



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

FY2026 Preliminary Budget

July 1, 2025 through June 30, 2026

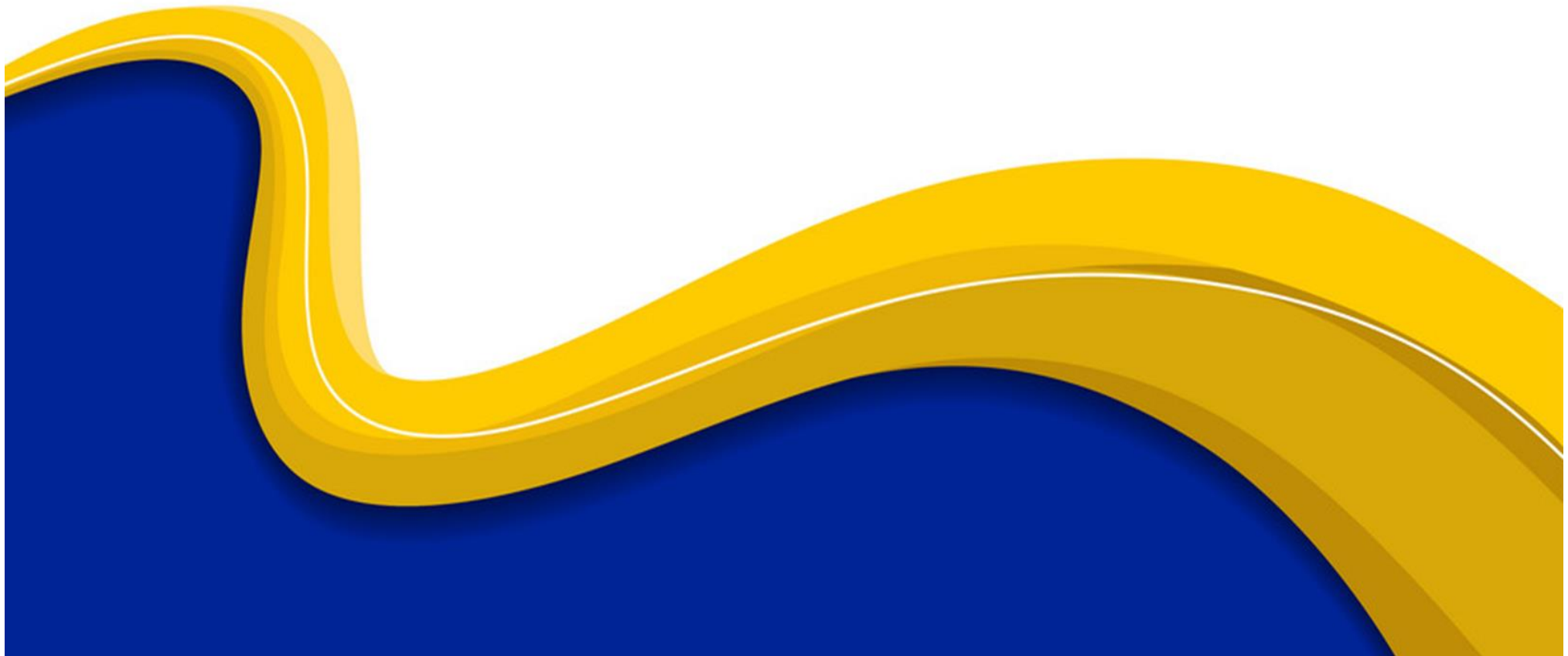


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A. EXECUTIVE SUMMARY

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.

In order to bridge this low point, the district's discretionary unencumbered operating balance (highlighted in green) needs to be at or above **\$24.2M** and the unencumbered tuition balance (highlighted in green) needs to be at or above carryover needs to be at or above **\$6.8M**.

Typically these financial projections would result in the recommendation to plan for an Operating referendum complimented with a Capital referendum. This recommendation however is affected by the NCC Property Reassessments and corresponding School Tax Rate

Increase (10%) to take affect in July 2026. Therefore we should reevaluate the decision on a referendum in the fall of 2026, once the new tax receipts are collected and a more accurate forecast can be developed.

	Actual June 30 FY2025	Actual June 30 FY2024	Actual June 30 FY2023	Actual June 30 FY2022
State Discretionary				
Div II - Energy	\$ -	\$ -	\$ -	\$ 68,098.35
Div II - AOC	\$ 647,352.86	\$ 1,588,583.64	\$ 959,328.22	\$ 1,028,312.41
Div III - Equalization	\$ -	\$ -	\$ -	\$ -
Cash Option	\$ 193,347.55	\$ -	\$ -	\$ -
Ed Sustainment	\$ -	\$ -	\$ -	\$ -
Local Discretionary				
Reimbursement	\$ 1,859,418.69	\$ 1,610,669.56	\$ 1,327,680.52	\$ 1,214,271.77
Summer School	\$ -	\$ -	\$ 3,610.94	\$ 3,610.94
CSCRP (Cost Recovery)	\$ -	\$ -	\$ 83,815.95	\$ 30,777.42
Indirect Costs	\$ 739,114.77	\$ 2,777,365.94	\$ 4,352,983.01	\$ 4,902,538.53
E-Rate	\$ 7,544.20	\$ -	\$ 51,588.96	\$ 116,348.57
Local	\$ 3,994,725.75	\$ 21,815,774.07	\$ 26,811,993.85	\$ 22,834,111.77
Reserve	\$ 12,000,000.00	\$ 13,000,000.00	\$ 12,000,000.00	\$ 10,000,000.00
DISCRETIONARY OPER BAL	\$ 19,441,503.82	\$ 40,792,393.21	\$ 45,591,001.45	\$ 40,198,069.76
Encumbrances	\$ (2,431,426.15)	\$ (6,511,297.53)	\$ (2,306,527.66)	\$ (3,273,259.32)
UNENCUMBERED OPER BAL	\$ 17,010,077.67	\$ 34,281,095.68	\$ 43,284,473.79	\$ 36,924,810.44

	FY2024	FY2023	FY2022
Tuition	\$ 4,649,523.11	\$ 9,006,774.81	\$ 7,807,583.15
NCC Preschool MOU	\$ 311,992.12	\$ 1,925,260.94	\$ 695,822.76
Pvt Placement	\$ 931,661.66	\$ 913,304.17	\$ 679,670.15
Bilingual	\$ 806,881.49	\$ 4,575,110.14	\$ 2,017,637.50
Needs Based	\$ 2,542,931.72	\$ 2,486,756.82	\$ 2,248,010.58
Sarah Pyle	\$ 483,736.80	\$ 780,693.48	\$ 361,579.95
TUITION BALANCE	\$ 9,726,726.90	\$ 19,687,900.36	\$ 13,425,483.35
Encumbrances	\$ (505,665.88)	\$ (2,281,933.25)	\$ (1,490,731.52)
UNENCUMBERED TUITION BAL	\$ 9,221,061.02	\$ 17,405,967.11	\$ 11,934,751.83

	FY2025	FY2024	FY2023	FY2022
Debt Service	\$ 3,065,940.88	\$ 2,675,905.85	\$ 3,169,516.74	\$ 3,591,404.39
Loc Cafeteria	\$ 3,182,200.82	\$ 2,310,737.76	\$ 2,937,492.82	\$ 3,493,971.44
Encumbrances	\$ (83,244.40)	\$ (166,907.25)	\$ (378,919.51)	\$ (75,476.88)
UNENC CAFETERIA BAL	\$ 3,098,956.42	\$ 2,143,830.51	\$ 2,558,573.31	\$ 3,418,494.56

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 13,200 students and employs 3,200 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.

Christina serves a diverse student population and is proud to be part of the culturally and historically rich region of northern Delaware. Approximately 46% of our students are African-American, 28% white, 23.8% Hispanic or Latino, 5.08% Asian-American, 6.86% Multi-Racial, 1.35% Native American and <1% Native Hawaiian/Pacific Islander. Approximately 15.7% of students are English Learners, and about 28.4% of students have disabilities. Approximately 60% of students come from low-income homes.



2. Governance Structure

a. Administration - Dr. Deirdra Joyner was appointed became Christina School District's new Superintendent, July 1, 2026. Her new table of organization is under development and will be updated on the Christina School District website upon it's completion.

Organization Chart – Under Development



b. Board of Education

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

Board Members

Dr. Naveed Baqir	Nominating District F	Term expires June 30, 2026
Yun-Fei Lou	Nominating District E	Term expires June 30, 2027
Douglas Manley	Nominating District C	Term expires June 30, 2027
Monica Moriak	Nominating District B	Term expires June 30, 2026
Dr. Amy Trauth	Nominating District D	Term expires June 30, 2028
Donald Patton	Nominating District G	Term expires June 30, 2026
Shannon Troncoso	Nominating District A	Term expires June 30, 2029
TBD	Student Representative (CHS)	Term expires June 30, 2026
Dr. Deirdra Joyner, 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: CSD began the most recent strategic planning process in 2021 by partnering with facilitators, engaging stakeholder groups, and beginning the action planning process. By January 2022, the district had formed action planning advisory teams consisting of staff, students, and community stakeholders for input. The strategic plan has three themes with several objectives within each theme.

The **Whole Child** theme has the following objectives: (1) enhance positive connections with students; (2) increase equitable access to program opportunities; (3) increase access to wellness, mental health, and social emotional resources and support; (4) ensure racial and cultural competency; and (5) ensure infrastructure supports the well-being of each student.

The **Teaching and Learning** theme has the following objectives: (1) define successful graduates in collaboration with our community; (2) ensure an aligned, rigorous, inclusive and current curriculum, with instruction that meets individual student needs; (3) ensure infrastructure supports instructional requirements; (4) increase exposure, alignment and access to career pathways; (5) hire and retain diverse and high quality teachers and staff; and (6) enhance professional growth for all staff.

The **Community Pride and Connection** theme has the following objectives: (1) enhance family engagement, (2) increase community partnerships, (3) ensure trust and confidence of the community through strong relationships and positive interactions, (4) ensure infrastructure promotes confidence and pride in the district, and (5) ensure trust in leadership and management of the district.

4. Budget Process

a. Budget Policy

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

b. Major Categories

Agency – state-assigned six digit agency number.

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



Appropriation – state-assigned five-digit code used to control spending, track revenue collections, and to track available balances. Appropriations are allocations for specific purposes, or specific accounts used to segregate funds (e.g., a spending line). Note – there are sometimes exceptions to these categories depending on how they are funded behind the scenes at the state level, but they are rare.

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

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

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

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

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

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

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

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

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

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

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

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

c. Annual Budget Timeline

April-June

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

June-July

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

September-February

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

Year-round

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



Capital

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

d. Budgeting Goals

General Goals

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

e. Transparency

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

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

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



C. FINANCIAL

1. Sources of Funds

a. State Funds

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

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

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

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 \$3,010 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 or staffing units. Some of these include Cafeteria Salaries, Driver Education, Parent Early Education Center, Adult Education, Professional Development, and Related Services/Contractual Options (cash out of related services units to provide hard to fill services for students with special educational needs). There are several state other state resources such as Technology Block Grant, Opportunity Fund, Substitute Teacher Block Grant, Wilmington Schools, Year-Long Residencies, and Mental Health.

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:

2024-2025 Property Reassessment and School Tax Implications**Prior to Property Reassessment – The 2024-2025 School Tax Year – \$3.224 per \$100 of Assessed Value**

Tax Category	FY2025 Rate
Operating	\$2.1600
Debt Service	\$0.0667
Match Tax	\$0.1070
Tuition Tax	\$0.8903
Total School Tax	\$3.2240

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) was 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. **The FY25 Operating Tax rate was \$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 this year resulted in a total outflow of around \$41M (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 \$1,000,000 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 **FY25 rate was 6.667 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 **FY25 rate was 10.70 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 **FY25 rate was 89.03 cents** (per \$100 of assessed value).

