



Fiscal Year 2011 Final Budget
For the period July 1, 2010 through June 30, 2011

Colonial School District

Presented to the Board of Education on January 11, 2011

Dorothy Linn, Ed.D., Superintendent
Karen S. Thorpe, Director of Business



*Our goal is to improve the academic
achievement of all students.*

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2010-2011**

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FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2011

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Executive Summary

The Colonial School District is a K-12 district located in New Castle County in the State of Delaware. There are fourteen (14) schools located within the district. The enrollment as of September 30th is 9,925 students.

The Fiscal Year 2011 Final Budget represents the financial plan for the district for the school year 2010 - 2011. The plan was developed through a review of the district's priorities and education success plan. The budget is inclusive and reflects all elements of the district operations. Although the final budget covers the entire fiscal year it cannot be put into final form until after the State certifies the September 30th count, which is normally accomplished during the months of November/December. The district operates under a Board approved preliminary budget prior to the approval of the final budget.

The budget for 2011 reflects a deficit in the amount of \$2.8 million, which will be covered by the district's reserve funds. The district proposes to subsidize transportation costs to and from school in the amount of \$1.1 million. The budget includes a contingency line of \$1 million.

The Final Budget for fiscal year 2011 is \$154.4 million for all expenditures and \$143.4 million excluding major capital. This represents a decrease of \$12 million as compared to fiscal year 2010 largely due to the State of Delaware no longer reflecting state debt service in the local district's expenditures. In addition there is less contingency built into the budget as compared to prior years.

The State of Delaware restored the 2.5% decrease in personnel costs from fiscal year 2010 in the state salary scale. The local salary scales for 2011 are consistent with 2010. Employees received an increase for steps or years of experience changes.

The fiscal year 2011 Bond Bill allocates the final proceeds from the 2005 referendum to the district. In addition there is carryover from the prior year bond bills. It is expected that all proceeds from the referendum will be expended by 2012.

The Colonial School District has recently established a citizen 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.

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2011
SUMMARY OF REVENUE

REVENUE	BUDGET FY 2010	ACTUAL FY 2010	BUDGET FY 2011	% Change
<u>STATE REVENUE</u>				
Debt Service	10,741,800	10,741,832	0	-100.00%
Division I Salaries	49,233,000	47,252,630	50,700,000	2.98%
Division II Costs	3,705,000	3,690,548	3,771,000	1.78%
Division III Equalization	4,265,700	4,492,658	4,400,000	3.15%
Miscellaneous	794,100	656,064	1,120,000	41.04%
	<hr/>	<hr/>	<hr/>	
TOTAL STATE REVENUE	\$68,739,600	\$66,833,732	\$59,991,000	-12.73%
<u>LOCAL REVENUE</u>				
Debt Service	5,722,800	5,685,423	5,930,500	3.63%
Other Local Revenue	2,543,400	4,714,993	2,543,400	0.00%
Tuition Revenue	6,220,000	6,137,845	5,975,000	-3.94%
Property Tax Receipts	28,100,000	28,113,359	28,300,000	0.71%
Reserve Funds	1,602,800	<hr/>	<hr/>	75.73%
	<hr/>	<hr/>	<hr/>	
TOTAL LOCAL REVENUE	\$44,189,000	\$44,651,620	\$45,565,576	3.12%
<u>OTHER REVENUE</u>				
Federal Funds	7,457,000	5,274,369	7,297,100	-2.14%
ARRA Federal Funds	5,575,300	3,536,377	1,972,900	-64.61%
SFSF Federal Funds	4,601,000	3,193,011	3,000,000	-34.80%
Race to the Top			1,100,000	
Edujobs			500,000	
Major Capital	27,900,000	20,086,107	11,005,590	-60.55%
Minor Capial	943,500	943,483	900,105	-4.60%
Nutrition Services	6,636,000	5,459,942	6,657,000	0.32%
Special School Programs	12,285,000	11,641,350	11,648,350	-5.18%
Transportation Services	4,615,000	4,497,706	4,825,000	4.55%
	<hr/>	<hr/>	<hr/>	
TOTAL OTHER REVENUE	\$70,012,800	\$54,632,345	\$48,906,045	-30.15%
TOTAL REVENUE	\$182,941,400	\$166,117,697	\$154,462,621	-15.57%
<u>TOTAL OPERATING REVENUE</u>	\$155,041,400	\$146,031,590	\$143,457,031	-7.47%

Total Operating Revenue excludes major capital funding.

