



*Every Student  
College and Career Ready*

**Fiscal Year 2015 Final Budget**  
For the period July 1, 2014 through June 30, 2015

**Colonial School District**

**Presented to the Board of Education on January 13, 2015**

**D. Dusty Blakey, Ed.D., Superintendent**  
**Emily Falcon, Director of Business**



*Every Student  
College and Career Ready*

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2014-2015**

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FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2015

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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 30, 2014 was 9,825 students.

The Fiscal Year 2015 Budget represents the financial plan for the district for the school year 2014-2015. 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 generates approximately \$9.5 million in additional operating revenue each fiscal year, corrected the structural deficit that had developed in the wake of state budget cuts and stagnant property tax values. Another referendum is anticipated within the next 2 fiscal years.

The Final Budget for fiscal year 2015 is \$143.5 million for all expenditures and \$141.7 million for operations which excludes major capital costs. The fiscal year 2015 budget represents an increase in operating costs of \$2.0 million as compared to fiscal year 2014 actual costs largely due to increasing salaries, and additional students in tuition based programs.

The State of Delaware 2015 budget for FY 2015 funds step increases and a \$500 increase for employees effective January 1st. The local salary scales for 2015 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, 2015  
SUMMARY OF REVENUE**

<b>REVENUE</b>	<b>BUDGET FY 2014</b>	<b>ACTUAL FY 2014</b>	<b>BUDGET FY 2015</b>	<b>% Change</b>
<b><u>STATE REVENUE</u></b>				
Division I Salaries	54,500,000	55,046,028	54,890,000	0.72%
Cafeteria Salaries	1,132,745	1,109,116	1,214,600	7.23%
Division II Costs, AOC	1,974,301	1,962,886	1,962,625	-0.59%
Division II Costs, AOC - Voc	167,404	158,039	147,758	-11.74%
Division II Costs, Energy	1,689,184	1,688,672	1,706,278	1.01%
Division III Equalization	4,392,478	4,435,325	4,467,752	1.71%
State Transportation	4,900,000	4,799,857	4,900,000	0.00%
Educational Sustainment	2,023,810	2,023,810	1,998,836	-1.23%
Drivers Ed	32,665	32,665	34,143	4.52%
Unique Alternative	600,000	578,874	350,000	-41.67%
Excellence/Admin Option	688,500	694,984	630,000	-8.50%
Professional Development	114,074	116,282	105,753	-7.29%
Technology Block Grant	166,037	0	165,644	-0.24%
Minor Capital Improvements	735,591	730,453	733,133	-0.33%
Other State Revenue	219,681	29,892	95,000	-56.76%
<b>TOTAL STATE REVENUE</b>	<b>\$73,336,470</b>	<b>\$73,406,883</b>	<b>\$73,401,522</b>	<b>0.09%</b>
<b><u>LOCAL REVENUE</u></b>				
Debt Service Tax Receipts	5,387,600	5,299,569	5,287,421	-1.86%
Tuition Revenue & Reserves	4,243,000	6,781,900	6,103,632	43.85%
Current Expense Tax Receipts	34,248,289	34,245,098	34,274,720	0.08%
Match Tax Receipts	1,111,653	1,118,362	1,110,569	-0.10%
Technology Maintenance Match	420,000	379,377	420,000	0.00%
Interest	200,000	133,883	135,000	-32.50%
Athletics	16,000	16,540	18,000	12.50%
CSCR	80,000	72,374	80,000	0.00%
Indirect Costs	300,000	225,232	250,000	-16.67%
Cafeteria	5,054,000	4,700,215	5,938,400	17.50%
Donations	100,000	138,813	135,000	35.00%
Building Rental	20,000	23,359	24,000	20.00%
Erate	80,000	77,885	75,000	-6.25%
Other Local Revenue	200,000	370,136	300,000	50.00%
Charter (Reduction)	-3,524,264	-3,527,264	-4,519,341	28.24%
Choice (Reduction)	-1,463,260	-1,509,497	-1,610,732	10.08%
Debt Service & Other Reserve	2,179,150	0	1,578,641	-27.56%
Reserve Funds	-2,000,940	1,024,242	0	-100.00%
<b>TOTAL LOCAL REVENUE</b>	<b>\$46,651,228</b>	<b>\$49,570,222</b>	<b>\$49,600,310</b>	<b>6.32%</b>

