



Fiscal Year 2023 Final Budget
For the period July 1, 2022 through June 30, 2023
Colonial School District

Presented to the Board of Education on February 7, 2023

Jeffrey D. Menzer, Ed.D., Superintendent
Emily Falcon, Chief Financial Officer



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2022-2023**

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FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2023

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Executive Summary

The Colonial School District is a school district located in New Castle County in the State of Delaware. We serve students from age 3 to 21. There are fifteen (15) schools located within the district. The enrollment as of September 30, 2022 was 9,132 students.

The Final Fiscal Year 2023 Budget represents the financial plan for the district for the 2022-2023 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 \$.27 in FY 2018 and another \$.11 in FY 2019. There is no increase to the tax rate for operating funds in FY 2023. During the July 2022 meeting, Colonial's Board of Education approved a tax rate for FY 23 that re-aligned the amounts of various rates- decrease in debt service and tuition and an increase in match tax while the total stayed flat.

The State of Delaware budget for FY 2023 included a 2% salary increase of for all employees, except for bus drivers who received a larger increase. The bargaining agreement with AFSCME was negotiated during FY 22 and all negotiated increases are budgeted.

The Final budget for FY 2023 is \$201.8 million. This is an increase of 8% from the FY Preliminary 2023 budget. This amount does not include the federal funds that Colonial has received for COVID-19 Pandemic relief. Because of the one-time nature of these funds, they are outlined in a separate sheet to ensure transparency and consistency. While these funds are providing stability and added flexibility to address the challenges presented by the pandemic, including the extreme inflation in some prices, the upcoming expiration of these funds means that spending must be thoughtful and strategic to avoid program and staff cuts in future years.

The FY 23 final budget reflects the reality of steep wage and price increases experienced in the last 6-9 months. Discretionary budgets have been decreased wherever possible but in some areas, inflation has forced increases to keep our existing service levels. As Colonial's enrollment has continued to decline, restricted funding is being maximized wherever possible and Colonial continues to pursue additional funding opportunities.

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 31, 2023.

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2023

SUMMARY OF REVENUE

	FINAL BUDGET FY 2022	PRELIMINARY BUDGET FY 2023	FINAL BUDGET FY 2023	CHANGE from FY 23 Prelim
<u>REVENUE</u>				
<u>DISCRETIONARY STATE REVENUE</u>				
Division II Costs, AOC	\$1,776,531	\$1,741,000	\$953,347	-83%
Division III Equalization	\$5,069,453	\$4,968,064	\$4,959,715	0%
Educational Sustainment	\$1,876,348	\$1,838,821	\$1,900,223	3%
SUBTOTAL	8,722,332	8,547,885	7,813,285	-9%
<u>RESTRICTED STATE REVENUE</u>				
State formula salaries	\$77,550,698	\$82,050,475	\$82,849,713	1%
Cafeteria Salaries	\$2,507,130	\$2,507,130	\$2,561,969	2%
Division II Costs, AOC - Voc	\$0	\$0	\$0	-
Division II Costs, Energy	\$1,097,896	\$1,350,000	\$1,804,238	25%
State Transportation	\$6,259,629	\$9,750,000	\$8,593,932	-13%
Drivers Ed	\$0	\$0	\$0	-
Unique Alternative	\$359,440	\$570,475	\$629,818	9%
Related Services	\$0	\$0	\$0	-
Professional Development	\$0	\$0	\$0	-
Technology Block Grant	\$0	\$0	\$0	-
Student Success Block Grant	\$330,148	\$250,986	\$250,986	0%
Opportunity Funding	\$3,292,567	\$3,234,618	\$3,234,618	0%
Other State Revenue	\$258,888	\$275,000	\$921,481	70%
John G. Leach	\$4,203,499	\$3,875,000	\$4,478,746	13%
ECAP (Pre-K State grant)	\$309,400	\$321,300	\$321,300	0%
Minor Capital Improvements	\$933,168	\$896,119	\$896,119	0%
Safety & Security grant	\$0	\$0	\$640,712	100%
SUBTOTAL	97,102,463	105,081,103	107,183,633	2%
Operational Budget Reductior	-1,925,570	-1,925,570	-1,850,946	-4%
TOTAL STATE REVENUE	\$105,824,795	\$113,628,988	\$114,996,918	1%

