



FY2021 FINAL BUDGET

July 1, 2020 through June 30, 2021

Christina School District
600 North Lombard Street
Wilmington, Delaware 19801

Newark/Wilmington, New Castle County, Delaware

TABLE OF CONTENTS

A. EXECUTIVE SUMMARY	3		
B. ORGANIZATIONAL	4		
1. General Overview of the District	4		
2. Governance Structure	5		
a. Administration	5		
b. Board of Education	6		
3. District Vision, Mission and Goals	7		
4. Budget Process	8		
a. Budget Policy	8		
b. Major Categories	8		
c. Annual Budget Timeline	10		
d. Budgeting Goals	12		
e. Transparency	12		
C. FINANCIAL	13		
1. Sources of Funds	13		
a. State Funds	13		
b. Local Funds	14		
c. Federal Funds	16		
		2. Special Programs	17
		a. Delaware School for the Deaf	17
		b. REACH	18
		c. Delaware Autism Program	18
		3. End-of-Year Carryover Balances	18
		4. Revenue Budgets	22
		5. Expenditure Budgets	29
		D. INFORMATIONAL	32
		1. Assessed Value of School	
		Taxable Property	32
		2. Tax Rates	32
		3. Student Enrollment	35
		4. Impact of Choice and	
		Charter Schools	36
		5. Outstanding Debt	38
		6. School Budgets	42
		7. Glossary of Terms	43

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 discretionary state and local funds carryover needs to be at or above \$10.4M and the tuition tax carryover needs to be at or above \$2.8M. These are bare minimum thresholds. Thanks to the recent referendum we are on solid ground with operating funds but must improve our financial position in the area of in-district tuition-tax funded programs.

APPR	Feb FPR Estimated FY2021	Actual June 30 FY2020	Actual June 30 FY2019	Actual June 30 FY2018
State Discretionary				
00159 Div II - Energy	\$ -	\$ -	\$ -	\$ -
05165 Div II - AOC	\$ -	\$ 1,357,258.93	\$ 624,978.28	\$ 216,537.99
05186 Div III - Equalization	\$ -	\$ -	\$ -	\$ -
05194 Excellence Option	\$ -	\$ -	\$ -	\$ -
05289 Ed Sustainment	\$ -	\$ -	\$ -	\$ -
Local Discretionary				
91201 Reimbursement	\$ 954,668.09	\$ 845,763.88	\$ 783,204.79	\$ 1,030,533.90
91603 CSCRP (Cost Recovery)	\$ 5,415.52	\$ 23,589.28	\$ -	\$ 19,549.38
91691 Indirect Costs	\$ 2,978,271.49	\$ 1,828,171.49	\$ 865,168.90	\$ 3,333,650.06
91692 E-Rate	\$ 53,215.69	\$ 139,891.18	\$ 98,402.35	\$ 222,645.18
98000 Local	\$ 4,663,704.67	\$ 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	\$ 16,658,886.40	\$ 12,057,944.38	\$ 13,003,030.21	\$ 18,229,863.59
TUITION		FY2020	FY2019	FY2018
91050 Tuition	\$ 236,019.36	\$ 815,504.33	\$ 1,101,787.53	
91064 Pvt Placement	\$ 190,485.89	\$ 88,057.43	\$ 193,041.79	
91066 Bilingual	\$ 18,564.32	\$ 100,459.64	\$ 395,159.51	
91085 Needs Based	\$ 613,921.31	\$ 516,354.99	\$ 1,063,758.15	
91662 Sarah Pyle	\$ 289,506.83	\$ 126,816.64	\$ 109,875.60	
	\$ 1,348,497.71	\$ 1,647,193.03	\$ 2,863,622.58	
DEBT SERVICE		FY2020	FY2019	FY2018
91000 Debt Service	\$ 2,960,951.73	\$ 3,035,664.02	\$ 3,291,268.30	
CAFETERIA		FY2020	FY2019	FY2018
91100 Loc Cafeteria	\$ 1,000,898.33	\$ 2,373,581.36	\$ 1,970,560.58	

B. ORGANIZATIONAL

1. General Overview of the District

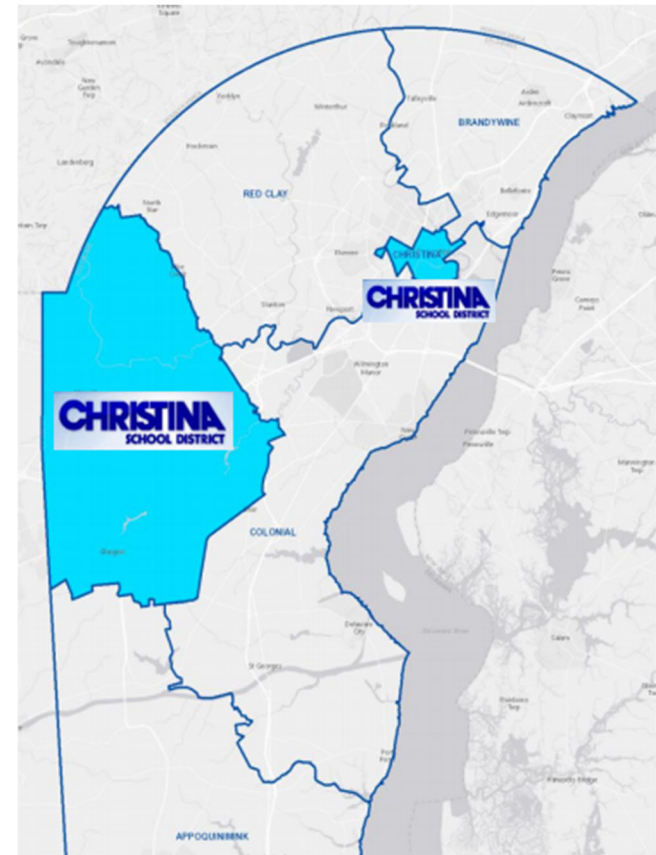
Christina School District (CSD) is a governmental unit of the State of Delaware, a reorganized public school district operating schools and programs under Title 14, Delaware Code. The district is dependent on state funding which comprises a majority of financial support of district schools and programs. CSD has taxing authority under 14 Del C. which enables the district to supplement state 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 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.

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, 22% Hispanic or Latino, 6% Asian-American, 5% Multi-Racial, <1% Native American and <1% Native Hawaiian/Pacific Islander. Approximately 14% of students are English Learners, and about 22% of students have disabilities. Approximately 41% of students come from low-income homes.



