



*Every Student  
College and Career Ready*

**Fiscal Year 2014 Final Budget**  
For the period July 1, 2013 through June 30, 2014

**Colonial School District**

**Presented to the Board of Education on January 14, 2014**

**Dorothy Linn, Ed.D., Superintendent  
Emily Falcon, Director of Business**



*Every Student  
College and Career Ready*

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2013-2014**

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FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2013

**TABLE OF CONTENTS**

<b>Item</b>	<b>Page Number</b>
Executive Summary	4
Summary of Revenue	6
Summary of Expenditures	9
Detail Budgets	
General	10
Child Nutrition	11
Transportation	12
Leach Special School	13
Carryover Funds	14
Comparison of Preliminary to Final Budget	15-17
Revenue Chart	18
Expenditure Chart	19
Property Tax Receipts	20
Enrollment and Unit Information	21-23
Glossary of Terms	24

## **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 30, 2013 was 9,976 students.

The Fiscal Year 2014 Budget represents the financial plan for the district for the school year 2013 - 2014. 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.

On June 4, 2013 the Colonial community approved an operating referendum in the amount of 35 cents per \$100 of assessed property value. This increase, which generated approximately \$9.5 million in additional operating revenue, corrected the structural deficit that had developed in the wake of state budget cuts and stagnant property tax values. The preliminary budget reflects a restoration of reserve funds in the amount of \$2.0 million.

The Preliminary Budget for fiscal year 2014 is \$142.1 million for all expenditures and \$139.2 million for operations which excludes major capital costs. The fiscal year 2014 budget represents an increase in operating costs of \$3.9 million as compared to fiscal year 2013 actual costs largely due to increasing salaries, an increase in the state mandated pension rate and technology costs.

The State of Delaware 2014 budget for FY 2014 funds step increases but does not include a pay increase except for paraprofessionals. The local salary scales for 2014 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 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, 2014  
SUMMARY OF REVENUE**

<b>REVENUE</b>	<b>BUDGET FY 2013</b>	<b>ACTUAL FY 2013</b>	<b>BUDGET FY 2014</b>	<b>% Change</b>
<b><u>STATE REVENUE</u></b>				
Division I Salaries	54,005,000	53,120,921	54,500,000	0.92%
Cafeteria Salaries	1,132,746	1,132,745	1,132,745	0.00%
Division II Costs, AOC	1,916,000	1,936,566	1,974,301	3.04%
Division II Costs, AOC - Voc	158,039	158,039	167,404	5.93%
Division II Costs, Energy	1,635,000	1,634,177	1,689,184	3.31%
Division III Equalization	4,254,000	4,299,139	4,392,478	3.26%
State Transportation	4,459,900	4,769,337	4,900,000	9.87%
Educational Sustainment	2,004,973	2,004,973	2,023,810	0.94%
Drivers Ed	27,439	27,439	32,665	19.05%
Unique Alternative	550,000	578,874	600,000	9.09%
Excellence/Admin Option	687,066	694,984	688,500	0.21%
Professional Development	116,282	116,282	114,074	-1.90%
School Improvement	5,000	0	0	-100.00%
Technology Block Grant	0	0	166,037	NEW
DCAS Equipment	0	0	0	
Minor Capital Improvements	730,453	730,453	735,591	0.70%
Other State Revenue	35,000	29,892	219,681	527.66%
<b>TOTAL STATE REVENUE</b>	<b>\$71,716,898</b>	<b>\$71,233,821</b>	<b>\$73,336,470</b>	<b>2.26%</b>
<b><u>LOCAL REVENUE</u></b>				
Debt Service Tax Receipts	5,223,100	5,141,691	5,387,600	3.15%
Tuition Revenue & Reserves	4,985,080	5,975,678	4,243,000	-14.89%
Current Expense Tax Receipts	25,660,000	25,610,278	34,248,289	33.47%
Match Tax Receipts	1,231,600	1,248,917	1,111,653	-9.74%
Technology Maintenance Match	417,800	407,912	420,000	0.53%
Interest	220,000	183,831	200,000	-9.09%
Athletics	18,000	15,592	16,000	-11.11%
CSCR	150,000	100,232	80,000	-46.67%
Indirect Costs	450,000	383,027	300,000	-33.33%
Cafeteria	5,077,254	5,154,500	5,054,000	-0.46%
Donations	100,000	49,931	100,000	0.00%
Building Rental	17,000	22,670	20,000	17.65%
Erate	60,000	82,442	80,000	33.33%
Other Local Revenue	200,000	309,362	200,000	0.00%
Charter (Reduction)	-3,654,672	-3,652,511	-3,524,264	-3.57%
Choice (Reduction)	-1,514,510	-1,514,510	-1,463,260	-3.38%
Debt Service & Other Reserve	1,025,000	1,300,000	2,179,150	112.60%
Reserve Funds	6,635,374	4,187,000	-2,000,940	-130.16%
<b>TOTAL LOCAL REVENUE</b>	<b>\$46,301,026</b>	<b>\$45,006,042</b>	<b>\$46,651,228</b>	<b>0.76%</b>