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2023

SUMMARY OF REVENUE

	FINAL BUDGET FY 2022	PRELIMINARY BUDGET FY 2023	FINAL BUDGET FY 2023	CHANGE from FY 23 Prelim
<u>DISCRETIONARY LOCAL REVENUE</u>				
Current Expense Tax Receipts	\$48,965,924	\$49,590,347	\$49,590,347	0%
Interest	\$200,000	\$0	\$0	-
Athletics	\$11,000	\$13,000	\$15,000	13%
Indirect Costs	\$303,604	\$275,000	\$2,437,555	89%
CSCRP	\$38,425	\$42,000	\$80,000	48%
Building Rental	\$2,000	\$7,500	\$11,000	32%
Charter (Reduction)	(6,795,755)	(7,203,500)	(8,886,844)	19%
Choice (Reduction)	(1,421,704)	(1,435,921)	(1,976,610)	27%
Reserve funds	3,623,698	(101,507)	9,347,499	101%
SUBTOTAL	44,927,192	41,186,919	50,617,948	19%
<u>RESTRICTED LOCAL REVENUE</u>				
Debt Service Tax Receipts	\$3,702,830	\$3,122,818	\$3,122,818	0%
Tuition Receipts (excl. Leach)	\$6,728,774	\$9,023,722	\$9,023,722	0%
John G. Leach (tuition revenue)	\$4,750,000	\$1,750,000	\$1,750,000	0%
Match Tax Receipts	\$2,462,382	\$3,959,733	\$3,959,733	0%
Technology Maint. Match	469,025	474,668	474,668	0%
Cafeteria	5,554,758	3,240,000	4,641,570	30%
Donations	20,000	20,000	40,000	50%
E3 Grant	1,500,000	750,000	870,000	14%
Other Local Revenue	250,000	200,000	450,000	56%
Restricted Reserve Funds	846,283	-	2,667,240	100%
SUBTOTAL	26,284,052	22,540,941	26,999,751	17%
TOTAL LOCAL REVENUE	\$71,211,244	\$63,727,860	\$77,617,699	18%
<u>FEDERAL REVENUE</u>				
IDEA Part B (611)	2,799,752	2,824,065	2,824,065	0%
IDEA Pre-K (619)	120,079	122,548	122,548	0%
Title I	3,958,086	4,207,962	4,207,962	0%
Title II	711,986	766,065	766,065	0%
Title III	108,020	120,049	120,049	0%
Perkins	252,670	275,817	275,817	0%
Title IV	459,218	459,944	459,944	0%
Other Federal Funds	440,021	450,000	454,621	1%
TOTAL FEDERAL REVENUE	\$8,849,832	\$9,226,450	\$9,231,071	0%
TOTAL REVENUE	\$185,885,871	\$186,583,298	\$201,845,688	8%

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2023
SUMMARY OF EXPENDITURES

EXPENDITURES

Operating Unit	Program Code		FINAL FY	PRELIM FY	FINAL FY	Change
			2022	2023	2023	from FY 22 Final
DISCRETIONARY SCHOOL BUDGETS						
9340410A	95437	Carrie Downie Library	2,700	2,430	2,648	-2%
9340410A	99999	Carrie Downie Elementary	43,060	38,754	45,164	5%
9340412A	95437	Castle Hills Library	3,615	3,254	3,690	2%
9340412A	99999	Castle Hills Elementary	64,235	57,812	61,696	-4%
9340418A	95437	Pleasantville Library	3,233	2,910	2,843	-12%
9340418A	99999	Pleasantville Elementary	44,135	39,722	46,282	5%
9340420A	95437	Wilmington Manor Library	2,223	2,001	2,273	2%
9340420A	99999	Wilmington Manor Elementary	37,075	33,368	40,824	10%
9340420A	95021	Virtual Academy @ Wilm Manor	33,272	29,945	15,000	-55%
9340422A	95437	Wilbur Library	8,190	7,371	7,830	-4%
9340422A	99999	Wilbur Elementary	132,977	119,679	128,392	-3%
9340427A	95437	Southern Library	5,573	5,016	5,528	-1%
9340427A	99999	Southern Elementary	96,199	86,579	92,426	-4%
9340432A	95437	New Castle Library	3,090	2,781	3,053	-1%
9340432A	99999	New Castle Elementary	57,219	51,497	50,756	-11%
9340456A	95437	Eisenberg Library	2,993	2,694	2,993	0%
9340456A	99999	Eisenberg Elementary	53,956	48,560	50,462	-6%
9340470A	95437	Gunning Bedford Library	8,730	7,857	7,020	-20%
9340470A	99999	Gunning Bedford Middle	131,073	117,966	121,628	-7%
9340474A	95437	George Read Library	5,122	4,610	5,205	2%
9340474A	99999	George Read Middle	96,704	87,034	90,342	-7%
9340476A	95437	McCullough Library	5,213	4,692	5,288	1%
9340476A	99999	McCullough Middle	97,905	88,115	94,110	-4%
9340490A	95048	William Penn - ROTC	4,750	4,275	9,500	100%
9340490A	95073	William Penn - Music Choir	23,555	21,200	27,500	17%
9340490A	95437	William Penn - Library	17,228	15,505	16,793	-3%
9340490A	95602	William Penn - Athletics	147,250	132,525	155,000	5%
9340490A	99999	William Penn High School	267,415	240,674	297,352	11%
SUBTOTAL			1,420,616	1,278,555	1,391,598	-2%

