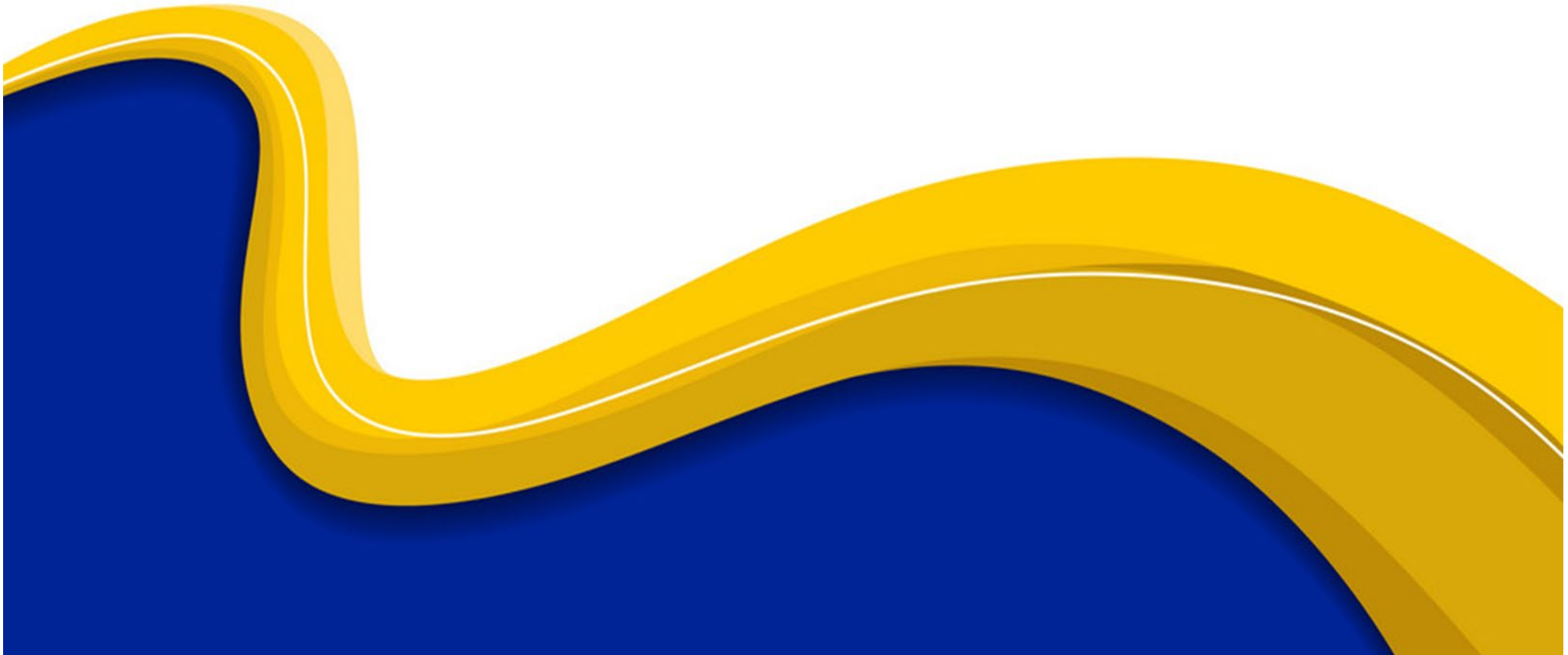




1899 S. College Avenue, Newark, Delaware 19702  
Newark/Wilmington, New Castle County

# FY2023 FINAL BUDGET

July 1, 2022 through June 30, 2023



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## A. EXECUTIVE SUMMARY

For Delaware school districts, and a majority of others in the nation, the most telling indicators of financial health are the carryover of discretionary operating funds and the ability of the district to service its debt. In the case of Christina School District (CSD), carryover is the most significant indicator.

CSD receives local tax revenue throughout the year, with the bulk coming at the end of October. The district also receives some partial allocations of state funds in early July. For Christina School District, the low point of discretionary operating funds availability occurs in September-October of each year.

The Chief Financial Officer’s analysis found that the district’s unencumbered discretionary operating state and local funds carryover needs to be at or above \$12.5M and the unencumbered tuition tax carryover needs to be at or above \$3.1M unencumbered with a preferred unencumbered carryover amount of at least \$4.9M unencumbered. Failure to meet these minimums, particularly for operating funds, indicates an immediate need for cuts and/or a referendum. This budget meets these standards, especially thanks to the passage of the June 2020 referendum by our community.

APPR	Estimated June 30 FY2023	Actual June 30 FY2022	Actual June 30 FY2021	Actual June 30 FY2020	Actual June 30 FY2019
<b>State Discretionary</b>					
00159 Div II - Energy	\$ -	\$ 68,098.35	\$ -	\$ -	\$ -
05165 Div II - AOC	\$ -	\$ 1,028,312.41	\$ 836,141.33	\$ 1,357,258.93	\$ 624,978.28
05186 Div III - Equalization	\$ -	\$ -	\$ -	\$ -	\$ -
05194 Excellence Option	\$ -	\$ -	\$ -	\$ -	\$ -
05289 Ed Sustainment	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Local Discretionary</b>					
91201 Reimbursement	\$ 1,323,698.27	\$ 1,214,271.77	\$ 914,882.92	\$ 845,763.88	\$ 783,204.79
91464 Summer School	\$ -	\$ 3,610.94	\$ 3,610.94	\$ 3,610.94	\$ 3,610.94
91603 CSCR (Cost Recovery)	\$ -	\$ 30,777.42	\$ 188,191.49	\$ 23,589.28	\$ -
91691 Indirect Costs	\$ 5,761,366.17	\$ 4,902,538.53	\$ 4,404,071.73	\$ 1,828,171.49	\$ 865,168.90
91692 E-Rate	\$ -	\$ 116,348.57	\$ 153,458.91	\$ 139,891.18	\$ 98,402.35
98000 Local	\$ 17,565,445.63	\$ 22,834,111.77	\$ 11,508,225.18	\$ 1,145,872.95	\$ 3,913,879.22
98036 Reserve	\$ 12,000,000.00	\$ 10,000,000.00	\$ 8,000,000.00	\$ 6,708,302.73	\$ 6,708,302.73
<b>DISCRETIONARY OPER BAL</b>	<b>\$ 36,650,510.07</b>	<b>\$ 40,198,069.76</b>	<b>\$ 26,008,582.50</b>	<b>\$ 12,052,461.38</b>	<b>\$ 12,997,547.21</b>
Encumbrances		\$ (3,273,259.32)	\$ (3,294,792.03)	\$ (1,353,431.95)	\$ (2,091,347.35)
<b>UNENCUMBERED OPER BAL</b>		<b>\$ 36,924,810.44</b>	<b>\$ 22,713,790.47</b>	<b>\$ 10,699,029.43</b>	<b>\$ 10,906,199.86</b>
<b>TUITION</b>					
		<b>FY2022</b>	<b>FY2021</b>	<b>FY2020</b>	<b>FY2019</b>
91050 Tuition		\$ 7,807,583.15	\$ 4,056,272.20	\$ 236,019.36	\$ 815,504.33
91051 NCC Preschool MOU		\$ 695,822.76	\$ -	\$ -	\$ -
91064 Pvt Placement		\$ 502,727.13	\$ 495,844.57	\$ 190,485.89	\$ 88,057.43
91066 Bilingual		\$ 535,529.73	\$ 55,206.02	\$ 18,564.32	\$ 100,459.64
91085 Needs Based		\$ 932,723.98	\$ 1,013,250.13	\$ 613,921.31	\$ 516,354.99
91662 Sarah Pyle		\$ 617,351.58	\$ 298,194.06	\$ 289,506.83	\$ 126,816.64
<b>TUITION BALANCE</b>		<b>\$ 11,091,738.33</b>	<b>\$ 5,918,766.98</b>	<b>\$ 1,348,497.71</b>	<b>\$ 1,647,193.03</b>
Encumbrances		\$ (1,142,519.68)	\$ (924,283.49)	\$ (608,054.05)	\$ (558,626.47)
<b>UNENCUMBERED TUITION BAL</b>		<b>\$ 9,949,218.65</b>	<b>\$ 4,994,483.49</b>	<b>\$ 740,443.66</b>	<b>\$ 1,088,566.56</b>
<b>DEBT SERVICE</b>					
		<b>FY2022</b>	<b>FY2021</b>	<b>FY2020</b>	<b>FY2019</b>
91000 Debt Service		\$ 3,591,404.39	\$ 3,899,530.33	\$ 2,960,951.73	\$ 3,035,664.02
<b>CAFETERIA</b>					
		<b>FY2022</b>	<b>FY2021</b>	<b>FY2020</b>	<b>FY2019</b>
91100 Loc Cafeteria		\$ 3,493,971.44	\$ 745,241.48	\$ 1,000,898.33	\$ 2,373,581.36
Encumbrances		\$ (75,476.88)	\$ (128,546.08)	\$ (191,812.57)	\$ (60,702.06)
<b>UNENC CAFETERIA BAL</b>		<b>\$ 3,418,494.56</b>	<b>\$ 616,695.40</b>	<b>\$ 809,085.76</b>	<b>\$ 2,312,879.30</b>

## B. ORGANIZATIONAL

### 1. General Overview of the District

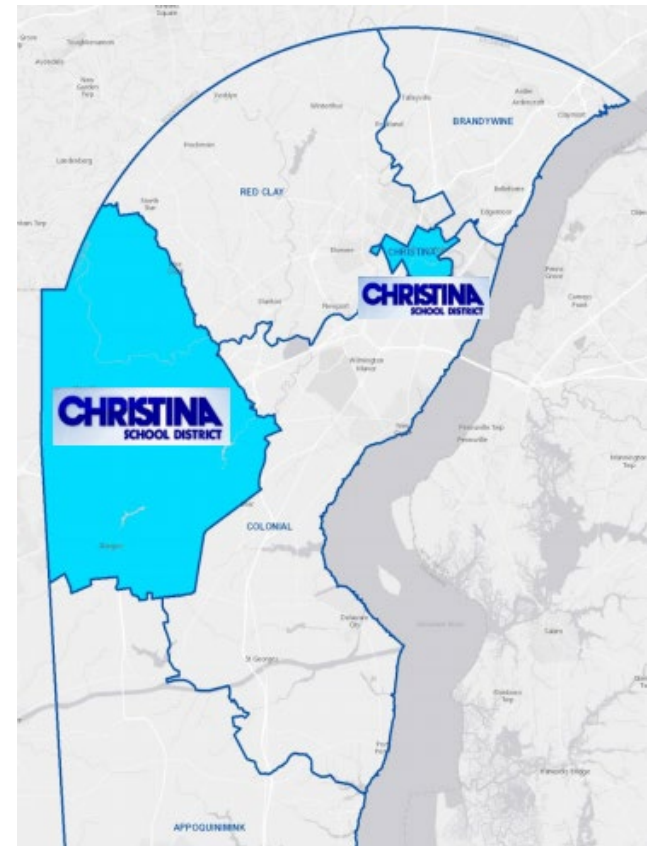
Christina School District (CSD) is a governmental unit of the State of Delaware, a reorganized public school district operating schools and programs under Title 14, Delaware Code. The district is dependent on state funding which comprises a majority of financial support of district schools and programs. CSD has taxing authority under 14 Del C. which enables the district to supplement state and federal funds. Christina is a local education agency (LEA) supported by the Delaware Department of Education (DOE), Delaware’s state education agency (SEA).

The district provides educational services for students of all ages. CSD primarily educates students in traditional K-12 public school programs. Christina School District also has programs that provide special education services for eligible students from birth through pre-Kindergarten and on through age 21. CSD also has adult education programs supporting learning for students of all ages.

The Christina School District serves more than 13,000 students and employs 3,300 people. Our district currently serves the City of Newark and its surrounding suburban areas as well as part of the City of Wilmington. CSD students live in two non-contiguous geographic zones established under a court order in 1978. The district is one of very few such non-contiguous districts in the nation. Christina School District covers over 66 square miles in New Castle County, Delaware.

Christina has two early education centers, 14 elementary schools, two elementary/middle schools, three middle schools, and three traditional comprehensive high schools. In addition, the district is home to the Brennen School, Delaware School for the Deaf, Douglass School, REACH Program, Middle School Honors Academy at Christiana High School, Networks School for Employability Skills, and Sarah Pyle Academy. In 2020, the district established the CSD Virtual Academy.

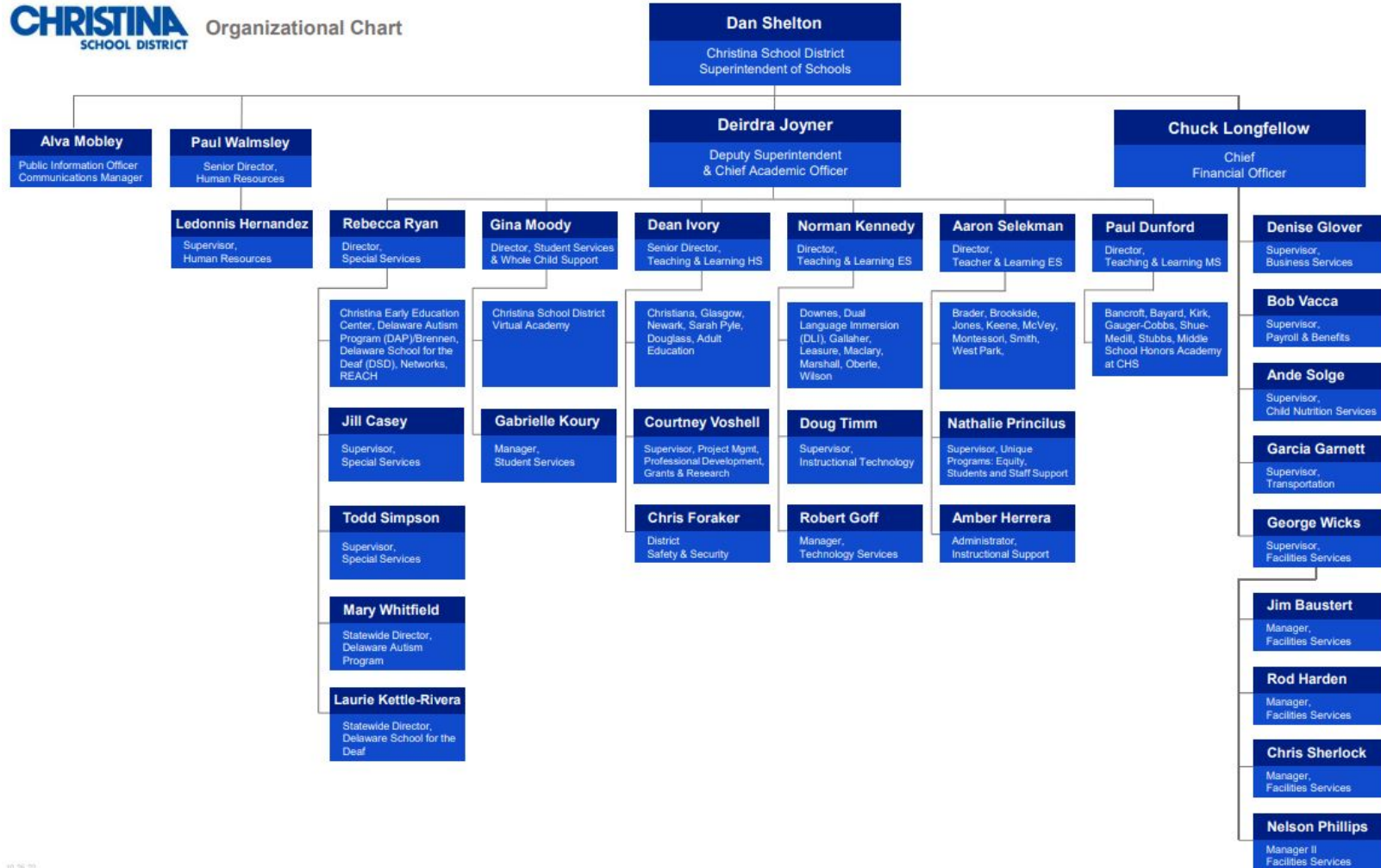
Christina serves a diverse student population and is proud to be part of the culturally and historically rich region of northern Delaware. Approximately 40% of our students are African-American, 28% white, 21% Hispanic or Latino, 6% Asian-American, 5% Multi-Racial, <1% Native American and <1% Native Hawaiian/Pacific Islander. Approximately 14% of students are English Learners, and about 24% of students have disabilities. Approximately 32% of students come from low-income homes.



## 2. Governance Structure

### a. Administration

Christina School District underwent a reorganization in fall of 2020 to ensure a renewed focus on teaching and learning as well as supporting schools. The organizational chart below was updated in October 2022. The latest charts are posted on the district web site.



**b. Board of Education**

The seven-member Christina School District Board of Education is the governing body of the Christina School District. Members of the Board are elected to five year terms, or appointed in certain limited circumstances. Board membership is an unpaid volunteer role. The Board sets policy, approves budgets, acts on recommendations of the Superintendent, and fulfils other duties as required by state law and regulation.

