FY2022 Preliminary Budget
Fiscal Year Ending June 30, 2022
Presented July 6, 2021
Financial position summary

- Discretionary operating funds – in good shape due to passage of referendum – should be at least $11.4M unencumbered

- Tuition tax funds for CSD use – OK – should be at least $3.3M unencumbered (minimum), 5.3M preferred
The referendum cycle

[Diagram showing the cycle of referendums, surpluses, deficits, and expenditures over time with axes labeled 'Time' and '$.']
Major changes from FY2021

- State one-time bonus ($1,000) and state-share raise
  - 1% increase for staff paid on the salary scale 1305
  - $500 increase for all other public education salary schedules
  - 1% increase for bus drivers (Section 337(b)(5))

- Local increases (negotiated or based on negotiated scales)

- Salary scales included in budget document (unless under negotiation)

- New Bancroft ($65M)
Major changes from FY2021

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

April-June

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

June-July

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

September-February

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

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

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

<table>
<thead>
<tr>
<th>Grant</th>
<th>Use By</th>
<th>Grant Amount</th>
<th>Encumbered as of 6/10/2021</th>
<th>Expended as of 6/10/2021</th>
<th>Available as of 6/10/2021</th>
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</thead>
<tbody>
<tr>
<td>CARES ESSER-I</td>
<td>12/30/2022</td>
<td>$5,929,307</td>
<td>$285,125</td>
<td>$5,643,826</td>
<td>$355</td>
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<tr>
<td>CRRSA ESSER-II</td>
<td>12/30/2023</td>
<td>$23,733,024</td>
<td>$5,029,495</td>
<td>$2,307,756</td>
<td>$16,355,432</td>
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<tr>
<td>ARP ESSER-III</td>
<td>12/30/2024</td>
<td>$53,301,002</td>
<td>Not yet awarded</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
ESSERF (Elementary and Secondary School Emergency Relief Fund)

CARES ESSER-I – $5,929,307

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

CRRSA ESSER-II – $23,733,024

- $12.0M – Ventilation/Air Quality
- $8.2M – Instructional support/activities
- $1.2M – Technology
- $970K – PPE, Cleaning
- $400K – School Nutrition
- $996K – Indirect Costs, Audit Fee
ESSERF (Elementary and Secondary School Emergency Relief Fund)

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

- $25.5M – Ventilation/Air Quality
- $17.4M – Instructional support/activities (minimum 20%, or $10.7M)
- $6.3M – Technology
- $2.4M – PPE, Cleaning, Social Distancing, Transportation Optimization
- $750K – School Nutrition
- $900K – Indirect Costs, Audit Fee
Christina School District (Agency 33)

- FY2022 Projected Revenue – ALL FUNDS
  - TOTAL: $348,238,359

- Unencumbered carryover into FY2022 appropriations

- FY2022 Projected Expenditures – ALL FUNDS
  - TOTAL: $350,729,785
Note: the **Financial Position Report** matters most!

- Various local appropriations carry forward from year to year – need to have in Board Approved Budget for spending authority
- Some funds and/or appropriations have surpluses/shortages from year to year
Delaware School for the Deaf (Agency 51)

- **FY2022 Projected Revenue – ALL FUNDS**
  - TOTAL: $14,812,165

- **Unencumbered Discretionary Operating Carryover**
  - $2,809,535

- **FY2022 Projected Expenditures – ALL FUNDS**
  - TOTAL: $15,566,682
REACH (Agency 56)

- **FY2022 Projected Revenue – ALL FUNDS**
  - TOTAL: $11,252,831

- **Unencumbered Discretionary Operating Carryover**
  - $926,274

- **FY2022 Projected Expenditures – ALL FUNDS**
  - TOTAL: $12,156,000
Delaware Autism Program (Agency 60)

- FY2022 Projected Revenue – ALL FUNDS
  - TOTAL: $38,225,761

- Unencumbered Discretionary Operating Carryover
  - $2,249,592

- FY2022 Projected Expenditures – ALL FUNDS
  - TOTAL: $39,155,700
Board Action

- Approval of the FY2022 Preliminary Budget