



Fiscal Year 2024 Preliminary Budget
For the period July 1, 2023 through June 30, 2024
Colonial School District

Presented to the Board of Education on September 12, 2023

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



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2023-2024**

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PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2024

TABLE OF CONTENTS

Item	Page Number
Executive Summary	4
Summary of Revenue	5-6
Summary of Expenditures	7-11
Detailed Budgets	
General	12
Child Nutrition	12
Transportation	12
Leach Special School	12
Federal Pandemic Relief Funds	13
Property Tax Receipts	14

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 fourteen (14) schools located within the district. The enrollment as of September 30, 2022 was 9,132 students.

The Preliminary Fiscal Year 2024 Budget represents the financial plan for the district for the 2023-2024 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 2024. During the July meeting, Colonial's Board of Education approved a tax rate for FY 24 with a \$.107 total decrease spread among debt service, tuition and match tax rates based on anticipated expenditures.

The State of Delaware budget for FY 2024 included a 3% salary increase for all employees except bus drivers, who received a flat hourly increase. Teachers will also receive a 6% supplement to their state salary in addition to the 3%. New bargaining agreements, which included local increases for Transportation and Nutrition employees, were also approved effective in FY 2024. All salary increases are budgeted.

The Preliminary budget for FY 2024 is \$207.8 million. This is an increase of 3% from the FY 2023 Final budget. This amount does not include the ESSER federal funds received during the pandemic. They continue to be outlined on a separate sheet to ensure transparency and consistency. These funds have allowed Colonial to address several critical facility issues and maintain enhanced programming despite our enrollment declines. These funds will expire in the next 15 months.

The FY 24 preliminary budget continues with the conservative approach to budget growth. Discretionary budgets have been decreased due to the anticipated decline or stagnation of enrollment and units. The budget was developed with the assumption that enrollment and units for FY24 will decline from the FY 23 level. 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 September 5, 2023.

PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2024
SUMMARY OF REVENUE

REVENUE	FINAL BUDGET FY 2023	ACTUALS FY 2023	PRELIMINARY BUDGET FY 2024	CHANGE from FY 23 Budget
<u>DISCRETIONARY STATE REVENUE</u>				
Division II Costs, AOC	\$953,347	\$959,477	\$975,000	2%
Division III Equalization	\$4,959,715	\$4,973,266	\$4,875,000	-2%
Educational Sustainment	\$1,900,223	\$1,900,223	\$1,862,219	-2%
SUBTOTAL	\$7,813,285	\$7,832,966	\$7,712,219	-1%
<u>RESTRICTED STATE REVENUE</u>				
State formula salaries	\$82,849,713	\$82,776,676	\$86,087,743	4%
Cafeteria Salaries	\$2,561,969	\$3,273,325	\$3,306,058	29%
Division II Costs, AOC - Voc	\$0	\$0	\$0	-
Division II Costs, Energy	\$1,804,238	\$1,804,238	\$1,768,153	-2%
State Transportation	\$8,593,932	\$10,634,646	\$10,740,997	25%
Drivers Ed	\$0	\$0	\$0	-
Unique Alternative	\$629,818	\$590,192	\$590,195	-6%
Related Services	\$0	\$0	\$0	-
Professional Development	\$0	\$678	\$0	-
Technology Block Grant	\$0	\$0	\$0	-
Student Success Block Grant	\$250,986	\$250,986	\$172,310	-31%
Opportunity Funding	\$3,234,618	\$3,234,618	\$4,298,666	33%
Other State Revenue	\$921,481	\$921,481	\$900,000	-2%
John G. Leach	\$4,478,746	\$4,163,443	\$4,246,712	-5%
ECAP (Pre-K State grant)	\$321,300	\$321,300	\$362,500	13%
Minor Capital Improvements	\$896,119	\$898,916	\$844,388	-6%
Safety & Security grant	\$640,712	\$640,712	\$675,013	5%
SUBTOTAL	\$107,183,633	\$109,511,210	\$113,992,734	6%
Operational Budget Reduction	-\$1,850,946		-\$1,755,435	
TOTAL STATE REVENUE	\$114,996,918	\$117,344,177	\$121,704,953	6%