**OTHER REVENUE**

IDEA Part B	2,357,483	2,357,483	2,438,156	3.42%
Title I	3,112,860	3,112,860	3,227,081	3.67%
Title II	829,848	829,848	664,363	-19.94%
Title III	141,271	141,271	133,507	-5.50%
Perkins	260,263	260,263	269,196	3.43%
Other Federal Funds	265,603	247,276	200,000	-24.70%
Race to the Top	1,842,775	1,842,775	1,365,000	-25.93%
Edujobs	57,807	57,807	0	-100.00%
Special School Programs	11,740,680	10,190,369	10,975,400	-6.52%
Major Capital Improvements	<u>3,834,229</u>	<u>4,564,681</u>	<u>2,826,997</u>	-26.27%
<b>TOTAL OTHER REVENUE</b>	<u>\$24,442,819</u>	<u>\$23,604,633</u>	<u>\$22,099,700</u>	-9.59%
<b>TOTAL REVENUE</b>	<u>\$142,460,743</u>	<u>\$139,844,496</u>	<u>\$142,087,398</u>	-0.26%
<b>TOTAL OPERATING REVENUE</b>	<u>\$138,626,514</u>	<u>\$135,279,815</u>	<u>\$139,260,401</u>	0.46%

Total Operating Revenue excludes major capital funding.

**COLONIAL SCHOOL DISTRICT  
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2014  
SUMMARY OF EXPENDITURES**

<u>EXPENDITURES</u>			<b>BUDGET FY 2013</b>	<b>ACTUAL FY 2013</b>	<b>BUDGET FY 2014</b>	
<u>Operating</u>	<u>Program</u>					
<u>Unit</u>	<u>Code</u>					<b>% Chg.</b>
<b>SCHOOL BUDGETS</b>						
9340410A	95437	Carrie Downie Library	5,240	3,072	4,320	-17.56%
9340410A	99999	Carrie Downie Elementary	65,500	64,571	51,840	-20.85%
9340412A	95437	Castle Hills Library	7,800	7,528	6,590	-15.51%
9340412A	99999	Castle Hills Elementary	97,500	98,223	79,080	-18.89%
9340418A	95437	Pleasantville Library	5,500	3,442	4,930	-10.36%
9340418A	99999	Pleasantville Elementary	68,750	69,191	61,625	-10.36%
9340420A	95437	Wilmington Manor Library	4,650	4,163	4,090	-12.04%
9340420A	99999	Wilmington Manor Elementary	58,125	55,361	49,080	-15.56%
9340422A	95437	Wilbur Library	11,360	10,983	11,240	-1.06%
9340422A	99999	Wilbur Elementary	142,000	131,435	135,250	-4.75%
9340427A	95437	Southern Library	9,650	7,829	8,760	-9.22%
9340427A	99999	Southern Elementary	120,625	120,736	105,120	-12.85%
9340450A	95437	Colwyck Library	4,190	4,239	0	Changes due to redistrict- ing
9340450A	99999	Colwyck Elementary	52,375	55,365	0	
9340432A	95437	New Castle Library	0	0	5,640	
9340432A	99999	New Castle Elementary	0	0	70,500	
9340456A	95437	Eisenberg Library	5,600	1,330	5,650	0.89%
9340456A	99999	Eisenberg Elementary	70,000	64,573	67,800	-3.14%
9340470A	95437	Gunning Bedford Library	10,310	10,736	10,250	-0.58%
9340470A	99999	Gunning Bedford Middle	128,875	120,059	128,125	-0.58%
9340474A	95437	George Read Library	8,110	6,130	7,020	-13.44%
9340474A	99999	George Read Middle	101,375	88,957	84,240	-16.90%
9340476A	95437	McCullough Library	7,830	7,631	7,540	-3.70%
9340476A	99999	McCullough Middle	97,875	99,111	90,480	-7.56%
9340522A	99530	Wallin (Regular Ed)	5,000	0	5,000	0.00%
9340490A	95048	William Penn - ROTC	10,000	1,841	9,000	-10.00%
9340490A	95073	William Penn - Music Choir	30,000	37,018	30,000	0.00%
9340490A	95437	William Penn - Library	24,876	23,769	24,057	-3.29%
9340490A	95468	William Penn - Summer School	50,000	23,334	25,000	-50.00%
9340490A	95602	William Penn - Athletics	150,000	131,508	130,000	-13.33%
9340490A	99999	William Penn High School	279,855	275,061	273,375	-2.32%
<b>SUBTOTAL - OTHER</b>			<u>1,632,971</u>	<u>1,527,196</u>	<u>1,495,602</u>	<b>-8.41%</b>

