



*Every Student
College and Career Ready*

Fiscal Year 2013 Final Budget
For the period July 1, 2012 through June 30, 2013

Colonial School District

Presented to the Board of Education on January 08, 2013

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

Every Student College and Career Ready



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FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2013

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Executive Summary

The Colonial School District is a K-12 public school 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 30, 2012 was 9,941 students.

The Fiscal Year 2013 Final Budget represents the financial plan for the district for the school year 2012 - 2013. 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 2013 reflects a deficit in the amount of **\$6.6 million**, which will be covered by the district's reserve funds. Since 2008 the State of Delaware has cut funding to public education and has only partially restored some funding in 2013 with the Education Sustainment Fund. The district has a cash balance of \$18.9 million as of June 30, 2012. At the end of 2013 the cash balance is projected to be \$12.3 million. On February 28, 2013 the district will hold an operating referendum to increase the tax rate by 47 cents. The last operating referendum was in 1993 in the amount of 31.8 cents. With the major capital referendum in 2005 the operating rate was increased 7 cents to accommodate additional utility costs due to the addition of air conditioning throughout the district.

Over the years the district has undertaken several measures to control and cut expenditures. Energy programs are in place to monitor energy usage and the district participates in an energy curtailment program where revenue is received for the participation. Substitute teacher costs are allocated to each school, are monitored and the result is a decrease in costs. In addition a four day work week in the summer, reducing printing and implementing a recycling program have all contributed to reduce overall operating costs.

The majority of the district's local revenue is from property taxes. This revenue source remains relatively flat as there is minor growth in the assessed property values and the 19720 zip code (the majority of the Colonial School District) has the highest property foreclosure rate in Delaware. Delinquent taxes and penalties exceed \$3 million.

The Final Budget for fiscal year 2013 is \$142.5 million for all expenditures and \$138.6 million for operations which excludes major capital costs. The fiscal year 2013 budget represents an increase in operating costs of \$3.5 million, as compared to fiscal year 2012 actual costs, largely due to increasing salaries and an increase in the state mandated pension rate.

In the State of Delaware salary scales are determined by the state and the local school districts can add a local scale through collective bargaining or Board of Education action. In fiscal year 2012 the State of Delaware funded a 27th pay at the biweekly pay rate and increased the state pay scale by 2% effective January 1, 2012. A 1% state salary increase was implemented effective July 1, 2012 to the state pay scales for fiscal year 2013 and there are 26 pay cycles. The local salary scales for 2013 are paid in accordance with the collective bargaining agreement or by Board of Education action. Employees received an increase for steps or years of experience changes where applicable.

The Colonial School District has a Citizen Financial Oversight Committee consisting of seven residents of the district. The purpose of the committee is 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, 2013
SUMMARY OF REVENUE**

REVENUE	BUDGET FY 2012	ACTUAL FY 2012	BUDGET FY 2013	% Change
<u>STATE REVENUE</u>				
Division I Salaries	54,700,000	53,496,173	54,005,000	-1.27%
Cafeteria Salaries	1,129,543	1,129,543	1,132,746	0.28%
Division II Costs, AOC	1,886,469	1,897,469	1,916,000	1.57%
Division II Costs, AOC - Voc	116,068	116,068	158,039	36.16%
Division II Costs, Energy	1,584,463	1,592,953	1,635,000	3.19%
Division III Equalization	4,215,600	4,258,845	4,254,000	0.91%
State Transportation	4,806,200	4,645,787	4,459,900	-7.21%
Educational Sustainment	0	0	2,004,973	
Related Services	0	0	0	
Drivers Ed	27,166	27,166	27,439	1.00%
Unique Alternative	489,908	534,926	550,000	12.27%
Excellence/Admin Option	408,198	436,754	687,066	68.32%
Professional Development	116,428	116,425	116,282	-0.13%
School Improvement	25,000	25,000	5,000	-80.00%
Minor Capital Improvements	720,000	719,682	730,453	1.45%
Other State Revenue	0	185	35,000	
TOTAL STATE REVENUE	\$70,225,043	\$68,996,976	\$71,716,898	2.12%
<u>LOCAL REVENUE</u>				
Debt Service Tax Receipts	5,890,000	5,889,153	5,223,100	-11.32%
Tuition Revenue & Reserves	6,052,640	4,397,906	4,985,080	-17.64%
Current Expense Tax Receipts	26,070,700	25,426,257	25,660,000	-1.58%
Minor Capital Tax Receipts	945,800	948,126	1,231,600	30.22%
Technology Maintenance Mat	413,000	419,200	417,800	1.16%
Interest	200,000	243,926	220,000	10.00%
Athletics	20,000	17,665	18,000	-10.00%
CSCR	250,000	88,214	150,000	-40.00%
Indirect Costs	400,000	486,351	450,000	12.50%
Cafeteria	5,801,457	5,500,100	5,077,254	-12.48%
Donations	100,000	120,000	100,000	0.00%
Building Rental	15,000	17,000	17,000	13.33%
Erate	40,200	52,746	60,000	49.25%
Other Local Revenue	0	160,000	200,000	
Charter (Reduction)	-3,282,600	-3,282,553	-3,654,672	11.33%
Choice (Reduction)	-1,252,200	-1,252,168	-1,514,510	20.95%
Debt Svc & Other Reserve		102,753	1,025,000	
Reserve Funds	5,740,905	3,927,240	6,635,374	15.58%
TOTAL LOCAL REVENUE	\$47,404,902	\$43,261,916	\$46,301,026	-2.33%

