



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

FY2023 PRELIMINARY BUDGET

July 1, 2022 through June 30, 2023

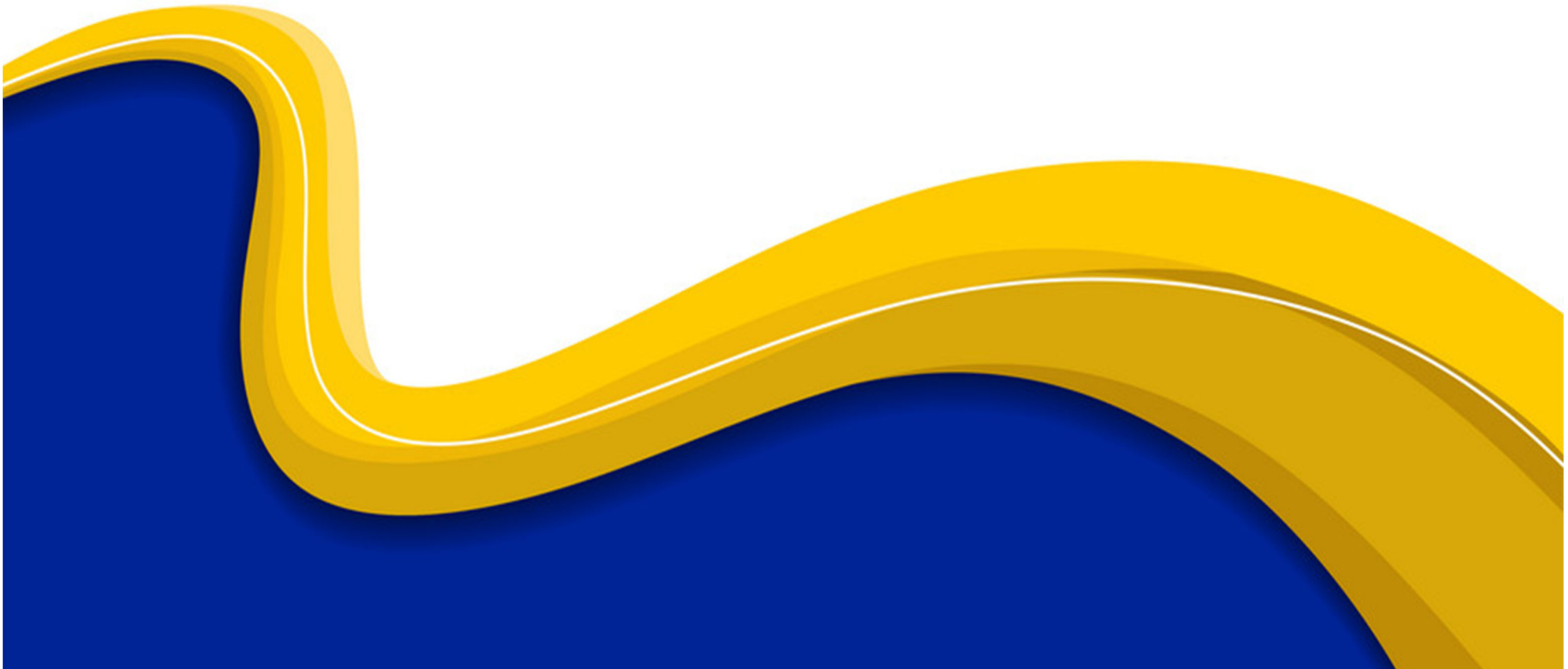


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A. EXECUTIVE SUMMARY

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

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

The Chief Financial Officer’s analysis found that the district’s unencumbered discretionary operating state and local funds carryover needs to be at or above \$12.0M and the unencumbered tuition tax carryover needs to be at or above \$3.1M unencumbered (bare minimum) with a preferred unencumbered carryover amount of at least \$4.9M unencumbered. Failure to meet these minimums, particularly for operating funds, indicates an immediate need for cuts and/or a referendum.

This budget meets these standards, especially thanks to the passage of the June 2020 referendum by our community.

APPR	Actual June 30 FY2022	Actual June 30 FY2021	Actual June 30 FY2020	Actual June 30 FY2019	Actual June 30 FY2018
State Discretionary					
00159 Div II - Energy	\$ 68,098.35	\$ -	\$ -	\$ -	\$ -
05165 Div II - AOC	\$ 1,028,312.41	\$ 836,141.33	\$ 1,357,258.93	\$ 624,978.28	\$ 216,537.99
05186 Div III - Equalization	\$ -	\$ -	\$ -	\$ -	\$ -
05194 Excellence Option	\$ -	\$ -	\$ -	\$ -	\$ -
05289 Ed Sustainment	\$ -	\$ -	\$ -	\$ -	\$ 50,867.67
Local Discretionary					
91201 Reimbursement	\$ 1,214,271.77	\$ 914,882.92	\$ 845,763.88	\$ 783,204.79	\$ 1,030,533.90
91464 Summer School	\$ 3,610.94	\$ 3,610.94	\$ 3,610.94	\$ 3,610.94	\$ 3,610.94
91603 CSCRP (Cost Recovery)	\$ 30,777.42	\$ 188,191.49	\$ 23,589.28	\$ -	\$ 19,549.38
91691 Indirect Costs	\$ 4,902,538.53	\$ 4,404,071.73	\$ 1,828,171.49	\$ 865,168.90	\$ 3,333,650.06
91692 E-Rate	\$ 116,348.57	\$ 153,458.91	\$ 139,891.18	\$ 98,402.35	\$ 222,645.18
98000 Local	\$ 22,834,111.77	\$ 11,508,225.18	\$ 1,145,872.95	\$ 3,913,879.22	\$ 1,689,550.41
98036 Reserve	\$ 10,000,000.00	\$ 8,000,000.00	\$ 6,708,302.73	\$ 6,708,302.73	\$ 11,708,302.73
DISCRETIONARY OPER BAL	\$ 40,198,069.76	\$ 26,008,582.50	\$ 12,052,461.38	\$ 12,997,547.21	\$ 18,275,248.26
Encumbrances	\$ (3,273,259.32)	\$ (3,294,792.03)	\$ (1,353,431.95)	\$ (2,091,347.35)	\$ (2,003,828.26)
UNENCUMBERED OPER BAL	\$ 36,924,810.44	\$ 22,713,790.47	\$ 10,699,029.43	\$ 10,906,199.86	\$ 16,271,420.00
TUITION					
91050 Tuition	\$ 7,807,583.15	\$ 4,056,272.20	\$ 236,019.36	\$ 815,504.33	\$ 1,101,787.53
91051 NCC Preschool MOU	\$ 695,822.76	\$ -	\$ -	\$ -	\$ -
91064 Pvt Placement	\$ 502,727.13	\$ 495,844.57	\$ 190,485.89	\$ 88,057.43	\$ 193,041.79
91066 Bilingual	\$ 535,529.73	\$ 55,206.02	\$ 18,564.32	\$ 100,459.64	\$ 395,159.51
91085 Needs Based	\$ 932,723.98	\$ 1,013,250.13	\$ 613,921.31	\$ 516,354.99	\$ 1,063,758.15
91662 Sarah Pyle	\$ 617,351.58	\$ 298,194.06	\$ 289,506.83	\$ 126,816.64	\$ 109,875.60
TUITION BALANCE	\$ 11,091,738.33	\$ 5,918,766.98	\$ 1,348,497.71	\$ 1,647,193.03	\$ 2,863,622.58
Encumbrances	\$ (1,142,519.68)	\$ (924,283.49)	\$ (608,054.05)	\$ (558,626.47)	\$ (720,071.10)
UNENCUMBERED TUITION BAL	\$ 9,949,218.65	\$ 4,994,483.49	\$ 740,443.66	\$ 1,088,566.56	\$ 2,143,551.48
DEBT SERVICE					
91000 Debt Service	\$ 3,591,404.39	\$ 3,899,530.33	\$ 2,960,951.73	\$ 3,035,664.02	\$ 3,291,268.30
CAFETERIA					
91100 Loc Cafeteria	\$ 3,493,971.44	\$ 745,241.48	\$ 1,000,898.33	\$ 2,373,581.36	\$ 1,970,560.58
Encumbrances	\$ (75,476.88)	\$ (128,546.08)	\$ (191,812.57)	\$ (60,702.06)	\$ (282,965.27)
UNENC CAFETERIA BAL	\$ 3,418,494.56	\$ 616,695.40	\$ 809,085.76	\$ 2,312,879.30	\$ 1,687,595.31

