

# Christina School District Final Budget Fiscal 2012

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Finance Office  
Christina School District

January 10, 2012

# Budget Highlights

## (State Changes)

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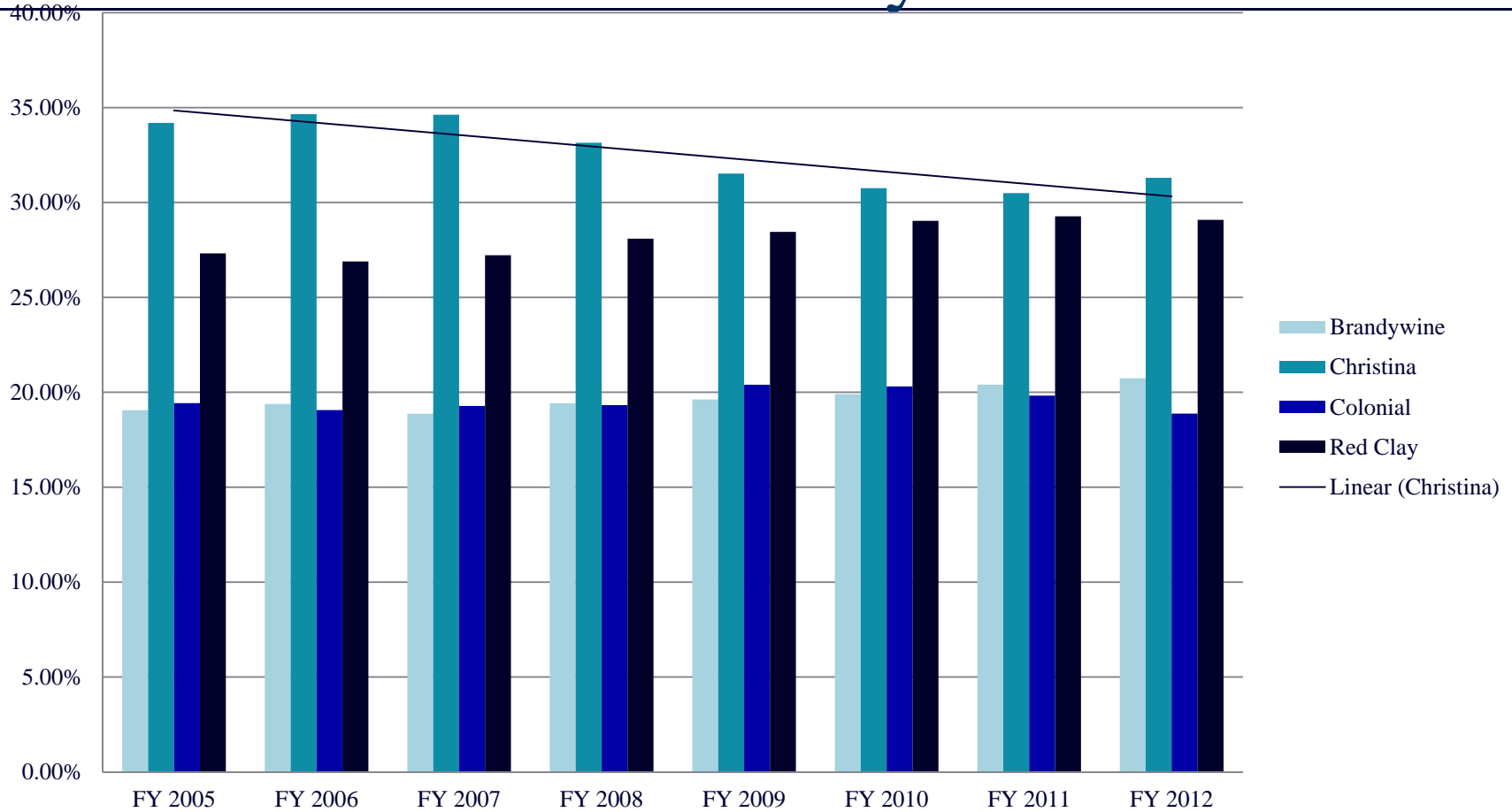
- ❑ State Salaries increase 2% effective January 1, with exception of Paraprofessionals who receive \$875
- ❑ OEC/Pension rate increased to 18.76% (from 17.2%)
- ❑ State Funding of 27<sup>th</sup> Pay period
- ❑ Full Day Kindergarten State share fully funded
- ❑ Elimination of “Flexibility Block Grant” Loss to District of **(\$636,090)**
- ❑ Partial Funding (90%) of District/Contractor School Transportation contracts. **(~\$1.5 Million)**
- ❑ Elimination of Education Expense and Property Tax Relief Fund **(~ \$4.1 Million)**

