



Fiscal Year 2021 Final Budget
For the period July 1, 2020 through June 30, 2021
Colonial School District

Presented to the Board of Education on February 9, 2020

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



**Members of the Board of Education
2020-2021**

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Elizabeth Fleetwood, Assistant Superintendent

Emily Falcon, Chief Financial Officer

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2021

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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 November 13th was 9,795 students.

The Final Fiscal Year 2021 Budget represents the financial plan for the district for the 2020-2021 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 Final budget for FY 2021 is \$181.3 million. This is a very slight decrease from the FY 2020 budget. The global pandemic continues to place tremendous uncertainty on both revenue streams and operational need. Colonial plans to maximize the use of relief funds in order to minimize impact on Colonial discretionary resources. The FY 21 final budget reflects that and preserves cash wherever possible. Discretionary budgets have been adjusted to reflect the decreased demand for day to day supplies with a limited in person presence as well as allowing for maximum flexibility of resources into the future. A supplemental section outlining the relief funds is included on page 13.

The State of Delaware budget for FY 2021 included no salary increase. Negotiations with the custodial and teachers unions have been completed but progress with the other 3 employee groups was stalled due to the pandemic. Plans are in place to meet with all groups in the coming months to finalize these contracts.

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 2021. During the June 2020 meeting, Colonial's Board of Education approved a reallocation of the tax rate to decrease debt service and increase tuition.

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 Feb 2, 2021.

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2021

SUMMARY OF REVENUE

	FINAL BUDGET FY 2020	PRELIM FY 2021	FINAL FY 2021	
<u>REVENUE</u>				
<u>DISCRETIONARY STATE REVENUE</u>				
Division II Costs, AOC	1,490,698	2,250,000	\$2,301,663	54%
Division III Equalization	5,239,080	5,300,000	\$5,136,540	-2%
Educational Sustainment	2,102,382	2,100,000	\$1,889,164	-10%
Excellence/Admin Option	28,655	28,000	\$0	-100%
SUBTOTAL	8,860,815	9,678,000	9,327,367	5%
<u>RESTRICTED STATE REVENUE</u>				
State formula salaries	71,718,937	72,436,126	\$73,428,944	2%
Cafeteria Salaries	2,957,665	2,600,000	\$2,957,665	0%
Division II Costs, AOC - Voc	0	0	\$0	0%
Division II Costs, Energy	1,924,948	1,925,000	\$1,380,727	-28%
State Transportation	6,970,946	6,971,000	\$5,630,651	-19%
Drivers Ed	0	0	\$0	0%
Unique Alternative	790,195	790,000	\$790,000	0%
Related Services	32,303	32,300	\$570	-98%
Professional Development	0	0	\$0	0%
Technology Block Grant	0	0	\$0	0%
Student Success Block Grant	740,676	697,290	\$697,290	-6%
Opportunity Funding	2,045,152	2,158,648	\$2,158,648	6%
Other State Revenue	178,445	200,000	\$200,000	12%
John G. Leach	8,715,846	8,716,000	\$8,444,325	-3%
ECAP (Pre-K State grant)	290,100	287,600	\$287,600	-1%
Minor Capital Improvements	947,265	845,554	\$845,554	-11%
SUBTOTAL	97,312,478	97,659,518	96,821,974	-1%
Operational Budget Reduction	(1,961,317)	(1,938,690)	(1,938,690)	-1%
TOTAL STATE REVENUE	\$106,173,293	\$105,398,828	\$104,210,651	-2%
<u>DISCRETIONARY LOCAL REVENUE</u>				
Current Expense Tax Receipts	47,084,564	48,254,989	\$48,254,989	2%
Interest	1,359,679	1,400,000	\$1,313,175	-3%
Athletics	20,000	-	\$0	-100%
Indirect Costs	255,000	300,000	\$255,000	0%
CSCR	59,000	59,000	\$36,750	-38%
Building Rental	19,200	-	\$0	-100%
Charter (Reduction)	(5,912,779)	(5,911,657)	(6,156,916)	4%
Choice (Reduction)	(1,133,363)	(922,622)	(1,013,942)	-11%
Reserve funds	(2,926,644)	(3,359,419)	(542,493)	-81%
SUBTOTAL	38,824,657	39,820,291	42,146,563	9%

