



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

Presented to the Board of Education on February 13, 2024

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



**Members of the Board of Education
2023-2024**

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Emily Falcon, Chief Operating & Financial Officer

Holly Sage, Executive Director of Human Resources

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2024

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Colonial
SCHOOL DISTRICT
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 23. There are fifteen (15) schools located within the district. The enrollment as of September 30, 2023 was 8,778 students.

The Final 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 last 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 was no increase to the tax rate for operating funds in FY 2024. Since then, Colonial has focused on using these additional operating dollars efficiently and has also taken every opportunity to maximize other funding sources, such as competitive grants and one-time funding to meet the needs of our students without asking taxpayers for additional funds. In November, the Colonial Board of Education approved a referendum to seek additional additional operating funds as well as the issuance of bonds to fund districtwide renovation projects. If approved, these changes would be effective in FY 2025.

During the July 2023 meeting, Colonial's Board of Education approved a decrease in the tax rate for FY 24 by 11 cents due to high cash reserves in tuition and match funds.

The State of Delaware budget for FY 2024 included a 2% salary increase of for all employees. In addition to that, the General Assembly approved a 6% state supplement for teachers. New contracts were negotiated with our Transportation and Nutrition workers for FY 2024 and all negotiated increases are budgeted.

The Final budget for FY 2023 is \$210.2 million. This is an increase of 4% from the FY 2023 budget due to the state investment in salaries and opportunity funds as well as new competitive federal grants that Colonial has been awarded. Discretionary budget growth from FY 2023 is less than one half of one percent. Pandemic relief funds are still reflected in a separate section, with just one grant remaining active into 2024.

The FY 24 Final budget shows that we are using \$10 million of our reserve funding to balance the budget. This deficit spending highlights the need for the increase in the operating tax rate that is being sought. While the inflationary pressures experienced in FY 22 and 23 have eased, prices have not returned to pre-pandemic levels. Workforce shortages continue to put pressure on wage growth, which is always the largest cost driver. Colonial has stretched the last operating tax increase from the expected 4 years to 7 years through cost containment strategies, fiscal responsibility and strategic use of other funding sources.

The Colonial School District has a citizen financial oversight committee (CFOC) 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 February 5, 2024. Additionally, the CFOC supports both the operating tax increase request and the request for funding of the renovation projects.

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2024

SUMMARY OF REVENUE

	FINAL BUDGET FY 2023	PRELIMINARY BUDGET FY 2024	FINAL BUDGET FY 2024	CHANGE from FY 23 FINAL
<u>REVENUE</u>				
<u>DISCRETIONARY STATE REVENUE</u>				
Division II Costs, AOC	\$953,347	\$975,000	\$2,187,288	129%
Division III Equalization	\$4,959,715	\$4,875,000	\$4,941,064	0%
Educational Sustainment	\$1,900,223	\$1,862,219	\$1,843,533	-3%
SUBTOTAL	\$7,813,285	\$7,712,219	\$8,971,885	15%
<u>RESTRICTED STATE REVENUE</u>				
State formula salaries	\$82,849,713	\$86,087,743	\$87,258,267	5%
Cafeteria Salaries	\$2,561,969	\$3,306,058	\$3,392,643	32%
Division II Costs, AOC - Voc	\$0	\$0	\$0	
Division II Costs, Energy	\$1,804,238	\$1,768,153	\$1,834,457	2%
State Transportation	\$8,593,932	\$10,740,997	\$9,370,126	9%
Drivers Ed	\$0	\$0	\$0	
Unique Alternative	\$629,818	\$590,195	\$1,057,870	68%
Related Services	\$0	\$0	\$0	
Professional Development	\$0	\$0	\$0	
Technology Block Grant	\$0	\$0	\$0	
Student Success Block Grant	\$250,986	\$172,310	\$172,310	-31%
Opportunity Funding	\$3,234,618	\$4,298,666	\$4,298,666	33%
Other State Revenue	\$921,481	\$900,000	\$295,000	-68%
John G. Leach	\$4,478,746	\$4,246,712	\$6,014,082	34%
ECAP (Pre-K State grant)	\$321,300	\$362,500	\$362,500	13%
Minor Capital Improvements	\$896,119	\$844,388	\$844,388	-6%
Safety & Security grant	\$640,712	\$675,013	\$675,013	5%
SUBTOTAL	\$107,183,633	\$113,992,734	\$115,575,322	8%
Operational Budget Reductior	-\$1,850,946	-\$1,755,435	-\$1,755,435	-5%
TOTAL STATE REVENUE	\$114,996,918	\$121,704,953	\$124,547,207	8%