Board Members

Dr. Naveed Baqir	Nominating District F	Term expires June 30, 2026
Monica Moriak	Nominating District B	Term expires June 30, 2026
Dr. Claire O’Neal	Nominating District D	Term expires June 30, 2024
Donald Patton	Nominating District G	Term expires June 30, 2026
Fred Polaski	Nominating District C	Term expires June 30, 2023
Dr. Keeley Powell	Nominating District E	Term expires June 30, 2023
Alethia Smith-Tucker	Nominating District A	Term expires June 30, 2025
Dr. Dan Shelton, Executive Secretary	Superintendent (Non-voting)	

Board of Education Mission Statement

Our Mission is to educate each student to succeed through:

- Expectations of excellence
- Safe working and learning environments
- Respect for diversity, and
- Caring and knowledgeable staff members.

Beliefs of the Christina Board of Education

- All children can and all children must learn and achieve at high levels when they are entrusted to our educators. Anything short of striving to attain this is a breach of our professional and moral responsibility
- We must aspire to a trajectory of high expectation to which we hold ourselves, all our employees, all our parents, and all our students
- Safe and orderly learning environments are critical to support student achievement

- Our teachers must demonstrate the ability and the desire to educate each child at a high level, but our school system has an obligation to quantify and specify the nature of work our teachers are to do. Without that clarify, we will fail
- Everyone must be held accountable through regular and multiple uses of student performance data
- We have a responsibility to enable children to develop positive and healthy behaviors and attitudes around issues of racial, socioeconomic, ethnic, religious, familial, gender, and other diversity
- Equity and excellence in tandem are paramount. We also believe that equity without excellence is nothing more than tokenism and excellence without equity is nothing more than privilege
- High performing students need to be challenged just as much as all other children
- Every Christina School District employee and volunteer is an educator. Our educators have a huge capacity to change lives for the better – and our young people will rise to the expectations we place on them
- Public education will not survive without public support and that our goal for the Christina School District to go from good to great will require commitment to hard work, focus, intensity, and investment
- Parents/Guardians play an important and influential role in the educational success of a child. We must frequently invite and strongly encourage their valuable contributions
- The Board of Education, Christina School District Educators, and Parents/Guardians must work as a team. When we all work together, we will better enable students to achieve more and at a faster pace.

### **3. District Vision, Mission and Goals**

District Vision Statement: Together, educating every student for excellence.

District Mission Statement: The mission of the Christina School District is to improve student outcomes and give every student opportunities to learn in an academically challenging, safe, equitable, and nurturing school environment. We pledge to value parents, caregivers, and families as partners in educating all students to learn, live, and lead in the 21st century and beyond.

District Goals and Objectives: CSD began the most recent strategic planning process in 2021 by partnering with facilitators, engaging stakeholder groups, and beginning the action planning process. By January 2022, the district had formed action planning advisory teams consisting of staff, students, and community stakeholders for input. The strategic plan has three themes with several objectives within each theme.

The **Whole Child** theme has the following objectives: (1) enhance positive connections with students; (2) increase equitable access to program opportunities; (3) increase access to wellness, mental health, and social emotional resources and support; (4) ensure racial and cultural competency; and (5) ensure infrastructure supports the well-being of each student.

The **Teaching and Learning** theme has the following objectives: (1) define successful graduates in collaboration with our community; (2) ensure an aligned, rigorous, inclusive and current curriculum, with instruction that meets individual student needs; (3) ensure infrastructure supports instructional requirements; (4) increase exposure, alignment and access to career pathways; (5) hire and retain diverse and high quality teachers and staff; and (6) enhance professional growth for all staff.

The **Community Pride and Connection** theme has the following objectives: (1) enhance family engagement, (2) increase community partnerships, (3) ensure trust and confidence of the community through strong relationships and positive interactions, (4) ensure infrastructure promotes confidence and pride in the district, and (5) ensure trust in leadership and management of the district.



#### 4. Budget Process

##### a. Budget Policy

Christina School District’s budgeting and accounting process is governed by Board Policy (5000 series, Fiscal Management), Delaware Code (mainly Title 14 and Title 29), Delaware Administrative Code (Title 14), and other state guidelines such as the Delaware Budget and Accounting Policy Manual (BAM). The BAM is publically-accessible via <https://budget.delaware.gov/accounting-manual/index.shtml>.

##### b. Major Categories

Agency – state-assigned six digit agency number.

- 950000 Department of Education
- 953300 Christina School District
- 955100 Delaware School for the Deaf/Statewide Programs
- 955600 REACH
- 956000 Brennen





Appropriation – state-assigned five-digit code used to control spending, track revenue collections, and to track available balances.

Appropriations are allocations for specific purposes, or specific accounts used to segregate funds (e.g., a spending line). Note – there are sometimes exceptions to these categories depending on how they are funded behind the scenes at the state level, but they are rare.

- 0XXXX - State Appropriations
- 1XXXX - State Appropriations
- 4XXXX - Federal Appropriations
- 5XXXX - Capital Appropriations
- 9XXXX - Local Appropriations

Fund – district-specific classification of appropriations based on intended/permissible use. (No relation to the three-digit Fund in the State of Delaware chart of accounts.) For special schools (DSD, REACH, Brennen) there is only an Operating Fund.

- Operating Fund - used to fund the ordinary operations of the school district
- Debt Service Fund - used to pay principal and interest on the district's bonded debt obligations
- Tuition Fund - used to fund operating expenses typically (but not exclusively) to support special education students as allowed by law
- Match Fund - used to fund local match appropriations as allowed by law
- Federal Grant Fund - used to track federal grant allocations and expenditures
- Cafeteria Fund - used to fund school nutrition operations
- Internal Accounts Fund - used to track school student activity fund balances and expenditures
- Capital Fund - used for major capital construction or renovations

Purpose – district-specific classification of appropriations based on source and flexibility of purpose.

- State Discretionary - high degree of flexibility as enabled by law and/or regulation
- State Restricted - purpose is restricted by law and/or regulation
- Local Discretionary - high degree of local flexibility
- Local Restricted - flexibility is limited due to referendum ballot, grantor/donor restrictions, etc.
- Federal - purpose is restricted by law and grant guidelines
- Bond - purpose is restricted by law, regulation, and/or referendum; paid off over 20 years via debt service

Operating Unit – eight-digit code for a major expenditure budget unit, usually by department, school, program, or function. Expenditures for the Preliminary and Final Budgets are presented by Operating Unit.

Program Code – five-digit code for a minor expenditure budget unit as a subcategory of an Operating Unit. Expenditures to date will be reported by Operating Unit and Program Code in the monthly reports to the Citizens’ Budget Oversight Committee (CBOC) and the Board of Education.

Detail on Operating Units and Program Codes is provided on the budget page on the CSD web site.

Account Code – five digit state standardized purpose-based coding of expenditures. For a list of state account codes and information on how they impact standardized statewide transparency reporting, go to <https://www.doe.k12.de.us/domain/558> on the DOE web site.

School Code – state-provided code in format XX-YYYY where XX is a two-digit district code (Christina is 33) and YYYY is a four-digit school code. A statewide list of school codes (including CSD schools) is also available at <https://www.doe.k12.de.us/domain/558> on the DOE web site.

Bud Ref versus Bud Year – this budget shows revenue and expenditure budgets for the current Bud Ref (Budget Reference). The Bud Ref is the fiscal year in which funds were appropriated or received. There is also Bud Year (Budget Year) which, for expenditures, is the fiscal year in which funds are spent, regardless of the year appropriated. This distinction is important to understand. The revenue and expenditure budgets presented in this budget document are for funds appropriated in this fiscal year. They may or may not be expended in the current fiscal year.

The monthly reports to the CBOC and Board show expenditure reports for both. There are Operating Unit and Operating Unit/Program Code reports that are for the current Bud Ref budget. There are also reports by account code which disclose all expenditures in the current Bud Year.

### **c. Annual Budget Timeline**

#### April-June

- Forecast *final* revenues/expenditures for current FY
- Meet with schools and departments to discuss upcoming needs
- Make Superintendent aware of potential major budget issues
- Project next fiscal year revenues based on forecasted final revenues/expenditures, draft State budget, and other known factors

#### June-July

- State budget approved by June 30
- New state fiscal year begins July 1. State pre-loads state appropriations in CSD’s “account” (typically 75%)
- Create annual tax warrant
- Draft preliminary budget based on final State budget and prior year figures
- Preliminary budget and tax warrant presented to the Board for approval
- Federal grant application window opens – districts can apply through the DOE Consolidated Grant Application

### September-February

- September 30<sup>th</sup> Unit Count
- Federal fiscal year begins (October 1)
- Unit count finalized by DOE
- Balance of State money allocated to districts
- Governor’s Recommended Budget for the upcoming fiscal year issued in January
- Prepare final budget for Board approval
- Special program tuition billing

### Year-round

- If needed, amendments to the final budget are presented to the Board
- Monitoring and reporting
  - CFO monitors appropriation balances and expenditure budget
  - Payroll staff monitor reports after each payroll disbursement
  - Finance staff, schools and departments review reports weekly/monthly as applicable
  - Monthly reporting to CBOC, Board, public
  - Financial Position Reports – August, February, May
  - Annual audits performed by State Auditor of Accounts (results posted on AoA web site)



### Capital

- Spring/Summer – Staff prepares recommendation for capital funding requests for Board consideration
- Summer – Staff prepares Certificate of Necessity (CN) application
- Certificate of Necessity applications due to DOE by August 31
- DOE approves or denies CNs typically by October 31
- Approved CNs requiring a local share enable districts to hold referenda within a year of the CN issue date
- Approved CNs are included in the Governor’s Recommended Bond Bill
- On successful referendum, CFO applies to the State for note/bond funding to support capital projects

#### **d. Budgeting Goals**

##### General Goals

- Support the District’s mission and goals
- Develop a transparent budget document that tells the big-picture story regarding our revenue and expenditure budgets, fund balances, tax rates and revenue, and bonded debt
- Build and maintain our reserve

#### **e. Transparency**

In addition to reports available through the CSD web site and Board agendas, statewide information is made available by the state via the Delaware Open Data Project. Christina has requested that the Delaware Division of Accounting and the Delaware Department of Technology and Information expand their data sets to include more of the elements listed above, namely School Code, Operating Unit, Program Code, and Appropriation to enhance the public’s visibility into state agency and school district spending. State data sets currently available include:

- [State of Delaware Online Checkbook](#)
- [State of Delaware Employee Credit Card Transactions](#)

Other information on Delaware schools is available via [Delaware Educational Statistics Reports](#).



## C. FINANCIAL

### 1. Sources of Funds

#### a. State Funds

Christina School District's largest source of operating funds is the State of Delaware, which provides funding for public education in a number of categories. Calculations for these funds are primarily driven by the September 30 Unit Count. This is a process to determine the actual number of students in class as of the last school day in September. Units are derived by the number of students within a building/program/district. The level of support required (need) is established by the district's educational diagnosticians under guidance of the Department of Education. Units are the primary driver of many other state funding allocations.

Student Category Divisors						
Needs-Based Spec Ed	Regular Ed		Special Ed		Needs-Based Special Ed	
Pre K	Grades K-3	Grades 4-12	Basic (K-3)	Basic (4-12)	Intensive	Complex
12.8	16.2	20	10.2	8.4	6	2.6

For example, the district earns one Division I Unit for each twenty Regular Education students in the fourth through twelfth grades.

Division I funds are utilized to pay the state share of salaries, health benefits, and other employment costs (OEC) for all state-authorized positions. These funds may be used for most classifications of district employees. Other employment costs include the employer portion of Social Security; Medicare; Workers' Compensation insurance; and Unemployment insurance. Division I Units represent the number of earned teaching units based on student population as established during the September 30 Unit Count.

Division II funds are generated through the district's unit count (enrollment) and are comprised of Division II - Energy funds at \$2,387 per unit and Division II - All Other Costs (AOC) at \$2,925 per unit. Division II - All Other Costs is used for materials and supplies. Division II funding is calculated based on the number of Division I units with adjustments made for vocational funding.

Division III is intended to equalize the revenue for all Delaware school districts based on a statewide formula, with annual adjustments in accordance with a sales-to-assessment survey of real estate values. Although Delaware Code indicates annual adjustments, the rates have been frozen since 2009. These funds are utilized to offset local salaries and other employment costs and currently generate \$6,465 per unit for CSD.

Educational Sustainment Fund supports local salary and other employment expenses. The amount provided per unit is established based on the total number of statewide units.

Transportation Funds are provided through a formula to provide student transportation to and from school. This funding is allocated based on the district's routes and miles associated with each route. Each route is approved by the state, and only includes the miles between the first student pick-up and the last student drop-off. Mileage between bus yards (storage facilities) and the first pick-up/last drop-off are referred to as "deadhead" miles and are not covered by the state. The State Legislature approved funding for this year at 90% of calculated costs. Costs for Transportation provided by the district is greater than the 10% unfunded amount. Cost to the district for transportation of students to and from school provided by third party contractors is limited to the 10% unfunded amount; however, the local costs for district-employee supported routes exceeds the 10% share.

Vocational Education Funds ("509") is provided for supplies, materials and equipment for Department of Education approved career technical education (CTE) programs offered in our secondary schools (middle and high schools). Vocational funding is calculated based upon the number of hours students have enrolled in State approved vocational programs.

Other State Funds represent any number of state pass-through funds or staffing units. Some of these include Cafeteria Salaries, Driver Education, Parent Early Education Center, Adult Education, Professional Development, and Related Services/Contractual Options (cash out of related services units to provide hard to fill services for students with special educational needs). There are several state other state resources such as Technology Block Grant, Opportunity Fund, Substitute Teacher Block Grant, Wilmington Schools, Year-Long Residencies, and Mental Health.

#### **b. Local Funds**

The next largest source of funds is local revenue, most of which is raised through property taxes, with some other sources such (but not limited to) as indirect costs on grants, reimbursements, cafeteria, fees, grants and donations. A Tax Warrant, established by the Christina School District Board of Education every June/July, directs the New Castle County Government to collect taxes as established in Delaware State Code. Property taxes for Delaware public education generally fall into one of four categories:

General Operations are primarily funded through real estate taxes referred to as Operating Tax or Current Expense Tax. The tax rate is established by two components. **The first 46.8 cents** (per \$100 of assessed value) is the rate of the former New Castle County School District at the time of its dissolution in June 1981. This rate is fixed and established pursuant to 14 Del. C. §1925(b). This is also referred to as the "New Castle County Tax Pool." The New Castle County School Tax District is an entity that exists pursuant to sections 1028 and 1925 of 14 Del. C. and has no legal purpose but to collect and distribute property taxes on behalf of the four school districts (Christina, Red Clay, Colonial, and Brandywine) which were part of the New Castle County School District. Funds contributed to the tax pool are redistributed based upon earned units. The allocation calculation of the Tax Pool was frozen in FY2012 (Brandywine 20.73980398%, Christina 31.29939930%, Colonial 18.87448625%, Red Clay 29.08631046%). It is projected that the District will lose over \$800K of tax receipts to the tax pool. The remaining \$1.692 was established through the referendum process, and includes 10 cents of restricted funds established in 2003. **Total Current Expense Tax rate is \$2.16** (per \$100 of assessed value).

Students have an option to receive public education at a public charter school or to “choice” to another district in the state. Should the student select either of these options, the local operating receipts are reduced through the charter and choice payment process. Charter and Choice transfers this year resulted in a total outflow of around \$41M (including transfers out of operating and tuition tax revenue). Net outgoing transfers are treated as a reduction in tax revenue since the funds expended by a charter school or school of choice will be booked on the charter’s or other district’s ledger. This fiscal year, we project an increase in the number of students attending charter schools because of continued growth of existing local charter schools.

**Debt Service Tax** raises funds annually to pay debt service (principal and interest) on the District’s long-term debt from bonds sold on the District’s behalf by the state. The District benefits from the State’s triple-A bond rating. Major capital improvement projects are defined as facilities projects costing \$750,000 or more with the exception of roofing projects which may be considered major or minor cap. Typically the District is responsible for 40% of the cost of all such projects and the state covers 60%, though some state or countywide special schools may qualify for 100% state funding, and the Board may pursue 100% local funding for projects where state funding was not allocated. Christina residents must approve projects requiring local capital funding through a referendum process. The **current rate is 7.30 cents** (per \$100 of assessed value). The Board establishes the rate yearly through the approval of the Tax Warrant.

**Match Tax** rates are established by the Board on an annual basis through the Tax Warrant. This rate is established to generate sufficient funds to receive “matching” state dollars. The State provides funding that require the District match funds in advance (Minor Capital) or allow match funding (Student Success Block Grant, Opportunity Fund, Technology Block Grant, and Substitute Teacher Block Grant). The amount authorized to be raised is established annually through the State of Delaware Capital Budget (Minor Capital), or through epilogue language in the State Operating Budget. In addition, the state has authorized continued collection of matching funds on certain programs no longer supported by the state. Continuation of these programs is authorized through epilogue language of the State of Delaware Operating Budget or codified within state law. These programs include Technology Maintenance, Extra Time, and Math and Reading Resource Teachers. The **current rate is 12.40 cents** (per \$100 of assessed value).

