

Date: November 17, 2015

Name: Stephen Beaver

Public Comment: As a resident and future parent of a child attending Red Clay Schools, you are trying to rob us blind. First, we approve to raise taxes in our district to support the existing schools and help them improve. Then out of nowhere you bring the bombshell on redistricting which you know you would have never brought up prior to the vote to increase taxes. Now, you want to increase our taxes in small enough increments that we can not vote on it? How is that fair to us? Not only that, you then want to reassess property values to get more money for the schools just to make sure if we don't want our taxes increased your getting them done somehow. All of this is done, and how are the schools getting better? What happens if the schools get overcrowded? If the schools become the worst in the state because you don't know what your doing, are you going to refund the residents for lowering the property value of their homes? Why would anyone buy into red clay when it has the highest property taxes yet the schools are no better or maybe worse than the surrounding districts?

Date: November 18, 2015

Name: Jackie Murphy

Public Comment: This whole thing just doesn't make sense. I assume more money will be spent on transporting students from the city to schools in the Red Clay District, free breakfasts, lunches, etc.

What will happen to the city schools these kids will be leaving?

Taxes are out of control now. My children are 48 and 45 and spent the majority of their school years in Catholic school, while I still paid school taxes. My eldest went to public school for 5 years; my youngest for one. They've been out of school for YEARS and I'm still paying school taxes as are many other citizens. I think I've paid MORE than my fair share of educating other people's children.

People who don't own their homes but rent houses or apartments DO NOT PAY SCHOOL TAXES and don't tell me that amount is built into their rental cost. I find that hard to believe and I won't believe it. You politicians are always thinking of ways to steal from the middle class and it's time this nonsense stops. What about the senior citizens living on fixed incomes – how are they going to afford a hike in their school tax – again, THEY HAVE NO CHILDREN IN THE SYSTEM!!!!!! Food prices, health care, everything is going up in price but our incomes.

I have a suggestion. How about raising the school tax for the people who are using the public school system and leave the rest of us alone! Let these people pay for their children's education. Why should I?

Date: November 19, 2015

Name: Eric Montellese

Public Comment: I am a Red Clay parent. I am currently renting in the North Star Elementary region and planned to purchase in the same region within the year. However, this proposal has me considering moving into Pennsylvania to avoid this school and tax instability.

Those of us with children likely moved into the Red Clay (and especially North Star) area largely because of the good schools. And those good schools are a large part of the reason that the property values are higher in this area. But now, the commission is proposing using those higher-because-of-schools property values to increase our taxes -- in order to fund schools in areas with *lower* property values (which are lower partly because of the less-good schools).

Obviously, improving education state-wide benefits everyone -- but this proposal is incredibly unfair to current Red Clay residents.

And all of this after Red Clay *just* voted to increase taxes to better fund our schools.

Sure, the proposal states that "the commission does not believe Red Clay taxpayers should bear an undue tax burden because of the move" -- but, empirically, **any** increase is "undue" given that Red Clay reported (after the recent tax increase) that they would now be well funded for years. If that changes due to this proposal, it is **inherently** an "undue" increase. Perhaps the property tax-assessment values are low -- but if so, the tax **rate** has (just) been increased to a level to make that assessment value yield the proper amount of funding required for Red Clay schools.

Again, I applaud the commission for attempting to find a solution to the poor Wilmington city schools and agree with the intent; but increasing the burden on Red Clay families is not a fair or correct solution to this problem.

Maybe instead the 64% of Fortune 500 companies that are "based" in Delaware could help fund Delaware schools? \$6M is a drop in that bucket.

Or perhaps the residents of those city schools should vote to increase their school funding, just like we have in Red Clay?

Or, at least, spread out the cost among the entire county or state? If the commission is going to be unfair, at least spread out the unfairness.

Most Sincerely,
Eric Montellese

Date: November 18, 2015

Name: Nancy Glynn

Public Comment: As a resident of the RedClay School district, I am totally opposed to this venture to have RedClay take over Wilmington Schools governed currently by Christina School district. Red Clay has had it's own issues with priority schools and financial difficulties. Raising our taxes without a Referendum is ludicrous. I believe Governor Jack MARKELL, Red Clay and DOE need to back off and stop trying to push this through so quickly. What do YOU think Red Clay can do that the district and DOE haven't already tried. Take that 6 million dollars and put it where it counts. For almost 40 years we have stepped into one pile of crap after another experimenting with our children's education. This is just another Pile! This will also add another burden to transportation. Red Clay currently has enough transportation issues. Many of the mechanics and office personnel have had to drive bus routes due to not having enough drivers. I was appalled at a Red Clay board meeting in September where a district administrator had the nerve to stand up and comment to the public that there were no transportation issues. This comment was made after a parent spoke about her concern and personal experience concerning transportation. Red Clay has a history of deceiving the public with non truths about situations that currently exist and have existed for a long time. Schools in our own district struggle daily without the proper supports in place. ...what makes You think they can do the right thing after this actually happens? Let Red Clay get their own house in order before ever thinking they can fix Christina School district's problems. Why doesn't DOE take over. ..straightened things out then more forward. I do believe the students, communities and parents will meet failure again under Red Clay leadership. Our children in both districts deserve better than this.

Date: November 19, 2015

Name: Howard Smith

Public Comment: I was at Tony Allen's talk yesterday at UD—and I cringed as soon as he mentioned the –re-assessment' part.

Attached is an idea I think about every time I hear about property re-assessments. I know our current system is very expensive and barely understood by most homeowners and very arbitrary. What I would propose (realizing there are plenty of details to sort through) is a system that once done (probably less expensive than our current system)---does not have to be repeated. But stays 'current' for all times.

Hope this may help this whole process.

Thanks,

Howard Smith

Newark, DE

[302.737.5490](tel:302.737.5490)

Attachment to Howard Smith Public Comment

Property 'Assessments' Revisited

As the WEIC (and/or the County; school districts; DDOE; the legislature??) looks to make 'adjustments' to the property assessments as they plan to transfer Christiana kids to become Red Clay kids, and are facing the 're-assessment' dilemma and costs, I'd like to suggest a different approach.

The basic reason we assess properties is that we use that 'amount' to determine how much taxes are for every property owner. We continue to determine owner's tax burden based on the 'value' of one's property. While the 'assessed value' is always some arbitrary (??) amount LESS than market value, it is still basically tied to the market value. That's the problem. Market value changes over time, but assessments are so expensive we don't do them. The basic idea is that the higher your property is 'assessed', the higher your tax bill will be.

And the expense of a re-assessment is HUGE! And over time—the market value changes, but the assessed value does not (which is why jurisdictions increase the millage to raise additional revenue as needed over time—i.e. 30+ years??). That's why the County (they seem to be responsible to do this for all of NCC??) has not done so since 1983.

New Idea

Forget the market value! Forget the 'assessed' value!

In a general sense, the larger a home/property, the more its assessed value would be vs a smaller home. So IF our property taxes were based on the home's 'size' (say square footage of 'conditioned space'), we could set tax rates on a 'consistent standard', not one that changes much over time. AND—most people do not understand the market value vs assessed value anyway (I know I have no idea why we do it that way??). They will understand home size.

Not sure how all this would flush out (details??), but the County already has most of the information about everyone's home size on their GIS information maps. So instead of spending those millions of dollars on a one time property 'value' re-assessment, put those dollars toward re-orienting the tax system to home size with a database we already have---and it won't have to be redone ---ever!! (anytime a homeowner adds to their home, the County (or cities i.e. Newark) will know from permits issued and the database can update the size and tax amount as the project is completed), See examples below.

This plan does not address the school tax rates for commercial properties (including apartments).

It would be hoped that for the transition, we'd aim to make this as tax neutral as possible, but I know it will be tricky. What would the 'rate' be for a 1,600 SF home vs a 4,100 SF home vs what are these two 'property' owners paying in taxes now?? Let's compare what they pay now for the size of their home—and try to correlate the two. It will take time and funds, but the 'upside'?? We won't have to do it again!!

Attachment to Howard Smith Public Comment

Below are examples of homes with information from the County's GIS system:

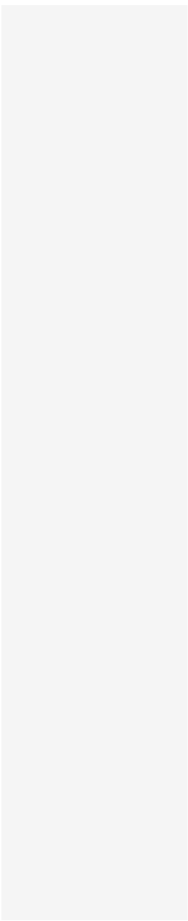
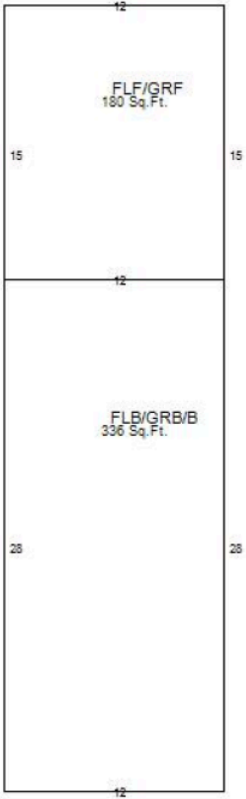
Property # 1 (Bennett St)

Assessed value	\$18,000
Yr built	1920
Size	1,025 SF
School tax (2015)	\$404
Tax per SF	\$.40

Residence Characteristics

Residence 0

Building Design:	ROW INSD	Residence Class:	SFD PLATTED LOT
Grade:	AVERAGE	Condition:	GOOD
Year Built:	1920	# Stories:	2
Total Area (sq. ft.):	1025	Main Floor Area:	516
# Rooms:	6	# Bedrooms:	2
# 1/2 Baths:	0	# Full Baths:	2
# Fam. Rooms:	0	# Fixtures:	8
Roof Type:	FLAT	Roof Material	COMPWOOD
Exterior Wall:	BRICK	Interior Wall Finish:	PLASTER
Floor Finish:	WOOD	Foundation:	CONTINUOUS
Garage Capacity:	0	Basement %:	100%
Basement % Finished:		Basement Finish Type:	
Attic % Finished:			
Unfinished %:		Unfinished Area:	0
Heat Type:	HOT AIR	Air Conditioning:	
Remodel Year:	87		



Attachment to Howard Smith Public Comment

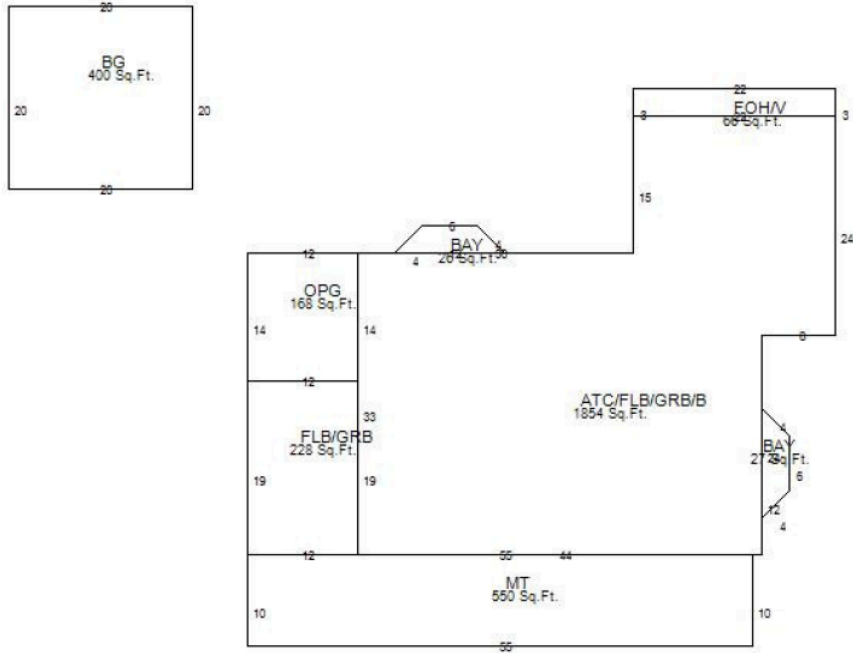
Property # 2 (Kentmere Parkway)

Assessed value	\$ 248,000
Yr built	1920
Size	5,200 SF
School tax (2015)	\$5,300
Tax per SF	\$ 1.01

Residence 0

Building Design:	COLONIAL	Residence Class:	SFD PLATTED LOT
Grade:	EXCELLENT	Condition:	EXCELLENT
Year Built:	1915	# Stories:	2
Total Area (sq. ft.):	5200	Main Floor Area:	2082
# Rooms:	14	# Bedrooms:	8
# 1/2 Baths:	1	# Full Baths:	4
# Fam. Rooms:	0	# Fixtures:	16
Roof Type:	GABLE	Roof Material	SLATE
Exterior Wall:	STONE	Interior Wall Finish:	PLASTER
Floor Finish:	WOOD	Foundation:	CONTINUOUS
Garage Capacity:	0	Basement %:	100%
Basement % Finished:		Basement Finish Type:	
Attic % Finished:	100%		
Unfinished %:		Unfinished Area:	0
Heat Type:	HOT AIR	Air Conditioning:	AIR CONDITIONING
Remodel Year:	0		

Attachment to Howard Smith Public Comment



Property #1 is currently taxed @ \$ 0.40 / SF - small row home

Property #2 is currently taxed @ \$ 1.01 / SF – large detached home

So the new system might look something like this:

Homes below 1,000 SF are taxed at \$.30/SF
Homes from 1,000-1,500 SF are taxed at \$.40/SF
Homes from 1,501 – 2,000 SF are taxed at \$.50/SF
Homes from 2,001-2,500 SF are taxed at \$.60/SF
Homes from 2,501 – 3,000 SF are taxed at \$.70/SF
Homes from 3,001-3,500 SF are taxed at \$.80/SF

Attachment to Howard Smith Public Comment

Homes from 3,501 – 4,000 SF are taxed at \$.90/SF
Homes over 4,400 SF are taxed at \$1.00 / SF

I looked at other properties to find a couple in the middle:

Property #3 (Shallcross Ave)

Assessed value	\$ 62,700
Yr built	1923
Size	1,550 SF
School tax (2015)	\$ 1,341
Tax per SF	\$.87/SF

Property #4 (Highlands Place)

Assessed value	\$ 135,400
Yr built	1995
Size	2,150 SF
School tax (2015)	\$ 2,900
Tax per SF	\$ 1.35/SF

Looking at just these 4 examples, it appears that the current 'system' of assessments can be all over the place. Whereas the tax per home size could be more 'equitable' as it takes out the arbitrary nature of assessments. And maybe my tax / SF amounts would be changed---but hopefully it gets the point across. It is the concept that is important.

Also- once this transition is done, it needs no changes over time. And if a property has an addition built, the 'system' will know via building permits and the taxes are updated automatically.

Date: November 19, 2015

Name: Howard Smith

Public Comment: I am submitting my thoughts on this subject---hopefully this can be helpful for your mission.

Thanks,

Howard Smith
Newark, DE

Attachment to Howard Smith Public Comment

School's Primary Function vs Social Services

As I have listened to a lot of the discussion about how to improve the success of kids in school—esp low-income / low performing kids, I keep hearing about the problems many of the kids have in their families and neighborhoods. The dysfunction of the families or neighborhoods keep the kids from being 'ready for school' each day. I agree with all of these problems (and feel so bad for those families) and that any help we can provide (and can afford) can only help the kids performance in school. In fact, I'd go out on a limb and suggest that improving the kids family / neighborhood life would improve the success of many of these kids in school dramatically.

My issue with this all is that those 'social services' that are going to be needed to make those family and neighborhood improvements should NOT be part of the school's responsibility. That should be handled by many other organizations from Health and Human Services to non-profit organizations to church based groups, etc. These can all be coordinated with the schools, but it is not part of a school's responsibility. Don't burden the principals with figuring out why these kids don't have breakfast at home. Or teachers should not be spending learning time with the kids family issues (as heart breaking as they may be).

If we ask the agencies and non-profit groups who do this type of social service as their mission and responsibility to step up and handle these issues that are 'outside of school'---then the schools and therefore the kids will succeed much better.

Date: November 19, 2015

Name: Terri Burgess

Public Comment: We need to know clearly how this will affect our taxes.
Hockessin Chase

Date: November 21, 2015

Name: Mike Parry

Public Comment: I am opposed to any district changes that result in new and additional property taxes, particularly with the school rates already increased very recently.

Kindly note my opposition and record appropriately. Please forward to other involved parties.

Date: November 21, 2015

Name: Beth Chambers

Public Comment: I am very much against this proposal. Red Clay constituents just voted for a referendum to help our students. Great! Now let Christina take care of theirs by voting for their referendums. It is unfair to just hoist over students from these other districts just because Red Clay is funding their schools. And it isn't like Red Clay schools are rolling in money! Leave all these students where they are and let the districts that serve them be funded by their communities. As for reassessing, to be fair, that should not be done all referendums have run their course.

Thank you

Date: November 23, 2015

Name: Jack Wells

Public Comment: While Delaware spends a great deal on public education, the expenditure of those funds must focus more on effectively meeting the needs of Wilmington student and other students at risk. {"Delaware per student expenditure is the 11th highest in the nation. Last year taxpayers provided 2.4 BILLION for the education of our children"} How and where there funds were used or what programs were funded is unknown.

Actions are needed to ensure a sufficient and reliable revenue base at both the state and local levels, and also to ensure that funds allocated in ways that most directly and effectively address the diverse needs of students. {As stated above, how and where \$2.4 Billion is used is unknown, we just know they need more and more money.

Above statements in WEIC recommendations.

In reading your recommendations I was very troubled and here is why.

A. While reading your recommendations I read over and over that in order for your goals to be achieved, we must have much more parent and community involvement, and more state and local funding to effectively address the needs of our students. However for reasons never provided, WEIC Funding Success Committee excluded any input from the property owners on funding. They have recommended the Red Clay School Board be provided authority to raise taxes without a referendum and after reassessment additional funding be provided annually. It is my understanding at some point this would be statewide.

B. While WEIC Funding Success Committee is fully aware that Delaware; 1) spends a great deal on public education and the expenditure of these funds must focus more on effectively meeting the needs of Wilmington students and other students at risk, and 2) must ensure that funds allocated in ways that most directly and effectively address the diverse needs of students.

In spite of being aware of these facts, the WEIC Funding Success Committee failed to provide any recommendations on how to achieve more effective allocation of current funding. Why?

Finally as a Red Clay resident I am insulted by the WEIC Funding Success Committee's lack of respect for Red Clay property owners. Why am I insulted? Despite the fact that the districts management of the property owners funds was so unacceptable the state had to take over the financial management of the district, the Red Clay property owners since 2007 have provided the school board 78.67% of the total current operating funds they received during the period 2007-2016. {See message below.} Yet the WEIC Funding Success Committee recommended that these property owners be denied a vote on providing additional revenue. Do they really believe Red Clay property have not supported the education of their children?

It is my opinion if you want the support the Red Clay's property owners and property owners in our state, you must provide them the opportunity to vote and you must provide recommendations

that ensure that funds are allocated in ways that most directly and effectively address the diverse needs of students. {The WEIC Funding Success Committee must not ignore the fact the people never say, “our schools have too much money,” rather over and over they say, “we spend too much on overhead.”

Funding our schools based on the needs of the children in each schools is required and can be accomplished, however obtaining this funding without addressing the cost of our overhead cost in our districts and DDOE and how and where \$2.4 billion is being used, will make this task almost impossible.

Hopefully WEIC will address above or at least provide justification why you believe they should not.

Jack Wells

Date: November 30, 2015

Name: Jack Wells

Public Comment: To: Red Clay School Board:

Are you, members of the Red Clay School Board spending local funds to provide 764 high school children “from” other districts education opportunities not available in their districts, instead of using these local funds for children living in Red Clay? Based on the facts provided below, I believe you are, hopefully by answering my questions and publishing expenditure reports as described below, you can either confirm my conclusion or show I am wrong.

How “huge” is 764 out of district choice students. These 764 students “exceed” the number of “district” students attending Dickinson, they have 647 students, CAB that has 557, and equals the students in McKean. The other 4 districts in New Castle, BSD, CSD, Colonial and Appoquinimink have a total of 427 out of district high school students. BSD 204, Appoquinimink 60, CSD 105 and Colonial 58 for a total of 427. Clearly Red Clay is providing opportunities that parents are seeking for their children. The question is, what is the cost in local funds, including capital to our children and to the property owners. }

Here are some of the special programs you have approved for our high schools.

Ms. Floore explained that the largest part of a high school’s budget is athletics. * In Dickinson’s case, we have a brand new middle school. And the IB program is very expensive. In the past, when a school expands, they’ve been given a school expansion budget. For the final budget there will be a recommendation to add \$50,000 to their budget for that expansion. It is in line with expansion of BSS and Conrad’s expansions.

Question 1: What other schools have been provided expansion budgets using local funds?

Question 2: What other schools this year are you going to provide an expansion budget using local funds?

Another comment was. “As an example. We have a middle school IB program at JDHS. We have a high school IB program at JDHS. {IB program is very expensive.} The natural extension of that is to have an elementary IB program called “early years” giving you a K-12 program. We are not saying we will do this, but to use as an example. If we did want to do this, it would be part of the planning. No one will know the answer until we move through the planning period. “

Source of Information—Districts Community Financial Review Committee’s minutes dated 10-13-2015.

Question 3: What are the class sizes by subject for our 6-12 IB courses? How does this compare to other high school class sizes?

*As of 31 Oct 2015, just 2 months into our school year, our 5 high schools have expended \$591,233, mostly from local funds for athletics. {I wonder the amount of local funds we have expended for EPER Extra Curricular Activities and EPER Miscellaneous, compared to the local funds for extra math, reading, etc.?)}

Question 4: What is the per student cost of our athletic programs?

Question 5: How does this compare to what we are spending from local funds on extra instruction in math and reading?

The district also has two magnet schools, Conrad School of Science and Cab Calloway that provide additional special programs. Last year these schools had 579 students from other school districts, unfortunately these children's parents do not provide any additional local funds to support these special programs, nor do they provide any local capital funding.

To my knowledge the Red Clay Board is the only school board that uses local funds to provide 764 children from other school districts special educational opportunities that are not provided by their district, while claiming they have no local funds for children living in Red Clay.

Question 6: How does spending all these local funds on 764 children from other school districts benefit Red Clay children?

The district also provides 53 Advance Placement courses, CSD provides only 37. Red Clay has 879 children taking these courses, CSD 569. Red Clay children took 2,423 exams and 1,651 passed, CSD children took 869 exams and 329 passed.

Question 7: What is the class sizes by subject for our AP courses compared to our other high school classes?Question

Question 8: How many of the 879 children taking these AP courses are children who live in Red Clay?

Question 9: You have approved 764 children from other districts to attend our high schools, how many are ELL, low income or special needs children?

Question 10: What is the local cost of providing these 53 AP courses?

I support using local funds to provide Red Clay's high school children IB courses, Advanced Placement Courses and EPER programs, I do not support using local funds to provide them to 764 high school children from other school districts, these local funds are urgently required for the children who live in Red Clay.

Question 11: What other school board spends so much local funds to provide 764 high school students from other school districts education opportunities not available in their districts?

I ask you to provide the community expenditure reports by operating unit that shows the account code, category of funding, title of expense and program code, so the community will know the cost by operating unit for each program.

I look forward to your reply to my questions and the action the board is going to take on reporting expenditures.

Jack Wells

Date: November 30, 2015

Name: Andy Hegedus

Public Comment: Good afternoon:

Thank you for publishing the draft report and accepting public comments.

I have strong disagreements with the two italicized sentences in the following section taken from the WEIC draft report page 86:

Current Expense Tax Rate Implications for Supplemental Funds: Until property reassessment occurs, districts impacted by redistricting must be authorized by the General Assembly to enact tax rate adjustments to meet current operating expenses as voted by their school boards. Taxpayers should be reassured that this recommendation is NOT intended to allow school boards set tax rates without limits; *annual tax adjustments should not exceed inflation as measured by the CPI*. This funding mechanism would provide districts much needed stability in the local revenue base. *This mechanism should sunset after the recommendations for rolling reassessments are implemented.*

As a member of the WEIC Finance committee I made my objections to this section known throughout our meetings. My main objections are:

- Tax adjustments that do not exceed the CPI may be insufficient to meet the needs of specific schools and districts – without sufficient operating funds, teachers and students are impacted the most as existing programs are impacted.
- There is no analysis supporting the conjecture that rolling reassessments will provide sufficient local funds without a tax rate increase.

Other relevant information:

- Any local operating tax rate increases now requires a referendum.
- The cause of failed referendums is typically dissatisfaction with the “Direction of the District” or “District management and oversight.” A failed referendum leaves district management and the school board intact.
- There is no way to recall an elected board member for any reason.
- Public participation in voting for or against local operating referendum far exceeds any voting in school board elections.

Solution (similar to the system used in PA):

- Allow school boards to raise local operating taxes up to a cap of some small amount established by the state each year, potentially including a differential for the needs of the students served by the district. For example, a relatively wealthy district might be allowed a cap of a 2% rate increase where a district serving high percentages of low income or ELL students might have a cap of 2.5%. An change to the tax rate that would exceed the cap is allowed with a successful referendum. Avon Grove School District Board of School Directors had the option to raise taxes each year up to the pre-established state cap and chose not to do so for eight years.
- Reduce school board member terms to four years with elections being held every two so that about half of the board members are up for re-election every two years.
- Include a process for the public to recall a board member should their conduct or decisions be counter to the wishes of the majority of the electorate.

Rationale:

- Costs do go up and the current system doesn't provide any efficient way to maintain services in such an environment. Referendum rates are set to bring in more revenue than is needed initially to build reserves that then get depleted later. Less one-time increases and better fiscal management can occur with incremental adjustments rather than with multi-year forecasting.
- Our current funding system results in consequences for students and teachers while the public dissatisfaction is elsewhere (i.e., last year's Christina failed referendums are the prime example of this – dissatisfaction with the district while dozens and dozens of teachers are laid off.) Changes to allow school boards to raise taxes up to a cap will then shift the voter focus to the school board who are making the decisions while short term revenue exists to protect the existing services provided to students.
- Shifting the voter focus to the school boards coupled with changes to board member terms and the inclusion of a recall process will provide the voters with the mechanisms needed to hold the board, and in turn district leadership, accountable. No accountability exists in practice today. This will force board members to campaign as would any other person trying to be elected to public office. It does not make the school district take their focus and precious resources away from students and schools and waste them on running political style campaigns.

Please let me know if I can answer any questions or clarify this point any further.

Date: December 1, 2015

Name: Rich Phifer

Public Comment: I have reviewed the interim plan as drafted and submitted by the Wilmington Education Improvement Commission and I hereby submit my comments for the public record and consideration.

City of Wilmington students are currently served piecemeal by four public school districts and several charters. I can understand the desire to consolidate some of this. Problems extend beyond simple redistricting.

On page 2 of the report there is a call to authorize districts that are impacted by the redistricting to be given the authority to make limited tax rate increases to meet operating expenses. This without any referendum being necessary. I strongly object to this request. This represents an unfair burden on Red Clay tax payers since the result of this redistricting will be to increase Red Clay's student population, including low income ratio, which will result in Red Clay CSD increasing taxes by the maximum amount possible every year in a manner that I'm sure would quickly surpass any other district's use of this measure since all other 3 districts involved would either see decreased number of students or no net gain of students. I strongly object and request that this call be stricken from the report.

On page 2 and under the funding section of the report a statewide reassessment of property taxes is called for in order to suck up even more money from Red Clay tax payers. This call is made even though on page 77 of the report it is acknowledged that Delaware is already in the top quintile nationwide for funding public education. The problem then clearly is not how much money goes into the pot but rather how that money is used, appropriated, wasted, managed, etc. Tax payers can't afford a property reassessment especially not ones that are done on a continually rolling basis and the State and Counties do not have the staff power or monetary resources to adequately and fairly reassess properties. I strongly oppose any and all calls for property reassessments and ask that they be stricken from the report.

On page 4 it is proposed that the Commission will submit to the Governor, the Board of Education, and the General Assembly an annual evaluation of progress that focuses on milestones and measures that reflect improved student success. It is assumed that the Commission would be responsible for conducting the evaluation. Two things here - one is that I do not believe the Commission would be able to approach the evaluation in an unbiased manner since the Commission itself is so integrally behind the implementation of this redistricting. Therefore I feel that the report should be altered to require an independent evaluation be done from a body other than the Commission so that the public that will be so heavily impacted by this plan can have confidence in the results of the evaluation and be assured that the numbers weren't favorably skewed towards any one cause. Secondly, some of the target goals that would be evaluated in this evaluation are not easily quantifiable, such as grading student trauma and student persistence/engagement rates? What does this mean exactly. Are we talking about logging the number of in-class fights that break out when speaking about trauma? Is student persistence/engagement judged on how frequently a student participates in class, turns in

homework, etc.? These seem too subjective to be evaluated in a consistent way that is going to provide the general assembly with meaningful data on the success of this redistricting effort. I request that only quantifiable data such as test scores, absences from school, drop outs, participation in after school and extracurriculars, etc. be included in this report to the General Assembly as part of this evaluation.

This interim report proposes to redistrict so that Red Clay, the district that currently has the most students at 16,302, takes on an additional 3,000 students, most of whom are low income. Meanwhile, the Brandywine School District which currently only has 10,740 student sees no gain in students and would remain stagnant. To me it would make more sense for the Brandywine School District to take on the burden of 3,000 more students which would then increase their total to 13,740 +/- which would still be roughly 3,000 students less than Red Clay has currently. This seems more manageable and equitable to all of northern Delaware.

Again on page 80 it calls for authorization of tax increases without the need of referendums. I strongly oppose this and request that it be stricken from the report wherever it occurs.

On page 87 it is mentioned that the Funding Student Success Committee has discussed just making Red Clay have a referendum in order to suck up more local funds for this redistricting. I would strongly oppose such an action as that would represent an inequitable burden on Red Clay tax payers.

In summation, I strongly oppose any such interim report or plan that proposes local and/or statewide tax increases, referendum or property reassessment. Such things I simply can't support. Therefore I do not support this interim report/plan as drafted by the Commission. To obtain my support for a redistricting plan I would have to see all calls for tax increases, referendum or reassessments stricken and more emphasis placed on increasing parent and community engagement within the City of Wilmington.

