

# **FY 2023 Final Budget**



## **Red Clay Consolidated School District February 8, 2023**

Dorrell Green, Superintendent  
Ted Ammann, Ed.D. , Chief Operating Officer

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

Adriana Leela Bohm, Ph.D.

Jason Casper

Victor J. Leonard, Sr.

Jose Matthews, Vice President

Kecia Nesmith, President

Catherine H. Thompson, Esquire

Martin A. Wilson, Sr.

Dorrell Green, Executive Secretary

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

Dorrell Green, Superintendent

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

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



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

1502 Spruce Ave

## Glossary of Terms

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

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

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

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

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

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

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

**Expenditure** – Payment to a vendor or employee.

**First State Financials (FSF)** – Statewide accounting system.

**Fiscal Year (FY)** – Period between July 1<sup>st</sup> and June 30<sup>th</sup>.

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

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

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

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

## Glossary of Terms (continued)

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

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

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

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

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

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

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

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

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



**September 30, 2022  
Unit Count**

**SUMMARY OF ENROLLMENT & UNITS BY SCHOOL FOR SEPTEMBER 30, 2022 - NEED BASED**  
Red Clay Consolidated School District (32)

SCHOOL	ENROLLMENT								UNITS									
	PreK	K-3	4-12	K3 BAS	4-12 BAS	INT	CMP	Total	PreK	K-3	4-12	K-3 BAS	4-12 BAS	INT	CMP	VOC	DED	Total
Forest Oak Elem (320240)	0	273	141	18	10	14	9	465	0.00	16.85	7.05	1.76	1.19	2.33	3.46	0.00	0.00	32.64
Heritage Elem (320242)	0	267	119	26	20	17	27	476	0.00	16.48	5.95	2.55	2.38	2.83	10.38	0.00	0.00	40.57
Highlands Elem (320244)	0	161	89	11	4	12	7	284	0.00	9.94	4.45	1.08	0.48	2.00	2.69	0.00	0.00	20.64
William Lewis E (320246)	0	208	99	21	22	18	3	371	0.00	12.84	4.95	2.06	2.62	3.00	1.15	0.00	0.00	26.62
Shortlidge Elem (320248)	0	345	0	40	0	9	23	417	0.00	21.30	0.00	3.92	0.00	1.50	8.85	0.00	0.00	35.57
Linden Hill Ele (320250)	0	334	171	22	16	6	6	555	0.00	20.62	8.55	2.16	1.90	1.00	2.31	0.00	0.00	36.54
Baltz Elem (320252)	0	306	140	31	22	23	6	528	0.00	18.89	7.00	3.04	2.62	3.83	2.31	0.00	0.00	37.69
Richardson Park (320254)	0	274	133	27	20	27	38	519	0.00	16.91	6.65	2.65	2.38	4.50	14.62	0.00	0.00	47.71
Marbrook Elem (320256)	0	221	112	11	17	18	20	399	0.00	13.64	5.60	1.08	2.02	3.00	7.69	0.00	0.00	33.03
Richey Elem (320260)	0	203	118	19	23	3	1	367	0.00	12.53	5.90	1.86	2.74	0.50	0.38	0.00	0.00	23.91
Brandywine Spri (320261)	0	362	443	37	72	17	14	945	0.00	22.35	22.15	3.63	8.57	2.83	5.38	0.75	-0.37	65.29
Mote Elem (320264)	0	159	93	15	14	12	38	331	0.00	9.81	4.65	1.47	1.67	2.00	14.62	0.00	0.00	34.22
Warner Elem (320266)	0	79	167	24	49	23	18	360	0.00	4.88	8.35	2.35	5.83	3.83	6.92	0.00	0.00	32.16
North Star Elem (320270)	0	366	194	11	7	9	23	610	0.00	22.59	9.70	1.08	0.83	1.50	8.85	0.00	0.00	44.55
Cooke Elementar (320271)	0	362	189	27	18	14	11	621	0.00	22.35	9.45	2.65	2.14	2.33	4.23	0.00	0.00	43.15
A I duPont Midd (320274)	0	0	371	0	87	17	17	492	0.00	0.00	18.55	0	10.36	2.83	6.54	3.09	-1.54	39.83
H B duPont Midd (320276)	0	0	628	0	88	19	19	754	0.00	0.00	31.40	0	10.48	3.17	7.31	3.23	-1.61	53.98
Skyline Middle (320280)	0	0	364	0	73	27	11	475	0.00	0.00	18.20	0	8.69	4.50	4.23	2.30	-1.14	36.78
Stanton Middle (320282)	0	0	515	0	75	41	12	643	0.00	0.00	25.75	0	8.93	6.83	4.62	3.19	-1.59	47.73
Conrad School o (320284)	0	0	1,114	0	36	13	6	1,169	0.00	0.00	55.70	0	4.29	2.17	2.31	10.82	-5.41	69.88
Calloway Art Sc (320286)	0	0	869	0	44	12	5	930	0.00	0.00	43.45	0	5.24	2.00	1.92	2.68	-1.34	53.95
Dickinson High (320290)	0	0	834	0	148	47	29	1,058	0.00	0.00	41.70	0	17.62	7.83	11.15	8.49	-4.24	82.55
A I duPont High (320292)	0	0	494	0	145	27	14	680	0.00	0.00	24.70	0	17.26	4.50	5.38	5.83	-2.91	54.76
McKean High (320294)	0	0	639	0	151	99	38	927	0.00	0.00	31.95	0	17.98	16.50	14.62	11.41	-5.70	86.76
Meadowood Progr (320516)	0	0	0	0	0	6	114	120	0.00	0.00	0.00	0	0.00	1.00	43.85	2.80	-1.40	46.25
The Central Sch (320527)	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00
Early Years Pro (320529)	115	0	0	0	0	34	108	257	8.98	0.00	0.00	0	0.00	5.67	41.54	0.00	0.00	56.19
First State Sch (320530)	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
<b>TOTAL</b>	<b>115</b>	<b>3,920</b>	<b>8,036</b>	<b>340</b>	<b>1,161</b>	<b>564</b>	<b>635</b>	<b>14,771</b>	<b>8.98</b>	<b>241.98</b>	<b>401.8</b>	<b>33.33</b>	<b>138.21</b>	<b>94.00</b>	<b>244.23</b>	<b>54.61</b>	<b>27.30</b>	<b>1,189.84</b>