## Local Fund Changes (Regular Schools)

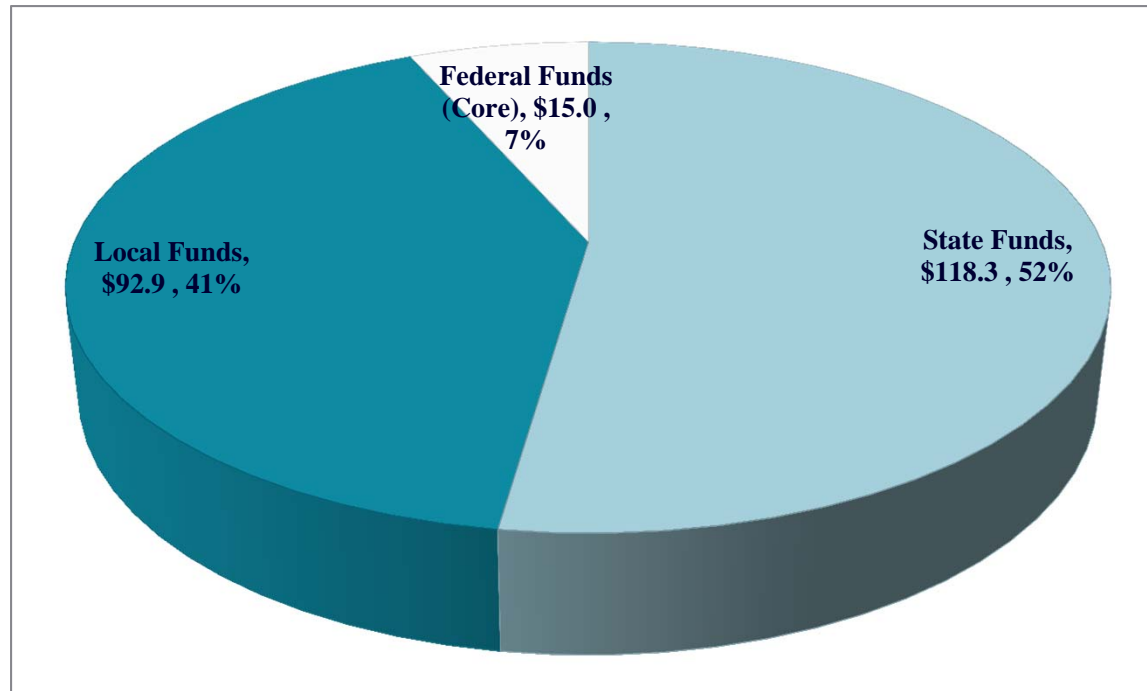
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- Changes in Local Funding –
  - New tax rate will result in ~ \$4 Million
  - Charter and Choice Payments increased to ~\$11.5 Million (~\$600k increase)
- Realignment of Transportation Expenses
- Loss to NCC Tax Pool \$1.1 Million

# New Castle County Tax Pool



**CHRISTINA SCHOOL DISTRICT**  
**Projected Receipts Fiscal 2012**  
**\$226,244,810 - Agency 3300**



Local Receipts reduced by  
~\$11.5 Million for  
Charter/Choice Payments

# Projected State Receipts

	<b>FY 11 Actual Receipts</b>	<b>Preliminary Budget FY 2012</b>	<b>Final Budget FY 2012</b>
<b>STATE FUNDS</b>			
Division I - Title 14, Chapter 13	\$ 82,371,826	\$ 82,808,330	\$89,399,036
Division II	\$ 7,157,451	\$ 7,486,077	\$ 7,197,301
Division III	\$ 7,440,462	\$ 7,511,273	\$ 7,740,462
Other State Funds	\$ 19,134,582	\$ 18,936,447	\$ 12,665,584
<b>Total State Funds</b>	<b>\$ 116,104,321</b>	<b>\$ 116,742,127</b>	<b>\$117,002,384</b>

Division I receipts higher resulting from full implementation of Full Day Kindergarten, the State wage increase of 2% effective January 1<sup>st</sup>, and 27<sup>th</sup> pay by the State.

