



Fiscal Year 2019

Preliminary Budget

August 2018

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**Members of the Christina School District
Board of Education
July 2018**

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Table of Contents

- I. Introduction
 - A. Beliefs of the Board
 - B. Budget Process
 - C. Influencing Factors
- II. Local Revenue
 - A. Tax Warrant
 - B. Charter/Choice
 - C. State Funding – Student Enrollment
 - D. Federal Funding
- III. Operating Budget – Agency 953300 – Regular Schools
 - A. Revenue
 - B. Expense
 - i. Expense by Category
 - ii. Expense by Operating Unit
 - C. School Discretionary Budget
 - D. Federal Consolidated Grant
- IV. Tuition Based Agencies
 - A. Delaware School for the Deaf (Agency 955100)
 - B. District Programs (Agencies 955600 & 955900)
 - C. Delaware Autism Program (Agency 956000)
- V. Glossary of Terms

I. Introduction

The preparation of the preliminary budget begins in January, after the release of the Governor's proposed budget. This document provides indicators of change. The final state budget is approved by the General Assembly, after recommendations from the Joint Finance Committees, prior to the governor's approval. The state budget has a direct impact on school funding. Last year, as well as this year, the State reduced general operating funds to all District and Charter Schools by ~\$26 Million. Christina School District and the Agencies of the District experienced a reduction of ~\$3.2 Million.

This year, the state implemented several new 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/ 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.

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's Final Budget represents the fiscal period beginning July 1, 2018 and ending June 30, 2019. 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.

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 ~\$61.7 Million after reductions for Charter School and Choice payments of ~\$ 31.6 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.

Overall State receipts are projected as ~\$ 146.2 Million. State support for general operating expenses was reduced by ~\$2.3 Million in this agency. The State is also providing Opportunity Grants of ~\$.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 \$ 31.6 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.

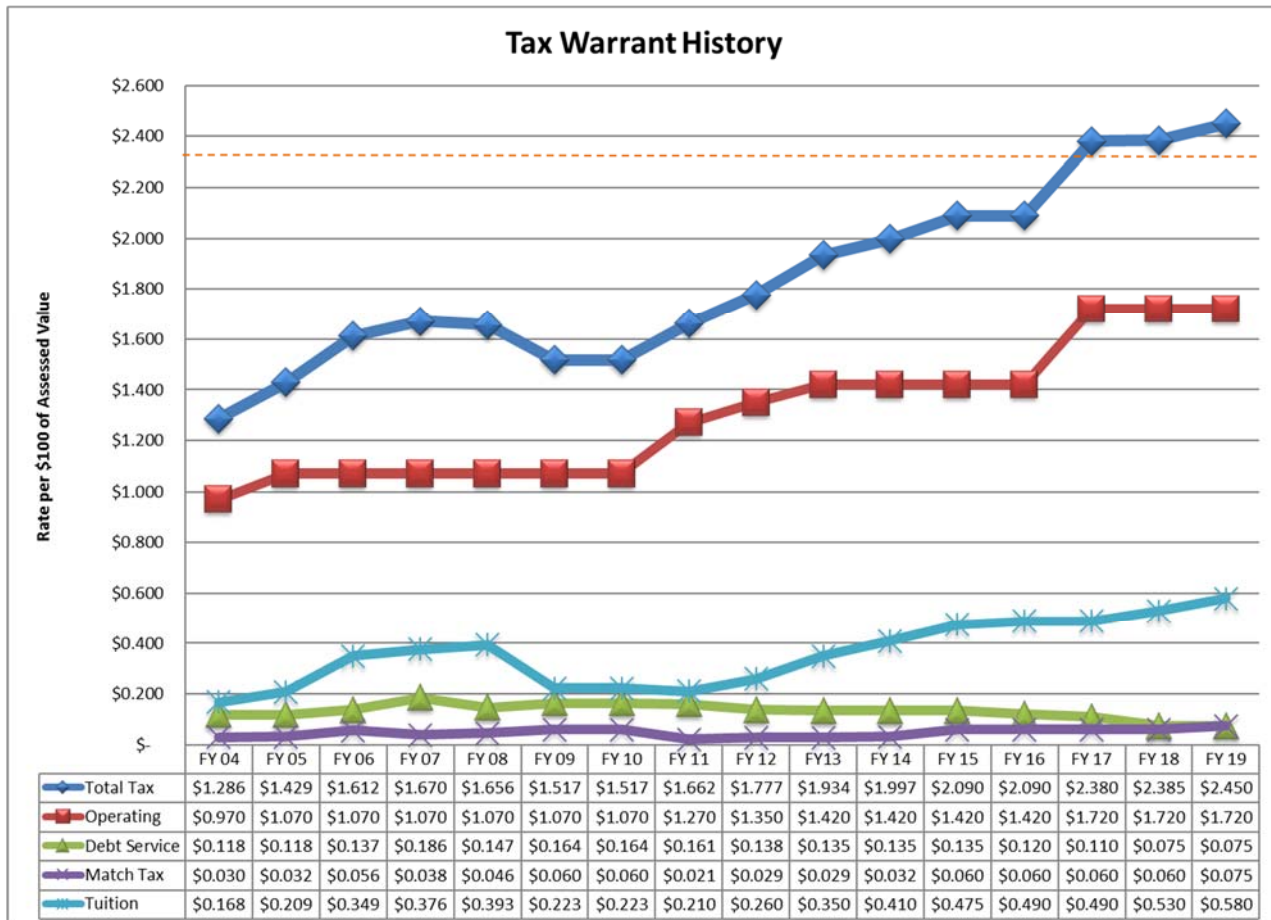
Tuition Tax is utilized exclusively for the educational expenses of those special need students with unique or intensive/ complex instructional requirements who cannot be properly serviced in the regular classroom setting. These students attend: The Delaware School for the Deaf; The Delaware Autism Program; 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. 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