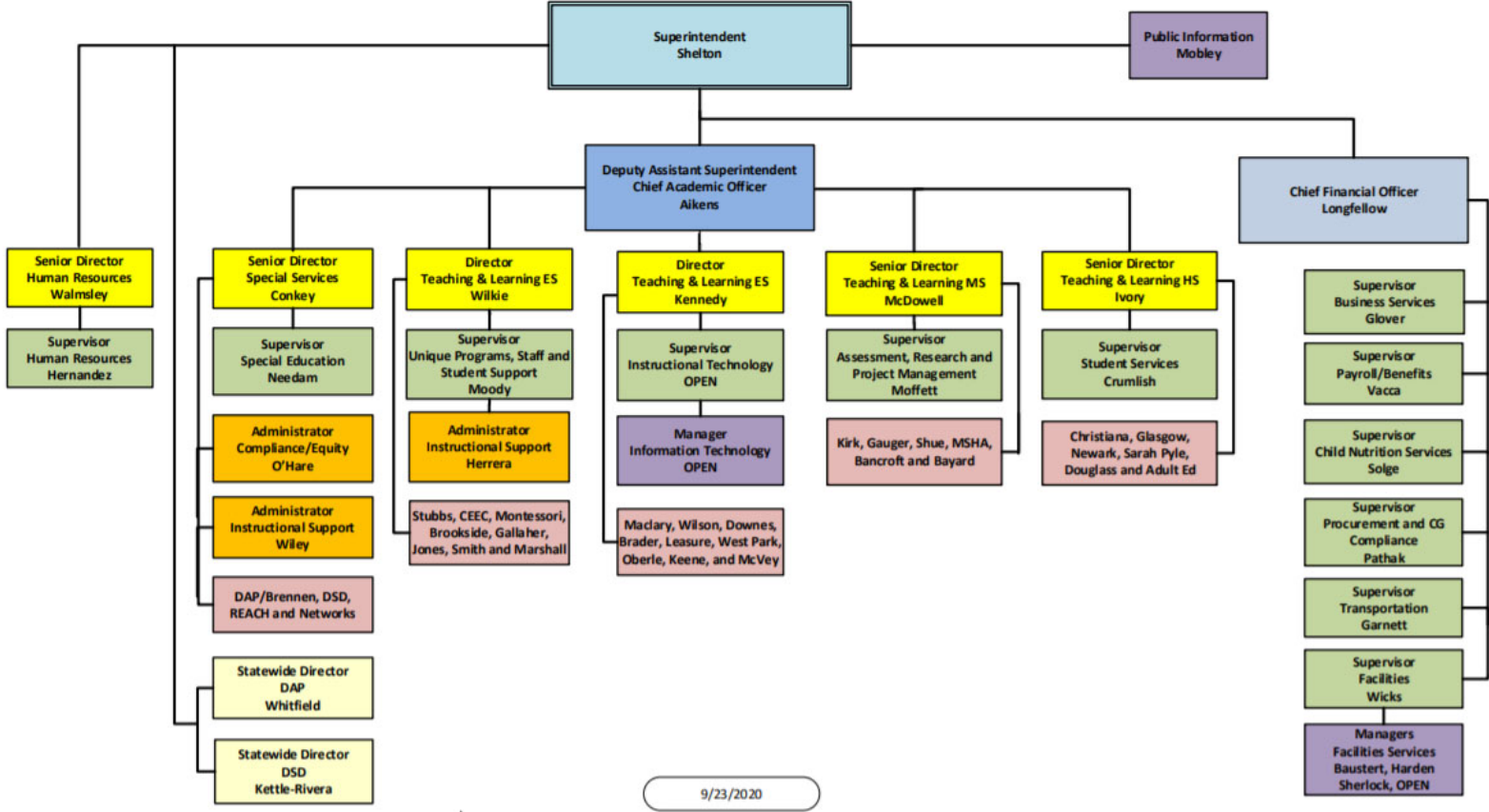
2. Governance Structure

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 resulting organizational chart was released in September 2020.



Table of Organization
2020/2021 School Year



b. Board of Education

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

Board Members

Dr. Keeley Powell, President	Nominating District E	Term expires June 30, 2023
Dr. Claire O’Neal, Vice President	Nominating District D	Term expires June 30, 2024
Warren Howell	Nominating District F	Term expires June 30, 2021
Susan Mitchell	Nominating District G	Term expires June 30, 2021
Monica Moriak	Nominating District B	Term expires June 30, 2021
Fred Polaski	Nominating District C	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

As of February 2021 the District is in the Request for Proposal (RFP) process to select a firm to lead us through a strategic planning process. 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.

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 (chiefly 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
- 955900 Intensive Learning Center (combined with 953300 beginning July 2020)
- 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

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.

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

November-February

- 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" Spec Ed	
Pre K	Grades K-3	Grades 4-12	Basic (4-12)	Intensive	Complex
12.8	16.2	20	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. There is a legal settlement and pending legislation that will potentially expand the Basic category to grades Kindergarten through third.

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 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 \$757K of tax receipts to the tax pool. **The remaining \$1.592 was established through the referendum process, and includes 10 cents of restricted funds established in 2003.** It is projected that the District will receive \$26.2M from the Tax Pool and \$89.2M directly from real estate taxes. **Total Rate is \$2.06** (per \$100 of assessed value).

Students have an option to receive public education at a public charter school or to “choice” to another district in the state. Should the student select either of these options, the local operating receipts are reduced through the charter and choice payment process. Charter and Choice transfers this year are estimated to result in a total outflow of \$36.3M (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 **FY2021 rate is 9.32 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 7.5 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 **FY21 rate is 71.5 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 and ESSER II 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 \$5,911,215 through the CARES ESSER (Elementary and Secondary School Emergency Relief) Fund. Since ESSER is a FY2020 federal appropriation, it will not appear in this FY2021 budget. However, the ESSER grant appears in the monthly reports to the CBOC and the Board.

This fiscal year, the CRRSA established ESSER II, allocating \$23,692,684 to Christina School District. Receipt of the funds is pending submission of an application to DOE.

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 school throughout the Christina School District, we offer REACH in 18 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 pages 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. Although the February Financial Position Report shows that a month (two payrolls) of applicable local CSD payroll requires \$4.3M in discretionary funds (\$2.15M per payroll), the low point for discretionary cash flow is in September/October, before the bulk of tax receipts come in at the end of October.

Given that our July “preload” of 05186 (Division III – Equalization) this year was around \$6.0M, preload of 05289 (Educational Sustainment) was roughly \$3.0M, and that there are eight or nine payrolls depending on the year before the end of October, the District state and local discretionary carryover needs to be at least \$10.35M for salary only. A few million over and above that is needed to ensure required operational

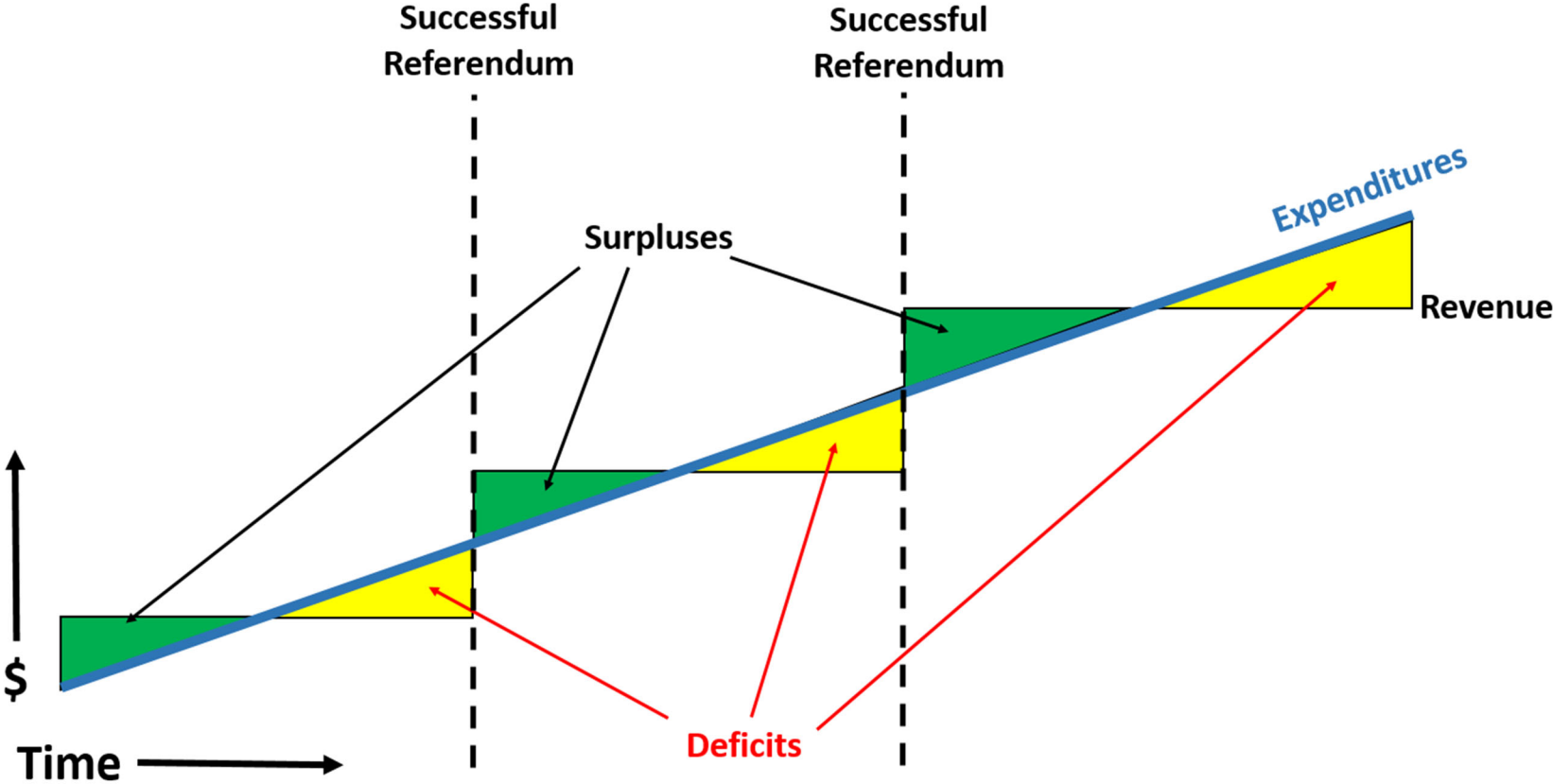
costs are covered, which can be covered by the relatively small 05165 (Division II – All Other Costs) preload and the tax receipts from early tax payments and delinquencies received July through September.