**COLONIAL SCHOOL DISTRICT  
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2014  
SUMMARY OF EXPENDITURES**

<u>EXPENDITURES</u>			<b>BUDGET FY 2013</b>	<b>ACTUAL FY 2013</b>	<b>BUDGET FY 2014</b>	
<u>Operating</u>	<u>Program</u>					
<u>Unit</u>	<u>Code</u>					
<b>TUITION FUNDED BUDGETS</b>						
99970600	95030	Preschool	56,640	54,424	48,000	-15.25%
99970601	99532	PreK Nonprincipal	350,000	272,627	320,000	-8.57%
9340427A	95217	Southern ILC	17,760	17,408	14,400	-18.92%
9340427A	99532	Southern ILC Nonprincipal Item:	220,000	173,423	220,000	0.00%
9340427A	95207	Southern CASL	2,880	2,074	5,280	83.33%
9340427A	99530	Southern CASL Nonprincipal	30,000		30,000	0.00%
9340470A	95217	Gunning Bedford ILC Non Princ	0	0	4,000	NEW
9340470A	95207	Gunning Bedford CASL	0	0	2,400	NEW
9340470A	99530	GB CASL Non Principal	0	0	30,000	NEW
9340522A	99532	Sec ILC Nonprincipal	1,000,000	954,719	1,100,000	10.00%
9340522A	99999	Secondary ILC	52,800	45,009	43,200	-18.18%
99920300	99999	LEP/ESL	480,000	404,313	440,000	-8.33%
99930200	95454	Private Placement	1,200,000	1,263,424	1,350,000	12.50%
99930200	99999	In State Tuition	2,200,000	3,229,581	3,300,000	50.00%
99930300	99546	Assistive Technology	0	0	40,000	NEW
<b>SUBTOTAL - TUITION</b>			<b>5,610,080</b>	<b>6,417,002</b>	<b>6,947,280</b>	<b>23.84%</b>
<b>OTHER/LOCAL AND STATE FUNDED</b>						
99900000	99999	Board of Education	50,000	29,964	40,000	-20.00%
99900100	99999	Legal	120,000	60,864	100,000	-16.67%
99900300	95083	William Penn Twilight Program	55,000	7,504	0	-100.00%
99900300	95228	Substitutes & Homebound	600,000	546,728	600,000	0.00%
99900300	95260	Community & Schools	30,000	30,000	50,000	66.67%
99900300	95494	Teacher of the Year	7,500	1,363	7,500	0.00%
99900300	99999	General District Expenses	1,112,000	1,036,733	1,180,600	6.17%
99910000	99541	Events & Recognition	50,000	21,580	25,000	-50.00%
99910000	99999	Public Communications	75,000	56,946	60,000	-20.00%
99910010	95411	Copy Center	400,000	309,163	350,000	-12.50%
99910010	99999	Admin Building General	15,000	4,215	15,000	0.00%
99910100	99999	Superintendent	13,000	13,891	13,000	0.00%
99910110	95488	Visiting Teachers	10,000	5,301	10,000	0.00%
99910110	99999	Assistant Superintendent	10,000	5,715	10,000	0.00%
99920000	99999	Curriculum/Instruction	150,000	140,134	150,000	0.00%
99920000	95435	Common Core/Curriculum	0	0	275,000	NEW
99920100	99999	Discipline Programs/SRO	350,000	250,111	290,000	-17.14%
99920200	99999	Extra Time	480,000	376,578	270,000	-43.75%
99920400	99999	Local Testing Program	5,000	0	0	-100.00%
99920500	99999	Professional Development	116,282	82,947	114,000	-1.96%



**COLONIAL SCHOOL DISTRICT  
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2014  
SUMMARY OF EXPENDITURES**

<b>EXPENDITURES</b>			<b>BUDGET FY 2013</b>	<b>ACTUAL FY 2013</b>	<b>BUDGET FY 2014</b>	
<b>Operating Program</b>						
<b>Unit</b>	<b>Code</b>					
99920700	99999	Athletics	40,000	19,651	40,000	0.00%
99920800	99999	Drivers Education	27,439	18,000	25,000	-8.89%
99930300	99999	Special/Student Services	30,000	30,297	30,000	0.00%
99940000	99999	Business Office	15,000	12,528	15,000	0.00%
99940200	99999	Division I Salaries	53,000,000	53,120,921	53,400,000	0.75%
99940400	99999	Local Salaries & Benefits	30,100,000	28,178,077	29,000,000	-3.65%
99940300	99999	Division II Vocational	158,039	95,255	160,000	1.24%
99940410	99999	Competitive Grants - State	5,000	0	219,681	4293.62%
99940700	99999	Private Grants/Donations	100,000	64,583	100,000	0.00%
99940800	99999	Data Collection & Reporting	100,000	89,302	100,000	0.00%
99940810	99999	Tech Equipment & Repair	700,000	641,858	800,000	14.29%
99940810	95234	Device Replacement	0	0	500,000	NEW
99940810	95093	Network/Wireless	0	0	250,000	NEW
99950000	99999	Personnel	50,000	39,696	50,000	0.00%
99960000	99999	Child Nutrition Operations	7,215,000	6,758,654	7,186,000	-0.40%
99960200	95419	Energy/Utilities	1,900,000	2,043,897	2,200,000	15.79%
99940050	99999	Facilities Maintenance	500,000	357,411	450,000	-10.00%
99960200	99531	Custodial Services	300,000	213,835	300,000	0.00%
99960200	99999	Operations	20,000	4,328	10,000	-50.00%
99960400	99999	Transportation	5,913,420	5,973,420	6,276,300	6.14%
99970675	99999	Other District Programs	25,000	18,718	20,000	-20.00%
99970680	99999	School Supervision	60,000	24,391	60,000	0.00%
		<b>SUBTOTAL - OTHER</b>	<b>103,907,680</b>	<b>100,684,559</b>	<b>104,752,081</b>	<b>0.81%</b>
99970000	99999	Debt Service	5,728,000	5,727,951	5,566,750	-2.82%
99940500	99999	Federal Funds	8,810,103	9,460,430	8,297,303	-5.82%
99970100	99999	Major Capital	3,834,229	2,794,984	2,826,997	-26.27%
99970200	99999	Minor Capital	1,272,000	1,332,608	1,225,985	-3.62%
		Leach - Special School*	11,740,680	10,190,370	10,975,400	-6.52%
<b>TOTAL EXPENDITURES</b>			<b>142,535,743</b>	<b>138,135,100</b>	<b>142,087,398</b>	<b>-0.31%</b>
<b>TOTAL OPERATING EXPENDITURES</b>			<b>138,701,514</b>	<b>135,340,116</b>	<b>139,260,401</b>	<b>0.40%</b>

