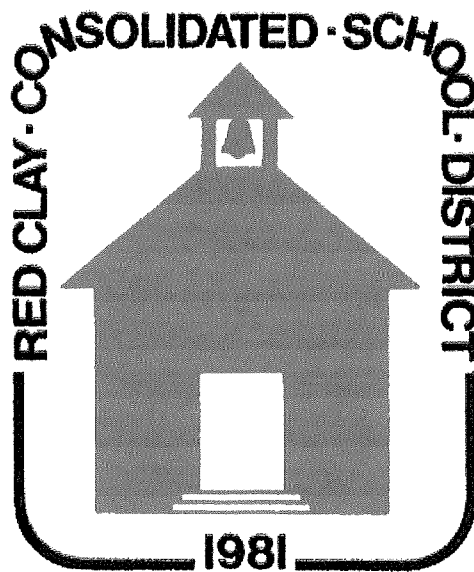


# FY 2010 Final Budget



**Red Clay Consolidated School District**  
**December 14, 2009**

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

**Members of the Red Clay Consolidated School District  
Board of Education  
2009-2010**

James J. Buckley, President

Leah F. Davis, Vice President

Irwin J. Becnel, Jr.

Eric S. Randolph

Kim Williams

Martin A. Wilson, Sr.

Kenneth R. Woods

Mervin B. Daugherty, Ed.D., Executive Secretary

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

Mervin B. Daugherty, Ed.D., Superintendent

Diane Dunmon, Deputy Superintendent

Mary Norris, Assistant Superintendent/Curriculum Instruction

Hugh T. Broomall, Jr., Ed.D, Assistant Superintendent/School Support

Jill M. Floore, Chief Financial Officer



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.

4550 New Linden Hill Road  
Wilmington, DE 19808  
(302) 552-3700

## Introduction

The FY2010 Red Clay Consolidated School District Final Budget encompasses the period of July 1, 2009 through June 30, 2010. 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 adult education through the Groves Program. The tuition budget includes the Meadowood School, the First State School, Richardson Park Learning Center, the Central School and the English Language Learners' program.

Red Clay Consolidated School District begins the budget with an \$11,870,248 opening balance in Division 32 local funds. Red Clay's current year operating revenues are estimated at \$162,434,559 which is combined between \$62,519,443 in local current expense funds, \$93,269,808 in state funds, and \$6,645,308 in federal stimulus state stabilization funds. District current expense revenues are projected to increase by an estimated \$2,623,178 due to the February 2008 voter approved tax increase of 5 cents per \$100 of assessed value. FY2010 is the second year of the three year 15/5/5 Referendum Plan passed by voters. Federal funds are projected to add an additional \$20,618,415 in revenue in Federal FY10, an increase of \$9,720,538 due to funding provided through the American Reinvestment and Recovery Act.

The FY 2010 Final Budget includes \$160,975,359 in operating expenditures. Revenues less expenditures in FY2010 equal \$1,459,200 or .9%. The expected ending balance of current expense funds is \$13,329,448 on June 30, 2010. The district has reestablished the necessary carry-forward balance required to meet payroll obligations through the summer months and receipt of taxes in October.

For capital construction, the district is currently in the process of completing the last major project scheduled at the Wilmington Campus/Cab Calloway School of Arts. This project is funded by funds sold in previous fiscal years. Total Debt Service payments in FY10 and through October, 2010 are projected to be \$11,554,309. Match Tax revenues will remain relatively stable at \$1,487,194 based on the fixed formula determined by the state. Expenditures include minor capital improvement, technology maintenance, asbestos and Reading and Math Resource teachers.

Tuition school budgets are balanced. The district's tuition revenue is estimated to generate \$18,612,487 in revenue from the tuition tax, state sources, federal state stabilization funds, and billings to other districts for attendance in tuition programs. Tuition expenditures are estimated at \$18,473,586, with an ending balance of \$138,901. FY2010 marks the final installment of the three-year tuition loan repayment to Division 32.

Initiatives funding in the 2008 referendum are included in the FY2010 budget. These include the continuation of programs restored or initiated in the 09 budget such as middle school athletics and activities, instructional budgets, local share of salaries for district-wide Full-Day Kindergarten, as well as targeted increases to technology replacement, textbook replacement, and security upgrades. State budget changes reflect a 2.5% decrease in state and local salaries, with (5) corresponding leave days for employees. Local salaries reflect a 2% contract settlement for bargaining unit employees. State funds eliminated \$6,645,308 in operating funds and replaced funding through federal stimulus state stabilization funds.

## Glossary of Terms

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

**Current Expense Taxes** – General purpose 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. Bonds are generally for twenty-year amortizations 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.

**Equalization** – Attempt to level the playing fields for the property-wealthy districts versus the property-poor districts.

**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.

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

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

**Intermediate Budget Unit (IBU)** – A specific program area in which funds are allocated.

**Micro Budget Unit (MBU)** – A subunit of the IBU, which allows program managers to allocate funds within a program or school for special curriculum or activities.

**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% basis by the State.

## Glossary of Terms (continued)

**Needs-Based Funding** – Change in the Department of Education unit allocation from the traditional unit count formula and categories to more broadly defined criteria for three levels of special education units and funding: basic, complex and intense. FY2010 is the first year for Red Clay Consolidated School District to be partially funded on the needs-based formula.

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

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

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

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

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

**Tuition Tax** – Revenues collected for funding special schools and programs in the District, including the Bilingual Program, the Meadowood School, and Intensive Learning Centers, and to pay other districts for the attendance of Red Clay residents to schools outside the District.

