



Fiscal Year 2020

Preliminary Budget

August 2019

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

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## 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. 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 continued programs initiated last year, and has implemented new programs designed to provide additional support for schools with high concentrations of poverty, English language learners, and mental health in targeted elementary schools. In addition, the state also is providing support for basic special education students in grades kindergarten through 3<sup>rd</sup> grade. These programs provide the opportunity for School Boards to provide supplemental funding through a match tax.

The District/ School Board and the State established 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

- July 2018 State finalized the Operating and Capital Budgets. (June 30)
- July 2018 CSD Board approved tax warrant, including continuing match taxes for existing programs, initiated by the State, and choosing not to increase taxes for some new initiatives.

## C. Influencing Factors

- State Salary Increase
- Slight decrease in Pension rate
- Step Increases State and Local
- Increases in negotiated contracts
- State & Local Funding for Student Success Block Grant funding to support k-3 Basic Special Education ~\$900 Thousand and Reading support ~\$1 million.
- Opportunity Grants
  1. Flexible Allocation - ~\$2.7 million – support for low income and English Language Learners
  2. Mental Health and Reading Support ~\$770 Thousand
  3. Wilmington Schools ~\$1.5 Million
- Major Capital Improvement funding for the City of Wilmington (\$21.5 Million). While this amount was authorized by the Legislature, utilization is pending as well as Board Authorization (these funds fall outside of the current MOU)

The Christina School District's Preliminary Budget represents the fiscal period beginning July 1, 2019 and ending June 30, 2020. Separate operating budgets are prepared for the Regular School, The Delaware School for the Deaf, the Christina REACH/ILC programs (combined and referenced as District Programs), and the Delaware Autism program. The Final Budgets are prepared subsequent to the finalization of the September 30-unit count.

### **Structural Deficiency – Local Unrestricted Funds**

A structural deficiency exists when local operating tax receipts are not sufficient to meet local funded operating expenses. The District operated with a structural deficit last year of ~\$7.4 Million.

The Christina School District (Agency 953300) began the fiscal year with ~\$9.9 Million in unrestricted unencumbered 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 ~\$135.2 Million. Total Operating revenue generated through the Operating Tax is projected at ~\$93.5 Million. Local operating tax revenue is projected at ~\$59.7 Million after reductions for Charter School and Choice payments of ~\$36 Million. (As of August 1, the Delaware Department of Education had not released preliminary Charter and Choice information.) Total Local Funds available to the District, including restricted funds are project to be ~\$108.2 Million. Restricted Local funds are collected to support areas such as Food Services (Generated through Federal Reimbursement or Student Payment); Tuition based programs (Generated through Tuition Tax); Debt Service (Generated through Debt Service Tax); Programs supported by Match Taxes; and other programs supported by the grants and parent payment for programs such as our Pre-School.

Overall State receipts are projected as ~\$152.2 Million. State support for general operating expenses was reduced by ~\$2.3 Million in this agency. The State provided ~\$17.5 Million for capital improvements at Bayard and Bancroft schools last year. Funding is released to the district as work is identified and approved. Funding will continue through this fiscal year, with potentially another \$12.1 million provided in this year's State Bond Bill.

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.

**Match Tax** raises funds to support programs established by State legislation. 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, and others). 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 7.0 cents** (per \$100 of assessed value) and was **decreased by the Board in July by 0.5 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

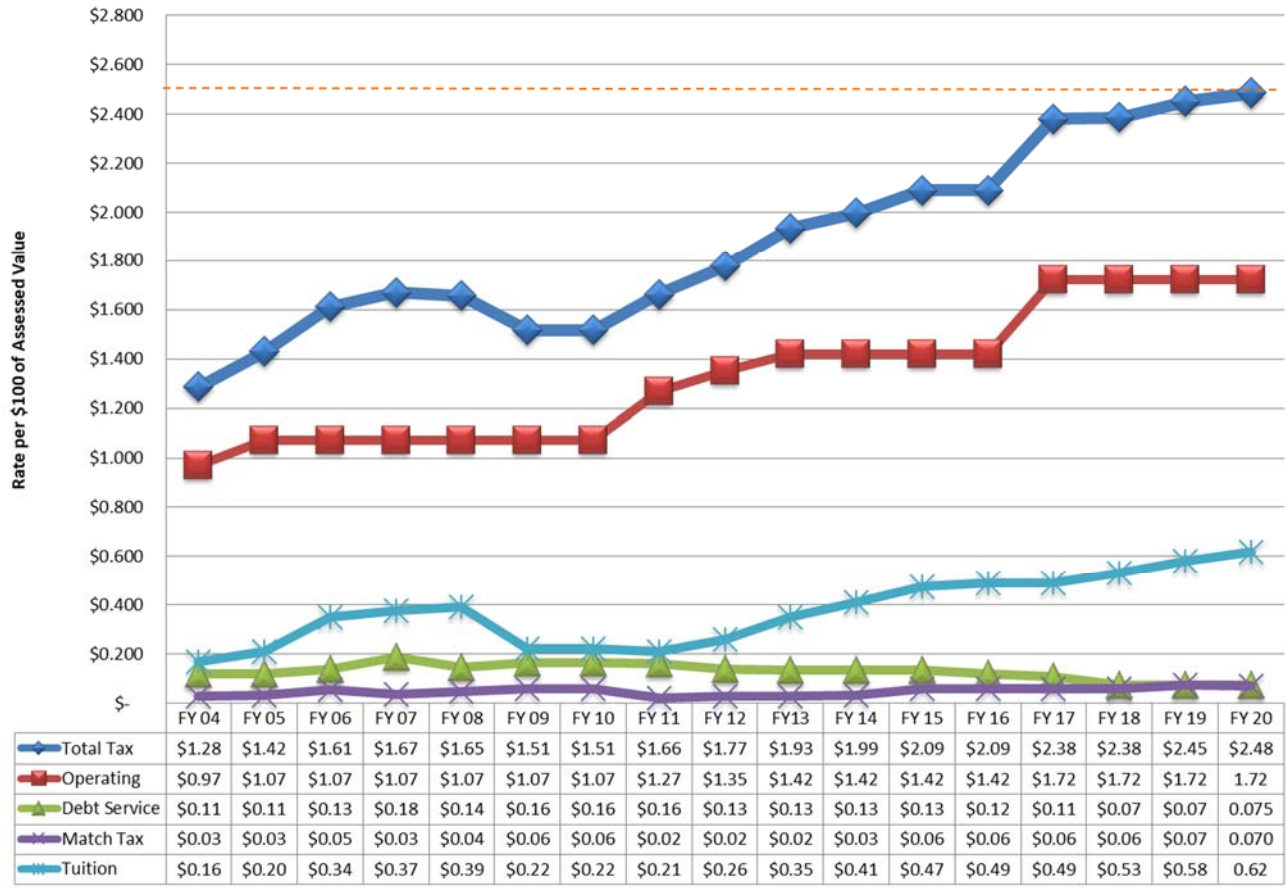
in the traditional school; or are privately placed in programs throughout the country. School Boards are authorized to establish a rate sufficient to meet the projected needs for the upcoming year. The **current rate is 62.0 cents, an increase of 4 cents.**

