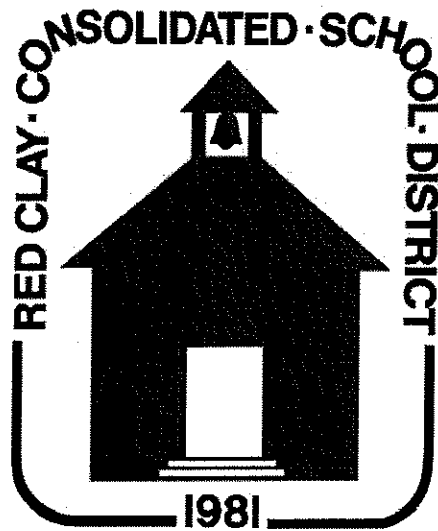


# FY 2008 Final Budget Recommendation



Red Clay Consolidated School District  
December 17, 2007

Robert J. Andrzejewski, Superintendent  
Jill Floore, Director of Finance

**Members of the Red Clay Consolidated School District  
Board of Education  
2007-2008**

Irwin J. Becnel, Jr., President

Martin A. Wilson, Sr., Vice President

James J. Buckley

Charles M. Cavanaugh

Gary C. Linarducci

Marguerite Vavalla

Paul Fleming

Robert J. Andrzejewski, Executive Secretary

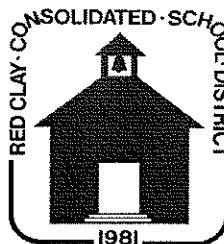
**Staff to the Red Clay Consolidated School District**

Robert J. Andrzejewski, Superintendent

Diane Dunmon, Deputy Superintendent

Mary Norris, Assistant Superintendent, Support Services

Jill Floore, Director of Finance



The Red Clay Consolidated School District does not discriminate on the basis of race, color, national origin, sex, age or disability in its programs, activities or employment practices as required by Title VI, Title IX, and Section 504.

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



# ENROLLMENT

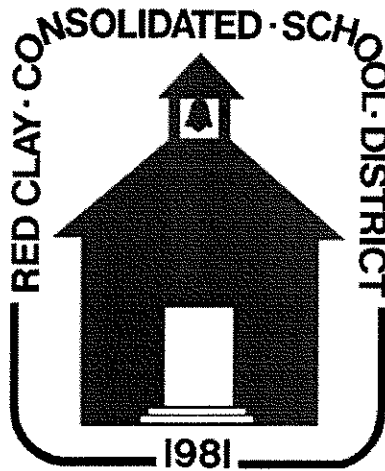
**SUMMARY OF ENROLLMENTS & UNITS BY SCHOOL FOR SEPTEMBER 30th, 2007**

Red Clay Consolidated School District (32)