OTHER REVENUE

IDEA Part B	2,633,200	2,633,133	2,357,483	-10.47%
Title I	3,217,240	3,217,239	3,112,860	-3.24%
Title II	995,150	995,146	829,848	-16.61%
Title III	130,365	130,364	141,271	8.37%
Perkins	233,100	233,088	260,263	11.65%
Other Federal Funds	90,945	38,950	265,603	192.05%
ARRA Federal Funds	443,700	443,700	0	-100.00%
SFSF Federal Funds	136,600	136,600	0	-100.00%
Race to the Top	2,085,600	2,085,600	1,842,775	-11.64%
Edujobs	2,090,000	2,090,000	57,807	-97.23%
Special School Programs	11,381,830	9,930,000	11,740,680	3.15%
Major Capital Improvements	<u>5,162,100</u>	<u>5,162,100</u>	<u>3,834,229</u>	-25.72%
TOTAL OTHER REVENUE	<u>\$28,599,830</u>	<u>\$27,095,920</u>	<u>\$24,442,819</u>	-14.54%
TOTAL REVENUE	<u>\$146,229,775</u>	<u>\$139,354,812</u>	<u>\$142,460,743</u>	-2.58%
<u>TOTAL OPERATING REVENUE</u>	<u>\$141,067,675</u>	<u>\$134,192,712</u>	<u>\$138,626,514</u>	-1.73%

Total Operating Revenue excludes major capital funding.

**COLONIAL SCHOOL DISTRICT
PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2013
SUMMARY OF EXPENDITURES**

<u>EXPENDITURES</u>			BUDGET FY 2012	ACTUAL FY 2012	BUDGET FY 2013	
<u>Operating</u>	<u>Program</u>					
<u>Unit</u>	<u>Code</u>					
SCHOOL BUDGETS						
						%
						Chg.
9340410A	95437	Carrie Downie Library	4,350	4,328	5,240	20.46%
9340410A	99999	Carrie Downie Elementary	54,375	53,849	65,500	20.46%
9340412A	95437	Castle Hills Library	8,150	8,136	7,800	-4.29%
9340412A	99999	Castle Hills Elementary	101,875	92,305	97,500	-4.29%
9340418A	95437	Pleasantville Library	5,440	5,402	5,500	1.10%
9340418A	99999	Pleasantville Elementary	68,000	65,704	68,750	1.10%
9340420A	95437	Wilmington Manor Library	4,940	3,522	4,650	-5.87%
9340420A	99999	Wilmington Manor Elementary	61,750	60,698	58,125	-5.87%
9340422A	95437	Wilbur Library	11,330	11,308	11,360	0.26%
9340422A	99999	Wilbur Elementary	141,625	141,022	142,000	0.26%
9340427A	95437	Southern Library	10,190	10,186	9,650	-5.30%
9340427A	99999	Southern Elementary	127,375	120,866	120,625	-5.30%
9340450A	95437	Colwyck Library	3,360	1,213	4,190	24.70%
9340450A	99999	Colwyck Elementary	42,000	44,636	52,375	24.70%
9340456A	95437	Eisenberg Library	5,570	5,532	5,600	0.54%
9340456A	99999	Eisenberg Elementary	69,625	66,023	70,000	0.54%
9340470A	95437	Gunning Bedford Library	10,800	10,759	10,310	-4.54%
9340470A	99999	Gunning Bedford Middle	135,000	102,145	128,875	-4.54%
9340474A	95437	George Read Library	7,520	7,525	8,110	7.85%
9340474A	99999	George Read Middle	94,000	93,130	101,375	7.85%
9340476A	95437	McCullough Library	7,450	8,443	7,830	5.10%
9340476A	99999	McCullough Middle	93,125	96,048	97,875	5.10%
9340522A	99530	New Castle (Regular Ed)	4,750		5,000	5.26%
9340490A	95048	William Penn - ROTC	10,000	5,001	10,000	0.00%
9340490A	95073	William Penn - Music Choir	30,000	35,726	30,000	0.00%
9340490A	95437	William Penn - Library	23,065	19,149	24,876	7.85%
9340490A	95468	William Penn - Summer School	40,000	43,137	50,000	25.00%
9340490A	95602	William Penn - Athletics	110,000	117,838	150,000	36.36%
9340490A	99999	William Penn High School	259,470	248,588	279,855	7.86%
		SUBTOTAL - OTHER	<u>1,545,135</u>	<u>1,482,219</u>	<u>1,632,971</u>	5.68%