**OTHER REVENUE**

IDEA Part B	2,438,156	2,438,156	2,558,457	4.93%
Title I	3,227,081	3,227,081	3,355,850	3.99%
Title II	664,363	664,363	645,577	-2.83%
Title III	133,507	133,507	139,740	4.67%
Perkins	269,196	269,196	250,217	-7.05%
Other Federal Funds	200,000	102,948	200,000	0.00%
Race to the Top	1,365,000	1,191,340	482,780	-64.63%
Special School Programs	10,975,400	10,724,055	11,140,323	1.50%
Major Capital Improvements	<u>2,826,997</u>	<u>-</u>	<u>1,743,550</u>	-38.33%
<b>TOTAL OTHER REVENUE</b>	<u>\$22,099,700</u>	<u>\$18,750,646</u>	<u>\$20,516,494</u>	-7.16%
<b>TOTAL REVENUE</b>	<u>\$142,087,398</u>	<u>\$141,727,751</u>	<u>\$143,518,326</u>	1.01%
<b>TOTAL OPERATING REVENUE</b>	<u>\$139,260,401</u>	<u>\$141,727,751</u>	<u>\$141,774,776</u>	1.81%

Total Operating Revenue excludes major capital funding.

**COLONIAL SCHOOL DISTRICT  
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2015  
SUMMARY OF EXPENDITURES**

<u>EXPENDITURES</u>			<b>BUDGET FY 2014</b>	<b>ACTUAL FY 2014</b>	<b>BUDGET FY 2015</b>	
<u>Operating</u>	<u>Program</u>					
<u>Unit</u>	<u>Code</u>					
<b>SCHOOL BUDGETS</b>						
						% Change
9340410A	95437	Carrie Downie Library	4,320	4,055	3,540	-18.06%
9340410A	99999	Carrie Downie Elementary	51,840	51,005	44,250	-14.64%
9340412A	95437	Castle Hills Library	6,590	6,584	6,580	-0.15%
9340412A	99999	Castle Hills Elementary	79,080	60,941	82,250	4.01%
9340418A	95437	Pleasantville Library	4,930	3,022	4,840	-1.83%
9340418A	99999	Pleasantville Elementary	61,625	50,667	60,500	-1.83%
9340420A	95437	Wilmington Manor Library	4,090	4,352	4,170	1.96%
9340420A	99999	Wilmington Manor Elementary	49,080	43,301	52,125	6.20%
9340422A	95437	Wilbur Library	11,240	10,727	11,780	4.80%
9340422A	99999	Wilbur Elementary	135,250	132,991	147,250	8.87%
9340427A	95437	Southern Library	8,760	7,668	8,590	-1.94%
9340427A	99999	Southern Elementary	105,120	105,045	107,375	2.15%
9340432A	95437	New Castle Library	5,640	4,593	5,530	-1.95%
9340432A	99999	New Castle Elementary	70,500	71,745	69,125	-1.95%
9340456A	95437	Eisenberg Library	5,650	333	5,390	-4.60%
9340456A	99999	Eisenberg Elementary	67,800	59,243	67,375	-0.63%
9340470A	95437	Gunning Bedford Library	10,250	10,187	9,910	-3.32%
9340470A	99999	Gunning Bedford Middle	128,125	121,855	123,875	-3.32%
9340474A	95437	George Read Library	7,020	5,511	6,700	-4.56%
9340474A	99999	George Read Middle	84,240	72,178	83,750	-0.58%
9340476A	95437	McCullough Library	7,540	6,965	7,400	-1.86%
9340476A	99999	McCullough Middle	90,480	96,776	92,500	2.23%
9340522A	99530	Wallin (Regular Ed)	5,000	799	5,000	0.00%
9340490A	95048	William Penn - ROTC	9,000	3,102	8,100	-10.00%
9340490A	95073	William Penn - Music Choir	30,000	23,927	30,000	0.00%
9340490A	95437	William Penn - Library	24,057	23,475	26,076	8.39%
9340490A	95468	William Penn - Summer School	25,000	11,185	25,000	0.00%
9340490A	95602	William Penn - Athletics	130,000	113,267	130,000	0.00%
9340490A	99999	William Penn High School	273,375	314,183	271,625	-0.64%
		<b>SUBTOTAL - OTHER</b>	<b>1,495,602</b>	<b>1,419,683</b>	<b>1,500,606</b>	<b>0.33%</b>

