

FY 2017 Preliminary Budget



Red Clay Consolidated School District
July 13, 2016

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

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Board of Education
2016-2017**

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Introduction

The FY2017 Red Clay Consolidated School District Preliminary Budget encompasses the period of July 1, 2016 through June 30, 2017. 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 FY17, the school program also includes preschool programs through federal Title I funding. The tuition budget includes the Meadowood School, the First State School, Richardson Park Learning Center, and the English Language Learners' program. As the district moves forward with the second year of inclusion implementation, this budget reflects tuition expenses both at the traditional and special schools.

The FY17 Budget also reflects the second year of an operating increase based on the successful passage of the February 2015 Referendum. The second year of the increase is 10 cents per \$100 of assessed value generating approximately \$5.3 million in additional local revenues. In addition to the 2015 operating referendum, district voters in 2012 passed a \$112 million dollar capital improvement program. The tax rate reflects a 7 cent increase in the Debt Service tax for repayments on the 30 year bonds for construction and renovations. The overall tax rate increases by 19 cents with 10 cents due to the operating referendum, 2 cents due to Tuition cost increases and 7 cents for an increase for Debt Service. There is no change to the Match Tax rate.

Red Clay Consolidated School District begins the budget with a \$9.0 million opening balance in Division 32 local funds. Red Clay's current year operating revenues are estimated at \$204,548,184 which is combined between \$78,746,728 in local current expense funds and \$125,801,456 in state funds.

The FY 2017 Preliminary Budget includes \$203,284,441 in operating expenditures. This is a 4.5% increase over FY16 Budget. However, similar to FY16, this continues to be artificially high as operating funds continue to move from special schools to the operating budget as a result of inclusion. Budget changes also reflect Referendum initiatives and include funding for 1:1 technology and the continuation of curriculum initiatives and programming. There is no operating deficit in FY17 and revenues less expenditures in FY2016 are a positive \$1,263,742.

The FY17 Preliminary Budget also includes a contingency of \$789,814 or 1% of local revenue. The expected ending balance of current expense funds is \$10,274,179 on June 30, 2017. 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 \$11,905,127 in revenue in Federal FY17. Debt Service payments in FY17 and through October, 2017 are projected to be \$12,932,507. Match Tax revenues supporting minor capital improvements, technology maintenance, resource teachers and extra time programs are projected to be \$2,644,587 based on the matching provisions provided by the state budget bill.

Tuition school budgets are balanced. The district's tuition revenue is estimated to generate \$25,528,074 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 enrollment and overall unit increases.

