

FY 2009 Preliminary Budget

Red Clay Consolidated

School District

August 20, 2008

Recommendation to the Board of Education

Preliminary Budget Development Process

- Review FY08 budget to actual
 - Revenue/Expenditures
 - Savings plan reconciliation
- Develop assumptions based on information and estimates
 - State funding
 - Enrollment
- Identify referendum priorities and tracking

FY08 Budget vs. Revenue Highlights

	FY08 Final Budget	FY08 Actual	Difference
<u>Local Revenues</u>			
Current Expense Tax Receipts	45,206,664	45,963,680	757,016
Receivable from Tuition Funds	500,000	500,000	0
Interest	750,000	934,524	184,524
MCI Technology Match Tax Receipts	615,602	615,602	0
Choice Income	2,204,011	2,198,575	(5,436)
Income from Fees	160,000	203,258	43,258
Prior Year Choice Income (One Time)	248,815	248,815	0
Senior Tax Rebate/Indirect Costs	2,289,102	1,873,647	(415,455)
Total Local Revenues	51,974,194	52,538,101	563,907
Opening Balance - 8000	901,224	901,224	0
Total Local Funds Available	\$52,875,418	\$53,439,325	\$563,907
<u>State Revenues:</u>			
Division I	74,554,886	76,350,546	1,795,660
Division II (includes Vocation Div II)	5,858,863	5,833,418	(25,445)
Division III	5,830,679	5,809,158	(21,521)
Tax Relief	2,897,220	2,897,220	0
Additional Programs:	12,822,831	13,453,033	630,202
Total State Revenue	101,964,479	104,343,375	2,378,896
TOTAL REVENUE	\$154,839,897	\$157,782,700	\$2,942,803

