

# **FY 2013 Final Budget**



## **Red Clay Consolidated School District January 16, 2013**

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

**Members of the Red Clay Consolidated School District  
Board of Education  
2012-2013**

Leah F. Davis

Faith R. Newton, Ed.D.

Michael Piccio

Kenneth J. Rivera

Catherine H. Thompson, Esq.

Martin A. Wilson, Sr.

Kenneth R. Woods

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

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

Mervin B. Daugherty, Ed.D., Superintendent

Hugh T. Broomall, Jr., Ed.D., Deputy Superintendent

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

Mary Norris, Assistant Superintendent Special 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 FY2013 Red Clay Consolidated School District Final Budget encompasses the period of July 1, 2012 through June 30, 2013. 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 FY13, the school program also includes preschool programs through federal Race to the Top and IDEA 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. The FY13 final budget reflects a district enrollment of 16,297 based on the September 30 Unit Count. Additionally, calculations are provided in the Final Budget for 413 students attending out of district choice schools and 2064 students attending charter schools.

Red Clay Consolidated School District begins the budget with a \$20.5 million opening balance in Division 32 local funds. Red Clay's current year operating revenues are estimated at \$170,129,485 which is combined between \$57,717,085 in local current expense funds, \$109,114,324 in state funds, and \$3,298,076 in federal EdJobs funds. The FY13 Final Budget reflects only minor changes for a total increase in revenue of \$447,904 (.24%) and additional \$224,469 in expenditures (.13%). FY13 is the fifth year since the passage of the last operating referendum in FY09 and there is no current expense tax increase in FY13. The overall tax rate decreased by 3 cents due to an increase in state funding under needs based units in the tuition programs.

In the FY 2013 Final Budget projects revenues less expenditures at (\$4,095,155). FY13 is the final year federal funds will be available through EdJobs. The FY13 Final budget projects personnel cost increases including negotiated contractual increases and a State 1.52% pension rate increase for all employee groups. The FY13 Final Budget also recognizes an increase in State funding in Division I salaries for needs based funding as well as the return of state sustainment funding of \$3,251,376. This is a partial replacement of prior state funding cuts to Tax Relief, Technology, ELL and Reading and Math resource teachers. The expected ending balance of current expense funds is \$16,409,379 on June 30, 2013. 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 \$13,056,281 in revenue in Federal FY13, which includes \$1,818,117 in funding provided through federal Race to the Top funds. Additionally, EdJobs will provide \$3,298,076 towards local salaries. This one time funding will permanently expire in FY13.

Debt Service payments in FY13 and through October, 2013 are projected to be \$10,941,314. Match Tax revenues supporting minor capital improvements and technology maintenance are projected to be \$1,430,852 based on the fixed formula.

Tuition school budgets are balanced. The district's tuition revenue is estimated to generate \$18,847,721 in revenue from the tuition tax, state sources, federal state stabilization funds, and billings to other districts for attendance in tuition programs. The district has seen overall enrollment increases as well as increased state support for needs-based funding in Division I salary estimates in all areas.

## 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 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>.

**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% basis by the State.

**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 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 2013 Tax Rate Calculations**  
**Red Clay Consolidated School District**



### Tax Rate Compilation FY 13

Net assessed value of real property within Red Clay:	\$5,161,805,146
Net assessed value of New Castle County Tax Pool : (1)	\$16,745,934,358

*(1) The assessed values for the other districts are: Christina \$5,447,391,193; Colonial \$2,749,061,924; and Brandywine \$3,387,676,095.*

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)	0.29265236860
---------------------------------	---------------

*(3) The rates for the other districts are: Christina 0.3069234392; Colonial 0.1859364082; and Brandywine 0.2144877837.*

### Current Expense

Real estate taxes from pool: (4)	\$22,935,451
----------------------------------	--------------

*(4)  $\$16,745,934,358 \times \$0.468/\$100 \times 0.29265236860$*

Real estate taxes from current expense tax rate above pool: (5)	\$38,735,218
---	--------------

*(5)  $\$5,161,805,146 \times (\$1.226 - \$0.468)/\$100 \times .99$  (1% delinquency factor)*

Total Current Expense Revenue	\$61,670,669
Estimated loss due to Senior Tax Credit	-\$2,412,527
State Reimbursement for Senior Tax Credit	\$2,412,527
FY13 Current Expense revenue available for expenditures:	\$61,670,669

**Tuition**

Required revenue:

Real Estate taxes: (6) \$12,366,653

(6)  $\$5,161,805,146 \times \$0.242/\$100 \times .99$  (1% delinquency factor)

**Debt Service**

Ending balance in appropriation 91000 on 06/30/12: \$3,811,862

Required Revenue:

