



**RED
CLAY**
CONSOLIDATED
SCHOOL DISTRICT

FY 2025 Preliminary Budget

July 10, 2024

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

**Members of the Red Clay Consolidated School District
Board of Education
2024-2025**

Aje English-Wynn

Victor Leonard, Sr.

Jose Matthews

Kecia Nesmith, Ed.D.

Susan M.Sander

Catherine H. Thompson, Esquire

Martin A. Wilson, Sr.

Dorrell Green, Ed.D., Executive Secretary

Staff to the Red Clay Consolidated School District

Dorrell Green, Ed.D., Superintendent

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

Charles “Ted” Ammann, Ed.D, Assistant Superintendent and Chief Operating Officer

Tawanda Bond, Ed.D., Senior Director of Teaching and Learning

Sarah Celestin, Ed.D., Senior Director of Student Services and Special Education

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
Wilmington, DE 19805
(302) 552-3700



FY 2025 Tax Rate Calculations

Tax Rate Compilation FY25

Net assessed value of real property within Red Clay:	\$ 5,470,561,830.00
Net assessed value of New Castle County Tax Pool :	\$ 17,791,338,507.00

The assessed values for the other districts are: Christina \$5,665,301,433; Colonial \$3,159,413,645; and Brandywine \$3,496,061,599

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 .3129939930; Colonial 0.1887448625; and Brandywine 0.2073980398

Current Expense

Real estate taxes from pool:	\$23,976,087
<i>\$17,791,338,507 x \$0.468/\$100 x 0.290863105 *.99</i>	
Real estate taxes from current expense tax rate above pool:	\$76,255,255
<i>\$5,470,561,830 x (\$1.876-\$0.468)/\$100 x .99 (1% delinquency factor)</i>	
Total Current Expense Revenue	\$100,231,342
Estimated loss due to Senior Tax Credit /Disabled Veterans Tax Credit	(\$2,863,182)
State Reimbursement for Senior Tax Credit/Disabled Veterans Tax Credit	\$2,863,182
FY25 Current Expense revenue available for expenditures:	\$100,231,342

Tuition

Required revenue:

Real Estate taxes: 30,707,904.72

$5,470,561,830 \times \$0.567/\$100 \times .99$

Debt Service

Ending balance in appropriation 91000 on 06/30/24: 2,394,889

Required Revenue:

Real Estate taxes 7,148,930

$5,470,561,830 \times \$0.132/\100 (Assumes 99% collections)

Interest Income 150,000

Total Revenue

 9,693,819

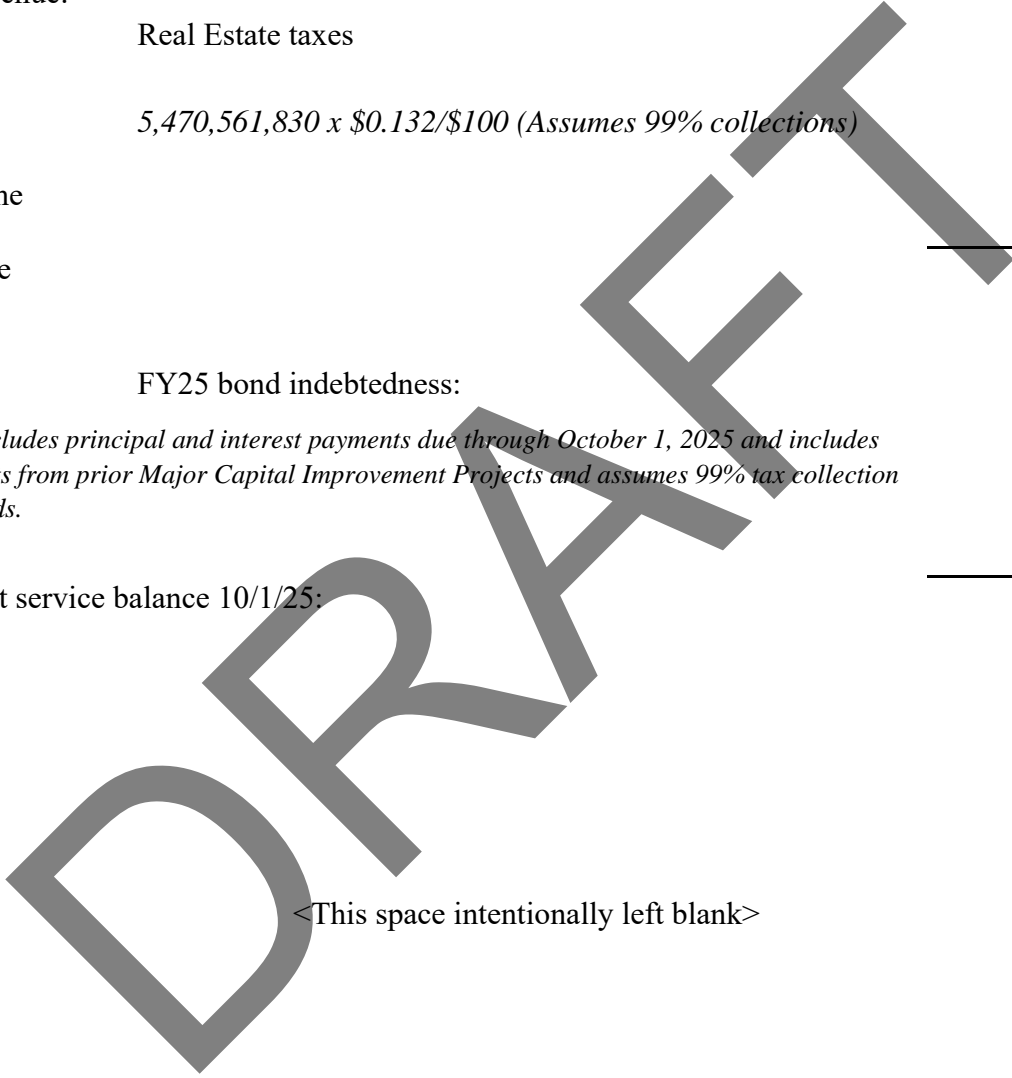
Expenditures:

FY25 bond indebtedness: 9,671,938

This funding includes principal and interest payments due through October 1, 2025 and includes bond repayments from prior Major Capital Improvement Projects and assumes 99% tax collection uncollected funds.

