



# **Christina School District**

## **Final Budget**

**2007 - 2008**

**Patrick T. O'Rourke  
Director, Budget and Finance  
Christina School District**

**TO THE BOARD OF EDUCATION**  
**AND THE**  
**CHRISTINA SCHOOL DISTRICT COMMUNITY**

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This summary report of the Superintendent's Budget Proposal for the Fiscal Year 2008 was prepared as a guide to understanding a very detailed budget.

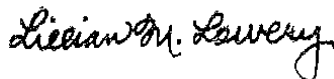
The proposed budget consists of a traditional Income/Expenditure analysis which presents a balanced total budget of \$221,574,980.

The Superintendent's Budget Proposal reflects all projected income from local, State and Federal sources. The recommended amount of expenditure represents that which will provide a solid educational program within the parameters of available funding. Some highlights of the FY'08 Budget proposal include:

- Supports the Strategic Plan through funding for Stetson inclusion training, cultural competency training, new secondary intervention reading programs, and the creation of professional learning communities.
- Continued funding for the Extra-Time for students, Alternative Programs, Distance Learning, MAP testing, Dibels Assessments, and the School wide Enrichment Model.
- Payment of the State Loan, \$1.5 million dollars (second year).
- Addition to the district reserve fund of \$1 million dollars.
- Absorbs the State budget reduction of \$1.1 million dollars.

As you examine this summary, you will find a budget which addresses District needs. With the collective dedication, effort, and skill of the Board of Education, staff, students, parents and the community, I believe that the respected reputation of the Christina School District will be further enhanced.

Sincerely,



Lillian M. Lowery, Ed. D.  
Superintendent  
Christina School District

## **Budget Highlights** **(Regular Schools)**

- Continued funding of special programs
  - Aligned with strategic plan
- Repayment of \$1.5 million of state loan
- \$1 million addition to district reserve
- Absorbing increased obligations
- Successful appeal of Tuition Tax Audit

**Budget Unknowns**  
**(Regular Schools)**

- Availability of transition funds
- Outstanding lawsuits  
Lawsuits due to termination of purchased services contracts.

**CHRISTINA SCHOOL DISTRICT  
REGULAR SCHOOL - AGENCY 3300  
FINAL FISCAL YEAR 2008 BUDGET**

<b>INCOME</b>	<b>ACTUALS FISCAL YEAR 2007</b>	<b>FINAL BUDGET FISCAL YEAR 2008</b>
<b><u>A. LOCAL FUNDS</u></b>		
1. Property Taxes	\$ 57,174,340	\$ 56,874,000
2. Interest	1,172,680	1,000,000
3. Miscellaneous	3,510,900	2,395,000
4. Match-Technology Grant	20,000	-
5. Match-Technology Maint.	959,060	897,750
6. Match-Minner	450,000	588,210
7. Match-Extra Time	200,000	737,900
8. Indirect Costs	1,566,010	2,384,060
9. Cost Recovery Funds	919,510	800,000
10. Tuition-Pyle	705,000	816,030
11. Tuition-Bilingual	1,765,490	2,300,000
12. Balance Owed-Charter & Choice	(5,824,380)	(7,160,000)
13. Reserve Funds	(2,763,000)	(3,861,820)
<b>TOTAL LOCAL</b>	<b>\$ 59,855,610</b>	<b>\$ 57,771,130</b>
<b><u>B. STATE FUNDS</u></b>		
1. Division I (Salaries)	\$ 54,917,340	\$ 55,500,000
2. Division II		
a. Energy	3,271,640	2,980,610
b. Other	3,384,880	3,848,170
c. Vocational	529,430	624,660
3. Division III	6,670,310	6,838,400
4. Excellence Cash Option	728,700	693,000
5. Excellence Block Grant	477,820	440,710
6. State Reduction*	-	-
7. State Loan	2,319,690	-
<b>TOTAL STATE</b>	<b>\$ 72,299,810</b>	<b>\$ 70,925,550</b>
<b>TOTAL</b>	<b>\$ 132,155,420</b>	<b>\$ 128,696,680</b>
<b><u>C. OTHER INCOME</u></b>		
1. Debt Service		
a. Local	\$ 14,370,050	\$ 8,947,220
b. State	6,227,600	9,599,980
2. Minor Capital Outlay/Match		
a. Local	1,437,470	696,030
b. State	1,087,430	1,044,040
3. Transportation (State)	15,426,290	15,200,000
4. Special Programs (State)	10,339,640	10,290,000
5. Federal Programs	13,871,350	13,200,000
6. Food Service	3,402,500	3,300,000
7. Private Placement		
a. Local	755,820	990,310
b. State	885,490	2,310,720
8. Fringe Benefits (State)	27,251,040	27,300,000
<b>TOTAL OTHER INCOME</b>	<b>\$ 95,054,680</b>	<b>\$ 92,878,300</b>
<b>GRAND TOTAL INCOME</b>	<b>\$ 227,210,100</b>	<b>\$ 221,574,980</b>

