

# **CHRISTINA**

## **SCHOOL DISTRICT**

*Together, Educating Every Student for Excellence*

# **FY2022 Preliminary Budget**

## **Fiscal Year Ending June 30, 2022**

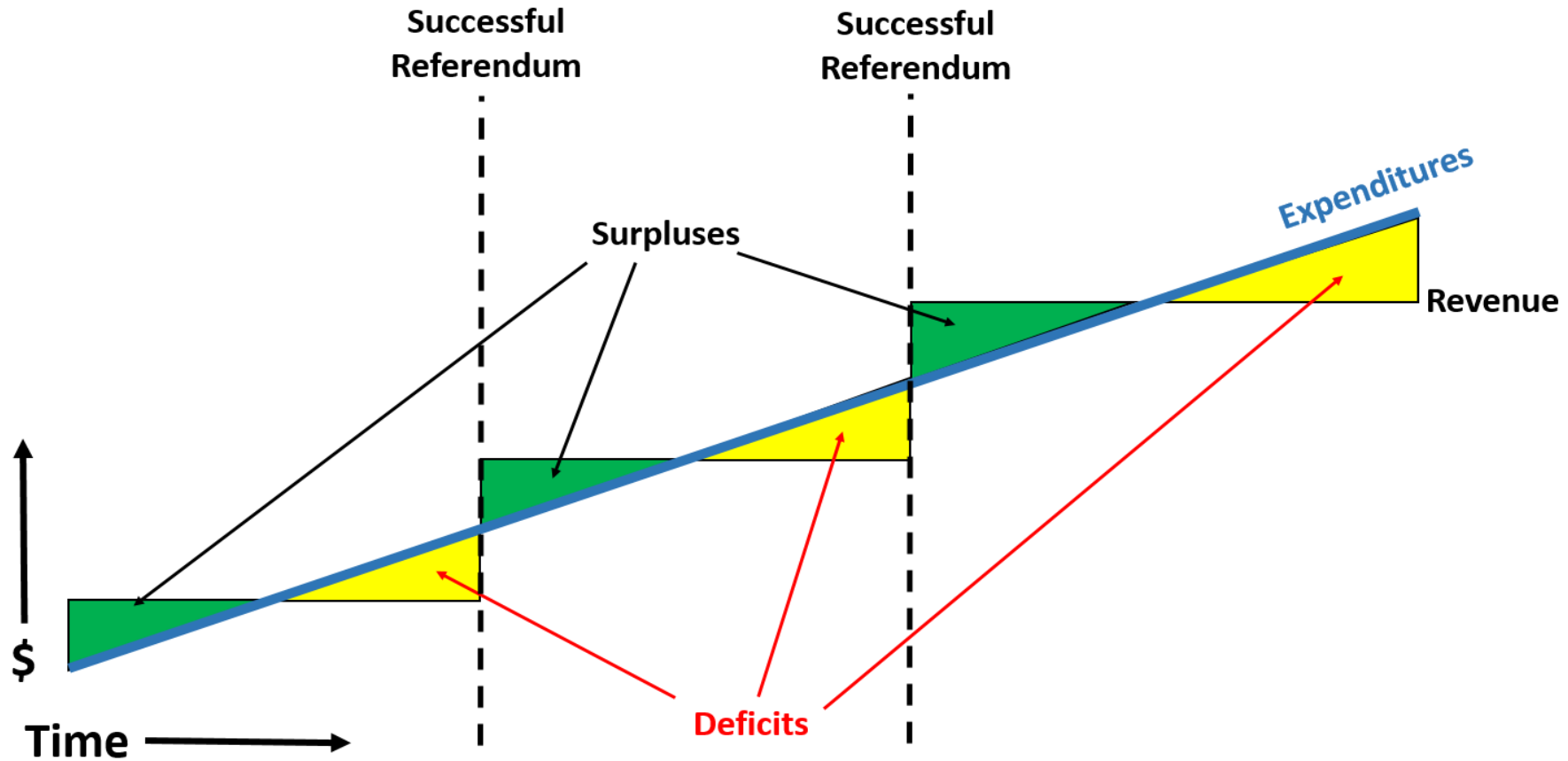
Presented July 6, 2021

# Financial position summary

- Discretionary operating funds – in good shape due to passage of referendum – should be at least \$11.4M unencumbered
- Tuition tax funds for CSD use – OK – should be at least \$3.3M unencumbered (minimum), 5.3M preferred

APPR	Actual June 30 FY2021	Actual June 30 FY2020	Actual June 30 FY2019	Actual June 30 FY2018
<b>State Discretionary</b>				
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
<b>Local Discretionary</b>				
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
<b>DISCRETIONARY OPER BAL</b>	<b>\$ 26,008,582.50</b>	<b>\$ 12,057,944.38</b>	<b>\$ 13,003,030.21</b>	<b>\$ 18,280,731.26</b>
Encumbrances	\$ (3,294,792.03)	\$ (1,353,431.95)	\$ (2,091,347.35)	\$ (2,003,828.26)
<b>UNENCUMBERED OPER BAL</b>	<b>\$ 22,713,790.47</b>	<b>\$ 10,704,512.43</b>	<b>\$ 10,911,682.86</b>	<b>\$ 16,276,903.00</b>
<b>TUITION</b>				
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
<b>TUITION BALANCE</b>	<b>\$ 5,918,766.98</b>	<b>\$ 1,348,497.71</b>	<b>\$ 1,647,193.03</b>	<b>\$ 2,863,622.58</b>
Encumbrances	\$ (924,283.49)	\$ (608,054.05)	\$ (558,626.47)	\$ (720,071.10)
<b>UNENCUMBERED TUITION BAL</b>	<b>\$ 4,994,483.49</b>	<b>\$ 740,443.66</b>	<b>\$ 1,088,566.56</b>	<b>\$ 2,143,551.48</b>

