

FY 2022 Preliminary Budget



Red Clay Consolidated School District
July 7, 2021

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

**Members of the Red Clay Consolidated School District
Board of Education
2021-2022**

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Jill M. Floore, Chief Financial Officer



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Introduction

The FY2022 Red Clay Consolidated School District Preliminary 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.

The FY22 Preliminary Budget reflects state funding allocations and local taxes. In addition to the last operating referendum in 2015, district voters in 2012 passed a \$112 million dollar capital improvement program. The tax rate reflects a separate Debt Service tax for repayments on the 20 year bonds for construction and renovations. There is a decrease in the overall tax rate in FY22 of \$.01/100. The combined tuition and match tax decrease of 2.0 cents is offset by a 1.0 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 to a one-time salary agreement negotiated for FY21 but paid in FY22. Red Clay's current year operating revenues are estimated at \$236,957,211 which is combined between \$89,549,562 in local current expense funds and \$145,407,649 in state funds. The FY22 Budget includes increases in state and local funding for tuition funding which includes supports for students in the Autism program, Early Years, ELL, and district-wide special services.

The FY22 Preliminary Budget includes \$238,859,015 in operating expenditures. This is a 3.5% increase over FY21 Budget and includes the addition of Opportunity Funding positions as a result of the State 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 for the 21-22 school year. The expected ending balance of current expense funds is \$14,046,537 on 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.

Federal funds are projected to contribute \$12,803,001 in revenue in Federal FY22. There is an additional \$67,753,507 of FY21 federal CARES money to help offset costs related to COVID 19. 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 in FY22, 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 Special Education – 12.2
- 4-12 Basic Special Education – 8.4
- Pre K-12 Intensive Special Education – 6
- Pre K-12 Complex Special Education – 2.6