B. ORGANIZATIONAL

1. General Overview of the District

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

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

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

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

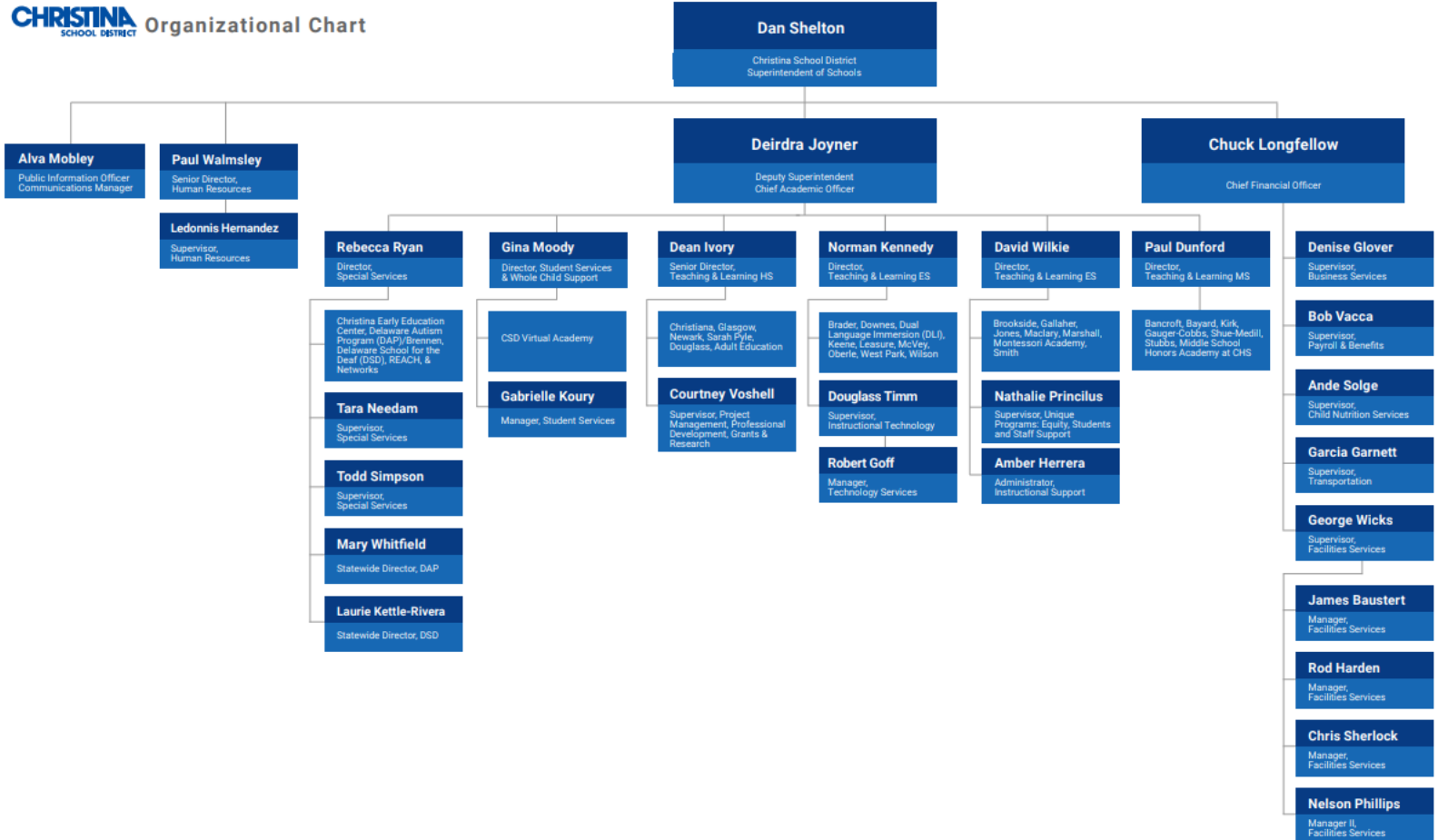
Christina serves a diverse student population and is proud to be part of the culturally and historically rich region of northern Delaware. Approximately 40% of our students are African-American, 28% white, 21% Hispanic or Latino, 6% Asian-American, 5% Multi-Racial, <1% Native American and <1% Native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



2. Governance Structure

a. Administration

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



b. Board of Education

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

Board Members

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

Board of Education Mission Statement

Our Mission is to educate each student to succeed through:

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

Beliefs of the Christina Board of Education

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

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

3. District Vision, Mission and Goals

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

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

District Goals and Objectives: The last Strategic Plan was created in 2018. Since then, CSD has experienced turnover of several senior leaders and Board members and has had an administrative reorganization. Currently, the district is in a new strategic planning process that will be completed in five phases. The first phase has been approved and the remaining phases are being developed.

The first phase of the new Strategic Plan incorporates the following objectives:

- Define successful graduates in collaboration with our community
- Ensure an aligned, rigorous, inclusive and current curriculum with instruction that meets individual student needs
- Increase access to wellness, mental health and social emotional resources and support
- Ensure racial and cultural competencies in our district
- Hire and retain diverse and high quality teachers and staff
- Enhance family engagement



4. Budget Process

a. Budget Policy

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

b. Major Categories

Agency – state-assigned six digit agency number.

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

c. Annual Budget Timeline

April-June

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

June-July

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

September-February

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

Year-round

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



Capital

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

d. Budgeting Goals

General Goals

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

e. Transparency

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

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

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



C. FINANCIAL

1. Sources of Funds

a. State Funds

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

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

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

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

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

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

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

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

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

Other State Funds represent any number of state pass-through funds. Some of these include Cafeteria Salaries, Driver Education, Parent Early Education Center, Adult Education, Professional Development, and Contractual Options (cash out of related services units to provide hard to fill services for students with special educational needs).

b. Local Funds

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

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

Students have an option to receive public education at a public charter school or to "choice" to another district in the state. Should the student select either of these options, the local operating receipts are reduced through the charter and choice payment process. Charter and Choice

transfers last year resulted in a total outflow of \$35.7M (including transfers out of operating and tuition tax revenue). Net outgoing transfers are treated as a reduction in tax revenue since the funds expended by a charter school or school of choice will be booked on the charter's or other district's ledger. This fiscal year, we project an increase in the number of students attending charter schools because of continued growth of existing local charter schools.

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

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

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

c. Federal Funds

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

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

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

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

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

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

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

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

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

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

2. Special Programs

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

a. Delaware School for the Deaf

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

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



b. REACH

REACH, the Realistic Educational Alternative for Children with Disabilities, provides an excellent education for students from 2-1/2 to 21 years of age with moderate to severe developmental disabilities. To maximize access to the program in schools throughout the Christina School District, we offer REACH in 23 classrooms and have a vocational component located at 12 separate locations throughout the District. To help students thrive in real life educational and vocational situations, students are assigned to age-appropriate classroom settings and/or vocational settings. The classroom programs are an integral part of the total school community, involving a high degree of interaction with age appropriate peers.

c. Brennen School

The Director of Statewide Autism Programs (DOSAP) is hosted by Christina at the Brennen School and supports a statewide program providing the educational services for students with autism and their families. Students are served from birth through 21 years of age. Christina’s Brennen School is one of six special schools under the DOSAP umbrella and serves students with more complex needs primarily from New Castle County. Christina students with autism attend the Brennen School, CSD traditional schools, Newark Methodist Preschool, Newark Wesleyan Methodist Preschool and the University of Delaware.

3. End-of-Year Carryover Balances

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

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

Our July “preload” of 05186 (Division III – Equalization) is around \$6.7M and the preload of 05289 (Educational Sustainment) is roughly \$3.2M. Local discretionary payroll is projected at \$2.43M per payroll, and there are eight or nine payrolls depending on the year before the end of October. Therefore, the District state and local discretionary carryover needs to be at least \$12.0M for salary only. A few million over and above

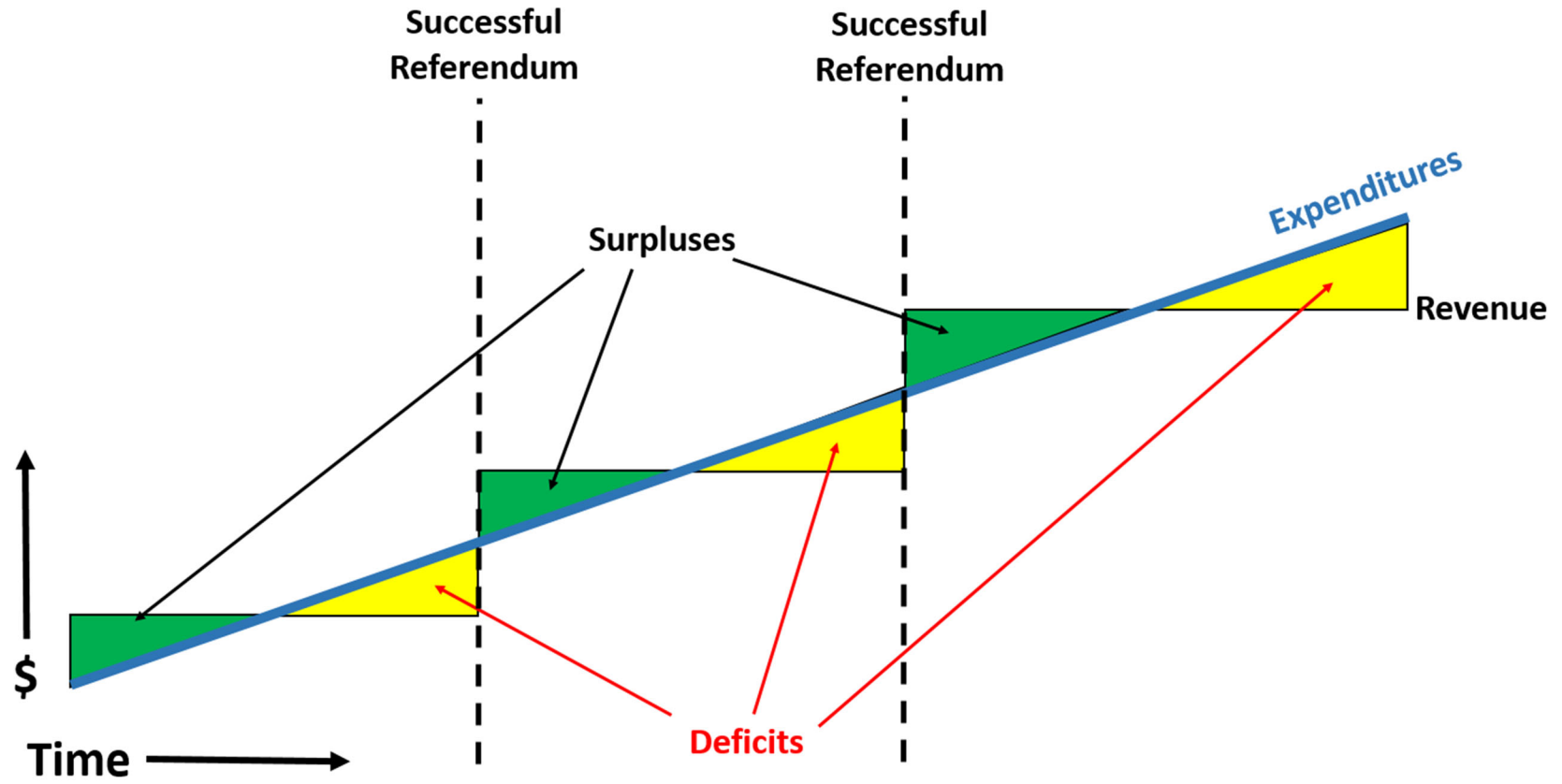
that is needed to ensure required operational costs are covered, some of which can be covered by the relatively small 05165 (Division II – All Other Costs) preload and the tax receipts from early tax payments and delinquencies received July through September.

