



Fiscal Year 2010

Final Budget

December 8, 2009

Marcia V. Lyles Ed.D., Superintendent  
Robert A. Silber, Chief Financial Officer

## Introduction

The Christina School District Final Budget represents the fiscal period beginning July 1, 2009 and ending June 30, 2010. Separate operating budgets are prepared for the Regular School, The Delaware School for the Deaf, the Christina ILC program, the Christina REACH program, and the Delaware Autism program.

The Christina School District (Agency 3300) begins the fiscal year with \$14,390,200 in unrestricted local funds, including a reserve balance of \$3,772,463. These funds represent sufficient resources for covering local expenses at the beginning of the fiscal period through the primary receipt of local tax revenue. The District typically receives the majority of local tax revenue in late October. Total receipts for fiscal 2010 are projected to be \$265,414,433.

The format of the budget is in accordance with guidelines established by the Department of Education. For fiscal 2010, a new State funding category has been established, and is referred to as State Fiscal Stabilization Funds (SFSF). SFSF is provided through the State, from the Federal Government, and replaces a number of programs previously funded by the State. Total funding from the State is currently projected at \$118,964,301 approximately \$2.7 Million lower than last fiscal year. This decrease is driven through a combination of lower salary and employment cost, a decrease in the number of earned units, and lower energy funding formula. SFSF represents \$8,328,846 or 7% of State for this fiscal year. SFSF replaces traditional State funding for Reading Resource Teachers, Math Specialists, LEP (limited English proficiency), Technology Block Grant, Student Success Block Grant, Academic Excellence Allotment, and Tax Relief. We additionally include a \$2.4 Million in State Funds from prior fiscal periods which remain available for this fiscal year.

To improve the level of transparency in Local receipts, we are including tax receipts for the Tuition Tax and for Debt Service. Historically this information was provided on an annual basis, when establishing the tax warrant. We will report receipts as they occur. Local funds represent projected tax receipts and carry-forward balances in Local funds (restricted and unrestricted), Tuition, Minor Capital, and Debt Service. Total Local Funds are projected at \$ 116,391,044.

Federal Funds projected at \$21,899,221 represent anticipated use of Fiscal 2009, 2010, and funding provided through the American Reinvestment and Recovery Act (ARRA). Funding received from Federal Programs follow the Federal Fiscal Year (Oct-Sept), and typically has availability extending beyond one fiscal year.

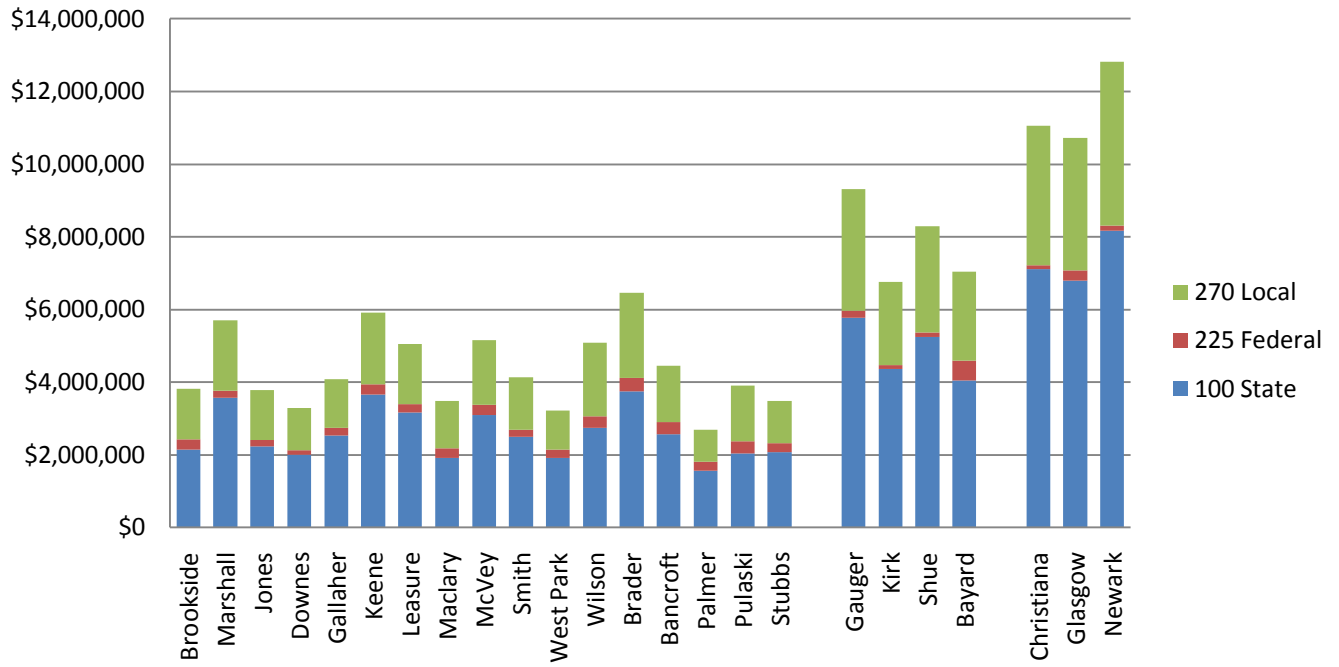
Expenditures for the year are projected at \$244,318,273. We project sufficient resources to make the 4th payment to the State, for the FY 2006 loan (\$2,665,097), and increase reserve funds (\$1,000,000). Targeted available funds at the end of the year are \$9,881,039, after providing sufficient carry forward requirements for Tuition \$7,448,352 and Debt Service \$4,019,933. We also anticipate a carry-forward of State funding availability of \$2,400,000. These amounts are similar to last fiscal year, and do not represent excess funds. These funds represent required resources for operating needs for the beginning of the next fiscal year.