**COLONIAL SCHOOL DISTRICT
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2011
SUMMARY OF EXPENDITURES**

<u>EXPENDITURES</u>			BUDGET FY 2010	ACTUAL FY 2010	BUDGET FY 2011	% Change
<u>Operating</u>	<u>Program</u>					
<u>Unit</u>	<u>Code</u>					
School Budgets						
9340410A	99999	Carrie Downie Elementary	47,520	46,949	54,010	13.66%
9340410A	95437	Carrie Downie Library	3,456	3,330	3,928	13.66%
9340412A	99999	Castle Hills Elementary	79,750	77,430	80,190	0.55%
9340412A	95437	Castle Hills Library	5,800	5,692	5,800	0.00%
9340418A	99999	Pleasantville Elementary	58,080	57,467	58,080	0.00%
9340418A	95437	Pleasantville Library	4,224	4,214	4,224	0.00%
9340420A	99999	Wilmington Manor Elementary	54,560	54,508	54,560	0.00%
9340420A	95437	Wilmington Manor Library	3,968	3,120	3,968	0.00%
9340422A	99999	Wilbur Elementary	134,090	134,977	134,090	0.00%
9340422A	95437	Wilbur Library	9,752	9,699	9,752	0.00%
9340427A	99999	Southern Elementary	101,200	100,079	101,200	0.00%
9340427A	95437	Southern Library	7,360	8,036	7,360	0.00%
9340427A	95217	Southern ILC	8,640	8,190	12,960	50.00%
9340427A	99532	Southern ILC Nonprincipal Item:	350,000	262,387	300,000	-14.29%
9340450A	99999	Colwyck Elementary	40,040	41,085	40,040	0.00%
9340450A	95437	Colwyck Library	2,912	3,202	2,912	0.00%
9340456A	99999	Eisenberg Elementary	63,030	64,181	63,030	0.00%
9340456A	95437	Eisenberg Library	4,584	1,795	4,584	0.00%
9340470A	99999	Gunning Bedford Middle	118,375	119,171	133,625	12.88%
9340470A	95437	Gunning Bedford Library	9,470	9,462	10,690	12.88%
9340474A	99999	George Read Middle	106,000	110,255	106,000	0.00%
9340474A	95437	George Read Library	8,480	7,871	8,480	0.00%
9340476A	99999	McCullough Middle	101,875	102,859	101,875	0.00%
9340476A	95437	McCullough Library	8,150	8,121	8,150	0.00%
9340490A	99999	William Penn High School	275,940	275,384	275,940	0.00%
9340490A	95048	William Penn - ROTC	5,000	13,209	10,000	100.00%
9340490A	95073	William Penn - Music Choir	30,000	29,403	30,000	0.00%
9340490A	95437	William Penn - Library	24,528	21,299	24,528	0.00%
9340490A	95468	William Penn - Summer School			40,000	
9340490A	95602	William Penn - Athletics	110,000	107,864	110,000	0.00%
9340522A	99999	New Castle School	31,200	25,124	31,200	0.00%
9340522A	99532	Non Principal Items	990,000	935,735	975,000	-1.52%