Conclusion: the Board, district administration, and the community can watch the year end discretionary state and local funds total to see when an operating referendum and/or major spending cuts will again be needed. The district, given current revenue and expenditure patterns, must maintain at least a \$12.0M carryover of unencumbered state and local discretionary funds each June 30 or make emergency spending cuts.

Complicating this situation is tuition-funded programming. In-district programs are projected to spend around \$450K per payroll in tuition tax revenue or discretionary state funds. The absolute minimum desired carryover for in-district tuition programs combined is \$2.5M for payroll (five payrolls) plus another \$800K to cover related services contracts early in the school year, for a total of \$3.1M unencumbered tuition funds. At the absolute minimum amount, Tuition Tax funds will most likely go negative before October, causing funds to be borrowed from other sources – not an ideal situation. To avoid this, the preferred Tuition Tax Fund carryover for in-district programs is nine payrolls plus \$800K, or \$4.9M unencumbered. Programs for which Christina is a fiscal agent (DSD, REACH, Brennen) spend around \$625K per payroll. If one of these programs runs low on discretionary funds before tuition bills are paid, CSD provides advances against future Christina special program bills, increasing pressure on CSD tuition tax balances in the September-October period. DSD, REACH and Brennen should carry over funds to mitigate this if possible.

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

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



Christina School District – FY2023 Preliminary Budget

APPR	Actual June 30 FY2022	Actual June 30 FY2021	Actual June 30 FY2020	Actual June 30 FY2019	Actual June 30 FY2018
State Discretionary					
00159 Div II - Energy	\$ 68,098.35	\$ -	\$ -	\$ -	\$ -
05165 Div II - AOC	\$ 1,028,312.41	\$ 836,141.33	\$ 1,357,258.93	\$ 624,978.28	\$ 216,537.99
05186 Div III - Equalization	\$ -	\$ -	\$ -	\$ -	\$ -
05194 Excellence Option	\$ -	\$ -	\$ -	\$ -	\$ -
05289 Ed Sustainment	\$ -	\$ -	\$ -	\$ -	\$ 50,867.67
Local Discretionary					
91201 Reimbursement	\$ 1,214,271.77	\$ 914,882.92	\$ 845,763.88	\$ 783,204.79	\$ 1,030,533.90
91464 Summer School	\$ 3,610.94	\$ 3,610.94	\$ 3,610.94	\$ 3,610.94	\$ 3,610.94
91603 CSCRP (Cost Recovery)	\$ 30,777.42	\$ 188,191.49	\$ 23,589.28	\$ -	\$ 19,549.38
91691 Indirect Costs	\$ 4,902,538.53	\$ 4,404,071.73	\$ 1,828,171.49	\$ 865,168.90	\$ 3,333,650.06
91692 E-Rate	\$ 116,348.57	\$ 153,458.91	\$ 139,891.18	\$ 98,402.35	\$ 222,645.18
98000 Local	\$ 22,834,111.77	\$ 11,508,225.18	\$ 1,145,872.95	\$ 3,913,879.22	\$ 1,689,550.41
98036 Reserve	\$ 10,000,000.00	\$ 8,000,000.00	\$ 6,708,302.73	\$ 6,708,302.73	\$ 11,708,302.73
DISCRETIONARY OPER BAL	\$ 40,198,069.76	\$ 26,008,582.50	\$ 12,052,461.38	\$ 12,997,547.21	\$ 18,275,248.26
Encumbrances	\$ (3,273,259.32)	\$ (3,294,792.03)	\$ (1,353,431.95)	\$ (2,091,347.35)	\$ (2,003,828.26)
UNENCUMBERED OPER BAL	\$ 36,924,810.44	\$ 22,713,790.47	\$ 10,699,029.43	\$ 10,906,199.86	\$ 16,271,420.00
TUITION					
91050 Tuition	\$ 7,807,583.15	\$ 4,056,272.20	\$ 236,019.36	\$ 815,504.33	\$ 1,101,787.53
91051 NCC Preschool MOU	\$ 695,822.76	\$ -	\$ -	\$ -	\$ -
91064 Pvt Placement	\$ 502,727.13	\$ 495,844.57	\$ 190,485.89	\$ 88,057.43	\$ 193,041.79
91066 Bilingual	\$ 535,529.73	\$ 55,206.02	\$ 18,564.32	\$ 100,459.64	\$ 395,159.51
91085 Needs Based	\$ 932,723.98	\$ 1,013,250.13	\$ 613,921.31	\$ 516,354.99	\$ 1,063,758.15
91662 Sarah Pyle	\$ 617,351.58	\$ 298,194.06	\$ 289,506.83	\$ 126,816.64	\$ 109,875.60
TUITION BALANCE	\$ 11,091,738.33	\$ 5,918,766.98	\$ 1,348,497.71	\$ 1,647,193.03	\$ 2,863,622.58
Encumbrances	\$ (1,142,519.68)	\$ (924,283.49)	\$ (608,054.05)	\$ (558,626.47)	\$ (720,071.10)
UNENCUMBERED TUITION BAL	\$ 9,949,218.65	\$ 4,994,483.49	\$ 740,443.66	\$ 1,088,566.56	\$ 2,143,551.48
DEBT SERVICE					
91000 Debt Service	\$ 3,591,404.39	\$ 3,899,530.33	\$ 2,960,951.73	\$ 3,035,664.02	\$ 3,291,268.30
CAFETERIA					
91100 Loc Cafeteria	\$ 3,493,971.44	\$ 745,241.48	\$ 1,000,898.33	\$ 2,373,581.36	\$ 1,970,560.58
Encumbrances	\$ (75,476.88)	\$ (128,546.08)	\$ (191,812.57)	\$ (60,702.06)	\$ (282,965.27)
UNENC CAFETERIA BAL	\$ 3,418,494.56	\$ 616,695.40	\$ 809,085.76	\$ 2,312,879.30	\$ 1,687,595.31

4. Revenue Budgets

CHRISTINA SCHOOL DISTRICT - FISCAL YEAR ENDING JUNE 30, 2023
PRELIMINARY REVENUE BUDGET
Agency - 953300 Christina School District