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2023
SUMMARY OF EXPENDITURES

EXPENDITURES

Operating Unit	Program Code		FINAL FY	PRELIM FY	FINAL FY	Change
			2022	2023	2023	from FY 22 Final
DISCRETIONARY STATE & LOCAL BUDGETS						
99900000	99999	Board of Education	31,000	27,900	38,000	23%
99900100	99999	Legal	110,000	99,000	75,000	-32%
99900300	95228	Substitutes & Homebound	900,000	2,500,000	2,500,000	178%
99900300	95494	Teacher of the Year	13,831	12,448	13,000	-6%
99900300	99999	General District Expenses	1,075,349	1,091,072	1,192,765	11%
99910000	95052	Marketing	82,570	74,313	81,500	-1%
99910000	99999	Public Communications	19,190	17,271	19,000	-1%
99910010	95411	Copy Center	245,000	220,500	190,000	-22%
99910010	99999	District Administration	250,500	225,450	220,000	-12%
99910010	95405	District Choice	2,500	2,250	2,250	-10%
99910100	99999	Superintendent	41,040	36,936	37,000	-10%
99970600	95060	Preschool Expansion	115,425	103,883	95,000	-18%
99970675	95430	Elementary Wellness	195,000	175,500	675,000	246%
99920000	99999	Curriculum/Instruction	112,500	101,250	112,500	0%
99920000	95435	Common Core/Curriculum	225,000	202,500	225,000	0%
99920000	90850	Music/Art Curriculum	40,500	36,450	60,000	48%
99920100	99999	Discipline Programs	200,000	180,000	350,000	75%
99920110	99519	Security/Constables	795,000	715,500	795,000	0%
99920700	99999	Middle school Athletics	51,300	46,170	49,500	-4%
99930300	99999	Student Services	18,000	16,200	17,000	-6%
99930400	99999	Behavioral Health	29,000	26,100	35,000	21%
99940000	99999	Business Office	38,070	34,263	37,500	-1%
99940400	99999	Local Salaries & Benefits	44,207,262	45,754,516	44,250,000	0%
99950000	99999	Personnel	41,400	37,260	39,500	-5%
99950000	95459	Recruiting	15,000	13,500	15,000	0%
99940050	99999	Facilities Maintenance	1,100,000	990,000	1,050,000	-5%
99960200	99531	Custodial Services	525,000	472,500	672,000	28%
99970680	99999	School Supervision	51,300	46,170	48,000	-6%
99970680	95488	Visiting Teachers	3,420	3,078	2,900	-15%
99970680	99569	Digital Learning	0	0	85,000	-
SUBTOTAL - DISCRETIONARY			50,534,157	53,261,980	52,982,415	5%

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2023
SUMMARY OF EXPENDITURES