Real Estate taxes (7) \$6,949,854

(7)  $\$5,161,805,146 \times \$0.136/\$100 \times .99$  (1% delinquency)

Interest Income \$60,000

Charter School of Wilmington Payment \$243,626

Total Revenue 

---

\$11,065,342

Expenditures:

FY13 bond indebtedness: \$10,941,314

(8) *This funding includes principal and interest payments due through October 2013. (Funding the first 4 months of the next fiscal year assures adequate funding pending receipt of taxes.)*

Projected debt service balance 10/31/13: 

---

\$124,029



**Match Tax/Minor Capital Improvement**

Real estate Match Tax (9) 1,430,852

(9)  $5,161,805,146 \times .024/100 \times .99$  (1% delinquency factor)

Total projected revenue 1,430,852

Expenses:

Minor Cap. FY13: (10) 794,055

*(10) Authorization specifies a 40% local match of the authorized funding in the Bond Bill - State 1,191,083 and Local \$794,055*

State Technology Maintenance: (11) 629,740

*(11) We are authorized to expend this amount every year for maintenance of technology utilizing a tax rate based upon our state match in FY'99, FY'00, and FY'01 of 0.0122 (\$5,161,805,146 x \$0.0122/\$100)*

Total projected expenditures 

---

 1,423,795

Projected Match Tax Balance: (14) 7,057

**Red Clay FY13 Local Tax Rates**

(Per \$100 of Assessed Value)

<b>Tax Category</b>	<b>2012-2013 Rates</b>	<b>2011-2012 Rates</b>	<b>Difference</b>	<b>Local Tax Rate Dollar Value</b>
Current Expense	\$1.226	\$1.226	\$0.000	\$61,670,669
Tuition	\$0.242	\$0.272	(\$0.030)	\$12,366,653
Debt Service	\$0.136	\$0.141	(\$0.005)	\$6,949,854
Minor Cap.	\$0.028	\$0.023	\$0.005	\$1,430,852
<b>TOTAL</b>	<b>\$1.632</b>	<b>\$1.662</b>	<b>(\$0.030)</b>	<b>\$82,418,029</b>

*Includes both residential and non-residential properties.*

*Assumes 99% collection rate*

*Per \$100 of assessed value*

**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>
2008-2009	\$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
2012-2013	\$1.226	\$0.242	\$0.136	\$0.028	\$1.632

# SUMMARY OF ENROLLMENT & UNITS BY SCHOOL FOR SEPTEMBER 30, 2012 - 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 (32203)	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 (32240)	0	357	173	13	0	0	543	0.00	22.04	8.65	1.55	0.00	0.00	0.00	0.00	32.24
Heritage Elem (32242)	0	402	179	16	1	0	598	0.00	24.81	8.95	1.90	0.17	0.00	0.00	0.00	35.83
Highlands Elem (32244)	0	240	93	17	0	0	350	0.00	14.82	4.65	2.03	0.00	0.00	0.00	0.00	21.50
William Lewis E (32246)	0	352	110	11	0	0	473	0.00	21.72	5.50	1.31	0.00	0.00	0.00	0.00	28.53
Shortlidge Elem (32248)	1	209	82	24	1	0	317	0.08	12.90	4.10	2.86	0.17	0.00	0.00	0.00	20.11
Linden Hill Ele (32250)	0	580	284	15	0	2	881	0.00	35.79	14.20	1.78	0.00	0.76	0.00	0.00	52.53
Baltz Elem (32252)	0	437	155	20	0	0	612	0.00	26.98	7.75	2.38	0.00	0.00	0.00	0.00	37.11
Richardson Park (32254)	0	283	133	21	0	0	437	0.00	17.47	6.65	2.50	0.00	0.00	0.00	0.00	26.62
Marbrook Elem (32256)	0	376	156	15	0	1	548	0.00	23.20	7.80	1.79	0.00	0.38	0.00	0.00	33.17
Richey Elem (32260)	0	268	114	20	0	0	402	0.00	16.55	5.70	2.38	0.00	0.00	0.00	0.00	24.63
Brandywine Spri (32261)	0	482	550	53	2	3	1,090	0.00	29.75	27.50	6.32	0.34	1.15	0.76	-0.38	65.44
Mote Elem (32264)	0	426	159	15	1	1	602	0.00	26.29	7.95	1.78	0.17	0.38	0.00	0.00	36.57
Warner Elem (32266)	1	364	119	45	10	2	541	0.08	22.48	5.95	5.36	1.68	0.76	0.00	0.00	36.31
North Star Elem (32270)	0	467	271	10	0	3	751	0.00	28.83	13.55	1.19	0.00	1.15	0.00	0.00	44.72
A I duPont Midd (32274)	0	0	386	83	0	0	469	0.00	0.00	19.30	9.88	0.00	0.00	2.05	-1.03	30.21
H B duPont Midd (32276)	0	0	706	115	1	4	826	0.00	0.00	35.30	13.69	0.17	1.54	2.30	-1.15	51.85
Skyline Middle (32280)	0	0	722	102	1	1	826	0.00	0.00	36.10	12.15	0.17	0.38	1.89	-0.95	49.75
Stanton Middle (32282)	0	0	568	121	0	1	690	0.00	0.00	28.40	14.41	0.00	0.38	1.61	-0.81	44.00
Conrad School o (32284)	0	0	1,049	31	1	1	1,082	0.00	0.00	52.45	3.70	0.17	0.38	7.93	-3.97	60.67
Calloway Art Sc (32286)	0	0	875	21	0	1	897	0.00	0.00	43.75	2.52	0.00	0.38	2.61	-1.31	47.96
Dickinson High (32290)	0	0	610	113	0	3	726	0.00	0.00	30.50	13.45	0.00	1.15	6.71	-3.36	48.46
A I duPont High (32292)	0	0	1,038	133	0	1	1,172	0.00	0.00	51.90	15.82	0.00	0.38	9.41	-4.71	72.81
McKean High (32294)	0	0	704	157	0	3	864	0.00	0.00	35.20	18.68	0.00	1.15	9.22	-4.61	59.64