**Tuition Tax** is utilized for the educational expenses of students with unique or intensive/complex instructional requirements as determined by educational diagnosticians under the state’s Needs-Based Special Education rubric, or in other placements authorized by state law or regulation. These placements are often, but not always, special education placements. Tuition-eligible placements include but are not limited to Delaware School for the Deaf, Brennen School, REACH Program, Bilingual Program, Sarah Pyle Academy, placements within CSD traditional schools that support students with PreK/Intensive/Complex needs, NCC Consortium, placements to other school districts with special programs approved by DOE, and DOE-approved placements in programs throughout the country. School Boards are authorized to establish a rate sufficient to meet the projected needs for the upcoming year. The **current rate is 77.4 cents**.

### **c. Federal Funds**

The Christina School District currently receives federal funds from the State of Delaware as pass-through grants. The district is not a direct recipient of federal funds. The district is considered a sub-recipient of the state's grant applications. The district submits to the state a consolidated grant application which encompasses several federal programs and one state program (State Professional Development).

Title I, Part A (Title I) of the Elementary and Secondary Education Act, as amended (ESEA) provides financial assistance to local educational agencies (LEAs) and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards. The district utilizes the school-wide approach to administer the program. Qualifying schools are therefore eligible to utilize funding for the general benefit of the student body. The emphasis in school-wide program schools is on serving all students, improving all structures that support student learning, and leveraging resources to achieve a common goal.

Title II Part A (Improving Teacher Quality) The objective of this grant is to increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools through professional development activities.

Title III, LEP This program is designed to improve the education of limited English proficient children and youths by helping them learn English and meet challenging state academic content and student academic achievement standards.

Carl D. Perkins Vocational and Technical Education funds are provided to increase focus on the academic achievement of career and technical education students, and strengthen the connections between secondary and postsecondary education.

Individuals with Disabilities Education Act (IDEA) funds are received for two programs, IDEA 3-5 and IDEA 6-21. IDEA is the primary law governing special education services in public schools. It is categorical funding to assist in meeting costs of providing special education and related services to children with disabilities. Funds can be utilized for teacher salaries and other personnel, instructional materials, and related services such as occupational and physical therapy or specialized transportation.

Other Federal Grants The district receives a number of other federal grants that are for either school improvement or another specific purpose. These are often very restrictive in nature and have an application process through DOE outside of the consolidated grant application.

Federal grants have beginning and end dates that are not aligned with the state fiscal year. The federal fiscal year runs from October 1 through September 30. Grant periods typically extend beyond the District fiscal year and are greater than twelve months.

ESSER, ESSER II, ESSER III, American Rescue Plan (ARP) The Elementary and Secondary Schools Emergency Relief and American Rescue Plan funds were established to provide relief to schools and districts for challenges presented by the COVID-19 pandemic, including but not limited to personal protective equipment, continuing critical operational and learning services, cleaning supplies, technology, and mitigating learning loss.



In FY2020, the CARES Act was passed and CSD was allocated \$5,929,307 through the CARES ESSER (Elementary and Secondary School Emergency Relief) Fund. In FY2021, the CRRSA established ESSER II, allocating \$23,733,024 to Christina School District and the ARP established ESSER III with an allocation of \$53,318,089. Summaries of amount expended, amount encumbered, and amount available for all three grants appears in the monthly reports to the CBOC and the Board.

## 2. Special Programs

Christina School District is home to several special programs. Three of these have their own budget units separate from Agency 953300, Christina School District. The three, Delaware School for the Deaf (955100), REACH (955600), and Brennen School (956000) are all partially state funded with the remainder coming from tuition billing to Christina and to other districts, payable using tuition tax revenue. Christina School District is the fiscal agent for the three programs and provides central office services such as human resources, facilities management, payroll, business services, and others in support of the programs.

### a. Delaware School for the Deaf

The mission of the Delaware School for the Deaf (DSD), a program serving Deaf and hard of hearing students birth through 22 years of age, is to educate students with rigorous achievement standards, to develop their linguistic competence in both ASL and English, and to prepare them to be contributing citizens, by providing access to language and information in a safe and supportive learning environment. In addition to supports provided through the Unit Count process, the Delaware School for the Deaf is provided additional supports via Delaware Code.

- Specialist – Resource Teacher – one per 60 students
- Specialist – Literacy – one per 60 students
- Teacher – Interpreter/Tutor – one per 60 students
- Teacher – Statewide – one
- Statewide Director
- Dean of Students
- Elementary School Leader
- Secondary School Leader
- Educational Audiologist – one
- Speech Therapist – one
- Residential Advisors – maximum of six
- Residential Monitoring Aides – maximum of four



**b. REACH**

REACH, the Realistic Educational Alternative for Children with Disabilities, provides an excellent education for students from 2-1/2 to 22 years of age with moderate to severe developmental disabilities. To maximize access to the program in schools throughout the Christina School District, we offer REACH in 22 classrooms and have a vocational component located at 12 separate locations throughout the District. To help students thrive in real life educational and vocational situations, students are assigned to age-appropriate classroom settings and/or vocational settings. The classroom programs are an integral part of the total school community, involving a high degree of interaction with age appropriate peers.

**c. Brennen School**

The Brennen School provides educational services for students with autism and their families. Students are served from birth through 22 years of age. Christina’s Brennen School is one of six special schools under the DOSAP (Director of Statewide Autism Programs) umbrella and serves students with more complex needs primarily from New Castle County. Christina students with autism attend the Brennen School, CSD traditional schools, Newark Methodist Preschool, Newark Wesleyan Methodist Preschool and the University of Delaware.

**3. End-of-Year Carryover Balances**

The following sections contain All Funds revenue and expenditure budgets for the fiscal year. This is consistent with the budget documents Christina School District has presented for years. Although the revenue and expenditure budgets presented in this budget are for the current Bud Ref, there are some local funds where the Bud Ref rolls forward every year. For that reason, along with the cycle of surplus and deficit inherent in Delaware’s referendum system, the revenue and expenditure budgets rarely, if ever, balance each other and does not strongly tell the story of CSD’s financial position and health. One of the most important financial data points for the Christina community is the year-end carryover of state and local discretionary funds.

The periodic Financial Position Reports required by Delaware Code measure the district’s ability to meet its payroll obligations at specified times during the year. The February and May Financial Position Reports require that a month (two payrolls) of applicable local CSD payroll is projected to be available at the end of the fiscal year. However, a more appropriate test point, the low point for discretionary cash flow in the fiscal year, is in September/October for Christina, before the bulk of tax receipts come in at the end of October.

Our July “preload” of 05186 (Division III – Equalization) is around \$6.2M and the preload of 05289 (Educational Sustainment) is roughly \$3.0M. Local discretionary payroll is projected at \$2.53M per payroll, and there are eight or nine payrolls depending on the year before the end of October. Therefore, the District state and local discretionary carryover needs to be at least \$12.5M for salary only. A few million over and above

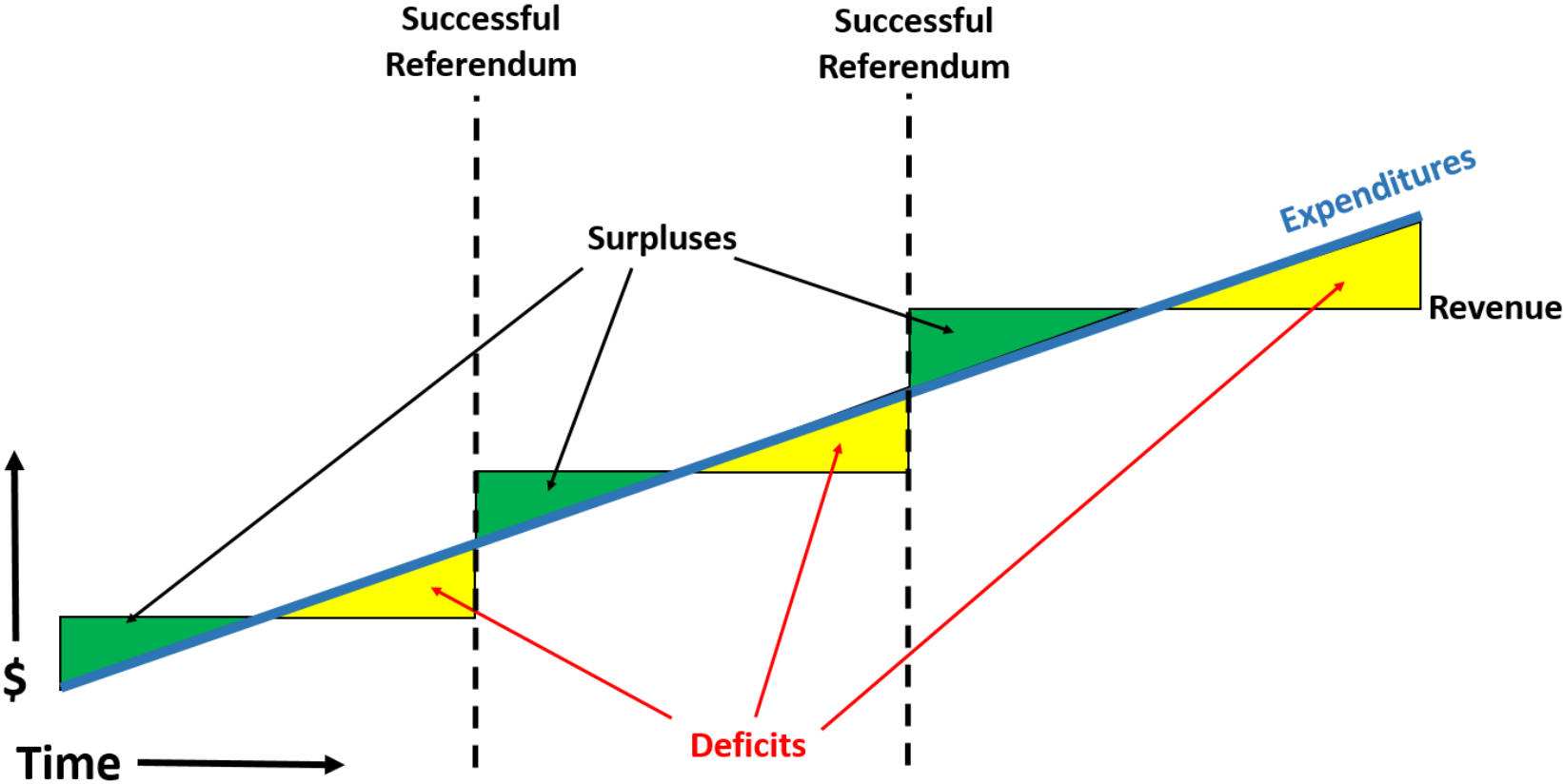
that is needed to ensure required operational costs are covered, some of which can be covered by the relatively small 05165 (Division II – All Other Costs) preload and the tax receipts from early tax payments and delinquencies received July through September.

Conclusion: the Board, district administration, and the community can watch the year end discretionary state and local funds total to see when an operating referendum and/or major spending cuts will again be needed. The district, given current revenue and expenditure patterns, must maintain at least a \$12.5M carryover of unencumbered state and local discretionary funds each June 30 or make emergency spending cuts.

Complicating this situation is tuition-funded programming. In-district programs are projected to spend around \$450K per payroll in tuition tax revenue or discretionary state funds. The absolute minimum desired carryover for in-district tuition programs combined is \$2.3M for payroll (five payrolls) plus another \$800K to cover related services contracts early in the school year, for a total of \$3.1M unencumbered tuition funds. At the absolute minimum amount, Tuition Tax funds will most likely go negative before October, causing funds to be borrowed from other sources – not an ideal situation. To avoid this, the preferred Tuition Tax Fund carryover for in-district programs is nine payrolls plus \$800K, or \$4.9M unencumbered. Programs for which Christina is a fiscal agent (DSD, REACH, Brennen) spend around \$635K per payroll. If one of these programs runs low on discretionary funds before tuition bills are paid, CSD provides advances against future Christina special program bills, increasing pressure on CSD tuition tax balances in the September-October period. DSD, REACH and Brennen should carry over funds to mitigate this if possible.

Furthermore, the district has been, over the last several years, charging some expenses to state/local discretionary operating revenue that is eligible to be charged to tuition tax. However, the tuition tax rate was insufficient to support these expenses, resulting in stress on the discretionary operating carryover. Shifting eligible expenses to tuition funds could have the effect of lengthening the time between operating tax referenda.

The following graphic is a simplified representation of the “referendum cycle” experienced by Delaware school districts. The following page shows CSD’s recent carryover history for selected funds. This carryover history includes available funds balances for comparability to the Financial Position Reports, as well as balances of unencumbered funds for the desired carryover thresholds above.



Christina School District – FY2023 Final Budget

APPR	Estimated June 30 FY2023	Actual June 30 FY2022	Actual June 30 FY2021	Actual June 30 FY2020	Actual June 30 FY2019
<b>State Discretionary</b>					
00159 Div II - Energy	\$ -	\$ 68,098.35	\$ -	\$ -	\$ -
05165 Div II - AOC	\$ -	\$ 1,028,312.41	\$ 836,141.33	\$ 1,357,258.93	\$ 624,978.28
05186 Div III - Equalization	\$ -	\$ -	\$ -	\$ -	\$ -
05194 Excellence Option	\$ -	\$ -	\$ -	\$ -	\$ -
05289 Ed Sustainment	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Local Discretionary</b>					
91201 Reimbursement	\$ 1,323,698.27	\$ 1,214,271.77	\$ 914,882.92	\$ 845,763.88	\$ 783,204.79
91464 Summer School	\$ -	\$ 3,610.94	\$ 3,610.94	\$ 3,610.94	\$ 3,610.94
91603 CSCRP (Cost Recovery)	\$ -	\$ 30,777.42	\$ 188,191.49	\$ 23,589.28	\$ -
91691 Indirect Costs	\$ 5,761,366.17	\$ 4,902,538.53	\$ 4,404,071.73	\$ 1,828,171.49	\$ 865,168.90
91692 E-Rate	\$ -	\$ 116,348.57	\$ 153,458.91	\$ 139,891.18	\$ 98,402.35
98000 Local	\$ 17,565,445.63	\$ 22,834,111.77	\$ 11,508,225.18	\$ 1,145,872.95	\$ 3,913,879.22
98036 Reserve	\$ 12,000,000.00	\$ 10,000,000.00	\$ 8,000,000.00	\$ 6,708,302.73	\$ 6,708,302.73
<b>DISCRETIONARY OPER BAL</b>	<b>\$ 36,650,510.07</b>	<b>\$ 40,198,069.76</b>	<b>\$ 26,008,582.50</b>	<b>\$ 12,052,461.38</b>	<b>\$ 12,997,547.21</b>
Encumbrances		\$ (3,273,259.32)	\$ (3,294,792.03)	\$ (1,353,431.95)	\$ (2,091,347.35)
<b>UNENCUMBERED OPER BAL</b>		<b>\$ 36,924,810.44</b>	<b>\$ 22,713,790.47</b>	<b>\$ 10,699,029.43</b>	<b>\$ 10,906,199.86</b>
<b>TUITION</b>					
		<b>FY2022</b>	<b>FY2021</b>	<b>FY2020</b>	<b>FY2019</b>
91050 Tuition		\$ 7,807,583.15	\$ 4,056,272.20	\$ 236,019.36	\$ 815,504.33
91051 NCC Preschool MOU		\$ 695,822.76	\$ -	\$ -	\$ -
91064 Pvt Placement		\$ 502,727.13	\$ 495,844.57	\$ 190,485.89	\$ 88,057.43
91066 Bilingual		\$ 535,529.73	\$ 55,206.02	\$ 18,564.32	\$ 100,459.64
91085 Needs Based		\$ 932,723.98	\$ 1,013,250.13	\$ 613,921.31	\$ 516,354.99
91662 Sarah Pyle		\$ 617,351.58	\$ 298,194.06	\$ 289,506.83	\$ 126,816.64
<b>TUITION BALANCE</b>		<b>\$ 11,091,738.33</b>	<b>\$ 5,918,766.98</b>	<b>\$ 1,348,497.71</b>	<b>\$ 1,647,193.03</b>
Encumbrances		\$ (1,142,519.68)	\$ (924,283.49)	\$ (608,054.05)	\$ (558,626.47)
<b>UNENCUMBERED TUITION BAL</b>		<b>\$ 9,949,218.65</b>	<b>\$ 4,994,483.49</b>	<b>\$ 740,443.66</b>	<b>\$ 1,088,566.56</b>
<b>DEBT SERVICE</b>					
		<b>FY2022</b>	<b>FY2021</b>	<b>FY2020</b>	<b>FY2019</b>
91000 Debt Service		\$ 3,591,404.39	\$ 3,899,530.33	\$ 2,960,951.73	\$ 3,035,664.02
<b>CAFETERIA</b>					
		<b>FY2022</b>	<b>FY2021</b>	<b>FY2020</b>	<b>FY2019</b>
91100 Loc Cafeteria		\$ 3,493,971.44	\$ 745,241.48	\$ 1,000,898.33	\$ 2,373,581.36
Encumbrances		\$ (75,476.88)	\$ (128,546.08)	\$ (191,812.57)	\$ (60,702.06)
<b>UNENC CAFETERIA BAL</b>		<b>\$ 3,418,494.56</b>	<b>\$ 616,695.40</b>	<b>\$ 809,085.76</b>	<b>\$ 2,312,879.30</b>