After Property Reassessment - The 2025-2026 School Tax Year

The Christina School District Tax base increased from \$5.7 billion in 2024-2025 to \$25.1 billion expected for 2025-2026. This represents a **449% increase in property values**. As a result CSD will follow Title 14, Chapter 19 and raise the tax receipts collected by 10% or \$18.2 million over the 2024-2025 school tax year in order to cover appeals and collection costs.

In order to implement this change, the district must first reduce the tax rates used in 2024-2025 by a factor of 449%. The total school tax rate therefore **goes down from \$3.2240 per \$100** of assessed property value **to \$0.7278 per \$100** of assessed property value. We then must add on to that a **10% increase of \$0.07278** to bring the new school tax rate to **\$0.78928 per \$100** assessed property value.

The entire 10% increase in taxes is loaded into the Operating Tax category **\$0.5645 per \$100** to ensure full discretion in applying this additional income in this year of transition. Debt service is reduced to account for a retiring bond and the other categories remain flat year over year.

Tax Category	FY2025 Rate	FY26 Adjusted Rate	FY26 Adjusted Rate +10%
Operating	\$2.1600	\$0.4858	\$0.5645
Debt Service	\$0.0667	\$0.0112	\$0.0102
Match Tax	\$0.1070	\$0.0167	\$0.0164
Tuition Tax	\$0.8903	\$0.2141	\$0.1981
Total School Tax	\$3.2240	\$0.7278	\$0.78928

Please note: The NCC Tax Pool was frozen for the upcoming tax year due to the changes in property values across NCC. Christina will pay the pool a net amount of **\$(555,391.13)** out of the October tax receipts cycle. All operating revenue will be collected as planned with this net payment coming from these receipts

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.

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 22 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 22 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 22 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 Brennen School provides educational services for students with autism and their families. Students are served from birth through 22 years of age. Christina's Brennen School is one of six special schools under the DOSAP (Director of Statewide Autism Programs) 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 \$6.5 and the preload of 05289 (Educational Sustainment) is roughly \$3.0M. Local discretionary payroll is projected at \$3.5 M per payroll, and there are eight pay dates before the end of October. District state and local discretionary carryover needs to be at least \$24.2M 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.

In-district programs are projected to spend around \$750K per payroll in tuition tax revenue or discretionary state funds. The absolute minimum desired carryover for in-district tuition programs combined is \$6.0M for payroll (8 payrolls) plus another \$800K to cover related services contracts early in the school year, for a total of \$6.8M unencumbered tuition funds.

Programs for which Christina is a fiscal agent (DSD, REACH, Brennen) spend around \$635K per payroll in local funds. 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. Payments for the tuition bills charged to other districts for DSD, REACH, Brennen and NCC PreK MOU have been coming in at the end of the fiscal year forcing CSD to fund these programs to mitigate this condition.

The district has continued to charge expenses associated to intense and complex student services to CSD's state/local discretionary operating revenue that is eligible to be charged to tuition tax. As a result the CSD tuition tax rate has been gradually increased over the past 5 years to support these expenses, reducing the stress on the discretionary operating carryover. Shifting eligible expenses to tuition funds will lengthening the time between operating tax referenda. This rate will increase again this year by .0481 as we move the last on these expenditures out from operating revenue and into tuition revenue

CSD receives local tax revenue throughout the year, with the bulk coming at the end of October. As a result of this cycle, the low point of discretionary operating funds occurs in September-October of each year. This is also the same time period when new pay rates are applied to 10-month employees beginning their new school year. In order to bridge this low point, the district's discretionary unencumbered operating balance (highlighted in green) needs to be at or above \$24.0M and the unencumbered tuition balance (highlighted in green) needs to be at or above carryover needs to be at or above \$6.0M. This summer (July thru September 2025) the district will need to rely on this carryover plus the additional tax receipts of approximately \$27 Million to ensure district viability. Conservative cash management should be adhered to throughout the foreseeable future and until a new referendum can be passed. Strong staff recruitment and retention rates promotes improved student outcomes. Therefore, we must avoid staff cuts and **plan for our next referendum.**

Christina School District – FY2026 Preliminary Budget

	Actual June 30	Actual June 30	Actual June 30	Actual June 30
	FY2025	FY2024	FY2023	FY2022
State Discretionary				
Div II - Energy	\$ -	\$ -	\$ -	\$ 68,098.35
Div II - AOC	\$ 647,352.86	\$ 1,588,583.64	\$ 959,328.22	\$ 1,028,312.41
Div III - Equalization	\$ -	\$ -	\$ -	\$ -
Cash Option	\$ 193,347.55	\$ -	\$ -	\$ -
Ed Sustainment	\$ -	\$ -	\$ -	\$ -
Local Discretionary				
Reimbursement	\$ 1,859,418.69	\$ 1,610,669.56	\$ 1,327,680.52	\$ 1,214,271.77
Summer School	\$ -	\$ -	\$ 3,610.94	\$ 3,610.94
CSCR (Cost Recovery)	\$ -	\$ -	\$ 83,815.95	\$ 30,777.42
Indirect Costs	\$ 739,114.77	\$ 2,777,365.94	\$ 4,352,983.01	\$ 4,902,538.53
E-Rate	\$ 7,544.20	\$ -	\$ 51,588.96	\$ 116,348.57
Local	\$ 3,994,725.75	\$ 21,815,774.07	\$ 26,811,993.85	\$ 22,834,111.77
Reserve	\$ 12,000,000.00	\$ 13,000,000.00	\$ 12,000,000.00	\$ 10,000,000.00
DISCRETIONARY OPER BAL	\$ 19,441,503.82	\$ 40,792,393.21	\$ 45,591,001.45	\$ 40,198,069.76
Encumbrances	\$ (2,431,426.15)	\$ (6,511,297.53)	\$ (2,306,527.66)	\$ (3,273,259.32)
UNENCUMBERED OPER BAL	\$ 17,010,077.67	\$ 34,281,095.68	\$ 43,284,473.79	\$ 36,924,810.44
	FY2024	FY2023	FY2022	
Tuition	\$ 4,649,523.11	\$ 9,006,774.81	\$ 6,846,728.18	\$ 7,807,583.15
NCC Preschool MOU	\$ 311,992.12	\$ 1,925,260.94	\$ 1,271,856.99	\$ 695,822.76
Pvt Placement	\$ 931,661.66	\$ 913,304.17	\$ 679,670.15	\$ 502,727.13
Bilingual	\$ 806,881.49	\$ 4,575,110.14	\$ 2,017,637.50	\$ 535,529.73
Needs Based	\$ 2,542,931.72	\$ 2,486,756.82	\$ 2,248,010.58	\$ 932,723.98
Sarah Pyle	\$ 483,736.80	\$ 780,693.48	\$ 361,579.95	\$ 617,351.58
TUITION BALANCE	\$ 9,726,726.90	\$ 19,687,900.36	\$ 13,425,483.35	\$ 11,091,738.33
Encumbrances	\$ (505,665.88)	\$ (2,281,933.25)	\$ (1,490,731.52)	\$ (1,142,519.68)
UNENCUMBERED TUITION BAL	\$ 9,221,061.02	\$ 17,405,967.11	\$ 11,934,751.83	\$ 9,949,218.65
	FY2025	FY2024	FY2023	FY2022
Debt Service	\$ 3,065,940.88	\$ 2,675,905.85	\$ 3,169,516.74	\$ 3,591,404.39
	FY2024	FY2023	FY2022	
Loc Cafeteria	\$ 3,182,200.82	\$ 2,310,737.76	\$ 2,937,492.82	\$ 3,493,971.44
Encumbrances	\$ (83,244.40)	\$ (166,907.25)	\$ (378,919.51)	\$ (75,476.88)
UNENC CAFETERIA BAL	\$ 3,098,956.42	\$ 2,143,830.51	\$ 2,558,573.31	\$ 3,418,494.56

4. Revenue Budgets

Christina School District - FYE June 30, 2026 Preliminary Revenue Budget						
Agency	Revenue Type	Appr	Description	Preliminary FY26	Final FY25	Change
33 - CSD	State - Restricted	00137	Formula Salaries & OEC's	\$ 142,382,814.90	\$ 135,602,680.86	\$ 6,780,134
33 - CSD	State - Restricted	00231	World Language Expansi	\$ 169,129.70	\$ 169,129.70	\$ -
33 - CSD	State - Restricted	05109	4 HR Driver Training	\$ 51,907.90	\$ 51,907.90	\$ -
33 - CSD	State - Restricted	05110	12 HR Driver Training	\$ 5,006.05	\$ 5,006.05	\$ -
33 - CSD	State - Restricted	05112	Mid Year Unit Count	\$ 149,194.46	\$ 149,194.46	\$ -
33 - CSD	State - Restricted	05113	Substitute Teacher Blo	\$ 396,619.00	\$ 396,619.00	\$ -
33 - CSD	State - Restricted	05116	Cafeteria Salaries	\$ 2,241,179.00	\$ 2,241,179.00	\$ -
33 - CSD	State - Restricted	05138	Certified Driver Train	\$ 39,029.53	\$ 39,029.53	\$ -
33 - CSD	State - Restricted	05140	Alternative Secondary	\$ 51,470.03	\$ 51,470.03	\$ -
33 - CSD	State - Restricted	05142	Driver'S Education	\$ 58,387.00	\$ 58,387.00	\$ -
33 - CSD	State - Restricted	05144	Parent Early Education	\$ 351,138.94	\$ 351,138.94	\$ -
33 - CSD	State - Restricted	05147	New Castle County Lear	\$ 269,024.85	\$ 269,024.85	\$ -
33 - CSD	State - Restricted	05149	Homeless Transportation	\$ 3,280,764.00	\$ 3,280,764.00	\$ -
33 - CSD	State - Restricted	05150	District Transportation	\$ 5,047,139.99	\$ 5,047,139.99	\$ -
33 - CSD	State - Restricted	05152	Contractor Transportation	\$ 4,331,621.77	\$ 4,331,621.77	\$ -
33 - CSD	State - Restricted	05154	Groves High School	\$ 287,853.59	\$ 287,853.59	\$ -
33 - CSD	State - Restricted	05156	Adult Basic Education	\$ 118,365.00	\$ 118,365.00	\$ -
33 - CSD	State - Restricted	05179	Specialized Transportation	\$ 89,874.00	\$ 89,874.00	\$ -
33 - CSD	State - Restricted	05181	Unique Alternatives	\$ 346,405.39	\$ 346,405.39	\$ -
33 - CSD	State - Restricted	05190	Related Services	\$ 2,232,333.02	\$ 2,232,333.02	\$ -
33 - CSD	State - Restricted	05205	Professional Development	\$ 182,164.00	\$ 182,164.00	\$ -
33 - CSD	State - Restricted	05216	ECAP	\$ 855,972.00	\$ 855,972.00	\$ -
33 - CSD	State - Restricted	05235	Technology Block Grant	\$ 430,879.00	\$ 430,879.00	\$ -
33 - CSD	State - Restricted	05240	Early Success	\$ 106,171.70	\$ 106,171.70	\$ -
33 - CSD	State - Restricted	05244	School Improvement	\$ 157,886.18	\$ 157,886.18	\$ -
33 - CSD	State - Restricted	05265	Div II Occupational Vocational	\$ 277,097.00	\$ 277,097.00	\$ -
33 - CSD	State - Restricted	05297	Education Opportunity	\$ 6,482,081.28	\$ 6,482,081.28	\$ -
33 - CSD	State - Restricted	05298	Foster Care Transportation	\$ 734,688.00	\$ 734,688.00	\$ -
33 - CSD	State - Restricted	05301	Math Coaches	\$ 456,694.13	\$ 456,694.13	\$ -
33 - CSD	State - Restricted	05310	SSBG Reading	\$ 600,260.00	\$ 600,260.00	\$ -
33 - CSD	State - Restricted	05311	Opp Fund Mental Health & Reading	\$ 1,193,307.00	\$ 1,193,307.00	\$ -
33 - CSD	State - Restricted	05321	Mental Health Cash Opt	\$ 110,189.00	\$ 110,189.00	\$ -