Meadowood Progr (32516)	0	0	0	4	12	122	138	0.00	0.00	0.00	0.48	2.00	46.92	1.77	-0.89	50.29
Richardson Park (32526)	67	0	1	2	170	28	268	5.23	0.00	0.05	0.24	28.33	10.75	0.00	0.00	44.60
The Central Sch (32527)	0	0	0	86	83	7	176	0.00	0.00	0.00	10.24	13.83	2.68	1.43	-0.72	27.47
First State Sch (32530)	0	0	0	0	0	18	18	0.00	0.00	0.00	0.00	0.00	6.91	0.00	0.00	6.91
<b>TOTAL</b>	<b>69</b>	<b>5,243</b>	<b>9,237</b>	<b>1,263</b>	<b>283</b>	<b>202</b>	<b>16,297</b>	<b>5.39</b>	<b>323.63</b>	<b>461.85</b>	<b>150.39</b>	<b>47.20</b>	<b>77.58</b>	<b>47.69</b>	<b>23.85</b>	<b>1,089.89</b>



## Carry-Over Funds

### FY2012 State Carry Over Funds

FY	Appropriation	Description	Expiration	Amount
2012	05205	Professional Development	9/30/2012	\$109,216
2012	05165	All Other Costs	6/30/2013	\$1,035
2012	05142	Driver's Ed	9/30/2012	\$18,354
2012	05149	Homeless Transportation	9/30/2012	\$4,206
2012	05181	Unique Alternatives	6/30/2012	\$30,091
2012	05265	Division II/Vocational Ed	6/30/2013	\$133,304
2012	05244	School Improvement	6/30/2013	\$67,342
2011	05244	School Improvement	6/30/2013	\$9,899
2010	05244	School Improvement	6/30/2013	\$3,555
2009	05244	School Improvement	6/30/2013	\$277
2012	91198	MCI State	6/30/2014	\$651,845
2012	20060	MCI State	6/30/2013	\$3,298
2012	91199	Minor Cap/Voc Ed	6/30/2014	\$5,009
2011	10873	Minor Cap/Voc Ed	6/30/2013	\$4,402
2011	10178	Asbestos	6/30/2013	\$5,687