## **FY 2022 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

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

**Debt Service**

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

Required Revenue:

Real Estate taxes \$6,555,195

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

Interest Income \$15,000

Charter School of Wilmington Payment \$358,693

Total Revenue 

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\$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: 

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\$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)

<b>Tax Category</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>Difference</b>	<b>Local Tax Rate Dollar Value</b>
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
<b>TOTAL</b>	<b>2.298</b>	<b>2.298</b>	<b>0</b>	<b>\$123,045,720</b>

*Includes both residential and non-residential properties.*

*Assumes 99% collection rate for 1% delinquency*

*Per \$100 of assessed value*

**5-YEAR TAX  
RATE HISTORY**

<b>Year</b>	<b>Current Expense</b>	<b>Tuition</b>	<b>Debt Service</b>	<b>Match Tax</b>	<b>TOTAL</b>	<b>Percent Incr/Decrease</b>
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 with addition of EYP**

	<b>FY22 Final Budget</b>	<b>FY22 Actual</b>	<b>Difference</b>	<b>FY23 Prelim Budget</b>	<b>FY23 Final Budget</b>	<b>Difference FY23 Prelim vs FY23 Final</b>	<b>% Change FY23 Prelim vs FY23 Final</b>
<b>Local Revenues</b>							
Current Expense Tax Receipts	80,375,541	81,790,644	1,415,103	81,322,573	81,322,573	0	0.0%
Interest	609,692	0	(609,692)	200,000	20,000	(180,000)	-90.0%
MCI Technology Match Tax Receipts	652,707	652,707	0	666,445	666,445	0	0.0%
Choice Income (net of payments)	5,350,874	5,350,874	0	5,457,891	5,645,732	187,841	3.4%
Income from Fees	180,000	195,030	15,030	190,000	180,000	(10,000)	-5.3%
Summer School	10,000	20,057	10,057	10,000	10,000	0	0.0%
Senior Tax Rebate	2,021,963	2,270,604	248,641	2,570,604	2,570,604	0	0.0%
Indirect Costs	1,322,000	1,253,988	(68,012)	1,128,589	1,128,589	0	0.0%
Resource Teacher local match	822,144	822,144	0	838,587	838,587	0	0.0%
Extra Time local match	0	0	0	0	0	0	0.0%
K-4 Reading Specialists local match	407,350	407,350	0	362,103	362,103	0	0.0%
Opportunity Fund Match	1,008,102	1,008,102	0	1,008,102	1,028,264	20,162	2.0%
Needs-Based Tuition\EYP Tuition	11,000,000	10,000,000	(1,000,000)	11,870,050	11,870,050	0	0.0%
Less Charter School Payments	(14,254,661)	(14,254,661)	0	(14,539,754)	(14,355,026)	184,728	-1.3%
<b>Total Local Revenues</b>	<b>89,505,712</b>	<b>89,516,839</b>	<b>11,127</b>	<b>91,085,190</b>	<b>91,287,921</b>	<b>202,731</b>	<b>0.2%</b>
Opening Balance - 98000	15,948,341	15,948,341	0	15,026,662	15,026,662	0	0.0%
Indirect Reserve for salary one-time	2,000,000	2,000,000	0	1,000,000	1,000,000	0	0.0%
<b>Total Local Funds Available</b>	<b>107,454,053</b>	<b>107,465,180</b>	<b>11,127</b>	<b>107,111,852</b>	<b>107,314,583</b>	<b>202,731</b>	<b>0.2%</b>
<b>State Revenues:</b>							
EYP Division I **includes state give back	112,693,470	113,762,161	1,068,691	130,204,811	130,204,811	(0)	0.0%
EYP Division II (+Voc Div II) *includes ESCO payment	4,635,104	4,481,471	(153,633)	4,711,453	4,854,559	143,106	3.0%
EYP Division III	7,728,937	7,389,370	(339,567)	7,876,692	7,800,087	(76,605)	-1.0%
State Technology *includes state give back	0	0	0	0	0	0	0.0%
EYP State Transportation	6,779,248	8,076,774	1,297,526	8,734,128	8,154,475	(579,653)	-6.6%
Safety and Security				1,120,000	976,663	(143,337)	-12.8%
Ed Sustainment Fund *includes state give back	2,585,268	2,585,268	0	2,636,973	2,541,649	(95,324)	-3.6%
Related Services Cash-In	1,226,226	1,226,226	0	1,361,111	1,319,944	(41,167)	-3.0%
Academic Excellence Cash-In	13,300	13,300	0	15,000	0	(15,000)	-100.0%
Gauranteed unit count/mid-year unit count	7,772	7,772	0	119,389	119,389	0	0.0%
Additional Programs:	8,703,540	8,837,955	134,415	8,340,967	8,312,943	(28,024)	-0.3%
<b>Includes:</b>							
Groves	423,793	414,367	(9,426)	423,793	415,201	(8,592)	-2.0%
Adult Basic Education	113,850	116,440	2,590	113,850	104,967	(8,883)	-7.8%
Secondary Alternative	98,120	98,895	775	98,120	110,000	11,880	12.1%
Americanization	117,200	117,200	0	117,200	117,200	0	0.0%
EYP CSCRIP	75,000	144,662	69,662	175,000	175,000	0	0.0%
Professional Develop *includes state give back	29,029	29,029	0	0	28,639	28,639	0.0%
Driver's Education *includes state give back	49,005	54,605	5,600	0	62,983	62,983	
Standards and Assessment	12,000	11,203	(797)	15,000	0	(15,000)	-100.0%
Opportunity Funds - State	5,291,104	5,291,104	0	5,182,846	5,182,846	0	0.0%
HB100\HB300	929,717	929,717	0	303,100	414,866	111,766	36.9%
K-4 Reading Specialists\High needs substitutes	742,833	742,833	0	1,065,512	1,065,512	0	0.0%
State grants	821,889	887,900	66,011	846,546	635,729	(210,817)	-24.9%
<b>Total State Revenue</b>	<b>\$144,372,865</b>	<b>\$146,380,297</b>	<b>\$2,007,432</b>	<b>\$165,120,525</b>	<b>\$164,284,520</b>	<b>(836,006)</b>	<b>-0.5%</b>
<b>TOTAL CURRENT YEAR REVENUE</b>	<b>\$235,878,577</b>	<b>\$237,897,136</b>	<b>\$2,018,559</b>	<b>\$257,205,716</b>	<b>\$256,572,441</b>	<b>(633,275)</b>	<b>-0.2%</b>
<b>Revenue Available with Local Carry-Forward</b>	<b>\$251,826,918</b>	<b>\$253,845,477</b>	<b>\$2,018,559</b>	<b>\$272,232,378</b>	<b>\$271,599,103</b>	<b>(633,275)</b>	<b>-0.2%</b>

