



Fiscal Year 2020

Final Budget

January 2020

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Robert A. Silber, Chief Financial Officer

**Members of the Christina School District  
Board of Education  
January 2020**

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## I. Introduction

The Christina School District's Final Budget represents the fiscal period beginning July 1, 2019 and ending June 30, 2020. Separate operating budgets are prepared for the Regular School, The Delaware School for the Deaf, the Christina REACH/ILC programs (combined and referenced as District Programs), and the Delaware Autism program. The Final Budgets are prepared subsequent to the finalization of the September 30-unit count. Board Policy requires a revised final budget be approved by January 31<sup>st</sup>.

Budget modifications primarily reflect adjustments to sources of revenue, finalization of Charter/Choice revenue transfers and expenses aligned with employment and prior Board approved transactions.

### A. Beliefs of the Christina School District Board of Education

- The Board of Education, District educators, and Christina families will work as a team;
- All children can learn and children who attend our district will learn and will achieve to their highest potential when entrusted to our educators. Anything short of striving to attain this is a breach of our professional and moral responsibility;
- We will aspire to trajectory of high expectation to which we hold ourselves, all our employees, and all our families, and all our students;
- Learning environments that are inspiring, positive, well organized, nurturing, safe, and orderly are critical to support student achievement;
- Our teachers will 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 clarity, we will fail;
- Everyone will 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 toward variations in race, socioeconomic conditions, ethnicity, religion, family, gender, and other aspects of 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 thrives with true public support and meeting our goals for the Christina School District will require commitment to hard work, focus, participation, intensity, and investment;
- Families play an important and influential role in the educational success of a child. We must invite and encourage their invaluable contributions

### B. Budget Process

- May 2019 -- District Level request for Budget considerations sent to leadership. Information provided included year to date expenditures, listing of all contracts approved by the CSD Board for FY 2019 (excluding Capital projects).
- July 2019 -- State finalized the Operating and Capital Budgets. (June 30)
- July 2019 -- CSD Board approves tax warrant, including match taxes for new programs initiated by the State

- July 2019 -- Initial Draft of Preliminary Budget for Fiscal 2019 provided to the Citizens Budget Oversight Committee and the CSD Board
- October 2019 – September 30 Unit Count Finalized. Associated funding by DOE occurs in December
- December 2019 – Submission of alternative State Reduction Plan
- January 2020 – Submission to Board.

### C. Influencing Factors

- State Salary Increase
- Increased Pension Expense
- Step Increases State and Local
- Increases in negotiated contracts
- State & Local Funding for Student Success Block Grant (new funding to support k-3 Basic Special Education, ELL and identified schools with high concentrations of poverty)
- Opportunity Grants
  1. State funding for identified schools (~\$665 Thousand)
  2. Wilmington Schools (\$1.530 Million)
- Major Capital Improvement funding for the City of Wilmington MOU (\$12 Million)

The Christina School District (Agency 953300) began the fiscal year with ~\$9.1 Million in unrestricted local funds (Operating and Reserve Accounts). The unrestricted local funds represent resources required for local expenses at the beginning of the fiscal period through the primary receipt of local tax revenue (Primarily Payroll). The District typically receives the majority of local tax revenue in late October. Total Tax Revenue is projected to be ~\$133.0 Million. Total Operating revenue generated through the Operating Tax is projected at ~\$93.0 Million, including ~\$5.5 Million in restricted operating revenue (2003 10¢ referendum). Local unrestricted operating tax revenue is projected at ~\$60.0 Million after reductions for the restricted local operating funds and the Charter School and Choice payments of ~\$27.5 Million. Total Local Funds available to the District, including restricted funds are project to be ~ \$112.2 Million. Restricted Local funds are collected to support areas such as Food Services (Generated through Federal Reimbursement or Student Payment); Tuition based programs (Generated through Tuition Tax); Debt Service (Generated through Debt Service Tax); Programs supported by Match Taxes; and other programs supported by the grants and parent payment for programs such as our Pre-School. Tuition Tax is additionally utilized to fund the cost of intense and complex students that attend Charter Schools and Choice Districts. The revenue reduction for Tuition tax is ~\$4.5 Million. The revenue reduction for Match tax is ~\$1.7 Million.

Overall State receipts are projected as ~\$ 149.2 Million. State support for general operating expenses was reduced by ~\$2.3 Million in this agency. The State is also providing Opportunity Grants of ~\$3.5 Million; ~\$1.5 Million for the Wilmington Initiative; and access to ~\$4.9 Million in accumulated Voluntary School Assessment funds (VSA). The State is also providing funding of ~\$12 Million for capital improvements at Bayard and Bancroft schools.

Federal Funds are projected at ~\$16.3 Million.

## II. Local Revenue

### Property Taxes - Local Revenue

Local Revenue is derived through the collection of tax receipts. A Tax Warrant, established by the Christina School Board in July, directs the New Castle County Government to collect taxes as established in Delaware State Code. The tax warrant is comprised of four categories:

**General Operations** are primarily funded through real estate taxes. The tax rate is established by two components. **The first 46.8 cents** (per \$100 of assessed value) is the rate of the former New Castle County School District at the time of its dissolution in June 1981. This rate is fixed and established in Delaware

Code, Title XIV, §1925(b). We refer to this as the “New Castle County Tax Pool”. The New Castle County School District is an entity that exists pursuant to sections 1028 and 1925 of Title XIV 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 FY 2012. It is projected that the District will lose ~\$.74 Million of tax receipts to the tax pool. **The remaining \$1.252 was established through the referendum process, and includes 10 cents of restricted funds established in 2003.** It is projected that the District will receive ~\$25 Million from the Tax Pool, and ~\$ 69 Million direct from real estate taxes. **Total Rate is \$1.72** (per \$100 of assessed value)

#### Reduction of Operating Revenue

Students have an option to receive public education at a public charter school or 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 payments this year are estimated at \$ 29.4 Million. Payments are treated as a reduction in revenue.

**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 AAA tax rating. Major capital improvement projects are defined as costing in excess of \$500,000. The District is responsible for 40% of the cost of all such projects. The taxpayers through a capital referendum process must approve all such projects. The **current rate is 7.5 cents** (per \$100 of assessed value). The School Board through the approval of the Tax Warrant establishes the rate yearly.

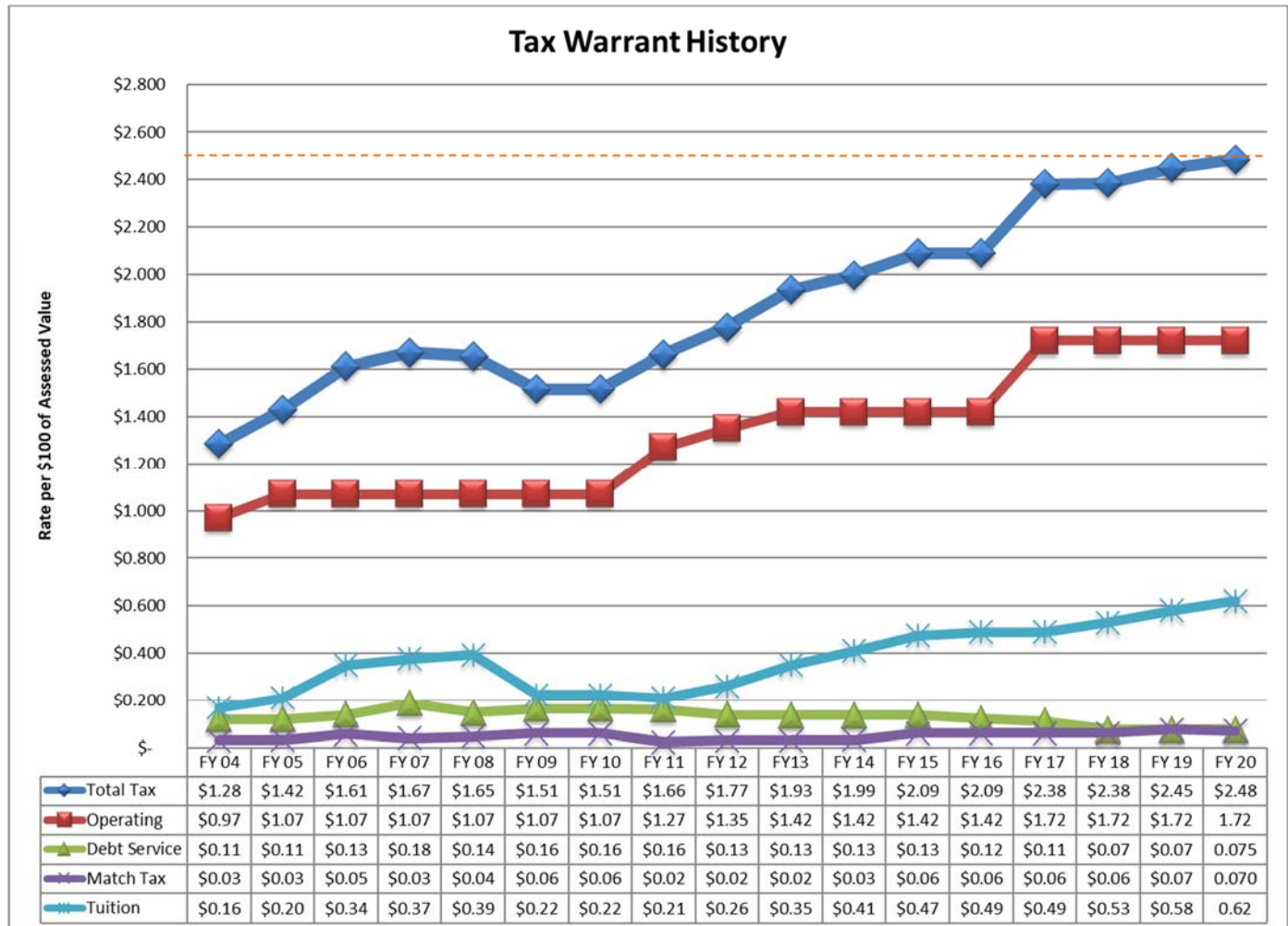
The School Board through the Tax Warrant establishes **Match Tax** rate on an annual basis. This rate is established to generate sufficient funds to receive “matching” state dollars. The State provides funding that require the District match fund (Minor Capital) or suggest match funding (Student Success Block Grant; Technology 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 long supported by the state. Continuation of these programs is authorized through epilogue language of the State of Delaware Operating Budget or codified within state law. These programs include Technology Maintenance, Extra Time, and Math and Reading Resource Teachers. The **current rate is 7.5 cents** (per \$100 of assessed value) and was **decreased by the Board in July by 0.5 cents**. Match tax funds (excluding minor capital funds are included in the calculation of local cost per student. Funds following students to other Districts or Charter Schools is ~\$1.7 Million, treated as a reduction in revenue.