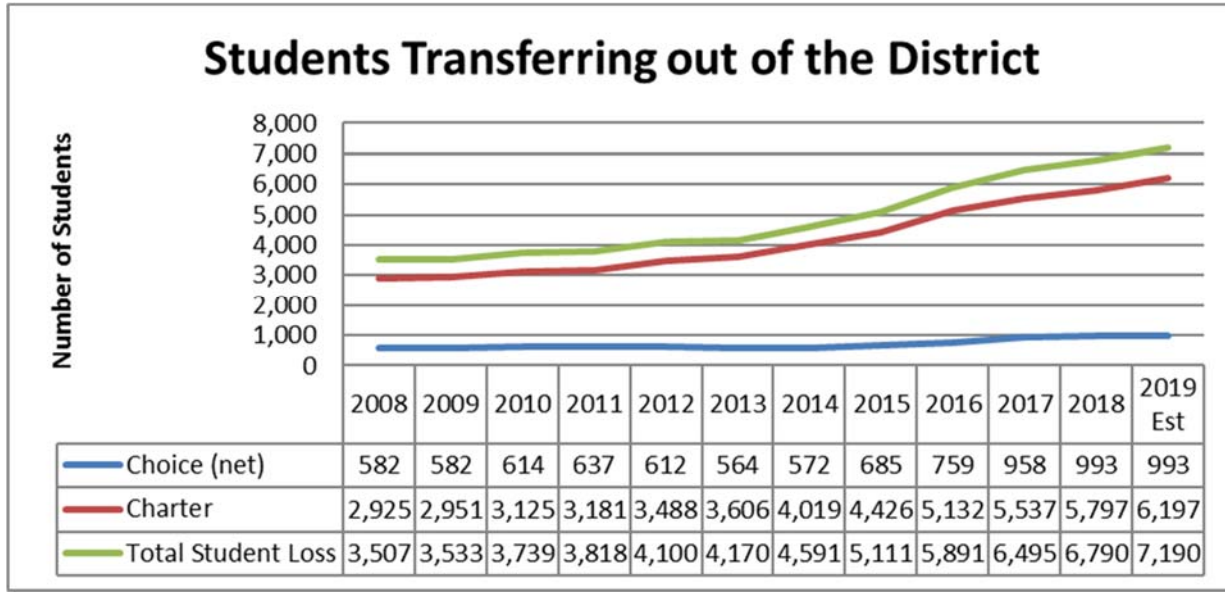
	Operating	Debt Service	Match	Tuition	Total Tax
Rates are per \$100 of Assessed Value					
Rate for Fiscal 2018	\$ 1.720	\$ 0.075	\$ 0.060	\$ 0.530	\$ 2.385
Proposed Rate Fiscal 2019	\$ 1.720	\$ 0.075	\$ 0.075	\$ 0.580	\$ 2.450
Change	\$ -	\$ -	\$ 0.015	\$ 0.050	\$ 0.065
Projected Fund Balance July 1		\$ 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



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	Data for 2019 not available as of 8/1							
	2011	2012	2013	2014	2015	2016	2017	2018
Academia Antonia Alonso					82	134	152	173
Academy of Dover Charter School	2	1	0	1	1	0	0	0
Campus Community Charter School	3	2	1	0	0	0	0	0
Charter School of Wilmington	174	181	181	155	124	103	60	58
Delaware Academy of Public Safety and Security	-	60	102	148	155	120	111	86
Delaware College Preparatory Academy	77	81	88	79	70	71	0	0
Delaware Design-Lab High School						121	134	153
Delaware Military Academy	146	119	107	83	80	83	88	103
Early College High School at Delaware State University					11	25	34	59
East Side Charter School	143	163	157	195	178	185	183	161
Family Foundation Academy	197	254	261	304	327	285	263	272
First State Military Academy						18	39	59
First State Montessori Academy					49	47	61	71
Freire Charter School						133	181	226
Gateway Lab School		64	92	90	74	87	101	80
Great Oaks Charter School						109	200	270
Kuumba Academy Charter School	122	133	133	145	207	295	362	371
Las Americas Aspira Academy	-	163	184	242	303	372	421	429
Maurice J. Moyer Academy	77	69	70	102	89			
MOT Charter School	31	24	24	18	71	115	149	170
Newark Charter School	1,296	1,277	1,278	1,676	1,843	2,008	2,172	2,198
Odyssey Charter School District	88	106	112	128	207	300	442	529
Pencader Business and Finance Charter High School	308	253	213					
Positive Outcomes Charter School	3	2	2	2	1	1	1	2
Prestige Academy	100	130	137	139	107	109	75	0
Providence Creek Academy Charter School	6	5	3	1	2	4	6	3
Reach Academy for Girls	92	104	162	193	155			
Thomas A. Edison Charter School	316	297	299	318	290	297	302	322
	3,181	3,488	3,606	4,019	4,426	5,132	5,537	5,795

