



Fiscal Year 2025 Final Budget
For the period July 1, 2024 through June 30, 2025
Colonial School District

Presented to the Board of Education on January 14, 2025

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



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2024-2025**

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Emily Falcon, Chief Operating & Financial Officer

Holly Sage, Executive Director of Human Resources

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2025

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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 23. There are fourteen (14) schools located within the district. The enrollment as of September 30, 2024 was 8,575 students.

The Final Fiscal Year 2025 Budget represents the financial plan for the district for the 2024-2025 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 February 2024. The referendum increased the operating tax rate by \$0.25 for FY 25. The vote approved another increase of \$0.10 in FY 2026 and \$0.05 in FY 2027. These funds were needed to continue daily operations as costs have increased since the last referendum in 2017. Despite this additional needed revenue, Colonial will continue to focus on using these additional operating dollars efficiently and look for every opportunity to maximize other funding sources, such as competitive grants and one-time funding to meet the needs of our students.

The referendum also approved Certificates of Necessity for a variety of construction projects districtwide. Due to existing cash reserves in debt service and a small amount of funding allocated in FY 2025, no increase in the debt service rate was needed. During the July 2024 meeting, Colonial's Board of Education approved a decrease of 2 cents in the tuition tax rate due to a high cash reserve. The construction project amounts are included in the detailed budget section but are not added to the total overall budget totals due to their restricted nature and to avoid confusion over operating budget growth. Additionally, Colonial has a late liquidation approval for 2 projects in ESSER III. Details are included but not added to the overall budget totals for the same reason.

The State of Delaware budget for FY 2025 included a 2% salary increase of for all employees with K-12 employees groups receiving other changes to scales based on the recommendations of the Public Education Compensation Committee. New contracts were negotiated with our Teachers and Paraeducators for FY 2025 and all negotiated increases are budgeted.

The Final budget for FY 2025 is \$217.9 million. This is an increase of 4% from the FY 2024 budget. However, the discretionary budget growth for FY 2025 is just over 1%. This budget shows that we are still using almost \$4 million of our discretionary reserve funding to balance the budget. This continued deficit spending is mainly due to the staggered implementation of the operating referendum. We are still taking a conservative, responsible approach to discretionary expenses given that our student population continues to decline. Despite fewer students this year, our unit total grew, signaling continued growth in the percentage of students with disabilities. This growth will continue to drive our restricted spending.

The Colonial School District has a citizen financial oversight committee (CFOC) 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 and recommended by that committee on January 7th, 2025.

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2025
SUMMARY OF REVENUE

	FINAL BUDGET FY 2024	PRELIMINARY BUDGET FY 2025	FINAL BUDGET FY 2025	CHANGE from FY 24 FINAL
<u>REVENUE</u>				
<u>DISCRETIONARY STATE REVENUE</u>				
Division II Costs, AOC	\$2,187,288	\$2,193,375	\$2,121,650	-3%
Division III Equalization	\$4,941,064	\$4,954,517	\$5,005,262	1%
Educational Sustainment	\$1,843,533	\$1,843,533	\$1,849,344	0%
SUBTOTAL	\$8,971,885	\$8,991,425	\$8,976,256	0%
<u>RESTRICTED STATE REVENUE</u>				
State formula salaries	\$87,258,267	\$95,661,824	\$94,313,926	8%
Cafeteria Salaries	\$3,392,643	\$3,749,806	\$3,773,135	11%
Division II Costs, AOC - Voc	\$0	\$0	\$0	-
Division II Costs, Energy	\$1,834,457	\$1,834,457	\$1,870,047	2%
State Transportation	\$9,370,126	\$9,316,758	\$9,525,775	2%
Drivers Ed	\$0	\$0	\$0	-
Unique Alternative	\$1,057,870	\$638,140	\$575,000	-46%
Professional Development	\$0	\$0	\$0	-
Technology Block Grant	\$0	\$0	\$0	-
Student Success Block Grant	\$172,310	\$281,145	\$281,145	63%
Opportunity Funding	\$4,298,666	\$4,621,748	\$4,621,748	8%
Other State Revenue	\$295,000	\$195,000	\$300,000	2%
John G. Leach	\$6,014,082	\$7,304,620	\$6,927,382	15%
ECAP (Pre-K State grant)	\$362,500	\$362,700	\$362,500	0%
Minor Capital Improvements	\$844,388	\$986,484	\$986,484	17%
Safety & Security grant	\$675,013	\$644,394	\$644,394	-5%
SUBTOTAL	\$115,575,322	\$125,597,076	\$124,181,536	7%
Operational Budget Reductior	-\$1,755,435	-\$1,700,753		
TOTAL STATE REVENUE	\$124,547,207	\$134,588,501	\$133,157,792	7%