	FY22 Final Budget	FY22 Actual	Difference	FY23 Prelim Budget	FY23 Final Budget	Difference FY23 Prelim vs FY23 Final	% Change FY23 Prelim vs FY23 Final
<b>Expenditures:</b>							
99910100 Superintendent	100,000	29,441	(70,559)	100,000	100,000	0	0.0%
99920000 Curriculum/Instruction	3,000,000	2,700,101	(299,899)	3,000,000	3,000,000	0	0.0%
99910105 Asst Superintendent Operations	58,000	37,284	(20,716)	58,000	58,000	0	0.0%
99910110 Deputy Superintendent School Support	58,000	57,003	(997)	58,000	58,000	0	0.0%
99990960 Research and Assessment	155,040	154,296	(744)	155,040	155,040	0	0.0%
99910000 Public Communications	120,000	44,372	(75,628)	120,000	120,000	0	0.0%
99940810 Technology - Equipment and Repair	2,344,879	2,153,383	(191,496)	2,344,879	2,344,879	0	0.0%
99990050 Director of Secondary Schools	66,000	62,325	(3,675)	66,000	66,000	0	0.0%
99990060 Director of Elementary Schools	66,000	56,506	(9,494)	66,000	66,000	0	0.0%
99910115 Director of Strategic Partnerships	100,000	90,652	(9,348)	100,000	100,000	0	0.0%
99920900 Library	234,000	225,041	(8,959)	234,000	234,000	0	0.0%
99900000 Board of Education	35,000	18,148	(16,852)	35,000	35,000	0	0.0%
99990500 Copy Center/Printing	100,000	86,630	(13,370)	100,000	100,000	0	0.0%
99950000 Personnel/HR	107,000	61,358	(45,642)	107,000	107,000	0	0.0%
99970650 Student Services	371,000	325,962	(45,038)	371,000	371,000	0	0.0%
99940000 Business Office/Finance	40,000	32,327	(7,673)	40,000	40,000	0	0.0%
99960100 Maintenance	2,736,252	2,706,664	(29,588)	2,818,340	2,818,340	0	0.0%
99921050 Special Education	2,069,876	2,068,551	(1,325)	2,131,972	2,130,608	(1,365)	-0.1%
99990000 Adult Education	752,963	756,292	3,329	752,963	747,368	(5,595)	-0.7%
EYP 99940200 Division I Salaries	112,693,470	113,762,161	1,068,691	130,204,811	130,204,811	(0)	0.0%
99930300 Special Services - Alternative Education	725,000	700,000	(25,000)	725,000	725,000	0	0.0%
EYP 99960200 Operations/Utilities	3,572,427	3,436,094	(136,333)	3,859,127	3,659,127	(200,000)	-5.2%
9320240A Forest Oak Elementary	112,416	95,717	(16,699)	123,062	123,062	0	0.0%
99930400 Nurses/CSCR	50,000	25,272	(24,728)	50,000	50,000	0	0.0%
99990930 Performing Arts	146,000	137,719	(8,281)	146,000	146,000	0	0.0%
9320242A Heritage Elementary	129,617	124,156	(5,461)	129,536	124,874	(4,662)	-3.6%
9320244A Highlands Elementary	97,792	74,657	(23,135)	99,369	99,369	0	0.0%
99980000 Summer School	5,000	1,720	(3,280)	5,000	5,000	0	0.0%
9320246A Lewis Elementary	113,319	105,017	(8,302)	108,377	111,440	3,063	2.8%
9320248A Shortlidge Academy	113,241	94,623	(18,618)	119,436	125,000	5,564	4.7%
99920110 Opportunity Fund	6,299,206	5,806,371	(492,835)	6,190,948	6,211,110	20,162	0.3%