**COLONIAL SCHOOL DISTRICT  
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2015  
SUMMARY OF EXPENDITURES**

<u>EXPENDITURES</u>			<b>BUDGET FY 2014</b>	<b>ACTUAL FY 2014</b>	<b>BUDGET FY 2015</b>	
<u>Operating Unit</u>	<u>Program Code</u>					
<b>TUITION FUNDED BUDGETS</b>						
99970600	95030	Preschool	48,000	36,345	48,000	0.00%
99970601	99532	PreK Nonprincipal	320,000	424,848	430,000	34.38%
9340427A	95217	Southern ILC	14,400	10,352	14,400	0.00%
9340427A	99532	Southern ILC Nonprincipal Item:	220,000	214,683	220,000	0.00%
9340427A	95207	Southern CASL	5,280	3,780	5,280	0.00%
9340427A	99530	Southern CASL Nonprincipal	30,000	0	30,000	0.00%
9340470A	95217	Gunning Bedford ILC Non Princ	4,000	3,676	6,000	50.00%
9340470A	95207	Gunning Bedford CASL	2,400	2,209	5,500	129.17%
9340470A	99530	GB CASL Non Principal	30,000	29,974	40,000	33.33%
9340522A	99532	Sec ILC Nonprincipal	1,100,000	926,983	1,100,000	0.00%
9340522A	99999	Secondary ILC	43,200	36,196	55,200	27.78%
99920300	99999	LEP/ESL	440,000	379,739	440,000	0.00%
99930200	95454	Private Placement	1,350,000	1,097,369	1,400,000	3.70%
99930200	99999	In State Tuition	3,300,000	3,307,593	3,500,000	6.06%
99930300	99546	Assistive Technology	40,000	39,831	40,000	0.00%
		<b>SUBTOTAL - TUITION</b>	<b>6,947,280</b>	<b>6,513,579</b>	<b>7,334,380</b>	<b>5.57%</b>
<b>OTHER/LOCAL AND STATE FUNDED</b>						
99900000	99999	Board of Education	40,000	33,421	35,000	-12.50%
99900100	99999	Legal	100,000	68,317	80,000	-20.00%
99900300	95228	Substitutes & Homebound	600,000	641,108	600,000	0.00%
99900300	95260	Community & Schools	50,000	50,000	50,000	0.00%
99900300	95494	Teacher of the Year	7,500	2,482	7,500	0.00%
99900300	99999	General District Expenses	1,180,600	1,072,146	1,112,600	-5.76%
99910000	99541	Events & Recognition	25,000	0	25,000	0.00%
99910000	99999	Public Communications	60,000	30,952	60,000	0.00%
99910010	95411	Copy Center	350,000	316,200	320,000	-8.57%
99910010	99999	Admin Building General	15,000	5,587	7,500	-50.00%
99910100	99999	Superintendent	13,000	12,351	13,000	0.00%
99910110	95488	Visiting Teachers	10,000	5,115	6,000	-40.00%
99910110	99999	Assistant Superintendent	10,000	5,576	6,000	-40.00%
99920000	99999	Curriculum/Instruction	150,000	130,563	150,000	0.00%
99920000	95435	Common Core/Curriculum	275,000	291,053	275,000	0.00%
99920100	99999	Discipline Programs/SRO	290,000	341,213	365,000	25.86%
99920200	99999	Extra Time	270,000	220,059	270,000	0.00%
99920500	99999	Professional Development	114,000	77,057	105,753	-7.23%



**COLONIAL SCHOOL DISTRICT  
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2015  
SUMMARY OF EXPENDITURES**

<b>EXPENDITURES</b>			<b>BUDGET FY 2014</b>	<b>ACTUAL FY 2014</b>	<b>BUDGET FY 2015</b>	
<b>Operating Program</b>						
<b>Unit</b>	<b>Code</b>					
99920700	99999	Athletics	40,000	32,076	35,000	-12.50%
99920800	99999	Drivers Education	25,000	11,582	25,000	0.00%
99930300	99999	Special/Student Services	30,000	28,309	30,000	0.00%
99940000	99999	Business Office	15,000	13,318	15,000	0.00%
99940200	99999	Division I Salaries	53,400,000	53,837,504	54,890,000	2.79%
99940400	99999	Local Salaries & Benefits	29,000,000	30,408,236	30,500,000	5.17%
99940300	99999	Division II Vocational	160,000	97,423	147,758	-7.65%
99940410	99999	Competitive Grants - State	219,681	104,042	95,000	-56.76%
99940700	99999	Private Grants/Donations	100,000	97,601	100,000	0.00%
99940800	99999	Data Collection & Reporting	100,000	81,652	100,000	0.00%
99940810	99999	Tech Equipment & Repair	800,000	1,623,064	800,000	0.00%
99940810	95234	Device Replacement	500,000	396,118	500,000	0.00%
99940810	95093	Network/Wireless	250,000	38,225	250,000	0.00%
99950000	99999	Personnel	50,000	21,509	25,000	-50.00%
99960000	99999	Child Nutrition Operations	7,186,000	6,855,856	7,153,000	-0.46%
99960200	95419	Energy/Utilities	2,200,000	2,589,422	2,200,000	0.00%
99940050	99999	Facilities Maintenance	450,000	406,541	410,000	-8.89%
99960200	99531	Custodial Services	300,000	311,714	315,000	5.00%
99960200	99999	Operations	10,000	8,458	10,000	0.00%
99960400	99999	Transportation	6,276,300	6,293,368	6,390,300	1.82%
99970675	99999	Other District Programs	20,000	0	10,000	-50.00%
99970680	99999	School Supervision	60,000	45,383	50,000	-16.67%
		<b>SUBTOTAL - OTHER</b>	<b>104,752,081</b>	<b>106,604,601</b>	<b>107,539,411</b>	<b>2.66%</b>
99970000	99999	Debt Service	5,566,750	5,566,750	5,405,547	-2.90%
99940500	99999	Federal Funds	8,297,303	9,460,430	7,632,621	-8.01%
99970100	99999	Major Capital	2,826,997	1,083,448	1,743,550	-38.33%
99970200	99999	Minor Capital	1,225,985		1,221,888	-0.33%
		Leach - Special School*	10,975,400	10,114,224	11,140,323	1.50%
<b>TOTAL EXPENDITURES</b>			<b>142,087,398</b>	<b>140,762,715</b>	<b>143,518,326</b>	<b>1.01%</b>
<b>TOTAL OPERATING EXPENDITURES</b>			<b>139,260,401</b>	<b>139,679,267</b>	<b>141,774,776</b>	<b>1.81%</b>