**COLONIAL SCHOOL DISTRICT  
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2014  
DETAIL OF OPERATING UNIT EXPENDITURES**

<u>EXPENDITURES</u>		<b>BUDGET</b>	<b>BUDGET</b>		
		<b>FY 2013</b>	<b>FY 2014</b>		
<u>Operating</u>	<u>Program</u>				
<u>Unit</u>	<u>Code</u>			<b>% Change</b>	
99900300	99999	<b>General District Expenses</b>			
		Phone & Repairs	40,000	46,600	17%
		Trash Removal	150,000	168,000	12%
		General Admin Office	50,000	65,000	30%
		Postage & Courier	20,000	25,000	25%
		Security	40,000	40,000	0%
		Printing	10,000	5,000	-50%
		Data Management/Archive	36,000	56,000	56%
		Audit	20,000	40,000	100%
		Insurance	178,000	190,000	7%
		Data Service Center	468,000	445,000	-5%
		Contingency	100,000	100,000	0%
			<b>\$1,112,000</b>	<b>1,180,600</b>	<b>6%</b>

A contingency line is been established to fund any emergency, unexpected items or line item budget overages. An example of items that could present an issue would be increases in utility costs or other items that cannot be controlled by the District administration or Board of Education.

**COLONIAL SCHOOL DISTRICT  
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2014  
DETAIL OF OPERATING UNIT EXPENDITURES**

<u>EXPENDITURES</u>		<b>BUDGET</b>	<b>BUDGET</b>		
		<b>FY 2013</b>	<b>FY 2014</b>		
<u>Operating</u>	<u>Program</u>				
<u>Unit</u>	<u>Code</u>				
99960000	99999	<b>Child Nutrition Operations</b>			
		<b>2013</b>	<b>2014</b>	<b>% Change</b>	
		<b>Revenues</b>			
		Daily Cash Sales	1,200,000	1,200,000	0%
		USDA Reimbursement	3,800,000	3,800,000	0%
		State Salaries	2,140,000	2,132,000	-0.38%
		Meetings/Functions/Rebates	25,000	40,000	38%
		Interest	20,000	14,000	-43%
		Reserve Funds	30,000	0	-100%
		Total	\$7,215,000	7,186,000	-0.40%
		<b>Expenditures</b>			
		Food/Paper/Cleaning Supplies	2,800,000	2,500,000	-12%
		Equipment	200,000	225,000	11%
		Equipment Repair	100,000	100,000	0%
		Office Supplies	50,000	50,000	0%
		Exterminating	7,000	8,000	13%
		Travel/Gas	8,000	20,000	60%
		District Benefits	600,000	600,000	0%
		Indirect Cost	100,000	100,000	0%
		Local/State Salaries	<u>3,350,000</u>	<u>3,583,000</u>	7%
		Total	\$7,215,000	7,186,000	-0.40%

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, 2014  
DETAIL OF OPERATING UNIT EXPENDITURES**

<u>EXPENDITURES</u>		<b>BUDGET FY 2013</b>	<b>BUDGET FY 2014</b>		
<u>Operating Unit</u>	<u>Program Code</u>				
99960400	99999	<b>Transportation</b>			
		<b>2013</b>	<b>2014</b>	<b>% Change</b>	
		REVENUE			
		Deseg Activity	35,000	35,000	0%
		District Operation	2,269,564	2,270,000	0%
		Private Contractor	2,012,328	2,015,000	0%
		Training Supplies	1,000	1,000	0%
		Homeless	142,000	145,000	2%
		Local Funds	1,453,528	1,810,300	20%
		<b>TOTAL REVENUE</b>	<b>\$5,913,420</b>	<b>\$6,276,300</b>	<b>6%</b>
		EXPENDITURES			
		Capital Expenditures*	40,000	40,000	0%
		Fuel	535,000	550,000	3%
		Health Insurance	490,000	507,000	3%
		Miscellaneous	39,200	40,000	2%
		Motor Vehicle Parts	245,000	230,000	-7%
		Employment Costs	650,000	723,000	10%
		Private Bus Contractor	2,235,920	2,365,000	5%
		Bus Contractor - Homeless	30,000	40,000	25%
		Local Activity Runs	70,000	70,000	0%
		Bus Yard Site Maintenance	5,000	5,000	0%
		Rent & Expenses	36,000	36,000	0%
		Salaries	2,300,000	2,300,000	0%
		Stipend	74,000	74,000	0%
		Upgrade Buses	30,000	77,000	61%
		Utilities	12,300	13,000	5%
		Local Activity	-70,000	-70,000	0%
		NCLB Choice	-140,000	-79,700	-76%
		Parkway & Kingswood	-94,000	-94,000	0%
		Billing to Leach	-575,000	-550,000	-5%
		<b>TOTAL EXPENDITURES</b>	<b>\$5,913,420</b>	<b>\$6,276,300</b>	<b>6%</b>

The Transportation Division is funded by State and Local appropriations. In the 2012 State of Delaware budget school transportation funding was cut by 10%.

