



Fiscal Year 2019 Final Budget
For the period July 1, 2018 through June 30, 2019

Colonial School District

Presented to the Board of Education on January 8, 2019

D. Dusty Blakey, Ed.D., Superintendent
Emily Falcon, Chief Financial Officer



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2018-2019**

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FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2019

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Executive Summary

The Colonial School District is a K-12 district located in New Castle County in the State of Delaware. There are fifteen (15) schools located within the district. The enrollment as of September 30, 2018 was 9,889 students.

The Final Fiscal Year 2019 Budget represents the financial plan for the district for the 2018-2019 school year. The plan was developed through a review of the district's priorities and alignment to the vision of creating access and opportunity for every student while maintaining fiscal responsibility and sustainability.

The Colonial community approved an operating referendum in June 2017. The referendum increased the tax rate by \$0.27 in FY 2018 and another \$0.11 in FY 2019. The FY 2019 revenue increase is \$3.1 million. However, prior to this referendum, Colonial had been operating with a structural deficit, meaning that annual spending exceeded annual revenue, of over \$6.3 million. State budget cuts that took effect on July 1, 2017 cut \$1.9 million from the operating budget and that cut continues into FY 2019. The additional \$10.9 million in additional revenue that was generated by this referendum is expected to allow the district to operate for 4-5 years assuming no additional State cuts impacting discretionary operating funds.

The State of Delaware budget for FY 2019 includes a general salary increase of \$1,000 for all employees except educators, who received 2%. All five collective bargaining units re-negotiated their contracts in FY 2018 and the local salary budget reflects the projected increases.

The Final budget for FY 2019 is \$170.9 million, in addition to which, Colonial has carryover balances from various sources totaling \$6.6 million. This is an increase of 7.6% over the FY 2018 budget but less than 2% increase from the Preliminary budget. This growth is being driven by increases in State revenue and other restricted sources- such as the E3 grant. Minimizing discretionary budget growth while allowing for the staffing increases that are needed with a student population that includes a higher percentage of special education students each year is a priority. By limiting growth in other areas of operations and maximizing opportunities, such as grants and partnerships, we can focus our resources on giving our students the best educational services and the most opportunities to be successful.

The Colonial School District has a citizen financial oversight committee consisting of residents of the district to oversee the budget and review financial reports and information prior to submission to the Board of Education. This budget was reviewed by that committee on January 2, 2019.

**FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2019
SUMMARY OF REVENUE**

	ACTUAL FINAL FY 2018	PRELIM BUDGET FY 2019	FINAL BUDGET FY 2019	Prelim to final
<u>REVENUE</u>				
<u>DISCRETIONARY STATE REVENUE</u>				
Division II Costs, AOC	2,216,207	2,216,207	2,298,806	3.73%
Division III Equalization	4,923,524	4,923,524	5,074,650	3.07%
Educational Sustainment	2,088,786	2,088,786	2,119,445	1.47%
Excellence/Admin Option	233,800	235,000	365,365	55.47%
SUBTOTAL	9,462,317	9,463,517	9,858,266	4.17%
<u>RESTRICTED STATE REVENUE</u>				
State formula salaries	65,982,718	66,972,459	68,119,724	1.71%
Cafeteria Salaries	1,305,250	1,322,740	2,408,388	82.08%
Division II Costs, AOC - Voc	194,332	194,332	187,837	-3.34%
Division II Costs, Energy	1,734,954	2,064,893	1,637,780	-20.68%
State Transportation	6,260,353	6,450,000	7,026,100	8.93%
Drivers Ed	13,342	39,746	27,969	-29.63%
Unique Alternative	1,014,497	963,893	804,104	-16.58%
Related Services	426,723	429,678	345,800	-19.52%
Professional Development	115,132	110,644	110,643	0.00%
Technology Block Grant	166,949	166,949	283,650	69.90%
Student Success Block Grant	0	650,481	650,481	0.00%
Opportunity Grants	200,000	573,895	573,895	0.00%
Other State Revenue	37,771	50,000	50,000	0.00%
John G. Leach	6,937,285	7,182,736	7,739,985	7.76%
ECAP (Pre-K State grant)	284,640	287,140	290,640	1.22%
Minor Capital Improvements	699,639	943,163	943,163	0.00%
SUBTOTAL	85,373,586	88,402,749	91,200,159	3.16%
TOTAL STATE REVENUE	\$94,835,903	\$95,917,784	\$101,058,425	5.36%
Operational Budget Reduction*	(1,929,190)	(1,948,482)	(1,957,507)	0.46%

