



*Every Student
College and Career Ready*

Fiscal Year 2017 Final Budget
For the period July 1, 2016 through June 30, 2017

Colonial School District

Presented to the Board of Education on December 13, 2016

D. Dusty Blakey, Ed.D., Superintendent
Emily Falcon, Chief Financial Officer



*Every Student
College and Career Ready*

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2016-2017**

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FINAL BUDGET - YEAR ENDING JUNE 30, 2017

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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, 2016 was 9,908 students.

The Final Fiscal Year 2017 Budget represents the financial plan for the district for the school year 2016-2017. The plan was developed through a review of the district's priorities and alignment to the vision of creating access and opportunity for every student.

The Colonial community approved an operating referendum in the amount of 35 cents in June 2013. The additional \$9.5 million in additional revenue that was generated by that referendum was anticipated to allow the district to operate for 3-5 years. The 2016-2017 budget is the fourth year of the current referendum cycle and is balanced through deficit spending of \$6.6 million. The Colonial Board of Education has approved the district to pursue an operating referendum in early 2017 to increase operating funds for the 2017-2018 budget cycle.

The Final budget for FY 2017 is \$157.1 million, in addition to which, Colonial has carryover balances from various sources totaling \$7.2 million. There were no major cuts to State funding however, as enrollment and units increase statewide, Colonial's proportionate share of certain block grants may be impacted because funds have not been added to keep pace with the growth. Colonial saw both its enrollment numbers and unit growth increase unexpectedly this year. While this brings in additional state dollars, local revenue from property taxes does not increase with student growth. Additionally, the number of charter students also grew, which increases the amount of revenue that we must send to those schools. All of these factors have placed additional stress on the FY 2017 budget resulting in a deficit of \$6.6 million.

The State of Delaware budget for FY 2017 funds step increases for eligible employees as well as a 1.5% increase for teachers, effective 10-1-2016 and a \$750 increase for all other employee groups effective 10-1-2016. Additionally, there was an increase for paraeducators only to continue the compression of their scale. The local salary scales for FY 2017 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 residents of the district to oversee the budget and review financial reports and information prior to submission to the Board of Education. This budget was reviewed by that committee on December 6, 2016

**FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2017
SUMMARY OF REVENUE**

REVENUE	BUDGET FY 2016	ACTUAL FY 2016	BUDGET FY 2017	% Change
<u>STATE REVENUE</u>				
State formula salaries	58,834,348	61,448,649	63,357,371	7.69%
Cafeteria Salaries	1,206,755	1,206,755	2,600,000	115.45%
Division II Costs, AOC	2,032,437	2,049,987	2,128,487	4.73%
Division II Costs, AOC - Voc	151,192	151,192	157,000	3.84%
Division II Costs, Energy	1,766,690	1,766,690	1,833,057	3.76%
Division III Equalization	4,627,246	4,666,036	4,842,696	4.66%
State Transportation	5,015,000	5,269,913	5,401,661	7.71%
Educational Sustainment	2,090,854	2,090,854	2,075,000	-0.76%
Drivers Ed	32,830	32,830	32,830	0.00%
Unique Alternative	420,000	339,572	450,000	7.14%
Excellence/Admin Option	605,000	401,450	395,000	-34.71%
Related Services	207,825	351,373	375,000	80.44%
Professional Development	113,199	113,199	116,297	2.74%
Technology Block Grant	167,114	167,114	165,000	-1.27%
Other State Revenue	175,391	246,665	235,000	33.99%
John G. Leach	7,128,900	7,374,687	7,375,000	3.45%
Minor Capital Improvements	711,684	0	696,307	-2.16%
TOTAL STATE REVENUE	\$85,286,465	\$87,676,966	\$92,235,706	8.15%
<u>LOCAL REVENUE</u>				
Debt Service Tax Receipts	5,099,675	4,979,100	4,542,038	-10.93%
Tuition Receipts (excl. Leach)	5,296,888	5,130,024	6,494,030	22.60%
John G. Leach (tuition revenue)	3,056,331	3,018,896	3,050,000	-0.21%
Current Expense Tax Receipts	34,167,824	34,848,521	34,668,977	1.47%
Match Tax Receipts	1,138,234	1,100,023	712,927	-37.37%
Technology Maintenance Match	420,000	420,186	436,956	4.04%
Interest	145,000	214,249	188,000	29.66%
Athletics	33,000	29,446	37,000	12.12%
CSCR	105,000	92,323	95,000	-9.52%
Indirect Costs	236,858	152,852	375,000	58.32%
Cafeteria	5,351,500	5,144,658	6,455,000	20.62%
Donations	150,000	115,154	105,000	-30.00%
Building Rental	24,000	22,331	17,000	-29.17%
Other Local Revenue	300,000	534,114	540,000	80.00%
Charter (Reduction)	(5,086,776)	(5,037,573)	(5,428,860)	6.72%
Choice (Reduction)	(1,585,519)	(1,726,636)	(1,378,714)	-13.04%
Debt Service & Other Reserves	3,722,156	4,715,842	6,384,003	71.51%
TOTAL LOCAL REVENUE	\$52,574,171	\$53,753,510	\$57,293,358	8.98%

