



Fiscal Year 2019

Final Budget

January 2019

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**Members of the Christina School District
Board of Education
January 2019**

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I. Introduction

The Christina School District's Final Budget represents the fiscal period beginning July 1, 2018 and ending June 30, 2018. 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 31st.

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.

The District/ School Board and the State are also working on a Wilmington School Initiative that will provide 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

- 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 2018 -- 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 2018 (excluding Capital projects).
- May 2018-- Board Study Session on Preliminary Budget. Information included: reductions in local funding due to lower assessed values; transfer of funds to Charter & Choice Schools; projected growth of students attending Charter & Choice Schools; and use of unrestricted local funds.
- July 2018 -- State finalized the Operating and Capital Budgets. (June 30)
- July 2018 -- CSD Board approves tax warrant, including match taxes for new programs initiated by the State
- July 2018 -- Initial Draft of Preliminary Budget for Fiscal 2019 provided to the Citizens Budget Oversight Committee and the CSD Board
- July 2018 -- Initial questions raised by members of the Citizens Budget Oversight were addressed, with answers distributed to all members as well as the CSD Board.
- October 2018 – September 30 Unit Count Finalized. Associated funding by DOE occurs in December
- December 2018 – Submission of alternative State Reduction Plan
- December 2018 – Completion of draft final budget for submission to CBOC and Board.
- January 2019 – 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 (\$1.5 Million)
- Major Capital Improvement funding for the City of Wilmington MOU (\$17.5 Million)
- Contracts previously approved by the CSD Board for services (~\$23.5 Million)

The Christina School District (Agency 953300) began the fiscal year with ~\$15.1 Million in unrestricted local funds. 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 ~\$93.3 Million. Local operating tax revenue is projected at ~\$61.4 Million after reductions for Charter School and Choice payments of ~\$ 31.9 Million. Total Local Funds available to the District, including restricted funds are project to be ~ \$111.1 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 utilized to fund the incremental cost of intense and complex students that attend Charter Schools and Choice Districts. The revenue reduction for Tuition tax is ~\$3 Million.

Overall State receipts are projected as ~\$ 150.9 Million. State support for general operating expenses was reduced by ~\$2.3 Million in this agency. The State is also providing Opportunity Grants of ~\$.7 Million (to

targeted schools) and ~\$1.5 Million for the Wilmington Initiative. The State is also providing funding of ~\$17.5 Million for capital improvements at Bayard and Bancroft schools

Federal Funds are projected at ~\$14.4 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 ~\$.85 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 \$ 31.9 Million. Payments are treated as a reduction in revenue. This fiscal year, we project an increase in the cost per student and an increase in the number of students attending Charter Schools because of continued growth of existing Charters.

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 increase by the Board in July by 1.5 cents.

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

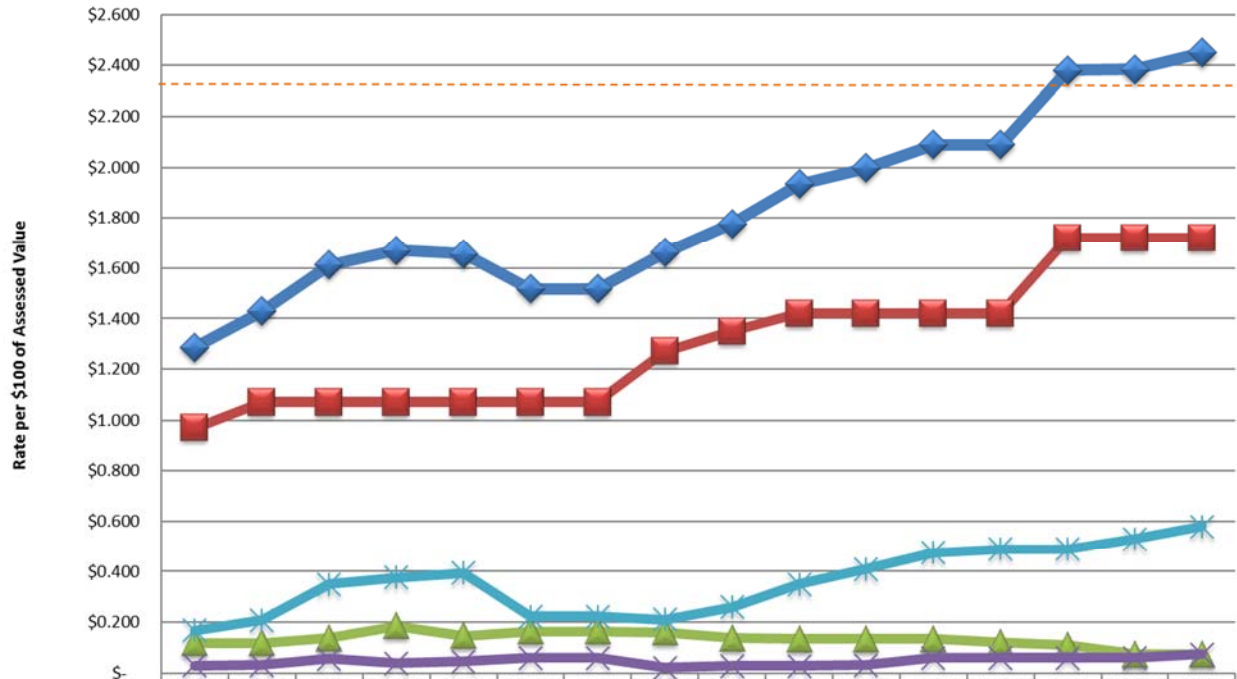
REACH Program; the ILC program; the Bilingual Program; Sarah Pyle Academy; placements to other school districts with special programs approved by The State of Delaware Department of Education; services while in the traditional school; or are privately placed in programs throughout the country. Tuition Tax is also utilized to support the incremental expense of intense and complex students attending Charter Schools or Choice Districts. School Boards are authorized to establish a rate sufficient to meet the projected needs for the upcoming year. The **current rate is 58.0 cents, an increase of 5 cents.**

A) FISCAL 2019 TAX WARRANT – SUMMARY

| | Operating | Debt Service | Match | Tuition | Total Tax |
|---|----------------------|---------------------|---------------------|----------------------|-----------------|
| Rates are per \$100 of Assessed Value | | | | | |
| Rate for Fiscal 2018 | \$ 1.720 | \$ 0.075 | \$ 0.060 | \$ 0.530 | \$ 2.385 |
| Proposed Rate Fiscal 2019 | \$ 1.720 | \$ 0.075 | \$ 0.075 | \$ 0.580 | \$ 2.450 |
| Change | \$ - | \$ - | \$ 0.015 | \$ 0.050 | \$ 0.065 |
| Projected Fund Balance July 1 | | \$ 3,291,268 | \$ 302,390 | \$ 1,101,788 | |
| FY 19 & Q1 FY20 Expenditures(Debt Svc) | | \$ (7,199,330) | | | |
| Expenditures (Match & Tuition) | | | \$ (4,158,859) | \$ (31,912,900) | |
| Amount Required to raise | | \$ 3,908,062 | \$ 3,856,469 | \$ 30,811,112 | |
| Per Delaware Code Title 14 Section 1916 "fix the rate of taxation plus 10% for Delinquencies" (District utilizes 2%) | | \$ 78,161 | \$ 77,129 | \$ 616,222 | |
| Amount Used to Establish Tax Rate | | \$ 3,986,223 | \$ 3,933,598 | \$ 31,427,335 | |
| Total Property Assessment | \$ 5,552,006,975 | | | | |
| Tax Basis per \$100 | \$ 55,520,069.75 | | | | |
| Amount Raised | \$ 95,494,520 | \$ 4,164,005 | \$ 4,164,005 | \$ 32,201,640 | |
| Projected Loss to NCC Pool | \$ (814,129) | | | | |
| Projected Delinquency | \$ (1,390,223) | \$ (78,161) | \$ (77,129) | \$ (616,222) | |
| Projected Net Available** | \$ 93,290,168 | \$ 4,085,844 | \$ 4,086,876 | \$ 31,585,418 | |