APPR	STATE DISCRETIONARY FUNDS	PRELIM	FINAL	Change	Remarks
		FY2023	FY2022	FY23P-FY22F	
00159	Division II - Energy	\$ 2,476,538	\$ 2,452,018	\$ 24,520	Actual FY22 (after "giveback") + 1% unit growth
05165	Division II - All Other Costs (AOC)	\$ 3,041,236	\$ 3,011,125	\$ 30,111	Actual FY22 + 1% unit growth
05186	Division III - Equalization	\$ 7,002,332	\$ 6,933,002	\$ 69,330	Actual FY22 + 1% unit growth
05194	Excellence Option	\$ 3,850	\$ 3,850	\$ -	Actual FY22
05289	Educational Sustainment Fund	\$ 3,355,340	\$ 3,322,119	\$ 33,221	Actual FY22 + 1% unit growth
	STATE RESTRICTED FUNDS				
00137	Formula Salaries & OEC's	\$ 116,713,434	\$ 111,000,000	\$ 5,713,434	FY22 final bud + 1% units + 27th pay/\$500 - OEC redx
05116	Cafeteria Salaries	\$ 1,711,555	\$ 1,646,997	\$ 64,558	Actual FY22 + 27th pay/\$500 - OEC reduce
05140/54/56	Adult Education	\$ 615,201	\$ 615,201	\$ -	Actual FY22
05142	Driver Ed	\$ 50,490	\$ 50,490	\$ -	Actual FY22
05144	Parents as Teachers	\$ 453,015	\$ 453,015	\$ -	Actual FY22
05147	New Castle County Learning Center	\$ 453,015	\$ 375,500	\$ 77,515	Actual FY22
05150/52	State Transportation	\$ 12,972,944	\$ 9,754,093	\$ 3,218,851	Actual FY22 + 33% (increased state contrib for drivers)
05181	Unique Alternatives	\$ 2,186,609	\$ 2,700,000	\$ (513,391)	Actual FY22 + 10%
05190	Related Services	\$ 2,039,748	\$ 2,039,748	\$ -	Actual FY22
05205	Professional Development	\$ 100,000	\$ 120,000	\$ (20,000)	Residual after "giveback"
05216	ECAP	\$ 499,800	\$ 499,800	\$ -	Actual FY22
05235	Technology Block Grant	\$ 444,607	\$ 444,607	\$ -	Actual FY22
05265	Division II, AOC - Voc	\$ 86,465	\$ 86,465	\$ -	Actual FY22 after "giveback"
05297	Opportunity Fund Eng Learners/Low Inc	\$ 3,789,321	\$ 3,524,881	\$ 264,440	FY23 allocation from DOE
05149/79/298	Homeless, Specialized and Foster Transpo	\$ 1,818,571	\$ 1,818,571	\$ -	Actual FY22
05305	Wilmington Initiative - Operating	\$ 1,623,636	\$ 1,591,800	\$ 31,836	FY23 allocation per state MOU
05310	Student Success Block Grant Reading	\$ 577,759	\$ 577,759	\$ -	Actual FY22
05311	Opportunity Fund Mental Health/Reading	\$ 1,151,567	\$ 859,446	\$ 292,121	FY23 allocation from DOE
05319/08942	Mental Health (HB100)	\$ -	\$ 897,116	\$ (897,116)	Given in units FY23 - move to 00137
05400	Year Long Residencies	\$ 369,255	\$ 71,514	\$ 297,741	Anticipated FY23 grant
08945	Redding Consortium	\$ -	\$ 2,196,000	\$ (2,196,000)	Subject to grant application
50022	Minor Capital Improvements	\$ 1,234,189	\$ 1,210,245	\$ 23,944	FY23 Bond Bill
50324	Minor Capital Impr - Voc Equipment	\$ 4,854	\$ 4,854	\$ -	Actual FY22
50324	Minor Capital Impr - Enhanced	\$ 1,454,195	\$ -	\$ 1,454,195	FY23 Bond Bill
50355	Minor Capital Impr - Architectural Barrier	\$ -	\$ 160,000	\$ (160,000)	Subject to approval of request
0XXXX	Substitute Teacher Block Grant	\$ 459,464	\$ -	\$ 459,464	FY23 allocation from DOE
0XXXX	Other State Revenue	\$ 50,000	\$ 52,459	\$ (2,459)	Based on actual FY22
	Total State Funds	\$ 166,738,990	\$ 158,472,675	\$ 8,266,315	

CHRISTINA SCHOOL DISTRICT - FISCAL YEAR ENDING JUNE 30, 2023
PRELIMINARY REVENUE BUDGET
Agency - 953300 Christina School District

APPR	LOCAL DISCRETIONARY FUNDS	PRELIM	FINAL	Change	Remarks
		FY2023	FY2022	FY23P-FY22F	
91201	Reimbursements	\$ 243,800	\$ 243,800	\$ -	Actual FY22
91603	CSCR (Medicaid Cost Recovery)	\$ 100,000	\$ 80,000	\$ 20,000	80% of prior year actual revenue
91691	Indirect Cost	\$ 1,500,000	\$ 2,500,000	\$ (1,000,000)	Based on FY22 actual
91692	E-Rate Reimbursement	\$ 50,000	\$ 65,000	\$ (15,000)	Based on FY22 actual
98000	Current Expense Tax Receipts	\$ 117,347,832	\$ 113,175,863	\$ 4,171,969	FY23 Tax Warrant
98000	Interest	\$ -	\$ -	\$ -	0% current interest rate
98000	Charter/Choice Xfers - Current Expense	\$ (28,228,612)	\$ (28,228,612)	\$ -	Actual FY22
98000	Charter/Choice Transfers - 10¢ Ref	\$ (1,971,000)	\$ (1,971,000)	\$ -	Actual FY22
98000	10¢ Ref Offset - APPRs 91687-91689	\$ (3,461,770)	\$ (3,428,330)	\$ (33,440)	
98000	Elem ELA Curric (5¢) Offset - APPR 98137	\$ (2,716,385)	\$ (2,699,665)	\$ (16,720)	5¢ referendum item (\$543,277 per penny)
	LOCAL RESTRICTED FUNDS				
91000	Debt Service Tax Receipts	\$ 3,965,922	\$ 4,211,478	\$ (245,556)	FY23 Tax Warrant
91000	Interest	\$ -	\$ -	\$ -	0% interest rate to date this FY
	Restricted - Tuition Tax				
91050	Tuition Tax	\$ 42,049,640	\$ 40,225,009	\$ 1,824,631	FY23 Tax Warrant
91050	Transfers to Spec Programs - Tuition Tax	\$ (16,741,525)	\$ (15,840,000)	\$ (901,525)	
91050	Charter/Choice Transfers - Tuition Tax	\$ (5,937,687)	\$ (5,397,898)	\$ (539,789)	FY23 actual + 10%
91050	Tuition - Xfer to 91051, 64, 66, 85, 662	\$ (22,877,909)	\$ (20,500,000)	\$ (2,377,909)	
91051	Tuition Tax - NCC PreK MOU	\$ 1,412,276	\$ 1,283,888	\$ 128,388	FY23 Tax Warrant
91051	Tuition Billing - NCC PreK MOU	\$ 257,363	\$ 257,363	\$ -	Actual FY22
91064	Tuition Tax - Private Placement	\$ 1,163,371	\$ 1,160,000	\$ 3,371	FY23 Tax Warrant
91066	Tuition Tax - Bilingual	\$ 6,818,194	\$ 6,820,000	\$ (1,806)	FY23 Tax Warrant
91085	Tuition Tax - CSD Needs-Based	\$ 11,636,593	\$ 8,966,112	\$ 2,670,481	FY23 Tax Warrant
91662	Tuition Tax - Sarah Pyle Academy	\$ 1,847,474	\$ 2,270,000	\$ (422,526)	FY23 Tax Warrant
	Restricted - Match Tax				
91150/215	Match - Unallocated	\$ (78,335)	\$ 209,363	\$ (287,698)	FY23 Tax Warrant less amounts specifically allocated
91151	Match - Minor Capital Improvements	\$ 822,793	\$ 806,831	\$ 15,962	FY23 Bond Bill
91152	Match - Minor Capital Voc Equipment	\$ 3,236	\$ 3,236	\$ -	FY23 Bond Bill
91XXX	Match - Minor Capital Enhanced	\$ 969,463	\$ 3,236	\$ 966,227	FY23 Bond Bill
91160	Match - Minor Capital Arch Barrier	\$ -	\$ 106,667	\$ (106,667)	Local match to 50355 - to be alloc on DOE approval

CHRISTINA SCHOOL DISTRICT - FISCAL YEAR ENDING JUNE 30, 2023
PRELIMINARY REVENUE BUDGET
Agency - 953300 Christina School District

		PRELIM	FINAL	Change	Remarks
		FY2023	FY2022	FY23P-FY22F	
91210	Match - Tech Maintenance	\$ 912,705	\$ 907,087	\$ 5,618	
91211	Match - Reading/Math Resource	\$ 840,000	\$ 840,000	\$ -	
91214	Match - Extra Time	\$ 718,135	\$ 718,135	\$ -	
98268	Match - SSBG Reading	\$ 234,201	\$ 247,611	\$ (13,410)	
98269	Match - Opportunity Fund MH/Rdg	\$ 493,529	\$ 535,758	\$ (42,229)	
98270	Match - Opportunity Fund EL/LI	\$ 1,623,995	\$ 1,618,568	\$ 5,427	
9XXXX	Match - Substitute Block Grant	\$ 196,913	\$ -	\$ 196,913	
	Restricted - 10¢ Referendum				
91687	10¢ Ref - Alternative Program	\$ 1,661,770	\$ 1,528,330	\$ 133,440	Based on actual FY22
91688	10¢ Ref - Gifted and Talented	\$ 1,700,000	\$ 1,800,000	\$ (100,000)	Based on actual FY22
91689	10¢ Ref - Tech Replacement	\$ 100,000	\$ 100,000	\$ -	
	Restricted - Other				
91100	Cafeteria Local	\$ 6,850,000	\$ 4,000,000	\$ 2,850,000	80% of prior year actual revenue
91668	Parents as Teachers	\$ 310,500	\$ 310,500	\$ -	
91453	Preschool Tuition	\$ 200,000	\$ 180,000	\$ 20,000	Based on FY22 actual
98137	Elementary ELA Curriculum	\$ 2,716,385	\$ 2,699,665	\$ 16,720	To transparently show 2020 5¢ referendum item
9XXXX	Other Local Revenue	\$ 300,000	\$ 323,669	\$ (23,669)	Based on FY22 actual
	Total Local Funds	\$ 127,032,868	\$ 120,131,664	\$ 6,901,204	
	FEDERAL FUNDS				
40564	IDEA Part B	\$ 4,345,079	\$ 4,226,422	\$ 118,657	FY23 allocation from DOE
40565	IDEA Part B Preschool	\$ 198,301	\$ 193,492	\$ 4,809	FY23 allocation from DOE
40554	Title I	\$ 7,311,890	\$ 6,570,031	\$ 741,859	FY23 allocation from DOE
40114	Title II	\$ 1,216,230	\$ 1,067,903	\$ 148,327	FY23 allocation from DOE
40560	Title III	\$ 185,624	\$ 158,453	\$ 27,171	FY23 allocation from DOE
40532	Title IV	\$ 764,371	\$ 801,045	\$ (36,674)	FY23 allocation from DOE
41015	Perkins Career Tech	\$ 441,299	\$ 385,697	\$ 55,602	FY23 allocation from DOE
40554	School Improvement/Priority Schools	\$ -	\$ 215,118	\$ (215,118)	Subject to application approval
40568	Adult Basic Education	\$ 55,932	\$ 55,932	\$ -	Actual FY22
40921	ARP COVID IDEA 611	\$ -	\$ 905,534	\$ (905,534)	
40922	ARP COVID IDEA 619	\$ -	\$ 76,156	\$ (76,156)	
4XXXX	Other Federal Revenue	\$ 30,000	\$ 30,000	\$ -	
	Total Federal Funds	\$ 14,548,726	\$ 14,685,783	\$ (137,057)	
	BOND FUNDS				
10135	Wilmington Educ Initiative - Capital (Bancroft)	\$ 11,500,000	\$ 65,000,000	\$ (53,500,000)	FY23 Bond Bill
5XXXX	Brennen School Renovations	\$ 3,476,800	\$ -	\$ 3,476,800	FY23 Bond Bill
	Total Bond Funds	\$ 14,976,800	\$ 65,000,000	\$ (50,023,200)	
	All Funds Total	\$ 323,297,383	\$ 358,290,122	\$ (34,992,739)	