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, 2015 - 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	390	200	8	4	1	603	0.00	24.07	10.00	0.95	0.67	0.38	0.00	0.00	36.07
Heritage Elem (320242)	0	403	194	19	5	2	623	0.00	24.88	9.70	2.26	0.83	0.77	0.00	0.00	38.44
Highlands Elem (320244)	0	186	93	20	1	1	301	0.00	11.48	4.65	2.38	0.17	0.38	0.00	0.00	19.06
William Lewis E (320246)	0	333	122	10	1	1	467	0.00	20.56	6.10	1.19	0.17	0.38	0.00	0.00	28.40
Shortlidge Elem (320248)	0	366	0	0	12	1	379	0.00	22.59	0.00	0.00	2.00	0.38	0.00	0.00	24.97
Linden Hill Ele (320250)	0	394	183	10	10	7	604	0.00	24.32	9.15	1.19	1.67	2.69	0.00	0.00	39.02
Baltz Elem (320252)	0	367	144	17	8	0	536	0.00	22.65	7.20	2.02	1.33	0.00	0.00	0.00	33.20
Richardson Park (320254)	0	387	149	25	18	12	591	0.00	23.89	7.45	2.98	3.00	4.62	0.00	0.00	41.94
Marbrook Elem (320256)	0	303	151	24	1	5	484	0.00	18.70	7.55	2.86	0.17	1.92	0.00	0.00	31.20
Richey Elem (320260)	0	304	109	21	2	0	436	0.00	18.77	5.45	2.50	0.33	0.00	0.00	0.00	27.05
Brandywine Spri (320261)	0	400	515	56	5	5	981	0.00	24.69	25.75	6.67	0.83	1.92	0.76	-0.38	60.24
Mote Elem (320264)	0	292	125	22	4	2	445	0.00	18.02	6.25	2.62	0.67	0.77	0.00	0.00	28.33
Warner Elem (320266)	1	137	212	34	21	9	414	0.08	8.46	10.60	4.05	3.50	3.46	0.00	0.00	30.15
North Star Elem (320270)	0	448	218	7	4	6	683	0.00	27.65	10.90	0.83	0.67	2.31	0.00	0.00	42.36
Cooke Elementar (320271)	0	374	124	9	4	5	516	0.00	23.09	6.20	1.07	0.67	1.92	0.00	0.00	32.95
A I duPont Midd (320274)	0	0	394	85	10	3	492	0.00	0.00	19.70	10.12	1.67	1.15	1.93	-0.96	33.61
H B duPont Midd (320276)	0	0	684	77	14	4	779	0.00	0.00	34.20	9.17	2.33	1.54	2.52	-1.26	48.50
Skyline Middle (320280)	0	0	751	118	19	10	898	0.00	0.00	37.55	14.05	3.17	3.85	2.37	-1.18	59.81
Stanton Middle (320282)	0	0	558	76	14	2	650	0.00	0.00	27.90	9.05	2.33	0.77	1.74	-0.87	40.92
Conrad School o (320284)	0	0	1,162	29	2	2	1,195	0.00	0.00	58.10	3.45	0.33	0.77	9.78	-4.88	67.55
Calloway Art Sc (320286)	0	0	928	20	3	2	953	0.00	0.00	46.40	2.38	0.50	0.77	2.74	-1.37	51.42
Dickinson High (320290)	0	0	605	115	23	1	744	0.00	0.00	30.25	13.69	3.83	0.38	5.31	-2.65	50.81

A I duPont High (320292)	0	0	0	912	154	22	5	1,093	0.00	0.00	45.60	18.33	3.67	1.92	10.22	-5.11	74.63
McKean High (320294)	0	0	0	610	140	47	3	800	0.00	0.00	30.50	16.67	7.83	1.15	10.55	-5.27	61.43
Meadowood Progr (320516)	0	0	0	0	4	30	129	163	0.00	0.00	0.00	0.48	5.00	49.62	2.47	-1.23	56.34
Richardson Park (320526)	155	0	0	0	4	58	23	240	12.11	0.00	0.00	0.48	9.67	8.85	0.00	0.00	31.11
The Central Sch (320527)	0	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	0	1	23	24	0.00	0.00	0.00	0.00	0.17	8.85	0.00	0.00	9.02
TOTAL	156	5,084	9,143	1,104	343	264	16,094	12.19	313.83	457.15	131.43	57.17	101.54	50.40	25.20	1,098.51	

FY 2017 Tax Rate Calculations

Red Clay Consolidated School District



Tax Rate Compilation FY 17

Net assessed value of real property within Red Clay: \$5,289,173,202

Net assessed value of New Castle County Tax Pool : (1) \$17,094,306,595

*(1) The assessed values for the other districts are:
Christina \$5,531,748,141; Colonial \$2,874,707,789; and
Brandywine \$3,398,677,363.*

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) 0.29086310460

*(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) \$23,269,442

(4) $\$17,094,306,595 \times \$0.468/\$100 \times 0.29086310460$

Real estate taxes from current expense tax rate above pool: (5) \$55,399,858

*(5) $\$5,289,173,202 \times (\$1.526 - \$0.468)/\$100 \times .99$ (1%
delinquency factor)*

Total Current Expense Revenue \$78,669,300

Estimated loss due to Senior Tax Credit -\$2,757,823

State Reimbursement for Senior Tax Credit \$2,757,823

FY17 Current Expense revenue available for expenditures: \$78,669,301

Tuition

Required revenue:

Real Estate taxes: (6) \$20,002,595

(6) $\$5,289,173,202 \times \$0.382/\$100) \times .99$

Debt Service

Ending balance in appropriation 91000 on 06/30/15: \$1,777,231

Required Revenue:

Real Estate taxes (7) \$11,424,614

(7) $\$5,289,173,202 \times \$0.216/\$100$

Interest Income \$149,857

Charter School of Wilmington Payment \$325,423

Total Revenue

\$13,677,125

Expenditures:

FY17 bond indebtedness: \$12,932,507

(8) This funding includes principal and interest payments due through October 2015 and includes bond repayments from 2012 Major Capital Improvement Project. (Funding the first 4 months of the next fiscal year assures adequate funding pending receipt of taxes.)

