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.
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 fulfills 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](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.

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<th>Student Category Divisors</th>
<th>Needs-Based Spec Ed</th>
<th>Regular Ed</th>
<th>Special Ed</th>
<th>Needs-Based Special Ed</th>
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<td></td>
<td>Pre K</td>
<td>Grades K-3</td>
<td>Grades 4-12</td>
<td>Basic (K-3) Basic (4-12) Intensive Complex</td>
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<td></td>
<td>12.8</td>
<td>16.2</td>
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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
## Christina School District – FY2023 Preliminary Budget

### APPR - State Discretionary

<table>
<thead>
<tr>
<th>Description</th>
<th>FY2022</th>
<th>FY2021</th>
<th>FY2020</th>
<th>FY2019</th>
<th>FY2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Div II - Energy</td>
<td>$860,983.35</td>
<td>$836,141.33</td>
<td>$1,357,258.93</td>
<td>$624,978.28</td>
<td>$216,537.99</td>
</tr>
<tr>
<td>Div II - AOC</td>
<td>$1,028,312.41</td>
<td>$1,028,312.41</td>
<td>$1,357,258.93</td>
<td>$624,978.28</td>
<td>$216,537.99</td>
</tr>
<tr>
<td>Div III - Equalization</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Excellence Option</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Ed Sustainment</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
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</tbody>
</table>

### Local Discretionary

<table>
<thead>
<tr>
<th>Description</th>
<th>FY2022</th>
<th>FY2021</th>
<th>FY2020</th>
<th>FY2019</th>
<th>FY2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reimbursement</td>
<td>$1,214,271.77</td>
<td>$914,882.92</td>
<td>$845,763.88</td>
<td>$782,204.79</td>
<td>$1,030,533.90</td>
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<tr>
<td>Summer School</td>
<td>$3,610.94</td>
<td>$3,610.94</td>
<td>$3,610.94</td>
<td>$3,610.94</td>
<td>$3,610.94</td>
</tr>
<tr>
<td>CSCRIP (Cost Recovery)</td>
<td>$30,777.42</td>
<td>$188,191.49</td>
<td>$23,589.28</td>
<td>$0</td>
<td>$19,549.38</td>
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<tr>
<td>Indirect Costs</td>
<td>$4,902,538.53</td>
<td>$4,404,071.73</td>
<td>$1,828,171.49</td>
<td>$865,168.90</td>
<td>$3,333,650.06</td>
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<tr>
<td>E-Rate</td>
<td>$115,348.57</td>
<td>$139,189.16</td>
<td>$86,402.35</td>
<td>$222,645.18</td>
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<tr>
<td>Local</td>
<td>$22,834,111.77</td>
<td>$11,508,225.18</td>
<td>$1,145,872.95</td>
<td>$3,913,879.22</td>
<td>$1,689,550.41</td>
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<tr>
<td>Reserve</td>
<td>$10,000,000.00</td>
<td>$8,000,000.00</td>
<td>$6,708,302.73</td>
<td>$6,708,302.73</td>
<td>$11,708,302.73</td>
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</table>

### DISCRETIONARY OPER BAL

<table>
<thead>
<tr>
<th>Description</th>
<th>FY2022</th>
<th>FY2021</th>
<th>FY2020</th>
<th>FY2019</th>
<th>FY2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Encumbrances</td>
<td>$(3,273,259.32)</td>
<td>$(3,294,792.03)</td>
<td>$(1,353,431.95)</td>
<td>$(2,091,347.35)</td>
<td>$(2,003,828.26)</td>
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### UNENCUMBERED OPER BAL

<table>
<thead>
<tr>
<th>Description</th>
<th>FY2022</th>
<th>FY2021</th>
<th>FY2020</th>
<th>FY2019</th>
<th>FY2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition</td>
<td>$36,924,810.44</td>
<td>$22,719,790.47</td>
<td>$10,699,029.43</td>
<td>$10,906,199.86</td>
<td>$16,271,420.00</td>
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</tbody>
</table>

### Tuition

<table>
<thead>
<tr>
<th>Description</th>
<th>FY2022</th>
<th>FY2021</th>
<th>FY2020</th>
<th>FY2019</th>
<th>FY2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>91050  Tuition</td>
<td>$7,807,583.15</td>
<td>$4,056,272.20</td>
<td>$236,019.36</td>
<td>$815,504.33</td>
<td>$1,101,787.53</td>
</tr>
<tr>
<td>91051  NCC Preschool MOU</td>
<td>$695,822.76</td>
<td>$695,822.76</td>
<td>$695,822.76</td>
<td>$695,822.76</td>
<td>$695,822.76</td>
</tr>
<tr>
<td>91064  Pvt Placement</td>
<td>$502,727.13</td>
<td>$495,844.57</td>
<td>$190,485.89</td>
<td>$88,057.43</td>
<td>$193,041.79</td>
</tr>
<tr>
<td>91066  Bilingual</td>
<td>$535,529.73</td>
<td>$55,206.02</td>
<td>$18,564.32</td>
<td>$100,459.64</td>
<td>$395,159.51</td>
</tr>
<tr>
<td>91085  Needs Based</td>
<td>$932,723.98</td>
<td>$1,013,250.13</td>
<td>$613,921.31</td>
<td>$516,354.99</td>
<td>$1,063,758.15</td>
</tr>
<tr>
<td>91662  Sarah Pyle</td>
<td>$617,351.58</td>
<td>$298,194.06</td>
<td>$289,506.83</td>
<td>$126,816.64</td>
<td>$109,875.60</td>
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</tbody>
</table>

### Tuition Balance

<table>
<thead>
<tr>
<th>Description</th>
<th>FY2022</th>
<th>FY2021</th>
<th>FY2020</th>
<th>FY2019</th>
<th>FY2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Encumbrances</td>
<td>$(1,112,519.68)</td>
<td>$(924,283.49)</td>
<td>$(608,054.05)</td>
<td>$(558,626.47)</td>
<td>$(720,071.10)</td>
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</tbody>
</table>

### UNENCUMBERED TUITION BAL

<table>
<thead>
<tr>
<th>Description</th>
<th>FY2022</th>
<th>FY2021</th>
<th>FY2020</th>
<th>FY2019</th>
<th>FY2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debt Service</td>
<td>$9,949,218.65</td>
<td>$4,994,483.49</td>
<td>$740,443.66</td>
<td>$1,088,566.56</td>
<td>$2,143,551.48</td>
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</table>

### Debt Service

<table>
<thead>
<tr>
<th>Description</th>
<th>FY2022</th>
<th>FY2021</th>
<th>FY2020</th>
<th>FY2019</th>
<th>FY2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>91000   Debt Service</td>
<td>$3,591,404.39</td>
<td>$3,899,530.33</td>
<td>$2,960,951.73</td>
<td>$3,035,664.02</td>
<td>$3,291,268.30</td>
</tr>
</tbody>
</table>

