



**Fiscal Year 2022 Preliminary Budget**  
For the period July 1, 2021 through June 30, 2022  
**Colonial School District**

**Presented to the Board of Education on August 10, 2021**

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



**Members of the Board of Education  
2021-2022**

Joseph T. Laws III

Lucy Kennedy

Leo B. Magee, Sr.

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Jeffrey D. Menzer, Ed.D., Executive Secretary

**District Administration**

Jeffrey D. Menzer, Ed.D., Superintendent

Pete Leida, Ed.D., Assistant Superintendent

Elizabeth Fleetwood, Assistant Superintendent

Emily Falcon, Chief Financial Officer

**PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2022**

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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 13, 2020 was 9,795 students.

The Preliminary Fiscal Year 2022 Budget represents the financial plan for the district for the 2021-2022 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 2022. During a July meeting, Colonial's Board of Education approved an overall decrease of the tax rate which included a decrease in debt service and increase in the match tax.

The State of Delaware budget for FY 2022 included a salary increase of \$500 for all employees except teachers, who received a 1% increase. Negotiations with all five union employee groups took place during FY 21 and all negotiated local increases are budgeted.

The Preliminary budget for FY 2021 is \$183.5 million. This is an increase of 1.2% from the FY 2021 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 ensure consistency. While these funds are providing stability and added flexibility to address the immediate challenges presented by the pandemic, the expiration of the funds in several years means that spending must be thoughtful and strategic to avoid program and staff cuts.

The FY 22 preliminary budget reflects a conservative approach to budget growth. Discretionary budgets have been decreased due to the anticipated decline or stagnation of enrollment and units. 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 3, 2021

**PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2022**  
**SUMMARY OF REVENUE**

	<b>PRELIMINARY BUDGET FY 2021</b>	<b>FINAL BUDGET FY 2021</b>	<b>ACTUAL FY 2021</b>	<b>PRELIMINARY BUDGET FY 2022</b>	<b>CHANGE from FY 21 Final</b>
<b>REVENUE</b>					
<b><u>DISCRETIONARY STATE REVENUE</u></b>					
Division II Costs, AOC	2,250,000	2,301,663	2,245,221	2,222,769	-4%
Division III Equalization	5,300,000	5,136,540	5,158,825	5,107,237	-1%
Educational Sustainment	2,100,000	1,889,164	2,084,831	2,063,983	8%
Excellence/Admin Option	28,000	0	0		
<b>SUBTOTAL</b>	<b>9,678,000</b>	<b>9,327,367</b>	<b>9,488,877</b>	<b>9,393,988</b>	<b>0.7%</b>
<b><u>RESTRICTED STATE REVENUE</u></b>					
State formula salaries	72,436,126	73,428,944	76,182,781	75,420,954	3%
Cafeteria Salaries	2,600,000	2,957,665	3,101,678	3,100,000	5%
Division II Costs, AOC - Voc	0	0	0	0	
Division II Costs, Energy	1,925,000	1,380,727	1,380,727	1,366,920	-1%
State Transportation	6,971,000	5,630,651	6,931,171	7,050,000	20%
Drivers Ed	0	0	0	0	
Unique Alternative	790,000	790,000	555,870	560,000	-41%
Related Services	32,300	570	437	0	
Professional Development	0	0	0	0	
Technology Block Grant	0	0	0	0	
Student Success Block Grant	697,290	697,290	697,290	330,148	-111%
Opportunity Funding	2,158,648	2,158,648	2,158,648	3,292,567	34%
Other State Revenue	200,000	200,000	89,816	345,512	42%
John G. Leach	8,716,000	8,444,325	8,851,389	8,762,875	4%
ECAP (Pre-K State grant)	287,600	287,600	287,600	285,600	-1%
Minor Capital Improvements	845,554	845,554	845,554	933,168	9%
<b>SUBTOTAL</b>	<b>97,659,518</b>	<b>96,821,974</b>	<b>101,082,960</b>	<b>101,447,744</b>	<b>4.6%</b>
Operational Budget Reducior	(1,938,690)	(1,938,690)			
<b>TOTAL STATE REVENUE</b>	<b>\$105,398,828</b>	<b>\$106,149,341</b>	<b>\$110,571,837</b>	<b>\$110,841,732</b>	<b>4.2%</b>

**PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2022**

**SUMMARY OF REVENUE**

**DISCRETIONARY LOCAL REVENUE**

Current Expense Tax Receipts	48,254,989	48,254,989	48,494,822	48,557,940	1%
Interest	1,400,000	1,313,175	808,854	820,000	-60%
Athletics	-	-	-	5,000	100%
Indirect Costs	300,000	255,000	211,984	116,841	-118%
CSCR	59,000	36,750	31,893	32,000	-15%
Building Rental	-	-	-	5,000	100%
<b>SUBTOTAL</b>	<b>38,391,355</b>	<b>49,859,914</b>	<b>49,547,552</b>	<b>49,536,781</b>	<b>-0.7%</b>

**RESTRICTED LOCAL REVENUE**

Debt Service Tax Receipts	4,384,546	4,384,546	4,350,731	3,702,830	-18%
Tuition Receipts (excl. Leach)	6,498,629	6,498,629	6,393,439	6,728,774	3%
John G. Leach (tuition revenue)	4,750,000	4,750,000	4,750,000	4,750,000	0%
Match Tax Receipts	2,261,821	2,721,442	2,253,800	2,462,382	-11%
Technology Maintenance Mat	459,621	459,621	442,923	469,025	2%
Cafeteria	4,000,000	4,529,130	5,556,146	5,550,000	18%
Donations	25,000	25,000	35,000	30,000	17%
E3 Grant	2,080,000	2,080,000	1,545,471	2,000,000	-4%
Other Local Revenue	500,000	500,000	216,666	220,000	-127%
<b>SUBTOTAL</b>	<b>24,959,617</b>	<b>25,948,368</b>	<b>25,544,176</b>	<b>25,913,011</b>	<b>-0.14%</b>

**OTHER LOCAL REVENUE**

Charter (Reduction)	(5,911,657)	(6,156,916)	(6,156,916)	(6,200,000)	1%
Choice (Reduction)	(922,622)	(1,013,942)	(1,000,355)	(1,050,000)	3%
Reserve funds	(4,788,355)	(542,493)	(1,293,417)	(1,307,585)	59%
<b>SUBTOTAL</b>	<b>(11,622,634)</b>	<b>(7,713,351)</b>	<b>(8,450,688)</b>	<b>(8,557,585)</b>	<b>10%</b>

<b>TOTAL LOCAL REVENUE</b>	<b>\$63,350,972</b>	<b>\$68,094,931</b>	<b>\$66,641,040</b>	<b>\$66,892,207</b>	<b>-1.8%</b>
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**FEDERAL REVENUE**

IDEA Part B (611)	2,765,003	2,765,003	2,765,003	2,799,752	1%
IDEA Pre-K (619)	119,889	119,889	119,889	120,079	0%
Title I	4,173,514	4,173,514	4,182,229	3,958,086	-5%
Title II	737,282	737,282	739,013	711,986	-4%
Title III	106,766	106,766	106,766	108,020	1%
Perkins	255,237	260,235	262,314	252,670	-3%
Title IV	474,835	474,835	474,835	459,218	-3%
Other Federal Funds	100,000	367,716	337,715	399,021	8%
<b>TOTAL FEDERAL REVENUE</b>	<b>\$11,450,586</b>	<b>\$9,005,240</b>	<b>\$8,987,764</b>	<b>\$8,808,832</b>	<b>-2.2%</b>

<b>TOTAL REVENUE</b>	<b>\$180,200,386</b>	<b>\$183,249,512</b>	<b>\$186,200,641</b>	<b>\$186,542,771</b>	<b>1.8%</b>
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**PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2022**  
**SUMMARY OF EXPENDITURES**