SUMMARY OF ENROLLMENT & UNITS BY SCHOOL FOR NOVEMBER 13, 2020 - NEED BASED

Red Clay Consolidated School District (32)

SCHOOL	ENROLLMENT							UNITS								
	PreK	K-3	4-12	BAS	INT	CMP	Total	PreK	K-3	4-12	BAS	INT	CMP	VOC	DED	Total
Community Sch (320203)	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Forest Oak Elem (320240)	0	289	142	12	12	7	462	0.00	17.84	7.10	1.43	2.00	2.69	0.00	0.00	31.06
Heritage Elem (320242)	0	302	142	22	10	16	492	0.00	18.64	7.10	2.62	1.67	6.15	0.00	0.00	36.18
Highlands Elem (320244)	0	184	84	7	12	5	292	0.00	11.36	4.20	0.83	2.00	1.92	0.00	0.00	20.31
William Lewis E (320246)	0	272	87	10	27	13	409	0.00	16.79	4.35	1.19	4.50	5.00	0.00	0.00	31.83
Shortlidge Elem (320248)	0	301	0	0	9	18	328	0.00	18.58	0.00	0.00	1.50	6.92	0.00	0.00	27.00
Linden Hill Ele (320250)	0	428	167	20	14	5	634	0.00	26.42	8.35	2.38	2.33	1.92	0.00	0.00	41.40
Baltz Elem (320252)	0	324	151	32	17	8	532	0.00	20.00	7.55	3.81	2.83	3.08	0.00	0.00	37.27
Richardson Park (320254)	0	311	158	27	20	43	559	0.00	19.20	7.90	3.21	3.33	16.54	0.00	0.00	50.18
Marbrook Elem (320256)	0	259	126	26	9	8	428	0.00	15.99	6.30	3.10	1.50	3.08	0.00	0.00	29.97
Richey Elem (320260)	0	249	98	26	5	1	379	0.00	15.37	4.90	3.10	0.83	0.38	0.00	0.00	24.58
Brandywine Spri (320261)	0	403	473	72	14	11	973	0.00	24.88	23.65	8.57	2.33	4.23	0.74	-0.37	64.03
Mote Elem (320264)	0	203	89	26	11	23	352	0.00	12.53	4.45	3.10	1.83	8.85	0.00	0.00	30.76
Warner Elem (320266)	0	106	184	36	32	20	378	0.00	6.54	9.20	4.29	5.33	7.69	0.00	0.00	33.05
North Star Elem (320270)	0	396	206	8	3	8	621	0.00	24.44	10.30	0.95	0.50	3.08	0.00	0.00	39.27
Cooke Elementar (320271)	0	394	210	14	13	10	641	0.00	24.32	10.50	1.67	2.17	3.85	0.00	0.00	42.51
A I duPont Midd (320274)	0	0	384	66	11	10	471	0.00	0.00	19.20	7.86	1.83	3.85	1.76	-0.88	33.62
H B duPont Midd (320276)	0	0	654	71	21	13	759	0.00	0.00	32.70	8.45	3.50	5.00	2.56	-1.28	50.93
Skyline Middle (320280)	0	0	422	84	35	13	554	0.00	0.00	21.10	10.00	5.83	5.00	1.01	-0.50	42.44
Stanton Middle (320282)	0	0	556	74	46	19	695	0.00	0.00	27.80	8.81	7.67	7.31	1.89	-0.94	52.54
Conrad School o (320284)	0	0	1,143	20	8	7	1,178	0.00	0.00	57.15	2.38	1.33	2.69	10.16	-5.08	68.63
Calloway Art Sc (320286)	0	0	898	29	12	2	941	0.00	0.00	44.90	3.45	2.00	0.77	2.56	-1.28	52.40
Dickinson High (320290)	0	0	761	112	30	17	920	0.00	0.00	38.05	13.33	5.00	6.54	8.99	-4.49	67.42

