

NEW CASTLE COUNTY VOCATIONAL TECHNICAL SCHOOL DISTRICT
2007 - 2008 OPERATIONS BUDGET
REVENUE REPORT
June 2008

| | BUDGETED REVENUE FY 2008 | REVENUE RECEIVED June 2008 | REVENUE RECEIVED Y-T-D | PERCENT OF BUDGETED REVENUE RECV'D Y-T-D | ANTICIPATED RECEIPTS REMAINING | PRIOR YEAR RECEIVED Y-T-D |
|---|--------------------------------|----------------------------------|------------------------------|---|--------------------------------------|---------------------------------|
| STATE FUNDS | | | | | | |
| DIVISION I | | | | | | |
| STATE SALARIES (0115) | 17,344,731 | (44,919) | 17,617,503 | 101.57% | - | 16,053,949 |
| CAFETERIA SALARIES (0116) | 214,300 | (74,315) | 222,387 | 103.77% | - | 211,963 |
| EXCELLENCE CASH OPTIONS (0194) | 14,700 | - | 14,700 | 100.00% | - | 19,548 |
| TEACHER CADRE (0206) | 15,021 | - | 15,021 | 100.00% | - | 14,637 |
| OTHER EMPLOYEE COSTS (0139) | 9,007,180 | 190,620 | 9,206,080 | 102.21% | - | 8,394,144 |
| DIVISION II | | | | | | |
| OTHER COSTS (Non-Vocational) (0165) | 810,965 | - | 836,622 | 103.16% | - | 810,965 |
| OTHER COSTS - VOCATIONAL EDUCATION (0265) | 1,060,852 | - | 1,080,917 | 101.89% | - | 1,020,160 |
| ENERGY COSTS (\$1862 per Div II Unit) (0159) (0878) | 1,434,546 | - | 1,528,736 | 106.57% | - | 1,365,665 |
| DIVISION III | | | | | | |
| EQUALIZATION (\$6447 per Div III Unit)(0186) | 2,330,030 | - | 2,358,458 | 101.22% | - | 1,713,144 |
| TRANSPORTATION (0160) (0152) | 4,953,628 | 44,120 | 5,057,495 | 102.10% | - | 4,330,210 |
| INSTRUCTIONAL AREAS & PASS THROUGH FUNDING | | | | | | |
| Academic Excellence Block Grant Part II (0183) | 176,024 | - | 176,024 | 100.00% | - | 169,633 |
| Drivers Education (0142) | 79,589 | (416) | 79,173 | 99.48% | 416 | 65,242 |
| Tuition Reimbursement (0189) | 41,816 | - | 41,816 | 100.00% | - | 40,298 |
| Teacher of the Year (0162) | 2,510 | (2) | 2,519 | 100.36% | - | 2,481 |
| Debt Service (0178) | 1,718,875 | - | 1,718,875 | 100.00% | - | 725,244 |
| School Plant/Maintenance Funds (0872)(0873)(0810) | 373,254 | - | 498,254 | 133.49% | - | 351,982 |
| Extra-Time K-12 (0204) | 273,557 | - | 273,557 | 100.00% | - | 274,009 |
| Tax Relief Money (0287) | 859,677 | - | 859,677 | 100.00% | - | 859,677 |
| Professional Development (0205) | 102,518 | - | 71,762 | 70.00% | 30,756 | 98,594 |
| Discipline (0201) | 240,000 | - | 244,500 | 101.88% | - | 244,500 |
| Limited English Proficiency (0233) | 14,882 | - | 14,882 | 100.00% | - | 5,562 |
| Building Technology (0235) | 45,088 | - | 45,088 | 100.00% | - | 38,277 |
| Mentoring (0151) | 5,600 | - | 9,700 | 173.21% | - | 8,626 |
| Delaware Skills Center (0158) | 1,488,200 | - | 1,446,800 | 97.22% | 41,400 | 1,513,200 |
| Adult Ed and MAP (0145) (0146) (0154) (0156) (0140) | 1,585,098 | - | 1,635,858 | 103.20% | - | 1,473,698 |