**Tuition Tax** is utilized exclusively for the educational expenses of those special need students with unique or intensive/ complex instructional requirements who cannot be properly serviced in the regular classroom setting. These students attend: The Delaware School for the Deaf; The Delaware Autism Program; the REACH Program; the ILC program; the Bilingual Program; Sarah Pyle Academy; placements to other school districts with special programs approved by The State of Delaware Department of Education; services while in the traditional school; or are privately placed in programs throughout the country. Tuition Tax is also utilized to support intense and complex students attending Charter Schools or Choice Districts. Funds following students to other Districts or Charter Schools is ~\$4.5 Million, treated as a reduction in revenue. School Boards are authorized to establish a rate sufficient to meet the projected needs for the upcoming year. The **current rate is 62.0 cents, an increase of 4 cents.**

## A) FISCAL 2020 TAX WARRANT – SUMMARY

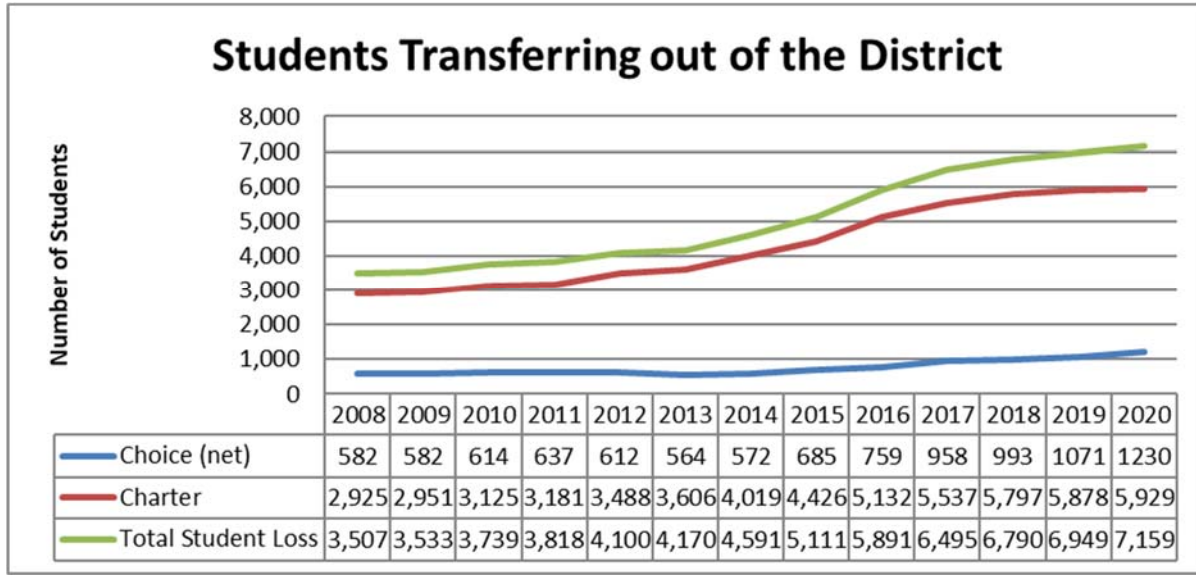
	Operating	Debt Service	Match	Tuition	Total Tax
Rates are per \$100 of Assessed Value					
Rate for Fiscal 2019	\$ 1.720	\$ 0.075	\$ 0.075	\$ 0.580	\$ 2.450
<b>Proposed Rate Fiscal 2020</b>	<b>\$ 1.720</b>	<b>\$ 0.075</b>	<b>\$ 0.070</b>	<b>\$ 0.620</b>	<b>\$ 2.485</b>
Change	\$ -	\$ -	\$ (0.005)	\$ 0.040	\$ 0.035
<b>Projected Fund Balance July 1</b>		\$ 3,035,664	\$ 225,138	\$ 815,504	
FY 19 & Q1 FY20 Expenditures(Debt Svc)		\$ (6,991,405)			
Expenditures (Match & Tuition)			\$ (3,969,678)	\$ (33,944,000)	
<b>Amount Required to raise</b>		<b>\$ 3,955,741</b>	<b>\$ 3,744,541</b>	<b>\$ 33,128,496</b>	
<b>Per Delaware Code Title 14 Section 1916 "fix the rate of taxation plus 10% for Delinquencies" (District utilizes 2%)</b>		\$ 79,115	\$ 74,891	\$ 662,570	
<b>Amount Used to Establish Tax Rate</b>		<b>\$ 4,034,856</b>	<b>\$ 3,819,431</b>	<b>\$ 33,791,066</b>	
Total Property Assessment	\$ 5,562,445,141				
Tax Basis per \$100	\$ 55,624,451.41				
Amount Raised	\$ 95,674,056	\$ 4,171,834	\$ 3,893,712	\$ 34,487,160	
Projected Loss to NCC Pool	\$ (737,721)				
Projected Delinquency	\$ (1,392,836)	\$ (79,115)	\$ (74,891)	\$ (662,570)	
<b>Projected Net Available**</b>	<b>\$ 93,543,499</b>	<b>\$ 4,092,719</b>	<b>\$ 3,818,821</b>	<b>\$ 33,824,590</b>	

\*\* Charter and Choice Payments not included above. These Payments are reflected as Revenue Reductions



## B) Charter & Choice

As Charter Schools continue to grow, and new Charter Schools open, the district local operating funds will decrease (funds follow the student). The District continues to lose students who select Charter Schools or Choice to other Districts.



