Year Tuition:	2,900,000	2,500,000	(400,000)	3,000,000	100,000	3.4%
Total Revenues	4,992,906	4,592,906	(400,000)	4,812,049	(180,857)	-3.62%
Expenditures:						
Local Salaries and Benefits:	2,182,703	2,086,186	(96,517)	2,159,202	(23,501)	-1.1%
Travel:	500	1,266	766	1,500	1,000	200.0%
Contractual Services:	750,000	653,693	(96,308)	700,000	(50,000)	-6.7%
Supplies and Materials:	15,000	8,327	(6,673)	15,000	0	0.0%
Total Expenditures	2,948,203	2,749,471	(198,732)	2,875,702	(72,501)	-2.46%
Current Year Revenues over Expenses	(\$48,203)	(\$249,471)	(\$201,268)	\$124,298	172,501	-357.9%

First State School
FY23 Preliminary Budget

	FY22 Final Budget	FY22 Actual	Difference	FY23 Prelim Budget	Difference FY23 Prelim vs FY22 Final	% Change FY23 Prelim vs FY22 Final
Revenue:						
Beginning balance:	1,505,111	1,505,111	0	1,961,118	456,007	30.3%
First State School - State	314,500	314,500	0	314,500	0	0.0%
Tuition	950,000	950,000	0	950,000	0	0.0%
Total Revenue:	2,769,611	2,769,611	0	3,225,618	456,007	16.5%
Expenditures:						
Local Salaries and Benefits:	228,954	177,886	(51,068)	195,675	(33,279)	-14.5%
Contractual Services:	1,168,395	1,210,179	41,784	1,246,484	78,089	6.7%
Supplies and Materials:	10,000	7,302	(2,698)	10,000	0	0.0%
Summer School	0	12,475	12,475	0	0	0.0%
Total Expenditures:	1,407,349	1,407,841	492	1,452,159	44,810	3.2%
Current Year Revenues over expenses	(142,849)	(143,341)	(492)	(187,659)	(44,810)	31%



Match Tax

FY 2023 Match Tax

Revenue From Match Tax:	\$4,096,997
TOTAL AVAILABLE FUNDS	\$4,096,997
Expenditures:	
Minor Capital Improvement	\$929,639
State Technology Maintenance	\$666,445
Reading/Math Specialist prior Minner	\$838,587
K-4 Reading Specialist	\$362,103
Opportunity Fund	\$1,028,264
Full-time substitutes	\$204,144
TOTAL EXPENDITURES	\$4,029,182
Projected Balance 6/30/23	\$67,814



Debt Service

FY 2023 Debt Service

Debt Service Tax Rate Requirements:	FY 2023
Revenue From Debt Service Tax:	\$6,555,195
Balance Available July 1, 2022:	\$2,504,048
CSW	\$358,693
Interest Income	\$15,000
Available Funds	\$9,432,936
Estimated Debt Service amount	
including first paymnet FY24	\$9,268,194
Balance 8/1/23	\$164,742
Tax Rate:	\$0.12 cents per \$100 of assessed value



Federal Funds

FFY 2023 Federal Programs

CATEGORY	FY21	FY22	FY23	Difference
Title I:	6,390,318	5,944,613	6,259,290	314,677
Title II: Teacher Quality and Technology	1,109,417	1,076,259	1,140,542	64,283
Title III: Bilingual	213,287	223,719	238,547	14,828
Title IV	740,357	704,567	691,608	(12,959)
IDEA 6-21:	4,259,324	4,180,983	4,305,718	124,735
Vocational Education (Perkins)	390,813	392,711	419,260	26,549
IDEA PreSchool	136,971	135,525	140,685	5,160
TOTAL	13,240,487	12,658,377	13,195,650	537,273



Nutrition Services

RCCSD Nutrition Services Estimated Revenue and Expenditures FY23

REVENUE

Carryover Balance	\$8,525,010.94
State Support	\$2,496,000.00
Federal Support	\$7,475,000.00
FFVP Federal Support	\$375,000.00
Sales and Other Revenue	\$1,600,000.00
Total Estimated Revenue	\$20,471,010.94
	(\$8,525,010.94)
	\$11,946,000.00

EXPENDITURES

Salaries (05116 & 91100)	\$6,400,000.00
Food/Non-Food	\$5,400,000.00
Equipment / Computers	\$500,000.00
FY'22 Encumbrances	\$150,525.88
Total Estimated Expenditures	\$12,450,525.88
	<u><u>(\$504,525.88)</u></u>