## 4. Revenue Budgets

**CHRISTINA SCHOOL DISTRICT - FISCAL YEAR ENDING JUNE 30, 2023**  
**FINAL REVENUE BUDGET**

Agency - 953300 Christina School District

APPR	STATE DISCRETIONARY FUNDS	FINAL	PRELIM	Change	Remarks
		FY2023	FY2023	FY23F-FY23P	
00159	Division II - Energy	\$ 2,250,000	\$ 2,476,538	\$ (226,538)	Residual after "give back"
05165	Division II - All Other Costs (AOC)	\$ 2,955,748	\$ 3,041,236	\$ (85,488)	Residual after "give back"
05186	Division III - Equalization	\$ 6,926,989	\$ 7,002,332	\$ (75,343)	
05194	Excellence Option	\$ 5,250	\$ 3,850	\$ 1,400	
05289	Educational Sustainment Fund	\$ 3,254,780	\$ 3,355,340	\$ (100,560)	CSD share of statewide allocation formula
	<b>STATE RESTRICTED FUNDS</b>				
00137	Formula Salaries & OEC's	\$ 116,713,434	\$ 116,713,434	\$ -	
05113	Substitute Teacher Block Grant	\$ 459,464	\$ 459,464	\$ -	
05116	Cafeteria Salaries	\$ 1,704,086	\$ 1,711,555	\$ (7,469)	
05140/54/56	Adult Education	\$ 615,201	\$ 615,201	\$ -	
05142	Driver Ed	\$ 52,486	\$ 50,490	\$ 1,996	
05144	Parents as Teachers	\$ 453,015	\$ 453,015	\$ -	
05147	New Castle County Learning Center	\$ 375,500	\$ 375,500	\$ -	
05150/52	State Transportation	\$ 12,972,944	\$ 12,972,944	\$ -	
05181	Unique Alternatives	\$ 2,186,609	\$ 2,186,609	\$ -	
05190	Related Services	\$ 2,039,742	\$ 2,039,748	\$ (6)	
05205	Professional Development	\$ 177,137	\$ 100,000	\$ 77,137	Did not reduce in this year's "give back"
05216	ECAP	\$ 499,800	\$ 499,800	\$ -	
05235	Technology Block Grant	\$ 435,595	\$ 444,607	\$ (9,012)	
05265	Division II, AOC - Voc	\$ 283,642	\$ 86,465	\$ 197,177	Did not reduce in this year's "give back"
05297	Opportunity Fund Eng Learners/Low Inc	\$ 3,789,320	\$ 3,789,321	\$ (1)	
05149/79/298	Homeless, Specialized and Foster Transpo	\$ 1,818,571	\$ 1,818,571	\$ -	
05305	Wilmington Initiative - Operating	\$ 1,623,600	\$ 1,623,636	\$ (36)	
05310	Student Success Block Grant Reading	\$ 585,634	\$ 577,759	\$ 7,875	
05311	Opportunity Fund Mental Health/Reading	\$ 1,360,671	\$ 1,151,567	\$ 209,104	Opportunity Fund statewide total increased
05320	Redding Consortium/Wraparound Grant	\$ 961,902	\$ -	\$ 961,902	Bancroft Wraparound and Redding PreK award
05400	Year Long Residencies	\$ 205,289	\$ 369,255	\$ (163,966)	Actual grant award
08942	Mental Health (HB300)	\$ 797,686	\$ -	\$ 797,686	Additional \$271,213 received as FY2022 funds
50022	Minor Capital Improvements	\$ 1,234,189	\$ 1,234,189	\$ -	
50324	Minor Capital Impr - Voc Equipment	\$ 4,705	\$ 4,854	\$ (149)	
50XXX	Minor Capital Impr - Enhanced	\$ 1,454,195	\$ 1,454,195	\$ -	
50355	Minor Capital Impr - Architectural Barrier	\$ -	\$ -	\$ -	
0XXXX	Other State Revenue	\$ 450,000	\$ 50,000	\$ 400,000	Half-year of Statewide Autism, School Impr grant, more
	<b>Total State Funds</b>	<b>\$ 168,647,183</b>	<b>\$ 166,661,475</b>	<b>\$ 1,985,709</b>	

**CHRISTINA SCHOOL DISTRICT - FISCAL YEAR ENDING JUNE 30, 2023  
FINAL REVENUE BUDGET**

Agency - 953300 Christina School District

APPR	LOCAL DISCRETIONARY FUNDS	FINAL	PRELIM	Change	Remarks
		FY2023	FY2023	FY23F-FY23P	
91201	Reimbursements	\$ 243,800	\$ 243,800	\$ -	
91603	CSCR (Medicaid Cost Recovery)	\$ 140,000	\$ 100,000	\$ 40,000	Based on actual received to date
91691	Indirect Cost	\$ 3,300,000	\$ 1,500,000	\$ 1,800,000	Indirect cost draws on ESSER grants
91692	E-Rate Reimbursement	\$ -	\$ 50,000	\$ (50,000)	Prefer discount method rather than reimbursement
98000	Current Expense Tax Receipts	\$ 117,347,832	\$ 117,347,832	\$ -	
98000	Interest	\$ -	\$ -	\$ -	
98000	Charter/Choice Xfers - Current Expense	\$ (32,354,295)	\$ (28,228,612)	\$ (4,125,683)	Addl 10% student loss to charters, state inflation factor
98000	Charter/Choice Transfers - 10¢ Ref	\$ (2,180,355)	\$ (1,971,000)	\$ (209,355)	Addl 10% student loss to charters
98000	10¢ Ref Offset - APPRs 91687-91689	\$ (3,252,415)	\$ (3,461,770)	\$ 209,355	Reductions in 10¢ Referendum allocations to balance
98000	Elem ELA Curric (5¢) Offset - APPR 98137	\$ (2,716,385)	\$ (2,716,385)	\$ -	
	<b>LOCAL RESTRICTED FUNDS</b>				
91000	Debt Service Tax Receipts	\$ 3,965,922	\$ 3,965,922	\$ -	
91000	Interest	\$ -	\$ -	\$ -	
	<b>Restricted - Tuition Tax</b>				
91050	Tuition Tax	\$ 42,049,640	\$ 42,049,640	\$ -	
91050	Transfers to Spec Programs - Tuition Tax	\$ (16,741,525)	\$ (16,741,525)	\$ -	
91050	Charter/Choice Transfers - Tuition Tax	\$ (6,638,949)	\$ (5,937,687)	\$ (701,262)	Addl 10% student loss to charters, state inflation factor
91050	Tuition - Xfer to 91051, 64, 66, 85, 662	\$ (23,130,435)	\$ (22,877,909)	\$ (252,526)	
91051	Tuition Tax - NCC PreK MOU	\$ 1,412,276	\$ 1,412,276	\$ -	
91051	Tuition Billing - NCC PreK MOU	\$ 257,363	\$ 257,363	\$ -	
91064	Tuition Tax - Private Placement	\$ 1,163,371	\$ 1,163,371	\$ -	
91066	Tuition Tax - Bilingual	\$ 6,818,194	\$ 6,818,194	\$ -	
91085	Tuition Tax - CSD Needs-Based	\$ 11,636,593	\$ 11,636,593	\$ -	
91662	Tuition Tax - Sarah Pyle Academy	\$ 2,100,000	\$ 1,847,474	\$ 252,526	Cover one-time and addl op costs of second location
	<b>Restricted - Match Tax</b>				
91150/215	Match - Unallocated	\$ (78,335)	\$ (78,335)	\$ -	
91151	Match - Minor Capital Improvements	\$ 822,793	\$ 822,793	\$ -	
91152	Match - Minor Capital Voc Equipment	\$ 3,236	\$ 3,236	\$ -	
91XXX	Match - Minor Capital Enhanced	\$ 969,463	\$ 969,463	\$ -	
91160	Match - Minor Capital Arch Barrier	\$ -	\$ -	\$ -	

**CHRISTINA SCHOOL DISTRICT - FISCAL YEAR ENDING JUNE 30, 2023  
FINAL REVENUE BUDGET**

**Agency - 953300 Christina School District**

		FINAL	PRELIM	Change	Remarks
		FY2023	FY2023	FY23F-FY23P	
91210	Match - Tech Maintenance	\$ 912,705	\$ 912,705	\$ -	
91211	Match - Reading/Math Resource	\$ 840,000	\$ 840,000	\$ -	
91214	Match - Extra Time	\$ 718,135	\$ 718,135	\$ -	
98268	Match - SSBG Reading	\$ 234,201	\$ 234,201	\$ -	
98269	Match - Opportunity Fund MH/Rdg	\$ 493,529	\$ 493,529	\$ -	
98270	Match - Opportunity Fund EL/LI	\$ 1,623,995	\$ 1,623,995	\$ -	
9XXXX	Match - Substitute Block Grant	\$ 196,913	\$ 196,913	\$ -	
	<b>Restricted - 10¢ Referendum</b>				
91687	10¢ Ref - Alternative Program	\$ 1,582,415	\$ 1,661,770	\$ (79,355)	To balance reduced alloc due to incr charter enrollment
91688	10¢ Ref - Gifted and Talented	\$ 1,600,000	\$ 1,700,000	\$ (100,000)	To balance reduced alloc due to incr charter enrollment
91689	10¢ Ref - Tech Replacement	\$ 70,000	\$ 100,000	\$ (30,000)	To balance reduced alloc due to incr charter enrollment
	<b>Restricted - Other</b>				
91100	Cafeteria Local	\$ 6,850,000	\$ 6,850,000	\$ -	
91668	Parents as Teachers	\$ 310,500	\$ 310,500	\$ -	
91453	Preschool Tuition	\$ 200,000	\$ 200,000	\$ -	
98137	Elementary ELA Curriculum	\$ 2,716,385	\$ 2,716,385	\$ -	
9XXXX	Other Local Revenue	\$ 300,000	\$ 300,000	\$ -	
	<b>Total Local Funds</b>	\$ 123,786,568	\$ 127,032,868	\$ (3,246,300)	
	<b>FEDERAL FUNDS</b>				
40564	IDEA Part B	\$ 4,345,079	\$ 4,345,079	\$ -	
40565	IDEA Part B Preschool	\$ 198,301	\$ 198,301	\$ -	
40554	Title I	\$ 7,311,890	\$ 7,252,351	\$ 59,539	
40114	Title II	\$ 1,216,230	\$ 1,222,043	\$ (5,813)	
40560	Title III	\$ 185,624	\$ 185,624	\$ -	
40532	Title IV	\$ 764,371	\$ 764,371	\$ -	
41015	Perkins Career Tech	\$ 441,299	\$ 441,299	\$ -	
40353	Congressional Earmark (AVID)	\$ 250,000	\$ -	\$ 250,000	
40554	School Improvement/Priority Schools	\$ -	\$ -	\$ -	Grants awarded by DOE using prior FY funds
40568	Adult Basic Education	\$ 55,932	\$ 42,667	\$ 13,265	
4XXXX	Other Federal Revenue	\$ 30,000	\$ 30,000	\$ -	
	<b>Total Federal Funds</b>	\$ 14,798,726	\$ 14,481,735	\$ 316,991	
	<b>BOND FUNDS</b>				
10135	Wilmington Educ Initiative - Capital (Bancroft)	\$ -	\$ 11,500,000	\$ (11,500,000)	Funded by State using prior year funds
10171	School Safety and Security	\$ 1,062,100	\$ -	\$ 1,062,100	
10321	Brennen School Renovations	\$ 3,476,800	\$ 3,476,800	\$ -	
	<b>Total Bond Funds</b>	\$ 4,538,900	\$ 14,976,800	\$ (10,437,900)	
	<b>All Funds Total</b>	\$ 311,771,377	\$ 323,152,877	\$ (11,381,500)	



**CHRISTINA SCHOOL DISTRICT - FISCAL YEAR ENDING JUNE 30, 2023**  
**FINAL REVENUE BUDGET**  
**Agency - 955100 Delaware School for the Deaf**

		<b>FINAL</b>	<b>PRELIM</b>	<b>Change</b>	
		<b>FY2023</b>	<b>FY2023</b>	<b>FY23F-FY23P</b>	<b>Remarks</b>
<b>APPR</b>	<b>STATE DISCRETIONARY FUNDS</b>				
00159	Division II - Energy	\$ 121,689	\$ 86,796	\$ 34,893	Residual after "give back"
05165	Division II - All Other Costs (AOC)	\$ 35,463	\$ 137,215	\$ (101,752)	Residual after "give back"
05186	Division III - Equalization	\$ 379,144	\$ 350,416	\$ 28,728	Actual to date
	<b>STATE RESTRICTED FUNDS</b>				
00137	Formula Salaries & OEC's	\$ 7,991,528	\$ 7,991,528	\$ -	
05150/2	State Transportation	\$ 1,795,500	\$ 1,795,500	\$ -	
05175	Residence Other Cost	\$ 88,000	\$ 88,000	\$ -	
05188	Contractual Services	\$ 51,300	\$ 51,300	\$ -	
05265	Division II, AOC - Voc	\$ -	\$ -	\$ -	
05271	Pre-School Summer	\$ 7,100	\$ 7,100	\$ -	
50022	Minor Capital Improvements	\$ 83,878	\$ 83,878	\$ -	
00XXX	Other State Revenue	\$ 12,061	\$ -	\$ 12,061	State grant
	<b>Total State Funds</b>	<b>\$ 10,565,663</b>	<b>\$ 10,591,733</b>	<b>\$ (26,070)</b>	
	<b>LOCAL DISCRETIONARY FUNDS</b>				
98000	Current Expense Tuition Billing	\$ 6,315,129	\$ 6,315,129	\$ -	
91603	CSCR (Medicaid Cost Recovery)	\$ 10,000	\$ 8,000	\$ 2,000	
	<b>LOCAL RESTRICTED FUNDS</b>				
9XXXX	Other Local Revenue	\$ 2,500	\$ 1,618	\$ 882	
	<b>Total Local Funds</b>	<b>\$ 6,327,629</b>	<b>\$ 6,324,747</b>	<b>\$ 2,882</b>	
	<b>All Funds Total</b>	<b>\$ 16,893,292</b>	<b>\$ 16,916,480</b>	<b>\$ (23,188)</b>	

**CHRISTINA SCHOOL DISTRICT - FISCAL YEAR ENDING JUNE 30, 2023**  
**FINAL REVENUE BUDGET**  
**Agency - 955600 REACH**

APPR		FINAL	PRELIM	Change	Remarks
		FY2023	FY2023	FY23F-FY23P	
	<b>STATE DISCRETIONARY FUNDS</b>				
00159	Division II - Energy	\$ 140,976	\$ 141,992	\$ (1,016)	Actual to date
05165	Division II - All Other Costs (AOC)	\$ 24,399	\$ 171,039	\$ (146,640)	Residual after "give back"
05186	Division III - Equalization	\$ 416,829	\$ 444,362	\$ (27,533)	Actual to date
	<b>STATE RESTRICTED FUNDS</b>				
00137	Formula Salaries & OEC's	\$ 6,560,411	\$ 6,560,411	\$ -	
05150/2	State Transportation	\$ 2,314,200	\$ 2,314,200	\$ -	
05265	Division II, AOC - Voc	\$ -	\$ -		
	<b>Total State Funds</b>	<b>\$ 9,456,815</b>	<b>\$ 9,632,004</b>	<b>\$ (175,189)</b>	
	<b>LOCAL DISCRETIONARY FUNDS</b>				
98000	Current Expense Tuition Billing	\$ 3,698,463	\$ 3,698,463	\$ -	
91603	CSCR (Medicaid Cost Recovery)	\$ 18,000	\$ 18,000	\$ -	
	<b>LOCAL RESTRICTED FUNDS</b>				
98219	NETWORKS	\$ 80,000	\$ 60,000	\$ 20,000	Based on actual trends to date
	<b>Total Local Funds</b>	<b>\$ 3,796,463</b>	<b>\$ 3,776,463</b>	<b>\$ 20,000</b>	
	<b>All Funds Total</b>	<b>\$ 13,253,278</b>	<b>\$ 13,408,467</b>	<b>\$ (155,189)</b>	

**CHRISTINA SCHOOL DISTRICT - FISCAL YEAR ENDING JUNE 30, 2023**  
**FINAL REVENUE BUDGET**  
**Agency - 956000 Brennen School**