Maybe look at other creative ways to filter state money to this cause. Perhaps instead of the State giving so much tax payer money to casinos, the University of Delaware or private businesses such as Bloom and Fisker it can use some of that on this effort instead and not need to seek constant and unlimited tax increase authority for the schools.

Thanks for your consideration.

Date: December 2, 2015

Name: Jack Wells

Public Comment:

The following statement appears in the district's Community Financial Review Committee October 2015 minutes. {See PDF.}

“Ms. Floore explained that there *are two ways to bankrupt the district: 1. To keep us going to referendum path.* There is a mechanism in this draft to provide for that. To allow for turf fields, or one-on-one technology, *but to NEVER have to go to referendum again for inflation.*

Question: What actions have been taken by Red Clay residents that would justify denying them the right to vote?

In replying to this question, I ask you to remember, to avoid severely reducing the education opportunities to Red Clay children, which would have occurred as a result of financial mismanagement by the district, Red Clay residents approved 2 referendums for current operations. Here is the revenue the residents have provided the district, with two more tax rates approved for fiscal years 2017 and 2018.

During the period 2007 through 2015 the district revenue for current operations increased by \$50,101,901, The state provided \$10,903,434 or 21.76%, the Red Clay property owners provided *\$39,418,451 or 78.67%. This does not include the tax rate increases approved for fiscal years 2017 and 2018.*

These same residents also approved 2 capital referendums for a total of \$307,366,438. {The residents provided the Wilmington Campus \$33,547,155, a school that has a total of 378 out of district students. Conrad was provided 17,365,691, this school has a total of 211 out of district students, whose parents are not required to provide any local funds, all local funding must be paid by Red Clay property owners.

In replying to my question, “What actions have been taken by the Red Clay residents that would justify denying them the right to vote,” I ask you to consider the message you would be sending to the residents. Here’s the message, “After providing overwhelming support to the children, in spite of financial mismanagement by the district, the board has voted to deny the residents the right to vote.

Do you really want to send that message to the residents?

Jack Wells



Committee minutes

--Community Financial Review Committee			
10.13..2015		6:30 PM to 8:00 PM	Brandywine Springs Teachers' Lounge
Meeting called by		Larry Miller, Vice Chair	
Type of meeting		Monthly Financial Review	
Facilitator		Larry Miller, Community Member	
Minutes		Laura Palombo, Red Clay	
Timekeeper		Larry Miller, Community Member	
Attendees		Bill Doolittle, Monica Henry, Lynne McIntosh, Larry Miller, Tom Pappenhagen, Community Members;	
		Mike Piccio and Cathy Thompson, BOE Members; Jill Floore, Red Clay CFO;	
		Henry Clampitt, Community Attendee.	
Minutes			
		Larry Miller, CFRC Community Member	
Discussion:		A review of the September 2015 meeting minutes. Mr. Doolittle moved to accept the minutes and	
Mr. Piccio seconded. The motion carried.			
Action Items		Person Responsible	Deadline
Monthly Reports			
		Jill Floore, Red Clay CFO	
Discussion:		Ms. Floore presented the reports for the end of September 2015. See Section I attached.	
Action Items		Person Responsible	Deadline
Referendum			
		Jill Floore, Red Clay CFO	
Discussion:		Ms. Floore gave an update on the referendum lawsuit. See Section II attached.	
Action Items		Person Responsible	Deadline
WEIC			
		Jill Floore, Red Clay CFO	
Discussion:		Ms. Floore gave an update on the WEIC proposal and finance committee meetings.	
Section III attached.			
Action Items		Person Responsible	Deadline
Announcements			
		Jill Floore, Red Clay CFO	
Discussion:		The next meeting will be held November 10, 2015 in the Brandywine Springs Teachers' Lounge.	
Action Items		Person Responsible	Deadline



Committee minutes

**Red Clay Community Financial Review Committee
Tuesday, October 13, 2015**

I. Monthly Reports

Ms. Floore distributed copies of the September 2015 Monthly Expenditure Reports. It is still very early in the school fiscal year. As being 3 months in, we would expect to be at 25% expended. However, our revenue does not follow that timeline. Most of our collected taxes are deposited into our account at the end of this month. Therefore, the revenues will show up much higher on this report next month. Late payments do come in throughout the year with the initial deposit in late September. Our revenues on the local side are \$8.5 million or 12.8%.

Last month the Financial Position Report showed how low we were coming into this quarter. We will be able to fully satisfy our obligations including the charter school preloads which were made. However, as forecasted we have had to monitor our cash flow very closely until we receive the taxes in October. We will then do the full transfers of the MCI Technology and others that are at 0 now. Income from fees is funding from the rental of our facilities and fields. Match Tax extra time is the carry over balance as we haven't received the revenues yet.

Within the budget we have transferred funding from two of our special schools. Central School which has closed and Richardson Park Learning Center grades K-4 due to inclusion the in the feeder schools. This increased the overall size of our operating budget moving funds to Division I and we are still in the process of transferring the salary coding to the appropriate schools. The state is still funding their preload percentages based on last year's budget so the number is lower. We have a greater number of salaries that have moved to our general operating budget. The State normally prefunds 75%. We are at 70% as opposed to 74% last year due to the movement of students between schools. The state will fund their obligations by the end of the year at 100%.

Division II and III also follow that same logic. They will be fully funded to our unit count. We just finished our September 30th count. We are 100 students down, yet our unit count is within 1/3 of a unit. We were at 1106.5 last year, we are 1106.23 this year. The reason we can be down in our number in students but not change in our unit count is the fact we receive more for intense and complex students and therefore, the lower divisor counts the students at a higher weight. Our overall growth is up as to the number of students Red Clay is paying for as we have more students in Red Clay that are attending charter schools.

State Ed Sustainment is very close to 75%. That number hasn't changed and it is not related to a salary number, but the unit count.



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Total revenues are 49.5%, slightly below where we were last year but right on track to what is anticipated.

There have been several emails to the Board regarding financial tracking of our transactions and reporting on referendum funding. Part of referendum funding is included in the budget. Separate budget lines were created so we could track that funding. We haven't received the revenue from the referendum as it comes in our taxes the end of October. Some of the figures are embedded within the budget. For example, salaries. We used some of the referendum to save positions such as SROs. For one-to-one technology, we are rolling it out to 3rd, 6th and 9th grades. It is a 2-12 district initiative. Our Technology Manager gave a presentation to this committee earlier this year regarding this initiative. Much of the referendum, however, was saving the programs we currently have.

On the expenditure side, we have been watching the legal fees. We have not looked at increasing the final budget of that line as yet. The only area that is excess of 100% of expended and encumbered is Line 78, Student Services. Ms. Floore will be bringing a request to increase that budget in the final budget as we have a contract to increase the support to our high schools by Communities and Schools. These are staff members from an outside agency working in collaboration with our high schools.

Because of our tax flow issue, we have asked our departments not to encumber for the entire year at this time. We want to make sure we make our payroll. That's why we are lower expended at 19.7% versus last year at 21%. Not a major difference as the majority of our funding is in salaries.

In reviewing our federal funding, last year there was considerable discussion on the timing of the receipt of these funds. We have submitted our consolidated grant application. The money for Title I, poverty students; Title III, ELL Students; and IDEA, special needs students all have been loaded last Friday. Looking at IDEA as of the end of September is 98.1% expended which is expected. The federal fiscal year cycle is different from our school fiscal year. Title II is in revision status. The State has released the other funds while we work on Title II.

The Priority School funding has been loaded at \$366,000 per school for this fiscal year. It is not loaded under federal funds but under State funding. In the final budget, there will be a category for this funding. There will be a recommendation to the Board to add this budget line into the final budget. Mr. Doolittle stated that the Christiana schools will also be funded without them having to file the approved plans as Red Clay did. Ms. Floore explained that she was not aware that Christina was awarded any funding on their schools.

The tuition schools also have a carry forward balance for summer salaries. Tuition funds do not have the fluctuations that the operating funds go through with referendum. For a period of years, operating expenditures are below revenues but with a fixed tax base they



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eventually cross over and then districts begin planning a referendum. Tuition funds maintain a steadier balance. Those carry forward balances, like the other funding lines, are to cover the salaries until the receipt of the new taxes. We are at 38.68% revenues received. We have not done the tuition billings as yet. They are done in the spring for students who come to our tuition eligible programs from other districts. The largest one for us is the First State School located in Christiana Hospital.

The State revenue is for the yearly contracts for Unique Alternatives. When a student goes through ICT review, and is in private placement for special needs, the State funds 70% and the district funds 30%. The State does put in their full amount at once. Ms. Thompson asked if the split is always 70/30. Ms. Floore explained that yes, unless the child is a ward of the State, then it is 100% provided by the State. There are some legal settlements where the funding would fall 100% under local. It is a result of the settlement. The reason the First State School is highly expended and encumbered is due to the significant contract we have with Christiana Care for the school. We will do the full encumbrance when all of the funds are available.

We have talked about minor capital in the past with a presentation. They are two year funds. In order to spend out of minor capital, you must have a match tax. That is part of our match tax we set for the school taxes. We cannot expend out of this line until we receive our match tax within the full tax deposit. The majority of the work is done during the summer or winter break when the schools are accessible. Debt Service is 50% expended which is based on our debt repayment schedule.

Meadowood is 24% expended under salaries. Meadowood's units have increased. Some of the students at RPLC and Central School were evaluated through the inclusion process and it was determined that Meadowood was the best placement. Meadowood sites are at the regular schools through inclusion. They are 20.9% expended and 23.1% expended and encumbered. RPLC and Central school have large changes. We are at 50% expended and encumbered vs 20.6%. This is related to how the inclusion salaries were moved. At this time, we are still updating our system to teacher and para locations. To complicate it further, some teachers transferred to a non-special education position through the voluntary transfer process. We want to make sure those teachers' salaries are charged accordingly. September is the first pay of the new school year. Our goal is to have this reconciled in time for the final budget projections.

Ms. Thompson asked about the tuition contingency. Ms. Floore explained there is a contingency within each budget area. In the case of tuition, you could have a student who is identified or moves into the district after September 30th count. Therefore, there is no budget source. We have planned for the students we know about. If a student moves in after September 30th, we do not get the State side of that funding but we are still expected to educate the student and service any special needs they may have. That comes through local tuition funding. At the time the Board of Education had voted on class size waiver, we were tasked to solve it. This impacted the budget as the paraprofessionals hired to alleviate larger classes were funded strictly under local contingency funds.



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Mr. Doolittle asked if RPLC preschool would remain in Division 58. Ms. Floore explained yes as well as the 5th grade still at the school. The elementary autism program is also at RPLC with a middle school program at Skyline Middle School. Ultimately, we will have a need a high school site as well. It will be similar to the Meadowood program.

Ms. Thompson asked why Dickinson was 61% is expended and encumbered. Ms. Floore explained that the largest part of a high school's budget is athletics. In Dickinson's case, we have a brand new middle school. And the IB program is very expensive. In the past, when a school expands, they've been given a school expansion budget. For the final budget there will be a recommendation to add \$50,000 to their budget for that expansion. It is in line with the expansion of BSS and Conrad's expansions.

Ms. Thompson did not realize there is a Board of Education budget. Ms. Floore explained that is typically for the Delaware School Board Association fees as well as the travel to the National School Board conference.

Ms. Thompson asked about legal services. A problem is we don't know what lawsuits will occur in any given year so it is always an estimation. We didn't plan for the lawsuit that has been brought against Red Clay. Ms. Floore explained that this Committee has watched this line item grow over the past years. The budget is based on past experience as you cannot determine when a lawsuit will occur. The past year we exceeded the budget and we were very close to exceeding the year before. At that point we actually raised that budget. The question is do we raise the budget number for the final budget not knowing what to expect. We do know our referendum lawsuit fees will continue. Ms. Thompson would like to look at the legal services fees. The counseling fees have been increased and Ms. Thompson would like a procedure in place as to when and how we engage the legal team. Ms. Floore explained that Mary Norris, now retired, was in charge of the legal budget. Now, that budget has been broken into sections. Ms. Smith of HR in charge of HR issues, Ms. Celestin is in charge of the special services and Dr. Ammann of facilities issues. Laura Palombo in the business office tracks the legal fees by case. We presented this to the committee in the past with the case names redacted broken down by type of case. Ms. Thompson would like a copy of the tracked cases. She would also like to see the rate at which we're charged as well. Ms. Floore stated it was 3 years ago we went to bid for this service. This spring the RFP will need to be sent out again.

II. Referendum Lawsuit

Ms. Floore explained the ACLU suit with Red Clay for the referendum procedures. Our attorneys filed a motion to dismiss. A Motion to Dismiss is not argued on the merits of the case. The judge ruled not to dismiss. The judge added to his ruling that we could avoid a trial with a revote.

The Board will receive the advice from the attorneys on the process moving forward. Ms. Thompson also said there will be discovery, which will be expensive. We could ask



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for summary judgment. She further explained that there was talk about appealing to the Supreme Court right now. It will get very expensive really fast.

Mr. Clampitt asked what would happen if the claimants prevail? Ms. Thompson stated we lose the referendum. The collected money would be in question. Mr. Piccio asked if the collected money is being placed in escrow. Ms. Floore explained that there was no “stay” on the tax ordered. We are using that money for salaries and supplies and those things promised in the referendum. Mr. Piccio stated that whomever loses, will appeal. Ms. Thompson stated the people who brought the case to the ACLU aren’t paying the fees. Mr. Clampitt asked to we have any idea of the cost of an election. If we simply had another vote, we could avoid all of the cost. Ms. Thompson stated we could hold another vote without the events we had at the time of the first time. Ms. Floore explained that Christina held a referendum on the same day as ours, with events and their referendum did not pass. The factual elements in the judge’s opinion are not correct. Ms. Floore has not had any conversations with the attorneys. Mr. Clampitt believes that the Board should have this information so they can do a cost analysis and make a decision based on that. Ms. Floore said we cannot go back in time to February 2015, the conditions that existed at that time, no longer exist.

Mr. Pappenhagen stated that the last time we made the case that we were at the bottom of the reserves. We needed to increase the funding for technology. If we ran it again, it is a different case. If they take the referendum funding away, what does it do to the reserves for this year? Ms. Floore stated that is the real case. Taking the funding away would be beyond devastating. Mr. Doolittle also commented that going out to referendum now with the WEIC uncertainty would be a deadly for any effort.

Ms. Floore asked Ms. Thompson if she had any ideas on how long a court case of this nature would take to cycle through. Ms. Thompson stated that being chancery court will make the process faster. However, we still do not have the full plan for discovery. There is no jury for the trial as it is Chancery Court. It will be close to a year in her opinion as the discovery will take some time.

III. WEIC Update

Ms. Floore serves as the Co-Chair of the Funding Student Success Committee. There are 5 committees within the WEIC Commission. They are Charter Collaboration, Parent & Community Engagement, Needs of Students in Poverty, Redistricting, and Funding Student Success. All of these groups are working on the overall implementation of the WEIC plan. It is all predicated on the fact that the Commission is coming up with the plan. The plan will be voted on by the State Board of Education sometime in January. The last possible date for a vote is March. This is all written in House Bill 22. The vote then goes to General Assembly who by concurrent resolution can pass it and result in redistricting. Ms. Thompson stated that opens them up to a lawsuit as it is unconstitutional. Mr. Doolittle stated that the State might not defend it.



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There is a WEIC recommendation. There is the implementation plan. That is what the five committees are working on. The district was requested to have a plan. We are looking at 4,500 students with 1,500 of them in charter schools. Many people discuss WEIC as Red Clay receiving schools. We will receive several schools, but the students who attend the other schools who live in that area as well. Just as we have city students who attend our middle and high schools outside the city. Part of our implementation plan is to decide where those students would attend school.

As an example. We have a middle school IB program at JDHS. We have a high school IB program at JDHS. The natural extension of that is to have an elementary IB program called “early years” giving you a K-12 program. We’re not saying we will do this, but to use as an example. If we did want to do this, it would be part of the planning. No will know the answer until we move through the planning period.

The larger question is what changes. How can we move 2,500 students (1,500 will more than likely stay in charters)? The funding committee has worked on two levels. We meet every week for 4 weeks. The 2nd component is the student tax rate, the actual logistics of moving that. On top of that is how will the world look different? How do we presume that Red Clay will do a better job of educating students? What are the demands, and what will the State offer to contribute. Ms. Floore had a draft listing of what is considered for fiscal year 2017 budget. It was a draft distributed by Dan Rich at the Funding for Student Success meeting as well as at the Redistricting meeting. It will also be distributed at the WEIC meeting.

The WEIC recommendation said students in poverty are woefully neglected in our system. The committee is in unanimous agreement that while the unit structure works, the system has significant missing pieces. Units are transparent and currently attempt to address the needs of special education students. However, it neglects completely, students in poverty and ELL students. Delaware is one of 4 states in the country that have no funding for ELL students. The initial WEAC commission stated there needs to be a commitment to look at funding students in poverty. The same formula for funding a suburban school, such as Forest Oak, which is a typical school with a diverse population, earns 30 units. A similar sized school in the city, however, has higher needs in the way of social workers and psychologists and extra support. The funding formula treats everyone the same except for special education. The committee took a great deal of time looking at weighted unit funding. What does it look like and how might it work. This is an initial step. The concern is not just funding schools that have a higher condition of poverty, as once those students reach middle and high schools, the population of those schools is more diverse. Percentages can be deceiving and it could overemphasize elementary schools. The national research states that the secondary weight should be higher not lower than elementary. Mr. Doolittle stated this would help with Title I.

The Governor’s budget comes out in January. That would be around the same time the State Board would be asked to vote on WEIC. What work and/or requests need to be made in order to make any of these plans successful? Just changing the name on the school, does nothing. Mr. Miller stated if you are willing to recognize there is a need that



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is not being met, then we lay out the plan. The original endorsement from WEIC was House Bill 117, which states for every 250 students in poverty, you were earn one additional unit. For 2,500 students for Christina, we would earn 10 additional units. Ms. Floore stated that won't change much of anything. The committee made it very clear they didn't support it. Statewide that bill is over \$10 million. That's a state-wide impact, but for a district such as ours, it doesn't make a dent.

The Committee's recommendations are weighted unit funding and transition funding (the year of planning requires funding) as the first step. If the Governor's budget comes out in January and there is no mention of funding to this end, that is very important to our school board on what can be expected and how much we want to support the WEIC plan. If there is funding in the Governor's budget, however, it will give a sense of the magnitude and the willingness to tackle the issue.

The Transition fund explanation is that we cannot identify what the costs will be for the transition. We know there will be a planning costs. Also, if we allow grandfathering of students to attend their current school for the remainder of their time there, a freshman would then need bussing for the next 3 years. At the same time you'd be providing bussing for those students to attend Red Clay schools. The plan would be to fund the process of planning of feeder pattern planning and school designs. There is also the identification of building upgrades. If this is truly an investment in our state and our students that this funding come from the strategic plan and be funded 100%.

Ms. Thompson stated that the Board passed the priority schools plan and then the funding was cut to a third. She does not trust it. There is a current deficit at the state. How can more funding be in the budget? Ms. Floore stated the Governor could implement a new revenue structure. It could be taxes or an expenditure reduction plan.

Ms. Floore explained that regardless of what happens, we have advocates who have broached a collective conversation on the subject of poverty and how broken our school funding process is. A reassessment of the property is a recommendation from all committees. We are advancing dialogue on issues that have been recommended over and over again.

Mr. Miller stated that while at Del Tech, they raised the same issues. If we don't fund education, we will have to fund prisons, police and welfare. The plan must be something that works and is sustainable. If you don't start the students at the preschool level and keep it all the way through high school. Kids act out in a classroom not because they are bad but because they don't want to be exposed for what they don't know. His thought is that the best thing we can do as the CFRC to put together a recommendation that explains what the minimums would be for our group to accept and a promise to fully fund them. It's not just the unit count but what are you going to do with those units. Mr. Allen is a prime example of a young man who faced challenges and became a success and is giving back. He would like the group to send him their ideas and they would compile for him to give the Board. Mr. Pappenhagen asked if we do something different from what WEIC is doing.



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Mr. Doolittle stated that unless we have hard figures and can let the legislatures know what the cost will be, the matter will pass and then the legislature will disavow any knowledge and state it can't be funded after the redistricting has already been done.

Ms. Thompson feels the information is very vague and not specific enough to make good judgments. Ms. Floore explained that we are fighting because we want the system to be better for all children in poverty. We are fighting for our current kids. It is somewhat vague given the very short time frame. Mr. Miller explained that the Governor's budget is being developed right now so time is critical. Ms. Thompson asked why this has to be done now and not in the next cycle. Mr. Miller explained that there will be a new Governor in the next cycle. Mr. Doolittle stated that is necessary now so we can get the transitional budget in place.

Mr. Pappenhagen asked how many schools we're looking at as well. We are underfunding if we don't include the schools. Ms. Floore explained that what they have is as the system currently exists. We have dug in deep on the poverty weighted funding. Less work has been done on the redistricting and tax rate side. Much of the effort has not been on transferring buildings but making the system better. Ms. Thompson said that looking at the needs based for poverty, our district would only need 68.37 more units for needs based funding for poverty to come up with the \$7 million. We currently don't have poverty data on a student, only on a school-wide level. Mr. Doolittle stated he has asked Dover for a model on how to obtain that information.

Mr. Clampitt noted that the bottom of the Dan Rich's program outline is the assumption that we are going to allow school boards to raise taxes. This is the short term solution while we wait for reassessments. Mr. Doolittle stated this would put us in line with other states in raising school funds as per the inflation rate.

Mr. Clampitt asked about a dollar per student system. Ms. Floore stated weighted student funding was resoundly rejected over weighted unit. So much has been invested in the needs based system and there is a belief that this system is working. Mr. Clampitt stated that yes there is a unit for each level of student but no one knows the dollar amount of that unit as we don't know who fills that unit and their experience level. Why wouldn't we look at the number of units times the average cost of a unit and tell the school to fill the needed positions. Ms. Floore explained that there should never be a dollar incentive to fill a teaching position. Right now under a unit, the principal has the option to hire the best person for that position which would change dramatically if principals were hiring based on salaries.

Mr. Miller stated that while the process is taking place and the Governor is devising his budget, we need to be clear on what the requirements are. Otherwise, someone else will be making the decision. He believes the Board should be making the recommendation. Ms. Thompson believes that is what these planning meetings are, to make the recommendation. Mr. Doolittle stated that these committee meetings are to fit into the WEIC plan.



Committee minutes

Ms. Henry explained that the job of this committee is to make a recommendation to the board. We're here not to bankrupt the district through redrawing the lines to serve the students who are underrepresented that need additional assistance to get through their educational career. The other issue is returning money to the state should Red Clay lose the pending litigation with the ACLU. We can discuss the merits of what needs to be done, but we cannot bankrupt the district.

Ms. Floore stated we are a committee of the board. We need to make a recommendation to the Board before we meet back again. Ms. Floore asked the two Board members what input would be most valuable to you as you go into this process with WEIC. Mr. Piccio reiterated Ms. Henry that we are not here to bankrupt the district. Ms. Floore explained that there are two ways to bankrupt the district: 1. to keep us going on the referendum path. There is a mechanism in this draft to provide for that. To allow referendum for turf fields, or one-on-one technology, but to never have to go to referendum again for inflation. Moving Wilmington students doesn't bankrupt us if we do it right but there are no guarantees. There is a State share and a local share. But there is the question on whether we can adequately do a good job. Ms. Henry feels that in her experience adequacy is not our forte. The State has come to Red Clay because they feel we are best equipped to deal with these students. Adequacy is not an option, excellence is the option and it will cost money.

If we are really moving forward with the excellence plan, what do we at Red Clay need to make that happen? Unless, we know what we need, we'll never going to get it. Mr. Miller agreed. Ms. Floore stated there is also a poverty committee. That could be preschool, social services, etc. The funding committee is about tax structures and grand educational finance. There are still 4 other committees. Mr. Clampitt understands that the other committees are working simultaneously and in conjunction with the WEIC.

Mr. Clampitt stated he doesn't see any resolution from tonight's meeting other than to keep going forward. Ms. Floore agreed. The future of this project is determined if any funding and how much funding is in the Governor's budget. That is the first step. If that isn't there, then it does all fall apart leaving a conversation and needs undone. There is a risk to kids of all districts. As much pressure we can put on the expectation of funding is necessary. We hope that the Board will put pressure on the Governor's budget as WEIC is doing. It's a plan, they don't get to pick one or the other. We failed to do this with priority schools as a collective organization.

Ms. Thompson explained that we will move forward only if there is poverty-based funding, transition costs are covered, major and minor capital improvements costs are covered, changes are made to the tax base equalization and the tax pool. The Board can also vote in a referendum increase. Also, the money for childhood education and the property tax reassessment. The Committee believes all of these items are necessary.

Mr. Clampitt reminded the committee that it is not the entire WEAC book that is the package. The recommendation that goes to the State Board may include some or all of



Committee minutes

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Date: December 2, 2015

Name: Kathryn Krakowiak

Public Comment: I think we will be serviced well by Red Clay School District. However, there needs to be attention paid to the city's special needs:

1. Resources for a larger special education population.
2. Services and classrooms/schools for emotionally disturbed and physically aggressive students.
3. Outreach to communities and churches to teach parenting skills and expectations.
4. Guidance services for the needs of the population.
5. Reinstatement of truancy officers that serve individual communities to establish a relationship.
6. Hot lines to report drug use, drug sales, sexual attacks, and bullying.
7. A commitment to basic skills mastery. Please encourage them to throw out common core. They know what basic skills are.
8. A commitment to speaking and writing the English language. Speaking a foreign language or street talk will not lead to success as an adult.
9. A non-penalizing relationship between the schools, police, and social services.
10. The future planning for a Wilmington High School for some of our students.
11. Police presence around bus stops at pick-up and drop off times.

If handled correctly, this could be a blessing for Wilmington students. However, there must be a genuine effort for all public agencies to work together. We can't pay our tax money to managers. No one should be able to get rich over this move. We need teachers and resource staff for the students. You can't overtax property owners or you will create an environment like Detroit where the residents left the city. We must use this as an opportunity to turn our city around and a chance for our students to receive a "real" education.

Sincerely,
Kathryn Krakowiak
A teacher and resident of Wilmington for 38 years

Date: December 2, 2015

Name: Linda Smith

Public Comment: Question: Is it too late to try to motivate the parents of the students involved in the schools listed in the different districts involved with this change, to get them out and work with the Committee for the Solution of Delaware Schools, come to a decision and then call the rest of the community out to back up what their decision is for the solution?

Date: December 6, 2015

Name: Gabriela McKelligan

Public Comment: Hello,

My son is in KN in William F. Cooke Jr. Elementary. I downloaded to my computer the plan, and I was reading this section:

Milestones of Progress

Progress on implementation will be monitored based on reaching milestones at each stage of the action agenda. This will enable adjustments and corrections needed to sustain improvements and generate the best student outcomes. The initial set of milestones is defined in the enabling legislation for redistricting, SB 122 (see Appendix A).

I would like to see the Appendix A please, as soon as possible.

Looking forward to your answer, regards,

Gabriela McKelligan

Date: December 4, 2015

Name: Jack Wells

Public Comment: After providing the district millions of additional local revenue, during the period July through October 2015 the district expended a total of \$24,833 on salaries for EPER Extra Curricular Activities, EPER Athletics and Reading Specialist, while spending \$869,345 on salaries for supervisors. {Does not include employment, pension or health care cost.}

During this period the board also approved salary increases behind closed doors and never informed the residents the cost or percent of increase.

What happened to the full time school reading supports that the board promised would be provided if the referendum was approved? {The law requires this additional local revenue to be used as the board promised the residents if they approved the referendum.}

Jack Wells

Date: December 6, 2015

Name: Robert Silber

Public Comment: Thank you for this opportunity to provide Public Comment regarding the Wilmington Education Improvement Commission (WEIC) Plan.

I begin by thanking all of the participants of the Commission, the various Sub-Committee members, and those citizens who took an active part in the discussions leading up to the report that will be presented to the State Board of Education, Members of the General Assembly, and the Governor for acceptance and approval. The engagement by all clearly supports the deep conviction participants have toward improving educational opportunities and addressing the needs of at risk students.

Duly noted are the complexities associated with students living in high concentrations of poverty, as well as those associated with English Language Learners. These challenges extend beyond the classroom and carry on beyond the extent of the school day. With the recognition of these challenges, the State Board and General Assembly must view the WEIC plan not as a concrete solution, but a beginning of the journey.

Fundamental to the overall success of the plan is the State's financial support. The State of Delaware has taken steps in the past to address the need to provide financial support for students with disabilities. The State has a weighted funding model that provides higher levels of support for students with special needs, and provides a funding mechanism which allows districts to generate additional funds to support the local share of expenses. The WEIC plan calls for the State to modify the current funding model to include additional supports to schools with high levels of students living in poverty and/ or concentrations of English Language Learners. Challenges associated with the education of students living in Poverty and English Language Learners are statewide concerns.

The work of the Commission and the various Sub-Committees is not over. However their next steps are dependent upon the actions of the State. This plan should be reviewed with one primary focus. Will the recommendations contained within the WEIC plan lead to better educational opportunities for all at risk students?

Respectfully Submitted,

Robert A. Silber

Address removed.

Date: December 6, 2015

Name: Eric Gross

Public Comment: Hello Greg and solutions for Delaware.

Greg, I've included you on this email as you are my senator and I am trying to respond to your concern about ROI of the investment in education reform as outlined in the article from the 12-6-15 News Journal article on the Wilmington Education Improvement commission's plan.

I am concerned about improving school performance, but I also share Greg's concern about how we will benefit from this investment.

Of the array of possible investments. I get the sense from articles and reports I've read and heard that the biggest potential bang for our reform investment buck would be in early childhood education programs, which is part of the plan.

As you both are probably aware there have been other state early childhood programs, but there appears to be incomplete evidence of ROI; incomplete due mostly to the fact that the longer term results will not be available for several more years.

A good example of this comes from the great state of Washington. [[WSIPP: Early Childhood Education for Low-Income Students: A Review of the Evidence and Benefit-Cost Analysis, January, 2014](#)]

Summary

This is a large study comparing 30,000 non participating children to 8,700 children in ECAP (Washington State proprietary education program), and 10,400 children in Head Start.

The programs have been in place for many years so they have some results on test scores where Washington's ECAP program students have outperformed non-participating students in 3d, 4th, and 5th grade math and reading scores by 7% and 6% respectively.

