

**Source & Use of Funds Over Ten Years  
FY 2001- 2002 though FY 2011 - 2012**

|  | <i>Ref</i>        | <i>Calc</i>           | Source<br>\$      | Share<br>Of 10Yr<br>Net Incr % |
|--|-------------------|-----------------------|-------------------|--------------------------------|
| <b>Budget to Budget 10 Year Change:</b>                            |                   |                       |                   |                                |
| Total Expenditure Budget : 2001-2002                               | <i>i</i>          |                       | 37,927,569        |                                |
| Total Expenditure Budget : 2011-2012                               | <i>ii</i>         |                       | 82,484,602        |                                |
| <b>Net 10Year Budget to Budget Change</b>                          | <b><i>iii</i></b> | <b><i>ii-i</i></b>    | <b>44,557,033</b> | <b>100.00%</b>                 |
| <b>Resources (Sources):</b>  |                   |                       |                   |                                |
| <b>Property Tax Revenue:</b>                                       |                   |                       |                   |                                |
| Funding provided by assessment base growth                         |                   |                       | 15,091,031        | 33.87%                         |
| Revenue (rounding)   |                   |                       | 1,084             | 0.00%                          |
| Funding provided by mills rate increase                            |                   |                       | 19,829,962        | 44.50%                         |
| <b>Subtotal - property tax revenue</b>                             | <b><i>a</i></b>   |                       | <b>34,922,077</b> | <b>78.38%</b>                  |
| <b>Other Local Revenues:</b>                                       |                   |                       |                   |                                |
| IDEA Grant Funds - IU  |                   |                       | 947,811           | 2.13%                          |
| Student activiites (self-funded), offsetting receipts              |                   |                       | 900,000           | 2.02%                          |
| Delinquent tax   |                   |                       | 833,539           | 1.87%                          |
| DCIU rent  |                   |                       | 805,394           | 1.81%                          |
| Use of fund balance (offset in part by creation of reserve, below) |                   |                       | 334,617           | 0.75%                          |
| Interim tax  |                   |                       | 240,285           | 0.54%                          |
| DCCC community college (self-funded), offsetting receipts          |                   |                       | 110,491           | 0.25%                          |
| Transfer tax   |                   |                       | 91,000            | 0.20%                          |
| Athletic receipts  |                   |                       | 29,050            | 0.07%                          |
| Use of facilities, fees  |                   |                       | 25,000            | 0.06%                          |
| Public utility tax   |                   |                       | 18,500            | 0.04%                          |
| Tuition fees   |                   |                       | 8,100             | 0.02%                          |
| Miscellaneous revenue  |                   |                       | 7,000             | 0.02%                          |
| Payment in lieu of tax (PILOT)                                     |                   |                       | 3,000             | 0.01%                          |
| Interest income  |                   |                       | (217,412)         | -0.49%                         |
| <b>Subtotal - other local revenues</b>                             | <b><i>b</i></b>   |                       | <b>4,136,375</b>  | <b>9.28%</b>                   |
| <b>State Revenues:</b>   |                   |                       |                   |                                |
| PDE PSERS subsidy incr. offset to retirement expense               |                   |                       | 1,717,789         | 3.86%                          |
| Basic instructional subsidy  |                   |                       | 1,495,354         | 3.36%                          |
| PDE FICA subsidy incr. offset to social security expense           |                   |                       | 1,021,000         | 2.29%                          |
| Special Education Subsidy  |                   |                       | 261,768           | 0.59%                          |
| Accountability Block Grant   |                   |                       | 82,907            | 0.19%                          |
| Rental & sinking fund payment subsidy                              |                   |                       | 53,362            | 0.12%                          |
| Medical services subsidy   |                   |                       | 36,557            | 0.08%                          |
| Transportation subsidy   |                   |                       | 11,533            | 0.03%                          |
| Sewage plant subsidy (subsidy ended by state)                      |                   |                       | (3,529)           | -0.01%                         |
| <b>Subtotal - state revenues</b>                                   | <b><i>c</i></b>   |                       | <b>4,676,741</b>  | <b>10.50%</b>                  |
| <b>Federal Revenues:</b>   |                   |                       |                   |                                |
| <b>Subtotal non-property tax revenues and resources (iv)</b>       | <b><i>d</i></b>   |                       | <b>821,840</b>    | <b>1.84%</b>                   |
|  |                   |                       | <b>9,634,956</b>  | <b>21.62%</b>                  |
| <b>Total revenues and resources</b>                                |                   | <b><i>a+b+c+d</i></b> | <b>44,557,033</b> | <b>100.00%</b>                 |