Division 32  
Operating Budget

## FY 2013 Division 32 General Operating Budget

	FY2012 Final Budget	FY13 Prelim Budget	FY13 Final Budget	FY13 Final vs FY13 Prelim Budget	% change
<b>Local Revenues</b>					
Current Expense Tax Receipts	58,352,437	59,258,142	59,258,142	0	0.00%
Interest	368,583	295,364	295,364	0	0.00%
MCI Technology Match Tax Receipts	625,922	629,740	629,740	0	0.00%
Choice Income (net of payments)	1,993,094	2,247,302	2,311,173	63,871	2.84%
Prior Year Choice Receivable	135,416	0	0	0	
Income from Fees	170,000	170,000	170,000	0	0.00%
Summer School	77,585	75,000	80,055	5,055	6.74%
Senior Tax Rebate	2,426,901	2,412,527	2,412,527	0	0.00%
Indirect Costs	1,144,190	773,244	618,595	(154,649)	-20.00%
*Less Charter School Payments	(6,699,385)	(8,212,401)	(8,058,511)	153,890	-1.87%
<b>Total Local Revenues</b>	<b>58,594,743</b>	<b>57,648,918</b>	<b>57,717,085</b>	<b>68,168</b>	<b>0.12%</b>
Opening Balance - 8000	23,817,643	20,504,534	20,504,534	0	0.00%
<b>Total Local Funds Available</b>	<b>\$82,412,386</b>	<b>78,153,452</b>	<b>78,221,619</b>	<b>68,168</b>	<b>0.09%</b>
<b>State Revenues:</b>					
Division I	79,392,140	84,778,807	84,778,807	0	0.00%
Division II (includes Vocation Div II)	5,877,253	5,837,370	5,827,421	(9,949)	-0.17%
Division III	6,865,572	6,936,945	7,025,742	88,797	1.28%
Education Sustainment Fund (Tax Relief)^	0	3,251,376	3,269,294	17,918	0.55%
Additional Programs:	8,062,012	7,930,090	8,213,060	282,970	3.57%
<b>Includes:</b>					
Groves	411,464	405,000	405,000	0	0.00%
Adult Basic Education	28,119	75,403	155,743	80,340	106.55%
Secondary Alternative	132,500	132,500	132,500	0	0.00%
Americanization	113,600	117,200	117,200	0	0.00%
CSCRCP	175,000	150,000	120,000	(30,000)	-20.00%
Professional Development	186,730	189,991	189,991	0	0.00%
Driver's Education	59,006	75,000	75,000	0	0.00%
Transportation	5,365,630	5,646,996	5,646,996	0	0.00%
Standards and Assessment	5,000	2,000	2,000	0	0.00%
Excellence Option	0	0	140,000	140,000	
School Improvement	224,374	15,000	15,000	0	0.00%
Erate Funds	157,400	200,000	200,000	0	0.00%
Related Services Cash In	1,149,689	880,000	924,321	44,321	5.04%
Adolescent Hospital	36,000	36,000	36,000	0	0.00%
Teacher of the Year	2,500	0	0	0	
State grants	15,000	5,000	53,309	48,309	966.18%
<b>Total State Revenue</b>	<b>100,196,977</b>	<b>108,734,588</b>	<b>109,114,324</b>	<b>379,736</b>	<b>0.35%</b>
<b>Federal Stimulus - EdJobs</b>					
Total Stimulus - EdJobs	3,439,514	3,298,076	3,298,076	0	0.00%
<b>TOTAL CURRENT YEAR REVENUE</b>	<b>162,231,234</b>	<b>169,681,582</b>	<b>170,129,485</b>	<b>447,904</b>	<b>0.26%</b>
<b>Revenue Available with Local Carry-Forward</b>	<b>\$186,048,877</b>	<b>\$190,186,116</b>	<b>\$190,634,019</b>	<b>447,904</b>	<b>0.24%</b>