**COLONIAL SCHOOL DISTRICT
PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2013
SUMMARY OF EXPENDITURES**

EXPENDITURES		BUDGET FY 2012	ACTUAL FY 2012	BUDGET FY 2013	
<u>Operating</u>	<u>Program</u>				
<u>Unit</u>	<u>Code</u>				
TUITION FUNDED BUDGETS					
99970600	95030	Preschool	48,000	39,520	56,640 18.00%
99970600	99532	PreK Nonprincipal	360,000	196,439	350,000 -2.78%
9340427A	95217	Southern ILC	10,080	10,185	17,760 76.19%
9340427A	99532	Southern ILC Nonprincipal Item:	300,000	168,028	220,000 -26.67%
9340427A	95207	Southern CASL	0	0	2,880
9340427A	99530	Southern CASL Nonprincipal	0	0	30,000
9340522A	99532	New Castle Non Principal Items	1,100,000	799,153	1,000,000 -9.09%
9340522A	99999	New Castle School	34,560	41,896	52,800 52.78%
99920300	99999	LEP/ESL	500,000	448,675	480,000 -4.00%
99930200	95454	Private Placement	800,000	1,194,860	1,200,000 50.00%
99930200	99999	In State Tuition	3,000,000	1,966,391	2,200,000 -26.67%
		SUBTOTAL - TUITION	6,152,640	4,860,143	5,535,080 -10.04%
OTHER/LOCAL AND STATE FUNDED					
99900000	99999	Board of Education	60,000	39,115	50,000 -16.67%
99900100	99999	Legal	150,000	155,326	120,000 -20.00%
99900300	95083	William Penn Twilight Program	55,000	50,153	55,000 0.00%
99900300	95228	Substitutes & Homebound	600,000	637,297	600,000 0.00%
99900300	95260	Community & Schools	30,000	30,000	30,000 0.00%
99900300	95494	Teacher of the Year	7,500	3,375	7,500 0.00%
99900300	99999	General District Expenses	1,600,000	483,734	1,112,000 -30.50%
99910000	99541	Events & Recognition	50,000	45,532	50,000 0.00%
99910000	99999	Public Communications	75,000	72,060	75,000 0.00%
99910010	95411	Copy Center	420,000	442,690	400,000 -4.76%
99910010	99999	Admin Building General	30,000	9,699	15,000 -50.00%
99910100	99999	Superintendent	13,000	9,553	13,000 0.00%
99910110	95488	Visiting Teachers	10,000	7,637	10,000 0.00%
99910110	99999	Assistant Superintendent	10,000	8,508	10,000 0.00%
99920000	99999	Curriculum/Instruction	120,000	118,498	150,000 25.00%
99920100	99999	Discipline Programs/SRO	330,000	328,367	350,000 6.06%
99920200	99999	Extra Time	400,000	400,240	480,000 20.00%
99920400	99999	Local Testing Program	20,000	6,215	5,000 -75.00%
99920500	99999	Professional Development	120,000	92,384	116,282 -3.10%
99920700	99999	Athletics	30,000	37,449	40,000 33.33%
99920800	99999	Drivers Education	27,200	15,674	27,439 0.88%