### A) FISCAL 2019 TAX WARRANT – SUMMARY

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

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

## Tax Warrant History





## **B) Charter & Choice**

As of August 1<sup>st</sup>, The Department of Education has not released data for Charter & Choice preliminary enrollment, nor has local cost per student been provided. This information are key to understanding the funds available for students attending the Christina School District. This information will be included in the Final Budget Report.

## **C) STATE FUNDING**

The State of Delaware provides funding the Public Education in a number of categories. Calculations for these funds are primarily driven by the State Funding Formula, referred to as the September 30 Unit Count. This is a process to determine the actual number of students in class as of September 30. Units are derived by the number of students within a building/program/district. The level of support required (“Need”) is established by the District’s Educational Diagnosticians under guidance of the State Department of Education. The units generated are subject to audit.

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

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

### **Primary State Funding**

Division I funds are utilized to pay the state portion of salaries, benefits, and other employment costs for all state-authorized positions. These funds may be used for most classifications of district employees. Other Employment costs include the state portion of Social Security; Medicare; Worker ’compensation insurance; and Unemployment insurance. Division I Units represent the number of earned Teaching units based on student population, as established during the September 30 Unit Count.

Division II funds are generated through the District’s unit count (enrollment) and is comprised of Energy funds \$2,387 per unit (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, 2019 - NEED BASED**

Christina School District (33) **AS OF 8/1/2019**

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)	2	193	92	13	1	1	302	0.16	11.91	4.60	1.55	0.17	0.38	0.00	0.00	18.77
Marshall Elem (330312)	2	494	256	21	8	2	783	0.16	30.49	12.80	2.50	1.33	0.77	0.00	0.00	48.05
Jones Elem (330314)	2	202	101	19	11	2	337	0.16	12.47	5.05	2.26	1.83	0.77	0.00	0.00	22.54
Downes Elem (330318)	0	322	131	12	8	1	474	0.00	19.88	6.55	1.43	1.33	0.38	0.00	0.00	29.57
Gallaher Elem (330320)	1	307	138	26	23	5	500	0.08	18.95	6.90	3.10	3.83	1.92	0.00	0.00	34.78
Keene Elementar (330321)	1	303	131	25	28	4	492	0.08	18.70	6.55	2.98	4.67	1.54	0.00	0.00	34.52
Leasure Elem (330322)	5	241	122	19	8	3	398	0.39	14.88	6.10	2.26	1.33	1.15	0.00	0.00	26.11
Maclary Elem (330324)	0	195	91	13	6	1	306	0.00	12.04	4.55	1.55	1.00	0.38	0.00	0.00	19.52
McVey Elem (330326)	2	209	81	11	20	1	324	0.16	12.90	4.05	1.31	3.33	0.38	0.00	0.00	22.13
Oberle Elem Sch (330327)	3	348	197	14	17	3	582	0.23	21.48	9.85	1.67	2.83	1.15	0.00	0.00	37.21
Smith Elem (330330)	4	255	151	16	21	3	450	0.31	15.74	7.55	1.90	3.50	1.15	0.00	0.00	30.15
West Park Place (330332)	0	215	95	12	8	1	331	0.00	13.27	4.75	1.43	1.33	0.38	0.00	0.00	21.16
Wilson Elem (330334)	0	167	87	13	8	0	275	0.00	10.31	4.35	1.55	1.33	0.00	0.00	0.00	17.54
Brader Elem (330339)	2	202	126	10	16	4	360	0.16	12.47	6.30	1.19	2.67	1.54	0.00	0.00	24.33
Bancroft Elem (330350)	0	255	186	38	14	3	496	0.00	15.74	9.30	4.52	2.33	1.15	0.00	0.00	33.04
Bayard Middle (330352)	0	185	333	51	23	2	594	0.00	11.42	16.65	6.07	3.83	0.77	0.76	-0.38	39.12
Drew-Pyle (330354)	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Elbert-Palmer (330356)	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pulaski Elem (330358)	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stubbs Elem (330362)	0	76	0	1	4	2	83	0.00	4.69	0.00	0.12	0.67	0.77	0.00	0.00	6.25
Gauger_Cobbs Mi (330372)	0	0	846	106	36	3	991	0.00	0.00	42.30	12.62	6.00	1.15	1.90	-0.95	63.02
Kirk Middle (330374)	0	0	583	88	28	6	705	0.00	0.00	29.15	10.48	4.67	2.31	4.79	-2.39	49.01
Shue-Medill Mid (330376)	0	0	697	128	31	10	866	0.00	0.00	34.85	15.24	5.17	3.85	0.00	0.00	59.11
Christiana High (330390)	0	0	969	80	24	13	1,086	0.00	0.00	48.45	9.52	4.00	5.00	6.15	-3.07	70.05
Glasgow High (330392)	0	0	650	83	19	3	755	0.00	0.00	32.50	9.88	3.17	1.15	4.60	-2.29	49.01
Newark High (330394)	0	0	909	119	31	4	1,063	0.00	0.00	45.45	14.17	5.17	1.54	0.00	0.00	66.33
REACH/CBIP (330512)	0	0	2	0	16	149	167	0.00	0.00	0.10	0.00	2.67	57.31	0.04	-0.02	60.10
Christiana ILC (330535)	0	5	38	18	280	142	483	0.00	0.31	1.90	2.14	46.67	54.62	0.30	-0.15	105.79
Alternative Pro (330537)	0	0	50	5	1	1	57	0.00	0.00	2.50	0.60	0.17	0.38	0.00	0.00	3.65
Brennen School (330538)	0	0	1	0	10	423	434	0.00	0.00	0.05	0.00	1.67	162.69	0.00	0.00	164.41
Sterck School (330540)	0	0	0	0	0	112	112	0.00	0.00	0.00	0.00	0.00	43.08	0.00	0.00	43.08
Christina Early (330545)	211	0	0	0	78	39	328	16.48	0.00	0.00	0.00	13.00	15.00	0.00	0.00	44.48
<b>TOTAL</b>	<b>235</b>	<b>4,174</b>	<b>7,063</b>	<b>941</b>	<b>778</b>	<b>943</b>	<b>14,134</b>	<b>18.36</b>	<b>257.7</b>	<b>353.2</b>	<b>112.02</b>	<b>129.67</b>	<b>362.69</b>	<b>18.54</b>	<b>9.27</b>	<b>1,242.81</b>