| Cost Recovery Funds | 168,496 | - | 168,496 | - | - | - |
| Mary Campbell Center | 180,000 | (172,742) | 7,258 | - | - | 180,000 |
| Other (0190)(0237) | 30,000 | (95) | 48,474 | - | - | 218,385 |
| TOTAL ESTIMATED STATE FUNDS | 44,571,137 | (57,749) | 45,280,632 | 101.59% | 72,572 | 40,203,793 |
| LOCAL FUNDS | | | | | | |
| Property Taxes | 22,575,697 | 73,173 | 22,902,647 | 101.45% | - | 23,468,505 |
| Delinquent Taxes | 220,000 | 21,135 | 290,176 | 131.90% | - | 346,164 |
| New School Taxes | 1,779,669 | 6,449 | 1,757,778 | 98.77% | 21,891 | 897,428 |
| New School Debt Service Interest | 35,000 | 2,253 | 43,235 | 123.53% | - | 102,629 |
| Interest Income | 525,000 | 40,321 | 756,490 | 144.09% | - | 666,356 |
| Athletic Gate Receipts | 40,000 | - | 33,281 | 83.20% | 6,719 | 35,460 |
| Summer School Tuition | 62,000 | 10,115 | 62,007 | 100.01% | - | 82,252 |
| Flex Credits | - | 68,498 | 55,644 | - | - | 51,610 |
| MISC | 350,000 | 63,561 | 618,149 | 176.61% | - | 330,779 |
| TOTAL ESTIMATED LOCAL FUNDS | 25,587,366 | 285,505 | 26,519,407 | 103.64% | 28,610 | 25,981,183 |
| REQUESTED FEDERAL FUNDS | | | | | | |
| Delaware Skills Center | 115,508 | - | 109,575 | 94.86% | 5,933 | 89,970 |
| Adult Education Programs | 120,392 | 4,353 | 199,840 | 165.99% | - | 117,090 |
| Title I - Improving The Academic Achievement Of The Disadvantaged | 630,743 | 71,746 | 566,210 | 89.77% | 64,533 | 430,095 |
| Title II - Teacher and Principal Training and Recruitment | 249,943 | 16,339 | 204,665 | 81.88% | 45,278 | 201,497 |
| Title III - Enhancing Education Through Technology | 12,142 | - | 11,702 | 96.38% | 440 | 21,438 |
| Title IV - Language Instruction for LEP and Immigrant Students | 11,678 | - | 11,449 | 98.04% | 229 | 1,810 |
| Title V - Safe and Drug-Free Communities | 27,657 | 20,000 | 23,045 | 83.32% | 4,612 | 24,558 |
| Title V - Innovative Program | 10,204 | 4 | 10,205 | 100.01% | - | 9,973 |
| Carl D. Perkins Vocational and Technical Education | 519,959 | 43,140 | 523,091 | 100.60% | - | 512,553 |
| IDEA - Individuals with Disabilities Education Improvement Act | 759,292 | 73,154 | 770,546 | 101.48% | - | 690,358 |
| Other Federal Grants | - | 4,029 | 15,844 | 0.00% | - | 20,883 |
| TOTAL REQUESTED FEDERAL FUNDS | 2,457,518 | 232,765 | 2,446,172 | 99.54% | 121,025 | 2,120,225 |
| OTHER FUNDS | | | | | | |
| Adult Ed Local Funds Tuition Funds | 240,000 | 34,039 | 298,174 | 124.24% | - | 252,503 |
| Del Skills Center Tuition & Blue Collar Funds | 723,570 | 39,804 | 1,187,818 | 164.16% | - | 882,248 |
| Food Service Program Receipts | 1,401,829 | 153,038 | 1,484,633 | 105.91% | - | 1,387,891 |
| TOTAL OTHER FUNDS | 2,365,399 | 226,881 | 2,970,625 | 125.59% | - | 2,522,642 |
| TOTAL BUDGET | 74,981,420 | 687,402 | 77,216,836 | 102.98% | 222,207 | 70,827,843 |