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 \$10.4M carryover of state and local discretionary funds each June 30 or make emergency spending cuts.

Complicating this situation is tuition-funded programming. Currently, in-district programs spend around \$400K per payroll in tuition tax revenue or discretionary state funds. The minimum desired carryover for in-district tuition programs combined is \$2.0M for payroll plus another \$800K to cover related services contracts early in the school year, for a total of \$2.8M. Over the last three years, carryover has been \$1.3M to \$2.9M. 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.



Christina School District – FY2021 Final Budget

APPR	Feb FPR				
	Estimated FY2021	Actual June 30 FY2020	Actual June 30 FY2019	Actual June 30 FY2018	
State Discretionary					
00159	Div II - Energy	\$ -	\$ -	\$ -	\$ -
05165	Div II - AOC	\$ -	\$ 1,357,258.93	\$ 624,978.28	\$ 216,537.99
05186	Div III - Equalization	\$ -	\$ -	\$ -	\$ -
05194	Excellence Option	\$ -	\$ -	\$ -	\$ -
05289	Ed Sustainment	\$ -	\$ -	\$ -	\$ -
Local Discretionary					
91201	Reimbursement	\$ 954,668.09	\$ 845,763.88	\$ 783,204.79	\$ 1,030,533.90
91603	CSCR (Cost Recovery)	\$ 5,415.52	\$ 23,589.28	\$ -	\$ 19,549.38
91691	Indirect Costs	\$ 2,978,271.49	\$ 1,828,171.49	\$ 865,168.90	\$ 3,333,650.06
91692	E-Rate	\$ 53,215.69	\$ 139,891.18	\$ 98,402.35	\$ 222,645.18
98000	Local	\$ 4,663,704.67	\$ 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		\$ 16,658,886.40	\$ 12,057,944.38	\$ 13,003,030.21	\$ 18,229,863.59
TUITION			FY2020	FY2019	FY2018
91050	Tuition		\$ 236,019.36	\$ 815,504.33	\$ 1,101,787.53
91064	Pvt Placement		\$ 190,485.89	\$ 88,057.43	\$ 193,041.79
91066	Bilingual		\$ 18,564.32	\$ 100,459.64	\$ 395,159.51
91085	Needs Based		\$ 613,921.31	\$ 516,354.99	\$ 1,063,758.15
91662	Sarah Pyle		\$ 289,506.83	\$ 126,816.64	\$ 109,875.60
			\$ 1,348,497.71	\$ 1,647,193.03	\$ 2,863,622.58
DEBT SERVICE			FY2020	FY2019	FY2018
91000	Debt Service		\$ 2,960,951.73	\$ 3,035,664.02	\$ 3,291,268.30
CAFETERIA			FY2020	FY2019	FY2018
91100	Loc Cafeteria		\$ 1,000,898.33	\$ 2,373,581.36	\$ 1,970,560.58

4. Revenue Budgets

CHRISTINA SCHOOL DISTRICT - FISCAL YEAR ENDING JUNE 30, 2021

FINAL REVENUE BUDGET

Agency - 953300 Christina School District (including 955900 ILC)

		FINAL	Preliminary	Change (Final	Actual
		FY2021	FY2021	minus Prelim)	FY2020
APPR	STATE DISCRETIONARY FUNDS				
00159	Division II - Energy	\$ 2,459,899	\$ 2,325,000	\$ 134,899	\$ 2,234,066
05165	Division II - All Other Costs (AOC)	\$ 2,890,202	\$ 2,725,800	\$ 164,402	\$ 2,586,121
05186	Division III - Equalization	\$ 6,614,976	\$ 6,685,000	\$ (70,024)	\$ 6,043,960
05194	Excellence Option	\$ -	\$ -	\$ -	\$ 210,000
05289	Educational Sustainment Fund	\$ 3,245,203	\$ 3,250,000	\$ (4,797)	\$ 3,296,472
	STATE RESTRICTED FUNDS				
00137	Formula Salaries & OEC's	\$ 101,200,000	\$ 100,300,000	\$ 900,000	\$ 92,520,634
05116	Cafeteria Salaries	\$ 1,519,443	\$ 1,650,000	\$ (130,557)	\$ 1,706,004
05140/54/56	Adult Education	\$ 479,590	\$ 500,000	\$ (20,410)	\$ 535,746
05144	Parents as Teachers	\$ 453,015	\$ 430,000	\$ 23,015	\$ 448,909
05147	New Castle County Learning Center	\$ 215,500	\$ 200,000	\$ 15,500	\$ 215,500
05142	Driver Ed	\$ 52,927	\$ 42,200	\$ 10,727	\$ 42,810
05149/52/53	State Transportation	\$ 10,330,000	\$ 10,330,000	\$ -	\$ 9,376,719
05181	Unique Alternatives	\$ 2,486,187	\$ 2,400,000	\$ 86,187	\$ 2,400,355
05190	Related Services	\$ -	\$ -	\$ -	\$ 327,413
05205	Professional Development	\$ 126,541	\$ 50,800	\$ 75,741	\$ 51,524
05216	ECAP	\$ 501,800	\$ 500,000	\$ 1,800	\$ 504,550
05235	Technology Block Grant	\$ 434,313	\$ 336,700	\$ 97,613	\$ 341,174
05265	Division II, AOC - Voc	\$ 81,973	\$ 254,400	\$ (172,427)	\$ 242,271
05288	Operations (One-Time Enrollmt Funding)	\$ 1,135,018	\$ -	\$ 1,135,018	\$ -
05297	School Improvement/Opportunity Grants	\$ 1,257,257	\$ 1,340,000	\$ (82,743)	\$ 1,365,750
05298	Fostercare Transportation	\$ 170,000	\$ 170,000	\$ -	\$ 170,000
05305	Wilmington Initiative - Operating	\$ 1,560,600	\$ 1,560,600	\$ -	\$ 1,530,000
	Wilmington Initiative - Capital (Prior Yr \$)	\$ -	\$ 7,500,000	\$ (7,500,000)	\$ 9,999,070

