



Fiscal Year 2021
Preliminary Budget
August 2020

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I. Introduction

The preparation of the preliminary District budget begins in January, after the release of the Governor's proposed State operating budget. Over the winter and spring, the General Assembly's Joint Finance Committee and Joint Capital Improvement Committees hold hearings and modify the Governor's recommended operating and capital budgets. The budgets are approved by the General Assembly prior to the governor's approval. The state budget has a significant direct impact on school funding.

This year, the state provided ongoing support for recently created programs designed to provide additional support for schools with high concentrations of poverty and or English language learners. In addition, the state also is providing support for basic special education students in grades kindergarten through 3rd grade. These programs, in some circumstances provide the opportunity for School Boards to provide supplemental funding through a match tax.

The District and the State are also working on a Wilmington Schools Initiative that is providing supplemental operating and capital funds. This opportunity, as well as the proposed budget, aligns with the beliefs of the Christina School District Board of Education.

A. Beliefs of the Christina School District 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.

B. Budget Process

- May 2020 District Level request for Budget considerations sent to leadership. Information provided included year to day expenditures, listing of all contracts approved by the CSD Board for FY 2020 (excluding Capital projects).
- May 2020 Board meetings relevant to actions that may be taken in the event of a failed referendum
- June 2020 Referendum successful
- July 2020 State finalized the Operating and Capital Budgets. (June 30)
- July 2020 CSD Board approves tax warrant
- July/August 2020 Initial Draft of Preliminary Budget for Fiscal Year 2021 provided to the Citizens Budget Oversight Committee and the CSD Board
- July/August 2020 Initial questions raised by members of the Citizens Budget Oversight were addressed
- August 2020 Preliminary budget presented to CSD Board for approval

C. Influencing Factors

- Operating and Capital Referenda passed
- Uncertainty due to COVID-19
- Change in several senior leadership positions
- Reduction of State Minor Capital and Safety/Security appropriations

The Christina School District's Preliminary Budget for FY21 represents the fiscal period beginning July 1, 2020 and ending June 30, 2021. Separate operating budgets are prepared for the Christina schools in Division 33, Delaware School for the Deaf in Division 51, REACH (Division 56), and the Delaware Autism Program (Division 60). The Final Budget is prepared after the finalization of the September 30th Unit Count (which will be moved to November 13 due to COVID-19).

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 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) 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 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. It is projected that the District will lose \$757K of tax receipts to the tax pool. **The remaining \$1.592 was established through the referendum process, and includes 10**

cents of restricted funds established in 2003. It is projected that the District will receive \$26.2M from the Tax Pool and \$89.2M directly from real estate taxes (before the loss due to the tax pool and projected delinquencies). **Total Rate is \$2.06** (per \$100 of assessed value).

Reduction of Operating Revenue

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 are estimated to result in a total outflow of \$33M. 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 \$750,000 or more. 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 **FY2021 rate is 9.32 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, and 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 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 **current rate is 7.0 cents** (per \$100 of assessed value).

Tuition Tax is utilized for the educational expenses of students with unique special educational needs or intensive/complex instructional requirements who cannot be properly served 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. School Boards are authorized to establish a rate sufficient to meet the projected needs for the upcoming year. The **FY21 rate is 71.5 cents**.

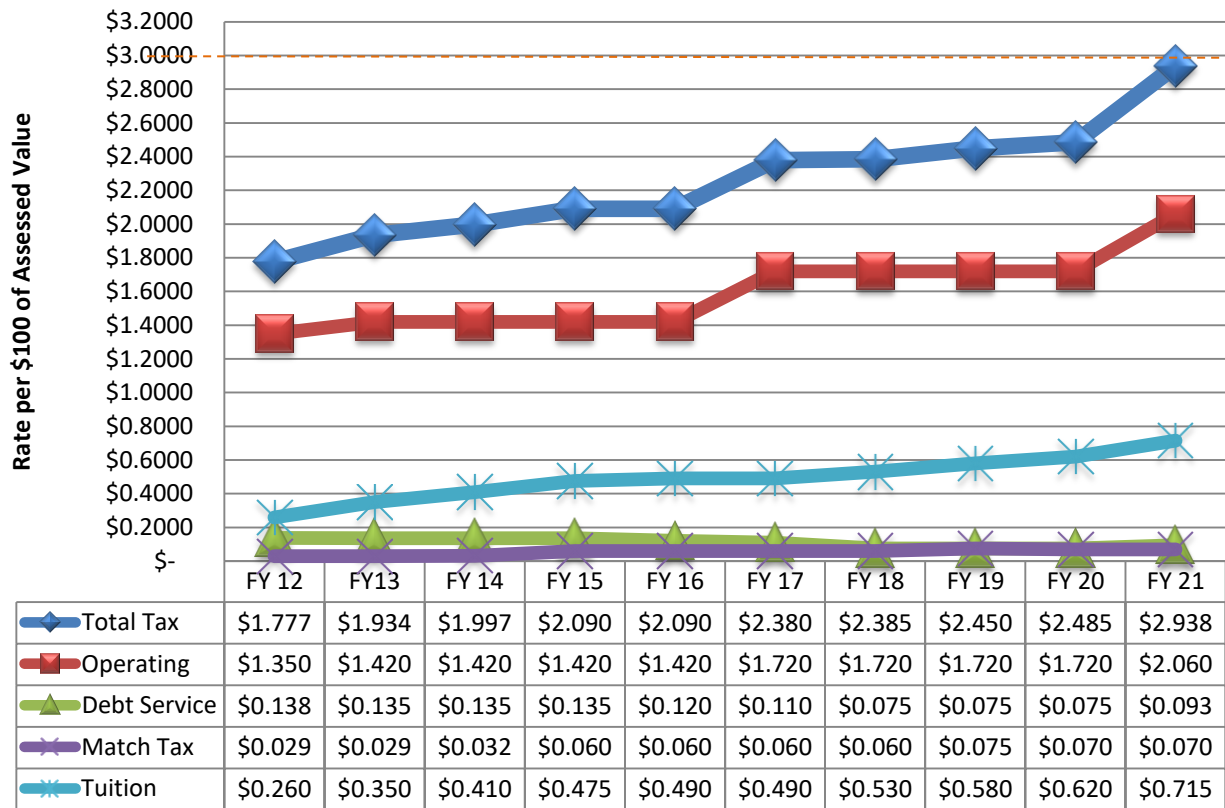
A) FISCAL YEAR 2021 TAX WARRANT – SUMMARY