### Cafeteria

<table>
<thead>
<tr>
<th>Description</th>
<th>FY2022</th>
<th>FY2021</th>
<th>FY2020</th>
<th>FY2019</th>
<th>FY2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>91100 Loc Cafeteria</td>
<td>$3,493,971.44</td>
<td>$745,241.48</td>
<td>$1,000,898.33</td>
<td>$2,373,581.36</td>
<td>$1,970,560.58</td>
</tr>
<tr>
<td>Encumbrances</td>
<td>$(75,476.88)</td>
<td>$(128,546.08)</td>
<td>$(191,812.57)</td>
<td>$(60,702.06)</td>
<td>$(282,965.27)</td>
</tr>
</tbody>
</table>

### UNENC CAFETERIA BAL

<table>
<thead>
<tr>
<th>Description</th>
<th>FY2022</th>
<th>FY2021</th>
<th>FY2020</th>
<th>FY2019</th>
<th>FY2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>$3,418,494.56</td>
<td>$616,695.40</td>
<td>$809,085.76</td>
<td>$2,312,879.30</td>
<td>$1,687,595.31</td>
<td></td>
</tr>
</tbody>
</table>
### 4. Revenue Budgets

![Table](image-url)
## CHRISTINA SCHOOL DISTRICT - FISCAL YEAR ENDING JUNE 30, 2023

### PRELIMINARY REVENUE BUDGET

**Agency:** 953300 Christina School District

<table>
<thead>
<tr>
<th>APPR</th>
<th>LOCAL DISCRETIONARY FUNDS</th>
<th>PRELIM</th>
<th>FINAL</th>
<th>Change</th>
<th>FY23P-FY22F</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>91201</td>
<td>Reimbursements</td>
<td>$243,800</td>
<td>$243,800</td>
<td>$-</td>
<td>-</td>
<td>Actual FY22</td>
</tr>
<tr>
<td>91603</td>
<td>CSCRSP (Medicaid Cost Recovery)</td>
<td>$100,000</td>
<td>$80,000</td>
<td>$-</td>
<td>$20,000</td>
<td>80% of prior year actual revenue</td>
</tr>
<tr>
<td>91691</td>
<td>Indirect Cost</td>
<td>$1,500,000</td>
<td>$2,500,000</td>
<td>$-</td>
<td>$(1,000,000)</td>
<td>Based on FY22 actual</td>
</tr>
<tr>
<td>91692</td>
<td>E-Rate Reimbursement</td>
<td>$80,000</td>
<td>$65,000</td>
<td>$-</td>
<td>$(15,000)</td>
<td>Based on FY22 actual</td>
</tr>
<tr>
<td>98000</td>
<td>Current Expense Tax Receipts</td>
<td>$117,347,832</td>
<td>$113,175,803</td>
<td>$-</td>
<td>$4,171,929</td>
<td>FY23 Tax Warrant</td>
</tr>
<tr>
<td>98000</td>
<td>Interest</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>0% current interest rate</td>
</tr>
<tr>
<td>98000</td>
<td>Charter/Choice Xfers - Current Expense</td>
<td>$(28,228,612)</td>
<td>$(28,228,612)</td>
<td>$-</td>
<td>-</td>
<td>Actual FY22</td>
</tr>
<tr>
<td>98000</td>
<td>Charter/Choice Transfers - 1st Ref</td>
<td>$(1,971,000)</td>
<td>$(1,971,000)</td>
<td>$-</td>
<td>-</td>
<td>Actual FY22</td>
</tr>
<tr>
<td>98000</td>
<td>10% Ref Offset - APPRs 91687-91689</td>
<td>$(3,461,770)</td>
<td>$(3,428,330)</td>
<td>$-</td>
<td>$(33,440)</td>
<td>FY23 actual + 10%</td>
</tr>
<tr>
<td>98000</td>
<td>Elem ELA Curr  (5%) Offset - APPR 98137</td>
<td>$(2,716,385)</td>
<td>$(2,699,665)</td>
<td>$-</td>
<td>$(16,720)</td>
<td>5% referendum item ($543,277 per penny)</td>
</tr>
</tbody>
</table>

### 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) | $-     | $(91,525) | |
| 91050 | Charter/Choice Transfers - Tuition Tax                        | $(5,937,887) | $(5,397,898) | $-     | $(539,798) | 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                                 | $11,636,393 | $8,966,112 | $-     | $2,670,481 | FY23 Tax Warrant |
| 91062 | Tuition Tax - Sarah Pyle Academy                             | $1,847,474 | $2,270,000 | $-     | $(422,526) | FY23 Tax Warrant |

**Restricted - Match Tax**

| 91100 | Match - Unallocated                                          | $(78,338) | $208,363 | $-     | $(287,696) | FY23 Tax Warrant less amounts specifically allocated |
| 91151 | Match - Minor Capital Improvements                           | $822,793 | $806,821 | $-     | $15,972 | FY23 Bond Bill |
| 91152 | Match - Minor Capital Voc Equipment                          | $3,236 | $3,236 | $-     | -          | FY23 Bond Bill |
| 91166 | Match - Minor Capital Enhanced                               | $969,463 | $3,236 | $-     | $966,227 | FY23 Bond Bill |
| 91180 | 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**

