



Christina School District Final Budget Fiscal 2009

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Christina School District



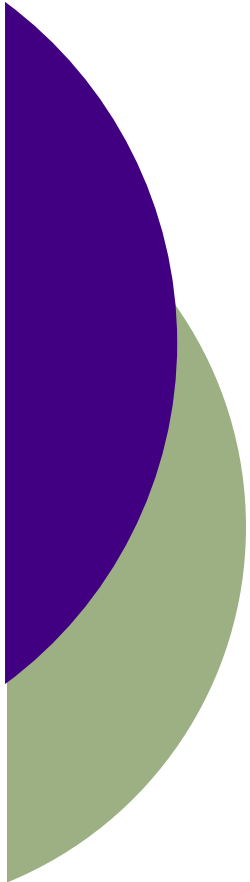
Final Budget

- Preliminary Budget Approved September 2008 – Final Budget provides opportunity to revise based on September 30 Unit Count, and recalculation of salary and OEC based on active payroll data
- Adjust Other State Revenue based on appropriation levels
- Align income and expense to required reporting format
- Adjust revenue expectations based on current economic climate



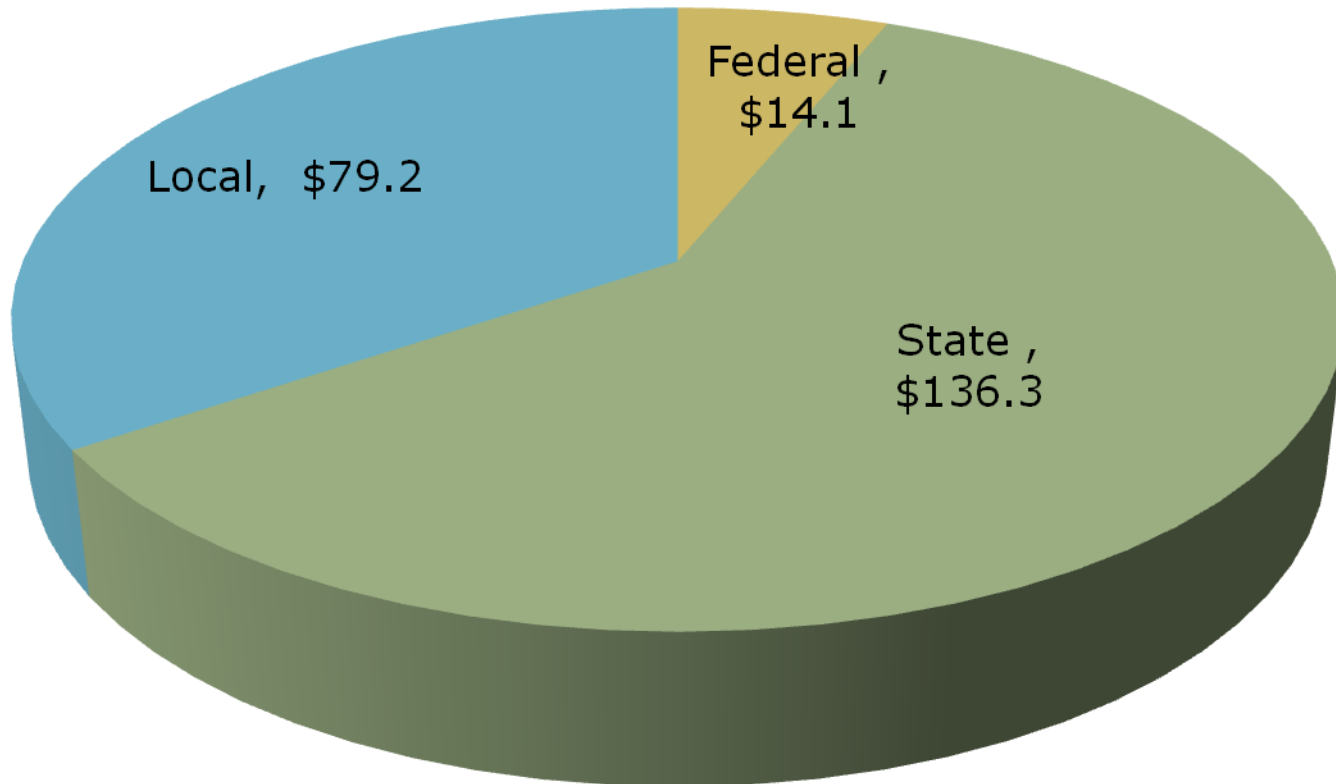
September Unit Count Impact

- Division I units less than Preliminary projections, however are consistent with District projected staffing levels
- Division II units greater than projected [Net result increase over Preliminary Budget of \$178,765]
- Division III income greater based on value per Unit. [Net result increase over Preliminary Budget of \$282,783]



