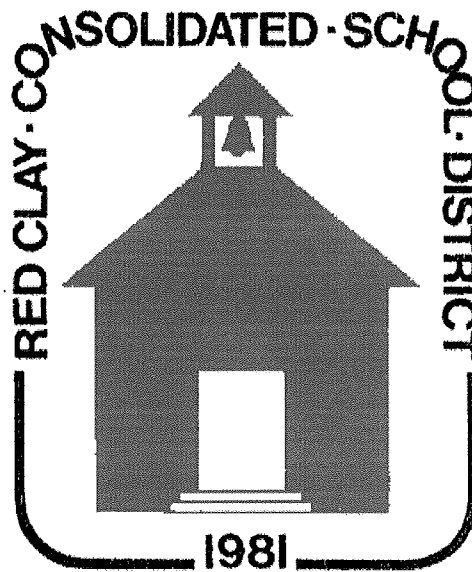


FY 2010 Preliminary Budget



Red Clay Consolidated School District
August 19, 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**

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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 Preliminary 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 a \$11.7 million opening balance in Division 32 local funds. Red Clay's current year operating revenues (not including the special schools) are estimated at \$163,108,233, which is combined between \$62,075,692 in local current expense funds, \$94,387,233 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 \$20,618,456 in revenue in Federal FY10, an increase of \$9,720,579 due to funding provided through the American Reinvestment and Recovery Act.

The FY 2010 Final Budget includes \$161,705,846 in operating expenditures. Revenues less expenditures in FY2010 equal \$1,402,387 or .8%. The expected ending balance of current expense funds is \$13,272,635 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 \$2,062,837 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 \$18,156,712 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 \$17,855,928, a decrease of 2.3% with an ending balance of \$300,784. FY2010 marks the final installment of the three-year 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 reductions 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 1st and June 30th.

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

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)

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 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 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 -\$2,000,000

State Reimbursement for Senior Tax Credit \$2,000,000

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

Tuition

Required revenue:

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

(6) $\$5,084,424,613 \times \$0.317/\$100 \times .975$ (2.5% delinquency factor)

Debt Service

Estimated ending balance in appropriation 8100 on 06/30/09:	\$3,991,926
Required Revenue:	
Real Estate taxes (7)	\$7,485,544
(7) $\$5,084,424,613 \times \$0.151/\$100 \times .975$ (2.5% delinquency)	
Interest Income	\$94,827
Total Revenue	\$11,572,297
Expenditures:	
Current bonded indebtedness:	\$11,554,309
(8) <i>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.)</i>	
Projected debt service balance 10/31/10:	\$17,988

Match Tax/Minor Capital Improvement

Ending balance in appropriation 8400 on 06/30/08:	575,642
Real estate Match Tax (9)	1,487,194
(9) $5,084,424,613 \times .03/100 \times .975$ (2.5% delinquency factor)	
Total projected revenue	2,062,837
Expenses:	
Minor Cap. FY09: (10)	570,623
(10) <i>Authorization specifies a 40% local match of the anticipated total available funding of \$1,426,558.</i>	
State Technology Maintenance: (11)	620,300
(11) <i>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)</i>	
Asbestos Contingency: (12)	100,000
(12) <i>This is necessary to match any special projects funding that may become available including asbestos funding and architectural barrier removal funding.</i>	
Minner teachers: (13)	572,598
(13) <i>Local match for the state share of salaries for Minner Reading and Math teachers</i>	
Total projected expenditures	1,863,521
Projected match tax balance 6/30/09: (14)	199,316
(14) <i>Balance necessary for the payment of salaries through October, 2010</i>	

Red Clay FY2010 Tax Rates

TAX CATEGORY	2008-2009 RATES	2009-2010 RATES	DIFFERENCE
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
TOTAL	\$1.624	\$1.674	\$0.050

(Per \$100 of Assessed Value)

Includes both residential and non-residential properties.

**5-YEAR TAX
RATE HISTORY**

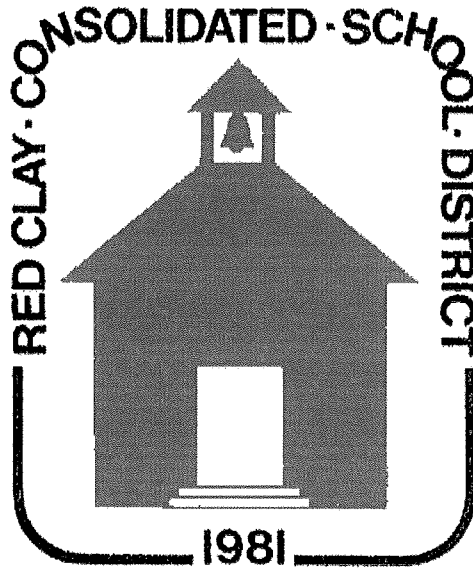
YEAR	CURRENT EXPENSE	TUITION	DEBT SERVICE	MINOR CAP.	TOTAL
2005-06	\$0.876	\$0.210	\$0.133	\$0.058	\$1.277
2006-07	\$0.924	\$0.250	\$0.157	\$0.000	\$1.331
2007-08	\$0.976	\$0.320	\$0.157	\$0.030	\$1.483
2008-09	\$1.126	\$0.327	\$0.141	\$0.030	\$1.624
2009-2010	\$1.176	\$0.317	\$0.151	\$0.030	\$1.674