**COLONIAL SCHOOL DISTRICT
PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2013
SUMMARY OF EXPENDITURES**

EXPENDITURES		BUDGET FY 2012	ACTUAL FY 2012	BUDGET FY 2013	
Operating Program					
Unit	Code				
99930300	99999	Special/Student Services	20,000	19,649	30,000 50.00%
99940000	99999	Business Office	15,000	14,303	15,000 0.00%
99940200	99999	Division I Salaries	54,700,000	52,456,110	53,000,000 -3.11%
99940400	99999	Local Salaries	28,000,000	28,922,083	30,100,000 7.50%
99940300	99999	Division II Vocational	116,000	70,287	158,039 36.24%
99940410	99999	Competitive Grants - State	25,000	18,513	5,000 -80.00%
99940700	99999	Private Grants/Donations	200,000	188,197	100,000 -50.00%
99940800	99999	Data Collection & Reporting	100,000	97,685	100,000 0.00%
99940810	99999	Tech Equipment & Repair	600,000	597,642	700,000 16.67%
99950000	99999	Personnel	30,000	28,390	50,000 66.67%
99960000	99999	Child Nutrition Operations	6,931,000	6,859,306	7,215,000 4.10%
99960200	95419	Energy/Utilities	2,600,000	1,897,010	1,900,000 -26.92%
99940050	99999	Facilities Maintenance	470,000	544,040	500,000 6.38%
99960200	99531	Custodial Services	300,000	299,409	300,000 0.00%
99960200	99538	Construction Services	10,000	1,133	0 -100.00%
99960200	99999	Operations	20,000	8,742	20,000 0.00%
99960400	99999	Transportation	6,578,000	6,370,653	5,913,420 -10.10%
99970675	99999	Other District Programs	0	0	25,000
99970680	99999	School Supervision	60,000	59,290	60,000 0.00%
		SUBTOTAL - OTHER	104,932,700	101,445,948	103,907,680 -0.98%
99970000	99999	Debt Service	5,890,000	5,889,153	5,728,000 -2.75%
99940500	99999	Federal Funds	9,965,900	11,379,709	8,810,103 -11.60%
99970100	99999	Major Capital	5,162,100	2,884,714	3,834,229 -25.72%
99970200	99999	Minor Capital	1,199,470	599,440	1,272,000 6.05%
		Leach - Special School*	11,381,830	9,436,251	11,740,680 3.15%
TOTAL EXPENDITURES			146,229,775	137,977,578	142,460,743 -2.58%
TOTAL OPERATING EXPENDITURES			141,067,675	135,092,864	138,626,514 -1.73%

**COLONIAL SCHOOL DISTRICT
PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2013
DETAIL OF OPERATING UNIT EXPENDITURES**

<u>EXPENDITURES</u>		BUDGET	BUDGET
		FY 2012	FY 2013
<u>Operating</u>	<u>Program</u>		
<u>Unit</u>	<u>Code</u>		
99900300	99999	General District Expenses	
		Phone & Repairs	60,000 40,000
		Trash Removal	140,000 150,000
		General Admin Office	50,000 50,000
		Postage & Courier	30,000 20,000
		Security	40,000 40,000
		Printing	20,000 10,000
		Data Management/Archive	35,000 36,000
		Audit	60,000 20,000
		Insurance	165,000 178,000
		Data Service Center	0 468,000
		Contingency	1,000,000 100,000
		\$1,600,000	\$1,112,000

The 2012 cost for the Data Service Center was paid in 2011. Therefore no amount is budgeted in 2012 for the DSC technology operation.

A contingency line is 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
PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2013
DETAIL OF OPERATING UNIT EXPENDITURES**

<u>EXPENDITURES</u>		BUDGET	BUDGET
<u>Operating</u>	<u>Program</u>	FY 2012	FY 2013
<u>Unit</u>	<u>Code</u>		
99960000	99999	Child Nutrition Operations	
		REVENUE	
		Daily Cash Sales	1,200,000
		USDA Reimbursement	3,500,000
		State Salaries	1,550,000
		Meetings/Functions/Rebates	25,000
		Interest	15,000
		Reserve Funds	641,000
		TOTAL REVENUE	\$6,931,000
		EXPENDITURES	
		Food/Paper/Supplies	2,700,000
		Equipment	150,000
		Equipment Repair	125,000
		Office Supplies	44,000
		Exterminating	7,000
		Travel/Gas	5,000
		District Benefits	550,000
		Indirect Costs	125,000
		State/Local Salaries	3,225,000
		TOTAL EXPENDITURES	\$6,931,000

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

**COLONIAL SCHOOL DISTRICT
PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2013
DETAIL OF OPERATING UNIT EXPENDITURES**

<u>EXPENDITURES</u>		BUDGET	BUDGET	
		FY 2012	FY 2013	
<u>Operating</u>	<u>Program</u>			
<u>Unit</u>	<u>Code</u>			
Leach - Special School				
9340427A	99999	Southern Integration Program	13,920	22,080
9340412A	99999	Castle Hills Integration Program	9,600	0
9340474A	99999	George Read Integration Program	20,640	31,680
9340490A	99999	William Penn Integration Program	33,120	23,520
9340514A	99999	Leach Principal's Budget	95,550	91,650
9340514A	95254	Vocational Expenses	30,000	30,000
9340514A	99545	Related Services	10,000	10,000
9340514A	99546	Assistive Technology	20,000	20,000
99900300	95228	Substitutes	40,000	60,000
99900300	99999	General	200,000	700,000
99940200	99999	Division I Salaries	6,400,000	6,500,000
99940400	99999	Local Salaries	3,100,000	2,975,000
99940500	99999	Federal	103,000	0
99960200	95419	Energy/Utilities	100,000	100,000
99970100	99999	Major Capital	1,186,000	1,176,750
99970200	99999	Minor Capital	20,000	0
TOTAL EXPENDITURES			<u>\$11,381,830</u>	<u>\$11,740,680</u>
TOTAL OPERATING EXPENDITURES			<u>\$10,195,830</u>	<u>\$10,563,930</u>

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.

