

# **FY 2012 Preliminary Budget**



**Red Clay Consolidated School District**  
**August 17, 2011**

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

**Members of the Red Clay Consolidated School District  
Board of Education  
2011-2012**

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

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Mervin B. Daugherty, Ed.D., Superintendent

Dr. Charles "Ted" Ammann, Ed.D., Assistant Superintendent District Operations

Mary Norris, Assistant Superintendent Special Services

Hugh T. Broomall, Jr., Ed.D., Assistant Superintendent Student Support Services

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.

1502 Spruce Ave  
Wilmington, DE 19805  
(302) 552-3700

## Introduction

The FY2012 Red Clay Consolidated School District Preliminary Budget encompasses the period of July 1, 2011 through June 30, 2012. 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. In FY12, the school program also includes the addition of four preschool programs through federal Race to the Top funding. 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 \$23.8 million opening balance in Division 32 local funds. Red Clay's current year operating revenues (not including the special schools) are estimated at \$164,537,853, which is combined between \$60,018,896 in local current expense funds, \$101,079,443 in state funds, and \$3,439,514 in federal stimulus state stabilization funds. District current expense revenues are projected to decrease by (\$166,287). The decrease is a result in a reduction in the tax pool allocation factor as shared between Brandywine, Red Clay, Colonial and Christina. FY2011 was the third and final year of the 2008 Referendum plan passed by voters so there is no current expense tax change in FY12.

The FY 2012 Preliminary Budget includes \$166,660,481 in operating expenditures. Revenues less expenditures in FY2012 equal (\$2,122,627). This deficit is the result of state funding cuts of \$5,268,633 in the areas of Tax Relief, Flexibility Block Grant and Transportation in FY12. Additionally, the Pension rate increased by 1.56% for all employee groups. The expected ending balance of current expense funds is \$21,695,016 on June 30, 2012. The district has established the necessary carry-forward balance required to meet payroll obligations through the summer months and receipt of taxes in October.

Federal funds are projected to contribute \$13,492,394 in revenue in Federal FY12, which includes \$2,348,699 in funding provided through federal Race to the Top funds. Federal stimulus funding provided in 2009 through the American Recovery and Reinvestment Act in Title I and IDEA will permanently expire on September 30, 2011.

Debt Service payments in FY12 and through October, 2011 are projected to be \$10,947,200. Match Tax revenues supporting minor capital improvements and technology maintenance are projected to be \$1,476,293 based on the fixed formulas determined by the state.

Tuition school budgets are balanced. The district's tuition revenue is estimated to generate \$16,690,362 in revenue from the tuition tax, state sources, federal state stabilization funds, and billings to other districts for attendance in tuition programs. State support for needs-based funding increased projected units and Division I salary estimates in all areas.

Finally, the FY12 continues the new formatted Operating Units as a result of the conversion of the state accounting system.

## 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 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)** – New statewide accounting system.

**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. Replaced by Operating Unit in current financial system.

**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. Converted to Program Codes in the current financial system.

**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)

**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 30<sup>th</sup> 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** – 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. 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



# **FY 2012 Tax Rate Calculations**

## **Red Clay Consolidated School District**



## Tax Rate Compilation FY 12

Net assessed value of real property within Red Clay: \$5,130,511,476

Net assessed value of New Castle County Tax Pool : (1) \$16,672,067,829

(1) The assessed values for the other districts are:  
Christina \$5,448,358,642; Colonial \$2,717,493,982;  
and Brandywine \$3,375,703,729.

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) \$22,667,847

(4)  $\$16,672,067,829 \times \$0.468/\$100 \times 0.29086310460$

Real estate taxes from current expense tax rate above pool: (5) \$38,111,491

(5)  $\$5,130,511,476 \times (\$1.226 - \$0.468)/\$100 \times .98$  (2%  
delinquency factor)

Total Current Expense Revenue \$60,779,338

Estimated loss due to Senior Tax Credit -\$2,356,215

State Reimbursement for Senior Tax Credit \$2,356,215

FY11 Current Expense revenue available for expenditures: \$60,779,338

## Tuition

Required revenue:

Real Estate taxes: (6) \$13,675,891

(6)  $\$5,130,511,476 \times \$0.272/\$100 \times .98$



**Debt Service**

Ending balance in appropriation 29505 on 06/30/11:	\$3,562,142
Required Revenue:	
Real Estate taxes (7)	\$7,089,341
(7) $\$5,130,511,476 \times \$0.141/\$100 \times .98$ (2% delinquency)	
Interest Income	\$59,118
Rent Income - Charter School of Wilmington	\$238,849
Total Revenue	<hr/> \$10,949,450
Expenditures:	
Current bonded indebtedness:	\$10,947,200
(8) <i>This funding includes principal and interest payments due through October 2012. (Funding the first 4 months of the next fiscal year assures adequate funding pending receipt of taxes.)</i>	
Projected debt service balance 10/31/12:	\$2,250