9320250A Linden Hill Elementary	132,925	96,899	(36,026)	131,639	137,076	5,437	4.1%
9320252A Baltz Elementary	153,402	129,587	(23,815)	149,210	149,210	0	0.0%
9320254A Richardson Park Elementary	172,869	126,235	(46,634)	171,130	173,005	1,875	1.1%
99940300 Division II Vocational	283,004	323,841	40,837	283,004	283,004	0	0.0%
9320256A Marbrook Elementary	116,664	101,990	(14,674)	121,874	122,562	688	0.6%
99920600 Referendum Technology/Instruction	2,694,636	2,227,493	(467,143)	2,694,636	2,694,636	0	0.0%
9320260A Richey Elementary	111,225	87,141	(24,084)	109,884	109,884	0	0.0%
99970675 RTI	2,025,752	2,327,399	301,647	1,468,050	1,468,050	0	0.0%
9320264A Mote Elementary	130,414	112,998	(17,416)	122,241	125,303	3,062	2.5%
9320266A Warner Elementary	139,111	120,293	(18,818)	133,143	133,143	0	0.0%
9320270A North Star Elementary	136,907	124,286	(12,621)	148,070	148,070	0	0.0%
9320271A Cooke Elementary	157,213	153,764	(3,449)	147,899	147,899	0	0.0%
9320274A AI DuPont Middle	151,625	139,791	(11,834)	176,334	176,334	0	0.0%
99920500 Professional Development	88,000	79,532	(8,468)	88,000	88,000	0	0.0%
9320276A - HB DuPont Middle	188,213	163,702	(24,511)	189,011	189,011	0	0.0%
EYP 99960400 - Red Clay Local Transportation	6,241,308	6,205,704	(35,604)	8,420,489	8,420,489	(0)	0.0%
EYP 99960300 - Contractor State Transportation	4,838,363	4,146,590	(691,773)	4,519,783	4,519,783	(0)	0.0%
9320280A Skyline Middle	150,343	147,500	(2,843)	141,218	141,218	0	0.0%
9320282A Stanton Middle	194,121	164,707	(29,414)	181,743	185,868	4,125	2.3%
9320284A Conrad School of Science	433,855	400,022	(33,833)	443,808	443,808	0	0.0%
9320286A Cab Calloway School of the Arts	276,472	271,467	(5,005)	260,005	260,005	0	0.0%
9320290A Dickinson High School	514,039	445,522	(68,517)	492,242	500,555	8,313	1.7%
9320292A AI DuPont High School	418,906	419,074	168	378,601	378,601	0	0.0%
9320261A Brandywine Spring K-8	202,999	195,854	(7,145)	188,019	188,019	0	0.0%
9320294A McKean High School	501,514	484,566	(16,948)	473,923	473,923	0	0.0%
99920800 Driver's Education	61,555	56,263	(5,292)	61,555	62,983	1,428	2.3%
99940400 Local Salaries and Benefits	68,112,868	68,603,274	490,406	70,874,355	70,874,355	0	0.0%
99900300 District Wide Services	2,980,223	2,720,237	(259,986)	3,008,632	2,836,816	(171,816)	-5.7%
<b>Includes:</b>							
Prior Year Payables- One-time carry forward	15,000	32,727	17,727	15,000	15,000	0	0.0%
Substitute Teachers	1,673,632	1,373,053	(300,579)	1,673,632	1,473,632	(200,000)	-12.0%
Insurance	506,591	506,591	0	530,000	558,184	28,184	5.3%
DSC Payment	615,000	614,719	(281)	615,000	615,000	0	0.0%
Other district payments	50,000	95,656	45,656	50,000	50,000	0	0.0%
Postage	15,000	15,462	462	15,000	15,000	0	0.0%
Audits	25,000	1,428	(23,572)	25,000	25,000	0	0.0%