DISCRETIONARY LOCAL REVENUE

Current Expense Tax Receipts	\$49,590,347	\$49,455,893	\$50,593,526	2%
Interest	\$0	\$498,103	\$1,250,000	-
Athletics	\$15,000	\$24,064	\$25,500	70%
Indirect Costs	\$2,437,555	\$205,209	\$1,250,000	-49%
CSCR	\$80,000	\$95,049	\$95,000	19%
Building Rental	\$11,000	\$19,600	\$20,000	82%
Charter (Reduction)	-\$8,886,844	-\$8,886,844	-\$10,244,000	15%
Choice (Reduction)	-\$1,976,610	-\$1,976,610	-\$2,175,000	10%
Reserve funds	\$9,347,499	\$5,772,683	\$7,710,724	-18%
SUBTOTAL	\$50,617,948	\$45,207,147	\$48,525,750	7%

RESTRICTED LOCAL REVENUE

Debt Service Tax Receipts	\$3,122,818	\$3,075,315	\$2,201,271	-30%
Tuition Receipts (excl. Leach)	\$9,023,722	\$9,586,880	\$7,998,485	-11%
John G. Leach (tuition revenue)	\$1,750,000	\$1,000,000	\$1,750,000	0%
Match Tax Receipts	\$3,959,733	\$3,853,273	\$2,666,682	-33%
Technology Maintenance Match	\$474,668	\$474,668	\$477,990	1%
Cafeteria	\$4,641,570	\$6,142,511	\$6,140,000	32%
Donations	\$40,000	\$37,500	\$35,000	-13%
E3+ Grant	\$870,000	\$1,335,700	\$435,377	-50%
Other Local Revenue	\$450,000	\$592,753	\$475,000	6%
Restricted Reseve Funds	\$2,667,240	-\$7,824,660	\$5,616,819	111%
SUBTOTAL	\$26,999,751	\$18,273,940	\$27,796,624	3%

TOTAL LOCAL REVENUE	\$77,617,699	\$63,481,087	\$76,322,374	-2%
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FEDERAL REVENUE

IDEA Part B (611)	\$2,824,065	\$2,738,041	\$2,910,799	3%
IDEA Pre-K (619)	\$122,548	\$121,416	\$124,025	1%
Title I	\$4,207,962	\$4,194,858	\$4,305,068	2%
Title II	\$766,065	\$765,208	\$780,646	2%
Title III	\$120,049	\$120,614	\$137,654	15%
Perkins	\$275,817	\$275,817	\$288,149	4%
Title IV	\$459,944	\$459,944	\$497,489	8%
Other Federal Funds	\$454,621	\$1,209,781	\$750,000	65%
TOTAL FEDERAL REVENUE	\$9,231,071	\$9,885,679	\$9,793,830	6%

TOTAL REVENUE	\$201,845,688	\$190,710,943	\$207,821,157	3%
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PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2024
SUMMARY OF EXPENDITURES