**Match Tax/Minor Capital Improvement**

Ending balance in appropriation 28630 on 06/30/11:	319,876
Real estate Match Tax (9)	1,156,417
(9) $5,130,511,476 \times .023/100 \times .98$ (2% delinquency factor)	
Total projected revenue	1,476,293
Expenses:	
Minor Cap. FY11: (10)	769,342
(10) <i>Authorization specifies a 40% local match of the authorized funding in the Bond Bill - State 1,154,013 and local \$769,342</i>	
State Technology Maintenance: (11)	625,922
(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 (<math>\\$5,130,511,476 \times \\$0.0122/\\$100</math>)</i>	
Asbestos Contingency: (12)	25,000
(12) <i>This is necessary to match any special projects funding that may become available including asbestos funding and architectural barrier removal funding.</i>	
Total projected expenditures	<hr/> 1,420,264
Projected Match tax balance 6/30/12: (14)	56,029

**Red Clay FY12 Local Tax Rates**

(Per \$100 of Assessed Value)

Tax Category	2011-2012 Rates	2010-2011 Rates	Difference	Local Tax Rate Dollar Value
Current Expense	\$1.226	\$1.226	\$0.000	\$60,779,338
Tuition	\$0.272	\$0.297	(\$0.025)	\$13,675,891
Debt Service	\$0.141	\$0.141	\$0.000	\$7,089,341
Minor Cap.	\$0.023	\$0.023	\$0.000	\$1,476,293
<b>TOTAL</b>	<b>\$1.662</b>	<b>\$1.687</b>	<b>(\$0.025)</b>	<b>\$83,020,864</b>

*Includes both residential and non-residential properties.*

*Assumes 98% collection rate*

*Per \$100 of assessed value*

**5-YEAR TAX  
RATE HISTORY**

Year	Current Expense	Tuition	Debt Service	Minor Cap	TOTAL
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
2010-2011	\$1.226	\$0.297	\$0.141	\$0.023	\$1.687
2011-2012	\$1.226	\$0.272	\$0.141	\$0.023	\$1.662

# SUMMARY OF ENROLLMENT & UNITS BY SCHOOL FOR SEPTEMBER 30, 2010

Red Clay Consolidated School District (32)