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

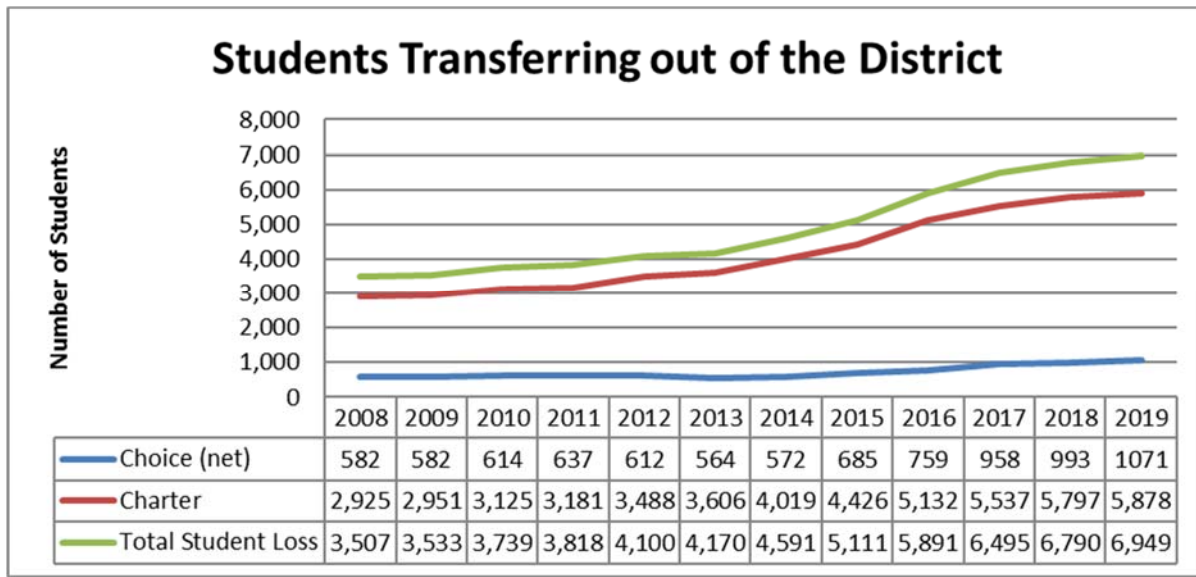
Tax Warrant History



| | FY 04 | FY 05 | FY 06 | FY 07 | FY 08 | FY 09 | FY 10 | FY 11 | FY 12 | FY 13 | FY 14 | FY 15 | FY 16 | FY 17 | FY 18 | FY 19 |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| ◆ Total Tax | \$1.286 | \$1.429 | \$1.612 | \$1.670 | \$1.656 | \$1.517 | \$1.517 | \$1.662 | \$1.777 | \$1.934 | \$1.997 | \$2.090 | \$2.090 | \$2.380 | \$2.385 | \$2.450 |
| ■ Operating | \$0.970 | \$1.070 | \$1.070 | \$1.070 | \$1.070 | \$1.070 | \$1.070 | \$1.270 | \$1.350 | \$1.420 | \$1.420 | \$1.420 | \$1.420 | \$1.720 | \$1.720 | \$1.720 |
| ▲ Debt Service | \$0.118 | \$0.118 | \$0.137 | \$0.186 | \$0.147 | \$0.164 | \$0.164 | \$0.161 | \$0.138 | \$0.135 | \$0.135 | \$0.135 | \$0.120 | \$0.110 | \$0.075 | \$0.075 |
| ✕ Match Tax | \$0.030 | \$0.032 | \$0.056 | \$0.038 | \$0.046 | \$0.060 | \$0.060 | \$0.021 | \$0.029 | \$0.029 | \$0.032 | \$0.060 | \$0.060 | \$0.060 | \$0.060 | \$0.075 |
| ✱ Tuition | \$0.168 | \$0.209 | \$0.349 | \$0.376 | \$0.393 | \$0.223 | \$0.223 | \$0.210 | \$0.260 | \$0.350 | \$0.410 | \$0.475 | \$0.490 | \$0.490 | \$0.530 | \$0.580 |

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 | Change. # Students |
| Academia Antonia Alonso | | 82 | 134 | 152 | 173 | 194 | 21 |
| Academy of Dover Charter School | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| Campus Community Charter School | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Charter School of Wilmington | 155 | 124 | 103 | 60 | 58 | 40 | (18) |
| Delaware Academy of Public Safety and Security | 148 | 155 | 120 | 111 | 88 | | (88) |
| Delaware College Preparatory Academy | 79 | 70 | 71 | 0 | 0 | 0 | 0 |
| Delaware Design-Lab High School | | | 121 | 134 | 153 | 154 | 1 |
| Delaware Military Academy | 83 | 80 | 83 | 88 | 103 | 95 | (8) |
| Early College High School at Delaware State University | | 11 | 25 | 34 | 59 | 59 | 0 |
| East Side Charter School | 195 | 178 | 185 | 183 | 161 | 180 | 19 |
| Family Foundation Academy | 304 | 327 | 285 | 263 | 272 | 278 | 6 |
| First State Military Academy | | | 18 | 39 | 59 | 61 | 2 |
| First State Montessori Academy | | 49 | 47 | 61 | 71 | 71 | 0 |
| Freire Charter School | | | 133 | 181 | 226 | 250 | 24 |
| Gateway Lab School | 90 | 74 | 87 | 101 | 80 | 73 | (7) |
| Great Oaks Charter School | | | 109 | 200 | 270 | 287 | 17 |
| Kuumba Academy Charter School | 145 | 207 | 295 | 362 | 371 | 358 | (13) |
| Las Americas Aspira Academy | 242 | 303 | 372 | 421 | 429 | 460 | 31 |
| Maurice J. Moyer Academy | 102 | 89 | | | | | 0 |
| MOT Charter School | 18 | 71 | 115 | 149 | 170 | 162 | (8) |
| Newark Charter School | 1676 | 1843 | 2008 | 2,172 | 2,198 | 2,233 | 35 |
| Odyssey Charter School District | 128 | 207 | 300 | 442 | 529 | 585 | 56 |
| Pencader Business and Finance Charter High School | | | | | | | 0 |
| Positive Outcomes Charter School | 2 | 1 | 1 | 1 | 2 | 1 | (1) |
| Prestige Academy | 139 | 107 | 109 | 75 | | | 0 |
| Providence Creek Academy Charter School | 1 | 2 | 4 | 6 | 3 | 4 | 1 |
| Reach Academy for Girls | 193 | 155 | | | | | 0 |
| The Delaware Met | | | | | | | 0 |
| Thomas A. Edison Charter School | 318 | 290 | 297 | 302 | 322 | 333 | 11 |
| | 4,019 | 4,426 | 5,132 | 5,537 | 5,797 | 5,878 | 81 |

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. This represents the 2nd year of a 3 year phase in determined by the Secretary of Education.

| Total Operating Expense per Unit | Inflation Adjusted Total | Pre KN | Grades KN - 3 | Grades 4 - 12 | Basic | Intensive | Complex |
|----------------------------------|--------------------------|------------|---------------|---------------|------------|-------------|-------------|
| \$66,413.30 | \$66,413.30 | \$5,188.54 | \$4,099.59 | \$3,320.67 | \$7,906.35 | \$11,068.88 | \$25,543.58 |
| \$73,725.53 | \$75,200.04 | \$5,875.00 | \$4,641.98 | \$3,760.00 | \$8,952.39 | \$12,533.34 | \$28,923.09 |

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 projected to be \$260.18 per student.