**COLONIAL SCHOOL DISTRICT  
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2014  
DETAIL OF OPERATING UNIT EXPENDITURES**

<u>EXPENDITURES</u>		<b>BUDGET FY 2013</b>	<b>BUDGET FY 2014</b>		
<u>Operating Unit</u>	<u>Program Code</u>	<b>2013</b>	<b>2014</b>	<b>% Change</b>	
<b>Leach - Special School</b>					
9340427A	99999	Southern Integration Program	22,080	22,560	2%
9340474A	99999	George Read Integration Program	31,680	32,640	3%
9340490A	99999	William Penn Integration Program	23,520	21,600	-8%
9340514A	99999	Leach Principal's Budget	91,650	93,600	2%
9340514A	95254	Vocational Expenses	30,000	30,000	0%
9340514A	99545	Related Services	10,000	10,000	0%
9340514A	99546	Assistive Technology	20,000	20,000	0%
9340514A	95468	Summer School	0	10,000	
99900300	95228	Substitutes	60,000	40,000	-33%
99900300	99999	General	700,000	700,000	0%
99940200	99999	Division I Salaries	6,500,000	6,250,000	-4%
99940400	99999	Local Salaries & Benefits	2,975,000	2,800,000	-6%
99960200	95419	Energy/Utilities	100,000	50,000	-50%
99970100	99999	Major Capital	1,176,750	875,000	-26%
99970200	99999	Minor Capital	0	20,000	
<b>TOTAL EXPENDITURES</b>			<b>\$11,740,680</b>	<b>\$10,975,400</b>	<b>-7%</b>
<b>TOTAL OPERATING EXPENDITURES</b>			<b>\$10,563,930</b>	<b>\$10,100,400</b>	<b>-4%</b>

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, 2014  
CARRYOVER FUNDS**

**CARRYOVER  
FY 2014**

**STATE REVENUE**

Division II Costs, AOC	44,643
Division II Costs, AOC - Voc	63,744
Standards and Assessments	248
Professional Development	34,329
Drivers Education	9,897
Total State	152,861

**OTHER REVENUE**

IDEA Part B	1,193,148
Title I	1,905,667
Title II	489,712
Title III	56,823
Perkins	30,595
Total Federal	3,675,945

Carryover funds are appropriations that were not fully spent in 2013 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 20 month grants and span two fiscal years.

**COLONIAL SCHOOL DISTRICT  
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2014**

**COMPARISON OF PRELIMINARY TO FINAL BUDGET**

<b><u>EXPENDITURES</u></b>			<b>Preliminary Budget</b>	<b>Final Budget</b>	<b>Variance</b>
<b><u>Operating Unit</u></b>	<b><u>Program Code</u></b>				
<b>SCHOOL BUDGETS</b>					
9340410A	95437	Carrie Downie Library	4,110	4,320	210
9340410A	99999	Carrie Downie Elementary	51,375	51,840	465
9340412A	95437	Castle Hills Library	6,310	6,590	280
9340412A	99999	Castle Hills Elementary	78,875	79,080	205
9340418A	95437	Pleasantville Library	4,930	4,930	0
9340418A	99999	Pleasantville Elementary	61,625	61,625	0
9340420A	95437	Wilmington Manor Library	3,710	4,090	380
9340420A	99999	Wilmington Manor Elementary	46,375	49,080	2,705
9340422A	95437	Wilbur Library	10,820	11,240	420
9340422A	99999	Wilbur Elementary	135,250	135,250	0
9340427A	95437	Southern Library	7,820	8,760	940
9340427A	99999	Southern Elementary	97,750	105,120	7,370
9340450A	95437	Colwyck Library	0	0	0
9340450A	99999	Colwyck Elementary	0	0	0
9340432A	95437	New Castle Library	5,640	5,640	
9340432A	99999	New Castle Elementary	70,500	70,500	
9340456A	95437	Eisenberg Library	5,100	5,650	550
9340456A	99999	Eisenberg Elementary	63,750	67,800	4,050
9340470A	95437	Gunning Bedford Library	10,250	10,250	0
9340470A	99999	Gunning Bedford Middle	128,125	128,125	0
9340474A	95437	George Read Library	6,450	7,020	570
9340474A	99999	George Read Middle	80,625	84,240	3,615
9340476A	95437	McCullough Library	7,047	7,540	493
9340476A	99999	McCullough Middle	88,088	90,480	2,393
9340522A	99530	New Castle (Regular Ed)	5,000	5,000	0
9340490A	95048	William Penn - ROTC	9,000	9,000	0
9340490A	95073	William Penn - Music Choir	30,000	30,000	0
9340490A	95437	William Penn - Library	23,800	24,057	257
9340490A	95468	William Penn - Summer School	25,000	25,000	0
9340490A	95602	William Penn - Athletics	130,000	130,000	0
9340490A	99999	William Penn High School	271,000	273,375	2,375
<b>SUBTOTAL - OTHER</b>			<b>1,468,325</b>	<b>1,495,602</b>	<b>27,278</b>