Gate Expenses	30,000	56,654	26,654	60,000	60,000	0	0.0%
Odyssey of the Mind	50,000	23,945	(26,055)	25,000	25,000	0	0.0%
99940410 State Programs/Grants	821,889	984,576	162,687	800,000	635,729	(164,271)	-20.5%
99940100 Contingency	2,336,226	1,703,471	(632,755)	1,731,786	1,731,786	(0)	0.0%
99900100 Legal Services	300,000	207,267	(92,733)	300,000	225,000	(75,000)	-25.0%
99970680 Security/School Supervision	1,145,064	832,921	(312,143)	1,145,064	1,145,064	0	0.0%
99970500 Strategic Plan Initiatives/Extra Time	0	13,550	13,550	15,000	15,000	0	0.0%
99930100 Related Services	4,956,448	5,029,826	73,378	5,180,721	5,180,721	0	0.0%
<b>Total Expenditures - Division 32</b>	<b>\$237,739,651</b>	<b>\$235,377,185</b>	<b>(\$2,362,466)</b>	<b>\$259,169,929</b>	<b>\$258,600,938</b>	<b>(\$568,992)</b>	<b>-0.2%</b>
<b>Current Year Revenues/Expenses</b>	<b>(1,861,074)</b>	<b>2,519,951</b>	<b>4,381,025</b>	<b>(1,964,214)</b>	<b>(2,028,497)</b>	<b>(\$64,283)</b>	<b>3.3%</b>
<b>Estimated Carry-Forward Balance (local funds)</b>	<b>14,087,267</b>	<b>15,468,292</b>	<b>1,381,025</b>	<b>13,062,448</b>	<b>12,998,165</b>	<b>(\$64,283)</b>	<b>-0.5%</b>

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



## **Tuition Funds**



**Tuition-Based Programs Summary**  
**FY23 Final Budget**

	<b>FY22 Final Budget</b>	<b>FY23 Prelim Budget</b>	<b>FY23 Final Budget</b>	<b>Difference FY23 Prelim vs FY23 Final</b>	<b>% Change FY23 Prelim vs FY23 Final</b>
<b>REVENUE:</b>					
Opening Balance -Tuition Funds	2,320,365	3,009,498	3,009,498	0	0.0%
Tuition Tax	27,912,856	28,500,351	28,500,351	0	0.0%
Tuition billing	1,798,754	1,961,811	1,961,811	0	0.0%
State Revenue (1st State, Unique Alt)	2,853,819	3,200,627	2,836,702	(363,925)	-11.4%
<b>Total Tuition Revenue</b>	<b>34,885,794</b>	<b>36,672,287</b>	<b>36,308,362</b>	<b>(363,925)</b>	<b>-1.0%</b>
<b>EXPENDITURES:</b>					
Tuition Payments to Other Agencies	2,567,107	2,496,783	2,496,783	0	0.0%
Unique Alternatives/Private Placement	3,412,540	3,850,531	3,300,000	(550,531)	-14.3%
Consortium	318,969	303,021	303,021	0	0.0%
Meadowood Program	4,350,000	4,850,000	4,850,000	0	0.0%
Early Years	7,794,000	9,000,000	9,280,000	280,000	3.1%
ELL/LEP	2,900,000	3,000,000	3,000,000	0	0.0%
First State School	950,000	950,000	950,000	0	0.0%
Needs-Based Special Education Funding	11,000,000	11,000,000	11,000,000	0	0.0%
Tuition Contingency	1,395,643	1,225,515	1,225,515	0	0.0%
<b>Total Expenditures</b>	<b>34,688,259</b>	<b>36,675,850</b>	<b>36,405,319</b>	<b>(270,531)</b>	<b>-0.7%</b>
<b>Current Year Revenues over Expenses</b>	<b>197,535</b>	<b>(3,562)</b>	<b>(96,957)</b>	<b>(93,395)</b>	