Drop in Other State Funds reflective of Transportation Alignment across all agencies.

# Projected Local Receipts

	<b>FY 11 Actual Receipts</b>	<b>Preliminary Budget FY 2012</b>	<b>Final Budget FY 2012</b>
<b>LOCAL FUNDS</b>			
Current Operations	\$ 67,469,151	\$ 69,533,853	\$ 72,208,267
Charter Choice Reduction	\$ (10,998,365)	\$ (12,322,715)	\$ (11,517,638)
Tuition	\$ 11,447,037	\$ 12,714,813	\$ 13,755,000
Minor Capital Improvements	\$ 591,787	\$ 820,075	\$ 820,075
Debt Service	\$ 8,801,901	\$ 7,091,317	\$ 7,428,000
Other Local Funds	\$ 10,518,472	\$ 12,600,712	\$ 10,193,574
<b>Total Local Funds</b>	<b>\$ 87,829,983</b>	<b>\$ 90,438,055</b>	<b>\$ 92,887,278</b>

Local receipts driven by new operating tax rate; increased payment for Charter/Choice; and decreased receipts for debt service .

# Federal Funds

Key Federal Grant Programs				
Federal Program	FY 11 Grant	Balance Available Fiscal 2012	FY 12 Grant	
Title I	\$6,177,222	\$3,071,563	\$6,115,995.82	
Title II Part A	\$2,193,742	\$1,307,073	\$1,838,681.36	
IDEA 6-21	\$4,249,692	\$737,362	\$ 4,144,936.29	
IDEA 3-5	\$548,983	\$179,954	\$ 529,990.85	
Perkins	\$461,693	\$431,523	\$495,049.32	
Title III	\$187,055	\$164,578	\$ 167,695.93	
First ARRA Funding Round				
ARRA SFSF	\$8,340,382	\$263,383		
Title I ARRA	\$3,761,570	\$797,349		
IDEA 6-21 ARRA	\$4,554,671	\$2,374,022		
IDEA 3-5 ARRA	\$245,997	\$150,386		
Second ARRA Funding Round				
Race to The Top	\$6,079,316	\$5,519,891		Total RTTT Award ~\$9.4 Million Years 1 & 2 funded in fiscal 2011
Partnership Zone RTTT	\$400,000	\$312,000	\$400,000	Award is \$200,000 per year per school
Education Jobs Fund	\$3,846,120	\$3,846,120		
SIG (School Improvement)			\$1,564,565	Award is \$3,213,098 -\$1,088,532 scheduled release June 2012

# Total Projected Receipts

	<b>FY 11 Actual Receipts</b>	<b>Preliminary Budget FY 2012</b>	<b>Final Budget FY 2012</b>
<b>Projected Receipts/ Awards</b>			
<b>State</b>	\$ 117,001,408	\$ 118,019,659	\$ 118,279,916
<b>Local</b>	\$ 87,829,983	\$ 90,438,055	\$ 92,887,278
<b>Federal</b>	\$49,680,520	\$14,876,596	\$15,077,617
	<b>\$ 254,511,911</b>	<b>\$ 223,334,309</b>	<b>\$ 226,244,810</b>

Projected receipts for Federal Funds currently represent the core Federal Grants. Prior Year receipts represent higher than typical years due to Stimulus Grants and change in accounting representation by the State.