*Reduction amount shown as informational item only- amount is not included in total as individual budget lines have been reduced. Details on pg. 16

DISCRETIONARY LOCAL REVENUE

Current Expense Tax Receipts	42,926,581	46,281,607	46,281,607	0.00%
Interest	160,509	175,000	250,000	42.86%
Athletics	19,916	20,000	15,000	-25.00%
Indirect Costs	281,114	350,000	350,000	0.00%
CSCRP	149,579	145,000	145,000	0.00%
Building Rental	27,354	26,000	28,000	7.69%
Charter (Reduction)	(5,414,707)	(5,685,442)	(5,009,023)	-11.90%
Choice (Reduction)	(1,092,831)	(1,125,616)	(1,052,334)	-6.51%
Reserve funds	(4,392,587)	(4,122,368)	(5,687,471)	37.97%
SUBTOTAL	32,664,928	36,064,180	35,320,779	-2.06%

RESTRICTED LOCAL REVENUE

Debt Service Tax Receipts	4,208,919	4,863,557	4,863,557	0.00%
Tuition Receipts (excl. Leach)	6,639,183	7,215,110	7,215,110	0.00%
John G. Leach (tuition revenue)	3,802,167	3,750,000	3,750,000	0.00%
Match Tax Receipts	881,026	1,616,202	1,616,202	0.00%
Technology Maintenance Match	381,698	447,125	447,125	0.00%
Cafeteria	8,241,656	6,450,000	6,140,000	-4.81%
Donations	45,191	100,000	75,000	-25.00%
E3 Grant	-	1,500,000	1,500,000	0.00%
Other Local Revenue	649,111	515,000	515,000	0.00%
SUBTOTAL	24,848,951	26,456,994	26,121,994	-1.27%

TOTAL LOCAL REVENUE	\$57,513,878	\$62,521,174	\$61,442,773	6.83%
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FEDERAL REVENUE

IDEA Part B	2,631,427	2,689,190	2,689,190	0.00%
IDEA Pre-K	98,037	100,025	100,025	0.00%
Title I	4,215,951	4,094,316	4,094,316	0.00%
Title II	775,551	697,328	697,328	0.00%
Title III	89,467	97,148	97,148	0.00%
Perkins	268,423	262,365	262,365	0.00%
Title IV	154,740	431,126	431,126	0.00%
Other Federal Funds	111,936	115,000	115,000	0.00%

TOTAL FEDERAL REVENUE	\$8,345,532	\$8,486,498	\$8,486,498	0.00%
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TOTAL REVENUE	\$160,695,314	\$166,925,456	\$170,987,696	2.43%
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FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2019
SUMMARY OF EXPENDITURES