SUMMARY OF ENROLLMENTS & UNITS BY SCHOOL FOR SEPTEMBER 30th, 2008

Red Clay Consolidated School District (32)

SCHOOL	ENROLLMENTS						UNITS					
	REG	REG	REG	REG	REG	TOTAL	REG	REG	REG	REG	DEDUCT	TOTAL
	KN	1-3	4-6	7-12	SPEC	ENROLL	KN	1-3	4-6	7-12	SPEC	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
Forest Oak Elem (240)	73.77	260.31	178.33	0.00	13.59	526.00	4.24	14.96	8.92	0.00	1.82	29.94
Heritage Elem (242)	73.00	224.20	161.05	0.00	25.75	484.00	4.20	12.89	8.05	0.00	3.40	28.53
Highlands Elem (244)	48.50	139.74	113.47	0.00	35.29	337.00	2.79	8.03	5.67	0.00	4.53	21.03
William Lewis E (246)	102.00	237.07	123.65	0.00	21.28	484.00	5.86	13.62	6.18	0.00	2.71	28.37
Shortidge Elem (248)	61.00	212.11	124.97	0.00	33.92	432.00	3.51	12.19	6.25	0.00	4.17	26.12
Linden Hill Ele (250)	126.89	384.98	228.11	0.00	23.02	763.00	7.29	22.13	11.41	0.00	3.14	43.97
Baltz Elem (252)	91.98	248.99	129.46	0.00	50.57	521.00	5.29	14.31	6.47	0.00	5.77	31.84
Richardson Park (254)	66.00	154.43	109.34	0.00	31.23	361.00	3.79	8.88	5.47	0.00	4.04	22.18
Marbrook Elem (256)	92.98	278.46	148.01	0.00	26.55	546.00	5.34	16.00	7.40	0.00	3.52	32.26
Richey Elem (260)	60.00	179.07	142.46	0.00	47.47	429.00	3.45	10.29	7.12	0.00	6.20	27.06
Brandywine Spri (261)	126.66	350.10	387.32	156.98	58.94	1,080.00	7.28	20.12	19.37	7.85	8.04	63.05
Mote Elem (264)	90.78	238.77	112.41	0.00	28.04	470.00	5.22	13.72	5.62	0.00	3.42	27.98
Warner Elem (266)	72.43	285.76	150.03	0.00	88.78	597.00	4.16	16.42	7.50	0.00	10.82	38.91
North Star Elem (270)	113.05	381.73	235.17	0.00	27.05	757.00	6.50	21.94	11.76	0.00	3.63	43.83
A I duPont Midd (274)	0.00	0.00	115.83	281.29	64.88	462.00	0.00	0.00	5.79	14.06	7.94	28.53
H B duPont Midd (276)	0.00	0.00	239.14	554.47	69.39	863.00	0.00	0.00	11.96	27.72	8.83	50.05
Skyline Middle (280)	0.00	0.00	214.84	449.56	80.60	745.00	0.00	0.00	10.74	22.48	10.41	44.54
Stanton Middle (282)	0.00	0.00	179.53	355.01	91.46	626.00	0.00	0.00	8.98	17.75	11.99	39.72
Conrad School o (284)	0.00	0.00	137.02	436.57	44.41	618.00	0.00	0.00	6.85	21.83	5.59	35.41
Calloway Art Sc (286)	0.00	0.00	139.88	695.02	6.10	841.00	0.00	0.00	6.99	34.75	0.83	43.26
Dickinson High (290)	0.00	0.00	0.00	693.50	83.50	777.00	0.00	0.00	0.00	34.67	10.24	48.81
A I duPont High (292)	0.00	0.00	0.00	1,420.97	60.03	1,481.00	0.00	0.00	0.00	71.05	7.60	84.33
McKean High (294)	0.00	0.00	0.00	846.65	126.35	973.00	0.00	0.00	0.00	42.33	16.26	63.72
Meadowood Progr (516)	0.00	0.00	0.00	0.00	139.00	139.00	0.00	0.00	0.00	0.00	22.33	23.52
Richardson Park (526)	0.00	0.00	0.00	0.00	227.00	227.00	0.00	0.00	0.00	0.00	28.43	28.43
The Central Sch (527)	0.00	0.00	0.00	0.00	151.00	151.00	0.00	0.00	0.00	0.00	18.06	18.61
First State Sch (530)	0.00	0.00	0.00	0.00	19.00	19.00	0.00	0.00	0.00	0.00	3.17	3.17
TOTAL	1,199.04	3,575.72	3,370.02	5,890.02	1,674.20	15,709.00	68.91	205.50	168.50	294.50	216.90	977.17