Budgeted Reduction of Local Funds Charter/Choice unrestricted use \$29,951,000, and restricted use \$1,908,138

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 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; 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 (decrease of \$48 or 2%), 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, 2018 - 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 | 196 | 81 | 11 | 3 | 0 | 291 | 0.00 | 12.10 | 4.05 | 1.31 | 0.50 | 0.00 | 0.00 | 0.00 | 17.96 |
| Marshall Elem (330312) | 0 | 599 | 225 | 25 | 7 | 8 | 864 | 0.00 | 36.98 | 11.25 | 2.98 | 1.17 | 3.08 | 0.00 | 0.00 | 55.46 |
| Jones Elem (330314) | 0 | 208 | 119 | 20 | 8 | 0 | 355 | 0.00 | 12.84 | 5.95 | 2.38 | 1.33 | 0.00 | 0.00 | 0.00 | 22.50 |
| Downes Elem (330318) | 0 | 332 | 144 | 19 | 12 | 1 | 508 | 0.00 | 20.49 | 7.20 | 2.26 | 2.00 | 0.38 | 0.00 | 0.00 | 32.33 |
| Gallaher Elem (330320) | 0 | 354 | 142 | 30 | 17 | 4 | 547 | 0.00 | 21.85 | 7.10 | 3.57 | 2.83 | 1.54 | 0.00 | 0.00 | 36.89 |
| Keene Elementar (330321) | 0 | 330 | 158 | 20 | 26 | 6 | 540 | 0.00 | 20.37 | 7.90 | 2.38 | 4.33 | 2.31 | 0.00 | 0.00 | 37.29 |
| Leasure Elem (330322) | 0 | 276 | 113 | 22 | 14 | 0 | 425 | 0.00 | 17.04 | 5.65 | 2.62 | 2.33 | 0.00 | 0.00 | 0.00 | 27.64 |
| Maclary Elem (330324) | 0 | 197 | 82 | 12 | 22 | 2 | 315 | 0.00 | 12.16 | 4.10 | 1.43 | 3.67 | 0.77 | 0.00 | 0.00 | 22.13 |
| McVey Elem (330326) | 0 | 223 | 108 | 6 | 21 | 3 | 361 | 0.00 | 13.77 | 5.40 | 0.71 | 3.50 | 1.15 | 0.00 | 0.00 | 24.53 |
| Oberle Elem Sch (330327) | 0 | 399 | 211 | 22 | 19 | 3 | 654 | 0.00 | 24.63 | 10.55 | 2.62 | 3.17 | 1.15 | 0.00 | 0.00 | 42.12 |
| Smith Elem (330330) | 0 | 294 | 161 | 15 | 22 | 4 | 496 | 0.00 | 18.15 | 8.05 | 1.79 | 3.67 | 1.54 | 0.00 | 0.00 | 33.20 |
| West Park Place (330332) | 0 | 220 | 93 | 10 | 13 | 2 | 338 | 0.00 | 13.58 | 4.65 | 1.19 | 2.17 | 0.77 | 0.00 | 0.00 | 22.36 |
| Wilson Elem (330334) | 0 | 197 | 83 | 15 | 2 | 1 | 298 | 0.00 | 12.16 | 4.15 | 1.79 | 0.33 | 0.38 | 0.00 | 0.00 | 18.81 |
| Brader Elem (330339) | 0 | 276 | 133 | 13 | 15 | 2 | 439 | 0.00 | 17.04 | 6.65 | 1.55 | 2.50 | 0.77 | 0.00 | 0.00 | 28.51 |
| Bancroft Elem (330350) | 0 | 173 | 55 | 13 | 4 | 1 | 246 | 0.00 | 10.68 | 2.75 | 1.55 | 0.67 | 0.38 | 0.00 | 0.00 | 16.03 |
| Bayard Middle (330352) | 0 | 0 | 268 | 34 | 17 | 6 | 325 | 0.00 | 0.00 | 13.40 | 4.05 | 2.83 | 2.31 | 1.03 | -0.51 | 23.11 |
| 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 | 150 | 71 | 13 | 10 | 0 | 244 | 0.00 | 9.26 | 3.55 | 1.55 | 1.67 | 0.00 | 0.00 | 0.00 | 16.03 |
| Pulaski Elem (330358) | 0 | 152 | 87 | 11 | 11 | 3 | 264 | 0.00 | 9.38 | 4.35 | 1.31 | 1.83 | 1.15 | 0.00 | 0.00 | 18.02 |
| Stubbs Elem (330362) | 0 | 175 | 71 | 12 | 6 | 0 | 264 | 0.00 | 10.80 | 3.55 | 1.43 | 1.00 | 0.00 | 0.00 | 0.00 | 16.78 |
| Gauger_Cobbs Mi (330372) | 0 | 0 | 816 | 113 | 32 | 6 | 967 | 0.00 | 0.00 | 40.80 | 13.45 | 5.33 | 2.31 | 7.02 | -3.51 | 65.40 |
| Kirk Middle (330374) | 0 | 0 | 565 | 74 | 22 | 3 | 664 | 0.00 | 0.00 | 28.25 | 8.81 | 3.67 | 1.15 | 5.07 | -2.53 | 44.42 |
| Shue-Medill Mid (330376) | 0 | 0 | 683 | 113 | 29 | 5 | 830 | 0.00 | 0.00 | 34.15 | 13.45 | 4.83 | 1.92 | 1.77 | -0.88 | 55.24 |
| Christiana High (330390) | 0 | 0 | 831 | 65 | 11 | 20 | 927 | 0.00 | 0.00 | 41.55 | 7.74 | 1.83 | 7.69 | 9.37 | -4.68 | 63.50 |
| Glasgow High (330392) | 0 | 0 | 638 | 95 | 17 | 3 | 753 | 0.00 | 0.00 | 31.90 | 11.31 | 2.83 | 1.15 | 9.41 | -4.70 | 51.90 |
| Newark High (330394) | 0 | 0 | 859 | 120 | 41 | 8 | 1,028 | 0.00 | 0.00 | 42.95 | 14.29 | 6.83 | 3.08 | 10.46 | -5.23 | 72.38 |
| REACH/CBIP (330512) | 0 | 0 | 0 | 0 | 16 | 148 | 164 | 0.00 | 0.00 | 0.00 | 0.00 | 2.67 | 56.92 | 0.88 | -0.44 | 60.03 |
| Christiana ILC (330535) | 0 | 0 | 12 | 11 | 253 | 125 | 401 | 0.00 | 0.00 | 0.60 | 1.31 | 42.17 | 48.08 | 2.57 | -1.28 | 93.45 |
| Alternative Pro (330537) | 0 | 1 | 51 | 5 | 7 | 5 | 69 | 0.00 | 0.06 | 2.55 | 0.60 | 1.17 | 1.92 | 0.00 | 0.00 | 6.30 |
| Brennen School (330538) | 0 | 0 | 0 | 0 | 6 | 418 | 424 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 160.77 | 5.40 | -2.70 | 164.47 |
| Sterck School (330540) | 0 | 0 | 0 | 0 | 0 | 102 | 102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 39.23 | 0.00 | 0.00 | 39.23 |
| Christiana Early (330545) | 193 | 0 | 0 | 0 | 75 | 37 | 305 | 15.08 | 0.00 | 0.00 | 0.00 | 12.50 | 14.23 | 0.00 | 0.00 | 41.81 |
| TOTAL | 193 | 4,752 | 6,860 | 919 | 758 | 926 | 14,408 | 15.08 | 293.33 | 343 | 109.40 | 126.33 | 356.15 | 52.96 | 26.48 | 1,269.77 |

Compared to prior year, Overall District enrollment is down 281 students, with an increase of 79 special needs students.

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.

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 41 active federal grants (not including those entitlements for this fiscal year) with an average authorization to spend of ~\$200,500

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:

| | Title I Part A | CTE Perkins Secondary | Title III English Learner | Title III Immigrant | State Curriculum and Professional Development | IDEA 611 | IDEA 619 | Grand Total |
|-------------|-----------------|--------------------------|------------------------------|------------------------|---|-----------------|---------------|------------------|
| Grand Total | \$ 9,031,112.00 | \$ 434,005.00 | \$ 162,963.00 | \$3,133.00 | \$ 193,368.00 | \$ 4,265,157.00 | \$ 167,968.00 | \$ 14,257,706.00 |