APPR		FINAL	PRELIM	Change	Remarks
		FY2023	FY2023	FY23F-FY23P	
	<b>STATE DISCRETIONARY FUNDS</b>				
00159	Division II - Energy	\$ 439,041	\$ 276,241	\$ 162,800	Residual after "give back"
05165	Division II - All Other Costs (AOC)	\$ 115,236	\$ 457,002	\$ (341,766)	Residual after "give back"
05186	Division III - Equalization	\$ 1,296,224	\$ 1,189,070	\$ 107,154	Actual to date
	<b>STATE RESTRICTED FUNDS</b>				
00137	Formula Salaries & OEC's	\$ 21,298,419	\$ 21,298,419	\$ -	
05150/2	State Transportation	\$ 4,455,500	\$ 4,455,500	\$ -	
05176	Residence Other Cost	\$ 212,900	\$ 212,900	\$ -	
05188	Autism Contractual Svcs	\$ 11,800	\$ 11,800	\$ -	
05265	Division II, AOC - Voc	\$ -	\$ -	\$ -	
05307	Statewide Autism Support	\$ -	\$ 473,900	\$ (473,900)	Was loaded by state into 953300 (Christina)
0XXXX	Other State Revenue	\$ 20,000	\$ 10,000	\$ 10,000	Based on actual to date
	<b>Total State Funds</b>	<b>\$ 27,849,120</b>	<b>\$ 28,384,832</b>	<b>\$ (535,712)</b>	
	<b>LOCAL DISCRETIONARY FUNDS</b>				
98000	Current Expense Tuition Billing	\$ 12,337,205	\$ 12,337,205	\$ -	
91603	CSCR (Medicaid Cost Recovery)	\$ 40,000	\$ 60,000	\$ (20,000)	Based on actual to date
	<b>LOCAL RESTRICTED FUNDS</b>				
9XXXX	Other Local Revenue	\$ 5,000	\$ 5,000	\$ -	
	<b>Total Local Funds</b>	<b>\$ 12,382,205</b>	<b>\$ 12,402,205</b>	<b>\$ (20,000)</b>	
	<b>All Funds Total</b>	<b>\$ 40,231,325</b>	<b>\$ 40,787,037</b>	<b>\$ (555,712)</b>	

5. Expenditure Budgets

Christina School District - 953300 - Final Expenditure Budget FY2023

Oper Unit	Operating Unit Name	FINAL BUD FY2023	PRELIM BUD FY2023	CHANGE (FY23)		Explanation for major changes
				FINAL - FY23 PRELIM)		
99900300	District Expenditures	\$ 181,350,000	\$ 180,000,000	\$ 1,350,000		Addition of HB300 state funding and local share; Statewide Autism staff
99910000	Public Communications	\$ 150,000	\$ 150,000	\$ -		
99910100	Superintendent	\$ 105,000	\$ 105,000	\$ -		
99920000	Curriculum/Instructional	\$ 19,538,613	\$ 18,865,665	\$ 672,948		State Safety and Security grant; distribution of Title I to schools
99920300	Bilingual	\$ 7,005,624	\$ 7,005,624	\$ -		
99920700	Athletics	\$ 1,850,000	\$ 1,850,000	\$ -		
99921000	Support Services	\$ 3,842,373	\$ 2,695,096	\$ 1,147,277		Bancroft Redding Wraparound Grant; addl Opportunity Fund
99930300	Special Services	\$ 15,353,580	\$ 14,943,380	\$ 410,200		Redding Pre-K Grant; increase in legal fees line
99940000	Business Office/Finance	\$ 420,000	\$ 420,000	\$ -		
99940050	Facilities Management	\$ 3,825,000	\$ 3,675,000	\$ 150,000		Pulaski playground enhancement
99940410	Competitive State Grants	\$ 7,834,923	\$ 6,211,323	\$ 1,623,600		School Improvement Grants
99940700	Private Grants/Donations	\$ 50,000	\$ 50,000	\$ -		
99940810	Tech Equipment & Repair	\$ 2,582,705	\$ 2,537,705	\$ 45,000		Project Mgmt/Planning/Dashboarding Software
99950000	Personnel/Hr	\$ 435,289	\$ 599,255	\$ (163,966)		Reduction in Year-Long Residency Grant
99960000	Child Nutrition Ops	\$ 12,228,000	\$ 12,228,000	\$ -		
99960200	Operations/Utilities	\$ 9,660,000	\$ 9,660,000	\$ -		
99960300	State Transportation	\$ 14,791,515	\$ 14,791,515	\$ -		
99960400	Local Transportation	\$ 6,710,000	\$ 6,710,000	\$ -		
99970000	Local Debt Service	\$ 4,585,679	\$ 4,585,679	\$ -		
99970020	Tuition Programs	\$ 13,500,000	\$ 13,500,000	\$ -		
99970100	Major Cap	\$ 3,476,800	\$ 14,976,800	\$ (11,500,000)		New Bancroft funds appropriated by OMB with prior year funds
99970200	Minor Cap	\$ 4,938,764	\$ 4,939,012	\$ (248)		Per final FY2022 Bond Bill
99970600	Parent Early Education	\$ 828,015	\$ 828,015	\$ -		
99990000	Adult Education	\$ 1,048,133	\$ 1,048,133	\$ -		
99990900	NETWORKS	\$ 2,000	\$ 2,000	\$ -		
9330310A	Brookside ES	\$ 52,292	\$ 27,943	\$ 24,349		Title I allocations; final school-level local budget allocation
9330312A	Marshall ES	\$ 61,079	\$ 49,307	\$ 11,772		Final school-level local budget allocation
9330314A	Jones ES	\$ 63,186	\$ 34,227	\$ 28,959		Title I allocations; final school-level local budget allocation
9330318A	Downes ES	\$ 79,812	\$ 57,515	\$ 22,297		Title I allocations; final school-level local budget allocation
9330320A	Gallaher ES	\$ 99,731	\$ 58,881	\$ 40,850		Title I allocations; final school-level local budget allocation
9330321A	Keene ES	\$ 74,737	\$ 42,143	\$ 32,594		Title I allocations; final school-level local budget allocation
9330322A	Leasure ES	\$ 65,236	\$ 36,961	\$ 28,275		Title I allocations; final school-level local budget allocation
9330324A	Maclary ES	\$ 47,680	\$ 26,192	\$ 21,488		Title I allocations; final school-level local budget allocation
9330326A	McVey ES	\$ 63,739	\$ 33,270	\$ 30,469		Title I allocations; final school-level local budget allocation

## Christina School District - 953300 - Final Expenditure Budget FY2023

Oper Unit	Operating Unit Name	CHANGE (FY23			Explanation for major changes
		FINAL BUD FY2023	PRELIM BUD FY2023	FINAL - FY23 PRELIM)	
9330327A	Oberle ES	\$ 122,787	\$ 57,681	\$ 65,106	Title I allocations; final school-level local budget allocation
9330330A	Smith ES	\$ 116,324	\$ 80,443	\$ 35,881	Title I allocations; final school-level local budget allocation
9330332A	West Park Place ES	\$ 55,553	\$ 39,880	\$ 15,673	Title I allocations; final school-level local budget allocation
9330334A	Wilson ES	\$ 49,087	\$ 32,426	\$ 16,661	Title I allocations; final school-level local budget allocation
9330339A	Brader ES	\$ 78,151	\$ 42,284	\$ 35,867	Title I allocations; final school-level local budget allocation
9330350A	Bancroft School	\$ 163,180	\$ 89,403	\$ 73,777	Title I and Career Tech allocations; final school-level local budget alloc
9330352A	Bayard School	\$ 147,554	\$ 82,850	\$ 64,704	Title I and Career Tech allocations; final school-level local budget alloc
9330354A	Sarah Pyle Academy	\$ 1,281,500	\$ 1,180,700	\$ 100,800	To cover one-time and operating costs due to additional location
9330362A	Stubbs ECC	\$ 50,413	\$ 24,383	\$ 26,030	Title I allocations; final school-level local budget allocation
9330372A	Gauger MS	\$ 216,665	\$ 141,003	\$ 75,662	Title I and Career Tech allocations; final school-level local budget alloc
9330374A	Kirk MS	\$ 169,778	\$ 100,755	\$ 69,023	Title I and Career Tech allocations; final school-level local budget alloc
9330376A	Shue MS	\$ 223,649	\$ 215,868	\$ 7,781	Title I and Career Tech allocations; final school-level local budget alloc
9330390A	Christiana HS	\$ 339,096	\$ 211,742	\$ 127,354	Title I and Career Tech allocations; final school-level local budget alloc
9330392A	Glasgow HS	\$ 241,619	\$ 123,902	\$ 117,717	Title I and Career Tech allocations; final school-level local budget alloc
9330394A	Newark HS	\$ 277,104	\$ 142,882	\$ 134,222	Title I and Career Tech allocations; final school-level local budget alloc
9330512A	REACH	\$ 2,000	\$ 2,000	\$ -	
9330537A	Douglass School	\$ 11,048	\$ 6,246	\$ 4,802	Final school-level local budget allocation
9330538A	Brennen School	\$ 30,600	\$ 30,600	\$ -	
9330540A	Del School for the Deaf	\$ 31,400	\$ 31,400	\$ -	
9330545A	Christina Early Educ Ctr	\$ 787,679	\$ 775,774	\$ 11,905	Final school-level local budget allocation
<b>Grand Total</b>		<b>\$ 321,114,692</b>	<b>\$ 326,155,863</b>	<b>\$ (5,041,171)</b>	

**Delaware School for the Deaf - 955100 - Final Expenditure Budget FY2023**

Oper Unit	Operating Unit Name	FINAL BUD FY2023	PRELIM BUD FY2023	CHANGE (FY23)		Explanation for major changes
				FINAL - FY23 PRELIM)		
99900300	District Expenditures	\$ 12,200,000	\$ 12,200,000	\$ -		
99940410	Competitive State Grants	\$ 12,500	\$ 12,500	\$ -		
99960300	State Transportation	\$ 2,100,000	\$ 2,100,000	\$ -		
99970200	Minor Cap	\$ 83,878	\$ 83,878	\$ -		
99990750	Deaf/Blind Program	\$ 55,500	\$ 55,500	\$ -		
9330540A	Del School for the Deaf	\$ 3,304,180	\$ 3,302,837	\$ 1,343		Final school-level local budget allocation
<b>Grand Total</b>		<b>\$ 17,756,058</b>	<b>\$ 17,754,715</b>	<b>\$ 1,343</b>		

**REACH - 955600 - Final Expenditure Budget FY2023**

Oper Unit	Operating Unit Name	FINAL BUD FY2023	PRELIM BUD FY2023	CHANGE (FY23)		Explanation for major changes
				FINAL - FY23 PRELIM)		
99900300	District Expenditures	\$ 9,500,000	\$ 9,500,000	\$ -		
99960300	State Transportation	\$ 2,830,000	\$ 2,830,000	\$ -		
99990900	NETWORKS Program	\$ 250,000	\$ 250,000	\$ -		
9330512A	REACH	\$ 2,164,623	\$ 2,164,027	\$ 596		Final school-level local budget allocation
<b>Grand Total</b>		<b>\$ 14,744,623</b>	<b>\$ 14,744,027</b>	<b>\$ 596</b>		

**Brennen School - 956000 - Final Expenditure Budget FY2023**

Oper Unit	Operating Unit Name	FINAL BUD FY2023	PRELIM BUD FY2023	CHANGE (FY23)		Explanation for major changes
				FINAL - FY23 PRELIM)		
99900300	District Expenditures	\$ 30,160,000	\$ 30,160,000	\$ -		
99960300	State Transportation	\$ 5,150,000	\$ 5,150,000	\$ -		
99990700	Autism Program	\$ -	\$ 473,900	\$ (473,900)		Moved to 953300 (Christina) and cut to 1/2 year
9330538A	Brennen School	\$ 6,116,091	\$ 6,113,145	\$ 2,946		Final school-level local budget allocation
9330542A	Brennen Group Home	\$ 524,700	\$ 624,700	\$ (100,000)		Respite services moved to State January 2023
<b>Grand Total</b>		<b>\$ 41,950,791</b>	<b>\$ 42,521,745</b>	<b>\$ (570,954)</b>		

## D. INFORMATIONAL

### 1. Assessed Value of School Taxable Property

Christina School District is contained within New Castle County (NCC). Property assessments in NCC are based on the estimated 1983 value of property. Recent legal action will lead to a reassessment within a few years. All assessment, assessment appeals, and tax collection is managed by the County. Tax rates are set by the local school boards in terms of cents per \$100 assessed. Below is a historical view of tax revenue to the district per penny of tax rate (prior to accounting for delinquencies and for assessment at risk).

<u>Fiscal Year</u>	<u>Per penny of tax</u>
2023	\$558,514.49
2022	\$555,082.95
2021	\$560,190.88
2020	\$556,244.51
2019	\$555,200.70
2018	\$557,058.67
2017	\$553,174.81

### 2. Tax Rates

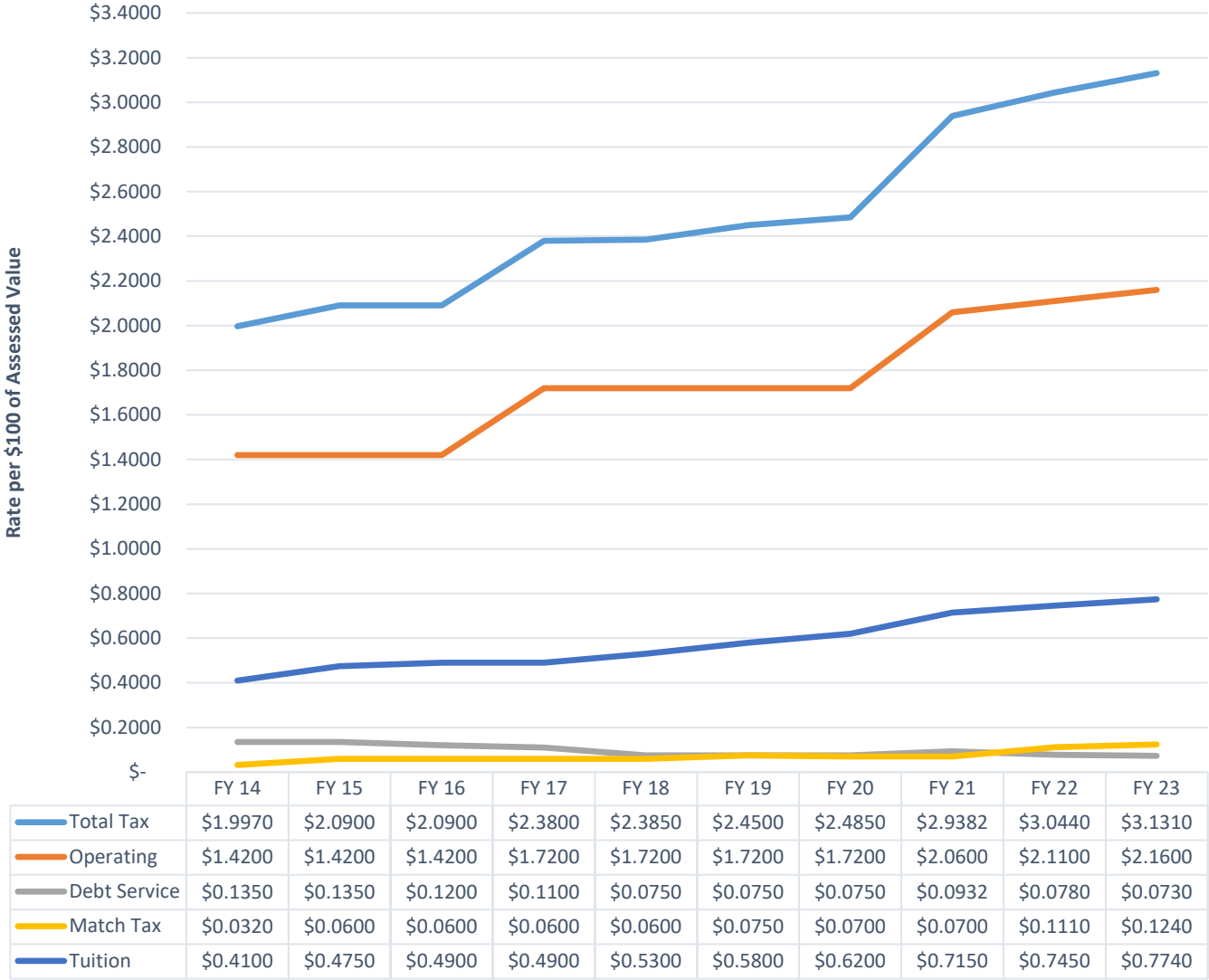
	FY2021	FY2022	FY2023	Change FY22 to FY23	Reason
Operating	\$2.0600	\$2.1100	<b>\$2.1600</b>	+ \$0.0500	June 9, 2020 Referendum
Debt Service	\$0.0932	\$0.0780	<b>\$0.0730</b>	- \$0.0050	Debt paid down
Match	\$0.0700	\$0.1110	<b>\$0.1040</b>	- \$0.0070	K-3 Basic removed
Tuition	\$0.7150	\$0.7450	<b>\$0.7740</b>	+ \$0.0290	Increased spec ed costs
<b>TOTAL</b>	<b>\$2.9382</b>	<b>\$3.0440</b>	<b>\$3.1110</b>	<b>+ \$0.0670</b>	