EXPENDITURES

Operating Unit	Program Code	DISCRETIONARY SCHOOL BUDGETS	ACTUAL FY 2018	PRELIM FY 2019	FINAL FY 2019	Difference Prelim to Final
9340410A	95437	Carrie Downie Library	2,778	2,880	3,208	11.4%
9340410A	99999	Carrie Downie Elementary	47,741	45,063	49,365	9.5%
9340412A	95437	Castle Hills Library	4,370	4,531	4,784	5.6%
9340412A	99999	Castle Hills Elementary	70,100	64,103	70,980	10.7%
9340418A	95437	Pleasantville Library	2,656	3,456	3,240	-6.3%
9340418A	99999	Pleasantville Elementary	51,229	46,796	49,175	5.1%
9340420A	95437	Wilmington Manor Library	2,850	2,732	2,456	-10.1%
9340420A	99999	Wilmington Manor Elementary	33,124	32,607	36,735	12.7%
9340422A	95437	Wilbur Library	9,155	8,111	9,208	13.5%
9340422A	99999	Wilbur Elementary	138,266	124,839	135,875	8.8%
9340427A	95437	Southern Library	7,020	6,264	6,864	9.6%
9340427A	99999	Southern Elementary	95,232	89,375	102,310	14.5%
9340432A	95437	New Castle Library	3,304	4,111	4,136	0.6%
9340432A	99999	New Castle Elementary	68,962	62,564	61,275	-2.1%
9340456A	95437	Eisenberg Library	3,892	3,712	4,064	9.5%
9340456A	99999	Eisenberg Elementary	54,729	51,125	60,890	19.1%
9340470A	95437	Gunning Bedford Library	6,434	7,870	8,432	7.1%
9340470A	99999	Gunning Bedford Middle	129,700	119,966	132,650	10.6%
9340474A	95437	George Read Library	4,955	5,393	6,304	16.9%
9340474A	99999	George Read Middle	88,663	89,600	103,100	15.1%
9340476A	95437	McCullough Library	5,816	5,234	6,144	17.4%
9340476A	99999	McCullough Middle	76,380	87,777	98,460	12.2%
9340490A	95048	William Penn - ROTC	2,816	4,140	4,600	11.1%
9340490A	95073	William Penn - Music Choir	34,502	26,100	29,000	11.1%
9340490A	95437	William Penn - Library	19,402	18,000	17,488	-2.8%
9340490A	95468	William Penn - Summer School	0	9,000	9,000	0.0%
9340490A	95602	William Penn - Athletics	149,641	155,000	160,000	3.2%
9340490A	99999	William Penn High School	221,123	234,734	279,340	19.0%
		SUBTOTAL	1,334,842	1,315,078	1,459,083	11.0%

Operating Unit	Program Code	DISCRETIONARY STATE & LOCAL BUDGETS	ACTUAL FY 2018	PRELIM FY 2019	FINAL FY 2019	Diff Prelim to Final
99900000	99999	Board of Education	27,889	29,000	31,000	7%
99900100	99999	Legal	40,000	40,000	40,500	1%
99900300	95228	Substitutes & Homebound	833,066	850,000	850,000	0%
99900300	95260	Community & Schools	1,532	20,000	0	-100%
99900300	95494	Teacher of the Year	3,084	7,500	7,500	0%
99900300	99999	General District Expenses	593,570	942,526	947,548	1%
99910000	95052	Marketing	36,194	60,000	60,600	1%
99910000	99999	Public Communications	18,542	20,000	20,200	1%
99910010	95411	Copy Center	220,627	240,000	235,000	-2%
99910010	99999	District Administration	37,320	90,000	87,500	-3%
99910010	95405	District Choice	732	4,500	4,500	0%
99910100	99999	Superintendent	5,925	18,000	18,000	0%
99970600	95060	Preschool Expansion	41,004	141,300	135,000	-4%
99970675	95430	Elementary Wellness	122,891	85,000	85,000	0%
99910110	99999	Assistant Superintendent 1	85,000	15,000	15,000	0%
99910115	99999	Assistant Superintendent 2	4,742	15,000	15,000	0%
99920000	99999	Curriculum/Instruction	114,998	115,000	120,750	5%
99920000	95435	Common Core/Curriculum	58,762	250,000	250,000	0%
99920000	90850	Music/Art Curriculum	42,713	45,000	45,000	0%
99920100	99999	Discipline Programs	422,607	175,000	175,000	0%
99920110	99519	Security/Constables	0	505,000	525,000	4%
99920700	99999	Athletics	53,388	50,000	50,000	0%
99930300	99999	Special/Student Services	26,002	45,000	45,000	0%
99940000	99999	Business Office	27,259	42,300	42,300	0%
99940400	99999	Local Salaries & Benefits	32,721,125	35,748,951	36,079,366	1%
99950000	99999	Personnel	28,400	36,000	36,000	0%
99940050	99999	Facilities Maintenance	470,508	450,000	475,000	6%
99960200	99531	Custodial Services	432,184	410,000	435,000	6%
99960200	99999	Operations	6,614	9,500	9,500	0%
99970680	99999	School Supervision	60,067	60,000	60,000	0%
99970680	95488	Visiting Teachers	3,736	4,000	4,000	0%
		SUBTOTAL	36,540,481	40,523,577	40,904,264	1%