**Unit** – A specific allocation of State funds (historically referred to as traditional count) distributed on the basis of the number of students enrolled in a given school. Elementary schools receive one unit for every 17.4 students enrolled in grades 1 through 3, with the exception of kindergarten classes which are calculated on the basis of 34.8 students per unit. Schools with students in grades 4 through 12 receive one unit for every 20 students enrolled.



# **FY 2010 Tax Rate Calculations**

## **Red Clay Consolidated School District**



**Tax Rate Compilation FY 10**

Net assessed value of real property within Red Clay: \$5,084,424,613

Net assessed value of New Castle County Tax Pool : (1) \$16,552,077,312

(1) The assessed values for the other districts are: Christina \$5,462,624,928; Colonial \$2,654,099,085; and Brandywine \$3,350,928,686.

Tax pool contribution tax rate: \$0.468/\$100 of assessed value. (2) 0.468

(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) 0.29035333906

(3) The rates for the other districts are: Christina 0.3075453677; Colonial 0.2031200255; and Brandywine 0.1989812162.

**Current Expense**

Real estate taxes from pool: (4) \$21,929,554

(4)  $\$16,552,077,312 \times \$0.468/\$100 \times 0.29035333906 \times .975$  (2.5% delinquency factor)

Real estate taxes from current expense tax rate above pool: (5) \$35,097,783

(5)  $\$5,084,424,613 \times (\$1.176 - \$0.468)/\$100 \times .975$  (2.5% delinquency factor)

(6) FY10 includes .05 increase in current expense due to February, 2008 referendum. Increase in current expense funds for 2010 is \$2,478,654

Total Current Expense Revenue \$57,027,337

Estimated loss due to Senior Tax Credit -\$2,108,409

State Reimbursement for Senior Tax Credit \$2,108,409

FY10 Current Expense revenue available for expenditures: \$57,027,337

**Tuition**

Required revenue:

Real Estate taxes: (6) \$15,714,685

(6)  $\$5,084,424,613 \times \$0.317/\$100 \times .975$

**Debt Service**

Ending balance in appropriation 8100 on 06/30/09:	\$4,110,738
Required Revenue:	
Real Estate taxes (7)	\$7,485,544
(7) \$5,084,424,613 x \$0.151/\$100 x .975 (2.5% delinquency)	
Interest Income	\$94,827
Total Revenue	\$11,691,109
Expenditures:	
Current bonded indebtedness:	\$11,554,309
(8) This funding includes principal and interest payments due through October 2010. (Funding the first 4 months of the next fiscal year assures adequate funding pending receipt of taxes.)	
Projected debt service balance 10/31/10:	\$136,800

**Match Tax/Minor Capital Improvement**

Ending balance in appropriation 8400 on 06/30/08:	578,499
Real estate Match Tax (9)	1,487,194
(9) 5,084,424,613 x .03/100 x .975 (2.5% delinquency factor)	
Total projected revenue	2,065,693
Expenses:	
Minor Cap. FY09: (10)	563,138
(10) Authorization specifies a 40% local match of the anticipated total available funding of \$1,407,845	
State Technology Maintenance: (11)	620,300
(11) We are authorized to expend this amount every year for maintenance of technology utilizing a tax rate based upon our state match in FY'99, FY'00, and FY'01 of 0.0122 (\$5,084,424,613 x \$0.0122/\$100)	
Asbestos Contingency: (12)	100,000
(12) This is necessary to match any special projects funding that may become available including asbestos funding and architectural barrier removal funding.	
Resource teachers: (13)	572,598
(13) Local match for the state share of salaries for Reading and Math resource teachers	
Total projected expenditures	1,856,036
Match tax balance 6/30/10: (14)	209,657
(14) Balance necessary for the payment of salaries through October, 2010	

**Red Clay FY2010 Tax Rates**

<b>TAX CATEGORY</b>	<b>2008-2009 RATES</b>	<b>2009-2010 RATES</b>	<b>DIFFERENCE</b>
Current Expense	\$1.126	\$1.176	\$0.050
Tuition	\$0.327	\$0.317	(\$0.010)
Debt Service	\$0.141	\$0.151	\$0.010
Minor Cap.	\$0.030	\$0.030	\$0.000
<b>TOTAL</b>	<b>\$1.624</b>	<b>\$1.674</b>	<b>\$0.050</b>

(Per \$100 of Assessed Value)

*Includes both residential and non-residential properties.*

**5-YEAR TAX  
RATE HISTORY**

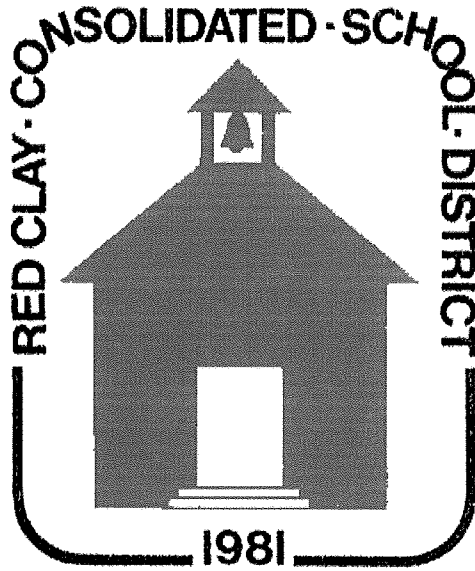
<b>YEAR</b>	<b>CURRENT EXPENSE</b>	<b>TUITION</b>	<b>DEBT SERVICE</b>	<b>MINOR CAP.</b>	<b>TOTAL</b>
2005-06	\$0.876	\$0.210	\$0.133	\$0.058	\$1.277
2006-07	\$0.924	\$0.250	\$0.157	\$0.000	\$1.331
2007-08	\$0.976	\$0.320	\$0.157	\$0.030	\$1.483
2008-09	\$1.126	\$0.327	\$0.141	\$0.030	\$1.624
2009-2010	\$1.176	\$0.317	\$0.151	\$0.030	\$1.674