SCHOOL	ENROLLMENTS						UNITS					
	REG	REG	REG	REG	REG	TOTAL	REG	REG	REG	REG	REG	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	1.00	19.00	0.00	20.00	0.00	0.00	0.05	0.95	0.00	1.03
Forest Oak Elem (240)	71.71	244.57	156.00	0.00	23.72	496.00	2.06	14.06	7.80	0.00	3.26	27.18
Heritage Elem (242)	56.93	230.62	152.24	0.00	28.21	468.00	1.64	13.25	7.61	0.00	3.78	26.28
Highlands Elem (244)	35.96	169.56	128.30	0.00	37.18	371.00	1.03	9.74	6.42	0.00	4.78	21.97
William Lewis E (246)	131.88	210.83	153.67	0.00	21.62	518.00	3.79	12.12	7.68	0.00	2.69	26.28
Shorthidge Elem (248)	62.81	211.51	126.50	0.00	36.18	437.00	1.80	12.16	6.33	0.00	4.63	24.91
Linden Hill Ele (250)	124.89	370.32	212.26	0.00	21.53	729.00	3.59	21.28	10.61	0.00	2.78	38.26
Baltz Elem (252)	92.58	309.42	222.29	0.00	58.71	683.00	2.66	17.78	11.11	0.00	7.05	38.61
Richardson Park (254)	48.85	182.82	103.17	0.00	39.16	374.00	1.40	10.51	5.16	0.00	4.89	21.95
Marbrook Elem (256)	69.98	237.19	128.16	0.00	20.67	456.00	2.01	13.63	6.41	0.00	2.79	24.84
Richey Elem (260)	49.00	170.32	113.92	0.00	39.76	373.00	1.41	9.79	5.70	0.00	4.89	21.79
Brandywine Sprt (261)	94.47	367.30	354.01	69.47	45.75	931.00	2.71	21.11	17.70	3.47	6.07	51.07
Mote Elem (264)	85.00	236.55	115.77	0.00	22.68	460.00	2.44	13.59	5.79	0.00	2.72	24.54
Warner Elem (266)	85.98	324.07	176.15	0.00	86.80	673.00	2.47	18.62	8.81	0.00	10.72	40.63
North Star Elem (270)	124.94	354.45	212.59	0.00	24.02	716.00	3.59	20.37	10.63	0.00	3.28	37.87
A 1 duPont Midd (274)	0.00	0.00	133.44	266.95	68.61	469.00	0.00	0.00	6.67	13.35	8.65	29.40
H B duPont Midd (276)	0.00	0.00	289.75	534.19	49.06	873.00	0.00	0.00	14.49	26.71	6.33	49.58
Skyline Middle (280)	0.00	0.00	234.42	433.78	77.80	746.00	0.00	0.00	11.72	21.69	9.73	44.68
Stanton Middle (282)	0.00	0.00	139.25	374.14	83.61	597.00	0.00	0.00	6.96	18.71	10.49	37.22
Conrad School o (284)	0.00	0.00	133.59	464.56	68.85	667.00	0.00	0.00	6.68	23.23	8.29	40.74
Calloway Art Sc (286)	0.00	0.00	137.42	679.13	7.45	824.00	0.00	0.00	6.87	33.96	0.97	42.52
Dickinson High (290)	0.00	0.00	0.00	778.74	95.26	874.00	0.00	0.00	0.00	38.94	11.72	55.49
A 1 duPont High (292)	0.00	0.00	0.00	1,421.73	70.27	1,492.00	0.00	0.00	0.00	71.09	8.69	85.84
McKean High (294)	0.00	0.00	0.00	855.43	129.57	985.00	0.00	0.00	0.00	42.77	15.95	63.39
Meadowood Progr	0.50	0.00	0.00	0.00	134.50	135.00	0.01	0.00	0.00	0.00	21.68	23.01
Richardson Park (525)	0.00	0.00	0.00	0.00	229.00	229.00	0.00	0.00	0.00	0.00	28.34	28.34
The Central Sch (527)	0.00	0.00	0.00	0.00	107.00	107.00	0.00	0.00	0.00	0.00	12.90	13.70
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	3.00
<b>TOTAL</b>	<b>1,135.48</b>	<b>3,619.53</b>	<b>3,423.90</b>	<b>5,897.12</b>	<b>1,644.97</b>	<b>15,721.00</b>	<b>32.63</b>	<b>208.02</b>	<b>171.20</b>	<b>294.86</b>	<b>211.04</b>	<b>944.11</b>
												<b>-26.38</b>

# **FY 2008 Tax Rate Calculations**

## **Red Clay Consolidated School District**



## **Tax Rate Compilation FY 08**

### **Calculation Parameters**

Net assessed value of real property within Red Clay: 5,045,915,844

Net assessed value of New Castle County Tax Pool : 17,896,254,615

Tax pool contribution tax rate: \$0.468/\$100 of assessed value. 0.004680

*The first \$0.468/\$100 flow into the  
New Castle County tax pool to be  
reallocated on a unit count basis.*

Tax pool allocation factor: 0.28096000

### **CURRENT EXPENSE CATEGORY**

Adjusted actual ending balance 06/30/06 (8000, 8001): 901,224

Real estate taxes from pool: 22,355,074

*\$17,896,254,615 x \$0.468/\$100 x  
0.280960000 x .95 (5%  
allowance for delinquencies)*

Real estate taxes from current expense tax rate above pool: 21,954,780

*\$5,045,915,944 x (\$0.926-  
\$0.468)/\$100*

Real Estate taxes from 2004 referendum (.05) 2,396,810

*Increase of 5 cents;  
\$5,504,915,844 x .05/100*

Estimated interest income: 750,000

Senior Tax Rebate

Maximum available for expenditures: 48,357,888

**TUITION CATEGORY**

Real Estate Tuition Tax:	16,146,931
<i>\$5,045,915,844 x \$0.32/\$100)</i>	
Projected balance 06/30/08:	695,577