Projected debt service balance 10/1/25:

 \$21,881



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Match Tax and Minor Capital Improvement

Real estate Match Tax \$4,495,161

5,470,561,830 x .083/100 x .99

Expenses:

Minor Cap. FY25: \$1,091,579

*Authorization specifies a 40% local match of the authorized funding in the **FY25** Bond Bill - State \$1,637,368 and Local \$1,091,579*

Enhanced Minor Cap. FY25: -

*Authorization specifies up to a 40% local match of the authorized funding in the **FY25** Bond Bill - State \$1,231,684 and Local \$821,123*

State Technology Maintenance Match: \$500,000

FY25 State Budget Bill Epilogue Section 335 authorizes districts to expend an amount for maintenance of technology utilizing a tax rate up to our state match in FY'99, FY'00, and FY'01 of 0.0122 (\$5,470,561,830 x \$0.0122/\$100)

Reading/Math Specialist Match:

FY25 State Budget Bill Epilogue Section 359 allows continued match for local share of salaries and benefits.

\$922,509

Extra Time Match:

FY25 State Budget Bill Epilogue Section 359 allows match for local share of FY08 Extra Time Appropriation.

250,000

K-4 Reading Specialists Match

FY25 State Budget Bill Epilogue Section 359 allows match for local share of salaries and benefits.

460,040

Opportunity Fund:

FY25 State Budget Bill Epilogue Section 365(c) allows local match for costs

1,535,040

Athletic Trainer Match

FY25 State Budget Bill Epilogue Section 381 allows match for local share of salaries and benefits

88,472.00

Full-Time Substitutes

FY25 State Budget Bill Epilogue Section 376 allows match for local share of salaries and benefits. State contribution for FY25 is \$132,708

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Total projected expenditures

\$4,847,640

Red Clay FY25 Local Tax Rates

(Per \$100 of Assessed Value)

Tax Category	FY23	FY24	FY25	Difference	Local Tax Rate
Current Expense	\$1.576	\$1.576	\$1.876	\$0.300	\$100,231,342
Tuition	\$0.527	\$0.527	\$0.567	\$0.040	\$30,707,905
Debt Service	\$0.120	\$0.130	\$0.132	\$0.002	\$7,148,930
Match Tax	\$0.075	\$0.065	\$0.083	\$0.018	\$4,495,161
TOTAL	2.298	2.298	2.658	\$0.360	\$142,583,338

Includes both residential and non-residential properties.

Assumes 99% collection rate for Current Expense, Tuition, and Match Tax and 99% collection rate for Debt Service

**5-YEAR TAX
RATE HISTORY**

Year	Current Expense	Tuition	Debt Service	Match Tax	Total	Percent
2020-2021	\$1.576	\$0.537	\$0.110	\$0.085	\$2.308	-0.26%
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%
2023-2024	\$1.576	\$0.527	\$0.130	\$0.065	\$2.298	0.00%
2024-2025	\$1.876	\$0.567	\$0.132	\$0.083	\$2.658	15.67%



**RED
CLAY**
CONSOLIDATED
SCHOOL DISTRICT

Division 32
Operating Budget

Introduction

The FY2025 Red Clay Consolidated School District Preliminary Budget encompasses the period of July 1, 2024 through June 30, 2025. 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 and the costs of Needs Based funding. As in FY24, this budget incorporates the Early Years Tuition Program in Division 32 making longitudinal trends in those OUs misleading.

The FY25 Preliminary Budget reflects state funding allocations and local taxes. In February of 2024, the community approved a local operating increase of \$.50 (phased in: FY25-\$0.30, FY26-\$0.10, FY27 - \$0.10) as well as a major capital improvement program. The budget is based on the first of three increases from this referendum. The tax rate reflects the Debt Service tax for repayments of all current and expected debt. The FY25 debt service rate is set to cover bond payments due during FY25 as well as during the first four months of FY26 as required by code.

Red Clay Consolidated School District begins the fiscal year with a \$5,704,352 balance in Division 32 local funds and a Reserve of \$5.0 million. Red Clay's current year operating revenues are estimated at \$299,099,994 which includes \$110,975,203 in local current expense funds and \$188,124,791 in state funds. The FY24 Budget includes the increases in state salaries as well as local salary increases as approved by the Board of Education through the collective bargaining process.

For FY24, state funds were provided to incorporate the local costs of the PECC teacher salary increase for 100% tuition and federally funded teachers. As predicted, these funds are not being provided in FY25, putting pressure on tuition funds as well as federal funds.

Additional state changes for FY25 include the final projected increase to the Opportunity Funds, providing an additional 13.4% in funds to address the needs of MLL students and students from low income backgrounds. In addition to these funds, the General Assembly has added an Athletic Trainer block grant, is phasing in HB200 which will provide mental health resources for high school students and a significant one time increase in minor capital improvement funds. The FY25 state budget includes the "giveback" that has been in place for a number of years. It is expected that this will continue to be an approximate \$2.7M decrease in state funds.

The FY25 Preliminary Budget includes \$298,808,692 in operating expenditures which is 99.9% of current revenues. This is a 7.5% increase over the FY24 Budget. Over \$11M or 3.7% of this is a direct result of increases in state funds for state salaries as well as the Opportunity Fund increases. As a result of the successful operating referendum, the budget is balanced, without deficit spending. The initial year of the referendum has covered the deficit spending of the FY24 budget as well as an increase in local salaries resulting from our negotiated agreements. The budget also allows for the increase in constables, continued building based substitutes and strategic plan initiatives presented to voters during the 2024 referendum. The expected ending balance of current expense funds is \$5,995,654 on June 30, 2025. 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.

A significant change in Red Clay's assessed property affected the FY24 budget and will continue in the future. The successful appeal of two property owners to the New Castle County Board of Assessment Review resulted in a significant decrease of local revenues. This decrease not only affected previous tax rates, but also affects the tax revenues approved by the 2024 Operating Referendum. The attached chart shows the affect of these two properties on local operating revenues.

Federal funds are projected to contribute \$13,717,569 in revenue in Federal FY25. The federal funds related to the COVID Pandemic response have all been obligated. Expenses addressed by the COVID Pandemic response have been eliminated, or incorporated in to state and local funds. Federal funds are expected to be only 100.2% of FY24. The very significant state increase in salary for teachers as well as the negotiated agreements with our teachers and paraprofessionals is putting pressure on services provided by federal programs.