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2024

SUMMARY OF REVENUE

	FINAL BUDGET FY 2023	PRELIMINARY BUDGET FY 2024	FINAL BUDGET FY 2024	CHANGE from FY 23 FINAL
<u>DISCRETIONARY LOCAL REVENUE</u>				
Current Expense Tax Receipts	\$49,590,347	\$50,593,526	\$50,593,526	2%
Interest	\$0	\$1,250,000	\$1,560,052	-
Athletics	\$15,000	\$25,500	\$25,500	70%
Indirect Costs	\$2,437,555	\$1,250,000	\$1,250,000	-49%
CSCRP	\$80,000	\$95,000	\$95,000	19%
Building Rental	\$11,000	\$20,000	\$20,000	82%
Charter (Reduction)	\$ (8,886,843.63)	\$ (10,244,000.00)	\$ (10,480,690.00)	18%
Choice (Reduction)	\$ (1,976,609.83)	\$ (2,175,000.00)	\$ (2,530,051.00)	28%
Reserve funds	\$9,347,499	\$7,710,724	\$10,148,276	9%
SUBTOTAL	\$50,617,948	\$48,525,750	\$50,681,613	0%
<u>RESTRICTED LOCAL REVENUE</u>				
Debt Service Tax Receipts	\$3,122,818	\$2,201,271	\$2,201,271	-30%
Tuition Receipts (excl. Leach)	\$9,023,722	\$7,998,485	\$7,998,485	-11%
John G. Leach (tuition revenue)	\$1,750,000	\$1,750,000	\$1,750,000	0%
Match Tax Receipts	\$3,959,733	\$2,666,682	\$2,666,682	-33%
Technology Maint. Match	\$474,668	\$477,990	\$477,990	1%
Cafeteria	\$4,641,570	\$6,140,000	\$6,140,000	32%
Donations	\$40,000	\$35,000	\$135,000	238%
E3 Grant	\$870,000	\$435,377	\$435,377	-50%
Other Local Revenue	\$450,000	\$475,000	\$475,000	6%
Restricted Reserve Funds	\$2,667,240	\$5,616,819	\$1,767,981	-34%
SUBTOTAL	\$26,999,751	\$27,796,624	\$24,047,786	-11%
TOTAL LOCAL REVENUE	\$77,617,699	\$76,322,374	\$74,729,399	-4%
<u>FEDERAL REVENUE</u>				
IDEA Part B (611)	\$2,824,065	\$2,910,799	\$2,910,799	3%
IDEA Pre-K (619)	\$122,548	\$124,025	\$124,025	1%
Title I	\$4,207,962	\$4,305,068	\$4,305,068	2%
Title II	\$766,065	\$780,646	\$780,646	2%
Title III	\$120,049	\$137,654	\$137,654	15%
Perkins	\$275,817	\$288,149	\$288,149	4%
Title IV	\$459,944	\$497,489	\$497,489	8%
Other Federal Funds	\$454,621	\$750,000	\$1,964,910	332%
TOTAL FEDERAL REVENUE	\$9,231,071	\$9,793,830	\$11,008,740	19%
TOTAL REVENUE	\$201,845,688	\$207,821,157	210,285,346	4%

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2024
SUMMARY OF EXPENDITURES