Final Budget Fiscal 2009

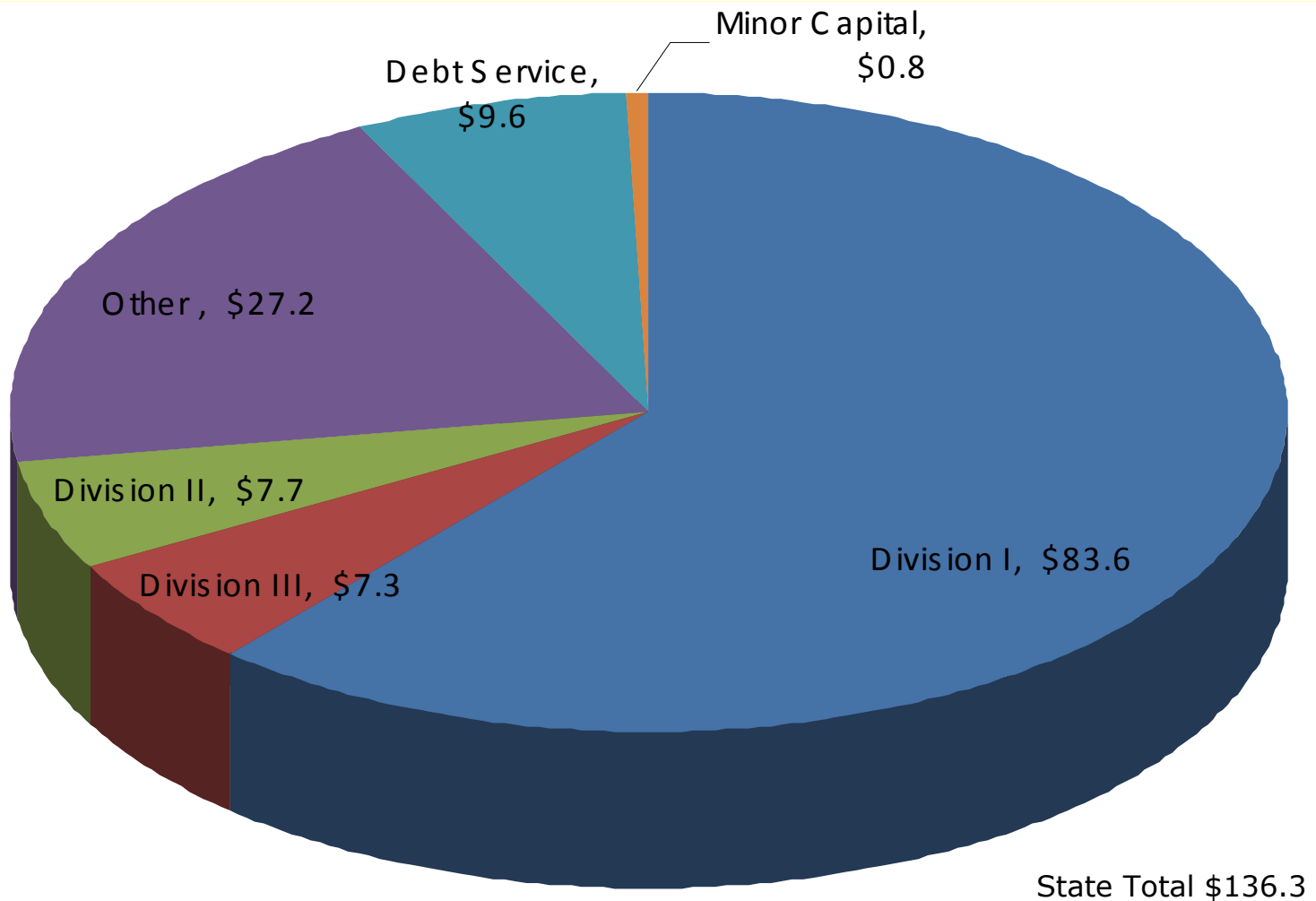
Projected Revenue Sources Fiscal 2009



\$ Million

Total Projected
Revenue \$229.6

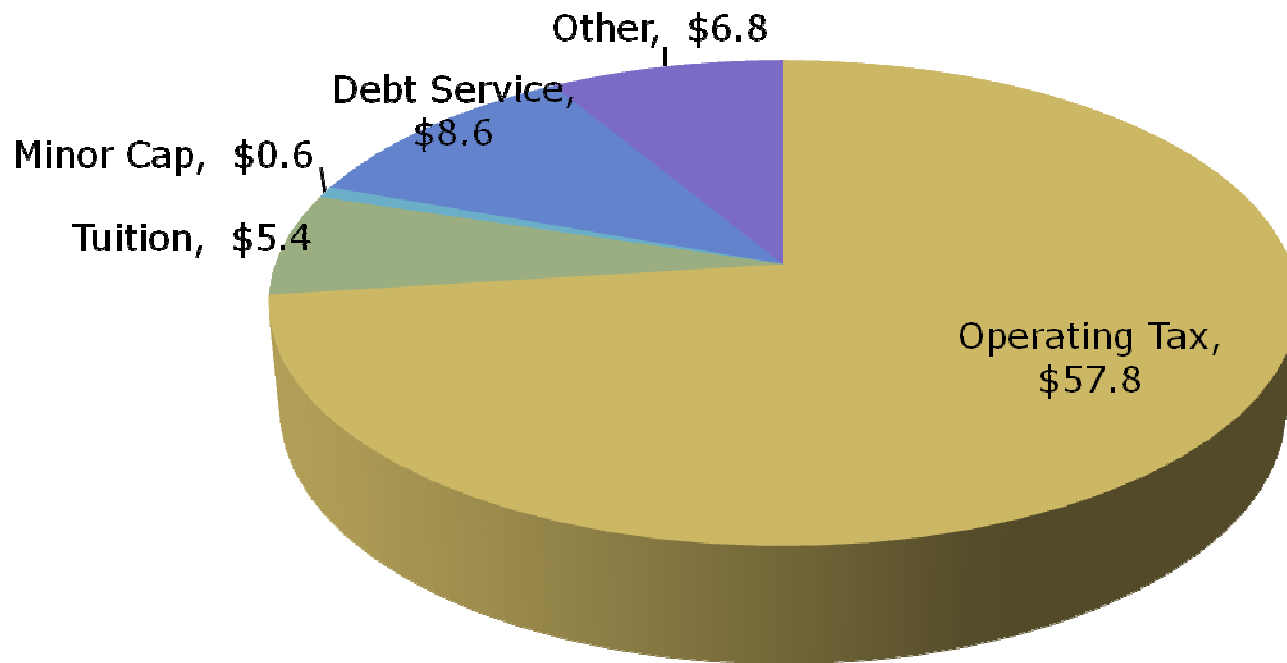
Details State Funding



\$ Million

State Total \$136.3

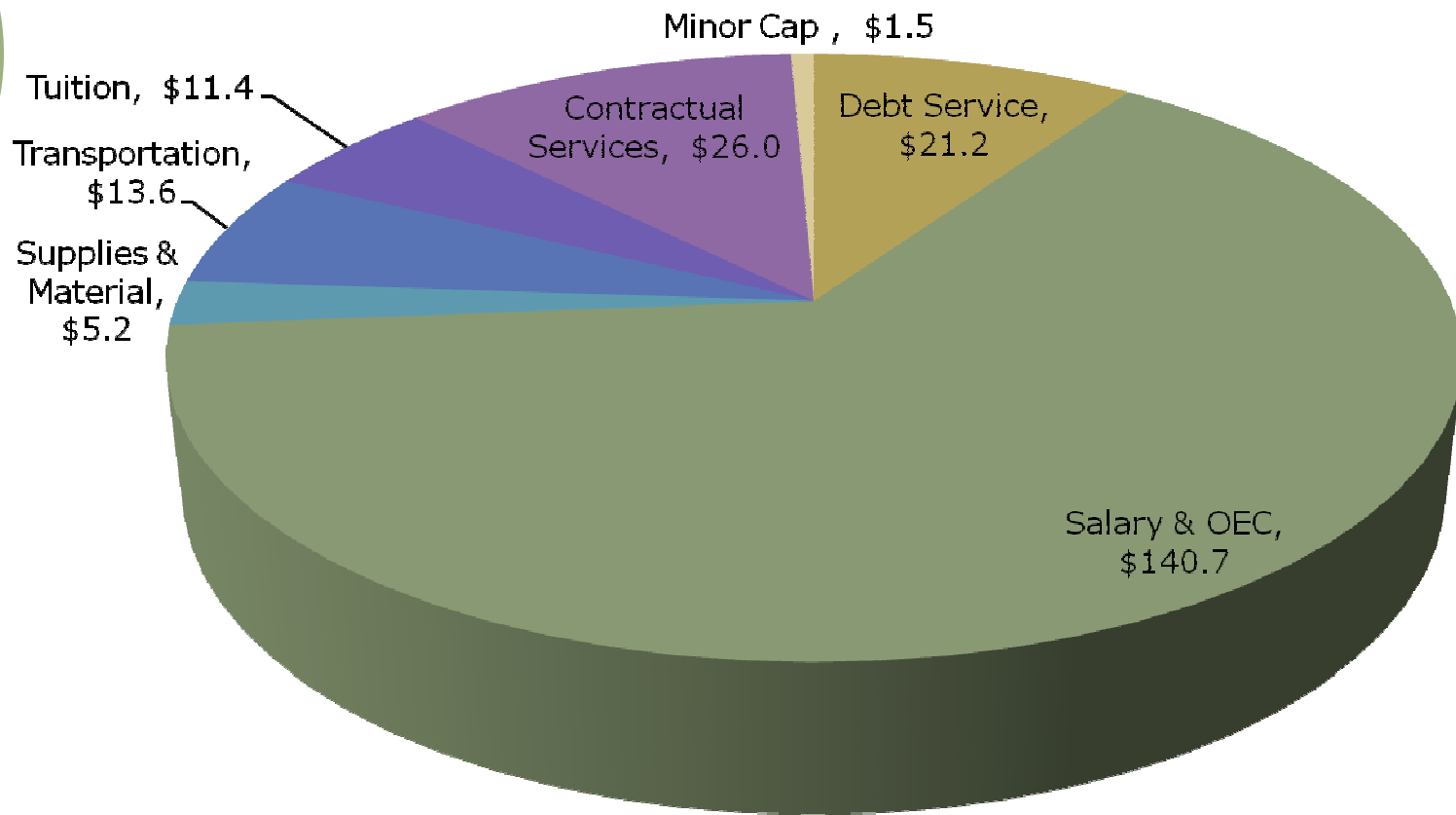