Debt Service payments in FY24 are projected to be \$9,671,938 and at the end of FY25 will have the balance required by state code. Match Tax revenues supporting minor capital improvements, technology maintenance, Opportunity Funds, resource teachers and extra time programs are projected to be \$4,495,161 based on the matching provisions provided by the state budget bill. Match tax revenues are higher primarily as a result of matching a portion of the Opportunity Funds for local salary costs. The district is NOT requiring taxpayers to match the one-time Enhanced Minor Capital Improvement funds recognizing that our community committed to the FY24-26 operating fund increases as well as a significant major capital improvement program.

The tuition budget will allow the district to meet its obligation regarding tuition programs. The district's tuition tax is estimated to generate \$44,874,910 in revenue from the tuition tax, state sources and billings to other districts for attendance in tuition programs. The district continues to see increased costs for tuition programs, specifically Needs Based funding and the Early Years Pre-K program. In addition, tuition program budgets are increasing due to increased salary costs. A significant change to tuition budgets this year is the change to DE Admin Code 737, submitted by the Secretary of Education and approved by the State Board of Education. This change modifies the formula for funds transferred to charter schools for the education of students identified as having Complex and Intense needs. In **addition** to the funds currently provided to charter schools to address the needs of these students, it is expected an additional \$445,231 in tuition funds will be transferred to charter schools. This regulation does **NOT** apply to "choice" students, so the tuition budgets will continue to cover the costs of Intense and Complex students who "choice" to Red Clay.

FY24 Tax Assessment Appeals over \$1M in Assessed Value

Parcel Number: 0703520209
 Property Owner: CRISP PARTNERS LLC
 Property Address: 984 CENTRE RD WILMINGTON DE 19805

	NCC Taxable	School Taxable
Original Bill Made On:	\$ <u>61,607,700</u>	\$ <u>61,607,700</u>
Change +/- :	\$ <u>-50,507,700</u>	\$ <u>-50,507,700</u>
Make Bill On:	\$ <u>11,100,000</u>	\$ <u>11,100,000</u>

Parcel Number: 0702300028
 Property Owner: WILMINGTON COUNTRY CLUB
 Property Address: 4825 KENNETT PIKE WILMINGTON DE 19807

	NCC Taxable	School Taxable
Original Bill Made On:	\$ <u>11,725,900</u>	\$ <u>11,725,900</u>
Change +/- :	\$ <u>-8,025,900</u>	\$ <u>-8,025,900</u>
Make Bill On:	\$ <u>3,700,000</u>	\$ <u>3,700,000</u>

Total decrease in assessed value: \$58,533,600

Fiscal Year	Current Expense Tax Rate*	Lost Current Expense Revenue
FY24	1.876	\$1,098,090
FY25	2.176	\$1,273,691
FY26	2.276	\$1,332,225
FY27	2.376	\$1,390,758
4 Year Total		\$5,094,764

*Due to the NCC Tax Pool, a portion of the first \$.468 is distributed across districts so a portion of the decrease is a loss to Colonial and CSD

The decrease also effects the Debt Service Tax, Tuition Tax, and Match Tax

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.

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), the Early Years Pre School Program, 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 -8.4
- K-3 - 16.2
- 4-12 Regular Education - 20
- K-3 Basic -8.4
- 4-12 Basic Special Education – 8.4
- Pre K-12 Intensive Special Education – 6
- Pre K-12 Complex Special Education – 2.6

FY24 Unit Count Report

School	Enrollment								Units									
	Pre-K	K-3	4-12	K-3 Basic	4-12 Basic	Intense	Complex	Total	Pre-K	K-3	4-12	K-3 Basic	4-12 Basic	Intense	Complex	Voc	Deduct	Total
Forest Oak Elementary School	0	259	139	17	11	15	11	452	0.00	15.99	6.95	2.02	1.31	2.50	4.23	0.00	0.00	33.00
Heritage Elementary School	0	256	134	24	26	23	30	493	0.00	15.80	6.70	2.86	3.10	3.83	11.54	0.00	0.00	43.83
Johnson (Joseph E. Jr) Elementary Sch	0	179	77	20	9	12	6	303	0.00	11.05	3.85	2.38	1.07	2.00	2.31	0.00	0.00	22.66
Lewis (William C.) Dual Language Elem	0	191	66	30	14	12	3	316	0.00	11.79	3.30	3.57	1.67	2.00	1.15	0.00	0.00	23.48
Shortlidge (Evan G.) Academy	0	323	0	45	0	9	17	394	0.00	19.94	0.00	5.36	0.00	1.50	6.54	0.00	0.00	33.34
Linden Hill Elementary School	0	354	141	14	19	9	10	547	0.00	21.85	7.05	1.67	2.26	1.50	3.85	0.00	0.00	38.18
Baltz (Austin D.) Elementary School	0	313	146	28	22	16	3	528	0.00	19.32	7.30	3.33	2.62	2.67	1.15	0.00	0.00	36.39
Richardson Park Elementary School	0	244	145	24	28	20	48	509	0.00	15.06	7.25	2.86	3.33	3.33	18.46	0.00	0.00	50.29
Marbrook Elementary School	0	244	112	13	16	22	24	431	0.00	15.06	5.60	1.55	1.90	3.67	9.23	0.00	0.00	37.01
Richey Elementary School	0	214	105	19	23	6	8	375	0.00	13.21	5.25	2.26	2.74	1.00	3.08	0.00	0.00	27.54
Brandywine Springs School	0	370	410	33	88	18	13	932	0.00	22.84	20.50	3.93	10.48	3.00	5.00	0.71	-0.36	66.11
Mote (Anna P.) Elementary School	0	153	90	15	12	18	36	324	0.00	9.44	4.50	1.79	1.43	3.00	13.85	0.00	0.00	34.01
Warner Elementary School	0	80	173	26	54	26	15	374	0.00	4.94	8.65	3.10	6.43	4.33	5.77	0.00	0.00	33.22
North Star Elementary School	0	363	188	14	13	15	24	617	0.00	22.41	9.40	1.67	1.55	2.50	9.23	0.00	0.00	46.76
William F. Cooke Jr. Elementary	0	365	186	20	19	18	7	615	0.00	22.53	9.30	2.38	2.26	3.00	2.69	0.00	0.00	42.16
duPont (Alexis I.) Middle School	0	0	349	0	80	29	9	467	0.00	0.00	17.45	0.00	9.52	4.83	3.46	1.94	-0.97	36.23
duPont (H.B.) Middle School	0	0	634	0	78	24	11	747	0.00	0.00	31.70	0.00	9.29	4.00	4.23	2.68	-1.34	50.56
Skyline Middle School	0	0	327	0	102	29	14	472	0.00	0.00	16.35	0.00	12.14	4.83	5.38	2.49	-1.25	39.95
Stanton Middle School	0	0	481	0	76	45	17	619	0.00	0.00	24.05	0.00	9.05	7.50	6.54	3.24	-1.62	48.76
Conrad Schools of Science	0	0	1,092	0	55	11	5	1,163	0.00	0.00	54.60	0.00	6.55	1.83	1.92	11.02	-5.51	70.41
Calloway (Cab) School of the Arts	0	0	872	0	43	15	4	934	0.00	0.00	43.60	0.00	5.12	2.50	1.54	2.67	-1.34	54.10
Dickinson (John) School	0	0	801	0	164	45	22	1,032	0.00	0.00	40.05	0.00	19.52	7.50	8.46	8.16	-4.08	79.61
duPont (Alexis I.) High School	0	0	444	0	131	20	10	605	0.00	0.00	22.20	0.00	15.60	3.33	3.85	5.88	-2.94	47.92
McKean (Thomas) High School	0	0	629	0	93	105	43	870	0.00	0.00	31.45	0.00	11.07	17.50	16.54	12.50	-6.25	82.81
Meadowood Program	0	0	1	0	0	4	115	120	0.00	0.00	0.05	0.00	0.00	0.67	44.23	2.80	-1.40	46.35
Red Clay Early Years Program	119	0	0	0	0	38	132	289	14.17	0.00	0.00	0.00	0.00	6.33	50.77	0.00	0.00	71.27
First State School	0	0	0	0	0	0	18	18	0.00	0.00	0.00	0.00	0.00	0.00	6.92	0.00	0.00	6.92
District Totals	119	3,908	7,742	342	1,176	604	655	14,546	14.17	241.23	387.10	40.71	140.00	100.67	251.92	54.08	-27.04	1,202.84