CHRISTINA SCHOOL DISTRICT - FISCAL YEAR ENDING JUNE 30, 2021**FINAL REVENUE BUDGET****Agency - 953300 Christina School District (including 955900 ILC)**

		FINAL	Preliminary	Change (Final	Actual
		FY2021	FY2021	minus Prelim)	FY2020
05309	Student Success Block Grant K-3 Basic	\$ 610,615	\$ 622,300	\$ (11,685)	\$ 630,524
05310	Student Success Block Grant Reading	\$ 567,469	\$ 720,000	\$ (152,531)	\$ 729,918
05311/8915	Oppty Fund MH/Rdg (Some Prior Yr \$)	\$ 340,631	\$ 760,000	\$ (419,369)	\$ 770,831
08914	Opportunity Fund (Funded with FY20 \$)	\$ -	\$ 1,340,000	\$ (1,340,000)	\$ 1,365,750
50022	Minor Capital Improvements	\$ 1,157,336	\$ 1,157,336	\$ -	\$ 1,346,405
50324	Minor Capital Impr - Voc Equipment	\$ 4,672	\$ -	\$ -	\$ -
55970	Safety & Security	\$ -	\$ -	\$ -	\$ 612,365
0XXXX	Other State Revenue	\$ 200,000	\$ 200,000	\$ -	\$ 270,187
	Total State Funds	\$ 140,095,167	\$ 147,350,136	\$ (7,254,969)	\$ 141,875,028
APPR	LOCAL DISCRETIONARY FUNDS				
91201	Reimbursements	\$ 90,000	\$ -	\$ 90,000	\$ -
91603	CSCR (Medicaid Cost Recovery)	\$ 60,000	\$ 4,000	\$ 56,000	\$ 4,653
91691	Indirect Cost	\$ 2,500,000	\$ 1,500,000	\$ 1,000,000	\$ 2,468,503
91692	E-Rate Reimbursement	\$ 65,000	\$ -	\$ 65,000	\$ -
98000	Current Exp Tax Receipts	\$ 112,800,000	\$ 112,800,000	\$ -	\$ 96,705,528
98000	Charter/Choice Xfers - Current Expense	\$ (30,974,429)	\$ (28,800,000)	\$ (2,174,429)	\$ (27,469,275)
98000	Charter/Choice Transfers - 10¢ Ref	\$ (2,100,000)	\$ (2,100,000)	\$ -	\$ (1,978,122)
98000	10¢ Ref Offset - APPRs 91687-91689	\$ (3,501,989)	\$ -	\$ (3,501,989)	\$ -
	LOCAL RESTRICTED FUNDS				
91000	Debt Service Tax Receipts	\$ 5,060,000	\$ 5,060,000	\$ -	\$ 4,270,825
	Restricted - Tuition Tax				
91050	Tuition Tax	\$ 40,053,600	\$ 40,053,600	\$ -	\$ 34,523,749
91050	Transfers to Spec Programs - Tuition Tax	\$ (20,490,000)	\$ -	\$ (20,490,000)	\$ -
91050	Charter/Choice Transfers - Tuition Tax	\$ (5,164,144)	\$ (4,770,000)	\$ (394,144)	\$ (4,549,489)
91050	Tuition - Xfer to APPRs 91064, 66, 85, 662	\$ (14,399,456)	\$ -	\$ (14,399,456)	\$ -

CHRISTINA SCHOOL DISTRICT - FISCAL YEAR ENDING JUNE 30, 2021
FINAL REVENUE BUDGET
Agency - 953300 Christina School District (including 955900 ILC)

		FINAL	Preliminary	Change (Final	Actual
		FY2021	FY2021	minus Prelim)	FY2020
91064	Tuition Tax - Private Placement	\$ 1,200,000	\$ -	\$ 1,200,000	\$ -
91066	Tuition Tax - Bilingual	\$ 6,000,000	\$ -	\$ 6,000,000	\$ -
91085	Tuition Tax - CSD Needs-Based	\$ 5,499,456	\$ -	\$ 5,499,456	\$ -
91662	Tuition Tax - Sarah Pyle Academy	\$ 1,700,000	\$ -	\$ 1,700,000	\$ -
	Restricted - Match Tax				
91150/215	Match - Unallocated	\$ 64,341	\$ 2,020,000	\$ (1,955,659)	\$ 1,836,364
91151	Match - Minor Capital Improvements	\$ 771,577	\$ 901,000	\$ (129,423)	\$ 897,603
91152	Match - Minor Capital Voc Equipment	\$ 3,115	\$ -	\$ -	\$ -
91210	Match - Tech Maintenance	\$ 941,121	\$ 923,000	\$ 18,121	\$ 934,491
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	\$ -
98268	Match - SSBG Reading	\$ 312,822	\$ -	\$ 312,822	\$ -
98269	Match - Opportunity Fund	\$ -	\$ -	\$ -	\$ -
	Charter/Choice Transfers - Match Tax	\$ -	\$ (1,770,000)	\$ 1,770,000	\$ (1,687,701)
	Restricted - 10¢ Referendum				
91687	10¢ Ref - Alternative Program	\$ 1,501,919	\$ -	\$ 1,501,919	\$ -
91688	10¢ Ref - Gifted and Talented	\$ 1,800,000	\$ -	\$ 1,800,000	\$ -
91689	10¢ Ref - Tech Replacement	\$ 200,000	\$ -	\$ 200,000	\$ -
	Restricted - Other				
99149	Parents as Teachers	\$ 310,500	\$ 250,000	\$ 60,500	\$ 252,249
99149	Parents as Teachers/Stay & Play	\$ -	\$ 31,000	\$ (31,000)	\$ 31,417
91453	Preschool Tuition	\$ 5,000	\$ 250,000	\$ (245,000)	\$ 250,733
91657	Voluntary School Assessment	\$ 1,483,141	\$ -	\$ 1,483,141	\$ -
9XXXX	Other Local Revenue	\$ 3,140,000	\$ 3,140,000	\$ -	\$ 4,096,846

CHRISTINA SCHOOL DISTRICT - FISCAL YEAR ENDING JUNE 30, 2021**FINAL REVENUE BUDGET**

Agency - 953300 Christina School District (including 955900 ILC)

		FINAL	Preliminary	Change (Final	Actual
		FY2021	FY2021	minus Prelim)	FY2020
	Total Local Funds	\$ 110,759,934	\$ 129,492,600	\$ (18,732,666)	\$ 110,588,374
	FEDERAL FUNDS				
40564	IDEA Part B	\$ 4,216,138	\$ 4,216,138	\$ -	\$ 4,085,758
40565	IDEA Part B Preschool	\$ 195,629	\$ 195,629	\$ -	\$ 188,619
40554	Title I	\$ 7,254,834	\$ 7,254,834	\$ -	\$ 7,294,095
40114	Title II	\$ 1,149,330	\$ 1,149,330	\$ -	\$ 1,216,360
40560	Title III	\$ 163,005	\$ 163,005	\$ -	\$ 148,362
40560	Title III Immigrant	\$ -	\$ -	\$ -	\$ 4,904
40532	Title IV	\$ 828,255	\$ 828,255	\$ -	\$ 805,740
41015	Perkins Career Tech	\$ 415,032	\$ 400,032	\$ 15,000	\$ 515,502
40554	SIG 1003G/Priority/CSI	\$ 1,400,000	\$ 1,400,000	\$ -	\$ 1,557,961
40568	Adult Basic Education	\$ 55,932	\$ -	\$ 55,932	\$ -
TBD	CRRSA ESSER-II	\$ 23,692,684	\$ -	\$ 23,692,684	\$ -
4XXXX	Other Federal Revenue	\$ 30,000	\$ 80,000	\$ (50,000)	\$ 98,988
	Total Federal Funds	\$ 39,400,839	\$ 15,687,223	\$ 23,713,616	\$ 15,916,289
	BOND FUNDS				
50506	Christina Early Educ Center Renov	\$ 1,138,600	\$ -	\$ 1,138,600	\$ -
50507	Christina Marshall ES Renov	\$ 6,458,400	\$ -	\$ 6,458,400	\$ -
50508	Christina Leasure ES Renov	\$ 3,774,300	\$ -	\$ 3,774,300	\$ -
50513	Christiana HS Renov	\$ 2,249,000	\$ -	\$ 2,249,000	\$ -
50514	Christina Newark HS Renov	\$ 1,043,900	\$ -	\$ 1,043,900	\$ -
50515	Christina Downes ES Renov	\$ 2,239,000	\$ -	\$ 2,239,000	\$ -
	Total Bond Funds	\$ 16,903,200	\$ -	\$ 16,903,200	\$ -
	All Funds Total	\$ 307,159,140	\$ 292,529,959	\$ 14,629,181	\$ 268,379,691