**COLONIAL SCHOOL DISTRICT  
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2015  
DETAIL OF OPERATING UNIT EXPENDITURES**

<u>EXPENDITURES</u>		<b>BUDGET</b>	<b>BUDGET</b>		
		<b>FY 2014</b>	<b>FY 2015</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	46,600	46,600	0%
		Trash Removal	168,000	150,000	-11%
		General Admin Office	65,000	65,000	0%
		Postage & Courier	25,000	15,000	-40%
		Security	40,000	20,000	-50%
		Printing	5,000	5,000	0%
		Data Management/Archive	56,000	36,000	-36%
		Audit	40,000	40,000	0%
		Insurance	190,000	210,000	11%
		Data Service Center	445,000	425,000	-4%
		Contingency	100,000	100,000	0%
			<b>\$1,180,600</b>	<b>1,112,600</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, 2015  
DETAIL OF OPERATING UNIT EXPENDITURES**

<u>EXPENDITURES</u>		<b>BUDGET</b>	<b>BUDGET</b>		
		<b>FY 2014</b>	<b>FY 2015</b>		
<u>Operating</u>	<u>Program</u>				
<u>Unit</u>	<u>Code</u>				
99960000	99999	<b>Child Nutrition Operations</b>			
		<b>FY 2014</b>	<b>FY 2015</b>	<b>% Change</b>	
		<b>Revenues</b>			
		Daily Cash Sales	1,200,000	750,000	-60%
		USDA Reimbursement	3,800,000	4,600,000	17%
		State Salaries	2,140,000	1,214,600	-76.19%
		Meetings/Functions/Rebates	25,000	30,000	17%
		Interest	20,000	6,000	-233%
		Reserve Funds	30,000	552,400	95%
		Total	\$7,215,000	7,153,000	-0.87%
		<b>Expenditures</b>			
		Food/Paper/Cleaning Supplies	2,800,000	3,100,000	10%
		Equipment	200,000	300,000	33%
		Equipment Repair	100,000	100,000	0%
		Office Supplies	50,000	75,000	33%
		Exterminating	7,000	8,000	13%
		Travel/Gas	8,000	20,000	60%
		District Benefits	600,000	750,000	20%
		Indirect Cost	100,000	100,000	0%
		Local/State Salaries	<u>3,350,000</u>	<u>2,700,000</u>	-24%
		Total	\$7,215,000	7,153,000	-0.87%

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, 2015  
DETAIL OF OPERATING UNIT EXPENDITURES**