# SUMMARY OF ENROLLMENT & UNITS BY SCHOOL FOR SEPTEMBER 30, 2009

Red Clay Consolidated School District (32)

SCHOOL	ENROLLMENT						UNITS							
	REG KN	REG 1-3	REG 4-6	REG 7-12	SPEC	TOTAL ENROLL	REG KN	REG 1-3	REG 4-6	REG 7-12	SPEC	VOC	DEDUCT	TOTAL UNITS
Community Sch (203)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Forest Oak Elem (240)	88.33	248.77	176.65	0.00	13.25	527.00	5.08	14.30	8.83	0.00	1.77	0.00	0.00	29.98
Heritage Elem (242)	92.83	241.84	170.77	0.00	22.56	528.00	5.34	13.90	8.54	0.00	2.92	0.00	0.00	30.69
Highlands Elem (244)	48.49	137.74	114.50	0.00	28.27	329.00	2.79	7.92	5.72	0.00	3.56	0.00	0.00	19.99
William Lewis E (246)	92.00	237.96	92.17	0.00	18.87	441.00	5.29	13.68	4.61	0.00	2.40	0.00	0.00	25.97
Shortlidge Elem (248)	56.00	181.92	118.00	0.00	32.08	388.00	3.22	10.46	5.90	0.00	3.77	0.00	0.00	23.34
Linden Hill Ele (250)	107.65	402.25	222.01	0.00	21.09	753.00	6.19	23.12	11.10	0.00	2.72	0.00	0.00	43.13
Baltz Elem (252)	99.00	233.31	140.96	0.00	38.73	512.00	5.69	13.41	7.05	0.00	4.68	0.00	0.00	30.83
Richardson Park (254)	56.00	192.39	115.67	0.00	31.94	396.00	3.22	11.06	5.78	0.00	4.27	0.00	0.00	24.33
Marbrook Elem (256)	91.00	268.95	154.16	0.00	30.89	545.00	5.23	15.46	7.71	0.00	3.93	0.00	0.00	32.32
Richey Elem (260)	72.00	179.98	133.11	0.00	31.91	417.00	4.14	10.34	6.66	0.00	4.20	0.00	0.00	25.34
Brandywine Spri (261)	120.32	369.13	386.28	167.59	60.68	1,104.00	6.91	21.21	19.31	8.38	8.24	0.75	-0.38	64.44
Mote Elem (264)	111.97	243.72	131.16	0.00	31.15	518.00	6.44	14.01	6.56	0.00	3.99	0.00	0.00	30.99
Warner Elem (266)	88.00	248.62	143.47	0.00	77.91	558.00	5.06	14.29	7.17	0.00	9.65	0.00	0.00	36.17
North Star Elem (270)	106.00	393.52	251.82	0.00	27.66	779.00	6.09	22.62	12.59	0.00	3.81	0.00	0.00	45.11
A I duPont Midd (274)	0.00	0.00	146.71	277.07	72.22	496.00	0.00	0.00	7.34	13.85	9.02	1.58	-0.79	31.00
H B duPont Midd (276)	0.00	0.00	222.41	546.00	77.59	846.00	0.00	0.00	11.12	27.30	9.97	2.24	-1.12	49.51
Skyline Middle (280)	0.00	0.00	203.79	459.76	85.45	749.00	0.00	0.00	10.19	22.99	11.16	1.84	-0.92	45.26
Stanton Middle (282)	0.00	0.00	241.86	385.25	97.89	725.00	0.00	0.00	12.09	19.26	12.80	1.70	-0.85	45.00
Conrad School o (284)	0.00	0.00	148.94	500.08	25.98	675.00	0.00	0.00	7.45	25.00	3.45	3.61	-1.81	37.71
Calloway Art Sc (286)	0.00	0.00	136.37	699.02	5.61	841.00	0.00	0.00	6.82	34.95	0.74	1.29	-0.64	43.15
Dickinson High (290)	0.00	0.00	0.00	589.20	71.80	661.00	0.00	0.00	0.00	29.46	8.64	6.72	-3.36	41.46
A I duPont High (292)	0.00	0.00	0.00	1,399.22	80.78	1,480.00	0.00	0.00	0.00	69.96	10.43	9.41	-4.70	85.10
McKean High (294)	0.00	0.00	0.00	765.84	115.16	881.00	0.00	0.00	0.00	38.29	14.75	8.77	-4.38	57.43
Meadowood Progr (516)	0.00	0.00	0.00	0.00	129.00	129.00	0.00	0.00	0.00	0.00	21.07	2.30	-1.15	22.22
Richardson Park (526)	0.00	0.00	0.00	0.00	232.00	232.00	0.00	0.00	0.00	0.00	29.32	0.00	0.00	29.32
The Central Sch (527)	0.00	0.00	0.00	1.00	145.00	146.00	0.00	0.00	0.00	0.05	17.62	1.08	-0.54	18.21
First State Sch (530)	0.00	0.00	0.00	0.00	18.00	18.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00
TOTAL	1,229.59	3,580.10	3,450.81	5,790.03	1,623.47	15,674.00	70.67	205.75	172.54	289.50	211.88	41.30	-20.65	970.99