We have increased the number of IBUs for fiscal 2010 to provide for better alignment. IBU for Instruction last year now is reflected as C&I Administration, Secondary Ed, Elementary Ed, and Bilingual. IBU for Student Services last year is now is reflected as Alternative Programs, Student Services, and Douglass.

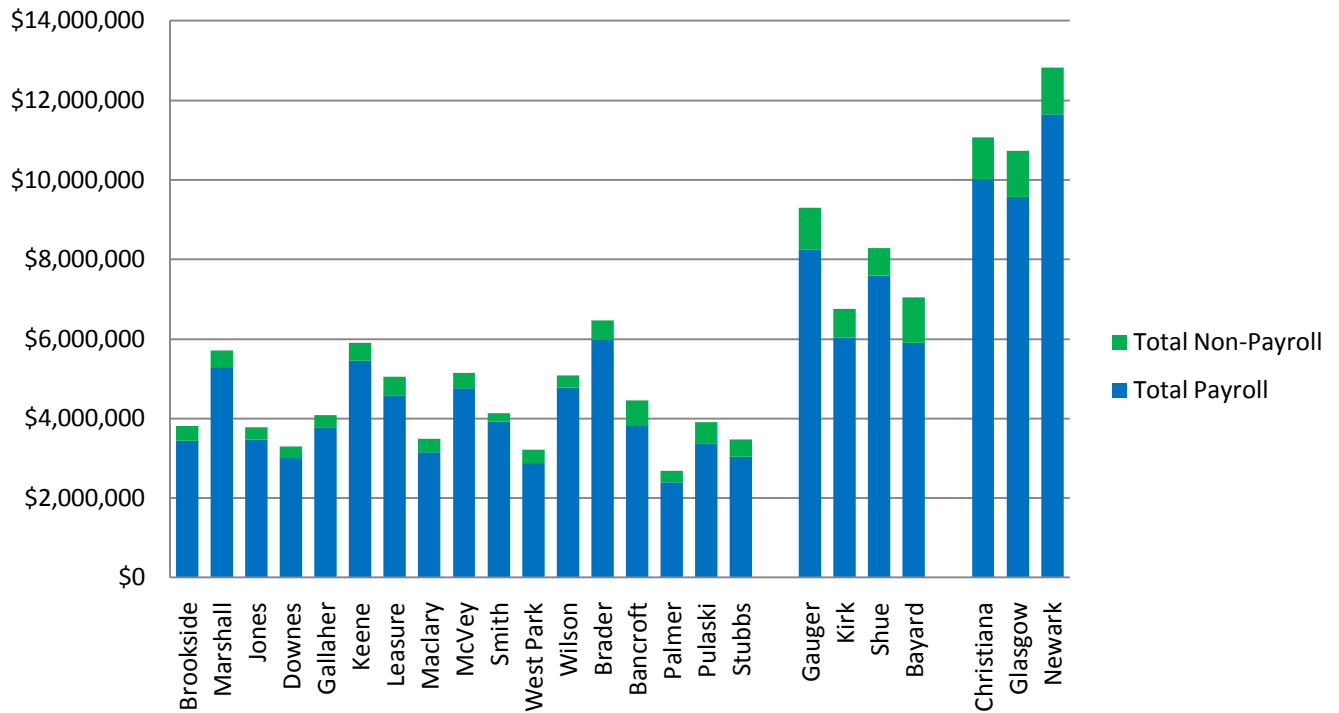
Budgets for each of the schools currently reflects only those funds attributed to "building budget", which is a minor portion of funds spent in each school. These funds represent building costs such as copier leases, instructional supplies and other materials, used at the discretion of the building leaders. Program funding is currently budgeted at the district level, and spent at the building level.

Below graphs and charts represent expenditures by School for fiscal 2009. The expenses represent costs attributed to students attending regular programs at agency 3300.

## Total Expenditure by School Fiscal 2009



## Use of School Funds Fiscal 2009



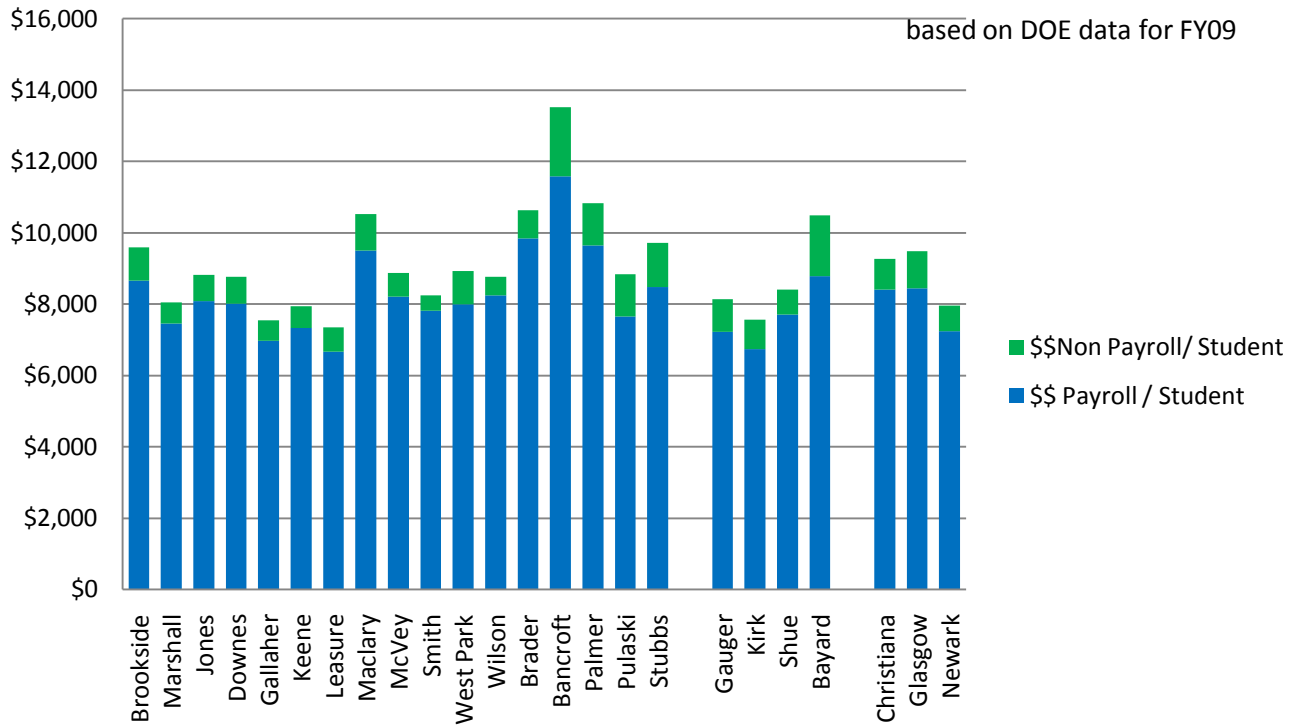
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SUMMARY OF ENROLLMENTS & UNITS BY SCHOOL FOR SEPTEMBER 30th, 2008