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2025
SUMMARY OF REVENUE

	FINAL BUDGET	PRELIMINARY	FINAL BUDGET	CHANGE
	FY 2024	BUDGET	FY 2025	from
		FY 2025	FY 2025	FY 24 FINAL
<u>DISCRETIONARY LOCAL REVENUE</u>				
Current Expense Tax Receipts	\$50,593,526	\$57,838,072	\$57,838,073	14%
Interest	\$1,560,052	\$2,355,570	\$2,218,200	42%
Athletics	\$25,500	\$27,500	\$27,500	8%
Indirect Costs	\$1,250,000	\$112,929	\$275,000	-78%
CSCR	\$95,000	\$95,000	\$95,000	0%
Building Rental	\$20,000	\$20,000	\$20,000	0%
Charter (Reduction)	\$ (10,480,690.00)	\$ (10,899,917.39)	\$ (10,338,095.98)	-1%
Choice (Reduction)	\$ (2,530,051.00)	\$ (2,631,253.04)	\$ (2,979,713.89)	18%
Reserve funds	\$10,148,276	\$3,663,479	\$3,940,140	-61%
SUBTOTAL	\$50,681,613	\$50,581,379	\$51,096,103	1%
<u>RESTRICTED LOCAL REVENUE</u>				
Debt Service Tax Receipts	\$2,201,271	\$2,211,590	\$2,211,590	0%
Tuition Receipts (excl. Leach)	\$7,998,485	\$7,162,300	\$7,162,300	-10%
John G. Leach (tuition revenue)	\$1,750,000	\$2,000,000	\$2,000,000	14%
Match Tax Receipts	\$2,666,682	\$2,679,093	\$3,159,414	18%
Technology Maint. Match	\$477,990	\$480,321	\$480,231	0%
Cafeteria	\$6,140,000	\$5,740,097	\$4,951,639	-19%
Donations	\$135,000	\$135,000	\$135,000	0%
E3+ Grant	\$435,377	\$250,000	\$250,000	-43%
Other Local Revenue	\$475,000	\$150,000	\$279,000	-41%
Charter Tuition (Reduction)	\$0	-\$139,588	-\$131,145	
Restricted Reserve Funds	\$1,767,981	-\$198,855	\$3,570,676	102%
SUBTOTAL	\$24,047,786	\$20,469,959	\$24,068,704	0%
TOTAL LOCAL REVENUE	\$74,729,399	\$71,051,338	\$75,164,806	1%
<u>FEDERAL REVENUE</u>				
IDEA Part B (611)	\$2,910,799	\$2,815,091	\$2,815,091	-3%
IDEA Pre-K (619)	\$124,025	\$122,554	\$122,554	-1%
Title I	\$4,305,068	\$4,370,938	\$4,363,490	1%
Title II	\$780,646	\$754,924	\$758,325	-3%
Title III	\$137,654	\$136,503	\$136,504	-1%
Perkins	\$288,149	\$282,127	\$282,127	-2%
Title IV	\$497,489	\$497,489	\$497,489	0%
Other Federal Funds	\$1,964,910	\$1,500,000	\$750,000	-62%
TOTAL FEDERAL REVENUE	\$11,008,740	\$10,479,626	\$9,725,580	-12%
TOTAL REVENUE	210,285,346	216,119,465	218,048,178	4%

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2025
SUMMARY OF EXPENDITURES

