

**FY2022
PRELIMINARY
BUDGET**

July 1, 2021 through June 30, 2022

Christina School District
600 North Lombard Street
Wilmington, Delaware 19801

Newark/Wilmington, New Castle County, Delaware

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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 \$11.4M and the unencumbered tuition tax carryover needs to be at or above \$3.3M (bare minimum) with a preferred unencumbered carryover amount of at least \$5.3M. 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	Actual June 30 FY2021	Actual June 30 FY2020	Actual June 30 FY2019	Actual June 30 FY2018
State Discretionary				
00159 Div II - Energy	\$ -	\$ -	\$ -	\$ -
05165 Div II - AOC	\$ 836,141.33	\$ 1,357,258.93	\$ 624,978.28	\$ 216,537.99
05186 Div III - Equalization	\$ -	\$ -	\$ -	\$ -
05194 Excellence Option	\$ -	\$ -	\$ -	\$ -
05289 Ed Sustainment	\$ -	\$ -	\$ -	\$ 50,867.67
Local Discretionary				
91201 Reimbursement	\$ 914,882.92	\$ 845,763.88	\$ 783,204.79	\$ 1,030,533.90
91603 CSCRP (Cost Recovery)	\$ 188,191.49	\$ 23,589.28	\$ -	\$ 19,549.38
91691 Indirect Costs	\$ 4,404,071.73	\$ 1,828,171.49	\$ 865,168.90	\$ 3,333,650.06
91692 E-Rate	\$ 153,458.91	\$ 139,891.18	\$ 98,402.35	\$ 222,645.18
98000 Local	\$ 11,508,225.18	\$ 1,145,872.95	\$ 3,913,879.22	\$ 1,689,550.41
98036 Reserve	\$ 8,000,000.00	\$ 6,708,302.73	\$ 6,708,302.73	\$ 11,708,302.73
98037 Summer School	\$ 3,610.94	\$ 3,610.94	\$ 3,610.94	\$ 3,610.94
98108 Tech Reimbursement	\$ -	\$ 5,483.00	\$ 5,483.00	\$ 5,483.00
DISCRETIONARY OPER BAL	\$ 26,008,582.50	\$ 12,057,944.38	\$ 13,003,030.21	\$ 18,280,731.26
Encumbrances	\$ (3,294,792.03)	\$ (1,353,431.95)	\$ (2,091,347.35)	\$ (2,003,828.26)
UNENCUMBERED OPER BAL	\$ 22,713,790.47	\$ 10,704,512.43	\$ 10,911,682.86	\$ 16,276,903.00
TUITION				
91050 Tuition	\$ 4,056,272.20	\$ 236,019.36	\$ 815,504.33	\$ 1,101,787.53
91064 Pvt Placement	\$ 495,844.57	\$ 190,485.89	\$ 88,057.43	\$ 193,041.79
91066 Bilingual	\$ 55,206.02	\$ 18,564.32	\$ 100,459.64	\$ 395,159.51
91085 Needs Based	\$ 1,013,250.13	\$ 613,921.31	\$ 516,354.99	\$ 1,063,758.15
91662 Sarah Pyle	\$ 298,194.06	\$ 289,506.83	\$ 126,816.64	\$ 109,875.60
TUITION BALANCE	\$ 5,918,766.98	\$ 1,348,497.71	\$ 1,647,193.03	\$ 2,863,622.58
Encumbrances	\$ (924,283.49)	\$ (608,054.05)	\$ (558,626.47)	\$ (720,071.10)
UNENCUMBERED TUITION BAL	\$ 4,994,483.49	\$ 740,443.66	\$ 1,088,566.56	\$ 2,143,551.48
DEBT SERVICE				
91000 Debt Service	\$ 3,899,530.33	\$ 2,960,951.73	\$ 3,035,664.02	\$ 3,291,268.30
CAFETERIA				
91100 Loc Cafeteria	\$ 745,241.48	\$ 1,000,898.33	\$ 2,373,581.36	\$ 1,970,560.58
Encumbrances	\$ (128,546.08)	\$ (191,812.57)	\$ (60,702.06)	\$ (282,965.27)
UNENC CAFETERIA BAL	\$ 616,695.40	\$ 809,085.76	\$ 2,312,879.30	\$ 1,687,595.31

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 Autism Program), 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.

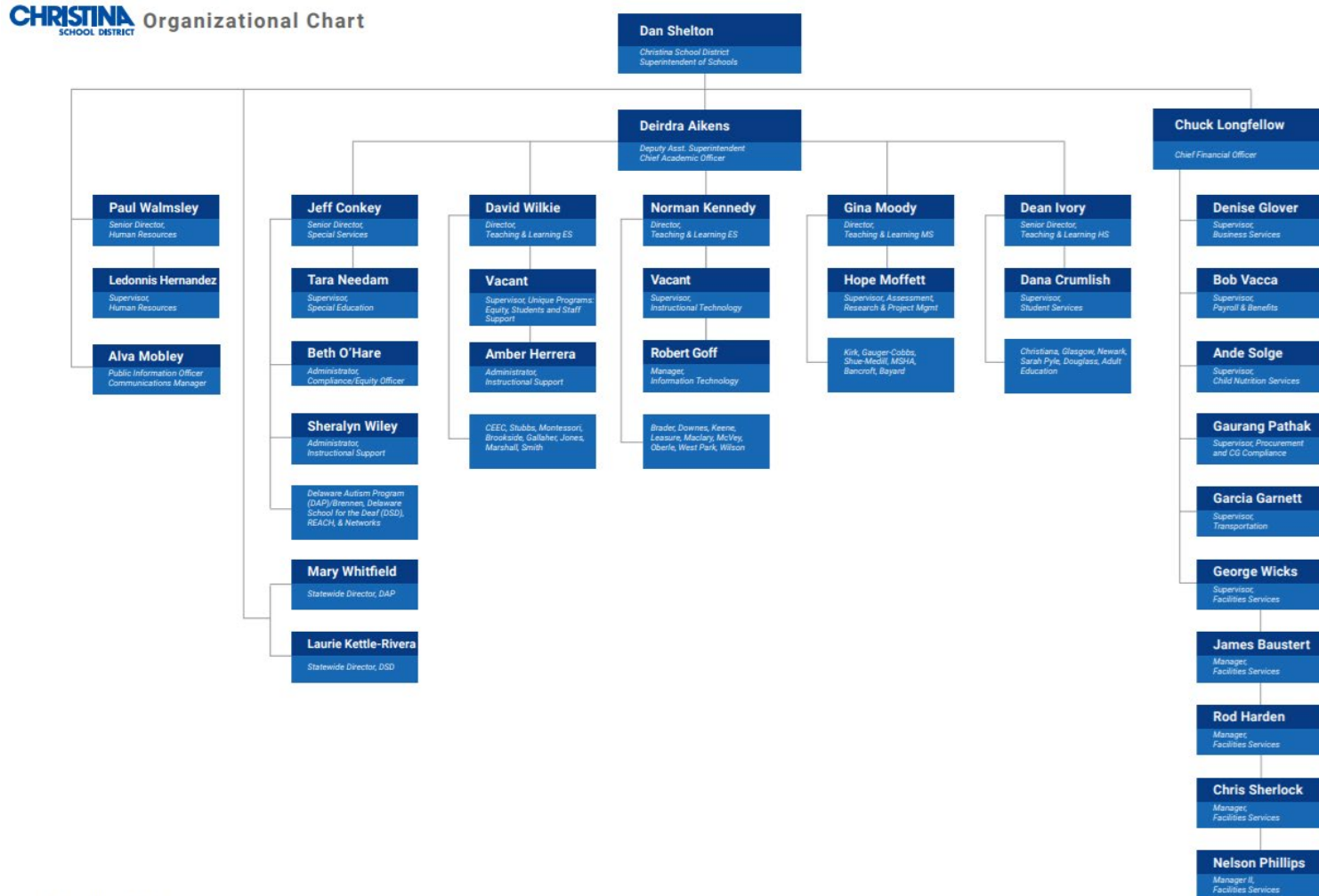
Christina serves a diverse student population and is proud to be part of the culturally and historically rich region of northern Delaware. Approximately 39% of our students are African-American, 27% white, 21% Hispanic or Latino, 6% Asian-American, 5% Multi-Racial, <1% Native American and <1% Native Hawaiian/Pacific Islander. Approximately 12% of students are English Learners, and about 23% of students have disabilities. Approximately 34% 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 May 2021. 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

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, 2022
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

The last Strategic Plan was created in 2018. Since then, CSD has experienced turnover of several senior leaders and Board members and has had an administrative reorganization. Currently, the district is in a new strategic planning process that will be completed during Fiscal Year 2022.

The 2018 Strategic Plan identified the following goals:

- Improve Student Achievement
- Increase Overall Proficiency
- Narrow the Achievement Gap among Student Groups
- Support a Positive School Climate Develop All Levels of Leadership
- Increase Family and Community Engagement
- Enhance Operational Efficiency and Effectiveness



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
- 955600 REACH
- 956000 Delaware Autism Program



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 (DAP, 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 30th 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. For FY2021, the unit count was held as of November 13, 2020 due to COVID-19. 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	12.2	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. Some of these include Cafeteria Salaries, Driver Education, Parent Early Education Center, Adult Education, Professional Development, and Contractual Options (cash out of related services units to provide hard to fill services for students with special educational needs).