EXPENDITURES

Operating Unit	Program Code		FINAL FY 2022	PRELIM FY 2023	FINAL FY 2023	Change from FY 22 Final
RESTRICTED FUNDING WITH LOCAL INVESTMENT						
99940810	99999	Tech Equipment & Repair	2,062,500	1,856,250	2,041,875	-1%
99960200	95419	Energy/Utilities	1,495,000	1,345,500	2,640,000	77%
99960400	99999	Transportation	7,954,381	7,158,943	10,248,184	29%
SUBTOTAL - RESTRICTED/LOCAL			11,511,881	10,360,693	14,930,059	30%
OTHER RESTRICTED BUDGETS						
99920110	95064	Safety & Security Grant	0	0	640,712	-
99920200	99999	Extra Time	270,000	243,000	270,000	0%
99920500	99999	Professional Development	110,362	99,326	113,007	2%
99920800	99999	Drivers Education	28,000	25,200	26,000	-7%
99921000	95512	Opportunity Funds Personnel	1,456,000	1,310,400	1,950,576	34%
99921000	99999	Opportunity Funds Programming	1,646,946	1,482,251	1,613,688	-2%
99921000	95063	Opp Funds Mental Health & Read	1,001,367	901,230	1,056,619	6%
99940200	99999	Division I Salaries	77,550,698	82,050,475	82,849,713	7%
99940300	99999	Division II Vocational	159,510	143,559	159,510	0%
99940410	95037	Spanish Immersion	19,229	17,306	7,320	-62%
99940410	95005	Chinese Immersion	19,229	17,306	5,230	-73%
99940410	99999	Competitive Grants - State	258,888	232,999	921,481	256%
99940500	99999	Federal Funds	8,849,832	7,964,849	9,231,071	4%
99940700	99999	Private Grants/Donations	20,000	18,000	40,000	100%
99960000	99999	Child Nutrition Operations	8,058,450	7,252,605	8,802,870	9%
99970000	99999	Debt Service	4,165,170	3,748,653	3,597,556	-14%
99970680	95063	SSBG K-4 Reading	330,148	297,133	358,551	9%
99990050	91476	E3 Grant	1,500,000	1,350,000	870,000	-42%
99970200	99999	Minor Capital	1,555,280	1,399,752	1,493,532	-4%
99970600	99768	ECAP (State Pre-K grant)	309,400	278,460	321,300	4%
SUBTOTAL - RESTRICTED			107,308,509	108,832,505	114,328,736	7%

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2023
SUMMARY OF EXPENDITURES

EXPENDITURES

Operating Unit	Program Code		FINAL FY 2022	PRELIM FY 2023	FINAL FY 2023	Change from FY 22 Final
RESTRICTED/TUITION FUNDED BUDGETS						
99970600	95030	Colwyck building budget	76,005	68,405	73,000	-4%
99970600	99532	PreK Payroll	1,350,000	1,215,000	1,350,000	0%
9340427A	95521	Southern special programs	122,744	79,750	79,750	-35%
9340470A	95521	GB Special programs	75,695	18,400	18,400	-76%
9340474A	95521	George Read Special Programs	26,234	39,425	39,425	50%
9340490A	95521	WPHS Special Programs	50,660	58,800	58,800	16%
99920300	99999	LEP/ESL	680,000	612,000	680,000	0%
99921050	99999	Special Education Services	450,000	405,000	450,000	0%
99930200	95454	Private Placement	850,000	765,000	781,000	-8%
99930200	99999	In State Tuition	475,000	427,500	3,060,000	544%
99930200	95236	Exceptional Children payroll	1,793,956	1,614,560	3,420,000	91%
99930300	99546	Assistive Technology	30,000	27,000	28,000	-7%
SUBTOTAL - TUITION			6,807,230	5,330,840	10,038,375	47%
See detailed budget		Leach - Special School	8,303,479	7,473,131	8,174,505	9%
TOTAL EXPENDITURES			185,885,872	186,537,704	201,845,688	8%

**COLONIAL SCHOOL DISTRICT
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2023
DETAIL OF OPERATING UNIT EXPENDITURES**

EXPENDITURES

General District Expenses

Operating Program		FINAL	PRELIM	FINAL	Change
Unit	Code	BUDGET	BUDGET	BUDGET	from
		FY 2022	FY 2023	FY 2023	FY 22 Final
99900300	99999				
	Audit	7,500	7,500	17,500	133%
	Insurance	299,277	315,000	356,693	19%
	Data Service Center	418,572	418,572	418,572	0%
	One Time items	250,000	250,000	300,000	20%
	Contingency	100,000	100,000	100,000	0%
		1,075,349	1,091,072	1,192,765	11%

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.