EXPENDITURES

Operating Unit	Program Code		FINAL FY 2024	PRELIM FY 2025	FINAL FY 2025	Change from FY 24 Final
DISCRETIONARY SCHOOL BUDGETS						
9340410A	99999	Carrie Downie Elementary	45,258	33,944	47,075	4%
9340412A	99999	Castle Hills Elementary	59,642	44,732	65,850	10%
9340418A	99999	Pleasantville Elementary	46,872	35,154	54,400	16%
9340420A	99999	Wilmington Manor Elementary	47,714	35,786	43,345	-9%
9340422A	99999	Wilbur Elementary	130,764	98,073	147,675	13%
9340427A	99999	Southern Elementary	93,264	69,948	106,100	14%
9340432A	99999	New Castle Elementary	49,164	36,873	56,635	15%
9340456A	99999	Eisenberg Elementary	52,870	39,653	64,370	22%
9340470A	99999	Gunning Bedford Middle	118,974	89,231	128,130	8%
9340474A	99999	George Read Middle	89,374	67,031	97,635	9%
9340476A	99999	McCullough Middle	82,850	62,138	93,610	13%
9340490A	95048	William Penn - ROTC	11,000	8,250	11,000	0%
9340490A	95073	William Penn - Music Choir	30,000	22,500	30,000	0%
9340490A	95437	William Penn - Library	18,000	13,500	18,000	0%
9340490A	95602	William Penn - Athletics	195,000	146,250	215,000	10%
9340490A	99999	William Penn High School	275,506	206,630	312,375	13%
SUBTOTAL			1,346,252	1,009,689	1,491,200	11%

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2025
SUMMARY OF EXPENDITURES

EXPENDITURES

Operating Unit	Program Code		FINAL FY 2024	PRELIM FY 2025	FINAL FY 2025	Change from FY 24 Final
DISCRETIONARY STATE & LOCAL BUDGETS						
99900000	99999	Board of Education	26,000	19,500	20,000	-23%
99900100	99999	Legal	75,000	56,250	97,500	30%
99900300	95228	Substitutes & Homebound	2,000,000	1,500,000	1,500,000	-25%
99900300	95494	Teacher of the Year	13,000	9,750	13,000	0%
99900300	99999	General District Expenses	1,231,565	923,674	1,258,572	2%
99910000	95052	Marketing	81,500	61,125	0	Collapse
99910000	99999	Public Communications	19,000	14,250	120,625	20%
99910010	95411	Copy Center	200,000	150,000	120,000	-40%
99910010	99999	District Administration	220,000	165,000	245,000	11%
99910100	99999	Superintendent	34,000	25,500	34,000	0%
99910100	16301	Equity	70,500	52,875	70,500	0%
99910100	3P27G	Strategic Planning	30,000	22,500	30,000	0%
99970675	95430	Elementary Wellness	600,000	450,000	500,000	-17%
99920000	99999	Curriculum/Instruction	112,500	84,375	112,500	0%
99920000	95435	Common Core/Curriculum	225,000	168,750	225,000	0%
99920000	90850	Music/Art Curriculum	60,000	45,000	60,000	0%
99920100	99999	Discipline Programs	350,000	262,500	370,000	6%
99920110	99519	Security/Constables	600,000	450,000	600,000	0%
99920700	99999	Middle school Athletics	60,000	45,000	60,000	0%
99920900	99999	Library	36,278	27,209	36,300	0%
99930300	99999	Student Services	100,000	75,000	100,000	0%
99930400	99999	Health & Wellness	63,000	47,250	65,000	3%
99940000	99999	Business Office	37,500	28,125	38,500	3%
99940400	99999	Local Salaries & Benefits	45,896,739	47,921,892	46,775,745	2%
99940900	99999	CEA Tuition Reimbursement	0	0	92,500	New
99950000	99999	Personnel	37,000	27,750	41,000	11%
99950000	95459	Recruiting	15,000	11,250	18,000	20%
99940050	99999	Facilities Maintenance	1,050,000	787,500	1,100,000	5%
99960200	99531	Custodial Services	675,000	506,250	708,750	5%
99970680	99999	School Supervision	35,000	26,250	65,000	86%
99970680	95488	Visiting Teachers	2,500	1,875	0	Collapse
99970680	99569	Digital Learning	50,000	37,500	27,000	-46%
SUBTOTAL - DISCRETIONARY			54,006,082	54,003,899	54,504,492	1%

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2025
SUMMARY OF EXPENDITURES