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.

FY 2019 Not available as of 8/1

	Inflation Adjusted Total Operating Expense Per Unit	Pre KN	K - 3	4-12	Basic	Intensive	Complex
2018	\$66,413.30	\$5,188.54	\$4,099.59	\$3,320.67	\$7,906.35	\$11,068.88	\$25,543.58

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 last year was \$261.05 per student.

Budgeted Reduction of Local Funds Charter/Choice unrestricted use \$28,474,401, and restricted use \$1,870,712.

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 to support 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. 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) AS OF 8/1/2018

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)	1	197	85	10	5	1	299	0.08	12.16	4.25	1.19	0.83	0.38	0.00	0.00	18.89
Marshall Elem (330312)	1	596	230	26	8	4	865	0.08	36.79	11.50	3.10	1.33	1.54	0.00	0.00	54.34
Jones Elem (330314)	1	208	115	19	8	0	351	0.08	12.84	5.75	2.26	1.33	0.00	0.00	0.00	22.26
Downes Elem (330318)	0	328	142	19	14	2	505	0.00	20.25	7.10	2.26	2.33	0.77	0.00	0.00	32.71
Gallaher Elem (330320)	0	335	137	31	15	3	521	0.00	20.68	6.85	3.69	2.50	1.15	0.00	0.00	34.87
Keene Elementar (330321)	0	316	174	22	25	6	543	0.00	19.51	8.70	2.62	4.17	2.31	0.00	0.00	37.31
Leasure Elem (330322)	0	251	109	22	16	1	399	0.00	15.49	5.45	2.62	2.67	0.38	0.00	0.00	26.61
Maclary Elem (330324)	0	196	92	11	23	4	326	0.00	12.10	4.60	1.31	3.83	1.54	0.00	0.00	23.38
McVey Elem (330326)	1	223	111	11	20	7	373	0.08	13.77	5.55	1.31	3.33	2.69	0.00	0.00	26.73
Oberle Elem Sch (330327)	0	360	216	19	19	5	619	0.00	22.22	10.80	2.26	3.17	1.92	0.00	0.00	40.37
Smith Elem (330330)	0	285	162	16	16	4	483	0.00	17.59	8.10	1.90	2.67	1.54	0.00	0.00	31.80
West Park Place (330332)	0	222	99	9	12	3	345	0.00	13.70	4.95	1.07	2.00	1.15	0.00	0.00	22.87
Wilson Elem (330334)	0	199	83	11	1	1	295	0.00	12.28	4.15	1.31	0.17	0.38	0.00	0.00	18.29
Brader Elem (330339)	0	253	144	9	22	2	430	0.00	15.62	7.20	1.07	3.67	0.77	0.00	0.00	28.33
Bancroft Elem (330350)	0	162	65	13	3	0	243	0.00	10.00	3.25	1.55	0.50	0.00	0.00	0.00	15.30
Bayard Middle (330352)	0	0	307	33	15	4	359	0.00	0.00	15.35	3.93	2.50	1.54	0.88	-0.44	23.76
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	132	73	11	7	0	223	0.00	8.15	3.65	1.31	1.17	0.00	0.00	0.00	14.28
Pulaski Elem (330358)	1	148	88	11	13	3	264	0.08	9.14	4.40	1.31	2.17	1.15	0.00	0.00	18.25
Stubbs Elem (330362)	0	158	74	16	5	2	255	0.00	9.75	3.70	1.90	0.83	0.77	0.00	0.00	16.95
Gauger Cobbs Mi (330372)	0	0	934	112	35	8	1,089	0.00	0.00	46.70	13.33	5.83	3.08	4.67	-2.33	71.28
Kirk Middle (330374)	0	0	588	78	17	3	686	0.00	0.00	29.40	9.29	2.83	1.15	5.54	-2.77	45.44
Shue-Medill Mid (330376)	0	0	698	116	15	3	832	0.00	0.00	34.90	13.81	2.50	1.15	1.59	-0.79	53.16
Christiana High (330390)	0	0	849	64	11	18	942	0.00	0.00	42.45	7.62	1.83	6.92	4.21	-2.10	60.93
Glasgow High (330392)	0	0	616	97	24	1	738	0.00	0.00	30.80	11.55	4.00	0.38	0.00	0.00	46.73
Newark High (330394)	0	0	924	99	38	9	1,070	0.00	0.00	46.20	11.79	6.33	3.46	0.00	0.00	67.78
REACH/CBIP (330512)	0	0	0	0	22	147	169	0.00	0.00	0.00	0.00	3.67	56.54	0.00	0.00	60.21
Christina ILC (330535)	0	0	30	19	264	131	444	0.00	0.00	1.50	2.26	44.00	50.38	0.00	0.00	98.14
Alternative Pro (330537)	0	1	67	6	13	10	97	0.00	0.06	3.35	0.71	2.17	3.85	0.00	0.00	10.14
Brennen School (330538)	0	0	1	0	10	403	414	0.00	0.00	0.05	0.00	1.67	155.00	0.00	0.00	156.72
Sterck School (330540)	0	0	0	0	0	97	97	0.00	0.00	0.00	0.00	0.00	37.31	0.00	0.00	37.31
Christina Early (330545)	193	0	0	0	46	34	273	15.08	0.00	0.00	0.00	7.67	13.08	0.00	0.00	35.83
TOTAL	198	4,570	7,213	910	742	916	14,549	15.47	282.1	360.65	108.33	123.67	352.31	16.89	8.44	1,250.98