RESTRICTED LOCAL REVENUE

Debt Service Tax Receipts	4,648,062	4,384,546	\$4,384,546	-6%
Tuition Receipts (excl. Leach)	6,655,473	6,498,629	\$6,498,629	-2%
John G. Leach (tuition revenue)	4,200,000	4,750,000	\$4,750,000	13%
Match Tax Receipts	2,244,590	2,261,821	\$2,721,442	21%
Technology Maintenance Match	454,284	459,621	\$459,621	1%
Cafeteria	6,050,000	4,000,000	\$4,529,130	-25%
Donations	50,000	25,000	\$25,000	-50%
E3 Grant	2,079,663	2,080,000	\$2,080,000	0%
Other Local Revenue	515,000	500,000	\$500,000	-3%
SUBTOTAL	27,351,356	24,959,617	\$25,948,368	-5%

TOTAL LOCAL REVENUE	\$66,176,013	\$64,779,908	\$68,094,931	3%
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FEDERAL REVENUE

IDEA Part B (611)	2,708,526	2,765,003	\$2,765,003	2%
IDEA Pre-K (619)	115,511	119,889	\$119,889	4%
Title I	4,173,305	4,173,514	\$4,173,514	0%
Title II	764,373	737,282	\$737,282	-4%
Title III	96,634	106,766	\$106,766	10%
Perkins	303,174	255,237	\$260,235	-14%
Title IV	460,092	474,835	\$474,835	3%
Other Federal Funds	493,120	493,120	\$367,716	-25%
TOTAL FEDERAL REVENUE	\$9,114,735	\$9,125,646	\$9,005,240	-1%

TOTAL REVENUE	\$181,464,042	\$179,304,382	\$181,310,822	-0.08%
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FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2021

SUMMARY OF EXPENDITURES

EXPENDITURES

Operating Unit	Program Code		FINAL FY 2020	PRELIM FY 2021	FINAL FY 2021	Change FY 20 to 21
DISCRETIONARY SCHOOL BUDGETS						
9340410A	95437	Carrie Downie Library	3,048	2,743	2,790	-8%
9340410A	99999	Carrie Downie Elementary	47,951	43,156	45,326	-5%
9340412A	95437	Castle Hills Library	4,545	4,091	4,215	-7%
9340412A	99999	Castle Hills Elementary	72,646	65,381	67,616	-7%
9340418A	95437	Pleasantville Library	3,078	2,770	2,895	-6%
9340418A	99999	Pleasantville Elementary	46,716	42,044	46,458	-1%
9340420A	95437	Wilmington Manor Library	2,333	2,100	2,340	0%
9340420A	99999	Wilmington Manor Elementary	39,747	35,772	39,026	-2%
9340422A	95437	Wilbur Library	8,748	7,873	8,715	0%
9340422A	99999	Wilbur Elementary	131,032	117,929	139,976	7%
9340427A	95437	Southern Library	6,521	5,869	6,180	-5%
9340427A	99999	Southern Elementary	97,204	87,484	101,262	4%
9340432A	95437	New Castle Library	3,929	3,536	3,713	-5%
9340432A	99999	New Castle Elementary	60,871	54,784	60,230	-1%
9340456A	95437	Eisenberg Library	3,861	3,475	3,503	-9%
9340456A	99999	Eisenberg Elementary	58,520	52,668	56,796	-3%
9340470A	95437	Gunning Bedford Library	8,010	7,209	8,018	0%
9340470A	99999	Gunning Bedford Middle	127,269	114,542	137,972	8%
9340474A	95437	George Read Library	5,989	5,390	5,685	-5%
9340474A	99999	George Read Middle	97,945	88,151	101,794	4%
9340476A	95437	McCullough Library	5,837	5,253	5,708	-2%
9340476A	99999	McCullough Middle	95,723	86,151	103,058	8%
9340490A	95048	William Penn - ROTC	8,900	8,010	5,000	-44%
9340490A	95073	William Penn - Music Choir	27,550	24,795	24,795	-10%
9340490A	95437	William Penn - Library	16,614	14,953	17,228	4%
9340490A	95468	William Penn - Summer School	8,550	7,695	7,695	-10%
9340490A	95602	William Penn - Athletics	167,200	150,480	155,000	-7%
9340490A	99999	William Penn High School	285,259	256,733	303,416	6%
SUBTOTAL			1,445,596	1,301,036	1,466,410	1%
DISCRETIONARY STATE & LOCAL BUDGETS						
99900000	99999	Board of Education	31,000	27,900	31,000	0%
99900100	99999	Legal	88,000	79,200	110,000	25%
99900300	95228	Substitutes & Homebound	750,000	675,000	675,000	-10%
99900300	95494	Teacher of the Year	12,500	11,250	12,500	0%
99900300	99999	General District Expenses	1,141,612	1,029,219	1,029,219	-10%
99910000	95052	Marketing	60,600	54,540	60,600	0%
99910000	99999	Public Communications	20,200	18,180	20,200	0%
99910010	95411	Copy Center	235,000	211,500	235,000	0%
99910010	99999	District Administration	250,500	225,450	250,500	0%