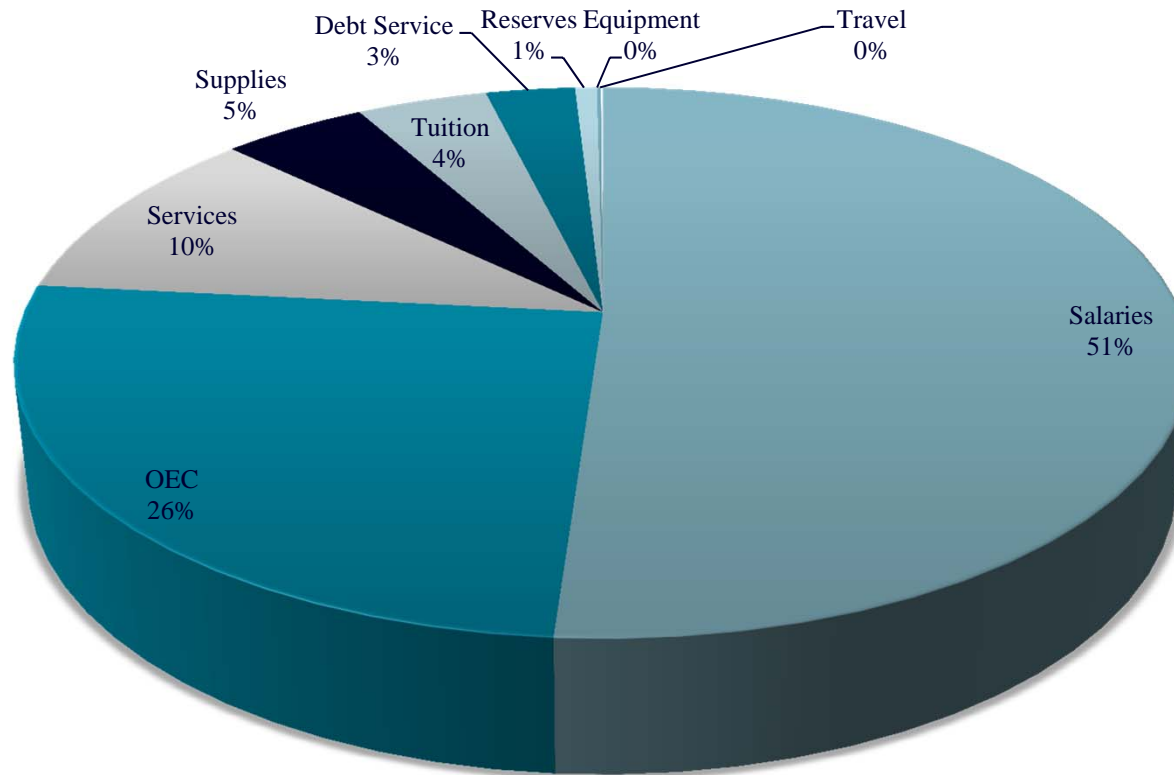
# Carry Forward Funds

	Fiscal 2011	Fiscal 2012	Change from FY 2011
State Funds	\$1,406,191	\$870,848	(\$535,343)
Local Carry forward Unrestricted	\$16,878,255	\$25,814,175	\$8,935,920
Operating Restricted Carry forward	\$7,850,765	\$5,352,218	(\$2,498,547)
Capital Restricted Carry forward	\$1,923,955	\$1,625,462	(\$298,492)
Major Cap - Restricted Funds	\$3,975,090	\$2,753,877	(\$1,221,213)
Tuition Account Starting Balance	\$5,577,504	\$3,728,318	(\$1,849,186)
Local Debt Service Starting Balance	\$4,596,801	\$4,777,888	\$181,087
Federal Funds	\$19,538,025	\$19,774,815	\$236,790
	\$61,746,586	\$64,697,602	\$2,951,016

# CHRISTINA SCHOOL DISTRICT

## Final Budget FY 2012

### \$211,837,847 (State and Local Funds)



Includes Edu Jobs Fund & Adult Ed (Fed Funds). Other Fed Fund related Expenditures excluded.