The above represents student enrollment as of 8/1/2019, when compared to the September 30, 2017 Unit Count, the district overall student count is down 274 students. Historically, parents will be enrolling their kindergarten students closer to the beginning of the school year.

**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*	Title III	Title III - Immigrant	IDEA 611	IDEA 619	CTE – Perkins	State PD	TOTAL
\$9,284,664	\$148,362	\$4,904	4,202,220	\$191,404	\$478,741	\$191,990	\$14,502,285

Title I represents the consolidation of Title I, II and IV.



**III. OPERATING BUDGET - DIVISION 953300**

## A. Revenue

	FY 2019	FY 2019	FY 2020
	Final Budget	Receipts	Preliminary
			Budget
<b>STATE FUNDS</b>			
Formula Salaries & OEC's	\$ 96,900,000	\$ 95,834,666	\$ 96,347,680
Cafeteria Salaries	\$ 1,750,000	\$ 1,549,270	\$ 1,549,500
Division II, AOC	\$ 2,374,818	\$ 2,374,818	\$ 2,375,000.00
Division II, AOC - Voc	\$ 281,231	\$ 281,231	\$ 281,231.00
Division II, Energy	\$ 2,350,264	\$ 2,350,264	\$ 2,350,264.00
Division III, Equalization	\$ 5,990,030	\$ 6,352,393	\$ 6,216,980.00
State Transportation	\$ 8,792,000	\$ 8,952,675	\$ 9,102,437.00
Related Services	\$ 100,000	\$ 252,508	\$ 253,000.00
Excellence Option	\$ 246,402	\$ -	\$ -
Drivers Ed.	\$ -	\$ 47,566	\$ 42,810.00
Unique Alternative	\$ 47,566	\$ 1,880,158	\$ 1,880,158.00
Fostercare Transportation	\$ 1,700,000	\$ 140,000	\$ 140,000.00
SSBG K-3	\$ 193,368	\$ 416,352	\$ 630,524.00
SSBG Reading	\$ 664,856	\$ 714,292	\$ 729,918.00
Professional Development	\$ 1,377,088	\$ 193,368	\$ 191,990.00
School Improvement/Opportunity Grant	\$ 1,500,000	\$ 1,288,942	\$ 1,365,750.00
Opportunity Fund		\$ -	\$ 1,365,750.00
Opp Fund/ Mental Health		\$ -	\$ 385,416.00
Minor Capital Improvements	\$ 19,221,700	\$ 4,371,336	\$ 1,346,405.00
VSA- Minor Cap			\$ 4,911,000.00
Safety & Security			\$ 612,365.27
Wilmington Initiative - Operating	\$ -	\$ 1,500,000	\$ 1,530,000.00
Wilmington Initiative - Capital	\$ 3,442,234	\$ 3,321,700	\$ 12,900,000.00
Major Capital Improvements * Brennen	\$ 322,412		
Educational Sustainment Fund	\$ 1,130,644	\$ 3,442,234	\$ 3,442,000.00
Technology Block Grant	\$ 620,086	\$ 360,682	\$ 415,421.00
Other State Revenue	\$ -	\$ 53,967	\$ 10,574.00
<b>Total State Funds</b>	<b>\$ 149,004,699</b>	<b>\$ 135,678,423</b>	<b>\$ 150,376,173</b>