EXPENDITURES

Operating Unit	Program Code		FINAL FY 2024	PRELIM FY 2025	FINAL FY 2025	Change from FY 24 Final
RESTRICTED FUNDING WITH LOCAL INVESTMENT						
99940810	99999	Tech Equipment & Repair	2,041,875	2,041,875	1,996,875	-2%
99960200	95419	Energy/Utilities	2,700,000	2,482,865	2,915,500	8%
99960400	99999	Transportation	11,236,362	11,636,387	11,340,344	1%
SUBTOTAL - RESTRICTED/LOCAL			15,978,237	16,161,127	16,252,719	2%
OTHER RESTRICTED BUDGETS						
99920110	95064	Safety & Security Grant	675,013	644,394	644,394	-5%
99920200	99999	Extra Time	270,000	270,000	270,000	0%
99920500	99999	Professional Development	107,257	80,443	103,002	-4%
99920800	99999	Drivers Education	26,000	19,500	26,000	0%
99921000	95512	Opportunity Funds Personnel	3,544,689	4,068,582	4,068,582	15%
99921000	99999	Opportunity Funds Programming	1,519,153	1,743,678	1,743,678	15%
99921000	95063	Opp Funds Mental Health & Read	1,077,109	790,237	991,047	-8%
99940200	99999	Division I Salaries	87,258,267	95,661,824	94,313,926	8%
99940300	99999	Division II Vocational	154,701	116,026	169,883	10%
99940410	95037	Spanish Immersion	20,000	15,000	10,000	-50%
99940410	95005	Chinese Immersion	10,000	7,500	5,000	-50%
99940410	99999	Competitive Grants - State	295,000	221,250	295,000	0%
99940500	99999	Federal Funds	11,008,740	10,479,626	9,725,580	-12%
99940700	99999	Private Grants/Donations	135,000	101,250	135,000	0%
99960000	99999	Child Nutrition Operations	9,423,533	9,758,429	9,620,336	2%
99970000	99999	Debt Service	4,221,062	2,497,189	2,497,189	-41%
99970680	95063	SSBG K-4 Reading	172,310	328,022	219,187	27%
99990050	91476	E3 Grant	435,377	326,533	250,000	-43%
99970200	99999	Minor Capital	1,407,313	1,644,140	1,644,140	17%
99970600	99768	ECAP (State Pre-K grant)	362,500	362,700	362,700	0%
SUBTOTAL - RESTRICTED			122,123,024	129,136,322	127,094,644	4%

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2025
SUMMARY OF EXPENDITURES

EXPENDITURES

Operating Unit	Program Code		FINAL FY 2024	PRELIM FY 2025	FINAL FY 2025	Change from FY 24 Final
RESTRICTED/TUITION FUNDED BUDGETS						
99970600	95030	Colwyck building budget	78,110	58,583	87,578	12%
99970600	99532	PreK Payroll	1,375,000	3,032,228	2,562,884	86%
9340427A	95521	Southern special programs	112,200	84,150	112,200	0%
9340470A	95521	GB Special programs	36,000	27,000	36,000	0%
9340474A	95521	George Read Special Programs	56,525	42,394	56,525	0%
9340490A	95521	WPHS Special Programs	108,500	81,375	108,500	0%
99920300	99999	LEP/ESL	680,000	510,000	580,000	-15%
99921050	99999	Special Education Services	450,000	337,500	550,000	22%
99930200	95454	Private Placement	1,375,231	1,031,423	929,995	-32%
99930200	99999	In State Tuition	1,250,000	937,500	945,000	-24%
99930200	95236	Exceptional Children payroll	2,750,000	2,616,279	2,773,256	1%
99930300	99546	Assistive Technology	28,000	21,000	28,000	0%
SUBTOTAL - TUITION			8,299,566	8,779,432	8,769,938	6%
See detailed budget	Leach - Special School		8,526,685	9,554,129	9,935,185	17%
TOTAL EXPENDITURES			210,279,846	218,648,723	218,048,178	4%

COLONIAL SCHOOL DISTRICT
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2025
DETAIL OF OPERATING UNIT EXPENDITURES

EXPENDITURES

General District Expenses

Operating Unit	Program Code		FINAL BUDGET FY 2024	PRELIM BUDGET FY 2025	FINAL BUDGET FY 2025	Change from FY 24 Final
99900300	99702	Audit	35,000	26,250	55,000	57%
	99524	Insurance	377,993	283,495	385,000	2%
	98909	Data Service Center	418,572	313,929	418,572	0%
	95415	One Time items	300,000	225,000	300,000	0%
	95409	Contingency	100,000	75,000	100,000	0%
			1,231,565	923,674	1,258,572	2%