**COLONIAL SCHOOL DISTRICT  
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2014**

**COMPARISON OF PRELIMINARY TO FINAL BUDGET**

<b><u>EXPENDITURES</u></b>		<b>Preliminary Budget</b>	<b>Final Budget</b>	<b>Variance</b>	
<b><u>Operating Unit</u></b>	<b><u>Program Code</u></b>				
<b>TUITION FUNDED BUDGETS</b>					
99970600	95030	Preschool	48,000	48,000	0
99970601	99532	PreK Nonprincipal	320,000	320,000	0
9340427A	95217	Southern ILC	14,400	14,400	0
9340427A	99532	Southern ILC Nonprincipal Items	220,000	220,000	0
9340427A	95207	Southern CASL	2,880	5,280	2,400
9340427A	99530	Southern CASL Nonprincipal	30,000	30,000	0
9340470A	95217	Gunning Bedford ILC Non Princip	0	4,000	4,000
9340470A	95207	Gunning Bedford CASL	2,400	2,400	0
9340470A	99530	GB CASL Non Principal	30,000	30,000	0
9340522A	99532	Sec ILC Nonprincipal	1,100,000	1,100,000	0
9340522A	99999	Secondary ILC	43,200	43,200	0
99920300	99999	LEP/ESL	440,000	440,000	0
99930200	95454	Private Placement	1,350,000	1,350,000	0
99930200	99999	In State Tuition	3,600,000	3,300,000	-300,000
99930300	99546	Assistive Technology	40,000	40,000	0
			7,240,880	6,947,280	-293,600
<b>OTHER/LOCAL AND STATE FUNDED</b>					
99900000	99999	Board of Education	40,000	40,000	0
99900100	99999	Legal	100,000	100,000	0
99900300	95083	William Penn Twilight Program	0	0	0
99900300	95228	Substitutes & Homebound	600,000	600,000	0
99900300	95260	Community & Schools	30,000	50,000	20,000
99900300	95494	Teacher of the Year	7,500	7,500	0
99900300	99999	General District Expenses	1,121,000	1,180,600	59,600
99910000	99541	Events & Recognition	25,000	25,000	0
99910000	99999	Public Communications	60,000	60,000	0
99910010	95411	Copy Center	350,000	350,000	0
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
99920000	95435	Common Core/Curriculum	275,000	275,000	0
99920100	99999	Discipline Programs/SRO	270,000	290,000	20,000
99920200	99999	Extra Time	270,000	270,000	0
99920400	99999	Local Testing Program	0	0	0
99920500	99999	Professional Development	114,000	114,000	0
99920700	99999	Athletics	40,000	40,000	0
99920800	99999	Drivers Education	25,000	25,000	0



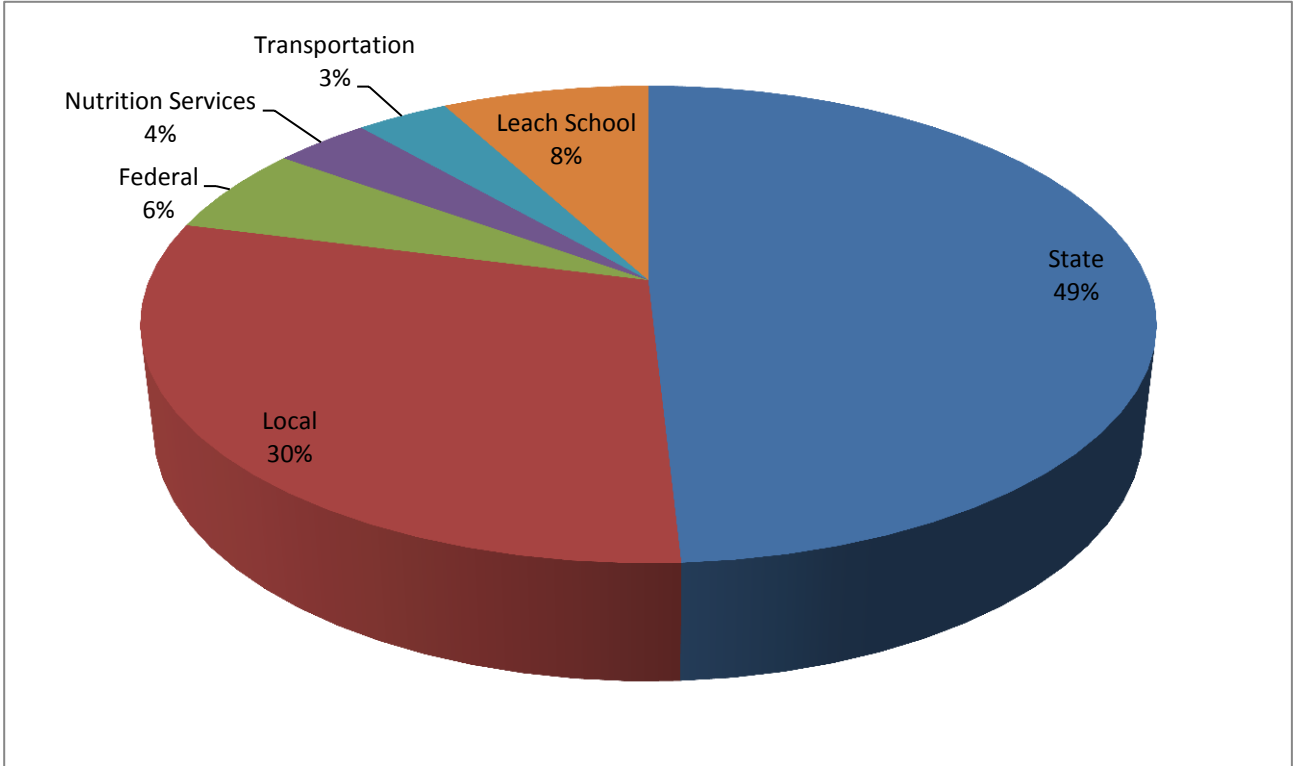
**COLONIAL SCHOOL DISTRICT  
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2014**