Christina School District (33)

SCHOOL	ENROLLMENTS						UNITS							
	REG	REG	REG	REG	REG	TOTAL	REG	REG	REG	REG	TOTAL			
	KN	1-3	4-6	7-12	SPEC	ENROLL	KN	1-3	4-6	7-12	SPEC			
Brookside Elem (310)	52.00	188.00	124.00	0.00	34.00	398.00	1.49	10.80	6.20	0.00	4.20	0.00	0.00	22.70
Marshall Elem (312)	96.00	356.00	207.00	0.00	50.00	709.00	2.76	20.46	10.35	0.00	6.51	0.00	0.00	40.08
Jones Elem (314)	65.00	207.33	119.00	0.00	37.67	429.00	1.87	11.92	5.95	0.00	4.93	0.00	0.00	24.67
Downes Elem (318)	69.00	188.00	100.17	0.00	17.83	375.00	1.98	10.80	5.01	0.00	2.25	0.00	0.00	20.05
Gallagher Elem (320)	83.00	249.00	168.47	0.00	40.53	541.00	2.39	14.31	8.42	0.00	5.45	0.00	0.00	30.57
Keene Elementar (321)	102.84	333.50	225.00	0.00	82.66	744.00	2.96	19.17	11.25	0.00	10.74	0.00	0.00	44.11
Leasure Elem (322)	79.83	333.10	228.33	0.00	45.74	687.00	2.29	19.14	11.42	0.00	6.01	0.00	0.00	38.87
MacIary Elem (324)	69.00	141.00	95.43	0.00	25.57	331.00	1.98	8.10	4.77	0.00	3.45	0.00	0.00	18.31
McVey Elem (326)	98.00	267.97	163.17	0.00	51.86	581.00	2.82	15.40	8.16	0.00	6.78	0.00	0.00	33.16
Smith Elem (330)	57.00	244.00	155.00	0.00	46.00	502.00	1.64	14.02	7.75	0.00	6.21	0.00	0.00	29.62
West Park Place (332)	65.50	176.77	97.00	0.00	20.73	360.00	1.88	10.16	4.85	0.00	2.53	0.00	0.00	19.42
Wilson Elem (334)	102.00	248.90	184.58	0.00	44.52	580.00	2.93	14.30	9.23	0.00	5.75	0.00	0.00	32.21
Brader Elem (339)	77.00	329.00	164.80	0.00	37.20	608.00	2.21	18.91	8.24	0.00	4.78	0.00	0.00	34.14
Bancroft Elem (350)	56.00	164.98	71.00	0.00	37.02	329.00	1.61	9.48	3.55	0.00	4.79	0.00	0.00	19.43
Bayard Elem (352)	0.00	0.00	189.28	396.00	86.72	672.00	0.00	0.00	9.46	19.80	11.21	12.10	-6.05	46.52
Drew-Pyle Elem (354)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Elbert-Palmer (356)	39.00	122.00	66.34	0.00	20.66	248.00	1.12	7.01	3.32	0.00	2.57	0.00	0.00	14.02
Pulaski Elem (358)	89.00	202.00	109.00	0.00	41.00	441.00	2.56	11.61	5.45	0.00	5.10	0.00	0.00	24.71
Stubbs Elem (362)	64.57	162.34	91.10	0.00	39.99	358.00	1.86	9.33	4.56	0.00	5.01	0.00	0.00	20.75
Ganger_Cobbs Mi (372)	0.00	0.00	342.50	689.58	110.92	1,143.00	0.00	0.00	17.13	34.48	14.75	10.08	-5.04	71.39
Kirk Middle (374)	0.00	0.00	278.33	537.50	78.17	894.00	0.00	0.00	13.92	26.88	10.37	6.32	-3.16	54.33
Slone-Medill Mid (376)	0.00	0.00	313.59	573.43	97.98	985.00	0.00	0.00	15.68	28.67	13.22	11.62	-5.81	63.38
Christiana High (390)	0.00	0.00	0.00	1,070.70	122.30	1,193.00	0.00	0.00	0.00	53.53	16.00	14.94	-7.47	77.01
Glasgow High (392)	0.00	0.00	0.00	1,026.27	105.73	1,132.00	0.00	0.00	0.00	51.31	13.91	14.73	-7.37	72.59
Newark High (394)	0.00	0.00	0.00	1,479.36	130.64	1,610.00	0.00	0.00	0.00	73.97	16.93	21.92	-10.96	101.86

