



Christina School District

Final Budget

2006 - 2007

**Patrick T. O'Rourke
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 2007 was prepared as a guide to understanding a very detailed budget.

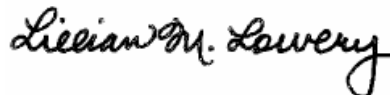
The proposed budget consists of a traditional Income/Expenditure analysis which presents a balanced total budget of \$220,570,600.

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'07 Budget proposal include:

- Repayment of \$1.2 million dollars of the State Loan.
- Establishment of a reserve fund of \$500 thousand dollars.
- Establishment of a contingency fund of \$1 million dollars.
- Continued funding for the Extra-Time for students, Alternative Programs, Distance Learning, MAP testing, Dibels Assessments, 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

**CHRISTINA SCHOOL DISTRICT
REGULAR SCHOOL - AGENCY 3300
FISCAL YEAR 2007
FINAL BUDGET**

INCOME	ACTUAL <u>FY 2006</u>	BUDGET <u>FY 2007</u>
<u>A. LOCAL FUNDS (REGULAR SCHOOL PROGRAM)</u>		
1. Property Taxes (Current Expense)	\$ 56,758,000	\$ 56,874,000
2. Interest	745,500	500,000
3. Miscellaneous	(2,082,200)	2,167,700
4. Match-Technology Grant	70,000	76,600
5. Match-Technology Maint.	880,800	893,000
6. Match-Minner	-	586,900
7. Match-Extra Time	-	438,700
8. Indirect Costs	475,400	1,500,000
9. Cost Recovery Funds	620,300	639,000
10. Tuition-Pyle	3,100,000	1,644,800
11. Tuition-Bilingual	1,978,000	2,318,800
12. Balance Owed-Charter & Choice	-	(6,095,000)
13. Reserve Funds	-	(5,019,700)
TOTAL LOCAL (REGULAR SCHOOL PROGRAM)	\$ 62,545,800	\$ 56,524,800
<u>B. STATE FUNDS (REGULAR SCHOOL PROGRAM)</u>		
1. Division I (Salaries)	\$ 58,008,000	\$ 55,500,000
2. Division II		
a. Energy	2,314,500	2,915,100
b. Other	2,949,100	3,810,200
c. Vocational	641,200	678,800
3. Division III	6,676,900	6,567,700
4. Excellence Cash Option	8,800	700,000
5. Excellence Block Grant	653,300	650,000
6. Give Back	-	(944,500)
7. State Loan	12,129,800	2,319,700
TOTAL STATE (REGULAR SCHOOL PROGRAM)	\$ 83,381,600	\$ 72,197,000
TOTAL (REGULAR SCHOOL PROGRAM)	\$ 145,927,400	\$ 128,721,800
<u>C. OTHER INCOME (SPECIAL PROGRAMS)</u>		
1. Debt Service		
a. Local	\$ 6,676,700	\$ 9,886,500
b. State	2,828,200	6,227,600
2. Minor Capital Outlay/Match		
a. Local	717,200	718,400
b. State	1,115,800	1,078,000
3. Transportation (State)	14,326,200	16,500,000
4. Special Programs (State)	9,263,700	9,671,300
5. Federal Programs	13,573,600	12,700,000
6. Food Service	3,058,200	3,100,000
7. Private Placement		
a. Local	1,040,200	1,760,100
b. State	1,080,500	1,810,100
8. Fringe Benefits (State)	27,403,400	28,396,800
TOTAL OTHER INCOME	\$ 81,083,700	\$ 91,848,800
GRAND TOTAL INCOME	\$ 227,011,100	\$ 220,570,600