**COMPARISON OF PRELIMINARY TO FINAL BUDGET**

<b><u>EXPENDITURES</u></b>		<b>Preliminary Budget</b>	<b>Final Budget</b>	<b>Variance</b>	
<b><u>Operating</u></b>	<b><u>Program</u></b>				
<b><u>Unit</u></b>	<b><u>Code</u></b>				
99930300	99999	Special/Student Services	30,000	30,000	0
99940000	99999	Business Office	15,000	15,000	0
99940200	99999	Division I Salaries	53,400,000	53,400,000	0
99940400	99999	Local Salaries	29,000,000	29,000,000	0
99940300	99999	Division II Vocational	160,000	160,000	0
99940410	99999	Competitive Grants - State	41,586	219,681	178,095
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	800,000	800,000	0
99940810	95234	Device Replacement	500,000	500,000	0
99940810	95093	Network/Wireless	250,000	250,000	0
99950000	99999	Personnel	50,000	50,000	0
99960000	99999	Child Nutrition Operations	7,050,000	7,186,000	136,000
99960200	95419	Energy/Utilities	2,200,000	2,200,000	0
99940050	99999	Facilities Maintenance	450,000	450,000	0
99960200	99531	Custodial Services	300,000	300,000	0
99960200	99999	Operations	10,000	10,000	0
99960400	99999	Transportation	6,100,000	6,276,300	176,300
99970675	99999	Other District Programs	20,000	20,000	0
99970680	99999	School Supervision	60,000	60,000	0
		<b>SUBTOTAL - OTHER</b>	<u>104,162,086</u>	<u>104,752,081</u>	<u>589,995</u>
				0	
				0	
99970000	99999	Debt Service	5,566,750	5,566,750	0
				0	
99940500	99999	Federal Funds	8,297,303	8,297,303	0
				0	
99970100	99999	Major Capital	2,826,997	2,826,997	0
99970200	99999	Minor Capital	1,225,985	1,225,985	0
		Leach - Special School*	10,843,225	10,975,400	132,175
		<b>TOTAL EXPENDITURES</b>	<u>\$141,631,551</u>	<u>\$142,087,398</u>	<u>455,848</u>
		<b>TOTAL OPERATING EXPENDITURES</b>	<u>\$138,804,554</u>	<u>\$139,260,401</u>	<u>455,848</u>