## Funding Per Student Fiscal 2009

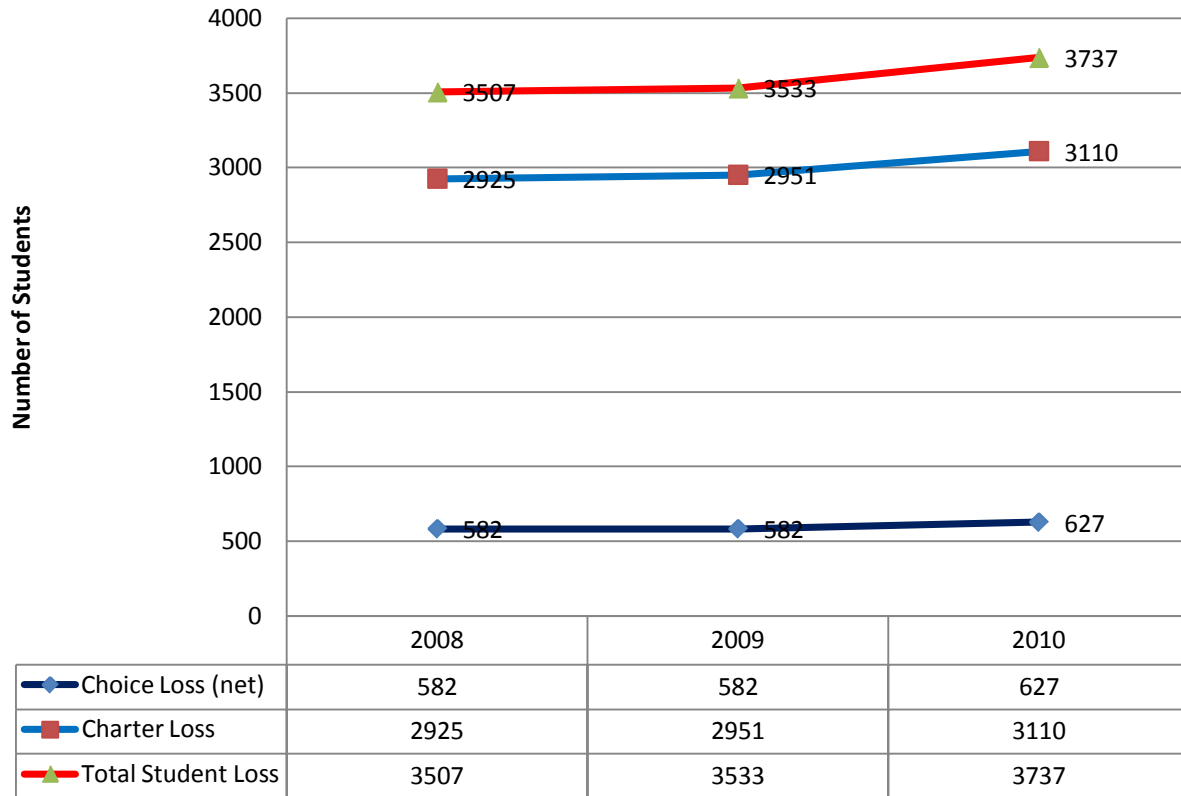


### Challenges Facing the District

Financial challenges facing the District include:

- A loss of tax revenue from the sale of the Chrysler Plant to the University of Delaware. The District will lose in excess of \$1.1 Million in local school tax.
- Financial support from the State, in the form of State Fiscal Stabilization Funds will significantly decrease in Fiscal 2011, and be eliminated in Fiscal 2012
- The District continues to lose students to Charter Schools and to students who Choice into other Districts.

## Loss of Students to Charter and Choice



### Tuition Programs and Other Agencies

Tuition School Programs including the Sarah Pyle Academy and the Bilingual Program are operated within Agency 3300 (Regular School). Other Tuition School Programs: The Delaware School for the Deaf; the Christina ILC program; the Christina REACH program; and the Delaware Autism Program have balanced budgets. Expenses for these programs are driven by student Individualized Education Plan (IEP). The Individuals with Disabilities Education Act (IDEA) requires public school to develop an IEP for every student with a disability found to meet the federal and state requirements for special education. The IEP must be designed to provide the student with a Free Appropriate Public Education.

The Delaware School for the Deaf and the Delaware Autism Program are Statewide Programs, administered by the Christina School District. The Christina ILC and the Christina REACH programs are not limited to students of the District. The local operating expenses attributed to these programs are allocated to Districts with students attending these programs. Tuition Bills are sent to each District calculated on each student's participation in these programs.

## Glossary of Terms

**Division I Funds** - State funds allocated for salary and other employment costs. These funds are derived through earned units.

**Division II Funds** -State funds allocated for energy, materials, supplies and services. These funds are derived through earned units. For fiscal 2010 all Division II funds, with the exception of those earned through vocational units can be utilized at the District's discretion.

**Division III (Equalization)** - State funds allocated on the basis of property values, tax rates, and enrollments to equalize disparities in funding among districts. Formula is based on units earned.

**Earned Units** -Specific allocation of State Funds distributed on the basis of the number of students enrolled in a given school. Elementary schools receive one (1) unit for every 17.4 students enrolled in grades 1 through 3. Kindergarten units are earned on the basis of one (1) unit for each 34.8 students (based on ½ day programs). Schools with students in grades 4 through 12 receive one (1) unit for every 20 students enrolled. Enrollment is verified through the September 30 enrollment count, certified in October.

**Encumbrance** - A purchase order or promise to pay. A purchase order is placed in the accounting system based upon anticipated expenditure. Once the vendor provides the service or product, and submits billing to the district in accordance with contract terms, payment is made. The funds are set aside (encumbered) to assure availability when billing is received and processed.

**Fiscal Year** - State fiscal year begins July 1<sup>st</sup> and ends June 30<sup>th</sup>.

**Federal Fiscal Year** - Federal Fiscal Year begins October 1<sup>st</sup> and ends September 30<sup>th</sup>.

**Federal ARRA Funds** - The Federal Government in an attempt to stimulate the economy during the current fiscal crisis established the American Recovery and Reinvestment Act (ARRA). ARRA funds are directed towards Title I schools.