# The referendum cycle



# Major changes from FY2021

- State one-time bonus (\$1,000) and state-share raise
  - 1% increase for staff paid on the salary scale 1305
  - \$500 increase for all other public education salary schedules
  - 1% increase for bus drivers (Section 337(b)(5))
- Local increases (negotiated or based on negotiated scales)
- Salary scales included in budget document (unless under negotiation)
- New Bancroft (\$65M)

# Major changes from FY2021

- One-time ESSER-II and ESSER-III funds were FY2021 funds
- Slight decrease in federal funding lines
- K-3 Basic units and HB100 funding for counselors, social workers, psychologists
- Increased state Opportunity Fund appropriations and local match

# 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

# Annual budget timeline

## 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

# Annual budget timeline

## September-February

- September 30 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



# Annual budget timeline

## 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)

# ESSERF (Elementary and Secondary School Emergency Relief Fund)

ESSER overview – Total Christina ESSER Fund Grants: \$82,963,333

Grant	Use By	Grant Amount	Encumbered as of 6/10/2021	Expended as of 6/10/2021	Available as of 6/10/2021
CARES ESSER-I	12/30/2022	<b>\$5,929,307</b>	\$285,125	\$5,643,826	\$355
CRRSA ESSER-II	12/30/2023	<b>\$23,733,024</b>	\$5,029,495	\$2,307,756	\$16,355,432
ARP ESSER-III	12/30/2024	<b>\$53,301,002</b>	Not yet awarded		

# ESSERF (Elementary and Secondary School Emergency Relief Fund)

## CARES ESSER-I – \$5,929,307

- \$2.3M – Technology
- \$1.4M – PPE, Cleaning
- \$733K – Ventilation/Air Quality
- \$351K – School Nutrition
- \$201K – Instructional support/activities
- \$127K – Nurse Support, Social Distancing, Testing, Contact Tracing
- \$862K – Equitable Services to Private Schools, Indirect Costs, Audit Fee

# ESSERF (Elementary and Secondary School Emergency Relief Fund)

## CRRSA ESSER-II – \$23,733,024

- \$12.0M – Ventilation/Air Quality
- \$8.2M – Instructional support/activities
- \$1.2M – Technology
- \$970K – PPE, Cleaning
- \$400K – School Nutrition
- \$996K – Indirect Costs, Audit Fee

# ESSERF (Elementary and Secondary School Emergency Relief Fund)

## ARP ESSER-III – \$53,301,002 – **tentative plan**

- \$25.5M – Ventilation/Air Quality
- \$17.4M – Instructional support/activities (minimum 20%, or \$10.7M)
- \$6.3M – Technology
- \$2.4M – PPE, Cleaning, Social Distancing, Transportation Optimization
- \$750K – School Nutrition
- \$900K – Indirect Costs, Audit Fee

# Christina School District (Agency 33)

- FY2022 Projected Revenue – ALL FUNDS

- TOTAL: \$348,238,359

- Unencumbered carryover into FY2022 appropriations

- Operating Discretionary: \$22,713,790, Tuition: \$4,994,483, Debt Service: \$3,899,530, Cafeteria: \$616,695, Match: \$42,913

- FY2022 Projected Expenditures – ALL FUNDS

- TOTAL: \$350,729,785

# Christina School District (Agency 33)

- Note: the **Financial Position Report** matters most!
  - Various local appropriations carry forward from year to year – need to have in Board Approved Budget for spending authority
  - Some funds and/or appropriations have surpluses/shortages from year to year

# Delaware School for the Deaf (Agency 51)

- FY2022 Projected Revenue – ALL FUNDS
  - TOTAL: \$14,812,165
- Unencumbered Discretionary Operating Carryover
  - \$2,809,535
- FY2022 Projected Expenditures – ALL FUNDS
  - TOTAL: \$15,566,682



# REACH (Agency 56)

- FY2022 Projected Revenue – ALL FUNDS
  - TOTAL: \$11,252,831
- Unencumbered Discretionary Operating Carryover
  - \$926,274
- FY2022 Projected Expenditures – ALL FUNDS
  - TOTAL: \$12,156,000

# Delaware Autism Program (Agency 60)

- FY2022 Projected Revenue – ALL FUNDS
  - TOTAL: \$38,225,761
- Unencumbered Discretionary Operating Carryover
  - \$2,249,592
- FY2022 Projected Expenditures – ALL FUNDS
  - TOTAL: \$39,155,700

# Board Action

- Approval of the FY2022 Preliminary Budget