Referendum Initiatives (Year 1) Expenditures and Encumbrances through June 30, 2009					
Program	Budgeted Amount	Expenditures	Encumbrances	Balance	% Expended & Encumbered
Full Day K - Salaries	1,052,787.00	789,097.00	-	263,690.00	74.95%
Full Day K Start Up	725,000.00	649,703.16	65,773.20	9,523.64	98.69%
Restore Instructional Budgets	774,353.00	774,353.00	-	-	100.00%
Operating Cost Increases	447,872.00	447,872.00	-	-	100.00%
High School Clubs	124,588.00	130,432.04	-	(5,844.04)	104.69%
Middle School Clubs/Athletics	263,445.00	271,948.15	-	(8,503.15)	103.23%
Elementary Clubs	19,380.00	33,820.28	-	(14,440.28)	174.51%
After School/Athletic Transportation	150,000.00	115,045.69	-	34,954.31	76.70%
Performing Arts	25,000.00	25,000.00	-	-	100.00%
Textbook	250,000.00	240,239.45	9,804.00	(43.45)	100.02%
Library Books	150,000.00	127,064.45	21,712.38	1,223.17	99.18%
Athletics	150,000.00	150,000.00	-	-	100.00%
Technology	250,000.00	95,327.49	150,819.32	3,853.19	98.46%
Security	100,000.00	100,000.00	-	-	100.00%
TOTAL	4,482,425.00	3,949,902.71	248,108.90	284,413.39	93.65%



DIVISION 32
OPERATING BUDGET

FY 2009 Division 32 General Operating Budget

	FY09 Final Budget	FY09 Actual	FY2010 Preliminary Budget	Increase FY2010 vs FY09 budget	% Change
Local Revenues					
Current Expense Tax Receipts	52,295,750	52,926,048	54,918,928	2,623,178	105.0%
Receivable from Tuition Funds	600,000	600,000	587,114	(12,886)	97.9%
Interest	921,488	639,165	735,039	(186,449)	79.8%
MCI Technology Match Tax Receipts	617,760	617,760	620,300	2,540	100.4%
Choice Income (net of payments)	1,644,364	1,644,364	1,685,473	41,109	102.5%
Income from Fees	200,000	327,676	250,000	50,000	125.0%
Summer School	95,395	95,195	70,428	(24,967)	73.8%
Senior Tax Rebate	1,515,000	2,067,068	2,108,409	593,409	139.2%
Indirect Costs	800,000	1,112,374	1,100,000	300,000	137.5%
Total Local Revenues	58,689,757	60,029,649	62,075,692	3,385,935	105.8%
Opening Balance - 8000	2,509,112	2,509,112	11,870,248	9,361,136	473.1%
Total Local Funds Available	\$61,198,869	\$62,538,761	\$73,945,940	\$12,747,071	120.8%
State Revenues:					
Division I	76,461,188	74,298,525	73,832,682	(2,628,506)	96.6%
Division II (includes Vocation Div II)	5,735,070	5,890,821	5,075,073	(659,997)	88.5%
Division III	5,896,080	6,288,596	6,419,745	523,665	108.9%
Tax Relief	2,897,220	2,897,220	0	(2,897,220)	0.0%
Additional Programs:	10,886,118	11,481,781	9,059,734	(1,826,384)	83.2%
<u>Includes:</u>					
Groves	419,545	419,545	415,350	(4,195)	99.0%
Adult Basic Education	27,764	27,764	27,486	(278)	99.0%
Secondary Alternative	132,500	132,500	131,175	(1,325)	99.0%
Americanization	113,600	113,600	113,600	0	100.0%
CSCRCP	250,000	831,199	300,000	50,000	120.0%
Professional Development	181,355	181,355	181,355	0	100.0%
Extra Time/School Success Block Grant	1,010,280	1,010,280	0	(1,010,280)	0.0%
Driver's Education	70,131	70,131	72,500	2,369	103.4%
Transportation	6,405,935	6,230,634	6,226,988	(178,947)	97.2%
State Technology	113,134	113,134	0	(113,134)	0.0%
Reading III	124,684	131,149	10,033	(114,651)	8.0%
Standards and Assessment	25,000	14,689	15,000	(10,000)	60.0%
PCD	305,757	305,757	0	(305,757)	0.0%
Excellence Option	490,000	440,300	490,000	0	100.0%
Excellence Allotment	515,480	515,480	0	(515,480)	0.0%
School Improvement	200,000	398,883	310,000	110,000	155.0%
Erate Funds	140,455	187,280	150,000	9,545	106.8%
Related Services	221,989	221,990	527,747	305,758	237.7%
Adolescent Hospital	36,000	36,000	36,000	0	100.0%
*Unique Alternative/Private placement	0	0	0	0	
Teacher of the Year	2,509	2,508	2,500	(9)	99.6%
State grants	100,000	97,604	50,000	(50,000)	50.0%
Total State Revenue	101,875,676	100,856,943	94,387,233	(7,488,443)	92.6%
Federal Stimulus - State Stabilization Funds					
Reading/Math Resource Teachers - Salary/OEC			1,480,081	1,480,081	