CHRISTINA SCHOOL DISTRICT - FISCAL YEAR ENDING JUNE 30, 2021**FINAL REVENUE BUDGET**

Agency - 955100 Delaware School for the Deaf

		FINAL	Preliminary	Change (Final	Actual
		FY2021	FY2021	minus Prelim)	FY2020
APPR	STATE DISCRETIONARY FUNDS				
05165	Division II - Energy	\$ 26,983	\$ 23,000	\$ 3,983	\$ 23,090
00159	Division II - All Other Costs (AOC)	\$ 89,240	\$ 99,100	\$ (9,860)	\$ 99,156
05186	Division III - Equalization	\$ 296,018	\$ 309,900	\$ (13,882)	\$ 309,971
	STATE RESTRICTED FUNDS				
00137	Formula Salaries & OEC's	\$ 7,100,000	\$ 6,700,000	\$ 400,000	\$ 6,720,692
05150/2	State Transportation	\$ 1,350,000	\$ 1,350,000	\$ -	\$ 1,354,931
05175	Residence Other Cost	\$ 88,000	\$ 87,000	\$ 1,000	\$ 87,417
05265	Division II, AOC - Voc	\$ -	\$ -	\$ -	\$ -
05271	Pre-School Summer	\$ 7,100	\$ 7,000	\$ 100	\$ 7,100
0XXXX	Other State	\$ 51,000	\$ 51,000	\$ -	\$ 51,300
50022	Minor Capital Improvements	\$ 74,540	\$ 74,540	\$ -	\$ 84,687
	Total State Funds	\$ 9,082,881	\$ 8,701,540	\$ 381,341	\$ 8,738,344
	LOCAL DISCRETIONARY FUNDS				
98000	Current Expense Tuition Billing	\$ 4,300,000	\$ 4,300,000	\$ -	\$ 4,303,267
91603	CSCR (Medicaid Cost Recovery)	\$ 5,000	\$ -	\$ 5,000	
	LOCAL RESTRICTED FUNDS				
9XXXX	Other Local Revenue	\$ 25,000	\$ 25,000	\$ -	\$ 31,708
	Total Local Funds	\$ 4,330,000	\$ 4,325,000	\$ 5,000	\$ 4,334,975
	All Funds Total	\$ 13,412,881	\$ 13,026,540	\$ 386,341	\$ 13,073,319

CHRISTINA SCHOOL DISTRICT - FISCAL YEAR ENDING JUNE 30, 2021
FINAL REVENUE BUDGET
Agency 955600 - REACH

		REACH only	REACH only	Change (Final minus Prelim)	REACH/ILC
		FINAL FY2021	Preliminary FY2021		Actual FY2020
APPR	STATE DISCRETIONARY FUNDS				
00159	Division II - Energy	\$ 10,324	\$ 68,000	\$ (57,676)	\$ 193,680
05165	Division II - All Other Costs (AOC)	\$ 160,443	\$ 154,200	\$ 6,243	\$ 330,721
05186	Division III - Equalization	\$ 414,514	\$ 424,200	\$ (9,686)	\$ 1,151,384
	STATE RESTRICTED FUNDS				
00137	Formula Salaries & OEC's	\$ 5,500,000	\$ 5,300,000	\$ 200,000	\$ 14,310,459
05150/2	State Transportation	\$ 1,740,000	\$ 1,740,000	\$ -	\$ 2,716,432
05265	Division II, AOC - Voc	\$ -	\$ 6,700	\$ (6,700)	\$ 22,322
	Total State Funds	\$ 7,825,281	\$ 7,686,400	\$ 138,881	\$ 18,702,676
	LOCAL DISCRETIONARY FUNDS				
98000	Current Expense Tuition Billing	\$ 3,900,000	\$ 3,900,000	\$ -	\$ 10,052,589
91603	CSCR (Medicaid Cost Recovery)	\$ 20,000	\$ 20,000	\$ -	
	LOCAL RESTRICTED FUNDS				
98219	NETWORKS	\$ 30,000	\$ -	\$ 30,000	\$ -
	Total Local Funds	\$ 3,950,000	\$ 3,920,000	\$ 30,000	\$ 10,052,589
	All Funds Total	\$ 11,775,281	\$ 11,606,400	\$ 168,881	\$ 28,755,265

CHRISTINA SCHOOL DISTRICT - FISCAL YEAR ENDING JUNE 30, 2021
FINAL REVENUE BUDGET
Agency 956000 - Delaware Autism Program

		FINAL	Preliminary	Change (Final	Actual
		FY2021	FY2021	minus Prelim)	FY2020
APPR	STATE DISCRETIONARY FUNDS				
00159	Division II - Energy	\$ 264,055	\$ 197,000	\$ 67,055	\$ 197,471
05165	Division II - All Other Costs (AOC)	\$ 462,012	\$ 460,000	\$ 2,012	\$ 461,378
05186	Division III - Equalization	\$ 1,199,890	\$ 1,190,000	\$ 9,890	\$ 1,197,576
	STATE RESTRICTED FUNDS				
00137	Formula Salaries & OEC's	\$ 19,650,000	\$ 19,500,000	\$ 150,000	\$ 19,556,204
05150/2	State Transportation	\$ 3,350,000	\$ 3,350,000	\$ -	\$ 3,359,850
05176	Residence Other Cost	\$ 212,900	\$ 211,000	\$ 1,900	\$ 211,989
05188	Autism Contractual Svcs	\$ 11,800	\$ -	\$ 11,800	\$ -
05265	Division II, AOC - Voc	\$ -	\$ 40,000	\$ (40,000)	\$ 40,106
05307	Statewide Autism Support	\$ 432,700	\$ 432,700	\$ -	\$ 141,896
0XXXX	Other State	\$ 28,000	\$ 28,000	\$ -	\$ 28,750
	Total State Funds	\$ 25,611,357	\$ 25,408,700	\$ 202,657	\$ 25,195,220
	LOCAL DISCRETIONARY FUNDS				
98000	Current Expense Tuition Billing	\$ 12,700,000	\$ 12,700,000	\$ -	\$ 12,714,831
91603	CSCR (Medicaid Cost Recovery)	\$ 60,000	\$ -	\$ 60,000	
	LOCAL RESTRICTED FUNDS				
9XXXX	Other Local Revenue	\$ 60,000	\$ 120,000	\$ (60,000)	\$ 126,504
	Total Local Funds	\$ 12,820,000	\$ 12,820,000	\$ -	\$ 12,841,335
	All Funds Total	\$ 38,431,357	\$ 38,228,700	\$ 202,657	\$ 38,036,555