Details Local Funds



\$ Million

Total Local \$79.2

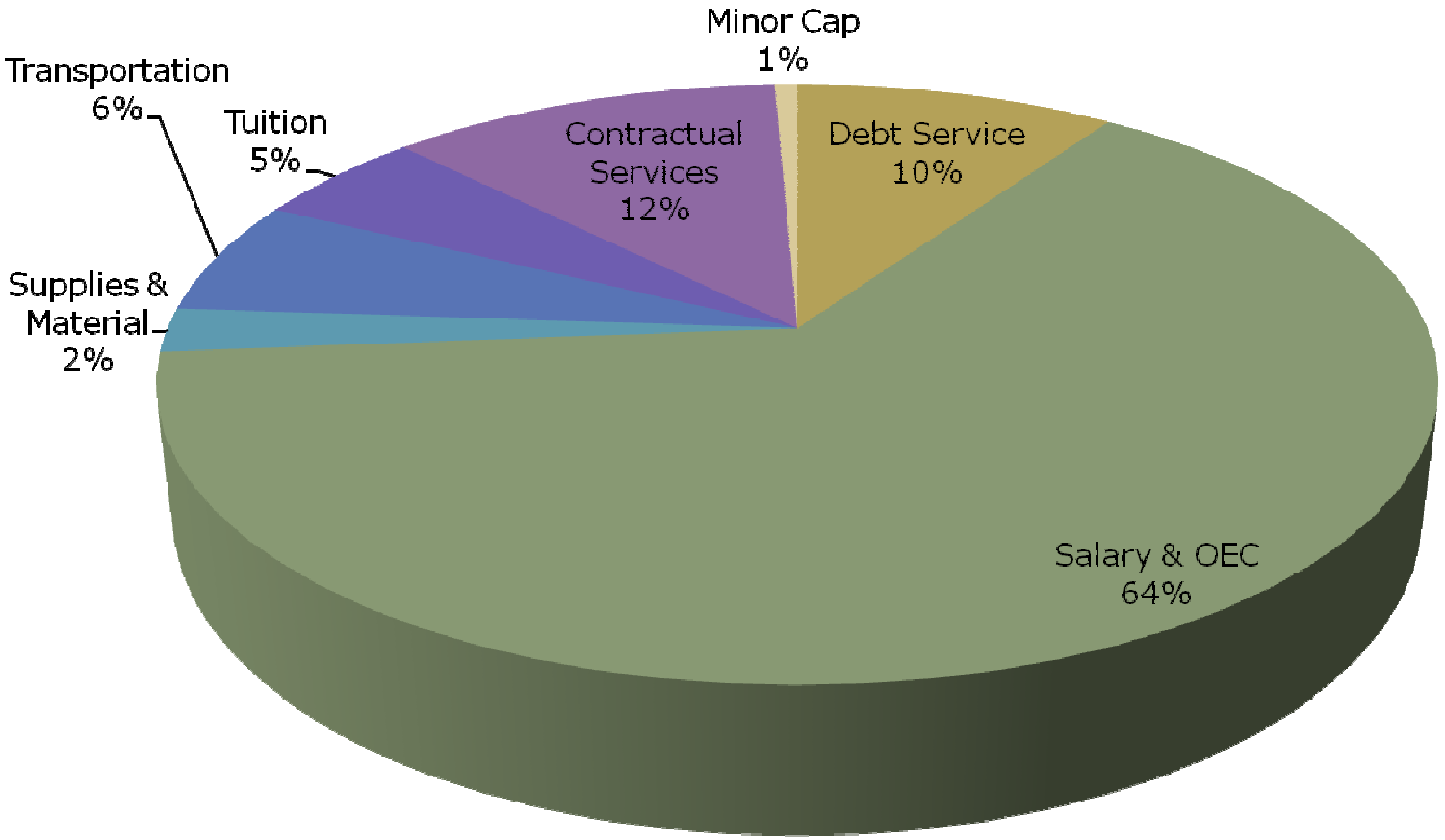
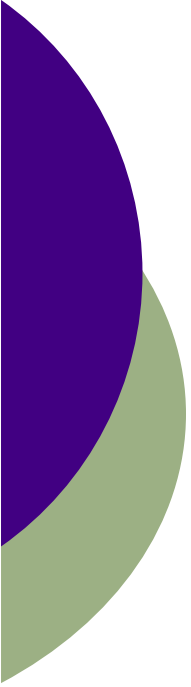
Use of Funds



\$ Millions

Total Use \$219.6 Million

Use of Funds – percent of total funds



\$ Millions

Total Use \$219.6 Million



Budget Highlights

- Budget Prepared in Format required by DOE reporting
- Total Revenue increases ~ \$3.7 million
- Total Expense increases ~ \$7.2 million



Revenue Comments

State Funds

- Division I represents Salaries and OEC for State approved Unit positions.
 - Increase driven by “Step increases” no cost of living adjustments
 - Funding level based on education level and experience
- Loss of ~ \$1.5 Million -Extracurricular Academic support, Professional support for Teachers, and School Discipline
- Decrease ~ \$1 Million in Transportation Funding based on the changes brought about by the adoption of Neighborhood Schools