<u>EXPENDITURES</u>		<b>BUDGET FY 2014</b>	<b>BUDGET FY 2015</b>		
<u>Operating Unit</u>	<u>Program Code</u>				
99960400	99999	<b>Transportation</b>			
		<b>FY 2014</b>	<b>FY 2015</b>	<b>% Change</b>	
		REVENUE			
		Deseg Activity	35,000	35,000	0%
		District Operation	2,270,000	2,310,000	2%
		Private Contractor	2,015,000	2,060,000	2%
		Training Supplies	1,000	1,000	0%
		Homeless	145,000	170,000	15%
		Local Funds	1,810,300	1,814,300	0%
		<b>TOTAL REVENUE</b>	<b>\$6,276,300</b>	<b>\$6,390,300</b>	<b>2%</b>
		EXPENDITURES			
		Capital Expenditures*	40,000	50,000	20%
		Fuel	550,000	535,000	-3%
		Health Insurance	507,000	507,000	0%
		Miscellaneous	40,000	40,000	0%
		Motor Vehicle Parts	230,000	230,000	0%
		Employment Costs	723,000	675,000	-7%
		Private Bus Contractor	2,365,000	2,425,000	2%
		Bus Contractor - Homeless	40,000	45,000	11%
		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	2,400,000	4%
		Stipend	74,000	76,000	3%
		Upgrade Buses	77,000	77,000	0%
		Utilities	13,000	13,000	0%
		Local Activity	-70,000	-70,000	0%
		NCLB Choice	-79,700	-79,700	0%
		Parkway & Kingswood	-94,000	-94,000	0%
		Billing to Leach	-550,000	-550,000	0%
		<b>TOTAL EXPENDITURES</b>	<b>\$6,276,300</b>	<b>\$6,390,300</b>	<b>2%</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, 2015  
DETAIL OF OPERATING UNIT EXPENDITURES**

<u>EXPENDITURES</u>		<b>BUDGET FY 2014</b>	<b>BUDGET FY 2015</b>		
<u>Operating Unit</u>	<u>Program Code</u>	<b>FY 2014</b>	<b>FY 2015</b>	<b>% Change</b>	
<b>Leach - Special School</b>					
9340427A	99999	Southern Integration Program	22,560	22,560	0%
9340474A	99999	George Read Integration Program	32,640	32,640	0%
9340490A	99999	William Penn Integration Program	21,600	21,600	0%
9340514A	99999	Leach Principal's Budget	93,600	91,650	-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	10,000	10,000	0%
99900300	95228	Substitutes	40,000	40,000	0%
99900300	99999	General	700,000	600,000	-14%
99940200	99999	Division I Salaries	6,250,000	6,500,000	4%
99940400	99999	Local Salaries & Benefits	2,800,000	2,850,000	2%
99960200	95419	Energy/Utilities	50,000	25,000	-50%
99970100	99999	Major Capital	875,000	875,000	0%
99970200	99999	Minor Capital	20,000	11,873	-41%
<b>TOTAL EXPENDITURES</b>		<b>\$10,975,400</b>	<b>\$11,140,323</b>	<b>2%</b>	
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$10,100,400</b>	<b>\$10,265,323</b>	<b>2%</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**

**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>				
<b>SCHOOL BUDGETS</b>					
9340410A	95437	Carrie Downie Library	3,240	3,540	300
9340410A	99999	Carrie Downie Elementary	38,880	44,250	5,370
9340412A	95437	Castle Hills Library	4,943	6,580	1,637
9340412A	99999	Castle Hills Elementary	59,310	82,250	22,940
9340418A	95437	Pleasantville Library	3,698	4,840	1,142
9340418A	99999	Pleasantville Elementary	46,219	60,500	14,281
9340420A	95437	Wilmington Manor Library	3,068	4,170	1,102
9340420A	99999	Wilmington Manor Elementary	36,810	52,125	15,315
9340422A	95437	Wilbur Library	8,430	11,780	3,350
9340422A	99999	Wilbur Elementary	101,438	147,250	45,812
9340427A	95437	Southern Library	6,570	8,590	2,020
9340427A	99999	Southern Elementary	78,840	107,375	28,535
9340432A	95437	New Castle Library	4,230	5,530	1,300
9340432A	99999	New Castle Elementary	52,875	69,125	16,250
9340456A	95437	Eisenberg Library	4,238	5,390	1,152
9340456A	99999	Eisenberg Elementary	50,850	67,375	16,525
9340470A	95437	Gunning Bedford Library	7,688	9,910	2,222
9340470A	99999	Gunning Bedford Middle	96,094	123,875	27,781
9340474A	95437	George Read Library	5,265	6,700	1,435
9340474A	99999	George Read Middle	63,180	83,750	20,570
9340476A	95437	McCullough Library	5,655	7,400	1,745
9340476A	99999	McCullough Middle	67,860	92,500	24,640
9340522A	99530	New Castle (Regular Ed)	3,750	5,000	1,250
9340490A	95048	William Penn - ROTC	6,750	8,100	1,350
9340490A	95073	William Penn - Music Choir	22,500	30,000	7,500
9340490A	95437	William Penn - Library	18,043	26,076	8,033
9340490A	95468	William Penn - Summer School	18,750	25,000	6,250
9340490A	95602	William Penn - Athletics	97,500	130,000	32,500
9340490A	99999	William Penn High School	205,031	271,625	66,594
		<b>SUBTOTAL - OTHER</b>	<b>1,121,705</b>	<b>1,500,606</b>	<b>378,901</b>