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

		PRELIM	FINAL	Change	
		FY2023	FY2022	FY23P-FY22F	Remarks
APPR	STATE DISCRETIONARY FUNDS				
05165	Division II - Energy	\$ 86,796	\$ 86,796	\$ -	Actual FY22 (after "giveback")
00159	Division II - All Other Costs (AOC)	\$ 137,215	\$ 137,215	\$ -	Actual FY22 (after "giveback")
05186	Division III - Equalization	\$ 350,416	\$ 350,416	\$ -	Actual FY22
	STATE RESTRICTED FUNDS				
00137	Formula Salaries & OEC's	\$ 7,991,528	\$ 7,700,000	\$ 291,528	FY22 final bud + 27th pay/\$500 - OEC redx
05150/2	State Transportation	\$ 1,795,500	\$ 1,350,000	\$ 445,500	FY22 + 33% (incr for drivers)
05175	Residence Other Cost	\$ 88,000	\$ 88,000	\$ -	
05188	Contratual Services	\$ 51,300	\$ 51,300	\$ -	
05265	Division II, AOC - Voc	\$ -	\$ -	\$ -	Part of "giveback"
05271	Pre-School Summer	\$ 7,100	\$ 7,100	\$ -	
50022	Minor Capital Improvements	\$ 83,878	\$ 82,624	\$ 1,254	FY23 Bond Bill
	Total State Funds	\$ 10,591,733	\$ 9,853,451	\$ 738,282	
	LOCAL DISCRETIONARY FUNDS				
98000	Current Expense Tuition Billing	\$ 6,315,129	\$ 6,315,129	\$ -	
91603	CSCR (Medicaid Cost Recovery)	\$ 8,000	\$ 8,000	\$ -	
	LOCAL RESTRICTED FUNDS				
9XXXX	Other Local Revenue	\$ 1,618	\$ 1,618	\$ -	
	Total Local Funds	\$ 6,324,747	\$ 6,324,747	\$ -	
	All Funds Total	\$ 16,916,480	\$ 16,178,198	\$ 738,282	

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

APPR		PRELIM	FINAL	Change	Remarks
		FY2023	FY2022	FY23P-FY22F	
	STATE DISCRETIONARY FUNDS				
00159	Division II - Energy	\$ 141,992	\$ 141,992	\$ -	Actual FY22 (after "giveback")
05165	Division II - All Other Costs (AOC)	\$ 171,039	\$ 171,039	\$ -	Actual FY22 (after "giveback")
05186	Division III - Equalization	\$ 444,362	\$ 444,362	\$ -	Actual FY22
	STATE RESTRICTED FUNDS				
00137	Formula Salaries & OEC's	\$ 6,560,411	\$ 6,300,000	\$ 260,411	FY22 final bud + 27th pay/\$500 - OEC redx
05150/2	State Transportation	\$ 2,314,200	\$ 1,740,000	\$ 574,200	FY22 + 33% (incr for drivers)
05265	Division II, AOC - Voc	\$ -	\$ -		Part of "giveback"
	Total State Funds	\$ 9,632,004	\$ 8,797,393	\$ 834,611	
	LOCAL DISCRETIONARY FUNDS				
98000	Current Expense Tuition Billing	\$ 3,698,463	\$ 3,698,463	\$ -	
91603	CSCR (Medicaid Cost Recovery)	\$ 18,000	\$ 18,000	\$ -	
	LOCAL RESTRICTED FUNDS				
98219	NETWORKS	\$ 60,000	\$ 60,000	\$ -	
	Total Local Funds	\$ 3,776,463	\$ 3,776,463	\$ -	
	All Funds Total	\$ 13,408,467	\$ 12,573,856	\$ 834,611	

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

APPR		PRELIM	FINAL	Change	Remarks
		FY2023	FY2022	FY23P-FY22F	
	STATE DISCRETIONARY FUNDS				
00159	Division II - Energy	\$ 276,241	\$ 276,241	\$ -	Actual FY22 (after "giveback")
05165	Division II - All Other Costs (AOC)	\$ 457,002	\$ 457,002	\$ -	Actual FY22 (after "giveback")
05186	Division III - Equalization	\$ 1,189,070	\$ 1,189,070	\$ -	Actual FY22
	STATE RESTRICTED FUNDS				
00137	Formula Salaries & OEC's	\$ 21,298,419	\$ 20,500,000	\$ 798,419	FY22 final bud + 27th pay/\$500 - OEC redx
05150/2	State Transportation	\$ 4,455,500	\$ 3,350,000	\$ 1,105,500	FY22 + 33% (incr for drivers)
05176	Residence Other Cost	\$ 212,900	\$ 212,900	\$ -	
05188	Autism Contractual Svcs	\$ 11,800	\$ 11,800	\$ -	
05265	Division II, AOC - Voc	\$ -	\$ -	\$ -	Part of "giveback"
05307	Statewide Autism Support	\$ 473,900	\$ 473,900	\$ -	Remaining funds will move to DOE in Januar
0XXXX	Other State Revenue	\$ 10,000	\$ 10,000	\$ -	
	Total State Funds	\$ 28,384,832	\$ 26,480,913	\$ 1,903,919	
	LOCAL DISCRETIONARY FUNDS				
98000	Current Expense Tuition Billing	\$ 12,337,205	\$ 12,337,205	\$ -	
91603	CSCR (Medicaid Cost Recovery)	\$ 60,000	\$ 60,000	\$ -	
	LOCAL RESTRICTED FUNDS				
9XXXX	Other Local Revenue	\$ 5,000	\$ 5,000	\$ -	
	Total Local Funds	\$ 12,402,205	\$ 12,402,205	\$ -	
	All Funds Total	\$ 40,787,037	\$ 38,883,118	\$ 1,903,919	

5. Expenditure Budgets

Christina School District - 953300 - Preliminary Expenditure Budget FY2023

Oper Unit	Operating Unit Name	PRELIM BUD FY2023	FINAL BUD FY2022	CHANGE (FY23 PRELIM - FY22)		Explanation for major changes
					FINAL)	
99900300	District Expenditures	\$ 180,000,000	\$ 170,400,000	\$ 9,600,000		State/local salary increases; state bonus; OEC reduction
99910000	Public Communications	\$ 150,000	\$ 150,000	\$ -		
99910100	Superintendent	\$ 105,000	\$ 105,000	\$ -		
99920000	Curriculum/Instructional	\$ 18,865,665	\$ 16,547,606	\$ 2,318,059		Curriculum support, safety, initial Title I allocated at district level
99920300	Bilingual	\$ 7,005,624	\$ 6,978,453	\$ 27,171		
99920700	Athletics	\$ 1,850,000	\$ 1,685,000	\$ 165,000		EPER increases; increased participation post-COVID
99921000	Support Services	\$ 2,695,096	\$ 5,041,861	\$ (2,346,765)		Wraparound grant subject to application approval
99930300	Special Services	\$ 14,943,380	\$ 15,791,604	\$ (848,224)		ARP IDEA Grants were FY22 only
99940000	Business Office/Finance	\$ 420,000	\$ 400,000	\$ 20,000		Inflation
99940050	Facilities Management	\$ 3,675,000	\$ 4,250,000	\$ (575,000)		District Office fitout at GHS - FY22 only
99940100	Contingency	\$ -	\$ 500,000	\$ (500,000)		Was for strategic plan - will do budget amendments as needed
99940410	Competitive State Grants	\$ 6,211,323	\$ 8,096,531	\$ (1,885,208)		K-3 Basic now in units; School Improvement is subject to grant app
99940700	Private Grants/Donations	\$ 50,000	\$ 50,000	\$ -		
99940810	Tech Equipment & Repair	\$ 2,537,705	\$ 2,282,087	\$ 255,618		New line - \$250K for security cameras - Supt's priority
99950000	Personnel/Hr	\$ 599,255	\$ 270,514	\$ 328,742		Increased grant for Year-Long Residencies
99960000	Child Nutrition Ops	\$ 12,228,000	\$ 10,190,000	\$ 2,038,000		20% increase estimated due to inflation and supply chain issues
99960200	Operations/Utilities	\$ 9,660,000	\$ 8,608,000	\$ 1,052,000		Inflation; sub costs; insurance; copiers
99960300	State Transportation	\$ 14,791,515	\$ 11,522,664	\$ 3,268,851		State wage increases; fuel
99960400	Local Transportation	\$ 6,710,000	\$ 5,860,000	\$ 850,000		Inflation; local match to wages, fuel; local raise
99970000	Local Debt Service	\$ 4,585,679	\$ 4,691,095	\$ (105,416)		
99970020	Tuition Programs	\$ 13,500,000	\$ 11,973,475	\$ 1,526,525		Local wage increase; special ed costs
99970100	Major Cap	\$ 14,976,800	\$ 65,000,000	\$ (50,023,200)		FY23 Bond Bill
99970200	Minor Cap	\$ 4,939,012	\$ 3,830,038	\$ 1,108,974		Enhanced Minor Cap (MCI) plus match
99970600	Parent Early Education	\$ 828,015	\$ 828,015	\$ -		
99990000	Adult Education	\$ 1,048,133	\$ 1,048,133	\$ -		
99990900	NETWORKS	\$ 2,000	\$ 2,000	\$ -		
9330310A	Brookside ES	\$ 27,943	\$ 55,612	\$ (27,669)		School budget 80% preload; Title I not yet allocated
9330312A	Marshall ES	\$ 49,307	\$ 56,016	\$ (6,709)		School budget 80% preload
9330314A	Jones ES	\$ 34,227	\$ 61,360	\$ (27,133)		School budget 80% preload; Title I not yet allocated
9330318A	Downes ES	\$ 57,515	\$ 87,886	\$ (30,371)		School budget 80% preload; Title I not yet allocated
9330320A	Gallaher ES	\$ 58,881	\$ 95,519	\$ (36,638)		School budget 80% preload; Title I not yet allocated
9330321A	Keene ES	\$ 42,143	\$ 71,321	\$ (29,178)		School budget 80% preload; Title I not yet allocated
9330322A	Leasure ES	\$ 36,961	\$ 64,868	\$ (27,907)		School budget 80% preload; Title I not yet allocated
9330324A	Maclary ES	\$ 26,192	\$ 43,210	\$ (17,018)		School budget 80% preload; Title I not yet allocated
9330326A	McVey ES	\$ 33,270	\$ 59,747	\$ (26,477)		School budget 80% preload; Title I not yet allocated

