



COLONIAL SCHOOL DISTRICT

FINAL BUDGET

FISCAL YEAR 2010

JULY 1, 2009 TO JUNE 30, 2010

December 8, 2009
Prepared By: Karen S. Thorpe
Director of Business



Presented to the Board of Education
December 8, 2009

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318 E. Basin Road
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INTRODUCTION

The Colonial School District is a K-12 district located in New Castle, Delaware and is the third largest district in the State of Delaware. The district has 10,125 students and includes fourteen schools.

This document is the financial plan for the Colonial School District for the period July 1, 2009 through June 30, 2010. The plan was developed through a review of the district's strategic plan and priorities. The budget is inclusive and reflects all elements of the district operations. Although the budget covers the current fiscal year it cannot be put in final form until after the State certifies the September 30th count, which is normally accomplished during the months of October/November.

The budget for 2010 reflects a deficit in the amount of \$1.6 million, which will be covered by the district's reserve fund. The district will subsidize student transportation costs to and from school in the amount of \$1.125 million. The budget includes a contingency line of \$2.5 million.

The current year operating revenues are estimated at \$180.1 million. The sources of revenue are \$55.7 million from local receipts, \$86 million from state funding and \$38.4 from federal and other funding.

School and division allocations are reviewed annually. School budgets are allocated a per pupil amount based on grade configuration. For fiscal year 2010 school budgets were allocated the same per pupil amount as compared to the prior fiscal year. Division budgets were allocated an amount based on need which was determined by reviewing the prior year budget and the current scope of projects.

The state funded portion of the salary scales were decreased in accordance with House Bill No. 290 of the 145th General Assembly. The decrease approximated 2.5% and included a reduction in days funded by the State of Delaware. The locally funded portion of the salary scales for teachers increased in accordance with previously approved collaborative agreements. The remaining union groups salaries were held the same as fiscal year 2009 as agreed upon with the bargaining groups. Although scales remained the same, moving up a step on the scale resulted in salary increases for employees.

The current national economic conditions have impacted public education. Over the last three fiscal years, through various steps, the district has reduced local expenditures in order to minimize the impact of the fiscal conditions to our district. In the current fiscal year we have had state funding reduced and some appropriations have been eliminated. While there is funding from the American Reinvestment and Recovery Act to replace lost state funding it is not a permanent solution. There are concerns about the current year State revenue forecast. If the State fails to meet the budgeted revenue targets there may be additional state cuts in the 2010 budget. The fiscal year that will begin July 1, 2010 will most likely have further reductions in state funding and will pose some difficult challenges to the public school system and the Colonial School District. Our plan is to minimize the impact to the bottom line due to this reduction in funding from the state.

The Colonial School District strives to continually improve academic achievement and community relations. We believe that the attached financial plan will maintain the Colonial School District as a leader of public education.

Note: Budget figures are rounded for overview purposes; please see the budget detail for exact figures.



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**COLONIAL SCHOOL DISTRICT
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2010
SUMMARY OF REVENUE**

<u>REVENUE</u>	BUDGET FY 2010
<u>STATE REVENUE</u>	
Debt Service	10,741,800
Division I Salaries	32,453,000
Division II Costs	3,705,000
Division III Equalization	4,265,700
Major Capital Improvement	16,740,000
Minor Capital Improvement	566,100
Miscellaneous	794,100
Other Employment Expenses	16,780,000
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TOTAL STATE REVENUE	86,045,700
<u>LOCAL REVENUE</u>	
Debt Service	5,722,800
Major Capital Improvement	11,160,000
Minor Capital Improvement	377,400
Other Local Revenue	2,543,400
Tuition Revenue	6,220,000
Property Tax Receipts	28,100,000
Reserve Funds	1,602,800
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TOTAL LOCAL REVENUE	55,726,400
<u>OTHER REVENUE</u>	
Federal Funds	7,457,000
ARRA Federal Funds	5,575,300
SFSF Federal Funds	4,601,000
Nutrition Services	6,636,000
Special School Programs	9,500,000
Transportation Services	4,615,000
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TOTAL OTHER REVENUE	38,384,300
TOTAL REVENUE	\$180,156,400
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<u>TOTAL OPERATING REVENUE</u>	152,256,400

All budget figures are rounded to the nearest \$100.



