

FY 2019 Preliminary Budget



Red Clay Consolidated School District
July 11, 2018

Mervin B. Daugherty, Ed.D., Superintendent
Jill M. Floore, Chief Financial Officer

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Board of Education
2018-2019**

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Jill M. Floore, Chief Financial Officer



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Introduction

The FY2019 Red Clay Consolidated School District Preliminary Budget encompasses the period of July 1, 2018 through June 30, 2019. 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. In FY19, the school program also includes preschool programs. The tuition budget includes the Meadowood School, the First State School, Richardson Park Learning Center, and the English Language Learners' program. As the district continues with a plan for full inclusion, this budget reflects tuition expenses both at the traditional and special schools.

The FY19 Preliminary Budget reflects state funding allocations and local taxes. FY18 was the third and final year of an operating increase based on the successful passage of the February 2015 Referendum. In addition to the operating referendum, 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 30 year bonds for construction and renovations. The overall FY19 Red Clay tax rate decreases by 1.6 cents per \$100 of assessed value; a reduction of 4.6 cents in Debt Service and an increase of 2 cents for the match component of additional state funding and 1 cent for tuition programs.

Red Clay Consolidated School District begins the budget with a \$13.9 million opening balance in Division 32 local funds. Red Clay's current year operating revenues are estimated at \$214,073,366 which is combined between \$82,560,697 in local current expense funds and \$131,512,669 in state funds. The FY19 Budget reflects increases in state funds for employee raises and additional programmatic funding for High Needs Students including K-3 Basic Special Education, K-4 High Poverty and ELL learners.

The FY 2019 Preliminary Budget includes \$214,197,870 in operating expenditures. While the FY18 \$3M state give-back will continue into FY19, expenditures are a 3.0% increase over FY18 Budget based on the additional state funding. 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. There is a small projected operating deficit in FY19 and revenues less expenditures are (\$124,504).

The FY19 Preliminary Budget also includes a contingency of \$1,109,709 or 1% of local revenue. The expected ending balance of current expense funds is \$13,811,263 on June 30, 2019. The district continues to maintain the necessary carry-forward balance required to meet payroll obligations through the summer months and receipt of taxes in October.

Federal funds are projected to contribute \$13,426,111 in revenue in Federal FY19. Debt Service payments in FY19 and through October, 2019 are projected to be \$14,041,520. Match Tax revenues supporting minor capital improvements, technology maintenance, resource teachers and extra time programs are projected to be \$3,492,577 based on the continuing and new matching provisions provided by the state budget bill.

Tuition school budgets are balanced. The district's tuition revenue is estimated to generate \$30,581,592 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 special education students and earned state unit funding.

Glossary of Terms

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

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

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

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

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

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

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

Expenditure – Payment to a vendor or employee.

First State Financials (FSF) – Statewide accounting system.

Fiscal Year (FY) – Period between July 1st and June 30th.

Federal Fiscal Year (FFY) – Period between October 1st and September 30th.

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

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

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

Glossary of Terms (continued)