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. It is projected that the District will lose around \$750K of tax receipts to the tax pool. The remaining \$1.642 was established through the referendum process, and includes 10 cents of restricted funds established in 2003. **Total Current Expense Tax rate is \$2.11** (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 last year resulted in a total outflow of \$38.3M (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. 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 7.80 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, and Technology 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 long 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 11.10 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 74.5 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 and ESSER III The Elementary and Secondary Schools Emergency Relief 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, 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 \$53,301,002. Full receipt of the ESSER III funds is pending submission of an application to DOE. 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 Delaware Autism Program (956000) are all partially state funded with the remainder coming from tuition billing to Christina and to other districts, payable with tuition tax revenue. Christina School District is the fiscal agent for the three programs and provides central district 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 twenty-one 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 21 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 23 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. Delaware Autism Program

The Delaware Autism Program (DAP) is a statewide program providing the educational services for students with autism and their families. Students are served from birth through 21 years of age. Students attend the Brennen School, CSD traditional schools, Newark Methodist Preschool, Newark Wesleyan Methodist Preschool and the University of Delaware. The Delaware Autism Program is recognized as a leader in the country.

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 FY, 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 \$6.0M and the preload of 05289 (Educational Sustainment) is roughly \$3.0M. Local discretionary payroll is projected at 2.26M 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 \$11.4M for salary only. A few million over and above

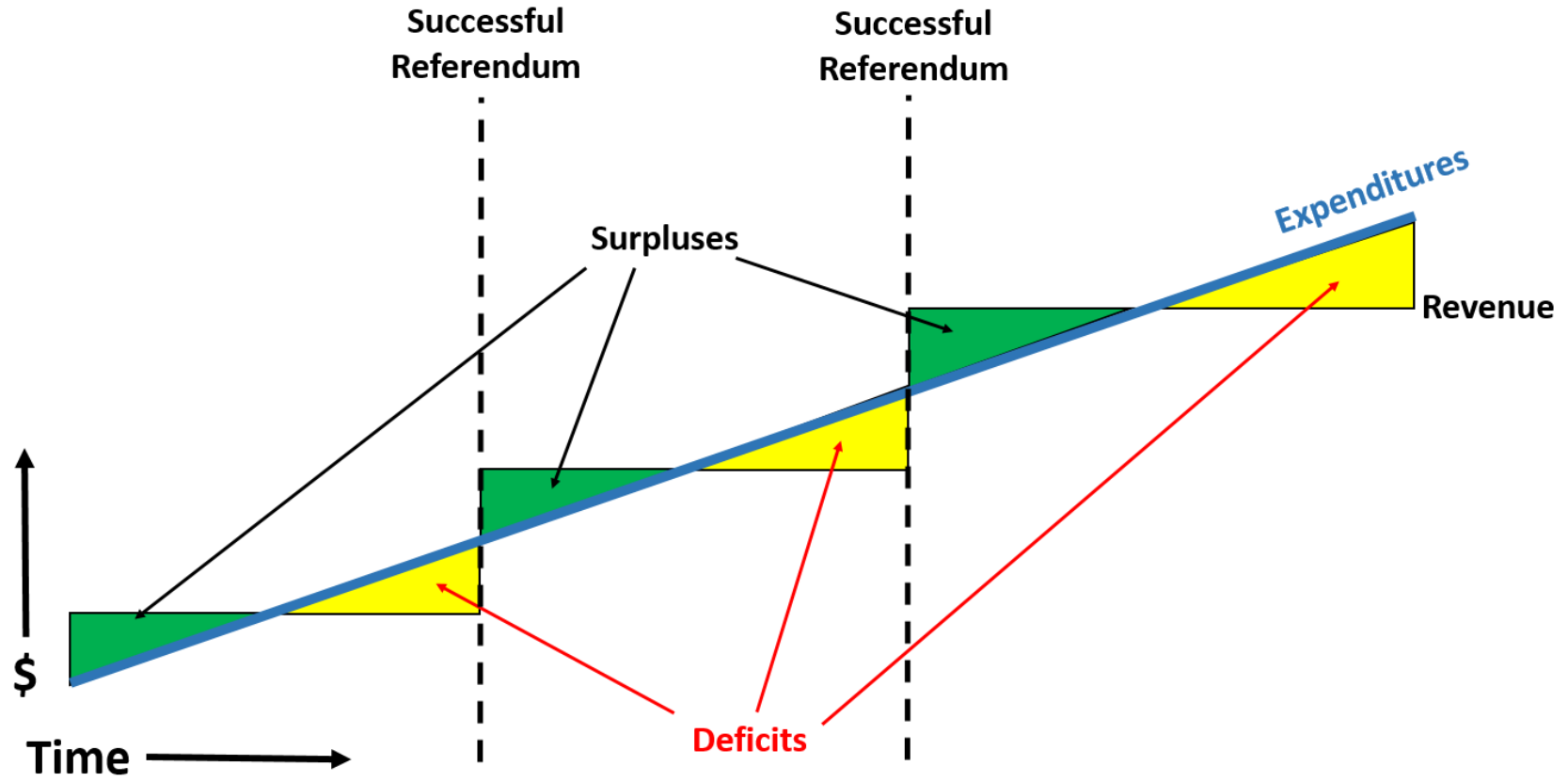
that is needed to ensure required operational costs are covered, which can be covered by the relatively small 05165 (Division II – All Other Costs) preload and the tax receipts from early tax payments and delinquencies received July through September.

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 \$11.4M 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 \$505K per payroll in tuition tax revenue or discretionary state funds. The absolute minimum desired carryover for in-district tuition programs combined is \$2.5M for payroll (five payrolls) plus another \$800K to cover related services contracts early in the school year, for a total of \$3.3M 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 \$5.3M unencumbered. Programs for which Christina is a fiscal agent (DSD, REACH, DAP) spend around \$550K 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.

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 – FY2022 Preliminary Budget

APPR		Actual June 30 FY2021	Actual June 30 FY2020	Actual June 30 FY2019	Actual June 30 FY2018
State Discretionary					
00159	Div II - Energy	\$ -	\$ -	\$ -	\$ -
05165	Div II - AOC	\$ 836,141.33	\$ 1,357,258.93	\$ 624,978.28	\$ 216,537.99
05186	Div III - Equalization	\$ -	\$ -	\$ -	\$ -
05194	Excellence Option	\$ -	\$ -	\$ -	\$ -
05289	Ed Sustainment	\$ -	\$ -	\$ -	\$ 50,867.67
Local Discretionary					
91201	Reimbursement	\$ 914,882.92	\$ 845,763.88	\$ 783,204.79	\$ 1,030,533.90
91603	CSCR (Cost Recovery)	\$ 188,191.49	\$ 23,589.28	\$ -	\$ 19,549.38
91691	Indirect Costs	\$ 4,404,071.73	\$ 1,828,171.49	\$ 865,168.90	\$ 3,333,650.06
91692	E-Rate	\$ 153,458.91	\$ 139,891.18	\$ 98,402.35	\$ 222,645.18
98000	Local	\$ 11,508,225.18	\$ 1,145,872.95	\$ 3,913,879.22	\$ 1,689,550.41
98036	Reserve	\$ 8,000,000.00	\$ 6,708,302.73	\$ 6,708,302.73	\$ 11,708,302.73
98037	Summer School	\$ 3,610.94	\$ 3,610.94	\$ 3,610.94	\$ 3,610.94
98108	Tech Reimbursement	\$ -	\$ 5,483.00	\$ 5,483.00	\$ 5,483.00
DISCRETIONARY OPER BAL		\$ 26,008,582.50	\$ 12,057,944.38	\$ 13,003,030.21	\$ 18,280,731.26
Encumbrances		\$ (3,294,792.03)	\$ (1,353,431.95)	\$ (2,091,347.35)	\$ (2,003,828.26)
UNENCUMBERED OPER BAL		\$ 22,713,790.47	\$ 10,704,512.43	\$ 10,911,682.86	\$ 16,276,903.00
TUITION					
91050	Tuition	\$ 4,056,272.20	\$ 236,019.36	\$ 815,504.33	\$ 1,101,787.53
91064	Pvt Placement	\$ 495,844.57	\$ 190,485.89	\$ 88,057.43	\$ 193,041.79
91066	Bilingual	\$ 55,206.02	\$ 18,564.32	\$ 100,459.64	\$ 395,159.51
91085	Needs Based	\$ 1,013,250.13	\$ 613,921.31	\$ 516,354.99	\$ 1,063,758.15
91662	Sarah Pyle	\$ 298,194.06	\$ 289,506.83	\$ 126,816.64	\$ 109,875.60
TUITION BALANCE		\$ 5,918,766.98	\$ 1,348,497.71	\$ 1,647,193.03	\$ 2,863,622.58
Encumbrances		\$ (924,283.49)	\$ (608,054.05)	\$ (558,626.47)	\$ (720,071.10)
UNENCUMBERED TUITION BAL		\$ 4,994,483.49	\$ 740,443.66	\$ 1,088,566.56	\$ 2,143,551.48
DEBT SERVICE					
91000	Debt Service	\$ 3,899,530.33	\$ 2,960,951.73	\$ 3,035,664.02	\$ 3,291,268.30
CAFETERIA					
91100	Loc Cafeteria	\$ 745,241.48	\$ 1,000,898.33	\$ 2,373,581.36	\$ 1,970,560.58
Encumbrances		\$ (128,546.08)	\$ (191,812.57)	\$ (60,702.06)	\$ (282,965.27)
UNENC CAFETERIA BAL		\$ 616,695.40	\$ 809,085.76	\$ 2,312,879.30	\$ 1,687,595.31