Projected debt service balance 10/31/16:

\$744,618

Match Tax and Minor Capital Improvement

Real estate Match Tax (9) \$2,644,587

(9) $5,289,173,202 \times .05/100$

Expenses:

Minor Cap. FY15: (10) \$764,048

(10) Authorization specifies a 40% local match of the authorized funding in the FY17 Bond Bill - State \$1,180,923 and Local \$787,282

State Technology Maintenance Match: (11) 645,279

(11) FY17 State Budget Bill Epilogue Section 340 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 (\$5,242,631,642 x \$0.0122/\$100)

Minner Reading/Math Specialist Match: (12)

744,641

(12) FY17 State Budget Bill Epilogue Section 361 allows continued match for local share of salaries.

Extra Time Match: (13)

432,977

(13) FY17 State Budget Bill Epilogue Section 355 allows match for local share of FY08 Extra Time Appropriation.

Total projected expenditures

2,586,945

Projected Match Tax Balance: (14)

57,641

Red Clay FY17 Local Tax Rates

(Per \$100 of Assessed Value)

Tax Category	2015-2016	2016-2017	Difference	Local Tax Rate Dollar Value
Current Expense	\$1.426	\$1.526	\$0.100	\$78,669,301
Tuition	\$0.362	\$0.382	\$0.020	\$20,002,595
Debt Service	\$0.146	\$0.216	\$0.070	\$11,424,614
Match Tax	\$0.050	\$0.050	\$0.000	\$2,644,587
TOTAL	\$1.984	\$2.174	\$0.190	\$112,741,097

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 Increase
2012-2013	\$1.226	\$0.242	\$0.136	\$0.028	\$1.632	-1.81%
2013-2014	\$1.226	\$0.327	\$0.136	\$0.052	\$1.741	6.68%
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%



Division 32 Operating Budget

FY 2017 Division 32 General Operating Budget

	FY16 Final Budget	FY16 Actual	FY17 Preliminary Budget	Difference FY17 Prelim vs FY16 Final	% Increase
Local Revenues					
Current Expense Tax Receipts	70,405,909	70,456,638	75,911,478	5,505,569	7.8%
Interest	160,000	280,132	288,409	128,409	80.3%
MCI Technology Match Tax Receipts	639,601	639,601	645,279	5,678	0.9%
Choice Income (net of payments)	2,598,455	2,598,455	2,676,409	77,954	3.0%
Income from Fees	175,000	160,202	175,000	0	0.0%
Summer School	50,000	48,732	50,000	0	0.0%
Senior Tax Rebate	2,483,452	2,757,823	2,757,823	274,371	11.0%
Indirect Costs	480,000	348,665	252,000	(228,000)	-47.5%
Resource Teacher	1,150,834	1,150,834	1,214,823	63,989	5.6%
Extra Time	500,000	500,000	500,000	0	0.0%
Needs-Based Tuition	5,566,000	4,500,000	4,750,000	(816,000)	-14.7%
*Less Charter School Payments	(10,269,111)	(10,269,111)	(10,474,493)	(205,382)	2.0%
Total Local Revenues	73,940,140	73,171,971	78,746,728	4,806,588	6.5%
Opening Balance - 8000	8,944,499	8,944,499	9,010,437	65,938	0.7%
Total Local Funds Available	82,884,639	82,116,470	87,757,165	4,872,526	5.9%
State Revenues:					
Division I	92,857,856	94,870,493	98,520,208	5,662,352	6.1%
Division II (includes Vocation Div II)	5,889,515	6,073,790	6,195,266	305,751	5.2%
Division III	6,609,764	7,017,059	7,157,400	547,636	8.3%
State Technology	256,325	253,826	256,364	39	0.0%
State Transportation	6,014,558	6,105,783	6,227,899	213,341	3.5%
Education Sustainment Fund	3,175,742	3,175,742	3,207,499	31,757	1.0%
Related Services Cash In	1,291,202	1,367,047	1,298,695	7,493	0.6%
Academic Excellence Cash In	35,475	16,800	23,000	(12,475)	-35.2%
Additional Programs:	2,958,861	3,047,884	2,915,125	(43,736)	-1.5%
Includes:				0	
Groves	422,460	428,303	428,303	5,843	1.4%
Adult Basic Education	64,903	56,899	59,899	(5,004)	-7.7%
Secondary Alternative	141,910	125,875	125,875	(16,035)	-11.3%
Americanization	117,200	117,200	117,200	0	0.0%
CSCR	165,000	375,723	325,000	160,000	97.0%
Professional Development	177,888	182,150	180,667	2,779	1.6%
Driver's Education	85,000	73,322	75,000	(10,000)	-11.8%
Standards and Assessment	500	604	650	150	30.0%
School Improvement	1,398,000	1,106,531	1,216,531	(181,469)	-13.0%
Erate Funds	200,000	157,586	175,000	(25,000)	-12.5%
Adolescent Hospital	36,000	36,000	36,000	0	0.0%
State grants	150,000	387,691	175,000	25,000	16.7%
Total State Revenue	119,089,298	121,928,424	125,801,456	6,712,158	5.6%
TOTAL CURRENT YEAR REVENUE	193,029,438	195,100,395	204,548,184	11,518,746	6.0%
Revenue Available with Local Carry-Forward	201,973,937	204,044,894	213,558,621	11,584,684	5.7%