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

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

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

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

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

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

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

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

Preschool -12.8

K-3 - 16.2

4-12 Regular Education 20

4-12 Basic Special Education – 8.4

Pre K-12 Intensive Special Education – 6

Pre K-12 Complex Special Education – 2.6

SUMMARY OF ENROLLMENT & UNITS BY SCHOOL FOR SEPTEMBER 30, 2017 - 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	347	182	13	8	4	554	0.00	21.42	9.10	1.55	1.33	1.54	0.00	0.00	34.94
Heritage Elem (320242)	0	306	181	17	8	5	517	0.00	18.89	9.05	2.02	1.33	1.92	0.00	0.00	33.21
Highlands Elem (320244)	0	190	73	9	8	3	283	0.00	11.73	3.65	1.07	1.33	1.15	0.00	0.00	18.93
William Lewis E (320246)	0	307	123	15	7	8	460	0.00	18.95	6.15	1.79	1.17	3.08	0.00	0.00	31.14
Shortlidge Elem (320248)	0	360	0	0	10	8	378	0.00	22.22	0.00	0.00	1.67	3.08	0.00	0.00	26.97
Linden Hill Ele (320250)	0	384	186	14	8	7	599	0.00	23.70	9.30	1.67	1.33	2.69	0.00	0.00	38.69
Baltz Elem (320252)	0	310	149	23	12	3	497	0.00	19.14	7.45	2.74	2.00	1.15	0.00	0.00	32.48
Richardson Park (320254)	0	365	163	33	14	14	589	0.00	22.53	8.15	3.93	2.33	5.38	0.00	0.00	42.32
Marbrook Elem (320256)	0	268	115	22	13	8	426	0.00	16.54	5.75	2.62	2.17	3.08	0.00	0.00	30.16
Richey Elem (320260)	0	264	149	23	7	3	446	0.00	16.30	7.45	2.74	1.17	1.15	0.00	0.00	28.81
Brandywine Spri (320261)	0	424	498	67	8	9	1,006	0.00	26.17	24.90	7.98	1.33	3.46	0.77	-0.38	64.23
Mote Elem (320264)	0	230	116	21	15	6	388	0.00	14.20	5.80	2.50	2.50	2.31	0.00	0.00	27.31
Warner Elem (320266)	0	118	231	39	42	8	438	0.00	7.28	11.55	4.64	7.00	3.08	0.00	0.00	33.55
North Star Elem (320270)	0	430	216	6	3	9	664	0.00	26.54	10.80	0.71	0.50	3.46	0.00	0.00	42.01
Cooke Elementar (320271)	0	439	188	12	8	10	657	0.00	27.10	9.40	1.43	1.33	3.85	0.00	0.00	43.11
A I duPont Midd (320274)	0	0	399	83	9	7	498	0.00	0.00	19.95	9.88	1.50	2.69	1.43	-0.71	34.74
H B duPont Midd (320276)	0	0	708	70	17	17	812	0.00	0.00	35.40	8.33	2.83	6.54	2.45	-1.22	54.33
Skyline Middle (320280)	0	0	481	108	26	12	627	0.00	0.00	24.05	12.86	4.33	4.62	1.14	-0.57	46.43
Stanton Middle (320282)	0	0	573	98	26	10	707	0.00	0.00	28.65	11.67	4.33	3.85	1.94	-0.97	49.47
Conrad School o (320284)	0	0	1,128	23	14	3	1,168	0.00	0.00	56.40	2.74	2.33	1.15	10.38	-5.19	67.81
Calloway Art Sc (320286)	0	0	899	22	7	8	936	0.00	0.00	44.95	2.62	1.17	3.08	2.45	-1.22	53.05
Dickinson High (320290)	0	0	683	101	23	7	814	0.00	0.00	34.15	12.02	3.83	2.69	5.28	-2.64	55.33

A I duPont High (320292)	0	0	822	134	33	10	999	0.00	0.00	41.10	15.95	5.50	3.85	8.33	-4.16	70.57
McKean High (320294)	0	0	605	140	63	17	825	0.00	0.00	30.25	16.67	10.50	6.54	9.83	-4.91	68.88
Meadowood Progr (320516)	0	0	0	0	38	112	150	0.00	0.00	0.00	0.00	6.33	43.08	2.93	-1.46	50.88
Richardson Park (320526)	117	0	0	0	78	83	278	9.14	0.00	0.00	0.00	13.00	31.92	0.00	0.00	54.06
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
First State Sch (320530)	0	0	0	0	1	24	25	0.00	0.00	0.00	0.00	0.17	9.23	0.00	0.00	9.40
TOTAL	117	4,742	8,868	1,093	506	415	15,741	9.14	292.72	443.40	130.12	84.33	159.62	46.93	23.46	1,142.80

FY 2019 Tax Rate Calculations

Red Clay Consolidated School District



Tax Rate Compilation FY 19

Net assessed value of real property within Red Clay:	\$5,291,741,108
Net assessed value of New Castle County Tax Pool : (1)	\$17,182,590,915

(1) The assessed values for the other districts are: Christina \$5,552,006,975; Colonial \$2,941,741,108; and Brandywine \$3,397,232,641.

Tax pool contribution tax rate: \$0.468/\$100 of assessed value. (2)	0.468
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(2) 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: (3)	0.29086310460
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(3) The rates for the other districts are: Christina 0.3129939930; Colonial 0.1887448625; and Brandywine 0.2073980398.

Current Expense

Real estate taxes from pool: (4)	\$23,389,619
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(4) $\$17,182,590,915 \times \$0.468/\$100 \times 0.29086310460$

Real estate taxes from current expense tax rate above pool: (5)	\$58,046,167
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(5) $\$5,291,741,108 \times (\$1.576 - \$0.468)/\$100 \times .99$ (1% delinquency factor)

Total Current Expense Revenue	\$81,435,785
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Estimated loss due to Senior Tax Credit	-\$1,633,656
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State Reimbursement for Senior Tax Credit	\$1,633,656
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FY18 Current Expense revenue available for expenditures:	\$81,435,785
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Tuition

Required revenue:

Real Estate taxes: (6) \$25,251,130

(6) $\$5,291,741,108 \times \$0.482/\$100) \times .99$

Debt Service

Ending balance in appropriation 91000 on 06/30/18: \$5,488,869

Required Revenue:

Real Estate taxes (7) \$8,995,960

(7) $\$5,291,741,108 \times \$0.17/\$100$

Interest Income \$36,238

Charter School of Wilmington Payment \$336,077

Total Revenue

\$14,857,144

Expenditures:

FY18 bond indebtedness: \$14,041,520

(8) This funding includes principal and interest payments due through October 2019 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 10/31/19:

\$815,624

Match Tax and Minor Capital Improvement

Real estate Match Tax (9) \$3,704,219

(9) $5,291,741,108 \times .07/100$

Expenses:

Minor Cap. FY15: (10) \$1,007,113

(10) *Authorization specifies a 40% local match of the authorized funding in the FY19 Bond Bill - State \$1,510,670 and Local \$1,007,113*

State Technology Maintenance Match: (11) 645,592

(11) *FY18 State Budget Bill Epilogue Section 345 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 (\$5,291,741,108x \$0.0122/\$100)*

Minner Reading/Math Specialist Match: (12)

774,725

(12) *FY19 State Budget Bill Epilogue Section 3 allows continued match for local share of salaries.*

Extra Time Match: (13)

432,977

(13) *FY19 State Budget Bill Epilogue Section 354 allows match for local share of FY08 Extra Time Appropriation.*

K-3 Basic Special Ed and K-4 Reading Specialists Match (14)

632,170

(14) *FY19 State Budget Bill Epilogue Section 370(b) allows match for local share of salaries @ Masters 15*

Total projected expenditures

3,492,577

Projected Match Tax Balance: (14)

211,642

Red Clay FY19 Local Tax Rates

(Per \$100 of Assessed Value)

Tax Category	2017-2018	2018-2019	Difference	Local Tax Rate Dollar Value FY19
Current Expense	\$1.576	\$1.576	\$0.000	\$81,435,785
Tuition	\$0.472	\$0.482	\$0.010	\$25,251,130
Debt Service	\$0.216	\$0.170	(\$0.046)	\$8,995,960
Match Tax	\$0.050	\$0.070	\$0.020	\$3,704,219
TOTAL	\$2.314	\$2.298	(\$0.016)	\$119,387,094

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
2014-2015	\$1.226	\$0.352	\$0.141	\$0.052	\$1.771	1.72%
2015-2016	\$1.426	\$0.362	\$0.146	\$0.050	\$1.984	12.03%
2016-2017	\$1.526	\$0.382	\$0.216	\$0.050	\$2.174	9.58%
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%



Division 32 Operating Budget

FY 2019 Division 32 General Operating Budget

	FY18 Final Budget	FY18 Actual	Difference FY18 Actual to FY18 Final Budget	FY19 Preliminary Budget	Difference FY19 Prelim to FY18 Final Budget	% Change FY19 Prelim vs FY18 Final
Local Revenues						
Current Expense Tax Receipts	79,329,961	79,067,677	(262,284)	79,802,129	472,168	0.6%
Interest	472,517	226,122	(246,395)	237,428	(235,089)	-49.8%
MCI Technology Match Tax Receipts	646,229	646,229	0	645,592	(637)	-0.1%
Choice Income (net of payments)	3,648,295	3,615,611	(32,684)	3,511,577	(136,718)	-3.7%
Income from Fees	210,000	172,731	(37,269)	180,000	(30,000)	-14.3%
Summer School	55,000	39,997	(15,003)	50,000	(5,000)	-9.1%
Senior Tax Rebate	2,178,208	2,230,045	51,837	1,633,656	(544,552)	-25.0%
Indirect Costs	225,000	170,513	(54,487)	400,000	175,000	77.8%
Resource Teacher local match	1,116,192	1,116,192	0	978,835	(137,357)	-12.3%
Extra Time local match	500,000	500,000	0	500,000	0	0.0%
K-3 Basic/K-4 Reading Specialists local match				632,170	632,170	
Needs-Based Tuition	7,500,000	7,500,000	0	8,000,000	500,000	6.7%
Less Charter School Payments	(12,853,844)	(12,853,844)	0	(14,010,690)	(1,156,846)	9.0%
Total Local Revenues	83,027,558	82,431,273	(596,285)	82,560,697	(466,861)	-0.6%
Opening Balance - 98000	11,035,021	11,035,021	0	13,935,767	2,900,746	26.3%
Total Local Funds Available	94,062,579	93,466,294	(596,285)	96,496,464	2,433,885	2.6%
State Revenues:						
Division I **includes state reduction	102,132,606	102,217,578	84,972	103,910,037	1,777,431	1.7%
Division II (+Voc Div II) *includes state reduction	5,750,702	5,819,302	68,599	4,935,688	(815,015)	-14.2%
Division III *includes state reduction	6,874,775	6,875,762	987	7,013,277	138,502	2.0%
State Technology *includes state reduction	200,000	197,727	(2,273)	201,682	1,682	0.8%
State Transportation	6,412,566	6,047,000	(365,566)	6,470,290	57,724	0.9%
Ed Sustainment Fund *Includes state reduction	2,460,380	2,416,029	(44,351)	2,464,350	3,969	0.2%
Related Services Cash-In	1,703,085	1,583,533	(119,552)	1,615,204	(87,881)	-5.2%
Academic Excellence Cash-In	9,828	32,200	22,372	14,000	4,172	42.5%
Additional Programs:	1,336,105	1,319,057	(17,048)	4,888,142	3,552,037	265.9%
Includes:						
Groves	415,752	411,083	(4,669)	411,083	(4,669)	-1.1%
Adult Basic Education	87,894	85,349	(2,545)	85,349	(2,545)	-2.9%
Secondary Alternative	103,350	98,182	(5,168)	98,182	(5,168)	-5.0%
Americanization	117,200	117,200	0	117,200	0	0.0%
CSCR	100,000	148,552	48,552	150,000	50,000	50.0%
Professional Develop *includes state give back	100,000	97,070	(2,930)	97,070	(2,930)	-2.9%
Driver's Education *includes state give back	60,834	54,577	(6,257)	54,577	(6,257)	-10.3%
Standards and Assessment	6,500	6,664	164	6,500	0	0.0%
School Improvement /Opportunity Grants	0	0	0	2,179,842	2,179,842	
K-3 Basic/K-4 Reading Specialists/Math Coaches				1,331,339	1,331,339	
Erate Funds	77,742	71,781	(5,961)	50,000	(27,742)	-35.7%
State grants	266,833	228,599	(38,234)	307,000	40,167	15.1%
Total State Revenue	\$126,880,048	\$126,508,188	(\$371,861)	\$131,512,669	\$4,632,621	3.7%
TOTAL CURRENT YEAR REVENUE	\$209,907,606	\$208,939,461	(\$968,146)	\$214,073,366	\$4,165,760	2.0%
Revenue Available with Local Carry-Forward	\$220,942,627	\$219,974,482	(\$968,146)	\$228,009,133	\$7,066,506	3.2%