The above represents student enrollment as of 8/1/2018, when compared to the September 30, 2017 Unit Count, the district overall student count is down significantly.

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			
Preliminary Budget			
	Final Budget 2018	Receipts FY 2018	Preliminary Budget 2019
STATE FUNDS			
Formula Salaries & OEC's	\$ 94,800,000	\$ 94,286,383	\$ 97,800,000
Cafeteria Salaries	\$ 2,200,000	\$ 1,631,872	\$ 1,650,000
Division II, AOC	\$ 594,000	\$ 966,009	\$ 966,000
Division II, AOC - Voc	\$ 303,122	\$ 303,122	\$ 300,000
Division II, Energy	\$ 2,359,979	\$ 2,359,979	\$ 2,200,000
Division III, Equalization	\$ 5,945,097	\$ 6,320,067	\$ 6,000,000
State Transportation	\$ 8,300,000	\$ 7,952,508	\$ 8,200,000
Related Services	\$ 517,123	\$ 529,942	\$ 530,000
Excellence Option	\$ -	\$ 24,333	\$ -
Drivers Ed.	\$ 50,000	\$ 19,690	\$ 19,690
Unique Alternative	\$ 606,000	\$ 691,633	\$ 1,500,000
Professional Development	\$ 33,850	\$ 32,825	\$ 193,368
School Improvement/ Opportunity Grants	\$ -		\$ 664,856
Minor Capital Improvements	\$ 1,035,545	\$ 1,041,616	\$ 1,371,336
Wilmington Initiative - Operating	\$ -	\$ -	\$ 1,500,000
Wilmington Initiative - Capital	\$ -	\$ 278,300	\$ 17,500,000
Major Capital Improvements* Brennen	\$ 712,700	\$ 712,700	\$ -
Educational Sustainment Fund	\$ 3,502,300	\$ 3,506,976	\$ 3,300,000
Technology Block Grant	\$ 280,299	\$ 280,299	\$ 270,000
Other State Revenue	\$ 106,800	\$ 361,476	\$ 300,000
Total State Funds	\$ 121,346,815	\$ 122,922,309	\$ 144,265,250

	Final Budget FY 2018	Receipts FY 2018	Projected FY 2019
LOCAL FUNDS			
Current Expense Tax Receipts	\$ 94,586,566	\$ 94,403,167	\$ 93,290,168
Charter/Choice Payments	\$ (28,474,401)	\$ (28,489,884)	\$ (30,000,000)
Charter/Choice Pay't - Restricted Funds	\$ (1,870,712)	\$ (1,582,452)	\$ (1,582,452)
Debt Service Tax Receipts	\$ 4,077,036	\$ 4,183,281	\$ 3,908,062
Tuition Tax Receipts	\$ 28,844,966	\$ 29,260,443	\$ 30,811,112
Minor Capital Tax Receipts	\$ 676,815	\$ 720,597	\$ 914,224
Tech Maintenance	\$ 932,878	\$ 857,001	\$ 932,737
Match Tax (Reading/Math Resource; Extra Time; Student Success)	\$ 1,551,496	\$ 1,550,234	\$ 2,311,897
Indirect Cost	\$ 2,000,000	\$ 1,386,021	\$ 1,400,000
Cafeteria	\$ 7,769,000	\$ 7,377,359	\$ 7,400,000
Pre-School	\$ 239,000	\$ 177,266	\$ 180,000
Parents as Teachers/Stay & Play	\$ 97,800	\$ 32,000	\$ 32,000
Other Local Revenue	\$ 1,000,000	\$ 1,607,717	\$ 1,500,000
Total Local Funds	\$ 111,430,444	\$ 111,482,750	\$ 111,097,748