<b>LOCAL FUNDS</b>			
Current Expense Tax Receipts	\$ 93,290,168	\$ 95,796,258	\$ 95,674,056
Charter/Choice Payments	\$ (29,951,000)	\$ (33,115,663)	\$ (34,440,289)
Charter/Choice Pay't - Restricted Funds - 10¢Ref	\$ (1,908,138)	\$ (1,527,918)	\$ (1,527,918)
Debt Service Tax Receipts	\$ 3,908,062	\$ 4,220,590	\$ 4,171,834.00
Tuition Tax Receipts	\$ 31,585,418	\$ 32,183,843	\$ 34,824,590
Charter/Choice Payments - Tuition Tax	\$ (3,074,493)	\$ (3,074,493)	\$ (3,197,472)
Minor Capital Tax Receipts	\$ 914,224	\$ 914,224	\$ 894,006.00
Tech Maintenance	\$ 932,737	\$ 932,737	\$ 934,491.00
Match Tax (Reading/Math Resource; Extra Time; Student Success)	\$ 2,311,897	\$ 2,311,897	\$ 2,141,181.00
Indirect Cost	\$ 2,400,000	\$ 478,933	\$ 1,500,000.00
Cafeteria	\$ 7,400,000	\$ 6,625,043	\$ 6,625,000.00
Pre-School	\$ 180,000	\$ 207,556	\$ 200,000.00
Parents as Teachers	\$ 1,500,000	\$ 391,078	\$ 440,108.00
Parents as Teachers/Stay & Play	\$ 32,000		
Other Local Revenue	\$ -	\$ 2,125,183	\$ 80,000.00
<b>Total Local Funds</b>	<b>\$ 109,520,875</b>	<b>\$ 108,469,268</b>	<b>\$ 108,239,587</b>

<b>FEDERAL FUNDS (Award)</b>			
IDEA Part B (3-21)	\$ 4,265,157	\$ 4,179,308	\$ 4,202,220
IDEA Part B (3-5)	\$ 167,968	\$ 167,116	\$ 191,404
Title I*	\$ 7,130,225	\$ 7,138,355	\$ 9,284,664
Title II	\$ 1,150,084	\$ 1,162,043	Title I
Title III	\$ 162,963	\$ 162,963	\$ 148,362
Title III Immigrant	\$ 3,133	\$ 3,133	\$ 4,904
Title IV	\$ 750,803	\$ 754,050	Title I
Perkins	\$ 443,919	\$ 459,268	\$ 478,741
SIGG 1003G/ Priority/CSI	\$ -		\$ 1,595,160
Focus School Funds	\$ 100,000	\$ -	
Other Federal Revenue	\$ 266,171	\$ 553,649	
<b>Total Federal Funds</b>	<b>\$ 14,440,423</b>	<b>\$ 14,579,885</b>	<b>\$ 15,905,455</b>

<b>OTHER FUNDS</b>			
Adult Education	\$ 612,310	\$ 628,734	\$ 628,300.00
PEEC	\$ 478,644	\$ 506,329	\$ 427,000.00
New Castle County Learning Center	\$ 215,500	\$ 215,500	\$ 215,500.00
ECAP	\$ 500,870	\$ 501,870	\$ 505,450.00
CSCR	\$ 95,000	\$ 99,732	\$ 102,000.00
<b>Total Other Funds</b>	<b>\$ 1,902,324</b>	<b>\$ 1,952,165</b>	<b>\$ 1,878,250</b>
<b>Total State Funds</b>	<b>\$ 150,907,023</b>	<b>\$ 137,630,588</b>	<b>\$ 152,254,423</b>
<b>All Funds Total</b>	<b>\$ 274,868,321</b>	<b>\$ 260,679,741</b>	<b>\$ 276,399,465</b>

## B. PROJECTED EXPENSES

FISCAL 2019 EXPENDITURES					
	State	Restricted Local	Unrestricted Local	State Capital	Grand Total
Salary & Wages	\$ 69,402,654.82	\$ 10,675,994.38	\$ 36,944,778.46		\$ 117,023,427.66
Benefits & OEC	\$ 43,021,462.19	\$ 5,647,477.12	\$ 17,404,553.53		\$ 66,073,492.84
Contracted Services	\$ 12,578,518.51	\$ 13,721,421.10	\$ 7,614,874.57	\$ 1,946,644.71	\$ 35,861,458.89
Supplies & Materials	\$ 2,018,167.37	\$ 4,721,563.16	\$ 1,363,942.27	\$ 74,999.35	\$ 8,178,672.15
Debt Service		\$ 4,476,194.39			\$ 4,476,194.39
Equipment	\$ 83,396.40	\$ 614,209.55	\$ 10,782.00		\$ 708,387.95
Travel	\$ 74,729.67	\$ 26,322.71	\$ 33,409.95		\$ 134,462.33
<b>Grand Total</b>	<b>\$ 127,178,928.96</b>	<b>\$ 39,883,182.41</b>	<b>\$ 63,372,340.78</b>	<b>\$ 2,021,644.06</b>	<b>\$ 232,456,096.21</b>
PRELIMINARY BUDGET FISCAL 2020					
	State	Restricted Local	Unrestricted Local	State Capital	Grand Total
Salary & Wages	\$ 69,961,989	\$ 14,940,427	\$ 35,106,630		\$ 120,009,046
Benefits & OEC	\$ 41,061,928	\$ 8,769,135	\$ 16,711,294		\$ 66,542,356
Contracted Services	\$ 14,362,598	\$ 12,918,011	\$ 7,019,152	\$ 16,893,020	\$ 51,192,781
Supplies & Materials	\$ 1,653,875	\$ 4,279,767	\$ 1,118,483	\$ 85,396	\$ 7,137,521
Debt Service		\$ 4,337,573			\$ 4,337,573
Equipment		\$ -			\$ -
Travel	\$ 63,380	\$ 29,255	\$ 13,660		\$ 106,295
<b>Grand Total</b>	<b>\$ 127,103,769</b>	<b>\$ 45,274,167</b>	<b>\$ 59,969,219</b>	<b>\$ 16,978,416</b>	<b>\$ 249,325,572</b>