Loss of Students to Charter Schools									
	2014	2015	2016	2017	2018	2019	2020	Change. # Students	
Academia Antonia Alonso		82	134	152	173	194	201	7	
Academy of Dover Charter School	1	1	0	0	0	0	0	0	
Campus Community Charter School	0	0	0	0	0	0	0	0	
Charter School of Wilmington	155	124	103	60	58	40	26	(14)	
Delaware Academy of Public Safety and Security	148	155	120	111	88				
Delaware College Preparatory Academy	79	70	71	0	0	0			
Delaware Design-Lab High School			121	134	153	154	0	(154)	
Delaware Military Academy	83	80	83	88	103	95	107	12	
Early College High School at Delaware State University		11	25	34	59	59	45	(14)	
East Side Charter School	195	178	185	183	161	180	185	5	
Charter School of N.C. (Family Foundation Academy )	304	327	285	263	272	278	294	16	
First State Military Academy			18	39	59	61	78	17	
First State Montessori Academy		49	47	61	71	71	77	6	
Freire Charter School			133	181	226	250	250	0	
Gateway Lab School	90	74	87	101	80	73	74	1	
Great Oaks Charter School			109	200	270	287	299	12	
Kuumba Academy Charter School	145	207	295	362	371	358	360	2	
Las Americas Aspira Academy	242	303	372	421	429	460	555	95	
Maurice J. Moyer Academy	102	89							
MOT Charter School	18	71	115	149	170	162	185	23	
Newark Charter School	1676	1843	2008	2,172	2,198	2,233	2,249	16	
Odyssey Charter School District	128	207	300	442	529	585	625	40	
Pencader Business and Finance Charter High School									
Positive Outcomes Charter School	2	1	1	1	2	1	0	(1)	
Prestige Academy	139	107	109	75					
Providence Creek Academy Charter School	1	2	4	6	3	4	4	0	
Reach Academy for Girls	193	155							
The Delaware Met									
Thomas A. Edison Charter School	318	290	297	302	322	333	315	(18)	
	4,019	4,426	5,132	5,537	5,797	5,878	5,929	51	

The local cost per student, is established by the Department of Education based on prior year spending. The annual local cost per unit is adjusted for inflation by a rate set within the State Annual Budget. Amounts per student need category are then established. The local cost per student calculations were established this year, with challenges made by Districts regarding inclusion of certain restricted local funds into the formula.



This year, funds derived through the “Match Tax”, with the exclusion of Minor Capital, have been included in the calculations.

Operating Expense per Unit	Inflation Adjusted Total	Pre KN	Grades KN - 3	Grades 4 - 12	Basic	Intensive	Complex
\$72,238.80	\$73,683.58	\$5,756.53	\$4,548.37	\$3,684.18	\$8,771.85	\$12,280.60	\$28,339.84

Restricted Local Funds generated through the Fiscal 2003 operating referendum (10¢), in accordance with the December 2016 litigation settlement, are distributed to school districts serving students residing within the district. The distribution is \$262.11 per student.

### **C) STATE FUNDING**

The State of Delaware provides funding the Public Education in a number of categories. Calculations for these funds are primarily driven by the State Funding Formula, referred to as the September 30 Unit Count. This is a process to determine the actual number of students in class as of September 30. 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 State Department of Education. The units generated are subject to audit.

Student Category Divisors					
Pre KN	Grades KN-3	Grades 4-12	Basic	Intensive	Complex
12.8	16.2	20	8.4	6	2.6

The District earns one Teaching Unit for each 20 Regular Education students in the 4<sup>th</sup> through 12<sup>th</sup> Grade.

#### **Primary State Funding**

Division I funds are utilized to pay the state portion of salaries, benefits, and other employment costs for all state-authorized positions. These funds may be used for most classifications of district employees. Other Employment costs include the state portion of Social Security; Medicare; Worker ’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 is comprised of Energy funds \$2,387 per unit and “All other Costs” at \$2,925 per unit. “All other Costs” is the primary source of funds 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 complex 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 at levels established in 2009. These funds are utilized to offset local salaries and other employment costs and currently generate \$6,465 per unit.

Educational Sustainment Fund was approved this year by the General Assembly for any Division III use, including local salary and other employment expenses. The amount provided per unit is established based on the total number of statewide units. This year, Districts were required to submit a plan identifying how funds will be utilized to support English Language Learners and students of low-socioeconomic status. The district submitted our report, reflecting use of funds provided to schools for student support based on formula driven off the two variables (poverty and English language learners).

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. All payments are processed through the district.

Vocational Education Funds (“509”) is provided for supplies, materials and equipment for Department of Education approved vocational career 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 instructional pass-through monies. Some of these include: Cafeteria Salaries; Drivers Education; Parent Early Education Center; Adult Education; Professional Development; and Contractual Options (cash out of related services units to provide hard to fill services for special need students)

**SUMMARY OF ENROLLMENT & UNITS BY SCHOOL FOR SEPTEMBER 30, 2019 - NEED BASED**

Christina School District (33)

SCHOOL	ENROLLMENT							UNITS								
	PreK	K-3	4-12	BAS	INT	CMP	Total	PreK	K-3	4-12	BAS	INT	CMP	VOC	DED	Total
Brookside Elem (330310)	0	193	92	19	1	1	306	0.00	11.91	4.60	2.26	0.17	0.38	0.00	0.00	19.32
Marshall Elem (330312)	0	510	234	19	15	9	787	0.00	31.48	11.70	2.26	2.50	3.46	0.00	0.00	51.40
Jones Elem (330314)	0	226	106	17	12	1	362	0.00	13.95	5.30	2.02	2.00	0.38	0.00	0.00	23.65
Downes Elem (330318)	0	314	132	11	10	1	468	0.00	19.38	6.60	1.31	1.67	0.38	0.00	0.00	29.34
Gallaher Elem (330320)	0	336	126	24	26	2	514	0.00	20.74	6.30	2.86	4.33	0.77	0.00	0.00	35.00
Keene Elementar (330321)	0	334	135	23	30	2	524	0.00	20.62	6.75	2.74	5.00	0.77	0.00	0.00	35.88
Leasure Elem (330322)	0	255	126	20	7	1	409	0.00	15.74	6.30	2.38	1.17	0.38	0.00	0.00	25.97
Maclary Elem (330324)	0	195	101	10	5	2	313	0.00	12.04	5.05	1.19	0.83	0.77	0.00	0.00	19.88
McVey Elem (330326)	0	223	87	10	26	0	346	0.00	13.77	4.35	1.19	4.33	0.00	0.00	0.00	23.64
Oberle Elem Sch (330327)	0	367	185	21	18	3	594	0.00	22.65	9.25	2.50	3.00	1.15	0.00	0.00	38.55
Smith Elem (330330)	0	282	154	12	21	2	471	0.00	17.41	7.70	1.43	3.50	0.77	0.00	0.00	30.81
West Park Place (330332)	0	224	90	12	8	1	335	0.00	13.83	4.50	1.43	1.33	0.38	0.00	0.00	21.47
Wilson Elem (330334)	0	159	73	9	8	0	249	0.00	9.81	3.65	1.07	1.33	0.00	0.00	0.00	15.86
Brader Elem (330339)	0	221	124	10	23	5	383	0.00	13.64	6.20	1.19	3.83	1.92	0.00	0.00	26.78
Bancroft Elem (330350)	0	206	132	46	13	8	405	0.00	12.72	6.60	5.48	2.17	3.08	0.00	0.00	30.05
Bayard Middle (330352)	0	193	313	48	21	2	577	0.00	11.91	15.65	5.71	3.50	0.77	0.81	-0.40	37.95
Drew-Pyle (330354)	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Elbert-Palmer (330356)	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pulaski Elem (330358)	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stubbs Elem (330362)	9	118	0	0	14	5	146	0.70	7.28	0.00	0.00	2.33	1.92	0.00	0.00	12.23
Gauger Cobbs Mi (330372)	0	0	778	118	37	6	939	0.00	0.00	38.90	14.05	6.17	2.31	2.11	-1.05	62.49
Kirk Middle (330374)	0	0	577	95	31	4	707	0.00	0.00	28.85	11.31	5.17	1.54	5.20	-2.60	49.47
Shue-Medill Mid (330376)	0	0	682	105	25	10	822	0.00	0.00	34.10	12.50	4.17	3.85	1.29	-0.64	55.27
Christiana High (330390)	0	0	934	82	10	4	1,030	0.00	0.00	46.70	9.76	1.67	1.54	9.78	-4.88	64.57
Glasgow High (330392)	0	0	622	77	17	1	717	0.00	0.00	31.10	9.17	2.83	0.38	9.32	-4.66	48.14
Newark High (330394)	0	0	920	108	28	3	1,059	0.00	0.00	46.00	12.86	4.67	1.15	11.45	-5.72	70.41
REACH/CBIP (330512)	0	0	0	0	14	141	155	0.00	0.00	0.00	0.00	2.33	54.23	0.95	-0.47	57.04
Christina ILC (330535)	0	0	16	3	305	154	478	0.00	0.00	0.80	0.36	50.83	59.23	2.10	-1.05	112.27
Alternative Pro (330537)	0	2	51	2	0	0	55	0.00	0.12	2.55	0.24	0.00	0.00	0.00	0.00	2.91
Brennen School (330538)	0	0	0	0	5	408	413	0.00	0.00	0.00	0.00	0.83	156.92	5.48	-2.74	160.49
Sterck School (330540)	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 (330545)	205	0	0	0	87	39	331	16.02	0.00	0.00	0.00	14.50	15.00	0.00	0.00	45.52
<b>TOTAL</b>	<b>214</b>	<b>4,358</b>	<b>6,790</b>	<b>901</b>	<b>817</b>	<b>923</b>	<b>14,003</b>	<b>16.72</b>	<b>269.01</b>	<b>339.5</b>	<b>107.26</b>	<b>136.17</b>	<b>355.00</b>	<b>48.48</b>	<b>24.24</b>	<b>1,247.90</b>

Compared to prior year, Overall District enrollment is down 405 students, with an increase of 56 special needs students identified as intense or complex.