III. OPERATING BUDGET - DIVISION 953300

A. Revenue

| BUDGET - FISCAL YEAR ENDING JUNE 30, 2019 | | | | |
|---|-----------------------|----------------------------|-------------------------|-----------------------------------|
| Final Budget | | | | |
| | Receipts FY 2018 | Preliminary Budget 2019 | Final Budget 2019 | Change from Preliminary Budget |
| STATE FUNDS | | | | |
| Formula Salaries & OEC's | \$ 94,286,383 | \$ 97,800,000 | \$ 96,900,000 | \$ (900,000) |
| Cafeteria Salaries | \$ 1,631,872 | \$ 1,650,000 | \$ 1,750,000 | \$ 100,000 |
| Division II, AOC | \$ 966,009 | \$ 966,000 | \$ 2,374,818 | \$ 1,408,818 |
| Division II, AOC - Voc | \$ 303,122 | \$ 300,000 | \$ 281,231 | \$ (18,769) |
| Division II, Energy | \$ 2,359,979 | \$ 2,200,000 | \$ 2,350,264 | \$ 150,264 |
| Division III, Equalization | \$ 6,320,067 | \$ 6,000,000 | \$ 5,990,030 | \$ (9,970) |
| State Transportation | \$ 7,952,508 | \$ 8,200,000 | \$ 8,792,000 | \$ 592,000 |
| Fostercare Transportation | \$ 212,751 | \$ - | \$ 100,000 | \$ 100,000 |
| Related Services | \$ 529,942 | \$ 530,000 | \$ 246,402 | \$ (283,598) |
| Excellence Option | \$ 24,333 | \$ - | \$ - | \$ - |
| Drivers Ed. | \$ 19,690 | \$ 19,690 | \$ 47,566 | \$ 27,876 |
| Unique Alternative | \$ 691,633 | \$ 1,500,000 | \$ 1,700,000 | \$ 200,000 |
| Professional Development | \$ 32,825 | \$ 193,368 | \$ 193,368 | \$ - |
| School Improvement/ Opportunity Grants | | \$ 664,856 | \$ 664,856 | \$ - |
| Minor Capital Improvements | \$ 1,041,616 | \$ 1,371,336 | \$ 1,377,088 | \$ 5,752 |
| Wilmington Initiative - Operating | \$ - | \$ 1,500,000 | \$ 1,500,000 | \$ - |
| Wilmington Initiative - Capital | \$ 278,300 | \$ 17,500,000 | \$ 19,221,700 | \$ 1,721,700 |
| Major Capital Improvements* Brennen | \$ 712,700 | \$ - | \$ - | \$ - |
| Educational Sustainment Fund | \$ 3,506,976 | \$ 3,300,000 | \$ 3,442,234 | \$ 142,234 |
| Technology Block Grant | \$ 280,299 | \$ 270,000 | \$ 322,412 | \$ 52,412 |
| Student Success Block Grant (K-3/Reading) | \$ - | | \$ 1,130,644 | \$ 1,130,644 |
| School Safety & Security | | | \$ 620,086 | \$ 620,086 |
| Other State Revenue | \$ 148,725 | \$ 300,000 | \$ - | \$ (300,000) |
| Total State Funds | \$ 121,299,729 | \$ 144,265,250 | \$ 149,004,699 | \$ 4,739,449 |
| LOCAL FUNDS | | | | |
| | Receipts FY 2018 | Preliminary FY 2019 | Final Budget FY 2019 | Change from Preliminary Budget |
| Current Expense Tax Receipts | \$ 94,403,167 | \$ 93,290,168 | \$ 93,290,168 | \$ - |
| Charter/Choice Payments | \$ (25,820,351) | \$ (30,000,000) | \$ (29,951,000) | \$ 49,000 |
| Charter/Choice Pay't - Restricted Funds - 10¢Ref | \$ (1,870,712) | \$ (1,582,452) | \$ (1,908,138) | \$ (325,686) |
| Debt Service Tax Receipts | \$ 4,183,281 | \$ 3,908,062 | \$ 3,908,062 | \$ - |
| Tuition Tax Receipts | \$ 29,260,443 | \$ 30,811,112 | \$ 31,585,418 | \$ 774,306 |
| Charter/Choice Payments - Tuition Tax | \$ (2,669,533) | | \$ (3,074,493) | \$ (3,074,493) |
| Minor Capital Tax Receipts | \$ 720,597 | \$ 914,224 | \$ 914,224 | \$ - |
| Tech Maintenance | \$ 857,001 | \$ 932,737 | \$ 932,737 | \$ - |
| Match Tax (Reading/Math Resource; Extra Time; Student Success) | \$ 1,550,234 | \$ 2,311,897 | \$ 2,311,897 | \$ - |
| Indirect Cost | \$ 1,386,021 | \$ 1,400,000 | \$ 2,400,000 | \$ 1,000,000 |
| Cafeteria | \$ 7,377,359 | \$ 7,400,000 | \$ 7,400,000 | \$ - |
| Pre-School | \$ 177,266 | \$ 180,000 | \$ 180,000 | \$ - |
| Parents as Teachers | | \$ 1,500,000 | \$ 1,500,000 | \$ - |
| Parents as Teachers/Stay & Play | \$ 32,000 | \$ 32,000 | \$ 32,000 | \$ - |
| Other Local Revenue | \$ 4,277,250 | \$ - | \$ - | \$ - |
| Total Local Funds | \$ 113,864,023 | \$ 111,097,748 | \$ 109,520,875 | \$ (1,576,873) |

| | Receipts FY 2018 | Projected FY 2019 | Final Budget FY 2019 | Change from Preliminary Budget |
|-----------------------------------|-----------------------|-----------------------|-------------------------|-----------------------------------|
| FEDERAL FUNDS (Award) | | | | |
| IDEA Part B (3-21) | \$ 4,795,905 | \$ 4,265,157 | \$ 4,265,157 | \$ - |
| IDEA Part B (3-5) | \$ 163,690 | \$ 167,968 | \$ 167,968 | \$ - |
| Title I | \$ 7,363,735 | \$ 7,180,893 | \$ 7,130,225 | \$ (50,668) |
| Title II | \$ 1,243,718 | \$ 1,150,084 | \$ 1,150,084 | \$ - |
| Title III | \$ 174,317 | \$ 162,963 | \$ 162,963 | \$ - |
| Title III Immigrant | \$ 2,846 | \$ 3,133 | \$ 3,133 | \$ - |
| Title IV | \$ 263,373 | \$ 750,803 | \$ 750,803 | \$ - |
| Perkins | \$ 432,497 | \$ 434,005 | \$ 443,919 | \$ 9,914 |
| SIGG 1003G/ Priority | \$ 966,021 | \$ - | \$ - | \$ - |
| Focus School Funds | \$ 300,000 | \$ - | \$ 100,000 | \$ 100,000 |
| Other Federal Revenue | \$ 244,565 | \$ 250,000 | \$ 266,171 | \$ 16,171 |
| Total Federal Funds | \$ 15,950,667 | \$ 14,365,006 | \$ 14,440,423 | \$ 75,417 |
| | | | | |
| | | | | |
| OTHER STATE FUNDS | | | | |
| Adult Education | \$ 612,310 | \$ 612,310 | \$ 612,310 | \$ - |
| PEEC | \$ 478,644 | \$ 478,644 | \$ 478,644 | \$ - |
| New Castle County Learning Center | \$ 215,500 | \$ 215,500 | \$ 215,500 | \$ - |
| ECAP | \$ 500,870 | \$ 500,870 | \$ 500,870 | \$ - |
| CSCRCP | \$ 94,993 | \$ 95,000 | \$ 95,000 | \$ - |
| Total Other Funds | \$ 1,902,317 | \$ 1,902,324 | \$ 1,902,324 | \$ - |
| Total State Funds | \$ 123,202,046 | \$ 146,167,574 | \$ 150,907,023 | \$ 4,739,449 |
| | | | | |
| All Funds Total | \$ 253,016,736 | \$ 271,630,328 | \$ 274,868,321 | \$ 3,237,993 |

B. PROJECTED EXPENSES

Adjustments to the final budget represent an overall increase of 0.5% over the preliminary budget. Increases represent finalization of school budget, legal expense, maintenance and temporary services.