4. Revenue Budgets

CHRISTINA SCHOOL DISTRICT - FISCAL YEAR ENDING JUNE 30, 2022
PRELIMINARY REVENUE BUDGET
 Agency - 953300 Christina School District

		PRELIM	FINAL	Change	
		FY2022	FY2021	FY22P-FY21F	Remarks
APPR	STATE DISCRETIONARY FUNDS				
00159	Division II - Energy	\$ 2,491,900	\$ 2,459,899	\$ 32,001	FY21 actual +1.3% unit growth and K-3 Basic
05165	Division II - All Other Costs (AOC)	\$ 3,204,800	\$ 2,890,202	\$ 314,598	FY21 actual +1.3% unit growth and K-3 Basic
05186	Division III - Equalization	\$ 6,700,200	\$ 6,614,976	\$ 85,224	FY21 actual +1.3% unit growth and K-3 Basic
05194	Excellence Option	\$ -	\$ -	\$ -	
05289	Educational Sustainment Fund	\$ 3,245,203	\$ 3,245,203	\$ -	
	STATE RESTRICTED FUNDS				
00137	Formula Salaries & OEC's	\$ 110,400,000	\$ 101,200,000	\$ 9,200,000	K-3 Basic, HB100, state bonus and raise
05116	Cafeteria Salaries	\$ 1,688,270	\$ 1,519,443	\$ 168,827	FY21 actual
05140/54/56	Adult Education	\$ 593,272	\$ 479,590	\$ 113,682	FY21 actual
05144	Parents as Teachers	\$ 453,015	\$ 453,015	\$ -	
05147	New Castle County Learning Center	\$ 215,500	\$ 215,500	\$ -	
05142	Driver Ed	\$ 52,927	\$ 52,927	\$ -	
05149/50/52	State Transportation	\$ 10,730,000	\$ 10,330,000	\$ 400,000	State funding additions for double/triple routes
05181	Unique Alternatives	\$ 2,700,000	\$ 2,486,187	\$ 213,813	Estimated for known outside placements
05190	Related Services	\$ -	\$ -	\$ -	
05205	Professional Development	\$ 126,541	\$ 126,541	\$ -	
05216	ECAP	\$ 501,800	\$ 501,800	\$ -	
05235	Technology Block Grant	\$ 434,313	\$ 434,313	\$ -	
05265	Division II, AOC - Voc	\$ 81,973	\$ 81,973	\$ -	
05288	Operations (One-Time Enrollmt Funding)	\$ -	\$ 1,135,018	\$ (1,135,018)	One-time last FY
05297	Opportunity Fund Eng Learners/Low Inc	\$ 3,776,658	\$ 1,257,257	\$ 2,519,401	Last FY partially funded by state with FY20 funds
05298	Fostercare Transportation	\$ 170,000	\$ 170,000	\$ -	
05305	Wilmington Initiative - Operating	\$ 1,591,800	\$ 1,560,600	\$ 31,200	State budget actual
05309	Student Success Block Grant K-3 Basic	\$ -	\$ 610,615	\$ (610,615)	Discontinued due to K-3 Basic Unit
05310	Student Success Block Grant Reading	\$ 577,759	\$ 567,469	\$ 10,290	Allocation from DOE
5311	Oppty Fund MH/Rdg (Some Prior Yr \$)	\$ 1,250,103	\$ 340,631	\$ 909,472	Allocation from DOE
08914	Opportunity Fund (Funded with FY20 \$)	\$ -	\$ -	\$ -	
50022	Minor Capital Improvements	\$ 1,210,245	\$ 1,157,336	\$ 52,909	State bond bill actual
50324	Minor Capital Impr - Voc Equipment	\$ 4,854	\$ 4,672	\$ 182	State bond bill actual
0XXXX	Other State Revenue	\$ 170,000	\$ 200,000	\$ (30,000)	FY21 actual (rounded)
	Total State Funds	\$ 152,371,133	\$ 140,095,167	\$ 12,275,966	

Christina School District – FY2022 Preliminary Budget

		PRELIM	FINAL	Change	Remarks
		FY2022	FY2021	FY22P-FY21F	
APPR	LOCAL DISCRETIONARY FUNDS				
91201	Reimbursements	\$ 140,000	\$ 90,000	\$ 50,000	FY21 actual (rounded)
91603	CSCR (Medicaid Cost Recovery)	\$ 60,000	\$ 60,000	\$ -	
91691	Indirect Cost	\$ 2,500,000	\$ 2,500,000	\$ -	
91692	E-Rate Reimbursement	\$ 65,000	\$ 65,000	\$ -	
98000	Current Expense Tax Receipts	\$ 113,175,863	\$ 112,800,000	\$ 375,863	Tax warrant
98000	Interest	\$ 700,000	\$ -	\$ 700,000	Separating from Current Exp Tax Rev for clarity
98000	Charter/Choice Xfers - Current Expense	\$ (32,090,000)	\$ (30,974,429)	\$ (1,115,571)	Estimate based on past trends
98000	Charter/Choice Transfers - 10¢ Ref	\$ (1,971,000)	\$ (2,100,000)	\$ 129,000	Based on lower per penny tax revenue in FY22
98000	10¢ Ref Offset - APPRs 91687-91689	\$ (3,428,330)	\$ (3,501,989)	\$ 73,659	Based on lower per penny tax revenue in FY22
	LOCAL RESTRICTED FUNDS				
91000	Debt Service Tax Receipts	\$ 4,211,478	\$ 5,060,000	\$ (848,522)	Tax warrant
91000	Interest	\$ 100,000	\$ -	\$ 100,000	Separating from Debt Service Tax Rev for clarity
	Restricted - Tuition Tax				
91050	Tuition Tax	\$ 40,225,009	\$ 40,053,600	\$ 171,409	Tax warrant
91050	Transfers to Spec Programs - Tuition Tax	\$ (15,840,000)	(20,490,000)	\$ 4,650,000	Tax warrant
91050	Charter/Choice Transfers - Tuition Tax	\$ (5,350,000)	\$ (5,164,144)	\$ (185,856)	Estimate based on past trends
91050	Tuition - Xfer to APPRs 91064, 66, 85, 662	\$ (19,500,000)	\$ (14,399,456)	\$ (5,100,544)	Tax warrant
91064	Tuition Tax - Private Placement	\$ 1,160,000	\$ 1,200,000	\$ (40,000)	Tax warrant
91066	Tuition Tax - Bilingual	\$ 6,820,000	\$ 6,000,000	\$ 820,000	Tax warrant
91085	Tuition Tax - CSD Needs-Based	\$ 9,250,000	\$ 5,499,456	\$ 3,750,544	Tax warrant
91662	Tuition Tax - Sarah Pyle Academy	\$ 2,270,000	\$ 1,700,000	\$ 570,000	Tax warrant
	Restricted - Match Tax				
91150/215	Match - Unallocated	\$ 567,726	\$ 64,341	\$ 503,385	Projected carryover into FY23
91151	Match - Minor Capital Improvements	\$ 806,831	\$ 771,577	\$ 35,254	State bond bill actual
91152	Match - Minor Capital Voc Equipment	\$ 3,236	\$ 3,115	\$ 121	State bond bill actual
91210	Match - Tech Maintenance	\$ 907,087	\$ 941,121	\$ (34,034)	Based on lower per penny tax revenue in FY22
91211	Match - Reading/Math Resource	\$ 840,000	\$ 840,000	\$ -	
91214	Match - Extra Time	\$ 718,135	\$ 718,135	\$ -	
98267	Match - SSBG K-3 Basic	\$ -	\$ 270,225	\$ (270,225)	Discontinued due to K-3 Basic Unit
98268	Match - SSBG Reading	\$ 247,611	\$ 312,822	\$ (65,211)	Match to allocation from DOE
98269	Match - Opportunity Fund	\$ 1,902,630	\$ -	\$ 1,902,630	Match to allocation from DOE