	FY18 Final Budget	FY18 Actual	Difference FY18 Actual to Final Budget	FY19 Preliminary Budget	Difference FY19 Prelim to FY18 Final	% Change FY19 Prelim vs FY18 Final
Expenditures:						
99910100 Superintendent	100,000	48,216	(51,784)	100,000	0	0.0%
99920000 Curriculum/Instruction	3,000,000	2,983,354	(16,646)	3,000,000	0	0.0%
99910105 Asst Superintendent Operations	58,000	57,869	(131)	58,000	0	0.0%
99910110 Asst Superintendent School Support	58,000	48,907	(9,093)	58,000	0	0.0%
99990960 Research and Assessment	152,000	151,965	(35)	152,000	0	0.0%
99910000 Public Communications	120,000	120,000	0	120,000	0	0.0%
99940810 Technology - Equipment and Repair	2,319,185	2,302,784	(16,401)	2,319,185	0	0.0%
99990050 Director of Secondary Schools	66,000	47,930	(18,070)	66,000	0	0.0%
99990050 Director of Elementary Schools	66,000	39,205	(26,795)	66,000	0	0.0%
99910115 Equity Officer			0	50,000	50,000	
99920900 Library	234,000	226,843	(7,157)	234,000	0	0.0%
99900000 Board of Education	35,000	34,858	(142)	35,000	0	0.0%
99990500 Copy Center/Printing	195,000	195,000	0	145,000	(50,000)	-25.6%
99950000 Personnel/HR	82,000	72,901	(9,099)	82,000	0	0.0%
99970650 Student Services	351,000	327,247	(23,753)	351,000	0	0.0%
99940000 Business Office/Finance	36,000	30,999	(5,001)	36,000	0	0.0%
99960100 Maintenance	2,250,000	2,250,000	0	2,430,000	180,000	8.0%
99921050 Special Education	1,550,000	1,541,574	(8,426)	1,689,500	139,500	9.0%
99990000 Adult Education	724,196	723,360	(836)	711,814	(12,382)	-1.7%
99940200 Division I Salaries	102,132,606	102,292,024	159,418	103,910,037	1,777,431	1.7%
99930300 Special Services - Alternative Education	700,000	666,667	(33,333)	700,000	0	0.0%
99960200 Operations/Utilities	3,978,406	3,924,819	(53,587)	3,978,406	0	0.0%
9320240A Forest Oak Elementary	139,301	117,684	(21,617)	128,942	(10,359)	-7.4%
99930400 Nurses/CSCR	27,000	20,459	(6,541)	27,000	0	0.0%
99990930 Performing Arts	146,000	151,965	5,965	146,000	0	0.0%
9320242A Heritage Elementary	136,414	122,182	(14,232)	116,807	(19,607)	-14.4%
9320244A Highlands Elementary	93,339	93,067	(272)	94,597	1,258	1.3%
99980000 Summer School	55,000	28,315	(26,685)	50,000	(5,000)	-9.1%
9320246A Lewis Elementary	116,520	97,703	(18,817)	116,303	(217)	-0.2%
9320248A Shortlidge Academy	114,649	105,728	(8,921)	113,246	(1,403)	-1.2%
99920110 School Based Opportunity Grants	0	110,611	110,611	2,179,842	2,179,842	
9320250A Linden Hill Elementary	129,051	109,873	(19,178)	135,003	5,952	4.6%
9320252A Baltz Elementary	119,503	105,222	(14,281)	116,856	(2,647)	-2.2%
9320254A Richardson Park Elementary	146,794	114,722	(32,072)	156,022	9,228	6.3%
99940300 Division II Vocational	290,583	87,063	(203,520)	299,300	8,717	3.0%
9320256A Marbrook Elementary	117,481	105,747	(11,734)	107,184	(10,297)	-8.8%
99920600 Referendum Technology/Instruction	2,590,000	2,569,665	(20,335)	2,590,000	0	0.0%
9320260A Richey Elementary	111,259	102,148	(9,111)	102,186	(9,073)	-8.2%
99970675 RTI/K-3 Basic/Math Coach	1,116,192	1,036,931	(79,261)	2,942,344	1,826,152	163.6%
9320264A Mote Elementary	103,430	89,622	(13,808)	102,133	(1,297)	-1.3%
9320266A Warner Elementary	124,651	116,532	(8,119)	129,069	4,418	3.5%
9320270A North Star Elementary	134,296	120,132	(14,164)	137,114	2,818	2.1%
9320271A Cooke Elementary	128,385	108,921	(19,464)	144,789	16,404	12.8%
9320274A AI DuPont Middle	135,375	123,790	(11,585)	125,710	(9,665)	-7.1%
99920500 Professional Development	140,000	97,185	(42,815)	97,070	(42,930)	-30.7%
9320276A - HB DuPont Middle	184,285	165,651	(18,634)	177,884	(6,401)	-3.5%
99960400 - Red Clay Local Transportation	4,500,401	4,463,769	(36,632)	5,040,449	540,048	12.0%
99960300 - Contractor State Transportation	4,526,258	4,221,472	(304,786)	4,094,828	(431,430)	-9.5%
9320280A Skyline Middle	187,117	169,549	(17,568)	157,818	(29,299)	-15.7%
9320282A Stanton Middle	168,022	152,368	(15,654)	163,029	(4,993)	-3.0%
9320284A Conrad School of Science	430,546	377,380	(53,166)	460,766	30,220	7.0%
9320286A Cab Calloway School of the Arts	257,911	210,719	(47,192)	271,062	13,151	5.1%
9320290A Dickinson High School	385,677	357,196	(28,481)	404,706	19,029	4.9%
9320292A AI DuPont High School	432,358	395,080	(37,278)	451,503	19,145	4.4%
9320261A Brandywine Spring K-8	188,865	163,283	(25,582)	200,782	11,917	6.3%
9320294A McKean High School	455,393	406,297	(49,096)	458,571	3,178	0.7%
99920800 Driver's Education	60,000	45,025	(14,975)	54,577	(5,423)	-9.0%