\* - State Reduction of \$1.1 million incorporated into State Funds and Other Income Categories.  
Totals have been rounded for presentation purposes

**CHRISTINA SCHOOL DISTRICT  
REGULAR SCHOOL - AGENCY 3300  
FINAL FISCAL YEAR 2008 BUDGET**

<b>EXPENDITURES</b>	<b>ACTUALS FISCAL YEAR 2007</b>	<b>FINAL BUDGET FISCAL YEAR 2008</b>
<b><u>A. SALARIES</u></b>		
1. Administration	\$ 7,978,110	\$ 8,281,520
2. Instruction	72,944,780	73,505,930
3. Operations	9,796,090	10,205,320
4. Reported Time	2,552,220	2,128,310
5. Transportation Contingency	864,740	1,100,000
<b>TOTAL SALARIES</b>	<b>\$ 94,135,940</b>	<b>\$ 95,221,080</b>
<b><u>B. OTHER COSTS</u></b>		
1. Fringe Benefits (Local)	\$ 14,304,760	\$ 14,684,930
2. Purchased Services	8,660,990	15,345,810
3. Supplies and Materials	1,531,940	2,928,890
4. Capital Outlay	354,490	515,970
<b>TOTAL OTHER COSTS</b>	<b>\$ 24,852,180</b>	<b>\$ 33,475,600</b>
<b>TOTAL</b>	<b>\$ 118,988,120</b>	<b>\$ 128,696,680</b>
<b><u>C. OTHER COSTS (SPECIAL PROGRAMS)</u></b>		
1. Debt Service		
a. Local	\$ 9,180,570	\$ 8,947,220
b. State	6,227,600	9,599,980
2. Minor Capital Outlay/Match	1,051,980	1,740,070
3. Transportation Services	14,847,680	15,200,000
4. Special Programs (State)	10,773,900	10,290,000
5. Federal Programs	9,981,930	13,200,000
6. Food Service	3,233,750	3,300,000
7. Private Placement	2,248,350	3,301,030
8. Fringe Benefits (State)	27,251,040	27,300,000
<b>TOTAL OTHER COSTS (SPECIAL PROGRAMS)</b>	<b>\$ 84,796,800</b>	<b>\$ 92,878,300</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 203,784,920</b>	<b>\$ 221,574,980</b>

\* - State Reduction of \$1.1 million incorporated into State Funds and Other Income Categories.  
Totals have been rounded for presentation purposes

## **Challenges Ahead** **(Regular Schools)**

- Ballooning loan repayments.
- Under funded reserves.
- Increasing costs for transportation / energy / wages.
- Declining enrollments.
- Operating tax base is projected to be relatively unchanged in the future.
- Cost-cutting measures will need to be identified.

## **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 Self – Contained Program, and the Statewide Autistic Program.

These agencies represent separate budgetary entities from the Christina School District and are funded through a combination of State support and tuition paid by the Districts within which the students reside. This tuition is collected through a special tax rate which is established each year by the Board of Education based upon previous year expenditures within each category.

The following pages detail the anticipated income and final expenditures for each of these agencies. Although these funds are administered by the Christina School District, the budget for each special school is unique and external to the overall District budget.