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 Unit	Program Code		FINAL BUDGET FY 2024	PRELIM BUDGET FY 2025	FINAL BUDGET FY 2025	Change from FY 24 Final
		Revenues				
		Daily Cash Sales	42,125		43,000	2%
		USDA Reimbursement	4,727,682		4,951,639	5%
		State Salaries/Benefits	3,392,643		3,773,155	11%
		Meetings/Functions/Rebates	45,000		45,000	0%
		DDOE Equipment grant	22,897		22,000	-4%
		Reserve/Local Funds	1,193,186		785,542	-34%
			9,423,533		9,620,336	2%
99960000	99999	Expenditures				
	95512	Personnel	6,023,642		6,585,984	9%
	95404	Food	2,610,896		2,357,852	-10%
	95116	Miscellaneous	61,030		58,500	-4%
	95493	Supplies	270,000		180,000	-33%
	99555	Indirect Cost	150,000		150,000	0%
	99516	Equipment Repair	145,315		168,000	16%
	95496	Equipment	162,650		120,000	-26%
		TOTAL	9,423,533	9,758,429	9,620,336	2%

The Child Nutrition operation is self supporting through State and Federal funding and the collection of receipts for meals purchased. Through the USDA's Community Eligibility program (CEP), Colonial is able to offer breakfast and lunch to all students free of charge.

**COLONIAL SCHOOL DISTRICT
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2025
DETAIL OF OPERATING UNIT EXPENDITURES**

EXPENDITURES

Transportation

Operating Unit	Program Code		FINAL BUDGET FY 2024	PRELIM BUDGET FY 2025	FINAL BUDGET FY 2025	Change from FY 24 Final
Revenues						
		District Operated runs	4,759,917		5,411,516	14%
		Contractor runs	1,152,306		863,544	-25%
		Homeless funds	3,048,844		2,586,735	-15%
		Foster Care funds	409,059		274,380	-33%
		Local funds	1,866,236		2,204,169	18%
		TOTAL REVENUE	11,236,362		11,340,344	1%
Expenditures						
99960300	95512	Personnel	5,110,000		6,100,746	19%
99960300	95463	Professional Development	5,000		2,500	-50%
	95481	Contractor Payments	1,152,306		959,493	-17%
	99561	Homeless runs	3,387,604		2,874,150	-15%
	95514	Foster Care runs	409,059		274,380	-33%
99960400	99535	Bus Maintenance	615,087		653,375	6%
99960400	95246	Fuel	522,973		524,000	0%
99960400	95116	Miscellaneous	34,133		50,000	46%
		Parkway and Kingswood	-66,500		-40,000	-40%
		Local Billable Activity	-58,300		-58,300	0%
TOTAL			11,236,362	11,636,387	11,340,344	1%

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.

Leach - Special School			FINAL BUDGET FY 2024	PRELIM BUDGET FY 2025	FINAL BUDGET FY 2025	Change from FY 24 Final
9340514A	99999	Leach Principal's Budget	63,700	47,775	70,366	10%
9340514A	95254	Vocational Expenses	7,500	5,625	7,500	0%
9340514A	99545	Related Services	9,000	6,750	9,000	0%
9340514A	99546	Assistive Technology	10,000	7,500	10,000	0%
9340514A	95468	Summer School	8,500	6,375	8,500	0%
99900300	95228	Substitutes	50,000	37,500	75,000	50%
99900300	99999	General	128,715	485,000	485,000	277%
99940200	99999	Division I Salaries	4,116,389	4,541,000	4,718,615	15%
99940400	99999	Local Salaries & Benefits	2,178,952	2,086,875	2,304,392	6%
99960200	95419	Energy/Utilities	65,236	48,927	45,545	-30%
99960300	99999	Transportation	1,875,000	2,264,535	2,185,000	17%
99970200	99999	Minor Capital	13,693	16,267	16,267	19%
TOTAL EXPENDITURES			8,526,685	9,554,129	9,935,185	17%

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, 2025
DETAIL OF OPERATING UNIT EXPENDITURES**

EXPENDITURES

			FINAL	PRELIM	FINAL	Change
			BUDGET	BUDGET	BUDGET	from
CONSTRUCTION FUNDS			FY 2024	FY 2025	FY 2025	FY 24 Final
99970100	99999	New Leach	815,000		41,197,241	4955%
99970100	93409	Gunning Bedford Renovations	0		1,088,652	New
99970100	93408	Eisenberg Renovations	0		703,205	New
99970100	93412	William Penn Renovations	0		5,175,404	New

ESSER III FUNDS

Air Quality Projects - Contractual*	14,000,946	6,656,693
Learning Loss - Contractual*	6,825,204	1,687,651

ESSER III funds expired on November 30, 2024 but a late liquidation period was authorized by DDOE and USED for the 2 projects listed. The funds had to be obligated by 9/30/24 but this authority allows Colonial additional time (January 31, 2026) to spend the funds.