99940400 Local Salaries and Benefits	62,777,408	61,641,843	(1,135,565)	63,671,418	894,010	1.4%
99900300 District Wide Services	4,109,952	3,687,429	(422,523)	2,916,013	(1,193,939)	-29.0%
Includes:						
Prior Year Payables- One-time carry forward	1,050,000	957,226	(92,774)	50,000	(1,000,000)	-95.2%
Substitute Teachers	1,859,811	1,619,878	(239,933)	1,700,872	(158,939)	-8.5%
Insurance	390,000	307,656	(82,344)	375,000	(15,000)	-3.8%
DSC Payment	620,141	610,865	(9,276)	620,141	0	0.0%
Other district payments/ state grants	50,000	96,572	46,572	50,000	0	0.0%
Postage	15,000	(260)	(15,260)	15,000	0	0.0%
Audits	25,000	11,456	(13,544)	15,000	(10,000)	-40.0%
Gate Expenses	50,000	25,237	(24,763)	40,000	(10,000)	-20.0%
Odyssey of the Mind	50,000	58,799	8,799	50,000	0	0.0%
99990410 State Programs	0	335,125	335,125	313,500	313,500	
99940100 Contingency	1,081,720	491,455	(590,265)	1,109,709	27,990	2.6%
99900100 Legal Services	500,000	223,665	(276,335)	350,000	(150,000)	-30.0%
99970680 Security/School Supervision	571,184	571,184	0	700,000	128,816	22.6%
99970500 Strategic Plan Initiatives/Extra Time	500,000	500,000	0	500,000	0	0.0%
99930100 Related Services	2,251,795	2,078,974	(172,821)	2,251,795	0	0.0%
Total Expenditures - Division 32	\$207,991,508	\$204,479,253	(\$3,512,255)	\$214,197,870	\$6,206,362	3.0%
Current Year Revenues/Expenses	1,916,099	4,460,208	2,544,109	(124,504)	(2,040,602)	-106.5%
Estimated Carry-Forward Balance (local funds)	12,951,120	13,935,767	984,647	13,811,263	860,144	6.6%