5. Expenditure Budgets

Christina School District - 953300 - Final Expenditure Budget FY2021

Oper Unit	Operating Unit Name	FINAL BUDGET	AMENDED	CHANGE (FY21	Explanation for major changes
		FY2021	PRELIM BUD FY2021	FINAL - FY21 PRELIM)	
99900300	District Expenditures	\$ 160,363,743	\$ 161,369,743	\$ (1,006,000)	Moved \$1.2M to Bilingual (99920300), Nurse and Secretary agreements
99910000	Public Communications	\$ 150,000	\$ 150,000	\$ -	
99910100	Superintendent	\$ 105,000	\$ 110,000	\$ (5,000)	Moved ASL translators to HR budget (99950000)
99920000	Curriculum/Instructional	\$ 16,440,967	\$ 15,498,636	\$ 942,331	Alternative Ed (10c Referendum) funds not budgeted in Prelim Budget
99920300	Bilingual	\$ 6,363,005	\$ 5,163,005	\$ 1,200,000	Moved \$1.2M from 99900300 to isolate costs
99920700	Athletics	\$ 1,450,000	\$ 1,450,000	\$ -	
99921000	Support Services	\$ 480,000	\$ 480,000	\$ -	
99930300	Special Services	\$ 13,475,767	\$ 13,305,767	\$ 170,000	Moved \$170K from Student Services (99970650)
99940000	Business Office/Finance	\$ 400,000	\$ 550,000	\$ (150,000)	Moved operational and legal costs to 99960200 Operations/Utilities
99940050	Facilities Management	\$ 3,494,000	\$ 3,500,000	\$ (6,000)	Recurring salary moved to 99900300
99940410	Competitive State Grants	\$ 4,473,357	\$ 4,432,857	\$ 40,500	Additional state grants received
99940504	Federal Funds E	\$ 23,692,684	\$ -	\$ 23,692,684	CRRSA ESSER2 COVID Relief funds - second grant
99940700	Private Grants/Donations	\$ 713,500	\$ 3,500	\$ 710,000	Increased due to NCC CARES Act Distance Learning Grant
99940810	Tech Equipment & Repair	\$ 2,220,000	\$ 2,220,000	\$ -	
99950000	Personnel/Hr	\$ 182,000	\$ 177,000	\$ 5,000	Add ASL translators
99960000	Child Nutrition Ops	\$ 9,900,000	\$ 9,900,000	\$ -	
99960200	Operations/Utilities	\$ 8,267,000	\$ 8,117,000	\$ 150,000	Operational and legal costs moved from 99940000 (Business Office/Fin)
99960300	State Transportation	\$ 10,500,000	\$ 10,350,000	\$ 150,000	To match revenue estimate (State Transportation + Foster)
99960400	Local Transportation	\$ 5,560,000	\$ 5,560,000	\$ -	
99970000	Local Debt Service	\$ 4,400,000	\$ 4,400,000	\$ -	
99970020	Tuition Programs	\$ 6,100,000	\$ 6,100,000	\$ -	
99970100	Major Cap	\$ 16,903,200	\$ 24,403,200	\$ (7,500,000)	Corresponding reduction in rev - Wilm projects funded w prior yr funds
99970200	Minor Cap	\$ 6,472,970	\$ 4,989,839	\$ 1,483,131	Additional Voluntary School Assessment for minor capital projects
99970600	Parent Early Education	\$ 753,015	\$ 500,000	\$ 253,015	Increased to actual
99970650	Student Services	\$ -	\$ 170,000	\$ (170,000)	Moved to 99930300 (Special Services)
99980000	Summer School	\$ 100,000	\$ 100,000	\$ -	
99990000	Adult Education	\$ 845,500	\$ 839,000	\$ 6,500	Moved NCC Learning Center from a standalone school to Adult Ed
9330310A	Brookside ES	\$ 140,319	\$ 75,684	\$ 64,635	Added student support (Alt Ed 10c Ref) and additional grant funds
9330312A	Marshall ES	\$ 68,803	\$ 62,972	\$ 5,831	Added student support funds (Alt Ed 10c Ref)
9330314A	Jones ES	\$ 102,804	\$ 74,576	\$ 28,228	Added student support funds (Alt Ed 10c Ref)
9330318A	Downes ES	\$ 114,515	\$ 92,505	\$ 22,010	Added student support funds (Alt Ed 10c Ref)
9330320A	Gallaher ES	\$ 124,288	\$ 94,959	\$ 29,329	Added student support funds (Alt Ed 10c Ref)
9330321A	Keene ES	\$ 118,491	\$ 89,166	\$ 29,325	Added student support funds (Alt Ed 10c Ref)
9330322A	Leasure ES	\$ 122,190	\$ 95,330	\$ 26,860	Added student support funds (Alt Ed 10c Ref)
9330324A	Maclary ES	\$ 113,049	\$ 61,729	\$ 51,320	Added student support (Alt Ed 10c Ref) and additional grant funds

Christina School District – FY2021 Final Budget

Oper Unit	Operating Unit Name	FINAL BUDGET	AMENDED	CHANGE (FY21	Explanation for major changes
		FY2021	PRELIM BUD FY2021	FINAL - FY21 PRELIM)	
9330326A	McVey ES	\$ 101,825	\$ 75,583	\$ 26,242	Added student support funds (Alt Ed 10c Ref)
9330327A	Oberle ES	\$ 264,533	\$ 164,222	\$ 100,311	Added student support (Alt Ed 10c Ref) and additional grant funds
9330330A	Smith ES	\$ 213,079	\$ 133,935	\$ 79,144	Added student support (Alt Ed 10c Ref) and additional grant funds
9330332A	West Park Place ES	\$ 83,661	\$ 57,704	\$ 25,957	Added student support funds (Alt Ed 10c Ref)
9330334A	Wilson ES	\$ 81,348	\$ 52,647	\$ 28,701	Added student support funds (Alt Ed 10c Ref)
9330339A	Brader ES	\$ 112,555	\$ 84,885	\$ 27,670	Added student support funds (Alt Ed 10c Ref)
9330350A	Bancroft School	\$ 259,345	\$ 141,930	\$ 117,415	Added student support (Alt Ed 10c Ref) and additional grant funds
9330352A	Bayard School	\$ 338,106	\$ 186,287	\$ 151,819	Added student support (Alt Ed 10c Ref) and additional grant funds
9330354A	Sarah Pyle Academy	\$ 555,600	\$ 555,600	\$ -	
9330362A	Stubbs ECC	\$ 98,416	\$ 53,297	\$ 45,119	Added student support (Alt Ed 10c Ref) and additional grant funds
9330372A	Gauger MS	\$ 221,166	\$ 191,473	\$ 29,693	Added student support funds (Alt Ed 10c Ref)
9330374A	Kirk MS	\$ 157,105	\$ 124,385	\$ 32,720	Added student support funds (Alt Ed 10c Ref)
9330376A	Shue MS	\$ 172,755	\$ 133,434	\$ 39,321	Added student support funds (Alt Ed 10c Ref)
9330390A	Christiana HS	\$ 260,227	\$ 225,734	\$ 34,493	Added student support funds (Alt Ed 10c Ref)
9330392A	Glasgow HS	\$ 192,887	\$ 155,809	\$ 37,078	Added student support funds (Alt Ed 10c Ref)
9330394A	Newark HS	\$ 217,204	\$ 183,338	\$ 33,866	Added student support funds (Alt Ed 10c Ref)
9330512A	REACH	\$ 1,900	\$ -	\$ 1,900	Moved from 955600 for REACH student accounts
9330537A	Douglass School	\$ 5,322	\$ 5,322	\$ -	
9330538A	Brennen School	\$ 30,600	\$ -	\$ 30,600	Moved from 956000 for Brennen student accounts and adjusted
9330540A	Del School for the Deaf	\$ 30,000	\$ -	\$ 30,000	Moved from 955100 for DSD student accounts and adjusted
9330545A	Christina Early Educ Ctr	\$ 782,842	\$ 29,458	\$ 753,384	ECAP (\$501,800) and Preschool Tuition (\$250,000) not incl in prelim bud
Grand Total		\$ 308,890,643	\$ 287,041,511	\$ 21,849,132	

