



Christina School District Preliminary Budget 2007 – 2008

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Director, Budget and Finance
Christina School District**

TO THE BOARD OF EDUCATION
AND THE
CHRISTINA SCHOOL DISTRICT COMMUNITY

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.

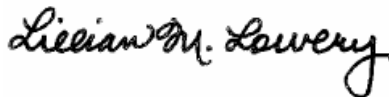
The proposed budget consists of a traditional Income/Expenditure analysis which presents a balanced total budget of \$219,718,600.

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:

- Repayment of \$1.5 million of the State Loan.
- Addition of \$1.0 million to the district reserve.
- Continued funding for the Extra-Time students, Alternative Programs, Distance Learning, MAP testing, Dibels Assessments, Professional Development for inclusion for special education, Professional Development for effective teaching in diverse environments, and the Schoolwide Enrichment Model.
- A decrease in Central Office budgets.

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 Assumptions **(Regular Schools)**

- Elbert-Palmer Operational Costs Are Excluded
 - Operational costs will be offset in final budget
- Projected Enrollment of 16,300 Students
 - Enrollment will be validated during district September 30th count
- \$10.0 Million Charter Payments due to approximately 3,300 students
 - Charter payments up \$3.5 Million from 2007
- \$1.6 Million Choice Payments due to approximately 500 students
 - Choice payments up \$0.2 Million from 2007

Budget Unknowns **(Regular Schools)**

- Current Labor Negotiations
- Governor's Budget is not approved
 - Governor's budget will be approved by June 30th, 2007.
- Outstanding Lawsuits
 - Lawsuits due to termination of purchased services contracts.
- Resolution of Audits

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

| INCOME | FINAL BUDGET FISCAL YEAR 2007 | PRELIMINARY BUDGET FISCAL YEAR 2008 |
|-------------------------------------|--|--|
| <u>A. LOCAL FUNDS</u> | | |
| 1. Property Taxes (Current Expense) | \$ 56,874,000 | \$ 56,874,000 |
| 2. Interest | 500,000 | 800,000 |
| 3. Miscellaneous | 2,167,700 | 2,195,000 |
| 4. Match-Technology Grant | 76,600 | - |
| 5. Match-Technology Maint. | 893,000 | 897,700 |
| 6. Match-Minner | 586,900 | 574,000 |
| 7. Match-Extra Time | 438,700 | 451,900 |
| 8. Indirect Costs | 1,500,000 | 2,384,100 |
| 9. Cost Recovery Funds | 639,000 | 607,000 |
| 10. Tuition-Pyle | 1,644,800 | 816,000 |
| 11. Tuition-Bilingual | 2,318,800 | 2,300,000 |
| 12. Balance Owed-Charter & Choice | (6,095,000) | (8,100,000) |
| 13. Reserve Funds | (5,019,700) | (2,500,000) |
| TOTAL LOCAL | \$ 56,524,800 | \$ 57,299,700 |
| <u>B. STATE FUNDS</u> | | |
| 1. Division I (Salaries) | \$ 55,500,000 | \$ 56,588,900 |
| 2. Division II | | |
| a. Energy | 2,915,100 | 3,034,700 |
| b. Other | 3,810,200 | 3,646,200 |
| c. Vocational | 678,800 | 507,300 |
| 3. Division III | 6,567,700 | 6,239,300 |
| 4. Excellence Cash Option | 700,000 | 703,500 |
| 5. Excellence Block Grant | 650,000 | 577,700 |
| 6. Give Back | (944,500) | - |
| 7. State Loan | 2,319,700 | - |
| TOTAL STATE | \$ 72,197,000 | \$ 71,297,600 |
| TOTAL | \$ 128,721,800 | \$ 128,597,300 |
| <u>C. OTHER INCOME</u> | | |
| 1. Debt Service | | |
| a. Local | \$ 9,886,500 | \$ 8,947,200 |
| b. State | 6,227,600 | 9,600,000 |
| 2. Minor Capital Outlay/Match | | |
| a. Local | 718,400 | 698,900 |
| b. State | 1,078,000 | 1,048,300 |
| 3. Transportation (State) | 16,500,000 | 15,200,000 |
| 4. Special Programs (State) | 9,671,300 | 9,569,300 |
| 5. Federal Programs | 12,700,000 | 12,700,000 |
| 6. Food Service | 3,100,000 | 3,100,000 |
| 7. Private Placement | | |
| a. Local | 1,760,100 | 774,400 |
| b. State | 1,810,100 | 1,807,200 |
| 8. Fringe Benefits (State) | 28,396,800 | 27,676,000 |
| TOTAL OTHER INCOME | \$ 91,848,800 | \$ 91,121,300 |
| GRAND TOTAL INCOME | \$ 220,570,600 | \$ 219,718,600 |