| | FY 2019 Preliminary Budget | FY 2019 Final Budget | Change |
|----------------------|----------------------------|-----------------------|---------------------|
| Salary & Wages | \$ 119,066,586 | \$ 119,170,662 | \$ 104,076 |
| Benefits & OEC | \$ 65,706,119 | \$ 65,613,983 | \$ (92,136) |
| Contracted Services | \$ 59,555,196 | \$ 60,298,119 | \$ 742,923 |
| Supplies & Materials | \$ 10,447,385 | \$ 10,760,898 | \$ 313,513 |
| Debt Service | \$ 4,476,194 | \$ 4,476,194 | \$ - |
| Equipment | \$ 355,000 | \$ 630,000 | \$ 275,000 |
| Travel | \$ 130,000 | \$ 162,430 | \$ 32,430 |
| Grand Total | \$ 259,736,480 | \$ 261,112,286 | \$ 1,375,806 |

| FISCAL 2019 PRELIMINARY BUDGET | | | | | |
|--------------------------------|-----------------------|----------------------|----------------------|----------------------|-----------------------|
| | State | Unrestricted Local | Restricted Local | State Capital | Grand Total |
| Salary & Wages | \$ 72,122,337 | \$ 36,274,492 | \$ 10,669,756 | \$ - | \$ 119,066,586 |
| Benefits & OEC | \$ 41,501,111 | \$ 18,261,224 | \$ 5,943,784 | \$ - | \$ 65,706,119 |
| Contracted Services | \$ 11,591,398 | \$ 11,449,380 | \$ 24,268,982 | \$ 12,245,436 | \$ 59,555,196 |
| Supplies & Materials | \$ 1,432,566 | \$ 4,729,015 | \$ 4,285,804 | \$ - | \$ 10,447,385 |
| Debt Service | \$ - | \$ - | \$ 4,476,194 | \$ - | \$ 4,476,194 |
| Equipment | \$ - | \$ 280,000 | \$ 75,000 | \$ - | \$ 355,000 |
| Travel | \$ 106,000 | \$ 15,600 | \$ 8,400 | \$ - | \$ 130,000 |
| Grand Total | \$ 126,753,412 | \$ 71,009,711 | \$ 49,727,920 | \$ 12,245,436 | \$ 259,736,480 |

| FISCAL 2019 FINAL BUDGET | | | | | |
|--------------------------|-----------------------|----------------------|----------------------|----------------------|-----------------------|
| | State | Unrestricted Local | Restricted Local | State Capital | Grand Total |
| Salary & Wages | \$ 73,604,019 | \$ 35,900,066 | \$ 9,666,577 | \$ - | \$ 119,170,662 |
| Benefits & OEC | \$ 41,682,783 | \$ 18,160,825 | \$ 5,770,375 | \$ - | \$ 65,613,983 |
| Contracted Services | \$ 12,104,321 | \$ 11,674,380 | \$ 24,273,982 | \$ 12,245,436 | \$ 60,298,119 |
| Supplies & Materials | \$ 1,619,429 | \$ 4,855,665 | \$ 4,285,804 | \$ - | \$ 10,760,898 |
| Debt Service | \$ - | \$ - | \$ 4,476,194 | \$ - | \$ 4,476,194 |
| Equipment | \$ 180,000 | \$ 100,000 | \$ 350,000 | \$ - | \$ 630,000 |
| Travel | \$ 128,530 | \$ 23,600 | \$ 10,300 | \$ - | \$ 162,430 |
| Grand Total | \$ 129,319,082 | \$ 70,714,536 | \$ 48,833,232 | \$ 12,245,436 | \$ 261,112,286 |

| Change from Preliminary | | | | | |
|-------------------------|---------------------|---------------------|---------------------|---------------|---------------------|
| | State | Unrestricted Local | Restricted Local | State Capital | Grand Total |
| Salary & Wages | \$ 1,481,682 | \$ (374,426) | \$ (1,003,179) | \$ - | \$ 104,076 |
| Benefits & OEC | \$ 181,672 | \$ (100,399) | \$ (173,409) | \$ - | \$ (92,136) |
| Contracted Services | \$ 512,923 | \$ 225,000 | \$ 5,000 | \$ - | \$ 742,923 |
| Supplies & Materials | \$ 186,863 | \$ 126,650 | \$ - | \$ - | \$ 313,513 |
| Debt Service | \$ - | \$ - | \$ - | \$ - | \$ - |
| Equipment | \$ 180,000 | \$ (180,000) | \$ 275,000 | \$ - | \$ 275,000 |
| Travel | \$ 22,530 | \$ 8,000 | \$ 1,900 | \$ - | \$ 32,430 |
| Grand Total | \$ 2,565,670 | \$ (295,175) | \$ (894,688) | \$ - | \$ 1,375,806 |

Budget by Operating Unit

| OperatingU | Operating Unit Name | FY 2019 Preliminary Budget | FY 2019 Final Budget | Change |
|------------|----------------------------------|----------------------------|----------------------|--------------|
| 99900300 | District Expenditures | \$ 158,609,133 | \$ 158,946,993 | \$ 337,860 |
| 99910000 | Public Communications | \$ 151,270 | \$ 152,500 | \$ 1,230 |
| 99910100 | Superintendent | \$ 124,250 | \$ 124,250 | \$ - |
| 99910105 | Deputy Superintendent | \$ 2,704,800 | \$ 2,704,800 | \$ - |
| 99920000 | Curriculum/Instructional Support | \$ 1,638,770 | \$ 1,643,870 | \$ 5,100 |
| 99920110 | School Based Intervention | \$ 83,264 | \$ 25,150 | \$ (58,114) |
| 99920300 | BiLingual | \$ 2,597,394 | \$ 2,444,298 | \$ (153,096) |
| 99920500 | Professional Development | \$ 33,350 | \$ 215,468 | \$ 182,118 |
| 99921000 | Support Services | \$ 945,600 | \$ 945,600 | \$ - |
| 99921050 | Special Education | \$ 786,623 | \$ 94,971 | \$ (691,652) |
| 99930300 | Special Services | \$ 8,387,025 | \$ 8,839,478 | \$ 452,453 |
| 99940000 | Business Office/Finance | \$ 24,057,488 | \$ 24,407,275 | \$ 349,787 |
| 99940050 | Facilities Management | \$ 4,871,419 | \$ 5,338,700 | \$ 467,281 |
| 99940700 | Grants Office | \$ 5,100 | \$ 5,100 | \$ - |
| 99940810 | Technology Equipment & Repair | \$ 2,363,624 | \$ 2,357,420 | \$ (6,204) |
| 99950000 | Personnel/Hr | \$ 149,859 | \$ 150,200 | \$ 341 |
| 99960000 | Child Nutrition Operations | \$ 10,116,013 | \$ 10,697,924 | \$ 581,911 |
| 99960300 | State Transportation | \$ 13,169,659 | \$ 13,433,733 | \$ 264,074 |
| 99970000 | Local Debt Service | \$ 4,476,194 | \$ 4,476,194 | \$ - |
| 99970100 | Major Cap | \$ 10,776,100 | \$ 10,776,100 | \$ - |
| 99970200 | Minor Cap | \$ 2,448,760 | \$ 2,448,760 | \$ - |
| 99970600 | Parent Early Education | \$ 719,642 | \$ 732,734 | \$ 13,092 |
| 99970650 | Student Support Services | \$ 130,382 | \$ 130,550 | \$ 168 |
| 99970650 | Support Services | \$ - | \$ - | \$ - |
| 99970675 | Other District Programs | \$ 253,000 | \$ 253,000 | \$ - |
| 99980000 | Summer School | \$ 188,230 | \$ 163,392 | \$ (24,838) |
| 99990000 | Adult Education | \$ 596,643 | \$ 592,854 | \$ (3,789) |
| 99990050 | Elementary Ed | \$ 1,570,000 | \$ 2,232,000 | \$ 662,000 |
| 99990060 | Secondary Ed | \$ 1,341,244 | \$ 1,341,250 | \$ 6 |
| 99990900 | Networks | \$ - | \$ - | \$ - |
| 99990960 | Research and Assessment | \$ 77,410 | \$ 77,410 | \$ - |
| 9330305A | New Castle County Learning Ctr | \$ 212,660 | \$ 212,660 | \$ 0 |