Christina School District - FYE June 30, 2026 Preliminary Revenue Budget						
Agency	Revenue Type	Appr	Description	Preliminary FY26	Final FY25	Change
33 - CSD	State - Restricted	05389	Sub Reimburse Family Leave	\$ 88,941.64	\$ 88,941.64	\$ -
33 - CSD	State - Restricted	10171	Safety & Security Grant	\$ 1,027,619.00	\$ 1,027,619.00	\$ -
33 - CSD	State - Restricted	10337	Enhanced MCI	\$ 1,123,132.00	\$ 1,123,132.00	\$ -
	State - Restricted Total			\$ 175,726,340.05	\$ 168,946,206.01	\$ 6,780,134
33 - CSD	State - Discretionary	00159	Division II - Energy	\$ 2,663,773.00	\$ 2,663,773.00	\$ -
33 - CSD	State - Discretionary	05165	Division II - All Other Costs (AOC)	\$ 3,133,307.50	\$ 3,133,307.50	\$ -
33 - CSD	State - Discretionary	05186	Division III - Equalization	\$ 7,213,970.00	\$ 7,213,970.00	\$ -
33 - CSD	State - Discretionary	05289	Educational Sustainment Fund	\$ 3,219,545.00	\$ 3,219,545.00	\$ -
	State - Discretionary Total			\$ 16,230,595.50	\$ 16,230,595.50	\$ -
33 - CSD	Local - Restricted	50022	Minor Capital Improvements	\$ 1,439,323.00	\$ 1,439,323.00	\$ -
33 - CSD	Local - Restricted	91000	Debt Service	\$ 6,692,872.58	\$ 6,692,872.58	\$ -
33 - CSD	Local - Restricted	91050	Tuition Tax	\$ 48,438,741.80	\$ 48,438,741.80	\$ -
33 - CSD	Local - Restricted	91050	Transfers to Spec Programs - Tuition Tax	\$ (17,100,000.00)	\$ (17,100,000.00)	\$ -
33 - CSD	Local - Restricted	91050	Charter/Choice Transfers - Tuition Tax	\$ (9,252,000.00)	\$ (9,252,000.00)	\$ -
33 - CSD	Local - Restricted	91050	Tuition - Xfer to 91051, 64, 66, 85, 662	\$ (22,086,742.00)	\$ (22,086,742.00)	\$ -
33 - CSD	Local - Restricted	91051	Tuition Tax - NCC PreK MOU	\$ 1,616,914.00	\$ 1,616,914.00	\$ -
33 - CSD	Local - Restricted	91051	Tuition Billing - NCC PreK MOU	\$ 185,000.00	\$ 185,000.00	\$ -
33 - CSD	Local - Restricted	91064	Tuition Tax - Private Placement	\$ 1,772,729.82	\$ 1,772,729.82	\$ -
33 - CSD	Local - Restricted	91066	Tuition Tax - Bilingual	\$ 5,779,132.83	\$ 5,779,132.83	\$ -
33 - CSD	Local - Restricted	91085	Tuition Tax - CSD Needs-Based	\$ 18,063,166.67	\$ 18,063,166.67	\$ -
33 - CSD	Local - Restricted	91100	Cafeteria	\$ 10,155,559.08	\$ 10,155,559.08	\$ -
33 - CSD	Local - Restricted	91151	MCI - Local	\$ 959,459.00	\$ 959,459.00	\$ -
33 - CSD	Local - Restricted	91158	Enhanced MCI Local Match	\$ 659,956.04	\$ 659,956.04	\$ -
33 - CSD	Local - Restricted	91210	Match Tax - Tech	\$ 942,920.71	\$ 942,920.71	\$ -
33 - CSD	Local - Restricted	91211	Match Tax - Reading	\$ 1,034,984.72	\$ 1,034,984.72	\$ -
33 - CSD	Local - Restricted	91214	Match Tax - Extra Time	\$ 3,385,162.86	\$ 3,385,162.86	\$ -
33 - CSD	Local - Restricted	91216	Substitute BG Match	\$ 349,672.04	\$ 349,672.04	\$ -
33 - CSD	Local - Restricted	91453	Preschool Direct Tuition	\$ 779,968.39	\$ 779,968.39	\$ -
33 - CSD	Local - Restricted	91657	VSA	\$ 1,612,390.12	\$ 1,612,390.12	\$ -
33 - CSD	Local - Restricted	91662	Tuition Tax - Sarah Pyle Academy	\$ 2,107,057.06	\$ 2,107,057.06	\$ -
33 - CSD	Local - Restricted	91668	Parents as Teachers	\$ 634,614.31	\$ 634,614.31	\$ -
33 - CSD	Local - Restricted	91686	Student Funds	\$ 1,251,272.89	\$ 1,251,272.89	\$ -

Christina School District - FYE June 30, 2026 Preliminary Revenue Budget						
Agency	Revenue Type	Appr	Description	Preliminary FY26	Final FY25	Change
33 - CSD	Local - Restricted	91687	10¢ Ref - Alternative Program	\$ 2,390,480.53	\$ 2,390,480.53	\$ -
33 - CSD	Local - Restricted	91688	10¢ Ref - Gifted and Talented	\$ 1,742,416.04	\$ 1,742,416.04	\$ -
33 - CSD	Local - Restricted	91689	10¢ Ref - Tech Replacement	\$ 256,499.58	\$ 256,499.58	\$ -
33 - CSD	Local - Restricted	98137	Textbook/Curriculum Re	\$ 2,700,335.00	\$ 2,700,335.00	\$ -
33 - CSD	Local - Restricted	98268	K-4 Reading Resource T	\$ 250,986.00	\$ 250,986.00	\$ -
33 - CSD	Local - Restricted	98269	Opportunity Fund MH/RS	\$ 443,874.03	\$ 443,874.03	\$ -
33 - CSD	Local - Restricted	98270	Opportunity Fund Match	\$ 3,033,076.15	\$ 3,033,076.15	\$ -
	Local - Restricted Total			\$ 70,239,823.25	\$ 70,239,823.25	\$ -
33 - CSD	Local - Discretionary	91201	Stipend Reimbursement	\$ 1,957,831.58	\$ 1,957,831.58	\$ -
33 - CSD	Local - Discretionary	91603	CSCR (Medicaid Cost Recovery)	\$ 593,365.37	\$ 593,365.37	\$ -
33 - CSD	Local - Discretionary	91691	Indirect Cost	\$ 2,648,407.91	\$ 2,648,407.91	\$ -
33 - CSD	Local - Discretionary	98000	Local Funds	\$ 140,200,000.00	\$ 122,000,000.00	\$ 18,200,000
33 - CSD	Local - Discretionary	98000	Elem ELA Curric (5¢) Offset - APPR 98137	\$ (2,754,341.70)	\$ (2,754,341.70)	\$ -
33 - CSD	Local - Discretionary	98000	10¢ Ref Offset - APPRs 91687-91689	\$ (3,284,721.30)	\$ (3,284,721.30)	\$ -
33 - CSD	Local - Discretionary	98000	Charter/Choice Xfers - Current Expense	\$ (36,301,519.50)	\$ (36,301,519.50)	\$ -
33 - CSD	Local - Discretionary	98000	Charter/Choice Transfers - 10¢ Ref	\$ (2,223,962.10)	\$ (2,223,962.10)	\$ -
	Local - Discretionary Total			\$ 100,835,060.26	\$ 82,635,060.26	\$ 18,200,000
33 - CSD	Federal - Restricted	40114	Title II	\$ 1,217,716.00	\$ 1,217,716.00	\$ -
33 - CSD	Federal - Restricted	40532	Title IV	\$ 856,684.00	\$ 856,684.00	\$ -
33 - CSD	Federal - Restricted	40554	Title I	\$ 7,928,632.68	\$ 7,928,632.68	\$ -
33 - CSD	Federal - Restricted	40560	Title III	\$ 225,535.00	\$ 225,535.00	\$ -
33 - CSD	Federal - Restricted	40564	Idea-B	\$ 4,460,764.00	\$ 4,460,764.00	\$ -
33 - CSD	Federal - Restricted	40568	Adult Basic Ed	\$ 59,501.00	\$ 59,501.00	\$ -
33 - CSD	Federal - Restricted	41015	Perkins Career Tech	\$ 453,187.00	\$ 453,187.00	\$ -
	Federal - Restricted Total			\$ 15,202,019.68	\$ 15,202,019.68	\$ -
33 - CSD Total				\$ 378,233,838.74	\$ 353,253,704.70	\$ 24,980,134.04
51 - DSD	State - Restricted	00137	Formula Salaries & OEC's	\$ 9,420,238.15	\$ 8,971,655.38	\$ 448,583
51 - DSD	State - Restricted	05150	District Transportation	\$ 1,327,428.63	\$ 1,327,428.63	\$ -
51 - DSD	State - Restricted	05152	Contractor Transportation	\$ 903,563.04	\$ 903,563.04	\$ -
51 - DSD	State - Restricted	05175	Residence Other Costs	\$ 88,000.00	\$ 88,000.00	\$ -
51 - DSD	State - Restricted	05188	Contractual Option	\$ 51,300.00	\$ 51,300.00	\$ -
	State - Restricted Total			\$ 11,790,529.82	\$ 11,341,947.05	\$ 448,583