**CHRISTINA SCHOOL DISTRICT
REGULAR SCHOOL - AGENCY 3300
FISCAL YEAR 2007
FINAL BUDGET**

EXPENDITURES	<u>ACTUAL</u> <u>FY 2006</u>	<u>BUDGET</u> <u>FY 2007</u>
<u>A. SALARIES (REGULAR SCHOOL PROGRAM)</u>		
1. Administration	\$ 11,465,357	\$ 8,335,500
2. Instruction	81,071,200	74,202,200
3. Operations	12,784,406	10,294,500
4. Reported Time	2,438,033	2,224,000
5. Transportation Contingency	270,848	1,000,000
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TOTAL SALARIES	\$ 108,029,844	\$ 96,056,200
<u>B. OTHER COSTS (REGULAR SCHOOL PROGRAM)</u>		
1. Fringe Benefits (Local)	\$ 17,118,000	\$ 14,866,400
2. Purchased Services	21,378,200	15,000,900
3. Supplies and Materials	3,804,800	1,850,000
4. Capital Outlay	903,700	948,300
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TOTAL OTHER COSTS (REGULAR SCHOOL PROGRAM)	\$ 43,204,700	\$ 32,665,600
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TOTAL (REGULAR SCHOOL PROGRAM)	\$ 151,234,544	\$ 128,721,800
<u>C. OTHER COSTS (SPECIAL PROGRAMS)</u>		
1. Debt Service		
a. Local	\$ 6,676,700	\$ 9,886,500
b. State	2,828,200	6,227,600
2. Minor Capital Outlay/Match	1,833,000	1,796,400
3. Transportation Services	14,326,200	16,500,000
4. Special Programs(State)	9,263,700	9,671,300
5. Federal Programs	13,573,600	12,700,000
6. Food Service	3,058,200	3,100,000
7. Private Placement	2,120,700	3,570,200
8. Fringe Benefits (State)	27,403,400	28,396,800
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TOTAL OTHER COSTS (SPECIAL PROGRAMS)	\$ 81,083,700	\$ 91,848,800
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GRAND TOTAL EXPENDITURES	<u>\$ 232,318,244</u>	<u>\$ 220,570,600</u>

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 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
FISCAL YEAR 2007
FINAL BUDGET**

INCOME	ACTUAL <u>FY 2006</u>	BUDGET <u>FY 2007</u>
<u>A. LOCAL FUNDS (STERCK SCHOOL PROGRAM)</u>		
1. Property Taxes	\$ 1,751,000	\$ 1,194,500
2. Tuition/Other Districts	1,399,100	2,924,400
3. Other Income	79,600	75,000
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TOTAL LOCAL (STERCK PROGRAM)	\$ 3,229,700	\$ 4,193,900
<u>B. STATE FUNDS</u>		
1. Division I (Salaries)	\$ 3,130,900	\$ 3,055,000
2. Division II		
a. Energy	44,400	57,800
b. Other	34,600	75,400
3. Division III	154,700	134,900
4. State Give Back	-	(20,800)
5. Other Programs Support	292,100	292,000
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TOTAL STATE (STERCK PROGRAM)	\$ 3,656,700	\$ 3,594,300
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TOTAL (STERCK PROGRAM)	\$ 6,886,400	\$ 7,788,200
<u>C. OTHER INCOME (SPECIAL PROGRAMS)</u>		
1. Debt Service (100% State)	\$ 100	\$ 200
2. Minor Capital Outlay	-	-
3. Transportation	-	-
4. Food Service	-	-
5. Federal/Special Programs	26,100	84,000
6. Fringe Benefits (State)	1,453,500	1,570,200
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TOTAL OTHER (SPECIAL PROGRAMS)	\$ 1,479,700	\$ 1,654,400
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GRAND TOTAL INCOME	\$ 8,366,100	\$ 9,442,600