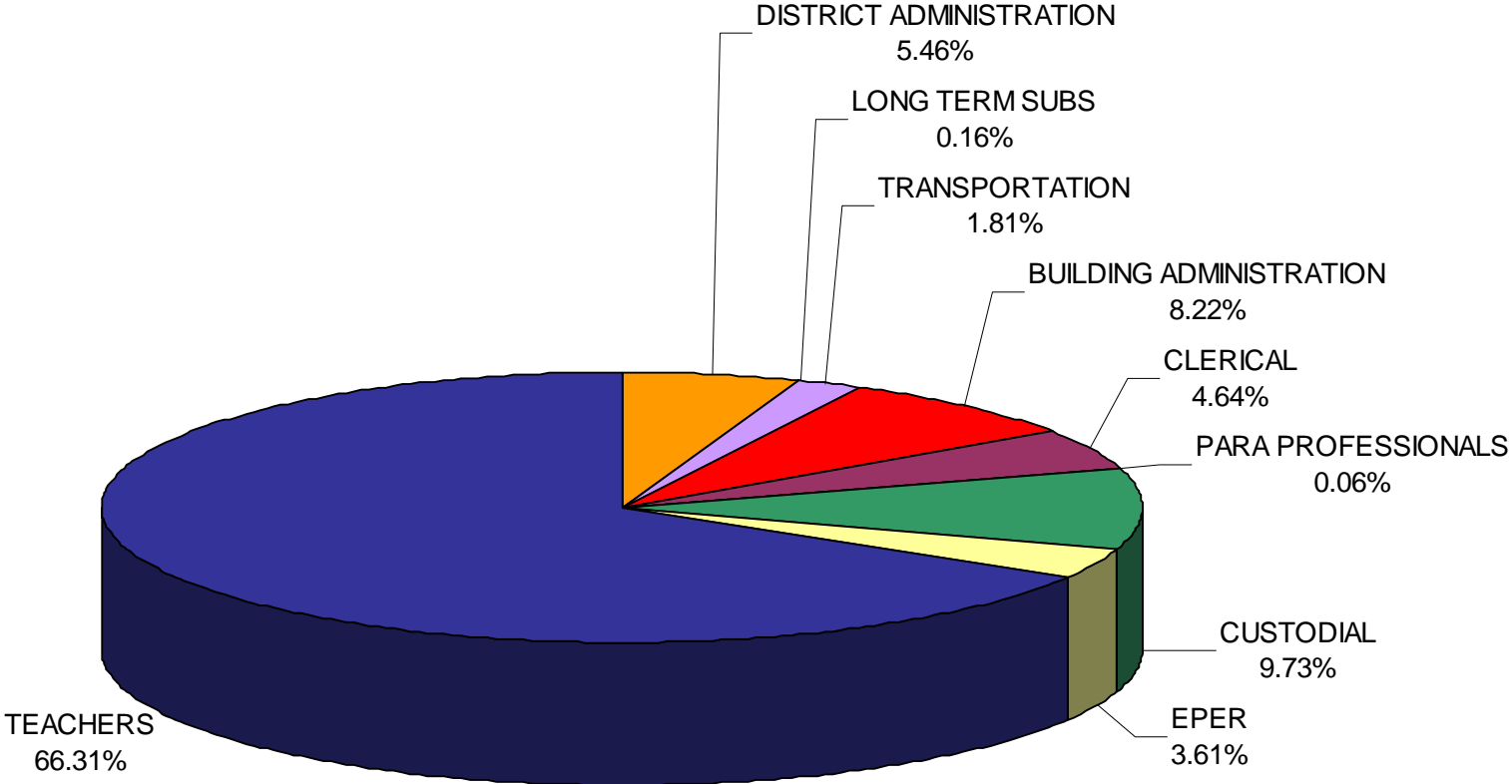
FY08 Budget vs. Expenditures highlights

	FY08 Final Budget	FY08 Actual	Difference
<u>Expenditures:</u>			
IBU 03 - Deputy Superintendent	440,000	362,254	(77,746)
IBU 09 - Technology	1,288,379	1,376,054	87,675
IBU 15 - Human Resources	104,125	50,163	(53,962)
IBU 21 - Special Services	921,263	868,042	(53,221)
IBU 28 - Division I - Salaries	74,554,886	76,279,133	1,724,247
IBU 29 - Custodial Services	297,500	229,092	(68,408)
IBU 38 - Utilities	4,639,000	5,475,514	836,514
IBU 49 - School Improvement	213,219	62,211	(151,008)
IBU 55 - Voc. Education Division II	337,374	191,069	(146,305)
IBU 61 - Extra Time	911,386	286,082	(625,304)
IBU 75 - Professional Development	233,529	123,846	(109,683)
IBU 77 - RCCSD Transportation	2,546,203	2,668,516	122,313
IBU 78 - Contractor Transportation	5,665,300	5,409,964	(255,336)
IBU 96 - Local Salaries and Benefits	41,900,000	40,403,326	(1,496,674)
IBU 97 - District Wide Services*			
Substitute Teachers	1,300,000	904,941	(395,059)

\$4,782,226 ending balance – state and local funds

\$2,509,112 ending balance - local funds

FY 2008 SALARY BY CLASSIFICATION - Division 32



DISTRICT ADMINISTRATION	LONG TERM SUBS	TRANSPORTATION
BUILDING ADMINISTRATION	CLERICAL	PARA PROFESSIONALS
CUSTODIAL	EPER	TEACHERS

FY08 vs. FY07 Budget Reductions

Summary of Reductions	Actual Savings	Estimated Savings
Administrative Positions	822,594	632,566
Clerical/Secretarial	420,512	651,653
Teacher Units	1,033,144	322,025
Paraprofessionals	100,321	376,312
Maintenance Overtime/Reported Time	726,150	269,568
Substitute Teachers	1,551,235	1,050,000
Contracted Services	2,314,542	1,460,864
Athletic Transportation	130,045	305,800
Eliminate Early Bus Runs	68,640	12,812
EPER	572,386	1,005,751
Central Office Budgets	368,250	333,355
Utilities	-	761,000
School Budgets	675,602	440,998
Program Budgets	1,175,022	2,136,695
Data Management	348,964	195,000
Linden Park Lease	135,356	168,000
Community School	754,000	-
Total	11,196,763	10,122,399