SCHOOL	ENROLLMENT					TOTAL ENROLL	UNITS					TOTAL UNITS		
	REG KN	REG 1-3	REG 4-6	REG 7-12	SPEC		REG KN	REG 1-3	REG 4-6	REG 7-12	SPEC		VOC	DEDUCT
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)	78.50	249.17	185.48	0.00	12.85	526.00	4.51	14.32	9.27	0.00	1.73	0.00	0.00	29.84
Heritage Elem (242)	96.65	269.42	161.56	0.00	21.37	549.00	5.55	15.48	8.08	0.00	3.13	0.00	0.00	32.24
Highlands Elem (244)	46.97	152.16	103.07	0.00	27.80	330.00	2.70	8.74	5.15	0.00	3.50	0.00	0.00	20.09
William Lewis E (246)	94.00	240.46	87.00	0.00	16.54	438.00	5.40	13.82	4.35	0.00	2.13	0.00	0.00	25.70
Shordidge Elem (248)	35.67	168.80	98.13	0.00	29.40	332.00	2.05	9.70	4.91	0.00	3.64	0.00	0.00	20.30
Linden Hill Ele (250)	125.93	410.42	226.06	0.00	27.59	790.00	7.24	23.59	11.30	0.00	3.83	0.00	0.00	45.96
Baltz Elem (252)	99.00	268.48	142.49	0.00	39.03	549.00	5.69	15.43	7.12	0.00	4.87	0.00	0.00	33.11
Richardson Park (254)	68.00	212.06	122.82	0.00	22.12	425.00	3.91	12.19	6.14	0.00	2.79	0.00	0.00	25.03
Marbrook Elem (256)	110.96	267.47	182.95	0.00	24.62	586.00	6.38	15.37	9.15	0.00	3.14	0.00	0.00	34.04
Richey Elem (260)	61.00	217.40	115.05	0.00	28.55	422.00	3.51	12.49	5.75	0.00	3.86	0.00	0.00	25.61
Brandywine Spri (261)	115.67	379.62	360.92	172.30	55.49	1,084.00	6.65	21.82	18.05	8.62	7.31	0.75	-0.38	62.81
Mole Elem (264)	96.67	280.45	115.33	0.00	26.55	519.00	5.56	16.12	5.77	0.00	3.49	0.00	0.00	30.93
Warner Elem (266)	77.97	237.46	151.00	0.00	83.57	550.00	4.48	13.65	7.55	0.00	10.80	0.00	0.00	36.47
North Star Elem (270)	115.00	379.37	259.05	0.00	18.58	772.00	6.61	21.80	12.95	0.00	2.36	0.00	0.00	43.72
A I duPont Midd (274)	0.00	0.00	138.82	292.76	81.42	513.00	0.00	0.00	6.94	14.64	10.32	2.06	-1.03	32.93
H B duPont Midd (276)	0.00	0.00	254.04	467.92	93.04	815.00	0.00	0.00	12.70	23.40	12.12	2.33	-1.17	49.39
Skyline Middle (280)	0.00	0.00	249.34	456.56	78.10	784.00	0.00	0.00	12.47	22.83	10.41	1.92	-0.96	46.66
Stanton Middle (282)	0.00	0.00	182.36	432.26	101.38	716.00	0.00	0.00	9.12	21.61	13.14	1.87	-0.93	44.80
Conrad School o (284)	0.00	0.00	156.51	665.96	23.53	846.00	0.00	0.00	7.83	33.30	3.17	5.43	-2.72	47.01
Calloway Art Sc (286)	0.00	0.00	138.27	702.30	6.43	847.00	0.00	0.00	6.91	35.12	0.91	1.67	-0.84	43.78
Dickinson High (290)	0.00	0.00	0.00	574.06	69.94	644.00	0.00	0.00	0.00	28.70	8.53	7.33	-3.67	40.90
A I duPont High (292)	0.00	0.00	0.00	1,300.25	85.75	1,386.00	0.00	0.00	0.00	65.01	10.92	10.36	-5.18	81.11
McKean High (294)	0.00	0.00	0.00	785.28	125.72	911.00	0.00	0.00	0.00	39.26	16.20	10.54	-5.27	60.74
Meadowood Progr (516)	0.00	0.00	0.00	0.00	137.00	137.00	0.00	0.00	0.00	0.00	22.32	2.20	-1.10	23.42
Richardson Park (526)	0.00	0.00	0.00	0.00	224.00	224.00	0.00	0.00	0.00	0.00	28.13	0.00	0.00	28.13
The Central Sch (527)	0.00	0.00	0.00	0.80	163.20	164.00	0.00	0.00	0.00	0.04	20.17	1.24	-0.62	20.83
First State Sch (530)	0.00	0.00	0.00	0.00	17.00	17.00	0.00	0.00	0.00	0.00	2.83	0.00	0.00	2.83
TOTAL	1,221.99	3,732.74	3,430.25	5,850.45	1,640.57	15,876.00	70.00	215.00	172.00	293.00	215.00	48.00	24.00	989.00



## Carry-Over Funds

# FY2011 State Carry Over Funds

FY	Appropriation	Description	Expiration	Amount
2011	05205	Professional Development	9/30/2011	\$83,185
2011	05165	All Other Costs	6/30/2012	\$5,000
2011	05244	School Improvement	6/30/2012	\$181,475
2009	05244	School Improvement	6/30/2012	\$11,314
2010	05244	School Improvement	6/30/2012	\$17,207
2011	05265	Division II/Vocational Ed	6/30/2012	\$124,871
2011	20060	Minor Capital Improvement	6/30/2013	\$327,137
2011	10017	Minor Capital Improvement	6/30/2013	\$130,850
2010	50022	Minor Capital Improvement	6/30/2012	\$4,580
2011	10873	Minor Cap/Voc Ed	6/30/2013	\$4,402
2010	50107	Minor Cap/Voc Ed	6/30/2012	\$5,027
2011	10178	Asbestos	6/30/2013	\$11,522