Revenue Comments – Local Funds

- Current Operations projected at \$2.8 Million less than Fiscal 08.
 - ~ \$1.0M increase in net loss through Tax Pool
 - Allowance for increased delinquencies \$.5M
 - Decrease in Projected interest income ~\$1.0
- Tuition increases in Bilingual, Sarah Pyle, and Private placement
- Other Local Funds driven by Food Services, Indirect Costs and Match Taxes



Expense Highlights

- Payments to Charter/Choice and Private Placement decrease of \$2.3million
- Decrease in State Transportation Costs of ~\$1.9 million
- Loan Payment increased by \$1.5million
- Funds targeted for Fiscal 2010 start-up \$9.9million



CHRISTINA SCHOOL DISTRICT
REGULAR SCHOOLS – AGENCY 3300
FISCAL YEAR 2009 FINAL BUDGET

| | | |
|--|----|--------------------|
| State Funds - Operating | \$ | 125,774,513 |
| Local Funds | \$ | 79,193,934 |
| Federal Funds | \$ | 14,096,991 |
| Other State Funds -Debt Service and Minor Cap | \$ | 10,496,488 |
| Total Funds | \$ | <u>229,561,926</u> |



CHRISTINA SCHOOL DISTRICT
REGULAR SCHOOLS – AGENCY 3300
FISCAL YEAR 2009 FINAL BUDGET

Expenditures

| | | |
|---|----|--------------------|
| General Operating Expenses | \$ | 75,139,953 |
| State Paid Salary and Benefits | \$ | 85,316,005 |
| Transportation | \$ | 13,593,633 |
| Tuition (Charter/Choice/ Private Placement) | \$ | 9,878,038 |
| Federal Programs | \$ | 12,970,728 |
| Debt Service | \$ | 18,189,097 |
| Minor Capital Improvements | \$ | 1,545,209 |
| Loan Payment | \$ | 3,000,000 |
| Total Expenditures | \$ | <u>219,632,664</u> |

FY 09 Targeted Available Funds \$ 9,929,262



Challenges Ahead

- Increasing Loan Repayment. Fiscal 2010 our loan payment scheduled to increase to \$3.7million
- Significantly under funded reserves.
- Increasing costs for Energy and Employment (cost of benefits)
- Closure of Chrysler Plant
- Uncertainty of Verizon appeal
- Financial Condition of the State



INTRODUCTION TO SPECIAL SCHOOLS

The Christina School District is responsible for administering:

- The Sterck School, Delaware School for the Deaf.
- Project R.E.A.C.H.
- The Intensive Learning Center.
- The Statewide Autistic Program.



Funding for Special Need Students

- Funded through a combination of State support and tuition paid by the Districts within which the students reside.
- **Amount of Funding required determined by the Individualized Education Program (IEP), and not budgetary considerations.**
- All Programs are budgeted higher than last year expenses.
- District funding provided through the Tuition Tax



CHRISTINA SCHOOL DISTRICT
STERCK SCHOOL – AGENCY 5100
FISCAL YEAR 2009 FINAL BUDGET

Expenditures

| | | |
|--------------------------------|----|-------------------|
| General Operating Expenses | \$ | 4,577,574 |
| State Paid Salary and Benefits | \$ | 5,140,395 |
| Federal Programs | \$ | 89,653 |
| Debt Service (State only) | \$ | 985,713 |
| Minor Capital Improvements | \$ | 43,750 |
| Total Expenditures | \$ | 10,837,085 |



CHRISTINA SCHOOL DISTRICT
STERCK SCHOOL – AGENCY 5100
FISCAL YEAR 2009 FINAL BUDGET

| | | | |
|--|-----------------|----|------------|
| State Funds - Operating | | \$ | 5,888,442 |
| Local Funds | | | |
| | Christina | \$ | 1,191,595 |
| | Other Districts | \$ | 2,644,223 |
| Total Local | | \$ | 3,835,818 |
| Federal Funds | | \$ | 83,362 |
| Other State Funds -Debt Service and Minor Cap | | \$ | 1,029,463 |
| Total Funds | | \$ | 10,837,085 |