Footnotes:

The Property Tax Revenue above reflects a adjustment from FY 2007 based on a successful assessment appeal by Verizon. The overall impact in FY 2008 is a cumulative reduction of \$227,183.36 for the 2006 and 2007 tax years. The annual impact is estimated at \$111,000 per year.

This report has been generated to conform with 14 Delaware Code, Chapter 1, Section 122(b)(11)

NEW CASTLE COUNTY VOCATIONAL-TECHNICAL SCHOOL DISTRICT
2007 - 2008 OPERATIONS BUDGET
EXPENDITURE REPORT
June 2008

| | | (A) | (B) | (C) | | (A-B-C) | |
|----------------|---------------------------------------|-----------------------------|------------------|-------------------------|------------------------------|----------------------|-------------------------|
| | | BOARD APPROVED BUDGET | ENCUMBRANCES | MONTHLY EXPENDITURES | YEAR-TO-DATE EXPENDITURES | REMAINING BALANCE | PERCENTAGE OBLIGATED |
| <u>IBU</u> | <u>SALARIES/BENEFITS/OEC'S</u> | | | | | | |
| 01 | ADMINISTRATION | 2,655,058 | | 234,970 | 2,387,460 | 267,598 | 89.92% |
| 02,03,04,10,21 | INSTRUCTION | 38,802,712 | | 3,131,203 | 38,791,592 | 11,120 | 99.97% |
| 05 | SUPPORT SERVICES | 932,385 | | 57,227 | 832,055 | 100,330 | 89.24% |
| 06 | INSTR SERVICES | 1,531,648 | | 105,224 | 1,451,695 | 79,953 | 94.78% |
| 09 | BUILDINGS AND GROUNDS | 5,123,801 | | 384,058 | 5,017,883 | 105,918 | 97.93% |
| 11 | TRANSPORTATION | 240,735 | | 12,549 | 223,032 | 17,703 | 92.65% |
| 12 | FOOD SERVICE | 795,345 | | 65,911 | 791,236 | 4,109 | 99.48% |
| | TOTAL SALARIES/BENEFITS/OEC'S | 50,081,684 | | 3,991,142 | 49,494,953 | 586,731 | 98.83% |
| | <u>OPERATING COSTS</u> | | | | | | |
| 01 | ADMINISTRATION | 922,760 | 42,050 | 13,595 | 597,168 | 283,542 | 69.27% |
| 01 | BUILDING OPERATIONS | 3,715,616 | 132,270 | 74,304 | 2,436,447 | 1,146,899 | 69.13% |
| 02,03,04,10,21 | TEACHING SUPPLIES & MATERIALS | 1,684,285 | 254,603 | 124,478 | 1,734,482 | (304,800) | 118.10% |
| 05 | SUPPORT SERVICES | 421,325 | 30,068 | 34,093 | 312,145 | 79,112 | 81.22% |
| 06 | INSTR SERVICES | 237,918 | 16,028 | 4,680 | 253,619 | (31,729) | 113.34% |
| 09 | BUILDINGS AND GROUNDS | 634,000 | 25,215 | 26,116 | 679,194 | (70,409) | 111.11% |
| 11 | TRANSPORTATION | 5,991,228 | 25,364 | 597,641 | 5,682,065 | 283,799 | 95.26% |
| 12 | FOOD SERVICE | 1,018,551 | 109,697 | 26,472 | 755,771 | 153,083 | 84.97% |
| | TOTAL OPERATING COSTS | 14,625,683 | 635,295 | 901,379 | 12,450,891 | 1,539,497 | 89.47% |
| | TOTAL SALARIES AND OPERATING COSTS | 64,707,367 | 635,295 | 4,892,521 | 61,945,844 | 2,126,228 | 96.71% |
| 07 | ADULT EDUCATION | 2,130,490 | 156,485 | 133,661 | 2,519,230 | (545,225) | 125.59% |
| 13 | DELAWARE SKILLS CENTER | 2,327,278 | 26,320 | 223,784 | 2,401,493 | (100,535) | 104.32% |
| 18 | FEDERAL FUNDS | 509,505 | 15,657 | 64,605 | 444,018 | 49,830 | 90.22% |
| 15 | DEBT SERVICE | 1,718,875 | - | - | 1,718,875 | - | 100.00% |
| 17 | STRATEGIC PLANNING | 1,490,268 | 259,974 | 52,404 | 1,019,516 | 210,778 | 85.86% |
| 15 | NEW SCHOOL DEBT SERVICE | 1,597,358 | - | - | 1,597,358 | - | 100.00% |
| 19 | MINOR CAP DISTRICT | 501,982 | 151,510 | 6,145 | 362,675 | (12,203) | 102.43% |
| 99 | LOCAL GRANTS | - | 340 | 1,597 | 54,851 | (55,191) | |
| | TOTAL | 10,275,756 | 610,286 | 482,196 | 10,118,016 | (452,546) | 104.40% |
| | GRAND TOTAL | 74,983,123 | 1,245,581 | 5,374,717 | 72,063,860 | 1,673,682 | 97.77% |

* - This report has been generated to conform with 14 Delaware Code, Chapter 1, Section 122(b)(11)