COLONIAL SCHOOL DISTRICT
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2010
SUMMARY OF EXPENDITURES

BUDGET
FY 2010

EXPENDITURES

IBU MBU

00 00	General District	3,604,000
01 00	Superintendent	13,000
02 00	Academics	120,000
03 00	Personnel	30,000
04 00	Business Office	15,000
05 00	Board of Education	50,000
06 00	Legal Services	85,000
07 00	Local Testing	50,000
08 00	Community Relations	30,000
09 00	Special Request-Other Programs	100,000
11 00	Schools Division	80,000
12 00	Deputy Superintendent	10,000
13 00	Administrative Services	30,000
14 00	Operations	20,000
17 00	Admin Equipment & Supplies	30,000
17 01	Multi Functional Devices	400,000
18 00	Assistant Superintendent	10,000
19 00	Administrative Assistant	5,000
21 00	Division I - State Salaries	49,233,000
22 00	Local Salaries	28,506,000
26 00	Drivers' Education	35,000
27 00	Competitive Grants - State	40,000
28 00	In State Tuition - Local	3,590,200
29 00	Private Placements - Tuition	876,200
30 00	Discipline Programs	170,000
31 00	Extra Time Program	200,000
32 00	Professional Development	121,900
33 00	LEP/Bilingual - State	222,200
33 01	LEP/Bilingual - Tuition	500,000
39 00	Federal Funds	7,457,000
39 00	ARRA Federal Funds	5,575,300
39 00	SFSF Federal Funds	1,390,300
43 00	Athletics	20,000
44 00	Nutrition Services	6,636,000
45 00	Carrie Downie Elementary	47,520
45 21	Carrie Downie Library	3,456
46 00	Castle Hills Elementary	79,750



COLONIAL SCHOOL DISTRICT
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2010
SUMMARY OF EXPENDITURES

BUDGET
FY 2010

EXPENDITURES

IBU MBU

46 21	Castle Hills Library	5,800
47 00	Pleasantville Elementary	58,080
47 21	Pleasantville Library	4,224
48 00	Wilmington Manor Elementary	54,560
48 21	Wilmington Manor Library	3,968
49 00	Colwyck Elementary	40,040
49 21	Colwyck Library	2,912
50 00	McCullough Middle	101,875
50 21	McCullough Library	8,150
51 00	Eisenberg Elementary	63,030
51 21	Eisenberg Library	4,584
53 00	Gunning Bedford Middle	118,375
53 21	Gunning Bedford Library	9,470
55 00	George Read Middle	106,000
55 21	George Read Library	8,480
56 00	William Penn High	275,940
56 21	William Penn Library	24,528
56 23	William Penn Athletics	110,000
56 25	William Penn Music	30,000
57 00	New Castle School	31,200
57 01	New Castle Tuition	990,000
58 00	Southern ILC	8,640
58 01	Southern ILC Tuition	350,000
60 00	Southern Elementary	101,200
60 21	Southern Library	7,360
61 00	Vandalism	10,000
62 00	Communities in Schools	23,000
64 00	ROTC	5,000
65 00	Wilbur Elementary	134,090
65 21	Wilbur Library	9,752
81 00	Construction Services	10,000
82 00	Teacher of the Year	2,500
83 00	Substitutes & Homebound	700,000
84 00	Twilight Program	44,700
85 00	Custodial Services	300,000
95 00	Energy & Utilities	2,675,000
96 00	Maintenance	600,000
97 00	Technology & Data Collection	100,000



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SUMMARY OF EXPENDITURES

BUDGET
FY 2010

EXPENDITURES

IBU MBU

98 00	Transportation	5,740,000
99 00	Technology	90,000
99 01	Technology - Other	350,000
	Leach - Special School	9,500,000
	Charter	1,800,000
	Choice	850,000
	Debt Service - Principal	9,714,100
	Debt Service - Interest	6,750,500
	Major Capital	27,900,000
	Minor Capital	943,516
	TOTAL EXPENDITURES	180,156,400
	TOTAL OPERATING EXPENDITURES	152,256,400



COLONIAL SCHOOL DISTRICT
DETAIL EXPENDITURES - FISCAL YEAR ENDING JUNE 30, 2010

BUDGET
FY 2010

00	General District	
	Security & Administration of Events	38,000
	Court Reporters	10,000
	Auditors	10,000
	Postage	5,000
	Commencement	1,000
	Computer Services	800,000
	Repairs	40,000
	Tuition Reimbursements	0
	Insurance	150,000
	Contingency	2,500,000
	Other	50,000
		<hr/>
		3,604,000
21	Division I - State Salaries	
	Administrative	2,605,000
	Instructional	23,500,000
	Nurses	680,000
	Instructional Specialists	950,000
	Clerical	1,515,000
	Custodial	2,250,000
	Support Services	583,000
	Stipends	110,000
	Termination Pay	260,000
	Other	
	Total Salaries	<hr/>
		32,453,000
	Pension	5,100,000
	Health	8,500,000
	Workers Comp	630,000
	FICA	2,020,000
	Unemployment Insurance	55,000
	Medicare	475,000
	Total OEC's & Benefits	<hr/>
		16,780,000



COLONIAL SCHOOL DISTRICT
DETAIL EXPENDITURES - FISCAL YEAR ENDING JUNE 30, 2010

BUDGET
FY 2010

22 Local Salaries	
Administrative	3,350,000
Instructional	12,500,000
Nurses	450,000
Instructional Specialists	600,000
Clerical	1,100,000
Custodial	1,420,000
Support Services	275,000
Transportation	50,000
EPER	1,000,000
Termination Pay	75,000
Overtime	20,000
Substitutes & Homebound	130,000
Substitutes Noninstructional	60,000
Total Salaries	<u>21,030,000</u>
Pension	3,250,000
Health	1,100,000
Group Life	145,000
Workers' Comp	375,000
FICA	1,320,000
Unemployment Insurance	36,000
Dental	820,000
Medicare	320,000
Vision	110,000
Total OEC's & Benefits	<u>7,476,000</u>