**CHRISTINA SCHOOL DISTRICT
STERCK SCHOOL - AGENCY 5100
FINAL BUDGET
FISCAL YEAR 2007**

EXPENDITURES	ACTUAL <u>FY 2006</u>	BUDGET <u>FY 2007</u>
<u>A. SALARIES (STERCK SCHOOL PROGRAM)</u>		
1. Administration	\$ 377,300	\$ 512,500
2. Instruction	4,562,600	4,502,500
3. Operations	397,800	368,000
4. Reported Time	168,300	175,500
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TOTAL SALARIES (STERCK SCHOOL PROGRAM)	\$ 5,506,000	\$ 5,558,500
<u>B. OTHER COSTS (STERCK SCHOOL PROGRAM)</u>		
1. Fringe Benefits (Local)	\$ 855,500	\$ 810,000
2. Purchased Services	863,000	850,000
3. Indirect Cost	-	329,700
4. Supplies and Materials	187,000	190,000
5. Capital Outlay	50,200	50,000
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TOTAL OTHER (STERCK SCHOOL PROGRAM)	\$ 1,955,700	\$ 2,229,700
TOTAL (STERCK SCHOOL PROGRAM)	<hr/>	<hr/>
	\$ 7,461,700	\$ 7,788,200
<u>C. OTHER COSTS (SPECIAL PROGRAMS)</u>		
1. Debt Service (100% State)	\$ 100	\$ 200
2. Minor Capital Outlay	-	-
3. Transportation	-	-
4. Food Service	-	-
5. Federal/Special Programs	29,900	84,000
6. Fringe Benefits (State)	1,453,500	1,570,200
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TOTAL OTHER (SPECIAL PROGRAM)	\$ 1,483,500	\$ 1,654,400
GRAND TOTAL EXPENDITURES	<hr/>	<hr/>
	\$ 8,945,200	\$ 9,442,600

CHRISTINA PROGRAM DISTRICT
R.E.A.C.H. PROGRAM - AGENCY 5600
FISCAL YEAR 2007
FINAL BUDGET

INCOME	<u>ACTUAL</u> <u>FY 2006</u>	<u>BUDGET</u> <u>FY 2007</u>
<u>A. LOCAL FUNDS (R.E.A.C.H. PROGRAM)</u>		
1. Property Taxes	\$ 2,529,000	\$ 3,335,300
2. Tuition/Other Districts	-	-
3. Other Income	53,200	53,200
TOTAL LOCAL (R.E.A.C.H. PROGRAM)	\$ 2,582,200	\$ 3,388,500
<u>B. STATE FUNDS</u>		
1. Division I (Salaries)	\$ 1,194,500	\$ 1,135,800
2. Division II		
a. Energy	22,500	45,200
b. Other	55,000	59,000
3. Division III	116,000	105,600
4. State Give-Back	-	(16,500)
TOTAL STATE (R.E.A.C.H. PROGRAM)	\$ 1,388,000	\$ 1,329,100
TOTAL (R.E.A.C.H. PROGRAM)	\$ 3,970,200	\$ 4,717,600
<u>C. OTHER INCOME</u>		
1. Debt Service (100% State)	\$ 1,000	\$ 1,500
2. Minor Capital Outlay	-	-
3. Transportation	-	-
4. Federal/Special Programs	62,000	63,500
5. Fringe Benefits (State)	534,300	569,600
TOTAL OTHER INCOME	\$ 597,300	\$ 634,600
GRAND TOTAL INCOME	\$ 4,567,500	\$ 5,352,200

**CHRISTINA PROGRAM DISTRICT
R.E.A.C.H. PROGRAM - AGENCY 5600
FISCAL YEAR 2007
FINAL BUDGET**

EXPENDITURES	ACTUAL <u>FY 2006</u>	BUDGET <u>FY 2007</u>
<u>A. SALARIES (R.E.A.C.H. PROGRAM)</u>		
1. Administration	\$ 116,000	\$ 103,900
2. Instruction	1,809,800	1,817,000
3. Operations	50,000	48,800
4. Reported Time	274,000	275,000
TOTAL LOCAL (R.E.A.C.H. PROGRAM)	\$ 2,249,800	\$ 2,244,700
<u>B. OTHER COSTS (R.E.A.C.H. PROGRAM)</u>		
1. Fringe Benefits (Local)	\$ 414,000	\$ 445,500
2. Purchased Services	1,507,400	1,624,000
3. Indirect Costs	-	248,400
4. Supplies and Materials	95,400	120,000
5. Capital Outlay	34,800	35,000
TOTAL STATE (R.E.A.C.H. PROGRAM)	\$ 2,051,600	\$ 2,472,900
TOTAL (R.E.A.C.H. PROGRAM)	\$ 4,301,400	\$ 4,717,600
<u>C. OTHER COSTS (SPECIAL PROGRAMS)</u>		
1. Debt Service (100% State)	\$ 1,000	\$ 1,500
2. Minor Capital Outlay	-	-
3. Transportation	-	-
4. Federal/Special Programs	62,000	63,500
5. Fringe Benefits (State)	534,300	569,600
TOTAL OTHER (SPECIAL PROGRAMS)	\$ 597,300	\$ 634,600
GRAND TOTAL EXPENDITURES	\$ 4,898,700	\$ 5,352,200