EXPENDITURES

Operating Unit	Program Code		FINAL FY 2023	ACTUAL FY 2023	PRELIM FY 2024	Change from FY 23 Budget
DISCRETIONARY SCHOOL BUDGETS						
9340410A	95437	Carrie Downie Library	2,648	0	0	-100%
9340410A	99999	Carrie Downie Elementary	45,164	38,661	40,648	-10%
9340412A	95437	Castle Hills Library	3,690	3,681	0	-100%
9340412A	99999	Castle Hills Elementary	61,696	60,525	55,526	-10%
9340418A	95437	Pleasantville Library	2,843	0	0	-100%
9340418A	99999	Pleasantville Elementary	46,282	46,099	41,654	-10%
9340420A	95437	Wilmington Manor Library	2,273	2,257	0	-100%
9340420A	99999	Wilmington Manor Elementary	40,824	41,053	36,742	-10%
9340420A	95021	Virtual Academy @ Wilm Manor	15,000	13,218	5,500	-63%
9340422A	95437	Wilbur Library	7,830	6,685	0	-100%
9340422A	99999	Wilbur Elementary	128,392	129,999	115,553	-10%
9340427A	95437	Southern Library	5,528	5,513	0	-100%
9340427A	99999	Southern Elementary	92,426	95,096	83,183	-10%
9340432A	95437	New Castle Library	3,053	2,655	0	-100%
9340432A	99999	New Castle Elementary	50,756	47,205	45,680	-10%
9340456A	95437	Eisenberg Library	2,993	4,014	0	-100%
9340456A	99999	Eisenberg Elementary	50,462	47,039	45,416	-10%
9340470A	95437	Gunning Bedford Library	7,020	7,004	0	-100%
9340470A	99999	Gunning Bedford Middle	121,628	119,894	109,465	-10%
9340474A	95437	George Read Library	5,205	4,407	0	-100%
9340474A	99999	George Read Middle	90,342	95,421	81,308	-10%
9340476A	95437	McCullough Library	5,288	5,287	0	-100%
9340476A	99999	McCullough Middle	94,110	95,227	84,699	-10%
9340490A	95048	William Penn - ROTC	9,500	10,590	11,000	16%
9340490A	95073	William Penn - Music Choir	27,500	30,185	30,000	9%
9340490A	95437	William Penn - Library	16,793	17,867	18,000	7%
9340490A	95602	William Penn - Athletics	155,000	201,146	195,000	26%
9340490A	99999	William Penn High School	297,352	303,017	267,617	-10%
SUBTOTAL			1,391,598	1,433,745	1,266,991	-9%
DISCRETIONARY STATE & LOCAL BUDGETS						
99900000	99999	Board of Education	38,000	24,296	30,000	-21%
99900100	99999	Legal	75,000	20,294	50,000	-33%
99900300	95228	Substitutes & Homebound	2,500,000	3,153,873	2,000,000	-20%
99900300	95494	Teacher of the Year	13,000	3,623	13,000	0%
99900300	99999	General District Expenses	1,192,765	997,269	1,223,800	3%
99910000	95052	Marketing	81,500	82,361	81,500	0%
99910000	99999	Public Communications	19,000	14,950	15,000	-21%
99910010	95411	Copy Center	190,000	162,303	165,000	-13%
99910010	99999	District Administration	220,000	205,166	210,000	-5%
99910100	99999	Superintendent	37,000	32,355	33,000	-11%
99910100	16301	Equity			70,500	New

99910100	3P27G	Strategic Planning			30,000	New
99970600	95060	Preschool Expansion	95,000	143,831	0	-100%
99970675	95430	Elementary Wellness	675,000	441,030	500,000	-26%
99920000	99999	Curriculum/Instruction	112,500	113,326	112,500	0%
99920000	95435	Common Core/Curriculum	225,000	225,000	225,000	0%
99920000	90850	Music/Art Curriculum	60,000	59,777	60,000	0%
99920100	99999	Discipline Programs	350,000	311,170	375,000	7%
99920110	99519	Security/Constables	795,000	493,651	515,000	-35%
99920700	99999	Middle school Athletics	49,500	32,994	51,000	3%
99920900	99999	Library			36,278	New
99930300	99999	Student Services	17,000	11,160	200,000	1076%
99930400	99999	Behavioral Health	35,000	76,524	70,000	100%
99940000	99999	Business Office	37,500	46,426	37,500	0%
99940400	99999	Local Salaries & Benefits	44,250,000	48,228,889	46,905,000	6%
99950000	99999	Personnel	39,500	33,912	37,000	-6%
99950000	95459	Recruiting	15,000	12,376	15,000	0%
99940050	99999	Facilities Maintenance	1,050,000	1,055,778	1,060,000	1%
99960200	99531	Custodial Services	672,000	752,849	755,000	12%
99970680	99999	School Supervision	48,000	41,199	42,000	-13%
99970680	95488	Visiting Teachers	2,900	2,807	2,900	0%
99970680	99569	Digital Learning	85,000	47,136	50,000	-41%
SUBTOTAL - DISCRETIONARY			52,982,415	56,826,786	54,970,978	4%
RESTRICTED FUNDING WITH LOCAL INVESTMENT						
99940810	99999	Tech Equipment & Repair	2,041,875	1,867,334	2,042,000	0%
99960200	95419	Energy/Utilities	2,640,000	2,412,605	2,420,000	-8%
99960400	99999	Transportation	10,248,184	13,184,542	13,200,000	29%
SUBTOTAL - RESTRICTED/LOCAL			14,930,059	17,464,481	17,662,000	18%
OTHER RESTRICTED BUDGETS						
99920110	95064	State Security Grant	640,712	443,686	675,013	5%
99920200	99999	Extra Time	270,000	276,256	270,000	0%
99920500	99999	Professional Development	113,007	102,556	107,500	-5%
99920800	99999	Drivers Education	26,000	19,802	25,000	-4%
99921000	95512	Opportunity Funds Personnel	1,950,576	1,905,602	2,980,000	53%
99921000	99999	Opportunity Funds Programming	1,613,688	990,673	1,006,734	-38%
99921000	95063	Opp Funds Mental Health & Readi	1,056,619	676,820	1,077,109	2%
99940200	99999	Division I Salaries	82,849,713	82,906,778	86,087,743	4%
99940300	99999	Division II Vocational	159,510	137,121	155,000	-3%
99940410	95037	Spanish Immersion	7,320	14,174	13,500	84%
99940410	95005	Chinese Immersion	5,230	0	0	-100%
99940410	99999	Competitive Grants - State	921,481	687,341	850,000	-8%
99940500	99999	Federal Funds	9,231,071	3,879,698	9,793,830	6%
99940700	99999	Private Grants/Donations	40,000	0	35,000	-13%
99960000	99999	Child Nutrition Operations	8,802,870	9,452,550	9,500,000	8%
99970000	99999	Debt Service	3,597,556	3,597,556	4,221,062	17%
99970680	95063	SSBG K-4 Reading	358,551	296,922	172,310	-52%
99990050	91476	E3+ Grant	870,000	1,107,298	435,377	-50%
99970200	99999	Minor Capital	1,493,532	1,214,880	1,407,313	-6%

