



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

**Presented to the Board of Education on January 11, 2022**

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



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

Joseph T. Laws III

Richard Schiller

Lucy Kennedy

Leo B. Magee, Sr.

Ron Handy

Robin Crossan

Christopher Piecuch

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

**District Administration**

Jeffrey D. Menzer, Ed.D., Superintendent

Emily Falcon, Chief Financial Officer

Pete Leida, Ed.D., Deputy Superintendent

Elizabeth Fleetwood, Assistant Superintendent

FINAL 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 September 30th was 9,531 students.

The Final 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 Final budget for FY 2022 is \$185.8 million. This is an increase of 2.6% over the FY 21 budget. The largest drivers of this increase are salary and other personnel related expenses. The pandemic has exacerbated an already shallow pool of job candidates across all employee groups. Recruitment and retention of staff has become a major focus over the last year and Colonial has invested in ensuring that we can stay competitive in an increasingly tight labor market. These pressures are also driving costs higher for contractual labor and substitutes, which is impacting several different budgets. We continue to preserve discretionary funds whenever possible. Colonial will continue to utilize the federal funds available through the various stimulus and relief bills to maximize the benefit to the district and to taxpayers by addressing longstanding facility maintenance projects as well as investing in new curriculum and other supports for our students.

The State of Delaware budget for FY 2022 included a 1% salary increase for teachers and a \$500 increase for all other employee groups. Also included was a \$1,000 one-time bonus payment. As mentioned above, all collective bargaining unit contracts contained increases for FY 22 and funds to support these increases have been included.

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 2021 meeting, Colonial's Board of Education approved a decrease to the overall tax rate that included a decrease in the debt service and an increase in the tuition rate.

The FY 22 budget requires Colonial to allocate reserve funds to balance the budget rather than being able to add to the reserve balance of this district. In other words, we are starting to deficit spend. This is the expected pattern of the budget cycle for school districts since our operating revenues stay largely stagnant between referenda due to a historical lack of reassessment. Despite this, Colonial maintains a healthy balance of reserve funds and absent any major decreases in state or federal funding levels, can maintain operations without the need for an operating referendum for several more years.

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 4, 2022.

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

**SUMMARY OF REVENUE**

	<b>BUDGET</b>	<b>PRELIM</b>	<b>FINAL</b>	<b>Change</b>
	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2022</b>	<b>from FY21</b>
<b><u>REVENUE</u></b>				
<b><u>DISCRETIONARY STATE REVENUE</u></b>				
Division II Costs, AOC	\$2,301,663	\$2,222,769	\$1,776,531	-23%
Division III Equalization	\$5,136,540	\$5,107,237	\$5,069,453	-1%
Educational Sustainment	\$1,889,164	\$2,063,983	\$1,876,348	-1%
<b>SUBTOTAL</b>	<b>9,327,367</b>	<b>9,393,988</b>	<b>8,722,332</b>	<b>-6%</b>
<b><u>RESTRICTED STATE REVENUE</u></b>				
State formula salaries	\$73,428,944	\$75,420,954	\$77,550,698	6%
Cafeteria Salaries	\$2,957,665	\$3,100,000	\$2,507,130	-15%
Division II Costs, AOC - Voc	\$0	\$0	\$0	-
Division II Costs, Energy	\$1,121,981	\$1,366,920	\$1,097,896	-2%
State Transportation	\$5,630,651	\$7,050,000	\$6,259,629	11%
Drivers Ed	\$0	\$0	\$0	-
Unique Alternative	\$790,000	\$560,000	\$359,440	-55%
Related Services	\$570	\$0	\$0	-100%
Professional Development	\$0	\$0	\$0	-
Technology Block Grant	\$0	\$0	\$0	-
Student Success Block Grant	\$697,290	\$330,148	\$330,148	-53%
Opportunity Funding	\$2,158,648	\$3,292,567	\$3,292,567	53%
Other State Revenue	\$200,000	\$345,512	\$258,888	29%
John G. Leach	\$8,444,325	\$8,762,875	\$4,203,499	-50%
ECAP (Pre-K State grant)	\$287,600	\$285,600	\$309,400	8%
Minor Capital Improvements	\$845,554	\$933,168	\$933,168	10%
<b>SUBTOTAL</b>	<b>96,563,228</b>	<b>101,447,744</b>	<b>97,102,463</b>	<b>1%</b>
Operational Budget Reduction	(1,938,690)	(1,938,690)	(1,925,570)	
<b>TOTAL STATE REVENUE</b>	<b>\$103,951,905</b>	<b>\$110,841,732</b>	<b>\$105,824,795</b>	<b>2%</b>