However, they will not have longer term results at least until 2020 when students start graduating.

WSIPP will continue to examine test scores, but will also look at societal issues and differences between the early education program participants v non participants.

Conclusion

While the results from the Washington state program are still developing, the early returns are producing the kind of proportional and directional change we all want to see in test score performance and other societal benefits such as lower rates of crime and teen births.

The estimated ROI of these early education programs (as outlined in the study) range between \$2.50 - \$4 for every dollar invested into early education programs.

Are these estimates accurate?

Even if the ROI is half the estimate, the return would be 25 to 200 %.

If we can't politically manage the entire set of recommendations, please consider focusing on those parts, like early childhood education, that appear able to produce positive and meaningful directional results on test scores and an array of desirable societal outcomes that will pay for themselves [and them some] over the long run.

Thank you.

Eric Gross

Address removed.

Date: December 6, 2015

Name: Maria Cervantes

Public Comment: To whom it might concern,

I am a mother of two elementary schools children, living in Hockessin. I am a new citizen in this country. I was born and raised in Mexico in a wealthy community of professionals and industrials in the city of Monterrey. In my life I have taught in high school, university and graduate school. Currently I am teaching in elementary level.

The reason that I mention my background is because I have a lot of experience in education and I come from a country of big inequality of wealth and culture.

With all respect I am writing this email as I am a concerned citizen. I strongly disagree the way the State is managing the schools that have "failed" to grow and show progress of students in the Christina School District. I also disagree the way the students from low income areas of the city are brought into the suburbs as it is already a problem in some schools such as Skyline Middle School. This practice from the District just bring problems into the school that were performing correctly.

In the past I taught at the ITESM (Monterrey Tec) for several semesters. ITESM is a private university in Monterrey, Mexico. ITESM it is considered among the top universities in Latin America. While I was teaching at ITESM I saw some measures that the schools were having in order to have a secure environment in the school. The school was highly secured in all the access with a wall or fence that would protect the school grounds from intruders. Nobody can get in without showing their ID. There were guards with trained dogs that will be checking the access. The dogs were trained to smell drugs. I believe that this is very important to keep the environment safe. Also, students will be called randomly to get checked from being under certain dose or effect of a drug. What I mean is that a staff person will show up and call on a student and the student would have to leave the class to get a lab work of some sort to be sure that the student would not be under a drug dose. This random check up would keep the students from making wrong choice and are methods that were used at ITESM to ensure the security at the grounds of the university.

On the other hand, I see the huge concern that the State has for improving the academics. I honestly don't think that the way it is handled is the right way to do the things. Mixing the population of students that are insubordinated, low in academics and motivation, into a school where students are doing well and where there are no problems is just bringing problems to the schools that are doing good. This already happened at H.B DuPont, Conrad and Skyline Middle School. You don't mix sour waters with sweet waters or old wines with new wines. This is really a bad idea. Not only is wrong because you are bringing problems into schools that are running fine, but also the mix of student profile (income, education and culture) is not healthy for the society because the students will start grouping into "gangs" where themselves identify each other. The more similar profile you have into the body of students, the less problems you will have in terms of social acceptance, bullying and segregation. These methods just create conflicts.

By doing this you are just pushing down in a lower self esteem to those students who are poor (I mention this as I come from a country of great differences and I know this would never work).

What you really need is a higher volume of teacher's aides. Finland occupies 1 teacher per 7 students. It doesn't matter how many graduate degrees and training a teacher has, if you bring students who have no motivation for learning, the result would be the same. The students need to be motivated in a way that they can be rewarded and maybe even with an economic incentive. They need to have the opportunity to create a living while being in school. What I think you need is to bring to the schools job opportunities, so that the High School students start working as tailors, mechanics, carpenters, chefs, electricians, computer technicians, etc., that they can create and sell while being at school, so that they can see a way to improve their lives while studying.

But you need a lot of investment in new schools. You need to break down the number of students per classes to no more than 15 and to have two adults in each class. If you don't have enough human resources, no matter what you do, it would not work because these sort of students need discipline first and then education.

On the other hand, I really think it is completely unfair that we, the residents, have to pay for educations of the children of other districts and other neighborhoods. I really think is even illegal that I would by a house that would have a certain feeder and that the District and State decides that the feeder mapping will be changed and that they bring you students from 10 miles of distance into our schools. That is really unfair to the residents as in a way we are paying taxes to have our schools better, not to pay the education of other neighborhoods.

Given that I am openly writing to the State and to a Committee that is meant to the improvement of the schools, I also want to mention that you definitely need more security in the schools. I visited Cab Calloway couple of days ago and I was shocked to see the lack of security that the school has toward the 48th street. While the students eat and relax in the cafeteria, they are allowed to go outside in a courtyard that is completely open to the street and that has open access to 48th Street. I was amazed that a 11 year old girl could be allowed to be outside exposing herself to the traffic and danger that could be in such a conflicted area. I come from a country with much less resources and our public schools are walled and protected. To me it is quite scary to see the open fields with no security for the children. PLEASE take a look at the security of the schools too as the country is facing a new danger with all these mass shootings that now are so constant.

Best regards,
Maria Cervantes

Date: December 6, 2015

Name: Jack Wells

Public Comment: Tables 5 and 9 in the Auditors of Accounts report titled: "School Districts Local Tax Collection and Debt Svc. Management for FY2014 shows our delinquent school taxes have increased from \$6,265,040 in 2008 to \$30,961,263 in 2014.

Question 1. What message should we take from this explosion growth in delinquent school taxes?

Question 2. When discussing the need to fund our schools based on the need of the children in each school, should this explosion grown in delinquent school taxes be considered?

Recommendation:

A. Aggressive action must to collect delinquent school taxes. {Need to determine what is presently being done.}

B. Laws be passed requiring delinquent taxes collected be earmarked for ELL, low income and K-3 special education children. Law must require these funds be used only in our schools, clearly identified in district budgets and financial expenditure reports. A procedure must be established that ensure these funds are not used to supplant other funds.

Delinquent taxes by year.

6,265,040 2008 and prior years.

1,329,637 2009

2,354,392 2010

3,590,066 2011

5,599,894 2013

10,159,226 2014

The increase in the last 3 years is extremely troubling.

Jack Wells

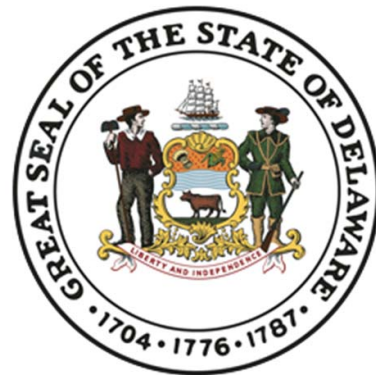
**State of Delaware
Office of Auditor of Accounts**

**School District Local Tax Collection and
Debt Service Management
Agreed-Upon Procedures Engagement**

Fiscal Year Ended June 30, 2014

**Fieldwork End Date: August 3, 2015
Issuance Date: August 14, 2015**

R. Thomas Wagner, Jr., CFE, CGFM, CICA
Auditor of Accounts



***School District Local Tax Collection and Debt Service
Management Agreed-Upon Procedures Report***

State of Delaware

Background

This engagement focuses on whether Delaware school districts deposit their local tax revenues as authorized by their local school boards and applicable legislation. In addition, AOA compares the county tax billings, school district tax receipts, and delinquent taxes for the fiscal year to ensure there is no disparity. We also consider how school districts manage the debt used to pay for school construction, focusing on whether the debt is paid according to the bond amortization schedule and if the school district has a reasonable amount of funds set aside to meet their bond obligations. All of these activities, including the collection and use of local tax receipts, are State of Delaware (State) funds and activities, as reflected in the State's Comprehensive Annual Financial Report as primary government.

Debt Service Management¹

Once approved by a taxpayer referendum, the General Assembly will approve a bond issuance to cover a school district's construction cost. The school district is responsible for using county tax receipts to repay the local share of the bond, which is typically between 20% and 40%. The remainder of the bond is covered by other sources of funds. Most school districts have payment obligations for multiple debt service bonds that have accumulated over recent decades.

The debt service appropriation must be carefully monitored to ensure that the school has sufficient tax receipts to cover its debt service obligations without accruing an excessive fund balance. This analysis is a good indicator of whether the district's tax rates need adjustment. The parameters surrounding the debt service fund balance are illustrated in Figure 1 below.

Figure 1: Sufficient Range for the Debt Service Fund Balance		
<p>< First Four Months of the Next Fiscal Year's Debt Service Principal and Interest Payments (Insufficient Fund Balance)²</p>	<div style="border-top: 1px solid black; border-bottom: 1px solid black; padding: 5px 0;"> Sufficient Fund Balance </div>	<p>> 110% of Annual Debt Service Principal and Interest Payments for the Next Fiscal Year (Excessive Fund Balance)³</p>

Local Tax Collections

On a monthly basis, the school districts receive a lump sum amount of revenues collected from the three Delaware counties through real estate and capitation taxes.⁴ Sussex County school districts also receive rollback tax revenue.⁵ These revenues are commonly referred to as local funds.

¹ Debt Service is the series of principal and interest payments required on debt over a given time period.

² See page 13 of Appendix A for Attorney General's Opinion 89-1017.

³ See page 17 of Appendix B for Attorney General's Opinion 1W-024.

⁴ Capitation taxes are collected based on the number of adult residents in a school district.

⁵ Rollback taxes result when agricultural land is changed to another use, such as commercial or residential property. The basis for the tax is the difference between the land's value when classified as agricultural and the land's value under the new classification.

State of Delaware ***School District Local Tax Collection and Debt Service
Management Agreed-Upon Procedures Report***

To receive local funds, each school district's local school board approves and sends an annual tax warrant to their respective county, which authorizes the levy and collection of taxes. The tax warrant shows a separate tax rate for a combination of the following categories:

- **Current Expense:** costs associated with the general operation of the district as well as specific voter approved programs. This tax rate can only be increased with taxpayer approval through referenda.
- **Debt Service:** the principal and interest payments on capital improvement bonds used to fund new construction, additions, and major renovations. Voters must authorize the issue of bonds through a referendum. Thereafter, the school district's local school board annually sets the debt service tax rate to meet the authorized obligations.
- **Tuition:** the cost of providing in-district and out-of-district placements for students who must attend special schools within and outside of the State (e.g. Sterck School for the Hearing Impaired and Intensive Learning Centers). The local school board sets this tax rate annually based upon anticipated needs of the student body. A voter referendum is not required to adjust this rate and there is limited guidance regarding how to calculate the tax rate. As a result, the documentation to support the school districts' tuition tax rate calculation is inconsistent, making the tax rate difficult to validate.
- **Match:** provides local match to State appropriations where required or allowed by law. According to the Fiscal Year 2014⁶ State Budget Bill, examples of matching programs include minor capital improvements (MCI), technology, reading resource teachers, math resource teachers, and extra time programs. Although the State only provides its portion of the MCI match funds, qualified school districts are still permitted to collect taxes for their local portion of other match programs. An explanation of each match program is provided below:
 - MCI – These funds are used to keep real property assets in their original condition and are reserved for projects that cost less than \$500,000.⁷ School districts are required to pay 40% of this amount through local tax collections, according to 29 Del. C. §7528 (e), while the State provides the remaining 60%.
 - Technology – These funds are intended to support the replacement or purchase of equipment that supports classroom instruction, technology maintenance in schools either through the use of technology personnel or contractual services, or other technology needs which could improve or enhance the technology capabilities of the district. According to Section 336 of the Fiscal Year 2014 Budget Bill Epilogue, all districts are eligible for a technology match. According to DOE, school districts may either use the tax rate provided in a Fiscal Year 1999 memo or a 70% State/30% Local match on the new Technology fund provided in Fiscal Year 2014.

⁶ The State's fiscal year is from July 1st through June 30th.

⁷ Section 7.1 of the State of Delaware *School Construction Technical Assistance Manual*.

State of Delaware *School District Local Tax Collection and Debt Service
Management Agreed-Upon Procedures Report*

- Reading and Math Resource Teachers* - School districts are assigned a specified number of teachers to assist students who need additional support and instruction in the areas of reading and mathematics. As specified in the Budget Epilogue, all school districts shall be allowed to assess a local match for their Fiscal Year 2010 Reading and Math Resource Teachers.
- Extra time* - This match provides additional instruction for low achieving students. As specified in the Budget Epilogue, all school districts shall be allowed to assess a local match for their Fiscal Year 2008 Extra Time funding.

* Overall, there are unclear guidelines surrounding the collections of taxes for the expired match taxes. The school districts interpreted the Budget Epilogue's direction in a variety of ways: (1) at the exact tax rate collected; (2) at the exact percentage of program costs; and (3) at the exact dollar amount collected (e.g. \$450,000). There is no Attorney General's opinion regarding the expired match programs, and absent any guidance from DOE, we believe the school districts are satisfying the intent of the epilogue language.

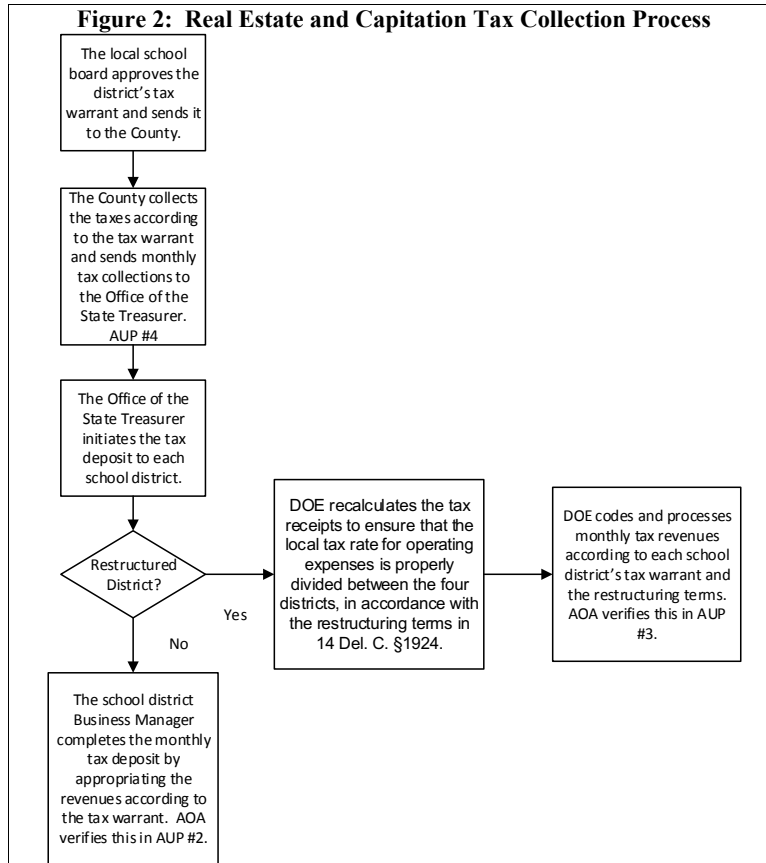
DOE is responsible for allocating local tax revenues to the four restructured districts: Brandywine, Christina, Colonial, and Red Clay.⁸ Although these four districts operate separately, they all share a current expense tax rate as part of the restructuring plan. Each districts' student enrollment unit count is used as the basis for dividing the tax revenue attributed to current expense, as defined at the bottom of page i.

The tax collection process is summarized in Figure 2 below.

⁸ These four districts were formerly the New Castle County School District but were divided in 1981 in accordance with 14 Del C. §1924. Each of the four districts shares a local tax rate for the current expense appropriation, which is distributed by DOE to ensure the funds are disbursed objectively.

***School District Local Tax Collection and Debt Service
Management Agreed-Upon Procedures Report***

State of Delaware



The school districts may also receive payments in lieu of taxes (also known as PILOT) from sources such as the Delaware State Housing Authority, Prime Hook National Wildlife Refuge, and Bombay Hook National Wildlife Refuge. It is the school district's responsibility to deposit and code the revenue to the correct appropriation. These funds are in addition to the tax receipts collected by each county, so AOA takes these items into consideration when performing Procedure 2 (described on pages three through five of this report).

***School District Local Tax Collection and Debt Service
State of Delaware Management Agreed-Upon Procedures Report***

The following statements were constructed as a result of the procedures performed:

***Statement of Local Tax Collections
for the Fiscal Year Ended June 30, 2014***

School District	Tax Receipts^a
Appoquinimink	\$ 33,278,001
Brandywine	74,694,109
Caesar Rodney	9,874,365
Cape Henlopen	32,563,179
Capital	22,022,021
Christina	108,353,563
Colonial	47,856,920
Delmar	1,934,148
Indian River	38,658,360
Lake Forest	6,261,217
Laurel	4,419,031
Milford	8,368,046
NCC Vo-Tech ⁹	28,190,765
Polytech	4,809,365
Red Clay	85,349,537
Seaford	7,026,695
Smyrna	9,392,958
Sussex Technical	8,148,684
Woodbridge	4,847,380
Total	\$ 536,048,344

^a The figures represented in the Tax Receipts column are the local tax revenues for current expense, debt service, tuition, and match purposes that each district received from the counties for the fiscal year.

⁹ New Castle County Vocational Technical School District

***School District Local Tax Collection and Debt Service
State of Delaware Management Agreed-Upon Procedures Report***

***Statement of School District Debt Service Funds
for the Fiscal Year Ended June 30, 2014***

School District	June 30, 2013 Debt Service Reserve Fund Balance	Debt Service Revenues ^a	Debt Service Expenditures ^b	Other Adjustments ^c	June 30, 2014 Debt Service Reserve Fund Balance ^d
Appoquinimink	\$ 2,798,361	\$ 6,298,735	\$ (6,494,102)	\$ 11,494	\$ 2,614,488
Brandywine	2,583,638	8,528,771	(8,309,880)	16,079	2,818,608
Caesar Rodney	1,046,804	1,626,737	(1,981,055)	390,729	1,083,215
Cape Henlopen	2,949,587	3,822,653	(3,439,320)	9,976	3,342,896
Capital	4,698,979	6,367,739	(7,452,824)	365,235	3,979,129
Christina	3,743,968	7,391,845	(7,509,476)	17,106	3,643,443
Colonial	3,145,501	5,299,568	(5,566,749)	167,660	3,045,980
Delmar	82,385	316,689	(321,459)	508	78,123
Indian River	2,426,159	4,611,046	(4,327,037)	110,704	2,820,872
Lake Forest	255,356	727,403	(628,643)	1,608	355,724
Laurel	1,395,491	1,257,513	(1,111,988)	49,077	1,590,093
Milford	894,045	1,522,311	(1,695,040)	2,801	724,117
NCC Vo-Tech	2,477,835	1,917,508	(2,644,378)	11,162	1,762,127
Polytech	597,229	665,998	(675,604)	23,174	610,797
Red Clay	3,945,937	6,760,883	(7,454,085)	590,126	3,842,861
Seaford	1,133,185	1,379,819	(1,300,318)	14,172	1,226,858
Smyrna	1,559,360	1,884,035	(2,593,818)	754,911	1,604,488
Sussex Technical	1,004,148	605,676	(1,013,376)	15,851	612,299
Woodbridge	1,152,063	1,271,404	(1,286,458)	20,045	1,157,054
Totals	\$ 37,890,031	\$ 62,256,333	\$ (65,805,610)	\$ 2,572,418	\$ 36,913,172

^a The figures represented in the Debt Service Revenues column are the local tax revenues that each district received from the counties for the fiscal year and allocated to the debt service appropriation.

^b The debt service expenditures represent the principal and interest payments made on each school district's long-term debt obligations.

^c Amounts recorded in the "Other Adjustments" column may be attributed to interest income, transfers in or out of the appropriation, or PILOT receipts that were not recorded to the "Real Estate Tax" account code in FSF and therefore may not be included as part of our procedures.¹⁰

^d The debt service reserve balance represents the prior year debt service balance plus the debt service tax receipts and other adjustments, and is reduced by the debt service expenditures for the fiscal year.

¹⁰ Any transfers in or out of the debt service appropriations were reviewed in Procedure 11.

State of Delaware *School District Local Tax Collection and Debt Service
Management Agreed-Upon Procedures Report*

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State of Delaware ***School District Local Tax Collection and Debt Service
Management Agreed-Upon Procedures Report***



STATE OF DELAWARE
OFFICE OF AUDITOR OF ACCOUNTS
R. THOMAS WAGNER, JR., CFE, CGFM, CICA
AUDITOR OF ACCOUNTS

Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the Specified User(s) of the Report:

The Honorable Mark Murphy
Secretary
Department of Education
401 Federal Street, Suite 2
Dover, Delaware 19901

Superintendents, All School Districts
Business Managers, All School Districts

We have performed the procedures enumerated below, which were agreed to by the Office of Auditor of Accounts (AOA) and the specified user(s) of the report, as identified above, and as defined within the applicable laws of the State of Delaware. The procedures were performed solely to assist the specified parties in evaluating the school district's compliance with the criteria listed in each procedure below. Management of each school district is responsible for their school district's compliance with those requirements for the period July 1, 2013 through June 30, 2014 (Fiscal Year 2014).

This agreed-upon procedures engagement was performed in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States and the attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified user(s) of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and results were as follows:

Procedure 1: Using each school district's official Fiscal Year 2014 tax warrant and supporting rate calculations, compared the amount of taxes levied in Fiscal Year 2014 to the amount of taxes authorized by referendum and enabling legislation. [14 Del. C. §1902(b), 14 Del. C. §1903, 14 Del. C. §1916(d)]

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State of Delaware ***School District Local Tax Collection and Debt Service
Management Agreed-Upon Procedures Report***

Results:

1. The Woodbridge School District's technology match tax rate for Sussex County was \$.0023 higher than the rate approved by DOE. The estimated unauthorized revenue collected by the school district is reported in Table 2 under Procedure 2. Due to the District's poor methodology for calculating their match taxes, AOA was unable to determine if the MCI tax rate was appropriate for the MCI match per the Bond Bill. The District's remaining tax rates were properly authorized.
2. The Colonial School District was approved by the General Assembly during the period July 1, 2006 through June 30, 2007 (Fiscal Year 2007), to issue local debt that exceeded the authorized debt service referendum amount by \$394,000; however, the taxpayers were not provided the opportunity to approve the debt. The estimated annual cost of the extra debt incurred by the school district is reported in Table 4 under Procedure 3

For the remaining school districts, we found no exceptions as a result of applying this procedure.

Procedure 2: Recalculated the allocation of County taxes received during Fiscal Year 2014 to verify that tax revenues were properly recorded in First State Financials (FSF) using the following information:

- a. The monthly report of school tax collections levied by each County and obtained from the Office of the State Treasurer (OST). [14 Del. C. §1917 (a) and (b), §1919 (a) and (b)]
- b. The tax warrant and corresponding source documents for each school district.
- c. The amount of Elderly Property Tax Relief paid to each school district in Fiscal Year 2014, obtained from OMB. [14 Del. C. §1917 (c)]
- d. The amount of any additional revenues in lieu of taxes including payments from the Delaware State Housing Authority, Prime Hook and Bombay Hook National Wildlife Refuges, Sussex County Rollback taxes, and Kent County Impact Fees, obtained from each school district.
- e. The FSF Revenue by Account and Appropriation report (Report ID DGL114) for each school district. [14 Del. C. §1918 (a)]

(Note: Nominal rounding variances are expected when applying this procedure.)

Any variances less than 5% and \$1,000 for each appropriation are considered immaterial and will not be reported.

Results: All school districts allocated their tax revenues in accordance with the tax warrant with the exception of the school districts in Table 1.

***School District Local Tax Collection and Debt Service
State of Delaware Management Agreed-Upon Procedures Report***

Table 1: Tax Receipts not Allocated per the School Districts' Tax Warrant				
Match Tax Appropriation	Allocation Method	Appoquinimink	Cape Henlopen	Smyrna
<i>Extra Time</i>	Actual Deposit	\$ 249,600.65	\$ 160,210.87	\$ -
	Correct Deposit Per Tax Warrant	247,765.35	170,982.13	144,215.35
	Variance	1,835.30	(10,771.26)	(144,215.35)
<i>MCI</i>	Actual Deposit	939,801.58	261,824.48	-
	Correct Deposit Per Tax Warrant	563,300.22	218,806.39	243,295.87
	Variance	376,501.36	43,018.09	(243,295.87)
<i>Reading and Math Resource Teachers</i>	Actual Deposit	-	187,756.05	-
	Correct Deposit Per Tax Warrant	383,587.58	216,785.14	180,727.11
	Variance	(383,587.58)	(29,029.09)	(180,727.11)
<i>Match</i>	Actual Deposit	5,250.92	20,773.58	570,633.22
	Correct Deposit Per Tax Warrant	-	-	-
	Variance	5,250.92	20,773.58	570,633.22
<i>Technology</i>	Actual Deposit	273,459.54	300,409.91	101,809.61
	Correct Deposit Per Tax Warrant	273,459.54	320,790.49	104,204.20
	Variance	-	(20,380.58)	(2,394.59)
Net Variance by District¹¹		\$ -	\$ (3,610.74)	\$.30

1. The Appoquinimink School District split their Reading and Math Resource Teachers match of \$383,587.58 between the Minor Capital Improvements and Match appropriations.
2. The Cape Henlopen School District split their Extra Time, Reading and Math Resource Teachers, and Technology match total of \$60,180.93 between the Minor Capital Improvements and Match appropriations.
3. The Smyrna School District utilized an appropriation labeled "Match Tax" for all match tax revenues except technology; therefore, AOA could not determine whether match tax revenues were properly allocated as authorized.

In Procedure 1, we reported that Woodbridge School District levied an unauthorized technology match tax. Table 2 below demonstrates the amount of tax revenue generated by the unauthorized tax rate.

¹¹ Variances less than \$1,000 and 5% for each appropriation are considered insignificant. The net variances shown in Table 1 are offset by variances in the current expense, debt service, and tuition appropriations, not shown in Table 1. Thus, the total net variance for all tax revenues is zero.

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Table 2: Unauthorized Tax Collections	
Description	Woodbridge School District
Total Tax Receipts Collected	\$ 4,847,380
Authorized Collections	4,843,958
Unauthorized Collections ¹²	3,422

Procedure 3: For the four restructured school districts within New Castle County, obtained support for and recalculated DOE's monthly calculations to verify that DOE properly allocated each school district's tax revenues and accurately recorded them into FSF. [14 Del. C. §1924] Any variances less than 5% and \$1,000 for each appropriation are considered immaterial and will not be reported.

Results: The supporting documentation obtained from the school districts revealed that the tax revenues were not deposited in accordance with the tax warrant and underlying tax rate calculations as shown in Table 3 below. In other words, the school districts did not provide DOE with proper allocation instructions.

¹² The unauthorized collections amount in this table is an estimate calculated by AOA and does not consider delinquent tax collections or interest.

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Table 3: Tax Receipts not Allocated per the Restructured School Districts' Tax Warrant¹³					
Match Tax Appropriation	Allocation Method	Brandywine	Christina	Colonial	Red Clay
<i>Extra Time</i>	Actual Deposit			-	-
	Correct Deposit Per Tax Warrant	Tax not levied	Tax not levied	246,636.11	444,197.33
	Variance			(246,636.11)	(444,197.33)
<i>Match</i>	Actual Deposit				
	Correct Deposit Per Tax Warrant	Tax not levied	Tax not levied	Tax not levied	Tax not levied
	Variance				
<i>MCI</i>	Actual Deposit	748,908.89	1,701,479.85	1,118,361.46	2,568,138.56
	Correct Deposit Per Tax Warrant	352,438.33	808,725.87	447,944.51	826,966.70
	Variance	396,470.56	892,753.98	670,416.95	1,741,171.86
<i>Reading and Math Resource Teachers</i>	Actual Deposit	-		-	-
	Correct Deposit Per Tax Warrant	396,204.98	Tax not levied	383,656.17	703,736.23
	Variance	(396,204.98)		(383,656.17)	(703,736.23)
<i>Technology</i>	Actual Deposit	472,204.55	-	379,377.19	-
	Correct Deposit Per Tax Warrant	471,970.78	894,315.60	411,647.74	606,010.44
	Variance	233.77	(894,315.60)	(32,270.55)	(606,010.44)
Net Variance by District¹⁴		\$ 499.35	\$ (1,561.62)	\$ 7,854.12	\$ (12,772.14)

1. The Brandywine School District deposited their Reading and Math Resource Teachers match of \$396,204.98 into their Minor Capital Improvements appropriation.
2. The Christina School District deposited their Technology match of \$894,315.60 into their Minor Capital Improvements appropriation.
3. The Colonial School District deposited their Extra Time, Technology, and Reading and Math Resource Teachers match of \$630,292.28 into their Minor Capital Improvements appropriation.
4. The Red Clay School District deposited their Extra Time, Reading and Math Resource Teachers, and Technology match of \$1,753,944 into their Minor Capital Improvements appropriation.

¹³ The Correct Deposit per Tax Warrant amounts in Table 3 includes the rates used in the school districts' tax warrant and corresponding source documents.

¹⁴ The variances that exist are likely because DOE considers prior year tax rates for delinquent tax collections when they recalculate tax revenues whereas AOA did not consider delinquent tax rates in our procedure.

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In Procedure 1, we reported that the Colonial School District levied unauthorized taxes. Table 4 below demonstrates the estimated amount of tax revenue generated by the Colonial School District's \$394,000 bond issuance in excess of referendum approval. This estimate does not factor interest payments.

Table 4: Unauthorized Tax Collections	
Description	Colonial School District
Total Tax Receipts Collected	\$ 47,856,920
Authorized Collections	47,843,787
Unauthorized Collections ¹⁵	13,133

Procedure 4: Obtained from each respective county the amount of taxes levied and delinquent taxes, for each school district during Fiscal Year 2014.

Results: As a result of applying procedures one through four above, AOA constructed Table 5 below, which summarizes the funds that the Counties levied and collected. The variance between the taxes levied and collected should equal delinquent taxes; however, there is a portion of funding that the Counties could not account for. The responsibility for this process resides at the County level, not with the school districts.

¹⁵ The unauthorized collections amount in this table is an estimate calculated by AOA and does not consider delinquent tax collections or interest.