| | |
|---------------|--|
| Operating Tax | Operating (also known as Current Expense) Tax revenue pays for the general operation of the district and specific programs per voter referenda. A referendum is required to increase the maximum authorized rate that the Board may levy. |
| Debt Service | Debt Service revenue pays for retirement of authorized capital improvement bonds. A referendum is required for authority to issue bonds. The Board approves a rate sufficient to meet debt service (principal and interest) payments. |
| Match Tax | Match Tax may be levied by the Board, without referendum, for certain specific purposes as provided for in state law and regulation. In some cases, a local match is required to receive a corresponding state match. |
| Tuition Tax | Tuition Tax revenue pays for, to the extent authorized by state law and regulation, expenses related to in-district programs and out-of-district placements for certain students with disabilities, as well as placements in other specific programs without regard to special education status. No referendum is required; the Board is authorized to set the Tuition Tax rate. |

| | FY2019 | FY2020 | FY2021 | Change FY20 to FY21 | Reason |
|--------------|-----------------|-----------------|-----------------|------------------------|-----------------------------------|
| Operating | \$1.7200 | \$1.7200 | \$2.0600 | + \$0.3400 | June 9, 2020 Referendum |
| Debt Service | \$0.0750 | \$0.0750 | \$0.0932 | + \$0.0182 | June 9, 2020 Referendum |
| Match | \$0.0750 | \$0.0700 | \$0.0700 | No change | Same as previous fiscal year |
| Tuition | \$0.5800 | \$0.6200 | \$0.7150 | + \$0.0950 | Increased special education costs |
| TOTAL | \$2.4500 | \$2.4850 | \$2.9382 | + \$0.4532 | |

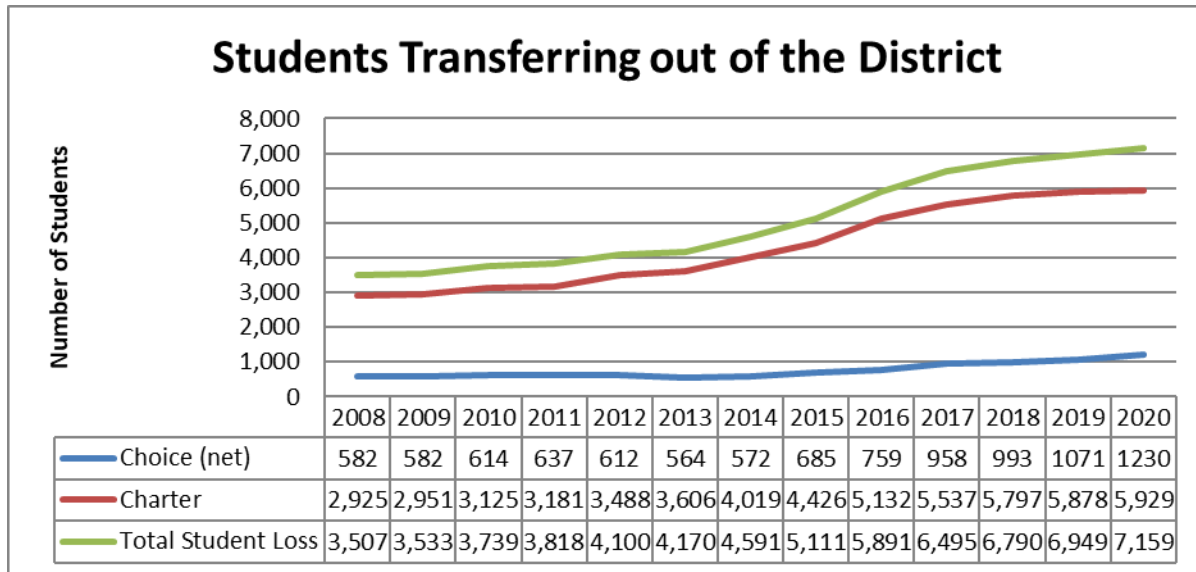
| | Operating | Debt Service | Match | Tuition | Total Tax |
|---|-----------------------|---------------------------|---------------------|----------------------|-----------------|
| Rates are per \$100 of Assessed Value | | | | | |
| Rate for Fiscal 2020 | \$ 1.7200 | \$ 0.0750 | \$ 0.0700 | \$ 0.6200 | \$2.4850 |
| Proposed Rate Fiscal 2021 | \$ 2.0600 | \$ 0.0932 | \$ 0.0700 | \$ 0.7150 | \$2.9382 |
| Change | \$ 0.3400 | \$ 0.0182 | \$ - | \$ 0.0950 | \$0.4532 |
| Projected Fund Balance July 1 | | \$ 2,960,952 | \$ 9,789 | \$ 236,019 | |
| FY 20 & Q1 FY21 Expenditures(Debt Svc) | | \$ (7,186,699) | | | |
| Expenditures (Match & Tuition) | | | \$ (3,775,726) | \$ (39,990,000) | |
| Amount Required to raise | | \$ 4,225,748 | \$ 3,765,937 | \$ 39,753,981 | |
| Per Delaware Code Title 14 Section 1916 "fix the rate of taxation plus 10% for Delinquencies" (District utilizes 2%) | | \$ 84,515 | \$ 75,319 | \$ - | |
| Amount Used to Establish Tax Rate | | Notice of Election | \$ 3,841,256 | \$ 39,753,981 | |
| Total Property Assessment | \$ 5,601,908,803 | | | | |
| Tax Basis per \$100 | \$ 56,019,088.03 | | | | |
| Amount Raised | \$ 115,399,321 | \$ 5,220,979 | \$ 3,921,336 | \$ 40,053,648 | |
| Projected Loss to NCC Pool | \$ (756,846) | | | | |
| Projected Delinquency | \$ (1,783,648) | \$ (84,515) | \$ (75,319) | \$ - | |
| Projected Net Available | \$ 112,858,827 | \$ 5,136,464 | \$ 3,846,017 | \$ 40,053,648 | |

