

Christina School District Preliminary Budget Fiscal 2012

Finance Office
Christina School District

August 9, 2011

Budget Highlights

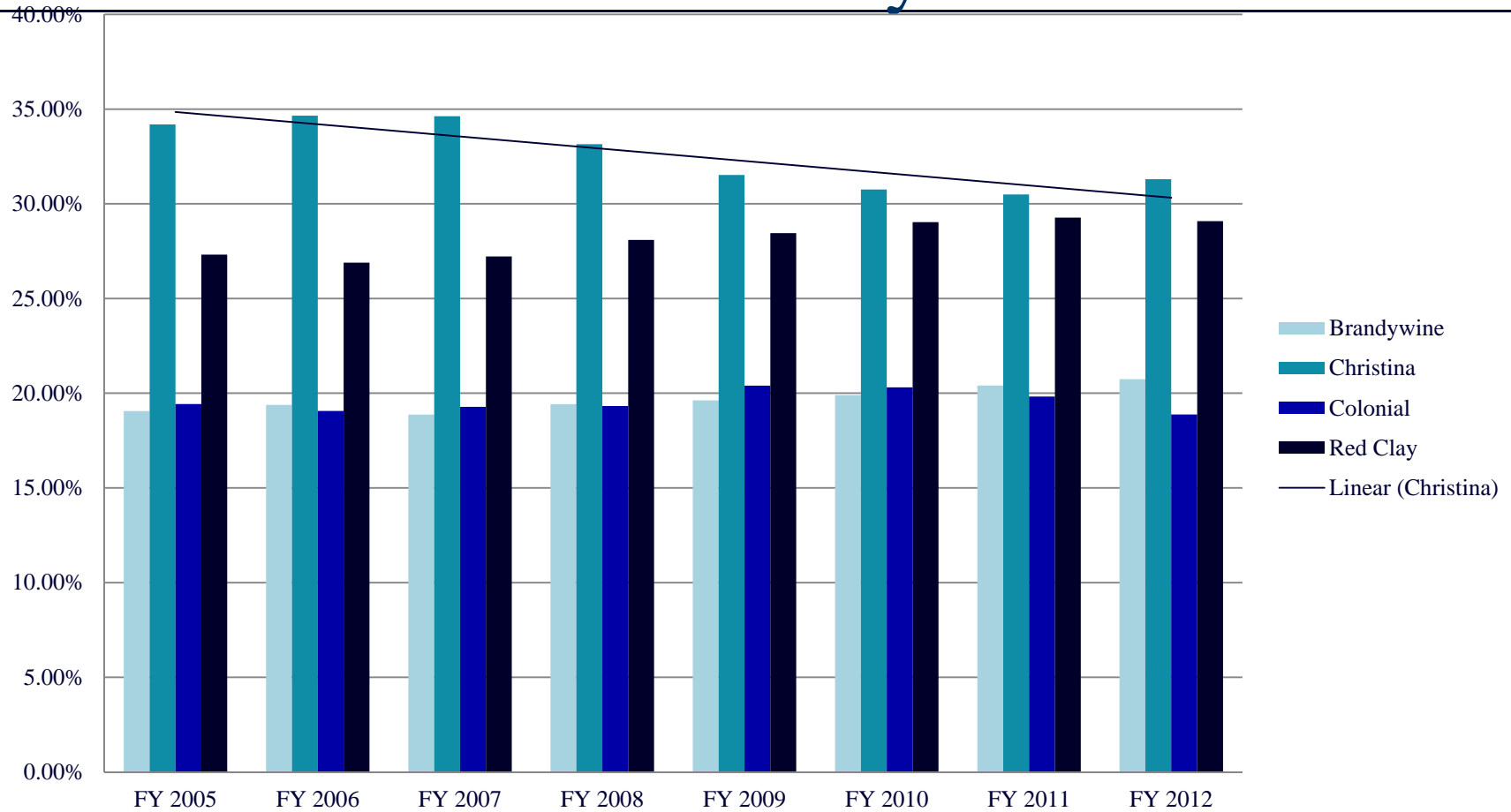
(State Changes)