Operating Unit	Program Code	RESTRICTED FUNDING WITH LOCAL INVESTMENT	ACTUAL FY 2018	PRELIM FY 2019	FINAL FY 2019	Diff Prelim to Final
99940810	99999	Tech Equipment & Repair	1,777,584	1,498,526	1,658,500	11%
99960200	95419	Energy/Utilities	1,843,169	2,064,893	2,132,523	3%
99960400	99999	Transportation	5,171,068	7,431,210	7,026,100	-5%
		SUBTOTAL	8,791,820	10,994,629	10,817,123	-2%
OTHER RESTRICTED BUDGETS						
99910120	99999	Contractual Services	466,063	429,678	420,000	-2%
99920200	99999	Extra Time	211,874	270,000	270,000	0%
99920500	99999	Professional Development	66,342	110,643	110,643	0%
99920800	99999	Drivers Education	9,125	10,000	27,969	180%
99940200	99999	Division I Salaries	64,510,607	66,972,459	68,119,724	2%
99940300	99999	Division II Vocational	116,846	174,899	187,837	7%
99940410	95037	Immersion Funding	637	60,971	20,000	-67%
99940410	99999	Competitive Grants - State	220,531	50,000	50,000	0%
99940500	99999	Federal Funds	5,419,365	8,486,498	8,486,498	0%
99940700	99999	Private Grants/Donations	75,728	100,000	50,000	-50%
99960000	99999	Child Nutrition Operations	9,013,297	7,772,740	9,885,000	27%
99970000	99999	Debt Service	4,763,968	4,863,557	4,863,557	0%
99970680	99451	Opportunity Grants	200,000	573,895	573,895	0%
99970680	99562	Student Success Block Grants	0	1,084,135	1,084,135	0%
99990050	91476	E3 Grant	0	1,500,000	1,500,000	0%
99970200	99999	Minor Capital	677,246	1,571,938	1,571,938	0%
99970600	99768	ECAP (State Pre-K grant)	284,640	287,140	290,640	1%
		SUBTOTAL	86,036,269	94,318,553	97,511,836	3%
RESTRICTED/TUITION FUNDED BUDGETS						
99970600	95030	Preschool (Colwyck building budget)	53,407	54,000	82,800	53%
99970600	99532	PreK Payroll	553,404	561,706	567,323	1%
9340410A	95037	Carrie Downie Exceptional Children	7,200	2,880	4,125	43%
9340412A	95037	Castle Hills Exceptional Children	8,210	9,360	11,275	20%
9340418A	95037	Pleasantville Exceptional Children	5,891	3,600	6,050	68%
9340420A	95037	Wilm Manor Exceptional Children	8,356	3,840	3,850	0%
9340422A	95037	Wilbur Exceptional Children	17,964	7,200	8,800	22%
9340432A	95037	New Castle Exceptional Children	1,370	4,320	7,150	66%
9340456A	95037	Eisenberg Exceptional Children	16,905	7,920	9,350	18%
9340474A	95037	George Read Exceptional Children	10,200	4,080	4,675	15%
9340476A	95037	McCullough Exceptional Children	17,968	9,360	18,700	100%

9340427A	95217	Southern ILC	77,701	66,600	69,930	5%
9340427A	99532	Southern ILC Payroll	381,933	417,000	417,000	0%
9340427A	95207	Southern CASL	38,671	44,100	46,305	5%
9340427A	99530	Southern CASL Payroll	244,577	314,000	314,000	0%
9340427A	95037	Southern Exceptional Children	13,783	5,520	6,325	15%
9340470A	95217	Gunning Bedford ILC	51,821	44,100	46,305	5%
9340470A	99532	GB ILC Payroll	265,423	268,975	268,975	0%
9340470A	95207	Gunning Bedford CASL	38,328	36,000	37,800	5%
9340470A	99530	GB CASL Payroll	200,000	250,000	250,000	0%
9340470A	95037	GB Exceptional Children	2,858	1,680	1,925	15%
9340490A	95207	WPHS CASL	7,660	36,000	37,800	5%
9340490A	99530	WPHS CASL Payroll	125,000	126,875	126,875	0%
9340490A	95037	WPHS Exceptional Children	15,943	22,800	26,125	15%
9340522A	99532	Wallin General Expenses	885,950	880,000	880,000	0%
9340522A	99999	Wallin Principal	48,040	43,200	49,090	14%
99920300	99999	LEP/ESL	374,664	590,000	590,000	0%
99921050	99999	Special Education services	0	0	400,000	new
99930200	95454	Private Placement	1,376,991	1,376,990	1,125,000	-18%
99930200	99999	In State Tuition	3,042,252	3,045,000	2,950,000	-3%
99930200	95037	Exceptional Children payroll	300,000	500,000	550,000	10%
99930300	99546	Assistive Technology	40,219	36,000	30,000	-17%
		SUBTOTAL	8,232,688	8,773,106	8,947,553	2%
See detailed budget		Leach - Special School	10,625,496	10,929,311	11,347,837	4%
TOTAL EXPENDITURES			151,561,596	166,854,254	170,987,696	2.5%