**Match Tax categories**

Minor Capital and Enhanced MCI	Provides a 40% required match to the State's 60% of MCI funds for maintenance/repair of facilities as provided in the Bond Bill. Architectural Barrier funds are also available based on need and require a 40% match. Some carryover is desired to match partially early in the year.	4.01¢
SSBG	SSBG (Student Success Block Grant) Match provides for the local cost share of reading interventionists to the extent they can be funded by state Student Success Block Grant funds.	0.45¢
Technology	Provides funds for technology support based on former State appropriations.	1.68¢
Extra Time	Provides funds for additional academic support based on former State appropriations.	1.32¢
Math/Reading Specialists	Provides funds for the local cost share of reading specialists in elementary schools and math specialists in middle schools based on former State authorizations.	1.55¢
Substitutes	Provides for local match for new (FY23) substitute block grant (Bayard, Bancroft, Stubbs)	0.36¢
Opportunity Fund	Provides funds to extend activities related to the state Opportunity Fund supporting mental health, reading, English learners and students from low-income households.	3.97¢
<b>TOTAL</b>		<b>13.34¢</b>
<b>Due to projected carryover of \$440,788 the recommended rate is:</b>		<b>12.40¢</b>



### Tax Warrant History



## 3. Student Enrollment

## SUMMARY OF ENROLLMENT &amp; UNITS BY SCHOOL FOR SEPTEMBER 30, 2022 - NEED BASED

Christina School District (33)

SCHOOL	ENROLLMENT								UNITS									
	PreK	K-3	4-12	K3 BAS	4-12 BAS	INT	CMP	Total	PreK	K-3	4-12	K-3 BAS	4-12 BAS	INT	CMP	VOC	DED	Total
Brookside Elem (330310)	0	155	67	3	10	5	13	253	0.00	9.57	3.35	0.29	1.19	0.83	5.00	0.00	0.00	20.23
Marshall Elem (330312)	0	334	156	26	17	10	13	556	0.00	20.62	7.80	2.55	2.02	1.67	5.00	0.00	0.00	39.66
Jones Elem (330314)	0	183	79	10	8	13	8	301	0.00	11.30	3.95	0.98	0.95	2.17	3.08	0.00	0.00	22.43
Downes Elem (330318)	0	218	109	30	15	8	5	385	0.00	13.46	5.45	2.94	1.79	1.33	1.92	0.00	0.00	26.89
Gallaher Elem (330320)	0	279	153	8	7	58	14	519	0.00	17.22	7.65	0.78	0.83	9.67	5.38	0.00	0.00	41.53
Keene Elementar (330321)	0	282	114	16	22	31	9	474	0.00	17.41	5.70	1.57	2.62	5.17	3.46	0.00	0.00	35.93
Leasure Elem (330322)	0	174	98	19	15	20	9	335	0.00	10.74	4.90	1.86	1.79	3.33	3.46	0.00	0.00	26.08
Maclary Elem (330324)	0	152	65	9	4	22	14	266	0.00	9.38	3.25	0.88	0.48	3.67	5.38	0.00	0.00	23.04
McVey Elem (330326)	0	180	80	11	6	35	18	330	0.00	11.11	4.00	1.08	0.71	5.83	6.92	0.00	0.00	29.65
Oberle Elem Sch (330327)	0	332	162	15	10	21	3	543	0.00	20.49	8.10	1.47	1.19	3.50	1.15	0.00	0.00	35.90
Smith Elem (330330)	0	245	144	15	9	27	16	456	0.00	15.12	7.20	1.47	1.07	4.50	6.15	0.00	0.00	35.51
West Park Place (330332)	0	214	62	10	4	22	7	319	0.00	13.21	3.10	0.98	0.48	3.67	2.69	0.00	0.00	24.13
Wilson Elem (330334)	0	171	65	6	5	13	7	267	0.00	10.56	3.25	0.59	0.60	2.17	2.69	0.00	0.00	19.86
Brader Elem (330339)	0	180	93	19	10	15	6	323	0.00	11.11	4.65	1.86	1.19	2.50	2.31	0.00	0.00	23.62
Bancroft Elem (330350)	0	150	236	24	50	39	25	524	0.00	9.26	11.80	2.35	5.95	6.50	9.62	0.38	-0.19	45.67
Bayard Middle (330352)	0	163	238	10	42	38	17	508	0.00	10.06	11.90	0.98	5.00	6.33	6.54	0.55	-0.27	41.09
Drew-Pyle (330354)	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00
Stubbs Elem (330362)	34	121	0	8	0	16	11	190	2.66	7.47	0.00	0.78	0.00	2.67	4.23	0.00	0.00	17.81
Gauger_Cobbs Mi (330372)	0	0	608	0	87	54	30	779	0.00	0.00	30.40	0	10.36	9.00	11.54	4.63	-2.31	63.62
Kirk Middle (330374)	0	0	585	0	86	48	23	742	0.00	0.00	29.25	0	10.24	8.00	8.85	4.57	-2.28	58.63
Shue-Medill Mid (330376)	0	0	636	0	79	69	24	808	0.00	0.00	31.80	0	9.40	11.50	9.23	4.15	-2.07	64.01
Christiana High (330390)	0	0	1,072	0	120	51	13	1,256	0.00	0.00	53.60	0	14.29	8.50	5.00	14.91	-7.45	88.85
Glasgow High (330392)	0	0	679	0	117	79	20	895	0.00	0.00	33.95	0	13.93	13.17	7.69	11.05	-5.52	74.27
Newark High (330394)	0	0	859	0	137	83	26	1,105	0.00	0.00	42.95	0	16.31	13.83	10.00	11.77	-5.88	88.98
REACH/CBIP (330512)	0	0	0	0	0	5	141	146	0.00	0.00	0.00	0	0.00	0.83	54.23	1.60	-0.80	55.86
Alternative Pro (330537)	0	1	34	0	5	11	35	86	0.00	0.06	1.70	0	0.60	1.83	13.46	0.00	0.00	17.65
Brennen School (330538)	0	0	0	0	0	0	445	445	0.00	0.00	0.00	0	0.00	0.00	171.15	5.11	-2.55	173.71
Sterck School (330540)	0	0	0	0	0	0	132	132	0.00	0.00	0.00	0	0.00	0.00	50.77	0.08	-0.04	50.81
Christina Early (330545)	163	0	0	0	0	86	46	295	12.73	0.00	0.00	0	0.00	14.33	17.69	0.00	0.00	44.75
<b>TOTAL</b>	<b>197</b>	<b>3,534</b>	<b>6,394</b>	<b>239</b>	<b>865</b>	<b>879</b>	<b>1,130</b>	<b>13,238</b>	<b>15.39</b>	<b>218.15</b>	<b>319.7</b>	<b>23.43</b>	<b>102.98</b>	<b>146.50</b>	<b>434.62</b>	<b>58.81</b>	<b>29.40</b>	<b>1,290.18</b>

**4. Impact of Choice and Charter Schools**

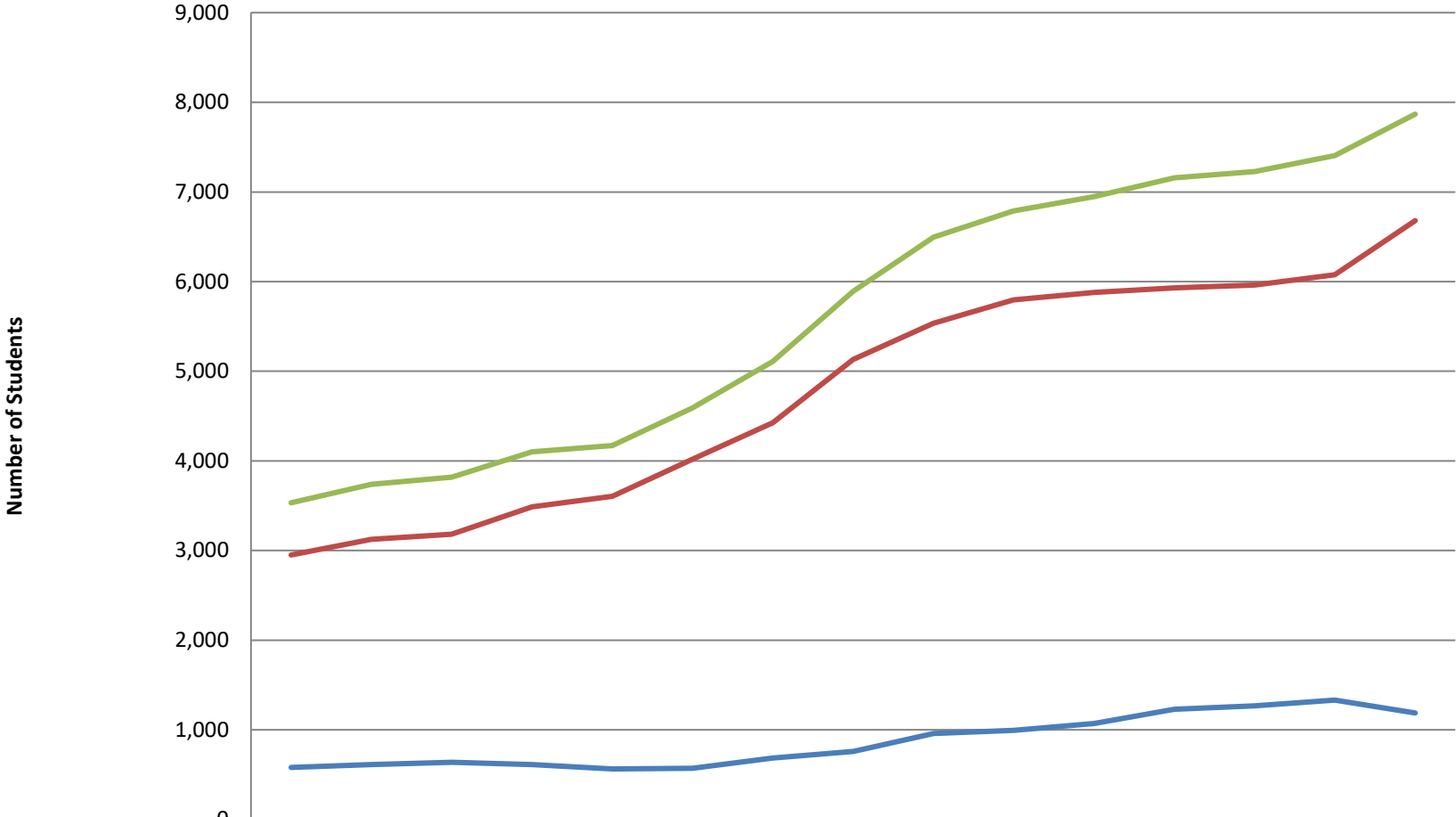
As charter schools continue to grow, and new charter schools open, a significant portion of district local operating funds be transferred out as funds follow the students. The local cost per student is established by the Department of Education based on prior year spending using a process in Delaware Code. The annual local cost per unit is adjusted for inflation by a rate set within the state’s annual budget. Amounts per student unit count category are then established. Restricted local funds generated through the FY2003 operating referendum (10¢), in accordance with the December 2016 settlement, are distributed to school districts serving students residing within the district. The distribution for FY22 was \$265.37 per student.

Over recent years, the amount that choice and charter schools received per student has changed due to a decision by the Department of Education to include match tax expenses (except MCI and MCI-VE) in the per unit values. To get the per student values, divide the per unit value by students per unit (see table in the glossary).

**CHRISTINA SCHOOL DISTRICT - CHOICE/CHARTER TRANSFER AMOUNTS PER UNIT**

Fiscal Year	Total Oper Exp per Unit	Inflation Adj Total	PreK	K-3	4-12	K-3 Basic	4-12 Basic	Intensive	Complex
2023	\$72,547.05	\$73,997.99	\$5,781.09	\$4,567.78	\$3,699.90	\$7,254.71	\$8,809.28	\$12,333.00	\$28,460.77
2022	\$67,993.38	\$68,673.31	\$5,365.10	\$4,239.09	\$3,433.67	\$5,628.96	\$8,175.39	\$11,445.55	\$26,412.81
2021	\$77,866.46	\$77,866.46	\$6,083.32	\$4,806.57	\$3,839.32		\$9,269.82	\$12,977.74	\$29,948.64
2020	\$72,238.80	\$73,683.58	\$5,756.53	\$4,548.37	\$3,684.18		\$8,771.85	\$12,280.60	\$28,339.84
2019	\$73,725.53	\$75,200.04	\$5,875.00	\$4,641.98	\$3,760.00		\$8,952.39	\$12,533.34	\$28,923.09
2018	\$66,413.30	\$66,413.30	\$5,188.54	\$4,099.59	\$3,320.67		\$7,906.35	\$11,068.88	\$25,543.58
2017	\$56,849.26	\$57,702.00	\$4,507.97	\$3,561.85	\$3,320.67		\$6,869.29	\$9,617.00	\$22,193.08

### Students Transferring Out of the District



	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Choice (net)	582	614	637	612	564	572	685	759	958	993	1,071	1,230	1,267	1,332	1,188
Charter	2,951	3,125	3,181	3,488	3,606	4,019	4,426	5,132	5,537	5,797	5,878	5,929	5,962	6,075	6,680
Total Student Loss	3,533	3,739	3,818	4,100	4,170	4,591	5,111	5,891	6,495	6,790	6,949	7,159	7,229	7,407	7,868

## Loss of Students to Charter Schools

	2016	2017	2018	2019	2020	2021	2022	2023	Change from Prior Year
Academia Antonia Alonso	134	152	173	194	201	208	230	290	60
Academy of Dover Charter School	0	0	0	0	0	1	0	0	0
Charter School of New Castle	285	263	272	278	294	293	299	290	-9
Charter School of Wilmington	103	60	58	40	26	28	35	64	29
Delaware Academy of Public Safety and Security	120	111	88						
Delaware College Preparatory Academy	71								
Delaware Design-Lab High School	121	134	153	154					
Delaware Military Academy	83	88	103	95	107	113	107	135	28
Early College High School at Delaware State University	25	34	59	59	45	32	30	33	3
East Side Charter School	185	183	161	180	185	190	200	193	-7
First State Military Academy	18	39	59	61	78	72	70	60	-10
First State Montessori Academy	47	61	71	71	77	82	77	83	6
Freire Charter School	133	181	226	250	250	273	265	228	-37
Gateway Lab School	87	101	80	73	74	64	82	93	11
Great Oaks Charter School	109	200	270	287	299	183	155	120	-35
Kuumba Academy Charter School	295	362	371	358	360	353	352	344	-8
Las Americas Aspira Academy	372	421	429	460	555	648	737	799	62
MOT Charter School	115	149	170	162	185	198	180	173	-7
Newark Charter School	2008	2172	2198	2233	2249	2277	2280	2785	505
Odyssey Charter School District	300	442	529	585	625	646	677	723	46
Positive Outcomes Charter School	1	1	2	1	0	1	0	0	0
Prestige Academy	109	75							
Providence Creek Academy Charter School	4	6	3	4	4	6	4	4	0
Thomas A. Edison Charter School	297	302	322	333	315	294	295	263	-32
	5022	5537	5797	5878	5929	5962	6075	6680	605

**5. Outstanding Debt**

**CHRISTINA SCHOOL DISTRICT  
Outstanding Bond Issues**

**State of Delaware Sale 189, Series A, 2004**

\$15,438,600, 20 year bonds, 4.13%, final payment July 1, 2023  
For local share of renovations to Jones ES, Brookside ES, West Park Place ES, Kirk MS, Pulaski ES, Palmer ES, Smith ES, Gallaher ES, McVey ES, Newark HS, Bancroft ES, and Glasgow HS Pool, plus construction of a 800 pupil MS and modular classrooms.

Pmt Date	Principal	Interest	Total Debt Svc
7/1/2022	\$ 678,589.98	\$ 27,822.18	\$ 706,412.16
1/1/2023	\$ -	\$ 13,911.09	\$ 13,911.09
7/1/2023	\$ 678,589.99	\$ 13,911.09	\$ 692,501.08

Debt Outstanding \$ 1,357,179.97

**State of Delaware Sale 193, Series A, 2005**

\$13,359,000, 20 year bonds, 3.83%, final payment February 1, 2025  
For local share of renovations to Bancroft IS, Christiana HS, Drew-Pyle IS, Maclary ES, Gallaher ES, Wilson ES, Smith ES, Downes ES, McVey ES, and Newark HS, plus construction of a new ES and a new MS.

Pmt Date	Principal	Interest	Total Debt Svc
8/1/2022	\$ -	\$ 38,373.73	\$ 38,373.73
2/1/2023	\$ 667,950.00	\$ 38,373.73	\$ 706,323.73
8/1/2023	\$ -	\$ 25,582.49	\$ 25,582.49
2/1/2024	\$ 667,950.00	\$ 25,582.49	\$ 693,532.49
8/1/2024	\$ -	\$ 12,791.24	\$ 12,791.24
2/1/2025	\$ 667,950.00	\$ 12,791.24	\$ 680,741.24

Debt Outstanding \$ 2,003,850.00



**State of Delaware Sale 196, Series A, 2006**

\$31,519,800, 20 year bonds, 4.02%, final payment September 1, 2025  
 For local share of renovations to Downes ES, Maclary ES, Wilson ES, and Christiana HS, plus construction of Astro MS and a new ES.