Delaware School for the Deaf - 955100 - Final Expenditure Budget FY2021

Oper Unit	Operating Unit Name	FINAL BUDGET	AMENDED	CHANGE (FY21	Explanation for major changes
		FY2021	PRELIM BUD FY2021	FINAL - FY21 PRELIM)	
99900300	District Expenditures	\$ 10,600,000	\$ 10,000,000	\$ 600,000	Actual trends based on unit utilization
99960300	State Transportation	\$ 1,530,000	\$ 1,350,000	\$ 180,000	Second and third digits were transposed on preliminary budget
99970200	Minor Cap	\$ 74,540	\$ 74,540	\$ -	
99990750	Deaf/Blind Program	\$ 54,837	\$ 54,837	\$ -	
9330540A	Del School for the Deaf	\$ 2,285,000	\$ 2,310,000	\$ (25,000)	Moved DSD student accounts to 953300 and adjusted
Grand Total		\$ 14,544,377	\$ 13,789,377	\$ 755,000	

REACH - 955600 - Final Expenditure Budget FY2021

Oper Unit	Operating Unit Name	FINAL BUDGET	AMENDED	CHANGE (FY21	Explanation for major changes
		FY2021	PRELIM BUD FY2021	FINAL - FY21 PRELIM)	
99900300	District Expenditures	\$ 7,900,000	\$ 7,600,000	\$ 300,000	Actual trends based on unit utilization
99960300	State Transportation	\$ 2,000,000	\$ 2,000,000	\$ -	
99990900	NETWORKS Program	\$ 220,000	\$ 140,000	\$ 80,000	From Christina School District 99990900 and increase to actual
9330512A	REACH	\$ 1,530,000	\$ 1,534,900	\$ (4,900)	Moved REACH student accounts to 953300; cashed in vocational
Grand Total		\$ 11,650,000	\$ 11,274,900	\$ 375,100	

Delaware Autism Program - 956000 - Final Expenditure Budget FY2021

Oper Unit	Operating Unit Name	FINAL BUDGET	PRELIM	CHANGE (FY21	Explanation for major changes
		FY2021	BUDGET FY2021	FINAL - FY21 PRELIM)	
99900300	District Expenditures	\$ 26,225,000	\$ 26,000,000	\$ 225,000	Actual trends based on unit utilization
99960300	State Transportation	\$ 3,670,000	\$ 3,670,000	\$ -	
99990700	Autism Program	\$ 700,000	\$ 700,000	\$ -	
9330538A	Brennen School	\$ 6,200,000	\$ 6,250,600	\$ (50,600)	Moved Brennen student accounts to 953300; cashed in vocational
9330542A	Brennen Group Home	\$ 1,200,000	\$ 1,200,000	\$ -	
Grand Total		\$ 37,995,000	\$ 37,820,600	\$ 174,400	

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.

<u>Fiscal Year</u>	<u>Per penny of tax</u>
2021	\$560,190.88
2020	\$556,244.51
2019	\$555,200.70
2018	\$557,058.67
2017	\$553,174.81
2016	\$551,167.26

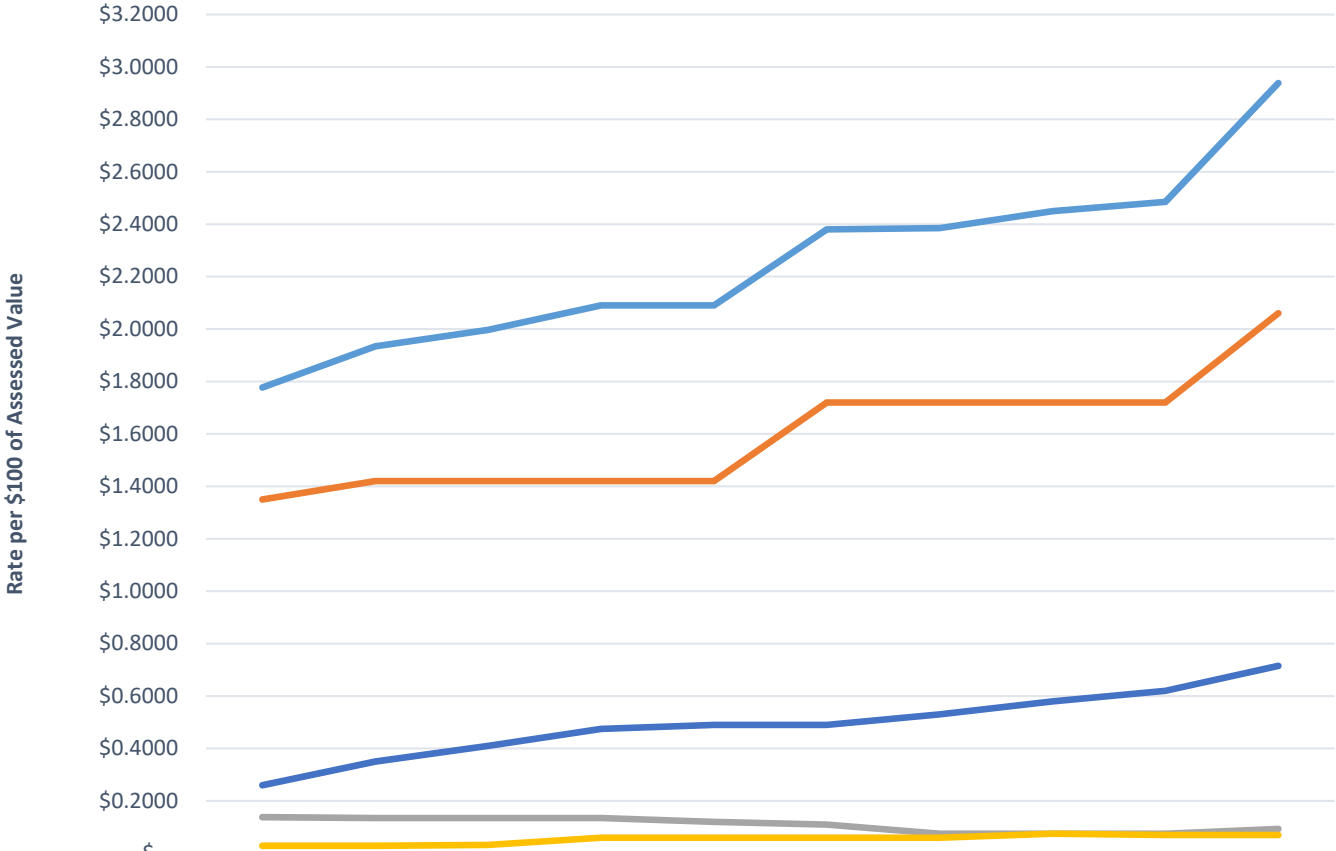
2. Tax Rates

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.