Christina School District – FY2022 Preliminary Budget

		PRELIM	FINAL	Change	
		FY2022	FY2021	FY22P-FY21F	Remarks
	Restricted - 10¢ Referendum				
91687	10¢ Ref - Alternative Program	\$ 1,528,330	\$ 1,501,919	\$ 26,411	To balance 10c referendum allocation
91688	10¢ Ref - Gifted and Talented	\$ 1,800,000	\$ 1,800,000	\$ -	
91689	10¢ Ref - Tech Replacement	\$ 100,000	\$ 200,000	\$ (100,000)	Based on lower per penny tax revenue in FY22
	Restricted - Other				
91100	Cafeteria Local	\$ 3,116,000	\$ -	\$ 3,116,000	Separating from Other Local Revenue for clarity
91668	Parents as Teachers	\$ 310,500	\$ 310,500	\$ -	
91453	Preschool Tuition	\$ 13,000	\$ 5,000	\$ 8,000	FY21 actual (rounded)
91657	Voluntary School Assessment	\$ -	\$ 1,483,141	\$ (1,483,141)	Spending plan must be Board pre-approved
9XXXX	Other Local Revenue	\$ 24,000	\$ 3,140,000	\$ (3,116,000)	Separated out Cafeteria Local for clarity
	Total Local Funds	\$ 115,383,106	\$ 110,759,934	\$ 4,623,172	
	FEDERAL FUNDS				
40564	IDEA Part B	\$ 4,165,055	\$ 4,216,138	\$ (51,083)	Allocation from DOE
40565	IDEA Part B Preschool	\$ 192,845	\$ 195,629	\$ (2,784)	Allocation from DOE
40554	Title I	\$ 6,623,822	\$ 7,254,834	\$ (631,012)	Allocation from DOE
40114	Title II	\$ 1,075,415	\$ 1,149,330	\$ (73,915)	Allocation from DOE
40560	Title III	\$ 158,453	\$ 163,005	\$ (4,552)	Allocation from DOE
40532	Title IV	\$ 798,139	\$ 828,255	\$ (30,116)	Allocation from DOE
41015	Perkins Career Tech	\$ 384,459	\$ 415,032	\$ (30,573)	Allocation from DOE
40554	School Improvement/Priority Schools	\$ -	\$ 1,400,000	\$ (1,400,000)	Will adjust for final budget when known
40568	Adult Basic Education	\$ 55,932	\$ 55,932	\$ -	
40730	CRRSA ESSER-II	\$ -	\$ 23,692,684	\$ (23,692,684)	One-time funds for FY21
40820	ARP ESSER-III	\$ -	\$ 53,301,002	\$ (53,301,002)	One-time funds for FY21
4XXXX	Other Federal Revenue	\$ 30,000	\$ 30,000	\$ -	
	Total Federal Funds	\$ 13,484,120	\$ 39,400,839	\$ (25,916,719)	
	BOND FUNDS				
5XXXX	Bancroft School Replacement	\$ 65,000,000	\$ -	\$ 65,000,000	State bond bill actual
50506	Christina Early Educ Center Renov	\$ -	\$ 1,138,600	\$ (1,138,600)	State bond bill actual
50507	Christina Marshall ES Renov	\$ -	\$ 6,458,400	\$ (6,458,400)	State bond bill actual
50508	Christina Leasure ES Renov	\$ -	\$ 3,774,300	\$ (3,774,300)	State bond bill actual
50513	Christiana HS Renov	\$ -	\$ 2,249,000	\$ (2,249,000)	State bond bill actual
50514	Christina Newark HS Renov	\$ -	\$ 1,043,900	\$ (1,043,900)	State bond bill actual
50515	Christina Downes ES Renov	\$ -	\$ 2,239,000	\$ (2,239,000)	State bond bill actual
	Total Bond Funds	\$ 65,000,000	\$ 16,903,200	\$ 48,096,800	
	All Funds Total	\$ 346,238,359	\$ 307,159,140	\$ 39,079,219	

CHRISTINA SCHOOL DISTRICT - FISCAL YEAR ENDING JUNE 30, 2022
PRELIMINARY REVENUE BUDGET
Agency - 955100 Delaware School for the Deaf

		PRELIM	FINAL	Change	
		FY2022	FY2021	FY22P-FY21F	Remarks
APPR	STATE DISCRETIONARY FUNDS				
05165	Division II - Energy	\$ 89,240	\$ 89,240	\$ -	
00159	Division II - All Other Costs (AOC)	\$ 26,983	\$ 26,983	\$ -	
05186	Division III - Equalization	\$ 296,018	\$ 296,018	\$ -	
	STATE RESTRICTED FUNDS				
00137	Formula Salaries & OEC's	\$ 7,535,000	\$ 7,100,000	\$ 435,000	State bonus and raise
05150/2	State Transportation	\$ 1,350,000	\$ 1,350,000	\$ -	
05175	Residence Other Cost	\$ 88,000	\$ 88,000	\$ -	
05188	Contratual Services	\$ 51,300	\$ 51,000	\$ 300	State Budget Epilogue
05265	Division II, AOC - Voc	\$ -	\$ -	\$ -	
05271	Pre-School Summer	\$ 7,100	\$ 7,100	\$ -	
50022	Minor Capital Improvements	\$ 82,624	\$ 74,540	\$ 8,084	State Bond Bill
	Total State Funds	\$ 9,526,265	\$ 9,082,881	\$ 443,384	
	LOCAL DISCRETIONARY FUNDS				
98000	Current Expense Tuition Billing	\$ 5,276,700	\$ 4,800,000	\$ 476,700	Estimated tuition billing
91603	CSCR (Medicaid Cost Recovery)	\$ 8,000	\$ 5,000	\$ 3,000	Based on FY21 actual
	LOCAL RESTRICTED FUNDS				
9XXXX	Other Local Revenue	\$ 1,200	\$ 37,442	\$ (36,242)	Based on FY21 actual
	Total Local Funds	\$ 5,285,900	\$ 4,842,442	\$ 443,458	
	All Funds Total	\$ 14,812,165	\$ 13,925,323	\$ 886,842	

CHRISTINA SCHOOL DISTRICT - FISCAL YEAR ENDING JUNE 30, 2022
PRELIMINARY REVENUE BUDGET
Agency - 955600 REACH

	PRELIM	FINAL	Change	
	FY2022	FY2021	FY22P-FY21F	Remarks
STATE DISCRETIONARY FUNDS				
Division II - Energy	\$ 10,324	\$ 10,324	\$ -	
Division II - All Other Costs (AOC)	\$ 160,443	\$ 160,443	\$ -	
Division III - Equalization	\$ 414,514	\$ 414,514	\$ -	
STATE RESTRICTED FUNDS				
Formula Salaries & OEC's	\$ 5,900,000	\$ 5,500,000	\$ 400,000	State bonus and raise
State Transportation	\$ 1,740,000	\$ 1,740,000	\$ -	
Division II, AOC - Voc	\$ -	\$ -		
Total State Funds	\$ 8,225,281	\$ 7,825,281	\$ 400,000	
LOCAL DISCRETIONARY FUNDS				
Current Expense Tuition Billing	\$ 2,981,550	\$ 3,900,000	\$ (918,450)	Estimated tuition billing
CSCR (Medicaid Cost Recovery)	\$ 18,000	\$ 20,000	\$ (2,000)	Based on FY21 actual
LOCAL RESTRICTED FUNDS				
NETWORKS	\$ 28,000	\$ 30,000	\$ (2,000)	Based on FY21 actual
Total Local Funds	\$ 3,027,550	\$ 3,950,000	\$ (922,450)	
All Funds Total	\$ 11,252,831	\$ 11,775,281	\$ (522,450)	

CHRISTINA SCHOOL DISTRICT - FISCAL YEAR ENDING JUNE 30, 2022
PRELIMINARY REVENUE BUDGET
Agency - 955600 Delaware Autism Program

	PRELIM	FINAL	Change	
	FY2022	FY2021	FY22P-FY21F	Remarks
STATE DISCRETIONARY FUNDS				
Division II - Energy	\$ 264,055	\$ 264,055	\$ -	
Division II - All Other Costs (AOC)	\$ 462,012	\$ 462,012	\$ -	
Division III - Equalization	\$ 1,199,890	\$ 1,199,890	\$ -	
STATE RESTRICTED FUNDS				
Formula Salaries & OEC's	\$ 20,285,000	\$ 19,650,000	\$ 635,000	State bonus and raise
State Transportation	\$ 3,350,000	\$ 3,350,000	\$ -	
Residence Other Cost	\$ 212,900	\$ 212,900	\$ -	
Autism Contractual Svcs	\$ 11,800	\$ 11,800	\$ -	
Division II, AOC - Voc	\$ -	\$ -	\$ -	
Statewide Autism Support	\$ 432,700	\$ 432,700	\$ -	
Other State	\$ 28,000	\$ 28,000	\$ -	
Total State Funds	\$ 26,246,357	\$ 25,611,357	\$ 635,000	
LOCAL DISCRETIONARY FUNDS				
Current Expense Tuition Billing	\$ 11,894,404	\$ 12,700,000	\$ (805,596)	Estimated tuition billing
CSCR (Medicaid Cost Recovery)	\$ 80,000	\$ 60,000	\$ 20,000	Based on FY21 actual
LOCAL RESTRICTED FUNDS				
Other Local Revenue	\$ 5,000	\$ 60,000	\$ (55,000)	Based on FY21 actual
Total Local Funds	\$ 11,979,404	\$ 12,820,000	\$ (840,596)	
All Funds Total	\$ 38,225,761	\$ 38,431,357	\$ (205,596)	