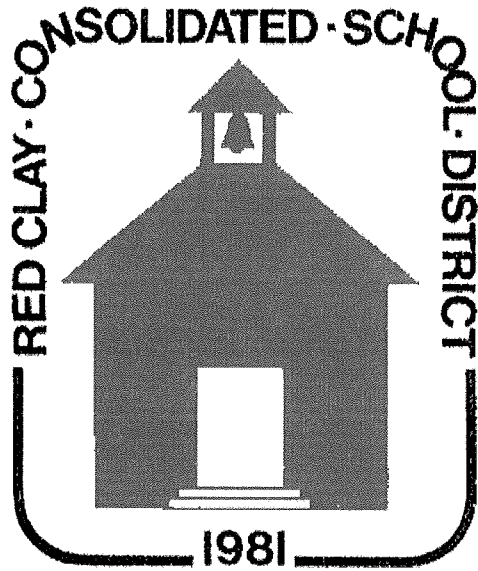
Technology Block Grant			113,134	113,134	
Tax Relief			2,897,220	2,897,220	
Academic Excellence			515,982	515,982	
School Success Block Grant			1,010,280	1,010,280	
Division II			628,611	628,611	
Total Stimulus - State Stabilization	0	0	6,645,308	6,645,308	
TOTAL CURRENT YEAR REVENUE	160,565,433	160,886,592	163,108,233	2,542,800	101.6%
Revenue Available with Carry-Forward	163,074,545	163,395,704	174,978,481	11,582,777	107.3%