## **D) FEDERAL FUNDING**

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 the following Federal Programs:

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 combining all resources, as allowed, 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.

State Professional Development Fund – approved through the Consolidated Grant and is funded by the State.

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.

The District Selected to consolidate the Title II and Title IV grant with Title I. While the accounting for these grants will remain separate, the use of funds will be governed by regulations associated with Title I.

### Other Federal Grants

The District receives a large number of other federal grants that are for either school improvement or another specific purpose. All grant applications are individually submitted, and approved by the State Department of Education. There are 38 active federal grants.

***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 12 months. Budgets for the grants are submitted in conjunction with the applications. Expenses are monitored to align with approval.***

The consolidated grant application for the current fiscal year is currently projected to provide:

Grant	Title I-A	Title III EL	Title III Immigrant	CTE Perkins Scndry	IDEA 611	IDEA 619	Total
<b>Total</b>	<b>\$9,298,117.00</b>	<b>\$148,362.00</b>	<b>\$ 4,904.00</b>	<b>\$ 482,748.00</b>	<b>\$4,202,220.00</b>	<b>\$191,404.00</b>	<b>\$14,327,755.00</b>



**III. OPERATING BUDGET - DIVISION 953300**

## A. Revenue

	Receipts FY 2019	Preliminary Budget	Final Budget FY 2020	Change from Preliminary Budget
<b>STATE FUNDS</b>				
Formula Salaries & OEC's	\$ 95,834,666	\$ 96,347,680	\$ 93,876,000	\$ (2,471,680)
Cafeteria Salaries	\$ 1,549,270	\$ 1,549,500	\$ 1,460,000	\$ (89,500)
Division II, AOC	\$ 2,374,818	\$ 2,375,000	\$ 2,677,598	\$ 302,598
Division II, AOC - Voc	\$ 281,231	\$ 281,231	\$ 242,271	\$ (38,960)
Division II, Energy	\$ 2,350,264	\$ 2,350,264	\$ 2,234,066	\$ (116,198)
Division III, Equalization	\$ 6,352,393	\$ 6,216,980	\$ 5,731,830	\$ (485,150)
State Transportation	\$ 8,952,675	\$ 9,102,437	\$ 8,856,076	\$ (246,361)
Related Services	\$ 252,508	\$ 253,000	\$ 253,000	\$ -
Excellence Option	\$ -	\$ -	\$ -	\$ -
Drivers Ed.	\$ 47,566	\$ 42,810	\$ 42,810	\$ -
Unique Alternative	\$ 1,880,158	\$ 1,880,158	\$ 2,063,705	\$ 183,547
Fostercare Transportation	\$ 140,000	\$ 140,000	\$ 140,000	\$ -
SSBG K-3	\$ 416,352	\$ 630,524	\$ 630,524	\$ -
SSBG Reading	\$ 714,292	\$ 729,918	\$ 729,918	\$ -
Professional Development	\$ 193,368	\$ 191,990	\$ 51,524	\$ (140,466)
School Improvement/ Opportunity Grants	\$ 1,288,942	\$ 1,365,750	\$ 1,365,750	\$ -
Opportunity Fund	n/a	\$ 1,365,750	\$ 1,365,750	\$ -
Opp Fund/ Mental Health	n/a	\$ 385,416	\$ 770,831	\$ 385,415
Minor Capital Improvements	\$ 3,747,250	\$ 1,346,405	\$ 1,346,405	\$ -
VSA- Minor Cap	n/a	\$ 4,911,000	\$ 4,911,000	\$ -
Safety & Security	624086.45	\$ 612,365	\$ 612,365	\$ -
Wilmington Initiative - Operating	\$ 1,500,000	\$ 1,530,000	\$ 1,530,000	\$ -
Wilmington Initiative - Capital	\$ 3,321,700	\$ 12,900,000	\$ 12,960,000	\$ 60,000
Educational Sustainment Fund	\$ 3,442,234	\$ 3,442,000	\$ 3,104,040	\$ (337,960)
Technology Block Grant	\$ 360,682	\$ 415,421	\$ 441,174	\$ 25,753
Other State Revenue	\$ 53,967	\$ 10,574	\$ 100,000	\$ 89,426
<b>Total State Funds</b>	<b>\$ 135,678,423</b>	<b>\$ 150,376,173</b>	<b>\$ 147,496,637</b>	<b>\$ (2,879,536)</b>
<b>LOCAL FUNDS</b>				
Current Expense Tax Receipts	\$ 95,796,258	\$ 95,674,056	\$ 94,522,864	\$ (1,151,192)
Charter/Choice Payments	\$ (33,115,663)	\$ (34,440,289)	\$ (27,469,275)	\$ 6,971,014
Charter/Choice Pay't - Restricted Funds - 10¢Ref	\$ (1,527,918)	\$ (1,527,918)	\$ (1,975,305)	\$ (447,387)
Debt Service Tax Receipts	\$ 4,220,590	\$ 4,171,834	\$ 4,171,834	\$ -
Tuition Tax Receipts	\$ 32,183,843	\$ 34,824,590	\$ 34,824,590	\$ -
Charter/Choice Payments - Tuition Tax	\$ (3,074,493)	\$ (3,197,472)	\$ (4,549,489)	\$ (1,352,017)
Minor Capital Tax Receipts	\$ 914,224	\$ 894,006	\$ 894,006	\$ -
Tech Maintenance	\$ 932,737	\$ 934,491	\$ 934,491	\$ -
Match Tax (Reading/Math Resource; Extra Time; Student Success)	\$ 2,311,897	\$ 2,141,181	\$ 2,141,181	\$ -
Charter/Choice Payments - Match Tax	\$ -	\$ -	\$ (1,687,701)	\$ (1,687,701)
Indirect Cost	\$ 478,933	\$ 1,500,000	\$ 1,500,000	\$ -
Cafeteria	\$ 6,625,043	\$ 6,625,000	\$ 7,500,000	\$ 875,000
Pre-School	\$ 207,556	\$ 200,000	\$ 350,000	\$ 150,000
Parents as Teachers	\$ 391,078	\$ 440,108	\$ 400,000	\$ (40,108)
Parents as Teachers/Stay & Play			\$ 31,417	\$ 31,417
Other Local Revenue	\$ 2,125,183	\$ 80,000	\$ 600,000	\$ 520,000
<b>Total Local Funds</b>	<b>\$ 108,469,268</b>	<b>\$ 108,319,587</b>	<b>\$ 112,188,613</b>	<b>\$ 3,869,026</b>

	Receipts	Preliminary	Final	Change from Preliminary Budget
	FY 2019	Budget	Budget FY 2020	
<b>FEDERAL FUNDS (Award)</b>				
IDEA Part B (3-21)	\$ 4,179,308	\$ 4,202,220	\$ 4,202,220	\$ -
IDEA Part B (3-5)	\$ 167,116	\$ 191,404	\$ 191,404	\$ -
Title I*	\$ 7,138,355	\$ 9,284,664	\$ 7,281,141	combined
Title II	\$ 1,162,043	Title I	\$ 1,214,256	combined
Title III	\$ 162,963	\$ 148,362	\$ 148,362	\$ -
Title III Immigrant	\$ 3,133	\$ 4,904	\$ 4,904	\$ -
Title IV	\$ 754,050	Title I	\$ 802,720	combined
Perkins	\$ 459,268	\$ 478,741	\$ 512,659	\$ 33,918
SIGG 1003G/ Priority/CSI		\$ 1,595,160	\$ 1,757,849	\$ 162,689
Focus School Funds	\$ -			\$ -
Other Federal Revenue	\$ 553,649		\$ 183,748	\$ 183,748
<b>Total Federal Funds</b>	<b>\$ 14,579,885</b>	<b>\$ 15,905,455</b>	<b>\$ 16,299,263</b>	<b>\$ 393,808</b>
<b>OTHER State FUNDS</b>				
Adult Education	\$ 628,734	\$ 628,300	\$ 535,746	\$ (92,554)
PEEC	\$ 506,329	\$ 427,000	\$ 440,109	\$ 13,109
New Castle County Learning Center	\$ 215,500	\$ 215,500	\$ 215,500	\$ -
ECAP	\$ 501,870	\$ 505,450	\$ 504,550	\$ (900)
CSCRIP	\$ 99,732	\$ 102,000	\$ 5,000	\$ (97,000)
<b>Total Other Funds</b>	<b>\$ 1,952,165</b>	<b>\$ 1,878,250</b>	<b>\$ 1,700,905</b>	<b>\$ (177,346)</b>
<b>Total State Funds</b>	<b>\$ 137,630,588</b>	<b>\$ 152,254,423</b>	<b>\$ 149,197,542</b>	<b>\$ (3,056,882)</b>
				\$ -
<b>All Funds Total</b>	<b>\$ 260,679,741</b>	<b>\$ 276,479,465</b>	<b>\$ 277,685,417</b>	<b>\$ 1,205,952</b>

Title I, II, and IV are consolidated in the Grant Application, and follow the regulatory rules of Title I. The funding for the programs remain in each unique appropriation and project grant.