**Individualized Education Plan (IEP)** - the educational program to be provided to a child with a disability.

**Intermediate Business Unit (IBU)** - An identifying number representing a specific school, program, or area of responsibility for which funds are allocated.

**Minor Capital Improvements (MCI)** - Revenue received from the State and generated through local match tax for the upkeep and maintenance of non-capitalized improvements within the District.

**Percent Obligated** - The total encumbered amount and expenditures compared to the total budget. Spending patterns for public schools are not evenly distributed throughout the school year. As an example, much of the school supplies and materials are ordered at the beginning of the school year.

**State Fiscal Stabilization Funds (SFSF)** - In fiscal 2010 the Federal Government agreed to provide financial assistance to States through the (ARRA), based on the economic crisis facing State Governments. A condition of receipt of SFSF was that State government had to agree to provide Public Education funding at the highest of fiscal 2008 or fiscal 2009 levels.

**Tuition Tax** - Revenues collected for special schools and programs, approved by the State as "Tuition based". Programs include the Bilingual Program and the Sara Pyle Academy. Tuition payments are made for students attending the Delaware School for the Deaf, the Delaware Autism Program, the REACH program, the Intensive Learning Program, the Bilingual Program and the Sara Pyle Academy. Funding is also made available for student residents of the district attending State approved programs outside of the district.

REGULAR SCHOOLS (3300)

**CHRISTINA SCHOOL DISTRICT  
FISCAL YEAR 2010  
FINAL BUDGET**

	Actual FY 2009	Preliminary Budget FY 2010	Final Budget FY 2010	Comparison Preliminary to Final
<b>STATE FUNDS</b>				
<b>Division I - Title 14, Chapter 13</b>	\$ 81,026,755	\$ 79,781,814	\$ 79,765,000	\$ (16,814)
<b>Division II</b>	\$ 6,728,749	\$ 6,447,732	\$ 5,948,913	\$ (498,819)
<b>Division III</b>	\$ 6,455,906	\$ 6,455,906	\$ 5,816,563	\$ (639,343)
<b>Other State Funds</b>	\$ 25,926,713	\$ 19,767,111	\$ 19,104,980	\$ (662,131)
<b>Available State Funds - Prior Period</b>			\$ 2,463,500	\$ 2,463,500
<b>State Fiscal Stabilization Funds</b>	\$ -	\$ 8,328,846	\$ 8,328,846	
<b>TOTAL STATE FUNDS</b>	<b>\$ 120,138,123</b>	<b>\$ 120,781,409</b>	<b>\$ 121,427,801</b>	<b>\$ 646,392</b>
<b>LOCAL FUNDS</b>				
<b>Current Operations</b>	\$ 57,666,784	\$ 63,580,918	\$ 74,896,335	\$ 11,315,417
<b>Tuition</b>	\$ 4,179,628	\$ 24,918,729	\$ 19,918,729	\$ (5,000,000)
<b>Minor Capital Improvements</b>	\$ 622,232	\$ 904,008	\$ 904,008	
<b>Debt Service</b>	\$ 8,856,406	\$ 13,033,000	\$ 13,033,000	
<b>Other Local Funds</b>	\$ 9,752,971	\$ 8,241,329	\$ 7,638,972	\$ (602,357)
<b>TOTAL LOCAL FUNDS</b>	<b>\$ 81,078,021</b>	<b>\$ 110,677,984</b>	<b>\$ 116,391,044</b>	<b>\$ 5,713,060</b>
<b>FEDERAL FUNDS</b>				
<b>Debt Service - State Share</b>	\$ 9,573,118	\$ 11,385,949	\$ 11,136,715	\$ (249,234)
<b>Minor Cap - State Share</b>	\$ 977,098	\$ 906,012	\$ 912,816	\$ 6,804
<b>All Funds Total</b>	<b>\$ 226,532,851</b>	<b>\$ 265,414,433</b>	<b>\$ 271,767,597</b>	<b>\$ 6,353,164</b>

The District Budget and Financial Statement for Fiscal 2010 includes all Fund Balances. This does not reflect an increase in sources of funds. The additional funds disclosed are restricted.

**CHRISTINA SCHOOL DISTRICT  
FISCAL YEAR 2010  
FINAL BUDGET**

REGULAR SCHOOLS (3300)