5. Expenditure Budgets

Christina School District - 953300 - Preliminary Expenditure Budget FY2022

Oper Unit	Operating Unit Name	PRELIM	AMENDED	CHANGE (FY22	Explanation for changes
		BUDGET FY2022	FINAL BUD FY2021	PRELIM - FY21 FINAL)	
99900300	District Expenditures	\$ 173,600,000	\$ 160,596,343	\$ 13,003,657	State one-time \$1,000, state and local raises, K-3 Basic and HB100 units
99910000	Public Communications	\$ 150,000	\$ 150,000	\$ -	
99910100	Superintendent	\$ 105,000	\$ 105,000	\$ -	
99920000	Curriculum/Instructional	\$ 17,114,710	\$ 16,877,507	\$ 237,203	Title I not allocated to schools until Consolidated Grant is approved
99920300	Bilingual	\$ 6,978,453	\$ 6,363,005	\$ 615,448	Increased program expenses
99920700	Athletics	\$ 1,460,000	\$ 1,450,000	\$ 10,000	Inflation increase for supplies
99921000	Support Services	\$ 480,000	\$ 480,000	\$ -	
99930300	Special Services	\$ 13,447,900	\$ 13,126,446	\$ 321,454	Increase in private placement and other special education costs
99940000	Business Office/Finance	\$ 400,000	\$ 400,000	\$ -	
99940050	Facilities Management	\$ 3,500,000	\$ 3,494,000	\$ 6,000	Inflation increase
99940100	Contingency	\$ 500,000	\$ -	\$ 500,000	Strategic plan contingency
99940410	Competitive State Grants	\$ 7,812,396	\$ 4,595,955	\$ 3,216,441	Opportunity Fund increase (state and local match)
99940504	Federal Funds E	\$ -	\$ 76,993,686	\$ (76,993,686)	Prior year was ESSER funds (FY2021 budget reference)
99940700	Private Grants/Donations	\$ 50,000	\$ 703,384	\$ (653,384)	Prior year was one-time grant from NCC
99940810	Tech Equipment & Repair	\$ 2,252,087	\$ 2,220,000	\$ 32,087	Phone system replacement funds
99950000	Personnel/Hr	\$ 199,000	\$ 182,000	\$ 17,000	Para tuition reimbursement
99960000	Child Nutrition Ops	\$ 10,190,000	\$ 9,900,000	\$ 290,000	State one-time bonus, state and local raises
99960200	Operations/Utilities	\$ 8,410,000	\$ 8,267,000	\$ 143,000	Inflation increase
99960300	State Transportation	\$ 11,200,000	\$ 10,500,000	\$ 700,000	State one-time bonus, state raises, state reimbursement formula increase
99960400	Local Transportation	\$ 5,760,000	\$ 5,560,000	\$ 200,000	Local raises
99970000	Local Debt Service	\$ 4,691,095	\$ 4,400,000	\$ 291,095	Actual debt service requirement
99970020	Tuition Programs	\$ 9,250,000	\$ 6,570,000	\$ 2,680,000	Local raises, incr spec ed costs, local share per 14 Del. C. §1703(d)(1),(5),(6)
99970100	Major Cap	\$ 65,000,000	\$ 16,903,200	\$ 48,096,800	Bond Bill (new Bancroft)
99970200	Minor Cap	\$ 2,025,166	\$ 6,480,777	\$ (4,455,611)	Prior year included use of Voluntary School Assessment (VSA)
99970600	Parent Early Education	\$ 753,015	\$ 753,015	\$ -	
99980000	Summer School	\$ -	\$ 100,000	\$ (100,000)	Non spec-ed summer school is covered by ESSER or extra time funds
99990000	Adult Education	\$ 845,500	\$ 845,500	\$ -	
9330310A	Brookside ES	\$ 136,095	\$ 140,225	\$ (4,130)	Title I not allocated to schools yet, school budget preloaded 80%
9330312A	Marshall ES	\$ 56,022	\$ 68,803	\$ (12,781)	School budget preloaded 80%, no intervention preload
9330314A	Jones ES	\$ 32,744	\$ 102,804	\$ (70,060)	Title I not allocated to schools yet, school budget preloaded 80%
9330318A	Downes ES	\$ 54,693	\$ 118,380	\$ (63,687)	Title I not allocated to schools yet, school budget preloaded 80%
9330320A	Gallaher ES	\$ 39,554	\$ 124,288	\$ (84,734)	Title I not allocated to schools yet, school budget preloaded 80%
9330321A	Keene ES	\$ 41,762	\$ 118,491	\$ (76,729)	Title I not allocated to schools yet, school budget preloaded 80%
9330322A	Leasure ES	\$ 41,578	\$ 122,078	\$ (80,500)	Title I not allocated to schools yet, school budget preloaded 80%
9330324A	Maclary ES	\$ 102,689	\$ 113,049	\$ (10,360)	Title I not allocated to schools yet, school budget preloaded 80%

Christina School District – FY2022 Preliminary Budget

Oper Unit	Operating Unit Name	PRELIM	AMENDED	CHANGE (FY22	Explanation for changes
		BUDGET FY2022	FINAL BUD FY2021	PRELIM - FY21 FINAL)	
9330326A	McVey ES	\$ 30,273	\$ 101,731	\$ (71,458)	Title I not allocated to schools yet, school budget preloaded 80%
9330327A	Oberle ES	\$ 263,958	\$ 264,456	\$ (498)	Title I not allocated to schools yet, school budget preloaded 80%
9330330A	Smith ES	\$ 208,142	\$ 213,079	\$ (4,937)	Title I not allocated to schools yet, school budget preloaded 80%
9330332A	West Park Place ES	\$ 33,957	\$ 83,661	\$ (49,704)	Title I not allocated to schools yet, school budget preloaded 80%
9330334A	Wilson ES	\$ 31,666	\$ 81,348	\$ (49,682)	Title I not allocated to schools yet, school budget preloaded 80%
9330339A	Brader ES	\$ 43,578	\$ 112,555	\$ (68,977)	Title I not allocated to schools yet, school budget preloaded 80%
9330350A	Bancroft School	\$ 218,984	\$ 259,333	\$ (40,349)	Title I not allocated to schools yet, school budget preloaded 80%
9330352A	Bayard School	\$ 314,976	\$ 338,076	\$ (23,100)	Title I not allocated to schools yet, school budget preloaded 80%
9330354A	Sarah Pyle Academy	\$ 1,060,700	\$ 555,600	\$ 505,100	Title I not allocated to schools yet, school budget preloaded 80%
9330362A	Stubbs ECC	\$ 228,950	\$ 98,154	\$ 130,796	Title I not allocated to schools yet, school budget preloaded 80%
9330372A	Gauger MS	\$ 141,473	\$ 224,829	\$ (83,356)	Title I not allocated to schools yet, school budget preloaded 80%
9330374A	Kirk MS	\$ 90,369	\$ 150,548	\$ (60,179)	Title I not allocated to schools yet, school budget preloaded 80%
9330376A	Shue MS	\$ 106,799	\$ 172,821	\$ (66,022)	Title I not allocated to schools yet, school budget preloaded 80%
9330390A	Christiana HS	\$ 194,674	\$ 254,107	\$ (59,433)	Title I not allocated to schools yet, school budget preloaded 80%
9330392A	Glasgow HS	\$ 113,569	\$ 179,588	\$ (66,019)	Title I not allocated to schools yet, school budget preloaded 80%
9330394A	Newark HS	\$ 121,922	\$ 207,725	\$ (85,803)	Title I not allocated to schools yet, school budget preloaded 80%
9330512A	REACH	\$ 2,000	\$ 1,900	\$ 100	Student activity fund adjusted to actual carryover balance
9330537A	Douglass School	\$ 7,190	\$ 8,918	\$ (1,728)	Title I not allocated to schools yet, school budget preloaded 80%
9330538A	Brennen School	\$ 30,600	\$ 30,600	\$ -	
9330540A	Del School for the Deaf	\$ 31,400	\$ 30,000	\$ 1,400	Student activity fund adjusted to actual carryover balance
9330545A	Christina Early Educ Ctr	\$ 775,146	\$ 782,842	\$ (7,696)	Title I not allocated to schools yet, school budget preloaded 80%
Grand Total		\$ 350,729,785	\$ 363,076,807	\$ (12,347,022)	

Delaware School for the Deaf - 955100 - Preliminary Expenditure Budget FY2022

Oper Unit	Operating Unit Name	PRELIM	AMENDED	CHANGE (FY22	Explanation for changes
		BUDGET FY2022	FINAL BUD FY2021	PRELIM - FY21 FINAL)	
99900300	District Expenditures	\$ 11,450,000	\$ 10,850,000	\$ 600,000	State one-time \$1,000, state and local raises
99940410	Competitive State Grants	\$ 12,243	\$ 12,442	\$ (199)	Grant carryover amount
99960300	State Transportation	\$ 1,632,000	\$ 1,530,000	\$ 102,000	State one-time bonus, state raises, state reimbursement formula increase
99970200	Minor Cap	\$ 82,624	\$ 74,540	\$ 8,084	Per Bond Bill
99990750	Deaf/Blind Program	\$ 54,815	\$ 54,837	\$ (22)	Grant carryover amount
9330540A	Del School for the Deaf	\$ 2,335,000	\$ 2,285,000	\$ 50,000	Inflation increase
Grand Total		\$ 15,566,682	\$ 14,806,819	\$ 759,863	

REACH - 955600 -Preliminary Expenditure Budget FY2022

Oper Unit	Operating Unit Name	PRELIM	AMENDED	CHANGE (FY22	Explanation for changes
		BUDGET FY2022	FINAL BUD FY2021	PRELIM - FY21 FINAL)	
99900300	District Expenditures	\$ 8,250,000	\$ 7,900,000	\$ 350,000	State one-time \$1,000, state and local raises
99960300	State Transportation	\$ 2,130,000	\$ 2,000,000	\$ 130,000	State one-time bonus, state raises, state reimbursement formula increase
99990900	NETWORKS Program	\$ 220,000	\$ 220,000	\$ -	
9330512A	REACH	\$ 1,556,000	\$ 1,530,000	\$ 26,000	Inflation increase
Grand Total		\$ 12,156,000	\$ 11,650,000	\$ 506,000	

Delaware Autism Program - 956000 - Preliminary Expenditure Budget FY2022

Oper Unit	Operating Unit Name	FINAL BUDGET	PRELIM	CHANGE (FY21	Explanation for changes
		FY2021	BUDGET FY2021	FINAL - FY21 PRELIM)	
99900300	District Expenditures	\$ 28,550,000	\$ 27,525,000	\$ 1,025,000	State one-time \$1,000, state and local raises
99960300	State Transportation	\$ 3,920,000	\$ 3,670,000	\$ 250,000	State one-time bonus, state raises, state reimbursement formula increase
99990700	Autism Program	\$ 473,900	\$ 700,000	\$ (226,100)	Per Epilogue
9330538A	Brennen School	\$ 5,000,000	\$ 4,900,000	\$ 100,000	Inflation increase
9330542A	Brennen Group Home	\$ 1,211,800	\$ 1,200,000	\$ 11,800	State allocation
Grand Total		\$ 39,155,700	\$ 37,995,000	\$ 1,160,700	