Christina School District - 953300 - Preliminary Expenditure Budget FY2023

Oper Unit	Operating Unit Name	PRELIM BUD FY2023	FINAL BUD FY2022	CHANGE (FY23 PRELIM - FY22	Explanation for major changes
				FINAL)	
9330327A	Oberle ES	\$ 57,681	\$ 107,846	\$ (50,165)	School budget 80% preload;grants not yet allocated
9330330A	Smith ES	\$ 80,443	\$ 114,004	\$ (33,561)	School budget 80% preload;Title I not yet allocated
9330332A	West Park Place ES	\$ 39,880	\$ 55,827	\$ (15,947)	School budget 80% preload;Title I not yet allocated
9330334A	Wilson ES	\$ 32,426	\$ 49,633	\$ (17,207)	School budget 80% preload;Title I not yet allocated
9330339A	Brader ES	\$ 42,284	\$ 69,544	\$ (27,260)	School budget 80% preload;Title I not yet allocated
9330350A	Bancroft School	\$ 89,403	\$ 357,741	\$ (268,338)	School budget 80% preload;grants not yet allocated
9330352A	Bayard School	\$ 82,850	\$ 148,509	\$ (65,659)	School budget 80% preload;grants not yet allocated
9330354A	Sarah Pyle Academy	\$ 1,180,700	\$ 1,060,700	\$ 120,000	Operating two locations
9330362A	Stubbs ECC	\$ 24,383	\$ 41,660	\$ (17,277)	School budget 80% preload;Title I not yet allocated
9330372A	Gauger MS	\$ 141,003	\$ 201,085	\$ (60,082)	School budget 80% preload;Title I not yet allocated
9330374A	Kirk MS	\$ 100,755	\$ 149,029	\$ (48,274)	School budget 80% preload;Title I not yet allocated
9330376A	Shue MS	\$ 215,868	\$ 201,744	\$ 14,124	School budget 80% preload;Title I not yet allocated
9330390A	Christiana HS	\$ 211,742	\$ 268,401	\$ (56,659)	School budget 80% preload;Title I not yet allocated
9330392A	Glasgow HS	\$ 123,902	\$ 175,863	\$ (51,961)	School budget 80% preload;Title I not yet allocated
9330394A	Newark HS	\$ 142,882	\$ 204,621	\$ (61,739)	School budget 80% preload;Title I not yet allocated
9330512A	REACH	\$ 2,000	\$ 2,000	\$ -	
9330537A	Douglass School	\$ 6,246	\$ 5,826	\$ 420	School budget 80% preload
9330538A	Brennen School	\$ 30,600	\$ 30,600	\$ -	
9330540A	Del School for the Deaf	\$ 31,400	\$ 31,400	\$ -	
9330545A	Christina Early Educ Ctr	\$ 775,774	\$ 777,501	\$ (1,727)	
Grand Total		\$ 326,155,863	\$ 360,751,148	\$ (34,595,285)	

Delaware School for the Deaf - 955100 - Preliminary Expenditure Budget FY2023

Oper Unit	Operating Unit Name	PRELIM BUD	FINAL BUD	CHANGE (FY23	Explanation for major changes
		FY2023	FY2022	PRELIM - FY22 FINAL)	
99900300	District Expenditures	\$ 12,200,000	\$ 11,580,000	\$ 620,000	State/local salary increases; state bonus; OEC reduction
99940410	Competitive State Grants	\$ 12,500	\$ 12,243	\$ 257	
99960300	State Transportation	\$ 2,100,000	\$ 1,632,000	\$ 468,000	(Also includes local) State/local raises, state bonus, fuel
99970200	Minor Cap	\$ 83,878	\$ 82,624	\$ 1,254	
99990750	Deaf/Blind Program	\$ 55,500	\$ 55,233	\$ 267	
9330540A	Del School for the Deaf	\$ 3,302,837	\$ 3,250,129	\$ 52,708	
Grand Total		\$ 17,754,715	\$ 16,612,229	\$ 1,142,486	

REACH - 955600 - Preliminary Expenditure Budget FY2023

Oper Unit	Operating Unit Name	PRELIM BUD	FINAL BUD	CHANGE (FY23	Explanation for major changes
		FY2023	FY2022	PRELIM - FY22 FINAL)	
99900300	District Expenditures	\$ 9,500,000	\$ 8,750,000	\$ 750,000	State/local salary increases; state bonus; OEC reduction
99960300	State Transportation	\$ 2,830,000	\$ 2,130,000	\$ 700,000	(Also includes local) State/local raises, state bonus, fuel
99990900	NETWORKS Program	\$ 250,000	\$ 220,000	\$ 30,000	
9330512A	REACH	\$ 2,164,027	\$ 2,054,463	\$ 109,564	Increase in Networks lease; inflation
Grand Total		\$ 14,744,027	\$ 13,154,463	\$ 1,589,564	

Delaware Autism Program - 956000 - Preliminary Expenditure Budget FY2023

Oper Unit	Operating Unit Name	PRELIM BUD	FINAL BUD	CHANGE (FY23	Explanation for major changes
		FY2023	FY2022	PRELIM - FY22 FINAL)	
99900300	District Expenditures	\$ 30,160,000	\$ 28,190,000	\$ 1,970,000	State/local salary increases; state bonus; OEC reduction
99960300	State Transportation	\$ 5,150,000	\$ 3,920,000	\$ 1,230,000	(Also includes local) State/local raises, state bonus, fuel
99990700	Autism Program	\$ 473,900	\$ 473,900	\$ -	
9330538A	Brennen School	\$ 6,113,145	\$ 5,802,801	\$ 310,344	Escalation for inflation
9330542A	Brennen Group Home	\$ 624,700	\$ 1,211,800	\$ (587,100)	Respite only half year
Grand Total		\$ 42,521,745	\$ 39,598,501	\$ 2,923,244	