Tuition Funds

Tuition-Based Programs Summary
FY19 Preliminary Budget

	FY18 Final Budget	FY18 Actual	Difference FY18 Actual to FY18 Final Budget	FY19 Preliminary Budget	Difference FY19 Prelim to FY18 Final	% Change FY19 Prelim vs FY18 Final Budget
REVENUE:						
Opening Balance -Tuition Funds	765,049	765,049	0	1,293,874	528,825	69.1%
Tuition Tax	24,751,647	24,738,109	(13,538)	25,251,130	499,483	2.0%
Tuition billing	1,552,654	1,182,766	(369,888)	1,241,904	(310,750)	-20.0%
State Revenue (1st State, Unique Alt)	2,551,339	2,687,196	135,857	2,794,684	243,345	9.5%
Total Tuition Revenue	29,620,689	29,373,120	(247,569)	30,581,592	960,903	3.2%
EXPENDITURES:						
Tuition Payments to Other Agencies	2,847,328	2,705,848	(141,480)	2,976,433	129,105	4.5%
Unique Alternatives/Private Placement	3,216,914	3,459,095	242,181	3,732,050	515,136	16.0%
Consortium	338,075	340,503	2,428	350,718	12,643	3.7%
Meadowood Program	4,850,000	4,850,000	0	4,350,000	(500,000)	-10.3%
Intensive Learning Centers	4,544,000	4,544,000	0	4,544,000	0	0.0%
ELL/LEP	4,200,000	4,000,000	(200,000)	3,700,000	(500,000)	-11.9%
First State School	1,150,000	1,150,000	0	1,150,000	0	0.0%
Needs-Based Special Education Funding	7,500,000	7,500,000	0	8,000,000	500,000	6.7%
Tuition Contingency	495,033	0	(495,033)	505,023	9,990	2.0%
Total Expenditures	29,141,350	28,549,446	(591,904)	29,308,223	166,873	1%
Current Year Revenues over Expenses	(285,710)	58,625	344,335	(20,505)	265,205	

Meadowood School - Agency 54
FY19 Preliminary Budget

Revenue:

	FY18 Final Budget	FY18 Actual	Difference Actual vs. FY18 Budget	FY19 Preliminary Budget	% Change FY19 Prelim vs. FY18 Final
Beginning Local Funds Balance	1,458,894	1,458,894	0	2,323,525	59.3%
State Revenue:					
Division I	5,880,473	5,743,240	(137,233)	5,893,169	0.2%
Division II *includes state reduction	263,633	148,922	(114,711)	151,900	-42.4%
Division III	381,595	379,667	(1,928)	387,260	1.5%
Others:					
CSCRIP:	0	23,757	23,757	25,000	
Vocational:	15,000	18,819	3,819	18,000	20.0%
Related Services Cash-In	648,376	640,678	(7,698)	653,492	0.8%
Transportation:	842,195	906,982	64,787	925,122	9.8%
Total State Revenue:	8,031,272	7,862,066	(169,206)	8,053,943	0.3%
Local Revenue:					
Tuition Income:	4,850,000	4,850,000	0	4,350,000	-10.3%
Interest:	28,000	14,981	(13,019)	15,000	-46.4%
Total Local Revenue:	4,878,000	4,864,981	(13,019)	4,365,000	-10.52%
Total Current Revenues - State and Local	12,909,272	12,727,047	(182,225)	12,418,943	-3.80%
Grand Total All Sources:	\$14,368,166	\$14,185,941	(\$182,225)	\$14,742,468	2.61%

Expenditures:

	FY18 Final Budget	FY18 Actual	Difference Actual vs. Budget	FY19 Preliminary Budget	% Change FY19 Prelim vs. FY18 Final
IBU:					
99940200 - Division I Salaries	5,880,473	5,736,100	(144,373)	5,893,169	0.22%
9320516A - Meadowood School	279,327	227,391	(51,936)	231,939	-16.97%
99960200 - Operations/Utilities	185,909	162,655	(23,254)	165,908	-10.76%
99930100 - Related Services	1,216,597	805,870	(410,727)	821,987	-32.44%
99940300 - Division II Vocational	7,500	0	(7,500)	18,000	140.00%
99960400 - District Transportation	1,432,670	1,304,730	(127,941)	1,330,824	-7.11%
99940400 - Local Salaries and Benefits	3,807,392	3,388,971	(418,421)	3,643,563	-4.30%
99900300 - District Wide Services	245,000	83,814	(161,186)	195,000	-20.41%
99980000 - Summer School	25,500	25,500	0	25,500	0.00%
99940100 - Contingency	398,663	0	(398,663)	372,568	-6.55%
Total Expenditures:	13,479,031	11,735,030	-1,744,001	\$12,698,458	-5.79%
Revenues over Expenses	(\$569,759)	\$992,016	\$1,561,776	(\$279,515)	-50.94%
Estimated June 30 Ending Balance	\$889,135	\$2,450,910	\$1,561,776	\$2,044,010	129.89%