## Division 32 Operating Budget

## FY 2012 Division 32 General Operating Budget

	FY2011 Final Budget	FY2011 Actual	FY2012 Preliminary Budget	FY2012 Prelim vs. FY 2011 Final Budget	% change
<b>Local Revenues</b>					
Current Expense Tax Receipts	58,518,724	58,270,918	58,352,437	(166,287)	-0.28%
Interest	580,139	351,031	368,583	(211,556)	-36.47%
MCI Technology Match Tax Receipts	624,238	624,238	625,922	1,684	0.27%
Choice Income (net of payments)	2,157,441	1,890,116	2,086,298	(71,143)	-3.30%
Prior Year Choice Receivable			135,416	135,416	
Income from Fees	150,000	166,750	170,000	20,000	13.33%
Summer School	64,633	64,633	77,585	12,952	20.04%
Senior Tax Rebate	2,108,409	2,356,215	2,426,901	318,492	15.11%
Indirect Costs	1,462,277	1,074,154	935,586	(526,691)	-36.02%
*Less Charter School Payments	(5,372,037)	(5,372,037)	(5,159,832)	212,205	-3.95%
<b>Total Local Revenues</b>	<b>60,293,824</b>	<b>59,426,018</b>	<b>60,018,896</b>	<b>(274,928)</b>	<b>-0.46%</b>
Opening Balance - 8000	19,739,552	19,739,552	23,817,643	4,078,091	20.66%
<b>Total Local Funds Available</b>	<b>\$80,033,376</b>	<b>\$79,165,570</b>	<b>\$83,836,539</b>	<b>\$3,803,163</b>	<b>4.75%</b>
<b>State Revenues:</b>					
Division I	74,781,378	78,287,069	80,202,456	5,421,078	7.25%
Division II (includes Vocation Div II)	5,696,206	5,867,596	6,093,680	397,474	6.98%
Division III	6,366,797	6,761,162	7,189,080	822,283	12.92%
Tax Relief <sup>a</sup>	0	0	0	0	
Additional Programs:	8,076,014	7,982,915	7,594,227	(481,787)	-5.97%
Includes:				0	
Groves	402,627	409,427	402,627	0	0.00%
Adult Basic Education	39,900	33,100	33,100	(6,800)	-17.04%
Secondary Alternative	132,500	132,500	132,500	0	0.00%
ICAL	56,036	56,036	0	(56,036)	-100.00%
Americanization	113,600	113,600	113,600	0	0.00%
CSCR	150,000	185,255	175,000	25,000	16.67%
Professional Development	182,017	182,017	186,730	4,713	2.59%
Driver's Education	51,996	53,848	56,540	4,544	8.74%
Transportation	5,952,585	5,760,364	5,365,630	(586,955)	-9.86%
Standards and Assessment	10,000	1,832	5,000	(5,000)	-50.00%
Excellence Option	105,000	184,800	105,000	0	0.00%
School Improvement	277,202	249,264	420,000	142,798	51.51%
Erate Funds	140,000	118,896	120,000	(20,000)	-14.29%
Related Services	395,202	442,318	425,000	29,798	7.54%
Adolescent Hospital	36,000	36,000	36,000	0	0.00%
Teacher of the Year	11,349	11,349	2,500	(8,849)	-77.97%
State grants	20,000	12,310	15,000	(5,000)	-25.00%
<b>Total State Revenue</b>	<b>94,920,395</b>	<b>98,898,742</b>	<b>101,079,443</b>	<b>6,159,048</b>	<b>6.49%</b>
<b>Federal Stimulus - State Stabilization Funds</b>					
Total Stimulus - State Stabilization	4,346,217	4,346,217	3,439,514	(906,703)	-20.86%
<b>TOTAL CURRENT YEAR REVENUE</b>	<b>159,560,436</b>	<b>162,670,977</b>	<b>164,537,853</b>	<b>4,977,417</b>	<b>3.12%</b>
<b>Revenue Available with Local Carry-Forward</b>	<b>\$179,299,988</b>	<b>\$182,410,529</b>	<b>\$188,355,496</b>	<b>9,055,508</b>	<b>5.05%</b>