D. INFORMATIONAL

1. Assessed Value of School Taxable Property

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

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

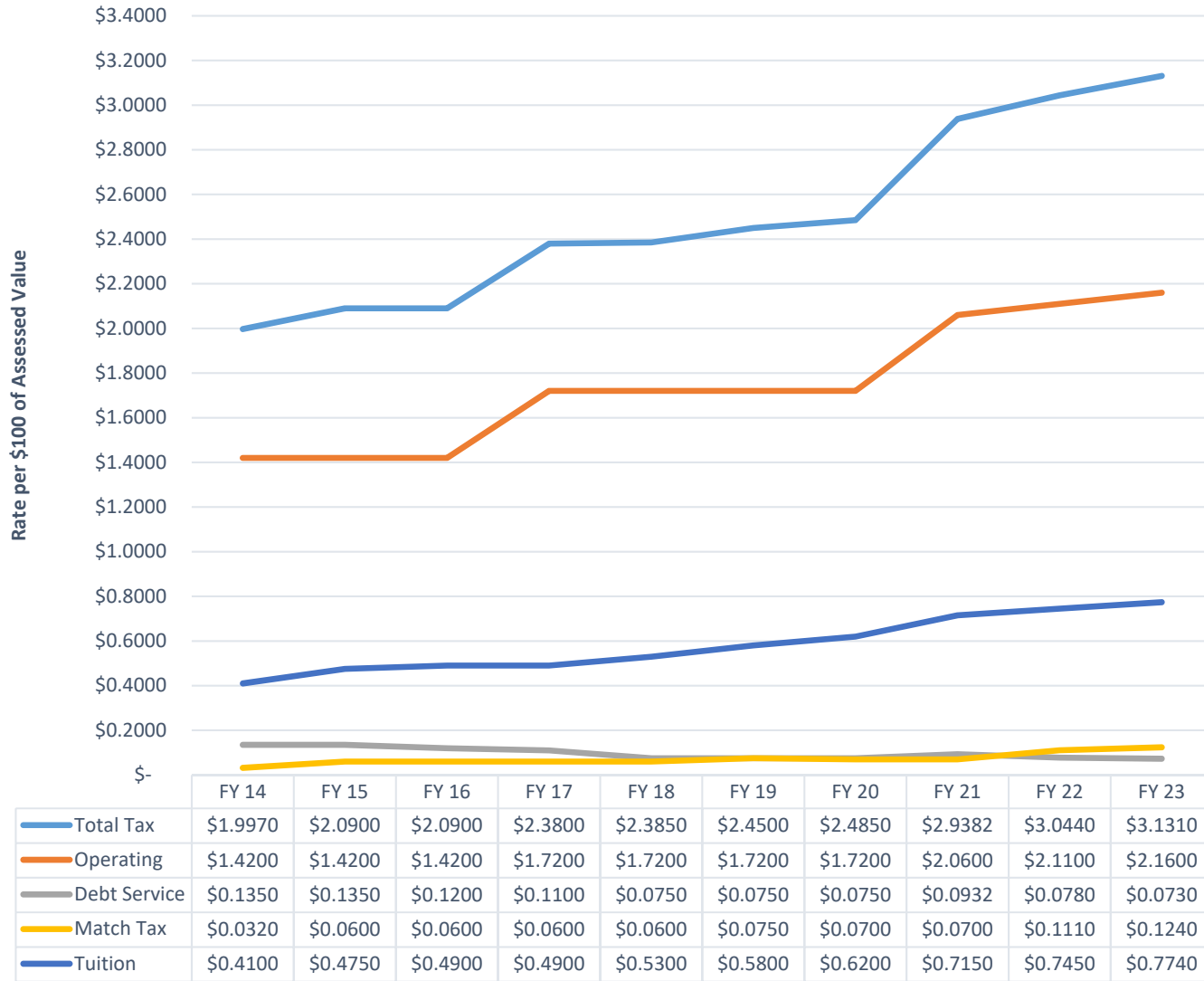
2. Tax Rates

	FY2021	FY2022	FY2023 Recommended	Change FY22 to FY23	Reason
Operating	\$2.0600	\$2.1100	\$2.1600	+ \$0.0500	June 9, 2020 Referendum
Debt Service	\$0.0932	\$0.0780	\$0.0730	- \$0.0050	Debt paid down
Match	\$0.0700	\$0.1110	\$0.1240	+ \$0.0130	New match opportunities
Tuition	\$0.7150	\$0.7450	\$0.7740	+ \$0.0290	Increased spec ed costs
TOTAL	\$2.9382	\$3.0440	\$3.1310	+ \$0.0870	

Match Tax categories

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

Tax Warrant History



3. Student Enrollment

SUMMARY OF ENROLLMENT & UNITS BY SCHOOL FOR SEPTEMBER 30, 2021 - NEED BASED

Christina School District (33)

SCHOOL	ENROLLMENT								UNITS									
	PreK	K-3	4-12	K3 BAS	4-12 BAS	INT	CMP	Total	PreK	K-3	4-12	K-3 BAS	4-12 BAS	INT	CMP	VOC	DED	Total
Brookside Elem (330310)	0	162	65	12	8	9	11	267	0.00	10.00	3.25	0.98	0.95	1.50	4.23	0.00	0.00	20.91
Marshall Elem (330312)	0	309	196	18	15	17	15	570	0.00	19.07	9.80	1.48	1.79	2.83	5.77	0.00	0.00	40.74
Jones Elem (330314)	0	196	76	11	9	9	3	304	0.00	12.10	3.80	0.9	1.07	1.50	1.15	0.00	0.00	20.52
Downes Elem (330318)	0	257	114	27	19	10	3	430	0.00	15.86	5.70	2.21	2.26	1.67	1.15	0.00	0.00	28.85
Gallaher Elem (330320)	0	375	222	13	19	66	10	705	0.00	23.15	11.10	1.07	2.26	11.00	3.85	0.00	0.00	52.43
Keene Elementar (330321)	0	303	125	19	24	28	8	507	0.00	18.70	6.25	1.56	2.86	4.67	3.08	0.00	0.00	37.12
Leasure Elem (330322)	0	194	89	15	15	16	5	334	0.00	11.98	4.45	1.23	1.79	2.67	1.92	0.00	0.00	24.04
Maclary Elem (330324)	0	177	67	8	5	19	9	285	0.00	10.93	3.35	0.66	0.60	3.17	3.46	0.00	0.00	22.17
McVey Elem (330326)	0	199	99	8	5	23	9	343	0.00	12.28	4.95	0.66	0.60	3.83	3.46	0.00	0.00	25.78
Oberle Elem Sch (330327)	0	343	161	17	14	18	4	557	0.00	21.17	8.05	1.39	1.67	3.00	1.54	0.00	0.00	36.82
Smith Elem (330330)	0	258	152	17	17	22	13	479	0.00	15.93	7.60	1.39	2.02	3.67	5.00	0.00	0.00	35.61
West Park Place (330332)	0	223	99	9	5	12	5	353	0.00	13.77	4.95	0.74	0.60	2.00	1.92	0.00	0.00	23.98
Wilson Elem (330334)	0	170	80	2	7	14	6	279	0.00	10.49	4.00	0.16	0.83	2.33	2.31	0.00	0.00	20.12
Brader Elem (330339)	0	198	100	10	6	26	9	349	0.00	12.22	5.00	0.82	0.71	4.33	3.46	0.00	0.00	26.54
Bancroft Elem (330350)	0	164	212	19	62	47	15	519	0.00	10.12	10.60	1.56	7.38	7.83	5.77	0.00	0.00	43.26
Bayard Middle (330352)	0	136	247	7	39	52	16	497	0.00	8.40	12.35	0.57	4.64	8.67	6.15	0.84	-0.42	41.20
Stubbs Elem (330362)	33	143	0	10	0	11	2	199	2.58	8.83	0.00	0.82	0.00	1.83	0.77	0.00	0.00	14.83
Gauger_Cobbs Mi (330372)	0	0	638	0	81	80	28	827	0.00	0.00	31.90	0	9.64	13.33	10.77	4.85	-2.42	68.07
Kirk Middle (330374)	0	0	671	0	82	46	21	820	0.00	0.00	33.55	0	9.76	7.67	8.08	4.31	-2.15	61.22
Shue-Medill Mid (330376)	0	0	682	0	96	55	31	864	0.00	0.00	34.10	0	11.43	9.17	11.92	1.54	-0.77	67.39
Christiana High (330390)	0	0	1,006	0	98	53	16	1,173	0.00	0.00	50.30	0	11.67	8.83	6.15	12.83	-6.41	83.37
Glasgow High (330392)	0	0	579	0	113	73	19	784	0.00	0.00	28.95	0	13.45	12.17	7.31	10.28	-5.14	67.02
Newark High (330394)	0	0	837	0	120	86	48	1,091	0.00	0.00	41.85	0	14.29	14.33	18.46	11.54	-5.77	94.70
REACH/CBIP (330512)	0	0	0	0	0	6	150	156	0.00	0.00	0.00	0	0.00	1.00	57.69	1.72	-0.86	59.55
Alternative Pro (330537)	0	0	15	0	2	5	27	49	0.00	0.00	0.75	0	0.24	0.83	10.38	0.00	0.00	12.20
Brennen School (330538)	0	0	0	0	0	2	407	409	0.00	0.00	0.00	0	0.00	0.33	156.54	4.97	-2.48	159.36
Sterck School (330540)	0	0	0	0	0	0	122	122	0.00	0.00	0.00	0	0.00	0.00	46.92	0.08	-0.04	46.96
Christina Early (330545)	171	0	0	0	0	71	39	281	13.36	0.00	0.00	0	0.00	11.83	15.00	0.00	0.00	40.19
TOTAL	204	3,807	6,532	222	861	876	1,051	13,553	15.94	235	326.6	18.2	102.50	146.00	404.23	52.97	26.48	1,274.96

4. Impact of Choice and Charter Schools

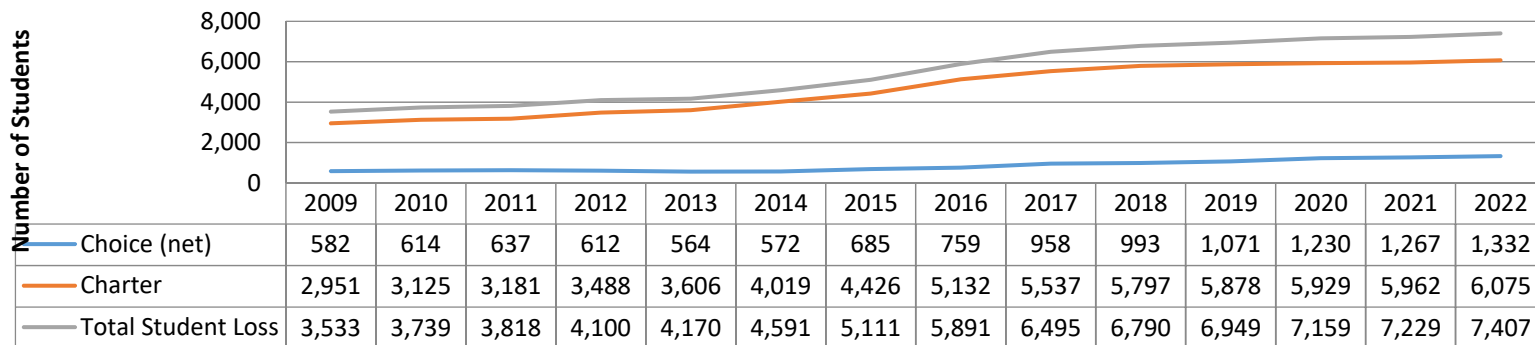
As charter schools continue to grow, and new charter schools open, a significant portion of district local operating funds be transferred out as funds follow the students. The local cost per student is established by the Department of Education based on prior year spending using a process in Delaware Code. The annual local cost per unit is adjusted for inflation by a rate set within the state’s annual budget. Amounts per student unit count category are then established. Restricted local funds generated through the FY2003 operating referendum (10¢), in accordance with the December 2016 settlement, are distributed to school districts serving students residing within the district. The distribution for FY21 was \$269.39 per student.

