

# Christina School District Preliminary Budget Fiscal 2010

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Finance Office  
Christina School District

September 15, 2009

# Budget Highlights (Regular Schools)

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- Changes in State Funding –
  - State Salaries reduced ~2.5%
  - Reduction in Division II Energy of \$276/unit  
~\$315,000
  - Needs Based Funding (unit impact)
  - Preschool Handicapped funded as Units – Needs based funding
  - State Fiscal Stabilization Funds \$8,328,846

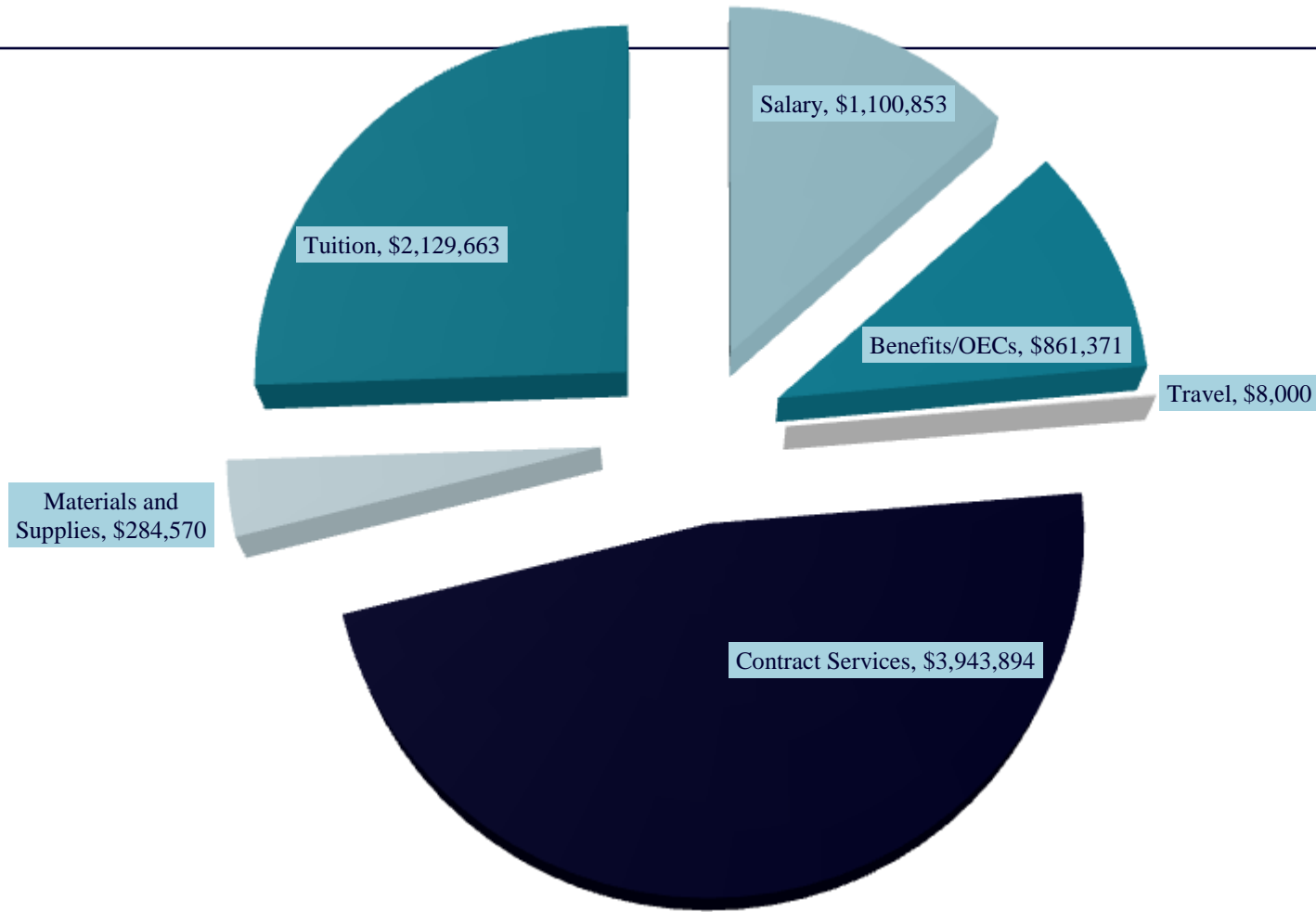
## State Fiscal Stabilization Funds

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### Funding Eliminated by the State and Replaced With SFSF

- ❑ Reading Resource Teacher
- ❑ Math Specialist
- ❑ Student Success Block Grant
- ❑ Tax Relief funds
- ❑ Limited English Proficient program
- ❑ Technology Block Grant
- ❑ Academic Excellence Unit Allotment