FY09 looking forward...Referendum Initiatives

Initiative	Additional Expense per year		
	Amount Year 1	Total	Percent of Value in cents
Full Day K - salaries	\$1,052,787	23.5%	2.08
Full Day K - start up expenses	\$725,000	16.2%	1.43
Restore instructional budgets	\$774,353	17.3%	1.53
Operating Cost Increases	\$447,872	10.0%	0.88
Restore EPER			0.00
High School	\$124,588	2.8%	0.25
Middle School clubs	\$51,681	1.2%	0.10
Middle school athletics	\$211,764	4.7%	0.42
Elementary clubs	\$19,380	0.4%	0.04
athletic/after school transpo	\$150,000	3.3%	0.30
Performing Arts	\$25,000	0.6%	0.05
Textbook	\$250,000	5.6%	0.49
Library books	\$150,000	3.3%	0.30
Athletics	\$150,000	3.3%	0.30
Technology	\$250,000	5.6%	0.49
Security	\$100,000	2.2%	0.20
TOTAL	\$4,482,425	100%	8.84

FY 2009 Tax Rates

Tax Category	2007-2008 Rates	2008-2009 Rates	Difference	Dollar Value
Current Expense	\$0.976	\$1.126	\$0.150	\$53,795,750
Tuition	\$0.320	\$0.327	\$0.007	\$16,144,036
Debt Service	\$0.157	\$0.141	(\$0.016)	\$6,961,190
Minor Cap.	\$0.030	\$0.030	\$0.000	\$1,481,104
TOTAL	\$1.483	\$1.624	\$0.141	\$78,382,080
(Per \$100 assessed value)				
<i>Includes both residential and non-residential properties.</i>				
<i>Assumes 97.5% collection rate</i>				

FY 2009 Preliminary Operating Budget

	FY08 Final Budget	FY08 Actual	FY09 Preliminary Budget	Increase 09 vs 08 budget	% change
Revenue:					
Total Local Funds Available	\$52,875,418	\$53,439,325	\$61,923,642	\$9,048,224	17.1%
Total State Revenue	101,964,479	104,343,375	105,155,274	3,190,795	3.1%
TOTAL REVENUE	\$154,839,897	\$157,782,700	\$167,078,916	\$12,239,019	7.9%
	FY08 Final Budget	FY08 Actual	FY09 Preliminary Budget	Increase 09 vs 08 budget	% change
Expenditures:					
IBU's	23,464,138	22,667,091	27,107,084	3,642,946	15.5%
IBU - 28 Division I Salaries	74,554,886	76,279,133	79,423,320	4,868,434	6.5%
IBU 96 - Local Salaries and Benefits	41,900,000	40,403,326	44,357,123	2,457,123	5.9%
IBU 97 - District Wide Services*	11,657,431	10,897,033	8,189,953	(3,467,478)	-29.7%
IBU 98 - Other State Services	2,752,959	2,753,891	915,689	(1,837,270)	-66.7%
IBU 99 - Contingency	250,000	0	619,236	369,236	147.7%
TOTAL EXPENDITURES	\$154,579,414	\$153,000,474	\$160,612,405	\$6,032,991	3.9%
Net Revenues/Expenses	\$260,483	\$4,782,227	\$6,466,511	\$6,206,028	2382.5%

FY2009 Preliminary Budget - Revenues

	FY08 Final Budget	FY09 Preliminary Budget	Increase 09 vs 08 budget	% change
<u>Local Revenues</u>				
Current Expense Tax Receipts	45,206,664	52,295,750	7,089,086	15.7%
Receivable from Tuition Funds	500,000	600,000	100,000	20.0%
Interest	750,000	1,121,488	371,488	49.5%
MCI Technology Match Tax Receipts	615,602	617,760	2,158	0.4%
Choice Income	2,204,011	2,264,532	60,521	2.7%
Income from Fees	160,000	200,000	40,000	25.0%
Prior Year Choice Income (One Time)	248,815	0	(248,815)	-100.0%
Senior Tax Rebate/Indirect Costs	2,289,102	2,315,000	25,898	1.1%
Total Local Revenues	51,974,194	59,414,530	7,440,336	14.3%
Opening Balance - 8000	901,224	2,509,112	1,607,888	178.4%
Total Local Funds Available	\$52,875,418	\$61,923,642	\$9,048,224	17.1%