**DEBT SERVICE CATEGORY**

Ending balance in appropriation 8100 on 06/30/07:	4,270,791
Estimated interest income:	400,000
Expenditures:	
Current bonded indebtedness:	(12,073,379)
<i>This funding includes principal and interest payments due through October 2008. (Funding the first 4 months of the next fiscal year assures adequate funding pending receipt of taxes.)</i>	
Balance of funds:	(7,402,588)
Required revenue:	
Real Estate Debt Service taxes:	7,922,088
<i>\$5,045,915,844 x \$0.157/\$100</i>	
Projected balance 06/30/08:	519,500

**MINOR CAPITAL IMPROVEMENT CATEGORY**

Ending balance in appropriation 8400 on 06/30/05:	315,020
Expenditures:	
Minor Cap. FY08:	(585,920)
<i>(16) This represents the 40% local match of the anticipated total available funding of \$1,464,801.</i>	
State Technology Maintenance:	(615,602)
<i>The amount we are permitted to collect for maintenance of technology utilizing a tax rate based upon our state match in FY'99, FY'00, and FY'01 of 0.0122 (\$4,992,740,572 x \$0.0122/\$100).</i>	
Contingency:	(125,000)
<i>This is necessary to match any special projects funding that may become available including asbestos funding and architectural barrier removal funding.</i>	
Balance of funds:	(1,011,502)
Required revenue:	
Real Estate Minor Capital Improvement taxes:	1,513,775
<i>(21) \$5,045,915,844 x \$0.03/\$100</i>	
Projected balance 6/30/08:	502,273



**TAX RATES**  
(Per \$100 of Assessed Value)

<b>TAX CATEGORY</b>	<b>2006-2007 RATES</b>	<b>2007-2008 RATES</b>	<b>DIFFERENCE</b>
Current Expense	\$0.924	\$0.976	\$0.052
Tuition	\$0.250	\$0.320	\$0.070
Debt Service	\$0.157	\$0.157	\$0.000
Minor Cap.	\$0.000	\$0.030	\$0.030
<b>TOTAL</b>	<b>\$1.331</b>	<b>\$1.483</b>	<b>\$0.152</b>

*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>
2003-04	\$0.736	\$0.225	\$0.056	\$0.025	\$1.042
2004-05	\$0.826	\$0.210	\$0.072	\$0.028	\$1.136
2005-06	\$0.876	\$0.210	\$0.133	\$0.058	\$1.277
2006-07	\$0.924	\$0.250	\$0.157	\$0.000	\$1.331
2006-07	\$0.976	\$0.310	\$0.157	\$0.030	\$1.473





