

# **CHRISTINA**

## **SCHOOL DISTRICT**

*Together, Educating Every Student for Excellence*

# **FY2022 Final Budget**

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

Presented February 8, 2022

# Budget document

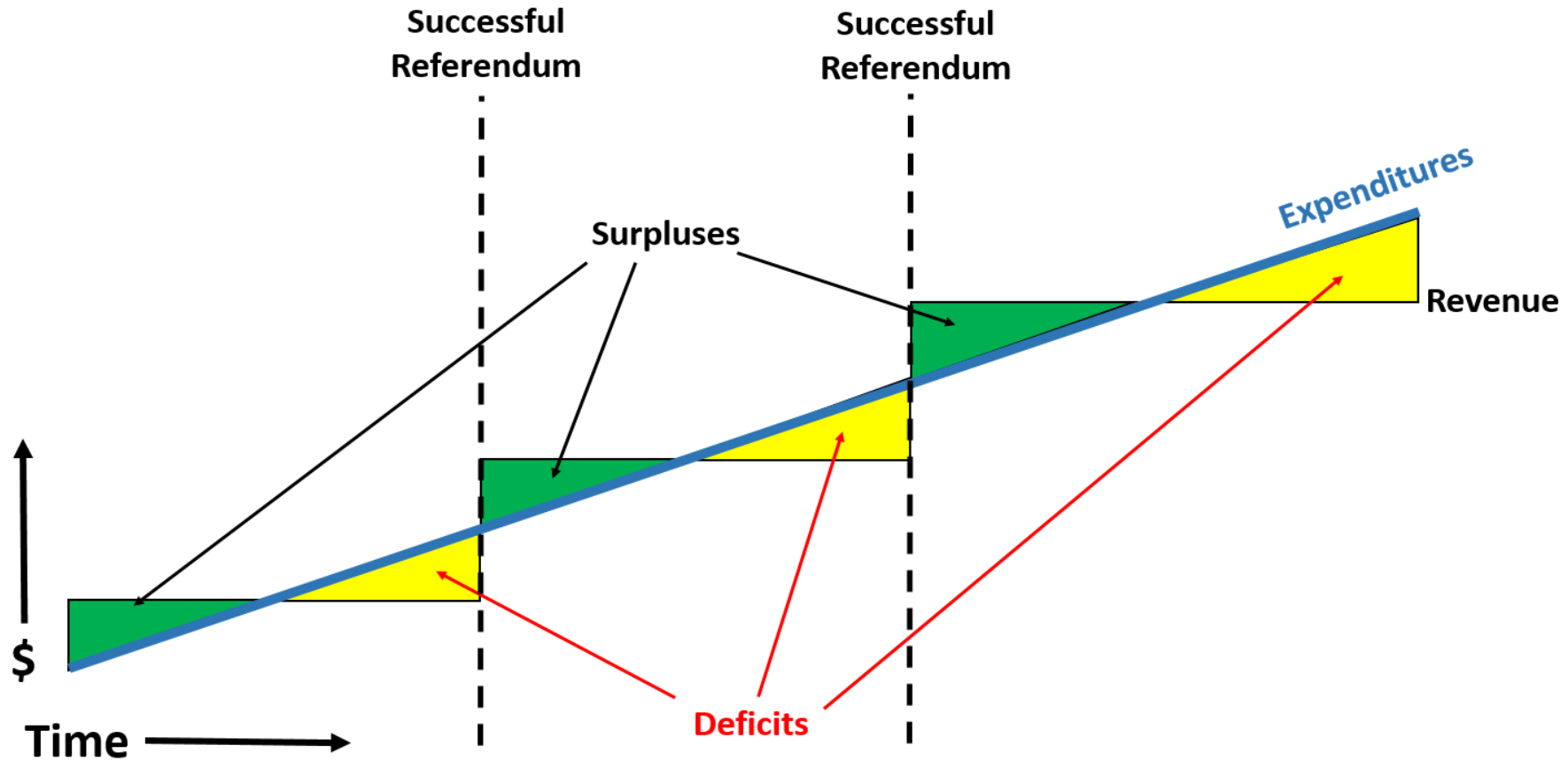
- Posted in the BoardDocs Agenda for today
- Former Preliminary/Final Budgets on web site (Business)
- Revenue, Expenditure, Carryover
- Bonded Debt
- Tax warrant, tax base and tax rate history
- Impact of enrollment, choice/charter
- Organizational, budget process, glossaries/narratives, more