FEDERAL FUNDS (Award)	Final Budget FY 2018	Receipts FY 2018	Projected FY 2019
IDEA Part B (3-21)	\$ 4,516,014	\$ 4,795,905	\$ 4,265,157
IDEA Part B (3-5)	\$ 163,690	\$ 163,690	\$ 167,968
Title I	\$ 7,463,572	\$ 7,363,735	\$ 7,180,893
Title II	\$ 1,243,718	\$ 1,243,718	\$ 1,150,084
Title III	\$ 174,317	\$ 174,317	\$ 162,963
Title III Immigrant	\$ 2,846	\$ 2,846	\$ 3,133
Title IV	\$ -	\$ 263,373	\$ 750,803
Perkins	\$ 432,497	\$ 432,497	\$ 434,005
SIGG 1003G/ Priority	\$ 1,066,107	\$ 966,021	\$ -
Focus School Funds	\$ 199,914	\$ 300,000	\$ -
Other Federal Revenue	\$ 288,060	\$ 244,565	\$ 250,000
Total Federal Funds	\$ 15,550,735	\$ 15,950,667	\$ 14,365,006
OTHER STATE FUNDS	Final Budget FY 2018	Receipts FY 2018	Projected FY 2019
Adult Education	\$ 558,000	\$ 612,310	\$ 612,310
PEEC	\$ 465,419	\$ 478,644	\$ 478,644
New Castle County Learning Center	\$ 215,500	\$ 215,500	\$ 215,500
ECAP	\$ 498,120	\$ 500,870	\$ 500,870
CSCRIP	\$ 97,900	\$ 94,993	\$ 95,000
Total Other Funds	\$ 1,834,939	\$ 1,902,317	\$ 1,902,324
Total State Funds	\$ 123,181,753	\$ 124,824,626	\$ 146,167,574
All Funds Total	\$ 250,162,932	\$ 252,258,043	\$ 271,630,328

B. PROJECTED EXPENSES

FISCAL YEAR 2018 EXPENDITURES					
	State	Unrestricted Local	Restricted Local	State Capital	Grand Total
Salary & Wages	\$ 67,378,058	\$ 36,875,853	\$ 9,555,545		\$ 113,809,456
Benefits & OEC	\$ 41,171,235	\$ 16,844,359	\$ 5,157,512		\$ 63,173,106
Contracted Services	\$ 11,659,965	\$ 11,320,539	\$ 23,178,275	\$ 1,589,506	\$ 47,748,285
Supplies & Materials	\$ 2,622,807	\$ 1,423,305	\$ 4,703,721	\$ 106,401	\$ 8,856,234
Debt Service			\$ 4,625,378		\$ 4,625,378
Equipment	\$ 69,035	\$ 207,304	\$ 72,086		\$ 348,425
Travel	\$ 99,257	\$ 8,255	\$ 10,684		\$ 118,196
Grand Total	\$ 123,000,356	\$ 66,679,615	\$ 47,303,200	\$ 1,695,908	\$ 238,679,079
PRELIMINARY BUDGET FISCAL 2019					
	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

OperatingUnit	Operating Unit Name	FINAL BUDGET FY 2018	FY 2018 Expense	FY 2019 PRELIMINARY BUDGET
99900300	District Expenditures	\$ 152,232,165	\$ 151,587,120	\$ 158,609,133
99910000	Public Communications	\$ 168,372	\$ 154,654	\$ 151,270
99910100	Superintendent	\$ 139,925	\$ 123,450	\$ 124,250
99910105	Deputy Superintendent	\$ 1,737,338	\$ 1,518,081	\$ 2,704,800
99920000	Curriculum/Instructional Support	\$ 1,603,573	\$ 1,619,797	\$ 1,638,770
99920110	School Based Intervention	\$ 84,360	\$ 86,620	\$ 83,264
99920300	BiLingual	\$ 4,222,948	\$ 2,529,511	\$ 2,597,394
99920500	Professional Development	\$ 60,600	\$ 81,413	\$ 33,350
99921000	Support Services	\$ 538,610	\$ 701,936	\$ 945,600
99921050	Special Education	\$ 94,980	\$ 99,643	\$ 786,623
99930300	Special Services	\$ 8,868,085	\$ 8,081,085	\$ 8,387,025
99940000	Business Office/Finance	\$ 24,385,729	\$ 22,747,293	\$ 24,057,488
99940050	Facilities Management	\$ 4,307,483	\$ 4,748,040	\$ 4,871,419
99940700	Grants Office	\$ 5,416	\$ 5,120	\$ 5,100
99940810	Technology Equipment & Repair	\$ 2,264,826	\$ 2,476,256	\$ 2,363,624
99950000	Personnel/Hr	\$ 128,178	\$ 141,100	\$ 149,859
99960000	Child Nutrition Operations	\$ 11,171,505	\$ 10,814,520	\$ 10,116,013
99960300	State Transportation	\$ 12,675,309	\$ 13,395,252	\$ 13,169,659
99970000	Local Debt Service	\$ 4,625,377	\$ 4,625,378	\$ 4,476,194
99970100	Major Cap	\$ 890,080	\$ 804,173	\$ 10,776,100
99970200	Minor Cap	\$ 1,965,000	\$ 2,536,890	\$ 2,448,760
99970600	Parent Early Education	\$ 761,774	\$ 768,905	\$ 719,642
99970650	Student Support Services	\$ 144,947	\$ 135,496	\$ 130,382
99970675	Other District Programs	\$ 207,603	\$ 170,683	\$ 253,000
99980000	Summer School	\$ 185,903	\$ 214,070	\$ 188,230
99990000	Adult Education	\$ 673,300	\$ 623,475	\$ 596,643
99990050	Elementary Ed	\$ 155,943	\$ 119,136	\$ 1,570,000
99990060	Secondary Ed	\$ 1,265,083	\$ 1,272,325	\$ 1,341,244
99990960	Research and Assessment	\$ 160,000	\$ 76,907	\$ 77,410
9330305A	New Castle County Learning Ctr	\$ 215,033	\$ 225,216	\$ 212,660