- ❑ 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 27th 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)**

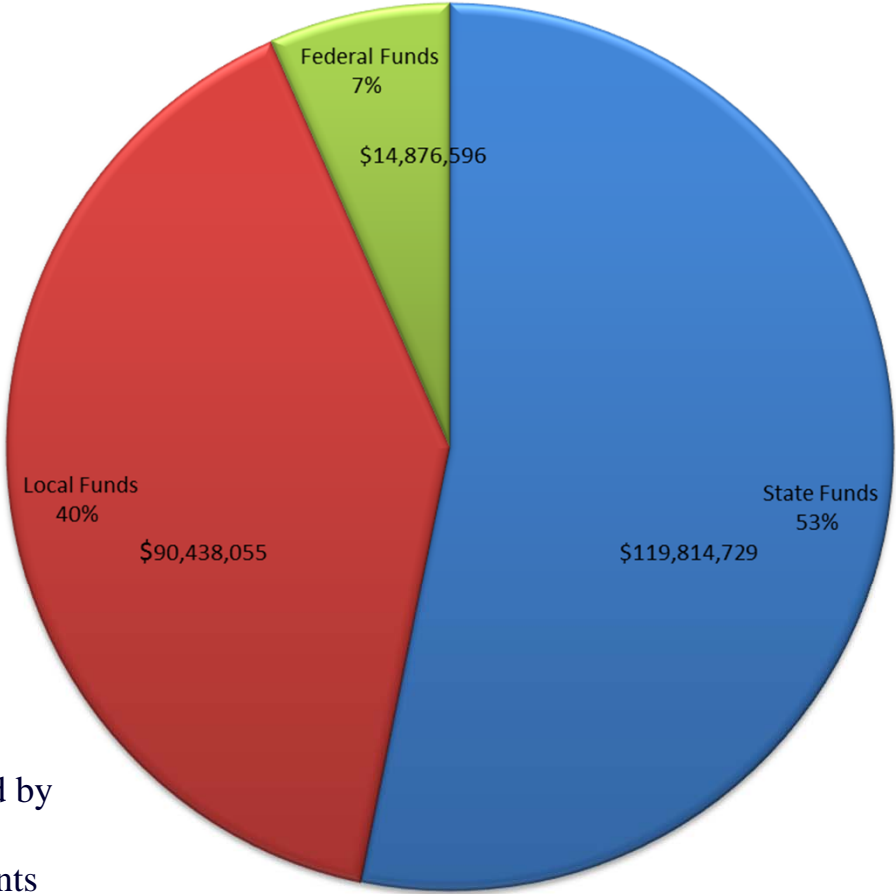
Local Fund Changes (Regular Schools)

- Changes in Local Funding –
 - New tax rate will result in ~ \$4 Million
 - Charter and Choice Payments projected to increase to ~\$12.3 Million (~\$1 M increase)
- Loss to NCC Tax Pool \$1.1 Million

New Castle County Tax Pool



Projected Receipts Fiscal 2012
\$225,129,379 - Agency 953300



Local Receipts reduced by
~\$12.3Million for
Charter/Choice Payments

Projected State Receipts

	Final Budget FY 2011	FY 11 Receipts	Projected Receipts FY 2012	Change from FY 2011
STATE FUNDS				
Division I - Title 14, Chapter 13	\$ 82,849,057	\$ 82,371,826	\$ 84,603,400	\$ 2,231,574
Division II	\$ 6,961,239	\$ 7,157,451	\$ 7,486,077	\$ 328,626
Division III	\$ 7,229,380	\$ 7,440,462	\$ 7,511,273	\$ 70,811
Other State Funds	\$ 17,461,044	\$ 19,134,582	\$ 18,936,447	\$ (198,135)
Minor Cap - State Share	\$ 897,087	\$ 897,087	\$ 1,277,532	\$ 380,445
Total State Funds	\$ 115,397,807	\$ 117,001,408	\$ 119,814,729	\$ 2,813,321

Increase in State receipts driven primarily final phase in for Full Day Kindergarten; and a 2% increase effective January 1st. 27th pay by the State has not been factored in at this time.

