



Fiscal Year 2026 Preliminary Budget
For the period July 1, 2025 through June 30, 2026
Colonial School District

Presented to the Board of Education on August 11 , 2025

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



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2025-2026**

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Emily Falcon, Chief Operating & Financial Officer

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COLONIAL SCHOOL DISTRICT
PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2026

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

The Preliminary Fiscal Year 2026 Budget represents the preliminary financial plan for the district for the 2025-2026 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. It included rate increases in FY 25, FY 26 and FY 27. The estimated revenue for FY 2026 was advertised at \$3.2 million. Because of the reassessment, this revenue is now generated with just 2.2 cents. Additionally, the Colonial Board of Education approved a tax rate that included a 7% revenue increase.

The State of Delaware budget for FY 2026 included salary increases based on the recommendations of the Public Education Compensation Committee (PECC) and are included in the state salary budgets. A new bargaining agreement for our Custodial/Maintenance employees was approved effective in FY 2026. All other negotiated salary increases are budgeted.

The Preliminary budget for FY 2026 is \$219.5 million. This is an increase of less than 1% from the FY 2025 Final budget. Continued efforts to minimize budget growth are critical as Colonial's enrollment continues to decline. We are actively looking for opportunities to consolidate work efforts and maximize the efficiency of our existing staff.

The FY 26 preliminary budget is balanced for door opener expenses. This means that restricted budgets have been updated based on expected revenues and any known cost increases to maintain existing service levels have been incorporated but most discretionary budgets are set at 75% of last year. Once more information is known regarding enrollment and units, budgets will be reviewed and updated. 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 August 5, 2025.

COLONIAL SCHOOL DISTRICT
PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2026
SUMMARY OF REVENUE

	FINAL BUDGET FY 2025	ACTUALS FY 2025	PRELIM BUDGET FY 2026	CHANGE from FY 25 Budget
<u>REVENUE</u>				
<u>DISCRETIONARY STATE REVENUE</u>				
Division II Costs, AOC	\$2,121,650	\$ 2,238,264	\$ 2,126,350	0.2%
Division III Equalization	\$5,005,262	\$ 5,021,495	\$ 4,770,420	-4.7%
Educational Sustainment	\$1,849,344	\$ 1,849,344	\$ 1,756,877	-5.0%
SUBTOTAL	\$8,976,256	\$9,109,103	\$8,653,647	-3.6%
<u>RESTRICTED STATE REVENUE</u>				
State formula salaries	\$94,313,926	\$94,886,798	\$ 97,777,718	3.7%
Cafeteria Salaries	\$3,773,135	\$3,920,495	\$3,998,905	6.0%
Division II Costs, AOC - Voc	\$0	\$0	\$0	-
Division II Costs, Energy	\$1,870,047	\$1,870,047	\$1,832,646	-2.0%
State Transportation	\$9,525,775	\$11,107,058	\$11,107,058	16.6%
Drivers Ed	\$0	\$0	\$0	-
Unique Alternative	\$575,000	\$274,376	\$275,000	-52.2%
Related Services	\$0	\$0	\$0	-
Professional Development	\$0	\$0	\$0	-
Technology Block Grant	\$0	\$0	\$0	-
Student Success Block Grant	\$281,145	\$281,145	\$305,805	8.8%
Opportunity Funding	\$4,621,748	\$4,621,748	\$4,769,638	3.2%
Other State Revenue	\$300,000	\$580,998	\$500,000	66.7%
John G. Leach	\$6,927,382	\$6,488,199	\$6,617,963	-4.5%
ECAP (Pre-K State grant)	\$362,500	\$362,700	\$362,700	0.1%
Minor Capital Improvements	\$986,484	\$989,230	\$1,689,231	71.2%
Safety & Security grant	\$644,394	\$644,394	\$666,067	3.4%
SUBTOTAL	\$124,181,536	\$126,027,188	\$129,902,731	4.6%
TOTAL STATE REVENUE	\$133,157,792	\$135,136,290	\$138,556,378	4.1%