**COLONIAL SCHOOL DISTRICT
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2011
SUMMARY OF EXPENDITURES**

<u>EXPENDITURES</u>		BUDGET FY 2010	ACTUAL FY 2010	BUDGET FY 2011	% Change	
<u>Operating Unit</u>	<u>Program Code</u>					
Division and Operating Budgets						
99900000	99999	Board of Education	50,000	37,192	60,000	20.00%
99900100	99999	Legal	85,000	100,889	120,000	41.18%
99900300	95228	Substitutes & Homebound	700,000	513,431	700,000	0.00%
99900300	95260	Community & Schools	23,000	82	30,000	30.43%
99900300	95486	Vandalism	10,000	696	5,000	-50.00%
99900300	95494	Teacher of the Year	2,500	6,768	7,500	200.00%
99900300	95083	William Penn Twilight Program	44,700	5,422	40,000	-10.51%
99900300	99999	General District Expenses	3,604,000	976,742	1,645,000	-54.36%
99910000	99541	Events & Recognition	30,000	9,919	30,000	0.00%
99910000	99999	Public Communications	30,000	17,807	50,000	66.67%
99910010	95411	Copy Center	400,000	356,245	400,000	0.00%
99910010	99999	Admin Building General	30,000	13,120	30,000	0.00%
99910100	99999	Superintendent	13,000	9,760	13,000	0.00%
99910100	99542	Deputy Superintendent	10,000	10,014	0	-100.00%
99910100	99544	Administrative Assistant	5,000	1,562	0	-100.00%
99910110	99999	Assistant Superintendent	10,000	9,162	10,000	0.00%
99920000	99999	Curriculum/Instruction	120,000	118,103	120,000	0.00%
99920100	99999	Discipline Programs	170,000	85	0	-100.00%
99920200	99999	Extra Time	200,000	157,018	270,000	35.00%
99920300	99999	LEP/ESL	722,200	429,882	550,000	-23.84%
99920400	99999	Local Testing Program	50,000	10,463	20,000	-60.00%
99920500	99999	Professional Development	121,900	88,367	151,400	24.20%
99920700	99999	Athletics	20,000	7,745	20,000	0.00%
99920800	99999	Drivers Education	35,000	30,447	35,000	0.00%
99930200	95454	Private Placement	876,200	573,097	750,000	-14.40%
99930200	99999	In State Tuition	3,590,200	3,533,271	3,950,000	10.02%
99930300	99999	Special/Student Services	0	51	20,000	
99940000	99999	Business Office	15,000	12,163	15,000	0.00%
99940200	99999	Division I Salaries	49,233,000	47,252,630	50,700,000	2.98%
99940400	99999	Local Salaries	28,506,000	24,218,013	29,650,000	4.01%
99940410	99999	Competitive Grants - State	40,000	368	250,000	525.00%
99940500	99999	Federal Funds	14,422,600	11,535,720	12,150,000	-15.76%
99940700	99999	Private Grants/Donations			50,000	
99940800	99999	Data Collection & Reporting	100,000	49,996	100,000	0.00%
99940810	99999	Tech Equipment & Repair	440,000	469,063	550,000	25.00%
99950000	99999	Personnel	30,000	19,336	30,000	0.00%
99960000	99999	Child Nutrition Operations	6,636,000	5,425,820	6,657,000	0.32%
99960200	95419	Energy/Utilities	2,675,000	1,995,462	2,600,000	-2.80%

**COLONIAL SCHOOL DISTRICT
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2011
SUMMARY OF EXPENDITURES**

<u>EXPENDITURES</u>			BUDGET FY 2010	ACTUAL FY 2010	BUDGET FY 2011	% Change
<u>Operating Program</u>						
<u>Unit</u>	<u>Code</u>					
99960200	95421	Facilities Maintenance	600,000	510,057	600,000	0.00%
99960200	99531	Custodial Services	300,000	224,133	300,000	0.00%
99960200	99538	Construction Services	10,000	6,139	10,000	0.00%
99960200	99999	Operations	20,000	6,391	20,000	0.00%
99960400	99999	Transportation	5,740,000	5,553,463	5,907,000	2.91%
99970000	99999	Debt Service	16,464,600	16,427,255	5,930,500	-63.98%
99970100	99999	Major Capital	25,115,000	17,990,213	11,005,590	-56.18%
99970200	99999	Minor Capital	943,516		900,105	-4.60%
99970675	99999	Other District Programs	100,000	0	50,000	-50.00%
99970680	99999	School Supervision	80,000	46,450	60,000	-25.00%
		Leach - Special School	12,285,000	9,944,767	11,648,350	-5.18%
		Charter	1,800,000	1,945,284	2,430,000	35.00%
		Choice	850,000	852,502	1,016,000	19.53%
TOTAL EXPENDITURES			\$180,156,400	\$154,154,665	\$154,462,621	-14.26%
TOTAL OPERATING EXPENDITURES			\$155,041,400	\$136,164,452	\$143,457,031	-7.47%

Total Operating Expenditures excludes major capital costs.

School budgets are determined by enrollment.

Division and Operating budgets are determined by need and available funding.

**COLONIAL SCHOOL DISTRICT
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2011
DETAIL OF OPERATING UNIT EXPENDITURES**

EXPENDITURES

<u>Operating</u>	<u>Program</u>		
<u>Unit</u>	<u>Code</u>		
99900300	99999	General District Expenses	
		Phone & Repairs	70,000
		State Vocational Program	100,000
		Trash Removal	140,000
		General Admin Office	50,000
		Postage & Courier	40,000
		Security	40,000
		Printing	20,000
		Data Management/Archive	20,000
		Audit	25,000
		Insurance	140,000
		Contingency	1,000,000
			\$1,645,000

A contingency line of \$1,000,000 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.