Projected Local Receipts

	Final Budget FY 2011	FY 11 Receipts	Projected Receipts FY 2012	Change from FY 2011
Current Operations	\$ 66,467,280	\$ 67,469,151	\$ 69,533,853	\$ 2,064,702
Charter Choice Reduction	\$ (10,998,365)	\$ (10,998,365)	\$ (12,322,715)	\$ (1,324,350)
Tuition	\$ 10,674,931	\$ 11,447,037	\$ 12,714,813	\$ 1,267,776
Minor Capital Improvements	\$ 591,787	\$ 591,787	\$ 820,075	\$ 228,288
Debt Service	\$ 7,824,056	\$ 8,801,901	\$ 7,091,317	\$ (1,710,584)
Other Local Funds	\$ 10,343,913	\$ 10,518,472	\$ 12,600,712	\$ 2,082,239
Total Local Funds	\$ 84,903,602	\$ 87,829,983	\$ 90,438,055	\$ 2,608,072

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

Federal Funds

	Allocation	End Date	Prior Period Grant	Change from prior year
Carl D. Perkins Career and Technical Education – Secondary	\$504,661.54	12/15/2012	\$ 461,693.14	\$42,968.40
Individuals with Disabilities Education Act (IDEA) (3 - 5)	\$529,990.85	12/15/2012	\$ 548,983.50	(\$18,992.65)
Individuals with Disabilities Education Act (IDEA) (6 - 21)	\$4,144,936.29	12/15/2012	\$ 4,249,692.43	(\$104,756.14)
Title I, Part A - Making High Poverty Schools Work	\$6,116,503.90	12/15/2012	\$ 6,177,222.19	(\$60,718.29)
Title II, Part A - Teacher and Principal Training and Recruitment	\$1,848,241.99	12/15/2012	\$ 2,193,742.89	(\$345,500.90)
Title III - Language Instruction for ELL and Immigrant Students	\$167,695.93	12/15/2012	\$ 187,055.64	(\$19,359.71)

Projected total \$ 14,876,596 which includes the pending consolidated grant application, and the receipt this fiscal year of \$ 1,564,565 School Improvement Grant

Total Projected Receipts

	Final Budget FY 2011	FY 11 Receipts	Projected Receipts FY 2012	Change from FY 2011
State Funds	\$ 115,397,807	\$ 117,001,408	\$ 119,814,729	\$ 2,813,321
Local Funds	\$ 84,903,602	\$ 87,829,983	\$ 90,438,055	\$ 2,608,072
Federal Funds	\$ 41,214,495	\$ 49,680,520	\$ 14,876,596	\$(34,803,924)
	\$ 241,515,904	\$ 254,511,911	\$ 225,129,379	\$(29,382,532)