DIVISION 32  
OPERATING BUDGET

## FY 2010 Division 32 General Operating Budget

	FY09 Actual	FY2010 Preliminary Budget	FY2010 Final Budget	Difference Final vs Prelim budget
<b>Local Revenues</b>				
Current Expense Tax Receipts	52,926,048	54,918,928	54,918,928	0
Receivable from Tuition Funds	600,000	587,114	587,114	0
Interest	639,165	735,039	903,267	168,228
MCI Technology Match Tax Receipts	617,760	620,300	620,300	0
Choice Income (net of payments)	1,644,364	1,685,473	1,960,997	275,524
Income from Fees	327,676	250,000	250,000	0
Summer School	95,195	70,428	70,428	0
Senior Tax Rebate	2,067,068	2,108,409	2,108,409	0
Indirect Costs	1,112,374	1,100,000	1,100,000	0
<b>Total Local Revenues</b>	<b>60,029,649</b>	<b>62,075,692</b>	<b>62,519,443</b>	<b>443,751</b>
Opening Balance - 8000	2,509,112	11,870,248	11,870,248	0
<b>Total Local Funds Available</b>	<b>\$62,538,761</b>	<b>\$73,945,940</b>	<b>\$74,389,691</b>	<b>\$443,751</b>
<b>State Revenues:</b>				
Division I	74,298,525	73,832,682	72,893,354	(939,328)
Division II (includes Vocation Div II)	5,890,821	5,075,073	5,552,971	477,898
Division III	6,288,596	6,419,745	6,119,252	(300,493)
Tax Relief^	2,897,220	0	0	0
Additional Programs:	11,481,781	9,059,734	8,704,231	(355,503)
Includes:				
Groves	419,545	415,350	402,627	(12,723)
Adult Basic Education	27,764	27,486	45,500	18,014
Secondary Alternative	132,500	131,175	132,500	1,325
ICAL		0	56,036	56,036
Americanization	113,600	113,600	113,600	0
CSCR	831,199	300,000	200,000	(100,000)
Professional Development	181,355	181,355	178,082	(3,273)
Extra Time/School Success Block Grant^	1,010,280	0	0	0
Driver's Education	70,131	72,500	64,500	(8,000)
Transportation	6,230,634	6,226,988	6,045,397	(181,591)
State Technology^	113,134	0	0	0
Reading III	131,149	10,033	0	(10,033)
Standards and Assessment	14,689	15,000	15,000	0
PCD	305,757	0	0	0
Excellence Option	440,300	490,000	525,000	35,000
Excellence Allotment^	515,480	0	0	0
School Improvement	398,883	310,000	330,000	20,000
Erate Funds	187,280	150,000	162,000	12,000
Related Services	221,990	527,747	385,487	(142,260)
Adolescent Hospital	36,000	36,000	36,000	0
Teacher of the Year	2,508	2,500	2,502	2
State grants	97,604	50,000	10,000	(40,000)
<b>Total State Revenue</b>	<b>100,856,943</b>	<b>94,387,233</b>	<b>93,269,808</b>	<b>(1,117,426)</b>

<b><u>Federal Stimulus - State Stabilization Funds</u></b>				
Reading/Math Resource Teachers - Salary/OEC		1,480,081	1,480,081	0
Technology Block Grant		113,134	113,134	0
Tax Relief		2,897,220	2,897,220	0
Academic Excellence		515,982	515,982	0
School Success Block Grant		1,010,280	1,010,280	0
Division II		628,611	628,611	0
Total Stimulus - State Stabilization		6,645,308	6,645,308	0
<b>TOTAL CURRENT YEAR REVENUE</b>	160,886,592	163,108,233	162,434,559	(\$673,674)
<b>Revenue Available with Local Carry-Forward</b>	163,395,704	174,978,481	174,304,807	(\$673,674)