## **DIVISION 32 OPERATING BUDGET**

**Division 32 General Operating Budget  
FY 2008**

	<b>Preliminary</b>	<b>Final</b>	<b>Difference</b>
	<b>FY 2008</b>	<b>FY2008</b>	
<b>Revenues</b>			
Opening Balance	524,506	901,224	376,718
Current Expense	42,809,854	42,809,854	0
New Referendum Funds (5 cent increase)	2,396,810	2,396,810	(0)
Receivable from Tuition Funds	2,027,597	500,000	(1,527,597)
Interest	750,000	750,000	0
MCI Technology Match	606,581	615,602	9,021
Choice Income	1,980,000	2,204,011	224,011
Income from Fees	160,000	160,000	0
Prior Year Choice Income (One Time)		248,815	248,815
Senior Tax Rebate/Indirect Costs	2,300,000	2,289,102	(10,898)
<b>Local Revenue Sources</b>	<b>53,030,842</b>	<b>51,974,194</b>	<b>(1,056,648)</b>
Division I	74,554,886	74,554,886	0
Division II (includes Vocation Div II)	5,406,237	5,858,863	452,626
Division III	5,216,520	5,830,679	614,159
Tax Relief Funds	2,897,220	2,897,220	0
Additional Revenues:	11,493,136	12,822,831	1,329,695
Includes:			
Groves	335,000	435,000	100,000
Adult Basic Education	43,000	25,000	(18,000)
Secondary Alternative	141,750	153,573	11,823
Americanization	113,600	113,600	0
Tuition Reimbursement	95,724	130,934	35,210
CSCR	346,778	252,602	(94,176)
Discipline	736,693	739,747	3,054
Professional Development	235,254	233,529	(1,725)
Early Intervention	49,000	49,000	0
Teacher Cadre	70,347	69,832	(515)
Teacher Mentoring	37,800	31,500	(6,300)
Student Mentoring	20,000	20,000	0
Extra Time	869,152	911,386	42,234
Driver's Education	33,067	83,639	50,572
Transportation	6,225,451	6,559,096	333,645
State Technology	89,763	116,462	26,699
Reading III	78,190	129,297	51,107
Standards and Assessment	14,000	13,613	(387)
PCD	219,739	294,905	75,166
Excellence Option	883,912	116,550	(767,362)
Excellence Allotment	513,617	515,354	1,737
School Improvement	213,219	213,219	0
Erate Funds	98,184	147,995	49,811
Related Services	29,896	219,215	189,319
Adolescent Hospital		36,000	36,000
Unique Alternative/Private placement		415,030	415,030
LEP		394,936	394,936
First State School		314,500	314,500
Teacher of the Year		2,521	2,521
Full Day K Pilot		84,796	84,796
<b>Total State Revenue</b>	<b>99,567,999</b>	<b>101,964,479</b>	<b>2,396,480</b>
<b>Total Revenue</b>	<b>153,123,347</b>	<b>154,839,897</b>	<b>1,716,550</b>

	Preliminary	Final	Difference
	FY 2008	FY2008	
<b>Expenditures:</b>	<b>Preliminary</b>	<b>Final FY2008</b>	<b>Difference</b>
<b>Expenditures:</b>	<b>FY08</b>		
IBU 01 - Superintendent	129,115	129,115	0
IBU 02 - Curriculum and Instruction	382,500	382,500	0
IBU 03 - Deputy Superintendent	440,000	440,000	0
IBU 04 - A.S. School Services	24,990	34,990	10,000
IBU 05 - Research and Assessment	272,475	272,475	0
IBU 07 - Director of Instruction	49,980	49,980	0
IBU 08 - Communications	58,310	58,310	0
IBU 09 - Technology	1,586,725	1,288,379	(298,346)
IBU 10 - Director of Elementary Schools	49,980	49,980	0
IBU 11 - Director of Secondary Schools	49,980	49,980	0
IBU 12 - Library Services	170,000	0	(170,000)
IBU 13 - Board of Education	29,155	29,155	0
IBU 14 - Printing Services	302,046	302,046	0
IBU 15 - Human Resources	104,125	104,125	0
IBU 16 - Facilities	29,155	29,155	0
IBU 18 - Business Office	41,650	41,650	0
IBU 19 - Maintenance	680,000	680,000	0
IBU 21 - Special Services	981,263	921,263	(60,000)
IBU 22 - Student Services	75,000	75,000	0
IBU 28 - Division I	74,554,886	74,554,886	0
IBU 29 - Custodial Services	297,500	297,500	0
IBU 30 - Community School	879,050	500,000	(379,050)
IBU 38 - Utilities	4,639,000	4,639,000	0
IBU 40 - Forest Oak Elementary	55,600	55,600	0
IBU 41 - Performing Arts	62,475	62,475	0
IBU 42 - Heritage Elementary	53,200	53,200	0
IBU 44 - Highlands	49,600	49,600	0
IBU 46 - Lewis Elementary	53,200	53,200	0
IBU 47 - Discipline	736,693	739,747	3,054
IBU 48 - Shortlidge Elementary	52,000	52,000	0
IBU 49 - School Improvement	213,219	213,219	0
IBU 50 - Linden Hill Elementary	65,200	65,200	0
IBU 52 - Baltz Elementary	70,000	70,000	0
IBU 54 - Richardson Park Elem.	53,200	53,200	0
IBU 55 - Voc. Education Division II	250,000	337,374	87,374
IBU 56 - Marbrook Elementary	52,000	52,000	0
IBU 58 - Tech Replacement	0	0	0
IBU 60 - Richey	49,600	49,600	0
IBU 61 - Extra Time	869,152	911,386	42,234
IBU 62 - State Technology	0	0	0
IBU 63 - Student Mentoring	20,000	20,000	0
IBU 64 - Mote Elementary	54,400	54,400	0
IBU 65 - Early Intervention	49,000	49,000	0
IBU 66 - Warner Elementary	71,200	71,200	0
IBU 70 - North Star Elementary	65,200	65,200	0
IBU 74 - Al DuPont Middle School	67,100	67,100	0
IBU 75 - Professional Development	285,254	233,529	(51,725)