# State Fiscal Stabilization Funds

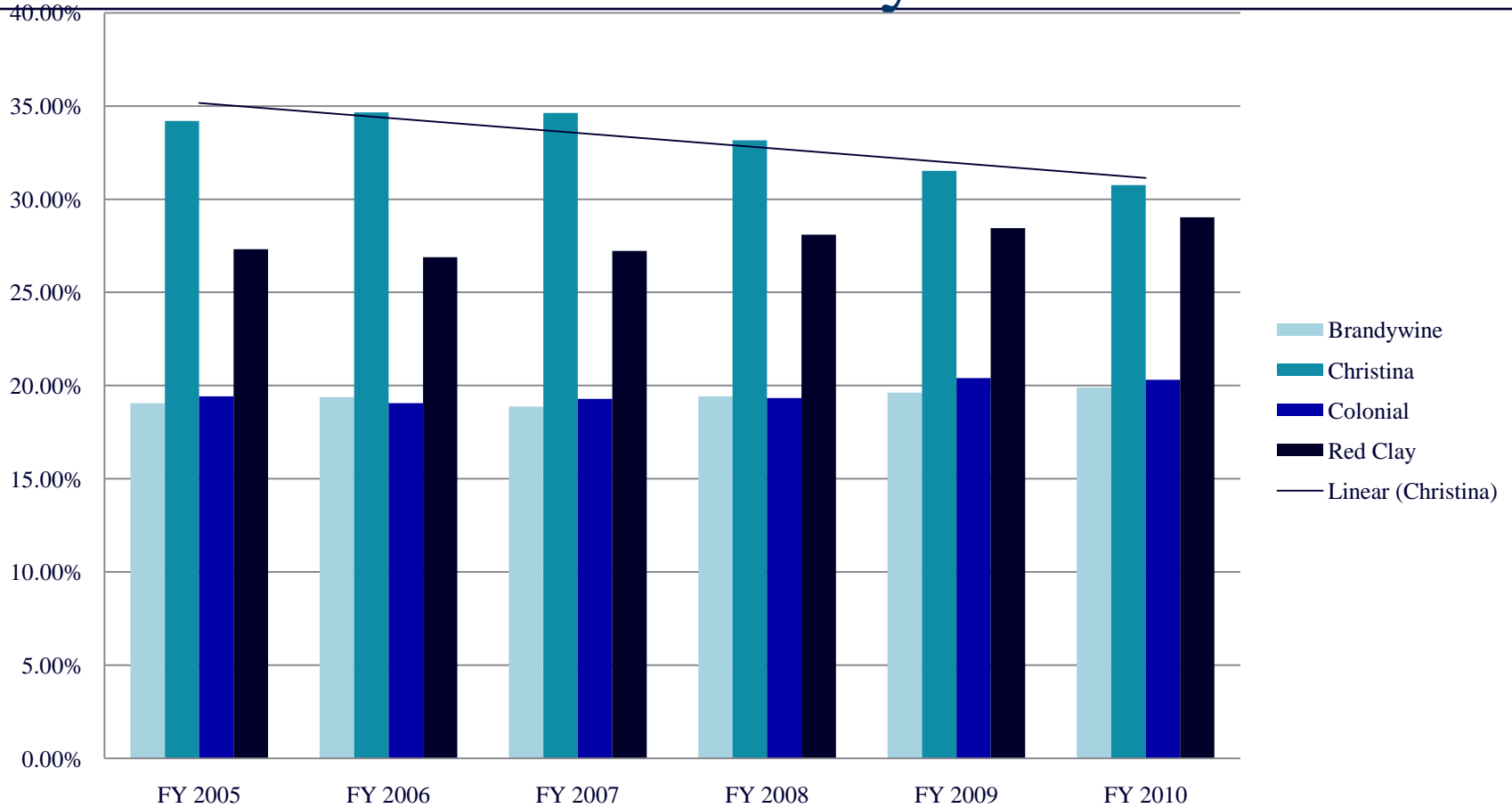


# Budget Highlights (Regular Schools)

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- Changes in Local Funding –
  - No changes in Tax Warrant
  - Decrease in revenue (estimated at ~\$500k)
  - Includes Carry-forward balances in
    - Operations (Primarily Restricted)
    - Tuition
    - Minor Capital
    - Debt Service

