



*Together, Educating Every Student for Excellence*

# FY2021 Preliminary Budget

## Fiscal Year Ending June 30, 2021

Presented August 11, 2020

# FY2020 Recap, Christina SD (Agency 33)

State and Local Only, FY2020	Final Budget	Actual (6/30/2020)	% Actual/Budgeted
Revenue	\$261,386,154	\$258,133,988	98.8%
Expenditures and Encumbrances	\$258,233,442	\$235,366,087	91.1%

- Previous FY State and Local Expenditures made during FY2020: \$15,725,069
- Encumbrances carried into FY2021: \$5,756,978 (FY2020 budget) plus \$4,407,773 (FY2019 and before)
- Unrestricted Local Funds FY2020 ending balance and FY2021 starting balance: **\$8,870,805** (compared to \$9.9M ending FY2019)

# Factors Influencing FY2021's Budget

- Operating and Capital Referenda passed June 9, 2020
- Change in several senior leadership positions
- Reduction in state Minor Capital and Safety/Security appropriations
- FY2020 actuals
- Uncertainty due to COVID-19

# CARES Act Funding Note

During FY2020 the CARES Act was passed, allocating funds to districts to respond to and prepare for the COVID-19 pandemic threat. Christina School District was allocated **\$5,911,215** through the CARES ESSER (Elementary and Secondary School Emergency Relief) Fund.

ESSER is a FY2020 federal appropriation, so it does not appear in this FY2021 budget. However, once the district receives the grant award notice, the ESSER grant will appear in the monthly reports to the Citizens' Budget Oversight Committee (CBOC) and the Board.

# FY2021 Projected Revenue (after choice/charter)

Category	Preliminary Budget	% of total
State	\$147,354,136	49.4%
Local Restricted	\$49,488,600	16.6%
Local Unrestricted	\$85,500,000	28.7%
Federal	\$15,687,223	5.3%
<b>TOTAL</b>	<b>\$298,029,959</b>	

# Revenue – Most Significant Changes

- Local Current Expense (Operating) – Referendum and choice/charter trends
- Tuition – Rising special education needs; combining 59-ILC with 33-Christina (note the corresponding reduction in “District Programs” budget)
- State Formula Salaries – combining 59-ILC with 33-Christina
- State Safety/Security and Minor Capital – State reductions

# FY2021 Projected Expenditures

- Expenditure budget total: \$274,588,528
- Conservative amount based on FY2020 budgeted and actual, FY2021 known changes (federal, state capital, elementary ELA curriculum)
- As with revenue, combines 59-ILC with 33-Christina rather than combined with REACH in “District Programs”
- Planning process will influence future budgets

# FY2021 School Budgets

- Proposed method: Three components...total \$1.18M
  - \$500,000 pool divided equally per low income (LI) student
  - \$100,000 pool divided equally per English Learner (EL) student
  - \$45 per pupil allocation regardless of LI or EL status

Fiscal Year	Total	Historical Method
FY2020	0.62M	\$60 pp (per pupil) highest poverty/EL schools, a tiered percentage of \$60 pp based on percentage brackets of poverty/EL at a school
FY2019	1.25M	Same as FY2020, but \$115 pp rather than \$60 pp
FY2018	1.07M	Same as FY2020, but \$115 pp for poverty only (no EL allocation)
FY2017	2.09M	\$150 per pupil (no weighted approach)



# Looking Toward the Final Budget

- Projected revenue and expenses will be split out by types of funds such as operating, capital, debt service, tuition, match
- More information on projected carryover into the next fiscal year in each fund will be provided
- Expenditure budgets will be realigned into operating units based on program manager – function-based rather than reporting-based

# Special Schools

- Christina School District administers two statewide special programs ...
  - Delaware School for the Deaf
  - Delaware Autism Program
- ... and two district-based special programs open to students in other districts
  - REACH (Realistic Educational Alternatives for Children with Disabilities)
  - ILC (Intensive Learning Center)

# Special Schools

- Students with special educational needs, regardless of whether they attend a special school or are in a Christina school, are supported by state, local, and federal funds based on needs identified in their Individualized Education Programs (IEPs).
- There are inter- and intra-district tuition billing and inter-district choice billing processes to support students.
- ILC students will be included in the Christina unit count and funded through the needs-based funding model effective FY2021.

# Delaware School for the Deaf (Agency 51)

## ■ FY2021 Projected Revenue

- State: \$8,701,540
- Local: \$4,325,000
- TOTAL: \$13,026,540

## ■ FY2021 Projected Expenditures

- TOTAL: \$13,930,540

# REACH (Agency 56)

- FY2021 Projected Revenue
  - State: \$7,693,100
  - Local: \$3,920,000
  - TOTAL: \$11,613,100
- FY2021 Projected Expenditures
  - TOTAL: \$11,130,000

# Delaware Autism Program (Agency 60)

## ■ FY2021 Projected Revenue

- State: \$25,408,700
- Local: \$12,820,000
- TOTAL: \$38,228,700

## ■ FY2021 Projected Expenditures

- TOTAL: \$37,770,000

# Board Action

- Approval of the FY2021 Preliminary Budget