	FY2012 Final Budget	FY2013 Prelim Budget	FY2013 Final Budget	FY13 Final vs FY13 Prelim Budget	% change
<b>Expenditures:</b>					
99910100 Superintendent	129,115	129,115	129,115	0	0.00%
99920000 Curriculum/Instruction	1,876,501	2,176,501	2,176,501	0	0.00%
99910105 Assistant Superintendent Operations	75,000	75,000	75,000	0	0.00%
99910110 Assistant Superintendent School Support	75,000	75,000	75,000	0	0.00%
99990960 Research and Assessment	185,000	185,000	185,000	0	0.00%
99970690 Accountability	128,800	106,000	106,000	0	0.00%
99910000 Public Communications	75,000	75,000	75,000	0	0.00%
99940810 Technology - Equipment and Repair	2,116,271	2,116,271	2,116,271	0	0.00%
99990050 Director of Secondary Schools	75,000	85,000	85,000	0	0.00%
99990050 Director of Elementary Schools	75,000	85,000	85,000	0	0.00%
99921000 School Choice/Support Services	28,612	28,612	28,612	0	0.00%
99920900 Library	300,000	300,000	300,000	0	0.00%
99900000 Board of Education	44,155	44,155	44,155	0	0.00%
99990500 Copy Center/Printing	302,046	302,046	302,046	0	0.00%
99950000 Personnel/HR	104,125	104,125	104,125	0	0.00%
99970650 Student Services	411,280	461,280	461,280	0	0.00%
99940000 Business Office/Finance	41,650	41,650	41,650	0	0.00%
99960100 Maintenance	2,127,950	2,127,950	2,127,950	0	0.00%
99921050 Special Education	1,095,981	1,095,981	1,095,981	0	0.00%
99910115 Assistant Superintendent Special Services	75,000	75,000	75,000	0	0.00%
99990000 Adult Education	685,683	730,103	810,443	80,340	11.00%
99940200 Division I Salaries	79,392,140	84,778,807	84,778,807	0	0.00%
99940050 Facilities Management	359,231	359,231	359,231	0	0.00%
99930300 Special Services - Alternative Education	905,500	1,035,500	1,035,500	0	0.00%
99960200 Operations/Utilities	5,214,510	4,693,059	4,693,059	0	0.00%
9320240A Forest Oak Elementary	112,743	119,957	119,957	0	0.00%
99930400 Nurses/CSCR	28,000	28,000	30,000	2,000	7.14%
99990930 Performing Arts	167,525	175,000	175,000	0	0.00%
9320242A Heritage Elementary	118,930	111,534	114,034	2,500	2.24%
9320244A Highlands Elementary	81,281	82,793	82,793	0	0.00%
99980000 Summer School	77,585	75,000	80,055	5,055	6.74%
9320246A Lewis Elementary	143,976	95,700	95,700	0	0.00%
9320248A Shortlidge Academy	74,129	79,677	79,677	0	0.00%
99920110 School Based Intervention	224,374	15,000	15,000	0	0.00%
9320250A Linden Hill Elementary	149,602	163,489	173,489	10,000	6.12%
9320252A Baltz Elementary	117,359	111,377	121,377	10,000	8.98%
9320254A Richardson Park Elementary	95,121	95,330	95,330	0	0.00%
99940300 Division II Vocational*	312,169	215,000	313,083	98,083	45.62%
9320256A Marbrook Elementary	115,163	112,303	112,303	0	0.00%
99920600 Referendum Technology/Instruction	1,300,000	1,300,000	1,300,000	0	0.00%
9320260A Richey Elementary	95,363	95,315	95,315	0	0.00%
99970675 EdJobs (State Fiscal Stabilization)	2,894,486	3,298,076	3,298,076	0	0.00%
9320264A Mote Elementary	116,462	111,824	116,824	5,000	4.47%
9320266A Warner Elementary	130,201	126,370	126,370	0	0.00%
9320270A North Star Elementary	144,927	143,198	143,198	0	0.00%
9320274A AI DuPont Middle	118,222	129,677	129,677	0	0.00%
99920500 Professional Development*	186,730	189,991	189,991	0	0.00%
9320276A - HB DuPont Middle	175,189	178,905	178,905	0	0.00%
99960400 - Red Clay Local Transportation	3,216,893	3,261,464	3,261,464	0	0.00%
99960300 - Contractor State Transportation	5,045,000	5,143,300	5,143,300	0	0.00%
9320280A Skyline Middle	152,673	162,984	167,984	5,000	3.07%
9320282A Stanton Middle	154,683	137,370	139,870	2,500	1.82%

9320284A Conrad School of Science	403,871	403,871	403,871	0	0.00%
9320286A Cab Calloway School of the Arts	230,885	232,722	237,722	5,000	2.15%
9320290A Dickinson High School	366,287	355,002	367,502	12,500	3.52%
9320292A AI DuPont High School	491,445	435,600	435,600	0	0.00%
9320261A Brandywine Spring K-8	197,525	208,181	210,681	2,500	1.20%
9320294A McKean High School	442,851	403,372	403,372	0	0.00%
99920800 Driver's Education	59,006	75,000	75,000	0	0.00%
99940400 Local Salaries and Benefits	46,997,606	49,783,663	49,783,663	0	0.00%
99900300 District Wide Services	3,230,790	3,091,206	3,074,515	(16,691)	-0.54%
<u>Includes:</u>				0	
Prior Year Account Payables	150,000	150,000	40,000	(110,000)	-73.33%
Substitute Teachers	1,300,000	1,450,000	1,450,000	0	0.00%
Insurance	240,000	240,000	275,000	35,000	14.58%
DSC Payment	812,919	756,426	756,426	0	0.00%
Other District Payments	50,000	25,000	73,309	48,309	193.24%
Conrad Schools of Science Expansion	75,000	75,000	75,000	0	0.00%
Administrative Office Rental	427,871	244,780	244,780	0	0.00%
Postage	50,000	50,000	50,000	0	0.00%
Audits	75,000	50,000	60,000	10,000	20.00%
Gate Expenses	50,000	50,000	50,000	0	0.00%
99990410 State Programs	38,500	36,000	36,000	0	0.00%
99940100 Contingency	824,124	781,535	782,216	682	0.09%
99900100 Legal Services	365,000	365,000	365,000	0	0.00%
99970680 Security/School Supervision	485,000	535,000	535,000	0	0.00%
99970500 Strategic Plan Initiatives	345,217	250,000	250,000	0	0.00%
<b>Total Expenditures - Division 32</b>	<b>\$165,925,443</b>	<b>\$174,000,172</b>	<b>\$174,224,640</b>	<b>\$224,469</b>	<b>0.13%</b>
<b>Current Year Revenues/Expenses</b>	<b>(3,694,208)</b>	<b>(4,318,590)</b>	<b>(4,095,155)</b>	<b>\$223,435</b>	<b>-5.17%</b>
<b>Carry-Forward Balance (local funds)</b>	<b>20,123,435</b>	<b>16,185,944</b>	<b>16,409,379</b>	<b>223,435</b>	<b>1.38%</b>