The increase in the General budget line includes the Leach share of local transportation costs which was previously reflected in the Colonial School District budget.

**COLONIAL SCHOOL DISTRICT
PRELIMINARY BUDGET - FISCAL YEAR ENDING JUNE 30, 2013
CARRYOVER FUNDS**

**CARRYOVER
FY 2013**

STATE REVENUE

Division II Costs, AOC	67,726
Division II Costs, AOC - Voc	54,679
Division II Costs, Energy	31,374
Excellence/Admin Option	6,783
Professional Development	27,212
School Improvement	13,800
Total State	201,574

OTHER REVENUE

IDEA Part B	1,605,210
Title I	1,820,789
Title II	654,494
Title III	65,219
Perkins	30,595
Total Federal	4,176,307

Carryover funds are appropriations that were not fully spent in 2012 and can be expended in the subsequent year. Some State appropriations are 15 or 24 months and may be spent in the next school year. Federal grants are generally 15 month grants and span two fiscal years.

**COLONIAL SCHOOL DISTRICT
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2013**

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	95437	Carrie Downie Library	4,400	5,240	840
9340410A	99999	Carrie Downie Elementary	55,000	65,500	10,500
9340412A	95437	Castle Hills Library	7,800	7,800	0
9340412A	99999	Castle Hills Elementary	97,500	97,500	0
9340418A	95437	Pleasantville Library	5,500	5,500	0
9340418A	99999	Pleasantville Elementary	68,750	68,750	0
9340420A	95437	Wilmington Manor Library	4,650	4,650	0
9340420A	99999	Wilmington Manor Elementary	58,125	58,125	0
9340422A	95437	Wilbur Library	11,050	11,360	310
9340422A	99999	Wilbur Elementary	138,125	142,000	3,875
9340427A	95437	Southern Library	9,650	9,650	0
9340427A	99999	Southern Elementary	120,625	120,625	0
9340450A	95437	Colwyck Library	3,250	4,190	940
9340450A	99999	Colwyck Elementary	40,625	52,375	11,750
9340456A	95437	Eisenberg Library	5,600	5,600	0
9340456A	99999	Eisenberg Elementary	70,000	70,000	0
9340470A	95437	Gunning Bedford Library	10,310	10,310	0
9340470A	99999	Gunning Bedford Middle	128,875	128,875	0
9340474A	95437	George Read Library	7,500	8,110	610
9340474A	99999	George Read Middle	93,750	101,375	7,625
9340476A	95437	McCullough Library	7,500	7,830	330
9340476A	99999	McCullough Middle	93,750	97,875	4,125
9340522A	99530	New Castle (Regular Ed)	5,000	5,000	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	22,800	24,876	2,076
9340490A	95468	William Penn - Summer School	50,000	50,000	0
9340490A	95602	William Penn - Athletics	150,000	150,000	0
9340490A	99999	William Penn High School	256,500	279,855	23,355
SUBTOTAL - OTHER			<u>1,566,635</u>	<u>1,632,971</u>	<u>66,336</u>

TUITION FUNDED BUDGETS

**COLONIAL SCHOOL DISTRICT
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2013**

COMPARISON OF PRELIMINARY TO FINAL BUDGET

<u>EXPENDITURES</u>		Preliminary Budget	Final Budget	Variance	
<u>Operating Unit</u>	<u>Program Code</u>				
9340412A	95030	Preschool	56,640	56,640	0
9340412A	99532	PreK Nonprincipal	280,000	350,000	70,000
9340427A	95030	Southern ILC	17,760	17,760	0
9340427A	95217	Southern ILC Nonprincipal Items	220,000	220,000	0
9340427A	99530	Southern CASL	2,880	2,880	0
9340427A	99532	Southern CASL Nonprincipal	25,000	30,000	5,000
9340522A	99532	New Castle Non Principal Items	1,000,000	1,000,000	0
9340522A	99999	New Castle School	52,800	52,800	0
99920300	99999	LEP/ESL	480,000	480,000	0
99930200	95454	Private Placement	1,200,000	1,200,000	0
99930200	99999	In State Tuition	2,200,000	2,200,000	0
SUBTOTAL - TUITION			<u>5,535,080</u>	<u>5,610,080</u>	<u>75,000</u>