	FY16 Final Budget	FY16 Actual	FY17 Preliminary Budget	Difference FY17 Prelim vs FY16 Final	% Increase
Expenditures:					
99910100 Superintendent	125,887	121,207	125,887	0	0.0%
99920000 Curriculum/Instruction	4,822,088	4,819,941	4,422,088	(400,000)	-8.3%
99910105 Assistant Superintendent Operations	73,125	72,896	73,125	0	0.0%
99910110 Assistant Superintendent School Support	73,125	67,548	73,125	0	0.0%
99909600 Research and Assessment	185,786	185,729	189,502	3,716	2.0%
99910000 Public Communications	125,000	124,939	125,000	0	0.0%
99940810 Technology - Equipment and Repair	2,518,626	2,518,459	2,594,185	75,559	3.0%
99990050 Director of Secondary Schools	82,875	76,869	82,875	0	0.0%
99990050 Director of Elementary Schools	82,875	77,688	82,875	0	0.0%
99920900 Library	292,500	289,390	292,500	0	0.0%
99900000 Board of Education	44,155	43,872	44,155	0	0.0%
99990500 Copy Center/Printing	294,495	293,012	245,000	(49,495)	-16.8%
99950000 Personnel/HR	103,552	97,182	103,552	(0)	0.0%
99970650 Student Services	395,000	394,902	438,500	43,500	11.0%
99940000 Business Office/Finance	41,650	33,163	41,650	0	0.0%
99960100 Maintenance	2,549,741	2,545,922	2,600,736	50,995	2.0%
99921050 Special Education	1,217,901	1,213,023	1,278,796	60,895	5.0%
99910115 Director of Special Education	73,125	59,004	73,125	0	0.0%
99990000 Adult Education	746,473	756,827	731,277	(15,196)	-2.0%
99940200 Division I Salaries	92,857,856	94,870,493	98,520,208	5,662,352	6.1%
99940050 Facilities Management	0	0	0	0	
99930300 Special Services - Alternative Education	1,050,000	1,000,000	1,050,000	0	0.0%
99960200 Operations/Utilities	4,293,059	4,289,252	4,293,059	0	0.0%
9320240A Forest Oak Elementary	127,758	111,174	130,784	3,026	2.4%
99930400 Nurses/CSCR	30,000	20,266	30,000	0	0.0%
99990930 Performing Arts	170,625	170,625	170,625	0	0.0%
9320242A Heritage Elementary	134,665	110,043	143,822	9,157	6.8%
9320244A Highlands Elementary	87,326	80,013	89,013	1,687	1.9%
99980000 Summer School	50,000	41,658	50,000	0	0.0%
9320246A Lewis Elementary	94,769	94,743	99,226	4,457	4.7%
9320248A Shortlidge Academy	97,700	85,827	99,573	1,873	1.9%
99920110 School Based Intervention	1,398,000	990,694	1,216,531	(181,469)	-13.0%
9320250A Linden Hill Elementary	184,757	171,042	134,415	(50,342)	-27.2%
9320252A Baltz Elementary	111,946	110,764	107,882	(4,064)	-3.6%
9320254A Richardson Park Elementary	142,609	136,896	134,913	(7,696)	-5.4%
99940300 Division II Vocational	359,964	190,817	367,163	7,199	2.0%
9320256A Marbrook Elementary	114,148	105,490	110,358	(3,790)	-3.3%
99920600 Referendum Technology/Instruction	2,200,000	2,199,925	2,645,871	445,871	20.3%
9320260A Richey Elementary	107,395	89,560	107,809	414	0.4%
99970675 RTI	1,150,834	1,010,789	1,114,823	(36,011)	-3.1%
9320264A Mote Elementary	110,973	101,422	103,751	(7,222)	-6.5%
9320266A Warner Elementary	120,714	102,101	127,307	6,593	5.5%
9320270A North Star Elementary	137,366	135,427	130,139	(7,227)	-5.3%
9320271A Cooke Elementary	105,700	100,771	120,629	14,929	14.1%
9320274A Al DuPont Middle	125,064	108,960	132,104	7,040	5.6%
99920500 Professional Development	177,888	133,989	180,667	2,779	1.6%
9320276A - HB DuPont Middle	169,617	151,737	171,380	1,763	1.0%
99960400 - Red Clay Local Transportation	4,163,163	3,947,229	4,190,130	26,967	0.6%
99960300 - Contractor State Transportation	4,713,104	4,558,242	4,809,603	96,499	2.0%