99910010	95405	District Choice	4,500	4,050	4,000	-11%
99910100	99999	Superintendent	18,000	16,200	16,200	-10%
99970600	95060	Preschool Expansion	135,000	121,500	121,500	-10%
99970675	95430	Elementary Wellness	85,000	76,500	85,000	0%
99910110	99999	Assistant Superintendent 1	15,000	13,500	13,500	-10%
99910115	99999	Assistant Superintendent 2	15,000	13,500	13,500	-10%
99920000	99999	Curriculum/Instruction	125,000	112,500	112,500	-10%
99920000	95435	Common Core/Curriculum	250,000	225,000	225,000	-10%
99920000	90850	Music/Art Curriculum	45,000	40,500	40,500	-10%
99920100	99999	Discipline Programs	185,000	166,500	166,500	-10%
99920110	99519	Security/Constables	595,000	535,500	595,000	0%
99920700	99999	Middle school Athletics	60,000	54,000	54,000	-10%
99930300	99999	Student Services	20,000	18,000	18,000	-10%
99930400	99999	Behavioral Health	20,000	18,000	18,000	-10%
99940000	99999	Business Office	42,300	38,070	38,070	-10%
99940400	99999	Local Salaries & Benefits	37,897,766	38,276,744	39,042,279	3%
99950000	99999	Personnel	46,000	41,400	41,400	-10%
99940050	99999	Facilities Maintenance	1,100,000	990,000	1,100,000	0%
99960200	99531	Custodial Services	450,000	405,000	500,000	11%
99970680	99999	School Supervision	60,000	54,000	54,000	-10%
99970680	95488	Visiting Teachers	4,000	3,600	3,600	-10%
SUBTOTAL - DISCRETIONARY			43,761,978	43,556,303	44,686,568	2%

RESTRICTED FUNDING WITH LOCAL INVESTMENT

99940810	99999	Tech Equipment & Repair	1,875,000	1,687,500	1,875,000	0%
99960200	95419	Energy/Utilities	2,034,192	1,830,773	1,075,000	-47%
99960400	99999	Transportation	7,235,746	6,512,171	7,235,746	0%
SUBTOTAL - RESTRICTED/LOCAL			11,144,938	10,030,444	10,185,746	-9%

OTHER RESTRICTED BUDGETS

99920110	95064	State Security Grant	377,039	0	0	-100%
99920200	99999	Extra Time	270,000	270,000	270,000	0%
99920500	99999	Professional Development	110,643	99,579	116,171	5%
99920800	99999	Drivers Education	27,969	25,172	25,172	-10%
99921000	95512	Opportunity Funds Personnel	1,167,118	1,202,487	1,202,487	3%
99921000	99999	Opportunity Funds Programming	911,798	822,404	822,404	-10%
99921000	95063	Opp Funds Mental Health & Reading	816,210	684,239	684,239	-16%
99940200	99999	Division I Salaries	71,718,937	72,436,126	73,428,944	2%
99940300	99999	Division II Vocational	187,837	169,053	161,352	-14%
99940410	95037	Immersion Funding	20,000	20,000	40,482	102%
99940410	99999	Competitive Grants - State	178,445	200,000	145,000	-19%
99940500	99999	Federal Funds	9,114,735	9,125,646	9,005,240	-1%
99940700	99999	Private Grants/Donations	50,000	25,000	25,000	-50%
99960000	99999	Child Nutrition Operations	9,720,000	8,748,000	9,720,000	0%
99970000	99999	Debt Service	4,648,062	4,384,546	4,384,546	-6%
99970680	99562	SSBG K-3 Basic	441,078	461,331	461,331	5%
99970680	95063	SSBG K-4 Reading	882,509	729,743	729,743	-17%