<table>
<thead>
<tr>
<th></th>
<th>PRELIM</th>
<th>FINAL</th>
<th>CHANGE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FY2023</td>
<td>FY2022</td>
<td>FY23P-FY22F</td>
</tr>
<tr>
<td>91210 Match - Tech Maintenance</td>
<td>$912,705</td>
<td>$907,087</td>
<td>$5,618</td>
</tr>
<tr>
<td>91211 Match - Reading/Math Resource</td>
<td>$840,000</td>
<td>$840,000</td>
<td>-</td>
</tr>
<tr>
<td>91214 Match - Extra Time</td>
<td>$718,135</td>
<td>$718,135</td>
<td>-</td>
</tr>
<tr>
<td>98268 Match - SSBG Reading</td>
<td>$234,201</td>
<td>$247,611</td>
<td>$(13,410)</td>
</tr>
<tr>
<td>98269 Match - Opportunity Fund MH/Rdg</td>
<td>$493,529</td>
<td>$535,758</td>
<td>$(42,229)</td>
</tr>
<tr>
<td>98270 Match - Opportunity Fund EL/LI</td>
<td>$1,623,995</td>
<td>$1,618,568</td>
<td>$5,427</td>
</tr>
<tr>
<td>9XXXX Match - Substitute Block Grant</td>
<td>$196,913</td>
<td>-</td>
<td>$196,913</td>
</tr>
<tr>
<td><strong>Restricted - 10¢ Referendum</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>91687 10¢ Ref - Alternative Program</td>
<td>$1,661,770</td>
<td>$1,528,330</td>
<td>$133,440</td>
</tr>
<tr>
<td>91688 10¢ Ref - Gifted and Talented</td>
<td>$1,700,000</td>
<td>$1,800,000</td>
<td>$(100,000)</td>
</tr>
<tr>
<td>91689 10¢ Ref - Tech Replacement</td>
<td>$100,000</td>
<td>$100,000</td>
<td>-</td>
</tr>
<tr>
<td><strong>Restricted - Other</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>91100 Cafeteria Local</td>
<td>$6,850,000</td>
<td>$4,000,000</td>
<td>$2,850,000</td>
</tr>
<tr>
<td>91688 Parents as Teachers</td>
<td>$310,500</td>
<td>$310,500</td>
<td>-</td>
</tr>
<tr>
<td>91453 Preschool Tuition</td>
<td>$200,000</td>
<td>$180,000</td>
<td>$20,000</td>
</tr>
<tr>
<td>98137 Elementary ELA Curriculum</td>
<td>$2,716,385</td>
<td>$2,699,665</td>
<td>$16,720</td>
</tr>
<tr>
<td>9XXXX Other Local Revenue</td>
<td>$300,000</td>
<td>$323,069</td>
<td>$(23,069)</td>
</tr>
<tr>
<td><strong>Total Local Funds</strong></td>
<td><strong>$127,032,886</strong></td>
<td><strong>$120,131,664</strong></td>
<td><strong>$6,901,204</strong></td>
</tr>
<tr>
<td><strong>FEDERAL FUNDS</strong></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>40564 IDEA Part B</td>
<td>$4,345,079</td>
<td>$4,226,422</td>
<td>$118,657</td>
</tr>
<tr>
<td>40665 IDEA Part B Preschool</td>
<td>$198,301</td>
<td>$193,492</td>
<td>$4,809</td>
</tr>
<tr>
<td>40554 Title I</td>
<td>$7,311,890</td>
<td>$6,570,031</td>
<td>$741,859</td>
</tr>
<tr>
<td>40114 Title II</td>
<td>$1,216,230</td>
<td>$1,067,903</td>
<td>$148,327</td>
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<tr>
<td>40660 Title III</td>
<td>$155,624</td>
<td>$158,453</td>
<td>$27,171</td>
</tr>
<tr>
<td>40532 Title IV</td>
<td>$764,371</td>
<td>$801,045</td>
<td>$(36,674)</td>
</tr>
<tr>
<td>41015 Perkins Career Tech</td>
<td>$441,299</td>
<td>$385,697</td>
<td>$55,602</td>
</tr>
<tr>
<td>40554 School Improvement/Priority Schools</td>
<td>-</td>
<td>$215,118</td>
<td>$(215,118)</td>
</tr>
<tr>
<td>40558 Adult Basic Education</td>
<td>$55,932</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>40921 ARP COVID IDEA 611</td>
<td>$55,932</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>40922 ARP COVID IDEA 619</td>
<td>$905,534</td>
<td>$76,156</td>
<td>$(829,378)</td>
</tr>
<tr>
<td>40300 Other Federal Revenue</td>
<td>$30,000</td>
<td>$30,000</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Federal Funds</strong></td>
<td><strong>$14,548,726</strong></td>
<td><strong>$14,685,783</strong></td>
<td><strong>$(137,057)</strong></td>
</tr>
<tr>
<td><strong>BOND FUNDS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10135 Wilmington Educ Initiative - Capital (Bancroft)</td>
<td>$11,500,000</td>
<td>$65,000,000</td>
<td>$(53,500,000)</td>
</tr>
<tr>
<td>5XXXX Brennen School Renovations</td>
<td>$3,476,800</td>
<td>-</td>
<td>$3,476,800</td>
</tr>
<tr>
<td><strong>Total Bond Funds</strong></td>
<td><strong>$14,976,800</strong></td>
<td><strong>$65,000,000</strong></td>
<td><strong>$(50,023,200)</strong></td>
</tr>
<tr>
<td><strong>All Funds Total</strong></td>
<td><strong>$323,297,383</strong></td>
<td><strong>$356,290,122</strong></td>
<td><strong>$(34,992,739)</strong></td>
</tr>
</tbody>
</table>
## Christina School District – FY2023 Preliminary Budget

### Christina School District - Fiscal Year Ending June 30, 2023

#### Preliminary Revenue Budget

Agency - 955100 Delaware School for the Deaf

<table>
<thead>
<tr>
<th>APPR</th>
<th>STATE DISCRETIONARY FUNDS</th>
<th>PRELIM FY2023</th>
<th>FINAL FY2022</th>
<th>Change FY23P-FY22F</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>05165</td>
<td>Division II - Energy</td>
<td>$ 86,796</td>
<td>$ 86,796</td>
<td>$ -</td>
<td>Actual FY22 (after &quot;giveback&quot;)</td>
</tr>
<tr>
<td>00159</td>
<td>Division II - All Other Costs (AOC)</td>
<td>$ 137,215</td>
<td>$ 137,215</td>
<td>$ -</td>
<td>Actual FY22 (after &quot;giveback&quot;)</td>
</tr>
<tr>
<td>05186</td>
<td>Division III - Equalization</td>
<td>$ 350,416</td>
<td>$ 350,416</td>
<td>$ -</td>
<td>Actual FY22</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>STATE RESTRICTED FUNDS</th>
</tr>
</thead>
<tbody>
<tr>
<td>00137</td>
</tr>
<tr>
<td>05150/2</td>
</tr>
<tr>
<td>05175</td>
</tr>
<tr>
<td>05188</td>
</tr>
<tr>
<td>05265</td>
</tr>
<tr>
<td>05271</td>
</tr>
<tr>
<td>50022</td>
</tr>
<tr>
<td><strong>Total State Funds</strong></td>
</tr>
</tbody>
</table>

**LOCAL DISCRETIONARY FUNDS**

| 98000 | Current Expense Tuition Billing | $ 6,315,129 | $ 6,315,129 | $ - | |
| 91603 | CSCRP (Medicaid Cost Recovery) | $ 8,000 | $ 8,000 | $ - | |

**LOCAL RESTRICTED FUNDS**

| 9XXX | 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 – FY2023 Preliminary Budget

## PRELIMINARY REVENUE BUDGET

**Agency - 955600 REACH**

### STATE DISCRETIONARY FUNDS

<table>
<thead>
<tr>
<th>APPR</th>
<th>Division II - Energy</th>
<th>PRELIM</th>
<th>FINAL</th>
<th>Change</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>00159</td>
<td></td>
<td>$141,992</td>
<td>$141,992</td>
<td>$-</td>
<td>Actual FY22 (after &quot;giveback&quot;)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>APPR</th>
<th>Division II - All Other Costs (AOC)</th>
<th>PRELIM</th>
<th>FINAL</th>
<th>Change</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>05185</td>
<td></td>
<td>$171,039</td>
<td>$171,039</td>
<td>$-</td>
<td>Actual FY22 (after &quot;giveback&quot;)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>APPR</th>
<th>Division III - Equalization</th>
<th>PRELIM</th>
<th>FINAL</th>
<th>Change</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>05186</td>
<td></td>
<td>$444,362</td>
<td>$444,362</td>
<td>$-</td>
<td>Actual FY22</td>
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</table>