	FY09 Final Budget	FY09 Actual	FY2010 Preliminary Budget	Increase FY2010 vs FY09 budget	% Change
<u>Expenditures:</u>					
IBU 01 - Superintendent	129,115	128,651	129,115	0	100.0%
IBU 02 - Ass't Superintendent Academics	772,806	764,286	1,072,806	300,000	138.8%
IBU 03 - Deputy Superintendent	440,000	361,792	440,000	0	100.0%
IBU 04 - Ass't Superintendent School Support	49,980	49,251	75,000	25,020	150.1%
IBU 05 - Research and Data Analysis	329,057	323,341	143,257	(185,800)	43.5%
IBU 06 - Assessment			185,800	185,800	
IBU 07 - Director of Curriculum and Instruction	49,980	49,723	49,980	0	100.0%
IBU 08 - Communications	68,310	54,444	68,310	0	100.0%
IBU 09 - Technology	1,881,531	1,872,787	1,937,977	56,446	103.0%
IBU 10 - Director of School Operations	49,980	49,397	99,960	49,980	200.0%
IBU 11 - School Choice	49,980	40,041	15,980	(34,000)	32.0%
IBU 12 - Library Services	150,000	149,879	200,000	50,000	133.3%
IBU 13 - Board of Education	44,155	35,591	44,155	0	100.0%
IBU 14 - Printing Services	302,046	291,918	302,046	0	100.0%
IBU 15 - Human Resources	104,125	96,364	104,125	0	100.0%
IBU 17 - Dir on Special Assignment - Prevention			49,980	49,980	
IBU 18 - Business Office	41,650	37,297	41,650	0	100.0%
IBU 19 - Maintenance	1,009,076	1,008,859	1,763,160	754,084	174.7%
IBU 21 - Special Services	921,263	920,331	948,901	27,638	103.0%
IBU 22 - Student Services	75,000	64,171		(75,000)	0.0%
IBU 23 - Adult Education			687,611	687,611	
IBU 28 - Division I - Salaries	76,461,188	73,326,561	73,832,682	(2,628,506)	96.6%
IBU 29 - Custodial Services	342,125	339,672	359,231	17,106	105.0%
IBU 30 - Alternative Education	449,000	449,122	449,122	122	100.0%
IBU 38 - Utilities	6,017,154	6,007,783	5,521,000	(496,154)	91.8%
IBU 40 - Forest Oak Elementary	71,495	47,995	102,029	30,534	142.7%
IBU 41 - Performing Arts	87,475	87,445	89,975	2,500	102.9%
IBU 42 - Heritage Elementary	66,129	34,763	107,290	41,161	162.2%
IBU 44 - Highlands	58,185	43,169	77,079	18,894	132.5%
IBU 45 - Summer School	95,295	95,310	70,428	(24,867)	73.9%
IBU 46 - Lewis Elementary	71,495	40,494	106,628	35,133	149.1%
IBU 48 - Shortlidge Elementary	66,129	54,746	82,853	16,724	125.3%
IBU 49 - School Improvement	200,000	83,049	310,000	110,000	155.0%
IBU 50 - Linden Hill Elementary	92,959	79,017	118,399	25,440	127.4%
IBU 52 - Baltz Elementary	87,593	85,585	89,601	2,008	102.3%
IBU 54 - Richardson Park Elem.	62,263	47,695	78,757	16,494	126.5%
IBU 55 - Voc. Education Division II	314,665	182,549	312,085	(2,580)	99.2%
IBU 56 - Marbrook Elementary	66,129	59,225	89,813	23,684	135.8%
IBU 58 - Tech Replacement	250,000	246,158	500,000	250,000	200.0%
IBU 60 - Richey	60,763	37,451	96,630	35,867	159.0%
IBU 61 - Extra Time	1,010,280	782,656	0	(1,010,280)	0.0%
IBU 63 - State Stabilization	0	0	6,645,308	6,645,308	
IBU 64 - Mote Elementary	69,706	49,957	108,631	38,925	155.8%
IBU 66 - Warner Elementary	89,382	55,658	112,659	23,277	126.0%
IBU 68 - Full Day K Start-Up	725,000	721,644	0	(725,000)	0.0%
IBU 70 - North Star Elementary	98,325	80,722	149,060	50,735	151.6%
IBU 74 - AI DuPont Middle School	88,495	43,633	107,990	19,495	122.0%
IBU 75 - Professional Development	181,355	167,880	181,355	0	100.0%
IBU 76 - HB DuPont Middle	125,558	97,992	141,960	16,402	113.1%

IBU 77 - RCCSD Transportation	2,770,127	2,274,720	2,101,898	(668,229)	75.9%
IBU 78 - Contractor Transportation	4,890,000	5,178,163	5,370,000	480,000	109.8%
IBU 80 - Skyline Middle	126,614	104,847	132,562	5,948	104.7%
IBU 82 - Stanton Middle	116,671	94,119	119,723	3,052	102.6%
IBU 84 - Conrad Middle	138,738	120,117	223,294	84,556	160.9%
IBU 85 - Strings Program	22,000	21,870	23,100	1,100	105.0%
IBU 86 - Cab Calloway	119,625	97,568	213,147	93,522	178.2%
IBU 90 - Dickinson High	339,035	262,332	369,265	30,230	108.9%
IBU 91 - Director of Curriculum	49,980	49,130	0	(49,980)	0.0%
IBU 92 - AI DuPont High	393,696	360,232	404,979	11,283	102.9%
IBU 93 - Brandywine Springs	138,733	135,196	159,466	20,733	114.9%
IBU 94 - McKean High	349,767	347,792	365,329	15,562	104.4%
IBU 95 - Drivers Education	82,969	73,412	72,500	(10,469)	87.4%
IBU 96 - Local Salaries and Benefits	42,213,262	40,764,969	44,468,772	2,255,510	105.3%
IBU 97 - District Wide Services*	8,111,346	7,918,202	8,693,441	582,095	107.2%
Includes:				0	
Prior Year Account Payables	50,000	89,238	50,000	0	100.0%
Substitute Teachers	1,300,000	1,227,951	1,300,000	0	100.0%
Insurance	240,000	229,580	240,000	0	100.0%
Charter Payments	4,323,065	4,052,028	4,452,757	129,692	103.0%
DSC Payment	1,165,875	1,165,875	935,389	(230,486)	80.2%
BSES K-8 Expansion	85,000	87,496	0	(85,000)	0.0%
State Assessment	0	0	628,848	628,848	
Conrad Schools of Science Expansion	150,000	146,210	150,000	0	100.0%
Administrative Office Rental	732,406	774,492	781,447	49,041	106.7%
Tuition reimbursement	0	33,711	15,000	15,000	
Audits/FRT	65,000	61,500	65,000	0	100.0%
Gate Expenses	0	50,121	75,000	75,000	
IBU 98 - Other State Services	856,602	856,601	48,533	(808,069)	5.7%
Includes:				0	
Groves*	419,545	419,545	0	(419,545)	0.0%
Adult Basic Education*	27,764	27,764	0	(27,764)	0.0%
Secondary Alternative*	132,500	132,500	0	(132,500)	0.0%
Americanization*	113,600	113,600	0	(113,600)	0.0%
Reading III	124,684	124,684	10,033	(114,651)	8.0%
Adolescent Hospital	36,000	36,000	36,000	0	100.0%
**Private Placement	0	0	0	0	
Teacher of the Year	2,509	2,508	2,500	(9)	99.6%
IBU 99 - Contingency	611,989	0	739,459	127,471	120.8%
Total Expenditures - Division 32	155,107,351	148,305,323	161,705,846	6,598,495	104.3%
Current Year Revenues/Expenses	5,458,083	12,581,270	1,402,387	(4,055,695)	25.7%
Carry-Forward Balance	2,509,112	2,509,112	13,272,635	10,763,523	529.0%