## **B. PROJECTED EXPENSES**

Adjustments to the final budget represent an overall decrease of 1.3% to the preliminary budget. Decreases represent reductions in payroll and payroll related expenses.

	LIM BUDGET FY	FINAL BUDGET FY 2020	Change
Salary & Wages	\$ 119,319,046	\$ 117,895,432	\$ (1,423,614)
Benefits & OEC	\$ 66,542,356	\$ 63,287,281	\$ (3,255,075)
Contracted Services	\$ 51,882,781	\$ 62,120,628	\$ 10,237,847
Supplies & Materials	\$ 7,137,521	\$ 8,204,056	\$ 1,066,536
Debt Service	\$ 4,337,573	\$ 4,337,573	\$ -
Travel	\$ 106,295	\$ 112,121	\$ 5,826
<b>Grand Total</b>	<b>\$ 249,325,572</b>	<b>\$ 255,957,091</b>	<b>\$ 6,631,519</b>

Budget Comparison by funding type.

FISCAL 2020 FINAL BUDGET					
	State	Unrestricted Local	Restricted Local	State Capital	Grand Total
Salary & Wages	\$ 70,827,258	\$ 37,812,324	\$ 9,255,850		\$ 117,895,432
Benefits & OEC	\$ 44,096,442	\$ 14,012,471	\$ 5,178,369		\$ 63,287,281
Contracted Services	\$ 14,279,151	\$ 8,802,632	\$ 12,838,438	\$ 26,200,406	\$ 62,120,628
Supplies & Materials	\$ 2,258,125	\$ 1,027,483	\$ 4,828,964	\$ 89,484	\$ 8,204,056
Debt Service			\$ 4,337,573		\$ 4,337,573
Travel	\$ 78,906	\$ 13,660	\$ 19,555		\$ 112,121
<b>Grand Total</b>	<b>\$ 131,539,882</b>	<b>\$ 61,668,570</b>	<b>\$ 36,458,748</b>	<b>\$ 26,289,890</b>	<b>\$ 255,957,091</b>
FISCAL 2020 PRELIMINARY BUDGET					
	State	Unrestricted Local	Restricted Local	State Capital	Grand Total
Salary & Wages	\$ 74,430,765	\$ 34,474,630	\$ 10,413,651		\$ 119,319,046
Benefits & OEC	\$ 44,504,160	\$ 16,711,294	\$ 5,326,903		\$ 66,542,356
Contracted Services	\$ 13,187,598	\$ 8,789,152	\$ 13,013,011	\$ 16,893,020	\$ 51,882,781
Supplies & Materials	\$ 1,653,875	\$ 1,118,483	\$ 4,279,767	\$ 85,396	\$ 7,137,521
Debt Service			\$ 4,337,573		\$ 4,337,573
Travel	\$ 63,680	\$ 13,660	\$ 28,955		\$ 106,295
<b>Grand Total</b>	<b>\$ 133,840,077</b>	<b>\$ 61,107,219</b>	<b>\$ 37,399,859</b>	<b>\$ 16,978,416</b>	<b>\$ 249,325,572</b>
CHANGE FROM PRELIMINARY					
	State	Unrestricted Local	Restricted Local	State Capital	Grand Total
Salary & Wages	\$ (3,603,507)	\$ 3,337,694	\$ (1,157,801)	\$ -	\$ (1,423,614)
Benefits & OEC	\$ (407,718)	\$ (2,698,823)	\$ (148,534)	\$ -	\$ (3,255,075)
Contracted Services	\$ 1,091,553	\$ 13,480	\$ (174,573)	\$ 9,307,386	\$ 10,237,847
Supplies & Materials	\$ 604,251	\$ (91,000)	\$ 549,197	\$ 4,088	\$ 1,066,536
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Travel	\$ 15,226	\$ -	\$ (9,400)	\$ -	\$ 5,826
<b>Grand Total</b>	<b>\$ (2,300,195)</b>	<b>\$ 561,351</b>	<b>\$ (941,111)</b>	<b>\$ 9,311,474</b>	<b>\$ 6,631,519</b>

Budget by Operating Unit

OperatingUnit	Oper Unit Name	PRELIM BUDGET FY 2020	FINAL BUDGET FY 2020	CHANGE
99900300	District Expenditures	\$ 161,545,376	\$ 157,524,911	\$ (4,020,465)
99910000	Public Communications	\$ 123,410	\$ 158,890	\$ 35,480
99910100	Superintendent	\$ 87,655	\$ 116,655	\$ 29,000
99910105	DEPUTY SUPERINTENDENT	\$ 3,343,596	\$ 226,680	\$ (3,116,916)
99920000	Curriculum/Instructional	\$ 1,075,117	\$ 1,089,310	\$ 14,193
99920110	School Based Intervention	\$ 177,884	\$ 32,209	\$ (145,675)
99920300	BiLingual	\$ 2,304,906	\$ 5,041,671	\$ 2,736,765
99920500	Professional Development Prog	\$ 41,000	\$ 212,190	\$ 171,190
99921000	Support Services	\$ 382,240	\$ 371,240	\$ (11,000)
99921050	Special Education	\$ 101,963	\$ 101,963	\$ 0
99930300	Special Services	\$ 8,544,120	\$ 8,218,481	\$ (325,639)
99940000	Business Office/Finance	\$ 7,485,150	\$ 7,663,616	\$ 178,466
99940050	Facilities Management	\$ 5,357,570	\$ 4,342,402	\$ (1,015,168)
99940700	Private Grants/Donations	\$ 3,500	\$ 3,500	\$ -
99940810	Technology Equipment & Repair	\$ 1,763,874	\$ 2,384,605	\$ 620,731
99950000	Personnel/Hr	\$ 200,828	\$ 187,670	\$ (13,158)
99960000	Child Nutrition Operations	\$ 9,693,667	\$ 8,358,975	\$ (1,334,692)
99960300	State Transportation	\$ 13,025,355	\$ 14,802,260	\$ 1,776,905
99970000	Local Debt Service	\$ 4,337,573	\$ 4,337,573	\$ -
99970100	Major Cap	\$ 15,632,011	\$ 24,302,032	\$ 8,670,021
99970200	Minor Cap	\$ 7,522,448	\$ 8,667,760	\$ 1,145,312
99970600	Parent Early Education	\$ 750,127	\$ 738,358	\$ (11,769)
99970650	Student Services	\$ 167,500	\$ 167,500	\$ -
99970675	Other District Programs	\$ 116,220	\$ 116,220	\$ -
99980000	Summer School	\$ 32,000	\$ 32,000	\$ -
99990000	Adult Education	\$ 618,730	\$ 558,374	\$ (60,357)
99990050	MRG OF ELEMENTARY ED	\$ 1,016,870	\$ 914,111	\$ (102,759)
99990060	MGR OF SECONDARY ED	\$ 1,087,090	\$ 1,087,090	\$ -
99990960	RESEARCH & ASSESSMENT	\$ 133,000	\$ 133,000	\$ -
9330305A	New Castle County Learning Ctr	\$ 208,116	\$ 208,972	\$ 856
9330310A	Brookside Elementary School	\$ 18,792	\$ 103,551	\$ 84,759
9330312A	Thurgood Marshall Es	\$ 25,128	\$ 30,801	\$ 5,673
9330314A	Albert H. Jones Es	\$ 14,993	\$ 19,349	\$ 4,356
9330318A	John R. Downes Es	\$ 21,569	\$ 18,194	\$ (3,375)
9330320A	Robert S. Gallaher Es	\$ 54,392	\$ 25,520	\$ (28,872)
9330321A	William B. Keene Es	\$ 17,073	\$ 21,177	\$ 4,104
9330322A	May B. Leasure Es	\$ 15,657	\$ 19,169	\$ 3,513
9330324A	R. Elisabeth Maclary Es	\$ 15,032	\$ 84,315	\$ 69,283
9330326A	Joseph M. Mcvey Es	\$ 15,248	\$ 18,808	\$ 3,560
9330327A	Oberele ES	\$ 98,747	\$ 292,050	\$ 193,304
9330330A	Jennie E. Smith Es	\$ 29,750	\$ 135,123	\$ 105,373
9330332A	West Park Place Es	\$ 10,575	\$ 12,592	\$ 2,017
9330334A	Etta J. Wilson Es	\$ 14,506	\$ 62,086	\$ 47,580
9330339A	Henry M. Brader Es	\$ 14,397	\$ 17,970	\$ 3,573