	Actual FY 2009	Preliminary Budget FY 2010	Final Budget FY 2010	Comparison Preliminary to Final
<b>IBU General Operating Budget</b>				
00 General District Salaries & OEC	\$ 40,189,011	\$ 45,000,000	\$ 46,304,440	\$ 1,304,440
01 Child Nutritional Services	\$ 1,714,505	\$ 1,910,000	\$ 1,910,000	
02 Curriculum & Instruction Admin. Cost	\$ -	\$ 1,616,407	\$ 1,295,572	\$ (320,835)
03 Alternative Programs	\$ -	\$ 1,992,401	\$ 1,439,118	\$ (553,283)
04 Public Information	\$ 18,483	\$ 42,556	\$ 29,556	\$ (13,000)
05 Adult Educational Services	\$ 277,280	\$ 1,214,648	\$ 1,051,019	\$ (163,629)
07 Transportation	\$ 14,941,752	\$ 15,961,550	\$ 15,160,550	\$ (801,000)
08 Human Resources	\$ 156,624	\$ 94,700	\$ 81,700	\$ (13,000)
09 Facilities Mgt	\$ 775,644	\$ 723,450	\$ 673,450	\$ (50,000)
10 Elementary - Brookside	\$ 32,938	\$ 33,825	\$ 33,825	
11 Eden Center - Technology	\$ 2,694,760	\$ 2,255,840	\$ 2,340,087	\$ 84,247
12 Elementary - Marshall	\$ 78,884	\$ 47,625	\$ 47,625	
13 Student Services Admin	\$ 1,458,203	\$ 693,800	\$ 693,800	
14 Elementary - Jones	\$ 43,217	\$ 32,625	\$ 32,625	
15 Research and Assessment	\$ 218,527	\$ 493,373	\$ 260,070	\$ (233,303)
17 Parent Early Education Cntr	\$ 682,843	\$ 647,193	\$ 603,141	\$ (44,052)
18 Elementary - Downes	\$ 36,794	\$ 29,625	\$ 29,625	
20 Elementary - Gallaher	\$ 57,444	\$ 36,375	\$ 36,375	
21 Elementary - Keene	\$ 75,167	\$ 47,325	\$ 47,325	
22 Elementary - Leasure	\$ 59,816	\$ 53,925	\$ 53,925	
24 Elementary - McClary	\$ 30,240	\$ 28,950	\$ 28,950	
26 Elementary - McVey	\$ 38,797	\$ 36,075	\$ 36,075	
27 Elementary - Porter	\$ -	\$ 46,425	\$ 46,425	
30 Elementary - Smith	\$ 47,380	\$ 41,775	\$ 41,775	
32 Elementary - West Park	\$ 36,270	\$ 27,975	\$ 27,975	
34 Elementary - Wilson	\$ 50,141	\$ 36,075	\$ 36,075	
39 Elementary - Brader	\$ 92,559	\$ 40,350	\$ 40,350	
50 Elementary - Bancroft	\$ 66,545	\$ 25,350	\$ 25,350	
52 Middle School - Bayard	\$ 107,959	\$ 53,925	\$ 53,925	
54 Sarah Pyle Academy	\$ 1,177,948	\$ 1,544,150	\$ 1,544,150	
55 Douglass	\$ -	\$ 50,000	\$ 50,000	
56 Elementary - Elbert Palmer	\$ 35,949	\$ 20,250	\$ 20,250	
58 Elementary - Pulaski	\$ 35,557	\$ 33,525	\$ 33,525	
62 Elementary - Stubbs	\$ 28,859	\$ 28,650	\$ 28,650	
72 Middle School - Gauger	\$ 117,385	\$ 97,575	\$ 97,575	
74 Middle School - Kirk	\$ 88,009	\$ 72,900	\$ 72,900	
76 Middle School - Shue- Medill	\$ 105,214	\$ 83,100	\$ 83,100	
80 Superintendent's Office	\$ 8,603	\$ 101,550	\$ 101,550	
82 Business Office	\$ 9,697,914	\$ 13,820,141	\$ 12,270,226	\$ (1,549,915)
90 High School - Christiana	\$ 132,914	\$ 84,750	\$ 84,750	
92 High School - Glasgow	\$ 126,431	\$ 83,325	\$ 83,325	
93 Special Services	\$ 2,772,907	\$ 8,584,402	\$ 2,574,550	\$ (6,009,852)
94 High School - Newark	\$ 145,717	\$ 111,375	\$ 111,375	
95 Secondary Education (C&I)	\$ 7,430,249	\$ 195,200	\$ 182,817	\$ (12,383)
96 Title I	\$ 15,136,178	\$ 10,604,258	\$ 10,855,780	\$ 251,522
97 Elementary Education (C&I)	\$ -	\$ 5,744,928	\$ 608,710	\$ (5,136,218)
98 Bilingual	\$ -	\$ 3,435,131	\$ 2,721,159	\$ (713,972)
99 Other Federal Programs	\$ 760,187	\$ 464,526	\$ 10,896,283	\$ 10,431,757
<b>Total General Operating Budget</b>	<b>\$ 101,781,804</b>	<b>\$ 118,423,879</b>	<b>\$ 114,881,404</b>	<b>\$ (3,542,475)</b>

The District Budget and Financial Statement for Fiscal 2010 includes all Fund Balances. This does not reflect an increase in sources of funds. The additional funds disclosed are restricted.

REGULAR SCHOOLS (3300)

**CHRISTINA SCHOOL DISTRICT  
FISCAL YEAR 2010  
FINAL BUDGET**

	Actual FY 2009	Preliminary Budget FY 2010	Final Budget FY 2010	Comparison Preliminary to Final
<b>Division I - Title 14, Chapter 13</b>	\$ 80,970,007	\$ 78,955,059	\$ 79,765,000	\$ 809,941
<b>Other Salaries (SFSF funds)</b>	\$ -	\$ 1,544,941	\$ 3,240,501	\$ 1,695,560
<b>Tuition</b>	\$ 10,835,403	\$ 22,730,853	\$ 22,465,689	\$ (265,164)
<b>Major Capital Improvements</b>				
Debt Service - Local	\$ 9,393,635	\$ 9,013,067	\$ 9,013,067	
Debt Service - State	\$ 9,573,118	\$ 11,385,949	\$ 11,136,715	\$ (249,234)
<b>Minor Capital Improvements</b>	\$ 1,261,535	\$ 1,150,800	\$ 1,150,800	
<b>Loan Payment State</b>	\$ 3,000,000	\$ 2,665,097	\$ 2,665,097	
<b>TOTAL EXPENSES</b>	<b>\$ 216,815,502</b>	<b>\$ 245,869,646</b>	<b>\$ 244,318,273</b>	<b>\$ (1,551,372)</b>
<b>FY 10 Targeted Available Funds</b>	<b>\$ 9,717,349</b>	<b>\$ 19,544,787</b>	<b>\$ 27,449,323</b>	

Total Projected Receipts	\$ 271,767,597
Total Projected Expenses	\$ 244,318,273
	<u>\$ 27,449,324</u>
Tuition Carry forward	\$ (7,448,352)
Debt Service Carry forward	\$ (4,019,933)
State Funds Carry forward	\$ (2,400,000)
Current Reserve Balance	\$ (3,700,000)
FY 10 Targeted Available Funds (Restricted and Unrestricted)	<u>\$ 9,881,039</u>