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Table 5: Summary of Fiscal Year 2014 Taxes Levied and Delinquent Taxes				
School District ¹⁶	(A) Taxes Levied by County per Assessed Value (Procedure 4) ¹⁷	(B) Taxes Collected by County (Procedures 2 and 3)	(C) Fiscal Year 2014 Delinquent Taxes (Procedure 4)	(A-B-C) Fiscal Year 2014 Taxes Unaccounted For by Counties
Appoquinimink	\$ 33,283,957.25	\$ 32,781,376.87	\$ 568,381.00	\$ (65,800.62)
Brandywine	74,286,578.34	73,398,065.08	869,646.07	18,867.19
Caesar Rodney	9,546,339.85	9,314,424.50	231,983.14	(67.79)
Cape Henlopen	30,066,687.76	29,724,585.56	382,379.00	(40,276.80)
Capital	21,671,004.34	20,917,425.86	753,592.00	(13.52)
Christina	108,971,140.07	106,918,934.55	2,039,014.87	13,190.65
Colonial	47,398,029.65	46,718,393.87	783,769.16	(104,133.38)
Delmar	1,774,248.59	1,655,735.70	95,739.00	22,773.89
Indian River	35,980,455.25	35,001,544.58	754,660.00	224,250.67
Lake Forest	5,708,158.89	5,494,421.53	213,770.56	(33.20)
Laurel	4,033,799.69	3,718,886.91	220,253.00	94,659.78
Milford (KC)	2,960,470.56	2,870,949.55	89,690.00	(168.99)
Milford (SC)	4,680,850.35	4,558,017.53	133,743.00	(10,910.18)
NCC Vo-Tech ¹⁸	28,129,365.63	27,618,442.82	506,017.18	4,905.63
Polytech (NCC)	120,215.35	115,021.32	4,592.17	601.86
Polytech (KC)	4,649,468.73	4,492,755.07	156,737.00	(23.34)
Red Clay	90,622,651.89	89,076,437.70	1,354,948.17	191,266.02
Seaford	6,326,269.97	6,095,545.64	260,904.00	(30,179.67)
Smyrna (KC)	7,774,009.91	7,502,793.63	271,207.00	9.28
Smyrna (NCC)	1,200,440.26	1,152,507.32	41,471.78	6,461.16
Sussex Technical	8,042,894.56	7,879,165.75	185,143.00	(21,414.19)
Woodbridge (KC)	409,424.99	388,487.86	20,937.62	(0.49)
Woodbridge (SC)	4,027,228.56	3,784,800.18	220,648.00	21,780.38
Total	\$ 531,663,690.44	\$ 521,178,719.38	\$ 10,159,226.72	\$ 325,744.34

¹⁶ Four School Districts are located within multiple counties. Abbreviations are defined as follows: NCC: New Castle County; KC: Kent County; SC: Sussex County.

¹⁷ As reported in Procedure 1 and illustrated in Tables 2 and 4, the Woodbridge and Colonial School Districts levied a tax that was higher than authorized.

¹⁸ New Castle County Vocational Technical School District

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AOA determined that there were significant variances between the amount of taxes levied and the amount of taxes collected.

Procedure 5: Obtained from the Office of Management and Budget (OMB)¹⁹ the amount of Elderly Property Tax Relief funds received by each school district and verified that they were deposited in accordance with each school district's tax warrant. [14 Del. C. §1917 (c), 29 Del. C. §6102 (q)] Any variances less than 5% and \$1,000 for each appropriation are considered immaterial, and will not be reported.

Results: We identified 14 of the 16 school districts who deposited the match portion of their Elderly Property Tax Relief funds incorrectly. These exceptions are illustrated in Tables 6 and 7 below. Many districts represented that, after the initial deposit, they transferred their Elderly Property Tax Relief payments to the correct appropriations; however, this procedure does only considers the initial deposit of tax receipts.

¹⁹ OMB holds the responsibility for accounting and for and accurately allocating funds to districts, as Elderly Property Tax Relief funds originate from OMB.

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Table 6: Incorrect Elderly Property Tax Relief Payment Allocations ²⁰							
Tax Appropriation	Allocation Method	Appoquinimink	Brandywine	Caesar Rodney	Cape Henlopen	Christina	Colonial
Extra Time	Actual Deposit	-	Tax not levied	-	-	Tax not levied	-
	Correct Deposit Per Tax Warrant	8,643		18,148	12,786		7,198
	Excess/(Deficit)	(8,643)		(18,148)	(12,786)		(7,198)
MCI	Actual Deposit	34,390	25,972	58,392	50,453	30,046	35,613
	Correct Deposit Per Tax Warrant	19,492	16,811	27,478	16,362	22,588	13,074
	Excess/(Deficit)	14,898	9,161	30,914	34,091	7,458	22,539
Reading and Math Resource Teachers	Actual Deposit	-	-	-	-	Tax not levied	-
	Correct Deposit Per Tax Warrant	13,264	18,902	28,564	16,210		11,197
	Excess/(Deficit)	(13,264)	(18,902)	(28,564)	(16,210)		(11,197)
Technology	Actual Deposit	-	22,516	-	-	-	-
	Correct Deposit Per Tax Warrant	9,475	22,514	15,400	23,973	24,966	12,018
	Excess/(Deficit)	(9,475)	2	(15,400)	(23,973)	(24,966)	(12,018)
Match	Actual Deposit	16,480	9,738	31,198	18,802	17,508	7,874
	Correct Deposit Per Tax Warrant	-	-	-	-	-	-
	Excess/(Deficit)	16,480	9,738	31,198	18,802	17,508	7,874
Total Warrant to Deposit Excess/(Deficit)		\$ (4)	\$ (1)	\$ -	\$ (76)	\$ -	\$ -

²⁰ The districts illustrated in Table 6 deposited the entire match portion of their Elderly Property Tax Relief funds into either Minor Capital Improvements or "match" appropriations. Brandywine School District incorrectly allocated their Reading and Math Resource Teachers match tax to the Minor Capital Improvements and "Match" appropriations.

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We identified an exception with the eight districts illustrated in Table 7 solely because the second Fiscal Year 2014 distribution of Elderly Property Tax Relief funds was deposited into one "match" appropriation rather than allocated per the districts' tax warrants.

Table 7: Incorrect Elderly Property Tax Relief Payment Allocations Caused by 2 nd Payment Distribution ²¹								
Tax Appropriation	Allocation Method	Delmar	Indian River	Laurel	Milford (KC)	Milford (SC)	Red Clay	Seaford
Extra Time	Actual Deposit	Tax not levied	Tax not levied	2,894	Tax not levied	Tax not levied	-	7,138
	Correct Deposit Per Tax Warrant			5,943			20,003	7,138
	Excess/(Deficit)			(3,049)			(20,003)	-
MCI	Actual Deposit	2,523	21,023	3,721	5,113	8,691	-	8,363
	Correct Deposit Per Tax Warrant	3,857	30,197	7,691	5,668	9,840	37,178	14,932
	Excess/(Deficit)	(1,334)	(9,174)	(3,970)	(555)	(1,149)	(37,178)	(6,569) ²²
Reading and Math Resource Teachers	Actual Deposit	Tax not levied	Tax not levied	1,860	Tax not levied	Tax not levied	-	11,946
	Correct Deposit Per Tax Warrant			4,020			31,691	11,946
	Excess/(Deficit)			(2,160)			(31,691)	-
Technology	Actual Deposit	720	Tax not levied	1,860	Tax not levied	Tax not levied	-	5,779
	Correct Deposit Per Tax Warrant	1,013		3,846			27,242	5,779
	Excess/(Deficit)	(293)		(1,986)			(27,242)	-
Match	Actual Deposit	1,627	9,174	11,164	556	1,149	116,115	6,569
	Correct Deposit Per	-	-	-	-	-	-	-
	Excess/(Deficit)	1,627	9,174	11,164	556	1,149	116,115	6,569
Total Warrant to Deposit Excess/(Deficit)		\$ -	\$ -	\$ (1)	\$ 1	\$ -	\$ 1	\$ -

²¹ These eight districts utilized an appropriation labeled "Match Tax" for all match tax revenues received during the second half of the Fiscal Year at the recommendation of the Department of Education. Therefore, AOA could not determine whether match tax revenues were properly allocated as authorized.

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Table 7: Incorrect Elderly Property Tax Relief Payment Allocations Caused by 2nd Payment Distribution²³(Cont'd)					
Tax Appropriation	Allocation Method	Smyrna (NCC)	Smyrna (KC)	Woodbridge (KC)	Woodbridge (SC)
<i>Extra Time</i>	Actual Deposit	-	-	208	2,203
	Correct Deposit Per Tax Warrant	1,279	7,996	396	4,437
	Excess/(Deficit)	(1,279)	(7,996)	(188)	(2,234)
<i>MCI</i>	Actual Deposit	1,594	9,732	496	5,232
	Correct Deposit Per Tax Warrant	2,147	13,450	941	10,542
	Excess/(Deficit)	(553)	(3,718)	(445)	(5,310)
<i>Reading and Math Resource Teachers</i>	Actual Deposit	-	-	147	1,556
	Correct Deposit Per Tax Warrant	1,595	10,028	278	3,129
	Excess/(Deficit)	(1,595)	(10,028)	(131)	(1,573)
<i>Technology</i>	Actual Deposit	-	-	173	1,832
	Correct Deposit Per Tax Warrant	924	5,793	329	3,694
	Excess/(Deficit)	(924)	(5,793)	(156)	(1,862)
<i>Match</i>	Actual Deposit	4,350	27,535	924	10,978
	Correct Deposit Per	-	-	-	-
	Excess/(Deficit)	4,350	27,535	924	10,978
Total Warrant to Deposit Excess/(Deficit)		\$ (1)	\$ -	\$ 4	\$ (1)

The Capital and Lake Forest School Districts deposited their match portion of Elderly Property Tax Relief funds in accordance with their tax warrant. In addition, the New Castle County Vocational Technical School, Polytech School District, and Sussex Technical School District do not receive Elderly Property Tax Relief funds.

Procedure 6: Obtained the amortization schedule from the OST for any new bond sales that occurred in Fiscal Year 2014 and added them to AOA's comprehensive amortization schedule, which is a compilation of the amortization schedules for each school district's outstanding bonds. Once updated, agreed AOA's comprehensive amortization schedule to the Fiscal Year 2014 local bond payment schedule prepared by the OST. [14 Del. C. §2108]

Results: No exceptions were found as a result of applying this procedure.

²³ These eight districts utilized an appropriation labeled "Match Tax" for all match tax revenues received during the second half of the Fiscal Year at the recommendation of multiple oversight agencies. Therefore, AOA could not determine whether match tax revenues were properly allocated as authorized.

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Procedure 7: Obtained a listing of all payments made on bond anticipation notes (BAN) from the OST and agreed these payments to the actual payments recorded in FSF (Report ID DGL011) for each school district. [14 Del. C. §1922]

Results: No exceptions were found as a result of applying this procedure.

Procedure 8: Verified that the total Fiscal Year 2014 debt service expenditures per the amortization schedules agreed to the Fiscal Year 2014 debt service expenditures per the FSF Accounts and Expenditure Amounts Report (Report ID DGL115) for each school district. [14 Del. C. §2108]

Results: No exceptions were found as a result of applying this procedure.

Procedure 9: Verified that each school district's debt service ending balance as of June 30, 2014 was sufficient to meet the total required debt service payments for July 1, 2014 through October 31, 2014. [Attorney General's Opinion 89-I017]

Results: The five school districts listed in Table 8 below did not have a debt service reserve sufficient to cover the total required debt service obligations for July 1, 2014 through October 31, 2014. [Attorney General's Opinion 89-I017]

Table 8: Insufficient Debt Service Reserve			
School District	Ending Fund Balance	Recommended Reserve Amount	(Deficit)
Appoquinimink	\$ 2,614,488	\$ 2,991,450	\$ (376,962)
Brandywine	2,818,608	3,820,969	(1,002,361)
Capital	3,979,129	4,459,347	(480,218)
Colonial	3,045,980	3,323,205	(277,225)
Milford	724,117	802,522	(78,405)

All five districts were aware of the insufficient balance. To meet their debt service obligations from July 1, 2014 through October 31, 2014, the Milford School District represented that they utilized Kent County Impact Fees. The remaining four districts indicated that they used July through October tax revenues to meet obligations as they came due.

Procedure 10: If the debt service ending balance as of June 30, 2014 was sufficient, verified that the balance did not exceed 110% of the debt service obligations from July 1, 2014 through June 30, 2015 (Fiscal Year 2015). [Attorney General's Opinion 1W-024]

Results: No exceptions were found as a result of applying this procedure.

Procedure 11: Using the Cumulative Budgetary Report (Report ID DGL011), verified whether each school district temporarily borrowed funds from another restricted-use appropriation (e.g. current expenses) to meet its debt service obligations. If so, confirm that the funds were transferred back to the original appropriation once sufficient bond proceeds were available. [14 Del. C. §2103]

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Results: No exceptions were found as a result of applying this procedure.

Procedure 12: Obtained from each respective county, the amount of delinquent taxes by tax year and school district.

Results: The amount of delinquent taxes due to each school district is reported in Table 9 below.

Table 9: Delinquent Taxes due to School Districts by Fiscal Year							
School District²⁴	2013	2012	2011	2010	2009	2008-Prior	Total
Appoquinimink	\$ 422,647	\$ 326,572	\$ 141,406	\$ 62,777	\$ 61,057	\$ 231,664	\$ 1,246,123
Brandywine	527,942	338,772	219,780	174,120	118,510	445,762	1,824,886
Caesar Rodney	124,059	79,684	59,583	46,626	36,395	243,494	589,841
Cape Henlopen	204,358	107,126	83,978	69,466	59,316	164,850	689,094
Capital	356,094	178,623	104,062	70,572	52,209	239,333	1,000,893
Christina	1,001,350	581,341	390,799	234,774	175,561	823,119	3,206,944
Colonial	429,447	334,087	254,328	165,894	220,815	1,435,079	2,839,650
Delmar	56,660	31,362	20,500	16,930	13,917	52,979	192,348
Indian River	397,990	281,097	200,276	160,587	108,501	409,077	1,557,528
Lake Forest	91,216	63,019	48,006	41,189	32,258	215,773	491,461
Laurel	143,006	77,492	43,959	36,064	27,161	114,130	441,812
Milford (KC)	27,936	16,003	8,154	4,651	3,155	30,511	90,410
Milford (SC)	78,649	57,563	48,591	41,377	32,416	104,398	362,994
NCC Vo-Tech	305,719	198,949	124,566	83,280	70,667	333,748	1,116,929
Polytech (NCC)	4,119	3,632	1,144	533	417	4,564	14,409
Polytech (KC)	65,868	41,152	23,140	16,841	12,793	70,830	230,624
Red Clay	837,916	535,231	351,009	252,933	161,016	685,667	2,823,772
Seaford	149,375	108,431	83,847	72,162	55,553	278,261	747,629
Smyrna (NCC)	36,723	32,632	10,987	4,010	4,042	37,725	126,119
Smyrna (KC)	76,585	33,787	21,435	17,186	14,212	71,632	234,837
Sussex Technical	112,251	71,435	51,109	41,607	28,816	108,594	413,812
Woodbridge(KC)	7,651	2,785	1,642	1,134	430	4,132	17,774
Woodbridge (SC)	142,333	89,291	62,091	48,295	40,420	159,718	542,148
Grand Total	\$ 5,599,894	\$ 3,590,066	\$ 2,354,392	\$ 1,663,008	\$1,329,637	\$6,265,040	\$20,802,037

Procedure 13: Obtained from the Division of Accounting the schedule used to prepare the State's Comprehensive Annual Financial Report (CAFR) that summarizes the Real Estate Taxes received by each school district for Fiscal Year 2014. Verified that the taxes reported in the CAFR agree to the taxes

²⁴ Four School Districts are located within multiple counties. Abbreviations are defined as follows: NCC: New Castle County; KC: Kent County; SC: Sussex County.

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received by the school districts for the fiscal year, which includes county tax receipts and PILOT payments.

Results: No exceptions were found as a result of applying this procedure. Tax receipts received during Fiscal Year 2014 can be found in the table on page V of the Background.

This report is intended solely for the information and use of the Department of Education and the management of the school districts. It is not intended to be, and should not be, used by anyone other than these specified parties.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on compliance with specified laws. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

R. Thomas Wagner, Jr., CFE, CGFM, CICA
Auditor of Accounts

August 03, 2015

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***Appendix A: Attorney General Opinion 89-1017 Regarding
Minimum Four-Month Reserve in Debt Service***



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Del. Op. Atty. Gen. 89-1017, 1989 WL 406051 (Del.A.G.)

*1 Office of the Attorney General
State of Delaware

Opinion No. 89-1017

July 26, 1989

The Honorable R. Thomas Wagner, Jr.
Auditor of Accounts
Thomas Collins Building
Dover, DE 19901

Dear Mr. Wagner:

You have asked the following questions with regard to a school district's authority to issue bonds for capital expenditures:

1. Are school districts required to honor all agreements made when a referendum is favorably passed; or can school districts, once a referendum is passed, use funds for purposes other than voted upon?
2. When a school district has excess funds in its debt service account that were collected for existing bonds and desires to use those funds to help pay for proposed additional bonds, should the school district make full disclosure to the taxpayer during the referendum?

Your request was prompted by your review of the Lake Forest School District debt service accounts.

For the reasons stated below, we conclude that: 1) Bond proceeds must be used generally for those purposes which have been stated in the notice of referendum, and upon which the public has relied. Similarly, tax receipts levied to cover the debt service of outstanding bonds should be used solely for debt service; 2) the amount of money in the district's debt service account is public information. Whether the district chooses to maintain "excess funds" in its debt service account is a matter left solely to its discretion and is governed by the political process. There may be valid reasons for maintaining such a reserve, however. We find that the practices of Lake Forest in maintaining such an excess do not violate Delaware law.

Lake Forest Bond Issue

Your specific concerns involve the use of the receipts from a tax increase, put into effect to service interest on a new bond, to pay the debt service on two outstanding bonds in the Lake Forest School District. Lake Forest held a referendum in the Spring of 1988, and obtained authorization from voters to issue a bond to fund major capital improvements. As part of that request, the notice of referendum indicated that a tax increase of 6.5¢ property tax and a \$5.00 capitalization tax was necessary to service the interest on the bond. (See notice, attached as exhibit A).

This tax increase went into effect in June and was collected in September of 1988. However, the bonds themselves were not sold in part, until May of 1989, with the remainder to be sold in 1990. [FN1] Thus, there was a gap between the time that the first receipts from the tax increase were received, and the time the first payment on interest will be due. The proceeds from the tax increase were deposited into the same debt service account used to fund the two other outstanding bond obligations of the district. The first of these will mature on March 1, 1995, and has \$34,160 still

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owed in principal and interest. The second will mature on November 1, 1997, and has \$410,525 still owed in principal and interest. [FN2]

There was sufficient surplus in the debt service account, prior to the June 1988 tax increase, to cover the interest payments on these bonds. In your view, because of this surplus, the June tax increase was not justified, and should not have been deposited in the same debt service fund that is used to pay interest on the other two bonds.

Power to Issue Bonds to Fund Capital Expenditures

*2 Capital investments in the school districts have historically been funded through a State appropriation which is matched by a local funding share on a 60:40 basis. The State's share is appropriated through the annual appropriations and bond authorization act. The State's share is usually conditioned on the deposit of a matching local share. 29 Del. C. sec. 7503. [FN3]

The local school board has the authority to issue bonds under 14 Del. C. sec. 2102. [FN4] The power to issue bonds is not plenary, however; such expenditures must be approved by the voters of the district in a special referendum held for that purpose. See 14 Del. C. sec. 2122(a). [FN5] Elections must be validly noticed, and the notice must be posted and published. It must also "plainly set forth the amount of bonds proposed to be issued and the purposes and reasons thereof. . . ." Section 2122(c). While the general nature of the expenditures planned must be outlined in order to make the notice legally valid, an exact itemization of the proposed expenditures is not required. McComb v. Dutton, Del. Super., 122 A. 81 (1923); Brennan v. Black, Del. Supr., 104 A.2d 777 (1954). It is clear that the proceeds of the bond sale must be used for the purposes specifically authorized by the referendum. Brennan, 104 A.2d at 758-9.

Power to Tax to Pay Interest on Bonds

The power to tax to pay the interest on these bonds comes under 14 Del. C. secs. 1902 [FN6] and 2116. Specifically, section 2116 states that the power to tax for the purpose of providing funds for the payment of principal and interest on bonds derives from the authority to issue bonds. [FN7] Unlike bonds for capital expenditures, the district has the power to levy taxes without referendum to cover debt service requirements. See 14 Del. C. sec. 2116. [FN8] Thus, once a bond bill is authorized by referendum, the district may set the rate it deems appropriate to cover the debt service expense of that bond. We understand that this rate is projected, and based upon the best expectation of when the bond will be sold, and what the market will be at that time. Tax receipts raised for the purpose of debt service on bonds should not be used for other expenditures. See Del. Const. art. X, sec. 6. [FN9]

Conclusion

There is nothing in your letter to indicate that the bond proceeds are being used in an inappropriate manner, so we see no reason to find that Lake Forest has exceeded its authority under the terms of the June 1988 referendum. We further conclude that the deposit of tax revenues into a single account does not violate the terms of 29 Del. C. ch. 75, 14 Del. C. ch. 19 and ch. 21, and Del. Const. art. X, sec. 6. Nor does the application of new tax revenues to already existing bond debt violate these sections. [FN10]

While it is desirable that the relative need for a tax increase be specifically disclosed to the public, you have provided us with no information which indicates that the information was not available. Whether the tax increase was necessary is a matter which is more appropriately raised, and answered, through the political process.

Very truly yours,
*3 Michael F. Foster
State Solicitor

Ann Marie Johnson
Deputy Attorney General

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APPROVED:

Charles M. Oberly, III
Attorney General

[FN1]. In fact, we understand from Dr. Jim Spartz of DPI that the State issues the bonds and will wait for the best "market conditions" to do so. The district is therefore unaware of the exact timing of the sale. The State sold \$607,334 worth of bonds on May 1, 1989, with approximately \$1,000,000 to be sold in Spring 1990.

[FN2]. The first bond was authorized by referendum in 1969, and was used to build the Lake Forest High School. Neither your office or the Lake Forest School District was able to provide us with a copy of the notice. The second bond was authorized by referendum in 1978, was used to expand Lake Forest High School, and Lake Forest North Elementary School. (The notice for that referendum is attached as exhibit B.)

[FN3]. [29 Del. C. sec. 7503](#)

[Sec. 7503](#). Matching funds.

Except in the case of a school district for which a local share is not required by any school construction bond authorization act, the state share apportioned to a school district by such school construction bond authorization act shall not be expended unless the local share for such school district shall have been deposited with the State Treasurer not later than 2 years after the effective date of a school construction bond authorization act.

[FN4]. [14 Del. C. sec. 2102](#).

[Sec. 2102](#). Power of district to issue bonds.

The school board of any district may issue bonds for the purpose of carrying out any plan or program for the acquisition of lands or the acquisition or construction of buildings or for the construction of sidewalks leading to a school site as may be authorized by this title when such plan or program shall have been approved by the State Board of Education.

[FN5]. [14 Del. C. sec. 2122\(a\)](#).

[Sec. 2122](#). Election to authorize bond issue; rules governing; referendum to transfer tax funds.

(a) Before any school board issues bonds under this chapter, it shall call a special election. The school board will designate the school buildings to be used as polling places and establish voting district boundaries.

[FN6]. [14 Del. C. sec. 1902](#)

[Sec. 1902](#). Power of district to levy taxes for school purposes.

(a) Any district may, in addition to the amounts apportioned to it by the State Board of Education or appropriated to it by the General Assembly, levy and collect additional taxes for school purposes upon the assessed value of all taxable real estate in such district, except taxable real estate which is exempt from county taxation, as determined and fixed for county tax purposes.

(b) In any instance except major capital improvement and new funds for educational advancement, as defined in Chapter 17 of this title, where the State shall make appropriations to school districts for any purpose and the applicable statute requires a local district contribution to the appropriations or expenditure, the local school board may levy such tax as is necessary to support the school district, notwithstanding sec. 1903 of this title. In the case of the school district of the City of Wilmington, such tax as is necessary to support its local district construction may be levied, notwithstanding the maximum tax rate specified in sec. 11, Chapter 92, Volume 23, Laws of Delaware, as amended by Chapter 9, Volume 46, Laws of Delaware and, unless otherwise specifically provided, such tax rate as may be so specified on or after June 3, 1968.

[FN7]. [14 Del. C. sec. 2116](#).

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Sec. 2116, Taxing power of district.

The authority to issue bonds shall be construed to be authority to provide funds for the payment of the interest and annual payments on such bonds, which without further authority shall be provided for by an additional tax levy on the property subject to taxation for county purposes in the district issuing such bonds and by a poll tax on all persons 21 years of age and upward, residing in the district, of such amount as shall be determined by the school board of the district.

[FN8]. This is distinguishable from the requirement under 14 Del. C. that taxes for school purposes be pursuant to an "election." 14 Del. C. sec. 1903, Section 1902(b) exempts taxes raised for the purpose of financing capital expenditures in which the State makes matching appropriations, from the election process.

[FN9]. Del. Const. art X, sec. 6 states:

Section 6: No property tax receipts received by a public school district as a result of a property tax levied for a particular purpose shall be used for any other purpose except upon the favorable vote of a majority of the eligible voters in the district voting on the question.

We believe that this section probably refers to those taxes authorized by election under 14 Del. C. sec. 1902. Capital expenditure taxes are specifically exempted under sec. 1902(b).

[FN10]. Because the tax increase went into effect prior to the bond sale, it created the "excess reserve" to which you refer. It is the position of DPI that such a reserve is desirable in order to provide adequate cash flow for payment. DPI recommends a minimum 4 month reserve.

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END OF DOCUMENT

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***Appendix B: Attorney General Opinion 1W-024
Regarding Excessive Balance in Debt Service Reserve***



STATE OF DELAWARE
DEPARTMENT OF JUSTICE

JUL 13 1975

RICHARD R. WIER, JR.
ATTORNEY GENERAL

OPINION TO: The Honorable Richard T. Collins
Auditor of Accounts
Townsend Building
Dover, Delaware 19901

OPINION BY: A. Gary Wilson
Deputy Attorney General

QUESTIONS:

1. May a school district transfer funds from its debt service account to:

 (a) Finance a capital improvements project which has not been approved by referendum?

 (b) Provide the local share for the district's minor capital improvements program?

 (c) Pay the costs of a capital improvements project which exceeds the maximum amount authorized by referendum for such project?

2. Does special legislation which authorizes any of the aforesaid transfers violate the State or federal constitutions?

REQUEST NO: 1W-024

ANSWERS:

1. Yes, but only if such transfers are specifically authorized by special legislation.

2. No. Such legislation is not clearly in violation of any applicable provision of our State or federal constitutions.

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DISCUSSION:

To answer your questions adequately, it is necessary to take a brief survey of the means by which the operations of the State's several school districts are financed.*

As you know, school district expenditures are divided into two broad categories: (1) capital expenditures and (2) non-capital or general operating expenses. The former category includes the cost of acquiring sites for school buildings, constructing and equipping such buildings, and installing incidental sidewalks and landscaping (14 Del. C., Ch. 21; 29 Del. C., Ch. 75). The latter category encompasses all remaining expenses, including teachers' salaries, supplies and routine maintenance (14 Del. C., Ch. 17, 19).

Non-capital expenditures are jointly financed by both the State and the respective school districts. The State's share is provided through general tax revenues. The share of each district is provided through local taxation, with the amount or rate of the tax being established by a referendum (14 Del. C., Ch. 17, 19).

Capital expenditures are also financed jointly. The State's share is derived from the sale of bonds, although there is no bar to financing such expenditures through general appropriations. (29 Del. C., Ch. 75).

*Due to the unique status of the Wilmington School District, the reader should not assume that the statements and conclusions expressed herein apply to the Wilmington School District in the same manner as they apply to the State's other school districts (14 Del. C., §1902).

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For major capital improvements, the share of each district is derived from the sale of local bonds, with the amount of the bond authorization being established by referendum (14 Del. C., Ch. 21). For minor capital improvements, the share of each district may be provided either through the sale of local bonds or through local taxation (59 Del. Laws, Ch. 223, §16, Fiscal 1975 Bond Act). If financed through the sale of local bonds, the district must first obtain the approval of its residents by referendum. Once the sale of bonds is approved, the district is then authorized to levy taxes sufficient to make payment of the interest and principle on such bonds, plus 10 percent for delinquencies. Revenues derived from such tax levies are then placed in the district's debt service account, with disbursements being made from such account to pay the aforesaid bond obligations when due (14 Del. C., Ch. 21).

On the other hand, if the district chooses to finance its share of its minor capital improvements program through local taxation, a referendum need not be held, inasmuch as 14 Del. C., §1902(b), provides that where the State requires a district to contribute to a State appropriation, as is the case with minor capital improvements, the district is not required to hold a referendum in order to levy taxes sufficient to satisfy the required rate of contribution. See also 59 Del. Laws, Ch. 223, §17(g).

Accordingly, with the possible exception of expenditures for minor capital improvements, the residents of the State's various school districts, Wilmington and

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special districts excepted, have full control over the amount or rate of their local school tax levy (14 Del. C., §1902, Ch. 26 and 31). With this brief survey completed, we now turn to consideration of your specific questions.

I

You have indicated that in recent years many school districts have begun to accumulate large surpluses in their debt service accounts. In some instances, these surpluses have been in excess of the district's bond obligations for the next fiscal year. For example:

<u>DISTRICT</u>	<u>DEBT SERVICE BALANCE 6-73</u>	<u>PRINCIPLE AND INTEREST DUE FROM 7-73 THRU 6-74</u>
A	\$ 84,503	\$ 72,983
B	307,579	216,963
C	987,852	636,722
D	110,331	80,658
E	204,186	174,926
F	67,848	35,507

Thus, even if the aforementioned districts had not collected any school taxes in fiscal year 1974, they would have been able to meet their total bond obligations.

You have also indicated that it appears that these surpluses are being diverted, at an increasing rate, to pay for items which are unrelated to debt service, including general operating expenses (59 Del. Laws, Ch. 43,44). The practical effect of these transfers is to raise the local school tax levy above the amount authorized by a district's residents pursuant to 14 Del. C., §§1903 and 2122. For example, when money is transferred from a district's debt service account to its

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current expense account, the transfer effectively increases the non-capital tax levy to an amount exceeding that approved by the district's residents. You question the authority of the various districts to authorize such transfers.