Tax Warrant History



B) Charter and 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 who 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 | | 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. Funds derived through the Match Tax, with the exclusion of Minor Capital, have been included in the calculations.

FY20 Per-Student Local Costs for Choice/Charter

| 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 settlement, are distributed to school districts serving students residing within the district. The distribution for FY20 was \$262.11 per student.

C) State Funding

The State of Delaware provides funding to 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 State Department of Education. The units generated are subject to audit. Units are the primary driver of many other funding allocations.

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

The District earns one Division I Unit for each 20 Regular Education students in the 4th through 12th 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; 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 Energy funds at \$2,387 per unit and “All Other Costs” at \$2,925 per unit. “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.

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.

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, Driver 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 students with special educational needs).

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 | 38.90 | 14.05 | 6.17 | 2.31 | 2.11 | -1.05 | -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 |
| TOTAL | 214 | 4,358 | 6,790 | 901 | 817 | 923 | 14,003 | 16.72 | 269.01 | 339.5 | 107.26 | 136.17 | 355.00 | 48.48 | 24.24 | 1,247.90 |

The table above is as of September 30, 2019, the most recent unit count. Compared to the prior year (9/30/2018), overall District enrollment was down 405 students, with an increase of 56 special education students identified with intensive or complex needs.

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 and one State Program:

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 is 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 Federal 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.

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

| Title I | Title II | Title III | Title IV | IDEA 611 | IDEA 619 | Perkins | TOTAL |
|-------------|-------------|-----------|-----------|-------------|-----------|-----------|---------------------|
| \$7,254,834 | \$1,149,330 | \$163,005 | \$828,255 | \$4,216,138 | \$195,629 | \$400,032 | \$14,207,223 |

In 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. Since ESSER is a FY2020 federal appropriation, it will 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.



III. OPERATING BUDGET - DIVISION 953300 (and 955900 ILC)

A. Revenue

BUDGET - FISCAL YEAR ENDING JUNE 30, 2021

PRELIMINARY BUDGET

Revenue

Division - 33 Christina School District (plus 59 ILC)

| | ACTUAL | Preliminary |
|---------------------------------------|-----------------------|-----------------------|
| | FY2020 | FY2021 |
| STATE FUNDS | | |
| Formula Salaries & OEC's | \$ 92,520,634 | \$ 100,300,000 |
| Cafeteria Salaries | \$ 1,706,004 | \$ 1,650,000 |
| Division II, AOC | \$ 2,586,121 | \$ 2,725,800 |
| Division II, AOC - Voc | \$ 242,271 | \$ 254,400 |
| Division II, Energy | \$ 2,234,066 | \$ 2,325,000 |
| Division III, Equalization | \$ 6,043,960 | \$ 6,685,000 |
| State Transportation | \$ 9,376,719 | \$ 10,330,000 |
| Related Services | \$ 327,413 | \$ - |
| Excellence Option | \$ 210,000 | \$ - |
| Drivers Ed. | \$ 42,810 | \$ 42,200 |
| Unique Alternative | \$ 2,400,355 | \$ 2,400,000 |
| Fostercare Transportation | \$ 170,000 | \$ 170,000 |
| SSBG K-3 | \$ 630,524 | \$ 622,300 |
| SSBG Reading | \$ 729,918 | \$ 720,000 |
| Professional Development | \$ 51,524 | \$ 50,800 |
| School Improvement/Opportunity Grants | \$ 1,365,750 | \$ 1,340,000 |
| Opportunity Fund | \$ 1,365,750 | \$ 1,340,000 |
| Opp Fund/Mental Health | \$ 770,831 | \$ 760,000 |
| Minor Capital Improvements | \$ 1,346,405 | \$ 1,157,336 |
| Safety & Security | \$ 612,365 | \$ - |
| Wilmington Initiative - Operating | \$ 1,530,000 | \$ 1,560,600 |
| Wilmington Initiative - Capital | \$ 9,999,070 | \$ 7,500,000 |
| Educational Sustainment Fund | \$ 3,296,472 | \$ 3,250,000 |
| Technology Block Grant | \$ 341,174 | \$ 336,700 |
| Other State Revenue | \$ 270,187 | \$ 200,000 |
| Total State Funds | \$ 140,170,323 | \$ 145,720,136 |