**CHRISTINA SCHOOL DISTRICT  
STERCK SCHOOLS - AGENCY 5100  
FINAL FISCAL YEAR 2008 BUDGET**

<b>INCOME</b>	<b>ACTUALS FISCAL YEAR 2007</b>	<b>FINAL BUDGET FISCAL YEAR 2008</b>
<b><u>A. LOCAL FUNDS</u></b>		
1. Property Taxes	\$ 2,767,670	\$ 669,640
2. Tuition/Other Districts	2,093,310	2,857,250
3. Other Income	81,670	55,000
<b>TOTAL LOCAL</b>	<b>\$ 4,942,650</b>	<b>\$ 3,581,890</b>
<b><u>B. STATE FUNDS</u></b>		
1. Division I (Salaries)	\$ 3,375,270	\$ 3,539,500
2. Division II		
a. Energy	64,230	64,270
b. Other	75,420	78,700
3. Division III	155,690	147,770
4. State Reduction	-	-
5. Other Programs Support	359,250	341,600
<b>TOTAL STATE</b>	<b>\$ 4,029,860</b>	<b>\$ 4,171,840</b>
<b>TOTAL</b>	<b>\$ 8,972,510</b>	<b>\$ 7,753,730</b>
<b><u>C. OTHER INCOME</u></b>		
1. Debt Service (100% State)	\$ 230	\$ 126,020
2. Minor Capital Outlay	13,170	-
3. Transportation	-	-
4. Food Service	-	-
5. Federal/Special Programs	168,390	169,020
6. Fringe Benefits (State)	1,629,450	1,700,000
<b>TOTAL OTHER INCOME</b>	<b>\$ 1,811,240</b>	<b>\$ 1,995,040</b>
<b>GRAND TOTAL INCOME</b>	<b>\$ 10,783,750</b>	<b>\$ 9,748,770</b>

**CHRISTINA SCHOOL DISTRICT  
STERCK SCHOOLS - AGENCY 5100  
FINAL FISCAL YEAR 2008 BUDGET**

<b>EXPENDITURES</b>	<b>ACTUALS FISCAL YEAR 2007</b>	<b>FINAL BUDGET FISCAL YEAR 2008</b>
<b><u>A. SALARIES</u></b>		
1. Administration	\$ 508,650	\$ 525,140
2. Instruction	4,509,280	4,718,000
3. Operations	375,330	380,000
4. Extended School Year	-	95,000
5. Overtime	126,840	50,000
<b>TOTAL SALARIES</b>	<b>\$ 5,520,100</b>	<b>\$ 5,768,140</b>
<b><u>B. OTHER COSTS</u></b>		
1. Fringe Benefits (Local)	\$ 777,580	\$ 787,000
2. Purchased Services	374,870	716,420
3. Indirect Cost	239,190	261,250
4. Supplies and Materials	70,960	110,920
5. Capital Outlay	-	40,000
<b>TOTAL OTHER COSTS</b>	<b>\$ 1,462,600</b>	<b>\$ 1,915,590</b>
<b>TOTAL</b>	<b>\$ 6,982,700</b>	<b>\$ 7,683,730</b>
<b><u>C. OTHER COSTS (SPECIAL PROGRAMS)</u></b>		
1. Debt Service (100% State)	\$ 230	\$ 126,020
2. Minor Capital Outlay	-	-
3. Transportation	-	70,000
4. Food Service	-	-
5. Federal/Special Programs	400,810	169,020
6. Fringe Benefits (State)	1,629,450	1,700,000
<b>TOTAL OTHER COSTS (SPECIAL PROGRAMS)</b>	<b>\$ 2,030,490</b>	<b>\$ 2,065,040</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 9,013,190</b>	<b>\$ 9,748,770</b>

**CHRISTINA SCHOOL DISTRICT  
R.E.A.C.H. PROGRAMS - AGENCY 5600  
FINAL FISCAL YEAR 2008 BUDGET**

<b>INCOME</b>	<b>ACTUALS FISCAL YEAR 2007</b>	<b>FINAL BUDGET FISCAL YEAR 2008</b>
<b><u>A. LOCAL FUNDS</u></b>		
1. Property Taxes	\$ 3,089,280	\$ 2,258,400
2. Tuition/Other Districts	178,730	150,000
3. Other Income	114,750	80,000
<b>TOTAL LOCAL</b>	<b>\$ 3,382,760</b>	<b>\$ 2,488,400</b>
<b><u>B. STATE FUNDS</u></b>		
1. Division I (Salaries)	\$ 1,217,510	\$ 1,478,500
2. Division II		
a. Energy	47,480	42,850
b. Other	55,740	52,460
3. Division III	115,070	98,510
4. State Reduction	-	-
<b>TOTAL STATE</b>	<b>\$ 1,435,800</b>	<b>\$ 1,672,320</b>
<b>TOTAL</b>	<b>\$ 4,818,560</b>	<b>\$ 4,160,720</b>
<b><u>C. OTHER INCOME</u></b>		
1. Debt Service (100% State)	\$ 1,500	\$ 1,500
2. Minor Capital Outlay	-	-
3. Transportation	-	-
4. Federal/Special Programs	63,510	63,510
5. Fringe Benefits (State)	556,030	705,000
<b>TOTAL OTHER INCOME</b>	<b>\$ 621,040</b>	<b>\$ 770,010</b>
<b>GRAND TOTAL INCOME</b>	<b>\$ 5,439,600</b>	<b>\$ 4,930,730</b>