\*denotes multiyear appropriation



## Tuition Funds

**Tuition-Based Programs Summary**  
**FY13 Final Budget**

	<b>FY12 Final Budget</b>	<b>FY13 Preliminary Budget</b>	<b>FY13 Final Budget</b>	<b>Difference FY13 Prelim vs. FY12 Final</b>
<b>REVENUE:</b>				
Opening Balance - Tuition Funds	1,822,796	5,103,636	5,103,636	0
Tuition Tax	13,675,891	12,366,653	12,366,653	0
Tuition billing	523,833	825,378	825,378	0
State Revenue (1st State, Unique Alt)	609,638	552,054	552,054	0
Stabilization - State LEP	0	0	0	0
<b>Total Tuition Revenue</b>	<b>16,632,158</b>	<b>18,847,721</b>	<b>18,847,721</b>	<b>0</b>
<b>EXPENDITURES:</b>				
Tuition Payments to Other Agencies	2,574,853	1,852,950	1,852,950	0
*Unique Alternatives/Private Placement	786,846	419,776	419,776	0
Consortium	343,222	353,519	353,519	0
Meadowood Program	2,900,000	3,100,000	3,100,000	0
Intensive Learning Centers	3,640,000	4,960,000	4,960,000	0
ELL/LEP	1,700,000	2,500,000	2,700,000	200,000
*First State School	679,500	739,500	739,500	0
Needs-Based Local Unit Funding	1,250,000	1,250,000	1,250,000	0
Tuition Contingency	410,277	371,000	371,000	0
<b>Total Expenditures</b>	<b>14,284,698</b>	<b>15,546,745</b>	<b>15,746,745</b>	<b>200,000</b>
<b>Ending Balance - FY 2013</b>	<b>2,347,461</b>	<b>3,300,976</b>	<b>3,100,976</b>	<b>(200,000)</b>

\*Includes state funding allocation

**Meadowood School - Agency 54**  
**FY 2013 Final Budget**

**Revenue:**

	<b>FY12 Final Budget</b>	<b>FY13 Preliminary Budget</b>	<b>FY13 Final Budget</b>	<b>Difference</b>
<b>Beginning Local Funds Balance</b>	2,939,591	2,630,639	2,630,639	0
<b>State Revenue:</b>				
Division I	5,013,971	5,468,877	5,468,877	0
Division II	267,621	272,973	272,973	0
Division III	361,235	368,552	368,552	0
Others:				
CSCRCP:	50,861	23,405	23,405	0
Vocational:	17,305	15,166	15,166	0
Transportation:	677,349	699,769	699,769	0
<b>Total State Revenue:</b>	<b>6,388,342</b>	<b>6,848,742</b>	<b>6,848,742</b>	<b>0</b>
<b>Federal - State Stabilization Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Local Revenue:</b>				
Tuition Income:	2,900,000	3,100,000	3,100,000	0
Property Tax Relief Funding^:	0	0	0	0
Interest:	18,906	19,851	19,851	0
Related Services		200,000	200,000	0
<b>Total Local Revenue: (includes carry-over)</b>	<b>5,858,497</b>	<b>5,950,490</b>	<b>5,950,490</b>	<b>0</b>
<b>Grand Total All Sources:</b>	<b>\$12,246,839</b>	<b>\$12,799,232</b>	<b>\$12,799,232</b>	<b>\$0</b>