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

| EXPENDITURES | FINAL BUDGET FISCAL YEAR 2007 | PRELIMINARY BUDGET FISCAL YEAR 2008 |
|---|--|--|
| <u>A. SALARIES</u> | | |
| 1. Administration | \$ 8,335,500 | \$ 8,112,100 |
| 2. Instruction | 74,202,200 | 74,832,300 |
| 3. Operations | 10,294,500 | 10,096,100 |
| 4. Reported Time | 2,224,000 | 2,001,000 |
| 5. Transportation Contingency | 1,000,000 | 1,020,000 |
| TOTAL SALARIES | \$ 96,056,200 | \$ 96,061,500 |
| <u>B. OTHER COSTS</u> | | |
| 1. Fringe Benefits (Local) | \$ 14,866,400 | \$ 14,879,900 |
| 2. Purchased Services | 15,000,900 | 14,752,500 |
| 3. Supplies and Materials | 1,850,000 | 2,427,400 |
| 4. Capital Outlay | 948,300 | 476,000 |
| TOTAL OTHER COSTS | \$ 32,665,600 | \$ 32,535,800 |
| TOTAL | \$ 128,721,800 | \$ 128,597,300 |
| <u>C. OTHER COSTS (SPECIAL PROGRAMS)</u> | | |
| 1. Debt Service | | |
| a. Local | \$ 9,886,500 | \$ 8,947,200 |
| b. State | 6,227,600 | 9,600,000 |
| 2. Minor Capital Outlay/Match | 1,796,400 | 1,747,200 |
| 3. Transportation Services | 16,500,000 | 15,200,000 |
| 4. Special Programs (State) | 9,671,300 | 9,569,300 |
| 5. Federal Programs | 12,700,000 | 12,700,000 |
| 6. Food Service | 3,100,000 | 3,100,000 |
| 7. Private Placement | 3,570,200 | 2,581,600 |
| 8. Fringe Benefits (State) | 28,396,800 | 27,676,000 |
| TOTAL OTHER COSTS (SPECIAL PROGRAMS) | \$ 91,848,800 | \$ 91,121,300 |
| GRAND TOTAL EXPENDITURES | \$ 220,570,600 | \$ 219,718,600 |

Challenges Ahead **(Regular Schools)**

- Ballooning Loan Repayments
- Significantly under funded reserves
- Increasing costs for transportation, energy and wages
- Declining enrollments
- Operating tax base is projected to be relatively unchanged in the future
- Offsets will need to be found

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, 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 Boards 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
PRELIMINARY FISCAL YEAR 2008 BUDGET**

| INCOME | FINAL BUDGET FISCAL YEAR 2007 | BUDGET FISCAL YEAR 2008 |
|-------------------------------|--|------------------------------------|
| <u>A. LOCAL FUNDS</u> | | |
| 1. Property Taxes | \$ 1,194,500 | \$ 1,096,200 |
| 2. Tuition/Other Districts | 2,924,400 | 2,662,100 |
| 3. Other Income | 75,000 | 45,000 |
| TOTAL LOCAL | \$ 4,193,900 | \$ 3,803,300 |
| <u>B. STATE FUNDS</u> | | |
| 1. Division I (Salaries) | \$ 3,055,000 | \$ 3,542,500 |
| 2. Division II | | |
| a. Energy | 57,800 | 62,800 |
| b. Other | 75,400 | 75,400 |
| 3. Division III | 134,900 | 134,900 |
| 4. State Give Back | (20,800) | - |
| 5. Other Programs Support | 292,000 | 360,900 |
| TOTAL STATE | \$ 3,594,300 | \$ 4,176,500 |
| TOTAL | \$ 7,788,200 | \$ 7,979,800 |
| <u>C. OTHER INCOME</u> | | |
| 1. Debt Service (100% State) | \$ 200 | \$ 126,000 |
| 2. Minor Capital Outlay | - | - |
| 3. Transportation | - | - |
| 4. Food Service | - | - |
| 5. Federal/Special Programs | 84,000 | 169,000 |
| 6. Fringe Benefits (State) | 1,570,200 | 1,676,900 |
| TOTAL OTHER INCOME | \$ 1,654,400 | \$ 1,971,900 |
| GRAND TOTAL INCOME | \$ 9,442,600 | \$ 9,951,700 |