September 30, 2023 Unit Count

FY 2025 Division 32 General Operating Budget inc. EYP

	FY24 Final Budget	FY24 Actual	Difference	FY25 Preliminary Budget	Difference FY25 Prelim vs. FY24 Final	% Change FY25 Prelim vs FY24 Final
Local Revenues						
Current Expense Tax Receipts	82,337,204	81,390,204	(947,000)	97,368,160	15,030,956	18.3%
Interest	500,000	2,769,614	2,269,614	2,500,000	2,000,000	400.0%
MCI Technology Match Tax Receipts	400,000	400,000	0	500,000	100,000	25.0%
Choice Income (net of payments)	5,563,560	5,694,598	131,038	5,922,382	358,822	6.4%
Income from Fees	210,000	299,681	89,681	250,000	40,000	19.0%
Summer School	12,000	21,777	9,777	15,000	3,000	25.0%
Senior & Veteran Tax Rebate	2,773,372	2,863,182	89,810	2,863,182	89,810	3.2%
Indirect Costs	1,100,000	1,159,954	59,954	600,000	(500,000)	-45.5%
Resource Teacher and Athletic Trainer local match	859,552	859,552	0	1,010,981	151,429	17.6%
Extra Time local match	-	0	0	250,000	250,000	
K-4 Reading Specialists local match + Bldg. Subs	512,997	512,997	0	560,040	47,043	9.2%
Opportunity Fund Match	809,960	809,960	0	1,535,040	725,080	89.5%
Needs-Based Tuition and EYP	11,985,704	11,686,758	(298,946)	14,015,391	2,029,687	16.9%
Less Charter School Payments	(15,783,628)	(15,783,628)	0	(16,414,973)	(631,345)	4.0%
Total Local Revenues	91,280,721	92,684,649	1,403,928	110,975,203	19,694,482	21.6%
Opening Balance - 98000	14,381,186	14,381,186	0	5,704,352	(8,676,834)	-60.3%
Total Local Funds Available	105,661,907	107,065,835	1,403,928	116,679,555	11,017,648	10.4%
State Revenues:						
Division I **includes state give back	129,759,701	134,482,287.00	4,722,586	142,325,813	12,566,113	9.7%
6% Supplement for state funded positions	3,725,914	5,052,824	1,326,910	0	(3,725,914)	-100.0%
6% Supplement for local and federal funded positions	391,080	391,080	0	0	(391,080)	-100.0%
Division II (+Voc Div II) *includes ESCO payment	5,050,398	5,064,280	13,882	5,064,280	13,882	0.3%
Division III	7,883,576	7,914,259	30,683	7,914,259	30,683	0.4%
State Technology *includes state give back	-	32,686	32,686	0	0	
State Transportation	10,820,165	11,937,794	1,117,629	12,176,550	1,356,385	12.5%
Safety and Security	1,066,271	1,066,271	0	1,029,655	(36,616)	-3.4%
Ed Sustainment Fund *includes state give back	2,541,649	2,541,649	0	2,541,649	0	0.0%
Related Services Cash-In	1,105,671	1,183,085	27,414	1,105,671	(0)	0.0%
Academic Excellence Cash-In	-	0	0	0	0	0.0%
Guaranteed unit count/mid-year unit count	75,000	0	(75,000)	0	(75,000)	-100.0%
Additional Programs:	15,014,774	14,678,745	(336,029)	15,966,914	789,432	5.3%
Includes:						
Groves	311,401	442,905	131,504	442,905	131,504	42.2%
Adult Basic Education	104,867	104,967	100	104,967	100	0.1%
Secondary Alternative	82,500	101,000	18,500	101,000	18,500	22.4%
Americanization	117,200	117,200	0	117,200	0	0.0%
CSCRIP	264,681	279,832	15,151	279,832	15,151	5.7%
Professional Develop *includes state give back	22,998	22,998	0	0	(22,998)	-100.0%
Driver's Education *includes state give back	57,150	65,592	8,442	0	(57,150)	-100.0%
Opportunity Funds - State	6,895,348	6,895,348	0	7,817,322	921,974	13.4%
Athletic Trainer Block Grant				132,708		
Mental Health Cash-In		32,550		30,000		
HB200	-		0	0	0	
K-4 Reading Specialists\High needs substitutes	1,034,906	1,034,906	0	1,359,533	324,627	31.4%
State grants	6,123,723	5,581,447	(542,276)	5,581,447	(542,276)	-8.9%
Total State Revenue	177,434,199	184,294,960	6,860,761	188,124,791	10,527,884	5.9%
TOTAL CURRENT YEAR REVENUE	268,714,920	276,979,609	8,264,689	299,099,994	30,222,366	11.2%
Revenue Available with Local Carry-Forward	283,096,106	291,360,795	8,264,689	304,804,346	21,545,532	7.6%