Intensive Learning Centers - Agency 58
FY19 Preliminary Budget

Revenue:

	FY18 Final Budget	FY18 Actual	Difference Actual to Budget	FY19 Preliminary Budget	% Change
Beginning Local Funds Balance:	1,010,788	1,010,788	0	1,610,059	59.3%

State Revenue:					
Division I:	4,722,502	4,761,069	38,567	5,302,145	12.3%
Division II: *includes state reduction	151,957	149,362	(2,595)	156,830	3.2%
Division III:	403,396	403,396	0	423,566	5.0%
Others:					
CSCRCP	0	100,763	100,763	100,000	
Transportation:	490,334	606,678	116,344	637,012	29.9%
Related Services	543,448	545,368	1,920	572,636	5.4%
Total State Revenue:	6,311,636	6,566,636	255,000	7,192,189	14.0%

Local Revenue:					
Tuition:	4,544,000	4,544,000	0	4,544,000	0.0%
Interest:	30,000	12,348	(17,652)	15,000	-50.0%
Total Local Revenue: (includes carry-over)	4,574,000	4,556,348	(17,652)	4,559,000	-0.3%

GRAND TOTAL ALL SOURCES:	\$11,896,424	\$12,133,772	\$237,348	\$13,361,248	12.3%
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Expenditures:

Operating Unit	FY18 Final Budget	FY18 Actual	Difference Actual to Budget	FY19 Preliminary Budget	% Change
99940200 - Division I Salaries	4,722,502	4,750,137	27,635	5,302,145	12.3%
9320526A - Richardson Park Learning Center	164,263	163,938	(325)	239,263	45.7%
99960200 - Operations/Utilities	121,000	144,289	23,289	151,503	25.2%
99930100 - Related Services	985,463	1,187,623	202,160	1,247,004	26.5%
99960400 - District Transportaiton	768,059	847,525	79,466	889,901	15.9%
99940400 - Local Salaries and Benefits	3,739,675	3,120,475	(619,200)	3,568,512	-4.6%
99900300 - District Wide Services	225,000	183,782	(41,218)	200,000	-11.1%
99940100 - Contingency	220,005	0	(220,005)	267,225	21.5%
99980000 - Summer School	30,000	16,500	(13,500)	25,000	-16.7%
TOTAL EXPENDITURES:	10,975,967	10,414,269	(561,698)	11,890,554	8.3%

Current Year Revenues Over Expenses	(\$90,330)	\$708,715	\$799,045	(\$139,365)	54.3%
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Estimated June 30 Ending Balance	\$920,458	\$1,719,503	\$799,045	\$1,470,694	59.8%
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English Language Learners Program
FY19 Preliminary Budget

	FY18 Final Budget	FY18 Actual	FY19 Preliminary Budget	Difference FY19Prelim vs FY18 Final	% Change FY19 Prelim vs FY18 Final
Revenues:					
Beginning Balance	390,023	390,023	1,257,091	867,068	222.31%
Current Year Tuition:	4,200,000	4,200,000	3,700,000	(500,000)	-11.90%
Total Revenues	4,590,023	4,590,023	4,957,091	367,068	8.00%
Expenditures:					
Local Salaries and Benefits:	3,596,554	2,784,383	3,398,946	(197,608)	-5.49%
Travel:	500	0	500	0	0.00%
Contractual Services:	700,000	362,345	450,000	(250,000)	-35.71%
Supplies and Materials:	10,000	3,474	10,000	0	0.00%
Total Expenditures	4,307,054	3,150,202	3,859,446	(447,608)	-10.39%
Current Year Revenues over Expenses	(\$107,054)	\$1,049,798	(\$159,446)	(52,392)	48.94%