Christina School District - FYE June 30, 2026 Preliminary Revenue Budget						
Agency	Revenue Type	Appr	Description	Preliminary FY26	Final FY25	Change
51 - DSD	State - Discretionary	00159	Division II - Energy	\$ 99,944.00	\$ 99,944.00	\$ -
51 - DSD	State - Discretionary	05165	Division II - All Other Costs (AOC)	\$ 121,433.00	\$ 121,433.00	\$ -
51 - DSD	State - Discretionary	05186	Division III - Equalization	\$ 310,419.00	\$ 310,419.00	\$ -
	State - Discretionary Total			\$ 531,796.00	\$ 531,796.00	\$ -
51 - DSD	Local - Restricted	91200	Stipend Reimbursement	\$ 21,062.97	\$ 21,062.97	\$ -
51 - DSD	Local - Restricted	91603	CSCR (Medicaid Cost Recovery)	\$ 4,013.66	\$ 4,013.66	\$ -
51 - DSD	Local - Restricted	98000	Special Programs Tuition Funds	\$ 9,144,054.53	\$ 9,144,054.53	\$ -
	Local - Restricted Total			\$ 9,169,131.16	\$ 9,169,131.16	\$ -
51 - DSD Total				\$ 21,491,456.98	\$ 21,042,874.21	\$ 448,582.77
56 - REACH	State - Restricted	00137	Formula Salaries & OEC's	\$ 9,436,428.26	\$ 8,987,074.53	\$ 449,354
56 - REACH	State - Restricted	05150	District Transportation	\$ 2,143,122.59	\$ 2,143,122.59	\$ -
	State - Restricted Total			\$ 11,579,550.85	\$ 11,130,197.12	\$ 449,354
56 - REACH	State - Discretionary	00159	Division II - Energy	\$ 182,744.37	\$ 182,744.37	\$ -
56 - REACH	State - Discretionary	05165	Division II - All Other Costs (AOC)	\$ 225,196.00	\$ 225,196.00	\$ -
56 - REACH	State - Discretionary	05186	Division III - Equalization	\$ 580,991.00	\$ 580,991.00	\$ -
	State - Discretionary Total			\$ 988,931.37	\$ 988,931.37	\$ -
56 - REACH	Local - Restricted	91603	CSCR (Medicaid Cost Recovery)	\$ 6,694.09	\$ 6,694.09	\$ -
56 - REACH	Local - Restricted	98000	Special Programs Tuition Funds	\$ 5,616,802.14	\$ 5,616,802.14	\$ -
56 - REACH	Local - Restricted	98219	Networks	\$ 198,966.77	\$ 198,966.77	\$ -
	Local - Restricted Total			\$ 5,822,463.00	\$ 5,822,463.00	\$ -
56 - REACH Total				\$ 18,390,945.22	\$ 17,941,591.49	\$ 449,353.73
60 - Brennen	State - Restricted	00137	Formula Salaries & OEC's	\$ 22,305,961.94	\$ 21,243,773.28	\$ 1,062,189
60 - Brennen	State - Restricted	05150	District Transportation	\$ 5,398,137.03	\$ 5,398,137.03	\$ -
60 - Brennen	State - Restricted	05152	Contractor Transportation	\$ 24,225.54	\$ 24,225.54	\$ -
60 - Brennen	State - Restricted	05176	Autistic Services	\$ 212,900.00	\$ 212,900.00	\$ -
60 - Brennen	State - Restricted	05188	Contractual Option	\$ 11,800.00	\$ 11,800.00	\$ -
60 - Brennen	State - Restricted	05265	Div II Occupational Vocational	\$ 28,675.00	\$ 28,675.00	\$ -
	State - Restricted Total			\$ 27,981,699.51	\$ 26,919,510.85	\$ 1,062,189
60 - Brennen	State - Discretionary	00159	Division II - Energy	\$ 341,028.39	\$ 341,028.39	\$ -
60 - Brennen	State - Discretionary	05165	Division II - All Other Costs (AOC)	\$ 467,434.00	\$ 467,434.00	\$ -
60 - Brennen	State - Discretionary	05186	Division III - Equalization	\$ 1,209,963.00	\$ 1,209,963.00	\$ -
	State - Discretionary Total			\$ 2,018,425.39	\$ 2,018,425.39	\$ -

Christina School District - FYE June 30, 2026 Preliminary Revenue Budget						
Agency	Revenue Type	Appr	Description	Preliminary FY26	Final FY25	Change
60 - Brennen	Local - Restricted	91603	CSCR (Medicaid Cost Recovery)	\$ 12,984.28	\$ 12,984.28	\$ -
60 - Brennen	Local - Restricted	98000	Special Programs Tuition Funds	\$ 16,197,542.39	\$ 16,197,542.39	\$ -
	Local - Restricted Total			\$ 16,210,526.67	\$ 16,210,526.67	\$ -
60 - Brennen Total				\$ 46,210,651.57	\$ 45,148,462.91	\$ 1,062,188.66
All Agencies - Grand Total				\$ 464,326,892.51	\$ 437,386,633.31	\$ 26,940,259.20

5. Expenditure Budgets

33 - CSD - Preliminary Expenditure Budget FY2026					
OperatingUnit	OperatingUnitDesc	PRELIM BUD FY2026	FINAL BUD FY2025	Change (FY26 PRELIM - FY25 FINAL)	% Increased
9330310A	Brookside Elementary School	\$ 34,537.91	\$ 72,707.53	\$ (38,169.62)	-52.5%
9330312A	Thurgood Marshall Es	\$ 78,495.99	\$ 103,774.00	\$ (25,278.01)	-24.4%
9330314A	Albert H. Jones Es	\$ 66,046.39	\$ 86,894.67	\$ (20,848.28)	-24.0%
9330318A	John R. Downes Es	\$ 50,730.62	\$ 70,916.50	\$ (20,185.88)	-28.5%
9330320A	Robert S. Gallaher Es	\$ 58,670.94	\$ 110,059.66	\$ (51,388.72)	-46.7%
9330321A	William B. Keene Es	\$ 41,782.71	\$ 84,900.92	\$ (43,118.21)	-50.8%
9330322A	May B. Leasure Es	\$ 50,075.50	\$ 68,961.91	\$ (18,886.41)	-27.4%
9330324A	R. Elisabeth Maclary Es	\$ 33,099.14	\$ 54,830.20	\$ (21,731.06)	-39.6%
9330326A	Joseph M. Mcvey Es	\$ 39,145.31	\$ 75,616.86	\$ (36,471.55)	-48.2%
9330327A	Oberle Elementary School	\$ 72,486.47	\$ 147,585.80	\$ (75,099.33)	-50.9%
9330330A	Jennie E. Smith Es	\$ 47,095.91	\$ 96,361.27	\$ (49,265.36)	-51.1%
9330332A	West Park Place Es	\$ 50,846.82	\$ 68,996.00	\$ (18,149.18)	-26.3%
9330334A	Etta J. Wilson Es	\$ 37,356.79	\$ 46,828.75	\$ (9,471.96)	-20.2%
9330339A	Henry M. Brader Es	\$ 48,028.06	\$ 96,874.05	\$ (48,845.99)	-50.4%
9330352A	Bayard School	\$ 83,762.31	\$ 174,238.14	\$ (90,475.83)	-51.9%

Christina School District – FY2026 Preliminary Budget

OperatingUnit	OperatingUnitDesc	PRELIM BUD FY2026	FINAL BUD FY2025	Change (FY26 PRELIM - FY25 FINAL)	% Increased
9330353A	The Maurice Pritchett Sr. Academy	\$ 122,972.71	\$ 170,753.87	\$ (47,781.16)	-28.0%
9330354A	Sarah Pyle Academy	\$ 964,570.27	\$ 1,375,000.00	\$ (410,429.73)	-29.8%
9330358A	Pulaski Early Education Center	\$ 19,084.60	\$ 22,194.00	\$ (3,109.40)	-14.0%
9330362A	Stubbs Early Education Center	\$ 88,955.34	\$ 51,679.00	\$ 37,276.34	72.1%
9330372A	Gauger-Cobbs Middle School	\$ 118,792.93	\$ 211,045.84	\$ (92,252.91)	-43.7%
9330374A	George V. Kirk Middle School	\$ 65,887.51	\$ 193,668.74	\$ (127,781.23)	-66.0%
9330376A	Shue-Medill Middle School	\$ 200,849.06	\$ 229,400.50	\$ (28,551.44)	-12.4%
9330390A	Christiana High School	\$ 306,629.75	\$ 443,941.07	\$ (137,311.32)	-30.9%
9330392A	Glasgow High School	\$ 176,911.61	\$ 290,453.93	\$ (113,542.32)	-39.1%
9330394A	Newark High School	\$ 232,196.88	\$ 964,099.46	\$ (731,902.58)	-75.9%
9330537A	Douglass Alternative School	\$ 10,105.14	\$ 15,363.00	\$ (5,257.86)	-34.2%
9330545A	Christina Early Education Ctr	\$ 1,012,211.85	\$ 1,066,709.87	\$ (54,498.02)	-5.1%
99900000	Board Of Ed/District Expenses	\$ 160,000.00	\$ 70,000.00	\$ 90,000.00	128.6%
99900300	District Expenditures	\$ 216,867,897.94	\$ 192,838,680.25	\$ 24,029,217.69	12.5%
99910000	Public Communications	\$ 174,343.70	\$ 160,000.00	\$ 14,343.70	9.0%
99910100	Superintendent	\$ 50,000.00	\$ 50,000.00	\$ -	0.0%

Christina School District – FY2026 Preliminary Budget

OperatingUnit	OperatingUnitDesc	PRELIM BUD FY2026	FINAL BUD FY2025	Change (FY26 PRELIM - FY25 FINAL)	% Increased
99920000	Curriculum/Instructional	\$ 15,000,000.00	\$ 18,858,804.50	\$ (3,858,804.50)	-20.5%
99920300	Lep/Esl	\$ 6,852,866.00	\$ 6,847,856.00	\$ 5,010.00	0.1%
99920700	Athletics	\$ 2,400,000.00	\$ 2,330,000.00	\$ 70,000.00	3.0%
99921000	Support Services	\$ 5,648,923.00	\$ 6,216,155.20	\$ (567,232.20)	-9.1%
99930300	Special Services	\$ 10,500,000.00	\$ 15,020,055.00	\$ (4,520,055.00)	-30.1%
99940000	Business Office/Finance	\$ 100,000.00	\$ 90,000.00	\$ 10,000.00	11.1%
99940050	Facilities Management	\$ 5,279,424.21	\$ 5,219,462.00	\$ 59,962.21	1.1%
99940410	Competitive State Grants	\$ 20,000,000.00	\$ 13,789,288.48	\$ 6,210,711.52	45.0%
99940700	Private Grants/Donations	\$ 45,000.00	\$ 45,000.00	\$ -	0.0%
99940810	Technology Equipment & Repair	\$ 2,599,717.73	\$ 2,582,313.00	\$ 17,404.73	0.7%
99950000	Personnel/Hr	\$ 330,000.00	\$ 245,000.00	\$ 85,000.00	34.7%
99960000	Child Nutrition Operations	\$ 11,530,000.00	\$ 11,530,000.00	\$ -	0.0%
99960200	Operations/Utilities	\$ 14,000,000.00	\$ 10,613,500.00	\$ 3,386,500.00	31.9%
99960300	State Transportation	\$ 14,500,000.00	\$ 13,100,000.00	\$ 1,400,000.00	10.7%
99960400	Local Transportation	\$ 6,510,000.00	\$ 5,510,000.00	\$ 1,000,000.00	18.1%
99970000	Local Debt Service	\$ 2,839,769.76	\$ 4,438,645.00	\$ (1,598,875.24)	-36.0%

OperatingUnit	OperatingUnitDesc	PRELIM BUD FY2026	FINAL BUD FY2025	Change (FY26 PRELIM - FY25 FINAL)	% Increased
99970020	Local Tuition Tax	\$ 18,224,589.20	\$ 13,500,000.00	\$ 4,724,589.20	35.0%
99970100	Major Cap	\$ -	\$ 9,666,401.00	\$ (9,666,401.00)	-100.0%
99970200	Minor Cap	\$ 5,300,000.00	\$ 2,217,772.00	\$ 3,082,228.00	139.0%
99970600	Parent Early Education	\$ 785,409.54	\$ 758,599.00	\$ 26,810.54	3.5%
99990000	Adult Education	\$ 750,000.00	\$ 1,048,633.00	\$ (298,633.00)	-28.5%
33 - CSD Total		\$ 364,559,270	\$ 343,140,020	\$ 21,419,250	6.24%