| | ACTUAL | Preliminary |
|--|-----------------------|-----------------------|
| | FY2020 | FY2021 |
| LOCAL FUNDS | | |
| Current Expense Tax Receipts | \$ 96,705,528 | \$ 112,800,000 |
| Charter/Choice Payments | \$ (27,469,275) | \$ (28,800,000) |
| Charter/Choice Pmt - Restricted Funds - 10¢ Ref | \$ (1,978,122) | \$ (2,100,000) |
| Debt Service Tax Receipts | \$ 4,270,825 | \$ 5,060,000 |
| Tuition Tax Receipts | \$ 34,523,749 | \$ 40,053,600 |
| Charter/Choice Payments - Tuition Tax | \$ (4,549,489) | \$ (4,770,000) |
| Minor Capital Tax Receipts | \$ 897,603 | \$ 901,000 |
| Tech Maintenance | \$ 934,491 | \$ 923,000 |
| Match Tax (Reading/Math Resource; Extra Time; Student Success) | \$ 1,836,364 | \$ 2,020,000 |
| Charter/Choice Payments - Match Tax | \$ (1,687,701) | \$ (1,770,000) |
| Indirect Cost | \$ 2,468,503 | \$ 1,500,000 |
| Cafeteria | \$ 5,670,589 | \$ 5,500,000 |
| Pre-School | \$ 250,733 | \$ 250,000 |
| Parents as Teachers | \$ 252,249 | \$ 250,000 |
| Parents as Teachers/Stay & Play | \$ 31,417 | \$ 31,000 |
| Other Local Revenue | \$ 4,096,846 | \$ 3,140,000 |
| Total Local Funds | \$ 116,254,310 | \$ 134,988,600 |

| | ACTUAL | Preliminary |
|-----------------------------------|-----------------------|-----------------------|
| | FY2020 | FY2021 |
| FEDERAL FUNDS (Award) | | |
| IDEA Part B (3-21) | \$ 4,085,758 | \$ 4,216,138 |
| IDEA Part B (3-5) | \$ 188,619 | \$ 195,629 |
| Title I | \$ 7,294,095 | \$ 7,254,834 |
| Title II | \$ 1,216,360 | \$ 1,149,330 |
| Title III | \$ 148,362 | \$ 163,005 |
| Title III Immigrant | \$ 4,904 | \$ - |
| Title IV | \$ 805,740 | \$ 828,255 |
| Perkins | \$ 515,502 | \$ 400,032 |
| SIG 1003G/Priority/CSI | \$ 1,557,961 | \$ 1,400,000 |
| Other Federal Revenue | \$ 98,988 | \$ 80,000 |
| Total Federal Funds | \$ 15,916,289 | \$ 15,687,223 |
| | | |
| OTHER State FUNDS | | |
| Adult Education | \$ 535,746 | \$ 500,000 |
| PEEC | \$ 448,909 | \$ 430,000 |
| New Castle County Learning Center | \$ 215,500 | \$ 200,000 |
| ECAP | \$ 504,550 | \$ 500,000 |
| CSCRIP | \$ 4,653 | \$ 4,000 |
| Total Other Funds | \$ 1,709,358 | \$ 1,634,000 |
| Total State Funds | \$ 141,879,681 | \$ 147,354,136 |
| | | |
| All Funds Total | \$ 274,050,280 | \$ 298,029,959 |