**COLONIAL SCHOOL DISTRICT
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2019
DETAIL OF OPERATING UNIT EXPENDITURES**

<u>EXPENDITURES</u>		ACTUALS	BUDGET		
Operating Program		FY 2018	FY 2019		
99900300	99999	General District Expenses		% Change	
		Audit	5,329	10,000	88%
		Insurance	181,170	190,022	5%
		Data Service Center	407,071	447,526	10%
		One Time items	0	200,000	NEW
		Contingency	100,000	100,000	0%
			693,570	947,548	37%

A contingency line has been established to fund any emergency, unexpected items or line item budget overages. An example of items that could present an issue would be increases in utility costs or other items that cannot be controlled by the District administration or Board of Education.

99960000	99999	Child Nutrition Operations	ACTUALS	BUDGET	
		Revenues	FY 2018	FY 2019	% Change
		Daily Cash Sales	499,801	300,000	-40%
		USDA Reimbursement	5,615,044	5,800,000	3%
		State Salaries/Benefits	2,732,906	3,000,000	10%
		Meetings/Functions/Rebates	41,565	40,000	-4%
		DE Design Lab	114,563	0	-100%
		Reserve Funds	361,627	745,000	106%
			9,365,506	9,885,000	6%
		Expenditures			
		Personnel	4,875,226	5,000,000	3%
		Food	3,289,868	3,500,000	6%
		Miscellaneous	192,144	150,000	-22%
		Supplies	316,655	350,000	11%
		Indirect Cost	143,991	175,000	22%
		Equipment Repair	103,129	110,000	7%
		Equipment	444,493	600,000	35%
			9,365,506	9,885,000	6%

The Child Nutrition operation is self supporting through State and Federal funding and the collection of receipts for meals purchased.

99960400	99999	Transportation Revenues	ACTUALS FY 2018	BUDGET FY 2019	% Change
		Deseg Activity	26,570	30,000	13%
		District Operated runs	2,845,449	3,250,000	14%
		Contractor runs	1,909,201	1,950,000	2%
		Training supplies	1,000	1,000	0%
		Homeless funds	722,454	850,000	18%
		Local funds	367,727	945,100	157%
		TOTAL REVENUE	\$5,872,401	\$7,026,100	20%
		Expenditures			
		Personnel	4,201,205	4,750,000	13%
		Professional Development	3,746	5,000	33%
		Contractor Payments	1,908,769	2,420,000	27%
		Bus Maintenance	359,634	425,000	18%
		Fuel	346,330	308,000	-11%
		Miscellaneous	29,455	145,000	392%
		Parkway and Kingswood	-64,013	-76,900	20%
		Billing to Leach	-1,581,441	-775,000	-51%
		Other Local Billable Activity	-66,740	-175,000	162%
		TOTAL EXPENDITURES	\$5,136,947	\$7,026,100	37%

The Transportation Division is funded by State and Local appropriations. Since 2012, the State provides 90% of the 'formula amount' of Transportation costs, as defined by the annual budget. Local funds must make up the difference.