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

**COMPARISON OF PRELIMINARY TO FINAL BUDGET**

<u>EXPENDITURES</u>			<b>Preliminary Budget</b>	<b>Final Budget</b>	<b>Variance</b>
<u>Operating Unit</u>	<u>Program Code</u>				
<b>TUITION FUNDED BUDGETS</b>					
99970600	95030	Preschool	38,000	48,000	10,000
99970601	99532	PreK Nonprincipal	430,000	430,000	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	5,280	5,280	0
9340427A	99530	Southern CASL Nonprincipal	30,000	30,000	0
9340470A	95217	Gunning Bedford ILC Non Princip	5,500	6,000	500
9340470A	95207	Gunning Bedford CASL	5,500	5,500	0
9340470A	99530	GB CASL Non Principal	30,000	40,000	10,000
9340522A	99532	Sec ILC Nonprincipal	950,000	1,100,000	150,000
9340522A	99999	Secondary ILC	43,200	55,200	12,000
99920300	99999	LEP/ESL	400,000	440,000	40,000
99930200	95454	Private Placement	1,300,000	1,400,000	100,000
99930200	99999	In State Tuition	3,600,000	3,500,000	-100,000
99930300	99546	Assistive Technology	40,000	40,000	0
			7,111,880	7,334,380	222,500
<b>OTHER/LOCAL AND STATE FUNDED</b>					
99900000	99999	Board of Education	35,000	35,000	0
99900100	99999	Legal	75,000	80,000	5,000
99900300	95228	Substitutes & Homebound	600,000	600,000	0
99900300	95260	Community & Schools	50,000	50,000	0
99900300	95494	Teacher of the Year	7,500	7,500	0
99900300	99999	General District Expenses	1,136,500	1,112,600	-23,900
99910000	99541	Events & Recognition	15,000	25,000	10,000
99910000	99999	Public Communications	35,000	60,000	25,000
99910010	95411	Copy Center	320,000	320,000	0
99910010	99999	Admin Building General	7,000	7,500	500
99910100	99999	Superintendent	13,000	13,000	0
99910110	95488	Visiting Teachers	6,000	6,000	0
99910110	99999	Assistant Superintendent	6,000	6,000	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	365,000	365,000	0
99920200	99999	Extra Time	270,000	270,000	0
99920500	99999	Professional Development	105,753	105,753	0
99920700	99999	Athletics	33,000	35,000	2,000
99920800	99999	Drivers Education	25,000	25,000	0
99930300	99999	Special/Student Services	30,000	30,000	0
99940000	99999	Business Office	15,000	15,000	0