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

| EXPENDITURES | FINAL BUDGET FISCAL YEAR 2007 | BUDGET FISCAL YEAR 2008 |
|---|--|------------------------------------|
| <u>A. SALARIES</u> | | |
| 1. Administration | \$ 512,500 | \$ 529,100 |
| 2. Instruction | 4,502,500 | 4,679,100 |
| 3. Operations | 368,000 | 395,700 |
| 4. Reported Time | 175,500 | 176,000 |
| TOTAL SALARIES | \$ 5,558,500 | \$ 5,779,900 |
| <u>B. OTHER COSTS</u> | | |
| 1. Fringe Benefits (Local) | \$ 810,000 | \$ 813,400 |
| 2. Purchased Services | 850,000 | 889,000 |
| 3. Indirect Cost | 329,700 | 346,600 |
| 4. Supplies and Materials | 190,000 | 110,900 |
| 5. Capital Outlay | 50,000 | 40,000 |
| TOTAL OTHER COSTS | \$ 2,229,700 | \$ 2,199,900 |
| TOTAL | \$ 7,788,200 | \$ 7,979,800 |
| <u>C. OTHER COSTS (SPECIAL PROGRAMS)</u> | | |
| 1. Debt Service (100% State) | \$ 200 | \$ 126,000 |
| 2. Minor Capital Outlay | - | - |
| 3. Transportation | - | - |
| 4. Food Service | - | - |
| 5. Federal/Special Programs | 84,000 | 169,000 |
| 6. Fringe Benefits (State) | 1,570,200 | 1,676,900 |
| TOTAL OTHER COSTS (SPECIAL PROGRAMS) | \$ 1,654,400 | \$ 1,971,900 |
| GRAND TOTAL EXPENDITURES | \$ 9,442,600 | \$ 9,951,700 |

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

| | <u>FINAL BUDGET FISCAL YEAR 2007</u> | <u>PRELIMINARY BUDGET FISCAL YEAR 2008</u> |
|-------------------------------|--|--|
| INCOME | | |
| <u>A. LOCAL FUNDS</u> | | |
| 1. Property Taxes | \$ 3,335,300 | \$ 2,735,900 |
| 2. Tuition/Other Districts | - | 150,000 |
| 3. Other Income | 53,200 | 80,000 |
| TOTAL LOCAL | <u>\$ 3,388,500</u> | <u>\$ 2,965,900</u> |
| <u>B. STATE FUNDS</u> | | |
| 1. Division I (Salaries) | \$ 1,135,800 | \$ 1,449,000 |
| 2. Division II | | |
| a. Energy | 45,200 | 49,100 |
| b. Other | 59,000 | 59,000 |
| 3. Division III | 105,600 | 105,600 |
| 4. State Give Back | (16,500) | - |
| TOTAL STATE | <u>\$ 1,329,100</u> | <u>\$ 1,662,700</u> |
| TOTAL | <u>\$ 4,717,600</u> | <u>\$ 4,628,600</u> |
| <u>C. OTHER INCOME</u> | | |
| 1. Debt Service (100% State) | \$ 1,500 | \$ 1,100 |
| 2. Minor Capital Outlay | - | - |
| 3. Transportation | - | - |
| 4. Federal/Special Programs | 63,500 | 63,000 |
| 5. Fringe Benefits (State) | 569,600 | 694,000 |
| TOTAL OTHER INCOME | <u>\$ 634,600</u> | <u>\$ 758,100</u> |
| GRAND TOTAL INCOME | <u><u>\$ 5,352,200</u></u> | <u><u>\$ 5,386,700</u></u> |