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>
2022	\$555,082.95
2021	\$560,190.88
2020	\$556,244.51
2019	\$555,200.70
2018	\$557,058.67
2017	\$553,174.81
2016	\$551,167.26

2. Tax Rates

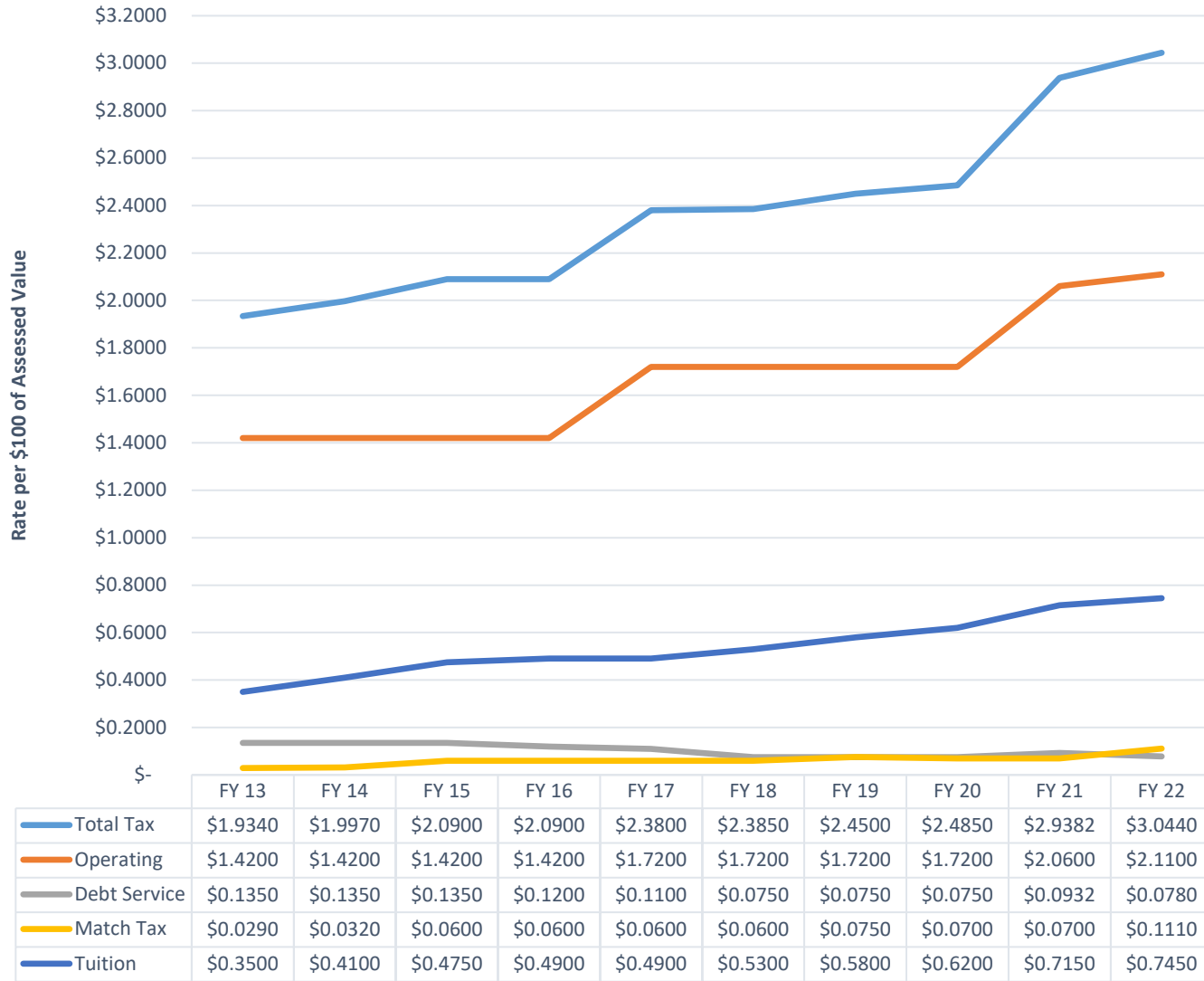
Operating Tax	Operating (also known as Current Expense) Tax revenue pays for the general operation of the district and specific programs per voter referenda. A referendum is required to increase the maximum authorized rate that the Board may levy.
Debt Service	Debt Service revenue pays for retirement of authorized capital improvement bonds. A referendum is required for authority to issue bonds. The Board approves a rate sufficient to meet debt service (principal and interest) payments.
Match Tax	Match Tax may be levied by the Board, without referendum, for certain specific purposes as provided for in state law and regulation. In some cases, a local match is required to receive a corresponding state match.
Tuition Tax	Tuition Tax revenue pays for, to the extent authorized by state law and regulation, expenses related to in-district programs and out-of-district placements for certain students with disabilities, as well as placements in other specific programs without regard to special education status. No referendum is required; the Board is authorized to set the Tuition Tax rate.

	FY2020	FY2021	FY2022	Change FY21 to FY22	Reason
Operating	\$1.7200	\$2.0600	\$2.1100	+ \$0.0500	June 9, 2020 Referendum
Debt Service	\$0.0750	\$0.0932	\$0.0780	- \$0.0152	Low interest rates and debt paid down
Match	\$0.0700	\$0.0700	\$0.1110	+ \$0.0410	Matching Opportunity Fund
Tuition	\$0.6200	\$0.7150	\$0.7450	+ \$0.0300	Increased special education costs
TOTAL	\$2.4850	\$2.9382	\$3.0440	+ \$0.1058	

Match Tax categories

Minor Capital	Provides a 40% required match to the State's 60% of MCI funds for maintenance/repair of facilities as provided in the Bond Bill.	1.60¢
SSBG	SSBG (Student Success Block Grant) Match provides for the local cost share of K-3 Basic special education teachers and reading interventionists to the extent they can be funded by state Student Success Block Grant funds.	0.94¢
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.	1.33¢
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.	1.56¢
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.	3.99¢
TOTAL		11.10¢

Tax Warrant History



3. Student Enrollment

SUMMARY OF ENROLLMENT & UNITS BY SCHOOL FOR NOVEMBER 13, 2020 - NEED BASED

BASED ON 98% OF ESTIMATED UNIT COUNT

Christina School District (33)

SCHOOL	ENROLLMENT							UNITS								
	PreK	K-3	4-12	BAS	INT	CMP	Total	PreK	K-3	4-12	BAS	INT	CMP	VOC	DED	TOTAL
Brookside Elem (330310)	0	175	81	9	9	14	288	0	10.93	4.1	1.08	1.52	5.44	0	0	23.07
Marshall Elem (330312)	0	409	230	15	20	12	686	0	25.54	11.63	1.81	3.37	4.67	0	0	47.02
Jones Elem (330314)	0	215	92	16	13	4	340	0	13.42	4.65	1.92	2.2	1.56	0	0	23.75
Downes Elem (330318)	0	265	124	14	6	4	413	0	16.55	6.27	1.69	1.01	1.56	0	0	27.08
Gallaher Elem (330320)	0	276	133	26	27	8	470	0	17.24	6.73	3.14	4.55	3.12	0	0	34.78
Keene Elementar (330321)	0	324	125	21	28	10	508	0	20.23	6.32	2.53	4.72	3.89	0	0	37.69
Leasure Elem (330322)	0	238	128	17	11	4	398	0	14.86	6.47	2.04	1.85	1.56	0	0	26.78
Maclary Elem (330324)	0	164	87	9	19	7	286	0	10.24	4.4	1.08	3.21	2.72	0	0	21.65
McVey Elem (330326)	0	203	90	5	25	9	332	0	12.68	4.55	0.61	4.22	3.5	0	0	25.56
Oberle Elem Sch (330327)	0	351	155	16	19	6	547	0	21.92	7.84	1.92	3.21	2.34	0	0	37.23
Smith Elem (330330)	0	267	144	7	25	13	456	0	16.67	7.28	0.84	4.22	5.06	0	0	34.07
West Park Place (330332)	0	228	95	9	14	4	350	0	14.23	4.81	1.08	2.36	1.56	0	0	24.04
Wilson Elem (330334)	0	165	80	6	3	11	265	0	10.31	4.05	0.72	0.51	4.28	0	0	19.87
Brader Elem (330339)	0	209	118	11	26	9	373	0	13.05	5.97	1.33	4.38	3.5	0	0	28.23
Bancroft Elem (330350)	0	136	149	36	37	15	373	0	8.5	7.54	4.34	6.24	5.84	0	0	32.46
Bayard Middle (330352)	0	159	270	28	68	13	538	0	9.92	13.66	3.37	11.46	5.06	0.65	-0.32	43.8
Stubbs Elem (330362)	13	90	0	0	9	1	113	1.03	5.62	0	0	1.52	0.38	0	0	8.55
Gauger_Cobbs Mi (330372)	0	0	675	86	74	27	862	0	0	34.14	10.36	12.47	10.5	4.85	-2.42	69.9
Kirk Middle (330374)	0	0	583	94	39	23	739	0	0	29.49	11.32	6.58	8.95	4.72	-2.36	58.7
Shue-Medill Mid (330376)	0	0	683	101	60	32	876	0	0	34.55	12.16	10.12	12.45	1.87	-0.93	70.22
Christiana High (330390)	0	0	932	79	53	16	1080	0	0	47.14	9.51	8.93	6.22	10.97	-5.48	77.29
Glasgow High (330392)	0	0	563	94	58	19	734	0	0	28.48	11.32	9.78	7.4	7.84	-3.92	60.9
Newark High (330394)	0	0	838	111	84	36	1069	0	0	42.39	13.36	14.16	14.01	13.48	-6.74	90.66
REACH/CBIP (330512)	0	0	0	0	13	137	150	0	0	0	0	2.2	53.3	1.4	-0.7	56.2
Christina ILC (330535)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Alternative Pro (330537)	0	0	39	3	10	21	73	0	0	1.97	0.36	1.69	8.17	0	0	12.19
Brennen School (330538)	0	0	0	0	4	409	413	0	0	0	0	0.68	159.14	5.72	-2.85	162.69
Sterck School (330540)	0	0	0	0	0	103	103	0	0	0	0	0	40.08	0.1	-0.05	40.13
Christina Early (330545)	179	0	0	0	65	34	278	14.14	0	0	0	10.96	13.23	0	0	38.33
TOTAL	192	3874	6414	813	819	1001	13113	15.17	241.91	324.43	97.89	138.12	389.49	51.6	-25.77	1232.84