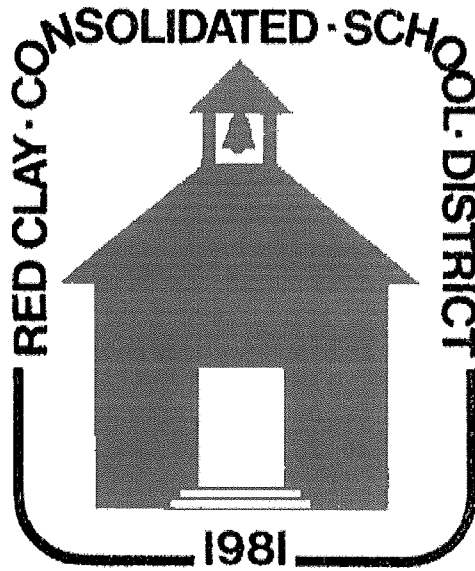
	<b>FY09 Actual</b>	<b>FY2010 Preliminary Budget</b>	<b>FY2010 Final Budget</b>	<b>Difference Final vs Prelim budget</b>
<b>Expenditures:</b>				
IBU 01 - Superintendent	128,651	129,115	129,115	0
IBU 02 - Ass't Superintendent Academics	764,286	1,072,806	1,072,806	0
IBU 03 - Deputy Superintendent	361,792	440,000	440,000	0
IBU 04 - Ass't Superintendent School Support	49,251	75,000	75,000	0
IBU 05 - Research and Data Analysis	323,341	143,257	143,257	0
IBU 06 - Assessment		185,800	185,800	0
IBU 07 - Director of Curriculum and Instruction	49,723	49,980	49,980	0
IBU 08 - Communications	54,444	68,310	68,310	0
IBU 09 - Technology	1,872,787	1,937,977	1,937,977	0
IBU 10 - Director of School Operations	49,397	99,960	99,960	0
IBU 11 - School Choice	40,041	15,980	15,980	0
IBU 12 - Library Services	149,879	200,000	200,000	0
IBU 13 - Board of Education	35,591	44,155	44,155	0
IBU 14 - Printing Services	291,918	302,046	302,046	0
IBU 15 - Human Resources	96,364	104,125	104,125	0
IBU 16 - Facilities	0	0		0
IBU 17 - Dir on Special Assignment - Prevention		49,980	49,980	0
IBU 18 - Business Office	37,297	41,650	41,650	0
IBU 19 - Maintenance	1,008,859	1,763,160	1,763,160	0
IBU 21 - Special Services	920,331	948,901	948,901	0
IBU 22 - Student Services	64,171	0	0	0
IBU 23 - Adult Education	0	687,611	750,263	62,652
IBU 28 - Division I - Salaries	73,326,561	73,832,682	72,893,354	(939,328)
IBU 29 - Custodial Services	339,672	359,231	359,231	(0)
IBU 30 - Alternative Education	449,122	449,122	449,122	0
IBU 38 - Utilities	6,007,783	5,521,000	5,521,000	0
IBU 40 - Forest Oak Elementary	47,995	102,029	103,137	1,108
IBU 41 - Performing Arts	87,445	89,975	89,975	0
IBU 42 - Heritage Elementary	34,763	107,290	111,079	3,789
IBU 44 - Highlands	43,169	77,079	77,857	778
IBU 45 - Summer School	95,310	70,428	78,294	7,866
IBU 46 - Lewis Elementary	40,494	106,628	107,679	1,051
IBU 48 - Shortlidge Elementary	54,746	82,853	83,819	966
IBU 49 - School Improvement	83,049	310,000	310,000	0
IBU 50 - Linden Hill Elementary	79,017	118,399	120,026	1,627
IBU 52 - Baltz Elementary	85,585	89,601	89,601	0
IBU 54 - Richardson Park Elem.	47,695	78,757	83,630	4,873
IBU 55 - Voc. Education Division II	182,549	312,085	275,977	(36,108)
IBU 56 - Marbrook Elementary	59,225	89,813	91,008	1,195
IBU 58 - Tech Replacement	246,158	500,000	500,000	0
IBU 60 - Richey	37,451	96,630	97,634	1,004
IBU 61 - Extra Time	782,656	0	0	0
IBU 63 - State Stabilization	0	6,645,308	6,645,308	0
IBU 64 - Mote Elementary	49,957	108,631	108,631	0
IBU 66 - Warner Elementary	55,658	112,659	130,270	17,611
IBU 68 - Full Day K Start-Up	721,644	0	0	0
IBU 70 - North Star Elementary	80,722	149,060	149,060	0
IBU 74 - AI DuPont Middle School	43,633	107,990	136,622	28,632
IBU 75 - Professional Development	167,880	181,355	178,082	(3,273)
IBU 76 - HB DuPont Middle	97,992	141,960	158,242	16,282

IBU 77 - RCCSD Transportation	2,274,720	2,101,898	2,993,252	891,354
IBU 78 - Contractor Transportation	5,178,163	5,370,000	4,840,727	(529,273)
IBU 80 - Skyline Middle	104,847	132,562	158,499	25,937
IBU 82 - Stanton Middle	94,119	119,723	143,897	24,174
IBU 84 - Conrad School of Science	120,117	223,294	225,505	2,211
IBU 85 - Strings Program	21,870	23,100	23,100	0
IBU 86 - Cab Calloway	97,568	213,147	213,147	0
IBU 90 - Dickinson High	262,332	369,265	414,310	45,045
IBU 91 - Director of Curriculum	49,130	0	0	0
IBU 92 - AI DuPont High	360,232	404,979	439,479	34,500
IBU 93 - Brandywine Springs	135,196	159,466	159,466	0
IBU 94 - McKean High	347,792	365,329	367,688	2,359
IBU 95 - Drivers Education	73,412	72,500	64,500	(8,000)
IBU 96 - Local Salaries and Benefits	40,764,969	44,468,772	43,475,383	(993,389)
IBU 97 - District Wide Services	<u>7,918,202</u>	<u>8,693,441</u>	<u>9,302,904</u>	<u>609,463</u>
Includes:				0
Prior Year Account Payables	89,238	50,000	55,000	5,000
Revenue Anticipation Loan Repayment	0	0		0
Substitute Teachers	1,227,951	1,300,000	1,300,000	0
Insurance	229,580	240,000	220,000	(20,000)
Charter Payments	4,052,028	4,452,757	5,087,220	634,463
DSC Payment	1,165,875	935,389	935,389	0
BSES K-8 Expansion	87,496	0	0	0
State Assessment	0	628,848	628,848	0
Conrad Schools of Science Expansion	146,210	150,000	150,000	0
Administrative Office Rental	774,492	781,447	781,447	0
Tuition reimbursement	33,711	15,000	5,000	(10,000)
Audits/FRT	61,500	65,000	65,000	0
Gate Expenses	50,121	75,000	75,000	0
IBU 98 - Other State Services	<u>856,601</u>	<u>48,533</u>	<u>38,502</u>	<u>(10,031)</u>
Includes:				0
Groves*	419,545	0	0	0
Adult Basic Education*	27,764	0	0	0
Secondary Alternative*	132,500	0	0	0
Americanization*	113,600	0	0	0
Reading III	124,684	10,033	0	(10,033)
Adolescent Hospital	36,000	36,000	36,000	0
Teacher of the Year	2,508	2,500	2,502	2
IBU 99 - Contingency	0	739,459	743,897	4,438
<b>Total Expenditures - Division 32</b>	<b>148,305,323</b>	<b>161,705,846</b>	<b>160,975,359</b>	<b>(730,487)</b>
<b>Current Year Revenues/Expenses</b>	<b>12,581,270</b>	<b>1,402,387</b>	<b>1,459,200</b>	<b>56,813</b>
<b>Carry-Forward Balance</b>	<b>2,509,112</b>	<b>13,272,635</b>	<b>13,329,448</b>	<b>56,813</b>