**BY OPERATING UNIT**

OperatingUnit	Oper Unit Name	Budget FY 2019	Actual 2019	PRELIM BUDGET FY 2020	Comparison FY 2019 Exp
99900300	District Expenditures	\$ 158,946,993	\$ 156,759,773	\$ 161,545,376	\$ 4,785,603
99910000	Public Communications	\$ 152,500	\$ 124,654	\$ 123,410	\$ (1,244)
99910100	Superintendent	\$ 124,250	\$ 85,247	\$ 87,655	\$ 2,408
99910105	DEPUTY SUPERINTENDENT	\$ 2,704,800	\$ 222,848	\$ 3,343,596	\$ 3,120,748
99920000	Curriculum/Instructional	\$ 1,643,870	\$ 1,473,343	\$ 1,075,117	\$ (398,226)
99920110	School Based Intervention	\$ 25,150	\$ 90,698	\$ 177,884	\$ 87,186
99920300	BiLingual	\$ 2,444,298	\$ 2,335,832	\$ 2,304,906	\$ (30,925)
99920500	Professional Development Prog	\$ 215,468	\$ 40,777	\$ 41,000	\$ 223
99921000	Support Services	\$ 945,600	\$ 660,115	\$ 382,240	\$ (277,875)
99921050	Special Education	\$ 94,971	\$ 100,305	\$ 101,963	\$ 1,658
99930300	Special Services	\$ 8,839,478	\$ 11,417,587	\$ 8,544,120	\$ (2,873,467)
99940000	Business Office/Finance	\$ 24,407,275	\$ 8,069,478	\$ 6,705,150	\$ (1,364,328)
99940050	Facilities Management	\$ 5,338,700	\$ 5,016,107	\$ 6,137,570	\$ 1,121,463
99940700	Grants Office	\$ 5,100	\$ 2,840	\$ 3,500	\$ 660
99940810	Technology Equipment & Repair	\$ 2,357,420	\$ 2,475,726	\$ 1,763,874	\$ (711,852)
99950000	Personnel/Hr	\$ 150,200	\$ 205,584	\$ 200,828	\$ (4,756)
99960000	Child Nutrition Operations	\$ 10,697,924	\$ 10,744,451	\$ 9,693,667	\$ (1,050,784)
99960300	State Transportation	\$ 13,433,733	\$ 15,253,086	\$ 13,025,355	\$ (2,227,731)
99970000	Local Debt Service	\$ 4,476,194	\$ 4,476,194	\$ 4,337,573	\$ (138,621)
99970100	Major Cap	\$ 10,776,100	\$ 910,481	\$ 15,632,011	\$ 14,721,530
99970200	Minor Cap	\$ 2,448,760	\$ 2,157,439	\$ 7,522,448	\$ 5,365,009
99970600	Parent Early Education	\$ 732,734	\$ 828,367	\$ 750,127	\$ (78,239)
99970650	Student Services	\$ 130,550	\$ 188,377	\$ 167,500	\$ (20,877)
99970675	Other District Programs	\$ 253,000	\$ 177,340	\$ 116,220	\$ (61,120)
99980000	Summer School	\$ 163,392	\$ 135,872	\$ 32,000	\$ (103,872)
99990000	Adult Education	\$ 592,854	\$ 640,621	\$ 618,730	\$ (21,891)
99990050	MGR OF ELEMENTARY ED	\$ 2,232,000	\$ 773,033	\$ 1,016,870	\$ 243,837
99990060	MGR OF SECONDARY ED	\$ 1,341,250	\$ 1,261,046	\$ 1,087,090	\$ (173,956)
99990960	RESEARCH & ASSESSMENT	\$ 77,410	\$ 129,686	\$ 133,000	\$ 3,314
9330305A	New Castle County Learning Ctr	\$ 212,660	\$ 208,526	\$ 208,116	\$ (410)
9330310A	Brookside Elementary School	\$ 342,268	\$ 158,652	\$ 18,792	\$ (139,859)
9330312A	Thurgood Marshall Es	\$ 77,158	\$ 162,855	\$ 25,128	\$ (137,728)
9330314A	Albert H. Jones Es	\$ 48,314	\$ 79,385	\$ 14,993	\$ (64,392)
9330318A	John R. Downes Es	\$ 50,985	\$ 108,530	\$ 21,569	\$ (86,961)
9330320A	Robert S. Gallaher Es	\$ 67,017	\$ 120,435	\$ 54,392	\$ (66,043)
9330321A	William B. Keene Es	\$ 56,337	\$ 85,334	\$ 17,073	\$ (68,261)
9330322A	May B. Leasure Es	\$ 51,051	\$ 95,553	\$ 15,657	\$ (79,896)
9330324A	R. Elisabeth Maclary Es	\$ 119,077	\$ 117,774	\$ 15,032	\$ (102,742)
9330326A	Joseph M. Mcvey Es	\$ 49,325	\$ 97,863	\$ 15,248	\$ (82,615)
9330327A	Porter Road ES	\$ 344,805	\$ 302,024	\$ 98,747	\$ (203,278)
9330330A	Jennie E. Smith Es	\$ 164,175	\$ 218,503	\$ 29,750	\$ (188,753)
9330332A	West Park Place Es	\$ 34,992	\$ 63,084	\$ 10,575	\$ (52,509)
9330334A	Etta J. Wilson Es	\$ 103,136	\$ 146,292	\$ 14,506	\$ (131,787)
9330339A	Henry M. Brader Es	\$ 51,609	\$ 123,778	\$ 14,397	\$ (109,381)
9330350A	Bancroft Intermediate School	\$ 133,394	\$ 238,016	\$ 259,479	\$ 21,462
9330352A	Bayard Intermediate School	\$ 164,593	\$ 291,219	\$ 285,164	\$ (6,055)
9330354A	Sarah Pyle Academy	\$ 508,530	\$ 511,370	\$ 491,875	\$ (19,496)
9330356A	Elbert-Palmer Ms	\$ 237,039	\$ 265,786	\$ -	\$ (265,786)
9330358A	Casimir Pulaski Ms	\$ 142,669	\$ 236,117	\$ -	\$ (236,117)
9330362A	Frederick Douglass Stubbs Ms	\$ 129,723	\$ 270,850	\$ 138,808	\$ (132,042)
9330372A	Gauger-Cobbs Middle School	\$ 193,244	\$ 302,660	\$ 97,712	\$ (204,949)
9330374A	George V. Kirk Middle School	\$ 131,220	\$ 173,665	\$ 59,835	\$ (113,830)
9330376A	Shue-Medill Middle School	\$ 150,615	\$ 268,902	\$ 46,342	\$ (222,560)
9330390A	Christiana High School	\$ 475,739	\$ 723,211	\$ 166,629	\$ (556,582)
9330390B	Christiana Honors Program	\$ 50,000	\$ 54,341	\$ 450	\$ (53,891)
9330392A	Glasgow High School	\$ 429,979	\$ 589,565	\$ 117,027	\$ (472,539)
9330394A	Newark High School	\$ 497,314	\$ 555,772	\$ 112,607	\$ (443,166)
9330537A	Douglass Alternative School	\$ -	\$ 1,760	\$ 1,700	\$ (60)
9330545A	Christina Early Education Ctr	\$ 343,348	\$ 386,388	\$ 303,191	\$ (83,197)
	<b>Grand Total</b>	<b>\$ 261,112,286</b>	<b>\$ 233,715,119</b>	<b>\$ 249,325,572</b>	<b>\$ 15,610,452</b>