As stated heretofore, the power of a district to levy taxes for bonded indebtedness is limited to the amount necessary to pay the interest and annual payment on outstanding bonds, plus 10 percent for delinquencies (14 Del. C., §2116, 2118). Thus, it would appear that accumulation of surpluses in the amounts cited above results, at least in part, from the imposition of artificially high tax rates or the failure of the district to adjust the tax rate downward as bonds are retired.

Since Attorney General Opinions are by definition advisory, rather than investigatory, we express no firm opinion on whether either of the aforesaid practices are being engaged in by any of the State's school districts. However, if in the course of your official audits you discover facts which indicate that a district's tax rate for bonded indebtedness may exceed the rate authorized by law, then you should immediately bring such facts to the attention of the responsible local officials and this Office.

With respect to existing surpluses, the general rule, absent specific language to the contrary, is that where the law provides for separate funds for distinct purposes, each fund is impressed with a trust for the specific purpose for which it is raised and no other. 63 Am.Jur.2d, Public Funds, §95; see also Roddy v. Andrix,

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201 NE2d 816 (Ohio 1964), wherein it was held that excess funds arising from a special levy for the purpose of maintenance and operation of schools for retarded children could not be used for acquisition of land for or construction of school buildings.

Here, §2116 provides that each district may levy taxes sufficient to cover its outstanding bond obligations. Section 2118 provides that monies collected pursuant to such levies be paid to the State Treasurer and deposited to the district's debt service account. Section 2118 further provides that the Secretary of Finance may draw on such deposits to pay the district's bond payments as they fall due; and there is no language to indicate that monies deposited to the debt service account may be used for any other purpose.

Thus, it is the opinion of this Office that debt service revenues qualify as "special funds" within the meaning of the rule stated above. Therefore, it follows that a school district may not transfer funds in its debt service account to pay for projects, material or services not within the scope of the referendum on which the underlying tax levy is based.

However, since the requirement that debt service funds be applied solely to payment of bond obligations is imposed by statute, such requirement can be abolished or suspended by subsequent act of the General Assembly. Thus, while a school district does not have the authority to transfer funds from its debt service account, the General Assembly may authorize such transfer through either general

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or special legislation. For example, see 59 Del. Laws, Ch. 192, authorizing the Conrad Area School District to transfer \$164,000 from its debt service account to its school administration building construction account; 60 Del. Laws, Ch. 43, authorizing the Delmar School District to transfer \$25,400 from its debt service account to its current expense account; and 60 Del. Laws, Ch. 44, authorizing the Woodbridge School District to transfer \$60,000 from its debt service account to its current operating funds account.

II

With respect to your second question, regarding the constitutionality of such special legislation as is cited above, it must be noted that it is the responsibility of this Office to defend the laws of this State against constitutional attack, except where those laws are so clearly unconstitutional as to require this Office, as an officer of the Court, to so state.

Here, we concede that it can be argued that special legislation authorizing the use of debt service funds for purposes not encompassed by authorizing referenda violates the due process and equal protection rights of residents in the affected school districts. However, it is the opinion of this Office that such arguments are not, in the legal sense, substantial. Accordingly, we conclude that the General Assembly may authorize a school district to use debt service funds for other school purposes without violating the State or federal constitutions.

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In summary, we conclude that:

(1) A school district may not assess debt service taxes in an amount which exceeds that necessary to pay off its bond obligations as they fall due.

(2) A school district, by itself, does not have the power to transfer funds from its debt service account or to use such funds for purposes not encompassed by the underlying referendum on which the tax levy is based, and

(3) The General Assembly, by appropriate legislation, may authorize the use of debt service funds for other school purposes without violating the State or federal constitutions.

Should you have any additional questions regarding debt service funds or this opinion, please contact the undersigned at your convenience.

Very truly yours,



A. Gary Wilson
Deputy Attorney General

AGW/lah

APPROVED BY:



RICHARD R. WIER, JR.
ATTORNEY GENERAL

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Appendix C: Matrix of Exceptions by School District													
School District	Procedure												
	1	2	3	4	5	6	7	8	9	10	11	12	13
Appoquinimink		X			X				X				
Brandywine			X		X				X				
Caesar Rodney					X								
Cape Henlopen		X			X								
Capital									X				
Christina			X		X								
Colonial	X		X		X				X				
Delmar					X								
Indian River					X								
Lake Forest													
Laurel					X								
Milford					X				X				
New Castle													
County Vo-Tech													
Polytech													
Red Clay			X		X								
Seaford					X								
Smyrna		X			X								
Sussex Tech													
Woodbridge	X				X								

Date: December 7, 2015

Name: Don McDonald Jr.

Public Comment: Work with what you have and do not Merge Red Clay.
My position is enclosed in the email.

Attachment to Don McDonald Jr. Public Comment

Email addresses removed.

Sent: 12/7/2015 9:54:58 A.M. Eastern Standard Time

Subj: Re: House and Senate Merger of City School District with Red Clay District/TA...

Dr. Steven Godowsky
Secretary of Education State of Delaware

Dear Dr. Godowsky:

Enclosed an email on my position of the merger of the Red Clay School District with Wilmington.

The idea to have Red Clay Merge with Wilmington is one of the most ludicrous ideas I have ever read about from the Markell Administration.

We would not be in this position if the Governor was a good manager and did not waste over 50 Million of taxpayer dollars on his plans. (Fisker Folly-25 Million. Do you know the taxpayers are still paying the heat and electric on the old GM PLANT \$100,000.00 Month.) Shut it down winterize it and drain the pipes.

The city of Wilmington should be the Wilmington School District. Have all the schools in the city of Wilmington be under that name. The Markell Administration would send one check to the WSD and not have all the other districts paying for this subsidy.

Please reply with your plan for an alternative to resolve this matter. Time for a change the old way of always raising taxes is not going to work this time. I hope all the members of the House and Senate will vote NO on this RED CLAY WILMINGTON FOLLY of the Markell Administration.

Regards,

Don Mc Donald Jr.

In a message dated 12/5/2015 2:06:53 P.M. Eastern Standard Time, [mcd62](#)
Debbie:

Email address removed.

Enclosed an email from Earl Jacques Jr. that the problem started from the office of Governor Jack Markell and his associates.

The problem is with "THE PLAN that was created by Governor Jack Markell and his incompetent cronies in State Government.

I guess the News Journal had erroneous information in the article.

The bottom line Red Clay can't manage it's own finances. How does the Governor think they will resolve the problem in Wilmington is beyond comprehension. The idea borders on the verge of insanity and incompetence in Government.

Attachment to Don McDonald Jr. Public Comment

Governor Markell is off the wall when he thinks the taxpayers of Red Clay ONLY should finance the bail out of the City of Wilmington Schools.

Governor Markell could care less how he continues to screw up the finances of the State of Delaware. I think he is trying to see how much he can screw up before his term expires.

Governor Markell is in the give away business. The Fisker Folly, Bloom Energy, Astra Zeneca just to name a few. The list of donations and waste of taxpayers money would fill an eight by eleven sheet of paper.

I have not received one notice in the weekly bulletins from you or Gregg Lavell about this matter.

Regards,

Don

-----Original Message-----

Email addresses removed.

Mr. McDonald,

Just for the record, I did not proposed the Wilmington Education redistricting. It started from a Governor's resolution to create a commission to look at Wilmington education. That's commission has held countless public meetings and based on those meetings they created a plan. I hope you attended one of those meetings to share your ideas and concerns. To date, the General Assembly hasn't approved their plan. We are also waiting to hear how they plan to pay for it. I believe that cost will be a major factor.

Earl Jaques

Sent from my Verizon Wireless 4G LTE smartphone

----- Original message -----

Email addresses removed.

Subject: House and Senate Merger of City School District with Red Clay District

Dear Debbie & Greg:

Attachment to Don McDonald Jr. Public Comment

The House and Senate must be loosing it if they would approve a bill to merge the City of Wilmington and Red Clay School Districts.

I hope our representatives in the House and Senate will VETO any proposal in the House and Senate.

- 1) City of Wilmington can't manage its own police force or City Council.
- 2) The City can't finance its own school system.
- 3) What do they do right? Poor snow removal in the winter time.

Money from the State of Delaware should go direct to the City Wilmington . We had a \$500.00 tax increase last year for Red Clay. Red Clay has a problem managing its own finances let alone a merger. We have the highest property and school taxes in New Castle County.

Rep. Earl Jaques, Chairman of the House Education Committee should go back to the drawing board. Obvious he did not take a course in finance as all he knows is a proposal to raise taxes.

I knew the people who proposed this would later call for a tax increase. The way the Markell administration operates **raise taxes**.

The problem with the State of Delaware is they do not know how to operate on a budget. Always raising taxes to fix the management screw ups in the finance department.

The proposal of raising taxes for Red Clay is ARBITRARY AND CAPRICIOUS.

The taxpayers of New Castle County should not have to subsidize Wilmington Schools.

Judge Murray Schwartz screwed up the school system in 1978 with forced bussing.

"Lawmakers are facing a looming budget shortfall of 160 Million" The residents of New Castle County should not have to pay for the poor management of the Markell Administration.

We do not need to redraw school district boundaries. How long are we going to subsidize every department of the City of Wilmington? Merge it with all districts and then ever citizen in New Castle County would make a donation for the low income students. How about a \$50.00 tax for all residents in the State of Delaware to help the low income inter city students of Wilmington?

You want to subsidize the City of Wilmington School raise the tax on ALL THE SCHOOL DISTRICTS not Red Clay. The State of Delaware should be the one that will subsidize the City of Wilmington not the property owners in Red Clay School district.

We should not have to pay for the State of Delaware's MISMANAGEMENT of funds for schools.

Regards,

Don Mc Donald Jr.-Centreville Resident/Red Clay School District.

Date: December 7, 2015

Name: Raja Banerjee

Public Comment: I do not support redistricting. Red Clay should not absorb Wilmington schools. Wilmington needs its own independent district. Mixing with Red Clay will only result in lowering Red Clay overall scores and drive away smart kids to private schools. Home values will drop, leading to less property taxes collected and further deterioration of schools. I support reassessment of property taxes.

Having a separate Wilmington school district will allow for targeted solutions with results measured. Shifting a problem to Red Clay is a short sighted solution.

Date: December 7, 2015

Name: Jack Wells

Public Comment: I forward the following two message concerning delinquent school taxes for your consideration when determining a source of funding for our ELL and low income children.

I also again want to express by deep concerns, concerns I believe will have a negative impact in accomplishing the goal of funding our schools based on the needs of the children.

1. WEIC recommendation to deny residents the right to vote to raise the current operating tax rate.
2. WEIC failure to recommend financial transparency by requiring budgets and monthly expenditure reports to be reported for every operating unit, that shows expenditure by program code, account code, title of expense and category of funds used to support expenditure. {This information is available to our districts. Why not make it available to the taxpayers?
3. No recommendations on how to use the \$2.4 billion more effectively that are provided to DDOE and our school districts annually.

In my opinion recommending the residents be denied the right to vote, failure to recommend any greater financial transparency, and the lack of any recommendations on how and where \$2.4 billion is used annually, sends the message, WEIC believes no savings or efficiencies can be find, financial transparency is not important, and the taxpayers, in spite of the fact our spending per student is ranked 10/11th in the nation, have not supported our children. Why else would WEIC want to deny them the right to vote?

Is that really the message WEIC wants to send to the community, when WEIC has stressed we must have the support of the community? Sounds to me like, WEIC wants the support of the community, except when it comes to funding, than WEIC wants them involved less than they are now, which is very little.

I end with this question How was it determined that Red Clay has no local or federal funds that could be used to fund our schools based on the needs of the children? As an example, did the WEIC Funding Success Committee look at the spending by Red Clay on supervisors and the salaries compared to other school districts? Or the percentage of local funds used to support salaries of administrators above the school level ?

Jack Wells

Attachment to Jack Wells Public Comment

From: John T Wells

Sent: Monday, December 7, 2015 10:04 AM

To: Peterson, Karen; Lovelle, Greg; Plevins, Patricia; Hudson, Deborah; Romano, Michael; Misa

Email addresses removed.



Subject: Red Clay Delinquent School Taxes Increase from \$0,200,000 in 2008 to \$0,701,200.

Red Clay has delinquent taxes that total \$4,178,720.

The total for FY 2009 was \$161,016, the total for FY2014 was \$1,354,948. This huge increase shows the financial stress of our property owners, this cannot be ignored.

What will be the total for this fiscal year, the first year of increasing the current tax rate by 19.97%?

I support using these funds for ELL and low income if earmarked and used only in our schools--detail transparency. {K-3 special education children are funded from Tuition Tax.}

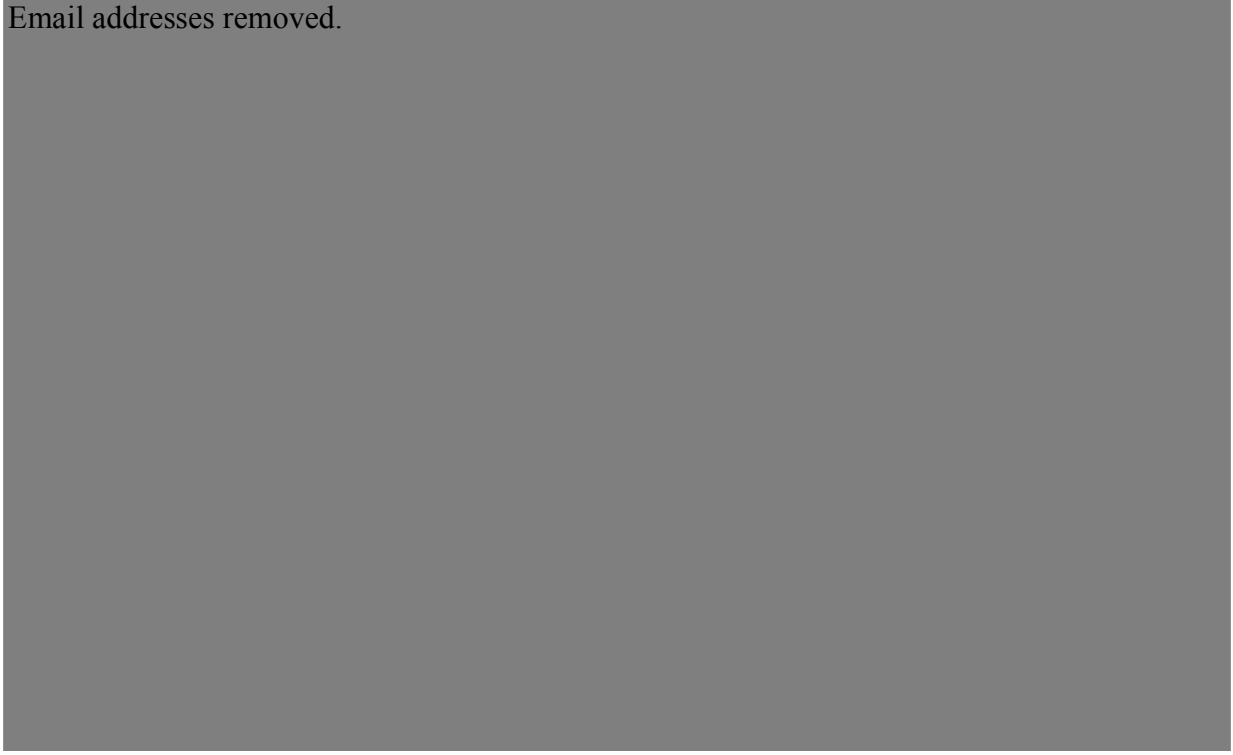
I oppose denying the residents the right to vote. This is not how you gain the support of the people? Doing this would be a major mistake, especially if you do not reduce overhead, and require detail financial transparency.

Email addresses removed.



Attachment to Jack Wells Public Comment

Email addresses removed.



>> Subject: Delinquent school taxes increase from \$6,265,040 in 2008 to \$30,961,263.

>> Date: Sun, 6 Dec 2015 15:04:04 -0500

>> Tables 5 and 9 in the Auditors of Accounts report titled: "School Districts Local Tax Collection and Debt Svc. Management for FY2014 shows our delinquent school taxes have increased from \$6,265,040 in 2008 to \$30,961,263 in 2014.

>>

>> Question 1. What message should we take from this explosion growth in delinquent school taxes?

>>

>> Question 2. When discussing the need to fund our schools based on the need of the children in each school, should this explosion grown in delinquent school taxes be considered?

>>

>> Recommendation:

>> A. Aggressive action must to collect delinquent school taxes. {Need to determine what is presently being done.}

>> B. Laws be passed requiring delinquent taxes collected be earmarked for ELL, low income and K-3 special education children. Law must require these funds be used only in our schools, clearly identified in district budgets and financial expenditure reports. A procedure must be established that ensure these funds are not used to supplant other funds.

>>

>> Delinquent taxes by year.

>> 6,265,040 2008 and prior years.

>> 1,329,637 2009

>> 2,354,392 2010

>> 3,590,066 2011

>> 5,599,894 2013

>> 10,159,226 2014

>> The increase in the last 3 years is extremely troubling.

>>

Attachment to Jack Wells Public Comment

>> Jack Wells
>

Date: December 7, 2015

Name: Jennifer Oberle-Howard

Public Comment: I do not believe the Red Clay school district should or can absorb students from the City of Wilmington, currently being served by Christina School District. I moved from Christina 10 years ago to provide better educational opportunities for my children. In that time, I have actively supported and lobbied votes for three referendums, in an effort to ameliorate conditions in our neighborhood schools. Despite the additional funding over the years, the schools continue to suffer with an increase in behavioral issues are already overcrowded.

I have been involved with many other issues in the district, including as an opponent of the Inclusion plan, which closed my daughter's special needs school and thrust her in an unsupportive general education setting. Should an influx of students from a diverse area occur, she will surely have additional challenges, that may continue to go unaddressed.

Red Clay already has many issues requiring adaptation and cannot tolerate additional burdens. Why punish us residents who have been supportive of the district in hopes of building an appropriate educational environment for our children?

Wilmington Education Improvement Plan= Red Clay schools destruction plan

Jennifer Oberle-Howard

Date: December 7, 2015

Name: Tatiana Guile

Public Comment: Hello,

I am a Red Clay Consolidated School District employee, and my own 3 young children who attend Red Clay schools in 2nd, 4th, and 6th grades. My sons attend Heritage Elementary. My daughter is in 6th grade at Skyline Middle Schools.

I do NOT believe Red Clay Consolidated School District should move forward with the WEIC plans. I do not believe we have the resources, funding, and organization necessary to take on this huge burden.

My concerns stem from directly witnessing the mishandling of the current Red Clay students who live in the city. My particular experience is with the 2015 rezoning of middle school feeder patterns, the miscalculations that appear to have occurred with that rezoning, and its negative impact on Skyline Elementary. I have seen one of Red Clay's own current middle schools fall into suffering and overcrowding as a result of errors and mismanagement with neighborhood zoning and space.

Many of the students who live in the neighborhoods of the city of Wilmington are at risk and in poverty, and I have not seen the school district handle the needs of these students adequately. Red Clay Consolidated School District is well aware of this issue and has provided books to teachers outlining the issues of poverty in education.

The council is also aware that many of the students in the city have great needs because they are at risk or in poverty. These students with great needs such as for food, clothing, hygiene, housing, and counseling are not adequately assisted, and many do not demonstrate adequate citizenship skills. It is understandable that many are not being parented in ways that are positive, many have parents that are absent, abuse may be occurring. Many are exposed at an early age to the burdens of poverty-lack of food, shelter, hygiene- and the horrors of the city streets-drugs, crime, exploitation, violence.

To survive, many children feel they must take their role models from the streets and behave "grown" when they are not. Education and respecting authority/others is not a priority. Many students may adopt a persona of intimidation and threat, and these attitudes come with them to school.

Before Red Clay takes on MORE students from the city, Red Clay must be able to adequately support the high levels of need, starting at an early age and then continuing as the child grows. These children must be able to learn and demonstrate citizenship skills including respect, responsibility, and accountability as well have their basic human needs met adequately and consistently. These at risk students must experience security, safety, and learn social responsibility skills.

Because if not, the students who bring the “street” with them into school then do not behave like citizens; they act violently in words and actions, they cause disruptions, they defy authority, they attempt to dominate their environment, and the learning climate of the school is poisoned.

Red Clay Consolidated School District absolutely should NOT take on the city schools, I have NOT seen Red Clay Consolidated School District adequately and consistently handle the needs of its OWN city students. What I have seen and what many teachers who have long been employees of Red Clay have shared is that Red Clay Schools (middle schools in particular) are not adequately resourced for the high needs of the poverty students, and that instead of addressing the problems, rezoning becomes the solution. I do NOT think Red Clay Consolidated School District is adequately equipped to take on the students from the other school districts, because I have not seen wise, proper handling of its current students who at risk/poverty.

Thank you,
Tatiana Guile

Date: December 7, 2015

Name: Cathy Kersteter

Public Comment: Hello,

I am not happy about the WEIC program at all. I feel kids who live in Wilmington should go to school in Wilmington. When I bought my house 10 years ago I was paying \$2700 in taxes. Now I pay \$4500. My kids go to their feeder school which includes city kids now. They cause problems and disruptions. I grew up in Maryland and was required to go to my feeder schools. There were no other options. That is the way it should be. I had to deal with it. So should Delaware.

Sincerely,

Cathy Kersteter

Date: December 7, 2015

Name: Megan Garcia

Public Comment: Hello,

My name is Megan Garcia and I have 2 students in red clay. I voted yes to our referendum so that the taxes I pay go to the schools that my children attend. I did not vote the referendum so you can allow all of the inner city children to now attend within the red clay district. I feel that red clay has its fair share of students from the city of Wilmington. Christina district did not pass their referendum which included the parents of the students of the city. If they did not want the referendum to pass, why are we now including them into our district? I was going to send my daughter to Skyline middle because it was an exemplary school when my son attended a few years ago. Now with the inner city children being bussed into that school, the incident rate went up 600%. I do not want my children's schools to be more about staying safe then education. Leave the districts alone. I live where I live and pay what I pay in taxes to assure my children get a SAFE and quality education.

My son attends Dickinson HS. Unfortunately, his bus goes into the city to pick up students and I have to drive him to school every day due to the bus being unsafe. He is a senior and does not feel comfortable doing something as simple as riding the school bus. My son also has an IEP, not because he has a deficit but because the classes that compromise mostly city kids is rowdy, loud, and is not a conducive learning environment. I can say this for a fact because it's been going on for 4 years and has been so out of control that he takes 4 out of 6 classes online.

With that being said, I believe the districts should share the city of Wilmington equally and Red Clay has over its fair share. You are going to make our schools so bad that I can see me being forced to go private, which we cannot afford. Not all poverty lives in the city.

Thank you for listening.

M. Garcia

Date: December 7, 2015

Name: Shauna Sullivan

Public Comment: Dear Commission,

I write in response to your invitation for public comment regarding redistricting Wilmington schools. I am a resident of Red Clay district and by the time this proposal would be implemented, I will have two children in Brandywine Springs School.

Among the many concerns you have already heard are the potentially decreasing property values of our homes, incremental tax increases, levels of funding and appropriate distribution of resources to our children, behavioral and academic decline, and the continued exodus of academically talented children to area private, charter, and magnet schools (which New Castle County has already been fighting in recent years).

Alternatively, I would like to respond to Paul Baumbach's invitation.

From his post on December 5th, 2015, at 8:25am, Mr. Baumbach wrote: "To those who find it 'unacceptable', I offer the following question-what do you propose INSTEAD to turn around our highly challenged Delaware public school system."

I strongly encourage the City of Wilmington, along with the State of Delaware, to consider managing its own schools. I propose, "INSTEAD", as Mr. Baumbach emphasizes, that Red Clay not be responsible for Wilmington schools, and that Wilmington address the issues inside those schools instead of passing them along to neighboring districts. Similarly, the burden created by the grossly mismanaged Christina district should be shared with Brandywine. I recognize the geographic discrepancies in the district lines; however, that was a product of an also failed attempt at reorganizing and moving students many years ago. Repeating past mistakes hardly seems productive. Yet you clearly state on your website, "This arrangement will not support educational improvement for all of our students" (www.solutionsfordelawareschools.com/forward/). This statement alone makes this proposal absolutely impossible to support.

It seems that Colonial and Brandywine had enough concern to almost unanimously veto this agenda, and I question why this is even a possibility for Red Clay Consolidated School District.

I ask you as a Commission, given the certain flaws in this plan that you readily admit and that two other districts have seen: what do you plan to do INSTEAD?

Sincerely,

Shauna Sullivan

Date: December 8, 2015

Name: Marsha Carter

Public Record: Dear Dr. Tony Allen and WEAC/WEIC Members,

I would like to acknowledge and thank each of you for taking on the task of addressing the inequities we continue to face in education. Your commitment is appreciated and applauded. Change is needed. However, I am concerned that your plan does not include a clear plan of action of how students will improve their academic performance. Ultimately, most parents just want their child to succeed--to be academically proficient, to graduate, and to have options in attending college. Red Clay has demonstrated that they struggle with providing these three components for all their students.

We should oppose implementing your proposed changes until Red Clay presents a more comprehensive plan outlining how they intend to improve student performance for both current and proposed students to be reassigned as recommended by WEIC.

I thank each of you again for your commitment and dedication.

Please accept my letter as my formal public comment.

Warmest Regards,

Marsha Carter

Attachment to Marsha Carter Public Comment

Marsha Carter

Address removed.

December 7, 2015

Wilmington Education Improvement Commission
C/O The Institute for Public Administration
111 Academy Street
Newark, DE 19716

Dear Dr. Tony Allen and WEAC/WEIC Members,

All information has been obtained from Delaware Department of Education (DDOE) School Profiles. Information reflects 2014/2015 school year except where noted.

Let me first state that adopting WEAC/WEIC recommendations should include 1 to 2 additional board member seats for residents in the City of Wilmington as a prerequisite.

Red Clay School district serves 15 Elementary Schools whereas 47% did not meet annual yearly progress (AYP). Compare this to Christina School District where they served 19 elementary schools and 21% did not meet AYP. About half of the elementary schools in Red Clay that did not meet AYP are in the City of Wilmington compared to three-quarters for Christina.

The middle and high schools have a different trend. However, it appears that the charters within Red Clay help change the game. For example, 3 out of 5 high schools in Red Clay met AYP yet 2 of them were charters. In essence when looking outside of the charter population, Red Clay only had one high school meeting AYP while Christina had none. Clearly, this is a concern.

Red Clay already has more students than Christina. For 2015, Red Clay had 18,046 students while Christina had 16,255. So, why would we add an additional 3,000 plus students to Red Clay? That would involve ***increasing their numbers by more than a tenth for a population that Red Clay continues to struggle with.*** For example, DDOE reported that for both Warner and Shortlidge ***less than 2 out of 10 third graders met the standards in math and reading.*** The number gets worst for fifth graders.

Why would we take schools from Christina (where 21% of their elementary schools are failing) and place them with Red Clay (where 47% of their elementary schools are failing)? Although impossible to prove, I personally wonder if this plan is about privatizing education (particularly in Wilmington) by your decision to choose a district that is amenable to the charter market. Red Clay has demonstrated that they are unable to bridge the education gap for current students. It appears we are justifying Red Clay failing our students by increasing funding to them. ***Instead, your plan should include a criterion to ensure administrators that have historically failed our students are asked to resign (or not be rehired).***

Furthermore, the possibility of reassessing property homes or raising property taxes may leave an undue hardship on the families we intend to assist.

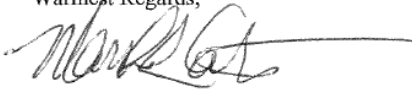
2

Attachment to Marsha Carter Public Comment

Lastly, we have yet to discuss specific variables that may directly impact a student's academic performance—discrepancies in school disciplinary, curriculum and instruction, design of the school day, teacher dynamics, diversity in the schools, textbooks/resources (or lack thereof). These specific variables, which can aid in bridging the education gap, have been left out of the conversation. ***Consequently, I say we should oppose implementing these changes until a more comprehensive plan outlining how Red Clay proposes to directly improve student performance for both current and proposed students to be reassigned as recommended by WEIC.***

I can be reached by phone at (302) 407-9966 or by email at MarshaCarterSpeaks@gmail.com.

Warmest Regards,

A handwritten signature in black ink, appearing to read 'Marsha Carter', with a long horizontal line extending to the right.

Marsha Carter

Date: December 9, 2015

Name: Brian Cunningham

Public Comment: To the Members of the WEIC and the State Board of Education:

I am writing on behalf of myself - and my 2 children - to voice my emphatic disapproval of the proposed plan referenced above. I have 2 children in the Red Clay School District. My wife and I moved to our current zip code for the primary purpose of taking advantage of the wonderful education that the Red Clay School District, and specifically NorthStar Elementary, has to offer. The State Board of Education, and presumably WEIC, is charged with fixing the issues and problems faced by Wilmington's schools. However, it is my opinion that WEIC's proposal is a politically motivated band-aid which simply "kicks the can down the road." This proposal fixes nothing. This proposal essentially lays the problems of Wilmington's schools at the feet of the Red Clay School District with no guarantee of funding, training, or guidance. "You fix it. And oh by the way, Red Clay taxpayers...you will ultimately be expected to pay for it." In short, WEIC's proposal is not the answer.

As you may well understand, every family, community, and school comes with their own unique set of needs, problems, and issues. Under this proposal, there is a high probability that the Red Clay School District will now inherit the problems and issues faced by inner city school students, which otherwise might not be the case. This has the potential to affect current students and their access to a high quality education. I can only speak for myself, but I can assure you that many of my neighbors and members of the Red Clay community share similar concerns. However, many may feel uncomfortable articulating these concerns publicly. I have seen nothing in the current proposal that addresses these issues. Nor have I seen anything that shows that Red Clay is prepared financially or otherwise to deal with the unique issues that inner city students might bring with them to Red Clay.

If the goal is to fix Wilmington's schools in order to provide a quality education to their students, then fix the schools. Do not pass the burden to schools already performing at a high level. This proposal falls woefully short. In conclusion, I do not like this proposal. I do not agree with this proposal, and it is my hope that it is rejected.

Thank you for your attention to this matter.

Sincerely,

Brian Cunningham

Date: December 9, 2015

Name: Brooke Balan

Public Comment:

Brooke Balan

Address removed.

Education can make a lasting difference in a child's life. But education is just not good for the child; it is good for the nation. Investing in education is not just the right thing to do, it is smart economics. ~ Yoka Brandt, UNICEF Deputy Executive Director

I do not claim to know the answers to the problems facing our State's education system. These are solely my opinions based on my experience as a lifelong resident of Delaware, a product of Red Clay schools, a mother of two daughters in Red Clay schools and a member of a PTO Board in Red Clay.