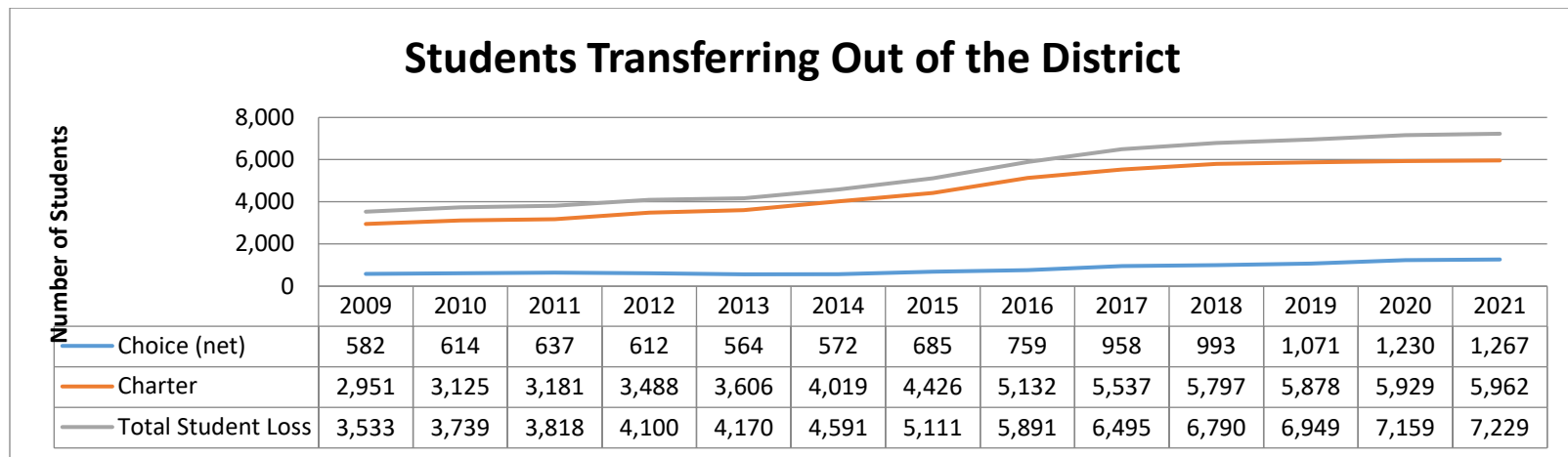
4. Impact of Choice and Charter Schools

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 FY21 was \$269.39 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 Operating Expense per Unit	Inflation Adjusted Total	PreK	K-3	4-12	Basic	Intensive	Complex
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



Loss of Students to Charter Schools

	2015	2016	2017	2018	2019	2020	2021	Change from Prior Year
Academia Antonia Alonso	82	134	152	173	194	201	208	7
Academy of Dover Charter School	1	0	0	0	0	0	1	1
Charter School of New Castle	327	285	263	272	278	294	293	-1
Charter School of Wilmington	124	103	60	58	40	26	28	2
Delaware Academy of Public Safety and Security	155	120	111	88				
Delaware College Preparatory Academy	70	71						
Delaware Design-Lab High School		121	134	153	154			
Delaware Military Academy	80	83	88	103	95	107	113	6
Early College High School at Delaware State University	11	25	34	59	59	45	32	-13
East Side Charter School	178	185	183	161	180	185	190	5
First State Military Academy		18	39	59	61	78	72	-6
First State Montessori Academy	49	47	61	71	71	77	82	5
Freire Charter School		133	181	226	250	250	273	23
Gateway Lab School	74	87	101	80	73	74	64	-10
Great Oaks Charter School		109	200	270	287	299	183	-116
Kuumba Academy Charter School	207	295	362	371	358	360	353	-7
Las Americas Aspira Academy	303	372	421	429	460	555	648	93
Maurice J. Moyer Academy	89							
MOT Charter School	71	115	149	170	162	185	198	13
Newark Charter School	1843	2008	2172	2198	2233	2249	2277	28
Odyssey Charter School District	207	300	442	529	585	625	646	21
Positive Outcomes Charter School	1	1	1	2	1	0	1	1
Prestige Academy	107	109	75					
Providence Creek Academy Charter School	2	4	6	3	4	4	6	2
Reach Academy for Girls	155							
Thomas A. Edison Charter School	290	297	302	322	333	315	294	-21
	4426	5022	5537	5797	5878	5929	5962	33

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
7/1/2021	\$ 678,589.98	\$ 41,733.27	\$ 720,323.25
1/1/2022	\$ -	\$ 27,822.18	\$ 27,822.18
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	\$ 2,035,769.95		

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
8/1/2021	\$ -	\$ 51,164.97	\$ 51,164.97
2/1/2022	\$ 667,950.00	\$ 51,164.97	\$ 719,114.97
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	\$ 2,671,800.00		



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
9/1/2021	\$ 1,575,990.00	\$ 158,387.00	\$ 1,734,377.00
3/1/2022	\$ -	\$ 126,709.60	\$ 126,709.60
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 \$ 7,879,950.00

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
9/1/2021	\$ -	\$ 61,433.13	\$ 61,433.13
3/1/2022	\$ 392,669.40	\$ 61,433.13	\$ 454,102.53
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 \$ 2,748,685.80

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
7/1/2021	\$ -	\$ 17,220.52	\$ 17,220.52
1/1/2022	\$ 130,855.00	\$ 17,220.52	\$ 148,075.52
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 \$ 1,046,840.00



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 ES, Christiana HS, and Newark HS.

Pmt Date	Principal	Interest	Total Debt Svc
8/1/2021	\$ -	\$ 42,553.71	\$ 42,553.71
2/1/2022	\$ 504,025.00	\$ 84,172.19	\$ 588,197.19
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	\$ 10,080,500.00		



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 1/1/2021	\$332,019.86	\$18,926.00	\$1,461,814.44	\$308,647.00	\$1,190,396.00	(\$271,418.44)
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 11/13/2020	Low Income Count	English Learner Count	Prelim LI Allocation (\$500K pool)	Prelim EL Allocation (\$100K pool)	Prelim Per Pupil Alloc (\$45 pp)	PRELIM SCHOOL ALLOCATION	80% INITIAL BUDGET RELEASE
9330310A Brookside ES	288	129	81	\$ 15,120	\$ 5,006	\$ 12,960	\$ 33,086	\$ 26,469
9330312A Marshall ES	686	118	68	\$ 13,830	\$ 4,203	\$ 30,870	\$ 48,903	\$ 39,122
9330314A Jones ES	340	141	30	\$ 16,526	\$ 1,854	\$ 15,300	\$ 33,680	\$ 26,944
9330318A Downes ES	413	105	38	\$ 12,307	\$ 2,349	\$ 18,585	\$ 33,241	\$ 26,593
9330320A Gallaher ES	470	164	78	\$ 19,222	\$ 4,821	\$ 21,150	\$ 45,193	\$ 36,154
9330321A Keene ES	508	160	52	\$ 18,753	\$ 3,214	\$ 22,860	\$ 44,827	\$ 35,862
9330322A Leasure ES	398	149	38	\$ 17,464	\$ 2,349	\$ 17,910	\$ 37,723	\$ 30,178
9330324A Maclary ES	286	72	67	\$ 8,439	\$ 4,141	\$ 12,870	\$ 25,450	\$ 20,360
9330326A McVey ES	332	121	44	\$ 14,182	\$ 2,719	\$ 14,940	\$ 31,841	\$ 25,473
9330327A Oberle ES	547	205	187	\$ 24,027	\$ 11,557	\$ 24,615	\$ 60,199	\$ 48,159
9330330A Smith ES	456	152	138	\$ 17,815	\$ 8,529	\$ 20,520	\$ 46,864	\$ 37,491
9330332A West Park PI ES	350	68	34	\$ 7,970	\$ 2,101	\$ 15,750	\$ 25,821	\$ 20,657
9330334A Wilson ES	265	82	23	\$ 9,611	\$ 1,422	\$ 11,925	\$ 22,958	\$ 18,366
9330339A Brader ES	373	132	48	\$ 15,471	\$ 2,967	\$ 16,785	\$ 35,223	\$ 28,178
9330350A Bancroft	373	287	8	\$ 33,638	\$ 494	\$ 16,785	\$ 50,917	\$ 40,734
9330352A Bayard	538	354	89	\$ 41,491	\$ 5,501	\$ 24,210	\$ 71,202	\$ 56,962
9330537A Douglass	73	46	1	\$ 5,391	\$ 62	\$ 3,285	\$ 8,738	\$ 6,990
9330362A Stubbs	113	75	7	\$ 8,790	\$ 433	\$ 5,085	\$ 14,308	\$ 11,446
9330372A Gauger MS	862	319	126	\$ 37,389	\$ 7,787	\$ 38,790	\$ 83,966	\$ 67,173
9330374A Kirk MS	739	214	91	\$ 25,082	\$ 5,624	\$ 33,255	\$ 63,961	\$ 51,169
9330376A Shue MS	876	269	106	\$ 31,528	\$ 6,551	\$ 39,420	\$ 77,499	\$ 61,999
9330390A Christiana HS	1080	243	73	\$ 28,481	\$ 4,512	\$ 48,600	\$ 81,593	\$ 65,274
9330392A Glasgow HS	734	264	105	\$ 30,942	\$ 6,489	\$ 33,030	\$ 70,461	\$ 56,369
9330394A Newark HS	1069	323	86	\$ 37,857	\$ 5,315	\$ 48,105	\$ 91,277	\$ 73,022
9330545A CEEC	278	74	0	\$ 8,673	\$ -	\$ 12,510	\$ 21,183	\$ 16,946
Special Schools	666	Not part of the formula - funded differently						
TOTAL	13113	4266	1618	\$ 499,999	\$ 100,000	\$ 560,115	\$ 1,160,114	\$ 928,090