| OperatingU | Operating Unit Name | FY 2019 Preliminary Budget | FY 2019 Final Budget | Change |
|--------------------|---------------------------------|----------------------------|-----------------------|---------------------|
| 9330310A | Brookside Elementary School | \$ 275,603 | \$ 342,268 | \$ 66,664 |
| 9330312A | Thurgood Marshall Es | \$ 66,691 | \$ 77,158 | \$ 10,467 |
| 9330314A | Albert H. Jones Es | \$ 42,481 | \$ 48,314 | \$ 5,833 |
| 9330318A | John R. Downes Es | \$ 45,560 | \$ 50,985 | \$ 5,425 |
| 9330320A | Robert S. Gallaher Es | \$ 56,430 | \$ 67,017 | \$ 10,587 |
| 9330321A | William B. Keene Es | \$ 50,750 | \$ 56,337 | \$ 5,588 |
| 9330322A | May B. Leasure Es | \$ 42,866 | \$ 51,051 | \$ 8,184 |
| 9330324A | R. Elisabeth Maclary Es | \$ 247,610 | \$ 119,077 | \$ (128,533) |
| 9330326A | Joseph M. Mcvey Es | \$ 43,901 | \$ 49,325 | \$ 5,424 |
| 9330327A | Oberely Elem | \$ 456,776 | \$ 344,805 | \$ (111,971) |
| 9330330A | Jennie E. Smith Es | \$ 286,999 | \$ 164,175 | \$ (122,824) |
| 9330332A | West Park Place Es | \$ 31,053 | \$ 34,992 | \$ 3,939 |
| 9330332B | West Park Place Es - Montessori | \$ - | \$ - | \$ - |
| 9330334A | Etta J. Wilson Es | \$ 230,271 | \$ 103,136 | \$ (127,135) |
| 9330339A | Henry M. Brader Es | \$ 44,034 | \$ 51,609 | \$ 7,575 |
| 9330350A | Bancroft Es | \$ 257,969 | \$ 130,394 | \$ (127,575) |
| 9330350B | Monterssori Academy -Bancroft | \$ 2,550 | \$ 3,000 | \$ 450 |
| 9330352A | Bayard Middle School | \$ 163,363 | \$ 164,593 | \$ 1,230 |
| 9330354A | Sarah Pyle Academy | \$ 503,169 | \$ 508,530 | \$ 5,361 |
| 9330356A | Elbert-Palmer Es | \$ 363,085 | \$ 237,039 | \$ (126,047) |
| 9330358A | Casimir Pulaski Es | \$ 268,055 | \$ 142,669 | \$ (125,387) |
| 9330362A | Frederick Douglass Stubbs Es | \$ 257,090 | \$ 129,723 | \$ (127,367) |
| 9330372A | Gauger-Cobbs Middle School | \$ 197,047 | \$ 193,244 | \$ (3,803) |
| 9330374A | George V. Kirk Middle School | \$ 130,589 | \$ 131,220 | \$ 631 |
| 9330376A | Shue-Medill Middle School | \$ 144,881 | \$ 150,615 | \$ 5,734 |
| 9330390A | Christiana High School | \$ 487,239 | \$ 475,739 | \$ (11,500) |
| 9330390B | Christiana High School | \$ 50,000 | \$ 50,000 | \$ - |
| 9330392A | Glasgow High School | \$ 431,271 | \$ 429,979 | \$ (1,292) |
| 9330394A | Newark High School | \$ 539,472 | \$ 497,314 | \$ (42,157) |
| 9330512A | Reach/Cbip | \$ - | \$ - | \$ - |
| 9330537A | Douglass Alternative School | \$ - | \$ - | \$ - |
| 9330545A | Christina Early Education | \$ 434,771 | \$ 343,348 | \$ (91,423) |
| Grand Total | | \$ 259,736,480 | \$ 261,112,286 | \$ 1,375,806 |

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 \$115 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.

| Operating Unit | Student Enrollment 9/30/2018 | Poverty Level | Poverty Tier | ELL Concentration | Preliminary Allocation Building FY 2019 Ed Sustainment - Low Income | Final Allocation Building FY 2019 Ed Sustainment - Low Income | Preliminary Allocation Building FY 2019 Ed Sustainment - ELL | Final Allocation Building FY 2019 Ed Sustainment - ELL | Total Preliminary Building Allocation | Initial Funding release 85% | FINAL BUILDING ALLOCATION |
|--------------------------------|------------------------------|---------------|--------------|-------------------|---|---|--|--|---------------------------------------|-----------------------------|---------------------------|
| 330010- Brookside | 291 | 79.68% | 3 | 39.70% | \$ 27,876 | \$ 26,772 | \$ 13,833 | \$ 13,286 | \$ 41,709 | \$ 35,453 | \$ 40,058 |
| 330012- Marshall | 864 | 37.60% | 6 | 19.10% | \$ 48,875 | \$ 49,680 | \$ 14,003 | \$ 14,233 | \$ 62,878 | \$ 53,446 | \$ 63,913 |
| 330014- Jones | 355 | 70.35% | 3 | 12.70% | \$ 32,292 | \$ 32,660 | \$ 3,845 | \$ 3,889 | \$ 36,137 | \$ 30,716 | \$ 36,549 |
| 330018- Downes | 508 | 43.42% | 6 | 13.20% | \$ 29,038 | \$ 29,210 | \$ 5,749 | \$ 5,784 | \$ 34,787 | \$ 29,569 | \$ 34,994 |
| 330020- Gallaher | 547 | 61.43% | 4 | 19.90% | \$ 41,538 | \$ 44,034 | \$ 8,856 | \$ 9,389 | \$ 50,394 | \$ 42,835 | \$ 53,422 |
| 330021- Keene | 540 | 57.83% | 5 | 11.50% | \$ 38,088 | \$ 37,260 | \$ 5,475 | \$ 5,356 | \$ 43,563 | \$ 37,029 | \$ 42,616 |
| 330022- Leasure | 425 | 69.80% | 4 | 11.00% | \$ 31,637 | \$ 34,213 | \$ 3,729 | \$ 4,032 | \$ 35,365 | \$ 30,060 | \$ 38,245 |
| 330024- Maclary | 315 | 61.21% | 4 | 26.70% | \$ 26,646 | \$ 25,358 | \$ 10,163 | \$ 9,672 | \$ 36,809 | \$ 31,288 | \$ 35,030 |
| 330026- McVey | 361 | 75.38% | 3 | 15.20% | \$ 33,488 | \$ 33,212 | \$ 4,772 | \$ 4,733 | \$ 38,260 | \$ 32,521 | \$ 37,945 |
| 330027- Oberle | 654 | 83.93% | 2 | 42.80% | \$ 63,446 | \$ 67,689 | \$ 30,172 | \$ 32,190 | \$ 93,617 | \$ 79,575 | \$ 99,879 |
| 330030 Smith | 496 | 65.47% | 4 | 24.30% | \$ 38,721 | \$ 39,928 | \$ 13,442 | \$ 13,861 | \$ 52,162 | \$ 44,338 | \$ 53,789 |
| 330032 West Park | 338 | 46.82% | 6 | 19.10% | \$ 19,263 | \$ 19,435 | \$ 5,519 | \$ 5,568 | \$ 24,781 | \$ 21,064 | \$ 25,003 |
| 330032B Montessori - West Park | | | | | \$ 3,000 | \$ 3,000 | | | \$ 3,000 | \$ 2,550 | \$ 3,000 |
| 330034 Wilson | 298 | 60.88% | 4 | 24.60% | \$ 23,748 | \$ 23,989 | \$ 8,346 | \$ 8,430 | \$ 32,093 | \$ 27,279 | \$ 32,419 |
| 330039 Brader | 439 | 63.77% | 4 | 11.60% | \$ 33,649 | \$ 35,340 | \$ 4,182 | \$ 4,392 | \$ 37,831 | \$ 32,156 | \$ 39,732 |
| 330050 Bancroft | 246 | 95.80% | 1 | 2.80% | \$ 27,830 | \$ 28,290 | \$ 390 | \$ 396 | \$ 28,220 | \$ 23,987 | \$ 28,686 |
| 330050B Montessori - Bancroft | | | | | \$ 3,000 | \$ 3,000 | | | \$ 3,000 | \$ 2,550 | \$ 3,000 |
| 330052 Bayard | 325 | 92.62% | 1 | 14.40% | \$ 42,665 | \$ 37,375 | \$ 4,608 | \$ 4,037 | \$ 47,273 | \$ 40,182 | \$ 41,412 |
| 3300537 Douglass | | | | | \$ 3,000 | \$ 3,000 | | | \$ 3,000 | \$ 2,550 | \$ 3,000 |
| 330058- Pulaski | 264 | 90.20% | 1 | 36.60% | \$ 29,785 | \$ 30,360 | \$ 10,901 | \$ 11,112 | \$ 40,686 | \$ 34,583 | \$ 41,472 |
| 330062 Stubbs | 264 | 96.11% | 1 | 2.50% | \$ 30,015 | \$ 30,360 | \$ 375 | \$ 380 | \$ 30,390 | \$ 25,832 | \$ 30,740 |
| 330072 Gauger | 967 | 63.08% | 4 | 7.40% | \$ 87,504 | \$ 77,844 | \$ 4,625 | \$ 4,115 | \$ 92,129 | \$ 78,309 | \$ 81,958 |
| 330074 Kirk | 664 | 62.08% | 4 | 6.10% | \$ 55,626 | \$ 53,452 | \$ 2,424 | \$ 2,329 | \$ 58,049 | \$ 49,342 | \$ 55,781 |
| 330076 Shue | 830 | 60.85% | 4 | 5.90% | \$ 67,057 | \$ 66,815 | \$ 2,826 | \$ 2,816 | \$ 69,882 | \$ 59,400 | \$ 69,631 |
| 330090 -Christiana | 927 | 56.40% | 5 | 7.60% | \$ 64,515 | \$ 63,963 | \$ 4,086 | \$ 4,051 | \$ 68,601 | \$ 58,311 | \$ 68,014 |
| 330092 Glasgow | 753 | 59.31% | 5 | 9.40% | \$ 51,888 | \$ 51,957 | \$ 4,065 | \$ 4,070 | \$ 55,953 | \$ 47,560 | \$ 56,027 |
| 330094 Newark | 1028 | 53.58% | 5 | 6.80% | \$ 73,692 | \$ 70,932 | \$ 4,176 | \$ 4,019 | \$ 77,868 | \$ 66,188 | \$ 74,951 |
| 330356 Elbert Palmer | 244 | 98.76% | 1 | 8.70% | \$ 25,990 | \$ 28,060 | \$ 1,131 | \$ 1,221 | \$ 27,121 | \$ 23,052 | \$ 29,281 |
| CEEC | 305 | 67.41% | 4 | | \$ 20,528 | \$ 24,553 | | | \$ 20,528 | \$ 17,448 | \$ 24,553 |
| Grand Total | 13248 | | | | \$ 1,074,395 | \$ 1,071,738 | \$ 171,691 | \$ 173,358 | \$ 1,246,086 | \$ 1,059,173 | \$ 1,245,096 |