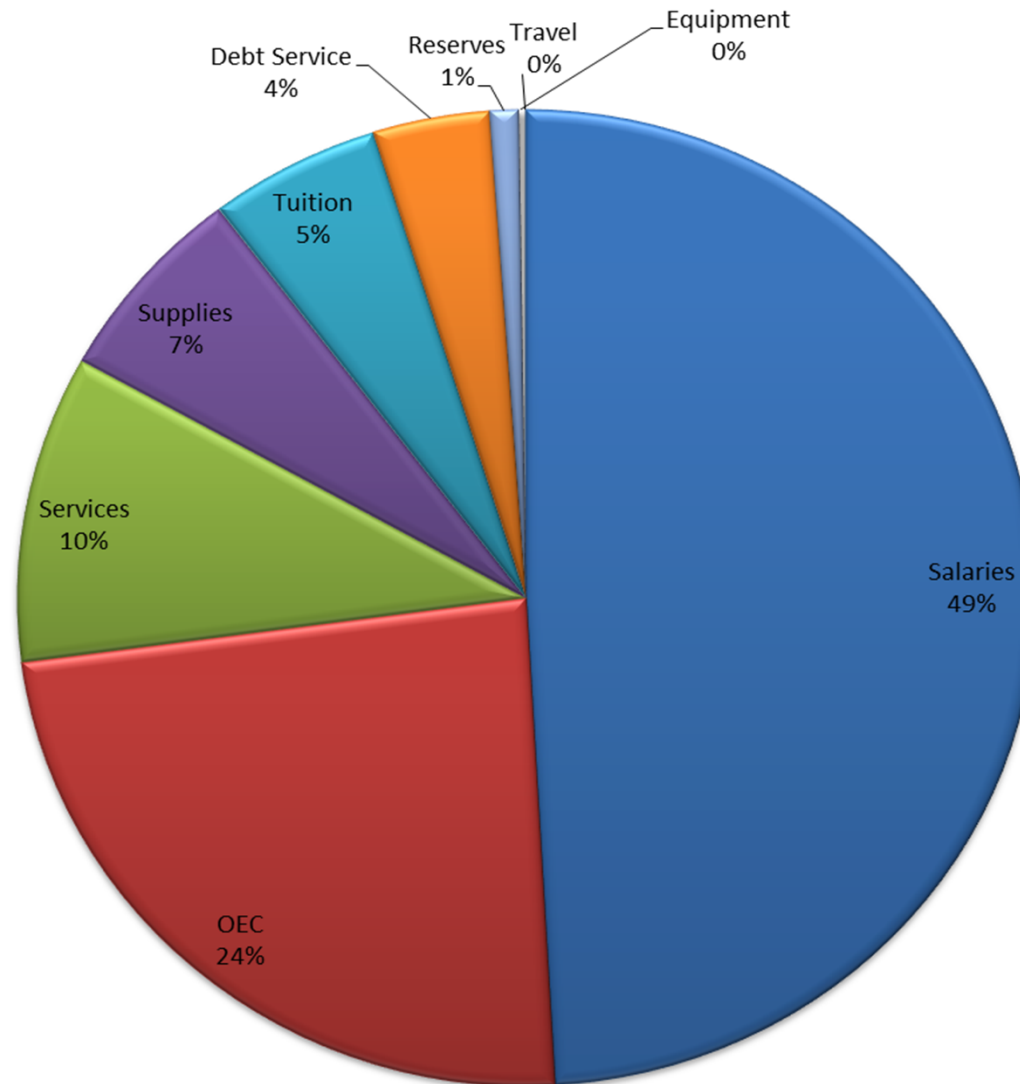
Projected receipts for Federal Funds currently represent only the pending Consolidated Grant Application. Prior Year receipts represent higher than typical years due to Stimulus Grants and change in accounting representation by the State.

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

Preliminary Budget FY 2012

\$218,517,341



Projected Expenditure

	State	Federal**	Local	Grand Total
Salaries	\$ 69,684,113	\$ 2,285,548	\$ 35,239,229	\$ 107,208,890
OEC	\$ 36,313,378	\$ 1,534,862	\$ 14,255,361	\$ 52,103,602
Services	\$ 10,120,483		\$ 12,139,366	\$ 22,259,849
Supplies	\$ 3,990,840	\$ -	\$ 10,317,544	\$ 14,308,384
Tuition	\$ -	\$ -	\$ 11,978,235	\$ 11,978,235
Debt Service	\$ -	\$ -	\$ 8,184,922	\$ 8,184,922
Reserves	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000
Equipment	\$ 42,923	\$ -	\$ 322,851	\$ 365,774
Travel	\$ 89,975	\$ -	\$ 17,711	\$ 107,686
Grand Total	\$ 120,241,712	\$ 3,820,410	\$ 94,455,218	\$ 218,517,341
Federal**	Includes Only Education Job Fund			