**EXPENDITURES**

<b>Operating Unit</b>	<b>Program Code</b>		<b>PRELIM FY 2021</b>	<b>FINAL FY 2021</b>	<b>ACTUAL FY 2021</b>	<b>PRELIM FY 2022</b>	<b>Change from FY 21 Final</b>
<b>DISCRETIONARY SCHOOL BUDGETS</b>							
9340410A	95437	Carrie Downie Library	2,743	2,790	1,756	2,651	-5%
9340410A	99999	Carrie Downie Elementary	43,156	45,326	32,875	43,060	-5%
9340412A	95437	Castle Hills Library	4,091	4,215	18	4,004	-5%
9340412A	99999	Castle Hills Elementary	65,381	67,616	63,415	64,235	-5%
9340418A	95437	Pleasantville Library	2,770	2,895	0	2,750	-5%
9340418A	99999	Pleasantville Elementary	42,044	46,458	31,797	44,135	-5%
9340420A	95437	Wilmington Manor Library	2,100	2,340	0	2,223	-5%
9340420A	99999	Wilmington Manor Elementary	35,772	39,026	38,853	37,075	-5%
9340420A	95021	Virtual Academy @ Wilm Manor	na	na	na	33,272	new
9340422A	95437	Wilbur Library	7,873	8,715	8,649	8,279	-5%
9340422A	99999	Wilbur Elementary	117,929	139,976	108,831	132,977	-5%
9340427A	95437	Southern Library	5,869	6,180	1,377	5,871	-5%
9340427A	99999	Southern Elementary	87,484	101,262	94,546	96,199	-5%
9340432A	95437	New Castle Library	3,536	3,713	-	3,527	-5%
9340432A	99999	New Castle Elementary	54,784	60,230	31,283	57,219	-5%
9340456A	95437	Eisenberg Library	3,475	3,503	1,382	3,328	-5%
9340456A	99999	Eisenberg Elementary	52,668	56,796	52,667	53,956	-5%
9340470A	95437	Gunning Bedford Library	7,209	8,018	6,137	7,617	-5%
9340470A	99999	Gunning Bedford Middle	114,542	137,972	109,709	131,073	-5%
9340474A	95437	George Read Library	5,390	5,685	5,248	5,401	-5%
9340474A	99999	George Read Middle	88,151	101,794	96,879	96,704	-5%
9340476A	95437	McCullough Library	5,253	5,708	5,195	5,423	-5%
9340476A	99999	McCullough Middle	86,151	103,058	74,507	97,905	-5%
9340490A	95048	William Penn - ROTC	8,010	5,000	4,258	4,750	-5%
9340490A	95073	William Penn - Music Choir	24,795	24,795	3,599	23,555	-5%
9340490A	95437	William Penn - Library	14,953	17,228	22,807	16,367	-5%
9340490A	95468	William Penn - Summer School	7,695	7,695	-	7,310	-5%
9340490A	95602	William Penn - Athletics	150,480	155,000	149,244	147,250	-5%
9340490A	99999	William Penn High School	256,733	303,416	271,413	267,415	-12%
9340490A	95021	WPHS Virtual		0	new	21,927	new
<b>SUBTOTAL</b>			<b>1,301,036</b>	<b>1,466,410</b>	<b>1,216,445</b>	<b>1,427,458</b>	<b>-3%</b>

**PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2022**

**SUMMARY OF EXPENDITURES**

**DISCRETIONARY STATE & LOCAL BUDGETS**

99900000	99999	Board of Education	27,900	31,000	24,707	29,450	-5%
99900100	99999	Legal	79,200	110,000	59,790	104,500	-5%
99900300	95228	Substitutes & Homebound	675,000	675,000	383,248	641,250	-5%
99900300	95494	Teacher of the Year	11,250	12,500	4,656	11,875	-5%
99900300	99999	General District Expenses	1,391,612	1,029,219	790,578	977,758	-5%
99910000	95052	Marketing	54,540	60,600	45,486	82,570	36%
99910000	99999	Public Communications	18,180	20,200	4,398	19,190	-5%
99910010	95411	Copy Center	211,500	235,000	178,749	223,250	-5%
99910010	99999	District Administration	225,450	250,500	201,243	237,975	-5%
99910010	95405	District Choice	4,050	4,000	2,002	3,800	-5%
99910100	99999	Superintendent	16,200	16,200	6,910	41,040	153%
99970600	95060	Preschool Expansion	121,500	121,500	104,738	115,425	-5%
99970675	95430	Elementary Wellness	76,500	85,000	77,190	85,000	0%
99910110	99999	Assistant Superintendent 1	13,500	13,500	5,192	0	-100%
99910115	99999	Assistant Superintendent 2	13,500	13,500	3,926	0	-100%
99920000	99999	Curriculum/Instruction	112,500	112,500	8,106	106,875	-5%
99920000	95435	Common Core/Curriculum	225,000	225,000	38,254	213,750	-5%
99920000	90850	Music/Art Curriculum	40,500	40,500	50,644	38,475	-5%
99920100	99999	Discipline Programs	166,500	166,500	66,406	158,175	-5%
99920110	99519	Security/Constables	535,500	595,000	533,760	565,250	-5%
99920700	99999	Middle school Athletics	54,000	54,000	2,190	51,300	-5%
99930300	99999	Student Services	18,000	18,000	9,314	17,100	-5%
99930400	99999	Behavioral Health	18,000	18,000	14,347	17,100	-5%
99940000	99999	Business Office	38,070	38,070	50,590	36,167	-5%
99940400	99999	Local Salaries & Benefits	38,276,744	39,042,279	39,672,551	39,432,702	1%
99950000	99999	Personnel	41,400	41,400	24,641	39,330	-5%
99940050	99999	Facilities Maintenance	990,000	1,100,000	1,102,893	1,045,000	-5%
99960200	99531	Custodial Services	405,000	500,000	525,261	475,000	-5%
99970680	99999	School Supervision	54,000	54,000	37,914	51,300	-5%
99970680	95488	Visiting Teachers	3,600	3,600	3,432	3,420	-5%
		<b>SUBTOTAL - DISCRETIONARY</b>	<b>43,918,696</b>	<b>44,686,568</b>	<b>44,033,113</b>	<b>44,824,027</b>	<b>0.3%</b>



**PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2022**

**SUMMARY OF EXPENDITURES**

**RESTRICTED FUNDING WITH LOCAL INVESTMENT**

99940810	99999	Tech Equipment & Repair	1,687,500	1,875,000	2,526,640	2,062,500	10%
99960200	95419	Energy/Utilities	1,830,773	1,075,000	1,349,580	1,896,000	76%
99960400	99999	Transportation	6,512,171	7,235,746	7,345,408	8,400,000	16%
<b>SUBTOTAL - RESTRICTED/LOCAL</b>			<b>10,030,444</b>	<b>10,185,746</b>	<b>11,221,628</b>	<b>12,358,500</b>	<b>21%</b>

**OTHER RESTRICTED BUDGETS**

99920200	99999	Extra Time	270,000	270,000	81,336	270,000	0%
99920500	99999	Professional Development	99,579	116,171	49,371	110,362	-5%
99920800	99999	Drivers Education	25,172	25,172	7,517	25,172	0%
99921000	95512	Opportunity Funds Personnel	1,202,487	1,202,487	455,068	1,456,000	21%
99921000	99999	Opportunity Funds Programming	822,404	822,404	753,284	1,646,946	100%
99921000	95063	Opp Funds Mental Health & Reading	684,239	684,239	338,783	1,001,367	46%
99940200	99999	Division I Salaries	72,436,126	73,428,944	75,286,601	75,420,954	3%
99940300	99999	Division II Vocational	169,053	161,352	130,906	160,545	-1%
99940410	95037	Spanish Immersion	20,000	40,482	30,189	19,229	-52%
99940410	95005	Chinese Immersion				19,229	new
99940410	99999	Competitive Grants - State	200,000	145,000	40,514	125,000	-14%
99940500	99999	Federal Funds	11,450,586	9,005,240	3,920,492	8,517,831	-5%
99940700	99999	Private Grants/Donations	25,000	25,000	-	25,000	0%
99960000	99999	Child Nutrition Operations	8,748,000	9,720,000	7,214,610	8,748,000	-10%
99970000	99999	Debt Service	4,384,546	4,384,546	4,314,869	4,165,170	-5%
99970680	99562	SSBG K-3 Basic	461,331	461,331	306,705	0	-100%
99970680	95063	SSBG K-4 Reading	729,743	729,743	462,241	429,192	-41%
99990050	91476	E3 Grant	2,080,000	2,080,000	1,564,810	1,976,000	-5%
99970200	99999	Minor Capital	1,414,742	1,409,257	1,925,474	1,555,280	10%
99970600	99768	ECAP (State Pre-K grant)	287,600	287,600	287,600	285,600	-1%
<b>SUBTOTAL - RESTRICTED</b>			<b>105,510,608</b>	<b>104,998,968</b>	<b>97,170,368</b>	<b>105,956,877</b>	<b>1%</b>

**PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2022**

**SUMMARY OF EXPENDITURES**

**RESTRICTED/TUITION FUNDED BUDGETS**

99970600	95030	Preschool (Colwyck building budget)	76,005	79,844	69,219	76,005	-5%
99970600	99532	PreK Payroll	1,115,000	1,115,000	968,311	769,500	-31%
9340427A	95217	Southern ILC	62,937	62,937	44,666	0	-100%
9340427A	99532	Southern ILC Payroll	318,000	333,000	260,158	0	-100%
9340427A	95521	Southern special programs				104,612	new
9340427A	95207	Southern CASL	41,675	41,675	41,656	0	-100%
9340427A	99530	Southern CASL Payroll	313,622	295,000	255,825	0	-100%
9340470A	95217	Gunning Bedford ILC	41,675	41,675	40,193	0	-100%
9340470A	99532	GB ILC Payroll	232,000	232,000	78,485	0	-100%
9340470A	95521	GB Special programs				75,695	new
9340470A	95207	Gunning Bedford CASL	34,020	34,020	35,718	0	-100%
9340470A	99530	GB CASL Payroll	225,000	225,000	117,028	0	-100%
9340490A	95207	WPHS CASL	33,300	33,300	-	33,300	0%
9340490A	99530	WPHS CASL Payroll	123,000	135,000	98,443	0	-100%
9340522A	99532	Wallin General Expenses	792,000	835,000	724,610	793,250	-5%
9340522A	99999	Wallin Principal	41,972	35,459	20,365	33,686	-5%
99920300	99999	LEP/ESL	570,000	590,000	474,015	680,000	15%
99921050	99999	Special Education Services	450,000	450,000	442,517	427,500	-5%
99930200	95454	Private Placement	1,280,000	850,000	758,885	800,000	-6%
99930200	99999	In State Tuition	675,000	475,000	102,024	475,000	0%
99930200	95236	Exceptional Children payroll	450,000	450,000	364,888	1,670,000	271%
99930300	99546	Assistive Technology	22,500	15,000	22,420	30,000	100%
		<b>SUBTOTAL - TUITION</b>	<b>6,897,706</b>	<b>6,328,910</b>	<b>4,919,426</b>	<b>5,968,548</b>	<b>-6%</b>
See detailed budget		<b>Leach - Special School</b>	12,541,896	13,644,221	13,696,646	12,915,893	-5%
<b>TOTAL EXPENDITURES</b>			<b>180,200,386</b>	<b>181,310,823</b>	<b>172,257,626</b>	<b>183,451,302</b>	<b>1.2%</b>

**COLONIAL SCHOOL DISTRICT  
PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2022  
DETAIL OF OPERATING UNIT EXPENDITURES**

**EXPENDITURES**

Operating Unit	Program Code		PRELIM BUDGET FY 2021	FINAL BUDGET FY 2021	ACTUAL FY 2021	PRELIM BUDGET FY 2022	Change from FY 21 Final
99900300	99999	<b>General District Expenses</b>					
		Audit	10,000	10,000	0	9,500	95%
		Insurance	213,040	250,647	250,647	238,115	95%
		Data Service Center	418,572	418,572	419,931	397,643	95%
		One Time items	250,000	250,000	120,000	237,500	95%
		Contingency	500,000	100,000	0	95,000	95%
			<b>1,391,612</b>	<b>1,029,219</b>	<b>790,578</b>	<b>977,758</b>	<b>95%</b>