A I duPont High (320292)	0	0	558	121	27	11	717	0.00	0.00	27.90	14.40	4.50	4.23	6.91	-3.45	54.49
McKean High (320294)	0	0	622	170	78	41	911	0.00	0.00	31.10	20.24	13.00	15.77	13.17	-6.58	86.70
Meadowood Progr (320516)	0	0	0	1	21	110	132	0.00	0.00	0.00	0.12	3.50	42.31	2.93	-1.46	47.40
Richardson Park (320526)	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
The Central Sch (320527)	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Early Years Pro (320529)	108	0	0	0	78	93	279	8.44	0.00	0.00	0.00	13.00	35.77	0.00	0.00	57.21
First State Sch (320530)	0	0	0	0	1	19	20	0.00	0.00	0.00	0.00	0.17	7.31	0.00	0.00	7.48
TOTAL	108	4,421	8,315	1,086	576	551	15,057	8.44	272.90	415.75	129.29	96.00	211.92	52.68	26.34	1,160.64

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FY22 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
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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:	\$23,711,651
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\$17,419,163,694 x \$0.468/\$100 x 0.29086310460

Real estate taxes from current expense tax rate above pool:	\$58,685,854
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\$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	FY21 Actual	FY22 Preliminary Budget	Difference FY22 Prelim vs FY21 Final	% Change FY21 Final vs FY21 Prelim
Local Revenues					
Current Expense Tax Receipts	78,951,216	80,740,490	80,154,492	1,203,276	1.5%
Interest	1,100,000	812,923	812,923	(287,077)	-26.1%
MCI Technology Match Tax Receipts	651,543	651,543	652,707	1,164	0.2%
Choice Income (net of payments)	4,905,382	4,905,382	5,052,543	147,161	3.0%
Income from Fees	115,000	143,577	190,000	75,000	65.2%
Summer School	0	14,385	10,000	10,000	
Senior Tax Rebate	2,398,108	2,243,012	2,243,012	(155,096)	-6.5%
Indirect Costs	650,000	690,540	1,322,000	672,000	103.4%
Resource Teacher local match	806,023	806,023	822,144	16,121	2.0%
Extra Time local match	500,000	500,000	0	(500,000)	-100.0%
K-3 Basic/K-4 Reading Specialists local match	746,719	746,719	407,350	(339,369)	-45.4%
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	(266,815)	-2.4%
Less Charter School Payments	(13,848,737)	(13,848,737)	(14,125,712)	(276,975)	2.0%
Total Local Revenues	89,250,171	90,413,959	89,549,562	299,391	0.3%
Opening Balance - 98000	16,613,002	16,613,002	15,948,341	(664,661)	-4.0%
Reserve for FY21 salary one-time 98036			2,000,000	2,000,000	
Total Local Funds Available	105,863,173	107,026,961	107,497,903	1,634,730	1.5%
State Revenues:					
Division I **includes state give back	109,507,379	111,111,170	112,671,750	3,164,371	2.9%
Division II (+Voc Div II) *includes ESCO payment	4,400,886	4,461,144	4,620,930	220,044	5.0%
Division III	7,245,842	7,274,029	7,608,134	362,292	5.0%
State Technology *includes state give back	0	0	0	0	0.0%
State Transportation	6,741,716	5,547,043	7,078,802	337,086	5.0%
Ed Sustainment Fund *Includes state reduction	2,792,175	2,792,175	2,931,784	139,609	5.0%
Related Services Cash-In	1,503,478	1,503,478	1,578,652	75,174	5.0%
Academic Excellence Cash-In	26,250	26,250	25,000	(1,250)	-4.8%
Operations (one time 99%)	1,079,981	1,079,981	0	(1,079,981)	-100.0%
Additional Programs:	7,130,299	7,204,529	8,892,597	1,762,298	24.7%
Includes:					
Groves	423,793	402,000	423,793	0	0.0%
Adult Basic Education	113,850	109,967	113,850	0	0.0%
Secondary Alternative	98,120	98,895	98,120	0	0.0%
Americanization	117,200	117,200	117,200	0	0.0%
CSCRCP	85,000	74,032	100,000	15,000	17.6%
Professional Develop *includes state give back	80,536	80,536	88,000	7,464	9.3%
Driver's Education *includes state give back	54,397	54,397	55,000	603	1.1%
Standards and Assessment	15,000	11,029	15,000	0	0.0%
Opportunity Funds - State	3,951,537	3,951,538	5,291,074	1,339,537	33.9%
HB100			1,014,642	1,014,642	
K-4 Reading Specialists	1,440,866	1,440,866	742,833	(698,033)	-48.4%
State grants	750,000	864,069	833,085	83,085	11.1%
Total State Revenue	\$140,428,006	\$140,999,799	\$145,407,649	\$4,979,643	3.5%
TOTAL CURRENT YEAR REVENUE	\$229,678,177	\$231,413,758	\$236,957,211	\$7,279,034	3.2%
Revenue Available with Local Carry-Forward	\$246,291,179	\$248,026,760	\$252,905,552	\$6,614,373	2.7%