Child Nutrition Operations

Operating Program		FINAL	PRELIM	FINAL	Change	
Unit	Code	BUDGET	BUDGET	BUDGET	from	
		FY 2022	FY 2023	FY 2023	FY 22 Final	
99960000	99999					
	Revenues					
	Daily Cash Sales	5,000		45,000	800%	
	USDA Reimbursement	5,541,320		4,641,570	-16%	
	State Salaries/Benefits	2,507,130		2,561,969	2%	
	Meetings/Functions/Reba	5,000		75,000	1400%	
	DDOE Equipment grant			86,871	NA	
	Reserve/Local Funds			1,392,460	NA	
		8,058,450		8,802,870	9%	
99960000	99999					
	Expenditures					
	95512 Personnel	5,748,835		5,666,555	-1%	
	95404 Food	1,500,000		2,426,719	62%	
	95116 Miscellaneous	101,846		65,631	-36%	
	95493 Supplies	189,769		350,000	84%	
	99555 Indirect Cost	175,000		0	-100%	
	99516 Equipment Repair	153,000		129,601	-15%	
	95496 Equipment	190,000		164,364	-13%	
		TOTAL	8,058,450	7,252,605	8,802,870	9%

The Child Nutrition operation is self supporting through State and Federal funding and the collection of receipts for meals purchased. For FY 2023, the district will ensure that operational losses due to the pandemic are covered with ESSER or local funding sources.

**COLONIAL SCHOOL DISTRICT
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2023
DETAIL OF OPERATING UNIT EXPENDITURES**

Transportation		FINAL	PRELIM	FINAL	Change	
Operating	Program	BUDGET	BUDGET	BUDGET	from	
Unit	Code	FY 2022	FY 2023	FY 2023	FY 22 Final	
99960400	99999					
		Revenues			% Change	
		District Operated runs	3,915,128	5,342,658	36%	
		Contractor runs	926,617	1,268,906	37%	
		Training supplies	0	0	0%	
		Homeless funds	1,295,946	1,650,206	27%	
		Foster Care funds	121,938	332,162	172%	
		Local funds	1,694,752	1,654,251	-2%	
		TOTAL REVENUE	7,954,381	10,248,183	29%	
		Expenditures				
		Personnel	5,617,514	6,464,948	15%	
		Professional Development	5,000	5,000	0%	
99960300	95481	Contractor Payments	1,029,574	1,409,896	37%	
		Homeless runs	1,439,940	1,833,562	27%	
		Foster Care runs	121,938	332,162	172%	
99960400	99535	Bus Maintenance	595,000	681,470	15%	
99960400	95246	Fuel	325,415	405,551	25%	
		Bus Safety & Security	165,000	125,000	-24%	
99960400	95116	Miscellaneous	70,000	80,400	15%	
		Parkway and Kingswood	-15,000	-15,000	0%	
		Leach Transportation	-1,375,000	-1,059,806	-23%	
		Local Billable Activity	-25,000	-15,000	-40%	
		TOTAL	7,954,381	7,158,943	10,248,184	29%

A detailed budget will be prepared once the unit count is finalized.

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.

**COLONIAL SCHOOL DISTRICT
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2023
DETAIL OF OPERATING UNIT EXPENDITURES**

Leach - Special School			FINAL BUDGET FY 2022	PRELIM BUDGET FY 2023	FINAL BUDGET FY 2023	Change from FY 22 Final
9340514A	99999	Leach Principal's Budget	69,123	62,211	65,000	-6%
9340514A	95254	Vocational Expenses	5,400	4,860	7,500	39%
9340514A	99545	Related Services	9,000	8,100	9,000	0%
9340514A	99546	Assistive Technology	10,800	9,720	10,000	-7%
9340514A	95468	Summer School	9,000	8,100	8,500	-6%
99900300	95228	Substitutes	15,000	13,500	37,500	150%
99900300	99999	General (Incl. Transportation)	1,575,000	1,417,500	1,150,000	-27%
99940200	99999	Division I Salaries	3,880,426	3,492,383	4,049,000	4%
99940400	99999	Local Salaries & Benefits	2,661,600	2,395,440	2,768,000	4%
99960200	95419	Energy/Utilities	55,000	49,500	58,000	5%
99970200	99999	Minor Capital	13,130	11,817	12,005	-9%
TOTAL EXPENDITURES			8,303,479	7,473,131	8,174,505	-2%