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

**COMPARISON OF PRELIMINARY TO FINAL BUDGET**

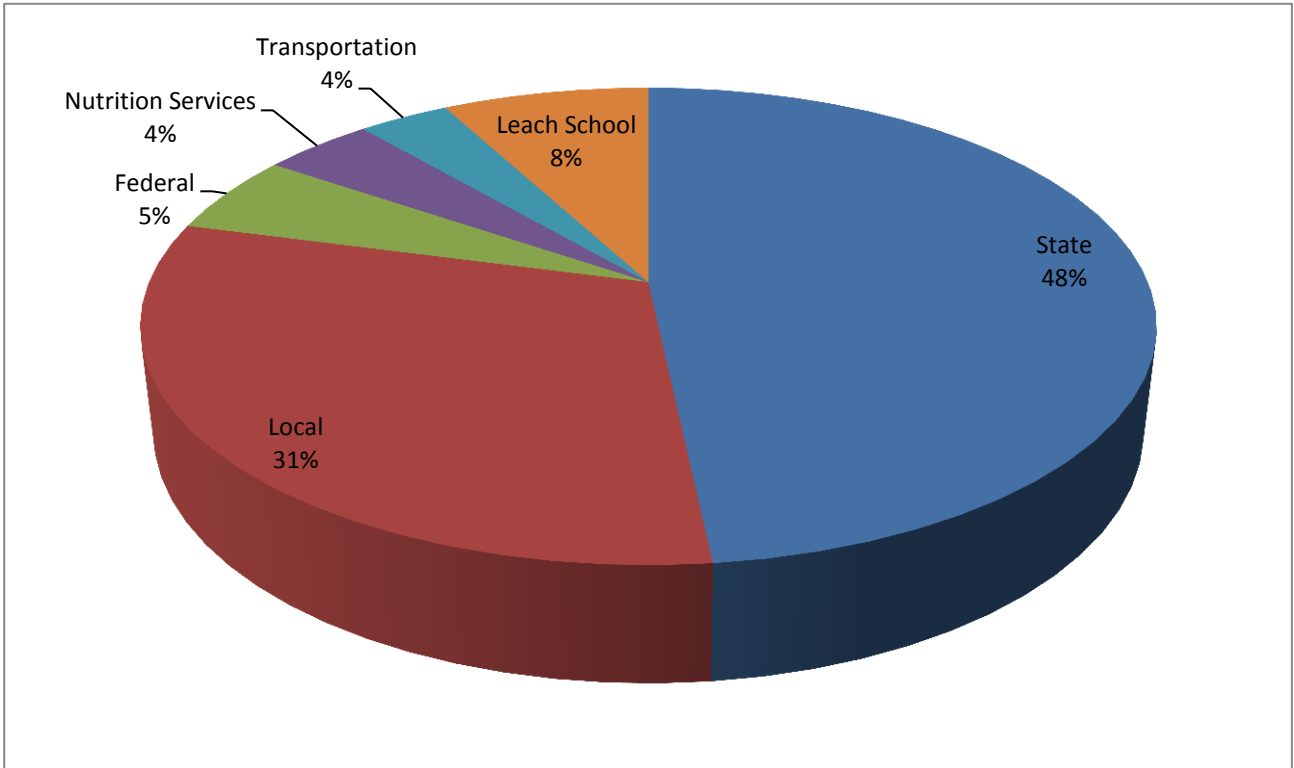
<b><u>EXPENDITURES</u></b>			<b>Preliminary Budget</b>	<b>Final Budget</b>	<b>Variance</b>
<b><u>Operating</u></b>	<b><u>Program</u></b>				
<b><u>Unit</u></b>	<b><u>Code</u></b>				
99940200	99999	Division I Salaries	54,000,000	54,890,000	890,000
99940400	99999	Local Salaries	30,700,000	30,500,000	-200,000
99940300	99999	Division II Vocational	160,000	147,758	-12,242
99940410	99999	Competitive Grants - State	200,000	95,000	-105,000
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	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	28,000	25,000	-3,000
99960000	99999	Child Nutrition Operations	6,900,000	7,153,000	253,000
99960200	95419	Energy/Utilities	2,500,000	2,200,000	-300,000
99940050	99999	Facilities Maintenance	450,000	410,000	-40,000
99960200	99531	Custodial Services	300,000	315,000	15,000
99960200	99999	Operations	10,000	10,000	0
99960400	99999	Transportation	6,300,000	6,390,300	90,300
99970675	99999	Other District Programs	0	10,000	10,000
99970680	99999	School Supervision	50,000	50,000	0
		<b>SUBTOTAL - OTHER</b>	<b>106,922,753</b>	<b>107,539,411</b>	<b>616,658</b>
99970000	99999	Debt Service	5,566,750	5,405,547	-161,203
99940500	99999	Federal Funds	7,494,532	7,632,621	138,089
99970100	99999	Major Capital	1,009,260	1,743,550	734,290
99970200	99999	Minor Capital	1,225,985	1,221,888	-4,097
		Leach - Special School*	11,085,000	11,140,323	55,323
		<b>TOTAL EXPENDITURES</b>	<b>\$141,537,865</b>	<b>\$143,518,326</b>	<b>1,980,461</b>
		<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$140,528,605</b>	<b>\$141,774,776</b>	<b>1,246,171</b>

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.