# New Castle County Tax Pool

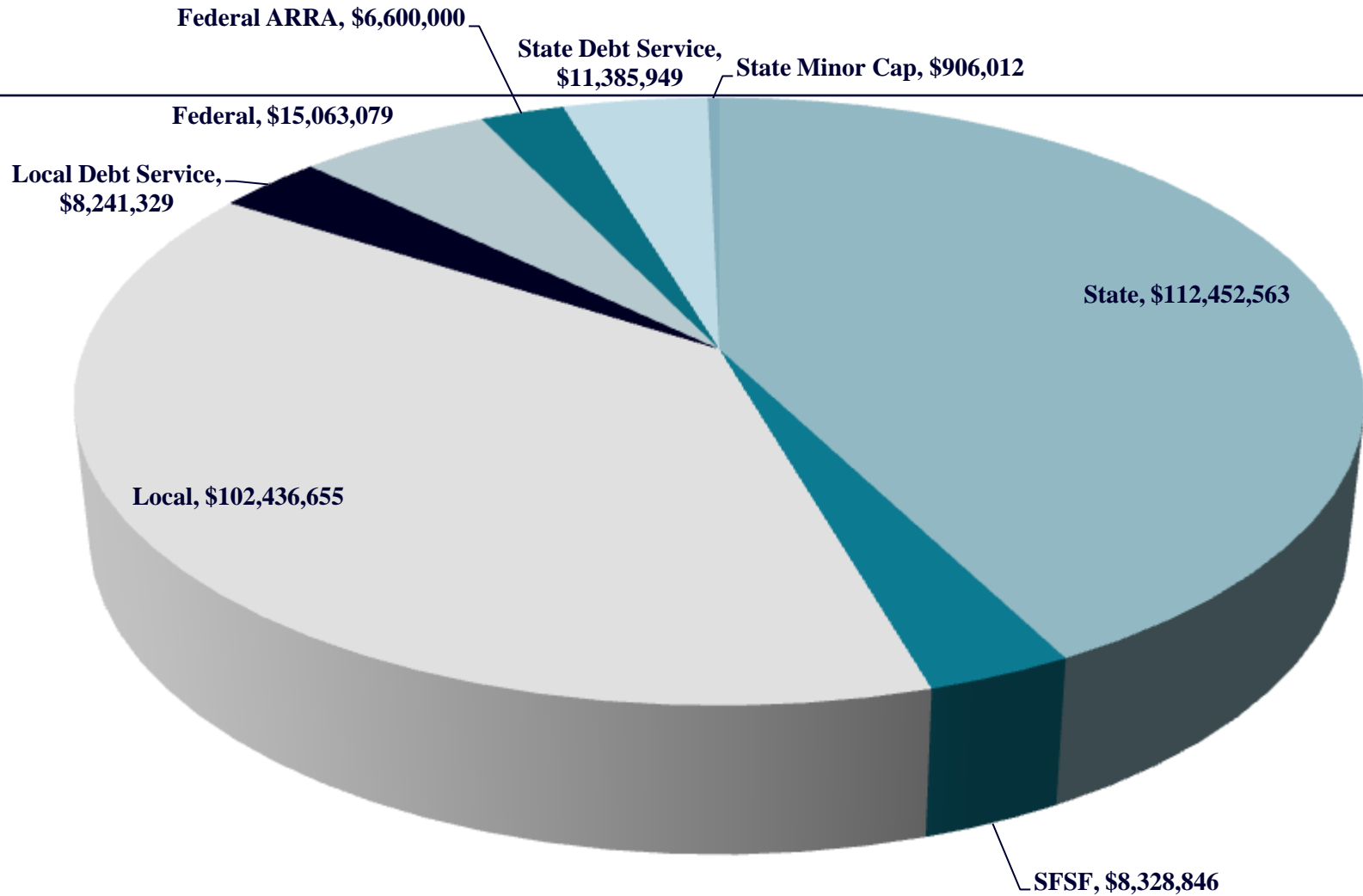


# Budget Highlights (Regular Schools)

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- Changes in Federal Funding –
  - Includes ARRA Stimulus Funds (Award Amounts)
    - Title I \$5,158,250
    - IDEA B \$ 4,550,482
    - IDEA Pre-School \$ 650,653
    - McKinney Vento \$ 26,780
    - Total \$10,386,165
  - Projected Usage in FY 10 \$ 6,600,000