EXPENDITURES

Operating Unit	Program Code		FINAL FY 2023	PRELIM FY 2024	FINAL FY 2024	Change from FY 23 Final
DISCRETIONARY SCHOOL BUDGETS						
9340410A	95437	Carrie Downie Library	2,648	0	0	-100%
9340410A	99999	Carrie Downie Elementary	45,164	40,648	45,258	0%
9340412A	95437	Castle Hills Library	3,690	0	0	-100%
9340412A	99999	Castle Hills Elementary	61,696	55,526	59,642	-3%
9340418A	95437	Pleasantville Library	2,843	0	0	-100%
9340418A	99999	Pleasantville Elementary	46,282	41,654	46,872	1%
9340420A	95437	Wilmington Manor Library	2,273	0	0	-100%
9340420A	99999	Wilmington Manor Elementary	40,824	36,742	47,714	17%
9340420A	95021	Virtual Academy @ Wilm Manor	15,000	5,500	5,500	-63%
9340422A	95437	Wilbur Library	7,830	0	0	-100%
9340422A	99999	Wilbur Elementary	128,392	115,553	130,764	2%
9340427A	95437	Southern Library	5,528	0	0	-100%
9340427A	99999	Southern Elementary	92,426	83,183	93,264	1%
9340432A	95437	New Castle Library	3,053	0	0	-100%
9340432A	99999	New Castle Elementary	50,756	45,680	49,164	-3%
9340456A	95437	Eisenberg Library	2,993	0	0	-100%
9340456A	99999	Eisenberg Elementary	50,462	45,416	52,870	5%
9340470A	95437	Gunning Bedford Library	7,020	0	0	-100%
9340470A	99999	Gunning Bedford Middle	121,628	109,465	118,974	-2%
9340474A	95437	George Read Library	5,205	0	0	-100%
9340474A	99999	George Read Middle	90,342	81,308	89,374	-1%
9340476A	95437	McCullough Library	5,288	0	0	-100%
9340476A	99999	McCullough Middle	94,110	84,699	82,850	-12%
9340490A	95048	William Penn - ROTC	9,500	11,000	11,000	16%
9340490A	95073	William Penn - Music Choir	27,500	30,000	30,000	9%
9340490A	95437	William Penn - Library	16,793	18,000	18,000	7%
9340490A	95602	William Penn - Athletics	155,000	195,000	195,000	26%
9340490A	99999	William Penn High School	297,352	267,617	275,506	-7%
SUBTOTAL			1,391,598	1,266,991	1,351,752	-3%

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2024
SUMMARY OF EXPENDITURES

EXPENDITURES

Operating Unit	Program Code		FINAL FY 2023	PRELIM FY 2024	FINAL FY 2024	Change from FY 23 Final
DISCRETIONARY STATE & LOCAL BUDGETS						
99900000	99999	Board of Education	38,000	30,000	26,000	-32%
99900100	99999	Legal	75,000	50,000	75,000	0%
99900300	95228	Substitutes & Homebound	2,500,000	2,000,000	2,000,000	-20%
99900300	95494	Teacher of the Year	13,000	13,000	13,000	0%
99900300	99999	General District Expenses	1,192,765	1,223,800	1,231,565	3%
99910000	95052	Marketing	81,500	81,500	81,500	0%
99910000	99999	Public Communications	19,000	15,000	19,000	0%
99910010	95411	Copy Center	190,000	165,000	200,000	5%
99910010	99999	District Administration	220,000	210,000	220,000	0%
99910100	99999	Superintendent	37,000	33,000	34,000	-8%
99910100	16301	Equity	0	70,500	70,500	New
99910100	3P27G	Strategic Planning	0	30,000	30,000	New
99970600	95060	Preschool Expansion	95,000	0	0	-100%
99970675	95430	Elementary Wellness	675,000	500,000	600,000	-11%
99920000	99999	Curriculum/Instruction	112,500	112,500	112,500	0%
99920000	95435	Common Core/Curriculum	225,000	225,000	225,000	0%
99920000	90850	Music/Art Curriculum	60,000	60,000	60,000	0%
99920100	99999	Discipline Programs	350,000	375,000	350,000	0%
99920110	99519	Security/Constables	795,000	515,000	600,000	-25%
99920700	99999	Middle school Athletics	49,500	51,000	60,000	21%
99920900	99999	Library	0	36,278	36,278	New
99930300	99999	Student Services	17,000	200,000	100,000	488%
99930400	99999	Behavioral Health	35,000	70,000	63,000	80%
99940000	99999	Business Office	37,500	37,500	37,500	0%
99940400	99999	Local Salaries & Benefits	44,250,000	46,905,000	45,896,739	4%
99950000	99999	Personnel	39,500	37,000	37,000	-6%
99950000	95459	Recruiting	15,000	15,000	15,000	0%
99940050	99999	Facilities Maintenance	1,050,000	1,060,000	1,050,000	0%
99960200	99531	Custodial Services	672,000	755,000	675,000	0%
99970680	99999	School Supervision	48,000	42,000	35,000	-27%
99970680	95488	Visiting Teachers	2,900	2,900	2,500	-14%
99970680	99569	Digital Learning	85,000	50,000	50,000	-41%
SUBTOTAL - DISCRETIONARY			52,980,165	54,970,978	54,006,082	2%