\*moved to IBU23 Adult Education

^Moved to State Fiscal Stabilization Funds





## TUITION FUNDS

## Tuition-Based Programs Summary

### FY10 Final Budget

	<b>FY09 Final Budget</b>	<b>FY10 Preliminary Budget</b>	<b>FY10 Final Budget</b>	<b>Difference Final vs. Prelim</b>
<b>Revenue</b>				
Opening Balance -Tuition Funds	1,050,809	1,142,341	1,162,170	19,829
Tuition Tax	16,144,036	15,714,685	15,714,685	0
Tuition billing	549,490	562,163	548,109	(14,054)
State Revenue (LEP, 1st State, Unique Alt)	1,157,733	314,500	764,500	450,000
Federal Stimulus - State Stabilization	-	423,023	423,023	0
<b>Total Tuition Revenue</b>	<b>18,902,068</b>	<b>18,156,712</b>	<b>18,612,487</b>	<b>455,775</b>
<b>Expenditures</b>				
Payable from FY07 - loan repayment	600,000	587,114	587,114	0
Tuition Payments to Other Agencies	2,771,561	2,569,740	2,645,321	75,581
*Unique Alternatives/Private Placement	935,210	499,117	1,037,122	538,005
Consortium	230,390	302,975	302,975	0
Meadowood Program	5,265,000	5,396,625	5,396,625	0
Intensive Learning Centers	5,200,000	4,940,000	4,940,000	0
*ELL/LEP	1,845,023	2,164,870	2,164,870	0
*First State School	937,399	928,119	928,119	0
Tuition Contingency	500,000	467,368	471,441	4,073
<b>Total Expenditures</b>	<b>18,284,583</b>	<b>17,855,928</b>	<b>18,473,586</b>	<b>617,658</b>
<b>Ending Balance - FY 2010</b>	<b>617,485</b>	<b>300,784</b>	<b>138,901</b>	<b>(161,883)</b>
<b>Remaining Payable to 32</b>	<b>587,114</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*includes state funding allocations

**First State School  
FY10 Final Budget**

	<b>F09 Final Budget</b>	<b>FY10 Preliminary Budget</b>	<b>FY10 Final Budget</b>	<b>Difference</b>
<b>Revenue:</b>				
Beginning balance:	281,911	304,674	432,449	127,775
First State School - State	314,500	314,500	314,500	0
Tuition	622,899	613,619	613,619	0
<b>Total Revenue:</b>	<b>1,219,310</b>	<b>1,232,793</b>	<b>1,360,568</b>	<b>\$127,775</b>

<b>Expenditures:</b>				
Local Salaries and Benefits:	147,856	147,975	149,514	1,539
Contractual Services:	740,492	755,144	755,144	0
Supplies and Materials:	25,000	25,000	25,000	0
Capital Outlay:	0	0	0	0
<b>Total Expenditures:</b>	<b>913,348</b>	<b>928,119</b>	<b>929,658</b>	<b>\$1,539</b>

<b>ENDING BALANCE - FY 2010</b>	<b>\$305,962</b>	<b>\$304,674</b>	<b>\$430,910</b>	<b>\$126,236</b>
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**English Language Learners Program**  
**FY10 Final Budget**

<b>Revenues:</b>	<b>FY09 Final Budget</b>	<b>FY10 Preliminary Budget</b>	<b>FY10 Final Budget</b>	<b>Difference</b>
Beginning Balance - July 1, 2009	175,771	365,000	364,921	(79)
State LEP:	423,023	423,023	423,023	0
Title III:	271,848	271,848	266,985	(4,863)
Tuition:	1,442,000	1,741,847	1,741,847	0
	2,312,642	2,801,718	2,796,776	(4,942)

<b>Expenditures:</b>				
Local Salaries and Benefits:	1,867,325	2,027,370	1,763,454	(263,916)
Travel:	4,333	7,000	7,000	0
Contractual Services:	127,347	201,200	210,000	8,800
Supplies and Materials:	155,646	34,481	50,000	15,519
Indirect	0	5,330	5,340	10
	2,154,651	2,275,381	2,035,794	(239,587)
<b>Ending balance June 30, 2010</b>	157,991	526,337	760,982	234,645

**Meadowood School - Agency 54**  
FY 2010 Final Budget

**Revenue:**

	<b>FY09 Final Budget</b>	<b>FY10 Preliminary Budget</b>	<b>FY10 Final Budget</b>	<b>Difference</b>
<b>Beginning Local Funds Balance</b>	350,601	970,598	983,032	12,434