# CHRISTINA SCHOOL DISTRICT ANTICIPATED RECEIPTS FISCAL 2010

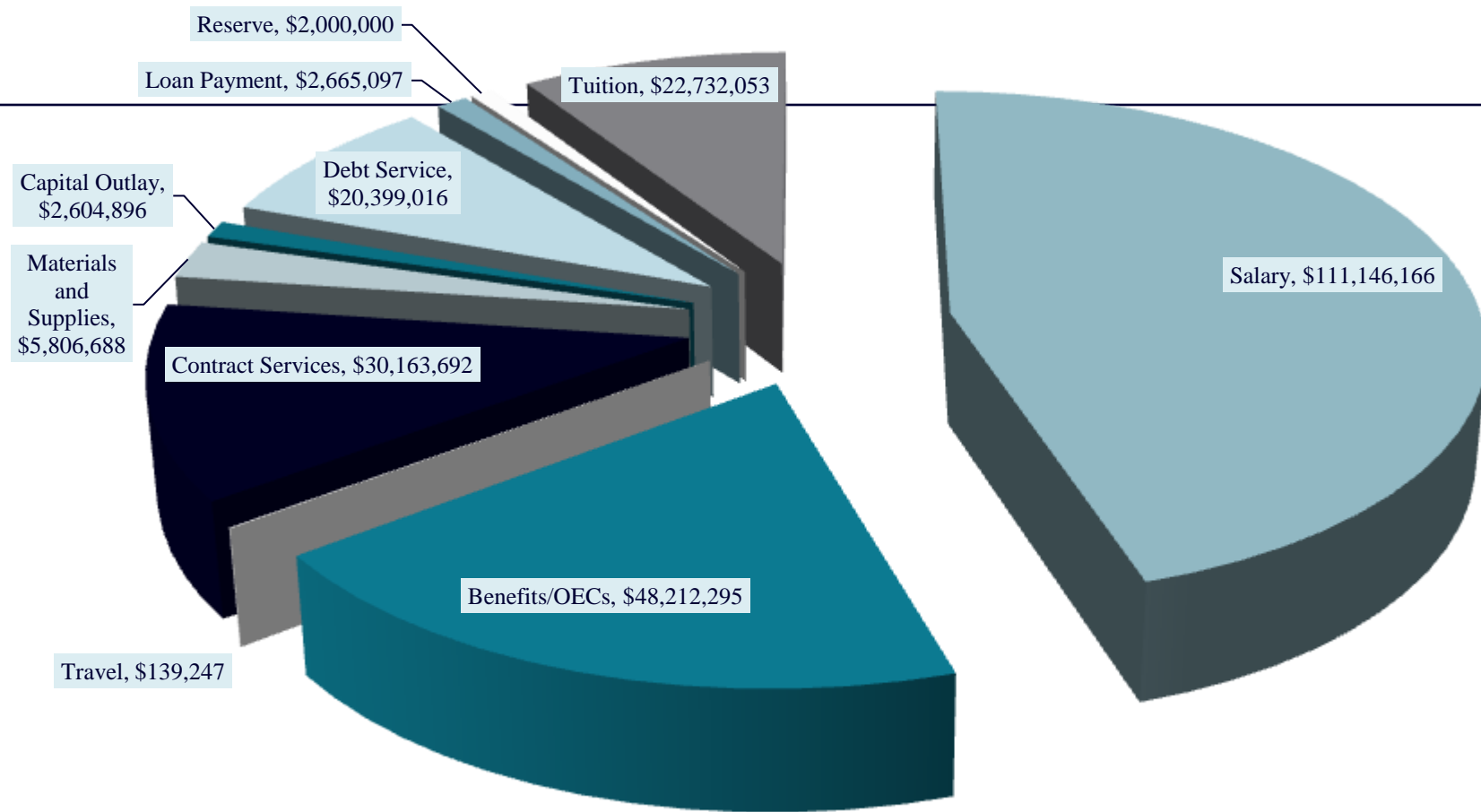


# Budget Highlights - Expense (Regular Schools)

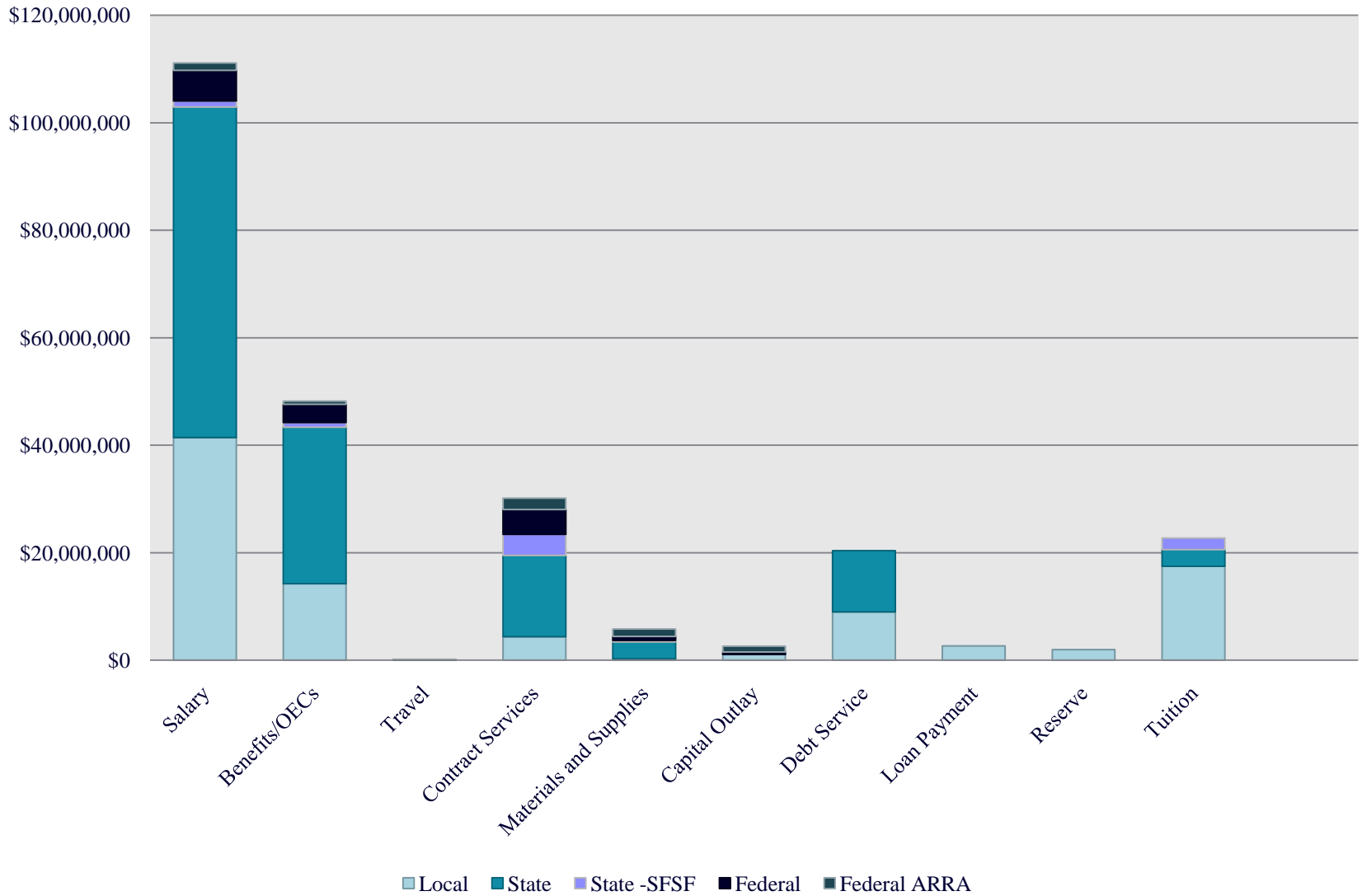
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- \$10 Million Charter and Choice Payments representing an increase of ~\$1.4 Million
- Reduction of Division II Energy Funding, and increased Energy cost resulting from Porter Road Elementary. Impact ~\$650k
- Additional IBU's added to facilitate improved oversight