1. The educational system that we have now is not working for a number of our state's schools.
2. I am a proponent of Choice and Charter schools, was on the Board of a potential charter school, my oldest daughter is choiced into her middle school and both daughters have applied to charter/magnet schools for next year. However, in a perfect world, choice need not exist. In Delaware, there is a preponderance of these schools because families are dissatisfied with their traditional feeder schools. Why? The system that we have now is not working.
3. We need neighborhood schools. Parent involvement is key to student success. What facilitates a single parent working full time being able to attend his/her child's Meet Your Teacher Night- a five minute walk to a school in the community or an hour bus ride during rush hour traffic (if a bus route even exists) to a school in the next town? This summer, some students had their school's "open house" brought to their home. Kudos to all the people who made that happen. Your willingness to help these children is wildly applauded. But it shouldn't have to happen. These families should be able to attend their own open house. The system that we have now is not working.
4. A fair statewide property assessment is needed. An assessment hasn't been in 30-40 years depending on the county. Approximately a third of property owners are paying more than their fair share. However, I do not agree with the portion of the proposal that Red Clay would be given the authority to raise our taxes in the interim before a property assessment is done! It also seems to me (the person without a finance degree, mind you) that there is a large population of non-property owners who utilize the school system but do not pay any property/school tax. Is there some way to institute a renters' tax? The system that we have now is not working.

We need to look at our entire system, fix what is broken, replicate what is working and start rebuilding for our children's future. This should not be relegated to just the schools in question, nor even the districts in question. This is a state wide problem and needs to be addressed at that level. Teachers and administrators should not have to beg, borrow and steal for units and resources in order to meet the needs our children. I do not know if WEIC has the answers but at least they are searching for answers and that is what we need- a start to a long overdue discussion and revamping of our education system. Something needs to be done NOW. Investing in our state's schools, ALL schools, and therefore ALL of our children is an investment in our future. And theirs. Without it, we have no future. Thank you. ~Brooke Balan

Date: December 9, 2015

Name: Jack Wells

Public Comment: TO: Joint Financial Committee:

“Our salaries are not as competitive with schools in New Castle County and are relatively close to Kent and Sussex,” he said. “I believe it’s pretty consistent with other executive-level positions and definitely consistent with what you would find in schools districts.” “Godowsky defended the departments’ salaries, saying it needed to stay competitive with local school districts to get quality, experience school employees.” {Statement by Secretary of Education during meeting with JFC as reported in The News Journal dated December 3, 2015.}

Comment: Because DOE does not use account codes that identify positions like school districts and charter schools, salaries of DOE employees by position are not available to the community. DOE also excludes reporting number of employees by positions and average salary of employees, information they report on districts and charter schools.

“The committee, JFC, combed through the department’s organizational chart, questioning specific job descriptions and salaries attached to them.”

I support your efforts and provide the following information and recommend JFC have an independent review conducted to comb through the salaries and benefits being approved by our local school boards, and to determine how our “compensation” and allocation of federal funds compares between Delaware districts and surrounding states.

As you review the supervisors average salaries, keep in mind that supervisors are funded by the state as 11 month employees, hopefully with an average salary of \$125,776, this does not represent a salary for 11 months. If they are being paid for 12 months, the local property owners must fund the full cost for the 12th month, using local and federal revenue urgently required to fund our schools based on the needs of the children. What other 10 or 11 month state funded employees are funded for 12 months?

Avg. Salary Supervisor 2013/2014	Avg. Salary Principal 2013/2014	Total Exp. Supervisors 2013/2014	Total Expended Federal Funds Supervisors 2014/2015	
125,776	124,750	3,197,002	1,295,944	Red Clay
120,110	124,798	722,523	365	NCCVT
117,391	121,744	1,222,845	79,322	CSD
113,528	113,372	600,593	29,831	Capital
107,647	109,553	95,503	-0-	Approquinimink
106,067	131,429	666,990	57,688	Colonial
105,473	114,614	1,024,330	95,661	BSD
104,002	103,838	643,009	200,620	Seaford
100,617	104,300	314,969	49,030	Woodbridge
96,873	118,242	217,755	31,938	Poly Tech
93,824	113,129	469,018	-0-	Cape Henlopen
93,549	102,794	24,705*	-0-	Milford

91,760	108,794	525,104	54,411	Caesar Rodney
90,246	108,414	275,040	-0-	Smyrna
88,221	125,151	78,617*	-0-	Sussex Tech
82,072	105,390	418,992	130,542	Lake Forest
77,756	89,334	170,777	57,191	Laurel
75,640	102,134	469,057	106,914	IRSD
-0-	89,224	103,309	14,837	Delmar

*Average salaries are published by DDOE, total expenditures are published by Division of Accounting and federal funds are published by the Data Service Center in New Castle County. We have a lot of information being paid for by the taxpayers, unfortunately except for average salaries, this information is only available to a few very highly paid employees working in the district offices. It's also unfortunate these very highly paid administrators make no effort to format this data so it can be used to improve allocation of resources. Clearly the information in the chart above raises many questions concerning justification. Is this the best use of these funds?

Comments concerning information in the chart:

- A. Red Clay expended more from federal funds, \$1,295,944 than all other districts combined, \$908,350. {Federal funds are mostly provided for low income and children with special needs.}
- B. Red Clay average supervisors salaries exceed the average salary of Red Clay principal's, more than any other district. What are the responsibilities of a principal compared to a supervisor? How does the state determine the state salaries for supervisors, specialist, etc.?
- C. Red Clay's spending on supervisors salaries exceeds CSD by \$1,974,157 and CSD federal spending by \$1,216,622.
- D. IRSD supervisor is paid \$50,136 less than Red Clay.
- E. Six of the 7 highest average supervisors salaries are districts in New Castle County. What is the justification for this difference? The same difference exist for local benefits, when both salaries and benefits are included, administrators in New Castle far exceed those in Kent and Sussex. What is the justification?
- F. In fiscal year 2015 only 23.16 percent of Red Clay's Supervisors were funded from State Division Funding. What is the justification for Red Clay spending all this money on supervisors instead of in our schools? If the board had to inform the residents, would they spend all this money on supervisors.

In my next message I will report on the cost of local benefits.

Jack Wells

Date: December 10, 2015

Name: Jack Wells

Public Comment: TO: Mr. R. Thomas Wagner Jr. and Ms. Kathleen Davies:

Thank you and your staff for a job well done, your findings, in my opinion reveal what maybe a major flaw in audits conducted by CPA firms and the oversight being provided by our Community Financial Review Committee's that are required by law to be established in every district and charter school.

"Our work looked back to July 1, 2011 and covered three complete audit periods in which the **CPA firm reported nothing to indicate the magnitude of the issues.**" This statement appears in the Press Release,

While the findings are outrages, far more alarming to me, is that during three complete audit periods the "CPA" firm reported nothing to indicate the magnitude of the issues, nor does it appear any problems were revealed by the Community Financial Review Committee.

Question: What findings concerning the misuse of public funds have been reported in the audits conducted by other CPA firms of our 19 school districts and our charter schools? What problems have been revealed by our Community Financial Review Committee's?

Hopefully it will be determined why during three prior audits this misuse of public funds were not revealed, and action taken to correct these problems. Because detail knowledge of state and federal laws and regulations is required to uncover misuse of public funds, I believe audits for this purpose must be done by our state auditors.

The last audit of the Red Clay School District is dated June 30, 2008 and is a Financial Statement. How often are school districts audited? Would the scope of this audit, conducted by a CPA firm, reveal any misuse of public funds? During the next audit, will the scope of the Red Clay audit require that they verify funding provided by the last referendum is being used for the purpose they were provided?

I am also troubled the "Community" Financial Review Committee did not uncover this outrages spending This leaves me to wonder who provided these individuals instructions on what should be reviewed. Does the Auditor of Accounts provide training to our districts and charter schools boards and CFRC? Does the Auditor of Accounts provide guidance on area's of concern based on audits? If not, what oversight are they providing on the \$2,4 Billion being expended annually for the education of our children?

Thank You

Jack Wells

State of Delaware
Office of Auditor of Accounts

R. Thomas Wagner, Jr., CFE, CGFM, CICA
Auditor of Accounts

Phone: [302-739-5055](tel:302-739-5055)
Fax: [302-739-4217](tel:302-739-4217)

PRESS RELEASE

December 9, 2015

State Auditor R. Thomas Wagner, Jr. releases the Family Foundations Academy Inspection report.

Dover, Del. – State Auditor, R. Thomas Wagner, Jr., releases another report on a Delaware Charter School. In January of 2015, Family Foundations Academy replaced its entire school board and worked with the Delaware Department of Education to address problems already reported by the press.

Auditor Wagner stated, “My office was tasked with performing a painstaking reconstruction of books and records that were never maintained by the prior school administration to determine if there were any improprieties. It is my hope that, by performing such reviews for entities who purposefully avoid proper record keeping to hide inappropriate conduct, we will demonstrate that they are still at risk of being found out and held accountable. Our work looked back to July 1, 2011, and covered three complete audit periods in which the CPA firm reported nothing to indicate the magnitude of the issues.

The new Administration indicated they have worked closely with staff and DOE to make the appropriate changes. It has been my experience as State Auditor that organizations that suffer such public scrutiny can make significant improvement and even become the model for others.”

For details on the inspection, please refer to the complete report at: [The Family Foundations Academy Charter School Inspection](#)

For more information, please contact Kathleen A. Davies, CPA-PA, CISA, CGFM, CGAP, CFE, Chief Administrative Auditor, at [302-857-3919](tel:302-857-3919) or kathleen.davies@state.de.us.

Date: December 10, 2015

Name: Mark Macielag

Public Comment: To Whom It May Concern,

Put me down for a big NO on this ridiculous idea. I moved to Hockessin for the good school district and was willing to pay for good schools. However I'm not going to have my tax money fund schools in the city and take care of kids whose parents don't. Hopefully we get a chance to vote because people are furious.

Annoyed tax payer,
Mark Macielag

Date: December 10, 2015

Name: Jack Wells

Public Comment: I believe to improve the achievement of all our children we must have greater parent and community involvement and we must fund our schools based on the needs of the children.

Many believe providing additional funding will not result in greater achievement, I believe only time will answer that question, what we know is doing the same thing over and over is not working, we must make the effort.

One of the major elephants in the room is, "What is the source of funding?" The answer to this question has been made even more difficult because;

1. Of the skyrocketing increase in delinquent school taxes since 2008, this fact must not be ignored.
2. Also because of the failure of the WEIC Funding Success Committee to make any recommendation on where savings can be achieved or how funding can be used more effectively. With expenditure of \$2.4 billion annually, the failure of this committee to recommend any savings or efficiencies has sent the wrong message to Delaware residents. What is the message? The WEIC Funding Success Committee have determined no savings can be achieved and none of the \$2.4 billion expended annually can be used more effectively, clearly that message does not motivate the residents to support this effort. A very big mistake.

To gain the support of Delaware residents I recommend;

- A. Delaware legislators hire experts like they did for the City of Wilmington to determine where savings can be achieved and where funding can be used more effectively. It is vital those conducting the review be aware the state has already cut funding to our schools, while continuing to fund and in some cases increase the staffing above the school level and the Department of Education.
- B. To achieve additional savings and more effective allocation of funding, stakeholders must be provided information so they can provide input into allocation of funding. Our legislators can provide the information required by requiring DDOE and our school district to report expenditures by operating unit showing at least the program code, account code, title of expense and source of funding. {Providing communities the per student cost by operating unit and the cost of individual programs and funding used to support those programs will result in more effective use of funding. {Example: We are spending millions for athletic programs in our 9-12 grade schools using local funds, are we spending millions on additional programs in our K-5 and 6-8 schools using local funds?}}
- C. State auditors must be used to provide oversight on education funding instead of CPA firms, the fact the outrages spending reported in the auditors report on the Family Foundations Charter School was not discovered in the 3 audits conducted by a CPA firm, auditors must be used to discover fraud, waste and abuse.

These actions will send a very positive message to Delaware residents and will help our JFC deal with a major funding shortage.

Jack Wells

In This Issue

Lyme Task Force

Wilmington Action

New Legislation

Our Leadership

[Pete Schwartzkopf](#)
Speaker of the House

[Valerie Longhurst](#)
Majority Leader

[John Viola](#)
Majority Whip

Fighting Lyme Disease

*Noting that Delaware had the sixth-highest incidence of Lyme disease in the United States in 2013, **Rep. Pete Schwartzkopf** and **Sen. Ernie Lopez** joined advocates and community members to unveil Thursday a series of proposals to prevent the spread of Lyme, raise awareness and improve treatment and coverage.*

The Lyme Disease Prevention Task Force worked the past year to create a unified strategy to combat Lyme disease in Delaware. The task force, which included healthcare professionals, DNREC officials and residents suffering from Lyme, produced a report that identified several initiatives.

Recommendations include creating two working groups to study ways to improve insurance coverage and to research tick biology and ecology, and legislation to help better address ticks and educate medical professionals about Lyme disease. Read the full release [here](#).

City Legislators Call for Action

This week, eight legislators representing the city of Wilmington, including six House Democrats, sent a letter to the city's mayor and council urging them to take action to address violent crime in Delaware's largest city.

The legislators called on the city to adopt and fully implement the recommendations of the Wilmington Public Safety Strategies Commission report, a taxpayer-funded report that serves as a detailed blueprint for how the Wilmington Department of Police should be structured in order to maximize its effectiveness.

"It has been a full eight months since these recommendations were made, and still large swaths of the report have not been adopted....

"We have an obligation to do everything in our power to help

the city we are privileged to represent, but we also must insist that the city use everything at its disposal to address this crisis. We believe that temporary actions such as this funding are important, but they do not provide a durable path forward, such as the one outlined in the Public Safety Strategies report. To continue to ignore this document, paid for with considerable public funds, would further imperil the safety of Delawareans, both in Wilmington and outside the city limits."

[Click here](#) to read the full letter, which was signed by **Reps. Charles Potter Jr., Stephanie T. Bolden, Helene Keeley, Gerald Brady, J.J. Johnson** and **Larry Mitchell**, and **Sens. Harris B. McDowell** and **Margaret Rose Henry**.

House Pre-file, Session Reconvenes

Yesterday, the House held its first of two out-of-session pre-file days in advance of the General Assembly's return to Dover on Tuesday, January 12, 2016.

A pre-file day affords legislators the opportunity to file new bills with the Chief Clerk of the House outside of normal legislative working days. To review the bills submitted this week, [click here](#).

Delaware House Democrats
411 Legislative Avenue
Dover, DE 19901

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Date: December 10, 2015

Name: Melissa Froemming

Public Comment:

Dear WEIC leadership,

After a year of attending the vast majority of WEAC/WEIC meetings, having been a highly involved mom in a "priority school," having spent nearly a year working professionally in education, serving as a member of the WEIC Meeting the Needs of Students in Poverty Committee, being an active city resident, and as an experienced community organizer, I submit the following recommendations for the WEIC final report, with a specific eye to proposed solutions to meeting the needs of students in poverty. Please note that these recommendations are mine as a citizen, and not being made in my capacity as a DOE employee.

The first recommendation I propose is to put a highly effective site coordinator in every school with over 55% poverty to 1) coordinate wraparound services and 2) engage school families and community. Please note: Title 1 funds can now be used to pay for wraparound services.

Second: free/sliding scale high quality preK on site in every school with over 55% poverty, with most vulnerable kids given priority in enrollment. Promoting high quality in all early childhood education programs is also key, as is maintaining purchase of care, elevating pay and educational requirements for early childhood educators, and offering scholarships for educators to pursue more education in their field.

Third: formal regional PLCs for site coordinators and also for principals of schools with concentrated poverty. Like teachers, these folks need to share ideas and lessons learned, share professional development, coordinate and share resources, etc. I would advocate for technology to be used here to increase access to these PLCs.

Fourth: teacher and leader prep - add cultural competency training, family engagement training, and courses on how to effectively access and manage government and community resources. Quite frankly, it appears our teachers could also use more training on how to apply common core in an interdisciplinary, student-focused way. The arts and music don't need to be seen as separate - they should be integrated into the curriculum. It is even more critical for learning to be culturally sensitive and engaging for students who come from homes where little to no support may be in place for their learning. Also in my dream world, school leaders would be given some basic communications training so that they are empowered with all the tools necessary to advocate for their schools.

Fifth but probably should have been listed first: the DOE and districts should be mandated to conduct equity assessments - take a full inventory of programs, resource allocations, facilities, etc in order to identify where they are and to inform where they should go to improve outcomes for their neediest kids.

Sixth but should probably have been listed second: state agencies should be using one universal number for every child in the state of Delaware, and use that number as the foundation for effective coordination. This is essential to meaningful collaboration between agencies in meeting the needs of children in poverty, effectively improving outcomes for them, and tracking and measuring these outcomes.

I have other recommendations, but these seem to be the most impactful and feasible, are evidence based, and have the specificity that is still lacking in current report recommendations but is being demanded by the community. The lack of specific solutions to problems beyond funding and Redistricting is resulting in an erosion of support on the ground for WEIC. I would encourage moving beyond the broad goals and into promoting very specific, actionable, and impactful solutions in this plan - and I would also suggest promoting an informed timeline and proposed owners for implementation of these specific solutions in the final report. (I recognize this has already been done for some recommendations.) Please also note that many of the recommendations I propose here don't require large amounts of new school funding, so they can be pursued immediately.

Thank you for your time and attention to my recommendations, and please forgive abbreviations and typos, as I am submitting via my phone.

Respectfully,

Melissa

Date: December 12, 2015

Name: Veronica Gates

Public Comment: To the Wilmington Education Improvement Commission ,

I am an educator and a parent of 3 children in the Red Clay School District. I attended a town hall meeting on December 8, 2015, at Brandywine Springs Elementary School. I did not speak but listened as other educators and parents repeatedly asked Red Clay to not absorb more students. I agree that every child deserves an equal opportunity to education, these opportunities exist at their schools, the problem is poverty. In addition, Red Clay has 3+ schools that are currently under performing in the Wilmington area, Red Clay has not proven its effectiveness in these schools which have similar socioeconomic patterns. I am concerned the funding distribution will be unfair, students that are currently in Red Clay will lose resources, and teachers in Red Clay will be pushed to make up the gap that exists as a result of poverty. I am opposed to Red Clay adding these students to the district.

Veronica Gates

Date: December 12, 2015

Name: Jack Wells

Public Comment: Joe:

Request current status of replying to my questions.

When delinquent school taxes increase in one year by 81.7%, {\$5,599,894 in fiscal year 2013 to \$10,159,226 in 2014 this problem cannot be ignored. If available I would like to be provided the delinquent taxes for 2015.

Jack Wells

Date: December 15, 2015

Name: Laurisa Schutt

Public Comment: Thank you to the Wilmington Education Improvement Commission and committee members who have spent an enormous amount of time addressing head on the extraordinary and very real inequity that disproportionately exists for children living in poverty in our city. Governance matters, and I understand why the Commission seeks redistricting to consolidate and simplify the structures that manage decisions around choice and opportunity. This plan reflects collective action and an unwillingness to accept anything less than equitable access to an excellent education. Investments in housing, safety and workforce will not be maximized without the anchor of dynamic schools. I would like to push our conversation towards calling out high quality, relevant programming and high quality, relevant leadership. Just the presence of programming, the presence of training, or even the presence of a new governance structure will not guarantee that students will walk into school every day safe and with the knowledge that they are on a path towards college, career, and life readiness. This path to excellence takes uncommon courage, specific training, and the persistent conviction that every child deserves to learn and CAN learn.

Date: December 16, 2015

Name: Daynell Wright

Public Comment: [Draft statement on family engagement.](#)

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
U.S. DEPARTMENT OF EDUCATION**

**DRAFT POLICY STATEMENT ON FAMILY ENGAGEMENT
FROM THE EARLY YEARS TO THE EARLY GRADES**

PURPOSE

The purpose of this policy statement is to provide recommendations from the U.S. Departments of Health and Human Services (HHS) and Education (ED) on systematically engaging families¹ in their children's development, learning, and wellness, across early childhood and elementary education settings.

Families are children's first and most important teachers, advocates, and nurturers. Strong family engagement is central- not supplemental-- to promoting children's healthy development and wellness, including social-emotional and behavioral development; preparing children for school; seamlessly transitioning them to kindergarten; and supporting academic achievement in elementary school and beyond. Research indicates that families' engagement in children's learning and development can impact lifelong health, developmental, and academic outcomes. When families and the institutions where children learn partner in meaningful ways, children have more positive attitudes toward school, stay in school longer, have better attendance, and experience more school success.

Both Departments recognize the critical role of family engagement in children's success in the early and elementary education systems. As such, both agencies have developed research-based family engagement frameworks to guide the development of effective family engagement policies and practices: HHS' Head Start Parent, Family, and Community Engagement Framework and ED's Dual Capacity Building Framework for Family-School Partnerships. This policy statement identifies common principles from the frameworks that drive effective family engagement across the prenatal to age eight continuum, and inform recommendations to local and State early childhood and elementary education systems.

It is the position of the Departments that all early childhood programs and schools recognize families as equal partners in improving children's development, learning and wellness across all settings, and over the course of their children's developmental and educational experiences. This joint HHS-ED statement aims to advance this goal by:

1. Reviewing the research base that supports effective family engagement in children's learning, development, and wellness;
2. Identifying core principles of effective family engagement practices from HHS' and ED's frameworks to drive successful policy and program development;
3. Providing recommendations to States, LEAs, schools, and community-based early childhood programs to implement effective family engagement; and
4. Highlighting resources for States, LEAs, schools, and early childhood programs to build capacity to effectively partner with families.

We refer to "family engagement" as the systematic inclusion of families as partners in children's development, learning, and wellness. Engagement is enabled by positive relationships between families and staff in the institutions where children learn. The goal of family engagement is to support family wellness and children's learning and development.

¹ The term "family" is used to include all the people who play a role in a child's life and interact with a child's early childhood program or school. This may include fathers, mothers, grandparents, foster parents, formal and informal guardians, and siblings, among others.

OVERVIEW

Research Highlights

Families' engagement with their children has strong and sustained impacts on children's development, learning, and wellness. Studies indicate that warm, responsive and sensitive parenting promotes social-emotional competence and academic success.² Fathers' positive engagement in their children's learning, in particular, has been found to have positive effects on children's cognition, language and social emotional development.³ Other studies find that specific learning activities, such as reading and talking to young children, are associated with positive outcomes. For example, infants and toddlers who are read to more often have better language and cognition skills than their peers who are read to less often.⁴ High-quality verbal interactions between young children and their caregivers, predicts vocabulary size and school readiness later in life.⁵ Children of families who engage in these early learning activities at home, and have materials available to enrich these experiences, show more advanced vocabulary and literacy skills.⁶ Mutually promoting these and other learning activities in the classroom and in the home, facilitated by all of the adults in children's lives, is a central component of effective family engagement and contributes to children's learning and developmental outcomes.

Mutually reinforcing learning at home and in the community is enabled by positive relationships between families and teachers and providers.⁷ Positive relationships enable strong partnerships, two-way communication, and coordination about children's goals, progress, and strategies to promote learning and development across settings. Research indicates that families' positive attitudes about schools are associated with children's improved performance at school.⁸

In order to form the strong relationships that are the foundation of effective family engagement, both family and early childhood staff wellness must be taken into account. Families' secure housing, health care, and access to nutritious food have positive effects on children's development and lack of access to these basic resources can have adverse effects.⁹ Parental health and mental health impact parenting and children's outcomes. For example, parental depression may contribute to less responsive parenting and is associated with anxiety and depression in children.^{10,11} Other parental mental health difficulties, such as anxiety, trauma, and substance abuse can also contribute to children's behavioral and academic challenges.¹² Financial stability is also key to family engagement. Increased family income during the early childhood years has been found to improve children's academic achievement, behavior, and foster

² Thompson, R. (2008). Early attachment and later development: Familiar questions, new answers. In J. Cassidy, & P. R. Shaver (Eds.), *Handbook of attachment* (2nd ed., pp. 348-365). New York: Guilford.

³ Cabrera, N., Shannon, J., & Tamis-LeMonda, C. (2007). Fathers' influence on their children's cognitive and emotional development: From toddlers to pre-k. *Applied Developmental Science*, 11(4), 208-213.

⁴ Raikes, H., Green, B. L., Atwater, J., Kisker, E., Constantine, J., & Chazan-Cohen, R. (2006). Involvement in Early Head Start home visiting services: Demographic predictors and relations to child and parent outcomes. *Early Childhood Research Quarterly*, 21, 2-24.

⁵ Hart, B., & Risley, T. R. (1995). *Meaningful differences in the everyday experiences of young American children*. Baltimore, MD: Brookes.

⁶ Rodriguez, E., & Tamis-LeMonda, C. S. (2011). Trajectories of the home learning environment across the first five years: Associations with children's language and literacy skills at pre-kindergarten. *Child Development*, 82(4), 1058-1075.

⁷ Porter, T., Guzman, L., Kuhfeld, M., Caal, S., Rodrigues, K., Moodie, S., Chrisler, A. & Ramos, M. (2012). Family-provider relationship quality: Review of existing measures of family-provider relationships, OPRE Report #2012-47, Washington, DC: Office of Planning, Research and Evaluation, Administration for Children and Families, U.S. Department of Health and Human Services.

⁸ Morrison, E., Rimm-Kaufman, S., & Pianta, R. C. (2003). A longitudinal study of mother-child interactions at school entry and social and academic outcomes in middle school. *Journal of School Psychology*, 41(3), 185-200.

⁹ Understanding Family Engagement Outcomes: Family Wellbeing. (2014). National Center for Parent, Family and Community Engagement. Retrieved at <http://eclkc.ohs.acf.hhs.gov/hslc/ta-system/family/docs/family-well-being.pdf>

¹⁰ Meadows, S. O., McLanahan, S. S., & Brooks-Gunn, J. (2007). Parental depression and anxiety and early childhood behavior problems across family types. *Journal of Marriage and Family*, 69(5), 1162-1177.

¹¹ Waylen, A., & Stewart-Brown, S. (2010). Factors influencing parenting in early childhood: A prospective longitudinal study focusing on change. *Child: Care, Health and Development*, 36(2), 198-207.

¹² Mensah, F. K., & Kiernan, K. E. (2010). Parents' mental health and children's cognitive and social development. *Social Psychiatry and Psychiatric Epidemiology*, 45(11), 1023-1035.

mental health.¹³¹⁴ It is much more difficult to engage in children's learning if a family's basic needs are not met. This research indicates that the institutions where children learn cannot ignore family wellness if they want to meaningfully engage families and fulfill their mission to prepare children for school and academic success. While some of these needs may be met in schools and early childhood programs through onsite comprehensive services, others can be met through partnerships with organizations and specialists in the community. Meeting families where they are, promoting their wellness alongside their children's through connections to community resources, and partnering with them on their children's learning and development, will result in optimal outcomes for children.

Policy Highlights

Many of the Federal laws that govern the early childhood and elementary education systems reference the importance of family engagement. For example:

- ***The Head Start Act*** has consistently emphasized the role of families in children's learning and development since 1965 when the program was founded. Families have continually been participants in the governance of Head Start programs. Families have been welcomed to participate in classroom activities and parent-teacher home visits; prioritized as potential employees; afforded opportunities to participate in adult development and parent education activities. Families receive supports related to critical needs, family aspirations; and community resources.
- ***The Child Care and Development Block Grant (CCDBG)*** lists *promoting parent and family involvement in children's development in child care settings* as one of its purposes. The law further indicates that States must provide consumer education to parents and families, on a variety of issues, including research and best practices concerning meaningful parent and family engagement. In addition, the law outlines a set of activities that States may engage in to improve the quality of child care. Among those allowable activities is providing professional development opportunities that address engaging parents and families in culturally and linguistically responsive ways, to expand their knowledge, skills, and capacity to become partners in supporting their children's positive development.
- ***The Individuals with Disabilities Education Act (IDEA)*** emphasizes the need to support families to participate in the education of their children. Part C of IDEA provides early intervention services for eligible children from birth to three years, and requires the development of an Individualized Family Service Plan in order to provide services to infants, toddlers, and their families. Part C emphasizes in its structure and requirements that infants and toddlers with disabilities are best served in the context of their families, and services provided through Part C enhance the capacity of families to meet their children's developmental and learning needs. Part B of IDEA, for preschool and school-aged children, contains requirements to include parents as part of the Individualized Education Program teams. Both Parts C and B of IDEA have provisions in place to protect children's and families' rights under the statute. In addition, IDEA funds discretionary grants to improve educational and developmental outcomes for children, including a system of parent training and information centers to help families learn about services for their children and their children's disabilities, and how they can support their children's development and education.

¹³ Duncan, G. J., & Magnuson, K. (2011). The long reach of early childhood poverty. *Pathways*, 22-27. Publication of the Stanford Center for the study of Poverty and Inequality.

¹⁴ Costello, E. J., Compton, S. N., Keeler, G., & Angold, A. (2003). Relationships between poverty and psychopathology: A natural experiment. *JAMA*, 290(15), 2023-2029.

- *The Elementary and Secondary Education Act* (ESEA) requires that states and school districts engage parents and families in the work of ensuring positive outcomes for all students. School districts are required to have written parent and family engagement policies with expectations and objectives for implementing meaningful parent and family involvement strategies. They are required to involve parents and family members in jointly developing district plans and to provide technical assistance to build school capacity to plan and implement effective parent and family involvement activities to improve student academic achievement and school performance. The requirement for implementing effective parent and family engagement activities to improve student outcomes can be found throughout ESEA including Title I, sections 1010 and 1116, Title III, Title VI, and 21st Century Community Learning Centers among others.

In addition, HHS and ED have released family engagement frameworks. HHS' framework was developed for Head Start programs as a tool for implementing related Head Start Performance Standards (HSPS) and best practices. The Head Start Parent Family and Community Engagement (PFCE) Framework uses a research-based, organizational development approach to high performance family engagement. It specifies the structures and functions in early childhood organizations that can be integrated to bring about continuous learning and improvement, and to institutionalize and sustain effective family engagement practices. Like the Dual Capacity-Building Framework, there is a strong emphasis on engagement that is systemic, embedded and integrated across organizations. The PFCE Framework was developed with input from researchers, training and technical assistance providers and parents, and it defines optimal family engagement outcomes for Head Start and Early Head Start programs. The PFCE Framework can be adapted for use in other early childhood programs, such as child care or pre-k programs, and some States are using it to guide statewide family engagement goals and outcomes.