## C. School Budget

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

Operating Unit	Student Enrollment 7/22/2019	Poverty Level	Poverty Tier	ELL Concentration	Preliminary Allocation Building FY 2020 - Low Income	Preliminary Allocation Building FY 2020 - ELL	Total Preliminary Building Allocation	Initial Funding release 85%
330010- Brookside	298	65.64%	3	39.18%	\$ 14,304	\$ 7,005	\$ 21,309	\$ 18,113
330012-Marshall	777	28.01%	6	16.67%	\$ 23,310	\$ 5,829	\$ 29,139	\$ 24,768
330014- Jones	330	63.66%	3	12.11%	\$ 15,840	\$ 1,798	\$ 17,638	\$ 14,993
330018-Downes	466	42.72%	4	12.60%	\$ 13,980	\$ 2,642	\$ 16,622	\$ 14,129
330020- Gallaher	533	55.76%	4	17.00%	\$ 22,386	\$ 4,077	\$ 26,463	\$ 22,494
330021- Keene	497	47.96%	4	9.81%	\$ 17,892	\$ 2,194	\$ 20,086	\$ 17,073
330022 -Leasure	393	57.41%	4	10.82%	\$ 16,506	\$ 1,914	\$ 18,420	\$ 15,657
330024- Maclary	300	52.06%	4	28.25%	\$ 12,600	\$ 5,085	\$ 17,685	\$ 15,032
330026-McVey	330	68.98%	3	14.13%	\$ 15,840	\$ 2,098	\$ 17,938	\$ 15,248
330027- Oberle	573	73.55%	3	39.60%	\$ 30,942	\$ 13,614	\$ 44,556	\$ 37,873
330030 Smith	456	59.88%	4	26.81%	\$ 19,152	\$ 7,335	\$ 26,487	\$ 22,514
330032 West Park	331	44.97%	4	16.86%	\$ 9,930	\$ 2,511	\$ 12,441	\$ 10,575
330032B Montessori -West Park					\$ -		\$ -	\$ -
330034 Wilson	279	51.34%	4	17.79%	\$ 11,718	\$ 2,978	\$ 14,696	\$ 12,492
330039 Brader	361	53.76%	4	10.93%	\$ 15,162	\$ 1,776	\$ 16,938	\$ 14,397
330050 Bancroft	491	88.16%	2	2.44%	\$ 29,460	\$ 359	\$ 29,819	\$ 25,347
330050B Montessori - Bancroft					\$ -		\$ -	\$ -
330052 Bayard	605	86.96%	2	15.38%	\$ 36,300	\$ 4,187	\$ 40,487	\$ 34,414
3300537 Douglass					\$ 2,000		\$ 2,000	\$ 1,700
330062 Stubbs	73	99.08%	1	4.55%	\$ 4,380	\$ 100	\$ 4,480	\$ 3,808
330072 Gauger	989	57.19%	5	9.93%	\$ 41,538	\$ 2,946	\$ 44,484	\$ 37,812
330074 Kirk	697	53.46%	5	8.73%	\$ 29,274	\$ 1,825	\$ 31,099	\$ 26,435
330076 Shue	840	57.23%	5	8.19%	\$ 35,280	\$ 2,064	\$ 37,344	\$ 31,742
330090 -Christiana	1,086	50.16%	5	8.31%	\$ 39,096	\$ 2,707	\$ 41,803	\$ 35,533
330092 Glasgow	755	55.51%	5	11.55%	\$ 27,180	\$ 2,616	\$ 29,796	\$ 25,327
330094 Newark	1,060	50.78%	5	9.14%	\$ 38,160	\$ 2,907	\$ 41,067	\$ 34,907
CEEC	323	56.72%	6	n/a	\$ 13,566		\$ 13,566	\$ 11,531
<b>Grand Total</b>	<b>12,843</b>				<b>\$ 535,796</b>	<b>\$ 80,569</b>	<b>\$ 616,365</b>	<b>\$ 523,911</b>