OperatingUnit	Operating Unit Name	FINAL BUDGET FY 2018	FY 2018 Expense	FY 2019 PRELIMINARY BUDGET
9330310A	Brookside Elementary School	\$ 32,703	\$ 77,107	\$ 275,603
9330312A	Thurgood Marshall Es	\$ 55,358	\$ 180,739	\$ 66,691
9330314A	Albert H. Jones Es	\$ 35,132	\$ 101,217	\$ 42,481
9330318A	John R. Downes Es	\$ 35,341	\$ 154,982	\$ 45,560
9330320A	Robert S. Gallaher Es	\$ 50,324	\$ 124,724	\$ 56,430
9330321A	William B. Keene Es	\$ 50,793	\$ 94,099	\$ 50,750
9330322A	May B. Leasure Es	\$ 42,824	\$ 112,095	\$ 42,866
9330324A	R. Elisabeth Maclary Es	\$ 33,716	\$ 64,200	\$ 247,610
9330326A	Joseph M. Mcvey Es	\$ 41,049	\$ 66,260	\$ 43,901
9330327A	Oberely Elem	\$ 72,140	\$ 193,246	\$ 456,776
9330330A	Jennie E. Smith Es	\$ 48,760	\$ 133,645	\$ 286,999
9330332A	West Park Place Es	\$ 23,874	\$ 59,668	\$ 31,053
9330334A	Etta J. Wilson Es	\$ 29,564	\$ 62,713	\$ 230,271
9330339A	Henry M. Brader Es	\$ 44,636	\$ 139,233	\$ 44,034
9330350A	Bancroft Es	\$ 149,890	\$ 150,643	\$ 257,969
9330350B	Monterssori Academy -Bancroft	\$ 3,000	\$ 144	\$ 2,550
9330352A	Bayard Middle School	\$ 179,245	\$ 237,360	\$ 163,363
9330354A	Sarah Pyle Academy	\$ 1,072,734	\$ 518,243	\$ 503,169
9330356A	Elbert-Palmer Es	\$ 215,612	\$ 251,238	\$ 363,085
9330358A	Casimir Pulaski Es	\$ 184,371	\$ 97,018	\$ 268,055
9330362A	Frederick Douglass Stubbs Es	\$ 156,082	\$ 181,333	\$ 257,090
9330372A	Gauger-Cobbs Middle School	\$ 125,359	\$ 276,044	\$ 197,047
9330374A	George V. Kirk Middle School	\$ 118,083	\$ 284,706	\$ 130,589
9330376A	Shue-Medill Middle School	\$ 63,652	\$ 248,734	\$ 144,881
9330390A	Christiana High School	\$ 191,228	\$ 675,178	\$ 487,239
9330390B	Christiana High School		\$ -	\$ 50,000
9330392A	Glasgow High School	\$ 203,761	\$ 528,985	\$ 431,271
9330394A	Newark High School	\$ 247,852	\$ 644,202	\$ 539,472
9330537A	Douglass Alternative School	\$ 3,000	\$ 3,105	\$ -
9330545A	Christina Early Education	\$ 433,980	\$ 479,329	\$ 434,771
Grand Total		\$ 239,883,509	\$ 238,623,733	\$ 259,736,480