	FY24 Final Budget	FY24 Actual	Difference	FY25 Preliminary Budget	Difference FY25 Prelim vs. FY24 Final	% Change FY25 Prelim vs FY24 Final
Expenditures:						
99910100 Superintendent	100,000	98,810	(1,190)	100,000	0	0.0%
99920000 Curriculum/Instruction	3,000,000	2,952,793	(47,207)	3,955,000	955,000	31.8%
99910105 Asst Superintendent Operations	58,000	55,250	(2,750)	58,000	0	0.0%
99910110 Deputy Superintendent School Support	58,000	47,441	(10,559)	58,000	0	0.0%
99990960 Research and Assessment	171,710	72,021	(99,689)	200,000	28,290	16.5%
99910000 Public Communications	110,000	105,247	(4,753)	110,000	0	0.0%
99940810 Technology - Equipment and Repair	2,372,379	2,257,973	(114,406)	2,363,379	(9,000)	-0.4%
99990050 Director of Secondary Schools	115,000	105,373	(9,627)	115,000	0	0.0%
99990060 Director of Elementary Schools	66,000	40,274	(25,726)	66,000	0	0.0%
99910115 Director of Strategic Partnerships	100,000	100,000	0	77,500	(22,500)	-22.5%
99920900 Library	234,000	230,692	(3,308)	234,000	0	0.0%
99900000 Board of Education	35,000	57,592	22,592	35,000	0	0.0%
99990500 Copy Center/Printing	105,000	141,691	36,691	140,000	35,000	33.3%
99950000 Personnel/HR	107,000	73,288	(33,712)	107,000	0	0.0%
99970650 Student Services	246,105	250,529	4,424	238,605	(7,500)	-3.0%
99940000 Business Office/Finance	40,000	36,836	(3,164)	40,000	0	0.0%
99960100 Maintenance	2,959,257	2,966,437	7,180	2,988,850	29,593	1.0%
99921050 Special Education	2,274,526	2,451,005	176,479	2,464,500	189,974	8.4%
99990700 Autism Services	40,000	44,266	4,266	55,000	15,000	37.5%
99990000 Adult Education	615,968	789,805	173,837	766,072	150,104	24.4%
99940200 Division I Salaries	133,876,695	137,808,892	3,932,197	142,325,813	8,449,119	6.3%
99930300 Special Services - Alternative Education	900,000	937,100	37,100	945,000	45,000	5.0%
99960200 Operations/Utilities	3,950,000	4,322,932	372,932	4,068,500	118,500	3.0%
9320240A Forest Oak Elementary	119,460	115,231	(4,229)	119,460	0	
99930400 Nurses/CSCR	50,000	48,218	(1,782)	55,000	5,000	10.0%
99990930 Performing Arts	146,000	142,590	(3,410)	146,000	0	0.0%
9320242A Heritage Elementary	136,800	127,824	(8,976)	141,928	5,128	
9320244A Johnson Elementary	77,700	63,531	(14,169)	94,236	16,536	
99980000 Summer School	5,000	5,860	860	5,000	0	0.0%
9320246A Lewis Elementary	91,950	94,730	2,780	100,127	8,177	
9320248A Shortlidge Academy	124,196	120,713	(3,483)	113,626	(10,570)	
99920110 Opportunity Fund	7,705,308	6,130,388	(1,574,920)	9,352,362	1,647,054	21.4%
9320250A Linden Hill Elementary	121,839	91,578	(30,261)	130,992	9,153	
9320252A Baltz Elementary	118,075	113,179	(4,896)	122,361	4,286	
9320254A Richardson Park Elementary	144,669	117,833	(26,836)	169,000	24,331	
99940300 Division II Vocational	285,000	249,406	(35,594)	285,000	0	0.0%
9320256A Marbrook Elementary	108,575	100,025	(8,550)	130,272	21,697	
99920600 Referendum Technology/Instruction	2,748,529	2,334,340	(414,189)	2,148,529	(600,000)	-21.8%
9320260A Richey Elementary	90,036	69,222	(20,814)	103,202	13,166	
99970675 RTI	1,905,075	1,487,215	(417,860)	2,225,984	320,909	16.8%
9320264A Mote Elementary	119,144	108,665	(10,479)	125,303	6,159	
9320266A Warner Elementary	116,419	116,055	(364)	112,724	(3,695)	
9320270A North Star Elementary	129,700	122,303	(7,397)	146,585	16,885	
9320271A Cooke Elementary	139,919	135,655	(4,264)	131,285	(8,634)	
9320274A AI DuPont Middle	156,450	155,414	(1,036)	136,541	(19,909)	
99920500 Professional Development	88,000	89,419	1,419	81,600	(6,400)	-7.3%
9320276A - HB DuPont Middle	163,284	146,689	(16,595)	180,595	17,311	
99960400 - Red Clay Transportation	9,106,626	10,290,442	1,183,816	15,008,121	1,246,118	9.1%
99960300 - Contractor State Transportation	4,655,376	4,423,402	(231,974)	0	Above	Above
9320280A Skyline Middle	143,935	124,473	(19,462)	161,671	17,736	
9320282A Stanton Middle	176,880	146,101	(30,779)	182,915	6,035	
9320284A Conrad School of Science	418,592	346,456	(72,136)	467,643	49,051	
9320286A Cab Calloway School of the Arts	254,750	246,651	(8,099)	281,967	27,217	
9320290A Dickinson High School	451,958	440,900	(11,058)	450,143	(1,815)	
9320292A AI DuPont High School	376,225	376,420	195	426,063	49,838	
9320261A Brandywine Spring K-8	184,359	174,263	(10,096)	200,339	15,980	
9320294A McKean High School	456,104	423,718	(32,386)	479,054	22,950	
99920800 Driver's Education	94,000	91,507	(2,493)	94,252	252	0.3%
99940400 Local Salaries and Benefits	75,226,863	74,840,248	(386,615)	80,128,210	4,901,347	6.5%