B. PROJECTED EXPENSES

Christina School District - 953300 - Preliminary Expenditure Budget FY2021

| Oper Unit | Operating Unit Name | FINAL BUDGET FY2020 | ACTUAL FY2020 | PRELIM BUDGET FY2021 | CHANGE (FY21 PRELIM minus FY20 FINAL) |
|-----------|----------------------------|---------------------|----------------|----------------------|---------------------------------------|
| 99900300 | District Expenditures | \$ 157,523,789 | \$ 150,883,432 | \$ 161,000,000 | \$ 3,476,211 |
| 99910000 | Public Communications | \$ 158,890 | \$ 119,885 | \$ 150,000 | \$ (8,890) |
| 99910100 | Superintendent | \$ 116,655 | \$ 118,013 | \$ 120,000 | \$ 3,345 |
| 99910105 | DEPUTY SUPERINTENDENT | \$ 226,680 | \$ 194,197 | \$ 220,000 | \$ (6,680) |
| 99920000 | Curriculum/Instructional | \$ 1,089,310 | \$ 1,423,215 | \$ 4,200,000 | \$ 3,110,690 |
| 99920110 | School Based Intervention | \$ 90,323 | \$ 91,599 | \$ 94,000 | \$ 3,677 |
| 99920300 | Bilingual | \$ 5,059,078 | \$ 4,138,591 | \$ 5,000,000 | \$ (59,078) |
| 99920500 | Prof Development Prog | \$ 212,190 | \$ 71,232 | \$ 200,000 | \$ (12,190) |
| 99921000 | Support Services | \$ 371,240 | \$ 480,038 | \$ 480,000 | \$ 108,760 |
| 99921050 | Special Education | \$ 101,963 | \$ 4,754 | \$ 100,000 | \$ (1,963) |
| 99930300 | Special Services | \$ 8,218,481 | \$ 9,506,118 | \$ 9,600,000 | \$ 1,381,519 |
| 99940000 | Business Office/Finance | \$ 7,438,616 | \$ 8,276,000 | \$ 8,620,000 | \$ 1,181,384 |
| 99940050 | Facilities Management | \$ 4,345,402 | \$ 3,992,008 | \$ 4,000,000 | \$ (345,402) |
| 99940500 | Federal Funds A | \$ - | \$ 4,650,332 | \$ 4,670,000 | \$ 4,670,000 |
| 99940501 | Federal Funds B | \$ - | \$ 1,213,272 | \$ 1,220,000 | \$ 1,220,000 |
| 99940502 | Federal Funds C | \$ - | \$ 2,959,270 | \$ 2,970,000 | \$ 2,970,000 |
| 99940503 | Federal Funds D | \$ - | \$ 202,839 | \$ 205,000 | \$ 205,000 |
| 99940504 | Federal Funds E | \$ - | \$ 64,209 | \$ 65,000 | \$ 65,000 |
| 99940700 | Private Grants/Donations | \$ 3,500 | \$ 3,408 | \$ 3,500 | \$ - |
| 99940810 | Technology Equip & Repair | \$ 2,390,809 | \$ 2,479,036 | \$ 2,500,000 | \$ 109,191 |
| 99950000 | Personnel/Hr | \$ 187,329 | \$ 155,503 | \$ 185,000 | \$ (2,329) |
| 99960000 | Child Nutrition Operations | \$ 9,693,667 | \$ 9,865,955 | \$ 9,900,000 | \$ 206,333 |
| 99960300 | State Transportation | \$ 14,802,260 | \$ 15,668,440 | \$ 16,660,000 | \$ 1,857,740 |
| 99970000 | Local Debt Service | \$ 4,337,573 | \$ 4,337,577 | \$ 4,400,000 | \$ 62,427 |
| 99970100 | Major Cap | \$ 24,302,032 | \$ 37,850 | \$ 24,403,200 | \$ 101,168 |
| 99970020 | Tuition Programs | \$ - | \$ - | \$ 6,100,000 | \$ 6,100,000 |
| 99970200 | Minor Cap | \$ 8,667,760 | \$ 4,060,742 | \$ 1,928,893 | \$ (6,738,867) |
| 99970600 | Parent Early Education | \$ 738,911 | \$ 485,399 | \$ 500,000 | \$ (238,911) |
| 99970650 | Student Services | \$ 167,332 | \$ 168,515 | \$ 170,000 | \$ 2,668 |
| 99970675 | Other District Programs | \$ 116,220 | \$ 79,090 | \$ 80,000 | \$ (36,220) |
| 99980000 | Summer School | \$ 56,838 | \$ 243,848 | \$ 100,000 | \$ 43,162 |
| 99990000 | Adult Education | \$ 558,374 | \$ 621,666 | \$ 630,000 | \$ 71,626 |
| 99990050 | MGR OF ELEMENTARY ED | \$ 914,111 | \$ 828,488 | \$ 850,000 | \$ (64,111) |
| 99990060 | MGR OF SECONDARY ED | \$ 1,087,090 | \$ 1,231,377 | \$ 1,200,000 | \$ 112,910 |
| 99990900 | NETWORKS Program | \$ - | \$ - | \$ 140,000 | \$ 140,000 |
| 99990960 | RESEARCH & ASSESSMENT | \$ 133,000 | \$ 158,024 | \$ 160,000 | \$ 27,000 |

| Oper Unit | Operating Unit Name | FINAL BUDGET FY2020 | ACTUAL FY2020 | PRELIM BUDGET FY2021 | CHANGE (FY21 PRELIM minus FY20 FINAL) |
|--------------------|---------------------------|---------------------------|-----------------------|----------------------------|---|
| 9330305A | NCC Learning Ctr | \$ 208,971 | \$ 206,717 | \$ 209,000 | \$ 29 |
| 9330310A | Brookside Elementary Sch | \$ 41,492 | \$ 77,387 | \$ 29,666 | \$ (11,826) |
| 9330312A | Thurgood Marshall ES | \$ 30,801 | \$ 99,298 | \$ 46,072 | \$ 15,271 |
| 9330314A | Albert H. Jones ES | \$ 19,349 | \$ 63,626 | \$ 28,452 | \$ 9,103 |
| 9330318A | John R. Downes ES | \$ 25,634 | \$ 46,124 | \$ 34,231 | \$ 8,597 |
| 9330320A | Robert S. Gallaher ES | \$ 25,520 | \$ 75,186 | \$ 38,864 | \$ 13,344 |
| 9330321A | William B. Keene ES | \$ 21,177 | \$ 50,296 | \$ 38,502 | \$ 17,325 |
| 9330322A | May B. Leasure ES | \$ 19,169 | \$ 50,381 | \$ 33,863 | \$ 14,694 |
| 9330324A | R. Elisabeth Maclary ES | \$ 216,590 | \$ 95,984 | \$ 24,965 | \$ (191,625) |
| 9330326A | Joseph M. Mcvey ES | \$ 18,808 | \$ 191,763 | \$ 28,599 | \$ 9,791 |
| 9330327A | Oberle ES | \$ 424,325 | \$ 142,377 | \$ 56,487 | \$ (367,838) |
| 9330330A | Jennie E. Smith ES | \$ 267,397 | \$ 97,433 | \$ 39,769 | \$ (227,628) |
| 9330332A | West Park Place ES | \$ 12,592 | \$ 50,454 | \$ 22,864 | \$ 10,272 |
| 9330334A | Etta J. Wilson ES | \$ 194,360 | \$ 72,877 | \$ 17,257 | \$ (177,103) |
| 9330339A | Henry M. Brader ES | \$ 17,970 | \$ 85,141 | \$ 30,553 | \$ 12,583 |
| 9330350A | Bancroft Intermediate Sch | \$ 523,688 | \$ 333,346 | \$ 43,991 | \$ (479,697) |
| 9330352A | Bayard Intermediate Sch | \$ 374,188 | \$ 406,082 | \$ 64,575 | \$ (309,613) |
| 9330354A | Sarah Pyle Academy | \$ 546,730 | \$ 411,849 | \$ 550,000 | \$ 3,270 |
| 9330362A | F D Stubbs Ms | \$ 348,401 | \$ 380,237 | \$ 16,439 | \$ (331,962) |
| 9330372A | Gauger-Cobbs Middle Sch | \$ 63,616 | \$ 254,106 | \$ 74,273 | \$ 10,657 |
| 9330374A | George V. Kirk Middle Sch | \$ 69,409 | \$ 122,674 | \$ 51,241 | \$ (18,168) |
| 9330376A | Shue-Medill Middle Sch | \$ 153,389 | \$ 294,837 | \$ 58,178 | \$ (95,211) |
| 9330390A | Christiana High School | \$ 220,422 | \$ 713,730 | \$ 67,100 | \$ (153,322) |
| 9330392A | Glasgow High School | \$ 321,852 | \$ 626,453 | \$ 53,383 | \$ (268,469) |
| 9330394A | Newark High School | \$ 264,885 | \$ 502,908 | \$ 77,411 | \$ (187,474) |
| 9330537A | Douglass Alternative Sch | \$ 3,000 | \$ 2,002 | \$ 5,142 | \$ 2,142 |
| 9330545A | Christina Early Educ Ctr | \$ 439,299 | \$ 501,763 | \$ 23,058 | \$ (416,241) |
| Grand Total | | \$ 257,982,458 | \$ 234,768,953 | \$ 274,588,528 | \$ 16,606,070 |