# FY 2010 Expenditures by Category



## Use of Funds by Source



**CHRISTINA SCHOOL DISTRICT  
REGULAR SCHOOLS – AGENCY 3300  
FISCAL YEAR 2010 PRELIMINARY BUDGET**

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State Funds - Operating	\$	120,781,409
Local Funds	\$	110,677,983
Federal Funds	\$	21,663,079
Other State Funds -Debt Service and Minor Cap	\$	12,291,962
Total Funds	\$	<u>265,414,433</u>

# CHRISTINA SCHOOL DISTRICT

## REGULAR SCHOOLS – AGENCY 3300

### FISCAL YEAR 2010 PRELIMINARY BUDGET

Expense Category	Local	State	State -SFSF	Federal	Federal ARRA	Grand Total
Salary & OEC	\$ 55,678,865	\$ 90,642,018	\$ 1,962,224	\$ 9,070,953	\$ 2,004,402	\$ 159,358,462
Travel			\$ 8,000	\$ 109,288	\$ 21,959	\$ 139,247
Contract Services	\$ 4,361,929	\$ 15,141,084	\$ 3,943,894	\$ 4,575,958	\$ 2,140,827	\$ 30,163,692
Materials and Supplies	\$ 280,995	\$ 3,117,018	\$ 284,570	\$ 741,907	\$ 1,382,198	\$ 5,806,688
Capital	\$ 1,090,500	\$ 6,408	\$ -	\$ 447,988	\$ 1,060,000	\$ 2,604,896
Debt Service	\$ 9,013,067	\$ 11,385,949				\$ 20,399,016
Loan Payment	\$ 2,665,097					\$ 2,665,097
Tuition	\$ 17,506,014	\$ 3,096,376	\$ 2,129,663			\$ 22,732,053
Reserve	\$ 2,000,000					\$ 2,000,000
<b>Grand Total</b>	<b>\$ 92,596,468</b>	<b>\$ 123,388,853</b>	<b>\$ 8,328,351</b>	<b>\$ 14,946,093</b>	<b>\$ 6,609,386</b>	<b>\$ 245,869,151</b>

# Targeted Year End Balances

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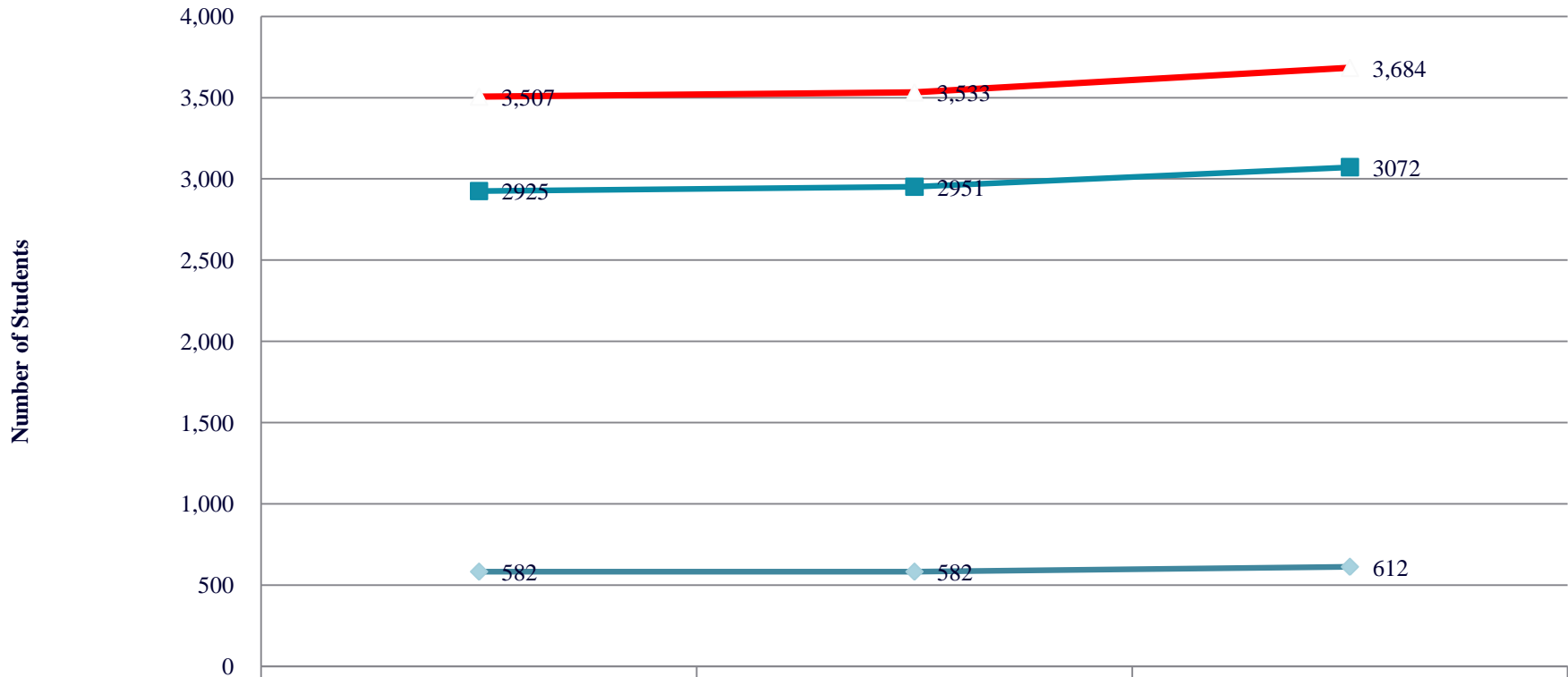
Total Receipts	\$265,414,433
Total Expenditures	<u>\$245,869,151</u>
Targeted Available Balance	\$ 19,545,282
Required Operation Funds	\$ 8,076,997
Required Debt Service	\$ 4,019,933
Required Tuition Funds	\$ 7,488,352