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

CHRISTINA SCHOOL DISTRICT - CHOICE/CHARTER TRANSFER AMOUNTS PER UNIT

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

Students Transferring Out of the District



Loss of Students to Charter Schools

	2016	2017	2018	2019	2020	2021	2022	Change from Prior Year
Academia Antonia Alonso	134	152	173	194	201	208	230	22
Academy of Dover Charter School	0	0	0	0	0	1	0	-1
Charter School of New Castle	285	263	272	278	294	293	299	6
Charter School of Wilmington	103	60	58	40	26	28	35	7
Delaware Academy of Public Safety and Security	120	111	88					
Delaware College Preparatory Academy	71							
Delaware Design-Lab High School	121	134	153	154				
Delaware Military Academy	83	88	103	95	107	113	107	-6
Early College High School at Delaware State University	25	34	59	59	45	32	30	-2
East Side Charter School	185	183	161	180	185	190	200	10
First State Military Academy	18	39	59	61	78	72	70	-2
First State Montessori Academy	47	61	71	71	77	82	77	-5
Freire Charter School	133	181	226	250	250	273	265	-8
Gateway Lab School	87	101	80	73	74	64	82	18
Great Oaks Charter School	109	200	270	287	299	183	155	-28
Kuumba Academy Charter School	295	362	371	358	360	353	352	-1
Las Americas Aspira Academy	372	421	429	460	555	648	737	89
Maurice J. Moyer Academy								
MOT Charter School	115	149	170	162	185	198	180	-18
Newark Charter School	2008	2172	2198	2233	2249	2277	2280	3
Odyssey Charter School District	300	442	529	585	625	646	677	31
Positive Outcomes Charter School	1	1	2	1	0	1	0	-1
Prestige Academy	109	75						
Providence Creek Academy Charter School	4	6	3	4	4	6	4	-2
Reach Academy for Girls								
Thomas A. Edison Charter School	297	302	322	333	315	294	295	1
	5022	5537	5797	5878	5929	5962	6075	113

5. Outstanding Debt

**CHRISTINA SCHOOL DISTRICT
Outstanding Bond Issues**

State of Delaware Sale 189, Series A, 2004

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

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

Debt Outstanding \$ 1,357,179.97

State of Delaware Sale 193, Series A, 2005

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

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

Debt Outstanding \$ 2,003,850.00



State of Delaware Sale 196, Series A, 2006

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

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

Debt Outstanding \$ 6,303,960.00

State of Delaware Sale 201, Series A, 2008

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

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

Debt Outstanding \$ 2,356,016.40

State of Delaware Sale 203, Series A, 2009

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

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

Debt Outstanding \$ 915,985.00



State of Delaware Sale 238, Series A, 2021

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

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

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

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

Debt Outstanding \$ 9,576,475.00



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

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

For energy efficiency renovations to Gauger MS and Glasgow HS.

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

6. School Budgets

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

Operating Unit and School	Student Enrollment 9/30/21	Low Income Count	English Learner Count	Prelim LI Allocation (\$500K pool)	Prelim EL Allocation (\$100K pool)	Prelim Per Pupil Alloc (\$45 pp)	PRELIM SCHOOL ALLOCATION	80% INITIAL BUDGET RELEASE
9330310A Brookside ES	267	105	92	\$ 12,623	\$ 5,063	\$ 12,015	\$ 29,701	\$ 23,761
9330312A Marshall ES	570	85	59	\$ 10,219	\$ 3,247	\$ 25,650	\$ 39,116	\$ 31,293
9330314A Jones ES	304	105	39	\$ 12,623	\$ 2,146	\$ 13,680	\$ 28,449	\$ 22,759
9330318A Downes ES	430	112	54	\$ 13,465	\$ 2,972	\$ 19,350	\$ 35,787	\$ 28,630
9330320A Gallaher ES	705	222	124	\$ 26,689	\$ 6,824	\$ 31,725	\$ 65,238	\$ 52,190
9330321A Keene ES	507	151	48	\$ 18,153	\$ 2,642	\$ 22,815	\$ 43,610	\$ 34,888
9330322A Leasure ES	334	111	48	\$ 13,345	\$ 2,642	\$ 15,030	\$ 31,017	\$ 24,814
9330324A Maclary ES	285	76	57	\$ 9,137	\$ 3,137	\$ 12,825	\$ 25,099	\$ 20,079
9330326A McVey ES	343	130	54	\$ 15,629	\$ 2,972	\$ 15,435	\$ 34,036	\$ 27,229
9330327A Oberle ES	557	174	195	\$ 20,918	\$ 10,732	\$ 25,065	\$ 56,715	\$ 45,372
9330330A Smith ES	479	151	138	\$ 18,153	\$ 7,595	\$ 21,555	\$ 47,303	\$ 37,842
9330332A West Park PI ES	353	68	36	\$ 8,175	\$ 1,981	\$ 15,885	\$ 26,041	\$ 20,833
9330334A Wilson ES	279	74	34	\$ 8,896	\$ 1,871	\$ 12,555	\$ 23,322	\$ 18,658
9330339A Brader ES	349	124	36	\$ 14,907	\$ 1,981	\$ 15,705	\$ 32,593	\$ 26,074
9330350A Bancroft	519	346	22	\$ 41,597	\$ 1,211	\$ 23,355	\$ 66,163	\$ 52,930
9330352A Bayard	497	316	86	\$ 37,990	\$ 4,733	\$ 22,365	\$ 65,088	\$ 52,070
9330362A Stubbs	199	128	15	\$ 15,388	\$ 826	\$ 8,955	\$ 25,169	\$ 20,135
9330372A Gauger MS	827	254	140	\$ 30,536	\$ 7,705	\$ 37,215	\$ 75,456	\$ 60,365
9330374A Kirk MS	820	225	123	\$ 27,050	\$ 6,769	\$ 36,900	\$ 70,719	\$ 56,575
9330376A Shue MS	864	305	111	\$ 36,667	\$ 6,109	\$ 38,880	\$ 81,656	\$ 65,325
9330390A Christiana HS	1173	231	96	\$ 27,771	\$ 5,283	\$ 52,785	\$ 85,839	\$ 68,671
9330392A Glasgow HS	784	232	104	\$ 27,891	\$ 5,724	\$ 35,280	\$ 68,895	\$ 55,116
9330394A Newark HS	1091	334	105	\$ 40,154	\$ 5,779	\$ 49,095	\$ 95,028	\$ 76,022
9330537A Douglass	49	28	1	\$ 3,366	\$ 55	\$ 2,205	\$ 5,626	\$ 4,501
9330545A CEEC	281	72	0	\$ 8,656	\$ -	\$ 12,645	\$ 21,301	\$ 17,041
Special Schools	687	Not part of the formula - funded differently						
TOTAL	13553	4159	1817	\$ 499,998	\$ 99,999	\$ 578,970	\$ 1,178,967	\$ 943,173

7. Local Salary Tables

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

The Secretary scale is not included in this Preliminary Budget since it is under negotiation at the time of drafting this budget.

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

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

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

Non-GrandfatheredChristina School District Teacher
Salary Schedule (Local Supplement)

FY 2023

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

Longevity Information:

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

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

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

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

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

Extra Pay & Longevity Information:

Additional \$500 added to Base Salary for 60 College Credits.

Beginning on Step 15 or the 15th year of credited experience \$277.50 is included in

Beginning on Step 22 or the 22nd year of credited experience \$416.25 is included

Beginning on Step 25 or the 25th year of credited experience \$555.00 is included

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

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

Christina School District
Ops Specialists Local Salary Schedule
FY 2023

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

Christina School District
Custodian Local Salary Schedule

FY 2022-2023

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

Extra Pay & Longevity Information:

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

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

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

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

Shift Differential - \$675 Second Shift

Chief II Day - \$750.00

Christina School District
 Transportation
 Pay Rate Schedule
 FY 2023

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

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

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

Extra Pay & Longevity Information:

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

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

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

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

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

8. Glossary of Terms

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

Agency – State-assigned six digit agency number.

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

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

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

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

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

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

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

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

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

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

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

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

Expenditure – Payment made to a vendor or an employee.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



FY2023 PRELIMINARY BUDGET