99900300 District Wide Services	4,173,125	4,933,187	760,062	5,758,436	1,585,311	38.0%
Includes:						
Prior Year Payables- One-time carry forward	15,000	56,248	41,248	15,000	0	0.0%
Substitute Teachers	2,718,000	3,524,927	806,927	4,178,266	1,460,266	53.7%
Insurance	614,002	609,381	(4,621)	670,319	56,317	9.2%
DSC Payment	614,123	613,757	(366)	613,757	(366)	-0.1%
Miscellaneous	50,000	10,403	(39,597)	11,000	(39,000)	-78.0%
Postage	15,000	(434)	(15,434)	15,000	0	0.0%
Audits	50,000	30,470	(19,530)	30,000	(20,000)	-40.0%
Gate Expenses	60,000	44,531	(15,469)	50,000	(10,000)	-16.7%
Athletic Trainers (State block AT grant FY25)	7,000	5,974	(1,026)	132,708	125,708	1795.8%
Odyssey of the Mind	30,000	37,930	7,930	42,386	12,386	41.3%
99940410 State Programs/Grants	6,123,723	2,297,402	(3,826,321)	5,581,447	(542,276)	-8.9%
99940100 Contingency	1,690,827	0	(1,690,827)	1,997,554	306,727	18.1%
99900100 Legal Services	250,000	318,850	68,850	250,000	0	0.0%
99970680 Security/School Supervision	1,367,965	1,186,844	(181,121)	1,400,000	32,035	2.3%
99970500 Strategic Plan Initiatives/Extra Time	500,000	552,400	52,400	1,000,000	500,000	100.0%
99930100 Related Services	5,893,836	7,616,139	1,722,303	7,071,946	1,178,110	20.0%
Total Expenditures - Division 32	277,970,912	277,061,733	(909,179)	298,808,692	20,837,780	7.5%
Current Year Revenues/Expenses	(9,255,992)	(82,124)	9,173,868	291,302	9,384,586	-101.4%
Estimated Carry-Forward Balance (local funds)	5,125,194	5,704,352	9,173,868	5,995,654	707,752	13.8%

* School Budgets are based on previous year's unit count and allow for 15% carryover so % increases are not included
June 30, 2024 Reserve Balance \$5,000,000

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Tuition Funds

Tuition-Based Programs Summary
FY25 Preliminary Budget

	FY24 Final Budget	FY24 Actual	Difference	FY25 Preliminary Budget	Difference FY25 Prelim vs FY24 Final	% Change FY25 Prelim vs FY24 Final
REVENUE:						
Opening Balance -Tuition Funds***,****	572,381	572,381	0	8,242,064	7,669,683	1340.0%
Tuition Tax (Inc. property tax credit refund)	28,680,915	28,606,074	(74,841)	30,707,905	2,026,990	7.1%
Tuition billing *	2,260,001	2,359,737	99,736	2,548,516	288,515	12.8%
State Revenue (1st State, Unique Alt)	3,201,004	3,269,196	68,192	3,376,425	175,421	5.5%
Total Tuition Revenue	34,714,301	34,807,388	93,087	44,874,910	10,160,609	29.3%
EXPENDITURES:						
Tuition Payments to Other Agencies	1,790,613	1,929,240	138,627	2,083,579	292,966	16.4%
Unique Alternatives/Private Placement**	2,954,696	3,622,711	668,015	3,803,847	849,151	28.7%
Consortium	278,271	278,271	0	286,619	8,348	3.0%
Meadowood Program	4,750,000	4,750,000	0	3,950,000	(800,000)	-16.8%
Early Years	9,280,000	9,280,000	0	11,500,000	2,220,000	23.9%
ELL/LEP	2,800,000	2,800,000	0	1,800,000	(1,000,000)	-35.7%
First State School	900,000	900,000	0	600,000	(300,000)	-33.3%
Needs-Based Special Education Funding	11,595,000	11,595,000	0	13,256,549	1,661,549	14.3%
Intense and Complex Added Charter Expens	0	0	0	445,231	445,231	
Tuition Contingency	1,225,515	0	(1,225,515)	1,225,515	0	0.0%
Total Expenditures	35,574,095	35,155,222	-418,873	38,951,340	3,377,245	9.5%
Current Year Revenues over Expenses	(1,432,175)	(920,215)	511,960	(2,318,494)	(886,319)	61.9%

* Meadowood Tuition Receipts are received in Dept. 54, APPR 98000

** Final budget Unique Alternatives Budget had error due to receipt of FY24 Revenues in FY23 Appropriation

*** Opening balance includes Needs Based opening balance in APPR 91085

**** Tuition payments were loaded in individual tuition programs in FY23 resulting in lower balance. These, with exception of 54 have been moved to 91050

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**Multi Language Learners Program
FY25 Preliminary Budget**

	FY24 Final Budget	FY24 Actual	Difference	FY25 Preliminary	Difference FY25 Prelim vs FY24 Final	% Change FY25 Prelim vs FY24 Final
Revenues:						
Beginning Balance	2,368,096	2,368,096	0	2,468,305	100,209	4.2%
Current Year Tuition:	2,800,000	2,800,000	0	1,800,000	(1,000,000)	-35.7%
Total Revenues	5,168,096	5,168,096	0	4,268,305	(899,791)	(0)

Expenditures:						
Local Salaries and Benefits:	2,294,704	1,816,024	(478,680)	2,234,825	(59,879)	-2.6%
Travel:	1,500	1,333	(167)	1,500	0	0.0%
Contractual Services:	700,000	489,943	(210,057)	700,000	0	0.0%
Supplies and Materials:	15,000	13,424	(1,576)	15,000	0	0.0%
Total Expenditures	3,011,204	2,320,724	-690,480	2,951,325	-59,879	-2.0%