99990050	91476	E3 Grant	2,079,663	2,080,000	2,080,000	0%
99970200	99999	Minor Capital	1,578,775	1,414,742	1,409,257	-11%
99970600	99768	ECAP (State Pre-K grant)	290,100	287,600	287,600	-1%
SUBTOTAL - RESTRICTED			104,202,299	103,185,668	104,998,968	1%

RESTRICTED/TUITION FUNDED BUDGETS

99970600	95030	Preschool (Colwyck building budget)	84,450	76,005	79,844	-5%
99970600	99532	PreK Payroll	855,000	1,115,000	1,115,000	30%
9340427A	95217	Southern ILC	69,930	62,937	62,937	-10%
9340427A	99532	Southern ILC Payroll	318,000	318,000	333,000	5%
9340427A	95207	Southern CASL	46,305	41,675	41,675	-10%
9340427A	99530	Southern CASL Payroll	313,622	313,622	295,000	-6%
9340470A	95217	Gunning Bedford ILC	46,305	41,675	41,675	-10%
9340470A	99532	GB ILC Payroll	250,000	232,000	232,000	-7%
9340470A	95207	Gunning Bedford CASL	37,800	34,020	34,020	-10%
9340470A	99530	GB CASL Payroll	225,000	225,000	225,000	0%
9340490A	95207	WPHS CASL	37,000	33,300	33,300	-10%
9340490A	99530	WPHS CASL Payroll	136,667	123,000	135,000	-1%
9340522A	99532	Wallin General Expenses	880,000	792,000	835,000	-5%
9340522A	99999	Wallin Principal	46,636	41,972	35,459	-24%
99920300	99999	LEP/ESL	570,000	570,000	590,000	4%
99921050	99999	Special Education Services	500,000	450,000	450,000	-10%
99930200	95454	Private Placement	1,280,000	1,280,000	850,000	-34%
99930200	99999	In State Tuition	750,000	675,000	475,000	-37%
99930200	95236	Exceptional Children payroll	500,000	450,000	450,000	-10%
99930300	99546	Assistive Technology	25,000	22,500	15,000	-40%
SUBTOTAL - TUITION			6,971,715	6,897,706	6,328,910	-9%

See detailed budget	Leach - Special School	13,937,517	13,970,832	13,644,220	-2%
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TOTAL EXPENDITURES		181,464,042	178,941,989	181,310,822	-0.08%
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COLONIAL SCHOOL DISTRICT
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2021
DETAIL OF OPERATING UNIT EXPENDITURES

EXPENDITURES

Operating Unit	Program Code		FINAL BUDGET FY 2020	FINAL BUDGET FY 2021	% Change
General District Expenses					
99900300	99999	Audit	10,000	10,000	0%
		Insurance	213,040	250,647	18%
		Data Service Center	418,572	418,572	0%
		One Time items	400,000	250,000	-38%
		Contingency	100,000	100,000	0%
			1,141,612	1,029,219	-10%

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.

Child Nutrition Operations			FINAL BUDGET FY 2020	FINAL BUDGET FY 2021	% Change
		Revenues			
		Daily Cash Sales	325,000	0	-100%
		USDA Reimbursement	5,700,000	5,000,000	-12%
		State Salaries/Benefits	3,000,000	3,000,000	0%
		Meetings/Functions/Rebat	25,000	0	-100%
		Reserve Funds	670,000	1,145,000	71%
			\$ 9,720,000	\$ 9,145,000	-6%
99960000	99999	Expenses			
	95512	Personnel	\$ 5,300,000	\$ 5,800,000	9%
	95404	Food	\$ 3,200,000	\$ 2,500,000	-22%
	95116	Miscellaneous	\$ 125,000	\$ 125,000	0%
	95493	Supplies	\$ 320,000	\$ 320,000	0%
	99555	Indirect Cost	\$ 175,000	\$ -	-100%
	99516	Equipment Repair	\$ 200,000	\$ 200,000	0%
	95496	Equipment	\$ 400,000	\$ 200,000	-50%
			\$ 9,720,000	\$ 9,145,000	-6%

The Child Nutrition operation is self supporting through State and Federal funding and the collection of receipts for meals purchased. For FY 2021, the district will ensure that operational losses due to the pandemic are covered with CARES or other relief funds.