<u>State Revenues:</u>				
Division I	74,554,886	78,995,804	4,440,918	6.0%
Division II (includes Vocation Div II)	5,858,863	5,935,909	77,046	1.3%
Division III	5,830,679	6,015,389	184,710	3.2%
Tax Relief	2,897,220	2,897,220	0	0.0%
Additional Programs:	12,822,831	11,310,952	(1,511,879)	-11.8%
Total State Revenue	101,964,479	105,155,274	3,190,795	3.1%
TOTAL REVENUE	\$154,839,897	\$167,078,916	\$12,239,019	7.9%

FY2009 Preliminary Budget – Revenues available for local salaries

	FY08 Final Budget	FY09 Preliminary Budget	Increase 09 vs 08 budget	% change
Local Revenues				
Current Expense Tax Receipts	45,206,664	52,295,750	7,089,086	15.7%
Receivable from Tuition Funds	500,000	600,000	100,000	20.0%
Interest	750,000	1,121,488	371,488	49.5%
MCI Technology Match Tax Receipts	615,602	617,760	2,158	0.4%
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Income from Fees	160,000	200,000	40,000	25.0%
Prior Year Choice Income (One Time)	248,815	0	(248,815)	-100.0%
Senior Tax Rebate/Indirect Costs	2,289,102	2,315,000	25,898	1.1%
Total Local Revenues	51,974,194	59,414,530	7,440,336	14.3%
Opening Balance - 8000	901,224	2,509,112	1,607,888	178.4%
Total Local Funds Available	\$52,875,418	\$61,923,642	\$9,048,224	17.1%
State Revenues:				
Division I	74,554,886	78,995,804	4,440,918	6.0%
Division II (includes Vocation Div II)	5,858,863	5,935,909	77,046	1.3%
Division III	5,830,679	6,015,389	184,710	3.2%
Tax Relief	2,897,220	2,897,220	0	0.0%
Additional Programs:	12,822,831	11,310,952	(1,511,879)	-11.8%
Includes:				
Groves	435,000	460,000	25,000	5.7%
Adult Basic Education	25,000	25,000	0	0.0%
Secondary Alternative	153,573	150,000	(3,573)	-2.3%
Americanization	113,600	113,600	0	0.0%
Tuition Reimbursement	130,934	0	(130,934)	-100.0%
CSCRCP	252,602	400,000	147,398	58.4%
Discipline/School Success Block Grant	739,747	0	(739,747)	-100.0%
Professional Development	233,529	181,355	(52,174)	-22.3%
Teacher on Loan	49,000	40,890	(8,110)	-16.6%
Teacher Cadre	69,832	0	(69,832)	-100.0%
Teacher Mentoring	31,500	0	(31,500)	-100.0%
Student Mentoring	20,000	0	(20,000)	-100.0%
Extra Time/School Success Block Grant	911,386	1,010,280	98,894	10.9%
Driver's Education	83,639	82,969	(670)	-0.8%
Transportation	6,559,096	6,747,435	188,339	2.9%
State Technology	116,462	113,134	(3,328)	-2.9%
Reading III	129,297	135,454	6,157	4.8%
Standards and Assessment	13,613	25,000	11,387	83.6%
PCD	294,905	305,757	10,852	3.7%
Excellence Option	116,550	280,000	163,450	140.2%
Excellence Allotment	515,354	507,363	(7,991)	-1.6%
School Improvement	213,219	200,000	(13,219)	-6.2%
Erate Funds	147,995	175,000	27,005	18.2%
Related Services	219,215	219,215	(0)	0.0%
Adolescent Hospital	36,000	36,000	0	0.0%
*Unique Alternative/Private placement	415,030	-	(415,030)	-100.0%
*LEP	394,936	-	(394,936)	-100.0%
*First State School	314,500	-	(314,500)	-100.0%
Teacher of the Year	2,521	2,500	(21)	-0.8%
Full Day K Pilot	84,796	0	(84,796)	-100.0%
State grants	-	100,000	100,000	
Total State Revenue	101,964,479	105,155,274	3,190,795	3.1%
TOTAL REVENUE	\$154,839,897	\$167,078,916	\$12,239,019	7.9%