99970600	99768	ECAP (State Pre-K grant)	321,300	238,946	362,500	13%
SUBTOTAL - RESTRICTED			114,328,736	107,948,659	119,174,991	4%
RESTRICTED/TUITION FUNDED BUDGETS						
99970600	95030	Preschool (Colwyck building budg	73,000	82,093	65,700	-10%
99970600	99532	PreK Payroll	1,350,000	692,596	1,390,500	3%
9340427A	95521	Southern special programs	79,750	82,424	71,775	-10%
9340470A	95521	GB Special programs	18,400	15,657	16,560	-10%
9340474A	95521	George Read Special Programs	39,425	39,668	35,483	-10%
9340490A	95521	WPHS Special Programs	58,800	16,777	52,920	-10%
99920300	99999	LEP/ESL	680,000	321,875	680,000	0%
99921050	99999	Special Education Services	450,000	338,495	400,000	-11%
99930200	95454	Private Placement	781,000	769,588	770,000	-1%
99930200	99999	In State Tuition	3,060,000	1,577,740	1,750,000	-43%
99930200	95236	Exceptional Children payroll	3,420,000	1,844,151	2,200,000	-36%
99930300	99546	Assistive Technology	28,000	26,946	28,000	0%
SUBTOTAL - TUITION			10,038,375	5,808,009	7,460,938	-26%
See detailed budget	Leach - Special School		8,174,505	6,893,367	7,285,259	-11%
TOTAL EXPENDITURES			201,845,688	196,375,047	207,821,157	3%

**COLONIAL SCHOOL DISTRICT
PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2024
DETAIL OF OPERATING UNIT EXPENDITURES**

EXPENDITURES

Operating Unit	Program Code		FINAL BUDGET FY 2023	ACTUALS FY 2023	PRELIM BUDGET FY 2024	Change from FY 23 Budget
99900300	99999	General District Expenses				
		Audit	17,500	15,571	20,000	14%
		Insurance	356,693	356,693	385,228	8%
		Data Service Center	418,572	418,572	418,572	0%
		One Time items	300,000	206,434	300,000	0%
		Contingency	100,000	0	100,000	0%
			1,192,765	997,269	1,223,800	3%

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.