	FY21 Final Budget	FY21 Actual	FY22 Preliminary Budget	Difference FY22 Prelim vs FY21 Final	% Change FY21 Final vs FY21 Prelim
Expenditures:					
99910100 Superintendent	100,000	19,463	100,000	0	0.0%
99920000 Curriculum/Instruction	3,000,000	2,955,094	3,000,000	0	0.0%
99910105 Asst Superintendent Operations	58,000	53,311	58,000	0	0.0%
99910110 Depty Superintendent School Support	58,000	57,211	58,000	0	0.0%
99990960 Research and Assessment	155,040	154,943	155,040	0	0.0%
99910000 Public Communications	120,000	111,003	120,000	0	0.0%
99940810 Technology - Equipment and Repair	2,344,879	2,278,655	2,344,879	0	0.0%
99990050 Director of Secondary Schools	66,000	39,516	66,000	0	0.0%
99990060 Director of Elementary Schools	66,000	22,792	66,000	0	0.0%
99910115 Director of Strategic Partnerships	50,000	33,046	100,000	50,000	100.0%
99920900 Library	234,000	233,356	234,000	0	0.0%
99900000 Board of Education	35,000	34,727	35,000	0	0.0%
99990500 Copy Center/Printing	120,000	80,380	100,000	(20,000)	-16.7%
99950000 Personnel/HR	107,000	92,294	107,000	0	0.0%
99970650 Student Services	371,000	248,877	371,000	0	0.0%
99940000 Business Office/Finance	40,000	37,356	40,000	0	0.0%
99960100 Maintenance	2,736,252	2,705,238	2,736,252	0	0.0%
99921050 Special Education	2,069,876	2,061,691	2,069,876	0	0.0%
99990000 Adult Education	752,963	741,641	752,963	0	0.0%
99940200 Division I Salaries	109,507,379	111,335,550	112,671,750	3,164,371	2.9%
99930300 Special Services - Alternative Education	725,000	700,000	725,000	0	0.0%
99960200 Operations/Utilities	3,969,363	3,768,191	3,572,427	(396,936)	-10.0%
9320240A Forest Oak Elementary	125,594	115,378	110,041	(15,553)	-12.4%
99930400 Nurses/CSCR	100,000	98,534	50,000	(50,000)	-50.0%
99990930 Performing Arts	146,000	118,292	146,000	0	0.0%
9320242A Heritage Elementary	130,773	115,231	127,242	(3,531)	-2.7%
9320244A Highlands Elementary	103,943	86,226	97,792	(6,151)	-5.9%
99980000 Summer School	30,000	226	5,000	(25,000)	-83.3%
9320246A Lewis Elementary	113,319	112,824	113,319	0	0.0%
9320248A Shortlidge Academy	114,386	102,415	106,116	(8,270)	-7.2%
99920110 School Based Opportunity Grants	4,959,639	4,680,593	6,299,176	1,339,537	27.0%
9320250A Linden Hill Elementary	159,952	149,602	132,925	(27,027)	-16.9%
9320252A Baltz Elementary	141,008	97,636	146,277	5,269	3.7%
9320254A Richardson Park Elementary	184,141	160,222	172,869	(11,272)	-6.1%
99940300 Division II Vocational	304,024	21,020	25,000	(279,024)	-91.8%
9320256A Marbrook Elementary	118,065	107,601	111,914	(6,151)	-5.2%
99920600 Referendum Technology/Instruction	2,641,800	2,638,702	2,694,636	52,836	2.0%
9320260A Richey Elementary	128,250	94,913	111,225	(17,025)	-13.3%
99970675 RTI/K-4 Reading	2,818,857	2,783,014	1,972,327	(846,530)	-30.0%
9320264A Mote Elementary	132,943	76,820	130,414	(2,529)	-1.9%
9320266A Warner Elementary	133,655	107,869	135,361	1,706	1.3%
9320270A North Star Elementary	165,778	149,071	134,532	(31,246)	-18.8%
9320271A Cooke Elementary	167,903	145,140	147,713	(20,190)	-12.0%
9320274A AI DuPont Middle	143,752	105,166	144,500	748	0.5%
99920500 Professional Development	88,000	69,067	88,000	0	0.0%
9320276A - HB DuPont Middle	186,069	156,356	185,838	(231)	-0.1%
99960400 - Red Clay Local Transportation	6,179,513	5,653,007	6,241,308	61,795	1.0%
99960300 - Contractor State Transportation	4,790,459	3,830,632	4,838,363	47,904	1.0%
9320280A Skyline Middle	198,779	183,186	150,343	(48,436)	-24.4%
9320282A Stanton Middle	238,193	204,947	194,121	(44,072)	-18.5%
9320284A Conrad School of Science	451,298	327,418	433,855	(17,443)	-3.9%
9320286A Cab Calloway School of the Arts	292,488	246,016	276,472	(16,016)	-5.5%
9320290A Dickinson High School	451,571	300,183	495,039	43,468	9.6%