C. School Budget

The school discretionary budgets are weighted based on student need. There are three components to these school discretionary budgets. The first is a \$500,000 pool divided equally per low income (LI) student. The second is a \$100,000 pool divided equally per English Learner (EL) student. The third is a \$45 per pupil allocation regardless of LI or EL status. The LI and EL pool amounts are similar to the FY20 totals. With the passing of the referendum, the district was able to add back in the per pupil allocation.

| Operating Unit and School | Student Enrollment 9/30/2019 | Low Income Count | English Learner Count | Prelim LI Allocation (\$500K pool) | Prelim EL Allocation (\$100K pool) | Prelim Per Pupil Alloc (\$45 pp) | PRELIM SCHOOL ALLOCATION | 85% INITIAL BUDGET RELEASE |
|---------------------------|------------------------------|--|-----------------------|------------------------------------|------------------------------------|----------------------------------|--------------------------|----------------------------|
| 9330310A Brookside ES | 306 | 149 | 94 | \$ 15,396 | \$ 5,735 | \$ 13,770 | \$ 34,901 | \$ 29,666 |
| 9330312A Marshall ES | 787 | 121 | 103 | \$ 12,503 | \$ 6,284 | \$ 35,415 | \$ 54,202 | \$ 46,072 |
| 9330314A Jones ES | 362 | 148 | 31 | \$ 15,292 | \$ 1,891 | \$ 16,290 | \$ 33,473 | \$ 28,452 |
| 9330318A Downes ES | 468 | 157 | 49 | \$ 16,222 | \$ 2,990 | \$ 21,060 | \$ 40,272 | \$ 34,231 |
| 9330320A Gallaher ES | 514 | 172 | 79 | \$ 17,772 | \$ 4,820 | \$ 23,130 | \$ 45,722 | \$ 38,864 |
| 9330321A Keene ES | 524 | 183 | 46 | \$ 18,909 | \$ 2,807 | \$ 23,580 | \$ 45,296 | \$ 38,502 |
| 9330322A Leasure ES | 409 | 185 | 38 | \$ 19,116 | \$ 2,318 | \$ 18,405 | \$ 39,839 | \$ 33,863 |
| 9330324A Maclary ES | 313 | 106 | 71 | \$ 10,953 | \$ 4,332 | \$ 14,085 | \$ 29,370 | \$ 24,965 |
| 9330326A McVey ES | 346 | 146 | 49 | \$ 15,086 | \$ 2,990 | \$ 15,570 | \$ 33,646 | \$ 28,599 |
| 9330327A Oberle ES | 594 | 264 | 204 | \$ 27,278 | \$ 12,447 | \$ 26,730 | \$ 66,455 | \$ 56,487 |
| 9330330A Smith ES | 471 | 178 | 118 | \$ 18,392 | \$ 7,200 | \$ 21,195 | \$ 46,787 | \$ 39,769 |
| 9330332A West Park Pl ES | 335 | 92 | 38 | \$ 9,506 | \$ 2,318 | \$ 15,075 | \$ 26,899 | \$ 22,864 |
| 9330334A Wilson ES | 249 | 78 | 17 | \$ 8,060 | \$ 1,037 | \$ 11,205 | \$ 20,302 | \$ 17,257 |
| 9330339A Brader ES | 383 | 161 | 34 | \$ 16,636 | \$ 2,074 | \$ 17,235 | \$ 35,945 | \$ 30,553 |
| 9330350A Bancroft | 405 | 318 | 11 | \$ 32,858 | \$ 671 | \$ 18,225 | \$ 51,754 | \$ 43,991 |
| 9330352A Bayard | 577 | 419 | 110 | \$ 43,294 | \$ 6,711 | \$ 25,965 | \$ 75,970 | \$ 64,575 |
| 9330537A Douglass | 55 | 34 | 1 | \$ 3,513 | \$ 61 | \$ 2,475 | \$ 6,049 | \$ 5,142 |
| 9330362A Stubbs | 146 | 123 | 1 | \$ 12,709 | \$ 61 | \$ 6,570 | \$ 19,340 | \$ 16,439 |
| 9330372A Gauger MS | 939 | 357 | 135 | \$ 36,888 | \$ 8,237 | \$ 42,255 | \$ 87,380 | \$ 74,273 |
| 9330374A Kirk MS | 707 | 233 | 72 | \$ 24,075 | \$ 4,393 | \$ 31,815 | \$ 60,283 | \$ 51,241 |
| 9330376A Shue MS | 822 | 256 | 82 | \$ 26,452 | \$ 5,003 | \$ 36,990 | \$ 68,445 | \$ 58,178 |
| 9330390A Christiana HS | 1030 | 267 | 82 | \$ 27,588 | \$ 5,003 | \$ 46,350 | \$ 78,941 | \$ 67,100 |
| 9330392A Glasgow HS | 717 | 243 | 89 | \$ 25,108 | \$ 5,430 | \$ 32,265 | \$ 62,803 | \$ 53,383 |
| 9330394A Newark HS | 1059 | 370 | 85 | \$ 38,231 | \$ 5,186 | \$ 47,655 | \$ 91,072 | \$ 77,411 |
| 9330545A CEEC | 331 | 79 | 0 | \$ 8,163 | \$ - | \$ 14,895 | \$ 23,058 | \$ 19,599 |
| Special Schools | 1154 | Not part of the formula - funded differently | | | | | | |
| TOTAL | 14003 | 4839 | 1639 | \$ 500,000 | \$ 99,999 | \$ 578,205 | \$ 1,178,204 | \$ 1,001,476 |