CONSTRUCTION FUNDS

99970100	99999	Major Cap (New Leach Bldg.)	0	0	4,000,000	NA
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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 unit 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, 2023
DETAIL OF SUPPLEMENTAL FEDERAL COVID-19 PANDEMIC RELIEF FUNDS**

ESSER II

Focus Areas	TOTAL BUDGET	Balance remaining July 1, 2022
Facility Repairs	\$1,065,709.79	\$1,065,709.79
Air Quality Projects	\$6,307,330.00	\$1,630,954.00
Educational Technology- Supplies	\$1,035,000.00	\$1,035,000.00
Educational Technology- Capital Outlay	\$1,881,900.00	\$1,881,900.00
Long Term Closure (Nutrition Support)	\$1,000,000.00	\$0.00
Learning Loss	\$200,000.00	\$121,600.60
Indirect Costs	\$2,162,555.21	\$2,162,555.21
	\$13,652,495.00	\$7,897,719.60

**COLONIAL SCHOOL DISTRICT
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2023
DETAIL OF SUPPLEMENTAL FEDERAL COVID-19 PANDEMIC RELIEF FUNDS**

ESSER III

Focus Areas	TOTAL BUDGET	Balance remaining July 1, 2022
Air Quality Projects - Contractual	\$14,639,888.90	\$14,639,888.90
Educational Technology- Contractual	\$180,000.00	\$101,662.00
Educational Technology- Supplies	\$525,000.00	\$525,000.00
Educational Technology- Capital Outlay	\$1,582,800.00	\$396,300.00
Learning Loss - Salaries	\$1,714,377.12	\$1,610,388.07
Learning Loss - OECs	\$607,903.16	\$549,320.01
Learning Loss - Contractual	\$1,413,000.00	-\$200,598.27
Learning Loss - Supplies	\$3,264,594.65	-\$907,969.41
Mental Health - Contractual	\$300,000.00	\$166,640.00
Other Activities - Salaries	\$467,743.72	\$381,406.35
Other Activities - OECs	\$154,869.95	\$113,232.29
Preparedness and Response - Salaries	\$259,600.72	\$168,707.04
Preparedness and Response - OECs	\$130,953.80	\$94,028.72
Implement DPH Protocols - Contractual	\$630,000.00	\$269,761.25
Implement DPH Protocols - Supplies	\$228,862.96	-\$2,840.87
Summer Learning - Salaries	\$1,314,702.12	\$1,314,702.12
Summer Learning - OECs	\$435,297.00	\$435,297.00
Summer Learning - Contractual	\$1,825,000.00	\$1,806,908.50
Address needs of Unique Pop. - Salaries	\$15,025.17	\$15,025.17
Address needs of Unique Pop. - OECs	\$4,974.73	\$4,974.73
Address needs of Unique Pop. - Contractual	\$976,800.00	\$955,527.82
	\$30,671,394.00	\$22,437,361.42

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2023
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 98% of expected collections to account for delinquencies and assessment appeals and adjustments.

There are two components to current expense tax. The first component is a function of the New Castle County School Tax District and represents the first 46.8 cents of the tax rate. All revenue generated among the districts within the Tax district (Brandywine, Christina, Colonial & Red Clay) are pooled together and re-allocated. The reallocation 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 2023 is 18.59364082%. The calculations determining Colonial's portion of this share of revenue are done by the Delaware Department of Education.

The second 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 and to 111.8 in FY 2019. There is no increase in the operating tax rate for FY 2023.

The total assessed valuation in the New Castle County Tax district is \$17,610,521,950.

The district's total assessed valuation is \$3,122,817,835.

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	\$1.118	\$34,214,841
NCC Tax pool	\$0.468	\$15,913,765
Debt Service	\$0.100	\$3,122,818
Tuition Tax	\$0.345	\$10,773,722
Match/MCIP	<u>\$0.142</u>	<u>\$4,434,401</u>
Total	\$2.173	\$68,459,547

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 2023

ENROLLMENT INFORMATION

State funding for the number of positions and for state appropriations is determined by the September 30th unit count.