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 2021	FINAL BUDGET FY 2021	ACTUAL FY 2021	PRELIM BUDGET FY 2022	Change from FY 21 Final
		<b>Leach - Special School</b>					
9340427A	99999	Southern Integration Program	18,132	18,132	17,434	0	
9340474A	99999	George Read Integration Prog	26,234	26,234	25,086	0	
9340490A	99999	William Penn Integration Prog	17,360	17,360	2,516	0	
9340522A	99999	Wallin Adult Integration	19,575	19,575	0	0	
9340514A	99999	Leach Principal's Budget	56,700	72,761	56,406	69,123	95%
9340514A	95254	Vocational Expenses	5,400	5,400	2,426	5,130	95%
9340514A	99545	Related Services	9,000	9,000	3,777	8,550	95%
9340514A	99546	Assistive Technology	10,800	10,800	10,801	10,260	95%
9340514A	95468	Summer School	9,000	9,000	0	8,550	95%
99900300	95228	Substitutes	27,000	15,000	18,270	14,250	95%
99900300	99999	General (Incl. Transportation)	1,170,000	845,000	1,338,545	802,750	95%
99940200	99999	Division I Salaries	7,741,335	8,730,936	8,433,252	8,294,389	95%
99940400	99999	Local Salaries & Benefits	3,392,402	3,826,065	3,753,651	3,634,761	95%
99960200	95419	Energy/Utilities	28,800	28,800	34,482	55,000	191%
99970200	99999	Minor Capital	10,158	10,158	0	13,130	129%
		<b>TOTAL EXPENDITURES</b>	<b>12,541,896</b>	<b>13,644,221</b>	<b>13,696,646</b>	<b>12,915,893</b>	<b>95%</b>

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, 2022  
DETAIL OF SUPPLEMENTAL FEDERAL COVID-19 PANDEMIC RELIEF FUNDS**

Colonial has received three separate federal grants to help address the unique needs resulting from the COVID-19 pandemic. The first grant, referred to as the CARES grant, was received and spent in FY 2021. During FY 2022, Colonial has received funds under the Elementary and Secondary School Emergency Relief (ESSER) Fund. These grants are referred to as ESSER II and ESSER III.

**ESSER II**

FUNDING DESCRIPTION

<b>Expenditure Category</b>	Long Term Closure	Educational Tech	Learning Loss	Facility Repairs	Air Quality	Other Activities	TOTAL
Contractual	\$ -		\$ 200,000	\$ 1,065,710	\$ 6,307,330	\$ 2,162,555	\$ 9,735,595
Supplies	\$ 1,000,000	\$ 1,035,000	\$ -	\$ -	\$ -	\$ -	\$ 2,035,000
Capital Outlay	\$ -	\$ 1,881,900	\$ -	\$ -	\$ -	\$ -	\$ 1,881,900
<b>TOTAL</b>	<b>\$ 1,000,000</b>	<b>\$ 2,916,900</b>	<b>\$ 200,000</b>	<b>\$ 1,065,710</b>	<b>\$ 6,307,330</b>	<b>\$ 2,162,555</b>	<b>\$ 13,652,495</b>

**Budget Activities**

Long Term Closure: Funds will be used to continue supporting the operations of Colonial's Nutrition department.

Educational Tech: Funds will be used to replace SMART Boards and purchase additional Chromebooks for students.

Learning Loss: Boost 22- Graduation Initiative to ensure that the rising seniors in the City of Wilmington graduate on time.

Facility Repairs: Installation of water bottle filling stations and outdoor classrooms throughout the district.

Air Quality: Replacement and upgrade HVAC equipment and systems and install ionization units throughout the district

Other Activities: Indirect costs

**ESSER III**

**Total Funds Received: \$30,671,394**

**20% of allocation reserved for learning loss: \$6,134,279**

The plan for use of the ESSER III funds are still be finalized. Details will be included in the FY 2022 Final Budget.

**IDEA 611 & 619**

**IDEA 611 Funds received: \$628,371**

**IDEA 619 Funds received: \$52,846**

To assist with the impact of the pandemic on students with special needs, one-time IDEA funds have been allocated. Details for these funds are also still being finalized and details will be included in the FY 2022 Final Budget.

**PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2022**  
**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 2022 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 2022.

The total assessed valuation in the New Castle County Tax district is \$20,024,904,859

The district's total assessed valuation is \$3,085,691,915

**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.

<b>Tax</b>	<b>Rate</b>	<b>Revenue</b>
Current Expense	\$1.118	\$33,808,075
NCC Tax pool	\$0.468	\$15,740,844
Debt Service	\$0.120	\$3,702,830
Tuition Tax	\$0.372	\$11,478,774
Match/MCIP	<u>\$0.095</u>	<u>\$2,931,407</u>
<b>Total</b>	<b>\$2.173</b>	<b>\$67,661,930</b>

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.