OperatingUnit	Oper Unit Name	PRELIM BUDGET FY 2020	FINAL BUDGET FY 2020	CHANGE
9330350A	Bancroft Intermediate School	\$ 259,479	\$ 391,413	\$ 131,935
9330352A	Bayard Intermediate School	\$ 285,164	\$ 375,711	\$ 90,547
9330354A	Sarah Pyle Academy	\$ 491,875	\$ 552,090	\$ 60,215
9330362A	Frederick Douglass Stubbs Ms	\$ 138,808	\$ 219,934	\$ 81,126
9330372A	Gauger-Cobbs Middle School	\$ 97,712	\$ 101,135	\$ 3,424
9330374A	George V. Kirk Middle School	\$ 59,835	\$ 64,946	\$ 5,111
9330376A	Shue-Medill Middle School	\$ 46,342	\$ 154,417	\$ 108,075
9330390A	Christiana High School	\$ 166,629	\$ 201,548	\$ 34,919
9330390B	Christiana Honors Program	\$ 450	\$ 450	\$ -
9330392A	Glasgow High School	\$ 117,027	\$ 294,696	\$ 177,670
9330394A	Newark High School	\$ 112,607	\$ 197,528	\$ 84,921
9330537A	Douglass Alternative School	\$ 1,700	\$ 3,000	\$ 1,300
9330545A	Christina Early Education Ctr	\$ 303,191	\$ 439,299	\$ 136,108
<b>Grand Total</b>		<b>\$ 249,325,572</b>	<b>\$ 255,957,091</b>	<b>\$ 6,631,519</b>

## C. School Budget

The per-student allocation has weighted based on student need. We are utilizing the tier approach utilized in our consolidated grant application (Federal Grant) for supports based on poverty levels. In addition, this year, we are providing an additional allocation based on concentrations of English Language Learners. The per-student allocation is \$60 for our highest poverty schools. The remaining schools receive a percentage of the \$115. The per-student allocation for our ELL student population is similarly tiered, with the per student allocation of \$60.

Operating Unit	Student Enrollment 7/22/2019	Student Enrollment 9/30/2019	Poverty Level	Poverty Tier	ELL Concentration	Preliminary Allocation Building FY 2020 - Low Income	Final Allocation Building FY 2020 - Low Income	Preliminary Allocation Building FY 2020 - ELL	Total Preliminary Building Allocation	Initial Funding release 85%	FINAL BUILDING ALLOCATION
330010-Brookside	288	306	65.64%	3	39.18%	\$ 14,304	\$ 14,688	\$ 7,005	\$ 21,309	\$ 18,113	\$ 21,881
330012-Marshall	777	787	28.01%	6	16.67%	\$ 23,310	\$ 23,610	\$ 5,829	\$ 29,139	\$ 24,768	\$ 29,514
330014-Jones	300	362	63.66%	3	12.11%	\$ 15,840	\$ 17,376	\$ 1,798	\$ 17,638	\$ 14,993	\$ 19,349
330018-Downes	466	468	42.72%	4	12.60%	\$ 13,980	\$ 14,040	\$ 2,642	\$ 16,622	\$ 14,129	\$ 16,694
330020-Gallagher	533	514	55.76%	4	17.00%	\$ 22,386	\$ 21,588	\$ 4,077	\$ 26,463	\$ 22,494	\$ 25,520
330021-Keene	487	524	47.96%	4	9.81%	\$ 17,892	\$ 18,864	\$ 2,194	\$ 20,086	\$ 17,073	\$ 21,177
330022-Leasure	393	409	57.41%	4	10.82%	\$ 16,506	\$ 17,178	\$ 1,914	\$ 18,420	\$ 15,657	\$ 19,169
330024-Maclarly	300	313	52.06%	4	28.25%	\$ 12,600	\$ 13,146	\$ 5,085	\$ 17,685	\$ 15,032	\$ 18,451
330026-McVey	300	346	68.98%	3	14.13%	\$ 15,840	\$ 16,608	\$ 2,098	\$ 17,938	\$ 15,248	\$ 18,808
330027-Oberle	573	594	73.55%	3	39.60%	\$ 30,942	\$ 32,076	\$ 13,614	\$ 44,556	\$ 37,873	\$ 46,189
330030-Smith	466	471	59.88%	4	26.81%	\$ 19,152	\$ 19,782	\$ 7,335	\$ 26,487	\$ 22,514	\$ 27,359
330032-West Park	331	335	44.97%	4	16.86%	\$ 9,930	\$ 10,050	\$ 2,511	\$ 12,441	\$ 10,575	\$ 12,592
330032B-Montessori-West Park						\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -
330034-Wilson	279	249	51.34%	4	17.79%	\$ 11,718	\$ 10,458	\$ 2,978	\$ 14,696	\$ 12,492	\$ 13,116
330039-Brader	361	383	53.76%	4	10.93%	\$ 15,162	\$ 16,086	\$ 1,776	\$ 16,938	\$ 14,397	\$ 17,970
330050-Bancroft	481	405	88.16%	2	2.44%	\$ 29,460	\$ 24,300	\$ 359	\$ 29,819	\$ 25,347	\$ 24,596
330050B-Montessori - Bancroft						\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -
330052-Bayard	605	577	86.96%	2	15.38%	\$ 36,300	\$ 34,620	\$ 4,187	\$ 40,487	\$ 34,414	\$ 38,613
3300537-Douglass						\$ 2,000	\$ 3,000	\$ -	\$ 2,000	\$ 1,700	\$ 3,000
330062-Stubbis	73	146	99.08%	1	4.55%	\$ 4,380	\$ 8,760	\$ 100	\$ 4,480	\$ 3,808	\$ 8,959
330072-Gauger	989	939	57.19%	5	9.93%	\$ 41,538	\$ 39,438	\$ 2,946	\$ 44,484	\$ 37,812	\$ 42,235
330074-Kirk	687	707	53.46%	5	8.73%	\$ 29,274	\$ 29,694	\$ 1,825	\$ 31,099	\$ 26,435	\$ 31,546
330076-Shue	840	822	57.23%	5	8.19%	\$ 35,280	\$ 34,524	\$ 2,064	\$ 37,344	\$ 31,742	\$ 36,544
330090-Christiana	1,086	1,030	50.16%	5	8.31%	\$ 39,096	\$ 37,080	\$ 2,707	\$ 41,803	\$ 35,533	\$ 39,648
330092-Glasgow	765	717	55.51%	5	11.55%	\$ 27,180	\$ 25,812	\$ 2,616	\$ 29,796	\$ 25,327	\$ 28,296
330094-Newark	1,060	1,059	50.78%	5	9.14%	\$ 38,160	\$ 38,124	\$ 2,907	\$ 41,067	\$ 34,907	\$ 41,028
CEEC	323	331	56.72%	6	n/a	\$ 13,566	\$ 13,902	\$ -	\$ 13,566	\$ 11,531	\$ 13,902
Grand Total	12,843	12,794				\$ 535,796	\$ 540,804	\$ 80,569	\$ 616,365	\$ 523,911	\$ 616,156

## D. Federal Consolidated Grant FY 2020

	Title I Part A	IDEA 611	IDEA 619	Title III English Learner	Title III Immigrant	CTE Perkins Secondary	Grand Total
Salaries	\$ 3,721,485.43	\$ 2,014,373.24	\$ 15,160.00	\$ 33,310.00		\$ 11,006.00	\$ 5,795,334.67
Contractual	\$ 2,907,546.02	\$ 1,124,128.44	\$ 122,187.00	\$ 66,400.00		\$ 250,445.21	\$ 4,470,706.67
OECs	\$ 1,217,981.26	\$ 651,602.90	\$ 4,947.14	\$ 10,769.15		\$ 6,271.24	\$ 1,891,571.69
Supplies	\$ 758,412.66	\$ 86,628.82	\$ 26,012.11	\$ 19,973.80	\$ 4,808.92	\$ 143,391.00	\$ 1,039,227.31
Indirect	\$ 635,006.03	\$ 286,986.60	\$ 13,071.75	\$ 2,909.05	\$ 95.08	\$ 21,624.85	\$ 959,693.36
Travel	\$ 56,685.60	\$ 35,500.00	\$ 10,026.00	\$ 15,000.00		\$ 50,009.70	\$ 167,221.30
Audit Fees	\$ 1,000.00	\$ 3,000.00					\$ 4,000.00
<b>Grand Total</b>	<b>\$9,298,117.00</b>	<b>\$4,202,220.00</b>	<b>\$191,404.00</b>	<b>\$ 148,362.00</b>	<b>\$ 4,904.00</b>	<b>\$ 482,748.00</b>	<b>\$14,327,755.00</b>