**Expenditures:**

	<b>FY12 Final Budget</b>	<b>FY13 Preliminary Budget</b>	<b>FY13 Final Budget</b>	<b>Difference</b>
<b>IBU:</b>				
99940200 - Division I Salaries	5,013,971	5,468,877	5,468,877	0
9320516A - Meadowood School	267,285	272,631	272,631	0
99960200 - Operations/Utilities	89,227	127,618	127,618	0
99930100 - Related Services	738,011	811,812	811,812	0
99940300 - Division II Vocational	17,305	14,869	14,869	0
99970675 - State Fiscal Stabilization Funds	0	0	0	0
99960400 - District Transportaiton	983,510	1,050,210	1,050,210	0
99960300 - Contractor Transportation	1,500	6,305	6,305	0
99940400 - Local Salaries and Benefits	2,887,124	3,167,677	3,167,677	0
99900300 - District Wide Services	15,000	20,000	20,000	0
99940100 - Contingency	306,171	319,981	319,981	0
<b>Total Expenditures:</b>	<b>10,319,104</b>	<b>11,259,980</b>	<b>11,259,980</b>	<b>0</b>
<b>ENDING BALANCE - FY 2013</b>	<b>\$1,927,735</b>	<b>\$1,539,252</b>	<b>\$1,539,252</b>	<b>\$0</b>

**Intensive Learning Centers - Agency 58**  
**FY13 Final Budget**

**Revenue:**

	<b>FY12 Final Budget</b>	<b>FY13 Preliminary Budget</b>	<b>FY13 Final Budget</b>	<b>Difference</b>
<b>Beginning Local Funds Balance:</b>	2,721,901	1,977,114	1,977,114	0
<b>State Revenue:</b>				
Division I:	6,337,556	6,919,686	6,919,686	0
Division II:	391,569	399,400	399,400	0
Division III:	535,846	546,563	546,563	0
Others:				0
CSCRП:	125,660	328,346	328,346	0
Vocational:	9,987	10,187	10,187	0
Transportation:	402,798	478,259	478,259	0
Related Services		300,000	300,000	0
<b>Total State Revenue:</b>	<b>7,803,416</b>	<b>8,982,441</b>	<b>8,982,441</b>	<b>0</b>
<b>Federal - State Stabilization Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Local Revenue:</b>				
Tuition:	3,640,000	4,960,000	4,960,000	0
Tax Relief:	0	0	0	0
Interest:	19,404	18,434	18,434	0
<b>Total Local Revenue: (includes carry-over)</b>	<b>6,381,305</b>	<b>6,955,548</b>	<b>6,955,548</b>	<b>0</b>
<b>GRAND TOTAL ALL SOURCES:</b>	<b>\$14,184,721</b>	<b>\$15,937,989</b>	<b>\$15,937,989</b>	<b>\$0</b>

**Expenditures:**

<b>Operating Unit</b>	<b>FY12 Final Budget</b>	<b>FY13 Preliminary Budget</b>	<b>FY13 Final Budget</b>	<b>Difference</b>
99940200 - Division I Salaries	6,337,556	6,919,686	6,919,686	0
9320526A - Richardson Park Learning Center	214,811	219,107	219,107	0
9320527A - Central School	153,000	156,060	156,060	0
99960200 - Operations/Utilities	223,860	204,841	204,841	0
99930100 - Related Services	685,143	1,181,630	1,181,630	0
99940300 - Division II Vocational	9,987	10,187	10,187	0
99970675 - State Fiscal Stabilization Funds	0	0	0	0
99960400 - District Transportaiton	640,704	642,892	642,892	0
99960300 - Contractor Transportation	0	0	0	0
99940400 - Local Salaries and Benefits	3,287,124	5,485,555	5,485,555	0
99900300 - District Wide Services	50,000	60,000	70,000	10,000
99940100 - Contingency	354,618	398,450	398,450	0
<b>TOTAL EXPENDITURES:</b>	<b>11,956,803</b>	<b>15,278,408</b>	<b>15,288,408</b>	<b>10,000</b>
<b>Ending Balance:</b>	<b>\$2,227,918</b>	<b>\$659,581</b>	<b>\$649,581</b>	<b>(\$10,000)</b>

**English Language Learners Program  
FY13 Final Budget**

	<b>FY12 Final Budget</b>	<b>FY13 Preliminary Budget</b>	<b>FY13 Final Budget</b>	<b>Difference FY13 Final vs. FY13 Prelim</b>
<b>Revenues:</b>				
Beginning Balance - July 1, 2012	661,717	102,715	102,715	0
State LEP (State Fiscal Stabilization Funds):	0	0	0	0
Title III:	256,656	248,410	248,410	0
Tuition:	1,700,000	2,500,000	2,700,000	200,000
<b>Total Revenues</b>	<b>2,618,373</b>	<b>2,851,125</b>	<b>3,051,125</b>	<b>200,000</b>