Local Funds Comment

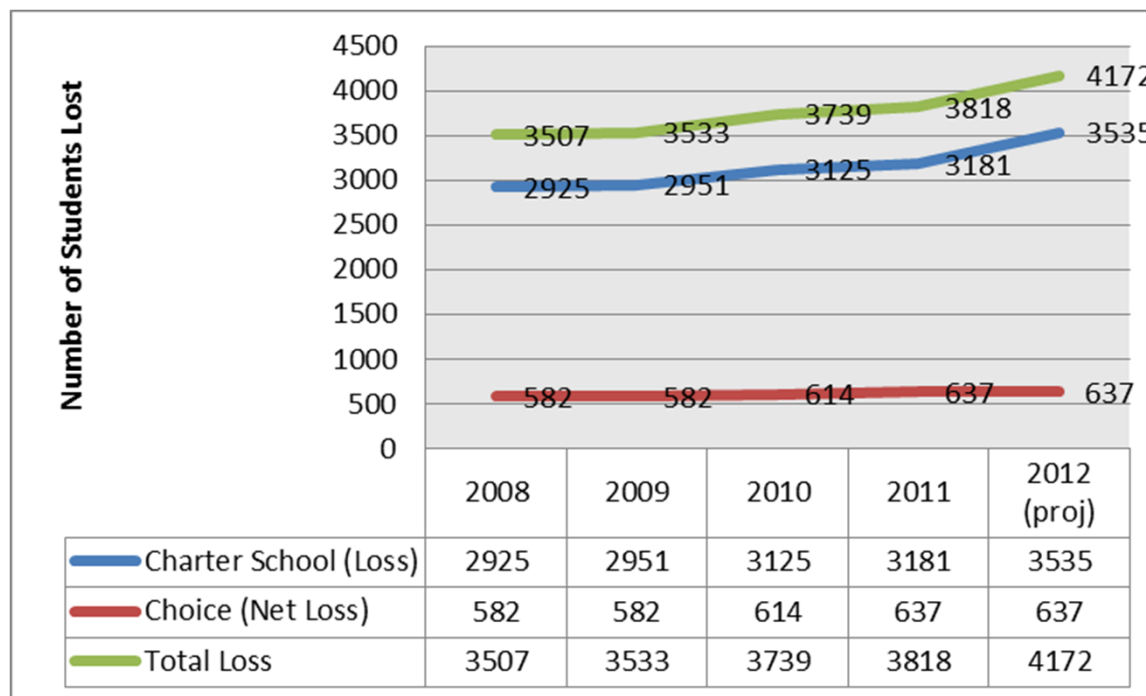
	Federal**	Local	Grand Total
Salaries	\$ 2,285,548	\$ 35,243,687	\$ 37,529,235
OEC	\$ 1,534,862	\$ 14,255,361	\$ 15,790,223
	\$ 3,820,410	\$ 49,499,048	\$ 53,319,459
Total "Local Salaries"	\$ 53,315,000	93.2%	
Projected Net Local Tax Receipts	\$ 57,211,138		

The Education Fund Grant is utilized to offset local salary expenses. If this were not available, 93.2% of our projected local receipts would be required to support Salaries and Other Employment Costs.

Targeted Local Fund Use (Non Salary)

- ❑ Purchase Textbooks \$2.5 Million
- ❑ School Building Upgrades \$500,000
- ❑ Discretionary School Budget- Maintained at \$125/student (~\$1.9 Million) – (Primarily State funds available for local use)
- ❑ Discretionary School Budget targeted to Support the Arts – Maintained at \$10/student (~\$155,000)
- ❑ Middle School Sports Program \$250,000
- ❑ Co-Curricular Fund \$250,000