		Leach - Special School	ACTUALS FY 2018	BUDGET FY 2019	
9340427A	99999	Southern Integration Program	19,254	22,172	15%
9340474A	99999	George Read Integration Program	15,730	32,079	104%
9340490A	99999	William Penn Integration Program	7,831	21,228	171%
9340522A	99999	Wallin Adult Integration	n/a	22,400	new
9340514A	99999	Leach Principal's Budget	71,294	76,563	7%
9340514A	95254	Vocational Expenses	10,609	1,850	-83%
9340514A	99545	Related Services	11,063	10,000	-10%
9340514A	99546	Assistive Technology	15,000	15,000	0%
9340514A	95468	Summer School	7,402	10,000	35%
99900300	95228	Substitutes	23,326	35,000	50%
99900300	99999	General (Incl. Transportation)	1,653,960	950,000	-43%
99940200	99999	Division I Salaries	6,037,393	6,834,000	13%
99940400	99999	Local Salaries & Benefits	2,682,001	3,253,229	21%
99960200	95419	Energy/Utilities	57,299	55,000	-4%
99970200	99999	Minor Capital	13,334	9,316	-30%
		TOTAL EXPENDITURES	\$10,625,496	11,347,837	7%

The John G. Leach School is a state school that is managed by the Colonial School District. It is funded by State appropriations as determined by the September 30th count and through tuition funds paid by local school districts in which the students reside.

COLONIAL SCHOOL DISTRICT
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2019
CARRY OVER BUDGET ITEMS

BUDGET	Fiscal Year	Balance on July 1, 2018 (including encumbrances)
Major Cap	Renovate John G. Leach	2010 425,796
	TOTAL	425,796
Minor Cap	MCI- Local	2017 1,702
	MCI- Local	2018 282,502
	MCI- State	2017 34,399
	MCI- State	2018 487,399
	TOTAL	806,002
State Funds	Division II AOC	2018 356,028
	World Language Immersion	2018 52,997
	Energy	2018 458,611
	Standards & Assessment	2018 243
	Transportation	2018 30,835
	Unique Alternatives	2018 116,801
	Education Opportunity	2018 32,273
	Division II Vocational	2018 80,163
	Drivers Education	2018 4,217
	Professional Development	2018 58,393
	TOTAL	1,190,561
Federal Funds	Title II	2017 12,535
	Title II	2018 567,474
	Title IV	2018 47,291
	Title I	2017 49,769
	Title I	2018 2,143,912
	Title III (ELL)	2017 1,018
	Title III (ELL)	2018 87,991
	IDEA B	2017 5,831
	IDEA B	2018 1,094,577
	IDEA Preschool	2017 68,175
	IDEA Preschool	2018 12,806
	Career Tech (Perkins)	2017 2
	Career Tech (Perkins)	2018 13,651
	TOTAL	4,105,033
	John G. Leach (State Funds)	Energy
Division II AOC		2018 21,776
Division II Voc		2018 20,191
TOTAL		102,643
GRAND TOTAL		6,630,034

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2019
LOCAL PROPERTY TAX RECEIPTS

The local revenue consists mainly of property tax receipts. The tax rate is approved by the Board annually and is due to New Castle County (who prepares, distributes and collects the tax) by the second Thursday of July each year.

The tax rate consists of four categories, each with its own calculation and purpose.

Current Expense may be used for any expenditure in the district except to buy property or pay off bonds. This portion of the rate can only be increased through voter referendum. Revenue is budgeted at 99% of expected collections to account for delinquencies and assessment appeals and adjustments.

There are two components to current expense tax. The first component involves multiplying the district's tax assessment by 111.8 cents per \$100 of assessed valuation. There was a successful referendum in June 2017. This increased this portion of the current expense tax rate from 73.8 cents to 100.8 cents in FY 2018. The increase for this year is 111.8 cents, up from the 2018 amount.

The second component is a function of the New Castle County School Tax District and 46.8 cents of the tax rate. The calculation is based on the number of units at September 30th of the prior fiscal year. The district's share of the tax district for fiscal year 2019 is 18.59364082%. The calculations determining Colonial's portion of this share of revenue are done by the Delaware Department of Education.

The district's total assessed valuation is \$2,941,610,191

Debt Service is to pay the principal and interest due on the bonds sold for major capital improvements as approved by voter referendum. The State funds major capital improvements at 61% and the local district pays 39%

Tuition Tax is used to fund a variety of programs for students with disabilities in special schools, programs or private placements. State law permits the local school board to set this portion of the tax rate without referendum.