	FY16 Final Budget	FY16 Actual	FY17 Preliminary Budget	Difference FY17 Prelim vs FY16 Final	% Increase
Expenditures:					
9320280A Skyline Middle	184,128	178,156	186,972	2,844	1.5%
9320282A Stanton Middle	159,959	144,028	159,431	(528)	-0.3%
9320284A Conrad School of Science	464,086	444,134	436,052	(28,034)	-6.0%
9320286A Cab Calloway School of the Arts	242,881	239,766	239,615	(3,266)	-1.3%
9320290A Dickinson High School	378,743	370,708	381,135	2,392	0.6%
9320292A AI DuPont High School	477,411	474,738	435,773	(41,638)	-8.7%
9320261A Brandywine Spring K-8	183,905	177,056	177,546	(6,359)	-3.5%
9320294A McKean High School	436,937	389,496	448,041	11,104	2.5%
99920800 Driver's Education	85,000	65,927	75,000	(10,000)	-11.8%
99940400 Local Salaries and Benefits	57,401,830	57,749,662	59,952,387	2,202,725	4.4%
99900300 District Wide Services	2,774,836	2,797,637	2,933,464	158,628	5.7%
<u>Includes:</u>					
Prior Year Account Payables	40,000	41,922	40,000	0	0.0%
Substitute Teachers	1,554,080	1,686,928	1,720,667	166,587	10.7%
Insurance	300,000	312,273	340,000	40,000	13.3%
DSC Payment	680,756	607,793	632,797	(47,959)	-7.0%
Other District Payments	50,000	96,248	50,000	0	0.0%
Postage	50,000	(6,720)	25,000	(25,000)	-50.0%
Audits	50,000	2,146	25,000	(25,000)	-50.0%
Gate Expenses	50,000	28,141	50,000	0	0.0%
Dickinson 6-8 Expansion	50,000	28,906	50,000	0	0.0%
99990410 State Programs	36,000	36,000	36,000	0	0.0%
99940100 Contingency	745,962	54,119	789,814	43,853	5.9%
99900100 Legal Services	500,000	433,872	500,000	0	0.0%
99970680 Security/School Supervision	560,000	559,836	571,200	11,200	2.0%
99970500 Strategic Plan Initiatives/Extra Time	500,000	380,583	500,000	0	0.0%
99930100 Related Services	941,058	1,202,165	1,262,274	321,216	34.1%
Total Expenditures - Division 32	\$194,507,715	\$194,709,405	\$203,284,441	8,776,727	4.5%
Current Year Revenues/Expenses	(1,478,277)	390,990	1,263,742	2,742,019	-185.5%
Carry-Forward Balance (local funds)	7,466,222	9,010,437	10,274,179	2,807,957	37.6%