9320292A AI DuPont High School	466,947	426,641	416,531	(50,416)	-10.8%
9320261A Brandywine Spring K-8	206,352	182,928	200,624	(5,728)	-2.8%
9320294A McKean High School	532,183	487,644	496,764	(35,419)	-6.7%
99920800 Driver's Education	150,000	58,624	61,555	(88,445)	-59.0%
99940400 Local Salaries and Benefits	65,795,986	65,923,375	68,512,494	2,716,508	4.1%
99900300 District Wide Services	2,031,991	2,207,948	2,949,319	917,328	45.1%
Includes:					
Prior Year Payables- One-time carry forward	10,000	10,119	10,000	0	0.0%
Substitute Teachers	863,241	1,124,298	1,673,632	810,391	93.9%
Insurance	438,750	438,750	460,688	21,938	5.0%
DSC Payment	615,000	613,216	615,000	0	0.0%
Other district payments	50,000	5,637	50,000	0	0.0%
Postage	15,000	(3,607)	15,000	0	0.0%
Audits	15,000	0	25,000	10,000	66.7%
Gate Expenses	15,000	12,529	50,000	35,000	233.3%
Odyssey of the Mind	10,000	300	50,000	40,000	400.0%
99940410 State Programs/Grants	750,000	864,069	833,085	83,085	11.1%
99940100 Contingency	1,217,426	685,890	3,336,226	2,118,799	174.0%
99900100 Legal Services	350,000	248,110	350,000	0	0.0%
99970680 Security/School Supervision	1,090,537	737,118	1,145,064	54,527	5.0%
99970500 Strategic Plan Initiatives/Extra Time	500,000	237,346	100,000	(400,000)	-80.0%
99930100 Related Services	4,966,381	4,337,859	4,956,448	(9,933)	-0.2%
Total Expenditures - Division 32	\$230,683,707	\$227,199,194	\$238,859,015	\$8,175,308	3.5%
Current Year Revenues/Expenses	(1,005,530)	4,214,564	(1,901,804)	(896,274)	89.1%
Estimated Carry-Forward Balance (local funds)	15,607,472	18,827,566	14,046,537	(1,560,935)	-10.0%



Tuition Funds

Tuition-Based Programs Summary
FY22 Preliminary Budget

	FY21 Final Budget	FY21 Actual	FY22 Preliminary Budget	Difference FY22 Prelim vs FY21 Final	% Change FY22 Prelim vs FY21 Final
REVENUE:					
Opening Balance -Tuition Funds	1,871,657	1,871,657	2,320,365	448,708	24.0%
Tuition Tax	28,391,779	28,716,426	27,912,856	(478,923)	-1.7%
Tuition billing	1,688,757	1,763,484	1,798,754	109,997	6.5%
State Revenue (1st State, Unique Alt)	3,179,281	2,860,971	3,004,020	(175,261)	-5.5%
Total Tuition Revenue	35,131,474	35,212,538	35,035,994	(95,480)	-0.3%
EXPENDITURES:					
Tuition Payments to Other Agencies	2,116,973	2,492,337	2,567,107	450,134	21.3%
Unique Alternatives/Private Placement	3,958,601	2,706,386	3,562,741	(395,860)	-10.0%
Consortium	325,479	290,629	318,969	(6,510)	-2.0%
Meadowood Program	4,350,000	3,350,000	4,350,000	0	0.0%
Early Years	6,794,000	7,794,000	7,794,000	1,000,000	14.7%
ELL/LEP	3,700,000	3,700,000	3,200,000	(500,000)	-13.5%
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	(266,815)	-2.4%
Tuition Contingency	1,277,630	0	1,395,643	118,013	9.2%
Total Expenditures	34,739,498	32,283,352	35,138,460	398,962	1.1%
Current Year Revenues over Expenses	391,976	2,929,186	(102,466)	(494,442)	-126.1%