D. Federal Consolidated Grant FY 2021 (application pending)

| Title I | Title II | Title III | Title IV | IDEA 611 | IDEA 619 | Perkins | TOTAL |
|-------------|-------------|-----------|-----------|-------------|-----------|-----------|---------------------|
| \$7,254,834 | \$1,149,330 | \$163,005 | \$828,255 | \$4,216,138 | \$195,629 | \$400,032 | \$14,207,223 |

In 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. Since ESSER is a FY2020 federal appropriation, it will 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.

IV. TUITION BASED PROGRAMS - OPERATING BUDGETS

Tuition School Programs including the Sarah Pyle Academy, Intensive Learning Center (ILC), 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 REACH program; and the Delaware Autism Program. Students in these programs (as well as ILC students and others funded in 953300 whose unit count designators are Pre-K, Intensive, or Complex Special Education Needs) 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. Christina also bills itself (in accordance with Delaware Department of Education processes) for students in Christina special programs and other students in needs-based funding categories. 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 (FAPE).

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.

BUDGET - FISCAL YEAR ENDING JUNE 30, 2021 PRELIMINARY

BUDGET

Revenue

Division - 51 Delaware School for the Deaf

| | ACTUAL | Preliminary |
|----------------------------|----------------------|----------------------|
| | FY2020 | FY2021 |
| STATE FUNDS | | |
| Formula Salaries & OEC's | \$ 6,720,692 | \$ 6,700,000 |
| Division II, AOC | \$ 23,090 | \$ 23,000 |
| Division II, AOC - Voc | \$ - | \$ - |
| Division II, Energy | \$ 99,156 | \$ 99,100 |
| Division III, Equalization | \$ 309,971 | \$ 309,900 |
| State Transportation | \$ 1,354,931 | \$ 1,350,000 |
| Residence Other Cost | \$ 87,417 | \$ 87,000 |
| Pre-School Summer | \$ 7,100 | \$ 7,000 |
| Other State | \$ 51,300 | \$ 51,000 |
| Minor Capital Improvements | \$ 84,687 | \$ 74,540 |
| Total State Funds | \$ 8,738,344 | \$ 8,701,540 |
| | | |
| LOCAL FUNDS | | |
| Tuition Billing | \$ 4,303,267 | \$ 4,300,000 |
| Other Local Revenue | \$ 31,708 | \$ 25,000 |
| Total Local Funds | \$ 4,334,975 | \$ 4,325,000 |
| | | |
| All Funds Total | \$ 13,073,319 | \$ 13,026,540 |

DELAWARE SCHOOL FOR THE DEAF – EXPENDITURE BUDGET

Delaware School for the Deaf - 955100 - Preliminary Expenditure Budget FY2021

| Oper Unit | Operating Unit Name | FINAL BUDGET FY2020 | ACTUAL FY2020 | PRELIM BUDGET FY2021 | CHANGE (FY21 PRELIM minus FY20 FINAL) |
|--------------------|---------------------------------|---------------------------|----------------------|----------------------------|---|
| 99900300 | District Expenditures | \$ 10,131,784 | \$ 9,691,085 | \$ 10,000,000 | \$ (131,784) |
| 99960300 | State Transportation | \$ 1,020,437 | \$ 1,297,846 | \$ 1,350,000 | \$ 329,563 |
| 99970200 | Minor Cap | \$ 85,363 | \$ 48,891 | \$ 74,540 | \$ (10,823) |
| 99980000 | Summer School | \$ 184,713 | \$ - | \$ 185,000 | \$ 287 |
| 99990750 | Deaf/Blind Program | \$ 21,975 | \$ 40,645 | \$ 41,000 | \$ 19,025 |
| 9330540A | Delaware School for the Deaf | \$ 1,577,513 | \$ 2,046,362 | \$ 2,100,000 | \$ 522,487 |
| Grand Total | | \$ 13,021,785 | \$ 13,124,829 | \$ 13,750,540 | \$ 728,755 |

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.

- Specialist – Resource Teacher – one per 60 students
- Specialist – Literacy – one per 60 students
- Teacher – Interpreter/Tutor – one per four 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. DISTRICT PROGRAMS

Realistic Educational Alternatives for Children with Disabilities

The Realistic Educational Alternatives for Children with Disabilities or REACH 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 schools throughout the Christina School District, we offer REACH in 18 classrooms and have a vocational component located at twelve 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.