CHRISTINA SCHOOL DISTRICT
R.E.A.C.H. SCHOOL – AGENCY 5600
FISCAL YEAR 2009 FINAL BUDGET

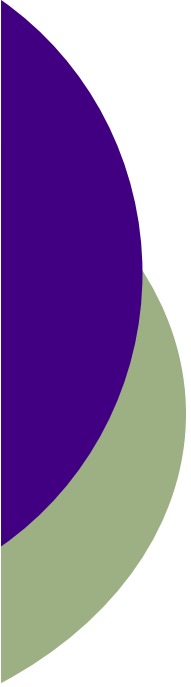
Expenditures

| | | |
|--------------------------------|----|------------------|
| General Operating Expenses | \$ | 3,783,796 |
| State Paid Salary and Benefits | \$ | 1,286,680 |
| Transportation | \$ | 2,370 |
| Debt Service (State only) | \$ | 1,291 |
| Minor Capital Improvements | \$ | 4,000 |
| Total Expenditures | \$ | 5,078,137 |



CHRISTINA SCHOOL DISTRICT
R.E.A.C.H. SCHOOL – AGENCY 5600
FISCAL YEAR 2009 FINAL BUDGET

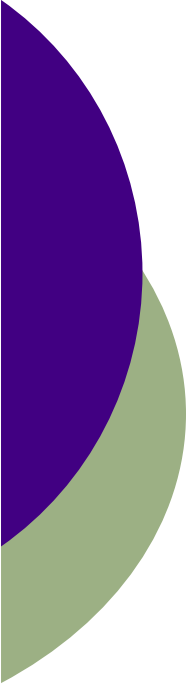
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| State Funds - Operating | \$ | 1,495,066 |
| Total Local Funds | \$ | 3,519,043 |
| Federal Funds | \$ | 62,737 |
| Other State Funds -Debt Service and Minor Cap | \$ | 1,291 |
| Total Funds | \$ | <u>5,078,137</u> |



CHRISTINA SCHOOL DISTRICT
INTENSIVE LEARNING CENTER – AGENCY 5900
FISCAL YEAR 2009 FINAL BUDGET

Expenditures

| | | |
|--------------------------------|----|-------------------|
| General Operating Expenses | \$ | 6,956,201 |
| State Paid Salary and Benefits | \$ | 3,923,675 |
| Transportation | \$ | 2,400 |
| Minor Capital Improvements | \$ | 4,000 |
| Total Expenditures | \$ | 10,886,276 |



CHRISTINA SCHOOL DISTRICT
INTENSIVE LEARNING CENTER – AGENCY 5900
FISCAL YEAR 2009 FINAL BUDGET

| | | |
|-------------------------|----|-------------------|
| State Funds - Operating | \$ | 5,771,437 |
| Total Local | \$ | 3,977,785 |
| Federal Funds | \$ | 217,785 |
| Total Funds | \$ | <u>10,886,276</u> |



CHRISTINA SCHOOL DISTRICT
AUTISTIC PROGRAM – AGENCY 6000
FISCAL YEAR 2009 FINAL BUDGET

Expenditures

| | | |
|--------------------------------|----|-------------------|
| General Operating Expenses | \$ | 12,508,499 |
| State Paid Salary and Benefits | \$ | 10,276,467 |
| Federal & Special Programs | \$ | 496,969 |
| Transportation | \$ | 200,000 |
| Debt Service (State only) | \$ | 497,126 |
| Minor Capital Improvements | \$ | 56,023 |
| Total Expenditures | \$ | 24,035,084 |



CHRISTINA SCHOOL DISTRICT
AUTISTIC PROGRAM – AGENCY 6000
FISCAL YEAR 2009 FINAL BUDGET

| | | | |
|--|-----------------|----|------------|
| State Funds - Operating | | \$ | 12,030,596 |
| Local Funds | | | |
| | Christina | \$ | 3,350,977 |
| | Other Districts | \$ | 7,938,600 |
| Total Local | | \$ | 11,289,577 |
| Federal Funds | | \$ | 217,785 |
| Other State Funds -Debt Service and Minor Cap | | \$ | 497,126 |
| Total Funds | | \$ | 24,035,084 |



Questions?