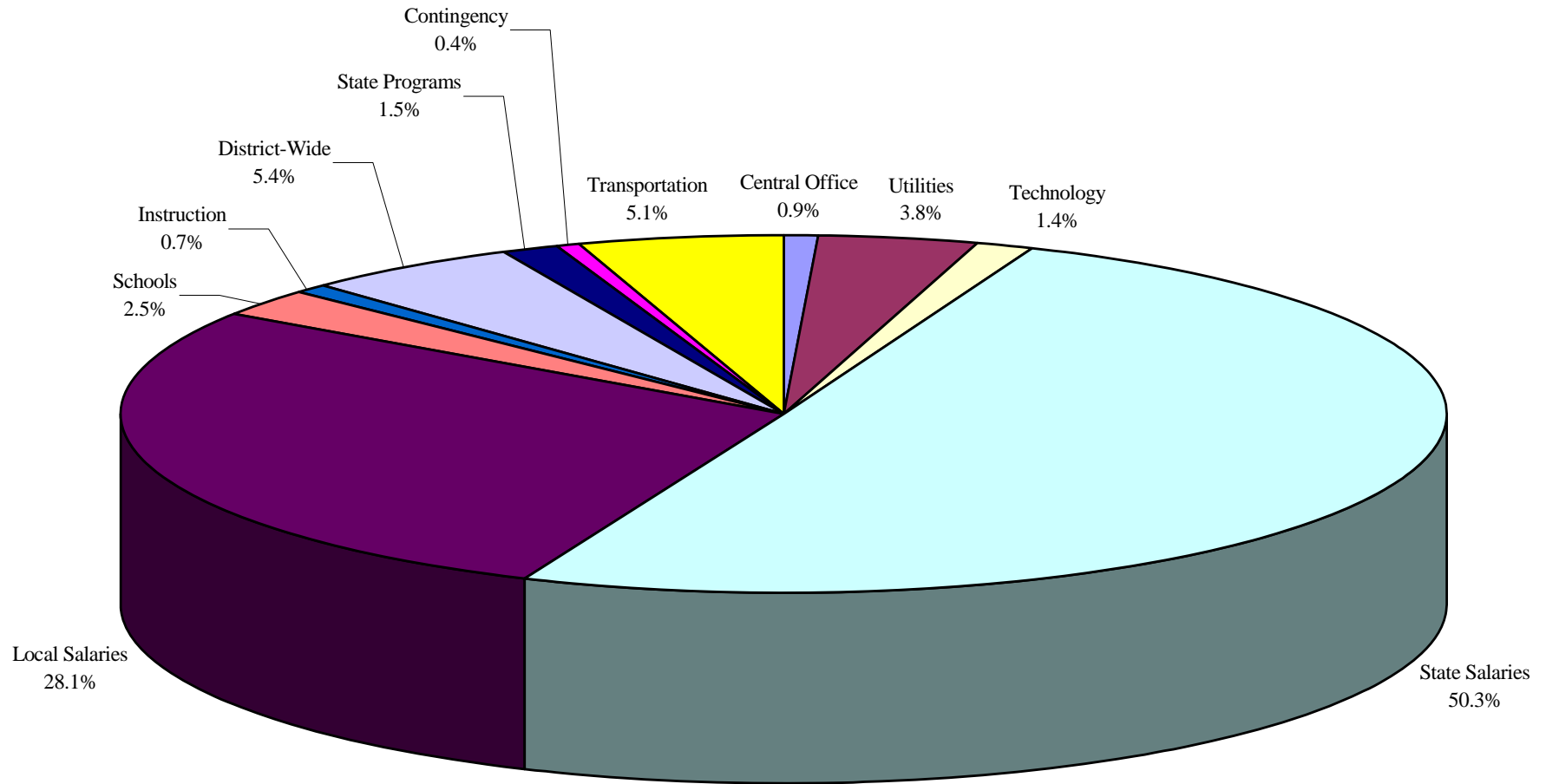
FY09 Preliminary Budget Expenditures– State Reductions