Loss of Students to Charter and Choice



Local Funds projected loss ~\$ 12.3 Million

Charter School Impact

	2010	2011	2012 - Proj
Academy of Dover Charter School		2	2
Campus Community Charter School	2	3	3
Charter School of Wilmington	189	174	172
Delaware Academy of Public Safety and Security	-	-	80
Delaware College Preparatory Academy	58	77	95
Delaware Military Academy	166	146	116
East Side Charter School	130	143	154
Family Foundation Academy	162	197	243
Gateway Lab School	-	-	67
Kuumba Academy Charter School	118	122	124
Las Americas Aspira Academy	-	-	156
Maurice J. Moyer Academy	212	77	65
MOT Charter School	33	31	28
Newark Charter School	1,245	1,296	1,283
Odyssey Charter School District	80	88	105
Pencader Business and Finance Charter High School	332	308	271
Positive Outcomes Charter School	2	3	2
Prestige Academy	52	100	145
Providence Creek Academy Charter School	5	6	5
Reach Academy for Girls		92	129
Thomas A. Edison Charter School	339	316	290
	3,125	3,181	3,535

Challenges Ahead

- ❑ 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

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

- ❑ 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 PRELIMINARY BUDGET**

	FY 11	Budget	Change
Salaries	\$ 5,245,915	\$ 5,463,973	\$ 218,058
OEC	\$ 2,523,481	\$ 2,655,042	\$ 131,561
Services	\$ 747,352	\$ 750,922	\$ 3,571
Supplies	\$ 100,196	\$ 123,814	\$ 23,618
Travel	\$ 32,119	\$ 25,404	\$ (6,715)
Equipment	\$ 30	\$ 30	\$ 0
Grand Total	\$ 8,649,094	\$ 9,019,186	\$ 370,092

CHRISTINA SCHOOL DISTRICT STERCK SCHOOL – AGENCY 955100 FISCAL YEAR 2012 PRELIMINARY BUDGET

	Final Budget FY 2011 Budget	FY 11 Receipts Receipt To Date	Projected Receipts FY 2012	Change from FY 2011
STATE FUNDS				
Division I - Title 14, Chapter 13	\$ 5,043,493	\$ 4,877,441	\$ 5,115,685	\$ 238,244
Division II	\$ 107,800	\$ 107,800	\$ 107,800	
Division III	\$ 149,240	\$ 149,240	\$ 149,240	
Other State Funds	\$ 14,924	\$ 230,517	\$ 230,517	
Total State Funds	\$ 5,315,457	\$ 5,364,998	\$ 5,603,242	\$ 238,244
Total Local Funds	\$ 3,582,000	\$ 2,747,094	\$ 3,458,307	\$ 711,213
Federal Funds (SFSF)	\$ -	\$ 107,109	\$ -	\$ (107,109)
Minor Cap - State Share	\$ 44,794	\$ 44,794	\$ 44,794	\$ -
All Funds Total	\$ 8,897,457	\$ 8,263,996	\$ 9,106,344	\$ 842,348

**CHRISTINA SCHOOL DISTRICT
R.E.A.C.H. SCHOOL – AGENCY 5600
FISCAL YEAR 2011 PRELIMINARY BUDGET**

	FY 11 Total	Total Budget	Change
Salaries	\$ 2,879,343	\$ 2,778,929	\$ (100,413)
OEC	\$ 1,508,214	\$ 1,445,574	\$ (62,640)
Services	\$ 538,204	\$ 528,735	\$ (9,470)
Supplies	\$ 37,126	\$ 38,178	\$ 1,053
Travel	\$ 4,266	\$ 2,545	\$ (1,721)
Grand Total	\$ 4,967,152	\$ 4,793,961	\$ (173,191)