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

| | <u>FINAL BUDGET FISCAL YEAR 2007</u> | <u>PRELIMINARY BUDGET FISCAL YEAR 2008</u> |
|---|--|--|
| EXPENDITURES | | |
| <u>A. SALARIES</u> | | |
| 1. Administration | \$ 103,900 | \$ 88,000 |
| 2. Instruction | 1,817,000 | 2,271,200 |
| 3. Operations | 48,800 | 48,000 |
| 4. Reported Time | 275,000 | 275,000 |
| TOTAL SALARIES | <u>\$ 2,244,700</u> | <u>\$ 2,682,200</u> |
| <u>B. OTHER COSTS</u> | | |
| 1. Fringe Benefits (Local) | \$ 445,500 | \$ 421,100 |
| 2. Purchased Services | 1,624,000 | 1,184,700 |
| 3. Indirect Cost | 248,400 | 231,600 |
| 4. Supplies and Materials | 120,000 | 109,000 |
| 5. Capital Outlay | 35,000 | - |
| TOTAL OTHER COSTS | <u>\$ 2,472,900</u> | <u>\$ 1,946,400</u> |
| TOTAL | <u>\$ 4,717,600</u> | <u>\$ 4,628,600</u> |
| <u>C. OTHER COSTS (SPECIAL PROGRAMS)</u> | | |
| 1. Debt Service (100% State) | \$ 1,500 | \$ 1,100 |
| 2. Minor Capital Outlay | - | - |
| 3. Transportation | - | - |
| 4. Federal/Special Programs | 63,500 | 63,000 |
| 5. Fringe Benefits (State) | 569,600 | 694,000 |
| TOTAL OTHER COSTS (SPECIAL PROGRAMS) | <u>\$ 634,600</u> | <u>\$ 758,100</u> |
| GRAND TOTAL EXPENDITURES | <u><u>\$ 5,352,200</u></u> | <u><u>\$ 5,386,700</u></u> |

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

| | <u>FINAL BUDGET FISCAL YEAR 2007</u> | <u>PRELIMINARY BUDGET FISCAL YEAR 2008</u> |
|-------------------------------|--|--|
| INCOME | | |
| <u>A. LOCAL FUNDS</u> | | |
| 1. Property Taxes | \$ 4,718,500 | \$ 4,116,400 |
| 2. Tuition/Other Districts | - | 300,000 |
| 3. Other Income | 45,000 | 55,000 |
| TOTAL LOCAL | <u>\$ 4,763,500</u> | <u>\$ 4,471,400</u> |
| <u>B. STATE FUNDS</u> | | |
| 1. Division I (Salaries) | \$ 3,732,500 | \$ 4,833,800 |
| 2. Division II | | |
| a. Energy | 213,600 | 226,500 |
| b. Other | 278,700 | 272,200 |
| 3. Division III | 498,400 | 498,400 |
| 4. State Give Back | (67,700) | - |
| TOTAL STATE | <u>\$ 4,655,500</u> | <u>\$ 5,830,900</u> |
| TOTAL | <u>\$ 9,419,000</u> | <u>\$ 10,302,300</u> |
| <u>C. OTHER INCOME</u> | | |
| 1. Minor Capital Outlay | \$ - | \$ - |
| 2. Transportation | - | - |
| 3. Federal/Special Programs | 220,100 | - |
| 4. Fringe Benefits (State) | 1,814,100 | 2,389,000 |
| 5. Other Programs Support | - | 236,000 |
| TOTAL OTHER INCOME | <u>\$ 2,034,200</u> | <u>\$ 2,625,000</u> |
| GRAND TOTAL INCOME | <u><u>\$ 11,453,200</u></u> | <u><u>\$ 12,927,300</u></u> |

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

| | <u>FINAL BUDGET FISCAL YEAR 2007</u> | <u>PRELIMINARY BUDGET FISCAL YEAR 2008</u> |
|---|--|--|
| EXPENDITURES | | |
| <u>A. SALARIES</u> | | |
| 1. Administration | \$ 337,200 | \$ 399,400 |
| 2. Instruction | 5,518,900 | 7,130,100 |
| 3. Operations | 249,300 | 333,000 |
| 4. Reported Time | 61,000 | 65,000 |
| TOTAL SALARIES | <u>\$ 6,166,400</u> | <u>\$ 7,927,500</u> |
| <u>B. OTHER COSTS</u> | | |
| 1. Fringe Benefits (Local) | \$ 1,022,748 | \$ 1,022,700 |
| 2. Purchased Services | 1,180,064 | 1,180,100 |
| 3. Indirect Cost | 353,000 | 353,000 |
| 4. Supplies and Materials | 55,000 | 55,000 |
| 5. Capital Outlay | - | - |
| TOTAL OTHER COSTS | <u>\$ 2,610,812</u> | <u>\$ 2,610,800</u> |
| TOTAL | <u>\$ 9,419,000</u> | <u>\$ 10,538,300</u> |
| <u>C. OTHER COSTS (SPECIAL PROGRAMS)</u> | | |
| 1. Minor Capital Outlay | \$ - | \$ - |
| 2. Transportation | - | - |
| 3. Federal/Special Programs | 220,100 | - |
| 4. Fringe Benefits (State) | 1,814,100 | 2,389,000 |
| TOTAL OTHER COSTS (SPECIAL PROGRAMS) | <u>\$ 2,034,200</u> | <u>\$ 2,389,000</u> |
| GRAND TOTAL EXPENDITURES | <u><u>\$ 11,453,200</u></u> | <u><u>\$ 12,927,300</u></u> |