**CHRISTINA SCHOOL DISTRICT  
R.E.A.C.H. PROGRAMS - AGENCY 5600  
FINAL FISCAL YEAR 2008 BUDGET**

<b>EXPENDITURES</b>	<b>ACTUALS FISCAL YEAR 2007</b>	<b>FINAL BUDGET FISCAL YEAR 2008</b>
<b><u>A. SALARIES</u></b>		
1. Administration	\$ 66,940	\$ 100,000
2. Instruction	1,845,470	2,108,000
3. Operations	46,520	99,500
4. Extended School Year	-	286,000
5. Overtime	246,750	20,000
<b>TOTAL SALARIES</b>	<b>\$ 2,205,680</b>	<b>\$ 2,613,500</b>
<b><u>B. OTHER COSTS</u></b>		
1. Fringe Benefits (Local)	\$ 416,960	\$ 370,000
2. Purchased Services	485,710	892,780
3. Indirect Cost	128,210	178,400
4. Supplies and Materials	15,580	81,040
5. Capital Outlay	-	-
<b>TOTAL OTHER COSTS</b>	<b>\$ 1,046,460</b>	<b>\$ 1,522,220</b>
<b>TOTAL</b>	<b>\$ 3,252,140</b>	<b>\$ 4,135,720</b>
<b><u>C. OTHER COSTS (SPECIAL PROGRAMS)</u></b>		
1. Debt Service (100% State)	\$ 1,500	\$ 1,500
2. Minor Capital Outlay	-	-
3. Transportation	-	25,000
4. Federal/Special Programs	9,980	63,510
5. Fringe Benefits (State)	556,030	705,000
<b>TOTAL OTHER COSTS (SPECIAL PROGRAMS)</b>	<b>\$ 567,510</b>	<b>\$ 795,010</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 3,819,650</b>	<b>\$ 4,930,730</b>

**CHRISTINA SCHOOL DISTRICT  
INTENSIVE LEARNING CENTER - AGENCY 5900  
FINAL FISCAL YEAR 2008 BUDGET**

<b>INCOME</b>	<b>ACTUALS FISCAL YEAR 2007</b>	<b>FINAL BUDGET FISCAL YEAR 2008</b>
<b><u>A. LOCAL FUNDS</u></b>		
1. Property Taxes	\$ 5,845,810	\$ 3,489,720
2. Tuition/Other Districts	279,170	300,000
3. Other Income	70,630	70,000
<b>TOTAL LOCAL</b>	<b>\$ 6,195,610</b>	<b>\$ 3,859,720</b>
<b><u>B. STATE FUNDS</u></b>		
1. Division I (Salaries)	\$ 3,918,720	\$ 4,108,500
2. Division II		
a. Energy	245,760	222,270
b. Other	272,260	272,160
3. Division III	498,440	511,030
4. State Reduction	-	-
<b>TOTAL STATE</b>	<b>\$ 4,935,180</b>	<b>\$ 5,113,960</b>
<b>TOTAL</b>	<b>\$ 11,130,790</b>	<b>\$ 8,973,680</b>
<b><u>C. OTHER INCOME</u></b>		
1. Minor Capital Outlay	\$ -	\$ -
2. Transportation	-	-
3. Federal/Special Programs	236,220	219,930
4. Fringe Benefits (State)	1,914,590	2,031,000
5. Other Programs Support	-	-
<b>TOTAL OTHER INCOME</b>	<b>\$ 2,150,810</b>	<b>\$ 2,250,930</b>
<b>GRAND TOTAL INCOME</b>	<b>\$ 13,281,600</b>	<b>\$ 11,224,610</b>

**CHRISTINA SCHOOL DISTRICT  
INTENSIVE LEARNING CENTER - AGENCY 5900  
FINAL FISCAL YEAR 2008 BUDGET**

<b>EXPENDITURES</b>	<b>ACTUALS FISCAL YEAR 2007</b>	<b>FINAL BUDGET FISCAL YEAR 2008</b>
<b><u>A. SALARIES</u></b>		
1. Administration	\$ 324,840	\$ 339,500
2. Instruction	5,730,190	6,061,000
3. Operations	248,330	308,000
4. Overtime	72,780	65,000
TOTAL SALARIES	<u>\$ 6,376,140</u>	<u>\$ 6,773,500</u>
<b><u>B. OTHER COSTS</u></b>		
1. Fringe Benefits (Local)	\$ 928,280	\$ 885,000
2. Purchased Services	848,410	1,195,390
3. Indirect Cost	284,930	280,720
4. Supplies and Materials	21,340	44,000
5. Capital Outlay	-	-
TOTAL OTHER COSTS	<u>\$ 2,082,960</u>	<u>\$ 2,405,110</u>
TOTAL	<u>\$ 8,459,100</u>	<u>\$ 9,178,610</u>
<b><u>C. OTHER COSTS (SPECIAL PROGRAMS)</u></b>		
1. Minor Capital Outlay	\$ -	\$ -
2. Transportation	-	15,000
3. Federal/Special Programs	28,810	-
4. Fringe Benefits (State)	1,914,590	2,031,000
TOTAL OTHER COSTS (SPECIAL PROGRAMS)	<u>\$ 1,943,400</u>	<u>\$ 2,046,000</u>
<b>GRAND TOTAL EXPENDITURES</b>	<u><u>\$ 10,402,500</u></u>	<u><u>\$ 11,224,610</u></u>