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

	<b>BUDGET FY 2021</b>	<b>PRELIM FY 2022</b>	<b>FINAL FY 2022</b>	<b>Change from FY21</b>
<b><u>DISCRETIONARY LOCAL REVENUE</u></b>				
Current Expense Tax Receipts	\$48,254,989	\$48,557,940	\$48,965,924	1%
Interest	\$1,313,175	\$820,000	\$200,000	-85%
Athletics	\$0	\$5,000	\$11,000	-
Indirect Costs	\$255,000	\$116,841	\$303,604	19%
CSCRP	\$36,750	\$32,000	\$38,425	5%
Building Rental	\$0	\$5,000	\$2,000	-
Charter (Reduction)	(6,156,916)	(6,200,000)	(6,795,755)	10%
Choice (Reduction)	(1,013,942)	(1,050,000)	(1,421,704)	40%
Reserve funds	(542,493)	(1,307,585)	3,623,698	-768%
<b>SUBTOTAL</b>	<b>42,146,563</b>	<b>40,979,196</b>	<b>44,927,193</b>	<b>7%</b>
<b><u>RESTRICTED LOCAL REVENUE</u></b>				
Debt Service Tax Receipts	\$4,384,546	\$3,702,830	\$3,702,830	-16%
Tuition Receipts (excl. Leach)	\$6,498,629	\$6,728,774	\$6,728,774	4%
John G. Leach (tuition revenue)	\$4,750,000	\$4,750,000	\$4,750,000	0%
Match Tax Receipts	\$2,261,821	\$2,462,382	\$2,462,382	9%
Technology Maintenance Match	\$459,621	\$469,025	\$469,025	2%
Cafeteria	\$4,529,130	\$5,550,000	\$5,554,758	23%
Donations	\$25,000	\$30,000	\$20,000	-20%
E3 Grant	\$2,080,000	\$2,000,000	\$1,500,000	-28%
Other Local Revenue	\$500,000	\$220,000	\$250,000	-50%
Restricted Reserve funds	\$0	\$0	\$846,283	new
<b>SUBTOTAL</b>	<b>\$25,488,747</b>	<b>\$25,913,011</b>	<b>\$26,284,052</b>	<b>3%</b>
<b>TOTAL LOCAL REVENUE</b>	<b>\$67,635,310</b>	<b>\$66,892,207</b>	<b>\$71,211,245</b>	<b>5%</b>
<b><u>FEDERAL REVENUE</u></b>				
IDEA Part B (611)	\$2,765,003	\$2,799,752	\$2,799,752	1%
IDEA Pre-K (619)	\$119,889	\$120,079	\$120,079	0%
Title I	\$4,173,514	\$3,958,086	\$3,958,086	-5%
Title II	\$737,282	\$711,986	\$711,986	-3%
Title III	\$106,766	\$108,020	\$108,020	1%
Perkins	\$260,235	\$252,670	\$252,670	-3%
Title IV	\$474,835	\$459,218	\$459,218	-3%
Other Federal Funds	\$367,716	\$399,021	\$440,021	20%
<b>TOTAL FEDERAL REVENUE</b>	<b>\$9,005,240</b>	<b>\$8,808,832</b>	<b>\$8,849,832</b>	<b>-2%</b>
<b>TOTAL REVENUE</b>	<b>\$180,592,455</b>	<b>\$186,542,771</b>	<b>\$185,885,871</b>	<b>2.9%</b>

**FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2022**  
**SUMMARY OF EXPENDITURES**

**EXPENDITURES**

Operating Unit	Program Code		FINAL FY 2021	PRELIM FY 2022	FINAL FY 2022	Change from FY21
<b>DISCRETIONARY SCHOOL BUDGETS</b>						
9340410A	95437	Carrie Downie Library	2,790	2,651	2,700	-3%
9340410A	99999	Carrie Downie Elementary	45,326	43,060	43,060	-5%
9340412A	95437	Castle Hills Library	4,215	4,004	3,615	-14%
9340412A	99999	Castle Hills Elementary	67,616	64,235	64,235	-5%
9340418A	95437	Pleasantville Library	2,895	2,750	3,233	12%
9340418A	99999	Pleasantville Elementary	46,458	44,135	44,135	-5%
9340420A	95437	Wilmington Manor Library	2,340	2,223	2,223	-5%
9340420A	99999	Wilmington Manor Elementary	39,026	37,075	37,075	-5%
9340420A	95021	Virtual Academy @ Wilm Manor	na	33,272	33,272	new
9340422A	95437	Wilbur Library	8,715	8,279	8,190	-6%
9340422A	99999	Wilbur Elementary	139,976	132,977	132,977	-5%
9340427A	95437	Southern Library	6,180	5,871	5,573	-10%
9340427A	99999	Southern Elementary	101,262	96,199	96,199	-5%
9340432A	95437	New Castle Library	3,713	3,527	3,090	-17%
9340432A	99999	New Castle Elementary	60,230	57,219	57,219	-5%
9340456A	95437	Eisenberg Library	3,503	3,328	2,993	-15%
9340456A	99999	Eisenberg Elementary	56,796	53,956	53,956	-5%
9340470A	95437	Gunning Bedford Library	8,018	7,617	8,730	9%
9340470A	99999	Gunning Bedford Middle	137,972	131,073	131,073	-5%
9340474A	95437	George Read Library	5,685	5,401	5,122	-10%
9340474A	99999	George Read Middle	101,794	96,704	96,704	-5%
9340476A	95437	McCullough Library	5,708	5,423	5,213	-9%
9340476A	99999	McCullough Middle	103,058	97,905	97,905	-5%
9340490A	95048	William Penn - ROTC	5,000	4,750	4,750	-5%
9340490A	95073	William Penn - Music Choir	24,795	23,555	23,555	-5%
9340490A	95437	William Penn - Library	17,228	16,367	17,228	0%
9340490A	95602	William Penn - Athletics	155,000	147,250	147,250	-5%
9340490A	99999	William Penn High School	303,416	267,415	267,415	-12%
9340490A	95021	WPHS Virtual		21,927	21,927	new
<b>SUBTOTAL</b>			<b>1,466,410</b>	<b>1,427,458</b>	<b>1,420,616</b>	<b>-3%</b>

**FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2022**  
**SUMMARY OF EXPENDITURES**

**EXPENDITURES**

<b>Operating Unit</b>	<b>Program Code</b>		<b>FINAL FY 2021</b>	<b>PRELIM FY 2022</b>	<b>FINAL FY 2022</b>	<b>Change from FY21</b>
<b>DISCRETIONARY STATE &amp; LOCAL BUDGETS</b>						
99900000	99999	Board of Education	31,000	29,450	31,000	0%
99900100	99999	Legal	110,000	104,500	110,000	0%
99900300	95228	Substitutes & Homebound	675,000	641,250	900,000	33%
99900300	95494	Employee(s) of the Year	12,500	11,875	13,831	11%
99900300	99999	General District Expenses	1,029,219	977,758	1,075,349	4%
99910000	95052	Marketing	60,600	82,570	82,570	36%
99910000	99999	Public Communications	20,200	19,190	19,190	-5%
99910010	95411	Copy Center	235,000	223,250	245,000	4%
99910010	99999	District Administration	250,500	237,975	250,500	0%
99910010	95405	District Choice	4,000	3,800	2,500	-38%
99910100	99999	Superintendent	16,200	41,040	41,040	153%
99970600	95060	Preschool Expansion	121,500	115,425	115,425	-5%
99970675	95430	Elementary Wellness	85,000	85,000	195,000	129%
99920000	99999	Curriculum/Instruction	112,500	106,875	112,500	0%
99920000	95435	Common Core/Curriculum	225,000	213,750	225,000	0%
99920000	90850	Music/Art Curriculum	40,500	38,475	40,500	0%
99920100	99999	Discipline Programs	166,500	158,175	200,000	20%
99920110	99519	Security/Constables	595,000	565,250	795,000	34%
99920700	99999	Middle school Athletics	54,000	51,300	51,300	-5%
99930300	99999	Student Services	18,000	17,100	18,000	0%
99930400	99999	Behavioral Health	18,000	17,100	29,000	61%
99940000	99999	Business Office	38,070	36,167	38,070	0%
99940400	99999	Local Salaries & Benefits	39,042,279	39,432,702	44,207,262	13%
99950000	99999	Personnel	41,400	39,330	41,400	0%
99950000	95459	Recruiting			15,000	new
99940050	99999	Facilities Maintenance	1,100,000	1,045,000	1,100,000	0%
99960200	99531	Custodial Services	500,000	475,000	525,000	5%
99970680	99999	School Supervision	54,000	51,300	51,300	-5%
99970680	95488	Visiting Teachers	3,600	3,420	3,420	-5%
<b>SUBTOTAL - DISCRETIONARY</b>			<b>44,686,568</b>	<b>44,824,027</b>	<b>50,534,157</b>	<b>13%</b>



**FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2022**  
**SUMMARY OF EXPENDITURES**

**EXPENDITURES**

<b>Operating Unit</b>	<b>Program Code</b>		<b>FINAL FY 2021</b>	<b>PRELIM FY 2022</b>	<b>FINAL FY 2022</b>	<b>Change from FY21</b>
<b>RESTRICTED FUNDING WITH LOCAL INVESTMENT</b>						
99940810	99999	Tech Equipment & Repair	1,875,000	2,062,500	2,062,500	10%
99960200	95419	Energy/Utilities	1,075,000	1,896,000	1,495,000	39%
99960400	99999	Transportation	7,620,345	8,400,000	7,954,381	4%
<b>SUBTOTAL - RESTRICTED/LOCAL</b>			<b>10,570,345</b>	<b>12,358,500</b>	<b>11,511,881</b>	<b>9%</b>
<b>OTHER RESTRICTED BUDGETS</b>						
99920200	99999	Extra Time	270,000	270,000	270,000	0%
99920500	99999	Professional Development	116,171	110,362	110,362	-5%
99920800	99999	Drivers Education	25,172	25,172	28,000	11%
99921000	95512	Opportunity Funds Personnel	1,202,487	1,456,000	1,456,000	21%
99921000	99999	Opportunity Funds Programming	822,404	1,646,946	1,646,946	100%
99921000	95063	Opp Funds Mental Health & Reading	684,239	1,001,367	1,001,367	46%
99940200	99999	Division I Salaries	73,428,944	75,420,954	77,550,698	6%
99940300	99999	Division II Vocational	161,352	160,545	159,510	-1%
99940410	95037	Spanish Immersion	30,189	19,229	19,229	-36%
99940410	95005	Chinese Immersion		19,229	19,229	new
99940410	99999	Competitive Grants - State	145,000	125,000	258,888	79%
99940500	99999	Federal Funds	9,005,240	8,517,831	8,849,832	-2%
99940700	99999	Private Grants/Donations	25,000	25,000	20,000	-20%
99960000	99999	Child Nutrition Operations	9,145,000	8,748,000	8,058,450	-12%
99970000	99999	Debt Service	4,384,546	4,165,170	4,165,170	-5%
99970680	95063	SSBG K-4 Reading	729,743	429,192	330,148	-55%
99990050	99999	E3 Grant	2,080,000	1,976,000	1,500,000	-28%
99970200	99999	Minor Capital	1,409,257	1,555,280	1,555,280	10%
99970600	99768	ECAP (State Pre-K grant)	287,600	285,600	309,400	8%
<b>SUBTOTAL - RESTRICTED</b>			<b>104,413,674</b>	<b>105,956,877</b>	<b>107,308,509</b>	<b>3%</b>

**FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2022**  
**SUMMARY OF EXPENDITURES**

**EXPENDITURES**

<b>Operating Unit</b>	<b>Program Code</b>		FINAL FY 2021	PRELIM FY 2022	FINAL FY 2022	Change from FY21
<b>RESTRICTED/TUITION FUNDED BUDGETS</b>						
99970600	95030	Preschool (Colwyck building budget)	79,844	76,005	76,005	-5%
99970600	99532	PreK Payroll	1,115,000	769,500	1,350,000	21%
9340427A	95521	Southern special programs		104,612	122,744	new
9340470A	95521	GB Special programs		75,695	75,695	new
9340474A	95521	George Read Special Programs			26,234	new
9340490A	95521	WPHS Special Programs	33,300	33,300	50,660	52%
9340522A	99532	Wallin General Expenses	835,000	793,250	793,250	-5%
9340522A	99999	Wallin Principal	35,459	33,686	33,686	-5%
99920300	99999	LEP/ESL	590,000	680,000	680,000	15%
99921050	99999	Special Education Services	450,000	427,500	450,000	0%
99930200	95454	Private Placement	850,000	800,000	850,000	0%
99930200	99999	In State Tuition	475,000	475,000	475,000	0%
99930200	95236	Exceptional Children payroll	450,000	1,670,000	1,793,956	299%
99930300	99546	Assistive Technology	15,000	30,000	30,000	100%
<b>SUBTOTAL - TUITION</b>			<b>6,328,910</b>	<b>5,968,548</b>	<b>6,807,230</b>	<b>8%</b>
See detailed budget	<b>Leach - Special School</b>		<b>13,644,220</b>	<b>12,915,893</b>	<b>8,303,479</b>	<b>-39%</b>
<b>TOTAL EXPENDITURES</b>			<b>181,110,127</b>	<b>183,451,302</b>	<b>185,885,872</b>	<b>2.6%</b>

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

**EXPENDITURES**

Operating Unit	Program Code		FINAL BUDGET FY 2021	PRELIM BUDGET FY 2022	FINAL BUDGET FY 2022	Change from FY21
<b>General District Expenses</b>						
99900300	99999	Audit	10,000	9,500	7,500	-25%
		Insurance	250,647	238,115	299,277	19%
		Data Service Center	418,572	397,643	418,572	0%
		One Time items	250,000	237,500	250,000	0%
		Contingency	100,000	95,000	100,000	0%
			<b>1,029,219</b>	<b>977,758</b>	<b>1,075,349</b>	<b>4%</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.

**Child Nutrition Operations**

Operating Unit	Program Code		FINAL BUDGET FY 2021	PRELIM BUDGET FY 2022	FINAL BUDGET FY 2022	Change from FY21
<b>Revenues</b>						
		Daily Cash Sales	0		5,000	-
		USDA Reimbursement	5,000,000		5,541,320	11%
		State Salaries/Benefits	3,000,000		2,507,130	-16%
		Meetings/Functions/Rebates	0		5,000	-
		Reserve/Relief Funds	1,145,000		0	-100%
			<b>\$9,145,000</b>		<b>\$ 8,058,450</b>	<b>-12%</b>
99960000	99999	<b>Expenses</b>				
	95512	Personnel	\$5,800,000		\$ 5,748,835	-1%
	95404	Food	\$2,500,000		\$ 1,500,000	-40%
	95116	Miscellaneous	\$ 125,000		\$ 101,846	-19%
	95493	Supplies	\$ 320,000		\$ 189,769	-41%
	99555	Indirect Cost	\$ -		\$ 175,000	-
	99516	Equipment Repair	\$ 200,000		\$ 153,000	-24%
	95496	Equipment	\$ 200,000		\$ 190,000	-5%
			<b>\$9,145,000</b>	<b>\$8,748,000</b>	<b>\$ 8,058,450</b>	<b>-12%</b>

The Child Nutrition operation is self supporting through State and Federal funding and the collection of receipts for meals purchased. For FY 2022, the district will ensure that operational losses due to the pandemic are covered with ESSER or other relief funds.