COLONIAL SCHOOL DISTRICT
PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2026
SUMMARY OF REVENUE

	FINAL BUDGET	ACTUALS	PRELIM BUDGET	CHANGE from
	FY 2025	FY 2025	FY 2026	FY 25 Budget
<u>DISCRETIONARY LOCAL REVENUE</u>				
Current Expense Tax Receipts	\$57,838,073	\$57,116,122	\$70,307,410	21.6%
Interest	\$2,218,200	\$2,595,329	\$2,595,329	17.0%
Athletics	\$27,500	\$26,311	\$26,300	-4.4%
Indirect Costs	\$275,000	\$426,476	\$115,000	-58.2%
CSCR	\$95,000	\$353,912	\$98,000	3.2%
Building Rental	\$20,000	\$17,423	\$17,500	-12.5%
Charter (Reduction)	\$ (10,338,095.98)	\$ (10,338,096)	\$ (11,000,000)	6.4%
Choice (Reduction)	\$ (2,979,713.89)	\$ (2,827,006)	\$ (2,975,000)	-0.2%
Reserve funds	\$3,940,140	\$1,588,092	\$ (8,239,157)	-309.1%
SUBTOTAL	\$51,096,103	\$48,958,563	\$50,945,382	-0.3%
<u>RESTRICTED LOCAL REVENUE</u>				
Debt Service Tax Receipts	\$2,211,590	\$2,148,428	\$1,190,991	-46.1%
Tuition Receipts (excl. Leach)	\$7,162,300	\$6,906,304	\$6,128,514	-14.4%
John G. Leach (tuition revenue)	\$2,000,000	\$2,000,000	\$2,000,000	0.0%
Match Tax Receipts	\$3,159,414	\$2,738,006	\$2,928,981	-7.3%
Technology Maintenance Match	\$480,231	\$331,146	\$480,231	0.0%
Cafeteria	\$4,951,639	\$5,359,734	\$5,050,672	2.0%
Donations	\$135,000	\$103,436	\$125,000	-7.4%
Other Local Revenue	\$279,000	\$367,732	\$350,000	25.4%
Charter Tuition (Reduction)	\$ (131,145.00)	\$ (131,145)	\$ (136,391)	4.0%
Restricted Reseve Funds	\$3,570,676	\$356,421	\$2,622,869	-26.5%
SUBTOTAL	\$24,068,704	\$20,425,885	\$20,740,867	-13.8%
TOTAL LOCAL REVENUE	\$75,164,806	\$69,384,448	\$71,686,249	-4.6%
<u>FEDERAL REVENUE</u>				
IDEA Part B (611)	\$2,815,091	\$2,815,091	\$2,732,867	-2.9%
IDEA Pre-K (619)	\$122,554	\$122,554	\$121,697	-0.7%
Title I	\$4,363,490	\$4,363,490	\$4,520,494	3.6%
Title II	\$758,325	\$758,325	\$758,325	0.0%
Title III	\$136,504	\$136,504	\$136,504	0.0%
Perkins	\$282,127	\$282,127	\$282,327	0.1%
Title IV	\$497,489	\$497,489	\$507,460	2.0%
Other Federal Funds	\$750,000	\$1,426,808	\$750,000	0.0%
TOTAL FEDERAL REVENUE	\$9,725,580	\$10,402,388	\$9,809,674	0.9%
TOTAL REVENUE	\$218,048,178	\$214,923,126	\$220,052,301	0.9%

COLONIAL SCHOOL DISTRICT
PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2026
SUMMARY OF EXPENDITURES

EXPENDITURES

Operating Unit	Program Code		FINAL FY 2025	ACTUALS FY 2025	PRELIM FY 2026	Change from FY 25 Budget
DISCRETIONARY SCHOOL BUDGETS						
9340410A	99999	Carrie Downie Elementary	47,075	37,494	35,306	-25%
9340412A	99999	Castle Hills Elementary	65,850	65,981	49,388	-25%
9340418A	99999	Pleasantville Elementary	54,400	42,972	40,800	-25%
9340420A	99999	Wilmington Manor Elementar	43,345	39,678	32,509	-25%
9340422A	99999	Wilbur Elementary	147,675	149,019	110,756	-25%
9340427A	99999	Southern Elementary	106,100	100,198	79,575	-25%
9340432A	99999	New Castle Elementary	56,635	58,005	42,476	-25%
9340456A	99999	Eisenberg Elementary	64,370	63,389	48,278	-25%
9340470A	99999	Gunning Bedford Middle	128,130	126,423	96,098	-25%
9340474A	99999	George Read Middle	97,635	108,615	73,226	-25%
9340476A	95437	McCullough Library	93,610	93,284	70,208	-25%
9340490A	95048	William Penn - ROTC	11,000	3,512	8,250	-25%
9340490A	95073	William Penn - Music Choir	30,000	30,187	22,500	-25%
9340490A	95437	William Penn - Library	18,000	17,131	13,500	-25%
9340490A	95602	William Penn - Athletics	215,000	224,128	161,250	-25%
9340490A	99999	William Penn High School	312,375	307,273	234,281	-25%
SUBTOTAL			1,491,200	1,467,290	1,118,400	-25%