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 7/13/2018	Poverty Level	Poverty Tier	ELL Concentration	Preliminary Allocation Building FY 2019 Ed Sustainment - Low Income	Preliminary Allocation Building FY 2019 Ed Sustainment - ELL	Total Preliminary Building Allocation
330010- Brookside	303	79.68%	3	39.70%	\$ 27,876	\$ 13,833	\$ 41,709
330012-Marshall	850	37.60%	6	19.10%	\$ 48,875	\$ 14,003	\$ 62,878
330014- Jones	351	70.35%	3	12.70%	\$ 32,292	\$ 3,845	\$ 36,137
330018-Downes	505	43.42%	6	13.20%	\$ 29,038	\$ 5,749	\$ 34,787
330020- Gallaher	516	61.43%	4	19.90%	\$ 41,538	\$ 8,856	\$ 50,394
330021- Keene	552	57.83%	5	11.50%	\$ 38,088	\$ 5,475	\$ 43,563
330022 -Leasure	393	69.80%	4	11.00%	\$ 31,637	\$ 3,729	\$ 35,365
330024- Maclary	331	61.21%	4	26.70%	\$ 26,646	\$ 10,163	\$ 36,809
330026-McVey	364	75.38%	3	15.20%	\$ 33,488	\$ 4,772	\$ 38,260
330027- Oberle	613	83.93%	2	42.80%	\$ 63,446	\$ 30,172	\$ 93,617
330030 Smith	481	65.47%	4	24.30%	\$ 38,721	\$ 13,442	\$ 52,162
330032 West Park	335	46.82%	6	19.10%	\$ 19,263	\$ 5,519	\$ 24,781
330032B Montessori -West Park					\$ 3,000		\$ 3,000
330034 Wilson	295	60.88%	4	24.60%	\$ 23,748	\$ 8,346	\$ 32,093
330039 Brader	418	63.77%	4	11.60%	\$ 33,649	\$ 4,182	\$ 37,831
330050 Bancroft	242	95.80%	1	2.80%	\$ 27,830	\$ 390	\$ 28,220
330050B Montessori - Bancroft					\$ 3,000		\$ 3,000
330052 Bayard	371	92.62%	1	14.40%	\$ 42,665	\$ 4,608	\$ 47,273
3300537 Douglass					\$ 3,000		\$ 3,000
330058- Pulaski	259	90.20%	1	36.60%	\$ 29,785	\$ 10,901	\$ 40,686
330062 Stubbs	261	96.11%	1	2.50%	\$ 30,015	\$ 375	\$ 30,390
330072 Gauger	1,087	63.08%	4	7.40%	\$ 87,504	\$ 4,625	\$ 92,129
330074 Kirk	691	62.08%	4	6.10%	\$ 55,626	\$ 2,424	\$ 58,049
330076 Shue	833	60.85%	4	5.90%	\$ 67,057	\$ 2,826	\$ 69,882
330090 -Christiana	935	56.40%	5	7.60%	\$ 64,515	\$ 4,086	\$ 68,601
330092 Glasgow	752	59.31%	5	9.40%	\$ 51,888	\$ 4,065	\$ 55,953
330094 Newark	1,068	53.58%	5	6.80%	\$ 73,692	\$ 4,176	\$ 77,868
330356 Elbert Palmer	226	98.76%	1	8.70%	\$ 25,990	\$ 1,131	\$ 27,121
CEEC	255	67.41%	4		\$ 20,528		\$ 20,528
Grand Total	13,287				\$ 1,074,395	\$ 171,691	\$ 1,246,086

D. Federal Consolidated Grant FY 2019 (application pending)

	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

IV. 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.

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			
Preliminary Budget			
Division - 51 Christina School District			
	Final Budget FY 2018	Receipts FY 2018	Projected FY 2019
STATE FUNDS			
Formula Salaries & OEC's	\$ 6,185,819	\$ 6,259,745	\$ 6,500,000
Division II, AOC	\$ 3,369	\$ 14,893	\$ 14,893
Division II, AOC - Voc	\$ -		
Division II, Energy	\$ 94,573	\$ 94,573	\$ 94,573
Division III, Equalization	\$ 295,644	\$ 295,644	\$ 295,644
State Transportation	\$ 1,171,567	\$ 1,128,703	\$ 1,280,000
Residence Other Cost	\$ 88,000	\$ 87,527	\$ 88,000
Pre-School Summer	\$ 7,100	\$ 7,100	\$ 7,100
Other State	\$ 51,300	\$ 50,412	\$ 51,300
Minor Capital Improvements	\$ 63,307	\$ 62,271	\$ 86,558
Total State Funds	\$ 7,960,679	\$ 8,000,868	\$ 8,418,068
LOCAL FUNDS			
Current ExpenseTuition Billing	\$ 3,700,000	\$ 4,420,960	\$ 4,454,876
Other Local Revenue	\$ 42,547	\$ 27,960	\$ 25,000
Total Local Funds	\$ 3,742,547	\$ 4,448,919	\$ 4,479,876
All Funds Total	\$ 11,703,226	\$ 12,449,787	\$ 12,897,944

DELAWARE SCHOOL FOR THE DEAF –EXPENSE BUDGET

OperatingUnit	OperatingUnit Name	FINAL BUDGET FY 2018	FY 2018 Expense	FY 2019 PRELIMINARY BUDGET
99900300	District Expenditures	\$ 9,284,760	\$ 9,110,439	\$ 9,429,755
99940504	Federal Funds - Other	\$ -	\$ 1,650	\$ -
99960300	State Transportation	\$ 1,134,780	\$ 1,401,066	\$ 1,436,635
99970200	Minor Cap	\$ 62,271	\$ 61,191	\$ 60,500
99980000	Summer School	\$ 282,626	\$ 283,002	\$ 295,063
99990750	Deaf/Blind Program	\$ 159,720	\$ 42,026	\$ 57,309
9330540A	Sterck School	\$ 1,253,200	\$ 1,356,045	\$ 1,345,021
Grand Total		\$12,177,357	\$12,255,418	\$ 12,624,283

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.