	Preliminary	Final	Difference
	FY 2008	FY2008	
IBU 76 - HB DuPont Middle	87,300	87,300	0
IBU 77 - RCCSD Transportation	2,243,827	2,546,203	302,376
IBU 78 - Contractor Transportation	5,014,794	5,665,300	650,506
IBU 80 - Skyline Middle	79,000	79,000	0
IBU 82 - Stanton Middle	76,600	76,600	0
IBU 84 - Conrad Middle	74,200	74,200	0
IBU 85 - Strings Program	14,983	14,983	(0)
IBU 86 - Cab Calloway	83,700	83,700	0
IBU 90 - Dickinson High	279,200	279,200	0
IBU 91 - Director of Curriculum	49,980	49,980	0
IBU 92 - AI DuPont High	306,600	306,600	0
IBU 93 - Brandywine Springs	77,200	77,200	0
IBU 94 - McKean High	287,400	287,400	0
IBU 95 - Drivers Education	33,067	83,639	50,572
IBU 96 - Local Salaries and Benefits	38,510,733	41,900,000	3,389,267
IBU 97 - District Wide Services*	10,612,000	11,657,431	1,045,431
Includes:			
FY 2007 Account Payables	807,000	1,107,469	300,469
Revenue Anticipation Loan Repayment	2,300,000	2,339,962	39,962
Substitute Teachers	1,300,000	1,300,000	0
Insurance	150,000	210,000	60,000
Charter Payments	3,900,000	4,300,000	400,000
Choice Payments	194,000	0	(194,000)
DSC Payment	1,055,000	780,000	(275,000)
BSES K-8	85,000	85,000	0
Baltz K-8	85,000	85,000	0
Conrad Schools of Science	100,000	150,000	50,000
Administrative Office Rental	636,000	650,000	14,000
Tuition reimbursement	0	50,000	50,000
Audits/FRT	0	100,000	100,000
Excess Energy	0	500,000	500,000
IBU 98 - Other State Services	915,411	2,752,959	1,837,548
Includes:			
Groves	335,000	435,000	100,000
Adult Basic Education	43,000	25,000	(18,000)
Secondary Alternative	141,750	153,573	11,823
Americanization	113,600	133,600	20,000
Tuition Reimbursement	95,724	130,934	35,210
Teacher Cadre	70,347	69,832	(515)
Reading III	78,190	129,297	51,107
Teacher Mentoring	37,800	31,500	(6,300)
Adolescent Hospital	0	36,000	36,000
LEP	0	847,864	847,864
1st State School	0	342,808	342,808
Private Placement	0	415,030	415,030
Teacher of the Year	0	2,521	2,521
IBU 99 - Contingency	250,000	250,000	0
<b>Total Expenditures</b>	<b>148,280,173</b>	<b>154,579,414</b>	<b>6,299,241</b>
<b>Surplus/(Deficit) Total/Closing Balance</b>	<b>4,843,174</b>	<b>260,483</b>	<b>(4,582,691)</b>