First State School
FY19 Preliminary Budget

	FY18 Final Budget	FY18 Actual	FY19 Preliminary Budget	Difference FY19Prelim vs FY18 Final	% Change FY19 Prelim vs FY18 Final
Revenue:					
Beginning balance:	320,945	320,945	550,675	229,730	71.6%
First State School - State	314,500	314,500	314,500	0	0.0%
Tuition	1,150,000	1,150,000	1,150,000	0	0.0%
Total Revenue:	1,785,445	1,785,445	2,015,175	229,730	12.9%
Expenditures:					
Local Salaries and Benefits:	293,343	204,558	225,540	(67,803)	-23.1%
Contractual Services:	1,149,866	1,004,417	1,134,550	(15,316)	-1.3%
Supplies and Materials:	15,000	4,547	10,000	(5,000)	-33.3%
Summer School	15,000	23,067	25,000	10,000	66.7%
Total Expenditures:	1,473,209	1,236,589	1,395,090	(78,119)	-5.3%
Current Year Revenues over expenses	(8,709)	227,911	69,410	78,119	



Carry-Over Funds

Prior Year State Carry-Over Funds

State				
FY	Appropriation	Description	Expiration	Amount
2014	05244	School Improvement	6/30/2019	\$4,319
2015	05244	School Improvement	6/30/2019	\$20,149
2014	50022	MCI State	6/30/2019	\$448
2015	50022	MCI State	6/30/2019	\$9,576
2016	50022	MCI State	6/30/2019	\$46,697
2017	50022	MCI State	6/30/2019	\$4,470
2014	50324	Voc Equip Rplc	6/30/2019	1967.6
2015	50324	Voc Equip Rplc	6/30/2019	\$2,497
2016	50324	Voc Equip Rplc	6/30/2019	\$719
2017	50324	Voc Equip Rplc	6/30/2019	\$785

FY2018 State Operating Carry Over Funds

State				
FY	Appropriation	Description	Expiration	Amount
2018	00231	World Language Expansion	6/30/2019	\$4,002
2018	05142	Driver's Ed	9/30/2018	\$6,499
2018	05149	Homeless Transportation	09/30.2018	\$8,343
2018	05152	Contractor Transportation	9/30/2018	\$5,387
2018	05153	Deseg Transportaiton	9/30/2018	\$26,929
2018	05181	Unique Alternatives	6/30/2019	\$173,785
2018	05265	Division II/Vocational Ed	6/30/2019	\$184,385
2018	05193	Standards and Assess	9/30/2018	\$342
2018	05297	Education Opportunity	6/30/2019	\$10,684
2018	50022	MCI State	6/30/2019	\$236,456
2018	50324	Voc Equip Rplc	6/30/2019	\$1,563



Match Tax

FY 2019 Match Tax

Revenue From Match Tax:	\$3,704,219
TOTAL AVAILABLE FUNDS	\$3,704,219
Expenditures:	
Minor Capital Improvement	\$1,007,113
State Technology Maintenance	\$645,592
Reading/Math Specialist prior Minner	\$774,725
K-3 Basic/K-4 Reading Specialist	\$632,170
Extra Time	\$432,977
TOTAL EXPENDITURES	\$3,492,577
Projected Balance 6/30/19	\$211,641



Debt Service

FY 2019 Debt Service

Debt Service Tax Rate Requirements:	FY 2019
Revenue From Debt Service Tax:	\$8,995,960
Balance Available July 1, 2018:	\$5,488,869
CSW Rent	\$336,077
Interest Income	<u>\$36,238</u>
Available Funds	\$14,857,144
Estimated Debt Service amount	
including first quarter 2019	<u>\$14,041,520</u>
Balance at Year End of October 2019	\$815,624
Tax Rate:	\$0.17 cents per \$100 of assessed value



Federal Funds

FFY 2019 Federal Programs Preliminary Allocations

CATEGORY	FF17	FF18	FF19	Difference
Title I:	5,635,669	6,509,993	6,557,297	47,304
Title II: Teacher Quality and Technology	1,253,503	1,179,050	1,147,847	(31,203)
Title III: Bilingual	245,595	221,187	209,667	(11,520)
Title IV		239,042	685,602	446,560
IDEA 6-21*:	4,279,048	4,312,518	4,312,518	-
Vocational Education (Perkins)	392,784	414,672	414,649	(23)
IDEA PreSchool*	98,528	98,531	98,531	-
Priority School Funding		1,098,000	-	(1,098,000)
TOTAL	11,905,127	14,072,993	13,426,111	(646,882)
*Prior year # - final allocation not available as of July 9, 2018				



Nutrition Services

RCCSD Nutrition Services Estimated Revenue and Expenditures for FY'19

REVENUE

Carryover Balance	\$4,606,549.35
State Support	\$2,200,000.00
Federal Support	\$7,425,000.00
FFVP Federal Support	\$296,500.00
Sales and Other Revenue	\$1,770,000.00
Total Estimated Revenue	\$16,298,049.35
	(\$4,606,549.35)
	\$11,691,500.00

EXPENDITURES

Salaries (05116 & 91100)	\$5,400,000.00
Food and Other	\$5,146,500.00
Equipment / Computers	\$600,000.00
FY'17 & '18 Encumbrances	\$509,041.91
Total Estimated Expenditures	\$11,655,541.91