Match or MCIP funds areas that are matching state funds (such as minor capital or abatement) or are allowed to be set by the local school board to fund items such as extra time, technology or designated state units that were eliminated from the state budget. State law permits the local school board to set this portion of the tax rate without referendum.

Tax	Rate	Revenue
Current Expense	\$1.586	\$46,281,607
Debt Service	\$0.165	\$4,863,557
Tuition Tax	\$0.372	\$10,965,110
Match/MCIP	<u>\$0.070</u>	<u>\$2,063,327</u>
Total	\$2.193	\$64,173,601

The rates are per \$100 of assessed valuation of property.

Funds were in reserve in each tax component to supplement this year's revenue collections.

FINAL BUDGET - FISCAL YEAR 2019

ENROLLMENT INFORMATION

State funding for the number of positions and for state appropriations is determined by the September 30th unit count. Students must be in attendance during the last 10 student days in September to be counted in the unit count.

SCHOOL	2017-2018		2018-2019	
	ENROLLMENT	UNITS	ENROLLMENT	UNITS
Downie Elem (340410)	408	26.59	401	26.65
Castle Hills El (340412)	598	40.23	598	40.24
Pleasantville E (340418)	422	27.66	405	27.55
Wilm Manor Elem (340420)	304	20.45	307	20.11
Kathleen HW Ele (340422)	1,180	74.05	1,151	71.82
Southern Elemen (340427)	838	88.87	858	93.45
New Castle ES (340432)	586	37.30	517	33.99
The Colwyck Cen (340450)	123	22.62	146	31.48
Eisenberg Elem (340456)	487	32.89	508	34.40
Bedford Middle (340470)	1,067	67.67	1,054	66.95
Read Middle (340474)	775	62.80	788	64.32
McCullough Midd (340476)	762	48.92	768	52.08
Penn High (340490)	2,070	156.58	2,186	168.62
Leach School (340514)	85	34.88	83	33.30
The Wallins Sch (340522)	114	15.30	119	16.86
TOTAL	9,819	756.81	9,889	781.82

FISCAL YEAR 2019 POSITION ENTITLEMENT REPORT

STATE FUNDED TEACHERS AND PARAS

Position	Units
Classroom Teacher	781.82
Related Services (Reg & Basic)	9.08
Related Services (Intensive)	23.18
Related Services (Complex)	39.62
Visiting Teacher	3.00
Nurse	19.16
Academic Excellence Unit	38.91
Driver Education Teacher	5.00
Reading Cadre	1.00
ECAP Grant funded	5.00
Student Success Block Grant	9.00
E3 Grant funded	3.00

TOTAL STATE FUNDED UNITS 937.77

Title I	18.00
IDEA	21.00
Title II	2.00

TOTAL FED FUNDED UNITS 41.00

TOTAL UNITS AVAILABLE 978.77

Fiscal Year 2018 Position Entitlement Report - Administrative & Operations

Classification	Earned Units	Positions Filled
Superintendent	1.00	1.00
Asst. Superintendent*	2.00	1.00
Director	6.00	6.00
Admin Assistant	1.00	1.00
Supervisor	5.00	5.00
Principal	15.00	15.00
Asst. Principal	22.00	20.00
Grounds	1.00	1.00
Transportation Supervisor	1.00	1.00
Nutrition Svc Supervisor	1.00	1.00
Secretary	64.00	64.00
Custodians	112.00	112.00

*One Asst. Superintendent position is funded through the E3 grants and not the State unit.
 Units are listed as each is funded, this does not always match each employee's title.
 Custodians are not earned through the unit count but are certified based on facility use.

In FY 2019, Colonial used the following positions and funds to account for the budget reduction amount that was required due to State budget cuts:

\$1,258,758	for 18.0 10-month teaching positions (\$69,931 each)
\$120,831	for 1.0 Assistant Superintendent position
\$193,606	for 2.0 Assistant Principal positions (\$96,803 each)
\$20,000	in World Language Expansion (00231) funds
\$8,066	in Driver Education (05142) funds
\$262,845	in Division II Energy (00159) funds
\$10,000	in Division II Vocational funds (05265)
\$54,695	in Division II Energy funds at Leach (95-5300 00159)
\$28,706	in Division II Voc funds at Leach (95-5300 05265)
\$1,957,507	Grand Total