# Projected Expenditure

Expense Category	State	Federal**	Local	Total
Salaries	\$ 67,687,788	\$ 2,730,745	\$ 34,291,302	\$ 104,709,836
OEC	\$ 35,578,642	\$ 1,115,375	\$ 16,013,652	\$ 52,707,670
Services	\$ 10,163,040		\$ 13,900,666	\$ 24,063,706
Tuition	\$ -	\$ -	\$ 11,978,235	\$ 11,978,235
Supplies	\$ 3,486,351		\$ 8,084,198	\$ 11,570,549
Debt Service	\$ -	\$ -	\$ 8,184,922	\$ 8,184,922
Reserves	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000
Equipment	\$ 39,787	\$ -	\$ 317,731	\$ 357,517
Travel	\$ 90,362		\$ 21,171	\$ 111,532
<b>Total</b>	<b>\$ 117,045,970</b>	<b>\$ 3,846,120</b>	<b>\$ 94,791,877</b>	<b>\$ 215,683,967</b>
** Includes only Education Jobs Fund				

# Consolidated Grant FY 2012

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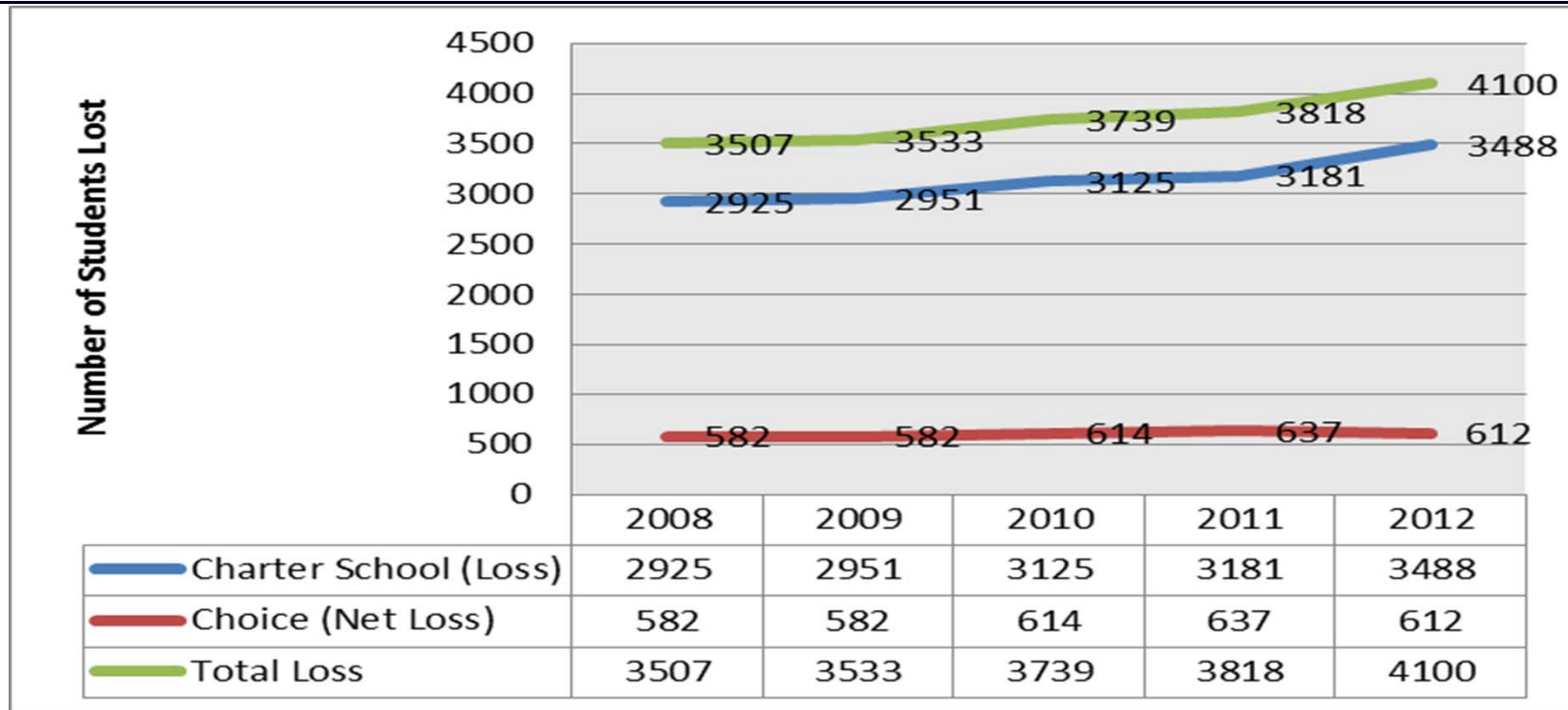
	IDEA 3-5	IDEA 6-21	Perkins	Professional Development	Title I	Title II Part A	Title III	Total
Salaries and OEC	\$363,784	\$2,705,608	\$0	\$57,995	\$3,888,921	\$1,104,361	\$10,494	\$8,131,163
Contracted Services	\$37,830	\$1,170,139	\$57,699	\$85,345	\$1,547,524	\$339,372	\$110,537	\$3,348,446
Travel	\$30,000	\$31,767	\$22,575	\$0	\$10,000	\$400,509	\$0	\$494,851
Supplies and Materials	\$98,377	\$237,423	\$390,962	\$82,347	\$670,059	\$4,000	\$46,665	\$1,529,833
Capital	\$0	\$0	\$33,425	\$0	\$0	\$0	\$0	\$33,425
<b>Total</b>	<b>\$529,991</b>	<b>\$4,144,936</b>	<b>\$504,662</b>	<b>\$225,688</b>	<b>\$6,116,504</b>	<b>\$1,848,242</b>	<b>\$167,696</b>	<b>\$13,537,719</b>