# Challenges Ahead

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- ❑ Future State Funding
- ❑ Under funded reserves.
- ❑ Increasing costs for Energy and Employment  
(cost of benefits)
- ❑ Operating tax base flat, with contraction possible based on determination of Chrysler Plant.
- ❑ Continued loss of Students (Charter/Choice)

# Loss of Students to Charter and Choice



	2008	2009	2010
Choice Loss (net)	582	582	612
Charter Loss	2925	2951	3072
Total Student Loss	3,507	3,533	3,684

# Introduction to Special Schools

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The Christina School District is responsible for administering:

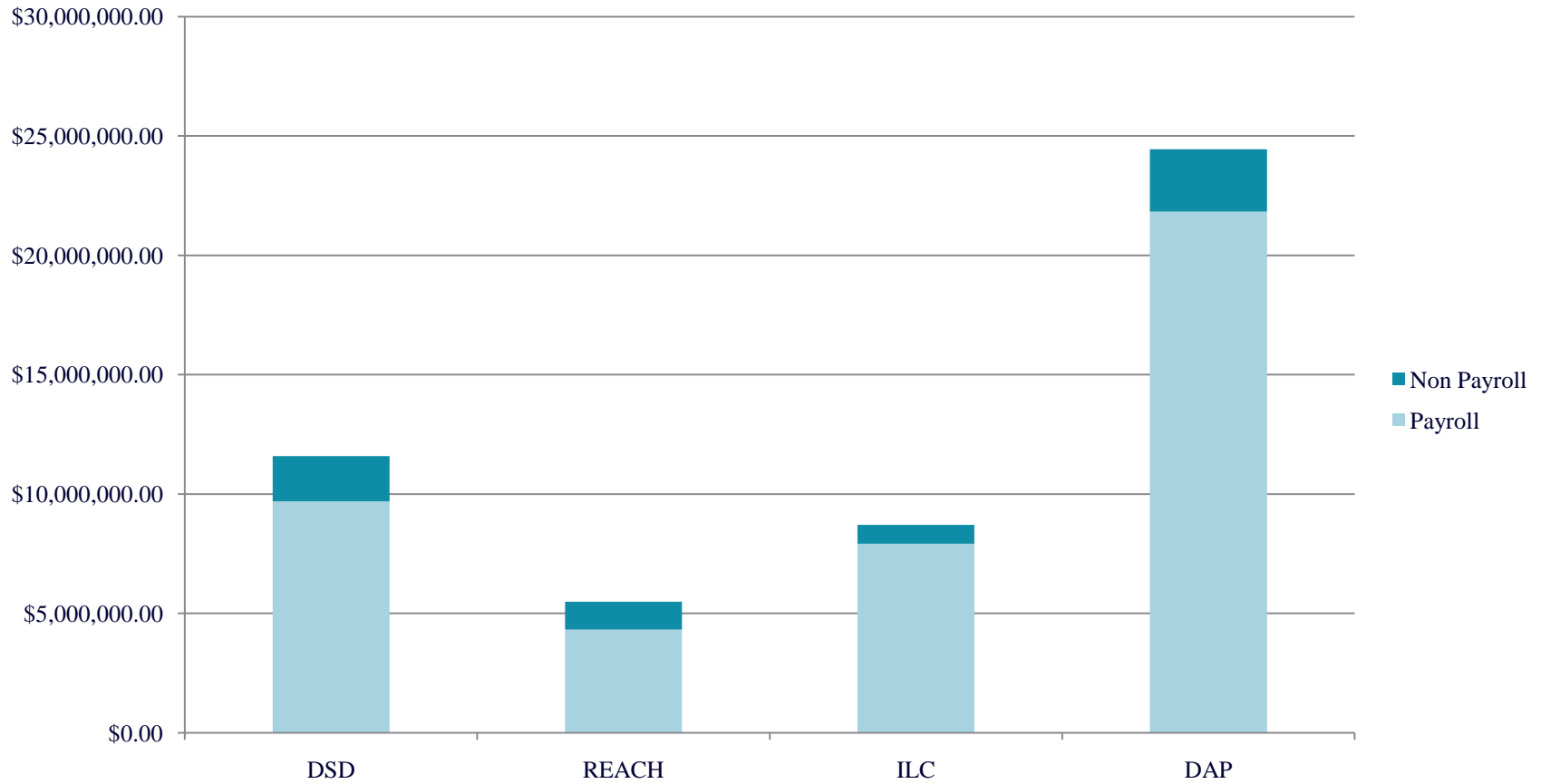
- ❑ The Sterck School, Delaware School for the Deaf.
- ❑ Project R.E.A.C.H.
- ❑ The Intensive Learning Center.
- ❑ The Statewide Autism Program.