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2025
LOCAL PROPERTY TAX RECEIPTS

The tax rate is approved by the Board annually and is due to New Castle County (who prepares and distributes the bills 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 by the first 46.8 cents of taxation within each of the districts within the tax pool (Brandywine, Christina, Colonial & Red Clay) are pooled together and re-allocated. The reallocation is based on the relative share of units among the districts. Colonial's share of the tax district for fiscal year 2025 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 136.8 cents per \$100 of assessed valuation. This is an increase of 25 cents over last year as the result of a successful operating referendum held in February 2024. The referendum also approved a 10 cent increase in FY 2026 and 5 cent increase in FY 27.

The total assessed valuation in the New Castle County Tax district is \$17,791,338,507.

The district's total assessed valuation is \$3,159,413,645.

Debt Service is generated 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 60% and Colonial pays 40%.

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, usually by authority given in the annual budget bill, permits the local school board to set this portion of the tax rate without referendum.

Tax	Rate	Revenue
Current Expense	\$1.368	\$42,356,363
NCC Tax pool	\$0.468	\$15,481,709
Debt Service	\$0.070	\$2,211,590
Tuition Tax	\$0.290	\$9,162,300
Match/MCIP	<u>\$0.100</u>	<u>\$3,159,414</u>
Total	\$2.296	\$72,371,375

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 2025**ENROLLMENT INFORMATION**

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

	2024-2025		2023-2024	
SCHOOL	Enrollment	Units	Enrollment	Units
Downie Elem (340410)	324	23.77	356	26.03
Castle Hills El (340412)	462	34.04	479	33.53
Pleasantville E (340418)	389	28.19	384	27.69
Wilm Manor Elem (340420)	291	21.8	368	25.45
Kathleen HW Ele (340422)	1052	74.97	1063	71.99
Southern Elemen (340427)	729	95.86	743	92.86
New Castle ES (340432)	383	27.41	388	27.55
The Colwyck Cen (340450)	222	45.42	198	41.94
Eisenberg Elem (340456)	436	33.05	415	30.7
Bedford Middle (340470)	846	61.86	908	67.4
Read Middle (340474)	662	67	688	60.33
McCullough Midd (340476)	615	44.44	625	45.04
Penn High (340490)	2069	175.69	2077	171.6
Leach School (340514)	95	34.41	86	30.67
TOTAL	8575	767.91	8778	752.78

FISCAL YEAR 2025 POSITION ENTITLEMENT REPORT

STATE FUNDED TEACHERS AND PARA UNITS

Position	Units
Classroom Teacher**	767.9
Related Services (Reg & Basic)	7.6
Related Services (Intensive)	28.3
Related Services (Complex)	49.5
Visiting Teacher	3.0
Nurse	19.1
Academic Excellence Unit	33.4
Driver Education Teacher	4.6
Reading Cadre Position	1.0
Elementary Counselor	16.3
Elementary Psychologist	5.8
Middle school Counselor	8.5
Middle school Psychologist	3.1

TOTAL STATE FUNDED UNITS **948.1**

POSITIONS ALLOCATED THROUGH OTHER STATE GRANTS

ECAP	5.0
K-4 Block grant	3.0
Reading & Mental Health Opp funds	7.0
HB 315 (Full time Substitute)	2.0
Opportunity Funding	24.0
High School Mental Health Block Grant	4.0

TOTAL **45.0**

FEDERALLY FUNDED POSITIONS

Title I	20.0
IDEA	22.0
Title II	2.0

TOTAL **44.0**

TOTAL UNITS AVAILABLE **1037.1**

Fiscal Year 2025 Admin & Operations Positions

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 and 1 Assistant Principal are 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.

Fiscal Year 2025 Budget Reduction Plan

For FY 2025, 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. The teacher units included in FY 2025 are all resulting from long standing vacancies, not eliminating positions.

\$1,070,836.00	13 10-month Teacher units
\$38,369.00	Driver Education funds
\$103,002.00	Professional Development funds
\$247,502.00	Technology block grant funds
\$169,883.00	Div II Vocational funds
\$2,259.67	CPR Instruction
\$1,000.00	Transportation Supplies
\$17,556.00	Child Safety Awareness
\$50,345.11	Leach Division II Energy funds
\$1,700,752.78	Total