SCHOOL	2022-2023		2021-2022	
	Enrollment	Units	Enrollment	Units
Downie Elem (340410)	353	25.67	360	25.88
Castle Hills El (340412)	492	34.08	482	34
Pleasantville E (340418)	379	26.37	431	28.69
Wilm Manor Elem (340420)	482	35.08	469	31.6
Kathleen HW Ele (340422)	1044	68.42	1092	71.09
Southern Elemen (340427)	737	87.63	743	88.39
New Castle ES (340432)	407	27.79	412	28.57
The Colwyck Cen (340450)	177	29.96	166	28.51
Eisenberg Elem (340456)	399	28.31	399	27.32
Bedford Middle (340470)	936	68.12	1164	85.62
Read Middle (340474)	694	62.38	683	59.32
McCullough Midd (340476)	705	49.06	695	47.7
Penn High (340490)	2239	180.53	2270	175.56
Leach School (340514)	88	29.87	76	24.33
The Wallins Sch (340522)	NA	NA	89	9.75
TOTAL	9132	753.27	9531	769.12

*In FY 23, Wallin is no longer a stand alone school. It is now called N3 and is included in the enrollment for William Penn.

**FISCAL YEAR 2023 POSITION ENTITLEMENT REPORT
STATE FUNDED TEACHERS AND PARA UNITS**

Position	Units
Classroom Teacher**	769.30
Related Services (Reg & Basic)	8.20
Related Services (Intensive)	27.29
Related Services (Complex)	36.41
Visiting Teacher	3.00
Nurse	18.00
Academic Excellence Unit	35.81
Driver Education Teacher	5.40
Reading Cadre Position	1.00
HB 100 Counselor	12.96
HB 100 Psychologist	6.02

TOTAL STATE FUNDED UNITS 923.39

**For FY 23, Colonial was funded at 98% of the estimated unit count for Division I classroom teachers since our actual units earned dropped. This only applies to Division I teachers, all other positions are earned based on the actual student count.

FINAL BUDGET - FISCAL YEAR 2023

POSITIONS ALLOCATED THROUGH OTHER STATE GRANTS

ECAP	5.00
K-4 Block grant	3.00
Reading & Mental Health Opp funds	9.00
E3 Grant	2.00
HB 315 (Full time Substitute)	2.00
HB 300 Counselor & Psychologist	10.00
Opportunity Funding	16.00
TOTAL	47.00

Title I	18.00
IDEA	22.00
Title II	2.00
ESSER III	1.00
CSI McCullough	2.00

TOTAL FED FUNDED UNITS 45.00

TOTAL UNITS AVAILABLE 1015.39

Fiscal Year 2023 Position Entitlement Report - Admin & Operations

Classification	Earned Units	Positions Filled
Superintendent	1.00	1.00
Asst. Superintendent	2.00	2.00
Director	6.00	7.00
Admin Assistant	1.00	1.00
Supervisor**	5.00	8.00
Principal	14.00	14.00
Asst. Principal**	25.00	22.00
Facilities Supervisor	1.00	1.00
Transportation Supervisor	1.00	1.00
Nutrition Supervisor	1.00	1.00
Secretary	65.00	65.00
Custodians	112.00	112.00
TOTAL	234.00	235.00

**1 Supervisor is being funded through the ESSER III grant and 1 Assistant Principal is being funded through the Opportunity funds

Units are listed as each is earned/funded; this does not always match each employee's title.

Assistant Principals can be converted to Supervisors.

Custodians are not earned through the unit count but are certified based on facility space.

FINAL BUDGET - FISCAL YEAR 2023

Fiscal Year 2023 Budget Reduction Plan

For FY 2023, Colonial used the following funds to account for the budget reduction required due to State budget cuts implemented in FY 2018. The State allows the districts to choose which funds will make up the reduction amount to minimize operational impacts.

\$1,213,155.04	Division II All Other Costs
\$40,489.00	Driver Education funds
\$112,832.10	Professional Development funds
\$254,311.00	Technology block grant funds
\$156,484.00	Div. II Vocational funds
\$2,331.78	CPR Instruction
\$1,000.00	Transportation Supplies
\$19,062.00	Child Safety Awareness
\$51,281.00	Division II Occ. Vocational for Leach
\$1,850,945.92	Total