Transportation			FINAL BUDGET FY 2020	FINAL BUDGET FY 2021	% Change
		Revenues			
		Deseg Activity	\$ 23,750	\$ 21,000	-12%
		District Operated runs	\$ 3,750,000	\$ 3,043,450	-19%
		Contractor runs	\$ 2,094,008	\$ 1,785,506	-15%

Training supplies	\$	1,000	\$	1,000	0%
Homeless funds	\$	1,200,000	\$	900,000	-25%
Local funds	\$	166,988	\$	1,869,389	1019%
TOTAL REVENUE	\$	7,235,746	\$	7,620,345	5%

99960400	99999	Expenditures			
		Personnel	\$	5,347,238	\$ 5,347,238 0%
		Professional Development	\$	5,000	\$ 5,000 0%
		Contractor Payments	\$	2,094,008	\$ 1,884,607 -10%
		Bus Maintenance	\$	450,000	\$ 450,000 0%
		Fuel	\$	310,000	\$ 200,000 -35%
		Bus Safety & Security	\$	123,500	\$ 123,500 0%
		Miscellaneous	\$	125,000	\$ 125,000 0%
		Parkway and Kingswood	\$	(74,000)	\$ (15,000) -80%
		Billing to Leach	\$	(955,000)	\$ (500,000) -48%
		Other Local Billable Activit	\$	(190,000)	\$ - -100%
		TOTAL EXPENDITURES	\$	7,235,746	\$ 7,620,345 5%

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.

			FINAL	PRELIM	FINAL
			BUDGET	BUDGET	BUDGET
			FY 2020	FY 2021	FY 2021
Leach - Special School					
9340427A	99999	Southern Integration Program	20,146	18,132	18,132
9340474A	99999	George Read Integration Progr	29,149	26,234	26,234
9340490A	99999	William Penn Integration Progr	19,289	17,360	17,360
9340522A	99999	Wallin Adult Integration	21,750	19,575	19,575
9340514A	99999	Leach Principal's Budget	63,000	56,700	72,761
9340514A	95254	Vocational Expenses	6,000	5,400	5,400
9340514A	99545	Related Services	10,000	9,000	9,000
9340514A	99546	Assistive Technology	12,000	10,800	10,800
9340514A	95468	Summer School	10,000	9,000	9,000
99900300	95228	Substitutes	30,000	27,000	15,000
99900300	99999	General (Incl. Transportation)	1,300,000	1,300,000	845,000
99940200	99999	Division I Salaries	8,601,483	8,644,491	8,730,936
99940400	99999	Local Salaries & Benefits	3,769,336	3,788,183	3,826,065
99960200	95419	Energy/Utilities	32,000	28,800	28,800
99970200	99999	Minor Capital	13,363	10,158	10,158
TOTAL EXPENDITURES			13,937,517	13,970,832	13,644,220

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**CARES Act and One-Time Relief Funds**

As a response to the Coronavirus pandemic, Colonial has received several grant awards to assist in the addressing the needs of the district. Because they are one-time grants they are not being included in the district budget.

CARES - FEDERAL GRANT**\$3,377,989**

District allocation of the Federal ESSERF funds passed by Congress in April 2020 as part of the CARES Act.

Funds are administered by DDOE and expire 09/30/22

PPE and student thermometers	\$681,347
Nutrition Department Expenses	\$600,000
Chromebooks	\$300,000
Return to school timesheets	\$165,325
Hot spots	\$75,000
Cleaning Supplies	\$250,000
Lead Nurse support	\$116,805
Isolation/CARES room staffing	\$315,000
Distance learning labs	\$200,000
CTE technology	\$193,000
60 additional disinfectant wands	\$34,000
Instructional supplies	\$200,000
Remind software for text communication	\$25,000
2 Additional Speech contractors	\$191,760
Set aside for equitable services for non-public schools	\$30,752

CARES - COUNTY GRANT**\$496,050**

Funds granted to Colonial by New Castle County as part of the Federal CARES Act. Funds expire March 2021.

Chromebooks	\$454,400
Reading club at Southern	\$41,650

CARES- GEER GRANTS**\$563,611**

As part of the CARES Act, Colonial was awarded funds under the Governor's Emergency Education Relief fund.

Southern, Wilbur and Carrie Downie received funds for mental health and reading supports.

The district was awarded funds for summer learning supports to address learning loss.

Mental Health & Reading supports	\$300,273
Summer learning programming	\$263,338

ONE TIME STAFFING RELIEF**\$728,108**

State funds representing 1% of unit funding to support staffing costs for FY 21 due to the drop in unit funding.