*moved to IBU23 Adult Education

**Tuition Budget



TUITION FUNDS

Tuition-Based Programs Summary

FY10 Preliminary Budget

	FY09 Final Budget	FY10 Preliminary Budget	Difference from FY09
Revenue			
Opening Balance -Tuition Funds	1,050,809	1,142,341	91,532
Tuition Tax	16,144,036	15,714,685	(429,351)
Tuition billing	549,490	562,163	12,673
State Revenue (LEP, 1st State, Unique Alt)	1,157,733	314,500	(843,233)
Federal Stimulus - State Stabilization	-	423,023	
Total Tuition Revenue	18,902,068	18,156,712	(745,356)
Expenditures			
Payable from FY07 - loan repayment	600,000	587,114	(12,886)
Tuition Payments to Other Agencies	2,771,561	2,569,740	(201,821)
*Unique Alternatives/Private Placement	935,210	499,117	(436,093)
Consortium	230,390	302,975	72,585
Meadowood Program	5,265,000	5,396,625	131,625
Intensive Learning Centers	5,200,000	4,940,000	(260,000)
*ELL/LEP	1,845,023	2,164,870	319,847
*First State School	937,399	928,119	(9,280)
Tuition Contingency	500,000	467,368	(32,632)
Total Expenditures	18,284,583	17,855,928	(428,655)
Ending Balance - FY 2010	617,485	300,784	(8,549)
Remaining Payable to 32	587,114	0	(587,114)

*includes state funding allocations

Meadowood School - Agency 54
FY 2010 Preliminary Budget

Revenue:

	FY09 Final Budget	FY10 Preliminary Budget	Difference
Beginning Local Funds Balance	350,601	970,598	619,997

State Revenue:			
Division I	2,795,526	2,713,609	(81,917)
Division II	140,936	121,212	(19,724)
Division III	164,164	164,164	-
Others:			-
CSCR:	99,249	55,308	(43,941)
Vocational:	15,475	18,055	2,580
Transportation:	796,559	927,548	130,989
Excellence Allotment:	12,435	0	(12,435)
Total State Revenue:	4,024,344	3,999,896	(24,448)
Federal - State Stabilization Funds	0	105,155	105,155

Local Revenue:			
Tuition Income:	5,265,000	5,396,625	131,625
Property Tax Relief Funding:	75,576	0	(75,576)
Interest:	10,000	21,000	11,000
Total Local Revenue: (includes carry-over)	5,701,177	6,388,223	687,046

Grand Total All Sources:	\$9,725,521	\$10,493,274	\$767,753
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Expenditures:

IBU:	FY09 Final Budget	FY10 Preliminary Budget	Difference
28 - Division I	2,795,526	2,713,609	(81,917)
31 - Meadowood	259,500	259,500	0
38 - Utilities	91,300	86,735	(4,565)
39 - CSCR	0	0	0
51 - Related Services	813,536	716,516	(97,020)
55 - Vocational Education	15,475	18,055	2,580
63 - State Stabilization	0	105,155	105,155
77- RCCSD Transportation	1,096,919	1,118,691	21,772
78 - Contractor Transportation	25,000	0	(25,000)
96 - Local Salary and Benefits	4,002,935	3,799,654	(203,281)
99 - Contingency	250,000	262,332	12,332
Total Expenditures:	9,350,191	9,080,247	(\$269,944)
			-
ENDING BALANCE - FY 2010	375,329	1,413,026	\$1,037,697

Intensive Learning Centers - Agency 58
FY10 Preliminary Budget

Revenue:

	FY09 Final Budget	FY10 Preliminary Budget	Difference
Beginning Local Funds Balance:	536,938	1,261,085	724,147