### STATE RESTRICTED FUNDS

<table>
<thead>
<tr>
<th>APPR</th>
<th>Formula Salaries &amp; OEC's</th>
<th>PRELIM</th>
<th>FINAL</th>
<th>Change</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>00137</td>
<td></td>
<td>$6,560,411</td>
<td>$6,300,000</td>
<td>$260,411</td>
<td>FY22 final bud + 27th pay/$500 - OEC redx</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>APPR</th>
<th>State Transportation</th>
<th>PRELIM</th>
<th>FINAL</th>
<th>Change</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>05150/2</td>
<td></td>
<td>$2,314,200</td>
<td>$1,740,000</td>
<td>$574,200</td>
<td>FY22 + 33% (incr for drivers)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>APPR</th>
<th>Division II, AOC - Voc</th>
<th>PRELIM</th>
<th>FINAL</th>
<th>Change</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>05265</td>
<td></td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>Part of &quot;giveback&quot;</td>
</tr>
</tbody>
</table>

### Total State Funds

<table>
<thead>
<tr>
<th></th>
<th>PRELIM</th>
<th>FINAL</th>
<th>Change</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total State Funds</td>
<td>$9,632,004</td>
<td>$8,797,393</td>
<td>$834,611</td>
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</table>

### LOCAL DISCRETIONARY FUNDS

<table>
<thead>
<tr>
<th>APPR</th>
<th>Current Expense Tuition Billing</th>
<th>PRELIM</th>
<th>FINAL</th>
<th>Change</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>98000</td>
<td></td>
<td>$3,698,463</td>
<td>$3,698,463</td>
<td>$-</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>APPR</th>
<th>CSCRIP (Medicaid Cost Recovery)</th>
<th>PRELIM</th>
<th>FINAL</th>
<th>Change</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>91603</td>
<td></td>
<td>$18,000</td>
<td>$18,000</td>
<td>$-</td>
<td></td>
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</tbody>
</table>

### LOCAL RESTRICTED FUNDS

<table>
<thead>
<tr>
<th>APPR</th>
<th>NETWORKS</th>
<th>PRELIM</th>
<th>FINAL</th>
<th>Change</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>98219</td>
<td></td>
<td>$60,000</td>
<td>$60,000</td>
<td>$-</td>
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### Total Local Funds

<table>
<thead>
<tr>
<th></th>
<th>PRELIM</th>
<th>FINAL</th>
<th>Change</th>
<th>Remarks</th>
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</thead>
<tbody>
<tr>
<td>Total Local Funds</td>
<td>$3,776,463</td>
<td>$3,776,463</td>
<td>$-</td>
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</table>

### All Funds Total

<table>
<thead>
<tr>
<th></th>
<th>PRELIM</th>
<th>FINAL</th>
<th>Change</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Funds Total</td>
<td>$13,408,467</td>
<td>$12,573,856</td>
<td>$834,611</td>
<td></td>
</tr>
</tbody>
</table>
## Christina School District – FY2023 Preliminary Budget

### Preliminary Revenue Budget

**Agency - 956000 Brennen School**

<table>
<thead>
<tr>
<th>APPR</th>
<th>STATE DISCRETIONARY FUNDS</th>
<th>PRELIM FY2023</th>
<th>FINAL FY2022</th>
<th>Change FY23P-FY22F</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>00159</td>
<td>Division II - Energy</td>
<td>$ 276,241</td>
<td>$ 276,241</td>
<td>$ 0</td>
<td>Actual FY22 (after &quot;giveback&quot;)</td>
</tr>
<tr>
<td>05165</td>
<td>Division II - All Other Costs (AOC)</td>
<td>$ 457,002</td>
<td>$ 457,002</td>
<td>$ 0</td>
<td>Actual FY22 (after &quot;giveback&quot;)</td>
</tr>
<tr>
<td>05186</td>
<td>Division III - Equalization</td>
<td>$ 1,189,070</td>
<td>$ 1,189,070</td>
<td>$ 0</td>
<td>Actual FY22</td>
</tr>
</tbody>
</table>

**STATE RESTRICTED FUNDS**

<table>
<thead>
<tr>
<th>APPR</th>
<th>Description</th>
<th>PRELIM FY2023</th>
<th>FINAL FY2022</th>
<th>Change FY23P-FY22F</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>00137</td>
<td>Formula Salaries &amp; OEC's</td>
<td>$ 21,298,419</td>
<td>$ 20,500,000</td>
<td>$ 798,419</td>
<td>FY22 final bud + 27th pay/$500 - OEC redx</td>
</tr>
<tr>
<td>05150/2</td>
<td>State Transportation</td>
<td>$ 4,455,500</td>
<td>$ 3,350,000</td>
<td>$ 1,105,500</td>
<td>FY22 + 33% (incr for drivers)</td>
</tr>
<tr>
<td>05176</td>
<td>Residence Other Cost</td>
<td>$ 212,900</td>
<td>$ 212,900</td>
<td>$ 0</td>
<td></td>
</tr>
<tr>
<td>05188</td>
<td>Autism Contractual Svcs</td>
<td>$ 11,800</td>
<td>$ 11,800</td>
<td>$ 0</td>
<td></td>
</tr>
<tr>
<td>05265</td>
<td>Division II, AOC - Voc</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>Part of &quot;giveback&quot;</td>
</tr>
<tr>
<td>05307</td>
<td>Statewide Autism Support</td>
<td>$ 473,900</td>
<td>$ 473,900</td>
<td>$ 0</td>
<td>Remaining funds will move to DOE in January</td>
</tr>
<tr>
<td>00000</td>
<td>Other State Revenue</td>
<td>$ 10,000</td>
<td>$ 10,000</td>
<td>$ 0</td>
<td></td>
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</tbody>
</table>

**Total State Funds**

<table>
<thead>
<tr>
<th>Description</th>
<th>PRELIM FX2023</th>
<th>FINAL FY2022</th>
<th>Change FY23P-FY22F</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total State Funds</td>
<td>$ 28,384,832</td>
<td>$ 26,480,913</td>
<td>$ 1,903,919</td>
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</table>

**LOCAL DISCRETIONARY FUNDS**

<table>
<thead>
<tr>
<th>APPR</th>
<th>Description</th>
<th>PRELIM FY2023</th>
<th>FINAL FY2022</th>
<th>Change FY23P-FY22F</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>96000</td>
<td>Current Expense Tuition Billing</td>
<td>$ 12,337,205</td>
<td>$ 12,337,205</td>
<td>$ 0</td>
<td></td>
</tr>
<tr>
<td>91803</td>
<td>CSCRMP (Medicaid Cost Recovery)</td>
<td>$ 60,000</td>
<td>$ 60,000</td>
<td>$ 0</td>
<td></td>
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</tbody>
</table>