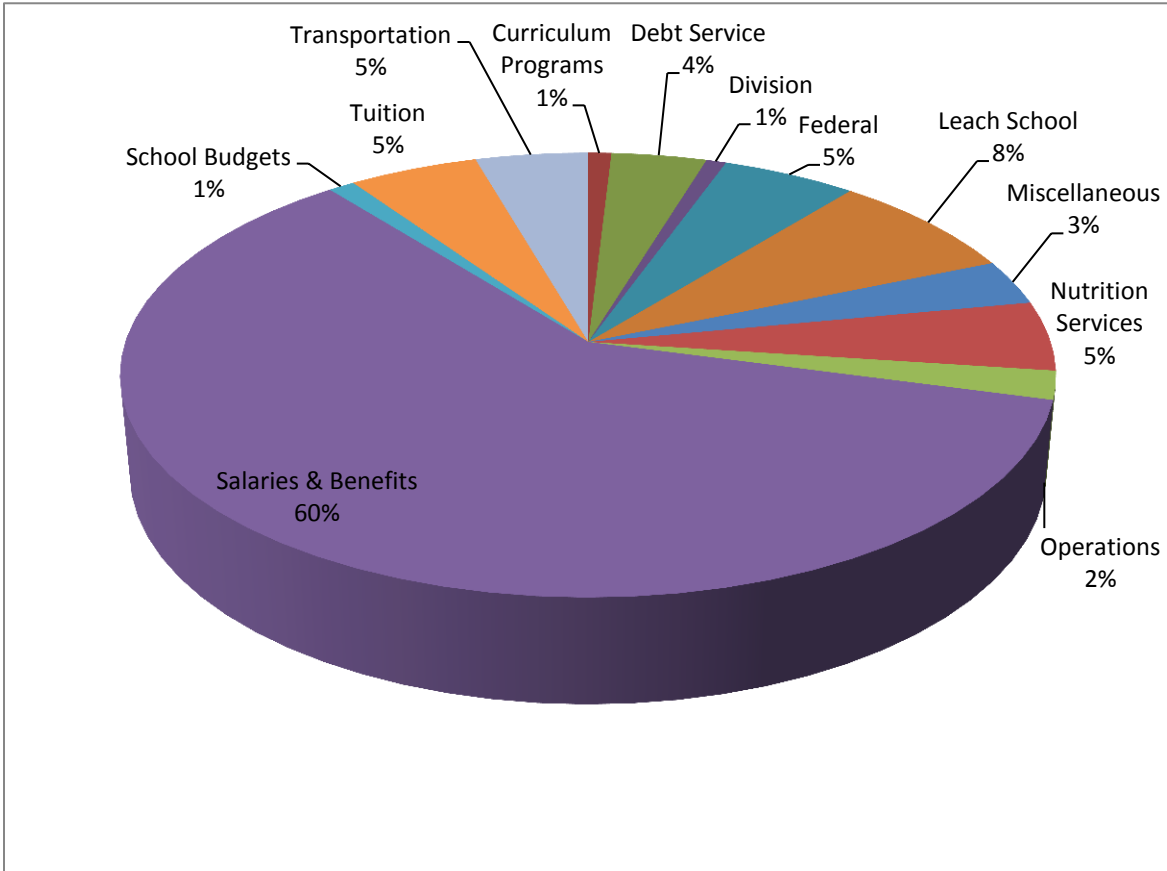


**FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2015  
REVENUE CHART**



Revenue excludes major capital.

**FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2015  
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, 2015**  
**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 2015 is 18.59364082%.

The district's total assessed valuation is \$2,782,853,451

**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	\$34,274,720
Debt Service	\$0.190	5,287,421
Tuition Tax	\$0.285	7,931,132
Match/MCIP	<u>\$0.055</u>	<u>1,530,569</u>
<b>Total</b>	<u>\$1.736</u>	<u>\$49,023,842</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, 2015  
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.

	2014		2015	
	Enrollment	Units Earned	Enrollment	Units Earned
Carrie Downie Elementary	432	30.27	354	21.83
Castle Hills Elementary	659	39.91	658	40.37
Pleasantville Elementary	496	30.43	484	30.57
Wilm Manor Elementary	409	30.61	417	30.37
KH Wilbur Elementary	1,124	68.81	1178	75.75
Southern Elementary	876	68.49	859	77.46
New Castle Elementary	564	34.56	553	34.52
Eisenberg Elementary	565	35.68	539	34.39
Gunning Bedford Middle	984	57.92	991	60.62
George Read Middle	702	50.27	670	49.7
McCullough Middle	754	45.41	740	45.43
William Penn High	2,187	144.35	2173	150.81
Leach School	96	38.89	94	37.82
Wallin School	128	15.3	115	13.4
	<u>9,976</u>	<u>690.9</u>	<u>9825</u>	<u>703.02</u>

**FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2015  
ENROLLMENT INFORMATION**

**Fiscal Year 2015 Position Entitlement Report - Teachers & Paras**

<b>Classification</b>	<b>Earned Units</b>	
Teachers	703.02	
Related Services Specialists	48.67	
Visiting Teacher	2.00	
Nurse	17.17	
Reading Cadre	1.00	
Academic Excellence Units	27.11	
Driver Education Teacher	<u>5.20</u>	
Total State Funded Units		804.17
Title I	21.00	
IDEA	27.00	
Title II	6.00	
Title III	1.00	
Total Federally Funded Units		55.00
<b>Total Units Available</b>		<b>859.17</b>
Units Filled		
Teachers (includes nurses and related services)	800.00	
Paraprofessionals	57.00	
<b>Total Units Filled</b>		<b>857.00</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, 2015  
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.