Carry-Over Funds

FY2017 State Operating Carry Over Funds

State				
FY	Appropriation	Description	Expiration	Amount
2016	05205	Professional Development	9/30/2016	\$48,161
2016	05142	Driver's Ed	9/30/2016	\$10,954
2016	05153	Deseg Transportaiton	9/30/2016	\$16,294
2016	05165	All Other Costs	6/30/2017	\$23,063
2016	05150	District Transportation	9/30/2016	\$2,093
2016	05149	Homeless Transportation	9/30/2016	\$85,356
2016	05265	Division II/Vocational Ed	6/30/2017	\$146,776
2016	05244	School Improvement	6/30/2017	\$8,078
2015	05244	School Improvement	6/30/2017	\$60,684
2014	05244	School Improvement	6/30/2017	\$2,305
2013	05244	School Improvement	6/30/2017	\$151,132
2016	00231	World Language Expansion	6/30/2017	\$81
2016	05292	Priority School A	6/30/2017	\$75,081
2016	05293	Priority School B	6/30/2017	\$10,406
2016	05294	Priority School C	6/30/2017	\$23,648
2016	50022	MCI State	6/30/2018	\$412,827
2015	50022	MCI State	6/30/2017	\$39,637
2016	50324	Voc Equipment Replacement	6/30/2018	\$5,529



Tuition Funds

Tuition-Based Programs Summary
FY17 Preliminary Budget

	FY16 Final Budget	FY16 Actual	FY17 Preliminary Budget	Difference from FY16 Actual	% Change
REVENUE:					
Opening Balance -Tuition Funds	2,158,067	2,158,067	2,145,299	(12,768)	-0.6%
Tuition Tax	18,788,543	18,653,969	20,204,642	1,550,673	8.3%
Tuition billing	1,433,574	1,889,740	1,927,535	37,795	2.0%
State Revenue (1st State, Unique Alt)	1,185,871	1,226,077	1,250,599	24,522	2.0%
Total Tuition Revenue	23,566,055	23,927,853	25,528,074	1,600,221	6.7%
EXPENDITURES:					
Tuition Payments to Other Agencies	2,925,099	2,610,140	2,687,024	76,884	2.9%
Unique Alternatives/Private Placement	1,784,679	1,022,331	1,073,448	51,117	5.0%
Consortium	311,740	316,375	325,866	9,491	3.0%
Meadowood Program	3,450,350	4,150,350	4,850,000	699,650	16.9%
Intensive Learning Centers	4,044,000	4,344,000	4,544,000	200,000	4.6%
ELL/LEP	3,400,000	3,000,000	3,700,000	700,000	23.3%
First State School	1,150,000	1,150,000	1,150,000	0	0.0%
Needs-Based Special Education Funding	5,566,000	4,500,000	4,750,000	250,000	5.6%
Tuition Contingency	469,714	0	404,093	404,093	
Total Expenditures	23,101,582	21,093,196	23,484,431	2,391,235	11.3%
Current Year Revenues over Expenses	(1,693,594)	676,590	(101,655)	(778,246)	-115.0%
				0	
Estimated June 30 Balance	464,473	2,134,657	2,043,644	(91,013)	-4.3%

**English Language Learners Program
FY17 Preliminary Budget**

	FY16 Final Budget	FY16 Actual	FY17 Preliminary Budget	Difference from FY16 Actual	% Change from FY15 Actual
Revenues:					
Beginning Balance	865,011	865,011	343,976	(521,035)	-60.2%
Tuition:	3,400,000	3,000,000	3,700,000	700,000	23.3%
Total Revenues	4,265,011	3,865,011	4,043,976	178,965	4.6%
Expenditures:					
Local Salaries and Benefits:	3,067,419	3,005,600	3,302,937	297,337	9.9%
Travel:	2,000	3,216	2,500	(716)	-22.3%
Contractual Services:	600,000	551,852	600,000	48,148	8.7%
Supplies and Materials:	25,000	12,563	25,000	12,437	99.0%
Total Expenditures	3,694,419	3,573,231	3,930,437	357,206	10.0%
Revenues over Expenses	\$570,592	\$291,780	\$113,539	(\$178,241)	-61.1%