	FY2011 Final Budget	FY2011 Actual	FY2012 Preliminary Budget	FY2012 Prelim vs. FFY 2011 Final Budget	% change
<b>Expenditures:</b>					
99910100 Supintendent	129,115	100,445	129,115	0	0.00%
99920000 Curriculum/Instructional	1,626,446	1,626,501	1,876,501	250,055	15.37%
99910105 Assistant Superintendent Operations	75,000	74,657	75,000	0	0.00%
99910110 Assistant Superintendent School Support	75,000	66,153	75,000	0	0.00%
99990960 Research and Assessment	34,475	32,114	185,000	150,525	436.62%
99970690 Accountability	128,800	128,811	128,800	0	0.00%
99910000 Public Communications	75,000	69,717	75,000	0	0.00%
99940810 Technology - Equipment and Repair	2,034,876	1,998,614	2,116,271	81,395	4.00%
99990050 Director of Secondary Schools	110,000	106,680	75,000	(35,000)	-31.82%
99990050 Director of Elementary Schools	0	0	75,000	75,000	
99921000 - School Choice/Support Services	27,779	23,493	28,612	833	3.00%
99920900 Library	300,000	298,685	300,000	0	0.00%
99900000 Board of Education	44,155	10,827	44,155	0	0.00%
99990500 Copy Center/Printing	302,046	294,077	302,046	0	0.00%
99950000 Personnel/HR	104,125	100,657	104,125	0	0.00%
99970650 Student Services	53,480	52,857	411,280	357,800	669.04%
99940000 Business Office/Finance	41,650	41,108	41,650	0	0.00%
99960100 Maintenance	1,989,476	1,987,091	2,127,950	138,474	6.96%
99921050 Special Eduction	1,043,791	986,279	1,095,981	52,190	5.00%
99910115 Assistant Superintendent Special Services	75,000	61,002	75,000	0	0.00%
99990000 Adult Education	744,663	902,393	681,827	(62,836)	-8.44%
99940200 Division I Salaries	74,781,378	77,191,914	80,202,456	5,421,078	7.25%
99940050 Facilities Management	359,231	361,984	359,231	0	0.00%
99930300 Special Services - Alternative Education	405,000	405,500	905,500	500,500	123.58%
99960200 Operations/Utilities	5,521,000	4,657,241	5,214,510	(306,490)	-5.55%
9320240A Forest Oak Elementary	100,946	91,003	107,743	6,797	6.73%
99930400 - Nurses/CSCR	15,000	15,454	16,000	1,000	6.67%
99990930 Performing Arts	145,725	143,180	167,525	21,800	14.96%
9320242A Heritage Elementary	104,610	101,979	106,430	1,820	1.74%
9320244A Highlands Elementary	87,996	85,140	76,281	(11,715)	-13.31%
99980000 Summer School	64,633	30,925	77,585	12,952	20.04%
9320246A Lewis Elementary	115,096	66,070	136,476	21,380	18.58%
9320248A Shortlidge Academy	81,638	81,459	74,129	(7,509)	-9.20%
99920110 School Based Intervention (school improvement)	277,202	82,781	420,000	142,798	51.51%
9320250A Linden Hill Elementary	142,047	135,545	144,602	2,555	1.80%
9320252A Baltz Elementary	111,415	100,031	117,359	5,944	5.34%
9320254A Richardson Park Elementary	93,017	91,096	87,621	(5,396)	-5.80%
99940300 Division II Vocational	306,529	188,920	313,660	7,131	2.33%
9320256A Marbrook Elementary	114,468	107,505	115,163	695	0.61%
99920600 Referendum Technology/Technology Instruction	900,000	824,371	1,300,000	400,000	44.44%
9320260A Richey Elementary	108,437	100,299	95,363	(13,074)	-12.06%
99970675 State Fiscal Stabilization	4,346,217	2,328,846	2,894,486	(1,451,731)	-33.40%
9320264A Mote Elementary	107,930	99,493	108,962	1,032	0.96%
9320266A Warner Elementary	111,407	95,581	130,201	18,794	16.87%
9320270A North Star Elementary	156,591	14,464	144,927	(11,664)	-7.45%
9320274A AI DuPont Middle	126,652	126,255	110,722	(15,930)	-12.58%
99920500 Professional Development	182,017	102,245	186,730	4,713	2.59%
9320276A - HB DuPont Middle	156,692	140,478	167,689	10,997	7.02%
99960400 - Red Clay Local Transportation	2,465,922	2,822,968	2,866,405	400,483	16.24%
99960300 - Contractor State Transportation	5,349,700	4,812,276	5,045,000	(304,700)	-5.70%
9320280A Skyline Middle	153,446	147,923	150,173	(3,273)	-2.13%
9320282A Stanton Middle	153,873	139,190	154,683	810	0.53%
9320284A Conrad School of Science	366,385	343,639	386,371	19,986	5.45%
9320286A Cab Calloway School of the Arts	239,372	229,437	225,885	(13,487)	-5.63%
9320290A Dickinson High School	351,317	336,780	363,787	12,470	3.55%
9320292A AI DuPont High School	464,980	421,910	491,445	26,465	5.69%
9320261A Brandywine Spring K-8	182,434	167,634	195,025	12,591	6.90%