## Targeted Local Fund Use (Non Salary)

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- ❑ Purchase Textbooks ~\$2.5 Million
- ❑ Increase in Facilities Budget ~\$500,000
- ❑ Principal Discretionary Budget- \$2.18 Million
  - General -\$125/ student (~\$1.95 Million)
  - Support the Arts -\$10/student (~\$155,000)
- ❑ Middle School Sports Program \$250,000
- ❑ Co-Curricular Fund \$250,000

# Loss of Students to Charter and Choice



Local Funds loss ~\$ 11.5 Million

# Charter School Impact

Charter School	FY 2012 Enrollment	Change from Prior Year
Academy of Dover Charter School	1	-1
Campus Community Charter School	2	-1
Charter School of Wilmington	181	7
Delaware College Preparatory Academy	81	4
Delaware Military Academy	119	-27
East Side Charter School	163	20
Family Foundations Academy	254	57
Kuumba Academy Charter School	133	11
MOT Charter School	24	-7
Moyer (Maurice J.) Academy	69	-8
Newark Charter School	1,277	-19
Odyssey Charter School	106	18
Pencader Business and Finance Charter High School	253	-55
Positive Outcomes Charter School	2	-1
Prestige Academy	130	30
Providence Creek Academy Charter School	5	-1
Reach Academy for Girls	104	12
Thomas A. Edison Charter School	297	-19
Delaware Academy of Public Safety and Security	60	60
Gateway Lab School	64	64
Las Americas Aspira Academy	163	163
<b>Total</b>	<b>3,488</b>	<b>307</b>

# Challenges Ahead

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- ❑ Reductions in Federal Grants
- ❑ Continued loss of Students (Charter/Choice)
- ❑ Partnership Zone, and SIG Grant Schools
- ❑ Reduction in State Support (program elimination and cost sharing)

# 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 (except REACH, which is currently on par with last year).
- ❑ District funding provided through the Tuition Tax

**CHRISTINA SCHOOL DISTRICT  
 STERCK SCHOOL – AGENCY 955100  
 FISCAL YEAR 2012 FINAL BUDGET**

		State	Local	Grand Total
Salaries	\$	4,197,558	\$ 2,369,281	\$ 6,566,839
OEC	\$	2,413,028	\$ 1,123,298	\$ 3,536,326
Services	\$	379,330	\$ 445,014	\$ 824,344
Supplies	\$	133,186	\$ 97,702	\$ 230,888
Travel	\$	9,221	\$ 17,315	\$ 26,536
Equipment	\$	498	\$ 694	\$ 1,192
<b>Grand Total</b>	<b>\$</b>	<b>7,132,821</b>	<b>\$ 4,053,303</b>	<b>\$ 11,186,124</b>