### TUITION BASED PROGRAMS - OPERATING BUDGETS

Tuition School Programs including the Sarah Pyle Academy and the ESL/ELL/Bilingual Program are operated within Agency 953300 (Regular School). Other Tuition Programs include The Delaware School for the Deaf; the Christina ILC/ REACH program; and the Delaware Autism Program. Students in these programs are provided higher levels of support through the State's Needs Based Funding formula. Revenue to cover the expenses not covered by the State is generated through a tuition billing process. Districts are sent tuition bills (after approval from the State of Delaware Secretary of Education) based on the number of months a student attended the program. The Tuition bill represents the local share of approved positions; expenses in excess of state funding, and unique services driven by student Individualized Education Plan (IEP). The Individuals with Disabilities Education Act (IDEA) requires public school to develop an IEP for every student with a disability found to meet the federal and state requirements for special education. The IEP must be designed to provide the student with a Free Appropriate Public Education.



#### IV. Tuition Based Agencies

- A. Delaware School for the Deaf (Agency 955100)
- B. District Programs (Agencies 955600 & 955900)
- C. Delaware Autism Program (Agency 956000)

## A. DELAWARE SCHOOL FOR THE DEAF

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

Billing for District share is based on Delaware Code.

<b>BUDGET - FISCAL YEAR ENDING JUNE 30, 2020</b>				
<b>FINAL BUDGET</b>				
<b>Revenue</b>				
<b>Division - 51 Delaware School for the Deaf</b>				
	<b>Receipts</b>	<b>Preliminary</b>	<b>Final</b>	<b>Change from</b>
	<b>FY 2019</b>	<b>Budget</b>	<b>Budget FY 2020</b>	<b>Preliminary</b>
<b>STATE FUNDS</b>				
Formula Salaries & OEC's	\$ 6,364,630	\$ 6,450,000	\$ 7,038,000	\$ 588,000
Division II, AOC	\$ 16,525	\$ 16,525	\$ 23,090	\$ 6,565
Division II, AOC - Voc		\$ -		\$ -
Division II, Energy	\$ 93,642	\$ 93,642	\$ 99,156	\$ 5,514
Division III, Equalization	\$ 292,734	\$ 292,734	\$ 309,971	\$ 17,237
State Transportation	\$ 1,050,289	\$ 1,050,289	\$ 1,050,289	\$ -
Residence Other Cost	\$ 87,798	\$ 88,000	\$ 88,000	\$ -
Pre-School Summer	\$ 7,100	\$ 7,100	\$ 7,100	\$ -
Other State	\$ 51,300	\$ 51,300	\$ 51,300	\$ -
Minor Capital Improvements	\$ 86,558	\$ 84,687	\$ 84,687	\$ -
<b>Total State Funds</b>	<b>\$ 8,050,576</b>	<b>\$ 8,134,277</b>	<b>\$ 8,751,593</b>	<b>\$ 617,316</b>
				\$ -
<b>LOCAL FUNDS</b>				
Current Expense Tuition Billing	\$ 4,489,316	\$ 4,698,000	\$ 4,394,180	\$ (303,820)
Other Local Revenue	\$ 28,832	\$ 25,000	\$ 25,000	\$ -
<b>Total Local Funds</b>	<b>\$ 4,518,148</b>	<b>\$ 4,723,000</b>	<b>\$ 4,419,180</b>	<b>\$ (303,820)</b>
				\$ -
<b>All Funds Total</b>	<b>\$ 12,568,724</b>	<b>\$ 12,857,277</b>	<b>\$ 13,170,773</b>	<b>\$ 313,496</b>

**DELAWARE SCHOOL FOR THE DEAF –EXPENSE BUDGET**

	<b>OperatingUnit Name</b>	<b>PRELIM BUDGET FY 2020</b>	<b>FINAL BUDGET FY 2020</b>	<b>CHANGE</b>
99900300	District Expenditures	\$ 9,272,854	\$ 10,382,500	\$ 1,109,646
99940504	Federal Funds - Other	\$ 55	\$ -	\$ (55)
99960300	State Transportation	\$ 1,092,712	\$ 797,192	\$ (295,520)
99970200	Minor Cap	\$ 85,363	\$ 85,363	\$ -
99980000	Summer School	\$ 97,003	\$ 175,900	\$ 78,897
99990750	Deaf/Blind Program	\$ 45,768	\$ 21,956	\$ (23,812)
9330540A	Sterck School	\$ 1,766,228	\$ 1,576,963	\$ (189,264)
<b>Grand Total</b>		<b>\$ 12,359,983</b>	<b>\$ 13,039,875</b>	<b>\$ 679,892</b>

	<b>PRELIM BUDGET FY 2020</b>	<b>FINAL BUDGET FY 2020</b>	<b>CHANGE</b>
Salaries & Wages	\$ 6,800,809	\$ 7,202,300	\$ 401,491
Benefits & OEC	\$ 3,926,906	\$ 4,180,638	\$ 253,732
Contracted Services	\$ 1,303,733	\$ 1,301,952	\$ (1,782)
Supplies & Materials	\$ 271,854	\$ 297,740	\$ 25,886
Travel	\$ 39,230	\$ 39,245	\$ 15
Equipment	\$ 17,450	\$ 18,000	\$ 550
<b>Grand Total</b>	<b>\$ 12,359,983</b>	<b>\$ 13,039,875</b>	<b>\$ 679,892</b>

In addition to supports provided through the Unit Count process, the Delaware School for the Deaf is provided additional supports as a result of legislative actions.

# Students	95		
	Position	Ratio	# Positions
Specialist	Resource Teacher	1:60	1.58
Teacher	Interpreter/Tutor	1:4	23.75
Specialist	Literacy	1:60	1.58
Teacher	Statewide		1
Administrator	Statewide Director		1
Administrator	Dean of Students (AP)		1
Administrator	Elementary School Leader		1
Administrator	Secondary School Leader		1
	Educational Audiologist		1
	Speech Therapist		1
	Residential Advisors	Maximum	6
	Residential Monitoring Aides	Maximum	4
	<b>Total</b>		<b>43.92</b>

## B. DISTRICT PROGRAMS

REACH and Intensive Learning Center Programs

### *Realistic Educational Alternatives for Children with Disabilities*

The Realistic Educational Alternative for Children with Disabilities or R.E.A.C.H. Program provides an excellent education for students from 2-1/2 to 21 years of age with moderate to severe developmental disabilities. To maximize access to the program in school throughout the Christina School District, we offer R.E.A.C.H. in 18 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.

#### ILC Program

Christina School District provides additional support for students attending our regular schools who need additional support. These students are of 2-1/2 to 21 years of age with moderate developmental disabilities. 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.

<b>BUDGET - FISCAL YEAR ENDING JUNE 30, 2020</b>				
<b>FINAL BUDGET</b>				
<b>Revenue</b>				
<b>Divisions 95560 &amp; 55900 REACH/ ILC - DISTRICT PROGRAMS</b>				
	<b>Receipts</b>	<b>Preliminary</b>	<b>Final</b>	<b>Change from</b>
	<b>FY 2019</b>	<b>Budget</b>	<b>Budget FY 2020</b>	<b>Preliminary</b>
<b>STATE FUNDS</b>				
Formula Salaries & OEC's	\$ 13,337,216	\$ 13,681,000	\$ 14,460,000	\$ 779,000
Division II, AOC	\$ 59,756	\$ -	\$ 330,721	\$ 330,721
Division II, AOC - Voc	\$ 25,042		\$ 22,322	\$ 22,322
Division II, Energy	\$ 382,779	\$ 382,779	\$ 193,680	\$ (189,099)
Division III, Equalization	\$ 1,052,034	\$ 1,052,034	\$ 1,151,384	\$ 99,350
State Transportation	\$ 2,469,942	\$ 2,476,000	\$ 2,476,000	\$ -
Other State	\$ -			
<b>Total State Funds</b>	<b>\$ 17,326,768</b>	<b>\$ 17,591,813</b>	<b>\$ 18,634,107</b>	<b>\$ 1,042,294</b>
<b>LOCAL FUNDS</b>				
Current Expense Tuition Billing	\$ 7,893,861	\$ 7,776,000	\$ 9,446,950	\$ 1,670,950
Other Local Revenue	\$ 260,756	\$ 250,000	\$ 250,000	\$ -
<b>Total Local Funds</b>	<b>\$ 8,154,616</b>	<b>\$ 8,026,000</b>	<b>\$ 9,696,950</b>	<b>\$ 1,670,950</b>
<b>All Funds Total</b>	<b>\$ 25,481,384</b>	<b>\$ 25,617,813</b>	<b>\$ 28,331,056</b>	<b>\$ 2,713,243</b>