9320294A McKean High School	400,525	358,274	440,351	39,826	9.94%
99920800 Driver's Education	51,996	53,848	56,540	4,544	8.74%
99940400 Local Salaries and Benefits	44,844,776	44,062,772	47,167,279	2,322,503	5.18%
99900300 District Wide Services	3,504,538	3,531,267	3,240,790	(263,748)	-7.53%
Includes:					
Prior Year Account Payables	250,000	208,513	200,000	(50,000)	-20.00%
Substitute Teachers	1,300,000	1,282,076	1,300,000	0	0.00%
Insurance	220,000	208,413	240,000	20,000	9.09%
DSC Payment	889,376	889,376	812,919	(76,457)	-8.60%
Other district payments	0	36,879	50,000	50,000	
Conrad Schools of Science Expansion	150,000	144,976	75,000	(75,000)	-50.00%
Administrative Office Rental	610,162	678,843	427,871	(182,291)	-29.88%
Postage	0	41,522	50,000	50,000	
Audits	35,000	38,721	35,000	0	0.00%
Gate Expenses	50,000	1,949	50,000	0	0.00%
99921000 Support Services	47,349	49,276	38,500	(8,849)	-18.69%
Includes:					
Adolescent Hospital	36,000	36,000	36,000	0	0.00%
Teacher of the Year	11,349	13,276	2,500	(8,849)	-77.97%
99940100 Contingency	800,334	0	838,365	38,032	4.75%
99900100 Legal Services	365,000	325,285	365,000	0	0.00%
99970680 Security/School Supervision	210,000	209,998	485,000	275,000	130.95%
99970500 One time district improvements	489,000	488,256	345,217	(143,783)	-29.40%
<b>Total Expenditures - Division 32</b>	<b>\$158,478,698</b>	<b>\$155,232,653</b>	<b>\$166,660,481</b>	<b>\$8,181,783</b>	<b>5.16%</b>
<b>Current Year Revenues/Expenses</b>	<b>1,081,738</b>	<b>7,438,324</b>	<b>(2,122,627)</b>	<b>(3,204,366)</b>	<b>-296.22%</b>
<b>Carry-Forward Balance (local funds)</b>	<b>\$23,085,821</b>	<b>\$23,817,643</b>	<b>\$21,695,016</b>	<b>(\$1,390,805)</b>	<b>-6.02%</b>



## Tuition Funds

## Tuition-Based Programs Summary

### FY12 Preliminary Budget

	FY11 Final Budget	FY12 Preliminary Budget	Difference FY11 vs. FY12
<b>Revenue</b>			
Opening Balance -Tuition Funds	1,872,893	1,822,796	(50,097)
Tuition Tax	14,816,700	13,675,891	(1,140,809)
Tuition billing	669,184	582,037	(87,147)
State Revenue (1st State, Unique Alt)	617,358	609,638	(7,720)
Stabilization - State LEP	423,023	-	(423,023)
<b>Total Tuition Revenue</b>	<b>18,399,158</b>	<b>16,690,362</b>	<b>(1,708,796)</b>
<b>Expenditures</b>			
Tuition Payments to Other Agencies	2,408,258	2,574,853	166,595
*Unique Alternatives/Private Placement	762,206	786,846	24,640
Consortium	314,175	343,222	29,047
Meadowood Program	4,800,000	2,900,000	(1,900,000)
Intensive Learning Centers	4,840,000	3,640,000	(1,200,000)
*ELL/LEP	1,823,023	1,700,000	(123,023)
**First State School	729,000	679,500	(49,500)
Needs-Based Local Unit Funding	-	1,250,000	1,250,000
Tuition Contingency	444,501	410,277	(34,224)
<b>Total Expenditures</b>	<b>16,121,163</b>	<b>14,284,697</b>	<b>(1,836,466)</b>
<b>Ending Balance - FY 2012</b>	<b>2,277,995</b>	<b>2,405,665</b>	<b>127,670</b>

\*FY11 includes state fiscal stabilization funds eliminated in FY12

\*\*Includes state funding allocation

**Meadowood School - Agency 54**  
FY 2012 Preliminary Budget

**Revenue:**

	<b>FY11 Final Budget</b>	<b>FY12 Preliminary Budget</b>	<b>Difference</b>
<b>Beginning Local Funds Balance</b>	2,080,027	2,939,591	859,564
<b>State Revenue:</b>			
Division I	2,460,598	4,123,744	1,663,146
Division II	128,226	141,049	12,823
Division III	164,164	180,580	16,416
Others:			
CSCRП:	41,365	50,861	9,496
Vocational:	17,305	17,824	519
Transportation:	873,231	677,349	(195,882)
<b>Total State Revenue:</b>	<b>3,684,889</b>	<b>5,191,407</b>	<b>1,506,518</b>
<b>Federal - State Stabilization Funds</b>	<b>110,684</b>	<b>0</b>	<b>(110,684)</b>
<b>Local Revenue:</b>			
Tuition Income:	4,800,000	2,900,000	(1,900,000)
Property Tax Relief Funding^:	0	0	0
Interest:	18,410	18,906	496
<b>Total Local Revenue: (includes carry-over)</b>	<b>6,898,437</b>	<b>5,858,497</b>	<b>(1,039,940)</b>
<b>Grand Total All Sources:</b>	<b>\$10,694,010</b>	<b>\$11,049,904</b>	<b>\$355,894</b>