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2024
SUMMARY OF EXPENDITURES

EXPENDITURES

Operating Unit	Program Code		FINAL FY 2023	PRELIM FY 2024	FINAL FY 2024	Change from FY 23 Final
RESTRICTED FUNDING WITH LOCAL INVESTMENT						
99940810	99999	Tech Equipment & Repair	2,041,875	2,042,000	2,041,875	0%
99960200	95419	Energy/Utilities	2,640,000	2,420,000	2,700,000	2%
99960400	99999	Transportation	11,307,989	13,200,000	11,236,362	-1%
SUBTOTAL - RESTRICTED/LOCAL			15,989,864	17,662,000	15,978,237	0%
OTHER RESTRICTED BUDGETS						
99920110	95064	Safety & Security Grant	640,712	675,013	675,013	5%
99920200	99999	Extra Time	270,000	270,000	270,000	0%
99920500	99999	Professional Development	113,007	107,500	107,257	-5%
99920800	99999	Drivers Education	26,000	25,000	26,000	0%
99921000	95512	Opportunity Funds Personnel	1,950,576	2,980,000	3,544,689	82%
99921000	99999	Opportunity Funds Programming	1,613,688	1,006,734	1,519,153	-6%
99921000	95063	Opp Funds Mental Health & Read	1,056,619	1,077,109	1,077,109	2%
99940200	99999	Division I Salaries	82,849,713	86,087,743	87,258,267	5%
99940300	99999	Division II Vocational	159,510	155,000	154,701	-3%
99940410	95037	Spanish Immersion	7,320	13,500	20,000	173%
99940410	95005	Chinese Immersion	5,230	0	10,000	91%
99940410	99999	Competitive Grants - State	921,481	850,000	295,000	-68%
99940500	99999	Federal Funds	9,231,071	9,793,830	11,008,740	19%
99940700	99999	Private Grants/Donations	40,000	35,000	135,000	238%
99960000	99999	Child Nutrition Operations	9,423,533	9,500,000	9,423,533	0%
99970000	99999	Debt Service	3,597,556	4,221,062	4,221,062	17%
99970680	95063	SSBG K-4 Reading	358,551	172,310	172,310	-52%
99990050	91476	E3 Grant	870,000	435,377	435,377	-50%
99970200	99999	Minor Capital	1,493,532	1,407,313	1,407,313	-6%
99970600	99768	ECAP (State Pre-K grant)	321,300	362,500	362,500	13%
SUBTOTAL - RESTRICTED			114,949,399	119,174,991	122,123,024	6%

**FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2024
SUMMARY OF EXPENDITURES**

EXPENDITURES

Operating Unit	Program Code		FINAL FY 2023	PRELIM FY 2024	FINAL FY 2024	Change from FY 23 Final
RESTRICTED/TUITION FUNDED BUDGETS						
99970600	95030	Colwyck building budget	73,000	65,700	78,110	7%
99970600	99532	PreK Payroll	1,350,000	1,390,500	1,375,000	2%
9340427A	95521	Southern special programs	79,750	71,775	112,200	41%
9340470A	95521	GB Special programs	18,400	16,560	36,000	96%
9340474A	95521	George Read Special Programs	39,425	35,483	56,525	43%
9340490A	95521	WPHS Special Programs	58,800	52,920	108,500	85%
99920300	99999	LEP/ESL	680,000	680,000	680,000	0%
99921050	99999	Special Education Services	450,000	400,000	450,000	0%
99930200	95454	Private Placement	781,000	770,000	1,375,231	76%
99930200	99999	In State Tuition	3,060,000	1,750,000	1,250,000	-59%
99930200	95236	Exceptional Children payroll	3,420,000	2,200,000	2,750,000	-20%
99930300	99546	Assistive Technology	28,000	28,000	28,000	0%
SUBTOTAL - TUITION			10,038,375	7,460,938	8,299,566	-17%
See detailed budget	Leach - Special School		8,174,505	7,285,259	8,526,685	4%
TOTAL EXPENDITURES			203,523,906	207,821,156	210,285,346	3%