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			
Preliminary Budget			
Division - 56 & 59 Christina School District - REACH/ILC			
	Final Budget FY 2018	Receipts FY 2018	Projected FY 2019
STATE FUNDS			
Formula Salaries & OEC's	\$ 11,580,200	\$ 12,351,495	\$ 12,800,000
Division II, AOC	\$ 210,963	\$ 441,519	\$ 450,000
Division II, AOC - Voc	\$ 31,236	\$ 28,114	\$ 28,000
Division II, Energy	\$ 184,593	\$ 269,593	\$ 250,000
Division III, Equalization	\$ 1,048,491	\$ 1,048,491	\$ 1,100,000
State Transportation	\$ 2,441,471	\$ 2,415,285	\$ 2,500,000
Other State			
Minor Capital Improvements			
Total State Funds	\$ 15,496,954	\$ 16,554,497	\$ 17,128,000
LOCAL FUNDS			
Current ExpenseTuition Billing	\$ 7,000,000	\$ 6,365,937	\$ 7,112,678
Other Local Revenue	\$ 225,914	\$ 225,858	\$ 225,000
Total Local Funds	\$ 7,225,914	\$ 6,591,794	\$ 7,337,678
All Funds Total	\$ 22,722,868	\$ 23,146,291	\$ 24,465,678

DISTRICT PROGRAMS –EXPENSE BUDGET

OperatingUnit	OperatingUnit Name	FINAL BUDGET FY 2018	FY 2018 Expense	FY 2019 PRELIMINARY BUDGET
99900300	District Expenditures	\$ 17,118,274	\$ 17,275,593	\$ 17,878,157
99960300	State Transportation	\$ 3,092,457	\$ 2,601,839	\$ 2,652,624
99980000	Summer School	\$ 828,532	\$ 887,528	\$ 922,931
99990900	Networks	\$ 452,011	\$ 469,525	\$ 553,955
99990910	Options/ ILC	\$ 837,000	\$ 1,312,981	\$ 1,344,494
9330512A	Reach/Cbip	\$ 1,083,584	\$ 858,867	\$ 871,290
Grand Total		\$ 23,411,858	\$ 23,406,333	\$ 24,223,451

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				
Preliminary Budget				
Division - 60 Christina School District - DELAWARE AUTISM PROGRAM				
	Final Budget	FY	Receipts	FY
	2018		2018	Projected
				FY 2019
STATE FUNDS				
Formula Salaries & OEC's	\$ 17,622,900		\$ 18,523,486	\$ 19,200,000
Division II, AOC	\$ 14,615		\$ 483,466	\$ 486,466
Division II, AOC - Voc	\$ 43,770		\$ 39,401	\$ 39,400
Division II, Energy	\$ 427,750		\$ 182,750	\$ 182,750
Division III, Equalization	\$ 1,256,452		\$ 1,256,452	\$ 1,256,452
State Transportation	\$ 3,336,643		\$ 3,259,492	\$ 3,350,000
Other State	\$ 11,800		\$ 11,800	\$ 11,800
Residence Other Cost	\$ 212,900		\$ 186,837	\$ 212,900
Total State Funds	\$ 22,926,830		\$ 23,943,685	\$ 24,739,768
LOCAL FUNDS				
Current ExpenseTuition Billing	\$ 10,925,800		\$ 11,028,667	\$ 11,030,171
Other Local Revenue	\$ 96,773		\$ 85,707	\$ 85,000
Total Local Funds	\$ 11,022,573		\$ 11,114,373	\$ 11,115,171
All Funds Total	\$ 33,949,403		\$ 35,058,058	\$ 35,854,939

DELAWARE AUTISM PROGRAM –EXPENSE BUDGET

OperatingUnit	OperatingUnit Name	FINAL BUDGET FY 2018	FY 2018 Expense	FY 2019 PRELIMINARY BUDGET
99900300	District Expenditures	\$ 24,456,826	\$ 24,252,489	\$ 25,086,419
99940000	Business Office/Finance	\$ 1,600	\$ 1,157	\$ -
99960300	State Transportation	\$ 3,914,273	\$ 3,455,765	\$ 3,540,471
99980000	Summer School	\$ 1,807,802	\$ 1,813,205	\$ 1,889,152
99990700	Autism Office Admin	\$ 562,648	\$ 367,546	\$ 370,084
9330538A	Brennen School (The)	\$ 2,837,783	\$ 3,861,067	\$ 3,964,016
9330542A	Autism Group Home	\$ 937,438	\$ 921,819	\$ 966,580
Grand Total		\$ 34,518,370	\$ 34,673,048	\$ 35,816,722

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