## D. Federal Consolidated Grant FY 2020 (application pending)

Row Labels	Salaries	OECs	Contractual	Supplies	Travel	Audit Fees	Grand Total
Title I Part A	\$ 3,331,062.08	\$ 1,074,924.86	\$ 2,713,808.03	\$ 2,142,306.81	\$ 21,562.22	\$ 1,000.00	\$ 9,284,664.00
IDEA 611	\$ 2,014,373.24	\$ 651,602.90	\$ 1,380,037.86	\$ 105,706.00	\$ 47,500.00	\$ 3,000.00	\$ 4,202,220.00
CTE Perkins Secondary	\$ 11,182.00	\$ 6,271.24	\$ 244,563.21	\$ 166,714.85	\$ 50,009.70		\$ 478,741.00
State Curriculum and Professional Development	\$ 54,300.00	\$ 17,555.19	\$ 84,634.81	\$ 4,000.00	\$ 31,500.00		\$ 191,990.00
IDEA 619	\$ 12,160.00	\$ 3,947.14	\$ 132,265.08	\$ 29,005.78	\$ 14,026.00		\$ 191,404.00
Title III English Learner	\$ 33,310.00	\$ 10,769.15	\$ 66,400.00	\$ 22,882.85	\$ 15,000.00		\$ 148,362.00
Title III Immigrant				\$ 4,904.00			\$ 4,904.00
<b>Grand Total</b>	<b>\$ 5,456,387.32</b>	<b>\$ 1,765,070.48</b>	<b>\$ 4,621,708.99</b>	<b>\$ 2,475,520.29</b>	<b>\$ 179,597.92</b>	<b>\$ 4,000.00</b>	<b>\$ 14,502,285.00</b>

**Note** –Title I represents the planned combination of Titles I, II, and IV.

## 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.

<b>BUDGET - FISCAL YEAR ENDING JUNE 30, 2020</b>			
<b>PRELIMINARY BUDGET</b>			
<b>Revenue</b>			
<b>Division - 51 Christina School District</b>			
<b>For the Month Ending June 30, 2020</b>			
	FY 2019 Final Budget	FY 2019 Receipts	FY 2020 Preliminary Budget
<b>STATE FUNDS</b>			
Formula Salaries & OEC's	\$ 6,450,000	\$ 6,364,630	\$ 6,450,000
Division II, AOC	\$ 14,893	\$ 16,525	\$ 16,525
Division II, AOC - Voc	\$ -	\$ -	\$ -
Division II, Energy	\$ 93,642	\$ 93,642	\$ 93,642
Division III, Equalization	\$ 292,734	\$ 292,734	\$ 292,734
State Transportation	\$ 1,280,000	\$ 1,050,289	\$ 1,050,289
Residence Other Cost	\$ 88,000	\$ 87,798	\$ 88,000
Pre-School Summer	\$ 7,100	\$ 7,100	\$ 7,100
Other State	\$ 51,300	\$ 51,300	\$ 51,300
Minor Capital Improvements	\$ 86,558	\$ 86,558	\$ 84,687
<b>Total State Funds</b>	<b>\$ 8,364,227</b>	<b>\$ 8,050,576</b>	<b>\$ 8,134,277</b>
<b>LOCAL FUNDS</b>			
Current Expense Tuition Billing	\$ 4,358,093	\$ 4,489,316	\$ 4,698,000
Other Local Revenue	\$ 25,000	\$ 28,832	\$ 25,000
<b>Total Local Funds</b>	<b>\$ 4,383,093</b>	<b>\$ 4,518,148</b>	<b>\$ 4,723,000</b>
<b>All Funds Total</b>	<b>\$ 12,747,320</b>	<b>\$ 12,568,724</b>	<b>\$ 12,857,277</b>

### DELAWARE SCHOOL FOR THE DEAF –EXPENSE BUDGET

	Operating Unit Name	FY 2019 FINAL BUDGET	Actual 2019	PRELIM BUDGET FY 2020	Comparison
99900300	District Expenditures	\$ 9,680,470	\$ 9,154,700.81	\$ 9,272,854	\$ 118,153.33
99960300	State Transportation	\$ 1,213,334	\$ 1,084,115.50	\$ 1,093,212	\$ 9,096.27
99970200	Minor Cap	\$ 60,500	\$ 85,363.17	\$ 85,363	\$ -
99980000	Summer School	\$ 286,250	\$ 95,188.44	\$ 97,003	\$ 1,814.56
99990750	Deaf/Blind Program	\$ 57,290	\$ 45,709.99	\$ 45,768	\$ 57.96
9330540A	Sterck School	\$ 1,368,532	\$ 1,766,432.20	\$ 1,765,783	\$ (649.47)
<b>Grand Total</b>		<b>\$ 12,666,376</b>	<b>\$ 12,231,510.11</b>	<b>\$ 12,359,983</b>	<b>\$ 128,472.65</b>

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

# Students	95		
	Position	Ratio	# Positions
Specialist	Resource Teacher	1:60	1.58
Teacher	Interpreter/Tutor	1:4	23.75
Specialist	Literacy	1:60	1.58
Teacher	Statewide		1
Administrator	Statewide Director		1
Administrator	Dean of Students (AP)		1
Administrator	Elementary School Leader		1
Administrator	Secondary School Leader		1
	Educational Audiologist		1
	Speech Therapist		1
	Residential Advisors	Maximum	6
	Residential Monitoring Aides	Maximum	4
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, 2020**