## **TUITION FUNDS**

**Tuition Based Programs  
FY 2008 Final Budget**

	<b>Preliminary Budget</b>	<b>Final Budget</b>	<b>Difference</b>
<b>Opening Balance -Tuition Funds</b>	7,403	480,102	472,699
Tuition Tax	16,146,931	16,146,931	
Tuition billing		500,000	
Property Tax Relief Funding		198,387	
CSCR Fund		185,897	
Interest on Revenue		45,000	
<b>Total Local Revenue</b>	<b>16,154,334</b>	<b>17,076,215</b>	<b>921,881</b>
Title III Grant	290,362	309,915	
<b>Total Federal Revenue</b>	<b>290,362</b>	<b>309,915</b>	<b>19,553</b>
Division I		8,511,448	
Division II (includes Vocation Div II)		519,636	
Division III		884,748	
Additional Revenues:		2,166,366	
<b>Total State Revenue</b>	<b>12,427,551</b>	<b>12,082,198</b>	<b>(345,353)</b>
<b>Total Revenue</b>	<b>28,872,247</b>	<b>29,948,430</b>	<b>1,076,183</b>
Payable from Previous Year*	2,027,597	500,000	(1,527,597)
Tuition Payments to Other Agencies	2,914,839	3,496,583	581,744
Meadowood Program	8,025,536	8,369,133	343,597
Intensive Learning Centers	8,574,744	10,220,540	1,645,796
Bilingual Program	5,263,865	4,983,800	(280,065)
First State School	1,365,000	1,182,797	(182,203)
Tuition Contingency	-	500,000	500,000
<b>Total Expenditures</b>	<b>28,171,581</b>	<b>29,252,853</b>	<b>1,081,272</b>
<b>Ending Balance - FY 2008</b>	<b>700,666</b>	<b>695,577</b>	<b>(5,089)</b>
<b>Remaining Payable to 32</b>		<b>1,187,114</b>	



## Meadowood School - Agency 54

### FY 2008 Final Budget

#### Revenues

	Preliminary Budget	Final Budget	Difference
<b>BEGINNING BALANCE - FY 2008</b>	527,156	111,915	(415,241)

<b>STATE REVENUE SOURCES:</b>			
DIVISION I	2,231,891	2,231,891	0
DIVISION II	144,800	157,832	13,032
DIVISION III	161,175	175,994	14,819
OTHERS:			
CSCR: P	31,119	58,632	27,513
VOCATIONAL	26,232	26,232	0
TRANSPORTATION:	753,243	830,000	76,757
EXCELLENCE ALLOTMENT:	14,983	15,261	278
<b>TOTAL STATE REVENUE:</b>	<b>3,890,599</b>	<b>3,607,757</b>	<b>(282,842)</b>

<b>LOCAL REVENUE SOURCES:</b>			
TUITION INCOME:	4,300,000	4,950,000	650,000
PROPERTY TAX RELIEF FUNDING:	75,576	75,576	0
INTEREST ON OPERATING FUNDS:	20,000	20,000	0
TOTAL LOCAL REVENUE:	4,395,576	5,045,576	650,000
<b>GRAND TOTAL ALL SOURCES:</b>	<b>8,286,175</b>	<b>8,653,333</b>	<b>367,158</b>

#### Expenditures

	Preliminary Budget	Final Budget	Difference
<b>IBU:</b>			
28-DIVISION I	2,231,891	2,231,891	0
31-MEADOWOOD	259,500	259,500	0
38-UTILITIES	48,161	83,000	34,839
39-CSCR: P	18,726	18,726	0
51 - RELATED SERVICES	519,451	897,000	377,549
55-VOC. ED. DIV. II	26,232	26,232	0
77-RCCSD TRANSPORT	701,893	901,296	199,403
78-CONT. TRANSP.	495,484	22,040	(473,444)
96-LOCAL SALARY AND BENEFITS	3,627,199	3,829,448	202,249
99-CONTINGENCY	100,000	100,000	0
<b>TOTAL EXPENDITURES:</b>	<b>8,028,536</b>	<b>8,369,133</b>	<b>340,597</b>

<b>ENDING BALANCE - FY 2008</b>	<b>257,638</b>	<b>284,200</b>	<b>26,562</b>
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## Intensive Learning Centers - Agency 58

### FY08 Revenues

	Preliminary Budget	Final Budget	Difference
<b>BEGINNING BALANCE - FY 2008</b>	116,599	138,711	22,112

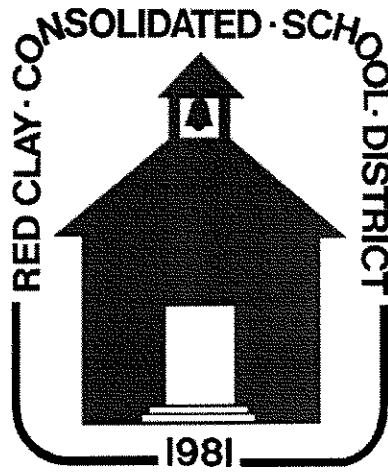
<b>STATE REVENUE SOURCES:</b>			
DIVISION I	3,525,095	3,525,095	0
DIVISION II	243,264	194,575	(48,689)
DIVISION III	404,161	236,915	(167,246)
OTHERS:			
CSCR: P	109,149	109,149	0
VOCATIONAL	3,279	8,145	4,866
TRANSPORTATION:	384,070	480,000	95,930
EXCELLENCE ALLOTMENT:	37,757	20,544	(17,213)
<b>TOTAL STATE REVENUE:</b>	<b>4,823,374</b>	<b>4,713,134</b>	<b>(110,240)</b>