OperatingUnit	OperatingUnitDesc	PRELIM BUD FY2026	FINAL BUD FY2025	Change (FY26 PRELIM - FY25 FINAL)	% Increased
51- DSD - Preliminary Expenditure Budget FY2026					
OperatingUnit	OperatingUnitDesc	PRELIM BUD FY2026	FINAL BUD FY2025	Change (FY25 PRELIM - FY24 FINAL)	% Increased
9330540A	Delaware School for the Deaf	\$ 2,250,000.00	\$ 3,405,235.00	\$ (1,155,235.00)	-33.9%
99900300	District Expenditures	\$ 15,000,000.00	\$ 12,700,000.00	\$ 2,300,000.00	18.1%
99960300	State Transportation	\$ 3,000,000.00	\$ 1,620,000.00	\$ 1,380,000.00	85.2%
99990750	DEAF/BLIND PROGRAM	\$ 5,000.00	\$ 5,000.00	\$ -	0.0%
51 - DSD Total		\$ 20,255,000	\$ 17,730,235	\$ 2,524,765	14.24%

56 - REACH - Preliminary Expenditure Budget FY2026					
OperatingUnit	OperatingUnitDesc	PRELIM BUD FY2026	FINAL BUD FY2025	Change (FY25 PRELIM - FY24 FINAL)	% Increased
9330512A	Reach/Cbip	\$ 1,572,000.00	\$ 1,821,623.00	\$ (249,623.00)	-13.7%
99900300	District Expenditures	\$ 14,000,000.00	\$ 10,000,000.00	\$ 4,000,000.00	40.0%
99960300	State Transportation	\$ 3,500,000.00	\$ 2,000,000.00	\$ 1,500,000.00	75.0%
99990900	NETWORKS PROGRAM	\$ 255,000.00	\$ 255,000.00	\$ -	0.0%
56 - REACH Total		\$ 19,327,000	\$ 14,076,623	\$ 5,250,377	37.30%

OperatingUnit	OperatingUnitDesc	PRELIM BUD FY2026	FINAL BUD FY2025	Change (FY26 PRELIM - FY25 FINAL)	% Increased
60 - Brennen - Preliminary Expenditure Budget FY2026					
OperatingUnit	OperatingUnitDesc	PRELIM BUD FY2026	FINAL BUD FY2025	Change (FY25 PRELIM - FY24 FINAL)	% Increased
9330538A	Brennen School (The)	\$ 6,357,000.00	\$ 5,839,091.00	\$ 517,909.00	8.9%
99900300	District Expenditures	\$ 32,076,599.21	\$ 31,000,000.00	\$ 1,076,599.21	3.5%
99960300	State Transportation	\$ 4,289,255.26	\$ 4,300,000.00	\$ (10,744.74)	-0.2%
60 - Brennen Total		\$ 42,722,854	\$ 41,139,091	\$ 1,583,763	3.85%
All Agencies Grand Total		\$ 446,864,124	\$ 416,085,969	\$ 30,778,155	7.40%

D. INFORMATIONAL

1. Assessed Value of School Taxable Property

Christina School District is contained within New Castle County (NCC). Property assessments in NCC used for the last time in this fiscal year were based on the estimated 1983 value of property. New Property Reassessments will be available for use in time for FY2026 Tax Warrant submitted in July 2025. 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).

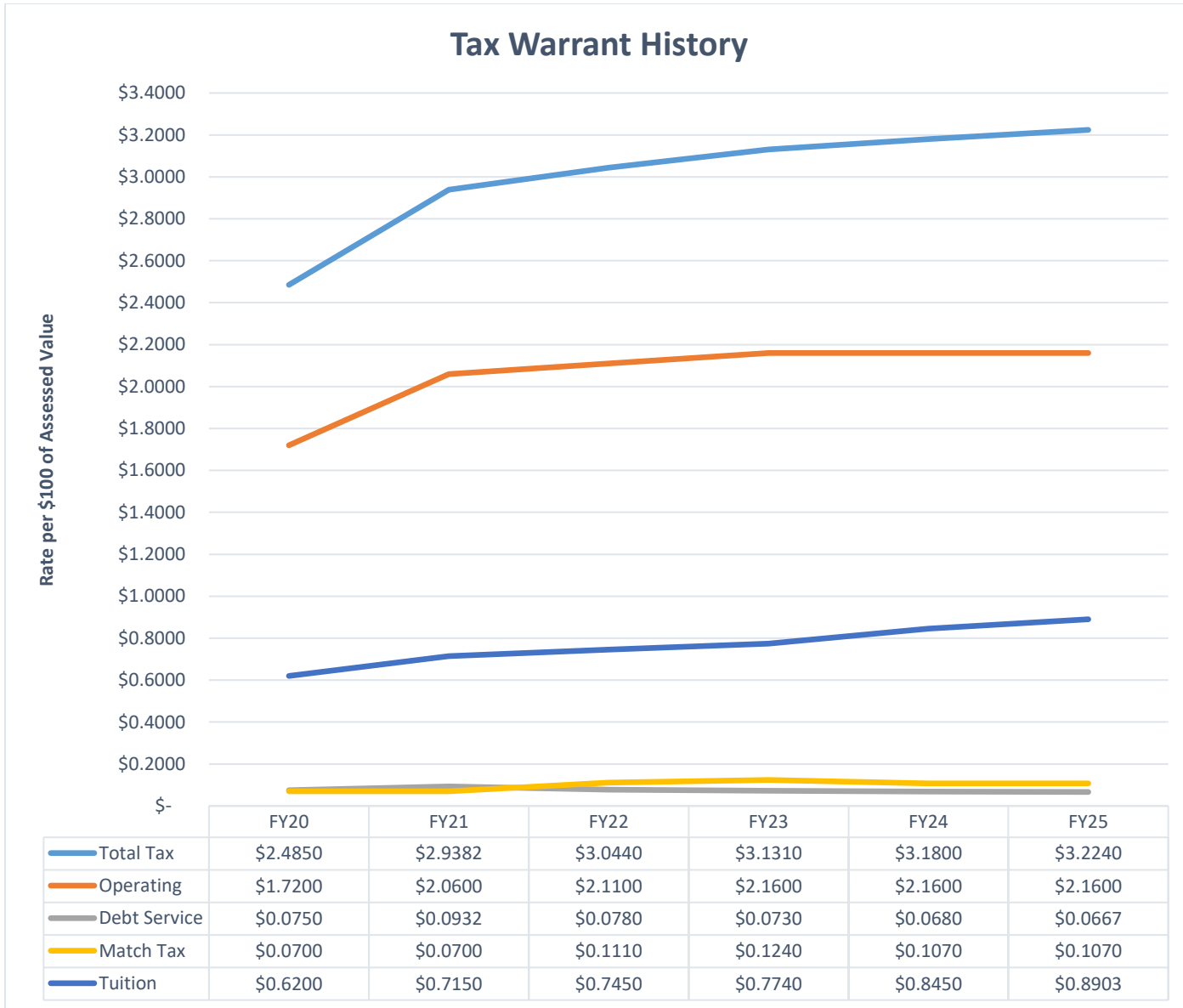
2. Tax Rates

Tax Category	FY2025 Rate	FY26 Adjusted Rate	FY26 Adjusted Rate +10%
Operating	\$2.1600	\$0.4858	\$0.5645
Debt Service	\$0.0667	\$0.0112	\$0.0102
Match Tax	\$0.1070	\$0.0167	\$0.0164
Tuition Tax	\$0.8903	\$0.2141	\$0.1981
Total School Tax	\$3.2240	\$0.7278	\$0.78928

Match Tax			
Based on Amounts		AMOUNT	Tax Rate
91150	MCI-Hold	\$ 319,787.68	0.0013
91151	MCI	\$ 959,459.00	0.0038
91152	MCI-VE	\$ 3,095.00	0.0000
91158	MCI Enhanced	\$ 659,956.04	0.0026
91160	Architectural Barrier Removal	\$ -	0.0000
91211	Math and Reading Resource	\$ 1,034,984.72	0.0041
91214	Extra Time	873,078.9200	0.0034
Based on Rate			
91210	Technology Maintenance	\$ 942,920.71	0.0039
Based on 70/30			
98268	SSBG Reading	\$ 250,986.00	0.0010
98269	Opportunity Fund Match (MH/Rdg)	\$ 443,874.03	0.0017
98270	Opportunity Fund Match (EL/LI)	\$ 3,033,076.15	0.0119
91216	Substitute Block Grant Match	\$ 349,672.04	0.0014
Amount authorized to be raised		\$ 8,870,890.29	0.0348
Less carryover		\$ (4,685,473.67)	(0.0184)
Projected Tax Receipts		\$ 4,185,416.62	0.0164

Tuition Tax

APPR	Description	Amount	Tax Rate
91050	To Choice/Charter	\$ 9,324,000.00	\$ 0.0366
91050	To Spec Progs (other districts)	\$ 2,106,061.74	\$ 0.0083
91050	NCC Consortium	\$ 899,326.56	\$ 0.0035
91050	955100 DSD	\$ 1,619,558.70	\$ 0.0064
91050	955600 REACH	\$ 3,936,383.26	\$ 0.0155
91050	956000 Brennen	\$ 10,018,625.97	\$ 0.0393
91051/91068	NCC MOU Preschool	\$ 1,108,094.27	\$ 0.0043
91064	Private Placement	\$ 841,427.66	\$ 0.0033
91066	Bilingual	\$ 5,024,595.00	\$ 0.0197
91085	CSD Needs-Based	\$ 15,956,731.39	\$ 0.0626
91662	Sarah Pyle Academy	\$ 1,640,043.90	\$ 0.0064
	Tax Receipts Needed	\$ 52,474,848.45	\$ 0.2060
	Difference Added to Operating	\$ (1,996,470.85)	\$ (0.0078)
		\$ 50,478,377.60	\$ 0.1981