**COLONIAL SCHOOL DISTRICT
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2011
DETAIL OF OPERATING UNIT EXPENDITURES**

EXPENDITURES

Operating Unit Program Code

99960000 99999 **Child Nutrition Operations**

REVENUE

Daily Cash Sales	1,200,000
USDA Reimbursement	3,500,000
State Salaries	1,500,000
Meetings/Functions/Rebates	42,000
Interest	30,000
Reserve Funds	385,000
TOTAL REVENUE	\$6,657,000

EXPENDITURES

Food/Paper/Supplies	2,700,000
Equipment	150,000
Equipment Repair	125,000
Office Supplies	40,000
Exterminating	7,000
Travel/Gas	10,000
District Benefits	500,000
Indirect Costs	125,000
State/Local Salaries	3,000,000
TOTAL EXPENDITURES	\$6,657,000

The Child Nutrition operation is self supporting through State and Federal funding and the collection of receipts for meals purchased.

**COLONIAL SCHOOL DISTRICT
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2011
DETAIL OF OPERATING UNIT EXPENDITURES**

EXPENDITURES

<u>Operating</u> <u>Unit</u>	<u>Program</u> <u>Code</u>		
99960400	99999	Transportation	
		REVENUE	
		Deseg Activity	35,000
		District Operation	1,866,000
		Local Activity	120,000
		OEC	600,000
		Private Contractor	2,100,000
		Training Supplies	1,000
		Homeless	103,000
		Local Funds	1,082,000
		TOTAL REVENUE	\$5,907,000
		EXPENDITURES	
		Capital Expenditures*	160,000
		Fuel	300,000
		Health Insurance	422,000
		Miscellaneous	40,000
		Motor Vehicle Parts	120,000
		Employment Costs	550,000
		Private Bus Contractor	2,100,000
		Bus Yard Site Maintenance	10,000
		Rent \$ Expenses	33,000
		Salaries	2,063,000
		Stipend	71,000
		Upgrade Buses	18,000
		Utilities	20,000
		TOTAL EXPENDITURES	\$5,907,000

The Transportation Division is funded by State and Local appropriations. For fiscal year 2011 \$1,082,000 is projected to be paid from local funds.

* The capital expenditures line item is the replacement of the two-way radio system for all buses and the base unit.

**COLONIAL SCHOOL DISTRICT
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2011
DETAIL OF OPERATING UNIT EXPENDITURES**

EXPENDITURES

<u>Operating</u>	<u>Program</u>		
<u>Unit</u>	<u>Code</u>		
Leach - Special School			
9340427A	99999	Southern Integration Program	13,920
9340450A	99999	Colwyck Integration Program	8,640
9340470A	99999	Gunning Bedford Integration Program	6,240
9340474A	99999	George Read Integration Program	17,280
9340490A	99999	William Penn Integration Program	30,720
9340514A	99999	Leach Principal's Budget	95,550
9340514A	95254	Vocational Expenses	30,000
9340514A	99545	Related Services	10,000
9340514A	99546	Assistive Technology	20,000
99900300	95228	Substitutes	40,000
99900300	99999	General	100,000
99940200	99999	Division I Salaries	6,000,000
99940400	99999	Local Salaries	3,300,000
99960200	95419	Energy/Utilities	70,000
99970100	99999	Major Capital	1,886,000
99970200	99999	Minor Capital	20,000
TOTAL EXPENDITURES			\$11,648,350
TOTAL OPERATING EXPENDITURES			\$9,762,350

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 September 30th 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, 2011**