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

EXPENDITURES

General District Expenses

Operating Program		FINAL	PRELIM	FINAL	Change	
Unit	Code	BUDGET	BUDGET	BUDGET	from	
		FY 2023	FY 2024	FY 2024	FY 23 Final	
99900300	99702	Audit	17,500	20,000	35,000	100%
	99524	Insurance	356,693	385,228	377,993	6%
	98909	Data Service Center	418,572	418,572	418,572	0%
	95415	One Time items	300,000	300,000	300,000	0%
	95409	Contingency	100,000	100,000	100,000	0%
			1,192,765	1,223,800	1,231,565	3%

A contingency line has 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 Program		FINAL	PRELIM	FINAL	Change	
Unit	Code	BUDGET	BUDGET	BUDGET	from	
		FY 2023	FY 2024	FY 2024	FY 23 Final	
Revenues						
		Daily Cash Sales	45,000	42,125	-6%	
		USDA Reimbursement	4,641,570	4,727,682	2%	
		State Salaries/Benefits	2,561,969	3,392,643	32%	
		Meetings/Functions/Rebates	75,000	45,000	-40%	
		DDOE Equipment grant	86,871	22,897	-74%	
		Reserve/Local Funds	1,392,460	1,193,186	-14%	
			8,802,870	9,423,533	7%	
99960000	99999	Expenditures				
	95512	Personnel	5,666,555	6,023,642	6%	
	95404	Food	2,426,719	2,610,896	8%	
	95116	Miscellaneous	65,631	61,030	-7%	
	95493	Supplies	350,000	270,000	-23%	
	99555	Indirect Cost	0	150,000	-	
	99516	Equipment Repair	129,601	145,315	12%	
	95496	Equipment	164,364	162,650	-1%	
		TOTAL	8,802,870	9,500,000	9,423,533	7%

The Child Nutrition operation is self supporting through State and Federal funding and the collection of receipts for meals purchased. Through the USDA's Community Eligibility program (CEP), Colonial is able to offer breakfast and lunch to all students free of charge.

Transportation

Operating Unit	Program Code		FINAL BUDGET FY 2023	PRELIM BUDGET FY 2024	FINAL BUDGET FY 2024	Change from FY 23 Final
Revenues						
		District Operated runs	5,342,658		4,759,917	-11%
		Contractor runs	1,268,906		1,152,306	-9%
		Homeless funds	1,650,206		3,048,844	85%
		Foster Care funds	332,162		409,059	23%
		Local funds	1,654,251		1,866,236	13%
TOTAL REVENUE			10,248,183		11,236,362	10%
Expenditures						
99960300	95512	Personnel	6,464,948		5,110,000	-21%
99960300	95463	Professional Development	5,000		5,000	0%
99960300	95481	Contractor Payments	1,409,896		1,152,306	-18%
		Homeless runs	1,833,562		3,387,604	85%
		Foster Care runs	332,162		409,059	23%
99960400	99535	Bus Maintenance	681,470		615,087	-10%
99960400	95246	Fuel	405,551		522,973	29%
		Bus Safety & Security	125,000		125,000	0%
99960400	95116	Miscellaneous	80,400		34,133	-58%
		Parkway and Kingswood	-15,000		-66,500	343%
		Local Billable Activity	-15,000		-58,300	289%
TOTAL			11,307,989	13,200,000	11,236,362	-1%

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

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.

Leach - Special School

			FINAL BUDGET FY 2023	PRELIM BUDGET FY 2024	FINAL BUDGET FY 2024	Change from FY 23 Final
9340514A	99999	Leach Principal's Budget	65,000	58,500	63,700	-2%
9340514A	95254	Vocational Expenses	7,500	7,500	7,500	0%
9340514A	99545	Related Services	9,000	9,000	9,000	0%
9340514A	99546	Assistive Technology	10,000	10,000	10,000	0%
9340514A	95468	Summer School	8,500	8,500	8,500	0%
99900300	95228	Substitutes	37,500	50,000	50,000	33%
99900300	99999	General (Incl. Transportation)	1,150,000	100,000	128,715	-89%
99940200	99999	Division I Salaries	4,049,000	4,062,833	4,116,389	2%
99940400	99999	Local Salaries & Benefits	2,768,000	2,010,233	2,178,952	-21%
99960200	95419	Energy/Utilities	58,000	80,000	65,236	12%
99960300	99999	Transportation	0	875,000	1,875,000	New
99970200	99999	Minor Capital	12,005	13,693	13,693	14%
TOTAL EXPENDITURES			8,174,505	7,285,259	8,526,685	4%