# Financial position summary

- Discretionary operating funds – in good shape due to passage of referendum – should be at least \$12.0M unencumbered
- Tuition tax funds for CSD use – OK – should be at least \$3.1M unencumbered (minimum), 4.9M preferred

APPR	Feb FPR			
	Est June 30 FY2022	Actual June 30 FY2021	Actual June 30 FY2020	Actual June 30 FY2019
<b>State Discretionary</b>				
00159 Div II - Energy	\$ -	\$ -	\$ -	\$ -
05165 Div II - AOC	\$ -	\$ 836,141.33	\$ 1,357,258.93	\$ 624,978.28
05186 Div III - Equalization	\$ -	\$ -	\$ -	\$ -
05194 Excellence Option	\$ -	\$ -	\$ -	\$ -
05289 Ed Sustainment	\$ -	\$ -	\$ -	\$ -
<b>Local Discretionary</b>				
91201 Reimbursement	\$ 1,185,008.00	\$ 914,882.92	\$ 845,763.88	\$ 783,204.79
91464 Summer School	\$ 3,610.94	\$ 3,610.94	\$ 3,610.94	\$ 3,610.94
91603 CSCRP (Cost Recovery)	\$ -	\$ 188,191.49	\$ 23,589.28	\$ -
91691 Indirect Costs	\$ 4,839,781.04	\$ 4,404,071.73	\$ 1,828,171.49	\$ 865,168.90
91692 E-Rate	\$ 67,992.70	\$ 153,458.91	\$ 139,891.18	\$ 98,402.35
98000 Local	\$ 13,614,307.06	\$ 11,508,225.18	\$ 1,145,872.95	\$ 3,913,879.22
98036 Reserve	\$ 10,000,000.00	\$ 8,000,000.00	\$ 6,708,302.73	\$ 6,708,302.73
98108 Tech Reimbursement	\$ -	\$ -	\$ 5,483.00	\$ 5,483.00
<b>DISCRETIONARY OPER BAL</b>	<b>\$ 29,710,699.74</b>	<b>\$ 26,008,582.50</b>	<b>\$ 12,057,944.38</b>	<b>\$ 13,003,030.21</b>
Encumbrances		\$ (3,294,792.03)	\$ (1,353,431.95)	\$ (2,091,347.35)
<b>UNENCUMBERED OPER BAL</b>		<b>\$ 22,713,790.47</b>	<b>\$ 10,704,512.43</b>	<b>\$ 10,911,682.86</b>
<b>TUITION</b>				
		<b>FY2021</b>	<b>FY2020</b>	<b>FY2019</b>
91050 Tuition	\$	4,056,272.20	\$ 236,019.36	\$ 815,504.33
91064 Pvt Placement	\$	495,844.57	\$ 190,485.89	\$ 88,057.43
91066 Bilingual	\$	55,206.02	\$ 18,564.32	\$ 100,459.64
91085 Needs Based	\$	1,013,250.13	\$ 613,921.31	\$ 516,354.99
91662 Sarah Pyle	\$	298,194.06	\$ 289,506.83	\$ 126,816.64
<b>TUITION BALANCE</b>	<b>\$</b>	<b>5,918,766.98</b>	<b>\$ 1,348,497.71</b>	<b>\$ 1,647,193.03</b>
Encumbrances	\$	(924,283.49)	\$ (608,054.05)	\$ (558,626.47)
<b>UNENCUMBERED TUITION BAL</b>	<b>\$</b>	<b>4,994,483.49</b>	<b>\$ 740,443.66</b>	<b>\$ 1,088,566.56</b>

# The referendum cycle



# Major changes from Preliminary

- \$2.02M Rev - Cash Contractual option for Related Services
- \$2.20M Rev/Exp - Wraparound Grants (Redding Consortium)
- (\$800K) Rev - Operating and Debt Service Interest
- \$3.81M Rev - Lower than budgeted Choice/Charter outflow
- \$982K Rev/Exp – American Rescue Plan (ARP) IDEA