ED's Dual Capacity-Building Framework for Family-School Partnerships offers guidance to states, districts and schools for providing opportunities to build both staff and family capacity to work as partners to improve student outcomes. The framework outlines both process and organizational conditions that support implementation of effective family engagement practices. Such conditions include engagement that: is systemic, embedded and integrated across an organization; builds relationships between families and school staff; is linked to student learning; and works to create collaborative partnerships to support positive student outcomes. The framework serves as a compass for guiding effective family engagement practices. It is currently being used by states, districts and schools to guide their family engagement efforts.

Despite the demonstrated importance of family engagement and its emphasis across the statutes and policies, family engagement is not equally valued or implemented across the early childhood and elementary systems for a variety of reasons, including:

- The perception that family engagement practices are supplemental, rather than necessary for successfully promoting children's learning and development. Institutions that serve young children may place low priority on family engagement because they perceive their mission as narrowly focused on the child and miss the notion that children, especially very young children, live in the context of their families and their experiences are not independent of- but intertwined with- those of their families.
- There are few requirements and limited official guidance at the local, State and Federal levels to support implementation of these policies and practices, with some exceptions. Many State, program, district and school policies make ambiguous reference to "family engagement" and do not provide concrete definitions, or guidance on practices and policies that promote family engagement.

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- Resources may not be appropriately allocated or there may not be sufficient resources to support systemic family engagement.
- Systems may attempt to foster family engagement, but do so without intentional regard to cultural or linguistic responsiveness. A lack of culturally and linguistically responsive practices can result in a lack of engagement between educational settings and a large and growing population of diverse families of young children.
- Teacher and provider workforce preparation programs do not typically include professional development around working with parents.

At the same time, there is a growing recognition that early childhood programs and schools cannot reach their full potential in preparing children for school success without partnering with families. Systems must implement policies and incorporate practices that ensure that all families have the opportunity to be engaged across all aspects of their children's learning, development, and wellness. "High-quality" early childhood programs should systematically include specific, measurable, and evidence-based family engagement strategies that are attuned to the needs and interests of a diverse array of primary caregivers, including but not limited to fathers/male caregivers, mothers/female caregivers, young parents, grandparents, foster parents and others. President Obama's My Brother's Keeper Initiative has placed an important emphasis on prioritizing the role of parents and caregivers, and especially fathers and father figures, in supporting children's development and education at home and school so that children's learning experiences are reinforced in positive ways. By taking this call to action, we can ensure that children are learning across settings and that all adults who teach and care for them are strong partners with shared expectations and aligned strategies.

States, LEAs, schools, and community-based early childhood programs each play a critical role in developing effective family engagement policies and practices that enable educators, providers, and families to work together to improve child outcomes across early childhood and elementary school settings. Within those systems, each and every staff member, from principals and directors to teachers, support staff, and related service providers, must play an active role in engaging families. Family engagement is a shared responsibility that requires prioritization, sufficient investments of time and resources, and a willingness to both assess and change related attitudes, practices, and policies.

PRINCIPLES OF EFFECTIVE FAMILY ENGAGEMENT PRACTICES

The first step in systemically embedding effective family engagement practices in educational settings is to establish a culture where families are seen as assets and partners in children's development, learning and wellness. States, LEAs, schools, and early childhood programs should adopt a set of principles that guide the work of each interrelated level of the system. The Departments consider the following principles foundational to implementing the recommendations that follow. They are drawn from our respective frameworks, and aligning, integrating, and coordinating these principles will amplify their effects.

1. **Create continuity for children and families.** Implement a vision for family engagement that begins prenatally and continues across settings and throughout a child's developmental and educational experiences.
2. **Value equal partnerships between families and professionals.** Combine professional expertise with familial expertise to promote shared learning and responsibility for children's healthy development, learning and wellness. Encourage two-way communication by valuing family input on all aspects of the child's life and development, including their culture, traditions, and home language.

3. **Develop goal-oriented relationships that are linked to development and learning.** Goal oriented relationships are based on mutual respect and trust and are developed over time, through a series of interactions between staff and families. Successful relationships focus on families' strengths and are grounded by a shared commitment to children's well-being and success. Jointly develop, monitor, and work on children's goals with families, and identify specific strategies that support children's development and learning at home and in the classroom.
4. **Prioritize engagement around children's social emotional and behavioral health.** Engage families around children's social-emotional and behavioral health. Ensure constant monitoring and communication regarding children's social-emotional and behavioral health. Ensure that children's social-emotional and behavioral needs are met and that families and staff are connected with relevant community partners, such as early childhood mental health consultants and children's medical homes.
5. **Ensure that all family engagement opportunities are culturally and linguistically responsive.** Culture is at the foundation of parenting, family dynamics and family-teacher, school, and program partnerships. Ensure that the environment, children's curricula and learning, and all family engagement opportunities respect, reflect, and embrace families' cultures and are linguistically accessible to all.
6. **Build staff competencies in engaging with families.** Prioritize professional development that helps staff engage parents as capable, competent partners. Strengthen staff's ability to form positive, goal-oriented relationships with all families. Develop professional responsiveness in working with multicultural and linguistically diverse communities and in partnering with families who have children with disabilities, special healthcare needs, or other unique needs.
7. **Build families' capabilities and connections.** Provide opportunities for families to build their knowledge and skills and engage in shared learning with other families on governance or organizational family leadership and advocacy; fostering children's development, learning and wellness; and other topics of interest. Ensure families are connected to each other for peer support and social capital, and to services in the community as needed.
8. **Systemically embed effective family engagement strategies within programs, schools, and with community partners.** Align, integrate and coordinate family engagement strategies across communities and all aspects of programming, including but not limited to: involving families in governance; establishing positions that focus exclusively on family engagement; identifying specific family engagement responsibilities and professional development opportunities for all roles across the system; providing families with multiple and diverse opportunities for involvement; creating inviting physical environments that are welcoming and culturally and linguistically responsive; and establishing formal partnerships with community partners, such as social service agencies, medical homes, and libraries, that promote family wellness and adult learning and enhance children's learning.
9. **Continuously learn and improve.** Continuously improve integrated family engagement practices by collecting and analyzing data to guide decision-making and policy change and to inform technical assistance and professional development.

Implementing effective family engagement practices to promote positive child outcomes will require bold leadership and dedication from all institutions where children learn. The principles identified above are the foundation of the following recommendations at the State and local level. The

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recommendations are not an exhaustive list; rather, they are a selection of actions that can be taken to promote effective family engagement.

RECOMMENDATIONS FOR STATE ACTION

States play a critical role in promoting family engagement. State policies and investments directly influence program and district investments, policies, and practices. In turn, program and school policies drive the teacher and provider practices that enable strong partnerships and ultimately influence young children's outcomes. Together these policies and investments create the conditions for effective family engagement. The following recommendations build on the *Principles of Effective Family Engagement Practices* and provide concrete action items for States. Aligning, integrating, and coordinating these strategies will amplify their effects.

Plan and prioritize

Family engagement should be emphasized as a critical component of children's learning and development across settings and services. As such, States should adopt family engagement principles that drive the development of state early childhood and early elementary school policies. State plans should include specific family engagement goals and strategies implementation efforts, and evaluation plans. Policy makers should develop outreach strategies to ensure that families have input in the plan development, partnering with trusted community-based organizations that have existing connections and relationships with families. Consistent with the requirements for each program, specific and concrete family engagement efforts should be incorporated into:

- Child Care and Development Fund State plans;
- IDEA Part C and Part B 619 policies;
- Head Start State Collaboration Office strategic plans;
- ESEA Title I district parent and family engagement policies;
- State or local preschool expansion plans, such as Preschool Development Grant plans.

Invest and allocate

Family engagement is central to children's development, learning and wellness, and should be reflected as such in State budgets and in States' uses of federal and non-governmental funds. States should allocate investments dedicated to research-based family engagement practices through public-private partnerships, State initiatives, and using Federal funds such as ESEA formula grant funds (including Title I), IDEA funds, or Child Care and Development Fund quality funds. Specific investments will vary based on State and community needs, and program requirements, but may include:

- **Supporting administrators, teachers and providers** in participating in sequenced, credit bearing, professional development opportunities centered around effective family engagement practices;
- **Establishing or enhancing statewide technical assistance** for early childhood programs and elementary schools focused on family engagement. Family engagement efforts may expand parent leadership and advocacy or enhance existing professional development opportunities, coaching, or consultation efforts for early childhood staff. For example, expand early childhood mental health consultation efforts, ensuring that family engagement is a strong component;
- **Implementing evidence-based parenting interventions** across early childhood programs. Parenting interventions should be based on communities' needs and strengthen families' roles as children's first and most important teachers, advocates, and nurturers. (See Appendix for a compendium of parenting interventions.)
- **Rigorously evaluating** family engagement strategies to identify and scale best practices.

- **Establishing parenting and family engagement hubs** across the State that could serve as platforms to bring educators and families together to plan for, implement, and continuously improve family engagement practices. They would be centralized locations where families, providers, and teachers could engage in shared learning and access information, professional development, and parenting interventions.

Establish policies that support family engagement

States should conduct a policy review and identify policies where effective family engagement practices could be considered, strengthened or further promoted. For instance, States could use the Title I, Sec. 1116 one percent set-aside to support more robust, research-based parent and family engagement.

States can also leverage their early childhood quality rating systems to ensure that they include tiers of measurable, and research informed family engagement indicators. Indicators may address relationship-based workforce competencies; family friendly, culturally and linguistically responsive environments, and the use of valid family engagement measures (e.g. Family Provider/Teacher Relationship Quality Measures, FPTRQ).

Communicate consistent messages that support strong family engagement

Clear and consistent communication helps establish a culture of partnership between families and schools or programs. States agencies should provide clear messages to their staff, and to local schools and early childhood programs, emphasizing the principles of effective family engagement, and reinforcing that all families must be treated with respect and valued as experts and equal partners in their child's learning and development.

States should align messages across child-serving agencies, like Head Start, public and private school systems, child care programs, early intervention, WIC, after school programs, and other social service providers. Consistent messaging across systems signals that family engagement and family wellbeing are valued and critical for children's success.

Cultural and linguistic responsiveness should be emphasized as a cornerstone of effective family engagement. States should work with partners to ensure that all communication, outreach, and informational materials, such as enrollment announcements, parent handbooks or newsletters, for example, are accessible to all families including those who are limited in their English proficiency. The unique role of fathers and male caregivers in family engagement efforts should be highlighted, as well as the role of non-traditional primary caregivers like grandparents, foster parents, and extended family members.

In addition, States should highlight the central role families play in supporting their child's brain development and the practical strategies they can implement in everyday routines to impact their child's future school success. States can provide this information through their consumer education efforts; by using national, state, or local public information campaigns; or through partnerships with the many non-profit national and local organizations engaged in advancing this awareness.

Establish workforce capacity building that supports family engagement

Systemically incorporating family engagement into all aspects of programmatic functioning requires knowledge, skill and organizational support across all levels. States should support and encourage leaders, teachers and providers, specialized staff, and support staff, to receive ongoing training and coaching in implementing effective family engagement across policies and practices. States should incorporate core competencies specific to family engagement into existing competency frameworks. States can support the development of these competencies through professional development systems, training and technical assistance, and ongoing coaching and consultation efforts.

States should also partner with institutions of higher education to ensure family engagement is included in early and elementary educator degree programs and practicum experiences. Graduates should have the knowledge and concrete skills necessary to form strong culturally and linguistically responsive relationships with families. Institutions of higher education may also be strong partners in implementing statewide training, coaching, and consultation efforts.

Develop and integrate family engagement indicators into existing data systems

States should collect data about the extent to which early childhood programs and schools are engaging families, the strategies that they are using, and their effectiveness. States can use this data to better understand current practices and policies, strengthen those that are working, and modify those that are not. States can collect and analyze family engagement data found in:

- Child care licensing or quality rating and improvement systems with a focus on indicators on family engagement policies, pre-service training and in-service coaching, or programs' cultural and linguistic responsiveness to the families they serve;
- Professional development registries that identify whether and to what extent the workforce has access to or received family engagement focused training;
- Higher education coursework to determine which family engagement practices are included in teacher and administrator preparation programs; and
- Family surveys that assess family experiences alongside data on children's development.

Data collection efforts should help States monitor progress toward their goals, and these efforts should ensure family privacy and administrative clarity and transparency in how data will be used to improve family engagement efforts.

Establish incentive structures that promote sustained effective family engagement practices

States can set up incentive structures that promote the implementation and sustainability of effective family engagement practices, such as ensuring that family engagement is included across all levels of professional development and quality rating and improvement systems; ensuring there is a large supply of affordable, credit bearing family engagement pre-service and professional development opportunities; and publically recognizing and rewarding LEA, program, and school exemplars of effective family engagement practices.

**RECOMMENDATIONS FOR LOCAL PROGRAMS,
WHICH INCLUDE LEA, SCHOOLS, CHILD CARE
NETWORKS, AND EARLY CHILDHOOD PROGRAMS**

Systematic family engagement at the local level begins with an organizational culture that is welcoming to all, values family expertise and partnership, and recognizes families' central role in preparing children for success in school and beyond. This culture undergirds the strong policies, clear communication, and research-based practices that promote effective family engagement. Building on the *Principles of Effective Family Engagement Practices*, the following are concrete recommendations for LEAs, schools, child care networks and early childhood programs.

Plan and prioritize

LEAs, schools, child care networks, and early childhood programs should send a strong message that family engagement is a priority

LEAs, schools, and programs can:

- ✓ Ensure families are informed about learning goals, curriculum, assessment, instructional approaches, and approaches to promote social-emotional and behavioral development
- ✓ Offer families leadership training, parenting interventions, and training on understanding child assessment and achievement data
- ✓ Use family volunteers strategically, focusing on their strengths, such as fluency in another language
- ✓ Encourage family networks

Attachment to Daynell Wright Public Comment

and that all families are valued as strong and competent partners in children's development, learning and wellness. LEAs, schools, and early childhood programs should align goals and outcomes with their respective State or Federal family engagement frameworks, such as the Head Start Framework for Parent, Family and Community Engagement, the Strengthening Families framework, or frameworks otherwise adopted in Child Care State Plans or State Educational Agency (SEA) Plans.

As schools and early childhood programs establish family engagement plans, they should be guided by input from a diverse array of families, administrators, teachers, community members, and other experts. The plan should clearly articulate the family engagement principles, goals, and specific actions to meet those goals that the agency has or plans to adopt. The plan should be reviewed regularly, with input from families, in order to evaluate progress and ensure family and community relevance.

Plans should be community specific and include strategies that align and coordinate family engagement related policies and procedures, professional development, organizational environments, cultural and linguistic responsiveness, and community partnerships that can help meet children and families' comprehensive needs. Examples of such strategies might include:

- Establishing policies that promote family engagement and a timeline for strengthening or phasing in those policies;
- Creating new or reassigning current staff positions to improve the organizational and community focus on family engagement;
- Defining roles and responsibilities for all staff (including administrators, principals, directors, teachers/providers, support staff, custodial staff, administrative staff, and related service providers) to implement effective family engagement practices;
- Tracking family engagement to inform professional development and program improvement needs;
- Providing professional development and/or peer learning opportunities to improve staff capacity to implement effective family engagement practices;
- Using a valid assessment tool to measure family engagement and/or family-teacher or provider relationship quality; and using results to gauge progress and make needed modifications at the organizational or teacher/provider level.
- Identify supports that will be offered to parents such as evidence-based parenting interventions or leadership development opportunities;
- Identifying community partners that can provide comprehensive services, such as health, mental health, or housing assistance to meet families' basic needs; and
- Creating diverse opportunities for families to be involved in their child's development, learning, and wellness, including opportunities for peer learning and peer networking, and opportunities specifically for fathers, grandparents, young parents, and families with irregular work schedules.

Invest and allocate

Planning and prioritizing is critical, but implementation is made possible by adequate support and resource allocation. Investments and resource allocation will be based on the needs, priorities, and goals determined by local communities, in partnership with families. They may include hiring a family engagement specialist, or designating an existing staff member, to be responsible for ensuring that systemic family engagement plans are well managed, executed, and continuously improved. This individual could facilitate technical assistance and staff professional development, coordinate family support services, including supports for parenting, and refer families to social services as needed.

Invest in:

- ✓ Family engagement specialists
- ✓ Staff professional development
- ✓ Resources to support families, such as evidence-based interventions
- ✓ Workforce compensation for time spent planning, and implementing family engagement activities.

Hiring a family specialist can help local communities make progress toward their goals, but this action alone should not replace a sense of shared responsibility for family engagement across all staff. Investments in family engagement-specific professional development opportunities for all staff are critical and should be individualized for each role in the system, from administrators and directors to support staff.

LEAs, schools, and early childhood programs should invest in resources that support families in their roles as first and most important teachers, advocates, and nurturers. This may include evidence-based parenting interventions, advocacy and leadership trainings, or other knowledge, skill, or community building activities that meet the needs and interests of families. All opportunities and information should be culturally appropriate and linguistically accessible to all families.

Establish policies and implement practices that support family engagement

LEAs, schools, and early childhood programs should establish policies, procedures and practices that include the following:

Provide Access to Families and Invite them to Participate in Learning Activities: Early childhood programs should give families access to their children at any time. Access should never be restricted. In addition, families should be invited to join their children's programs for planned learning activities. For example, families can share information on their culture, traditions, and language. If the program serves children who are dual language learners, families of DLLs can serve as language models and read, talk, or sing to children in their home language. This can be especially helpful if the lead teacher or provider does not speak the home language of the DLLs in the program.

Family Friendly Environments: Families should be welcomed to visit their child's program or classroom and be met with a warm and responsive staff. Bulletin boards, posters and other displays of information, as well as newsletters, invitations to events, and other efforts to communicate with families, should be in a language parents understand and responsive to male and female parents and caregivers, including non-traditional caregivers. Learning materials, such as curricula, books and toys, should be representative of the cultural, ethnic and linguistic makeup of the families in the program or school. Family friendly environments should be consistent across all the places where children learn, including schools, after school programs, child care programs, Head Start programs, and other community-based early childhood programs.

Family Connections: Connecting families to each other is an important component of family engagement. Parents who have more supportive and extensive social networks and feel greater connection to their communities demonstrate warmer, more responsive, and more stimulating environments for their children, communicate better with their children, and feel more confident in their

Creating Opportunities for Engagement

- Provide clear information in a family's home language about the education and learning goals, curriculum, instructional approaches, assessments and screening processes, and strategies to support social-emotional and behavioral development.
- Create opportunities for families to receive leadership training, coaching or mentoring to enhance their leadership and advocacy skills.
- Create family-teacher data sharing opportunities, so that families can better understand their child's progress, have the information they need to be their child's best advocate and transfer that knowledge to their child's next setting.
- Offer evidenced-based parenting interventions based on families' interests.
- Partner with parents to create a volunteer "skills bank" of family expertise that can be drawn on for school or program needs.
- Cultivate family volunteers as language resources in classrooms, particularly in classrooms in which children's home languages are other than English.

All engagement opportunities should be offered frequently and at different times to meet families' varied schedules and needs.

role as parents.¹⁵ Local programs should promote family networks and social support by providing facility space and opportunities for parents to get together. They should offer opportunities at different times of the day and on weekends to ensure all families can participate. Gatherings should be tailored to specific groups, such as fathers, young parents, or parents of children with developmental or health needs. Local programs should also make families aware of established peer networks as appropriate, such as Parent Training Information Centers or family-to-family health information centers.

Family and Professional Relationships Linked to Learning, Development, and Wellness: Ensure that policies support family and professional relationships that are culturally and linguistically responsive, and grounded by a shared responsibility for children's learning, development, and wellness. Families and teachers or providers should track children's progress together, and should agree on activities that can be done at home and in the classroom to promote positive outcomes. Families and teachers can read, talk, and sing to young children across settings to enrich children's learning environments. Professionals should encourage families to engage with their children in their home language through enriching activities that draw on their culture and traditions.

Two-Way Communication: Policies should facilitate two-way communication about children's development- including social-emotional and behavioral development-learning, and wellness. Teachers, providers, and family specialists should invite families to share their expertise conversations about their children and draw on their experience to best support children's progress at home and in the classroom or program. Teachers and providers should be able to communicate directly with families, including families that speak languages other than English. If this is not possible, someone in the program or school must be able to facilitate communication between the teacher or provider and family. Teachers and providers should be familiar with families' cultures and home languages and ensure that all information shared with families is in their home language, and in the delivery mechanism they prefer (e.g. phone, in person, text). Continuous and proactive communication will help avoid situations in which program leaders or teachers communicate with families only about concerns or problems.

Families as Decision Makers: Schools and programs should establish policies that ensure parents and families are prepared to participate in planning, decision-making and oversight groups such as boards, councils, committees or working groups. Families, including families with limited English proficiency, should have opportunities to build upon their knowledge as leaders and advocates and engage in a dialogue with programs and schools about their children's (and all children's) education.

Transitions are a great time to engage parents in setting high expectations for their child, family and school and to offer opportunities for families to build on their leadership and advocacy skills for their child's next learning environment.

Transitions: Establishing transition procedures can build momentum for continuous family engagement from early childhood settings, into elementary school. Programs and schools should establish transition plans to help ensure that transitions are as smooth as possible, for all families, including and especially families who have unique needs, such as those who are limited in their English proficiency, or those who have children with disabilities.¹⁶ While transitions are generally challenging for most children and families, they are often particularly so for children with developmental or health concerns or for families that have limited English proficiency. Ensure that these families, and families with other unique needs, have the supports they need to transition smoothly into their next setting. Transitions teams can work to facilitate communication, including transition meetings, between the family and the next setting before a transition occurs. These

¹⁵ Understanding Family Engagement Outcomes: Family Connections to Peers and Community. (2014). National Center for Parent, Family and Community Engagement. Retrieved at <http://eclkc.ohs.acf.hhs.gov/hslc/tta-system/family/docs/rfp-family-connections.pdf>.

¹⁶ IDEA Parts C and B include specific requirements that must be met when a child is transitioning from receiving early intervention services under Part C to participating in a preschool program under Part B section 619.

meetings should provide opportunities for conversations between families, current teachers or providers, and prospective teachers or providers about child strengths, challenges, and needs.

Family Supports: Programs and schools should support families in their roles as first and most important teachers, advocates, and nurturers. Programs and schools can build on families' strengths and assess families' wants and needs. Training or information sessions can be offered on topics that are of interest to families. Topics might include promoting child development, learning, and wellness, addressing challenging behaviors, interpreting child assessment and developmental screening data, or navigating the educational system. Programs and schools can also implement evidence-based parenting interventions that build on families' strengths, meet families' interests and needs, and enhance families' capacity to promote children's development and advocate for children throughout their educational trajectories. Many of these opportunities may be implemented by schools or programs, and others may be done by partnering with other community agencies that have expertise in specific areas of interest.

Home Visits: To support ongoing relationship building with families, programs and schools should conduct periodic home visits so that teachers and families can get to know each other and communicate about children's goals, strengths, challenges, and progress. If home visits are not possible for all families, schools or programs should require that teachers or providers and families communicate at the beginning of the year to ensure that the relationship is started in a positive way.

Establish Formal Relationships with Community Partners: Children learn in a variety of settings, starting at home and in their early learning programs, but extending across the community in libraries, museums, community centers, and after school programs. Establish formal relationships with community partners so that families have access to and are aware of the enriching learning opportunities available in their community. Encourage partners to adopt similar principles of family engagement, as appropriate, so families are met with engaging partners in their children's learning, regardless of the setting.

LEAs, schools, and programs should establish formal partnerships with community providers like:

- ✓ Social service agencies
- ✓ Medical homes
- ✓ Homeless shelters
- ✓ Parenting education programs
- ✓ Parent support networks
- ✓ One stop career centers

Make Data Accessible and Understandable to Families: Families are children's first, most important, and longest lasting teachers. Make all data easily accessible to families and support them, individually or in peer groups, in interpreting and using their children's assessment and screening data to promote learning, development, and wellness at home. Child data should be shared and discussed with families in their preferred language.

Invest in the workforce and prioritize competencies around working with families. Positive relationships between professionals and families are at the heart of effective family engagement. LEAs, schools and programs should clearly communicate the principles of effective family engagement, and ensure that all staff recognize and value families' strengths and expertise about their children.

LEAs, schools, and programs should also ensure that both pre- and continuous in-service professional development includes concrete strategies for building positive relationships with families. School and program administrators should measure their family engagement efforts and the quality of their provider/teacher and family relationships using a valid and reliable assessment tool, such as the FPTRQ, and use the results of those assessments to carefully select professional development strategies that will improve the quality of relationships between teachers/providers/staff and families. LEAs, schools and programs should allow staff the time and space to plan for family engagement activities and implement both group and individual activities with families.

LEAs, schools and programs should also provide training to staff on using data in the context of family-teacher relationships to jointly assess child progress. For example, provide opportunities for teachers to strengthen their skills around collecting, interpreting, and communicating child data; building parent capacity in understanding child data; giving and receiving parent feedback; and linking child data to activities families can do at home (e.g. read, talk, sing, experiment) to promote children's development, learning, and wellness.

Coordinate systems of family learning, support and engagement

Research demonstrates that family wellbeing is a predictor of positive child outcomes and directly impacts children's school readiness. This is not surprising given that young children are almost completely dependent on the adults in their lives, usually their families, in the first few years of life. This means that families' experiences and adversities are directly felt by the children in those families. It is important that LEAs, schools and programs have a strategy for supporting family wellbeing. LEAs, schools and programs can support family wellbeing through school social workers, by implementing community schools models or approaches, or using family support staff and mental health consultants, as in Head Start. LEAs, schools, and programs should establish partnerships with community-based health and social service providers and make appropriate referrals when families need help and children are in vulnerable situations. Issues like child and family hunger, homelessness, child abuse and neglect, domestic violence, parental substance abuse, depression or mental health difficulties should be addressed by qualified community partners. Programs and schools should also ensure that families of children with disabilities are connected to appropriate services in their community.

LEAs, schools, and programs should also work with community partners to promote dual generation approaches that support both child and adult learning and development. Depending upon the needs and interests of families, community partnerships could support economic and educational supports for parents such as English language classes, financial education and coaching, sector-based workforce training and employment, or enrollment in GED and higher education courses.

In addition, LEAs, schools and programs should consider coordination and provision of parenting support and skill development by implementing evidence-based parenting interventions for groups of interested parents, ensuring that parents are partners in selecting the intervention that meets their needs (See Appendix).

Track family engagement data, including family-reported data

Local schools and programs should track progress on family engagement goals, as detailed in family engagement plans. The specific data collected will be based on program's goals, but may include assessments of the program's family friendly environment or teacher and provider- family relationships using valid and reliable tools. In collecting data, it is important to incorporate input from various reporters, including teachers/providers, Directors and principals, family support and family engagement specialists, and families. Incorporating family report is a key strategy for recognizing and using *family expertise* to promote children's development, learning, and wellness. Systematic input from families, across time, activities, and topics helps to create a culture of shared responsibility and partnerships for improving child

Examples: Tracking Family Engagement Data

- ✓ Family satisfaction of program's effectiveness to promote their child's development and of family engagement opportunities;
- ✓ A valid and reliable assessment of the teacher/provider-family relationships, reported by teachers/providers, families, and leaders;
- ✓ The number of home visits made by teachers;
- ✓ How many families complete a parenting intervention or advocacy training and the effects of such interventions on intended outcomes;
- ✓ How often teachers and families review child data and use it to guide practices;
- ✓ The effects of family engagement activities on children's development, learning and wellness;
- ✓ Whether teachers and providers discuss children's developmental screenings and assessments with families in a timely way and consistently link those results to activities to enrich the home environment;
- ✓ The results of professional development efforts in family engagement as a result of coaching, consultation, or training.

outcomes. In particular, family input can lead to a better understanding of children's cultural and linguistic backgrounds and learning styles; early identification of family concerns about a children's progress; improved strategies for supporting children's learning at home; success or modifications needed in cultural and linguistic responsiveness; and overall program improvements based on family requests and critiques.

Family engagement data should be analyzed alongside child data. By tracking family engagement alongside children's development, learning, and wellness, LEAs, schools and programs can make decisions about which family engagement practices are associated with children's outcomes.

CONCLUSION

Families are children's first and most important, teachers, advocates, and nurturers. As such, strong family engagement is central – not supplemental – to promoting children's healthy development and wellness. Effective family engagement practices are a marker of quality early childhood programming. Together, States, LEAs, schools and early childhood programs have the responsibility to promote effective family engagement that improve children's learning, development, and wellness.

APPENDIX: FAMILY ENGAGEMENT RESOURCES

The following resources can be adopted or adapted by States, LEAs, schools and community based early childhood programs for use in family engagement implementation. The U.S. Departments of Education and Health and Human Services do not control or guarantee the accuracy, relevance, timeliness, or completeness of outside information provided. Further, the inclusion of information or websites do not reflect their importance, nor is it intended to endorse any views expressed, or products or services offered.

Planning

The Head Start Parent, Family and Community Engagement Framework: Assess and track progress across key indicators of effective family engagement to support children's learning and development.
<https://eclkc.ohs.acf.hhs.gov/hslc/tta-system/family/framework/interactive.html>

Using the Head Start Parent, Family and Community Engagement (PFCE) Framework in Your Program: Markers of Progress
<http://eclkc.ohs.acf.hhs.gov/dmop/en-us/>

The Dual Capacity Building Framework for Family-School Partnerships: The Dual Capacity framework supports families, schools, districts and states in building capacity for student achievement and school improvement. The Framework outlines a process that schools and districts can use to build the type of effective family engagement that will make schools the centers of their communities.
<http://www2.ed.gov/documents/family-community/partners-education.pdf>

FINE: Family Involvement Network of Educators
FINE is a network of community educators committed to strengthening family involvement practices, promoting family involvement evaluation, and advancing professional development in family involvement. FINE produces an email newsletter, which regularly highlights new resources for strengthening family, school, and community partnerships.
<http://www.hfrp.org/family-involvement/fine-family-involvement-network-of-educators>

Strengthening Families
Strengthening Families™ is a research-informed approach to increase family strengths, enhance child development and reduce the likelihood of child abuse and neglect. It is based on engaging families, programs and communities in building five protective factors: Parental resilience, social connections, knowledge of parenting and child development, concrete support in times of need, and social and emotional competence of children.
<http://www.cssp.org/reform/strengtheningfamilies>

Compendium of Parenting Interventions: The Compendium profiles parenting interventions for families of children birth to age five that are research-based. It includes information on the cost, training requirements, duration, and intended outcomes of each intervention. The document also reviews the research base for each intervention.
<http://eclkc.ohs.acf.hhs.gov/hslc/tta-system/family/docs/compendium-of-parenting.pdf>

National Association for Family, School and Community Engagement: Association focused on advancing family and community engagement.
<http://nafsce.org/>

Father Engagement: Father engagement implementation resources from the Office of Head Start.
<http://eclkc.ohs.acf.hhs.gov/hslc/tta-system/family/father-engagement>

Professional Development

The Family and Provider/Teacher Relationship Quality (FPTRQ) Measures

The Family and Provider/Teacher Relationship Quality measures are comprehensive tools that assess the relationships between families and providers of early care and education for children birth to five years of age (including family service staff in Head Start). The measures are appropriate for use across different types of early care and education settings and can be embedded for use in QRIS and professional development systems at the state level.