COMPARISON OF PRELIMINARY TO FINAL BUDGET

<u>EXPENDITURES</u>			Preliminary Budget	Final Budget	Variance
<u>Operating Unit</u>	<u>Program Code</u>				
School Budgets					
9340410A	99999	Carrie Downie Elementary	47,520	54,010	6,490
9340410A	95437	Carrie Downie Library	3,456	3,928	472
9340412A	99999	Castle Hills Elementary	79,750	80,190	440
9340412A	95437	Castle Hills Library	5,800	5,800	0
9340418A	99999	Pleasantville Elementary	58,080	58,080	0
9340418A	95437	Pleasantville Library	4,224	4,224	0
9340420A	99999	Wilmington Manor Elementary	54,560	54,560	0
9340420A	95437	Wilmington Manor Library	3,968	3,968	0
9340422A	99999	Wilbur Elementary	134,090	134,090	0
9340422A	95437	Wilbur Library	9,752	9,752	0
9340427A	99999	Southern Elementary	101,200	101,200	0
9340427A	95437	Southern Library	7,360	7,360	0
9340427A	95217	Southern ILC	8,640	12,960	4,320
9340427A	99532	Southern ILC Nonprincipal Items	300,000	300,000	0
9340450A	99999	Colwyck Elementary	40,040	40,040	0
9340450A	95437	Colwyck Library	2,912	2,912	0
9340456A	99999	Eisenberg Elementary	63,030	63,030	0
9340456A	95437	Eisenberg Library	4,584	4,584	0
9340470A	99999	Gunning Bedford Middle	118,375	133,625	15,250
9340470A	95437	Gunning Bedford Library	9,470	10,690	1,220
9340474A	99999	George Read Middle	106,000	106,000	0
9340474A	95437	George Read Library	8,480	8,480	0
9340476A	99999	McCullough Middle	101,875	101,875	0
9340476A	95437	McCullough Library	8,150	8,150	0
9340490A	99999	William Penn High School	275,940	275,940	0
9340490A	95048	William Penn - ROTC	10,000	10,000	0
9340490A	95073	William Penn - Music Choir	30,000	30,000	0
9340490A	95437	William Penn - Library	24,528	24,528	0
9340490A	95468	William Penn - Summer School	40,000	40,000	0
9340490A	95602	William Penn - Athletics	110,000	110,000	0
9340522A	99999	New Castle School	31,200	31,200	0
9340522A	99532	Non Principal Items	975,000	975,000	0

**COLONIAL SCHOOL DISTRICT
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2011**

COMPARISON OF PRELIMINARY TO FINAL BUDGET

<u>EXPENDITURES</u>		Preliminary	Final	Variance	
<u>Operating</u>	<u>Program</u>	Budget	Budget		
<u>Unit</u>	<u>Code</u>				
Division and Operating Budgets					
99900000	99999	Board of Education	50,000	60,000	10,000
99900100	99999	Legal	100,000	120,000	20,000
99900300	95228	Substitutes & Homebound	700,000	700,000	0
99900300	95260	Community & Schools	30,000	30,000	0
99900300	95486	Vandalism	5,000	5,000	0
99900300	95494	Teacher of the Year	7,500	7,500	0
99900300	95083	William Penn Twilight Program	40,000	40,000	0
99900300	99999	General District Expenses	1,570,221	1,645,000	74,779
99910000	99541	Events & Recognition	30,000	30,000	0
99910000	99999	Public Communications	50,000	50,000	0
99910010	95411	Copy Center	400,000	400,000	0
99910010	99999	Administrative Building General	30,000	30,000	0
99910100	99999	Superintendent	13,000	13,000	0
99910100	99542	Deputy Superintendent	0	0	0
99910100	99544	Administrative Assistant	0	0	0
99910110	99999	Assistant Superintendent	10,000	10,000	0
99920000	99999	Curriculum/Instruction	120,000	120,000	0
99920100	99999	Discipline Programs	0	0	0
99920200	99999	Extra Time	270,000	270,000	0
99920300	99999	LEP/ESL	500,000	550,000	50,000
99920400	99999	Local Testing Program	20,000	20,000	0
99920500	99999	Professional Development	151,400	151,400	0
99920700	99999	Athletics	20,000	20,000	0
99920800	99999	Drivers Education	35,000	35,000	0
99930200	95454	Private Placement	750,000	750,000	0
99930200	99999	In State Tuition	4,466,400	3,950,000	(516,400)
99930300	99999	Special/Student Services	20,000	20,000	0
99940000	99999	Business Office	15,000	15,000	0
99940200	99999	Division I Salaries	49,270,000	50,700,000	1,430,000
99940400	99999	Local Salaries	29,650,000	29,650,000	0
99940410	99999	Competitive Grants - State	250,000	250,000	0
99940500	99999	Federal Funds	11,600,000	12,150,000	550,000
99940700	99999	Private Grants/Donations	50,000	50,000	0
99940800	99999	Data Collection & Reporting	100,000	100,000	0
99940810	99999	Technology Equipment & Repair	550,000	550,000	0
99950000	99999	Personnel	30,000	30,000	0
99960000	99999	Child Nutrition Operations	6,636,000	6,657,000	21,000
99960200	95419	Energy/Utilities	2,600,000	2,600,000	0