**PRELIMINARY BUDGET**

**Revenue**

<b>Division - 56 &amp; 59 Christina School District - REACH/ILC - District Programs</b>			
<b>For the Month Ending June 30, 2020</b>			
	FY 2019	FY 2019	FY 2020
	Final Budget	Receipts	Preliminary Budget
<b>STATE FUNDS</b>			
Formula Salaries & OEC's	\$ 13,504,100	\$ 13,337,216	\$13,681,000
Division II, AOC	\$ 444,011	\$ 59,756	
Division II, AOC - Voc	\$ 25,042	\$ 25,042	
Division II, Energy	\$ 382,779	\$ 382,779	\$ 382,779
Division III, Equalization	\$ 1,052,034	\$ 1,052,034	\$ 1,052,034
State Transportation	\$ 2,500,000	\$ 2,469,942	\$ 2,476,000
Other State		\$ -	
<b>Total State Funds</b>	<b>\$ 17,907,966</b>	<b>\$ 17,326,768</b>	<b>\$ 17,591,813</b>
<b>LOCAL FUNDS</b>			
Current Expense Tuition Billing	\$ 7,234,771	\$ 7,893,861	\$ 7,776,000
Other Local Revenue	\$ 225,000	\$ 260,756	\$ 250,000
<b>Total Local Funds</b>	<b>\$ 7,459,771</b>	<b>\$ 8,154,616</b>	<b>\$ 8,026,000</b>
<b>All Funds Total</b>	<b>\$ 25,367,737</b>	<b>\$ 25,481,384</b>	<b>\$ 25,617,813</b>

**DISTRICT PROGRAMS –EXPENSE BUDGET**

OperatingUnit	OperatingUnit Name	FY 2019 FINAL BUDGET	Actual 2019	PRELIM BUDGET FY 2020	Comparison
99900300	District Expenditures	\$18,525,355	\$ 18,794,321.75	\$ 19,456,205	\$ 661,883.42
99960300	State Transportation	\$ 2,700,938	\$ 2,688,225.63	\$ 2,700,634	\$ 12,408.06
99980000	Summer School	\$ 966,737	\$ 861,988.03	\$ 866,072	\$ 4,083.76
99990900	Networks	\$ 569,859	\$ 428,404.43	\$ 427,885	\$ (519.85)
99990910	Options/ ILC	\$ 1,348,043	\$ 2,247,038.13	\$ 2,249,414	\$ 2,375.44
9330512A	Reach/Cbip	\$ 890,210	\$ 896,935.45	\$ 897,185	\$ 249.12
<b>Grand Total</b>		<b>\$25,001,142</b>	<b>\$ 25,916,913.42</b>	<b>\$ 26,597,393</b>	<b>\$ 680,479.95</b>

### C. DELAWARE AUTISM PROGRAM

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

<b>BUDGET - FISCAL YEAR ENDING JUNE 30, 2020</b>			
<b>PRELIMINARY BUDGET</b>			
<b>Revenue</b>			
<b>Division - 60 Christina School District - AUTISM</b>			
<b>For the Month Ending June 30, 2020</b>			
			<b>FY 2020</b>
	<b>FY 2019</b>	<b>FY 2019</b>	<b>Preliminary</b>
<b>STATE FUNDS</b>	<b>Final Budget</b>	<b>Receipts</b>	<b>Budget</b>
Formula Salaries & OEC's	\$ 18,900,000	\$ 18,787,231	\$19,123,000
Division II, AOC	\$ 786,472	\$ 381,435	\$ 381,000
Division II, AOC - Voc	\$ 39,210	\$ 39,210	\$ 39,210
Division II, Energy	\$ 418,346	\$ 418,346	\$ 306,174
Division III, Equalization	\$ 1,207,128	\$ 1,207,128	\$ 1,207,128
State Transportation	\$ 3,350,000	\$ 3,439,931	\$ 3,500,000
Other State	\$ -	\$ 11,800	\$ 11,800
Statewide Autism Support	\$ -	\$ -	\$ 432,700
Residence Other Cost	\$ 212,900	\$ 212,823	\$ 212,900
<b>Total State Funds</b>	<b>\$ 24,914,056</b>	<b>\$ 24,497,905</b>	<b>\$ 25,213,912</b>
<b>LOCAL FUNDS</b>			
Current ExpenseTuition Billing	\$ 10,782,470	\$ 11,588,652	\$11,124,000
Other Local Revenue	\$ 85,000	\$ 117,446	\$ 100,000
<b>Total Local Funds</b>	<b>\$ 10,867,470</b>	<b>\$ 11,706,098</b>	<b>\$ 11,224,000</b>
<b>All Funds Total</b>	<b>\$ 35,781,526</b>	<b>\$ 36,204,002</b>	<b>\$ 36,437,912</b>

### DELAWARE AUTISM PROGRAM –EXPENSE BUDGET

<b>Operating Unit</b>	<b>Oper Unit Name</b>	<b>FY 2019 FINAL BUDGET</b>	<b>Actual 2019</b>	<b>PRELIM BUDGET FY 2020</b>	<b>Comparison</b>
99900300	District Expenditures	\$25,135,259	\$ 25,022,846.96	\$ 25,477,787	\$ 454,940.22
99960300	State Transportation	\$ 3,672,010	\$ 3,715,770.50	\$ 3,858,559	\$ 142,788.20
99980000	Summer School	\$ 1,383,910	\$ 893,044.79	\$ 906,885	\$ 13,840.24
99990700	Autism Office Admin	\$ 514,085	\$ 496,640.66	\$ 930,936	\$ 434,295.64
9330538A	Brennen School (The)	\$ 4,099,636	\$ 4,920,092.47	\$ 4,935,712	\$ 15,619.44
9330542A	Autism Group Home	\$ 1,117,966	\$ 1,258,283.15	\$ 1,268,526	\$ 10,243.22
<b>Grand Total</b>		<b>\$35,922,866</b>	<b>\$ 36,306,678.53</b>	<b>\$ 37,378,405</b>	<b>\$ 1,071,726.96</b>

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