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

| INCOME | FINAL BUDGET FISCAL YEAR 2007 | BUDGET FISCAL YEAR 2008 |
|-------------------------------|--|------------------------------------|
| <u>A. LOCAL FUNDS</u> | | |
| 1. Property Taxes | \$ 2,575,500 | \$ 2,963,000 |
| 2. Tuition/Other Districts | 3,442,200 | 3,716,300 |
| 3. Other Income | 142,000 | 215,000 |
| TOTAL LOCAL | \$ 6,159,700 | \$ 6,894,300 |
| <u>B. STATE FUNDS</u> | | |
| 1. Division I (Salaries) | \$ 7,564,000 | \$ 7,729,800 |
| 2. Division II | | |
| a. Energy | 208,600 | 218,300 |
| b. Other | 272,200 | 262,300 |
| 3. Division III | 469,100 | 469,100 |
| 4. State Give Back | (59,000) | - |
| TOTAL STATE | \$ 8,454,900 | \$ 8,679,500 |
| TOTAL | \$ 14,614,600 | \$ 15,573,800 |
| <u>C. OTHER INCOME</u> | | |
| 1. Debt Service | \$ 543,900 | \$ 513,700 |
| 2. Minor Capital Outlay | - | - |
| 3. Transportation | - | - |
| 4. Federal/Special Programs | 353,400 | 418,400 |
| 5. Fringe Benefits (State) | 3,678,600 | 4,211,000 |
| 6. Major Capital Project | - | - |
| TOTAL OTHER INCOME | \$ 4,575,900 | \$ 5,143,100 |
| GRAND TOTAL INCOME | \$ 19,190,500 | \$ 20,716,900 |

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

| EXPENDITURES | FINAL BUDGET FISCAL YEAR 2007 | BUDGET FISCAL YEAR 2008 |
|---|--|------------------------------------|
| <u>A. SALARIES</u> | | |
| 1. Administration | \$ 510,300 | \$ 586,200 |
| 2. Instruction | 9,043,000 | 9,412,200 |
| 3. Operations | 244,600 | 293,900 |
| 4. Reported Time | 1,200,100 | 1,281,400 |
| TOTAL SALARIES | \$ 10,998,000 | \$ 11,573,700 |
| <u>B. OTHER COSTS</u> | | |
| 1. Fringe Benefits (Local) | \$ 1,582,700 | \$ 1,727,000 |
| 2. Purchased Services | 1,256,900 | 1,401,200 |
| 3. Indirect Cost | 455,500 | 534,300 |
| 4. Supplies and Materials | 311,500 | 327,100 |
| 5. Capital Outlay | 10,000 | 10,500 |
| TOTAL OTHER COSTS | \$ 3,616,600 | \$ 4,000,100 |
| TOTAL | \$ 14,614,600 | \$ 15,573,800 |
| <u>C. OTHER COSTS (SPECIAL PROGRAMS)</u> | | |
| 1. Debt Service | \$ 543,900 | \$ 513,700 |
| 2. Minor Capital Outlay | - | - |
| 3. Transportation | - | - |
| 4. Federal/Special Programs | 353,400 | 418,400 |
| 5. Fringe Benefits (State) | 3,678,600 | 4,211,000 |
| 6. Major Capital Project | - | - |
| TOTAL OTHER COSTS (SPECIAL PROGRAMS) | \$ 4,575,900 | \$ 5,143,100 |
| GRAND TOTAL EXPENDITURES | \$ 19,190,500 | \$ 20,716,900 |