**Meadowood School - Agency 54**  
**FY23 Final Budget**

	<b>FY22 Final Budget</b>	<b>FY23 Preliminary Budget</b>	<b>FY23 Final Budget</b>	<b>Difference FY23 Prelim vs FY23 Final</b>	<b>% Change FY23 Prelim vs FY23 Final</b>
<b>Beginning Local Funds Balance</b>	4,020,600	3,087,989	3,087,989	0	0.00%
<b>State Revenue:</b>					
Division I	5,557,726	5,627,389	5,627,389	0	0.00%
Division II *includes state reduction	139,462	142,251	141,962	(289)	-0.20%
Division III	348,028	354,989	345,118	(9,871)	-2.78%
Others:					
CSCRП:	15,000	10,000	8,000	(2,000)	-20.00%
Vocational:	20,464	23,538	21,222	(2,316)	-9.84%
Related Services Cash-In	641,866	324,529	324,529	0	0.00%
Transportation:	1,308,309	1,442,009	1,658,310	216,301	15.00%
Sub Rreimburse Family Leave		0	12,091	12,091	
<b>Total State Revenue:</b>	<b>8,030,855</b>	<b>7,924,705</b>	<b>8,126,530</b>	<b>201,825</b>	<b>2.55%</b>
<b>Local Revenue:</b>					
Tuition Income:	4,350,000	4,850,000	4,850,000	0	0.0%
Interest:	50,000	20,000	0	(20,000)	-100.0%
<b>Total Local Revenue:</b>	<b>4,400,000</b>	<b>4,870,000</b>	<b>4,850,000</b>	<b>(20,000)</b>	<b>-0.4%</b>
<b>Total Current Revenues - State and Local</b>	<b>12,430,855</b>	<b>12,794,705</b>	<b>12,976,530</b>	<b>181,825</b>	<b>1.4%</b>
<b>Grand Total All Sources:</b>	<b>\$16,451,455</b>	<b>\$15,882,694</b>	<b>\$16,064,519</b>	<b>\$181,825</b>	<b>1.1%</b>

**Expenditures:**

<b>IBU:</b>	<b>FY22 Final Budget</b>	<b>FY23 Preliminary Budget</b>	<b>FY23 Final Budget</b>	<b>Difference FY23 Prelim vs FY23 Final</b>	<b>% Change FY23 Prelim vs FY23 Final</b>
99940200 - Division I Salaries	5,557,726	5,627,389	5,627,389	0	0.0%
9320516A - Meadowood School	244,023	243,853	243,853	0	0.0%
99960200 - Operations/Utilities	100,000	117,539	125,000	7,461	6.3%
99930100 - Related Services	1,130,590	945,696	945,696	0	0.0%
99940300 - Division II Vocational	25,000	25,000	21,000	(4,000)	-16.0%
99960400 - District Transportation	1,766,357	2,110,013	2,215,514	105,501	5.0%
99940400 - Local Salaries and Benefits	3,546,728	3,743,458	3,743,458	0	0.0%
99900300 - District Wide Services	150,000	135,000	135,000	0	0.0%
99940100 - Contingency	401,898	353,841	353,841	0	0.0%
<b>Total Expenditures:</b>	<b>\$12,922,322</b>	<b>\$13,301,789</b>	<b>\$13,410,751</b>	<b>108,962</b>	<b>0.8%</b>
<b>Revenues over Expenses</b>	<b>(\$491,467)</b>	<b>(\$507,084)</b>	<b>(\$434,220)</b>	<b>72,864</b>	<b>-14.4%</b>
<b>Estimated June 30 Ending Balance</b>			<b>\$2,653,769</b>	<b>(\$270,949)</b>	

**English Language Learners Program  
FY23 Final Budget**

	<b>FY22 Final Budget</b>	<b>FY23 Prelim Budget</b>	<b>FY23 Final Budget</b>	<b>Difference FY23 Prelim vs FY23 Final</b>	<b>% Change FY23 Prelim vs FY23 Final</b>
<b>Revenues:</b>					
Beginning Balance	2,092,906	1,812,049	1,812,049	0	0.0%
Current Year Tuition:	2,900,000	3,000,000	3,000,000	0	0.0%
<b>Total Revenues</b>	<b>4,992,906</b>	<b>4,812,049</b>	<b>4,812,049</b>	<b>0</b>	<b>0.00%</b>
<b>Expenditures:</b>					
Local Salaries and Benefits:	2,182,703	2,159,202	2,159,202	0	0.0%
Travel:	500	1,500	1,500	0	0.0%
Contractual Services:	750,000	700,000	700,000	0	0.0%
Supplies and Materials:	15,000	15,000	15,000	0	0.0%
<b>Total Expenditures</b>	<b>2,948,203</b>	<b>2,875,702</b>	<b>2,875,702</b>	<b>0</b>	<b>0.0%</b>
<b>Current Year Revenues over Expenses</b>	<b>(\$48,203)</b>	<b>\$124,298</b>	<b>\$124,298</b>	<b>0</b>	<b>0.0%</b>