COLONIAL SCHOOL DISTRICT
PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2026
SUMMARY OF EXPENDITURES

EXPENDITURES

Operating Unit	Program Code		FINAL FY 2025	ACTUALS FY 2025	PRELIM FY 2026	Change from FY 25 Budget
DISCRETIONARY STATE & LOCAL BUDGETS						
99900000	99999	Board of Education	20,000	27,961	15,000	-25%
99900100	99999	Legal	97,500	97,932	73,125	-25%
99900300	95228	Substitutes & Homebound	1,500,000	1,975,666	1,125,000	-25%
99900300	95494	Teacher of the Year	13,000	2,862	9,750	-25%
99900300	99999	General District Expenses	1,258,572	1,181,902	1,273,572	1%
99910000	99999	Communications	120,625	103,380	90,469	-25%
99910010	95411	Copy Center	120,000	195,498	90,000	-25%
99910010	99999	District Administration	245,000	232,528	183,750	-25%
99910100	99999	Superintendent	34,000	30,590	25,500	-25%
99910100	16301	Equity	70,500	30,101	52,875	-25%
99910100	3P27G	Strategic Planning	30,000	6,976	22,500	-25%
99970675	95430	Elementary Wellness	500,000	0	375,000	-25%
99920000	99999	Curriculum/Instruction	112,500	55,825	84,375	-25%
99920000	95435	Common Core/Curriculum	225,000	219,922	168,750	-25%
99920000	90850	Music/Art Curriculum	60,000	55,618	45,000	-25%
99920100	99999	Discipline Programs	370,000	615,618	277,500	-25%
99920110	99519	Security/Constables	600,000	526,868	450,000	-25%
99920700	99999	Middle school Athletics	60,000	60,394	45,000	-25%
99920900	99999	Library	36,300	36,300	27,225	-25%
99930300	99999	Student Services	100,000	52,104	75,000	-25%
99930400	99999	Behavioral Health	65,000	48,900	48,750	-25%
99940000	99999	Business Office	38,500	34,402	28,875	-25%
99940400	99999	Local Salaries & Benefits	46,775,745	46,179,245	47,564,622	2%
99940900	99999	CEA Tuition Reimbursement	92,500	0	92,500	0%
99950000	99999	Personnel	41,000	27,836	30,750	-25%
99950000	95459	Recruiting	18,000	30,874	13,500	-25%
99940050	99999	Facilities Maintenance	1,100,000	964,941	825,000	-25%
99960200	99531	Custodial Services	708,750	712,747	531,563	-25%
99970680	99999	School Supervision	65,000	45,307	48,750	-25%
99970680	99569	Digital Learning	27,000	26,853	20,250	-25%
SUBTOTAL - DISCRETIONARY			54,504,492	53,579,150	53,713,950	-1%

COLONIAL SCHOOL DISTRICT
PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2026
SUMMARY OF EXPENDITURES

EXPENDITURES

Operating Unit	Program Code		FINAL FY 2025	ACTUALS FY 2025	PRELIM FY 2026	Change from FY 25 Budget
RESTRICTED FUNDING WITH LOCAL INVESTMENT						
99940810	99999	Tech Equipment & Repair	1,996,875	2,058,629	1,497,656	-25%
99960200	95419	Energy/Utilities	2,915,500	2,617,774	2,617,774	-10%
99960400	99999	Transportation	11,340,344	14,071,184	14,071,184	24%
SUBTOTAL - RESTRICTED/LOCAL			16,252,719	18,747,587	18,186,614	12%
OTHER RESTRICTED BUDGETS						
99920110	95064	State Security Grant	644,394	648,065	666,067	3%
99920200	99999	Extra Time	270,000	177,727	270,000	0%
99920500	99999	Professional Development	103,002	63,627	77,252	-25%
99920800	99999	Drivers Education	26,000	24,938	19,500	-25%
99921000	95512	Opportunity Funds Personnel	4,068,582	3,632,586	4,149,360	2%
99921000	99999	Opportunity Funds Programr	1,743,678	1,209,658	1,851,164	6%
99921000	95063	Opp Funds Mental Health & R	991,047	798,029	884,349	-11%
99940200	99999	Division I Salaries	94,313,926	94,929,823	97,777,718	4%
99940300	99999	Division II Vocational	169,883	143,356	127,412	-25%
99940410	95037	Spanish Immersion	10,000	12,494	7,500	-25%
99940410	99999	Competitve Grants - State	295,000	801,105	221,250	-25%
99940500	99999	Federal Funds	10,479,626	6,953,656	9,809,674	-6%
99940700	99999	Private Grants/Donations	135,000	56,707	101,250	-25%
99960000	99999	Child Nutrition Operations	9,620,336	9,792,748	7,215,252	-25%
99970000	99999	Debt Service	2,497,189	2,373,995	2,446,480	-2%
99970680	95063	SSBG K-4 Reading	219,187	292,600	164,390	-25%
99970200	99999	Minor Capital	1,644,140	0	2,815,385	71%
SUBTOTAL - RESTRICTED			127,843,690	122,323,044	128,604,003	1%