	FY08 Final Budget	FY09 Preliminary Budget	Increase 09 vs 08 budget	% change
<u>Expenditures:</u>				
IBU 47 - Discipline	739,747	0	(739,747)	-100.0%
IBU 49 - School Improvement	213,219	200,000	(13,219)	-6.2%
IBU 55 - Voc. Education Division I	337,374	286,580	(50,794)	-15.1%
IBU 63 - Student Mentoring	20,000	0	(20,000)	-100.0%
IBU 65 - Early Intervention	49,000	0	(49,000)	-100.0%
IBU 75 - Professional Development	233,529	181,355	(52,174)	-22.3%
IBU 98 - Other State Services				
<u>Includes:</u>				
Groves	435,000	460,000	25,000	5.7%
Adult Basic Education	25,000	25,000	0	0.0%
Secondary Alternative	153,573	150,000	(3,573)	-2.3%
Americanization	133,600	113,600	(20,000)	-15.0%
Tuition Reimbursement	130,934	0	(130,934)	-100.0%
Teacher Cadre	69,832	0	(69,832)	-100.0%
Reading III	129,297	128,589	(708)	-0.5%
Teacher Mentoring	31,500	0	(31,500)	-100.0%
Adolescent Hospital	36,000	36,000	0	0.0%
<u>Total</u>			(\$1,156,481)	

FY09 Preliminary Budget – Referendum Initiatives

	FY08 Final Budget	FY09 Preliminary Budget	Increase 09 vs 08 budget	% change
Expenditures:				
IBU 02 - Curriculum and Instruction	382,500	772,806	390,306	102.0%
IBU 12 - Library Services	0	150,000	150,000	
IBU 19 - Maintenance	680,000	1,009,076	329,076	48.4%
IBU 29 - Custodial Services	297,500	342,125	44,625	15.0%
IBU 38 - Utilities	4,639,000	6,017,154	1,378,154	29.7%
IBU 40 - Forest Oak Elementary	55,600	71,495	15,895	28.6%
IBU 41 - Performing Arts	62,475	87,475	25,000	40.0%
IBU 42 - Heritage Elementary	53,200	66,129	12,929	24.3%
IBU 44 - Highlands	49,600	58,185	8,585	17.3%
IBU 46 - Lewis Elementary	53,200	71,495	18,295	34.4%
IBU 48 - Shortlidge Elementary	52,000	66,129	14,129	27.2%
IBU 50 - Linden Hill Elementary	65,200	92,959	27,759	42.6%
IBU 52 - Baltz Elementary	70,000	87,593	17,593	25.1%
IBU 54 - Richardson Park Elem.	53,200	62,263	9,063	17.0%
IBU 56 - Marbrook Elementary	52,000	66,129	14,129	27.2%
IBU 58 - Tech Replacement	0	250,000	250,000	
IBU 60 - Richey	49,600	60,763	11,163	22.5%
IBU 64 - Mote Elementary	54,400	69,706	15,306	28.1%
IBU 66 - Warner Elementary	71,200	89,382	18,182	25.5%
IBU 68 - Full Day K	-	725,000	725,000	
IBU 70 - North Star Elementary	65,200	98,325	33,125	50.8%
IBU 74 - AI DuPont Middle School	67,100	88,495	21,395	31.9%
IBU 76 - HB DuPont Middle	87,300	125,558	38,258	43.8%
IBU 80 - Skyline Middle	79,000	126,614	47,614	60.3%
IBU 82 - Stanton Middle	76,600	116,671	40,071	52.3%
IBU 84 - Conrad Middle	74,200	138,738	64,538	87.0%
IBU 85 - Strings Program	14,983	22,000	7,017	46.8%
IBU 86 - Cab Calloway	83,700	119,625	35,925	42.9%
IBU 90 - Dickinson High	279,200	339,035	59,835	21.4%
IBU 92 - AI DuPont High	306,600	393,696	87,096	28.4%
IBU 93 - Brandywine Springs	77,200	138,733	61,533	79.7%
IBU 94 - McKean High	287,400	349,767	62,367	21.7%
IBU 96 - Local Salaries and Benefits	41,900,000	44,357,123	2,457,123	5.9%
Total			\$6,100,780	