**First State School
FY17 Preliminary Budget**

	FY16 Final Budget	FY16 Actual	FY17 Preliminary Budget	Difference to FY16 Actual	% Change
Revenue:					
Beginning balance:	95,838	95,838	218,296	122,458	127.8%
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:	1,560,338	1,560,338	1,682,796	122,458	7.8%
Expenditures:					
Local Salaries and Benefits:	223,720	236,906	244,800	7,894	3.3%
Contractual Services:	1,255,425	1,069,394	1,255,425	186,031	17.4%
Supplies and Materials:	10,000	9,009	10,000	991	11.0%
Summer School	\$25,000	\$23,817	\$25,000	1,183	5.0%
Total Expenditures:	1,514,145	1,339,126	1,535,225	196,099	14.6%
Revenues over expenses	46,193	221,212	147,571	11,897	-33.3%

Meadowood School - Agency 54
FY 2017 Preliminary Budget

Revenue:

	FY16 Final Budget	FY16 Actual	FY17 Preliminary Budget	Difference from FY16 Actual	% Change
Beginning Local Funds Balance	1,684,137	1,684,137	1,138,948	(545,189)	-32.4%
State Revenue:					
Division I	5,915,855	5,752,032	5,855,540	103,508	1.8%
Division II	309,588	309,588	318,876	9,288	3.0%
Division III	420,409	420,409	433,021	12,612	3.0%
Others:					
CSCRCP:	20,000	30,635	32,167	1,532	5.0%
Vocational:	18,819	18,819	19,195	376	2.0%
Related Services Cash-In	520,672	396,444	416,266	19,822	5.0%
Transportation:	858,717	840,019	865,220	25,201	3.0%
Total State Revenue:	8,064,060	7,767,946	7,940,285	172,339	2.2%
Local Revenue:					
Tuition Income:	3,450,000	4,150,350	4,850,000	699,650	16.9%
Interest:	9,350	12,526	12,025	-501	-4.0%
Total Local Revenue:	3,459,350	4,162,876	4,862,025	699,149	16.79%
Total Current Revenues - State and Local	11,523,410	11,930,822	12,802,310	871,488	7.30%
Grand Total All Sources:	\$13,207,547	\$13,614,959	\$13,941,258	\$326,299	2.40%

Expenditures:

IBU:	FY16 Final Budget	FY16 Actual	FY17 Preliminary Budget	Difference from FY16 Actual	% Change
99940200 - Division I Salaries	5,915,855	5,752,032	5,955,540	203,508	3.54%
9320516A - Meadowood School	279,327	271,323	279,327	8,004	2.95%
99960200 - Operations/Utilities	183,310	191,857	195,694	3,837	2.00%
99930100 - Related Services	838,401	849,587	866,579	16,992	2.00%
99940300 - Division II Vocational	17,698	3,795	7,500	3,705	97.63%
99960400 - District Transportation	1,282,429	1,361,732	1,388,967	27,235	2.00%
99960300 - Contractor Transportation	11,000	0	0	0	
99940400 - Local Salaries and Benefits	3,848,311	3,883,311	4,003,693	120,383	3.10%
99900300 - District Wide Services	145,000	241,767	246,602	4,835	2.00%
99980000 - Summer School	10,000	0	10,000	10,000	
99940100 - Contingency	330,189	0	384,069	384,069	
Total Expenditures:	12,861,520	12,555,404	13,337,971	782,568	6.23%
Revenues over Expenses	\$346,027	\$1,059,555	\$603,286	(\$456,269)	-43.06%

Intensive Learning Centers - Agency 58
FY17 Preliminary Budget

Revenue:

	FY16 Final Budget	FY16 Actual	FY17 Preliminary Budget	Difference from FY16 Actual	% Change
Beginning Local Funds Balance:	993,406	993,406	1,065,044	71,638	7.2%