State Revenue:			
Division I:	4,396,803	4,285,699	(111,104)
Division II:	264,534	234,695	-29,839
Division III:	335,790	335,790	0
Others:			0
CSCRCP:	12,417	38,057	25,640
Vocational:	7,738	7,737	(1)
Transportation:	444,722	523,493	78,771
Excellence Allotment:	25,435	0	(25,435)
Total State Revenue:	5,487,439	5,425,471	(\$61,968)
Federal - State Stabilization Funds	0	178,086	\$178,086

Local Revenue:			
Tuition:	5,200,000	4,940,000	(260,000)
Property Tax Relief:	122,811	0	-122,811
Interest:	15,000	22,630	7,630
Total Local Revenue: (includes carry-over)	5,874,749	6,223,715	\$348,966

GRAND TOTAL ALL SOURCES:	11,362,188	11,827,272	\$643,170
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Expenditures:

	FY09 Final Budget	FY10 Preliminary Budget	Difference
IBU:			
28-DIVISION I	4,396,803	4,285,699	(111,104)
32 - RICHARDSON PARK	174,811	174,811	0
33- TELEGRAPH ROAD	133,000	133,000	0
38-UTILITIES	235,642	223,860	(11,782)
51 - RELATED SERVICES	669,391	665,187	(4,204)
55-VOC. ED. DIV. II	7,738	7,737	(1)
63 - STATE STABILIZATION	0	105,153	105,153
77 - DISTRICT TRANS	691,041	697,951	6,910
78-CONT. TRANSP.	0	0	0
96-LOCAL SALARY AND BENEFITS	4,267,816	3,948,746	(319,070)
99-CONTINGENCY	227,244	295,682	68,438
TOTAL EXPENDITURES:	10,803,486	10,537,826	(265,660)

Ending Balance:	558,702	1,289,446	\$730,744
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English Language Learners Program
FY10 Preliminary Budget

Revenues:	FY09 Final Budget	FY10 Preliminary Budget	Difference
Beginning Balance - July 1, 2009	175,771	365,000	189,229
State LEP:	423,023	423,023	0
Title III:	271,848	271,848	0
Tuition:	1,442,000	1,741,847	299,847
TOTAL REVENUE:	2,312,642	2,801,718	\$489,076

Expenditures:			
Local Salaries and Benefits:	1,867,325	2,027,370	160,045
Travel:	4,333	7,000	2,667
Contractual Services:	127,347	201,200	73,853
Supplies and Materials:	155,646	34,481	(121,165)
Indirect	0	5,330	5,330
TOTAL EXPENDITURES:	2,154,651	2,275,381	\$120,730

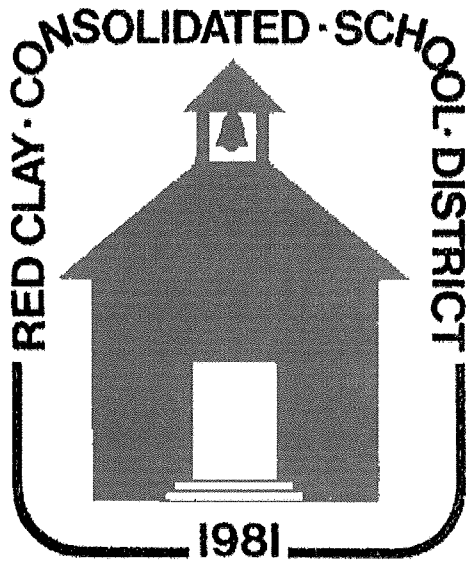
Ending balance June 30, 2010	157,991	526,337	\$368,346
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First State School
FY10 Preliminary Budget

	F09 Final Budget	FY10 Preliminary Budget	Difference
Revenue:			
Beginning balance:	281,911	304,674	22,763
First State School - State CSCR	314,500	314,500	0
Tuition	622,899	613,619	(9,280)
Total Revenue:	1,219,310	1,232,793	\$13,483

Expenditures:			0
Local Salaries and Benefits:	147,856	147,975	119
Contractual Services:	740,492	755,144	14,652
Supplies and Materials:	25,000	25,000	0
Capital Outlay:	0	0	0
Total Expenditures:	913,348	928,119	\$14,771