Red Clay Consolidated School District Budget by Program



Central Office	Utilities	Technology	State Salaries	Local Salaries	Schools	Instruction
District-Wide	State Programs	Contingency	Transportation			

FY 2009 Tuition Budget Summary

	FY08 Final Budget	FY09 Preliminary Budget	Difference
Revenue			
Opening Balance -Tuition Funds	480,102	1,050,809	570,707
Tuition Tax	16,146,931	16,144,036	(2,895)
Tuition billing	500,000	656,650	156,650
State Revenue	1,129,646	1,129,646	-
Total Tuition Revenue	18,256,679	18,981,141	724,461
Expenditures			
Payable from FY07 - loan repayment	500,000	600,000	100,000
Tuition Payments to Other Agencies	2,696,583	2,771,561	74,978
*Unique Alternatives/Private Placement	920,210	935,210	15,000
Consortium	300,000	309,000	9,000
Meadowood Program	4,950,000	5,265,000	315,000
Intensive Learning Centers	5,500,000	5,200,000	(300,000)
*Bilingual Program/LEP	1,823,023	1,836,936	13,913
*First State School	937,399	937,399	-
Tuition Contingency	500,000	500,000	-
Total Expenditures	18,127,215	18,355,106	227,891
Percent decrease FY09 over FY08 -.92%			
Ending Balance - FY 2009	129,464	626,034	496,570
Remaining Payable to 32	1,187,114	587,114	

FY 2009 Federal Budget

CATEGORY	<u>FY 09</u>	<u>FY 08</u>	Difference
TITLE I:	4,485,865	3,933,536	552,329
TITLE II: Teacher Quality and Technology	1,965,374	1,949,053	14,625
TITLE III: Bilingual	324,687	309,915	95,870
TITLE IV: Drug Free Schools	141,295	167,320	2,979
TITLE V: Innovative Education	-	69,915	11,909
OTHERS:			
IDEA B:	3,198,696	3,114,131	73,439
VOCATIONAL EDUCATION:	313,070	306,068	3,784
IDEA PRE-SCHOOL:	416,940	421,660	7,239
TOTAL	10,845,927	10,271,598	376,229

FY 2009 Debt Service

Debt Service Tax Rate Requirements:	FY 2009
Revenue From Debt Service Tax:	\$6,961,190
Balance Available from FY 2008:	\$4,444,778
Interest Income	<u>\$650,000</u>
Available Funds	\$12,055,968
Estimated Debt Service amount	
including first four months of FY2010	<u>\$11,857,562</u>
Balance at Year End of October 2009	\$198,406

FY 2009 Match Tax

Revenue From Match Tax:	\$1,418,104
Balance Available July 1, 2008:	\$632,531
TOTAL AVAILABLE FUNDS	\$2,050,635
Expenditures:	
Minor Capital Improvement	\$570,623
State Technology Maintenance	\$617,760
Asbestos Contingency	\$125,000
Minner Resource Teachers (Reading/Math)	\$369,055
TOTAL EXPENDITURES	\$1,682,438
Projected Balance 6/30/09	\$368,197

- Questions
- Next Steps
 - Budget Books
 - Board Approval - September 17, 2008
 - September 30 Count
 - Monthly Community Financial Review Committee
 - Final Budget Presented December, 2008