			FINAL BUDGET FY 2023	ACTUALS FY 2023	PRELIM BUDGET FY 2024	Change from FY 23 Final
Leach - Special School						
9340514A	99999	Leach Principal's Budget	65,000.00	55,010	58,500	-10%
9340514A	95254	Vocational Expenses	7,500.00	1,060	7,500	0%
9340514A	99545	Related Services	9,000.00	1,117	9,000	0%
9340514A	99546	Assistive Technology	10,000.00	414	10,000	0%
9340514A	95468	Summer School	8,500.00	5,340	8,500	0%
99900300	95228	Substitutes	37,500.00	51,129	50,000	33%
99900300	99999	General (Incl. Transportation)	1,150,000.00	927,882	100,000	-91%
99940200	99999	Division I Salaries	4,049,000.00	3,832,861	4,062,833	0%
99940400	99999	Local Salaries & Benefits	2,768,000.00	1,942,254	2,010,233	-27%
99960200	95419	Energy/Utilities	58,000.00	76,299	80,000	38%
99960300	99999	Transportation	-	-	875,000	-
99970200	99999	Minor Capital	12,005.00	-	13,693	14%
TOTAL EXPENDITURES			8,174,505	6,893,367	7,285,259	-11%

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, 2024
DETAIL OF SUPPLEMENTAL FEDERAL COVID-19 PANDEMIC RELIEF FUNDS

ESSER II - Funds expire 09/30/2023

Focus Areas	TOTAL BUDGET	Balance remaining July 1, 2023
Facility Repairs	\$1,065,709.79	\$1,065,709.79
Air Quality Projects	\$6,307,330.00	-\$592,306.30
Educational Technology- Supplies	\$1,035,000.00	-\$943,900.00
Educational Technology- Capital Outlay	\$1,881,900.00	\$2,175,886.00
Long Term Closure (Nutrition Support)	\$1,000,000.00	\$0.00
Learning Loss	\$200,000.00	\$17,935.48
Indirect Costs	\$2,162,555.21	\$2,162,555.21
	\$13,652,495.00	\$3,885,880.18

ESSER III - Funds expire 09/30/2024

Focus Areas	TOTAL BUDGET	Balance remaining July 1, 2023
Air Quality Projects - Contractual	\$14,639,888.90	\$10,646,383.20
Educational Technology- Contractual	\$180,000.00	\$22,196.49
Educational Technology- Supplies	\$525,000.00	\$525,000.00
Educational Technology- Capital Outlay	\$1,582,800.00	-\$1,360,686.00
Learning Loss - Salaries	\$714,377.12	\$393,995.67
Learning Loss - OECs	\$278,503.16	\$150,107.01
Learning Loss - Contractual	\$2,742,400.00	-\$9,911.41
Learning Loss - Supplies	\$3,264,594.65	-\$393,366.00
Mental Health - Contractual	\$300,000.00	\$147,520.00
Other Activities - Salaries	\$467,743.72	\$212,326.74
Other Activities - OECs	\$154,869.95	\$21,431.93
Preparedness and Response - Salaries	\$259,600.72	\$65,201.71
Preparedness and Response - OECs	\$130,953.80	\$60,203.70
Implement DPH Protocols - Contractual	\$630,000.00	\$147,979.92
Implement DPH Protocols - Supplies	\$228,862.96	\$5,112.93
Summer Learning - Salaries	\$1,314,702.12	\$1,285,437.85
Summer Learning - OECs	\$435,297.00	\$430,068.35
Summer Learning - Travel	\$6,400.00	-\$140.71
Summer Learning - Contractual	\$1,798,600.00	\$420,508.84
Summer Learning - Supplies	\$20,000.00	\$3,931.38
Address needs of Unique Pop. - Salaries	\$15,025.17	\$15,025.17
Address needs of Unique Pop. - OECs	\$4,974.73	\$4,974.73
Address needs of Unique Pop. - Contractual	\$976,800.00	\$460,396.62
	\$30,671,394.00	\$13,253,698.12

PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2024
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 2024 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 2023.

The total assessed valuation in the New Castle County Tax district is \$17,738,910,199

The district's total assessed valuation is \$3,144,672,496.

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	\$35,157,439
NCC Tax pool	\$0.468	\$15,436,087
Debt Service	\$0.070	\$2,201,271
Tuition Tax	\$0.310	\$9,748,485
Match/MCIP	<u>\$0.100</u>	<u>\$3,144,672</u>
Total	\$2.066	\$65,687,954

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.