OTHER/LOCAL AND STATE FUNDED

99900000	99999	Board of Education	50,000	50,000	0
99900100	99999	Legal	160,000	120,000	-40,000
99900300	95083	William Penn Twilight Program	55,000	55,000	0
99900300	95228	Substitutes & Homebound	620,000	600,000	-20,000
99900300	95260	Community & Schools	30,000	30,000	0
99900300	95494	Teacher of the Year	7,500	7,500	0
99900300	99999	General District Expenses	1,600,000	1,112,000	-488,000
99910000	99541	Events & Recognition	50,000	50,000	0
99910000	99999	Public Communications	75,000	75,000	0
99910010	95411	Copy Center	450,000	400,000	-50,000
99910010	99999	Admin Building General	15,000	15,000	0
99910100	99999	Superintendent	13,000	13,000	0
99910110	95488	Visiting Teachers	10,000	10,000	0
99910110	99999	Assistant Superintendent	10,000	10,000	0
99920000	99999	Curriculum/Instruction	150,000	150,000	0
99920100	99999	Discipline Programs/SRO	350,000	350,000	0
99920200	99999	Extra Time	480,000	480,000	0
99920400	99999	Local Testing Program	5,000	5,000	0
99920500	99999	Professional Development	115,000	116,282	1,282
99920700	99999	Athletics	40,000	40,000	0
99920800	99999	Drivers Education	25,000	27,439	2,439
99930300	99999	Special/Student Services	30,000	30,000	0
99940000	99999	Business Office	15,000	15,000	0
99940200	99999	Division I Salaries	52,500,000	53,000,000	500,000
99940400	99999	Local Salaries	28,500,000	30,100,000	1,600,000
99940300	99999	Division II Vocational	116,000	158,039	42,039

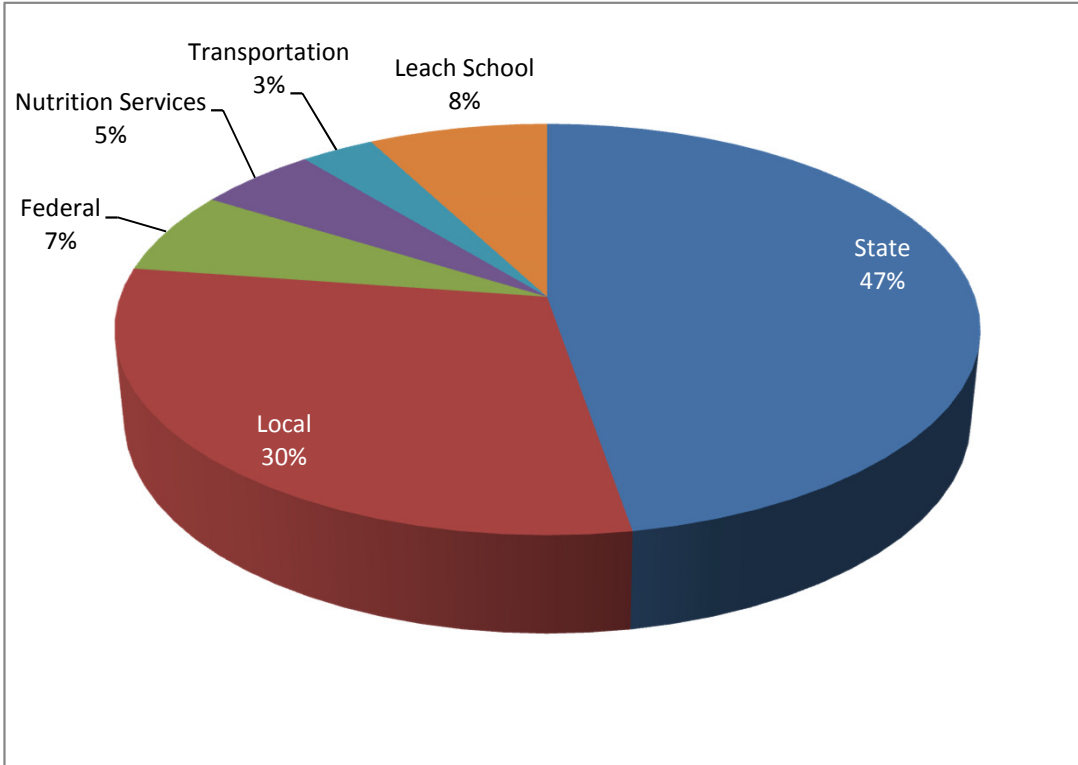
**COLONIAL SCHOOL DISTRICT
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2013**