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

**Transportation**

Operating Unit	Program Code		FINAL BUDGET FY 2021	PRELIM BUDGET FY 2022	FINAL BUDGET FY 2022	Change from FY21
		<b>Revenues</b>				
		District Operated runs	\$3,043,450		\$ 3,915,128	29%
		Contractor runs	\$1,785,506		\$ 926,617	-48%
		Training supplies	\$ 1,000		0	-100%
		Homeless funds	\$ 900,000		\$ 1,295,946	44%
		Foster Care funds	\$ -		\$ 121,938	new
		Local funds	\$1,869,389		\$ 1,694,752	-9%
		<b>TOTAL REVENUE</b>	<b>\$7,599,345</b>		<b>\$ 7,954,381</b>	<b>5%</b>
99960400	99999	<b>Expenditures</b>				
		Personnel	\$5,347,238		\$ 5,617,514	5%
		Professional Development	\$ 5,000		\$ 5,000	0%
		Contractor Payments	\$1,884,607		\$ 1,029,574	-45%
		Homeless runs			\$ 1,439,940	new
		Foster Care runs			\$ 121,938	new
		Bus Maintenance	\$ 450,000		\$ 595,000	32%
		Fuel	\$ 200,000		\$ 325,415	63%
		Bus Safety & Security	\$ 123,500		\$ 165,000	34%
		Miscellaneous	\$ 125,000		\$ 70,000	-44%
		Parkway and Kingswood	\$ (15,000)		\$ (15,000)	0%
		Leach Transportation	\$ (500,000)		\$(1,375,000)	175%
		Other Local Billable Activity	\$ -		\$ (25,000)	
		<b>TOTAL EXPENDITURES</b>	<b>\$7,620,345</b>	<b>\$8,400,000</b>	<b>\$ 7,954,381</b>	<b>4%</b>

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, 2022  
DETAIL OF OPERATING UNIT EXPENDITURES**

**John G. Leach**

<b>Operating Unit</b>	<b>Program Code</b>		<b>FINAL BUDGET FY 2021</b>	<b>PRELIM BUDGET FY 2022</b>	<b>FINAL BUDGET FY 2022</b>	<b>Change from FY21</b>
9340427A	99999	Southern Integration Program*	18,132	0		-100%
9340474A	99999	George Read Integration Program	26,234	0		-100%
9340490A	99999	WPHS Integration Program*	17,360	0		-100%
9340522A	99999	Wallin Adult Integration*	19,575	0		-100%
9340514A	99999	Leach Principal's Budget	72,761	69,123	69,123	-5%
9340514A	95254	Vocational Expenses	5,400	5,130	5,400	0%
9340514A	99545	Related Services	9,000	8,550	9,000	0%
9340514A	99546	Assistive Technology	10,800	10,260	10,800	0%
9340514A	95468	Summer School	9,000	8,550	9,000	0%
99900300	95228	Substitutes	15,000	14,250	15,000	0%
99900300	99999	General (Incl. Transportation)	845,000	802,750	1,575,000	86%
99940200	99999	Division I Salaries*	8,730,936	8,294,389	3,880,426	-56%
99940400	99999	Local Salaries & Benefits*	3,826,065	3,634,761	2,661,600	-30%
99960200	95419	Energy/Utilities	28,800	55,000	55,000	91%
99970200	99999	Minor Capital	10,158	13,130	13,130	29%
<b>TOTAL EXPENDITURES</b>			<b>13,644,220</b>	<b>12,915,893</b>	<b>8,303,479</b>	<b>-39%</b>

The John G. Leach School is a state school that is managed by Colonial. It is funded by State appropriations through the unit count and tuition funds paid by local school districts in which the students reside.

\*For FY 2022, integration programs, which serve students with disabilities in various schools, are being separated from Leach and added back into the Colonial budget. This change will not have any impact on program operation or service delivery but will ensure a more accurate accounting of expenses for programming at John G. Leach.

**COLONIAL SCHOOL DISTRICT**  
**One Time Pandemic Relief Funding**

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.

Detailed budget plans for these grants can be found on Colonial's website at:

<http://www.colonialschooldistrict.org/coronavirus-information/esser-funding/>

**ESSER II ALLOCATION** **\$13,652,495**

Funds from the federal stimulus/relief package passed in Dec. 2020.