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, 2014  
REVENUE CHART**

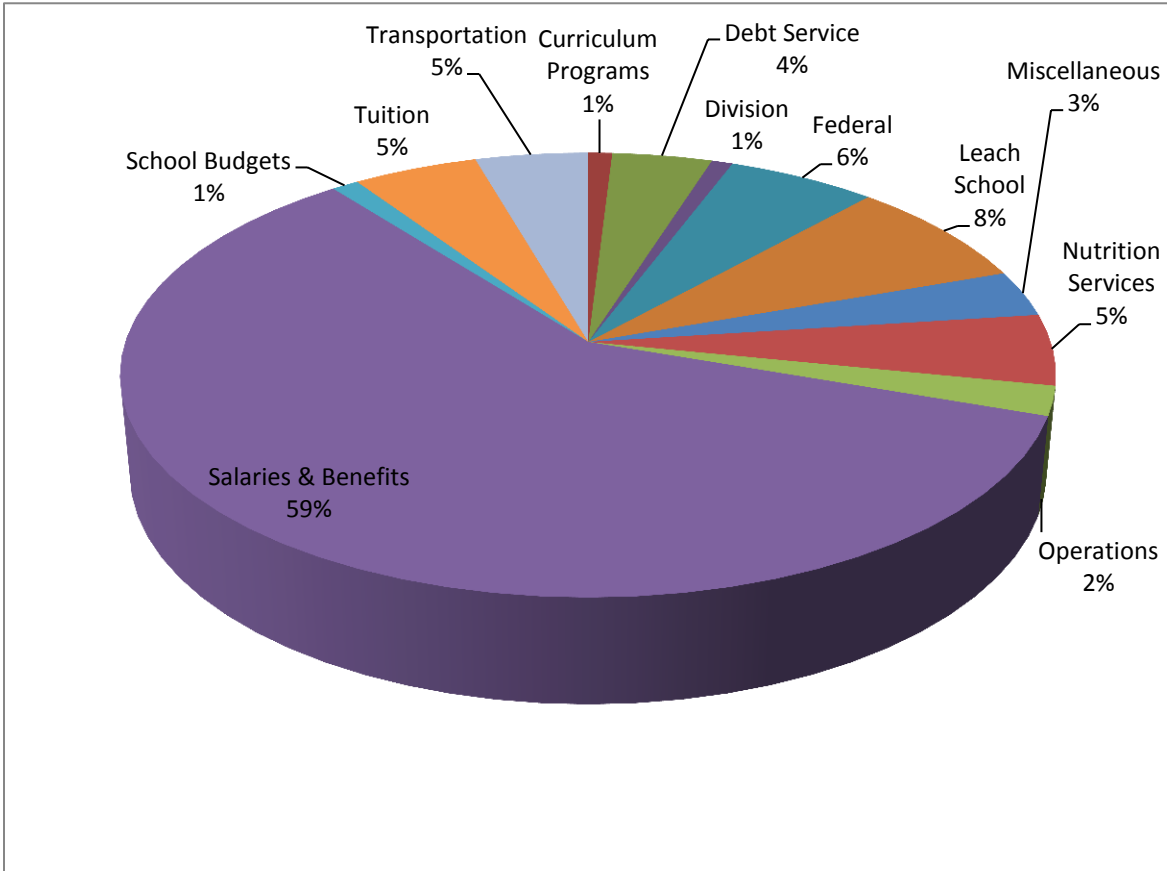


**Historical Revenue Breakdown**

	<b>2012</b>	<b>2013</b>	<b>2014</b>	
State	44%	47%	49%	68,436,470
Local	32%	31%	30%	41,597,228
Federal	8%	6%	6%	8,297,303
Nutrition Services	5%	5%	4%	5,054,000
Transportation	3%	3%	4%	4,900,000
Leach School	8%	8%	8%	10,975,400
	100%	100%	100%	139,260,401

Revenue excludes major capital.

**FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2014  
EXPENDITURE CHART**



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 75% of the total budget.

**FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2014  
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 share of the tax district for fiscal year 2014 is 18.59364082%.

The district's total assessed valuation is \$2,762,894,451

**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.

<b>Tax</b>	<b>Rate</b>	<b>Revenue</b>
Current Expense	\$1.206	\$34,248,300
Debt Service	\$0.195	5,387,600
Tuition Tax	\$0.250	6,907,200
Match/MCIP	<u>\$0.055</u>	<u>1,519,500</u>
<b>Total</b>	<u>\$1.706</u>	<u>\$48,062,600</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 ENDING JUNE 30, 2014  
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.

	<b>2013</b>		<b>2014</b>	
	<b>Enrollment</b>	<b>Units Earned</b>	<b>Enrollment</b>	<b>Units Earned</b>
Carrie Downie Elementary	524	32.38	432	30.27
Castle Hills Elementary	656	39.75	659	39.91
Pleasantville Elementary	521	31.43	496	30.43
Wilm Manor Elementary	433	25.96	409	30.61
KH Wilbur Elementary	1,136	67.71	1,124	68.81
Southern Elementary	885	61.9	876	68.49
Colwyck Elementary	419	28.67		
New Castle Elementary			564	34.56
Eisenberg Elementary	537	32.88	565	35.68
Gunning Bedford Middle	936	53.62	984	57.92
George Read Middle	811	55.26	702	50.27
McCullough Middle	783	47.15	754	45.41
William Penn High	2,073	136.47	2,187	144.35
Leach School	94	36.75	96	38.89
New Castle School	133	18.49	128	15.3
	<u>9,941</u>	<u>668.42</u>	<u>9,976</u>	<u>690.9</u>

**FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2014  
ENROLLMENT INFORMATION**

**Fiscal Year 2013 Position Entitlement Report - Teachers & Paras**

<b>Classification</b>	<b>Earned Units</b>	
Teachers	690.90	
Related Services Specialist	9.58	
Related Services Specialist	13.13	
Related Services Specialist	18.32	
Visiting Teacher	2.00	
Nurse	17.08	
Reading Cadre	1.00	
Academic Excellence Units	27.50	
Driver Education Teacher	<u>5.00</u>	
Total State Funded Units		784.51
Title I	21.00	
IDEA	25.30	
IDEA Preschool	1.25	
Title II	6.00	
Title III	1.00	
Race to the Top	<u>8.00</u>	
Total Federally Funded Units		62.55
<b>Total Units Available</b>		<b>847.06</b>
Units Filled		
Teachers	790.00	
Paraprofessionals	51.50	
<b>Total Units Filled</b>		<b>841.50</b>

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, 2014  
ENROLLMENT INFORMATION**

**Fiscal Year 2013 Position Entitlement Report - Administrative & Operations**

<b>Classification</b>	<b>Earned Units</b>	<b>State Funded</b>	<b>Other Funding</b>
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	21.00	19.00	
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 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.

## **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

CASL- Program for students with special needs related to **C**ommunication **A**nd **S**ocial **L**earning.

CSCR- Children's Services Cost Recovery Program. These funds are reimbursements from the Federal government for certain related services (Speech, Physical Therapy etc) that the district provides that are Medicaid eligible.

DCAS- Delaware Comprehensive Assessment System. This is the State testing system that replaced the DSTP.

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. Can be used for any expense.

Erate- A program that provides refunds and discounts for and investment in telecommunications and information resources.

Equalization -State funds allocated to equalize the differences in local revenues that can be generated by each district. Property poor districts will receive more funding per unit than property wealthy districts.

Expenditure - the payment to a vendor or employee

Fiscal Year - July 1st to June 30th

ILC- Intensive Learning Center. A program within a school that offers more supports for students with special needs.

Indirect Costs- These funds are billed from the federal grants received by the district to help offset some of the administrative expense of managing the funds.

LEP/ESL- Limited English Proficient/English as a Second Language. Programs for students whose first language is not English.

Reserve Funds - a combination of funding carried over from prior years that is available in the current year and/or current revenue that is not being budgeted and will be reserved for use in a future 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.