Note: Fiscal 2009 did not include information regarding Tuition Tax and Debt Service Fund balances. Targeted Available Funds plus reserves must be sufficient to provide for District funding needs from fiscal year end until receipt of local taxes in October 2010

**CHRISTINA SCHOOL DISTRICT  
FISCAL YEAR 2010  
FINAL BUDGET**

Delaware School for the Deaf(5100)

	Actual FY 2009	Preliminary Budget FY 2010	Final Budget FY 2010	Comparison Preliminary to Final
<b>STATE FUNDS</b>				
<b>Division I - Title 14, Chapter 13</b>	\$ 4,947,915	\$ 5,100,000	\$ 4,900,000	\$ (200,000)
<b>Division II</b>	\$ 144,825	\$ 140,000	\$ 133,410	\$ (6,590)
<b>Division III</b>	\$ 186,550	\$ 186,550	\$ 178,938	\$ (7,612)
<b>Other State Funds (incl SFSF)</b>	\$ 434,870	\$ 434,870	\$ 319,311	\$ (115,559)
<b>TOTAL STATE FUNDS</b>	<b>\$ 5,714,160</b>	<b>\$ 5,861,420</b>	<b>\$ 5,531,659</b>	<b>\$ (329,761)</b>
<b>LOCAL FUNDS</b>				
<b>Current Operations</b>	\$ 956,129	\$ -	\$ -	
<b>Tuition</b>	\$ 1,771,022	\$ 3,278,580	\$ 3,408,340	\$ 129,760
<b>Other Local Funds</b>	\$ 109,343	\$ 120,277	\$ 120,277	\$ 0
<b>TOTAL LOCAL FUNDS</b>	<b>\$ 2,836,494</b>	<b>\$ 3,398,857</b>	<b>\$ 3,528,617</b>	<b>\$ 129,760</b>
<b>FEDERAL Programs</b>	\$ -	\$ -		
<b>Debt Service - State Share (100%)</b>	\$ 985,712	\$ 1,359,428	\$ 1,359,428	
<b>Minor Cap - State Share</b>	\$ -	\$ -		
<b>All Funds Total</b>	<b>\$ 9,536,366</b>	<b>\$ 10,619,705</b>	<b>\$ 10,419,704</b>	<b>\$ (200,001)</b>

	Actual FY 2009	Preliminary Budget FY 2010	Comparison FY10 Budget Actual FY 09
<b>IBU General Operating Budget</b>			
00 <b>General</b>	\$ 3,403,150	\$ 3,743,465	\$ 3,743,464
02 <b>Deaf/ Blind Program</b>			
40 <b>Sterck School</b>	\$ 378,920	\$ 416,812	\$ 416,812
41 <b>Sterck Dorm</b>		\$ -	
<b>Division I - Title 14, Chapter 13</b>	\$ 4,947,799	\$ 5,100,000	\$ 4,900,000
<b>Federal Funds</b>	\$ -	\$ -	
<b>Major Capital Improvements</b>			
Debt Service - State	\$ 985,712	\$ 1,359,428	\$ 1,359,428
<b>Minor Capital Improvements</b>	\$ -	\$ -	
<b>All Funds Total</b>	<b>\$ 9,715,581</b>	<b>\$ 10,619,705</b>	<b>\$ 10,419,704</b>

**CHRISTINA SCHOOL DISTRICT  
FISCAL YEAR 2010  
FINAL BUDGET**

REACH Program (5600)

<b>STATE FUNDS</b>	<b>Actual FY 09</b>	<b>Preliminary FY2010 Budget</b>	<b>Final Budget FY 2010</b>	<b>Comparison Preliminary to Final</b>
<b>Division I - Title 14, Chapter 13</b>	\$ 2,124,034	\$ 2,124,034	\$ 1,900,000	\$ (224,034)
<b>Division II</b>	\$ 92,688	\$ 90,000	\$ 106,091	\$ 16,091
<b>Division III</b>	\$ 119,392	\$ 119,392	\$ 143,494	\$ 24,102
<b>Other State Funds (inc SFSF)</b>	\$ 62,577	\$ 62,577	\$ 72,734	\$ 10,157
<b>TOTAL STATE FUNDS</b>	<b>\$ 2,398,691</b>	<b>\$ 2,396,003</b>	<b>\$ 2,222,319</b>	<b>\$ (173,684)</b>
 <b>LOCAL FUNDS</b>				
<b>Current Operations</b>	\$ 1,002,085	\$ -	\$ -	
<b>Tuition</b>	\$ 85,844	\$ 2,260,301	\$ 2,260,301	
<b>Other Local Funds</b>	\$ 101,338	\$ 101,338	\$ 101,338	
<b>TOTAL LOCAL FUNDS</b>	<b>\$ 1,189,267</b>	<b>\$ 2,361,639</b>	<b>\$ 2,361,639</b>	
<b>FEDERAL Programs</b>	\$ -	\$ -		
<b>Debt Service - State Share</b>	\$ 1,291	\$ 1,123	\$ 1,223	
<b>Minor Cap - State Share</b>	\$ -	\$ -		
<b>All Funds Total</b>	<b>\$ 3,589,249</b>	<b>\$ 4,758,765</b>	<b>\$ 4,585,181</b>	<b>\$ (173,584)</b>