Expires 9/30/23

**ESSER III ALLOCATION** **\$30,671,394**

Funds from the American Rescue Plan (ARP) relief package passed by Congress in March 2021

Expires 9/30/24

**IDEA 611 ARP Enhancement** **\$628,371**

Funds included the the ARP to enhance Special education services in response to the pandemic.

Expires 9/30/23

**IDEA 619 ARP Enhancement** **\$52,846**

Funds included the the ARP to enhance Pre-K Special education services in response to the pandemic.

Expires 9/30/23

**TOTAL ONE-TIME FUNDING AVAILABLE** **\$45,005,106**

**FINAL 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 99% 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 \$17,419,163,694

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	\$15,157,850
Debt Service	\$0.120	\$3,702,830
Tuition Tax	\$0.372	\$11,478,774
Match/MCIP	\$0.095	\$2,931,407
<b>Total</b>	<b>\$2.173</b>	<b>\$67,078,935</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.

**FINAL BUDGET - FISCAL YEAR 2022**

**ENROLLMENT INFORMATION**

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

SCHOOL	2021-2022		2020-2021	
	Enrollment	Units	Enrollment	Units
Downie Elem (340410)	360	25.88	372	25.46
Castle Hills El (340412)	482	34	562	38.77
Pleasantville E (340418)	431	28.69	386	25.43
Wilm Manor Elem (340420)	469	31.6	312	20.78
Kathleen HW Ele (340422)	1092	71.09	1162	75.33
Southern Elemen (340427)	743	88.39	824	92.93
New Castle ES (340432)	412	28.57	495	32.05
The Colwyck Cen (340450)	166	28.51	156	31.67
Eisenberg Elem (340456)	399	27.32	467	31.78
Bedford Middle (340470)	1164	85.62	1069	74.6
Read Middle (340474)	683	59.32	758	64.58
McCullough Midd (340476)	695	47.7	761	52.32
Penn High (340490)	2270	175.56	2297	175.97
Leach School (340514)	76	24.33	82	31
The Wallins Sch (340522)	89	9.75	92	10.18
<b>TOTAL</b>	<b>9531</b>	<b>769.12*</b>	<b>9795</b>	<b>782.89</b>

**FISCAL YEAR 2022 POSITION ENTITLEMENT REPORT  
STATE FUNDED TEACHERS AND PARA UNITS**

Position	Units
Classroom Teacher*	786.94
Related Services (Reg & Basic)	8.67
Related Services (Intensive)	25.09
Related Services (Complex)	37.95
Visiting Teacher	3.00
Nurse	19.07
Academic Excellence Unit	37.46
Driver Education Teacher	4.80
Reading Cadre Position	1.00

**TOTAL STATE FUNDED UNITS 923.98**

\*For FY 22, 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.



**POSITIONS ALLOCATED THROUGH OTHER STATE GRANTS**

ECAP	5.00
K-4 Block grant	4.00
Reading & Mental Health Opp funds	9.00
E3 Grant	3.00
Opportunity Funding	22.00

**TOTAL 43.00**

Title I	18.00
IDEA	22.00
Title II	2.00
CSI McCULLOUGH	2.00

**TOTAL FED FUNDED UNITS 44.00**

**TOTAL UNITS AVAILABLE 1010.98**

**Fiscal Year 2022 Position Entitlement Report - Admin & Operations**

<b>Classification</b>	<b>Earned Units</b>	<b>Positions Filled</b>
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	8.00
Principal	14.00	15.00
Asst. Principal**	25.00	21.00
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
<b>TOTAL</b>	<b>234.00</b>	<b>234.00</b>

\*The Deputy Superintendent is currently funded through the E3 Grant

\*\*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 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 2022 Budget Reduction Plan

For FY 2022, 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.

\$35,640.00	Driver Education funds
\$750,000.00	Div II Energy funds
\$505,998.61	Division II AOC
\$114,920.00	Professional Development funds
\$268,209.00	Technology block grant funds
\$159,510.00	Div II Vocational funds
\$2,421.58	CPR Instruction
\$1,000.00	Transportation Supplies
\$11,624.00	Child Safety Awareness
\$33,170.55	Div II Energy funds for Leach
\$43,076.00	Division II Occ. Vocational for Leach
<hr/>	
<b>\$1,925,569.74</b>	<b>Total</b>