# CHRISTINA SCHOOL DISTRICT DELAWARE SCHOOL FOR THE DEAF-AGENCY 955100 FISCAL YEAR 2012 FINAL BUDGET

		FY 11 Actual Receipts	Preliminary Budget FY 2012	Final Budget FY 2012
<b>STATE FUNDS</b>				
Division I - Title 14, Chapter 13		\$ 4,877,441	\$ 5,115,685	\$ 5,644,377
Division II		\$ 107,800	\$ 107,800	\$ 244,814
Division III		\$ 149,240	\$ 149,240	\$ 149,240
Other State Funds		\$ 230,517	\$ 230,517	\$ 873,687
<b>Total State Funds</b>		<b>\$ 5,364,998</b>	<b>\$ 5,603,242</b>	<b>\$ 6,912,118</b>
<b>LOCAL FUNDS</b>				
Tuition		\$ 2,697,094	\$ 3,408,307	\$ 3,263,541
Other Local Funds		\$ 50,000	\$ 50,000	\$ 50,000
<b>Total Local Funds</b>		<b>\$ 2,747,094</b>	<b>\$ 3,458,307</b>	<b>\$ 3,313,541</b>
<b>Federal Funds (SFSF)</b>		<b>\$ 107,109</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Minor Cap - State Share</b>		<b>\$ 44,794</b>	<b>\$ 44,794</b>	<b>\$ 44,794</b>
<b>All Funds Total</b>		<b>\$ 8,263,996</b>	<b>\$ 9,106,344</b>	<b>\$ 10,270,453</b>

**CHRISTINA SCHOOL DISTRICT  
R.E.A.C.H. SCHOOL – AGENCY 955600  
FISCAL YEAR 2011 FINAL BUDGET**

		<b>State</b>	<b>Local</b>	<b>Grand Total</b>
Salaries	\$	3,057,846	\$ 1,863,349	\$ 4,921,195
OEC	\$	1,799,262	\$ 1,120,293	\$ 2,919,555
Services	\$	170,105	\$ 395,129	\$ 565,233
Supplies	\$	125,365	\$ 91,753	\$ 217,118
Travel	\$	2,330	\$ 215	\$ 2,545
Equipment	\$	835	\$ 1,112	\$ 1,946
<b>Grand Total</b>	<b>\$</b>	<b>5,155,742</b>	<b>\$ 3,471,851</b>	<b>\$ 8,627,592</b>

**CHRISTINA SCHOOL DISTRICT  
R.E.A.C.H. SCHOOL – AGENCY 955600  
FISCAL YEAR 2012 FINAL BUDGET**

	<b>FY 11 Actual Receipts</b>	<b>Preliminary Budget FY 2012</b>	<b>Final Budget FY 2012</b>
<b>STATE FUNDS</b>			
Division I - Title 14, Chapter 13	\$ 2,618,221	\$ 2,746,111	\$ 3,154,233
Division II	\$ 113,190	\$ 113,190	\$ 286,963
Division III	\$ 156,702	\$ 156,702	\$ 156,702
Other State Funds	\$ 12,836	\$ 12,836	\$ 1,039,823
<b>Total State Funds</b>	<b>\$ 2,900,949</b>	<b>\$ 3,028,839</b>	<b>\$ 4,637,721</b>
<b>LOCAL FUNDS</b>			
Tuition	\$ 1,893,395	\$ 1,893,395	\$ 1,691,278
Other Local Funds	\$ 72,880	\$ 72,880	\$ 72,880
<b>Total Local Funds</b>	<b>\$ 1,966,275</b>	<b>\$ 1,966,275</b>	<b>\$ 1,764,158</b>
<b>Federal Funds (SFSF)</b>	<b>\$ 71,018</b>	<b>\$ -</b>	
<b>All Funds Total</b>	<b>\$ 4,938,242</b>	<b>\$ 4,995,114</b>	<b>\$ 6,401,879</b>

**CHRISTINA SCHOOL DISTRICT  
 INTENSIVE LEARNING CENTER – AGENCY 955900  
 FISCAL YEAR 2012 FINAL BUDGET**

		<b>State</b>	<b>Local</b>	<b>Grand Total</b>
Salaries	\$	6,600,294	\$ 242,030	\$ 6,842,324
OEC	\$	2,356,923	\$ 1,185,147	\$ 3,542,070
Services	\$	602,667	\$ 797,133	\$ 1,399,800
Supplies	\$	67,741	\$ 343,615	\$ 411,356
Equipment	\$	456	\$ 6,454	\$ 6,910
Travel	\$	1,855	\$ 759	\$ 2,615
<b>Grand Total</b>	<b>\$</b>	<b>9,629,936</b>	<b>\$ 2,575,138</b>	<b>\$ 12,205,074</b>