# Major changes from Preliminary

- Separated out NCC Preschool MOU related charges
- Separated out the 5¢ Elementary ELA Curriculum revenue
- Moved Opportunity Fund Mental Health and Reading to central office budget line

# Annual budget timeline

## April-June

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

# Annual budget timeline

## June-July

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



# Annual budget timeline

## September-February

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

# Annual budget timeline

## Year-round

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

# Governor's Recommended FY23 Budget

## **Governor's Recommended Operating and One-Time Supplemental**

- \$7.0M Wilmington Learning Collaborative
- 2% state raise ... OEC decrease from 33.11% to 31.11%
- Opportunity Fund increasing by \$4.5M (~12%) statewide
- Various Redding Consortium and Settlement items recommended

## **Governor's Recommended Bond Bill**

- Brennen School \$3,476,800 (100% State)
- Wilmington Education Initiatives \$11.5M (100% State) – includes Bancroft

# ESSERF (Elementary and Secondary School Emergency Relief Fund)

ESSER overview – Total Christina ESSER Fund Grants: \$82,980,420

Grant	Use By	Grant Amount	Encumbered as of 1/31/2022	Expended as of 1/31/2022	Available as of 1/31/2022
CARES ESSER-I	12/30/2022	<b>\$5,929,307</b>	\$9,680	\$5,875,240	\$44,386
CRRSA ESSER-II	12/30/2023	<b>\$23,733,024</b>	\$9,161,568	\$12,375,135	\$2,196,320
ARP ESSER-III	12/30/2024	<b>\$53,318,089</b>	\$3,795,858	\$2,718,255	\$46,803,976

# ESSERF (Elementary and Secondary School Emergency Relief Fund)

## CARES ESSER-I – \$5,929,307

- \$2.2M – Technology
- \$1.9M – PPE, Cleaning
- \$362K – Ventilation/Air Quality
- \$319K – School Nutrition
- \$100K – Nurse Support, Social Distancing, Testing, Contact Tracing
- \$47K – Instructional support/activities
- \$862K – Equitable Services to Private Schools, Indirect Costs, Audit Fee

# ESSERF (Elementary and Secondary School Emergency Relief Fund)

## CRRSA ESSER-II – \$23,733,024

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

# ESSERF (Elementary and Secondary School Emergency Relief Fund)

## ARP ESSER-III – \$53,318,089

- \$25.6M – Ventilation/Air Quality
- \$17.2M – Instructional support/activities (minimum 20%, or \$10.7M)
- \$6.3M – Technology
- \$2.6M – PPE, Cleaning, Social Distancing, Transportation Optimization, Public Health Protocols
- \$750K – School Nutrition
- \$900K – Indirect Costs, Audit Fee

# Christina School District (Agency 33)

- FY2022 Projected Revenue – ALL FUNDS

- TOTAL: \$356,817,191

- Unencumbered carryover into FY2022 appropriations

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

- FY2022 Budgeted Expenditures – ALL FUNDS

- TOTAL: \$357,145,998



# Christina School District (Agency 33)

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

# Delaware School for the Deaf (Agency 51)

- FY2022 Projected Revenue – ALL FUNDS
  - TOTAL: \$15,362,651
  
- Unencumbered Discretionary Operating Carryover
  - \$2,809,535
  
- FY2022 Budgeted Expenditures – ALL FUNDS
  - TOTAL: \$15,796,682

# REACH (Agency 56)

- FY2022 Projected Revenue – ALL FUNDS
  - TOTAL: \$12,175,393
  
- Unencumbered Discretionary Operating Carryover
  - \$926,274
  
- FY2022 Budgeted Expenditures – ALL FUNDS
  - TOTAL: \$12,756,000

# Delaware Autism Program (Agency 60)

- FY2022 Projected Revenue – ALL FUNDS
  - TOTAL: \$38,440,317
- Unencumbered Discretionary Operating Carryover
  - \$2,249,592
- FY2022 Budgeted Expenditures – ALL FUNDS
  - TOTAL: \$39,155,700

# Board Action

- Approval of the FY2022 Final Budget