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>				
99940410	99999	Competitive Grants - State	25,000	5,000	-20,000
99940700	99999	Private Grants/Donations	100,000	100,000	0
99940800	99999	Data Collection & Reporting	100,000	100,000	0
99940810	99999	Tech Equipment & Repair	700,000	700,000	0
99950000	99999	Personnel	50,000	50,000	0
99960000	99999	Child Nutrition Operations	6,920,000	7,215,000	295,000
99960200	95419	Energy/Utilities	2,200,000	1,900,000	-300,000
99940050	99999	Facilities Maintenance	550,000	500,000	-50,000
99960200	99531	Custodial Services	300,000	300,000	0
99960200	99538	Construction Services	0	0	0
99960200	99999	Operations	20,000	20,000	0
99960400	99999	Transportation	6,800,000	5,913,420	-886,580
99970675	99999	Other District Programs	25,000	25,000	0
99970680	99999	School Supervision	60,000	60,000	0
		SUBTOTAL - OTHER	103,321,500	103,907,680	586,180
99970000	99999	Debt Service	5,728,000	5,728,000	0
99940500	99999	Federal Funds	8,479,600	8,810,103	330,503
99970100	99999	Major Capital	4,200,000	3,834,229	-365,771
99970200	99999	Minor Capital	1,225,000	1,272,000	47,000
		Leach - Special School*	11,485,810	11,740,680	254,870
		TOTAL EXPENDITURES	\$141,541,625	\$142,535,743	994,118
		TOTAL OPERATING EXPENDITURES	\$137,341,625	\$138,701,514	1,359,889

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.

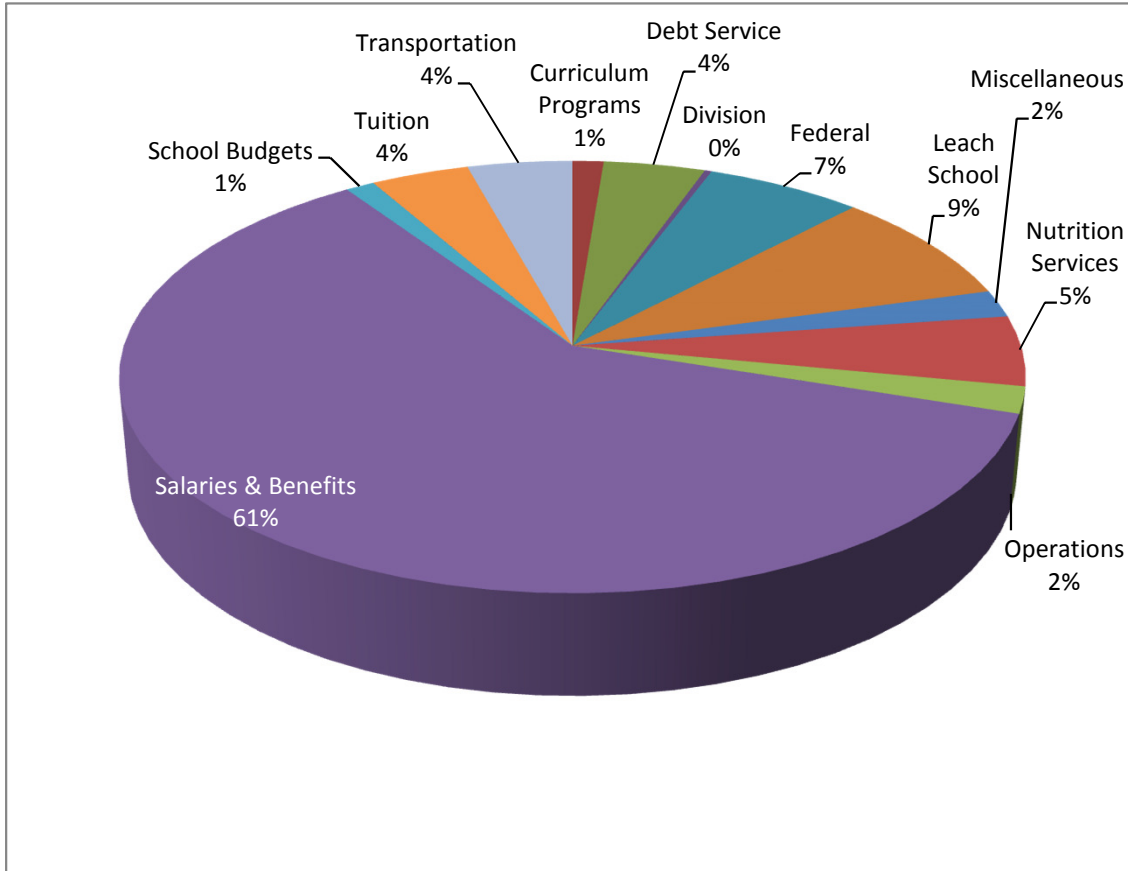
**FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2013
REVENUE CHART**



	2013	2012
State	47.3%	44.3%
Local	30.0%	31.7%
Federal	6.5%	8.2%
Nutrition Services	5.2%	4.7%
Transportation	3.2%	3.3%
Leach School	7.8%	7.8%
	100%	100%

Revenue excludes major capital.

**FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2013
EXPENDITURE CHART**



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

**FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2013
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.

There are two components to current expense tax. The first component involves multiplying the district's tax assessment times 38.8 cents per \$100 of assessed valuation.

The second component is a function of the New Castle County School Tax District and 46.8 cents of the tax rate. The calculation is based on the number of units at September 30th of the prior fiscal year.

The district's total assessed valuation is \$2,749,061,924

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	\$25,660,000
Debt Service	\$0.195	\$5,223,100
Tuition Tax	\$0.220	\$6,047,800 *
Match/MCIP	\$0.055	\$1,649,400
Total	<u>\$1.326</u>	<u>\$38,580,300</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.

* Includes Colonial's contribution to Leach's budget.

**FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2013
LOCAL PROPERTY TAX RECEIPTS**

History of Local Tax Rate

Fiscal Year	Current Expense	Debt Service	Tuition	Match	Total Rate
2013	\$0.856	\$0.195	\$0.220	\$0.055	\$1.326
2012	\$0.856	\$0.210	\$0.250	\$0.050	\$1.366
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, 2013
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.

	2012		2013	
	Enrollment	Units Earned	Enrollment	Units Earned
Carrie Downie Elementary	429	26.73	524	32.38
Castle Hills Elementary	747	46.21	656	39.75
Pleasantville Elementary	544	33.64	521	31.43
Wilm Manor Elementary	494	30.22	433	25.96
KH Wilbur Elementary	1,120	68.05	1,136	67.71
Southern Elementary	913	62.24	885	61.9
Colwyck Elementary	321	21.92	419	28.67
Eisenberg Elementary	557	33.89	537	32.88
Gunning Bedford Middle	1,080	64.67	936	53.62
George Read Middle	752	48.68	811	55.26
McCullough Middle	738	44.36	783	47.15
William Penn High	1,922	124.51	2,073	136.47
Leach School	94	36.75	94	36.75
New Castle School	144	20.64	133	18.49
	<u>9,855</u>	<u>662.51</u>	<u>9,941</u>	<u>668.42</u>

* Pre K enrollment moved from Southern and Castle Hills to Colwyck in 2013.

**FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2013
ENROLLMENT INFORMATION**

Fiscal Year 2013 Position Entitlement Report - Teachers & Paras

Classification	Earned Units	
Teachers	668.40	
Related Services Specialist	9.74	
Related Services Specialist	8.73	
Related Services Specialist	14.48	
Visiting Teacher	2.00	
Nurse	16.21	
Reading Cadre	1.00	
Academic Excellence Units	27.43	
Driver Education Teacher	4.00	
Total State Funded Units	751.99	
Title I	19.00	
IDEA	23.55	
IDEA Preschool	1.25	
Title II	8.00	
Title III	1.00	
Race to the Top	8.00	
Total Federally Funded Units	60.80	
Total Units Available		812.79
Positions Filled		
Teachers	760.00	
Paraprofessionals	43.00	
Total Units Filled		803.00

Each paraprofessional is .5 of a teaching unit and is included in the needs based unit count allocation
3 teaching units are requested for cash in to generate \$121,302 in funding.

**FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2013
ENROLLMENT INFORMATION**

Fiscal Year 2013 Position Entitlement Report - Administrative & Operations

Classification	Earned Units	State Funded	Other Funding
Superintendent	1.00	1.00	
Asst. Superintendent	2.00	2.00	
Director	5.00	5.00	
Manager	0.00	0.00	2 *
Administrative Assistant	1.00	1.00	
Supervisor	4.00	4.00	1 *
Principal	14.00	14.00	
Asst. Principal	20.95	18.00	
Building and Grounds	1.00	1.00	
Transportation Supervisor	1.00	1.00	
Nutrition Svc Supervisor	1.00	1.00	
Secretary	57.00	57.00	3 * 2 **
Custodians	112.00	110.50	

* Federal

** Nutrition Svc

2.95 A/P units are converted to Supervisors and cashed in to generate \$154,816 in funding
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, 2012

Glossary 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

Education Sustainment - state fund established in 2013 to restore some funding to the Delaware public schools.

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

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. 2013 is the third year of funding.