CONSTRUCTION FUNDS

99970100	99999	Major Cap (New Leach Bldg.)	4,000,000		815,000	-80%
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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
FINAL 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

FINAL 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

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	\$0.100	\$2,201,271
Tuition Tax	\$0.345	\$9,748,485
Match/MCIP	<u>\$0.142</u>	<u>\$3,144,672</u>
Total	<u>\$2.173</u>	<u>\$65,687,954</u>

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 2024**ENROLLMENT INFORMATION**

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

SCHOOL	2023-2024		2022-2023	
	Enrollment	Units	Enrollment	Units
Downie Elem (340410)	356	26.03	353	25.67
Castle Hills El (340412)	479	33.53	492	34.08
Pleasantville E (340418)	384	27.69	379	26.37
Wilm Manor Elem (340420)	368	25.45	482	35.08
Kathleen HW Ele (340422)	1063	71.99	1044	68.42
Southern Elemen (340427)	743	92.86	737	87.63
New Castle ES (340432)	388	27.55	407	27.79
The Colwyck Cen (340450)	198	41.94	177	29.96
Eisenberg Elem (340456)	415	30.7	399	28.31
Bedford Middle (340470)	908	67.4	936	68.12
Read Middle (340474)	688	60.33	694	62.38
McCullough Midd (340476)	625	45.04	705	49.06
Penn High (340490)	2077	171.6	2239	180.53
Leach School (340514)	86	30.67	88	29.87
TOTAL	8778	752.78	9132	753.27

**FISCAL YEAR 2024 POSITION ENTITLEMENT REPORT
STATE FUNDED TEACHERS AND PARA UNITS**

Position	Units
Classroom Teacher**	752.78
Related Services (Reg & Basic)	7.84
Related Services (Intensive)	27.79
Related Services (Complex)	41.79
Visiting Teacher	3.00
Nurse	18.25
Academic Excellence Unit	34.31
Driver Education Teacher	5.20
Reading Cadre Position	1.00
Elementary Counselor	16.67
Elementary Psychologist	5.95
Middle school Counselor	7.01
Middle school Psychologist	3.25
TOTAL STATE FUNDED UNITS	924.84

POSITIONS ALLOCATED THROUGH OTHER STATE GRANTS

ECAP	5.00
K-4 Block grant	2.00
Reading & Mental Health Opp funds	10.00
E3+ Grant	2.00
HB 315 (Full time Substitute)	2.00
Opportunity Funding	17.00
TOTAL	38.00

Title I	20.00
IDEA	22.00
Title II	2.00
ESSER III	1.00
CSI McCullough	1.00

TOTAL FED FUNDED UNITS 46.00
TOTAL UNITS AVAILABLE 1008.84

Fiscal Year 2024 Position Entitlement Report - Admin & Operations

Classification	Earned Units	Positions Filled
Superintendent	1.00	1.00
Asst. Superintendent	2.00	2.00
Director	6.00	7.00
Admin Assistant	1.00	1.00
Supervisor**	5.00	8.00
Principal	14.00	14.00
Asst. Principal**	25.00	22.00
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
TOTAL	234.00	235.00

**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 earned/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 space.

Fiscal Year 2024 Budget Reduction Plan

For FY 2024, 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. The teacher units included in FY 2024 are all resulting from long standing vacancies, not eliminating positions.

\$1,165,485.00	15 10-month Teacher units
\$40,160.00	Driver Education funds
\$107,257.00	Professional Development funds
\$246,724.00	Technology block grant funds
\$154,701.00	Div II Vocational funds
\$2,331.78	CPR Instruction
\$1,000.00	Transportation Supplies
\$18,264.00	Child Safety Awareness
\$19,111.99	Division II Occ. Vocational for Leach
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\$1,755,034.77	Total