<b>State Revenue:</b>				
Division I	2,795,526	2,713,609	2,652,627	(60,981)
Division II	140,936	121,212	130,905	9,693
Division III	164,164	164,164	164,164	-
Others:				-
CSCR: P	99,249	55,308	44,246	(11,062)
Vocational:	15,475	18,055	18,055	-
Transportation:	796,559	927,548	814,477	(113,071)
Excellence Allotment:	12,435	0	0	-
<b>Total State Revenue:</b>	<b>4,024,344</b>	<b>3,999,896</b>	<b>3,824,475</b>	<b>(175,421)</b>
<b>Federal - State Stabilization Funds</b>	<b>0</b>	<b>105,155</b>	<b>105,153</b>	<b>(2)</b>

<b>Local Revenue:</b>				
Tuition Income:	5,265,000	5,396,625	5,396,625	-
Property Tax Relief Funding^:	75,576	0	0	-
Interest:	10,000	21,000	14,082	(6,918)
<b>Total Local Revenue: (includes carry-over)</b>	<b>5,701,177</b>	<b>6,388,223</b>	<b>6,393,739</b>	<b>5,516</b>

<b>Grand Total All Sources:</b>	<b>\$9,725,521</b>	<b>\$10,493,274</b>	<b>\$10,323,367</b>	<b>(\$169,907)</b>
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**Expenditures:**

<b>IBU:</b>	<b>FY09 Final Budget</b>	<b>FY10 Preliminary Budget</b>	<b>FY10 Final Budget</b>	<b>Difference</b>
28 - Division I	2,795,526	2,713,609	2,652,627	(60,982)
31 - Meadowood	259,500	259,500	259,500	-
38 - Utilities	91,300	86,735	86,735	-
39 - CSCR: P	0	0	0	-
51 - Related Services	813,536	716,516	716,516	(0)
55 - Vocational Education	15,475	18,055	18,055	-
63 - State Stabilization	0	105,155	105,153	(2)
77- RCCSD Transportation	1,096,919	1,118,691	1,125,341	6,650
78 - Contractor Transportation	25,000	0	0	-
96 - Local Salary and Benefits	4,002,935	3,799,654	3,655,735	(143,919)
99 - Contingency	250,000	262,332	258,084	(4,248)
<b>Total Expenditures:</b>	<b>9,350,191</b>	<b>9,080,247</b>	<b>8,877,747</b>	<b>(\$202,501)</b>
				-
<b>ENDING BALANCE - FY 2010</b>	<b>375,329</b>	<b>1,413,026</b>	<b>1,445,620</b>	<b>\$32,594</b>

^Moved to State Fiscal Stabilization Funds

**Intensive Learning Centers - Agency 58**  
**FY10 Final Budget**

**Revenue:**

	<b>FY09 Final Budget</b>	<b>FY10 Preliminary Budget</b>	<b>FY10 Final Budget</b>	<b>Difference</b>
<b>Beginning Local Funds Balance:</b>	536,938	1,261,085	1,266,844	5,759

<b>State Revenue:</b>				
Division I:	4,396,803	4,285,699	4,221,768	(63,931)
Division II:	264,534	234,695	257,079	22,384
Division III:	335,790	335,790	343,252	7,462
Others:				-
CSCR:	12,417	38,057	38,057	-
Vocational:	7,738	7,737	7,738	1
Transportation:	444,722	523,493	529,312	5,819
Excellence Allotment^:	25,435	0	0	-
<b>Total State Revenue:</b>	<b>5,487,439</b>	<b>5,425,471</b>	<b>5,397,206</b>	<b>(\$28,265)</b>
<b>Federal - State Stabilization Funds</b>	<b>0</b>	<b>178,086</b>	<b>178,086</b>	<b>\$0</b>

<b>Local Revenue:</b>				
Tuition:	5,200,000	4,940,000	4,940,000	0
Property Tax Relief^:	122,811	0	0	0
Interest:	15,000	22,630	17,174	(5,456)
<b>Total Local Revenue: (includes carry-over)</b>	<b>5,874,749</b>	<b>6,223,715</b>	<b>6,224,018</b>	<b>\$348,966</b>

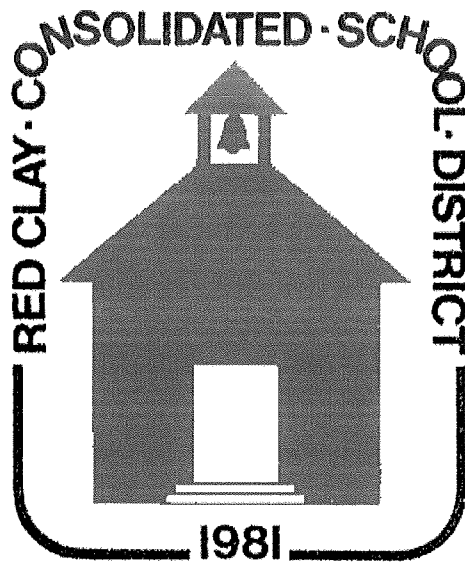
<b>GRAND TOTAL ALL SOURCES:</b>	<b>11,362,188</b>	<b>11,827,272</b>	<b>11,799,310</b>	<b>(\$27,962)</b>
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**Expenditures:**

<b>IBU:</b>	<b>FY09 Final Budget</b>	<b>FY10 Preliminary Budget</b>	<b>FY10 Final Budget</b>	<b>Difference</b>
28-DIVISION I	4,396,803	4,285,699	4,221,768	(63,931)
32 - RICHARDSON PARK	174,811	174,811	174,811	-
33- TELEGRAPH ROAD	133,000	133,000	133,000	-
38-UTILITIES	235,642	223,860	223,860	0
51 - RELATED SERVICES	669,391	665,187	665,187	(0)
55-VOC. ED. DIV. II	7,738	7,737	7,738	1
63 - STATE STABILIZATION	0	105,153	178,086	72,933
77 - DISTRICT TRANS	691,041	697,951	706,950	8,999
78-CONT. TRANSP.	0	0	0	-
96-LOCAL SALARY AND BENEFITS	4,267,816	3,948,746	3,822,218	(126,528)
99-CONTINGENCY	227,244	295,682	294,983	(699)
<b>TOTAL EXPENDITURES:</b>	<b>10,803,486</b>	<b>10,537,826</b>	<b>10,428,601</b>	<b>(109,225)</b>