**LOCAL RESTRICTED FUNDS**

<table>
<thead>
<tr>
<th>APPR</th>
<th>Description</th>
<th>PRELIM FY2023</th>
<th>FINAL FY2022</th>
<th>Change FY23P-FY22F</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>90000</td>
<td>Other Local Revenue</td>
<td>$ 5,000</td>
<td>$ 5,000</td>
<td>$ 0</td>
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</tbody>
</table>

**Total Local Funds**

<table>
<thead>
<tr>
<th>Description</th>
<th>PRELIM FY2023</th>
<th>FINAL FY2022</th>
<th>Change FY23P-FY22F</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Local Funds</td>
<td>$ 12,402,205</td>
<td>$ 12,402,205</td>
<td>$ 0</td>
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</table>

**All Funds Total**

<table>
<thead>
<tr>
<th>Description</th>
<th>PRELIM FY2023</th>
<th>FINAL FY2022</th>
<th>Change FY23P-FY22F</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Funds Total</td>
<td>$ 40,787,037</td>
<td>$ 38,883,118</td>
<td>$ 1,903,919</td>
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</tbody>
</table>
## 5. Expenditure Budgets

<table>
<thead>
<tr>
<th>Oper Unit</th>
<th>Operating Unit Name</th>
<th>PRELIM BUD FY2023</th>
<th>FINAL BUD FY2022</th>
<th>CHANGE (FY23 PRELIM - FY22 FINAL)</th>
<th>Explanation for major changes</th>
</tr>
</thead>
<tbody>
<tr>
<td>999000000</td>
<td>District Expenditures</td>
<td>$ 180,000,000</td>
<td>$ 170,400,000</td>
<td>$ 9,600,000</td>
<td>State/local salary increases; state bonus; OEC reduction</td>
</tr>
<tr>
<td>999100000</td>
<td>Public Communications</td>
<td>$ 150,000</td>
<td>$ 150,000</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>999101000</td>
<td>Superintendent</td>
<td>$ 105,000</td>
<td>$ 105,000</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>999200000</td>
<td>Curriculum/Instructional</td>
<td>$ 18,865,665</td>
<td>$ 16,547,606</td>
<td>$ 2,318,059</td>
<td>Curriculum support, safety, initial Title I allocated at district level</td>
</tr>
<tr>
<td>999203000</td>
<td>Bilingual</td>
<td>$ 7,005,624</td>
<td>$ 6,978,453</td>
<td>$ 27,171</td>
<td></td>
</tr>
<tr>
<td>999207000</td>
<td>Athletics</td>
<td>$ 1,850,000</td>
<td>$ 1,685,000</td>
<td>$ 165,000</td>
<td>EPER increases; increased participation post-COVID</td>
</tr>
<tr>
<td>999210000</td>
<td>Support Services</td>
<td>$ 2,695,096</td>
<td>$ 5,041,861</td>
<td>$ 2,346,765</td>
<td>Wraparound grant subject to application approval</td>
</tr>
<tr>
<td>999300000</td>
<td>Special Services</td>
<td>$ 14,943,380</td>
<td>$ 15,791,504</td>
<td>$ (848,224)</td>
<td>ARP IDEA Grants were FY22 only</td>
</tr>
<tr>
<td>999400000</td>
<td>Business Office/Finance</td>
<td>$ 420,000</td>
<td>$ 400,000</td>
<td>$ 20,000</td>
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<tr>
<td>999405000</td>
<td>Facilities Management</td>
<td>$ 3,679,000</td>
<td>$ 4,250,000</td>
<td>$ (571,000)</td>
<td>District Office fitout at GHS - FY22 only</td>
</tr>
<tr>
<td>999407000</td>
<td>Contingency</td>
<td>$ 250</td>
<td>$ 250</td>
<td>$ 0</td>
<td></td>
</tr>
<tr>
<td>999407010</td>
<td>Competitive State Grants</td>
<td>$ 6,211,333</td>
<td>$ 8,096,331</td>
<td>$ (1,885,000)</td>
<td>K-3 Basic now in units; School improvement is subject to grant app</td>
</tr>
<tr>
<td>999407070</td>
<td>Private Grants/Donations</td>
<td>$ 50,000</td>
<td>$ 50,000</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>999407010</td>
<td>Tech Equipment &amp; Repair</td>
<td>$ 253,705</td>
<td>$ 2,292,087</td>
<td>$ 255,618</td>
<td>New line - $250K for security cameras - Supt’s priority</td>
</tr>
<tr>
<td>999500000</td>
<td>Personnel/Wr</td>
<td>$ 599,255</td>
<td>$ 270,514</td>
<td>$ 328,742</td>
<td>Increased grant for Year-Long Residencies</td>
</tr>
<tr>
<td>999600000</td>
<td>Child Nutrition Ops</td>
<td>$ 12,228,000</td>
<td>$ 10,190,000</td>
<td>$ 2,038,000</td>
<td>20% increase estimated due to inflation and supply chain issues</td>
</tr>
<tr>
<td>999602000</td>
<td>Operations/Utilities</td>
<td>$ 9,660,000</td>
<td>$ 8,608,000</td>
<td>$ 1,052,000</td>
<td>Inflation; sub costs; insurance; copiers</td>
</tr>
<tr>
<td>999603000</td>
<td>State Transportation</td>
<td>$ 14,791,515</td>
<td>$ 11,522,664</td>
<td>$ 3,268,851</td>
<td>State wage increases; fuel</td>
</tr>
<tr>
<td>999604000</td>
<td>Local Transportation</td>
<td>$ 6,710,000</td>
<td>$ 5,860,000</td>
<td>$ 850,000</td>
<td>Inflation; local match to wages, fuel; local raise</td>
</tr>
<tr>
<td>999605000</td>
<td>Local Debt Service</td>
<td>$ 4,585,679</td>
<td>$ 4,691,093</td>
<td>$ (105,416)</td>
<td></td>
</tr>
<tr>
<td>999700000</td>
<td>Tuition Programs</td>
<td>$ 13,500,000</td>
<td>$ 11,973,475</td>
<td>$ 1,526,525</td>
<td>Local wage increase; special ed costs</td>
</tr>
<tr>
<td>999701000</td>
<td>Major Cap</td>
<td>$ 14,976,800</td>
<td>$ 65,000,000</td>
<td>$ (50,023,200)</td>
<td>FY23 Bond Bill</td>
</tr>
<tr>
<td>999702000</td>
<td>Minor Cap</td>
<td>$ 4,939,012</td>
<td>$ 3,830,938</td>
<td>$ 1,108,974</td>
<td>Enhanced Minor Cap (MCI) plus match</td>
</tr>
<tr>
<td>999706000</td>
<td>Parent Early Education</td>
<td>$ 828,015</td>
<td>$ 828,015</td>
<td>-</td>
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</tr>
<tr>
<td>999900000</td>
<td>Adult Education</td>
<td>$ 1,048,133</td>
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<td></td>
</tr>
<tr>
<td>999900050</td>
<td>NETWORKS</td>
<td>$ 2,000</td>
<td>$ 2,000</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>933031000</td>
<td>Brookside ES</td>
<td>$ 27,943</td>
<td>$ 55,812</td>
<td>$ (27,669)</td>
<td>School budget 80% preload; Title I not yet allocated</td>
</tr>
<tr>
<td>933031100</td>
<td>Marshall ES</td>
<td>$ 45,307</td>
<td>$ 36,016</td>
<td>$ (9,291)</td>
<td>School budget 80% preload</td>
</tr>
<tr>
<td>933031400</td>
<td>Jones ES</td>
<td>$ 34,227</td>
<td>$ 61,360</td>
<td>$ (27,133)</td>
<td>School budget 80% preload; Title I not yet allocated</td>
</tr>
<tr>
<td>933031800</td>
<td>Downes ES</td>
<td>$ 57,515</td>
<td>$ 87,886</td>
<td>$ (30,371)</td>
<td>School budget 80% preload; Title I not yet allocated</td>
</tr>
<tr>
<td>933032000</td>
<td>Gallaher ES</td>
<td>$ 58,881</td>
<td>$ 35,519</td>
<td>$ (23,362)</td>
<td>School budget 80% preload; Title I not yet allocated</td>
</tr>
<tr>
<td>933032100</td>
<td>Keene ES</td>
<td>$ 42,143</td>
<td>$ 71,321</td>
<td>$ (29,178)</td>
<td>School budget 80% preload; Title I not yet allocated</td>
</tr>
<tr>
<td>933032200</td>
<td>Leisure ES</td>
<td>$ 36,961</td>
<td>$ 64,868</td>
<td>$ (27,907)</td>
<td>School budget 80% preload; Title I not yet allocated</td>
</tr>
<tr>
<td>933032400</td>
<td>Macleary ES</td>
<td>$ 26,192</td>
<td>$ 43,210</td>
<td>$ (17,018)</td>
<td>School budget 80% preload; Title I not yet allocated</td>
</tr>
<tr>
<td>933032600</td>
<td>McVey ES</td>
<td>$ 33,270</td>
<td>$ 59,747</td>
<td>$ (26,477)</td>
<td>School budget 80% preload; Title I not yet allocated</td>
</tr>
</tbody>
</table>
## Christina School District - 953300 - Preliminary Expenditure Budget FY2023