Meadowood School - Agency 54
FY22 Preliminary Budget

	FY21 Final Budget	FY21 Actual	FY22 Preliminary Budget	Difference FY22 Prelim vs FY21 Final	% Change FY21 Final vs FY21 Prelim
Beginning Local Funds Balance	4,005,215	4,005,215	4,020,600	15,385	0.38%
State Revenue:					
Division I	5,285,775	5,261,153	5,354,781	69,006	1.31%
Division II *includes state reduction	130,213	140,213	144,419	14,206	10.91%
Division III	353,624	354,924	365,572	11,948	3.38%
Others:					
CSCRIP:	15,000	11,839	15,000	0	0.00%
Vocational:	23,076	23,076	24,000	924	4.00%
Related Services Cash-In	669,246	643,475	675,649	6,403	0.96%
Transportation:	1,276,725	1,363,532	1,377,167	100,442	7.87%
Total State Revenue:	7,753,659	7,798,212	7,956,588	202,929	2.6%
Local Revenue:					
Tuition Income:	4,350,000	3,350,000	4,350,000	0	0.0%
Interest:	90,000	60,165	90,000	0	0.0%
Total Local Revenue:	4,440,000	3,410,165	4,440,000	0	0.0%
Total Current Revenues - State and Local	12,193,659	11,208,377	12,396,588	202,929	1.7%
Grand Total All Sources:	\$16,198,874	\$15,213,592	\$16,417,188	\$218,314	1.3%

Expenditures:

IBU:	FY21 Final Budget	FY21 Actual	FY22 Preliminary Budget	Difference FY21 Final vs FY21 Prelim	% Change FY21 Final vs FY21 Prelim
99940200 - Division I Salaries	5,185,775	5,261,153	5,354,781	169,006	3.3%
9320516A - Meadowood School	232,403	229,416	244,023	11,620	5.0%
99960200 - Operations/Utilities	100,000	50,451	75,000	(25,000)	-25.0%
99930100 - Related Services	1,190,095	934,316	1,130,590	(59,505)	-5.0%
99940300 - Division II Vocational	25,000	0	25,000	0	0.0%
99960400 - District Transportation	1,742,958	1,682,245	1,766,357	23,399	1.3%
99940400 - Local Salaries and Benefits	3,305,090	3,284,831	3,546,728	241,638	7.3%
99900300 - District Wide Services	50,000	16,760	150,000	100,000	200.0%
99940100 - Contingency	373,793	0	401,898	28,105	7.5%
Total Expenditures:	\$12,205,114	\$11,459,172	\$12,694,377	\$489,263	4.0%
Revenues over Expenses	(\$11,455)	(\$250,795)	(\$297,789)	(\$286,334)	2499.6%
Estimated June 30 Ending Balance	\$3,993,760	\$3,754,420	\$3,722,811	(\$270,949)	-6.8%

**Early Years - Agency 58
FY22 Preliminary Budget**

	FY21 Final Budget	FY21 Actual	FY22 Preliminary	Difference FY22 Prelim vs FY21 Final	% Change FY22 Prelim vs FY21 Final
Beginning Local Funds Balance:	2,081,485	2,081,485	3,983,872	1,902,387	91.4%
State Revenue:					
Division I:	5,946,773	5,836,933	6,460,317	513,544	8.6%
Division II: *includes state reduction	153,260	153,261	157,859	4,599	3.0%
Division III:	415,305	369,863	380,959	(34,346)	-8.3%
Others:					
CSCRCP	75,000	50,217	75,000	0	0.0%
Transportation:	876,528	861,530	887,376	10,848	1.2%
Related Services Cash-In	587,477	623,393	642,095	54,618	9.3%
Total State Revenue:	8,054,343	7,895,197	8,603,606	549,263	6.8%
Local Revenue:					
Tuition:	6,794,000	7,794,000	7,794,000	1,000,000	14.7%
Interest:	75,000	54,395	75,000	0	0.0%
Total Local Revenue: (includes carry-over)	6,869,000	7,848,395	7,869,000	1,000,000	14.6%
GRAND TOTAL ALL SOURCES:	\$17,004,828	\$17,825,077	\$20,456,478	\$3,451,650	20.3%