# Funding for Special Need Students

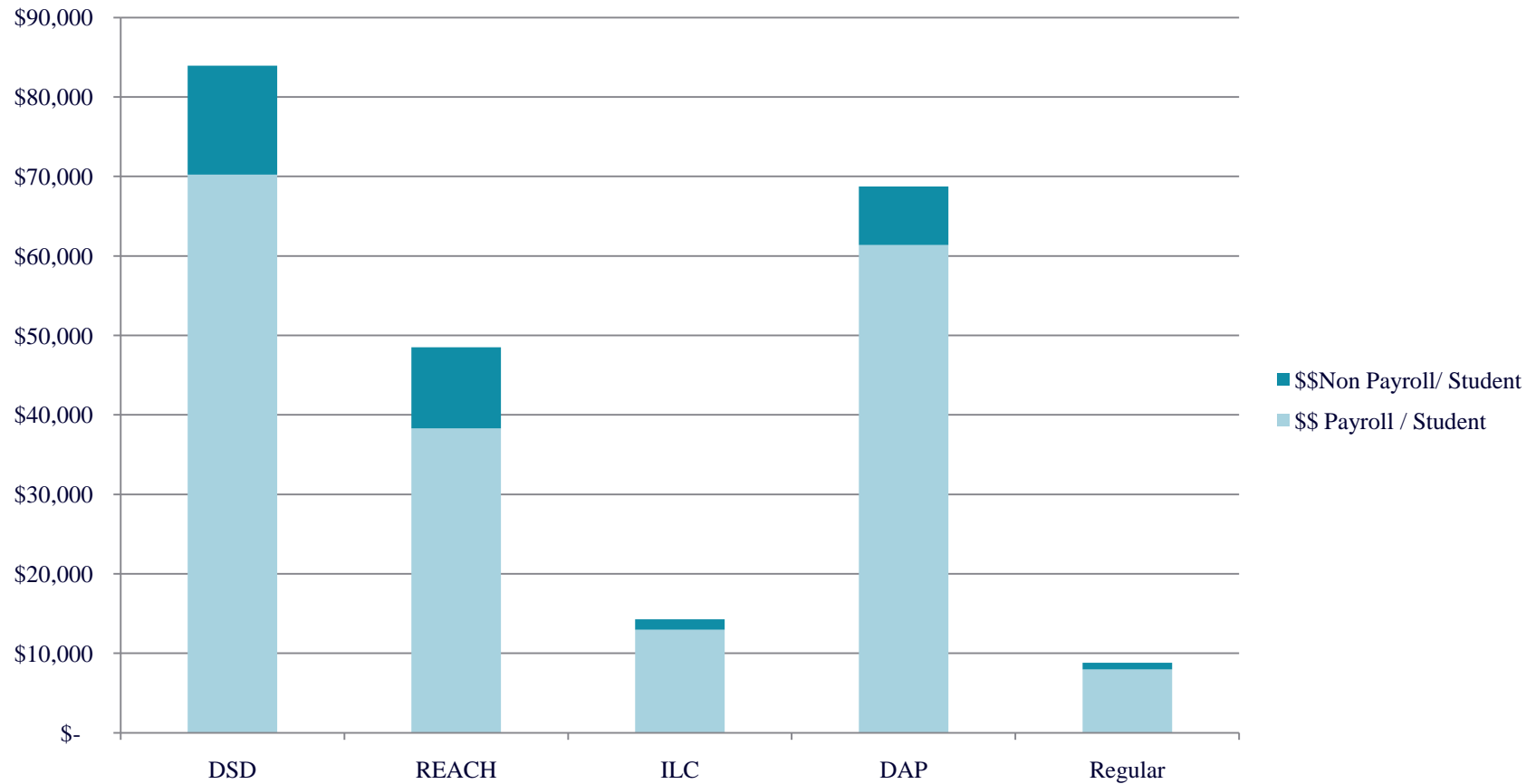
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- ❑ Funded through a combination of State support and Local funds (tuition paid by the sending Districts)
- ❑ Amount of Funding required determined by the Individualized Education Program (IEP), and not budgetary considerations.
- ❑ All Programs are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