**CHRISTINA SCHOOL DISTRICT
INTENSIVE LEARNING CENTER - AGENCY 5900
FISCAL YEAR 2007
FINAL BUDGET**

INCOME	ACTUAL <u>FY 2006</u>	BUDGET <u>FY 2007</u>
<u>A. LOCAL FUNDS (INTENSIVE LEARNING CENTER PROGRAM)</u>		
1. Property Taxes	\$ 3,819,000	\$ 4,718,500
2. Tuition/Other Districts	-	-
3. Other Income	-	45,000
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TOTAL LOCAL (INTENSIVE LEARNING CENTER PROGRAM)	\$ 3,819,000	\$ 4,763,500
<u>B. STATE FUNDS</u>		
1. Division I (Salaries)	\$ 3,321,900	\$ 3,732,500
2. Division II		
a. Energy	100,100	213,600
b. Other	221,900	278,700
3. Division III	430,000	498,400
4. State Give-Back	-	(67,700)
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TOTAL STATE (INTENSIVE LEARNING CENTER PROGRAM)	\$ 4,073,900	\$ 4,655,500
TOTAL (INTENSIVE LEARNING CENTER PROGRAM)	<hr/> <u>\$ 7,892,900</u>	<hr/> <u>\$ 9,419,000</u>
<u>C. OTHER INCOME</u>		
1. Minor Capital Outlay	\$ -	\$ -
2. Transportation	-	-
3. Federal/Special Programs	166,700	220,100
4. Fringe Benefits (State)	1,671,800	1,814,100
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TOTAL OTHER INCOME	\$ 1,838,500	\$ 2,034,200
GRAND TOTAL INCOME	<hr/> <u>\$ 9,731,400</u>	<hr/> <u>\$ 11,453,200</u>

**CHRISTINA SCHOOL DISTRICT
INTENSIVE LEARNING CENTER - AGENCY 5900
FISCAL YEAR 2007
FINAL BUDGET**

EXPENDITURES	<u>ACTUAL</u>	<u>BUDGET</u>
	<u>FY 2006</u>	<u>FY 2007</u>
<u>A. SALARIES (INTENSIVE LEARNING CENTER PROGRAM)</u>		
1. Administration	\$ 326,700	\$ 337,200
2. Instruction	4,962,100	5,518,900
3. Operations	257,100	249,300
4. Reported Time	57,600	61,000
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TOTAL SALARIES (INTENSIVE LEARNING CENTER PROGRAM)	\$ 5,603,500	\$ 6,166,400
<u>B. OTHER COSTS (INTENSIVE LEARNING CENTER PROGRAM)</u>		
1. Fringe Benefits (Local)	\$ 931,900	\$ 951,600
2. Purchased Services	1,464,400	1,537,600
3. Indirect Costs	-	374,600
4. Supplies and Materials	317,900	333,800
5. Capital Outlay	53,300	55,000
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TOTAL OTHER (INTENSIVE LEARNING CENTER PROGRAM)	\$ 2,767,500	\$ 3,252,600
TOTAL (INTENSIVE LEARNING CENTER PROGRAM)	<hr/>	<hr/>
	\$ 8,371,000	\$ 9,419,000
<u>C. OTHER COSTS (SPECIAL PROGRAMS)</u>		
1. Minor Capital Outlay	\$ -	\$ -
2. Transportation	-	-
3. Federal/Special Programs	181,200	220,100
4. Fringe Benefits (State)	1,671,800	1,814,100
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TOTAL OTHER (SPECIAL PROGRAMS)	\$ 1,853,000	\$ 2,034,200
GRAND TOTAL EXPENDITURES	<hr/>	<hr/>
	\$ 10,224,000	\$ 11,453,200