<b>LOCAL REVENUE SOURCES:</b>			
TUITION INCOME:	4,037,762	5,500,000	1,462,238
PROPERTY TAX RELIEF FUNDING:	122,811	122,811	-
INTEREST ON OPERATING FUNDS:	25,000	25,000	-
TOTAL LOCAL REVENUE:	4,185,573	5,647,811	1,462,238
<b>GRAND TOTAL ALL SOURCES:</b>	<b>9,008,947</b>	<b>10,360,945</b>	<b>1,351,998</b>

### FY08 Expenditures

IBU:	Preliminary Budget	Final Budget	Difference
28-DIVISION I	3,525,095	3,525,095	0
32 - RICHARDSON PARK	174,811	174,811	0
33- TELEGRAPH ROAD	648,000	398,000	(250,000)
38-UTILITIES	155,500	155,500	0
39 - CSCR: P	12,000	0	(12,000)
51 - RELATED SERVICES	290,000	577,000	287,000
55-VOC. ED. DIV. II	93,000	9,300	(83,700)
78-CONT. TRANSP.	250,000	901,296	651,296
96-LOCAL SALARY AND BENEFITS	3,326,338	4,379,538	1,053,200
99-CONTINGENCY	100,000	100,000	0
<b>TOTAL EXPENDITURES:</b>	<b>8,574,744</b>	<b>10,220,540</b>	<b>1,645,796</b>

<b>ENDING BALANCE - FY 2008</b>	<b>434,203</b>	<b>140,405</b>	<b>(293,798)</b>
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## **FEDERAL FUNDS**

## FY 2008 Federal Allocations

CATEGORY	FY 08	FY 07	Difference
TITLE I:	3,907,293	3,767,152	140,141
TITLE II: Teacher Quality and Technology	1,949,043	1,934,428	14,615
TITLE III: Bilingual	309,915	214,045	95,870
TITLE IV: Drug Free Schools	167,320	164,341	2,979
TITLE V: Innovative Education	69,915	58,006	11,909
OTHERS:			
IDEA B:	3,114,131	3,040,692	73,439
VOCATIONAL EDUCATION:	306,068	302,284	3,784
IDEA PRE-SCHOOL:	421,660	414,421	7,239
<b>TOTAL</b>	<b>10,245,345</b>	<b>9,895,369</b>	<b>349,976</b>



## **DEBT SERVICE**

**FY 2008 Debt Service**

<b>Debt Service Tax Rate Requirements:</b>	<b>FY 2008</b>
Revenue From Debt Service Tax:	\$7,922,088
Balance Available from FY 2007:	\$4,270,791
Interest Income	\$400,000
Available Funds	\$12,592,879
Existing Debt Service Amount:	\$8,588,984
Debt Service for First Four Months of FY 2009:	\$3,484,395
Required Debt Service:	\$12,073,379
Balance at Year End of October 2009	\$519,500
<b>Tax Rate:</b>	<b>15.7 cents per \$100 of assessed value</b>



# NUTRITION SERVICES

**RCCSD Nutrition Services Estimated Revenue and Expenditures for FY'08****REVENUE**

Carryover Balance	\$1,112,720.00
State Support	\$1,643,757.66
Federal Support	\$2,808,955.96
Sales and Other Revenue	\$2,306,818.84
<b>Total Estimated Revenue</b>	<b>\$6,759,532.46</b>

**EXPENDITURES**

Salaries	\$3,008,722.41
Benefits	\$275,691.34
Food and Other	\$3,662,185.30
Capital Outlay	\$250,000.00
<b>Total Estimated Expenditures</b>	<b>\$7,196,599.05</b>
Surplus/Deficit Total	(\$437,066.59)
Remaining Balance	\$675,653.41