<table>
<thead>
<tr>
<th>Oper Unit</th>
<th>Operating Unit Name</th>
<th>PRELIM BUD FY2023</th>
<th>FINAL BUD FY2022</th>
<th>CHANGE (FY23 PRELIM - FY22 FINAL)</th>
<th>Explanation for major changes</th>
</tr>
</thead>
<tbody>
<tr>
<td>9330327A</td>
<td>Oberle ES</td>
<td>$57,681</td>
<td>$107,846</td>
<td>$(50,165)</td>
<td>School budget 80% preload; grants not yet allocated</td>
</tr>
<tr>
<td>9330330A</td>
<td>Smith ES</td>
<td>$80,443</td>
<td>$114,004</td>
<td>$(33,561)</td>
<td>School budget 80% preload; Title I not yet allocated</td>
</tr>
<tr>
<td>9330332A</td>
<td>West Park Place ES</td>
<td>$39,880</td>
<td>$55,827</td>
<td>$(15,947)</td>
<td>School budget 80% preload; Title I not yet allocated</td>
</tr>
<tr>
<td>9330334A</td>
<td>Wilson ES</td>
<td>$32,426</td>
<td>$49,633</td>
<td>$(17,207)</td>
<td>School budget 80% preload; Title I not yet allocated</td>
</tr>
<tr>
<td>9330339A</td>
<td>Brader ES</td>
<td>$42,284</td>
<td>$69,564</td>
<td>$(27,280)</td>
<td>School budget 80% preload; Title I not yet allocated</td>
</tr>
<tr>
<td>9330350A</td>
<td>Bancroft School</td>
<td>$89,403</td>
<td>$357,741</td>
<td>$(268,338)</td>
<td>School budget 80% preload; grants not yet allocated</td>
</tr>
<tr>
<td>9330352A</td>
<td>Bayard School</td>
<td>$82,850</td>
<td>$148,509</td>
<td>$(65,659)</td>
<td>School budget 80% preload; grants not yet allocated</td>
</tr>
<tr>
<td>9330354A</td>
<td>Sarah Pyle Academy</td>
<td>$1,180,700</td>
<td>$1,060,700</td>
<td>$120,000</td>
<td>Operating two locations</td>
</tr>
<tr>
<td>9330362A</td>
<td>Stubbs ECC</td>
<td>$24,383</td>
<td>$41,660</td>
<td>$(17,277)</td>
<td>School budget 80% preload; Title I not yet allocated</td>
</tr>
<tr>
<td>9330372A</td>
<td>Gauger MS</td>
<td>$141,003</td>
<td>$201,085</td>
<td>$(60,082)</td>
<td>School budget 80% preload; Title I not yet allocated</td>
</tr>
<tr>
<td>9330374A</td>
<td>Kirk MS</td>
<td>$100,755</td>
<td>$149,029</td>
<td>$(48,274)</td>
<td>School budget 80% preload; Title I not yet allocated</td>
</tr>
<tr>
<td>9330376A</td>
<td>Shue MS</td>
<td>$215,868</td>
<td>$201,744</td>
<td>$14,124</td>
<td>School budget 80% preload; Title I not yet allocated</td>
</tr>
<tr>
<td>9330390A</td>
<td>Christiana HS</td>
<td>$211,742</td>
<td>$268,401</td>
<td>$(56,659)</td>
<td>School budget 80% preload; Title I not yet allocated</td>
</tr>
<tr>
<td>9330392A</td>
<td>Glasgow HS</td>
<td>$123,902</td>
<td>$175,863</td>
<td>$(51,961)</td>
<td>School budget 80% preload; Title I not yet allocated</td>
</tr>
<tr>
<td>9330394A</td>
<td>Newark HS</td>
<td>$142,882</td>
<td>$204,621</td>
<td>$(61,739)</td>
<td>School budget 80% preload; Title I not yet allocated</td>
</tr>
<tr>
<td>9330512A</td>
<td>REACH</td>
<td>$2,000</td>
<td>$2,000</td>
<td>$-</td>
<td></td>
</tr>
<tr>
<td>9330537A</td>
<td>Douglass School</td>
<td>$6,246</td>
<td>$5,826</td>
<td>$-220</td>
<td>School budget 80% preload</td>
</tr>
<tr>
<td>9330538A</td>
<td>Brennen School</td>
<td>$30,600</td>
<td>$30,600</td>
<td>$-</td>
<td></td>
</tr>
<tr>
<td>9330540A</td>
<td>Del School for the Deaf</td>
<td>$31,400</td>
<td>$31,400</td>
<td>$-</td>
<td></td>
</tr>
<tr>
<td>9330545A</td>
<td>Christina Early Educ Ctr</td>
<td>$775,774</td>
<td>$777,501</td>
<td>$(1,727)</td>
<td></td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td></td>
<td><strong>$326,155,863</strong></td>
<td><strong>$360,751,148</strong></td>
<td><strong>$34,595,285</strong></td>
<td></td>
</tr>
</tbody>
</table>
## Delaware School for the Deaf - 955100 - Preliminary Expenditure Budget FY2023