<b>Expenditures:</b>				
Local Salaries and Benefits:	2,184,019	2,293,633	2,493,633	200,000
Travel:	7,000	50,000	50,000	0
Contractual Services:	275,014	280,514	280,514	0
Supplies and Materials:	50,000	50,000	50,000	0
Indirect	0	0	0	0
<b>Total Expenditures</b>	<b>2,516,033</b>	<b>2,674,147</b>	<b>2,874,147</b>	<b>200,000</b>

<b>Ending balance June 30, 2013</b>	<b>\$102,340</b>	<b>\$176,978</b>	<b>\$176,978</b>	<b>\$0</b>
-------------------------------------	------------------	------------------	------------------	------------

**First State School  
FY13 Final Budget**

	<b>FY12 Final Budget</b>	<b>FY13 Preliminary Budget</b>	<b>FY13 Final Budget</b>	<b>Difference FY13 Prelim vs. FY12 Final</b>
<b>Revenue:</b>				
Beginning balance:	594,519	354,314	354,314	0
First State School - State	314,500	314,500	314,500	0
Tuition	365,000	425,000	425,000	0
<b>Total Revenue:</b>	<b>\$1,274,019</b>	<b>\$1,093,814</b>	<b>\$1,093,814</b>	<b>0</b>
<b>Expenditures:</b>				
Local Salaries and Benefits:	162,999	182,066	182,066	0
Contractual Services:	823,352	839,819	839,819	0
Supplies and Materials:	25,000	25,000	25,000	0
<b>Total Expenditures:</b>	<b>\$1,011,351</b>	<b>\$1,046,885</b>	<b>\$1,046,885</b>	<b>0</b>
<b>ENDING BALANCE - FY 2013</b>	<b>\$262,668</b>	<b>\$46,929</b>	<b>\$46,929</b>	<b>0</b>





## Federal Funds

### FFY 2013 Federal Programs

CATEGORY	FFY10	FFY11	FFY12	FF13	Difference
Title I:	5,010,723	4,960,378	4,911,522	4,918,451	6,929
Title II: Teacher Quality and Technology	1,904,614	1,834,019	1,561,374	1,345,855	(215,519)
Title III: Bilingual	266,985	256,656	205,954	248,410	42,456
IDEA 6-21:	3,837,864	3,792,446	3,712,123	3,940,032	227,909
Vocational Education (Perkins)	336,085	318,109	385,145	440,481	55,336
IDEA PreSchool	387,783	384,186	367,577	344,935	(22,642)
Subtotal	11,744,054	11,545,794	11,143,695	11,238,164	94,469
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	-	-	-	
State Fiscal Stabilization Funds (expires 9/15/11)		3,250,055		-	-
Race to the Top (total 3 year allocation \$7,893,194)		2,214,500	2,348,699	1,818,117	(530,582)
EdJobs (expires 9/15/12)			3,298,076	-	(3,298,076)
<b>TOTAL</b>	<b>20,391,206</b>	<b>17,010,349</b>	<b>16,790,470</b>	<b>13,056,281</b>	<b>(341,644)</b>



Match Tax

**FY 2013 Match Tax**

Revenue From Match Tax:	\$1,430,852
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$1,430,852</b>
Expenditures:	
Minor Capital Improvement	\$794,055
State Technology Maintenance	\$629,740
<b>TOTAL EXPENDITURES</b>	<b>\$1,423,795</b>
<b>Projected Balance 6/30/13</b>	<b>\$7,057</b>



## Debt Service

**FY 2013 Debt Service**

<b>Debt Service Tax Rate Requirements:</b>	<b>FY 2013</b>
Revenue From Debt Service Tax:	\$6,949,854
Balance Available July 1, 2012:	\$3,811,862
CSW Rent	\$243,626
Interest Income	\$60,000
Available Funds	\$11,065,342
Estimated Debt Service amount	
including first four months of FY2014	\$10,941,314
Balance at Year End of October 2013	\$124,028
<b>Tax Rate:</b>	<b>13.6 cents per \$100 of assessed value</b>



## Nutrition Services

## RCCSD Nutrition Services Estimated Revenue and Expenditures for FY13

### REVENUE

Carryover Balance	\$2,790,557.89
State Support	\$1,611,000.00
Federal Support	\$4,721,665.00
FFVP Federal Support	\$261,450.00
Sales and Other Revenue	\$2,263,000.00
<b>Total Estimated Revenue</b>	<b>\$11,647,672.89</b>
	<b>-\$2,790,557.89</b>
	<b>\$8,857,115.00</b>

### EXPENDITURES

Salaries & Benefits	\$4,100,000.00
Food and Other	\$4,265,881.00
Equipment / Computers	\$250,000.00
<b>Total Estimated Expenditures</b>	<b>\$8,615,881.00</b>

**\$241,234.00**