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. 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 Paraprofessional, Transportation, and Nutrition scales are under negotiation at this time, so they are not included here.

All 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 Local Salary Schedule (supplement to State schedule)
 FY 2022

Step	No Degree	Bachelors	Bachelors + 15	Bachelors + 30	Masters	Masters + 15	Masters + 30	Masters + 45	Master + 60	Doctorate
1	11,494	12,102	12,707	14,426	14,526	15,732	16,344	16,944	17,247	17,551
2	12,102	12,707	13,312	15,032	15,732	16,944	17,551	18,161	18,460	18,759
3	12,707	13,312	13,917	15,129	16,944	18,161	18,759	19,367	19,668	19,968
4	13,312	13,917	15,129	16,344	18,161	19,367	19,968	20,575	20,879	21,182
5	13,917	15,129	16,344	17,551	19,367	20,575	21,182	21,784	22,090	22,393
6	15,129	16,344	17,551	18,759	20,575	21,784	22,393	22,997	23,301	23,599
7	16,344	17,551	18,759	19,968	21,784	22,997	23,599	24,207	24,508	24,813
8	17,551	18,759	19,968	21,182	22,997	24,207	24,813	25,414	25,720	26,022
9	18,759	19,968	21,182	22,393	24,207	25,414	26,022	26,627	26,929	27,230
10	19,968	21,182	22,393	23,599	25,414	26,627	27,230	27,839	28,141	28,448
11	21,182	22,393	23,599	24,813	26,627	27,839	28,448	29,049	29,655	30,258
12	22,393	23,599	24,813	26,022	27,839	29,049	29,655	30,258	31,165	32,074
13	23,599	24,813	26,022	27,230	29,049	30,258	31,471	32,074	32,376	32,678
14	24,813	26,022	27,230	28,448	30,258	32,074	33,289	33,891	34,190	34,496
15	26,022	27,230	28,448	29,655	31,471	33,891	35,098	35,703	36,009	36,307
16	28,154	29,364	30,573	31,786	34,206	36,622	37,834	38,439	38,742	39,044
17	28,154	29,364	30,573	31,786	34,206	36,622	37,834	38,439	38,742	39,044
21	28,364	29,574	30,783	31,996	34,416	36,832	38,044	38,649	38,952	39,254
26	28,889	30,099	31,308	32,521	34,941	37,357	38,569	39,174	39,477	39,779

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
Administrator Salary Ranges (State and Local Combined)**

FY 2022 State and Local Combined	Base Index:	\$ 92,768.08	Teacher Masters + 45	
Administrator	Responsibility Index	Min	Mid	Position
Deputy Superintendent	1.95	\$ 170,044	\$ 175,471	\$ 180,898
Assistant Superintendent	1.7	\$ 148,243	\$ 152,975	\$ 157,706
Chief Financial Officer	1.7	\$ 148,243	\$ 152,975	\$ 157,706
Senior Director	1.65	\$ 143,883	\$ 148,475	\$ 153,067
Director	1.6	\$ 139,523	\$ 143,976	\$ 148,429
Supervisor	1.5	\$ 130,803	\$ 134,978	\$ 139,152
Principal - High School	1.5	\$ 130,803	\$ 134,978	\$ 139,152
Principal - Middle	1.48	\$ 129,059	\$ 133,178	\$ 137,297
Principal - Elementary	1.45	\$ 126,443	\$ 130,478	\$ 134,514
Assistant Principal - Middle	1.38	\$ 120,339	\$ 124,179	\$ 128,020
Assistant Principal - Elementary	1.35	\$ 117,723	\$ 121,480	\$ 125,237
Manager	1.38	\$ 120,339	\$ 124,179	\$ 128,020
Manager II	1.2	\$ 104,642	\$ 107,982	\$ 111,322
Specialist I	1	\$ 87,202	\$ 89,985	\$ 92,768

Christina School District
 Operations Specialist Local Salary Schedule (supplement to the State scale)
 FY2022

Step	Specialist V	Specialist IV	Specialist III	Specialist II
1	4,297	5,207	14,300	23,830
2	4,914	5,824	14,912	24,481
3	5,527	6,437	15,520	25,125
4	6,139	7,049	16,132	25,773
5	6,844	7,754	16,803	26,412
6	7,598	8,508	17,481	27,066
7	8,350	9,260	18,132	27,712
8	9,096	10,006	18,741	28,356
9	9,847	10,757	19,353	29,005
10	10,597	11,507	19,963	29,654
11	11,346	12,256	20,576	30,300
12	12,038	12,948	21,188	30,951
13	12,720	13,630	21,800	31,595
14	13,400	14,310	22,408	32,239
15	14,085	14,995	23,020	32,888
16	14,770	15,680	23,637	33,533
17	15,454	16,364	24,247	34,181
18	16,639	17,549	25,322	35,333
19	16,678	17,588	25,334	35,333
20	16,715	17,625	25,347	35,333
21	17,753	18,663	26,357	36,333
22	17,790	18,700	26,369	36,333
23	17,825	18,735	26,380	36,333
24	17,861	18,771	26,393	36,333
25	17,861	18,771	26,404	36,333

Christina School District
 Secretary Local Salary Schedule (supplement to State schedule)
 FY 2022

Step	Secretary	Secretary II	Senior Secretary	Financial Secretary	Administrative Secretary	Executive Secretary
1	11,155	12,048	12,721	13,347	14,105	14,865
2	11,580	12,528	13,237	13,900	14,706	15,516
3	12,003	13,004	13,753	14,452	15,306	16,160
4	12,426	13,479	14,275	15,006	15,908	16,808
5	12,851	13,960	14,789	15,561	16,506	17,447
6	13,270	14,436	15,306	16,114	17,107	18,101
7	13,698	14,910	15,822	16,669	17,707	18,747
8	14,118	15,390	16,342	17,221	18,308	19,391
9	14,542	15,868	16,860	17,773	18,907	20,040
10	14,966	16,347	17,376	18,328	19,507	20,689
11	15,390	16,826	17,890	18,877	20,107	21,335
12	15,816	17,303	18,410	19,433	20,708	21,986
13	16,236	17,776	18,926	19,988	21,309	22,630
14	16,662	18,257	19,443	20,542	21,907	23,274
15	17,087	18,733	19,958	21,090	22,507	23,923
16	17,512	19,212	20,479	21,650	23,110	24,568
17	17,931	19,688	21,000	22,199	23,710	25,216
18	18,687	20,540	21,917	23,186	24,777	26,368
19	18,687	20,540	21,917	23,186	24,777	26,368
20	18,687	20,540	21,917	23,186	24,777	26,368
21	19,687	21,540	22,917	24,186	25,777	27,368

Extra Pay Information:

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

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, 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).

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.

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 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's 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 earned "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 child 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.

Other Employment Cost (OEC) – Employer costs that include pensions, workers compensation, unemployment insurance, and health insurance.

Needs Based Funding – Methodology of calculation for state unit funding. Combines diagnosis categories into four categories of needs, including regular, basic, intense 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.

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 as High concentration of Poverty (greater than or equal to 60%) and or identified as serving high concentration of English Language Learners (greater than or equal to 20%); and support for basic special education in kindergarten through third grade.

Tuition Tax – Revenues Collected for funding special schools and programs in the District. Includes: The Delaware School for the Deaf, the Delaware Autism Program; REACH; ILC; Private Placement; the Bilingual Program; and Sarah Pyle Academy. In addition, Tuition Tax is utilized for payments to similar programs offered by other Districts for attendance of Christina School District students.

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) – FY22 proposed	12.2
K-3 (Basic) – FY23 proposed	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



FY2022 PRELIMINARY BUDGET