Pmt Date	Principal	Interest	Total Debt Svc
9/1/2022	\$ 1,575,990.00	\$ 126,709.60	\$ 1,702,699.60
3/1/2023	\$ -	\$ 95,032.20	\$ 95,032.20
9/1/2023	\$ 1,575,990.00	\$ 95,032.20	\$ 1,671,022.20
3/1/2024	\$ -	\$ 63,354.80	\$ 63,354.80
9/1/2024	\$ 1,575,990.00	\$ 63,354.80	\$ 1,639,344.80
3/1/2025	\$ -	\$ 31,677.40	\$ 31,677.40
9/1/2025	\$ 1,575,990.00	\$ 31,677.40	\$ 1,607,667.40

Debt Outstanding \$ 6,303,960.00

**State of Delaware Sale 201, Series A, 2008**

\$7,853,388, 20 year bonds, 4.47%, final payment March 1, 2028  
 For local share of renov Bayard ES to a MS and constr Porter Road ES.

Pmt Date	Principal	Interest	Total Debt Svc
9/1/2022	\$ -	\$ 52,656.97	\$ 52,656.97
3/1/2023	\$ 392,669.40	\$ 52,656.97	\$ 445,326.37
9/1/2023	\$ -	\$ 43,880.81	\$ 43,880.81
3/1/2024	\$ 392,669.40	\$ 43,880.81	\$ 436,550.21
9/1/2024	\$ -	\$ 35,104.64	\$ 35,104.64
3/1/2025	\$ 392,669.40	\$ 35,104.64	\$ 427,774.04
9/1/2025	\$ -	\$ 26,328.48	\$ 26,328.48
3/1/2026	\$ 392,669.40	\$ 26,328.48	\$ 418,997.88
9/1/2026	\$ -	\$ 17,552.32	\$ 17,552.32
1/3/2027	\$ 392,669.40	\$ 17,552.32	\$ 410,221.72
9/1/2027	\$ -	\$ 8,776.16	\$ 8,776.16
3/1/2028	\$ 392,669.40	\$ 8,776.16	\$ 401,445.56

Debt Outstanding \$ 2,356,016.40

**State of Delaware Sale 203, Series A, 2009**

\$2,617,100, 20 year bonds, 3.29%, final payment January 1, 2029  
 For local share of constructing Porter Road ES.

Pmt Date	Principal	Interest	Total Debt Svc
7/1/2022	\$ -	\$ 15,067.95	\$ 15,067.95
1/1/2023	\$ 130,855.00	\$ 15,067.95	\$ 145,922.95
7/1/2023	\$ -	\$ 12,915.39	\$ 12,915.39
1/1/2024	\$ 130,855.00	\$ 12,915.39	\$ 143,770.39
7/1/2024	\$ -	\$ 10,762.82	\$ 10,762.82
1/1/2025	\$ 130,855.00	\$ 10,762.82	\$ 141,617.82
7/1/2025	\$ -	\$ 8,610.26	\$ 8,610.26
1/1/2026	\$ 130,855.00	\$ 8,610.26	\$ 139,465.26
7/1/2026	\$ -	\$ 6,457.69	\$ 6,457.69
1/1/2027	\$ 130,855.00	\$ 6,457.69	\$ 137,312.69
7/1/2027	\$ -	\$ 4,305.13	\$ 4,305.13
1/1/2028	\$ 130,855.00	\$ 4,305.13	\$ 135,160.13
7/1/2028	\$ -	\$ 2,152.56	\$ 2,152.56
1/1/2029	\$ 130,855.00	\$ 2,152.56	\$ 133,007.56

Debt Outstanding \$ 915,985.00



**State of Delaware Sale 238, Series A, 2021**

\$10,080,500, 20 year bonds, 1.67%, final payment February 1, 2041

For local share of renovations to CEEC, Marshall ES, Leasure ES, Downes

Pmt Date	Principal	Interest	Total Debt Svc
8/1/2022	\$ -	\$ 79,963.57	\$ 79,963.57
2/1/2023	\$ 504,025.00	\$ 79,963.57	\$ 583,988.57
8/1/2023	\$ -	\$ 75,754.97	\$ 75,754.97
2/1/2024	\$ 504,025.00	\$ 75,754.97	\$ 579,779.97
8/1/2024	\$ -	\$ 71,546.35	\$ 71,546.35
2/1/2025	\$ 504,025.00	\$ 71,546.35	\$ 575,571.35
8/1/2025	\$ -	\$ 67,337.74	\$ 67,337.74
2/1/2026	\$ 504,025.00	\$ 67,337.74	\$ 571,362.74
8/1/2026	\$ -	\$ 63,129.13	\$ 63,129.13
2/1/2027	\$ 504,025.00	\$ 63,129.13	\$ 567,154.13
8/1/2027	\$ -	\$ 58,920.54	\$ 58,920.54
2/1/2028	\$ 504,025.00	\$ 58,920.54	\$ 562,945.54
8/1/2028	\$ -	\$ 54,711.92	\$ 54,711.92
2/1/2029	\$ 504,025.00	\$ 54,711.92	\$ 558,736.92
8/1/2029	\$ -	\$ 50,503.31	\$ 50,503.31
2/1/2030	\$ 504,025.00	\$ 50,503.31	\$ 554,528.31
8/1/2030	\$ -	\$ 46,294.69	\$ 46,294.69
2/1/2031	\$ 504,025.00	\$ 46,294.69	\$ 550,319.69
8/1/2031	\$ -	\$ 42,086.10	\$ 42,086.10
2/1/2032	\$ 504,025.00	\$ 42,086.10	\$ 546,111.10
8/1/2032	\$ -	\$ 37,877.48	\$ 37,877.48
2/1/2033	\$ 504,025.00	\$ 37,877.48	\$ 541,902.48
8/1/2033	\$ -	\$ 33,668.88	\$ 33,668.88
2/1/2034	\$ 504,025.00	\$ 33,668.88	\$ 537,693.88
8/1/2034	\$ -	\$ 29,460.27	\$ 29,460.27
2/1/2035	\$ 504,025.00	\$ 29,460.27	\$ 533,485.27

Pmt Date	Principal	Interest	Total Debt Svc
8/1/2035	\$ -	\$ 25,251.67	\$ 25,251.67
2/1/2036	\$ 504,025.00	\$ 25,251.67	\$ 529,276.67
8/1/2036	\$ -	\$ 21,043.05	\$ 21,043.05
2/1/2037	\$ 504,025.00	\$ 21,043.05	\$ 525,068.05
8/1/2037	\$ -	\$ 16,834.44	\$ 16,834.44
2/1/2038	\$ 504,025.00	\$ 16,834.44	\$ 520,859.44
8/1/2038	\$ -	\$ 12,625.82	\$ 12,625.82
2/1/2039	\$ 504,025.00	\$ 12,625.82	\$ 516,650.82
8/1/2039	\$ -	\$ 8,417.23	\$ 8,417.23
2/1/2040	\$ 504,025.00	\$ 8,417.23	\$ 512,442.23
8/1/2040	\$ -	\$ 4,208.61	\$ 4,208.61
2/1/2041	\$ 504,025.00	\$ 4,208.61	\$ 508,233.61

Debt Outstanding \$ 9,576,475.00





**Delaware Sustainable Energy Utility (SEU) Promissory Note, issued September 30, 2015**

\$5,469,308.83, 20 year note, 2.00%, final payment January 1, 2037

For energy efficiency renovations to Gauger MS and Glasgow HS.

	Annual Debt Service	Measurement and Verification Fee	Cumulative To Date Total Debt Service and M&V	Stated Annual Project Benefits	To Date Projected Benefit	Cumulative Total Benefit less Total Payment
Through 1/1/2022	\$332,019.86	\$19,494.00	\$1,813,328.30	\$317,499.00	\$1,507,895.00	(\$305,433.30)
1/1/2023	\$332,019.86	\$20,079.00	\$2,165,427.16	\$313,891.00	\$1,821,786.00	(\$343,641.16)
1/1/2024	\$332,019.86	\$20,681.00	\$2,518,128.02	\$323,295.00	\$2,145,081.00	(\$373,047.02)
1/1/2025	\$332,019.86	\$21,302.00	\$2,871,449.88	\$332,988.00	\$2,478,069.00	(\$393,380.88)
1/1/2026	\$332,019.86	\$21,941.00	\$3,225,410.74	\$342,980.00	\$2,821,049.00	(\$404,361.74)
1/1/2027	\$332,019.86	\$22,599.00	\$3,580,029.60	\$353,279.00	\$3,174,328.00	(\$405,701.60)
1/1/2028	\$332,019.86	\$23,277.00	\$3,935,326.46	\$363,895.00	\$3,538,223.00	(\$397,103.46)
1/1/2029	\$332,019.86	\$23,975.00	\$4,291,321.32	\$374,839.00	\$3,913,062.00	(\$378,259.32)
1/1/2030	\$332,019.86	\$24,695.00	\$4,648,036.18	\$386,121.00	\$4,299,183.00	(\$348,853.18)
1/1/2031	\$332,019.86	\$25,435.00	\$5,005,491.04	\$397,752.00	\$4,696,935.00	(\$308,556.04)
1/1/2032	\$332,019.86	\$26,198.00	\$5,363,708.90	\$409,742.00	\$5,106,677.00	(\$257,031.90)
1/1/2033	\$332,019.86	\$26,984.00	\$5,722,712.76	\$422,104.00	\$5,528,781.00	(\$193,931.76)
1/1/2034	\$332,019.86	\$27,794.00	\$6,082,526.62	\$434,849.00	\$5,963,630.00	(\$118,896.62)
1/1/2035	\$332,019.86	\$28,628.00	\$6,443,174.48	\$447,989.00	\$6,411,619.00	(\$31,555.48)
1/1/2036	\$332,019.86	\$29,487.00	\$6,804,681.34	\$461,538.00	\$6,873,157.00	\$68,475.66
1/1/2037	\$332,019.86	\$30,371.00	\$7,167,072.20	\$475,507.00	\$7,348,664.00	\$181,591.80

## 6. School Budgets

Christina’s school discretionary budget allocation is weighted based on student need. CSD provides \$45 per student plus a pool of \$500K split among students from low-income families in the district and an additional \$100K split among English learners. The preliminary budget provides for an 80% initial disbursement to school budgets, to be finalized and brought to 100% during the final budget process.

Operating Unit and School	Student Enrollment 9/30/22	Low Income Count	English Learner Count	Final LI Allocation (\$500K pool)	Final EL Allocation (\$100K pool)	Final Per Pupil Alloc (\$45 pp)	FINAL SCHOOL ALLOCATION	80% INITIAL BUDGET RELEASE	BALANCE TO ALLOCATE
9330310A Brookside ES	253	90	88	\$ 10,636	\$ 5,075	\$ 11,385	\$ 27,096	\$ 23,761	\$ 3,335
9330312A Marshall ES	556	109	74	\$ 12,881	\$ 4,268	\$ 25,020	\$ 42,169	\$ 31,293	\$ 10,876
9330314A Jones ES	301	108	35	\$ 12,763	\$ 2,018	\$ 13,545	\$ 28,326	\$ 22,759	\$ 5,567
9330318A Downes ES	385	107	44	\$ 12,645	\$ 2,537	\$ 17,325	\$ 32,507	\$ 28,630	\$ 3,877
9330320A Gallaher ES	519	194	98	\$ 22,926	\$ 5,652	\$ 23,355	\$ 51,933	\$ 52,190	\$ (257)
9330321A Keene ES	474	141	45	\$ 16,663	\$ 2,595	\$ 21,330	\$ 40,588	\$ 34,888	\$ 5,700
9330322A Leasure ES	335	122	44	\$ 14,417	\$ 2,537	\$ 15,075	\$ 32,029	\$ 24,814	\$ 7,215
9330324A Maclary ES	266	81	55	\$ 9,572	\$ 3,172	\$ 11,970	\$ 24,714	\$ 20,079	\$ 4,635
9330326A McVey ES	330	132	42	\$ 15,599	\$ 2,422	\$ 14,850	\$ 32,871	\$ 27,229	\$ 5,642
9330327A Oberle ES	543	185	191	\$ 21,862	\$ 11,015	\$ 24,435	\$ 57,312	\$ 45,372	\$ 11,940
9330330A Smith ES	456	147	120	\$ 17,372	\$ 6,920	\$ 20,520	\$ 44,812	\$ 37,842	\$ 6,970
9330332A West Park Pl ES	319	63	35	\$ 7,445	\$ 2,018	\$ 14,355	\$ 23,818	\$ 20,833	\$ 2,985
9330334A Wilson ES	267	62	27	\$ 7,327	\$ 1,557	\$ 12,015	\$ 20,899	\$ 18,658	\$ 2,241
9330339A Brader ES	323	107	23	\$ 12,645	\$ 1,326	\$ 14,535	\$ 28,506	\$ 26,074	\$ 2,432
9330350A Bancroft	524	363	22	\$ 42,898	\$ 1,269	\$ 23,580	\$ 67,747	\$ 52,930	\$ 14,817
9330352A Bayard	508	319	75	\$ 37,698	\$ 4,325	\$ 22,860	\$ 64,883	\$ 52,070	\$ 12,813
9330362A Stubbs	190	114	12	\$ 13,472	\$ 692	\$ 8,550	\$ 22,714	\$ 20,135	\$ 2,579
9330372A Gauger MS	779	255	132	\$ 30,135	\$ 7,612	\$ 35,055	\$ 72,802	\$ 60,365	\$ 12,437
9330374A Kirk MS	742	239	101	\$ 28,244	\$ 5,825	\$ 33,390	\$ 67,459	\$ 56,575	\$ 10,884
9330376A Shue MS	808	277	104	\$ 32,735	\$ 5,998	\$ 36,360	\$ 75,093	\$ 65,325	\$ 9,768
9330390A Christiana HS	1256	270	98	\$ 31,907	\$ 5,652	\$ 56,520	\$ 94,079	\$ 68,671	\$ 25,408
9330392A Glasgow HS	895	286	138	\$ 33,798	\$ 7,958	\$ 40,275	\$ 82,031	\$ 55,116	\$ 26,915
9330394A Newark HS	1105	340	129	\$ 40,180	\$ 7,439	\$ 49,725	\$ 97,344	\$ 76,022	\$ 21,322
9330537A Douglass	86	45	2	\$ 5,318	\$ 115	\$ 3,870	\$ 9,303	\$ 4,501	\$ 4,802
9330545A CEEC	295	75	0	\$ 8,863	\$ -	\$ 13,275	\$ 22,138	\$ 17,041	\$ 5,097
Special Schools	723	Not part of the formula - funded differently							
<b>TOTAL</b>	<b>13238</b>	<b>4231</b>	<b>1734</b>	<b>\$ 500,001</b>	<b>\$ 99,997</b>	<b>\$ 563,175</b>	<b>\$ 1,163,173</b>	<b>\$ 943,173</b>	<b>\$ 220,000</b>

## 7. Local Salary Tables

The following tables are the local supplement to the state salary tables, except for the Administrator scale which combines state and local salary amounts in ranges and Transportation which does not have a specific state scale. For several groups, the local table is driven by collective bargaining agreements (CBAs), specifically Teachers, Paraprofessionals, Secretaries, School Nutrition Employees, Custodians, and Transportation Employees. For others, including Operations Specialists, Administrators, and other management/support employees, the local salary movement is based largely on movement in the negotiated agreements.

The Nutrition CBA expires at the end of this fiscal year (FY2023) and is up for negotiation in Spring/Summer 2023.

Pay is disbursed biweekly. Every eleven or so years we experience a contractual year with 27 pay disbursements rather than the usual 26. For ten-month employees (Teachers, Paras, Nutrition and Transportation) that year will be here starting this fall impacting pay dates starting September 9, 2022 through September 8, 2023. For these 27 pays, 10-month employees' annual local salary will be disbursed over 27 pays rather than the usual 26, returning to 26 in the following year. Over the 27 paydays, employees will receive their full annual salary including any local negotiated increases and state increases and, as the state allocates it, additional state pay for the 27<sup>th</sup> disbursement. Twelve-month employees (Administrators, Secretaries, Custodians) are anticipated to experience the same thing from July 2023 through July 2024.

All current CSD local scales and collective bargaining agreements are available online. From the CSD home page, go to the Staff Portal. CBAs are on the Human Resources page and salary scales are on the Payroll page.