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

## REACH - 955600 - Preliminary Expenditure Budget FY2023

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

## Delaware Autism Program - 956000 - Preliminary Expenditure Budget FY2023

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

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Per penny of tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>$558,514.49</td>
</tr>
<tr>
<td>2022</td>
<td>$555,082.95</td>
</tr>
<tr>
<td>2021</td>
<td>$560,190.88</td>
</tr>
<tr>
<td>2020</td>
<td>$556,244.51</td>
</tr>
<tr>
<td>2019</td>
<td>$555,200.70</td>
</tr>
<tr>
<td>2018</td>
<td>$557,058.67</td>
</tr>
<tr>
<td>2017</td>
<td>$553,174.81</td>
</tr>
</tbody>
</table>

2. Tax Rates

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

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Minor Capital and Enhanced MCI</td>
<td>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.</td>
<td>4.01¢</td>
</tr>
<tr>
<td>SSBG</td>
<td>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.</td>
<td>0.45¢</td>
</tr>
<tr>
<td>Technology</td>
<td>Provides funds for technology support based on former State appropriations.</td>
<td>1.68¢</td>
</tr>
<tr>
<td>Extra Time</td>
<td>Provides funds for additional academic support based on former State appropriations.</td>
<td>1.32¢</td>
</tr>
<tr>
<td>Math/Reading Specialists</td>
<td>Provides funds for the local cost share of reading specialists in elementary schools and math specialists in middle schools based on former State authorizations.</td>
<td>1.55¢</td>
</tr>
<tr>
<td>Substitutes</td>
<td>Provides for local match for new (FY23) substitute block grant (Bayard, Bancroft, Stubbs)</td>
<td>0.36¢</td>
</tr>
<tr>
<td>Opportunity Fund</td>
<td>Provides funds to extend activities related to the state Opportunity Fund supporting mental health, reading, English learners and students from low-income households.</td>
<td>3.97¢</td>
</tr>
</tbody>
</table>

**TOTAL** | 13.34¢

*Due to projected carryover of $440,788 the recommended rate is:* 12.40¢
Christina School District – FY2023 Preliminary Budget

Tax Warrant History

| Rate per $100 of Assessed Value | $-  | $0.2000 | $0.4000 | $0.6000 | $0.8000 | $1.0000 | $1.2000 | $1.4000 | $1.6000 | $1.8000 | $2.0000 | $2.2000 | $2.4000 | $2.6000 | $2.8000 | $3.0000 | $3.2000 | $3.4000 |
|---------------------------------|-----|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| FY 14                           | Total Tax | $1.9970 | $2.0900 | $2.0900 | $2.3800 | $2.3850 | $2.4500 | $2.4850 | $2.9382 | $3.0440 | $3.1310 |
| FY 15                           | $1.4200 | $1.4200 | $1.4200 | $1.7200 | $1.7200 | $1.7200 | $1.7200 | $1.7200 | $2.0600 | $2.1100 | $2.1600 |
| FY 16                           | $0.1350 | $0.1350 | $0.1200 | $0.1100 | $0.0750 | $0.0750 | $0.0750 | $0.0750 | $0.0932 | $0.0780 | $0.0730 |
| FY 17                           | $0.0320 | $0.0600 | $0.0600 | $0.0600 | $0.0750 | $0.0750 | $0.0750 | $0.0750 | $0.0700 | $0.1110 | $0.1240 |
| FY 18                           | $0.4100 | $0.4750 | $0.4900 | $0.4900 | $0.5300 | $0.5800 | $0.6200 | $0.7150 | $0.7450 | $0.7740 | $0.7740 |
### 3. Student Enrollment

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

**Christina School District (33)**

<table>
<thead>
<tr>
<th>SCHOOL</th>
<th>PreK</th>
<th>K-3</th>
<th>4-12</th>
<th>K3</th>
<th>BAS</th>
<th>4-12</th>
<th>BAS</th>
<th>INT</th>
<th>CMP</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brooks pkg (330310)</td>
<td>0</td>
<td>162</td>
<td>65</td>
<td>12</td>
<td>8</td>
<td>9</td>
<td>11</td>
<td>267</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Marshall Elem (330312)</td>
<td>0</td>
<td>309</td>
<td>196</td>
<td>16</td>
<td>15</td>
<td>17</td>
<td>15</td>
<td>570</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jones Elem (330314)</td>
<td>0</td>
<td>196</td>
<td>76</td>
<td>11</td>
<td>9</td>
<td>9</td>
<td>304</td>
<td>304</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Downes Elem (330316)</td>
<td>0</td>
<td>257</td>
<td>114</td>
<td>27</td>
<td>19</td>
<td>10</td>
<td>3</td>
<td>430</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gallacher Elem (330320)</td>
<td>0</td>
<td>375</td>
<td>222</td>
<td>13</td>
<td>19</td>
<td>66</td>
<td>10</td>
<td>705</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Keene Elementary (330321)</td>
<td>0</td>
<td>303</td>
<td>125</td>
<td>19</td>
<td>24</td>
<td>28</td>
<td>8</td>
<td>507</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Leasure Elem (330322)</td>
<td>0</td>
<td>194</td>
<td>89</td>
<td>15</td>
<td>15</td>
<td>16</td>
<td>5</td>
<td>334</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maclary Elem (330324)</td>
<td>0</td>
<td>177</td>
<td>67</td>
<td>8</td>
<td>5</td>
<td>19</td>
<td>9</td>
<td>285</td>
<td></td>
<td></td>
</tr>
<tr>
<td>McVey Elem (330325)</td>
<td>0</td>
<td>199</td>
<td>99</td>
<td>8</td>
<td>5</td>
<td>23</td>
<td>9</td>
<td>343</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Oberle Elem Sch (330327)</td>
<td>0</td>
<td>343</td>
<td>161</td>
<td>17</td>
<td>14</td>
<td>18</td>
<td>4</td>
<td>557</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Smith Elem (330330)</td>
<td>0</td>
<td>258</td>
<td>152</td>
<td>17</td>
<td>17</td>
<td>22</td>
<td>13</td>
<td>478</td>
<td></td>
<td></td>
</tr>
<tr>
<td>West Park Place (330332)</td>
<td>0</td>
<td>223</td>
<td>99</td>
<td>9</td>
<td>5</td>
<td>12</td>
<td>5</td>
<td>353</td>
<td></td>
<td></td>
</tr>
<tr>
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<td>13,553</td>
<td>15.94</td>
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</tbody>
</table>