Operating Unit	FY21 Final Budget	FY21 Actual	FY22 Preliminary	Difference FY22 Prelim vs FY21 Final	% Change FY22 Prelim vs FY21 Final
99940200 - Division I Salaries	5,946,773	5,832,780	6,460,317	513,544	8.6%
9320526A - Early Years	253,797	232,191	261,411	7,614	3.0%
99960200 - Operations/Utilities	165,296	91,725	148,766	(16,530)	-10.0%
99930100 - Related Services	1,999,741	1,920,061	2,016,064	16,323	0.8%
99960400 - District Transportation	1,096,195	1,008,991	1,039,261	(56,934)	-5.2%
99940400 - Local Salaries and Benefits	5,104,088	5,794,081	6,004,756	900,668	17.6%
99900300 - District Wide Services	75,000	121,310	200,000	125,000	166.7%
99940100 - Contingency	363,226	0	409,130	45,904	12.6%
TOTAL EXPENDITURES:	15,004,116	15,001,139	16,539,705	1,535,589	10.2%
Current Year Revenues Over Expenses	(\$80,773)	\$742,453	(\$67,099)	\$13,674	-16.9%
Estimated June 30 Ending Balance	\$2,000,712	\$4,405,423	\$3,916,773	\$1,916,061	95.8%

First State School
FY22 Preliminary Budget

	FY21 Final Budget	FY21 Actual	FY22 Preliminary	Difference FY22 Prelim vs FY21 Final	% Change FY22 Prelim vs FY21 Final
Revenue:					
Beginning balance:	1,075,470	1,075,470	1,505,111	429,641	39.9%
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	2,339,970	2,769,611	429,641	18.4%
Expenditures:					
Local Salaries and Benefits:	225,014	205,574	228,954	3,940	-8.0%
Contractual Services:	995,413	648,927	1,168,395	172,982	0.0%
Supplies and Materials:	10,000	2,260	10,000	0	0.0%
Summer School	0	5,023	25,000	25,000	-100.0%
Total Expenditures:	1,230,427	861,784	1,432,349	201,922	16.4%
Current Year Revenues over expenses	34,073	402,716	(167,849)	(201,922)	-593%

**English Language Learners Program
FY22 Preliminary Budget**

	FY21 Final Budget	FY21 Actual	FY22 Preliminary	Difference FY22 Prelim vs FY21 Final	% Change FY22 Prelim vs FY21 Final
Revenues:					
Beginning Balance	1,602,417	1,602,417	2,092,906	490,489	30.6%
Current Year Tuition:	3,700,000	3,200,000	3,200,000	(500,000)	-13.5%
Total Revenues	5,302,417	4,802,417	5,292,906	(9,511)	-0.18%
Expenditures:					
Local Salaries and Benefits:	2,659,512	2,211,447	2,482,703	(176,809)	-6.6%
Travel:	500	0	500	0	0.0%
Contractual Services:	912,662	523,823	750,000	(162,662)	-17.8%
Supplies and Materials:	15,000	12,814	15,000	0	0.0%
Total Expenditures	3,587,674	2,748,084	3,248,203	(339,471)	-9.5%
Current Year Revenues over Expenses	\$112,326	\$451,916	(\$48,203)	(160,529)	-142.9%



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	<u>\$10,376,148</u>
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	FF20	FY21	FY22	Difference
Title I:	6,499,022	6,390,318	5,979,780	(410,538)
Title II: Teacher Quality and Technology	1,129,127	1,109,417	1,080,939	(19,710)
Title III: Bilingual	180,623	213,287	223,719	32,664
Title IV	717,949	740,357	702,011	22,408
IDEA 6-21:	4,119,392	4,259,324	4,289,259	139,932
Vocational Education (Perkins)	455,788	390,813	390,270	(64,975)
IDEA PreSchool	106,564	136,971	137,023	30,407
TOTAL	13,208,465	13,240,487	12,803,001	(437,486)
				-3.30%
ESSER (COVID relief)*	5,266,919			
ESSER II (COVID relief)		20,869,366		
America Recovery Plan (ARP)		46,884,141		



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)