**Non-Grandfathered**Christina School District Teacher  
Salary Schedule (Local Supplement)

FY 2023

Step	No Degree	Bachelors	Bachelors + 15	Bachelors + 30	Masters	Masters + 15	Masters + 30	Masters + 45	Master + 60	Doctorate
1	12,940	14,163	14,307	15,945	16,047	17,283	17,911	18,762	19,392	20,021
2	13,563	14,518	14,828	16,566	17,283	18,525	19,148	19,773	20,331	20,959
3	14,183	15,616	15,934	16,666	18,525	19,773	20,386	21,009	21,587	22,215
4	14,803	16,712	17,026	17,911	19,773	21,009	21,625	22,247	22,843	23,470
5	15,423	17,814	18,129	19,148	21,009	22,247	22,869	23,487	24,098	24,725
6	16,666	18,913	19,232	20,386	22,247	23,487	24,111	24,730	25,358	25,985
7	17,911	20,013	20,386	21,625	23,487	24,730	25,347	25,985	26,613	27,244
8	19,148	21,115	21,625	22,869	24,730	25,970	26,591	27,244	27,872	28,498
9	20,386	22,215	22,869	24,111	25,970	27,208	27,831	28,498	29,127	29,752
10	21,625	23,315	24,111	25,347	27,208	28,451	29,068	29,752	30,380	31,012
11	22,869	24,415	25,347	26,591	28,451	29,693	30,317	31,012	31,641	32,266
12	24,111	25,672	26,591	27,831	29,693	30,934	31,954	32,901	33,527	34,155
13	25,347	26,924	27,831	29,068	30,934	32,172	33,841	34,785	35,412	36,041
14	26,591	28,181	29,068	30,317	32,172	34,034	35,728	36,671	37,298	37,930
15	27,831	29,442	30,317	31,555	33,415	35,896	37,610	38,557	39,186	39,809
16	30,008	31,471	32,488	33,731	36,488	38,940	40,237	40,902	41,143	41,998
21	30,208	31,671	32,688	33,931	36,688	39,140	40,437	41,102	41,343	42,198
26	30,708	32,171	33,188	34,431	37,188	39,640	40,937	41,602	41,843	42,698

**Longevity Information:**

Beginning the 16th year of credited experience, the local tables include a longevity increment of: \$300.00 (Step 16)

Beginning the 21st year of credited experience, the local tables include a longevity increment of: \$500.00 (Step 21)

Beginning the 26th year of credited experience, the local tables include a longevity increment of: \$1000.00 (Step 26)

Christina School District  
 Paraeducators Salary Schedule (Local Supplement)  
 FY 2023

Step	Instruction & Monitoring Para
1	4,748
2	5,298
3	5,378
4	5,457
5	5,537
6	5,616
7	5,807
8	5,886
9	5,964
10	6,043
11	6,122
12	6,315
13	6,393
14	6,473
15	6,647
16	6,727
17	6,944
18	7,023
19	7,102
20	7,183
21	7,261
22	7,472
23	7,540
24	7,619
25	7,735
26	7,803
27	7,955

**Extra Pay & Longevity Information:**  
 Additional \$500 added to Base Salary for 60 College Credits.  
 Beginning on Step 15 or the 15th year of credited experience \$277.50 is included in  
 Beginning on Step 22 or the 22nd year of credited experience \$416.25 is included in  
 Beginning on Step 25 or the 25th year of credited experience \$555.00 is included in

**Christina School District**  
**Administrator Salary Ranges (State and Local Combined)**

FY 2023	Base Index:	\$ 96,270	Teacher Masters + 45	
Administrator	Responsibility Index	Min	Mid	Position
Deputy Superintendent	1.95	\$ 176,463	\$ 182,095	\$ 187,726
Assistant Superintendent	1.7	\$ 153,839	\$ 158,749	\$ 163,659
Chief Financial Officer	1.7	\$ 153,839	\$ 158,749	\$ 163,659
Senior Director	1.65	\$ 149,315	\$ 154,080	\$ 158,845
Director	1.6	\$ 144,790	\$ 149,411	\$ 154,032
Supervisor	1.5	\$ 135,741	\$ 140,073	\$ 144,405
Principal - High School	1.5	\$ 135,741	\$ 140,073	\$ 144,405
Principal - Middle	1.48	\$ 133,931	\$ 138,205	\$ 142,479
Principal - Elementary	1.45	\$ 131,216	\$ 135,404	\$ 139,591
Assistant Principal - High School	1.38	\$ 124,881	\$ 128,867	\$ 132,852
Assistant Principal - Middle	1.38	\$ 124,881	\$ 128,867	\$ 132,852
Assistant Principal - Elementary	1.35	\$ 122,167	\$ 126,065	\$ 129,964
Manager	1.38	\$ 124,881	\$ 128,867	\$ 132,852
Manager II	1.2	\$ 108,592	\$ 112,058	\$ 115,524
Specialist I	1	\$ 90,494	\$ 93,382	\$ 96,270

Christina School District  
Ops Specialists Local Salary Schedule

FY 2023

Step	Specialist V	Specialist IV	Specialist III	Specialist II
1	4,512	5,467	15,015	25,021
2	5,160	6,115	15,657	25,705
3	5,803	6,759	16,296	26,381
4	6,446	7,402	16,938	27,061
5	7,186	8,142	17,643	27,732
6	7,978	8,933	18,355	28,419
7	8,767	9,723	19,038	29,097
8	9,551	10,506	19,678	29,774
9	10,339	11,295	20,320	30,455
10	11,127	12,082	20,961	31,136
11	11,913	12,869	21,605	31,815
12	12,640	13,595	22,247	32,498
13	13,356	14,312	22,890	33,175
14	14,070	15,026	23,528	33,851
15	14,789	15,745	24,171	34,532
16	15,508	16,464	24,819	35,209
17	16,227	17,182	25,459	35,890
18	17,471	18,427	26,588	37,099
19	17,512	18,467	26,600	37,099
20	17,551	18,506	26,614	37,099
21	18,641	19,596	27,675	38,149
22	18,679	19,635	27,687	38,149
23	18,716	19,672	27,699	38,149
24	18,754	19,710	27,712	38,149
25	18,754	19,710	27,724	38,149

The salary tables below are based on 7.5 hours per day inclusive of 1/2 hour lunch, 188 days per year. Employees who work less than this will have their annual salary reduced accordingly.

Christina School District  
 Secretary's Salary Schedule (Local Supplemental)  
 FY 2023

Step	Secretary	Secretary II	Senior Secretary	Financial Secretary	Administrative Secretary	Executive Secretary
1	11,713	12,650	13,357	14,014	14,810	15,608
2	12,159	13,154	13,899	14,595	15,441	16,292
3	12,603	13,654	14,441	15,175	16,071	16,968
4	13,047	14,153	14,989	15,756	16,703	17,648
5	13,494	14,658	15,528	16,339	17,331	18,319
6	13,934	15,158	16,071	16,920	17,962	19,006
7	14,383	15,656	16,613	17,502	18,592	19,684
8	14,824	16,160	17,159	18,082	19,223	20,361
9	15,269	16,661	17,703	18,662	19,852	21,042
10	15,714	17,164	18,245	19,244	20,482	21,723
11	16,160	17,667	18,785	19,821	21,112	22,402
12	16,607	18,168	19,331	20,405	21,743	23,085
13	17,048	18,665	19,872	20,987	22,374	23,762
14	17,495	19,170	20,415	21,569	23,002	24,438
15	17,941	19,670	20,956	22,145	23,632	25,119
16	18,388	20,173	21,503	22,733	24,266	25,796
17	18,828	20,672	22,050	23,309	24,896	26,477
18	19,621	21,567	23,013	24,345	26,016	27,686
19	19,621	21,567	23,013	24,345	26,016	27,686
20	19,621	21,567	23,013	24,345	26,016	27,686
21	20,621	22,567	24,013	25,345	27,016	28,686

**Extra Pay Information:**

Beginning on Step 21 or the 21st year of credited experience \$1000 is included in the local pay rates above



Christina School District  
Custodian Local Salary Schedule

FY 2022-2023

Step	Custodian	Custodian/Fireman & Maintenance C	Chief II & Courier	Chief I & Maintenance B	Maintenance A	Skilled Craftsman
1	7,043	7,904	8,768	9,627	10,488	18,142
2	8,194	9,225	10,259	11,290	12,319	19,030
3	9,341	10,542	11,746	12,952	14,154	19,947
4	10,488	11,861	13,238	14,615	15,990	20,875
5	11,632	13,184	14,727	16,279	17,837	21,798
6	12,781	14,500	16,219	17,939	19,657	22,726
7	13,355	15,158	16,969	18,771	20,579	23,641
8	13,929	15,820	17,713	19,600	21,491	24,526
9	14,500	16,480	18,455	20,432	22,412	25,418
10	15,074	17,140	19,202	21,262	23,333	26,308
11	15,646	17,798	19,947	22,096	24,248	27,196
12	16,219	18,460	20,693	22,925	25,168	28,087
13	16,790	19,121	21,438	23,758	26,085	28,976
14	17,333	19,746	22,144	24,546	26,955	29,915
15	18,111	20,633	23,141	25,651	28,170	31,265
16	18,611	21,133	23,641	26,151	28,670	31,765
21	19,111	21,633	24,141	26,651	29,170	32,265
26	19,611	22,133	24,641	27,151	29,670	32,765
30	20,111	22,633	25,141	27,651	30,170	33,265

**Extra Pay & Longevity Information:**

Beginning the 16th year of credited experience, the local tables include a longevity increment of: \$500.00 (Step 16)

Beginning the 21st year of credited experience, the local tables include a longevity increment of: \$500.00 (Step 21)

Beginning the 26th year of credited experience, the local tables include a longevity increment of: \$500.00 (Step 26)

Beginning the 30th year of credited experience, the local tables include a longevity increment of: \$500.00 (Step 30)

Shift Differential - \$675 Second Shift

Chief II Day - \$750.00

Christina School District  
 Transportation  
 Pay Rate Schedule  
 FY 2023

<b>Steps</b>	<b>Bus Drivers</b>	<b>Bus Attendants</b>
1	\$24.98	\$15.77
2	\$25.15	\$16.07
3	\$25.38	\$16.34
4	\$25.66	\$16.63
5	\$25.91	\$16.92
6	\$26.19	\$17.21
7	\$26.54	\$17.59
8	\$26.83	\$17.88
9	\$27.08	\$18.16
10	\$27.32	\$18.45
11	\$27.62	\$18.73
12	\$28.08	\$19.12
13	\$28.41	\$19.41
14	\$28.72	\$19.70
15	\$29.04	\$19.99
16	\$29.33	\$20.27
17	\$29.85	\$20.66
18	\$29.85	\$20.93
19	\$29.85	\$21.22
20	\$29.85	\$21.49
21	\$29.95	\$21.73
22	\$30.05	\$22.09
23	\$30.05	\$22.36
24	\$30.05	\$22.63
25	\$30.05	\$22.93
26	\$30.15	\$23.13
27	\$30.25	\$23.23

Christina School District  
 Child Nutrition Services Pay Rate Schedule (Local Supplement)  
 FY 2023

Step	General Workers, Cooks & Drivers
1	\$4.49
2	\$4.51
3	\$4.53
4	\$4.55
5	\$4.57
6	\$4.59
7	\$4.61
8	\$4.63
9	\$4.65
10	\$4.67
11	\$4.69
12	\$4.71
13	\$4.73
14	\$4.75
15	\$4.77
16	\$5.07
17	\$5.07
18	\$5.07
19	\$5.07
20	\$5.07
21	\$5.12
22	\$5.12

**Extra Pay & Longevity Information:**

**Longevity** - Thirty (.30) cents per hour beginning the 16th year of credited experience. Thirty-five (.35) cents per hour beginning the 21st year of credited experience.

**Training Units** - Employees who have completed two (2) units of training shall receive an additional \$0.55 per hour. Employees who have completed four (4) units of training shall receive an additional \$0.35 for a total of \$0.90 per hour.

**Lead Worker - Cooking School** - One Dollar and twenty-five cents (\$1.45) per hour.

**Lead Worker - Satellite School** - One Dollar and Eighty cents (\$2.00) per hour.

**Cook** - One dollar and fifteen cents (\$1.15) per hour.

## 8. Glossary of Terms

**Account Code** – Five digit state standardized purpose-based coding of expenditures. For a list of state account codes and information on how they impact standardized statewide transparency reporting, go to <https://www.doe.k12.de.us/domain/558> on the DOE web site.

**Agency** – State-assigned six digit agency number.

**Appropriation** – State-assigned five-digit code used to control spending and to track revenue collections, expenses, and available balances. Appropriations are allocations for specific purposes, or specific accounts used to segregate funds (e.g., a spending line).

**Board Approved Budget** – The district spending plan for the current fiscal year as approved by the Christina School District Board of Education.

**Bud Ref (Budget Reference)** – The fiscal year in which funds were appropriated or received. The preliminary and final budgets are prepared on a current Bud Ref basis.

**Bud Year (Budget Year)** – The fiscal year in which funds are spent, regardless of the year appropriated.

**Citizens’ Budget Oversight Committee (CBOC)** – A public committee of the Board of Education charged with oversight of the district’s adherence to the budget.

**Current Expense Taxes** – General-purpose revenues collected based on a tax rate for every \$100 of assessed value of school taxable property.

**Data Service Center (DSC)** – Organization that provides reporting services to Delaware school districts, including financial reporting.

**Debt Service Tax** – Revenues collected to pay for the principal and interest payments on bonds sold for capital projects. Bonds generally have twenty-year amortizations and are sold by the state on behalf of the district utilizing the state’s credit rating. The State currently maintains a Triple A rating (the highest rating), yielding the lowest possible borrowing rates.

**Division I Funds** – State funds allocated for personnel salary and other employment costs (OEC). These funds are earned based on “units.”

**Division II Funds** – State funds allocated for materials, supplies and services, including energy. These funds are allocated based on “units.”

**Division III (Equalization Funds)** – Funds allocated based on property values, tax rates, and enrollments to equalize disparities in funding among districts statewide.

**Encumbrance** – A purchase order or promise to pay. Vendor has not been paid; funds are set aside or “encumbered” to assure availability when invoice is presented for payment.

**Expenditure** – Payment made to a vendor or an employee.

**Educational Sustainment Fund** – State allocation (based on earned units) designated for payroll and payroll related expenses. This fund was approved by the General Assembly through epilogue language to replace funds provided by the Federal Government (Education Jobs Fund).

**First State Financials (FSF)** – The State of Delaware accounting system running on a PeopleSoft platform.

**Fiscal Year** – State (July 1 through June 30); Federal (October 1 through September 30).

**Final Budget** – Budget projections made based upon enrollment confirmed through the September 30 Unit Count process.

**Individualized Education Plan (IEP)** – The educational program to be provided to a student with a disability.

**Minor Capital Improvement (MCI)** – Revenues collected through a separate tax for the upkeep and maintenance of non-capitalized improvements. MCI funds are matched on a 60/40 basis by the state, with the amount established in the state capital budget.

**Operating Unit** – Eight-digit code for a major expenditure budget unit, usually by department, school, program, or function. The expenditure budgets in the preliminary and final budgets are prepared on an operating unit basis.

**Other Employment Cost (OEC)** – Employer costs that include pensions, workers compensation, unemployment insurance, and employer share of Social Security and Medicare.

**Needs Based Funding** – Methodology of calculation for state unit funding. Combines special education categories into four categories of needs, including regular, basic, intensive and complex. (See Units below)

**Percent Obligated** – Total encumbered amount plus total expenditure compared to total budget.

**PHRST** – The State of Delaware payroll system running on a PeopleSoft platform.

**Preliminary Budget** – District operating budget utilized until a final budget can be prepared (based on the September 30 Unit Count).

**Program Code** – Five-digit code for a minor expenditure budget unit as a subcategory of an Operating Unit.

**Related Services** – transportation and such developmental, corrective, and other supportive services as are required to assist a child with a disability to benefit from special education (see 14 DE Admin. Code 922 3.0).

**Revenue Budget** – Projected receipts from State, Local and Federal sources.

**School Code** – State-provided code in format XX-YYYY where XX is a two-digit district code (Christina is 33) and YYYY is a four-digit school code. A statewide list of school codes (including CSD schools) is also available at <https://www.doe.k12.de.us/domain/558> on the DOE web site.

**Student Success Block Grant** – Targeted state assistance for schools identified with a high concentration of students in poverty (greater than or equal to 60%) and or identified as serving high concentration of English Language Learners (greater than or equal to 20%).

**Tuition Tax** – Revenues collected for funding special schools and programs in the District. Includes: Delaware School for the Deaf, Brennen School, REACH, private placement, the Bilingual program, Sarah Pyle Academy, and support of students with special education needs as allowed by law and regulation. In addition, Tuition Tax is utilized for payments to similar programs offered by other districts for attendance of Christina School District students based on IEP Team placement.

**Units** – Division I and Division III units are earned based upon a State formula adjusted for age and child need. One Unit is earned for each number of students (see below table).

PreK	12.8
K-3 (Regular Ed)	16.2
K-3 (Basic) – FY23	10.2
K-3 (Basic) – FY24 proposed	8.4
4-12 (Regular Ed)	20.0
4-12 (Basic)	8.4
Pre K-12 (Intensive)	6.0
Pre K-12 (Complex)	2.6

Division II Units are based on earned units adjusting for Vocational Units. Related Services units are for services in support of students as allowed by state regulation. Mental Health units provide services for students in support of mental and social well-being.



# FY2023 FINAL BUDGET