**Notes:**
- PreK: Pre-Kindergarten
- K-3: Kindergarten to 3rd Grade
- 4-12: 4th Grade to 12th Grade
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).
## Loss of Students to Charter Schools

<table>
<thead>
<tr>
<th>School Name</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>Change from Prior Year</th>
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<tbody>
<tr>
<td>Academia Antonia Alonso</td>
<td>134</td>
<td>152</td>
<td>173</td>
<td>194</td>
<td>201</td>
<td>208</td>
<td>230</td>
<td>22</td>
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<td>0</td>
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<td>Charter School of New Castle</td>
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<td>278</td>
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<td>35</td>
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<td>Delaware Academy of Public Safety and Security</td>
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<td>Delaware Design-Lab High School</td>
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<tr>
<td>Delaware Military Academy</td>
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<td>95</td>
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<td>113</td>
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<td>Early College High School at Delaware State University</td>
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<td>161</td>
<td>180</td>
<td>185</td>
<td>190</td>
<td>200</td>
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<tr>
<td>First State Military Academy</td>
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<td>39</td>
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<td>78</td>
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<td>First State Montessori Academy</td>
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<td>101</td>
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<td>74</td>
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<td>Las Americas Aspira Academy</td>
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<td>Maurice J. Moyer Academy</td>
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<td>198</td>
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<td>Newark Charter School</td>
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<td>2277</td>
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<td>Reach Academy for Girls</td>
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<td>302</td>
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<td>333</td>
<td>315</td>
<td>294</td>
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<td><strong>5797</strong></td>
<td><strong>5878</strong></td>
<td><strong>5929</strong></td>
<td><strong>5962</strong></td>
<td><strong>6075</strong></td>
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</table>
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.

<table>
<thead>
<tr>
<th>Pmt Date</th>
<th>Principal</th>
<th>Interest</th>
<th>Total Debt Svc</th>
</tr>
</thead>
<tbody>
<tr>
<td>7/1/2022</td>
<td>$678,589.98</td>
<td>$27,822.18</td>
<td>$706,412.16</td>
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<td>$678,589.99</td>
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<td>$1,357,179.97</td>
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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.

<table>
<thead>
<tr>
<th>Pmt Date</th>
<th>Principal</th>
<th>Interest</th>
<th>Total Debt Svc</th>
</tr>
</thead>
<tbody>
<tr>
<td>8/1/2022</td>
<td>$</td>
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<tr>
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<tr>
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<tr>
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**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.

<table>
<thead>
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<th>Principal</th>
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<th>Total Debt Svc</th>
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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.

<table>
<thead>
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<th>Principal</th>
<th>Interest</th>
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</tr>
</thead>
<tbody>
<tr>
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<td>$445,326.37</td>
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<tr>
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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.

<table>
<thead>
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<th>Pmt Date</th>
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<th>Total Debt Svc</th>
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</thead>
<tbody>
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<td>$12,915.39</td>
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<td>$139,465.26</td>
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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

<table>
<thead>
<tr>
<th>Pmt Date</th>
<th>Principal</th>
<th>Interest</th>
<th>Total Debt Svc</th>
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<td>$583,988.57</td>
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<tr>
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<tr>
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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.

<table>
<thead>
<tr>
<th>Date</th>
<th>Annual Debt Service</th>
<th>Measurement and Verification Fee</th>
<th>Cumulative To Date Total Debt Service and M&amp;V</th>
<th>Stated Annual Project Benefits</th>
<th>To Date Projected Benefit</th>
<th>Cumulative Total Benefit less Total Payment</th>
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</thead>
<tbody>
<tr>
<td>Through</td>
<td>$332,019.86</td>
<td>$19,494.00</td>
<td>$1,813,328.30</td>
<td>$317,499.00</td>
<td>$1,507,895.00</td>
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<td>($343,641.16)</td>
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<td>($373,047.02)</td>
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<td>($393,380.88)</td>
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<td>$2,821,049.00</td>
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<td>$386,121.00</td>
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</table>
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.

<table>
<thead>
<tr>
<th>Operating Unit and School</th>
<th>Student Enrollment 9/30/21</th>
<th>Low Income Count</th>
<th>English Learner Count</th>
<th>Prelim LI Allocation ($500K pool)</th>
<th>Prelim EL Allocation ($100K pool)</th>
<th>Prelim Per Pupil Alloc ($45 pp)</th>
<th>Prelim School Allocation</th>
<th>80% Initial Budget Release</th>
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<td>9330310A Brookside ES</td>
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<td>92</td>
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<td>$5,063</td>
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<td>9330314A Jones ES</td>
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<td>$13,680</td>
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<td>9330318A Downes ES</td>
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<td>$2,972</td>
<td>$19,350</td>
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<td>$6,824</td>
<td>$31,725</td>
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<td>$2,642</td>
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<td>57</td>
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<td>$8,955</td>
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<td>$75,456</td>
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<td>123</td>
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<td>$95,028</td>
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<td>-</td>
<td>$12,645</td>
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<tr>
<td>Special Schools</td>
<td>687</td>
<td>Not part of the formula - funded differently</td>
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<td></td>
<td></td>
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<tr>
<td>TOTAL</td>
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<td>1817</td>
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<td>$99,999</td>
<td>$578,970</td>
<td>$1,178,967</td>
<td>$943,173</td>
</tr>
</tbody>
</table>
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-Grandfathered

### Christina School District Teacher

#### Salary Schedule (Local Supplement)

**FY 2023**

<table>
<thead>
<tr>
<th>Step</th>
<th>No Degree</th>
<th>Bachelors</th>
<th>Bachelors + 15</th>
<th>Bachelors + 30</th>
<th>Masters</th>
<th>Masters + 15</th>
<th>Masters + 30</th>
<th>Masters + 45</th>
<th>Master + 60</th>
<th>Doctorate</th>
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<td>14,307</td>
<td>15,945</td>
<td>16,047</td>
<td>17,283</td>
<td>17,911</td>
<td>18,762</td>
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<tr>
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<td>19,773</td>
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<td>21,009</td>
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</tr>
<tr>
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<td>17,911</td>
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### 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**

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**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.

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)

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Christina School District
Ops Specialists Local Salary Schedule
FY 2023

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### Christina School District
### Custodian Local Salary Schedule
### FY 2022-2023

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<td>27,651</td>
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<td>33,265</td>
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</table>

### 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**

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Christina School District – FY2023 Preliminary Budget

Child Nutrition Services Pay Rate Schedule (Local Supplement)

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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 ($1.25) per hour.

Lead Worker - Satellite School - One Dollar and eighty cents ($1.80) 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](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).

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Division II Units are based on earned units adjusting for Vocational Units.
FY2023 PRELIMINARY BUDGET