Current Year Revenues over Expenses	(\$211,204)	\$479,276	\$690,480	(\$1,151,325)	(\$940,121)	445.1%
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First State School
FY25 Preliminary Budget

	FY24 Final Budget	FY24 Actual	Difference	FY25 Preliminary	Difference FY25 Prelim vs FY24 Final	% Change FY25 Prelim vs FY24 Final
Revenue:						
Beginning balance:	1,731,583	1,731,583	0	2,468,407	736,824	42.6%
First State School - State	314,500	314,500	0	314,500	0	0.0%
Tuition	900,000	900,000	0	600,000	(300,000)	-33.3%
Total Revenue:	2,946,083	2,946,083	0	3,382,907	436,824	14.8%
Expenditures:						
Local Salaries and Benefits:	259,531	240,136	(19,395)	280,925	21,394	8.2%
Contractual Services:	1,250,000	316,412	(933,588)	1,312,500	62,500	5.0%
Supplies and Materials:	10,000	334	(9,666)	10,000	0	0.0%
Summer School	20,510	15,883	(4,627)	16,518	(3,992)	-19.5%
Total Expenditures:	1,540,041	572,765	(967,276)	1,619,943	79,902	5.2%
Current Year Revenues over expenses	(325,541)	641,735	967,276	(705,443)	(379,902)	117%

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**Early Years Program
FY25 Preliminary Budget**

	FY24 Final Budget	FY24 Actual	Difference	FY25 Preliminary	Difference FY25 Prelim vs FY24 Final	% Change FY25 Prelim vs FY24 Final
Beginning Local Funds Balance:*	2,968,442	2,968,442	0	831,488	(2,136,954)	-72.0%
State Revenue:						
Division I:	6,579,502	8,516,878	1,937,376	9,049,925	2,470,423	37.5%
6% Supplement for state funded positions	306,354	269,457	-36,897	0	(306,354)	-100.0%
6% Supplement for local and federal funded positions			0	0	0	
Division II: *includes state reduction	378,372	378,372	0	378,372	(0)	0.0%
Division III:	339,535	339,535	0	339,535	0	0.0%
Others:						
CSCRCP	0	0	0	0	0	
Transportation:	556,620	345,943	-210,677	352,862	(203,758)	-36.6%
Related Services Cash-In	171,557	171,557	0	174,988	3,431	2.0%
Total State Revenue:	8,331,941	10,021,742	1,689,801	10,295,682	1,963,741	23.6%
Local Revenue:						
Tuition:	9,280,000	9,280,000	0	11,500,000	2,220,000	23.9%
Total Local Revenue:	9,280,000	9,280,000	0	11,500,000	2,220,000	23.9%
GRAND TOTAL ALL SOURCES:	\$20,580,383	\$22,270,184	\$1,689,801	\$22,627,170	\$2,046,787	9.9%

* FY23 Tuition billing was loaded to prek rather than 91050 and has been moved

Operating Unit	FY24 Final Budget	FY24 Actual	Difference	FY25 Preliminary	Difference FY25 Prelim vs FY24 Final	% Change FY25 Prelim vs FY24 Final
99940200 - Division I Salaries	6,885,856	8,786,335	1,900,479	9,049,925	2,164,069	31.4%
9320529A - Early Years	254,000	135,143	-118,857	137,846	(116,154)	-45.7%
99960200 - Operations/Utilities	0	10,836	10,836	154,500	154,500	
9320529A - Related Services	3,696,062	3,719,006	22,944	3,904,956	208,894	5.7%
99960400 - District Transportation	947,324	929,324	-18,000	957,204	9,880	1.0%
9320529A - Local Salaries and Benefits	6,809,254	6,697,296	-111,958	7,486,213	676,959	9.9%
9320529A - District	256,643	264,166	7,523	280,016	23,373	9.1%
99940100 - Contingency	0	0	0	0	0	0.0%
TOTAL EXPENDITURES:	18,849,139	20,542,106	1,692,967	21,970,660	3,121,521	16.6%
Current Year Revenues Over Expenses	(\$1,237,198)	(\$1,240,364)		(\$174,978)	\$1,062,220	-85.9%

**Meadowood School - Agency 54
FY25 Preliminary Budget**

	FY24 Final	FY24 Actual	Difference	FY25 Preliminary Budget	Difference FY25 Prelim vs FY24 Final	% Change FY25 Prelim vs FY24 Final
Beginning Local Funds Balance	2,404,143	2,404,143	0	3,353,375	949,232	39.48%
State Revenue:						
Division I	6,092,833	5,546,615	(546,218)	5,720,845	(371,988)	-6.11%
6% Supplement for state funded positions	226,622	169,155	(57,467)	-	(226,622)	-100.00%
Division II *includes state reduction	131,012	147,057	16,045	147,057	16,045	12.25%
Division III	345,864	345,864	0	345,864	0	0.00%
Others:						
CSCRП:	23,000	26,665	3,665	26,665	3,665	15.93%
Vocational:	21,140	21,228	88	21,228	88	0.42%
Related Services Cash-In*	351,096	389,038	37,942	408,490	57,394	16.35%
Transportation:	1,376,437	2,055,934	679,497	2,097,053	679,497	49.37%
Sub Rreimburse Family Leave	1,000	500	(500)	1,000	0	0.00%
Total State Revenue:	8,569,004	8,702,056	133,052	8,768,201	199,197	2.32%
Local Revenue:						
Tuition Income:	4,750,000	4,750,000	0	3,950,000	(800,000)	-16.8%
Interest:	100,000	142,936	42,936	110,000	10,000	10.0%
Total Local Revenue:	4,850,000	4,892,936	42,936	4,060,000	(790,000)	-16.3%
Total Current Revenues - State and Local	13,419,004	13,594,992	175,988	12,828,201	(590,803)	-4.4%
Grand Total All Sources:	\$15,823,147	15,999,135.00	175,988	16,181,576	358,429	2.3%

* Related Services Cash-In is loaded to 95-32.