ESSERF II ALLOCATION**\$13,629,774**

These funds are part of the Federal relief package that passed Congress in December 2020.

The initial estimated allocation provided by DDOE is listed. Colonial has not yet applied

for these funds and they expire 09/30/23

TOTAL ONE-TIME FUNDING AVAILABLE**\$18,795,532**

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2021

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 2021 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 2021.

The total assessed valuation in the New Castle County Tax district is \$17,381,130,627.

The district's total assessed valuation is \$3,023,824,876.

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	\$33,130,235
NCC Tax pool	\$0.468	\$15,124,754
Debt Service	\$0.145	\$4,384,546
Tuition Tax	\$0.372	\$11,248,629
Match/MCIP	<u>\$0.090</u>	<u>\$2,721,442</u>
Total	\$2.193	\$66,609,606

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 2021**ENROLLMENT INFORMATION**

State funding for the number of positions and for state appropriations is determined by the September 30th unit count. Due to the pandemic, the date for the count was delayed until Nov 13th.

	2020-2021		2019-2020	
SCHOOL	Enrollment	Units	Enrollment	Units
Downie Elem (340410)	372	25.46	402	27.13
Castle Hills El (340412)	562	38.77	631	43.42
Pleasantville E (340418)	386	25.43	381	25.73
Wilm Manor Elem (340420)	312	20.78	334	22.87
Kathleen HW Ele (340422)	1162	75.33	1142	72.15
Southern Elemen (340427)	824	92.93	833	95.57
New Castle ES (340432)	495	32.05	524	34.01
The Colwyck Cen (340450)	156	31.67	165	35.5
Eisenberg Elem (340456)	467	31.78	494	34.78
Bedford Middle (340470)	1069	74.6	1035	68.73
Read Middle (340474)	758	64.58	762	62.35
McCullough Midd (340476)	761	52.32	755	51.81
Penn High (340490)	2297	175.97	2271	176.1
Leach School (340514)	82	31	71	29.91
The Wallins Sch (340522)	92	10.18	121	15.83
TOTAL	9795	782.89	9921	795.89

FISCAL YEAR 2021 POSITION ENTITLEMENT REPORT**STATE FUNDED TEACHERS AND PARA UNITS**

Position	Units
Classroom Teacher	790.86
Related Services (Reg & Basic)	8.88
Related Services (Intensive)	27.36
Related Services (Complex)	35.77
Visiting Teacher	3.00
Nurse	19.17
Academic Excellence Unit	38.52
Driver Education Teacher	5.00
Reading Cadre Position	1.00

TOTAL STATE FUNDED UNITS 929.56

POSITIONS ALLOCATED THROUGH OTHER STATE GRANTS

ECAP	5.00
K-4 Block grant	12.00
K-3 Block grant	6.00
E3 Grant	3.00
Opportunity Funding	12.00

TOTAL 38.00

Title I	18.00
IDEA	22.00
Title II	2.00
CSI McCULLOUGH	2.00

TOTAL FED FUNDED UNITS 44.00

TOTAL UNITS AVAILABLE 1011.56

Fiscal Year 2021 Position Entitlement Report - Admin & Operations

Classification	Earned Units	Positions Filled
Superintendent	1.00	1.00
Asst. Superintendent*	2.00	1.00
Director	6.00	7.00
Admin Assistant	1.00	1.00
Supervisor	5.00	7.00
Principal	14.00	15.00
Asst. Principal	26.00	19.00
Facilities Supervisor	1.00	1.00
Transportation Supervisor	1.00	1.00
Nutrition Supervisor	1.00	1.00
Secretary	66.00	66.00
Custodians	112.00	112.00
TOTAL	236.00	232.00

*The Deputy Superintendent is currently funded through a grant

Units are listed as each is 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 use.

Fiscal Year 2021 Budget Reduction Plan

For FY 2021, Colonial used the following positions and funds to account for the budget reduction amount that was required due to State budget cuts:

\$360,593	4.86 Division I teacher units (\$74,196 each)
\$124,895	1 Asst. Superintendent position
\$304,143	3 Asst. Principal positions (\$101,381 each)
\$36,755	Driver Education funds
\$491,254	Div II Energy funds
\$116,171	Professional Development funds
\$279,018	Technology block grant funds
\$161,352	Div II Vocational funds
\$21,772	Div II Energy funds for Leach
\$42,736	Div II Vocational funds for Leach
\$1,938,689	Grand Total