D. Federal Consolidated Grant FY 2019

| | Title I Part A | CTE Perkins Secondary | Title III English Learner | Title III Immigrant | State Curriculum and Professional Development | IDEA 611 | IDEA 619 | Grand Total |
|--------------------|------------------------|-----------------------|---------------------------|---------------------|---|------------------------|----------------------|-------------------------|
| Salaries | \$ 3,530,527.26 | \$ 19,935.00 | \$ 40,035.00 | | \$ 35,252.00 | \$ 2,111,069.24 | \$ 12,160.00 | \$ 5,748,978.50 |
| Contractual | \$ 2,877,229.97 | \$ 86,717.00 | \$ 33,620.00 | \$ 3,071.60 | \$ 124,173.18 | \$ 1,077,085.10 | \$ 101,100.00 | \$ 4,302,996.85 |
| OECs | \$ 1,146,009.88 | \$ 6,271.24 | \$ 12,995.38 | | \$ 11,442.82 | \$ 685,253.10 | \$ 3,947.14 | \$ 1,865,919.56 |
| Supplies | \$ 836,994.24 | \$ 249,087.21 | \$ 53,118.55 | | | \$ 87,840.14 | \$ 26,656.78 | \$ 1,253,696.92 |
| Indirect | \$ 544,906.81 | \$ 21,624.85 | \$ 3,194.07 | \$ 61.40 | | \$ 255,909.42 | \$ 10,078.08 | \$ 835,774.63 |
| Travel | \$ 94,443.84 | \$ 50,369.70 | \$ 20,000.00 | | \$ 22,500.00 | \$ 45,000.00 | \$ 14,026.00 | \$ 246,339.54 |
| Audit Fees | \$ 1,000.00 | | | | | \$ 3,000.00 | | \$ 4,000.00 |
| Grand Total | \$ 9,031,112.00 | \$ 434,005.00 | \$ 162,963.00 | \$3,133.00 | \$ 193,368.00 | \$ 4,265,157.00 | \$ 167,968.00 | \$ 14,257,706.00 |

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.

| BUDGET - FISCAL YEAR ENDING JUNE 30, 2019 | | | | |
|---|----------------------|----------------------|------------------------------|--------------------------------------|
| Final Budget | | | | |
| Division - 51 Delaware School for the Deaf | | | | |
| | Receipts FY 2018 | Projected FY 2019 | Final Budget 2019 | Change from Preliminary Budget |
| STATE FUNDS | | | | |
| Formula Salaries & OEC's | \$ 6,259,745 | \$ 6,500,000 | \$ 6,450,000 | \$ (50,000) |
| Division II, AOC | \$ 14,893 | \$ 14,893 | \$ 14,893 | \$ - |
| Division II, AOC - Voc | | | \$ - | \$ - |
| Division II, Energy | \$ 94,573 | \$ 94,573 | \$ 93,642 | \$ (931) |
| Division III, Equalization | \$ 295,644 | \$ 295,644 | \$ 292,734 | \$ (2,910) |
| State Transportation | \$ 1,128,703 | \$ 1,280,000 | \$ 1,280,000 | \$ - |
| Residence Other Cost | \$ 87,527 | \$ 88,000 | \$ 88,000 | \$ - |
| Pre-School Summer | \$ 7,100 | \$ 7,100 | \$ 7,100 | \$ - |
| Other State | \$ 50,412 | \$ 51,300 | \$ 51,300 | \$ - |
| Minor Capital Improvements | \$ 62,271 | \$ 86,558 | \$ 86,558 | \$ - |
| Total State Funds | \$ 8,000,868 | \$ 8,418,068 | \$ 8,364,227 | \$ (53,841) |
| LOCAL FUNDS | | | | |
| Current Expense Tuition Billing | \$ 4,420,960 | \$ 4,454,876 | \$ 4,358,093 | \$ (96,783) |
| Other Local Revenue | \$ 27,960 | \$ 25,000 | \$ 25,000 | \$ - |
| Total Local Funds | \$ 4,448,919 | \$ 4,479,876 | \$ 4,383,093 | \$ (96,783) |
| All Funds Total | \$ 12,449,787 | \$ 12,897,944 | \$ 12,747,320 | \$ (150,624) |

DELAWARE SCHOOL FOR THE DEAF –EXPENSE BUDGET

| Row Labels | FY 2019 Preliminary Budget | FY 2019 Final Budget | Change |
|----------------------|----------------------------|----------------------|------------------|
| Salary & Wages | \$ 7,044,955 | \$ 7,094,457 | \$ 49,502 |
| Benefits & OEC | \$ 4,032,399 | \$ 4,024,989 | \$ (7,410) |
| Contracted Services | \$ 1,134,080 | \$ 1,134,080 | \$ - |
| Supplies & Materials | \$ 366,650 | \$ 366,650 | \$ - |
| Travel | \$ 38,200 | \$ 38,200 | \$ - |
| Equipment | \$ 8,000 | \$ 8,000 | \$ - |
| Grand Total | \$ 12,624,283 | \$ 12,666,376 | \$ 42,093 |

| OperatingUnit | OperatingUnit Name | FY 2019 Preliminary Budget | FY 2019 Final Budget | Change |
|--------------------|-----------------------|----------------------------|----------------------|------------------|
| 99900300 | District Expenditures | \$ 9,429,755 | \$ 9,680,470 | \$ 250,715 |
| 99940504 | Federal Funds - Other | \$ - | \$ - | \$ - |
| 99960300 | State Transportation | \$ 1,436,635 | \$ 1,213,334 | \$ (223,301) |
| 99970200 | Minor Cap | \$ 60,500 | \$ 60,500 | \$ - |
| 99980000 | Summer School | \$ 295,063 | \$ 286,250 | \$ (8,813) |
| 99990750 | Deaf/Blind Program | \$ 57,309 | \$ 57,290 | \$ (19) |
| 9330540A | Sterck School | \$ 1,345,021 | \$ 1,368,532 | \$ 23,511 |
| Grand Total | | \$ 12,624,283 | \$ 12,666,376 | \$ 42,093 |