**COLONIAL SCHOOL DISTRICT
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2011**

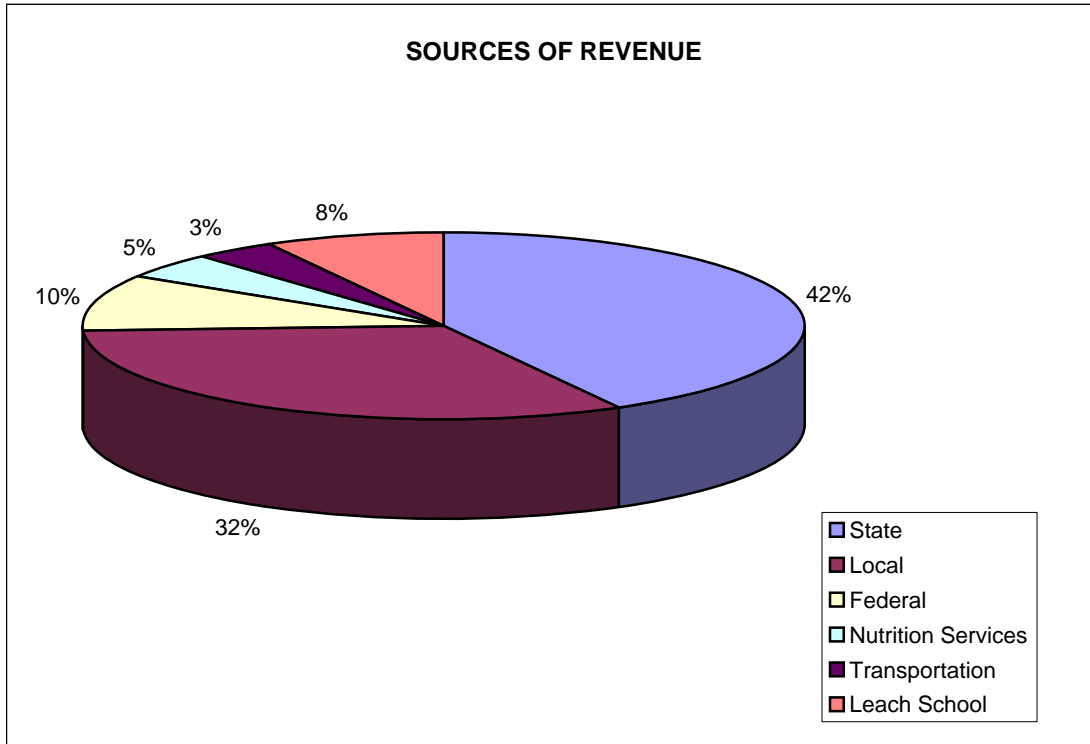
COMPARISON OF PRELIMINARY TO FINAL BUDGET

<u>EXPENDITURES</u>			Preliminary Budget	Final Budget	Variance
<u>Operating</u>	<u>Program</u>				
<u>Unit</u>	<u>Code</u>				
99960200	95421	Facilities Maintenance	600,000	600,000	0
99960200	99531	Custodial Services	300,000	300,000	0
99960200	99538	Construction Services	10,000	10,000	0
99960200	99999	Operations	20,000	20,000	0
99960400	99999	Transportation	5,950,000	5,907,000	(43,000)
99970000	99999	Local Debt Service	5,722,800	5,930,500	207,700
99970100	99999	Major Capital	11,005,590	11,005,590	0
99970200	99999	Minor Capital	900,105	900,105	0
99970675	99999	Other District Programs	50,000	50,000	0
99970680	99999	School Supervision	60,000	60,000	0
		Leach - Special School	11,000,000	11,648,350	648,350
		Charter	2,300,000	2,430,000	130,000
		Choice	1,000,000	1,016,000	16,000
TOTAL EXPENDITURES			\$151,836,000	\$154,462,621	\$2,626,621
TOTAL OPERATING EXPENDITURES			\$140,830,410	\$143,457,031	\$2,626,621

School budgets were adjusted for the September 30th count.

Division and Operating budgets were adjusted according to additional information available since the preliminary budget was prepared.