<b>Ending Balance:</b>	<b>558,702</b>	<b>1,289,446</b>	<b>1,370,709</b>	<b>81,263</b>
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^moved to State Fiscal Stabilization Funds



## DEBT SERVICE

**FY 2010 Debt Service**

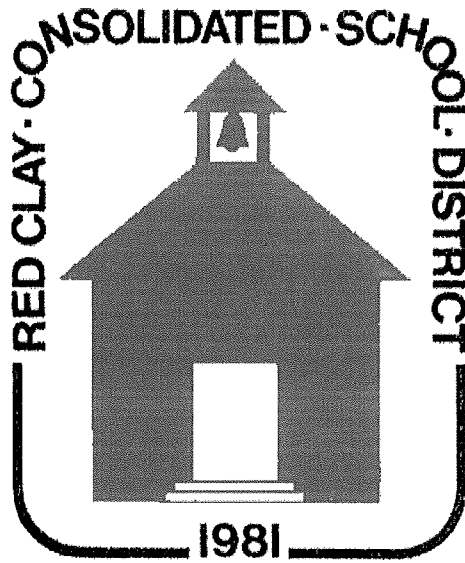
<b>Debt Service Tax Rate Requirements:</b>	<b>FY 2010</b>
Revenue From Debt Service Tax:	\$7,485,544
Balance Available July 1, 2009:	\$4,110,738
Interest Income	\$94,827
Available Funds	\$11,691,109
Estimated Debt Service amount	
including first four months of FY2011	\$11,554,309
Balance at Year End of October 2010	\$136,800
<b>Tax Rate:</b>	<b>15.1 cents per \$100 of assessed value</b>



## MATCH TAX

**FY 2010 Match Tax**

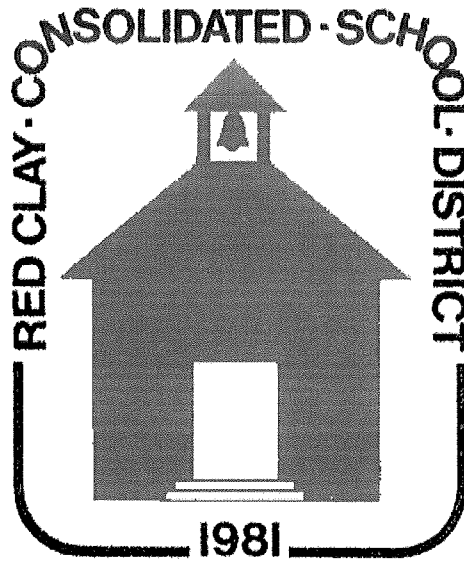
Revenue From Match Tax:	\$1,487,195
Balance Available July 1, 2009:	\$578,498
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$2,065,693</b>
Expenditures:	
Minor Capital Improvement	\$563,138
State Technology Maintenance	\$620,300
Asbestos Contingency	\$100,000
Minner Resource Teachers (Reading/Math)	\$572,598
<b>TOTAL EXPENDITURES</b>	<b>\$1,856,036</b>
<b>Projected Balance 6/30/10</b>	<b>\$209,657</b>



## FEDERAL FUNDS

### FFY 2010 Federal Programs

<b>CATEGORY</b>	<b>FFY 09</b>	<b>FFY10</b>	<b>Difference</b>
Title I:	4,485,865	5,010,723	524,858
Title II: Teacher Quality and Technology	2,070,163	1,988,375	(81,788)
Title III: Bilingual	271,848	266,985	(4,863)
Title IV: Drug Free Schools	141,295	143,448	2,153
Title V: Innovative Education	-	-	-
Others:			-
IDEA 6-21:	3,198,696	3,837,864	639,168
Vocational Education (Perkins)	313,070	336,085	23,015
IDEA PreSchool	416,940	387,783	(29,157)
Subtotal	10,897,877	11,971,263	1,073,386
ARRA Stimulus			-
Title I	-	4,114,299	4,114,299
IDEA Pre-School	-	446,766	446,766
IDEA 6-21	-	3,906,087	3,906,087
1003(g)	-	180,000	180,000
Subtotal		8,647,152	8,647,152
<b>TOTAL</b>	<b>10,897,877</b>	<b>20,618,415</b>	<b>9,720,538</b>



## NUTRITION SERVICES

## **RCCSD Nutrition Services FY10 Budget**

### **REVENUE**

Carryover Balance	\$1,220,887.72
State Support	\$1,519,288.23
Federal Support	\$3,572,484.59
FFVP Federal Support	\$124,850.00
Sales and Other Revenue	\$2,316,561.68
Federal Equipment Grant	\$27,790.00
<b>Total Estimated Revenue</b>	<b>\$8,781,862.22</b>
	<b>-\$1,220,887.72</b>
	<b>\$7,560,974.50</b>

### **EXPENDITURES**

Salaries & Benefits	\$3,611,966.97
Food and Other	\$3,693,497.88
Equipment / Computers	\$112,184.08
<b>Total Estimated Expenditures</b>	<b>\$7,417,648.93</b>

**Revenues-Expenses      \$143,325.57**