**First State School**

**FY23 Final Budget**

	<b>FY22 Final Budget</b>	<b>FY23 Prelim Budget</b>	<b>FY23 Final Budget</b>	<b>Difference FY23 Prelim vs FY23 Final</b>	<b>% Change FY23 Prelim vs FY23 Final</b>
<b>Revenue:</b>					
Beginning balance:	1,505,111	1,961,118	1,961,118	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%
<b>Total Revenue:</b>	<b>2,769,611</b>	<b>3,225,618</b>	<b>3,225,618</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures:</b>					
Local Salaries and Benefits:	228,954	195,675	195,675	0	0.0%
Contractual Services:	1,168,395	1,246,484	1,246,484	0	0.0%
Supplies and Materials:	10,000	10,000	10,000	0	0.0%
Summer School	0	0	0	0	0.0%
<b>Total Expenditures:</b>	<b>1,407,349</b>	<b>1,452,159</b>	<b>1,452,159</b>	<b>0</b>	<b>0.0%</b>
<b>Current Year Revenues over expenses</b>	<b>(142,849)</b>	<b>(187,659)</b>	<b>(187,659)</b>	<b>(0)</b>	<b>0.0%</b>

**Early Years -  
FY23 Final Budget**

	<b>FY22 Final Budget</b>	<b>FY23 Preliminary</b>	<b>FY23 Final</b>	<b>Difference FY23 Final vs FY23 Prelim</b>	<b>% Change FY23 Final vs FY23 Prelim</b>
<b>Beginning Local Funds Balance:</b>	3,983,872	4,333,486	4,333,486	0	0.0%

<b>State Revenue:</b>					
Division I:	6,395,714	6,266,748	6,459,814	193,066	3.1%
Division II: *includes state reduction	137,601	140,353	140,353	0	0.0%
Division III:	332,877	339,535	339,535	0	0.0%
Others:					
CSCRCP	75,000	0	0	0	0.0%
Transportation:	843,007	495,819	495,819	0	0.0%
Related Services Cash-In	609,990	764,628	764,628	0	0.0%
<b>Total State Revenue:</b>	<b>8,394,189</b>	<b>8,007,083</b>	<b>8,200,149</b>	<b>193,066</b>	<b>2.4%</b>

<b>Local Revenue:</b>					
Tuition:	7,794,000	9,000,000	9,280,000	0	0.0%
Interest:	50,000	0	0	0	0.0%
<b>Total Local Revenue: (includes carry-over)</b>	<b>7,844,000</b>	<b>9,000,000</b>	<b>9,280,000</b>	<b>280,000</b>	<b>3.1%</b>

<b>GRAND TOTAL ALL SOURCES:</b>	<b>\$20,222,061</b>	<b>\$21,340,569</b>	<b>\$21,813,635</b>	<b>\$473,066</b>	<b>2.2%</b>
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	<b>FY22 Final Budget</b>	<b>FY23 Preliminary</b>	<b>FY23 Final</b>	<b>Difference FY23 Final vs FY23 Prelim</b>	<b>% Change FY23 Final vs FY23 Prelim</b>
<b>Operating Unit</b>					
99940200 - Division I Salaries	6,395,714	6,266,748	6,459,814	193,066	3.1%
9320526A - Early Years	261,411	253,797	253,797	0	0.0%
99960200 - Operations/Utilities	148,766	0	0	0	0.0%
99930100 - Related Services	2,016,064	2,310,599	2,310,599	0	0.0%
99960400 - District Transportation	1,039,261	1,656,272	1,656,272	0	0.0%
99940400 - Local Salaries and Benefits	6,004,756	6,380,899	6,731,580	350,681	5.5%
99900300 - District Wide Services	200,000	150,000	150,000	0	0.0%
99940100 - Contingency	409,130	0	0	0	0.0%
<b>TOTAL EXPENDITURES:</b>	<b>16,475,102</b>	<b>17,018,315</b>	<b>17,562,062</b>	<b>543,747</b>	<b>3.2%</b>

<b>Current Year Revenues Over Expenses</b>	<b>(\$236,912)</b>	<b>(\$11,232)</b>	<b>(\$81,913)</b>	<b>(70,681)</b>	<b>629.3%</b>
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<b>Estimated June 30 Ending Balance</b>	<b>\$3,746,960</b>	<b>\$4,322,254</b>	<b>\$4,251,573</b>	<b>(70,681)</b>	<b>-1.6%</b>
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## **FY22 State Carry-Over Funds**