# CHRISTINA SCHOOL DISTRICT INTENSIVE LEARNING CENTER – AGENCY 5900 FISCAL YEAR 2011 FINAL BUDGET

	FY 11 Actual Receipts	Preliminary Budget FY 2012	Final Budget FY 2012
<b>STATE FUNDS</b>			
Division I - Title 14, Chapter 13	\$ 6,231,121	\$ 6,535,487	\$ 6,261,070
Division II	\$ 366,521	\$ 366,521	\$ 506,328
Division III	\$ 394,365	\$ 394,365	\$ 394,365
Other State Funds	\$ 50,668	\$ 50,668	\$ 379,227
<b>Total State Funds</b>	<b>\$ 7,042,675</b>	<b>\$ 7,347,041</b>	<b>\$ 7,540,990</b>
<b>LOCAL FUNDS</b>			
Tuition	\$ 3,440,800	\$ 4,200,000	\$ 5,594,142
Other Local Funds	\$ 515,225	\$ 515,225	\$ 250,000
<b>Total Local Funds</b>	<b>\$ 3,956,025</b>	<b>\$ 4,715,225</b>	<b>\$ 5,844,142</b>
<b>Federal Funds (SFSF)</b>	<b>\$ 239,058</b>	<b>\$ -</b>	<b>\$ -</b>
<b>All Funds Total</b>	<b>\$ 11,237,758</b>	<b>\$ 12,062,266</b>	<b>\$ 13,385,132</b>

**CHRISTINA SCHOOL DISTRICT  
 AUTISM PROGRAM – AGENCY 956000  
 FISCAL YEAR 2012 FINAL BUDGET**

		<b>State</b>	<b>Local</b>	<b>Grand Total</b>
Salaries	\$	11,113,071	\$ 8,552,824	\$ 19,665,895
OEC	\$	6,227,841	\$ 2,389,566	\$ 8,617,407
Services	\$	1,092,154	\$ 1,359,040	\$ 2,451,194
Supplies	\$	513,526	\$ 289,978	\$ 803,504
Travel	\$	27,714	\$ 1,540	\$ 29,253
Equipment	\$	2,791	\$ 3,092	\$ 5,884
<b>Grand Total</b>	<b>\$</b>	<b>18,977,097</b>	<b>\$ 12,596,041</b>	<b>\$ 31,573,138</b>

**CHRISTINA SCHOOL DISTRICT  
DELAWARE AUTISM PROGRAM – AGENCY 956000  
FISCAL YEAR 2012 FINAL BUDGET**

	<b>FY 11 Actual Receipts</b>	<b>Preliminary Budget FY 2012</b>	<b>Final Budget FY 2012</b>
<b>STATE FUNDS</b>			
Division I - Title 14, Chapter 13	\$ 13,168,668	\$ 13,811,906	\$ 14,305,409
Division II	\$ 485,100	\$ 485,100	\$ 752,336
Division III	\$ 664,118	\$ 664,118	\$ 664,118
Other State Funds	\$ 834,060	\$ 834,060	\$ 2,156,402
<b>Total State Funds</b>	<b>\$ 15,151,946</b>	<b>\$ 15,795,184</b>	<b>\$ 17,878,265</b>
<b>LOCAL FUNDS</b>			
Tuition	\$ 7,577,565	\$ 7,653,000	\$ 5,961,649
Other Local Funds	\$ 241,781	\$ 241,781	\$ 241,781
<b>Total Local Funds</b>	<b>\$ 7,819,346</b>	<b>\$ 7,894,781</b>	<b>\$ 6,203,430</b>
<b>Federal Funds (SFSF)</b>	<b>\$ 83,742</b>	<b>\$ -</b>	<b>\$ -</b>
<b>All Funds Total</b>	<b>\$ 23,055,033</b>	<b>\$ 23,689,964</b>	<b>\$ 24,081,695</b>

# Questions?

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