3. Student Enrollment – Mid Year FY25 Unit Count

School	Enrollment							Units								
	Pre-K	K-3	4-12	K-12 Basic	Intense	Complex	Total	Pre-K	K-3	4-12	K-12 Basic	Intense	Complex	Voc	Deduct	Total
Brookside Elementary School	0	143	77	11	20	15	266	0.00	8.83	3.85	1.31	3.33	5.77	0.00	0.00	23.09
Marshall (Thurgood) Elementary School	0	311	128	49	23	12	523	0.00	19.20	6.40	5.83	3.83	4.62	0.00	0.00	39.88
Jones (Albert H.) Elementary School	0	192	84	31	16	12	335	0.00	11.85	4.20	3.69	2.67	4.62	0.00	0.00	27.03
Downes (John R.) Elementary School	0	191	95	39	14	6	345	0.00	11.79	4.75	4.64	2.33	2.31	0.00	0.00	25.82
Gallaher (Robert S.) Elementary School	0	255	133	21	41	25	475	0.00	15.74	6.65	2.50	6.83	9.62	0.00	0.00	41.34
Keene (William B.) Elementary School	0	226	126	35	14	11	412	0.00	13.95	6.30	4.17	2.33	4.23	0.00	0.00	30.98
Leasure (May B.) Elementary School	0	174	77	29	24	5	309	0.00	10.74	3.85	3.45	4.00	1.92	0.00	0.00	23.96
Maclary (R. Elisabeth) Elementary School	0	131	67	16	21	13	248	0.00	8.09	3.35	1.90	3.50	5.00	0.00	0.00	21.84
McVey (Joseph M.) Elementary School	0	166	75	23	28	27	319	0.00	10.25	3.75	2.74	4.67	10.38	0.00	0.00	31.79
Oberle (William) Elementary School	0	320	141	17	24	12	514	0.00	19.75	7.05	2.02	4.00	4.62	0.00	0.00	37.44
Smith (Jennie E.) Elementary School	0	234	101	30	23	26	414	0.00	14.44	5.05	3.57	3.83	10.00	0.00	0.00	36.89
West Park Place Elementary School	0	211	91	22	22	13	359	0.00	13.02	4.55	2.62	3.67	5.00	0.00	0.00	28.86
Wilson (Etta J.) Elementary School	0	164	71	17	15	8	275	0.00	10.12	3.55	2.02	2.50	3.08	0.00	0.00	21.27
Brader (Henry M.) Elementary School	0	168	95	34	8	19	324	0.00	10.37	4.75	4.05	1.33	7.31	0.00	0.00	27.81
Maurice Pritchett SR. Academy	0	171	288	58	36	30	583	0.00	10.56	14.40	6.90	6.00	11.54	0.00	0.00	49.40
The Bayard School	0	171	259	58	47	22	557	0.00	10.56	12.95	6.90	7.83	8.46	0.00	0.00	46.70
Pulaski Early Education Center	2	65	0	1	14	14	96	0.24	4.01	0.00	0.12	2.33	5.38	0.00	0.00	12.08
Stubbs Early Education Center	27	90	0	6	24	8	155	3.21	5.56	0.00	0.71	4.00	3.08	0.00	0.00	16.56
Gauger-Cobbs Middle School	0	0	523	81	52	19	675	0.00	0.00	26.15	9.64	8.67	7.31	0.00	0.00	51.77
Kirk (George V.) Middle School	0	0	493	65	54	11	623	0.00	0.00	24.65	7.74	9.00	4.23	0.00	0.00	45.62
Shue-Medill Middle School	0	0	572	106	64	23	765	0.00	0.00	28.60	12.62	10.67	8.85	0.00	0.00	60.74
Christiana High School	0	0	1,215	109	60	14	1,398	0.00	0.00	60.75	12.98	10.00	5.38	0.00	0.00	89.11
Glasgow High School	0	0	711	130	43	29	913	0.00	0.00	35.55	15.48	7.17	11.15	0.00	0.00	69.35
Newark High School	0	0	781	130	83	23	1,017	0.00	0.00	39.05	15.48	13.83	8.85	0.00	0.00	77.21
REACH/CBIP	0	0	0	0	14	190	204	0.00	0.00	0.00	0.00	2.33	73.08	0.00	0.00	75.41
Douglass School	0	1	45	3	23	39	111	0.00	0.06	2.25	0.36	3.83	15.00	0.00	0.00	21.50
Brennen School (The)	0	2	0	0	3	426	431	0.00	0.12	0.00	0.00	0.50	163.85	0.00	0.00	164.47
Delaware School for the Deaf School (DSD)	0	0	0	0	0	108	108	0.00	0.00	0.00	0.00	0.00	41.54	0.00	0.00	41.54
Christina Early Education Center	228	0	0	0	156	71	455	27.14	0.00	0.00	0.00	26.00	27.31	0.00	0.00	80.45
District Totals	257	3,386	6,248	1,121	966	1,231	13,209	30.60	209.01	312.40	133.45	161.00	473.46	0.00	0.00	1,319.92

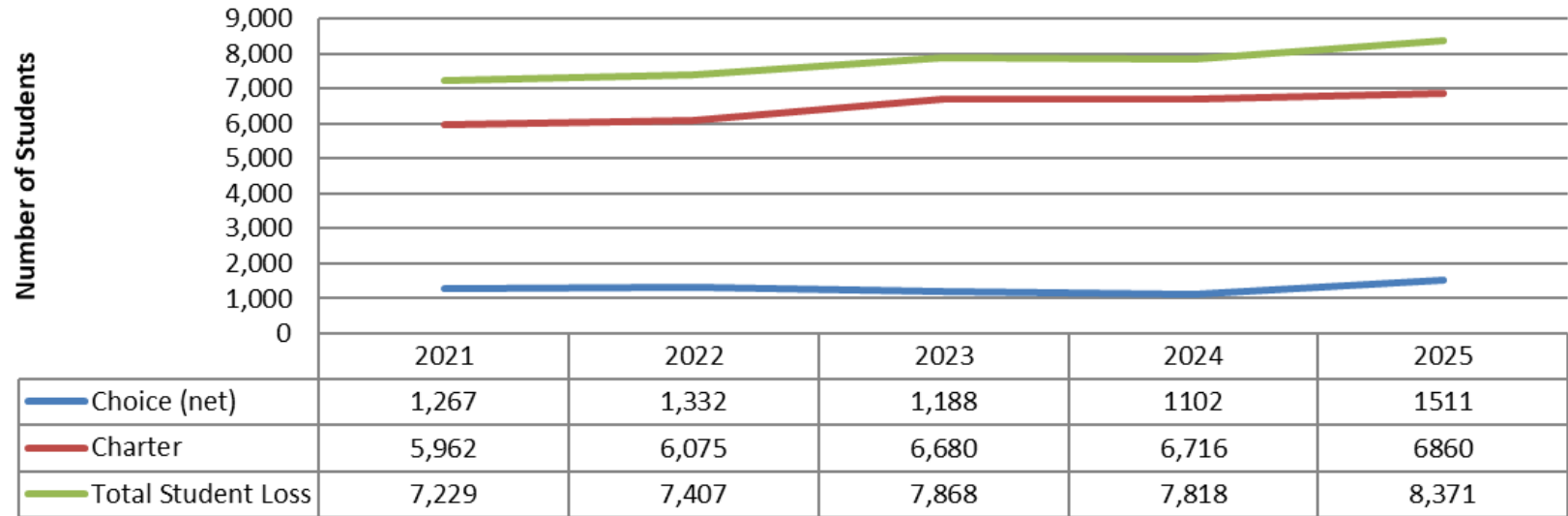
4. Impact of Choice and Charter Schools

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 FY22 was \$265.37 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. In 2024 DEDOE revised Administrative Code/ Regulation [737 Tuition Billing for Special Schools and Programs](#). These revisions were designed to increase the cost per student values paid for intense and complex students paid to Charter schools.

CHRISTINA SCHOOL DISTRICT - CHOICE/CHARTER TRANSFER AMOUNTS PER STUDENT									
Fiscal Year	Total Oper Exp per Unit	Inflation Adj Total	PreK	K-3	4-12	K-3 Basic	4-12 Basic	Intensive	Complex
			8.4	16.2	20	10.2	8.4	6	2.6
2025	\$86,537.41	\$89,998.91	\$10,714.16	\$5,555.49	\$4,499.95	\$10,714.16	\$10,714.16	\$23,505.29	\$54,242.96
2024	\$79,626.91	\$82,015.72	\$9,763.78	\$5,062.70	\$4,100.79	\$8,040.76	\$9,763.78	\$13,669.29	\$31,544.51
2023	\$72,547.05	\$73,997.99	\$8,809.28	\$4,567.78	\$3,699.90	\$7,254.70	\$8,809.28	\$12,333.00	\$28,460.77
2022	\$67,993.38	\$68,673.31	\$8,175.39	\$4,239.09	\$3,433.67	\$6,732.68	\$8,175.39	\$11,445.55	\$26,412.81
2021	\$77,866.46	\$77,866.46	\$9,269.82	\$4,806.57	\$3,893.32	\$7,633.97	\$9,269.82	\$12,977.74	\$29,948.64

Students Transferring Out of the District



Loss of Students to Charter Schools

	2021	2022	2023	2024	2025	Change
Academia Antonia Alonso	208	230	290	340	396	56
Charter School of New Castle	293	299	290	300	298	-2
Charter School of Wilmington	28	35	64	73	87	14
Delaware Military Academy	113	107	135	122	116	-6
Early College High School at Delaware State University	32	30	33	30	36	6
East Side Charter School	190	200	193	187	197	10
First State Military Academy	72	70	60	46	44	-2
First State Montessori Academy	82	77	83	73	73	0
Freire Charter School	273	265	228	217	214	-3
Gateway Lab School	64	82	93	88	94	6
Great Oaks Charter School	183	155	120	81	75	-6
Kuumba Academy Charter School	353	352	344	318	324	6
Las Americas Aspira Academy	648	737	799	863	886	23
MOT Charter School	198	180	173	163	122	-41
Newark Charter School	2277	2280	2785	2819	2872	53
Odyssey Charter School District	646	677	723	737	799	62
Providence Creek Academy Charter School	6	4	4	0	0	0
Thomas A. Edison Charter School	294	295	263	259	227	-32
	5961	6075	6680	6716	6860	144

5. Outstanding Debt

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

Pmt Date	Principal	Interest	Total Debt Svc
9/1/2025	\$ 1,575,990.00	\$ 31,677.40	\$ 1,607,667.40

Debt Outstanding **\$1,575,990.00**

State of Delaware Sale 201, Series A, 2008

\$7,853,388, 20 year bonds, 4.47%, final payment March 1, 2028

For local share of renov Bayard ES to a MS and constr Porter Road ES.

Pmt Date	Principal	Interest	Total Debt Svc
9/1/2025	\$ -	\$ 26,328.48	\$ 26,328.48
3/1/2026	\$ 392,669.40	\$ 26,328.48	\$ 418,997.88
9/1/2026	\$ -	\$ 17,552.32	\$ 17,552.32
1/3/2027	\$ 392,669.40	\$ 17,552.32	\$ 410,221.72
9/1/2027	\$ -	\$ 8,776.16	\$ 8,776.16
3/1/2028	\$ 392,669.40	\$ 8,776.16	\$ 401,445.56

Debt Outstanding **\$ 1,178,008.20**

State of Delaware Sale 203, Series A, 2009

\$2,617,100, 20 year bonds, 3.29%, final payment January 1, 2029

For local share of constructing Porter Road ES.

Pmt Date	Principal	Interest	Total Debt Svc
7/1/2025	\$ -	\$ 8,610.26	\$ 8,610.26
1/1/2026	\$ 130,855.00	\$ 8,610.26	\$ 139,465.26
7/1/2026	\$ -	\$ 6,457.69	\$ 6,457.69
1/1/2027	\$ 130,855.00	\$ 6,457.69	\$ 137,312.69
7/1/2027	\$ -	\$ 4,305.13	\$ 4,305.13
1/1/2028	\$ 130,855.00	\$ 4,305.13	\$ 135,160.13
7/1/2028	\$ -	\$ 2,152.56	\$ 2,152.56
1/1/2029	\$ 130,855.00	\$ 2,152.56	\$ 133,007.56

Debt Outstanding **\$ 523,420.00**



State of Delaware Sale 238, Series A, 2021

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

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

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

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

Debt Outstanding **\$ 8,064,400.00**

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

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

For energy efficiency renovations to Gauger MS and Glasgow HS.

	Annual Debt Service	Measurement and Verification	Cumulative To Date Total Debt Service and	Stated Annual Project Benefits	To Date Projected	Cumulative Total Benefit less Total
Through 1/1/2026	\$332,019.86	\$21,941.00	\$3,225,410.74	\$342,980.00	\$2,821,049.00	(\$404,361.74)
1/1/2027	\$332,019.86	\$22,599.00	\$3,580,029.60	\$353,279.00	\$3,174,328.00	(\$405,701.60)
1/1/2028	\$332,019.86	\$23,277.00	\$3,935,326.46	\$363,895.00	\$3,538,223.00	(\$397,103.46)
1/1/2029	\$332,019.86	\$23,975.00	\$4,291,321.32	\$374,839.00	\$3,913,062.00	(\$378,259.32)
1/1/2030	\$332,019.86	\$24,695.00	\$4,648,036.18	\$386,121.00	\$4,299,183.00	(\$348,853.18)
1/1/2031	\$332,019.86	\$25,435.00	\$5,005,491.04	\$397,752.00	\$4,696,935.00	(\$308,556.04)
1/1/2032	\$332,019.86	\$26,198.00	\$5,363,708.90	\$409,742.00	\$5,106,677.00	(\$257,031.90)
1/1/2033	\$332,019.86	\$26,984.00	\$5,722,712.76	\$422,104.00	\$5,528,781.00	(\$193,931.76)
1/1/2034	\$332,019.86	\$27,794.00	\$6,082,526.62	\$434,849.00	\$5,963,630.00	(\$118,896.62)
1/1/2035	\$332,019.86	\$28,628.00	\$6,443,174.48	\$447,989.00	\$6,411,619.00	(\$31,555.48)
1/1/2036	\$332,019.86	\$29,487.00	\$6,804,681.34	\$461,538.00	\$6,873,157.00	\$68,475.66
1/1/2037	\$332,019.86	\$30,371.00	\$7,167,072.20	\$475,507.00	\$7,348,664.00	\$181,591.80



6. School Budgets

Christina's school discretionary budget allocation is weighted based on student need. CSD provides \$46 per student plus a pool of \$500K split among students from low-income families in the district and an additional \$100K split among English learners. The preliminary budget provides for an 80% initial disbursement to school budgets, to be finalized and brought to 100% during the final budget process.