**FY2022 State Operating Carry Over Funds**

<b>State</b>					
FY	Fund	Appropriation	Description	Expiration	Amount
2022	100	00231	World Language Expansion	6/30/2023	\$ 26,314.82
2022	100	05140	Alternative Secondary	6/30/2023	\$56.63
2022	100	05181	Unique Alternatives	6/30/2023	\$ 618,706.52
2022	100	05190	Related Services	6/30/2023	\$ 50,000.00
2020	100	05244	School Improvement	6/30/2023	\$ 7,259.84
2021	100	05244	School Improvement	6/30/2023	\$ 2,733.49
2022	100	05244	School Improvement	6/30/2023	\$ 28,201.75
2022	100	05297	Education Opportunity	6/30/2023	\$ 18,579.07
2022	100	05310	SSBG - Reading	6/30/2023	\$ 895.72
2022	100	05311	Opp Grant Mental Health	6/30/2023	\$ 33,918.23
2020	100	08914	Opp Fund	6/30/2023	\$ 139,456.96
2020	100	08915	Opp Fund MH/Reading	6/30/2022	\$ 44,456.22
2022	100	08940	Program Supplement	6/30/2023	\$ 141,054.00
2018	300	50022	MCI State	6/30/2023	\$ 1,688.48
2022	300	50022	MCI State	6/30/2024	\$ 1,552.65
2019	300	50324	Voc Equipment Replacement	6/30/2023	\$ 4,223.70
2020	300	50324	Voc Equipment Replacement	6/30/2023	\$ 5,195.00
2021	300	50324	Voc Equipment Replacement	6/30/2023	\$ 994.00
2022	300	50324	Voc Equipment Replacement	6/30/2024	\$ 5,184.00
2018	300	50392	Architectural Barrier	6/30/2023	\$ 57,918.10



## **Match Tax**



**FY 2023 Match Tax**

Revenue From Match Tax:	\$4,096,997
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$4,096,997</b>
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
<b>TOTAL EXPENDITURES</b>	<b>\$4,029,182</b>
<b>Projected Balance 6/30/23</b>	<b>\$67,814</b>



## **Debt Service**

**FY 2023 Debt Service**

<b>Debt Service Tax Rate Requirements:</b>	<b>FY 2023</b>
Revenue From Debt Service Tax:	\$6,555,195
Balance Available July 1, 2022:	\$2,504,048
CSW	\$358,693
Interest Income	<u>\$5,000</u>
Available Funds	\$9,422,936
Estimated Debt Service amount	
including first paymnet FY24	\$9,268,194
Balance 8/1/23	\$154,742
<b>Tax Rate:</b>	<b>\$0.12 cents per \$100 of assessed value</b>



## **Nutrition Services**

**RCCSD Nutrition Services Estimated Revenue and Expenditures FY23**

**REVENUE**

	Preliminary	Final
Carryover Balance	\$8,525,010.94	8,525,010.94
State Support	\$2,496,000.00	2,642,842.00
Federal Support	\$7,475,000.00	7,650,000.00
FFVP Federal Support	\$375,000.00	379,494.46
Sales and Other Revenue	\$1,600,000.00	1,250,000.00
<b>Total Estimated Revenue</b>	<b>\$20,471,010.94</b>	<b>20,447,347.00</b>
	<b>(\$8,525,010.94)</b>	<b>(8,525,010.94)</b>
	<b>\$11,946,000.00</b>	<b>11,922,336.46</b>

**EXPENDITURES**

Salaries (05116 & 91100)	\$6,400,000.00	6,562,000.00
Food/Non-Food	\$5,400,000.00	7,000,000.00
Equipment / Computers	\$500,000.00	560,826.76
FY'22 Encumbrances	\$150,525.88	417,929.60
<b>Total Estimated Expenditures</b>	<b>\$12,450,525.88</b>	<b>14,540,756.36</b>
	<b>(\$504,525.88)</b>	<b>(2,618,419.90)</b>



## **Federal Funds**

### FY 2023 Federal Programs

<b>CATEGORY</b>	<b><u>FY22</u></b>	<b><u>FY23</u></b>	<b>Difference</b>
Title I:	5,944,613	6,259,290.00	314,677
Title II: Teacher Quality and Technology	1,076,259	1,140,542.00	64,283
Title III: Bilingual	223,719	236,838.00	13,119
Title IV	704,567	691,608.00	(12,959)
IDEA 6-21:	4,180,983	4,305,718.00	124,735
Vocational Education (Perkins)	392,711	419,260.00	26,549
IDEA PreSchool	135,525	140,685.00	5,160
<b>TOTAL</b>	<b>12,658,377</b>	<b>13,193,941.00</b>	<b>535,564</b>