Expenditures:

IBU:	FY24 Final Budget	FY24 Actual	Difference	FY25 Preliminary	Difference FY25 Prelim vs FY24 Final	% Change FY25 Prelim vs FY24 Final
99940200 - Division I Salaries	6,319,455	5,715,165	(604,290)	5,720,845	(598,610)	-9.5%
9320516A - Meadowood School	243,853	256,908	13,055	323,730	79,877	32.8%
99960200 - Operations/Utilities	115,879	135,219	19,340	139,276	23,396	20.2%
99930100 - Related Services	1,077,931	760,930	(317,001)	798,977	(278,955)	-25.9%
99940300 - Division II Vocational	21,140	21,140	0	21,140	0	0.0%
99960400 - District Transportation	2,168,122	2,360,814	192,692	2,455,247	287,125	13.2%
99940400 - Local Salaries and Benefits	3,467,044	3,039,060	(427,984)	3,705,726	238,682	6.9%
99900300 - District Wide Services	135,000	29,625	(105,375)	143,100	8,100	6.0%
99940100 - Contingency	353,841	0	(353,841)	230,908	(122,933)	-34.7%
Total Expenditures:	\$13,902,265	\$12,318,861	(1,583,404)	13,538,947	(363,318)	-2.6%
Revenues over Expenses	(\$483,261)	\$1,276,131	\$1,759,392	(710,746)	(\$227,485)	47.1%
Estimated June 30 Ending Balance	\$1,920,882	\$3,353,375	1,432,493	2,642,629	721,747	37.6%

* Remaining utility expenditures were included in 95-32-99960200

** 389,038 of Related Services costs were covered in 95-32 due to the state Cash In APPR being loaded in 95-32



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Carry-Over Funds

FY2024 State Operating Carry Over Funds

State	FY	Appropriation	Description	Expiration	Amount
	24	00159	Energy	6/30/2025	\$811
	24	00231	World Language Expansion	6/30/2025	\$4,983
	24	05113	Sub. Block Grant	9/30/2024	\$199,023
	24	05149	Homeless Trans	9/30/2024	\$935,794
	24	05152	Contractor Trans	9/30/2024	\$142
	24	5181	Unique Alternatives	6/30/2024	\$1,902,240
	24	5244	School Improvement	6/30/2025	\$82,072
	24	5265	Div. II Vocational	6/30/2025	\$20
	24	5298	Foster Care	9/30/2024	\$101,436
	24	5310	SSBG Reading	6/30/2025	\$112,508
	24	5311	Opp Fund Mental Health	6/30/2025	\$302,191
	24	10171	School Safety and Security	6/30/2026	\$711,310
	24	10230	MCI	6/30/2026	\$323,394
	24	10352	Vocational Equip.	6/30/2026	\$4,735
	23	5404	WLC Expanding Learning	6/30/2025	\$756
	23	10171	School Safety and Security	6/30/2025	\$60
	23	10337	Enhanced MCI	6/30/2025	\$7,525

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Match Tax

FY 2025 Match Tax

Revenue From Match Tax:	\$4,495,161
TOTAL AVAILABLE FUNDS	\$5,176,498
Expenditures:	
Minor Capital Improvement	\$1,091,579
Enhanced Minor Capital Improvement	\$0
State Technology Maintenance	\$500,000
Reading/Math Specialist prior Minner	\$922,509
Extra Time	\$250,000
K-4 Reading Specialist	\$460,040
Opportunity Fund	\$1,535,040
Athletic Trainer Match	\$88,472
Full-time substitutes (\$100,000 from unspent funds)	\$0
TOTAL EXPENDITURES	\$4,847,640
Projected Balance 6/30/25	\$328,858



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Debt Service

FY 2025 Debt Service

Debt Service Tax Rate Requirements:	FY 2025
Revenue From Debt Service Tax:	\$ 7,148,930.00
Balance Available July 1, 2024:	\$ 2,394,889.00
Interest Income	\$ 150,000.00
Available Funds	\$ 9,693,819.00
Estimated Debt Service amount	
including first four months FY26	\$ 9,671,938.00
Balance 11/1/25 (Assumes 99% Collection Rate)	\$ 21,881.00
Tax Rate:	\$0.132 per \$100 of assessed value

Audit finding from FY22 identified that Debt Service shall assume 10% in uncollected debt service tax and reserves to meet the first four months of subsequent fiscal year. This FY25 Debt Service rate assumes 99% debt service tax collection and four months of FY26 payments. This accounts for movement towards satisfying this finding without an unnecessary tax burden on our residents. Red Clay will continue to be able to meet its Debt Service obligations.



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Nutrition Services

RCCSD Nutrition Services Estimated Revenue and Expenditures for FY'25

REVENUE

Carryover Balance		\$7,571,685.85
State Support		\$2,787,000.00
Federal Support		\$7,410,000.00
FFVP Federal Support		\$360,000.00
Sales and Other Revenue		\$1,650,000.00
Total Estimated Revenue		\$19,778,685.85
		-\$7,571,685.85
Estimated rev. minus carryover		\$12,207,000.00

EXPENDITURES

Salaries (05116 & 91100)		\$6,500,000.00
Food/Non-Food		\$6,800,000.00
Equipment / Computers		\$250,000.00
FY'23 Encumbrances		\$519,532.45
Total Estimated Expenditures		\$13,550,000.00

Total Increase/-Decrease **-\$1,343,000.00**

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Federal Funds

FFY 2025 Federal Programs

CATEGORY	FY24	FY25	Difference	% Change
Title I:	6,378,430	6,452,652	74,222	1.2%
Title II: Teacher Quality and Technology	1,161,153	1,179,983	18,830	1.6%
Title III: Bilingual	284,434	276,914	(7,520)	-2.6%
Title IV	740,508	740,508	-	0.0%
IDEA 6-21:	4,542,087	4,478,431	(63,656)	-1.4%
Vocational Education (Perkins)	436,686	445,982	9,296	2.1%
IDEA PreSchool	143,977	143,099	(878)	-0.6%
TOTAL	13,687,275	13,717,569	30,294	0.2%

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Total All Funds

Source	Budgeted Expenditures
State/local Operating	\$298,803,292
Match Tax	\$4,847,640
Debt Service *	\$9,671,938
Tuition	\$38,951,340
Federal Programs	\$13,717,569
Nutrition	\$13,550,000
Total	<u>\$379,541,779</u>

* Based on state code, expenditures include forecast expenditures for the first four months of FY26

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