| <b>Appropriations (Uses):</b>                                    | <b>Use</b>        | <b>Share</b>      |
|--|-------------------|-------------------|
|  | <b>\$</b>         | <b>Of 10Yr</b>    |
| <b>Instructional Cost Centers:</b>                               |                   | <b>Net Incr %</b> |
| Student activities (self-funded), offsetting receipts            | 900,000           | 2.02%             |
| Special education  | 664,549           | 1.49%             |
| Textbook allocations   | 394,070           | 0.88%             |
| Building service contracts                                       | 390,264           | 0.88%             |
| Charter School payments  | 288,555           | 0.65%             |
| Vo-Tech  | 169,695           | 0.38%             |
| Curriculum   | 165,236           | 0.37%             |
| DCCC community college (self-funded), offsetting receipts        | 110,491           | 0.25%             |
| Athletics  | 97,387            | 0.22%             |
| ESL  | 71,750            | 0.16%             |
| Extra grants   | 33,428            | 0.08%             |
| Building allocations   | 32,329            | 0.07%             |
| DCIU operating cost  | 25,963            | 0.06%             |
| Attendance   | (250)             | 0.00%             |
| Health   | (2,500)           | -0.01%            |
| Student activities, district funded                              | (3,845)           | -0.01%            |
| Technology contracted services                                   | (12,000)          | -0.03%            |
| <b>Subtotal - instructional cost center budgets</b>              | <b>3,325,122</b>  | <b>7.46%</b>      |
|  | <i>e</i>          |                   |
| <b>Wages &amp; Compensation:</b>                                 |                   |                   |
| Teachers   | 11,811,111        | 26.51%            |
| Support staff  | 6,224,970         | 13.97%            |
| Administration   | 3,042,829         | 6.83%             |
| Substitute teacher and crossing guards, calling service          | 492,715           | 1.11%             |
| <b>Subtotal - wages and compensation</b>                         | <b>21,571,625</b> | <b>48.41%</b>     |
|  | <i>f</i>          |                   |
| <b>Benefits:</b>   |                   |                   |
| Medical  | 4,628,664         | 10.39%            |
| Prescription drug plan   | 1,327,111         | 2.98%             |
| Dental   | 475,916           | 1.07%             |
| sub-total healthcare   | 6,431,691         | 14.43%            |
| PSERS, partial offsetting subsidy, below                         | 3,393,269         | 7.62%             |
| FICA, partial offsetting subsidy, below                          | 1,889,086         | 4.24%             |
| Other retirement   | 433,719           | 0.97%             |
| Workers compensation insurance                                   | 254,420           | 0.57%             |
| Tuition reimbursement  | 239,967           | 0.54%             |
| Unemployment compensation  | 37,241            | 0.08%             |
| Disability income  | (12,354)          | -0.03%            |
| Life   | (98,230)          | -0.22%            |
| <b>Subtotal - benefits</b>                                       | <b>12,568,809</b> | <b>28.21%</b>     |
|  | <i>g</i>          |                   |
| <b>Districtwide &amp; Supporting Cost Centers:</b>               |                   |                   |
| Debt service   | 4,099,331         | 9.20%             |
| Maintenance  | 1,938,345         | 4.35%             |
| Budgetary reserve (offset in part by use of fund balance, above) | 360,000           | 0.81%             |
| Transportation   | 204,541           | 0.46%             |
| Property, casualty insurance                                     | 145,140           | 0.33%             |
| Legal  | 135,052           | 0.30%             |
| Phone  | 80,788            | 0.18%             |
| Community services   | 54,000            | 0.12%             |
| Personnel  | 29,300            | 0.07%             |
| Auditing services  | 22,500            | 0.05%             |
| Board  | 15,180            | 0.03%             |
| Superintendent   | 5,100             | 0.01%             |
| Tax collector fees and supplies                                  | 2,200             | 0.00%             |
| <b>Subtotal - districtwide &amp; supporting cost centers:</b>    | <b>7,091,477</b>  | <b>15.92%</b>     |
|  | <i>h</i>          |                   |
| <b>Total appropriations</b>                                      | <b>44,557,033</b> | <b>100.00%</b>    |
|  | <i>e+f+g+h</i>    |                   |