State Revenue:					
Division I:	4,040,092	3,608,032	3,720,079	112,047	3.1%
Division II:	166,750	166,750	171,753	5,003	3.0%
Division III:	232,143	232,143	239,107	6,964	3.0%
Others:					
*CSCR:	35,000	129,938	125,000	(4,938)	-3.8%
Transportation:	512,735	507,026	522,237	15,211	3.0%
Related Services	297,302	107,997	111,934	3,937	3.6%
Total State Revenue:	5,284,022	4,751,886	4,890,110	138,224	2.9%

Local Revenue:					
Tuition:	4,044,000	4,344,000	4,544,000	200,000	4.6%
Interest:	5,382	10,699	10,913	214	2.0%
Total Local Revenue: (includes carry-over)	4,049,382	4,354,699	4,554,913	200,214	4.6%

GRAND TOTAL ALL SOURCES:	\$10,326,810	\$10,099,991	\$10,510,067	\$410,076	4.1%
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Expenditures:

Operating Unit	FY16 Final Budget	FY16 Actual	FY17 Preliminary Budget	Difference from FY16 Actual	% Change
99940200 - Division I Salaries	4,040,092	3,617,451	3,720,548	103,097	2.9%
9320526A - Richardson Park Learning Center	164,263	157,593	164,263	6,670	4.2%
99960200 - Operations/Utilities	114,989	98,898	100,876	1,978	2.0%
99930100 - Related Services	785,940	677,404	690,952	13,548	2.0%
99960400 - District Transportation	686,078	700,522	796,538	96,016	13.7%
99940400 - Local Salaries and Benefits	4,012,603	3,325,992	3,579,433	253,441	7.6%
99900300 - District Wide Services	75,000	155,846	158,963	3,117	2.0%
99940100 - Contingency	74,090	0	210,201	210,201	
99980000 - Summer School	30,000	27,300	30,000	2,700	9.9%
TOTAL EXPENDITURES:	9,986,825	8,761,006	9,451,774	690,768	7.9%

Revenues over Expenses	\$339,985	\$1,338,985	\$1,058,293	(\$280,692)	-8.6%
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Match Tax

FY 2017 Match Tax

Revenue From Match Tax:	\$2,644,587
TOTAL AVAILABLE FUNDS	\$2,644,587
Expenditures:	
Minor Capital Improvement	\$764,048
State Technology Maintenance	\$645,279
Reading/Math Specialist	\$744,641
Extra Time	\$432,977
TOTAL EXPENDITURES	\$2,586,945
Projected Balance 6/30/17	\$57,641



Debt Service

FY 2017 Debt Service

Debt Service Tax Rate Requirements:	FY 2017
Revenue From Debt Service Tax:	\$11,424,614
Balance Available July 1, 2017:	\$1,777,231
CSW Rent	\$325,423
Interest Income	\$149,857
Available Funds	\$13,677,125
Estimated Debt Service amount	
including first quarter 2018	\$12,932,507
Balance at Year End of October 2017	\$744,618



Nutrition Services

RCCSD Nutrition Services Estimated Revenue and Expenditures for FY'17

REVENUE

Carryover Balance	\$4,284,678.55
State Support	\$1,920,000.00
Federal Support	\$6,925,000.00
FFVP Federal Support	\$227,915.60
Sales and Other Revenue	\$1,975,000.00

Total Estimated Revenue	\$15,332,594.15
less carry over balance	(\$4,284,678.55)
	\$11,047,915.60

EXPENDITURES

Salaries & Benefits	\$5,100,000.00
Food and Other	\$5,250,000.00
Equipment / Computers	\$500,000.00
FY'16 Encumbrances	\$375,238.25

Total Estimated Expenditures	\$11,225,238.25
	(\$177,322.65)



Federal Funds

FFY 2017 Federal Programs

CATEGORY	FF15	FF16	FF17	Difference
Title I:	5,195,535	5,409,873	5,635,669	225,796
Title II: Teacher Quality and Technology	1,051,483	1,333,455	1,253,503	(79,952)
Title III: Bilingual	313,457	268,836	245,595	(23,241)
IDEA 6-21:	3,900,401	4,125,479	4,279,048	153,569
Vocational Education (Perkins)	397,020	412,163	392,784	(19,379)
IDEA PreSchool	97,570	98,120	98,528	408
Race to the Top	-			-
TOTAL	10,955,466	11,647,926	11,905,127	692,460
				2.21%