<b>IBU</b>	<b>General Operating Budget</b>	<b>Actual FY 09</b>	<b>Preliminary FY2010 Budget</b>	<b>Final Budget FY 2010</b>	<b>Comparison FY10 Budget Actual FY 09</b>
00	<b>General</b>	\$ 2,201,627	\$ 2,421,790	\$ 2,421,790	
	<b>Division I - Title 14, Chapter 13</b>	\$ 2,123,232	\$ 2,124,034	\$ 1,900,000	\$ (224,034)
	<b>Federal Funds</b>	\$ -	\$ -	\$ -	
	<b>Transportation</b>	\$ -	\$ -	\$ -	
	<b>Major Capital Improvements</b>				
	<b>Debt Service - State</b>	\$ 1,291	\$ 1,123	\$ 1,183	\$ 60
	<b>Minor Capital Improvements</b>	\$ -	\$ -		
	<b>All Funds Total</b>	<b>\$ 4,326,150</b>	<b>\$ 4,546,947</b>	<b>\$ 4,322,973</b>	<b>\$ (223,974)</b>

**CHRISTINA SCHOOL DISTRICT  
FISCAL YEAR 2010  
FINAL BUDGET**

ILC Program (5900)

	Actual FY 09	Preliminary FY2010 Budget	Final Budget FY 2010	Comparison Preliminary to Final
<b>STATE FUNDS</b>				
Division I - Title 14, Chapter 13	\$ 4,475,851	\$ 4,475,215	\$ 4,200,000	\$ (275,215)
Division II	\$ 463,441	\$ 460,000	\$ 449,015	\$ (10,985)
Division III	\$ 517,200	\$ 517,200	\$ 501,037	\$ (16,163)
Other State Funds (inc SFSF)	\$ 215,258	\$ 215,258	\$ 266,049	\$ 50,791
<b>TOTAL STATE FUNDS</b>	<b>\$ 5,671,750</b>	<b>\$ 5,667,673</b>	<b>\$ 5,416,101</b>	<b>\$ (251,572)</b>
<b>LOCAL FUNDS</b>				
Current Operations	\$ 3,340,338			
Tuition	\$ 242,488	\$ 2,493,869	\$ 2,493,869	
Other Local Funds	\$ 171,988	\$ 171,988	\$ 171,988	
<b>TOTAL LOCAL FUNDS</b>	<b>\$ 3,754,815</b>	<b>\$ 2,665,857</b>	<b>\$ 2,665,857</b>	
FEDERAL Programs	\$ -	\$ -	\$ -	
Debt Service - State Share	\$ -	\$ -	\$ -	
Minor Cap - State Share	\$ -	\$ -	\$ -	
<b>All Funds Total</b>	<b>\$ 9,426,565</b>	<b>\$ 8,333,530</b>	<b>\$ 8,081,958</b>	<b>\$ (251,572)</b>

	Actual FY 2008	Preliminary Budget FY 2009	Comparison FY10 Budget Actual FY 09
IBU General Operating Budget			
00 General Expenses	\$ 3,507,559	\$ 3,858,315	\$ 3,858,315
Division I - Title 14, Chapter 13	\$ 4,475,215	\$ 4,475,215	\$ 4,200,000
Federal Funds	\$ -	\$ -	\$ -
Transportation	\$ -	\$ -	\$ -
Minor Capital Improvements	\$ -	\$ -	\$ -
<b>All Funds Total</b>	<b>\$ 7,982,774</b>	<b>\$ 8,333,530</b>	<b>\$ 8,058,315</b>

DELAWARE AUTISM PROGRAM (6000)

CHRISTINA SCHOOL DISTRICT  
FISCAL YEAR 2010  
FINAL BUDGET

STATE FUNDS	Actual FY 09	Preliminary FY2010 Budget	Final Budget FY 2010	Comparison Preliminary to Final
Division I - Title 14, Chapter 13	\$ 12,986,710	\$ 12,985,163	\$ 12,100,000	\$ (885,163)
Division II	\$ 532,957	\$ 525,000	\$ 522,098	\$ (2,902)
Division III	\$ 671,580	\$ 671,580	\$ 683,892	\$ 12,312
Other State Funds (inc SFSF)	\$ 565,912	\$ 565,912	\$ 420,000	\$ (145,912)
<b>TOTAL STATE FUNDS</b>	<b>\$ 14,757,159</b>	<b>\$ 14,747,655</b>	<b>\$ 13,725,990</b>	<b>\$ (1,021,665)</b>
<b>LOCAL FUNDS</b>				
Current Operations	\$ 3,907,125	\$ -	\$ -	
Tuition	\$ 4,273,009	\$ 7,365,644	\$ 7,365,644	
Other Local Funds	\$ 262,882	\$ 262,882	\$ 262,882	
<b>TOTAL LOCAL FUNDS</b>	<b>\$ 8,443,015</b>	<b>\$ 7,628,526</b>	<b>\$ 7,628,526</b>	
FEDERAL Programs	\$ -	\$ -	\$ -	
Debt Service - State Share	\$ 497,126	\$ -	\$ -	
Minor Cap - State Share	\$ -		\$ -	
<b>All Funds Total</b>	<b>\$ 23,697,300</b>	<b>\$ 22,376,181</b>	<b>\$ 21,354,516</b>	<b>\$ (1,021,665)</b>

IBU 00	Actual FY 09	Preliminary FY2010 Budget		Comparison FY10 Budget Actual FY 09
General Operating Budget				
General Expenses	\$ 8,537,289	\$ 9,391,018	\$ 9,000,000	\$ (391,018)
Division I - Title 14, Chapter 13	\$ 12,985,163	\$ 12,985,163	\$ 12,100,000	\$ (885,163)
Federal Funds/ Special Programs	\$ -	\$ -	\$ -	
Transportation	\$ -	\$ -	\$ -	
Major Capital Improvements				
Debt Service - State	\$ 497,126	\$ -	\$ -	
Minor Capital Improvements	\$ -		\$ -	
<b>All Funds Total</b>	<b>\$ 22,019,578</b>	<b>\$ 22,376,181</b>	<b>\$ 21,100,000</b>	<b>\$ (1,276,181)</b>