Operating Unit and School	Student Enrollment 2/1/2025	Low Income Count	English Learner Count	Prelim LI Allocation (\$500K pool)	Prelim EL Allocation (\$100K pool)	Prelim Per Pupil Alloc (\$46 pp)	FINAL SCHOOL ALLOCATION	80% INITIAL BUDGET RELEASE	BALANCE ALLOCATED
9330310A Brookside ES	266	110	81	\$ 12,343	\$ 4,311	\$ 12,236	\$ 28,890	\$ 23,761	\$ 5,129
9330312A Marshall ES	523	96	81	\$ 10,772	\$ 4,311	\$ 24,058	\$ 39,141	\$ 31,293	\$ 7,848
9330314A Jones ES	335	133	38	\$ 14,924	\$ 2,022	\$ 15,410	\$ 32,356	\$ 22,759	\$ 9,597
9330318A Downes ES	345	86	41	\$ 9,650	\$ 2,182	\$ 15,870	\$ 28,630	\$ 28,630	\$ -
9330320A Gallaher ES	475	188	104	\$ 21,095	\$ 5,535	\$ 21,850	\$ 48,480	\$ 38,784	\$ 9,696
9330321A Keene ES	412	151	48	\$ 16,943	\$ 2,555	\$ 18,952	\$ 38,450	\$ 30,760	\$ 7,690
9330322A Leasure ES	309	134	36	\$ 15,036	\$ 1,916	\$ 14,214	\$ 31,166	\$ 24,933	\$ 6,233
9330324A Maclary ES	248	84	61	\$ 9,425	\$ 3,246	\$ 11,408	\$ 24,079	\$ 19,263	\$ 4,816
9330326A McVey ES	319	134	45	\$ 15,036	\$ 2,395	\$ 14,674	\$ 32,105	\$ 25,684	\$ 6,421
9330327A Oberle ES	514	197	218	\$ 22,105	\$ 11,602	\$ 23,644	\$ 57,351	\$ 45,881	\$ 11,470
9330330A Smith ES	414	140	113	\$ 15,709	\$ 6,014	\$ 19,044	\$ 40,767	\$ 32,614	\$ 8,153
9330332A West Park PI ES	359	74	49	\$ 8,303	\$ 2,608	\$ 16,514	\$ 27,425	\$ 21,940	\$ 5,485
9330334A Wilson ES	275	67	35	\$ 7,518	\$ 1,863	\$ 12,650	\$ 22,031	\$ 17,625	\$ 4,406
9330339A Brader ES	324	115	37	\$ 12,904	\$ 1,969	\$ 14,904	\$ 29,777	\$ 23,822	\$ 5,955
9330350A Bancroft	583	379	24	\$ 42,527	\$ 1,277	\$ 26,818	\$ 70,622	\$ 56,498	\$ 14,124
9330352A Bayard	557	355	100	\$ 39,834	\$ 5,322	\$ 25,622	\$ 70,778	\$ 56,622	\$ 14,156
9330358A Pulaski	96	44	7	\$ 4,937	\$ 373	\$ 4,416	\$ 9,726	\$ 7,781	\$ 1,945
9330362A Stubbs	155	92	4	\$ 10,323	\$ 213	\$ 7,130	\$ 17,666	\$ 14,133	\$ 3,533
9330372A Gauger MS	675	241	124	\$ 27,042	\$ 6,599	\$ 31,050	\$ 64,691	\$ 51,753	\$ 12,938
9330374A Kirk MS	623	248	99	\$ 27,828	\$ 5,269	\$ 28,658	\$ 61,755	\$ 49,404	\$ 12,351
9330376A Shue MS	765	271	97	\$ 30,408	\$ 5,162	\$ 35,190	\$ 70,760	\$ 56,608	\$ 14,152
9330390A Christiana HS	1398	333	118	\$ 37,365	\$ 6,280	\$ 64,308	\$ 107,953	\$ 86,362	\$ 21,591
9330392A Glasgow HS	913	292	181	\$ 32,765	\$ 9,633	\$ 41,998	\$ 84,396	\$ 67,517	\$ 16,879
9330394A Newark HS	1017	355	137	\$ 39,834	\$ 7,291	\$ 46,782	\$ 93,907	\$ 75,126	\$ 18,781
9330537A Douglass	111	47	1	\$ 5,274	\$ 53	\$ 5,106	\$ 10,433	\$ 8,346	\$ 2,087
9330545A CEEC	455	90	0	\$ 10,099	\$ -	\$ 20,930	\$ 31,029	\$ 24,823	\$ 6,206
Special Schools	743	Not part of the formula - funded differently							
TOTAL	13209	4456	1879	\$ 499,999	\$ 100,001	\$ 573,436	\$ 1,174,364	\$ 942,721	\$ 231,643

7. Local Salary Tables

Please Note: Due to the New Castle County property reassessment initiative implemented in 2024 – 2025, all school districts were required to develop a of a new school tax calculation accounting for the significant increase in property values. Christina’s property values increased by approximately 449

%. As a result there are inherent risks associated with this new methodology including but not limited to unaccounted for appeals yet to be ruled on, tax payer defaults and tax collection errors between mortgage banks and the tax payers.

As a result Christina has offered **all employee groups a 3% local pay increase for the 2025-2026 school/tax year**. These **increases will occur on the November 14 paycheck retroactive to the first contract day** for the 10 month and 12 month employees respectively.

This timing allows for the bulk of taxes to be collected through October and the verification that the 10% tax increase mentioned earlier in this budget has been successfully implemented and corresponding tax receipts are collected as planned.

At the time of this preliminary budget, the Teachers’, Secretaries’ and Custodians’ bargaining unit agreements all expired June 30, 2025.

Negotiations opened in the spring of 2025 for these groups. The Teachers have accepted a 3% compensation package split between a 2% local pay rate increase and 1% Stipend for Special Education staff. The Secretaries are contemplating this offer and the Custodians have chosen to defer all negotiations including compensation until January 2026. This deferral will not change the 3% compensation offer for 2025-2026.

The Para and Transportation bargaining units reopened their compensation in the spring of 2025. The Paras have accepted a 3% compensation increase in the form of pay rate increases on all steps. The Transportation group is contemplating this offer also.

All agreed-upon salary schedules from these new agreements will be included in the FY2026 Final Budget.

The following tables are the local supplement to the state salary tables, except for the Administrator scale which combines state and local salary amounts and Transportation which does not have a specific state scale. For most groups, the local table is driven by a collective bargaining agreements (CBA), specifically Teachers, Paraprofessionals, Secretaries, School Nutrition Employees, Custodians, and Transportation Employees. The Operations Specialist tables are tied to the Secretaries CBA. The Administrator’s tables are tied to the Teacher’s state and local tables.

Pay is disbursed biweekly and this fiscal year from July 2025 through June 2026 annualized pay will be evenly distributed over the 26 pay dates from July 11, 2025 through June 26, 2026.

All salary tables and collective bargaining agreements are or will be available online. From the CSD home page, go to the Staff Portal. CBAs are on the Human Resources page and salary tables are on the Payroll page.

Non-Grandfathered

Christina School District
Teacher's Salary Schedule (Local Supplement) 188 Days
FY2026

STEP	No Degree	Bachelors	Bachelors + 15	Bachelors + 30	Masters	Masters + 15	Masters + 30	Masters + 45	Master + 60	Doctorate
1	14,085	15,358	15,508	17,211	17,318	18,605	19,258	20,144	20,799	21,453
2	14,734	15,727	16,050	17,858	18,605	19,896	20,544	21,196	21,775	22,430
3	15,379	16,870	17,200	17,962	19,896	21,196	21,833	22,481	23,083	23,735
4	16,024	18,010	18,337	19,258	21,196	22,481	23,121	23,769	24,389	25,042
5	16,669	19,157	19,484	20,544	22,481	23,769	24,417	25,059	25,695	26,348
6	17,962	20,300	20,632	21,833	23,769	25,059	25,709	26,353	27,007	27,658
7	19,258	21,444	21,833	23,121	25,059	26,353	26,994	27,658	28,312	28,968
8	20,544	22,591	23,121	24,417	26,353	27,643	28,290	28,968	29,623	30,274
9	21,833	23,735	24,417	25,709	27,643	28,931	29,579	30,274	30,927	31,579
10	23,121	24,881	25,709	26,994	28,931	30,225	30,867	31,579	32,232	32,889
11	24,417	26,025	26,994	28,290	30,225	31,517	32,166	32,889	33,544	34,194
12	25,709	27,333	28,290	29,579	31,517	32,807	33,870	34,854	35,506	36,160
13	26,994	28,635	29,579	30,867	32,807	34,097	35,833	36,815	37,468	38,121
14	28,290	29,944	30,867	32,166	34,097	36,034	37,796	38,777	39,430	40,087
15	29,579	31,255	32,166	33,455	35,390	37,972	39,755	40,740	41,395	42,042
16	31,832	33,355	34,413	35,706	38,576	41,126	42,475	43,168	43,418	44,308
21	32,032	33,555	34,613	35,906	38,776	41,326	42,675	43,368	43,618	44,508
26	32,532	34,055	35,113	36,406	39,276	41,826	43,175	43,868	44,118	45,008

Longevity Information:

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

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

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

Non-Grandfathered

Christina School District

Wilmington - Teacher's Salary Schedule (Local Supplement) 193 Days**FY2026**

STEP	No Degree	Bachelors	Bachelors + 15	Bachelors + 30	Masters	Masters + 15	Masters + 30	Masters + 45	Master + 60	Doctorate
1	15,400	16,744	16,936	18,722	18,887	20,246	20,953	21,901	22,573	23,282
2	16,075	17,133	17,501	19,395	20,218	21,581	22,283	22,990	23,585	24,294
3	16,746	18,315	18,692	19,511	21,553	22,924	23,616	24,319	24,936	25,644
4	17,442	19,518	19,891	20,874	22,920	24,276	24,972	25,674	26,311	27,018
5	18,132	20,721	21,090	22,213	24,252	25,608	26,315	27,013	27,665	28,373
6	19,494	21,928	22,303	23,570	25,608	26,968	27,668	28,364	29,035	29,738
7	20,858	23,138	23,570	24,927	26,968	28,329	29,022	29,738	30,409	31,116
8	22,213	24,348	24,927	26,291	28,329	29,688	30,386	31,116	31,788	32,491
9	23,570	25,557	26,291	27,652	29,739	31,095	31,795	32,542	33,213	33,916
10	24,927	26,768	27,652	29,005	31,095	32,458	33,151	33,916	34,587	35,295
11	26,291	27,978	29,005	30,369	32,458	33,818	34,519	35,295	35,967	36,669
12	27,618	29,321	30,369	31,726	33,818	35,177	36,302	37,346	38,015	38,721
13	28,937	30,658	31,728	33,083	35,177	36,535	38,351	39,393	40,064	40,769
14	30,267	32,001	33,051	34,450	36,535	38,557	40,401	41,442	42,112	42,820
15	31,591	33,347	34,384	35,809	37,896	40,581	42,445	43,490	44,162	44,862
16	33,904	35,503	36,691	38,120	41,201	43,854	45,272	46,017	46,275	47,222
17	33,904	35,503	36,691	38,120	41,201	43,854	45,306	46,017	46,275	47,222
21	34,109	35,708	36,896	38,326	41,406	44,059	45,511	46,258	46,516	47,461
26	34,622	36,222	37,409	38,839	41,920	44,573	46,025	46,771	47,029	47,975