**DISTRICT PROGRAMS –EXPENSE BUDGET**

<b>OperatingUnit</b>	<b>OperatingUnit Name</b>	<b>PRELIM BUDGET FY 2020</b>	<b>FINAL BUDGET FY 2020</b>	<b>CHANGE</b>
<b>99900300</b>	District Expenditures	\$ 19,456,205	\$ 21,044,480	\$ 1,588,275
<b>99960300</b>	State Transportation	\$ 2,700,634	\$ 2,886,022	\$ 185,388
<b>99980000</b>	Summer School	\$ 866,072	\$ 505,079	\$ (360,993)
<b>99990900</b>	Networks	\$ 427,885	\$ 380,753	\$ (47,132)
<b>99990910</b>	Options/ ILC	\$ 2,249,414	\$ 2,112,267	\$ (137,147)
<b>9330512A</b>	Reach/Cbip	\$ 897,185	\$ 939,787	\$ 42,602
<b>Grand Total</b>		<b>\$ 26,597,393</b>	<b>\$ 27,868,387</b>	<b>\$ 1,270,994</b>

	<b>PRELIM BUDGET FY 2020</b>	<b>FINAL BUDGET FY 2020</b>	<b>CHANGE</b>
Salaries & Wages	\$ 14,156,045	\$ 14,746,700	\$ 590,655
Benefits & OEC	\$ 8,291,581	\$ 8,972,657	\$ 681,076
Contracted Services	\$ 3,328,128	\$ 3,325,498	\$ (2,630)
Supplies & Materials	\$ 809,212	\$ 811,106	\$ 1,893
Travel	\$ 5,479	\$ 5,479	\$ (0)
Equipment	\$ 6,948	\$ 6,948	\$ -
<b>Grand Total</b>	<b>\$ 26,597,393</b>	<b>\$ 27,868,387</b>	<b>\$ 1,270,994</b>



### C. DELAWARE AUTISM PROGRAM

The Delaware Autism Program is a statewide program providing the educational services for students with autism and their families. Students are served from birth through 21 years of age. Students attend the Brennen School, District schools, as well as Newark Methodist Preschool, Newark Wesleyan Methodist Preschool and the University of Delaware. The Delaware Autism Program is recognized as a leader in the country.

<b>BUDGET - FISCAL YEAR ENDING JUNE 30, 2020</b>				
<b>FINAL BUDGET</b>				
<b>Revenue</b>				
<b>Division -956000 Delaware Autism Program</b>				
	<b>Receipts</b>	<b>Preliminary</b>	<b>Final</b>	<b>Change from</b>
	<b>FY 2019</b>	<b>Budget</b>	<b>Budget FY 2020</b>	<b>Preliminary</b>
<b>STATE FUNDS</b>				
Formula Salaries & OEC's	\$ 18,787,231	\$ 19,123,000	\$ 19,200,000	\$ 77,000
Division II, AOC	\$ 381,435	\$ 381,000	\$ 267,300	\$ (113,700)
Division II, AOC - Voc	\$ 39,210	\$ 39,210	\$ 40,106	\$ 896
Division II, Energy	\$ 418,346	\$ 306,174	\$ 197,471	\$ (108,703)
Division III, Equalization	\$ 1,207,128	\$ 1,207,128	\$ 1,197,576	\$ (9,552)
State Transportation	\$ 3,439,931	\$ 3,500,000	\$ 3,500,000	\$ -
Other State	\$ 11,800	\$ 11,800	\$ 11,800	\$ -
Statewide Autism Support	\$ -	\$ 432,700	\$ 432,700	\$ -
Residence Other Cost	\$ 212,823	\$ 212,900	\$ 212,900	\$ -
<b>Total State Funds</b>	<b>\$ 24,497,905</b>	<b>\$ 25,213,912</b>	<b>\$ 25,059,853</b>	<b>\$ (154,059)</b>
				\$ -
<b>LOCAL FUNDS</b>				
Current Expense Tuition Billing	\$ 11,588,652	\$ 11,124,000	\$ 13,288,021	\$ 2,164,021
Other Local Revenue	\$ 117,446	\$ 100,000	\$ 100,000	\$ -
<b>Total Local Funds</b>	<b>\$ 11,706,098</b>	<b>\$ 11,224,000</b>	<b>\$ 13,388,021</b>	<b>\$ 2,164,021</b>
				\$ -
<b>All Funds Total</b>	<b>\$ 36,204,002</b>	<b>\$ 36,437,912</b>	<b>\$ 38,447,874</b>	<b>\$ 2,009,962</b>

**DELAWARE AUTISM PROGRAM –EXPENSE BUDGET**

<b>Operating Unit</b>	<b>Oper Unit Name</b>	<b>PRELIM BUDGET FY 2020</b>	<b>FINAL BUDGET FY 2020</b>	<b>CHANGE</b>
99900300	District Expenditures	\$ 25,477,787	\$ 26,066,727	\$ 588,940
99960300	State Transportation	\$ 3,858,559	\$ 3,797,030	\$ (61,529)
99980000	Summer School	\$ 906,885	\$ 1,610,740	\$ 703,855
99990700	Autism Office Admin	\$ 930,936	\$ 873,916	\$ (57,021)
9330538A	Brennen School (The)	\$ 4,935,712	\$ 4,444,965	\$ (490,747)
9330542A	Autism Group Home	\$ 1,268,526	\$ 1,367,299	\$ 98,772
<b>Grand Total</b>		<b>\$ 37,378,405</b>	<b>\$ 38,160,677</b>	<b>\$ 782,271</b>

	<b>PRELIM BUDGET FY 2020</b>	<b>FINAL BUDGET FY 2020</b>	<b>CHANGE</b>
Salaries & Wages	\$ 19,941,021	\$ 20,801,228	\$ 860,207
Benefits & OEC	\$ 11,692,250	\$ 11,765,665	\$ 73,415
Contracted Services	\$ 4,461,740	\$ 4,310,389	\$ (151,351)
Supplies & Materials	\$ 1,242,254	\$ 1,242,254	\$ -
Travel	\$ 18,631	\$ 18,631	\$ -
Equipment	\$ 22,510	\$ 22,510	\$ -
<b>Grand Total</b>	<b>\$ 37,378,405</b>	<b>\$ 38,160,677</b>	<b>\$ 782,271</b>

In addition to positions generated by the September 30 Unit Count, the State additionally provides for a Statewide Director, and Training Specialists. Training Specialists are authorized at a rate of one Specialist for every 100 students with an educational classification of ASD (autism spectrum disorder). This is a three-year pilot program. The first year limits the number of training specialists to two (2), with the growth of 2 specialist a year during the pilot. The State has provided funding to cover the costs of the Statewide Director and Training Specialists at 100%.

## V. Glossary of Terms

**Appropriation** – A budgetary account established to record specific authorizations to spend. The account is credited with the original and any supplementary appropriations, and is charged with expenditures and encumbrances.

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

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

**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’s 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 earned “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

**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 Statewide Accounting System

**Federal ARRA Funds** - The Federal Government in an attempt to stimulate the economy during the current fiscal crisis established the American Recovery and Reinvestment Act (ARRA). ARRA funds are directed towards Title I schools.

**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 child with a disability.

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

**Operating Unit** – A specific program area for allocation of funds within FSF

**Other Employment Cost (OEC)** - Employer costs that include pensions, workers compensation, unemployment insurance, and health insurance.

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

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

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

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

**Student Success Block Grant** – Targeted State assistance for schools identified as High concentration of Poverty (greater than or equal to 60%) and or identified as serving high concentration of English Language Learners (greater than or equal to 20%); and support for basic special education in kindergarten through third grade.

**Tuition Tax-** Revenues Collected for funding special schools and programs in the District. Includes: The Delaware School for the Deaf, the Delaware Autism Program; REACH; ILC; Private Placement; the Bilingual Program; and Sarah Pyle Academy. In addition, Tuition Tax is utilized for payments to similar programs offered by other Districts for attendance of Christina School District students.

**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)

Pre-School	12.8
K-3	16.2
4-12 (Regular Ed)	20.0
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