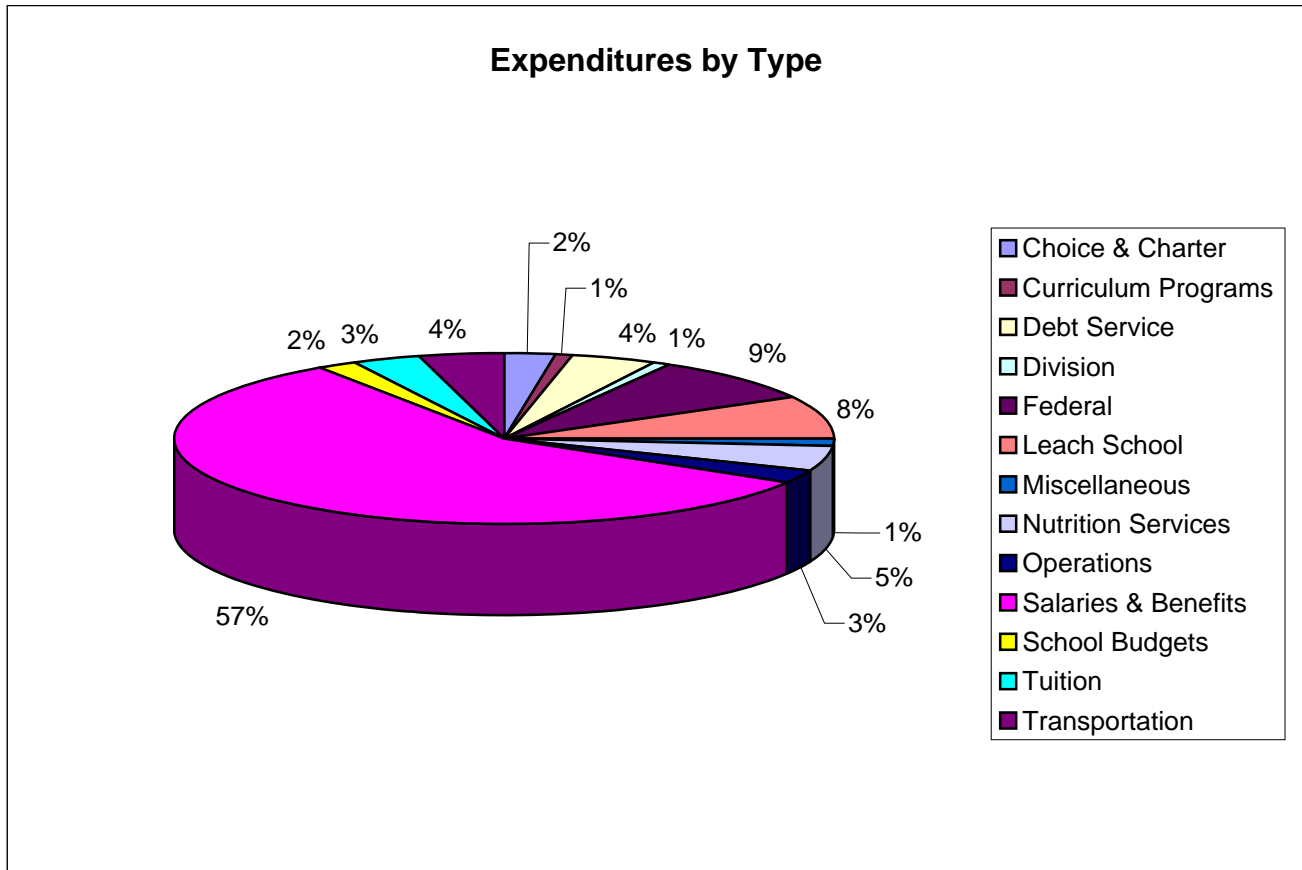
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2011



	2011	2010
State	42%	46% *
Local	32%	29%
Federal	10%	12%
Nutrition Services	5%	4%
Transportation	3%	3%
Leach School	8%	6%
	100%	100%

* State debt service eliminated from local district budgets in 2011
 Revenue excludes major and minor capital

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2011



Salaries represents State and Locally funded salaries and does not include salaries paid under transportation, nutrition services, Leach or federal funds. All personnel sources would exceed 70% of the total budget

**FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2011
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.

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 60% and the local district pays 40%

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	\$0.856	\$28,300,000
Debt Service	\$0.215	\$5,770,600
Tuition Tax	\$0.280	\$7,515,200
Match/MCIP	\$0.045	\$1,207,800
Total	\$1.396	\$42,793,600

The rates are per \$100 of assessed valuation of property.

The New Castle County tax consortium exists through state code. Four New Castle County districts share the first 46.8 cents of the current expense tax rate based on the number of units at September 30th. The remainder of the rate is distributed by property assessment.

The total local assessed valuation for the district is \$2,683,995,758.

Funds were in reserve in each tax component to supplement this year's revenue collections.

**FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2011
LOCAL PROPERTY TAX RECEIPTS**

5 Year History of Local Tax Rate

Fiscal Year	Current Expense	Debt Service	Tuition	Match	Total Rate
2011	\$0.856	\$0.215	\$0.280	\$0.045	\$1.396
2010	\$0.856	\$0.196	\$0.305	\$0.055	\$1.412
2009	\$0.856	\$0.184	\$0.330	\$0.055	\$1.425
2008	\$0.826	\$0.199	\$0.310	\$0.055	\$1.390
2007	\$0.786	\$0.164	\$0.300	\$0.055	\$1.305

Recent Referenda

- 2005 Major Capital referendum for a new school and school renovations (primarily HVAC)
- 2005 7 cent increase to current expense to fund increase in utility cost for air conditioning

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2011
ENROLLMENT INFORMATION

State funding for the number of positions and for state appropriations is determined by the September 30th unit count. Students must be in attendance during the last 10 student days in September to be counted in the unit count.

	Enrollment	Units Earned
Carrie Downie Elementary	557	37.56
Castle Hills Elementary	729	44.96
Pleasantville Elementary	522	31.57
Wilm Manor Elementary	474	28.91
KH Wilbur Elementary	1,172	70.26
Southern Elementary	902	59.84
Colwyck Elementary	341	23.18
Eisenberg Elementary	531	32.56
Gunning Bedford Middle	1,069	63.69
George Read Middle	713	46.27
McCullough Middle	751	45.30
William Penn High	1,981	131.73
Leach School	102	42.86
New Castle School	81	14.16
	<hr/> 9,925	<hr/> 673.43 *

* As listed totals 672.85 due to rounding, DOE lists as 673.43

**FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2011
ENROLLMENT INFORMATION**

Fiscal Year 2011 Position Entitlement Report - Teachers

Classification	Earned Units	
Teachers	673.43	
Psychologist	4.77	
Physical Therapist	7.31	
Occupational Therapist	5.52	
Speech Therapist	4.78	
Related Services Specialist	3.83	
Speech & Hearing Teacher	4.00	
Visiting Teacher	2.00	
Nurse	16.25	
Academic Excellence Units	27.36	
Driver Education Teacher	4.00	
Total State Funded Units	753.25	
Title I	19.00	
IDEA	26.55	
IDEA Preschool	1.25	
Title II	14.00	
Title III	1.00	
Title I Stimulus	6.00	
State Fiscal Stabilization Funds	4.00	
Race to the Top	9.00	
Edujobs	1.00	
Total Federally Funded Units	81.80	
Total Units Available	835.05	
Positions Filled		
Teachers	786.00	
Paraprofessionals	39.50	
Total Units Filled	825.50	

Each paraprofessional is .5 of a teaching unit and is included in the needs based unit count allocation

**FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2011
ENROLLMENT INFORMATION**

Fiscal Year 2011 Position Entitlement Report - Administrative & Operations

Classification	Earned Units	State Funded	Other Funding
Superintendent	1	1	
Asst. Superintendent	2	2	
Director	5	5	
Manager	0	0	1 *
Administrative Assistant	1	1	
Supervisor	4	4	1 *
Principal	13	13	1 **
Asst. Principal	18.65	18	
Building and Grounds	1	1	
Transportation Supervisor	1	1	
Nutrition Svc Supervisor	1	1	
Secretary	57	57	3 * 2 ***
Custodians	112	104.25	

- * Federal
- ** Tuition
- *** Nutrition Svc

Units are listed as each is funded, this does not always match each employee's title.
Custodians are not earned through the unit count but are certified annually based on facility use.

FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2011

Glosary of Terms

Board Approved Budget - the district's spending plan for the current fiscal year as approved by the Board of Education

Preliminary Budget - operational financial plan in use until such time as the September 30th enrollment count is confirmed

Fiscal Year - July 1st to June 30th

Debt Service - Principal and interest payments for bonds related to school construction

Division I - state supported salaries and other employment costs funded through the September 30th enrollment count

Division II - All Other Costs and Energy funds that may pay for any item except transportation and debt service

Division III - state equalization funds based on effort and ability

Equalization - attempt to level the playing field for the property wealthy districts versus the property poor

Expenditure - the payment to a vendor or employee

Reserve Funds - funding carried over from prior years that is available in the current year

ARRA - American Recovery and Reinvestment Act funding from the federal government. These funds must be spent by the Fall of 2011

SFSF - State Fiscal Stabilization Funds from the federal government that were allocated to the State of Delaware and were used to fill the state budget gap to public education. These funds must be expended by the Fall of 2011

Race to the Top - federal funds awarded to states that applied (Delaware was one of only 2 states that received an award in round 1). Funds are to be used to advance reforms and turn around our lowest achieving schools. This is a four year grant with funding each year.