**CHRISTINA SCHOOL DISTRICT
AUTISTIC PROGRAM - AGENCY 6000
FISCAL YEAR 2007
FINAL BUDGET**

INCOME	ACTUAL	BUDGET
	<u>FY 2006</u>	<u>FY 2007</u>
<u>A. LOCAL FUNDS (AUTISTIC PROGRAM)</u>		
1. Property Taxes	\$ 3,196,600	\$ 2,575,500
2. Tuition/Other Districts	1,869,900	3,442,200
3. Other Income	142,000	142,000
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TOTAL LOCAL (AUTISTIC PROGRAM)	\$ 5,208,500	\$ 6,159,700
<u>B. STATE FUNDS</u>		
1. Division I (Salaries)	\$ 6,677,700	\$ 7,564,000
2. Division II		
a. Energy	42,600	208,600
b. Other	188,700	272,200
3. Division III	438,400	469,100
4. State Give-Back	-	(59,000)
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TOTAL STATE (AUTISTIC PROGRAM)	\$ 7,347,400	\$ 8,454,900
TOTAL (AUTISTIC PROGRAM)	<hr/>	<hr/>
	\$ 12,555,900	\$ 14,614,600
<u>C. OTHER INCOME (SPECIAL PROGRAMS)</u>		
1. Debt Service	\$ 668,900	\$ 543,900
2. Minor Capital Outlay	-	-
3. Transportation	-	-
4. Federal/Special Programs	182,800	353,400
5. Fringe Benefits (State)	3,185,300	3,678,600
6. Major Capital Project	780,000	-
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TOTAL OTHER (SPECIAL PROGRAMS)	\$ 4,817,000.00	\$ 4,575,900
GRAND TOTAL INCOME	<hr/>	<hr/>
	\$ 17,372,900	\$ 19,190,500

**CHRISTINA SCHOOL DISTRICT
AUTISTIC PROGRAM - AGENCY 6000
FISCAL YEAR 2007
FINAL BUDGET**

EXPENDITURES	ACTUAL <u>FY 2006</u>	BUDGET <u>FY 2007</u>
<u>A. SALARIES (AUTISTIC PROGRAM)</u>		
1. Administration	\$ 520,100	\$ 510,300
2. Instruction	8,379,200	9,043,000
3. Operations	228,900	244,600
4. Reported Time	1,274,300	1,200,100
TOTAL SALARIES (AUTISTIC PROGRAM)	\$ 10,402,500	\$ 10,998,000
<u>B. OTHER COSTS (AUTISTIC PROGRAM)</u>		
1. Fringe Benefits (Local)	\$ 1,420,500	\$ 1,582,700
2. Purchased Services	1,197,200	1,256,900
3. Indirect Costs	-	455,500
4. Supplies and Materials	296,700	311,500
5. Capital Outlay	8,100	10,000
TOTAL OTHER (AUTISTIC PROGRAM)	\$ 2,922,500	\$ 3,616,600
TOTAL (AUTISTIC PROGRAM)	<u>\$ 13,325,000</u>	<u>\$ 14,614,600</u>
<u>C. OTHER COSTS (SPECIAL PROGRAMS)</u>		
1. Debt Service	\$ 668,900	\$ 543,900
2. Minor Capital Outlay	-	-
3. Transportation	-	-
4. Federal/Special Programs	182,800	353,400
5. Fringe Benefits (State)	3,185,300	3,678,600
6. Major Capital Project	780,000	-
TOTAL OTHER (SPECIAL PROGRAMS)	\$ 4,817,000	\$ 4,575,900
GRAND TOTAL EXPENDITURES	<u>\$ 18,142,000</u>	<u>\$ 19,190,500</u>