**Expenditures:**

<b>IBU:</b>	<b>FY11 Final Budget</b>	<b>FY12 Preliminary Budget</b>	<b>Difference</b>
99940200 - Division I Salaries	2,460,598	4,123,744	1,663,146
9320516A - Meadowood School	259,500	267,285	7,785
99960200 - Operations/Utilities	89,337	89,337	0
99930100 - Related Services	738,011	738,011	0
99940300 - Division II Vocational	17,305	17,824	519
99970675 - State Fiscal Stabilization Funds	110,684	0	(110,684)
99960400 - District Transportaiton	1,076,728	975,547	(101,181)
99960300 - Contractor Transportation	1,500	1,500	0
99940400 - Local Salaries and Benefits	4,297,536	3,231,941	(1,065,595)
99900300 - District Wide Services	0	5,000	5,000
99940100 - Contingency	267,350	276,248	8,897
<b>Total Expenditures:</b>	<b>9,318,549</b>	<b>9,726,436</b>	<b>407,887</b>
<b>ENDING BALANCE - FY 2012</b>	<b>\$1,375,461</b>	<b>\$1,323,468</b>	<b>(\$51,993)</b>

**Intensive Learning Centers - Agency 58**  
**FY12 Preliminary Budget**

**Revenue:**

	<b>FY11 Final Budget</b>	<b>FY12 Preliminary Budget</b>	<b>Difference</b>
<b>Beginning Local Funds Balance:</b>	1,881,088	2,721,901	840,813

<b>State Revenue:</b>			
Division I:	4,264,257	5,902,921	1,638,664
Division II:	259,612	285,573	25,961
Division III:	350,714	385,785	35,071
Others:			
CSCRП:	54,488	125,660	71,172
Vocational:	9,888	10,185	297
Transportation:	514,277	402,798	(111,479)
<b>Total State Revenue:</b>	<b>5,453,236</b>	<b>7,112,922</b>	<b>1,659,686</b>
<b>Federal - State Stabilization Funds</b>	<b>196,218</b>	<b>0</b>	<b>18,132</b>

<b>Local Revenue:</b>			
Tuition:	4,840,000	3,640,000	(1,200,000)
Tax Relief:	0	0	0
Interest:	18,826	19,404	578
<b>Total Local Revenue: (includes carry-over)</b>	<b>6,739,914</b>	<b>6,381,305</b>	<b>(358,609)</b>

<b>GRAND TOTAL ALL SOURCES:</b>	<b>\$12,389,368</b>	<b>\$13,494,227</b>	<b>\$1,104,859</b>
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**Expenditures:**

<b>Operating Unit</b>	<b>FY11 Final Budget</b>	<b>FY12 Preliminary Budget</b>	<b>Difference</b>
99940200 - Division I Salaries	4,264,257	5,902,921	1,638,664
9320526A - Richardson Park Learning Center	174,811	214,811	40,000
9320527A - Central School	133,000	153,000	20,000
99960200 - Operations/Utilities	223,860	223,860	0
99930100 - Related Services	685,143	685,143	0
99940300 - Division II Vocational	9,888	10,185	297
99970675 - State Fiscal Stabilization Funds	196,218	0	(196,218)
99960400 - District Transportaiton	687,701	687,701	0
99960300 - Contractor Transportation	0	0	0
99940400 - Local Salaries and Benefits	4,333,624	3,997,614	(336,010)
99900300 - District Wide Services	0	20,000	20,000
99940100 - Contingency	309,734	337,356	27,621
<b>TOTAL EXPENDITURES:</b>	<b>11,018,236</b>	<b>12,232,591</b>	<b>1,214,354</b>

<b>Ending Balance:</b>	<b>\$1,371,132</b>	<b>\$1,261,636</b>	<b>(\$109,496)</b>
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**English Language Learners Program  
FY12 Preliminary Budget**

<b>Revenues:</b>	<b>FY11 Final Budget</b>	<b>FY12 Preliminary Budget</b>	<b>Difference</b>
Beginning Balance - July 1, 2011	559,634	661,717	102,083
State LEP (State Fiscal Stabilization Funds):	423,023	0	(423,023)
Title III:	256,656	256,656	0
Tuition:	1,400,000	1,700,000	300,000
	2,639,313	2,618,373	(20,940)