COLONIAL SCHOOL DISTRICT
PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2026
SUMMARY OF EXPENDITURES

EXPENDITURES

Operating Unit	Program Code		FINAL FY 2025	ACTUALS FY 2025	PRELIM FY 2026	Change from FY 25 Budget
RESTRICTED/TUITION FUNDED BUDGETS						
99970600	95030	Preschool (Colwyck building)	\$ 87,578	88,062	65,684	-25%
99970600	99532	PreK Payroll	\$ 2,562,884	3,315,054	3,414,505	33%
9340427A	95521	Southern special programs	\$ 112,200	108,366	84,150	-25%
9340470A	95521	GB Special programs	\$ 36,000	30,344	27,000	-25%
9340474A	95521	George Read Special Program	\$ 56,525	50,668	42,394	-25%
9340490A	95521	WPHS Special Programs	\$ 108,500	29,726	81,375	-25%
99920300	99999	LEP/ESL	\$ 580,000	282,616	435,000	-25%
99921050	99999	Special Education Services	\$ 550,000	1,684,539	412,500	-25%
99930200	95454	Private Placement	\$ 929,995	584,475	697,496	-25%
99930200	99999	In State Tuition	\$ 945,000	759,793	708,750	-25%
99930200	95236	Exceptional Children payroll	\$ 2,773,256	2,700,495	2,781,510	0%
99930300	99546	Assistive Technology	\$ 28,000	27,992	21,000	-25%
SUBTOTAL - TUITION			8,769,938	9,662,133	8,771,364	0%
See detailed budget	Leach - Special School		9,935,185	9,149,023	9,657,969	12%
TOTAL EXPENDITURES			218,797,224	214,928,226	220,052,300	1%

COLONIAL SCHOOL DISTRICT
PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2026
DETAIL OF OPERATING UNIT EXPENDITURES

EXPENDITURES

Operating Unit	Program Code		PRELIM BUDGET FY 2025	FINAL BUDGET FY 2025	ACTUALS FY 2025	PRELIM BUDGET FY 2026	Change from FY 24 Budget
99900300	99999	General District Expenses					
		Audit	26,250	55,000	25,021	30,000	-45%
		Insurance	283,495	385,000	411,733	425,000	10%
		Data Service Center	313,929	418,572	418,572	418,572	0%
		One Time items	225,000	300,000	326,576	300,000	0%
		Contingency	75,000	100,000	-	100,000	0%
			923,674	1,258,572	1,181,902	1,273,572	1%

A contingency line is 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**

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

99960400 99999 **Transportation**

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

			PRELIM BUDGET FY 2025	FINAL BUDGET FY 2025	ACTUALS FY 2025	PRELIM BUDGET FY 2026	Change from FY 25 Budget
Leach - Special School							
9340514A	99999	Leach Principal's Budget	47,775	70,366	66,936	52,775	-25%
9340514A	95254	Vocational Expenses	5,625	7,500	2,339	collapse	-100%
9340514A	99545	Related Services	6,750	9,000	19,162	collapse	-100%
9340514A	99546	Assistive Technology	7,500	10,000	8,970	collapse	-100%
9340514A	95468	Summer School	6,375	8,500	4,622	collapse	-100%
99900300	95228	Substitutes	37,500	75,000	86,778	90,000	20%
99900300	99999	General	485,000	485,000	478,302	560,000	15%
99940200	99999	Division I Salaries	4,541,000	4,718,615	4,749,885	4,907,360	4%
99940400	99999	Local Salaries & Benefits	2,086,875	2,304,392	2,187,574	2,253,201	-2%
99960200	95419	Energy/Utilities	48,927	45,545	28,688	30,000	-34%
99960300	99999	Transportation	2,264,535	2,185,000	1,500,566	1,750,000	-20%
99970200	99999	Minor Capital	16,267	16,267	15,203	14,634	-10%
TOTAL EXPENDITURES			9,554,129	9,935,185	9,149,023	9,657,969	12%

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
PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2026
MAJOR CAPITAL IMPROVEMENT FUNDS**

MAJOR CAPITAL FUNDS

FY	Project	State Share	Local Share	Total
2024	New Leach Market Pressure funds	\$3,742,241	\$0	\$3,742,241
2025	New Leach School	\$37,455,000	\$0	\$37,455,000
2025	Eisenberg Renovations	\$421,923	\$281,282	\$703,205
2025	Gunning Bedford Renovations	\$653,191	\$435,461	\$1,088,652
2025	William Penn Renovations	\$3,105,242	\$2,070,162	\$5,175,404
2026	Gunning Bedford Renovations	\$2,245,049	\$1,496,698	\$3,741,747
2026	McCullough Renovations	\$383,179	\$255,452	\$638,631
2026	New Castle Renovations	\$5,642,233	\$3,761,489	\$9,403,722
2026	William Penn Renovations	\$10,817,207	\$24,997,200	\$35,814,407
2026	Wilmington Manor Renovations	\$227,078	\$151,385	\$378,463

\$41,197,241