BUDGET - FISCAL YEAR ENDING JUNE 30, 2021
PRELIMINARY BUDGET

Revenue

Division - 56 REACH

| | REACH/ILC | REACH only |
|----------------------------|----------------------|----------------------|
| | ACTUAL | Preliminary |
| | FY2020 | FY2021 |
| STATE FUNDS | | |
| Formula Salaries & OEC's | \$ 14,310,459 | \$ 5,300,000 |
| Division II, AOC | \$ 330,721 | \$ 154,200 |
| Division II, AOC - Voc | \$ 22,322 | \$ 6,700 |
| Division II, Energy | \$ 193,680 | \$ 68,000 |
| Division III, Equalization | \$ 1,151,384 | \$ 424,200 |
| State Transportation | \$ 2,716,432 | \$ 1,740,000 |
| Total State Funds | \$ 18,724,998 | \$ 7,693,100 |
| | | |
| LOCAL FUNDS | | |
| Tuition Billing | \$ 10,052,589 | \$ 3,900,000 |
| Other Local Revenue | \$ 167,103 | \$ 20,000 |
| Total Local Funds | \$ 10,219,692 | \$ 3,920,000 |
| | | |
| All Funds Total | \$ 28,944,690 | \$ 11,613,100 |

DISTRICT PROGRAMS – EXPENDITURE BUDGET

REACH - 955600 - Preliminary Expenditure Budget FY2021

| Oper Unit | Operating Unit Name | FINAL BUDGET FY2020 | ACTUAL FY2020 | PRELIM BUDGET FY2021 | CHANGE (FY21 PRELIM minus FY20 FINAL) |
|--------------------|-----------------------|---------------------------|----------------------|----------------------------|---|
| 99900300 | District Expenditures | \$ 7,547,319 | \$ 7,440,443 | \$ 7,600,000 | \$ 52,681 |
| 99960300 | State Transportation | \$ 2,313,833 | \$ 1,905,027 | \$ 2,000,000 | \$ (313,833) |
| 99980000 | Summer School | \$ 338,678 | \$ 604,295 | \$ 620,000 | \$ 281,322 |
| 9330512A | REACH | \$ 903,265 | \$ 890,400 | \$ 910,000 | \$ 6,735 |
| Grand Total | | \$ 11,103,095 | \$ 10,840,165 | \$ 11,130,000 | \$ 26,905 |

C. DELAWARE AUTISM PROGRAM

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

BUDGET - FISCAL YEAR ENDING JUNE 30, 2021

PRELIMINARY BUDGET

Revenue

Division - 60 Delaware Autism Program

| | ACTUAL | Preliminary |
|----------------------------|----------------------|----------------------|
| | FY2020 | FY2021 |
| STATE FUNDS | | |
| Formula Salaries & OEC's | \$ 19,556,204 | \$ 19,500,000 |
| Division II, AOC | \$ 461,378 | \$ 460,000 |
| Division II, AOC - Voc | \$ 40,106 | \$ 40,000 |
| Division II, Energy | \$ 197,471 | \$ 197,000 |
| Division III, Equalization | \$ 1,197,576 | \$ 1,190,000 |
| State Transportation | \$ 3,359,850 | \$ 3,350,000 |
| Other State | \$ 28,750 | \$ 28,000 |
| Statewide Autism Support | \$ 141,896 | \$ 432,700 |
| Residence Other Cost | \$ 211,989 | \$ 211,000 |
| Total State Funds | \$ 25,195,220 | \$ 25,408,700 |
| | | |
| LOCAL FUNDS | | |
| Tuition Billing | \$ 12,714,831 | \$ 12,700,000 |
| Other Local Revenue | \$ 126,504 | \$ 120,000 |
| Total Local Funds | \$ 12,841,335 | \$ 12,820,000 |
| | | |
| All Funds Total | \$ 38,036,555 | \$ 38,228,700 |

DELAWARE AUTISM PROGRAM – EXPENDITURE BUDGET

Delaware Autism Program - 956000 - Preliminary Expenditure Budget FY2021

| Oper Unit | Operating Unit Name | FINAL BUDGET FY2020 | ACTUAL FY2020 | PRELIM BUDGET FY2021 | CHANGE (FY21 PRELIM minus FY20 FINAL) |
|--------------------|----------------------------|------------------------------------|--------------------------|-------------------------------------|--|
| 99900300 | District Expenditures | \$ 26,017,888 | \$ 25,724,004 | \$ 26,000,000 | \$ (17,888) |
| 99960300 | State Transportation | \$ 3,665,492 | \$ 3,575,267 | \$ 3,670,000 | \$ 4,508 |
| 99980000 | Summer School | \$ 2,115,982 | \$ 1,777,663 | \$ 1,900,000 | \$ (215,982) |
| 99990700 | Autism Program | \$ 729,914 | \$ 572,647 | \$ 700,000 | \$ (29,914) |
| 9330538A | Brennen School | \$ 4,309,346 | \$ 4,050,481 | \$ 4,300,000 | \$ (9,346) |
| 9330542A | Brennen Group Home | \$ 1,215,912 | \$ 778,815 | \$ 1,200,000 | \$ (15,912) |
| Grand Total | | \$ 38,054,534 | \$ 36,478,877 | \$ 37,770,000 | \$ (284,534) |

In addition to positions generated by the September 30 Unit Count, the state 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), depending on state funding.

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 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.

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, Social Security, and Medicare.

Needs Based Funding – Methodology of calculation for state unit funding. Combines special education 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 having a 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, needs-based, 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.