<http://www.acf.hhs.gov/programs/opre/research/project/development-of-a-measure-of-family-and-provider-teacher-relationship-quality-fptrq>

Office of Head Start, Early childhood Learning and Knowledge Center: National Center on Parent, Family and Community Engagement

<http://eclkc.ohs.acf.hhs.gov/hslc/tta-system/family>

- *Head Start Relationship-Based Competencies: Self-Assessment Tools for Staff and Supervisors*
- *Parent, Family, and Community Engagement Simulation: Boosting School Readiness through Effective Family Engagement Series:* Explore and practice everyday strategies to develop positive goal-oriented relationships with a family. Simulation 1 allows you to practice building bonds with families, beginning with an intake visit and Simulation 2 explores the process of developing and implementing goals with families.

http://eclkc.ohs.acf.hhs.gov/hslc/tta-system/family/pfcee_simulation

NAEYC Family Checklist

Use this Family Checklist as a supplement to the Program Self-Assessment Checklist to help track and analyze your program's effectiveness with individual families.

<http://www.naeyc.org/familyengagement/resources/family-checklist>

You for Youth: Online Professional Learning and Technical Assistance for 21st Century Community Learning Centers (CCLCs): This portal was developed for 21st CCLC staff, but can be utilized by anyone looking for free technical assistance resources in a number of areas. While the link listed above takes the reader to content specifically designed for implementing family engagement practices, there are many family engagement resources found under other content areas throughout the *You For Youth* web portal.

<https://www.y4y.ed.gov/learn/family/>

Communicating about Children's Progress

Academic Parent Teacher Team: The Academic Parent Teacher Team (APTT) is an innovative model that replaces the traditional parent-teacher conference with three group meetings throughout the year, where teachers meet at once with all parents in their classroom.

<http://www.wested.org/service/academic-parent-teacher-teams-aptt-family-engagement-in-education/>

Flamboyant Foundation: These tools can help you find creative ways to make parent/ teacher conferences more successful and meaningful.

http://flamboyantfoundation.org/resources_and_publications/parent-teacher-conferences-resource-tools/

The Importance of Home Language: This series of handouts is designed to provide staff and families with basic information on topics related to children learning two or more languages.

<http://eclkc.ohs.acf.hhs.gov/hslc/tta-system/cultural-linguistic/home-language.html>

Family Engagement and Ongoing Child Assessment: Discover how programs can share information with families about children's learning and development. Identify specific strategies that support relationship building with families.

Attachment to Daynell Wright Public Comment

<http://eclkc.ohs.acf.hhs.gov/hslc/tta-system/family/school-readiness/engage-readiness.html>

Data Driven Family Engagement

Using Data for Program and Family Progress: Office of Head Start: Measuring What Matters Series of Resources and exercises in data management for data driven family engagement.
<http://eclkc.ohs.acf.hhs.gov/hslc/tta-system/family/assessing/assess.html>

Breaking New Ground: Data Systems Transform Family Engagement in Education: Harvard Family Research Project and the National PTA have developed this brief to show how investments in student data systems can strengthen family engagement and student achievement. It also explores the importance of families having access to timely information, receiving information that is understandable, and working with early childhood programs and schools to take action on information that is presented. The brief contains six case studies from across the country including efforts from an early childhood program to use student data to improve family engagement.
<http://www.hfrp.org/publications-resources/browse-our-publications/breaking-new-ground-data-systems-transform-family-engagement-in-education2>

Parent Survey for K-12 Schools: This tool, developed through a partnership between the Harvard Graduate School of Education and Survey Monkey, provides educators with free access to a set of survey questions that can be used to collect data about family engagement. The tool also provides educators with an efficient way to assess the progress of their work and identify areas for improvement.
<http://www.surveymonkey.com/mp/harvard-education-surveys/>

For Families

Essentials for Parenting Toddlers and Preschoolers

This website will help parents handle some common parenting challenges to help with a parent feel more confident and enjoy helping their child grow.
<http://www.cdc.gov/parents/essentials/>

Family and Community Engagement, U.S. Department of Education

These webpages provide links to numerous free resources for families and schools.
<http://www.ed.gov/family-and-community-engagement>

Child Care Aware: Find quality child care for your child.
<http://childcareaware.org/>

Early Childhood Learning and Knowledge Center

- *Head Start Locator*
<http://eclkc.ohs.acf.hhs.gov/hslc>
- *For Families Resources*
<http://eclkc.ohs.acf.hhs.gov/hslc/tta-system/family/for-families>

Read Talk Sing Together Every Day! Toolkit for Families and Early Childhood Development Teachers:

These tip Sheets for Families, Caregivers and Early Learning Educators support talking, reading and singing together every day.
<http://www.acf.hhs.gov/programs/ecd/talk-read-and-sing-together-every-day>

Date: December 16, 2015

Name: No Name Provided

Public Comment: I find it interesting that I would be receiving this letter for the first time on December the 15th and the letter is dated November 18th. That the meetings already took place last week so now I can not attend. And the letter states that we can make our comments at two scheduled meetings that already took place.
Not a good way to get people to like this plan.

Date: December 16, 2015

Name: Jack Wells

Public Comment:

Employee Contracts approved by our school boards require property owners to pay some or all of employees benefit cost, in fiscal year 2015 this benefit cost the property owners \$29,813,088.

The chart below shows the cost for these benefits is significantly higher for the property owners in New Castle County than in Kent and Sussex. {New Castle property owners are also required to pay significantly higher local salaries, especially the salaries for administrators working above the school level. A Supervisor GS salary in Red Clay is over \$50,000 more than a Supervisor GS in the IRSD.} When it comes to the use of local funds we have no transparency and no accountability, a situation that must be corrected if we want to have the local funds to fund our schools based on the needs of the children.}

Chart below shows the local cost for each benefit and the percentage of the cost paid for by the New Castle County property owners.

17,238,774	Major Health	69.63%*
931,365	Gp. Life Ins.	72.80%**
119,975	Prescription	100.00%**
10,082,148	Dental	77.98%**
269,379	Disability Ins.	92.65%**
1,171,447	Flex Credit	91.24%**
29,813,088	Total cost of local benefits	

***This includes Div. III Equalization Funds.**

**** This is total cost because the state provides no funding for any of these benefits.**

New Castle County property owners paid \$21,983,588 or 73.73% of these benefits, my understanding is these benefits enable our districts to recruit and retain highly qualified employees, however these benefits are not shown on the districts web sites and not made available to the community.

How many Delaware Legislators, school employees and other state employees pay less for medical benefits than senior citizens pay for Medicare?

Jack Wells

Date: December 16, 2015

Name: Jack Wells

Public Comment: Joe:

Request I be provided information showing the total delinquent taxes for each of the following districts as of November 30, 2015. Appoquinimink, Brandywine, Christina, Colonial, Red Clay and NCCVT.

Request information showing the total amount of delinquent taxes collected since fiscal year 2008 for each of the following districts as of November 30, 2015. Appoquinimink, Brandywine, Christina, Colonial, Red Clay and NCCVT/

Request copy of procedures followed by New Castle County to collect delinquent taxes and how delinquent taxes collected are distributed. {Current, Tuition, Capital, etc.}

Hopefully action can be taken to collect these delinquent taxes, taxes that are urgently required to fund our schools based on the needs of our children.

Request confirmation request has been received.

Jack Wells

Date: December 17, 2015

Name: Jack Wells

Public Comment: The purpose of this message is to provide the JFC with additional justification for my recommendation/request that the JFC fund a review to determine if how and where 2.4 billion is being us annually by our school districts, charter schools and DDOE is providing our children with the greatest opportunity to receive the best education possible.

JUSTIFICATION: In fiscal year 2015 our school districts employed 1 employee for every 7.16 students, this does not include DDOE. {17,094 employees, 122,411 students.} How does this staffing and the allocation of this staffing compare between our districts and with districts in other states? What is the cost of each program and per student funding by category of funds by school? {Are we spending more local funds are athletics in our 9-12 grades compared to additional programs using local funds in our K-5, 6-8 grade schools? What funding is being used and what is the cost of Advance Placement courses, IB courses compared to other courses?}

How many additional employees will be required when we fund our schools based on the needs of the children in each school, when we add special education units to our K-3 grades, when we increase early education opportunities, and other programs that have not yet been identified.

I believe the need for this review is urgent because the WEIC Funding Success Committee failed to identify any savings and failed to recommend any areas where the \$2.4 billion expended annually can be used more effectively. Just give us more money and give authority to school boards to raise property taxes without a referendum.

The residents will not support these recommendation, only by implementing savings and allocating funding more effectively will we gain the funding support for these vital programs.

Jack Wells

Date: December 19, 2015

Name: Jack Wells

Public Comment: The chart below shows except for the highest price Delaware Insurance Plan, state employees cost is less than senior citizens pay for Medicare, a plan that covers only 80% of the cost. {The average income from social security is \$16,800 a year, \$1,400.00 per month.}

Cost of State Plan	Employee Cost	Senior Citizen Cost	School District Employees Cost	
7,233.60	289.68	1,258.80	N/A *	Cheapest Employee Plan
8,258.40	1,094.16	1,258.80		Most expensive Employee Plan
14,966.40	598.56	2,517.60		Cheapest Employee and Spouse Plan
17,136.72	2,270.40	2,517.60		Most Expensive Employee and Spouse Plan
10,996.08	439.92			Cheapest Employee and Children Plan
12,727.44	1,686.24			Most Expensive Employee and Children Plan
18,708.48	748.08			Cheapest Family Plan
21,423.60	2,838.48			Most Expensive Family Plan

*School Boards approved contracts behind closed doors and never informed the property owners they have obligated them to provide employees stipends to fund their cost for health insurance and other benefits.

In fiscal year 2015 property owners provided \$17,238,774 to districts employees. In addition property owners provided 12,5774,314 for benefits not provided to other state employees and benefits not provided to senior citizens, see below for benefits.{Excludes special schools and includes Div. III Equalization funds, except for CSD.}

When the state increased the employee health insurance cost, did this result in property owners providing more money to the employees?

Jack

Subject: In FY2015 property owners provided district employees \$29,813,088 to pay their medical cost, only district employees receive this benefit.

Employee Contracts approved by our school boards require property owners to pay some or all of employees benefit cost, in fiscal year 2015 this benefit cost the property owners \$29,813,088.

The chart below shows the cost for these benefits is significantly higher for the property owners in New Castle County than in Kent and Sussex. {New Castle property owners are also required to pay significantly higher local salaries, especially the salaries for administrators working above the school level. A Supervisor GS salary in Red Clay is over \$50,000 more than a Supervisor GS in the IRSD.} When it comes to the use of local funds

we have no transparency and no accountability, a situation that must be corrected if we want to have the local funds to fund our schools based on the needs of the children.}

Chart below shows the local cost for each benefit and the percentage of the cost paid for by the New Castle County property owners.

17,238,774	Major Health	69.63%*
931,365	Gp. Life Ins.	72.80%**
119,975	Prescription	100.00%**
10,082,148	Dental	77.98%**
269,379	Disability Ins.	92.65%**
1,171,447	Flex Credit	91.24%**
29,813,088	Total cost of local benefits	

***This includes Div. III Equalization Funds.**

**** This is total cost because the state provides no funding for any of these benefits.**

New Castle County property owners paid \$21,983,588 or 73.73% of these benefits, my understanding is these benefits enable our districts to recruit and retain highly qualified employees, however these benefits are not shown on the districts web sites and not made available to the community.

How many Delaware Legislators, school employees and other state employees pay less for medical benefits than senior citizens pay for Medicare?

Jack Wells

Date: December 21, 2015

Name: Surinder Sharma

Public Comment: An important component of the various solutions offered for Delaware schools is a resource that helps raise the reading levels of elementary aged children. Research has proven that children are more likely to read a book of their own interest and choice rather than one that is forced upon them. Children are also more likely to read a wide variety of material that is relevant to them that pertains to the everyday events, things, and places around them. In addition to the fact that more and more children are consuming content on electronic devices **SmartKidzClub** is a great affordable solution for elementary and preschool children as a supplementary reading resource that is both engaging and available in a format that appeals to today's mobile friendly generation. Here are several reasons why **SmartKidzClub** is an innovative and right solution for Delaware Schools.

1. Great Content, all educational
2. Includes Quizzes and Activities like Word Searches
3. Variety of Interest categories
4. Available online as well as on all mobile devices
5. Read-along for beginner and challenged readers
6. Great variety for voracious and curious readers
7. Vocabulary building with Smart Word technology
8. Great for children with special needs with a separate 'Special Education' category
9. Over 300 high quality books and growing
10. 10 new books added every month
11. Easy to navigate and use by children
12. No unnecessary frills
13. Completely safe content and ad-free
14. Can be used without Wi-Fi on the electronic device
15. Highly affordable-Only **\$7.99** per month subscription for individual buyers. For institutional sales bulk sales can be negotiated in terms of the price as well as time (annual versus monthly subscriptions)
16. Ability for schools to provide feedback in terms of new content and features so that the platform can evolve as per the needs of our actual users

We encourage schools and school districts to enable each of their elementary and preschool children to use this platform as a reading library to help children increase their reading levels, develop an interest in reading, provide children with a great reading resource at their fingertips.

SmartKidzClub has been certified with a 5 star rating by the Educational App Store and is available globally at www.SmartKidzClub.com or as a free App in iOS, Android, Amazon App stores

We are gladly willing to work with the Delaware Schools and the WEIC to make it possible for every child in Delaware to have this resource at their disposal.

Looking forward to help Delaware schools improve for a better future of our children.

Smart kids lead to a smarter planet!

Date: December 22, 2015

Name: Jack Wells

Public Comment: Here are facts that shows why we must address our low income enrollment.

1572 children 47.1% low income 9th grade 2012 Red Clay

1322 children 41.2% low income 10th grade 2013 Red Clay

1178 children 15.9% low income 11th grade 2014 Red Clay

I often wonder what would happen to our drop out rate if we had more vocational schools where vocational courses are the priority.

Red Clay has funds this year to extend the IB program, a very expensive program to our 6-8 grades, but no local funds for ELL and low income children. We know the state does not fund these special programs so local funds must be used. Then we have all those AP classes, what is the per student cost? Just a couple of examples of why we must have financial reports by program and why per student cost must be by grade.

Are federal funds earned by our low income and special needs children being used to supplant state and local funds? Unfortunately we will never know the answer to this question because our state auditor does not audit to verify that funds are used for the purpose provided, now that is flexibility without accountability.

Red Clay regular enrollment has again declined after a new K-5 school was built in an area that has little low income, ELL and special need children. Did you notice Red Clay has removed all information on enrollment and units earned from the budget, another example of how strongly they are opposed to financial transparency. Why did the Board have this information removed.

Oh my, no local money for ELL and low income children but money for IB, AP and millions for EPER mostly used in our 9-12 grades where percentage of local income children has declined from 47.1% to 15.9% in just two years. How much EPER goes to our K-5 and 6-8th grade schools, a very basic question but no answer.

Who benefits from no financial transparency? District overhead? ELL and low income children? Students from other districts attending CAB and Conrad? Schools with special programs?

Jack

Date: December 23, 2015

Name: Jack Wells

Public Comment: At the end of last year the Red Clay School Board informed the property owners, if you do not approve increasing your tax rate by 20% we will not be able to continue with our present programs, no new computers, your children will have to continue to use math books that are over 15 years old, etc., Also teachers, paraprofessionals, resource officers will have to be fired and activities will have to be reduced.

After the referendum was approved, the Board approved local raises for all employees except custodians. Neither the budget nor the monthly financial reports identify where the additional local revenue is being used. However the Board did approve expanding a very expensive IB program and approved increasing local salaries. Did they also increase the stipends for benefits? The board will never tell us, I have submitted a Freedom of Information request and will let you know.

Below are examples of raises approved behind closed doors and never provided to the residents.

\$2,602 \$100.07 per pay Superintendent

\$1,178 \$ 45.30 per pay Deputy Superintendent

\$ 917 \$ 35.26 per pay CFO

\$ 738 \$ 28.38 per pay 11 month supervisor

\$ 245 \$ 9.42 per pay Teacher w/masters degree

\$ 332 \$ 12.76 per pay Teacher w/Doctorate degree

I do not recall being informed by the board that the additional revenue was going to be used for local salary increases for administrators that would far exceed a teacher's with a masters degree by the amount shown above. { Employees working in city schools receive a smaller raise because they must pay the city wage tax, I assume the board has determined this is good for recruiting and retaining employees working in the city schools that have a high percentage of low income children.

No tracking has been implemented by the board to show the property owners additional revenue is being used for the purpose provided, but we know some is being used to expand the very expensive IB program, maintain and perhaps increase Advanced Placement courses, provide over 1500 children from other districts with educational opportunities not provided by their districts, far more than any other district. Also significant amount of local funds are being used for raises for administrators that far exceed a teacher's, but no money for schools with a high percentage of low income and ELL children and no money to address the city wage tax problem.

Unfortunately for our children our State's Auditor of Accounts never conducts audits to verify if state, federal and local funds are being used for the purpose provided. WHAT FUNDING IS BEING USED FOR ALL THESE SPECIAL PROGRAMS WE HAVE IN RED CLAY AND WHAT IS THE PER STUDENT COST?

Jack Wells

Date: December 29, 2015

Name: Jack Wells

Public Comment: The article printed below was written by Robert F. Martinelli, Publisher, Delaware Today dated January 2016. As you read the comments about funding, I ask you to remember that the Red Clay's Community Finance Review Committee, a board committee, the Red Clay School Board and the WEIC Funding Student Success Committee, all recommended in order to fund our schools based on the needs of the children, school boards must be provided authority to raise taxes without a referendum and reassessment of property had to be accomplished. They all failed to recommend any area's where funding could be saved or where the \$2.4 Billion expended annually could be allocated more effectively.

Title of Article: No Excuses

Dale Kevin Brown never met or heard of Roland Fryer. Brown is the principal of Booker T. Washington Elementary school on Dover's west side. Just before he took over, Booker T. Washington was labeled a "focus" school by the state because its students—70 percent of whom are from the lowest socioeconomic group---perform on average, 36.8 points lower on state tests compared to students of average income and above.

Roland Fryer is a professor of economics at Harvard University who has done a lot of research on closing this achievement gap in public schools. Fryer's research tells us that public schools that succeed in closing the gap do five things:

1. Extend the school day;
2. Use data frequently to drive instruction;
3. Have a devotion to high quality teachers and principals; {See my comment below.}
4. Have a culture of high expectations; and
5. Have small group tutoring.

Comment: Red Clay employees working in the city of Wilmington take home pay is less than those working outside the city. Why? Because of the city wage tax of 1.25%. Clearly this has a negative impact on recruiting and retention, a fact that has not been addressed by the school board.

You can read in "The Power of Leadership" on page 33 how Brown did all of these things and in two years lowered the achievement gap to eight points. Brown now wants to make Booker T. Washington—BTW—Best in the World.

Doing these five things costs money: Brown was able to tap into a portion of a \$250,000 Race to the Top grant for those two years. The problem now is that those funds have dried up, so Brown will have to severely curtail the programs he put in place.

The Joint Finance Committee, which writes the state's budget is looking at the Delaware Department of Education budget because of a huge looming state budget shortfall. ***"I think we are administratively heavy," said Sen. David Lawson. In fact, the state of Delaware RANKS FOURTH in the country in the amount of money going to administration versus the classroom.*** It would be a mistake for the JFC to simply cut the funding of the DOE without shifting some of those funds into the classrooms, especially those that need the help.

In addition to the Department of Education, it's time for JFC to take a close look at what our 22 {19} school district cost us. {I add, and the per student cost for each program by funding source.} ***There has been a 70 percent increase in the number of administrative employees in the school districts over the past 12 years—24 percent in the past five years alone.*** This increase in administrative employees, at an average income of more the \$90,000 per year, has not improved education outcomes in Delaware, including closing the achievement gap. { I believe the \$90,000 does not include employment, pension and benefit cost, which I estimate to cost an additional 42%.}

If our leaders are serious about closing the achievement gap, they'll find Brown and priority schools the money they need. ***Instead of putting the taxpayers on the hook for the needed spending in the classrooms, school districts should trim the bureaucracy.*** If we don't do this now, we're condemning another generation of city children to a life of despair, declining wages and unemployment or, worse, crime. As Brown proves, there are no excuses for allowing a continued achievement gap.

Robert F. Martinelli,
Publisher

I believe the Red Clay Community Financial Review Committee, the Red Clay School Board and WEIC Funding Students Success Committee failure to recommend any savings or identify any areas where the \$2.4 billion expended annually could be used more effectively, will be a major problem in their efforts to obtain this funding.

Hopefully our OMB and our JFC will reallocate funding from administration to our classrooms and prohibit the use of federal and local funds being used to replace these administrators.

Jack Wells

Date: December 31, 2015

Name: Jack Wells

Public Comment: TO: Joint Finance Committee:

I provide the following for your information and action you believe is appropriate.

The following statements are in an article titled: "No Excuses" written by the Publisher of Delaware Today that appears in the January 2016 edition.

"The Joint Finance Committee, which writes the state's budget, is looking at the Delaware Department of Education budget because of the huge looming state budget shortfall. "I think we are administratively heavy," said Sen. David Lawson. In fact, **the state of Delaware ranks fourth in the country in the amount of money going to administration versus the classroom.** It would be a mistake for the JFC to simply cut the funding of the DOE without shifting some of those funds into the classrooms, especially those that need the help."

"In addition to the Department of Education, it's time for JFC to take a close look at what our 19 school districts cost us. **There has been a 70 percent increase in the number of administrative employees in the school districts over the past 12 years---24 percent in the past five years alone.** This increase in administrative employees, at an average income of more than \$90,000 per year, **has not improved education outcomes in Delaware, including closing the achievement gap.**" **{I do not believe the \$90,000 per year includes employment, pension and benefit cost, which I estimate cost 42%.}**

Unfortunately salary is only part of the cost, as a example, page 167 of The 2015 Delaware Comprehensive Annual Financial Report for Fiscal Year Ended June 30,2015, issued Dec 30, 2015 reports the following.

2006	2015	
105	107	Number of Elementary Schools
35	36	Number of Middle Schools
33	32	Number of High Schools
14	12	Number of Special Schools
19	25	Number of Administrative Buildings.

When you include "all" the cost associated with the increase in the number of administrative employees, such as the increase in the number of Administrative Buildings, {31.5%} the cost is significantly more than just the salary cost. {Employment, pension, benefit, professional development, travel, furniture, computer, etc..}

Hopefully members of the JFC will place a very high priority on determining the "total" cost of employees working above the school level, how this cost has improved the achievement of our children, compared to the value of using these funds in our schools based on the needs of the children.

I believe determining the per student cost for each program and the category of funding by operating unit must also be a very high priority. Are we spending more local funds per student on athletics in 9-12 schools, than additional local funds for reading, math, etc., in our K-5 schools. Are our K-8 grade schools allocation of local funds for special programs and activities less than provided to our 9-12 grade schools?

Jack Wells

Date: January 2, 2016

Name: Jack Wells

Public Comment: While it is true the state does not provide additional funding for our ELL, low income or basic special education funds,{ for K-3 children}, neither does the state provide additional funding for the special programs being offered by the Red Clay School District, such as Advance Placement Courses, IB Program, extra curricular activities, etc.. {The IB Program is a very expensive prestigious International Baccalaureate Program that the district expanded this year from 9-12 grades to 6-12.}

Since these special programs, which I support, are provided almost exclusively to our high school students, I believe it's vital that all students are being provided the same local funding support? To answer this vital question, I recommend the Board require expenditure reports be published for all Operating Units that shows the cost of each Program, account code, title of expense, total cost and funding categories used.

The chart below shows you the local salary cost for athletics by school in fiscal year 2015, the 2016 budget for each school and amount the budget provides per student. { The spending on athletics represents the salary cost only, it does not include employment cost, transportation, officials, equipment, athletic facilities, supplies, uniforms, supplies, etc., these cost are shown in other Operating Units. } As you review the amount provided per student, keep in mind that K-3 children earn more state revenue than 4-12 and most of the federal revenue is allocated to our K-5 and 6-8 grade schools.

Athletic Salaries	FY 2016 Budget	Per Student Funding	
None	127,758	211	Forest Oak Elem.
782	134,665	216	Heritage Elem
920	87,326	290	Highlands Elem
None	94,769	202	Lewes Elem
None	97,700	257	Shortlidge Elem
None	184,757	208	Linden Hill Elem
None	111,946	208	Baltz Elem
None	142,609	241	Richardson Park Elem
None	114,148	235	Marbrook Elem
None	107,395	246	Richey Elem
22,696	183,905	187	BSS Elem {K-8}
None	110,973	249	Mote Elem
1,792	120,714	291	Warner Elem
None	137,366	201	North Star Elem
None	105,700	204	Cooke Elem
26,190			Sub Total Elem
41,822	125,064	254	AIMS
11,137	169,617	217	HB DuPont MS
23,636	184,128	205	Skyline MS

21,865	159,959	246	Stanton MS
98,460			Sub Total MS
179,599	464,086	388	Conrad 6-12
None	242,881	254	CAB 6-12
161,567	428,743	576	Dickinson HS
165,095	477,411	436	AIHS
168,106	436,937	546	McKean HS
674,367			Sub Total HS
799,017			Total Salaries

The chart below shows the additional revenue that would have been provided to Red Clay's city schools this fiscal year, if they had receive the same revenue per student as Dickinson High School.

Lewes	Shortlidge	Warner	Highlands	
576	576	576	576	Per student funding for Dickinson High School
202	257	291	290	Per student funding for each city school
374	319	285	286	Difference between each school and Dickinson
174,658	120,901	117,990	86,086	Additional revenue city schools would receive if per student revenue was

equal to Dickinson High School.

Under a proposal by Attorney General Matt Denn on the use of the revenue received from the settlements to resolve allegations that banks' misconduct contributed to the 2008 financial crash, he seeks to give \$7.8 million to providing low -income children with more educational opportunities. Under the proposal, the state's 16 high-poverty elementary schools would get \$100,000 per year for three years to hire additional teachers and paraprofessionals. {Warner would receive an additional \$117,990 if provided the same per student support as Dickinson High School.}

Monique Taylor-Gibbs, a teacher in Wilmington's Warner Elementary School, said the funds would mean the world to her students. Speaking about the challenges at the school, she said that within the first month of school the sister of a student in her class was shot, the fathers of four students were killed and several parents were on drugs. She said; "These funds, {\$100.000} would mean after – school programs; it would mean more adequate bodies in the classroom; it would allow us to have smaller class sizes; it would allow the students to be able to stay in school until 6 p.m., and then, just go home and do homework and go to bed."

I believe we need to know if the children in Warner are receiving the same per student local support that is being provided to the children in Dickinson High School that are being provided the very expensive prestigious International Baccalaureate {IB} Program, a program that was expanded this year from grades 9-12 to 6-12.

Hopefully you will ensure all children are being provided the same local funding support.

Jack Wells

Date: January 14, 2016

Name: Bill Doolittle

Public Comment: Delaware State Board of Education Members,

After hearing the conversation at the 1/11 workshop, I wanted to add a few last minute comments and information.

The question was asked as to what the position was on student weighted funding. I have provided the most relevant section below. As you know we have a units based, student weighted funding system at this time that it is initially proposed to extend this to include ELL and Low SES. There are those including Rodel, DOE and the Governor which support a dollar based weighted student funding system. many parents educators and district strongly oppose moving away from the unit funding system cocept. This is evidenced by the unanimous vote of the WIEC funding student success committee to stay will the unit system (and add flexibility).

It is notable that despite the rhetoric that moving to a dollar based student funding system does nothing directly to address the root cause of the disparity and in the long term provides no increased funding for poverty and even in the short at best would provide less than 10% of what is needed to meet the needs of our students in poverty. It would also have a significant negative fiscal impact on the provision of services for students with disabilities.

The wording below provides a path to move forward now and in the future to address this strong divide in opinions and collaboratively develop a fair and efficient system of funding that all can support. It is my belief that it will be some type of hybrid system

The good news is that everyone agrees whether we stay unit based or move to another system that significant additional flexibility needs to be added to the system.

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Should Delaware preserve its current public education funding allocation system based on

“unit counts,” or move to a new student-based foundation system that incorporates a

weighted formula based on differential student needs? The Wilmington Education Advisory

Committee proposed that moving to a new allocation system would provide the best

opportunity to fully incorporate the needs of low-income students, particularly those in

extreme poverty. Even so, they framed their recommendations within the existing allocation

system in the belief that the funding needed to support City of Wilmington schools and

students is urgent and should not be delayed. Work should also continue in parallel to

investigate, design, approve, and transition to a new weighted student-funding system. The

final decision of whether to modify and make more flexible the current unit funding system, or

develop a new system, should be made on the basis of what provides the best assurances for

sustainable, efficient, and equitable funding to meet the needs of all students.

I also wanted to speak to the potential of the SBE rejection the plan and asking for changes.

While I believe that that would be your responsibility of your perceive a critical flaw which would invalidate the overall plan, but to do this for specific element which you do not agree with in my opinion would be irresponsible. We need the full legislative session to get that portion right and losing February and March would have a significant negative impact.

No person or group including myself support all of the plan, but instead acknowledge that there are elements that they do not support, but given the critical nature and timing of this work support the plan as a whole. I respectfully suggest that you do the same

Thank you

Bill

Bill Doolittle

Volunteer advocate for children at risk.