	FY2019	FY2020	FY2021	Change FY20 to FY21	Reason
Operating	\$1.7200	\$1.7200	\$2.0600	+ \$0.3400	June 9, 2020 Referendum
Debt Service	\$0.0750	\$0.0750	\$0.0932	+ \$0.0182	June 9, 2020 Referendum
Match	\$0.0750	\$0.0700	\$0.0700	No change	Same as previous fiscal year
Tuition	\$0.5800	\$0.6200	\$0.7150	+ \$0.0950	Increased special education costs
TOTAL	\$2.4500	\$2.4850	\$2.9382	+ \$0.4532	

	Operating	Debt Service	Match	Tuition	Total Tax
Rates are per \$100 of Assessed Value					
Rate for Fiscal 2020	\$ 1.7200	\$ 0.0750	\$ 0.0700	\$ 0.6200	\$2.4850
Proposed Rate Fiscal 2021	\$ 2.0600	\$ 0.0932	\$ 0.0700	\$ 0.7150	\$2.9382
Change	\$ 0.3400	\$ 0.0182	\$ -	\$ 0.0950	\$0.4532
Projected Fund Balance July 1		\$ 2,960,952	\$ 9,789	\$ 236,019	
FY 20 & Q1 FY21 Expenditures(Debt Svc)		\$ (7,186,699)			
Expenditures (Match & Tuition)			\$ (3,775,726)	\$ (39,990,000)	
Amount Required to raise		\$ 4,225,748	\$ 3,765,937	\$ 39,753,981	
Per Delaware Code Title 14 Section 1916 "fix the rate of taxation plus 10% for Delinquencies" (District utilizes 2%)		\$ 84,515	\$ 75,319	\$ -	
Amount Used to Establish Tax Rate		Notice of Election	\$ 3,841,256	\$ 39,753,981	
Total Property Assessment	\$ 5,601,908,803				
Tax Basis per \$100	\$ 56,019,088.03				
Amount Raised	\$ 115,399,321	\$ 5,220,979	\$ 3,921,336	\$ 40,053,648	
Projected Loss to NCC Pool	\$ (756,846)				
Projected Delinquency	\$ (1,783,648)	\$ (84,515)	\$ (75,319)	\$ -	
Projected Net Available	\$ 112,858,827	\$ 5,136,464	\$ 3,846,017	\$ 40,053,648	

Tax Warrant History



	FY 12	FY13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21
Total Tax	\$1.7770	\$1.9340	\$1.9970	\$2.0900	\$2.0900	\$2.3800	\$2.3850	\$2.4500	\$2.4850	\$2.9382
Operating	\$1.3500	\$1.4200	\$1.4200	\$1.4200	\$1.4200	\$1.7200	\$1.7200	\$1.7200	\$1.7200	\$2.0600
Debt Service	\$0.1380	\$0.1350	\$0.1350	\$0.1350	\$0.1200	\$0.1100	\$0.0750	\$0.0750	\$0.0750	\$0.0932
Match Tax	\$0.0290	\$0.0290	\$0.0320	\$0.0600	\$0.0600	\$0.0600	\$0.0600	\$0.0750	\$0.0700	\$0.0700
Tuition	\$0.2600	\$0.3500	\$0.4100	\$0.4750	\$0.4900	\$0.4900	\$0.5300	\$0.5800	\$0.6200	\$0.7150

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

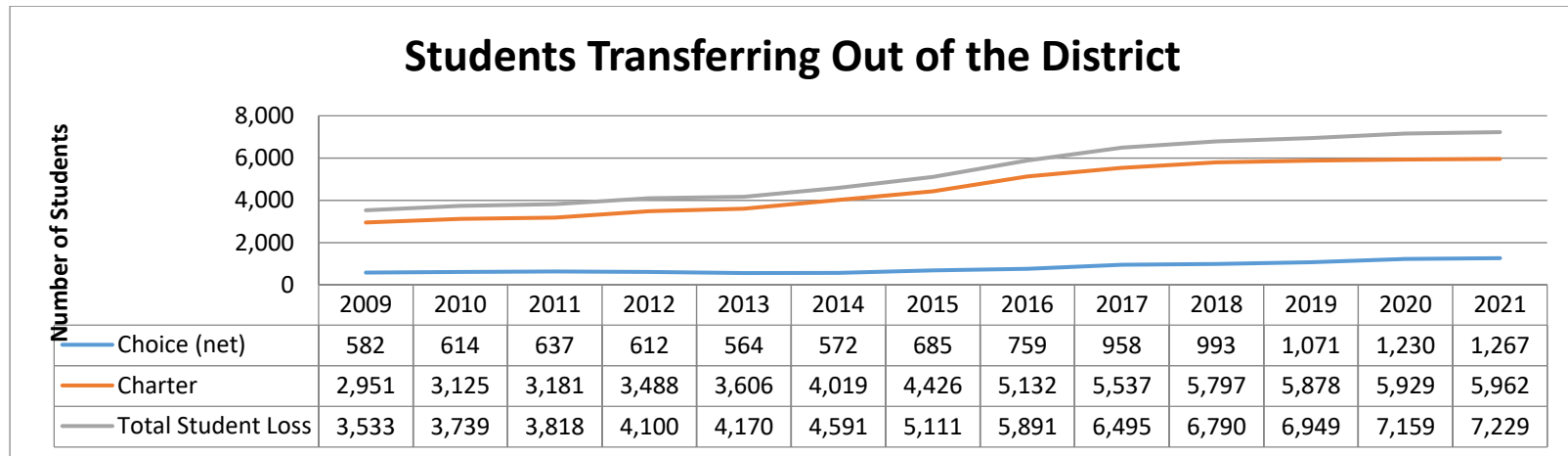
4. Impact of Choice and Charter Schools

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 FY20 was \$262.11 per student. The FY21 amount has not been finalized yet.

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 and Other Debt

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
7/1/2020	\$ 678,589.98	\$ 55,644.36	\$ 734,234.34
1/1/2021	\$ -	\$ 41,733.27	\$ 41,733.27
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	\$ 2,714,359.93		

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
8/1/2020	\$ -	\$ 63,956.21	\$ 63,956.21
2/1/2021	\$ 667,950.00	\$ 63,956.21	\$ 731,906.21
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	\$ 3,339,750.00		



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
9/1/2020	\$ 1,575,990.00	\$ 190,064.39	\$ 1,766,054.39
3/1/2021	\$ -	\$ 158,387.00	\$ 158,387.00
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	\$ 9,455,940.00		

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 renovating Bayard ES to a MS and constructing Porter Road ES.

Pmt Date	Principal	Interest	Total Debt Svc
9/1/2020	\$ -	\$ 70,209.29	\$ 70,209.29
3/1/2021	\$ 392,669.40	\$ 70,209.29	\$ 462,878.69
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	\$ 3,141,355.20		



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
7/1/2020	\$ -	\$ 19,373.08	\$ 19,373.08
1/1/2021	\$ 130,855.00	\$ 19,373.08	\$ 150,228.08
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 \$ 1,177,695.00

State of Delaware Bond Anticipation Note, issued August 11, 2020

\$10,080,500, note due June 30, 2021 or on conversion to Bonds, 2.12%
 For local share of renovations to CEEC, Marshall ES, Leasure ES, Downes ES, Christiana HS, and Newark HS.

Pmt Date	Principal	Max Interest*	Total Debt Svc*
6/30/2021	\$10,080,500.00	\$ 189,701.20	\$ 10,270,201.20

* depends on conversion date



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	To Date Total Debt Service and M&V	Stated Annual Project Benefits	To Date Projected Benefit	Total Benefit less Total Payment
Through 1/1/2020	\$996,059.58	\$114,809.00	\$1,110,868.58	\$881,749.00	\$881,749.00	(\$229,119.58)
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.

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

7. 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	16.2
4-12 (Regular Ed)	20.0
4-12 (Basic)	8.4
Pre K-12 (Intensive)	6
Pre K-12 (Complex)	2.6

Division II Units are based on earned units adjusting for Vocational Units



FY2021 FINAL BUDGET