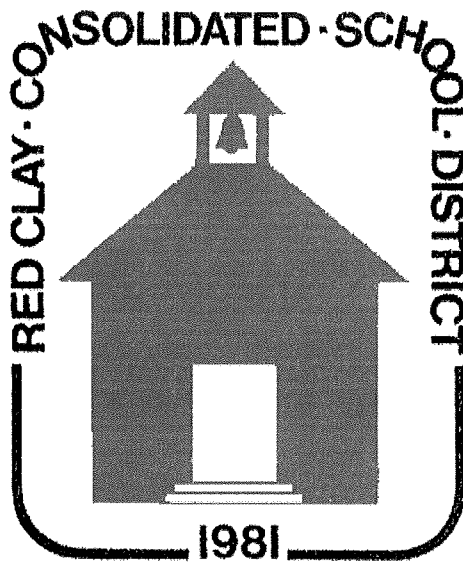
ENDING BALANCE - FY 2010	\$305,962	\$304,674	(\$1,288)
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FEDERAL FUNDS

FFY 2010 Federal Programs

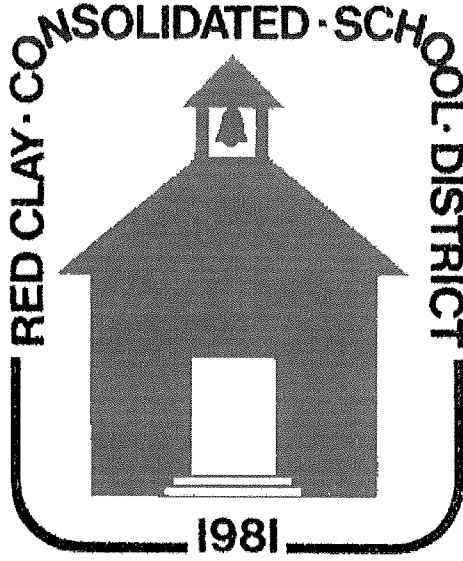
CATEGORY	FFY 09	FFY10	Difference
Title I:	4,485,865	5,010,723	524,858
Title II: Teacher Quality and Technology	2,070,163	1,988,375	(81,788)
Title III: Bilingual	271,848	266,985	(4,863)
Title IV: Drug Free Schools	141,295	143,488	2,193
Title V: Innovative Education	-	-	-
Others:			-
IDEA 6-21:	3,198,696	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	11,971,304	1,073,427
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
TOTAL	10,897,877	20,618,456	9,720,579



MATCH TAX

FY 2010 Match Tax

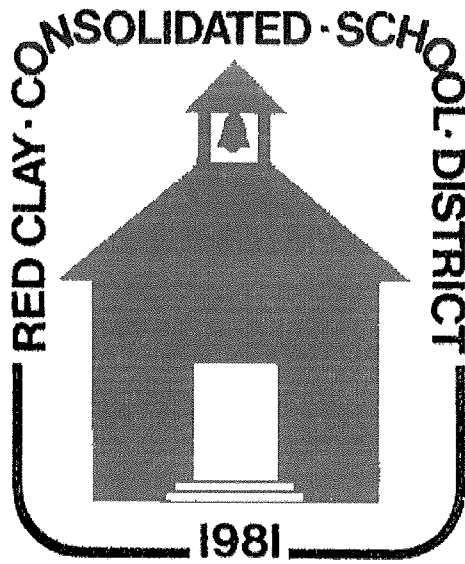
Revenue From Match Tax:	\$1,487,195
Balance Available July 1, 2009:	\$575,642
TOTAL AVAILABLE FUNDS	\$2,062,837
Expenditures:	
Minor Capital Improvement	\$570,623
State Technology Maintenance	\$620,300
Asbestos Contingency	\$100,000
Minner Resource Teachers (Reading/Math)	\$572,598
TOTAL EXPENDITURES	\$1,863,521
Projected Balance 6/30/10	\$199,316



DEBT SERVICE

FY 2010 Debt Service

Debt Service Tax Rate Requirements:	FY 2010
Revenue From Debt Service Tax:	\$7,485,544
Balance Available July 1, 2009:	\$3,991,926
Interest Income	\$94,827
Available Funds	\$11,572,297
Estimated Debt Service amount	
including first four months of FY2010	\$11,554,309
Balance at Year End of October 2010	\$17,988
Tax Rate:	15.1 cents per \$100 of assessed value



NUTRITION SERVICES

RCCSD Nutrition Services Estimated Revenue and Expenditures for FY'10

REVENUE

Carryover Balance	\$1,220,887.72
State Support	\$1,564,032.30
Federal Support	\$3,488,702.59
FFVP Federal Support	\$124,850.00
Sales and Other Revenue	\$2,670,986.78
Federal Equipment Grant	\$27,790.00
Total Estimated Revenue	\$9,097,249.39
	-\$1,220,887.72
	\$7,876,361.67

EXPENDITURES

Salaries & Benefits	\$3,476,187.75
Food and Other	\$4,098,448.24
Equipment / Computers	\$112,184.08
Total Estimated Expenditures	\$7,686,820.07

Revenues-Expenses \$189,541.60