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 |
| | Total | | 43.92 |

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.

| BUDGET - FISCAL YEAR ENDING JUNE 30, 2019 | | | | |
|---|----------------------|----------------------|----------------------|--------------------------------------|
| Final Budget | | | | |
| | | | | |
| Division - 56 & 59 Christina School District - REACH/ILC | | | | |
| | | | | |
| | Receipts FY 2018 | Projected FY 2019 | Final Budget 2019 | Change from Preliminary Budget |
| STATE FUNDS | | | | |
| Formula Salaries & OEC's | \$ 12,351,495 | \$ 12,800,000 | \$ 13,504,100 | \$ 704,100 |
| Division II, AOC | \$ 441,519 | \$ 450,000 | \$ 444,011 | \$ (5,989) |
| Division II, AOC - Voc | \$ 28,114 | \$ 28,000 | \$ 25,042 | \$ (2,958) |
| Division II, Energy | \$ 269,593 | \$ 250,000 | \$ 382,779 | \$ 132,779 |
| Division III, Equalization | \$ 1,048,491 | \$ 1,100,000 | \$ 1,052,034 | \$ (47,966) |
| State Transportation | \$ 2,415,285 | \$ 2,500,000 | \$ 2,500,000 | \$ - |
| Other State | | | | |
| Total State Funds | \$ 16,554,497 | \$ 17,128,000 | \$ 17,907,966 | \$ 779,966 |
| | | | | |
| LOCAL FUNDS | | | | |
| Current Expense Tuition Billing | \$ 6,365,937 | \$ 7,112,678 | \$ 7,234,771 | \$ 122,093 |
| Other Local Revenue | \$ 225,858 | \$ 225,000 | \$ 225,000 | \$ - |
| Total Local Funds | \$ 6,591,794 | \$ 7,337,678 | \$ 7,459,771 | \$ 122,093 |
| | | | | |
| All Funds Total | \$ 23,146,291 | \$ 24,465,678 | \$ 25,367,737 | \$ 902,059 |

DISTRICT PROGRAMS –EXPENSE BUDGET

| Row Labels | FY 2019 Preliminary Budget | FY 2019 Final Budget | Change |
|----------------------|-----------------------------------|-----------------------------|-------------------|
| Salary & Wages | \$ 13,081,558 | \$ 13,884,807 | \$ 803,249 |
| Benefits & OEC | \$ 7,777,767 | \$ 7,752,210 | \$ (25,557) |
| Contracted Services | \$ 2,533,840 | \$ 2,533,840 | \$ - |
| Supplies & Materials | \$ 813,285 | \$ 813,285 | \$ - |
| Equipment | \$ 10,000 | \$ 10,000 | \$ - |
| Travel | \$ 7,000 | \$ 7,000 | \$ - |
| Grand Total | \$ 24,223,451 | \$ 25,001,142 | \$ 777,691 |

| OperatingUnit | OperatingUnit Name | FY 2019 Preliminary Budget | FY 2019 Final Budget | Change |
|----------------------|---------------------------|-----------------------------------|-----------------------------|-------------------|
| 99900300 | District Expenditures | \$ 17,878,157 | \$ 18,525,355 | \$ 647,198 |
| 99960300 | State Transportation | \$ 2,652,624 | \$ 2,700,938 | \$ 48,314 |
| 99980000 | Summer School | \$ 922,931 | \$ 966,737 | \$ 43,806 |
| 99990900 | Networks | \$ 553,955 | \$ 569,859 | \$ 15,904 |
| 99990910 | Options/ ILC | \$ 1,344,494 | \$ 1,348,043 | \$ 3,549 |
| 9330512A | Reach/Cbip | \$ 871,290 | \$ 890,210 | \$ 18,920 |
| Grand Total | | \$ 24,223,451 | \$ 25,001,142 | \$ 777,691 |

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.

| BUDGET - FISCAL YEAR ENDING JUNE 30, 2019 | | | | |
|--|----------------------|----------------------|----------------------|--------------------------------------|
| Final Budget | | | | |
| | | | | |
| Division - 60 Christina School District - DELAWARE AUTISM PROGRAM | | | | |
| | | | | |
| | Receipts FY 2018 | Projected FY 2019 | Final Budget 2019 | Change from Preliminary Budget |
| STATE FUNDS | | | | |
| Formula Salaries & OEC's | \$ 18,523,486 | \$ 19,200,000 | \$ 18,900,000 | \$ (300,000) |
| Division II, AOC | \$ 483,466 | \$ 486,466 | \$ 786,472 | \$ 300,006 |
| Division II, AOC - Voc | \$ 39,401 | \$ 39,400 | \$ 39,210 | \$ (190) |
| Division II, Energy | \$ 182,750 | \$ 182,750 | \$ 418,346 | \$ 235,596 |
| Division III, Equalization | \$ 1,256,452 | \$ 1,256,452 | \$ 1,207,128 | \$ (49,324) |
| State Transportation | \$ 3,259,492 | \$ 3,350,000 | \$ 3,350,000 | \$ - |
| Other State | \$ 11,800 | \$ 11,800 | \$ - | \$ (11,800) |
| Residence Other Cost | \$ 186,837 | \$ 212,900 | \$ 212,900 | \$ - |
| Total State Funds | \$ 23,943,685 | \$ 24,739,768 | \$ 24,914,056 | \$ 174,288 |
| | | | | |
| LOCAL FUNDS | | | | |
| Current ExpenseTuition Billing | \$ 11,028,667 | \$ 11,030,171 | \$ 10,782,470 | \$ (247,701) |
| Other Local Revenue | \$ 85,707 | \$ 85,000 | \$ 85,000 | \$ - |
| Total Local Funds | \$ 11,114,373 | \$ 11,115,171 | \$ 10,867,470 | \$ (247,701) |
| | | | | |
| All Funds Total | \$ 35,058,058 | \$ 35,854,939 | \$ 35,781,526 | \$ (73,413) |

DELAWARE AUTISM PROGRAM –EXPENSE BUDGET

| Row Labels | FY 2019 PRELIMINARY BUDGET | FY 2019 Final Budget | Change |
|----------------------|---------------------------------------|---------------------------------|-------------------|
| Salary & Wages | \$ 19,729,919 | \$ 19,496,654 | \$ (233,265) |
| Benefits & OEC | \$ 11,607,953 | \$ 11,797,362 | \$ 189,409 |
| Contracted Services | \$ 3,760,000 | \$ 3,910,000 | \$ 150,000 |
| Supplies & Materials | \$ 698,800 | \$ 698,800 | \$ - |
| Travel | \$ 20,050 | \$ 20,050 | \$ - |
| Grand Total | \$ 35,816,722 | \$ 35,922,866 | \$ 106,144 |

| OperatingUnit | OperatingUnit Name | FY 2019 PRELIMINARY BUDGET | FY 2019 Final Budget | Change |
|----------------------|---------------------------|---|---------------------------------|-------------------|
| 99900300 | District Expenditures | \$ 25,086,419 | \$ 25,135,259 | \$ 48,840 |
| 99960300 | State Transportation | \$ 3,540,471 | \$ 3,672,010 | \$ 131,539 |
| 99980000 | Summer School | \$ 1,889,152 | \$ 1,383,910 | \$ (505,242) |
| 99990700 | Autism Office Admin | \$ 370,084 | \$ 514,085 | \$ 144,001 |
| 9330538A | Brennen School (The) | \$ 3,964,016 | \$ 4,099,636 | \$ 135,620 |
| 9330542A | Autism Group Home | \$ 966,580 | \$ 1,117,966 | \$ 151,386 |
| Grand Total | | \$ 35,816,722 | \$ 35,922,866 | \$ 106,144 |

In addition to positions generated by the September 30 Unit Count, the State additionally provides for a Statewide Director, and effective this year 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 the first year of a three-year pilot. The first year limits the number of training specialists to two (2).

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