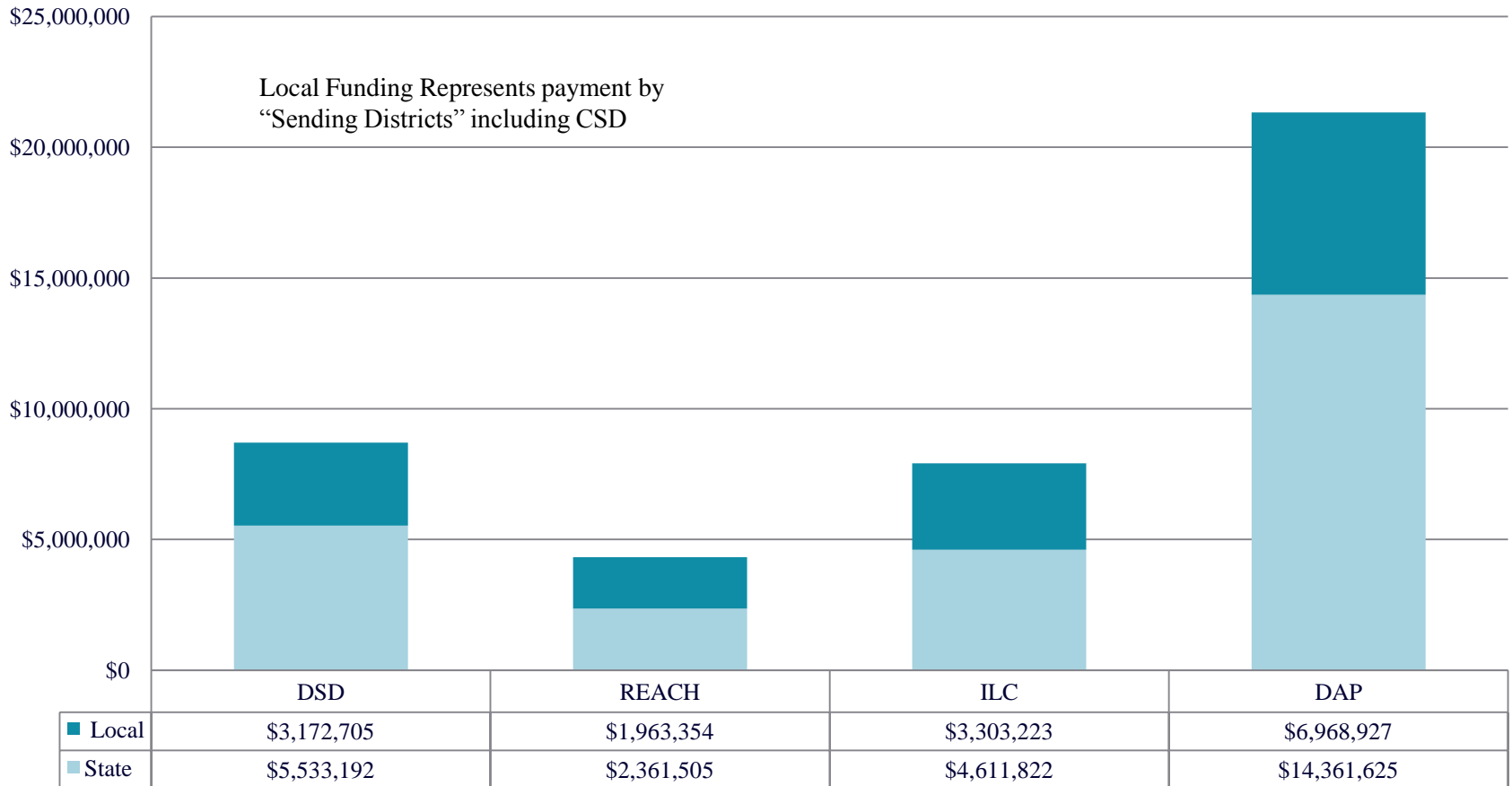
# Fiscal 2009 Cost per Special Program



# Average Cost per Student



# Special Program Funding



# CHRISTINA SCHOOL DISTRICT STERCK SCHOOL – AGENCY 5100 FISCAL YEAR 2010 PRELIMINARY BUDGET

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## Expenditures

General Operating Expenses (Local Salary & OEC)	\$	3,743,465
School Operations	\$	416,812
State Paid Salary and OEC	\$	5,100,000
Debt Service (State only)	\$	<u>1,359,428</u>
Total Expenditures	\$	10,619,705

**CHRISTINA SCHOOL DISTRICT  
STERCK SCHOOL – AGENCY 5100  
FISCAL YEAR 2010 PRELIMINARY BUDGET**

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State Funds - Operating	\$	5,861,420
Total Local	\$	3,398,857
Other State Funds -Debt Service	\$	1,359,428
Total Funds	\$	<u>10,619,705</u>



**CHRISTINA SCHOOL DISTRICT  
R.E.A.C.H. SCHOOL – AGENCY 5600  
FISCAL YEAR 2010 PRELIMINARY BUDGET**

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Expenditures

General Operating Expenses	\$	2,421,790
State Paid Salary and OEC	\$	2,124,034
Debt Service (State only)	\$	<u>1,123</u>
Total Expenditures	\$	4,546,947

**CHRISTINA SCHOOL DISTRICT  
R.E.A.C.H. SCHOOL – AGENCY 5600  
FISCAL YEAR 2010 PRELIMINARY BUDGET**

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State Funds - Operating	\$	2,396,003
Total Local	\$	2,361,639
Other State Funds -Debt Service	\$	1,123
Total Funds	\$	<u>4,758,765</u>



**CHRISTINA SCHOOL DISTRICT  
INTENSIVE LEARNING CENTER – AGENCY 5900  
FISCAL YEAR 2010 PRELIMINARY BUDGET**

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Expenditures

General Operating Expenses	\$	3,858,315
State Paid Salary and OEC	\$	<u>4,475,215</u>
Total Expenditures	\$	8,333,530



**CHRISTINA SCHOOL DISTRICT  
INTENSIVE LEARNING CENTER – AGENCY 5900  
FISCAL YEAR 2010 PRELIMINARY BUDGET**

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State Funds - Operating	\$	5,667,673
Total Local	\$	2,665,857
Total Funds	\$	<u>8,333,530</u>



# CHRISTINA SCHOOL DISTRICT AUTISM PROGRAM – AGENCY 6000 FISCAL YEAR 2010 PRELIMINARY BUDGET

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## Expenditures

General Operating Expenses	\$	9,391,018
State Paid Salary and OEC	\$	<u>12,985,163</u>
Total Expenditures	\$	22,376,181

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

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State Funds - Operating	\$	14,747,655
Total Local	\$	7,628,526
Total Funds	\$	<u>22,376,181</u>

# Questions?

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