Longevity Information:

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

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

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

Christina School District	
Para Educator's Salary Schedule (Local Supplement) 185 Days	
FY2026	
Step	Instruction & Monitoring Para
1	6,142
2	6,250
3	6,358
4	6,466
5	6,574
6	6,683
7	6,791
8	6,899
9	7,007
10	7,115
11	7,224
12	7,332
13	7,440
14	7,548
15	7,934
16	8,042
17	8,150
18	8,259
19	8,367
20	8,475
21	8,583
22	8,830
23	8,938
24	9,047
25	9,294
26	9,402
27	9,510

Training & Education	
ParaPro Certification or Associates Degree	\$1,000.00
Bachelors Degree	\$2,000.00
60 College Credits	\$500.00
Extra Pay & Longevity Information:	
Beginning the 15th year of credited experience	\$277.50
Beginning the 22nd year of credited experience	\$416.25
Beginning the 25th year of credited experience	\$555.00

Christina School District		
Wilmington - Para Educator's Salary Schedule (Local Supplement) 190 Days		
FY2026		
Step	Service	Instruction
1	6,984	7,069
2	7,121	7,210
3	7,259	7,352
4	7,398	7,495
5	7,539	7,640
6	7,680	7,786
7	7,824	7,934
8	7,968	8,083
9	8,114	8,234
10	8,261	8,387
11	8,373	8,498
12	8,484	8,609
13	8,595	8,720
14	8,706	8,831
15	9,102	9,227
16	9,213	9,339
17	9,324	9,450
18	9,435	9,561
19	9,547	9,672
20	9,658	9,783
21	9,769	9,894
22	10,023	10,148
23	10,134	10,259
24	10,245	10,370
25	10,498	10,624
26	10,610	10,735
27	10,721	10,846

Training & Education		
ParaPro Certification or Associates Degree		\$1,000.00
Bachelors Degree		\$2,000.00
60 College Credits		\$500.00
Extra Pay & Longevity Information:		
Beginning the 15th year of credited experience		\$277.50
Beginning the 22nd year of credited experience		\$416.25
Beginning the 25th year of credited experience		\$555.00

Christina School District
Ops Specialist's Salary Schedule (Local Supplement)
FY 2025

Step	Specialist V	Specialist IV	Specialist III	Specialist II
1	4,694	5,688	15,622	26,032
2	5,368	6,362	16,290	26,743
3	6,037	7,032	16,954	27,447
4	6,706	7,701	17,622	28,154
5	7,476	8,471	18,356	28,852
6	8,300	9,294	19,097	29,567
7	9,121	10,116	19,807	30,273
8	9,937	10,930	20,473	30,977
9	10,757	11,751	21,141	31,685
10	11,577	12,570	21,808	32,394
11	12,394	13,389	22,478	33,100
12	13,151	14,144	23,146	33,811
13	13,896	14,890	23,815	34,515
14	14,638	15,633	24,479	35,219
15	15,386	16,381	25,148	35,927
16	16,135	17,129	25,822	36,631
17	16,883	17,876	26,488	37,340
18	18,177	19,171	27,662	38,598
19	18,219	19,213	27,675	38,598
20	18,260	19,254	27,689	38,598
21	19,394	20,388	28,793	39,690
22	19,434	20,428	28,806	39,690
23	19,472	20,467	28,818	39,690
24	19,512	20,506	28,832	39,690
25	19,512	20,506	28,844	39,690

Christina School District
 Secretary Salary Schedule (Local Supplemental)
 FY 2025

Step	Secretary	Secretary II	Senior Secretary	Financial Secretary	Administrative Secretary	Executive Secretary
1	12,186	12,535	13,235	13,886	14,675	15,466
2	12,650	13,686	14,460	15,185	16,065	16,950
3	13,112	14,206	15,024	15,788	16,721	17,654
4	13,574	14,725	15,594	16,393	17,378	18,361
5	14,039	15,250	16,156	16,999	18,031	19,059
6	14,496	15,770	16,721	17,603	18,688	19,774
7	14,964	16,288	17,284	18,210	19,343	20,480
8	15,423	16,812	17,852	18,813	20,000	21,183
9	15,886	17,335	18,418	19,416	20,654	21,892
10	16,349	17,858	18,982	20,022	21,310	22,601
11	16,812	18,381	19,543	20,622	21,965	23,307
12	17,278	18,902	20,111	21,229	22,622	24,018
13	17,737	19,419	20,675	21,835	23,278	24,721
14	18,202	19,944	21,240	22,440	23,932	25,425
15	18,666	20,464	21,803	23,039	24,587	26,134
16	19,130	20,988	22,372	23,651	25,246	26,839
17	19,588	21,508	22,941	24,251	25,901	27,546
18	20,414	22,438	23,943	25,329	27,067	28,805
19	20,414	22,438	23,943	25,329	27,067	28,805
20	20,414	22,438	23,943	25,329	27,067	28,805
21	21,414	23,438	24,943	26,329	28,067	29,805

Extra Pay Information:

Beginning on Step 21 or the 21st year of credited experience \$1000 is included in the local pay rates above

Christina School District
Custodians's Salary Schedule (Local Supplement)
FY 2025

Step	Custodian	Custodian/Fireman & Maintenance C	Chief II & Courier	Chief I & Maintenance B	Maintenance A	Skilled Craftsman
1	7,328	8,224	9,123	10,016	10,912	18,875
2	8,525	9,598	10,674	11,747	12,817	19,799
3	9,718	10,968	12,221	13,475	14,726	20,752
4	10,912	12,340	13,773	15,205	16,636	21,718
5	12,102	13,716	15,322	16,937	18,558	22,678
6	13,298	15,086	16,874	18,664	20,451	23,644
7	13,894	15,770	17,654	19,529	21,410	24,596
8	14,492	16,459	18,429	20,392	22,359	25,517
9	15,086	17,145	19,200	21,257	23,317	26,445
10	15,683	17,832	19,978	22,121	24,276	27,370
11	16,278	18,517	20,752	22,989	25,228	28,295
12	16,874	19,206	21,529	23,852	26,185	29,222
13	17,469	19,894	22,304	24,718	27,139	30,146
14	18,033	20,544	23,039	25,537	28,044	31,124
15	18,842	21,467	24,075	26,687	29,308	32,528
16	19,342	21,967	24,575	27,187	29,808	33,028
21	19,843	22,467	25,075	27,687	30,308	33,528
26	20,342	22,967	25,575	28,187	30,808	34,028
30	20,843	23,467	26,075	28,687	31,308	34,528

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
FY2025

Steps	Bus Drivers	Bus Attendants
1	\$29.48	\$17.70
2	\$29.65	\$18.37
3	\$29.88	\$19.07
4	\$30.16	\$19.80
5	\$30.41	\$20.57
6	\$30.69	\$21.37
7	\$31.04	\$22.20
8	\$31.33	\$23.07
9	\$31.58	\$23.98
10	\$31.82	\$24.93
11	\$32.12	\$24.93
12	\$32.58	\$24.93
13	\$32.91	\$24.93
14	\$33.22	\$24.93
15	\$33.54	\$24.93
16	\$33.83	\$24.93
17	\$34.35	\$24.93
18	\$34.45	\$24.93
19	\$34.55	\$24.93
20	\$34.65	\$25.43
21	\$34.75	\$25.43
22	\$34.85	\$25.43
23	\$34.95	\$25.43
24	\$35.05	\$25.43
25	\$35.15	\$25.43
26	\$35.25	\$25.68
27	\$35.35	\$25.68

Christina School District – FY2026 Preliminary Budget

Christina School District
Child Nutrition Services Pay Rate Schedule (Local Supplement)
FY2026

Step	General Workers, Cooks & Drivers
1	\$5.24
2	\$5.26
3	\$5.28
4	\$5.30
5	\$5.32
6	\$5.34
7	\$5.36
8	\$5.38
9	\$5.40
10	\$5.42
11	\$5.69
12	\$5.71
13	\$5.73
14	\$5.75
15	\$5.77
16	\$6.17
17	\$6.17
18	\$6.17
19	\$6.17
20	\$6.17
21	\$6.27
22	\$6.27

Extra Pay & Longevity Information:

Longevity - Employees shall also receive a longevity increment included in their pay rate beginning on Pay Step 11 of 25¢ per hour, beginning on Pay Step 16, 35¢ per hour and beginning on Pay Step 21, 40¢ per hour.

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 seventy cents (\$1.70) per hour.

Lead Worker - Satellite School - Two Dollars and twenty-five cents (\$2.25) per hour.

Cook - One dollar and twenty-five cents (\$1.25) per hour.

Christina School District Administrator Salary Ranges FY2026			
Administrator	Min	Mid	Position
Deputy Superintendent	\$ 190,842	\$ 194,515.78	\$ 207,052
Assistant Superintendent	\$ 166,943	\$ 169,577.86	\$ 181,075
Chief Financial Officer	\$ 166,943	\$ 169,577.86	\$ 181,075
Director	\$ 157,384	\$ 159,602.69	\$ 170,684
Supervisor	\$ 147,824	\$ 149,627.52	\$ 160,293
Principal - High School	\$ 147,824	\$ 149,627.52	\$ 160,293
Principal - Middle	\$ 145,912	\$ 147,632.49	\$ 158,215
Principal - Elementary	\$ 143,044	\$ 144,639.94	\$ 155,098
Assistant Principal - High School	\$ 140,176	\$ 141,647.39	\$ 151,980
Assistant Principal - Middle	\$ 136,353	\$ 137,657.32	\$ 147,824
Assistant Principal - Elementary	\$ 133,485	\$ 134,664.77	\$ 144,707
Manager	\$ 136,353	\$ 137,657.32	\$ 147,824
Manager II	\$ 119,145	\$ 119,702.02	\$ 129,121
Specialist I	\$ 100,026	\$ 99,751.68	\$ 108,339

8. Glossary of Terms

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

Agency – State-assigned six digit agency number.

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

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

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

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

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

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

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

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

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

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

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

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

Expenditure – Payment made to a vendor or an employee.

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

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

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

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

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

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

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)

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.

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.

Related Services – transportation and such developmental, corrective, and other supportive services as are required to assist a child with a disability to benefit from special education (see 14 DE Admin. Code 922 3.0).

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

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

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

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

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

PreK	12.8
K-3 (Regular Ed)	8.4
K-3 (Basic)	8.4
4-12 (Regular Ed)	20
4-12 (Basic)	8.4
Pre K-12 (Intensive)	6
Pre K-12 (Complex)	2.6

Division II Units are based on earned units adjusting for Vocational Units. Related Services units are for services in support of students as allowed by state regulation. Mental Health units provide services for students in support of mental and social well-being.



FY2026 Preliminary Budget