CHRISTINA SCHOOL DISTRICT

R.E.A.C.H. SCHOOL – AGENCY 955600

FISCAL YEAR 2012 PRELIMINARY BUDGET

	Final Budget FY 2011	FY 11 Receipts	Projected Receipts FY 2012	Change from FY 2011 Actual
STATE FUNDS				
Division I - Title 14, Chapter 13	\$ 2,681,570	\$ 2,618,221	\$ 2,746,111	\$ 127,890
Division II	\$ 113,190	\$ 113,190	\$ 113,190	\$ -
Division III	\$ 156,702	\$ 156,702	\$ 156,702	\$ -
Other State Funds	\$ 12,836	\$ 12,836	\$ 12,836	\$ -
Total State Funds	\$ 2,964,298	\$ 2,900,949	\$ 3,028,839	\$ 127,890
LOCAL FUNDS				
Total Local Funds	\$ 1,650,001	\$ 1,966,275	\$ 1,966,275	\$ -
Federal Funds (SFSF)	\$ -	\$ 71,018	\$ -	\$ (71,018)
All Funds Total	\$ 4,614,299	\$ 4,938,242	\$ 4,995,114	\$ 56,872

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

	FY 11 Total	Total Budget	Change
Salaries	\$ 6,801,319	\$ 7,089,588	\$ 288,270
OEC	\$ 3,351,176	\$ 3,499,837	\$ 148,662
Services	\$ 1,416,305	\$ 1,379,863	\$ (36,441)
Supplies	\$ 316,601	\$ 313,616	\$ (2,985)
Equipment	\$ 5,789	\$ 5,847	\$ 58
Travel	\$ 2,766	\$ 2,615	\$ (152)
Grand Total	\$ 11,893,955	\$ 12,291,366	\$ 397,411

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

	Final Budget FY 2011	FY 11 Receipts	Projected Receipts FY 2012	Change from FY 2011 Actual
STATE FUNDS				
Division I - Title 14, Chapter 13	\$ 4,346,093	\$ 6,231,121	\$ 6,535,487	\$ 304,366
Division II	\$ 366,141	\$ 366,521	\$ 366,521	\$ -
Division III	\$ 394,365	\$ 394,365	\$ 394,365	\$ -
Other State Funds	\$ 50,668	\$ 50,668	\$ 50,668	\$ -
Total State Funds	\$ 5,157,267	\$ 7,042,675	\$ 7,347,041	\$ 304,366
Total Local Funds	\$ 1,225,000	\$ 3,956,025	\$ 4,715,225	\$ 759,200
Federal Funds (SFSF)	\$ -	\$ 239,058	\$ -	\$ (239,058)
All Funds Total	\$ 6,382,267	\$ 11,237,758	\$ 12,062,266	\$ 824,508

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

	FY 11 Total	Total Budget	Change
Salaries	\$ 13,065,114	\$ 13,626,053	\$ 560,940
OEC	\$ 6,368,366	\$ 6,664,982	\$ 296,616
Services	\$ 2,357,100	\$ 2,349,673	\$ (7,428)
Supplies	\$ 309,910	\$ 305,781	\$ (4,129)
Travel	\$ 29,253	\$ 29,253	\$ -
Equipment	\$ 1,573	\$ 470	\$ (1,103)
Grand Total	\$ 22,131,317	\$ 22,976,213	\$ 844,896

CHRISTINA SCHOOL DISTRICT AUTISTIC PROGRAM – AGENCY 956000 FISCAL YEAR 2012 PRELIMINARY BUDGET

	Final Budget FY 2011	FY 11 Receipts	Projected Receipts FY 2012	Change from FY 2011 Actual
STATE FUNDS				
Division I - Title 14, Chapter 13	\$ 14,163,273	\$ 13,168,668	\$ 13,811,906	\$ 643,238
Division II	\$ 485,100	\$ 485,100	\$ 485,100	\$ -
Division III	\$ 664,118	\$ 664,118	\$ 664,118	\$ -
Other State Funds	\$ 61,477	\$ 834,060	\$ 834,060	\$ -
Total State Funds	\$ 15,373,968	\$ 15,151,946	\$ 15,795,184	\$ 643,238
Total Local Funds	\$ 7,025,000	\$ 7,819,346	\$ 7,894,781	\$ 75,435
Federal Funds (SFSF)	\$ -	\$ 83,742	\$ -	\$ (83,742)
All Funds Total	\$ 22,398,968	\$ 23,055,033	\$ 23,689,964	\$ 634,931

Questions?