**CHRISTINA SCHOOL DISTRICT  
AUTISTIC PROGRAM - AGENCY 6000  
FINAL FISCAL YEAR 2008 BUDGET**

	<u>ACTUALS</u> <u>FISCAL YEAR 2007</u>	<u>FINAL BUDGET</u> <u>FISCAL YEAR 2008</u>
<b>INCOME</b>		
<b><u>A. LOCAL FUNDS</u></b>		
1. Property Taxes	\$ 5,843,870	\$ 2,928,950
2. Tuition/Other Districts	3,094,640	5,181,540
3. Other Income	275,170	142,000
TOTAL LOCAL	<u>\$ 9,213,680</u>	<u>\$ 8,252,490</u>
<b><u>B. STATE FUNDS</u></b>		
1. Division I (Salaries)	\$ 7,207,210	\$ 7,730,500
2. Division II		
a. Energy	231,790	246,380
b. Other	255,870	301,670
3. Division III	541,520	566,440
4. State Reduction	-	-
TOTAL STATE	<u>\$ 8,236,390</u>	<u>\$ 8,844,990</u>
TOTAL	<u>\$ 17,450,070</u>	<u>\$ 17,097,480</u>
<b><u>C. OTHER INCOME</u></b>		
1. Debt Service	\$ 543,810	\$ 513,710
2. Minor Capital Outlay	-	-
3. Transportation	-	-
4. Federal/Special Programs	405,590	416,600
5. Fringe Benefits (State)	3,647,990	4,300,000
6. Major Capital Project	-	-
TOTAL OTHER INCOME	<u>\$ 4,597,390</u>	<u>\$ 5,230,310</u>
<b>GRAND TOTAL INCOME</b>	<u><u>\$ 22,047,460</u></u>	<u><u>\$ 22,327,790</u></u>

**CHRISTINA SCHOOL DISTRICT  
AUTISTIC PROGRAM - AGENCY 6000  
FINAL FISCAL YEAR 2008 BUDGET**

	<u>ACTUALS</u> <u>FISCAL YEAR 2007</u>	<u>FINAL BUDGET</u> <u>FISCAL YEAR 2008</u>
<b>EXPENDITURES</b>		
<b><u>A. SALARIES</u></b>		
1. Administration	\$ 506,940	\$ 580,000
2. Instruction	9,287,100	10,821,000
3. Operations	252,940	359,500
4. Extended School Year	-	1,364,000
5. Overtime	1,237,580	20,000
TOTAL SALARIES	<u>\$ 11,284,560</u>	<u>\$ 13,144,500</u>
<b><u>B. OTHER COSTS</u></b>		
1. Fringe Benefits (Local)	\$ 1,516,390	\$ 1,750,000
2. Purchased Services	1,088,030	1,172,500
3. Indirect Cost	468,200	567,290
4. Supplies and Materials	82,770	228,190
5. Capital Outlay	6,730	35,000
TOTAL OTHER COSTS	<u>\$ 3,162,120</u>	<u>\$ 3,752,980</u>
TOTAL	<u>\$ 14,446,680</u>	<u>\$ 16,897,480</u>
<b><u>C. OTHER COSTS (SPECIAL PROGRAMS)</u></b>		
1. Debt Service	\$ 543,810	\$ 513,710
2. Minor Capital Outlay	-	-
3. Transportation	-	200,000
4. Federal/Special Programs	214,910	416,600
5. Fringe Benefits (State)	3,647,990	4,300,000
6. Major Capital Project	-	-
TOTAL OTHER COSTS (SPECIAL PROGRAMS)	<u>\$ 4,406,710</u>	<u>\$ 5,430,310</u>
<b>GRAND TOTAL EXPENDITURES</b>	<u><u>\$ 18,853,390</u></u>	<u><u>\$ 22,327,790</u></u>