<b>Expenditures:</b>			
Local Salaries and Benefits:	1,603,324	1,781,584	178,260
Travel:	7,000	7,000	0
Contractual Services:	225,014	275,014	50,000
Supplies and Materials:	42,580	50,000	7,420
Indirect	5,000	0	(5,000)
	1,882,918	2,113,598	230,680

<b>Ending balance June 30, 2012</b>	756,395	504,775	(251,620)
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**First State School**  
**FY12 Preliminary Budget**

	<b>FY11 Final Budget</b>	<b>FY12 Preliminary Budget</b>	<b>Difference</b>
<b>Revenue:</b>			
Beginning balance:	520,915	594,519	73,604
First State School - State	314,500	314,500	0
Tuition	414,000	365,000	(49,000)
<b>Total Revenue:</b>	<b>\$1,249,415</b>	<b>\$1,274,019</b>	<b>\$24,604</b>

<b>Expenditures:</b>			
Local Salaries and Benefits:	135,672	162,999	27,327
Contractual Services:	784,145	823,352	39,207
Supplies and Materials:	25,000	25,000	0
<b>Total Expenditures:</b>	<b>\$944,817</b>	<b>\$1,011,351</b>	<b>\$66,534</b>

<b>ENDING BALANCE - FY 2012</b>	<b>\$304,598</b>	<b>\$262,668</b>	<b>(\$41,930)</b>
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## Federal Funds



### FFY 2012 Federal Programs

CATEGORY	FFY10	FFY11	FFY12	Difference
Title I:	5,010,723	4,960,378	4,911,522	(48,856)
Title II: Teacher Quality and Technology	1,904,614	1,834,019	1,561,374	(272,645)
Title III: Bilingual	266,985	256,656	205,954	(50,702)
Title IV: Drug Free Schools	143,488	-	-	-
Title V: Innovative Education	-	-	-	-
Others:				-
IDEA 6-21:	3,837,864	3,792,446	3,712,123	(80,323)
Vocational Education (Perkins)	336,085	318,109	385,145	67,036
IDEA PreSchool	387,783	384,186	367,577	(16,609)
Subtotal	11,887,542	11,545,794	11,143,695	(402,099)
ARRA Stimulus				-
Title I	4,114,299			-
IDEA Pre-School	446,766			-
IDEA 6-21	3,906,087			-
1003(g)	180,000			-
Subtotal	8,647,152			-
				-
Race to the Top (total 3 year allocation \$7,893,194)		2,214,500	2,348,699	134,199
EdJobs (2 year allocation)		3,250,055	-	(3,250,055)
<b>TOTAL</b>	<b>20,534,694</b>	<b>17,010,349</b>	<b>13,492,394</b>	<b>(3,517,955)</b>



## Debt Service

**FY 2012 Debt Service**

<b>Debt Service Tax Rate Requirements:</b>	<b>FY 2012</b>
Revenue From Debt Service Tax:	\$7,089,341
Balance Available July 1, 2011:	\$3,562,142
CSW Rent	\$238,849
Interest Income	\$59,118
Available Funds	\$10,949,450
Estimated Debt Service amount	
including first four months of FY2013	\$10,947,200
Balance at Year End of October 2013	\$2,250
<b>Tax Rate:</b>	<b>14.1 cents per \$100 of assessed value</b>



## Match Tax

**FY 2012 Match Tax**

Revenue From Match Tax:	\$1,156,417
Balance Available July 1, 2011:	\$319,876
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$1,476,293</b>
Expenditures:	
Minor Capital Improvement	\$769,342
State Technology Maintenance	\$625,922
Asbestos Contingency	\$25,000
<b>TOTAL EXPENDITURES</b>	<b>\$1,420,264</b>
<b>Projected Balance 6/30/12</b>	<b>\$56,029</b>



## Nutrition Services

**RCCSD Nutrition Services Estimated Revenue and Expenditures for FY'12**

**REVENUE**

Carryover Balance	\$2,253,854.89
State Support	\$1,596,000.00
Federal Support	\$4,253,230.00
FFVP Federal Support	\$236,250.00
Sales and Other Revenue	\$2,280,000.00
Total Estimated Revenue	\$10,619,334.89
	-\$2,253,854.89
	<u>\$8,365,480.00</u>

**EXPENDITURES**

Salaries & Benefits	\$3,615,000.00
Food and Other	\$4,047,500.00
Equipment / Computers	\$350,000.00
Total Estimated Expenditures	\$8,012,500.00

\$352,980.00