FEDERAL REVENUE

IDEA Part B	2,506,243	2,506,243	2,574,366	2.72%
IDEA Pre-K	97,629	97,629	98,035	0.42%
Title I	3,539,363	3,539,363	3,625,976	2.45%
Title II	804,291	804,291	758,654	-5.67%
Title III	115,862	115,862	98,783	-14.74%
Perkins	268,819	268,819	248,863	-7.42%
Other Federal Funds	100,000	103,678	100,000	0.00%
TOTAL FEDERAL REVENUE	\$7,432,207	\$7,435,885	\$7,504,677	0.98%
TOTAL REVENUE	\$145,292,843	\$148,866,361	\$157,033,741	8.08%

**FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2017
SUMMARY OF EXPENDITURES**

EXPENDITURES

Operating Unit	Program Code		BUDGET FY 2016	ACTUAL FY 2016	BUDGET FY 2017	% Change
SCHOOL BUDGETS						
9340410A	95437	Carrie Downie Library	3,009	2,831	2,708	-10.00%
9340410A	99999	Carrie Downie Elementary	37,613	40,426	31,039	-17.48%
9340412A	95437	Castle Hills Library	5,593	5,291	5,034	-9.99%
9340412A	99999	Castle Hills Elementary	69,913	67,612	62,922	-10.00%
9340418A	95437	Pleasantville Library	4,114	1,815	3,703	-9.99%
9340418A	99999	Pleasantville Elementary	51,425	53,675	44,032	-14.38%
9340420A	95437	Wilmington Manor Library	3,545	3,700	3,036	-14.36%
9340420A	99999	Wilmington Manor Elementary	44,306	42,148	39,875	-10.00%
9340422A	95437	Wilbur Library	10,013	9,171	9,012	-10.00%
9340422A	99999	Wilbur Elementary	125,163	127,231	110,579	-11.65%
9340427A	95437	Southern Library	7,302	5,696	6,572	-10.00%
9340427A	99999	Southern Elementary	91,269	94,908	78,504	-13.99%
9340432A	95437	New Castle Library	4,701	4,699	4,231	-10.00%
9340432A	99999	New Castle Elementary	58,756	58,905	52,731	-10.25%
9340456A	95437	Eisenberg Library	4,582	3,641	4,124	-10.00%
9340456A	99999	Eisenberg Elementary	57,269	57,812	50,999	-10.95%
9340470A	95437	Gunning Bedford Library	8,424	1,094	7,582	-10.00%
9340470A	99999	Gunning Bedford Middle	105,294	109,934	90,124	-14.41%
9340474A	95437	George Read Library	5,695	1,874	5,126	-9.99%
9340474A	99999	George Read Middle	71,188	71,577	63,680	-10.55%
9340476A	95437	McCullough Library	6,290	4,355	5,661	-10.00%
9340476A	99999	McCullough Middle	78,625	87,370	62,017	-21.12%
9340522A	99530	Wallin (Regular Ed)	4,250	8	3,825	-10.00%
9340490A	95048	William Penn - ROTC	6,885	4,467	6,197	-9.99%
9340490A	95073	William Penn - Music Choir	25,500	32,572	30,000	17.65%
9340490A	95437	William Penn - Library	22,165	1,321	19,949	-10.00%
9340490A	95468	William Penn - Summer School	21,250	21,250	19,125	-10.00%
9340490A	95602	William Penn - Athletics	110,500	141,780	130,000	17.65%
9340490A	99999	William Penn High School	230,881	218,310	198,793	-13.90%
SUBTOTAL - SCHOOLS			1,275,520	1,275,472	1,151,180	-9.75%

**FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2017
SUMMARY OF EXPENDITURES**

EXPENDITURES

Operating Unit	Program Code		BUDGET FY 2016	ACTUAL FY 2016	BUDGET FY 2017	% Change
TUITION FUNDED BUDGETS						
99970600	95030	Preschool	43,200	36,422	45,000	4.17%
99970600	99532	PreK Nonprincipal	430,000	427,512	450,000	4.65%
9340427A	95217	Southern ILC	12,960	11,516	11,664	-10.00%
9340427A	99532	Southern ILC Nonprincipal	224,572	255,289	255,000	13.55%
9340427A	95207	Southern CASL	4,752	6,589	10,000	110.44%
9340427A	99530	Southern CASL Nonprincipal	25,000	0	22,500	-10.00%
9340470A	95217	GB ILC Non Principal	5,400	1,649	60,000	1011.11%
9340470A	95207	Gunning Bedford CASL	4,000	2,983	8,000	100.00%
9340470A	99530	GB CASL Non Principal	25,000	17,319	60,000	140.00%
9340490A	95207	WPHS CASL	0	0	3,500	NEW
9340490A	99530	WPHS CASL Non Principal	0	0	35,000	NEW
9340522A	99532	Sec ILC Nonprincipal	975,000	857,074	860,000	-11.79%
9340522A	99999	Secondary ILC	49,680	54,725	44,712	-10.00%
99920300	99999	LEP/ESL	375,000	351,792	365,000	-2.67%
99930200	95454	Private Placement	845,000	847,628	875,000	3.55%
99930200	99999	In State Tuition	3,999,323	4,179,076	4,185,000	4.64%
99930300	99546	Assistive Technology	36,000	37,182	35,000	-2.78%
SUBTOTAL - TUITION			7,054,887	7,086,755	7,325,376	3.83%
OTHER/LOCAL AND STATE FUNDED						
99900000	99999	Board of Education	31,500	24,281	25,000	-20.63%
99900100	99999	Legal	70,000	63,483	66,000	-5.71%
99900300	95228	Substitutes & Homebound	650,000	986,097	950,000	46.15%
99900300	95260	Community & Schools	90,000	77,500	90,000	0.00%
99900300	95494	Teacher of the Year	7,500	125	7,500	0.00%
99900300	99999	General District Expenses	729,500	721,321	719,539	-1.37%
99910000	95052	Marketing	65,000	65,658	65,000	0.00%
99910000	99999	Public Communications	20,000	18,382	20,000	0.00%
99910010	95411	Copy Center	260,000	251,535	235,000	-9.62%
99910010	99999	District Administration	62,500	27,986	47,500	-24.00%
99910010	95405	District Choice	0	0	7,500	NEW
99910100	99999	Superintendent	11,700	9,750	9,500	-18.80%
99910100	95255	Middle School Redesign	20,000	1,532	40,000	100.00%
99970600	95060	Preschool Expansion	200,000	91,671	175,000	-12.50%
99970675	95430	Elementary Wellness	85,000	90,000	85,000	0.00%
99910110	99999	Assistant Superintendent 1	5,400	6,458	5,400	0.00%
99910115	99999	Assistant Superintendent 2	5,400	0	5,400	0.00%
99910120	99999	Contractual Services	207,825	451,831	475,000	128.56%
99920000	99999	Curriculum/Instruction	135,000	122,710	115,000	-14.81%
99920000	95435	Common Core/Curriculum	275,000	276,591	250,000	-9.09%
99920000	90850	Music/Art Curriculum	0	0	45,000	New
99920100	99999	Discipline Programs/SRO	325,000	327,734	325,000	0.00%
99920200	99999	Extra Time	270,000	197,402	270,000	0.00%
99920500	99999	Professional Development	105,753	100,774	116,438	10.10%

**FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2017
SUMMARY OF EXPENDITURES**

EXPENDITURES

Operating Program		BUDGET	ACTUAL	BUDGET		
Unit	Code	FY 2016	FY 2016	FY 2017	% Change	
99920700	99999	Athletics	55,000	41,987	42,000	-23.64%
99920800	99999	Drivers Education	34,143	16,537	32,830	-3.85%
99930300	99999	Special/Student Services	27,000	24,625	24,500	-9.26%
99940000	99999	Business Office	13,500	14,838	12,000	-11.11%
99940200	99999	Division I Salaries	57,734,348	61,158,250	63,357,371	9.74%
99940400	99999	Local Salaries & Benefits	31,991,450	31,964,929	35,051,431	9.56%
99940300	99999	Division II Vocational	144,064	127,051	153,000	6.20%
99940410	95037	Immersion Funding	0	0	54,300	New
99940410	99999	Competitive Grants - State	50,000	116,194	80,000	60.00%
99940700	99999	Private Grants/Donations	80,000	73,424	80,000	0.00%
99940810	99999	Tech Equipment & Repair	1,446,600	1,367,648	1,410,000	-2.53%
99940810	95093	Network/Wireless	250,000	0	200,000	-20.00%
99950000	99999	Personnel	66,000	58,091	71,500	8.33%
99960000	99999	Child Nutrition Operations	8,182,000	8,541,997	9,410,000	15.01%
99960200	95419	Energy/Utilities	2,100,000	2,050,671	2,051,000	-2.33%
99940050	99999	Facilities Maintenance	435,000	388,416	408,000	-6.21%
99960200	99531	Custodial Services	455,000	439,067	442,000	-2.86%
99960200	99999	Operations	10,000	13,849	9,500	-5.00%
99960400	99999	Transportation	6,528,000	7,272,436	7,391,983	13.24%
99970680	99999	School Supervision	45,000	44,087	94,500	110.00%
99970680	95488	Visiting Teachers	5,000	4,130	4,250	-15.00%
		SUBTOTAL - OTHER	113,284,183	117,631,049	124,529,942	9.93%
99970000	99999	Debt Service	5,099,675	5,063,367	4,915,000	-3.62%
99940500	99999	Federal Funds	7,432,207	4,537,856	7,504,677	0.98%
99970200	99999	Minor Capital	1,186,140	395	1,160,512	-2.16%
See detailed budget		Leach - Special School	10,185,231	10,373,437	10,442,554	2.53%
TOTAL EXPENDITURES			145,517,843	145,968,332	157,029,241	7.91%

**COLONIAL SCHOOL DISTRICT
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2017
DETAIL OF OPERATING UNIT EXPENDITURES**

<u>EXPENDITURES</u>		BUDGET	BUDGET		
Operating Unit	Program Code	FY 2016	FY 2017	% Change	
99900300	99999	General District Expenses			
		Audit	45,000	40,000	-11%
		Insurance	175,000	175,415	0%
		Data Service Center	409,500	404,124	-1%
		Contingency	100,000	100,000	0%
			<u>729,500</u>	<u>719,539</u>	-6%

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.

99960000	99999	Child Nutrition Operations			
		Revenues	FY 2016	FY 2017	% Change
		Daily Cash Sales	650,000	610,000	-6%
		USDA Reimbursement	4,675,000	5,800,000	24%
		State Salaries/Benefits	2,385,000	2,600,000	9%
		Meetings/Functions/Rebates	15,000	45,000	200%
		Interest	11,500	11,500	0%
		Reserve Funds	220,500	343,500	56%
			<u>7,957,000</u>	<u>9,410,000</u>	18%
		Expenditures			
		Personnel	4,225,000	5,000,000	18%
		Food	3,100,000	3,300,000	6%
		Miscellaneous	162,000	60,000	-63%
		Supplies	30,000	410,000	1267%
		Indirect Cost	150,000	150,000	0%
		Equipment Repair	90,000	90,000	0%
		Equipment	425,000	400,000	-6%
			<u>8,182,000</u>	<u>9,410,000</u>	15%

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, 2017
DETAIL OF OPERATING UNIT EXPENDITURES**

<u>EXPENDITURES</u>		BUDGET	BUDGET	
Operating Unit	Program Code	FY 2016	FY 2017	
99960400	99999	Transportation		
		FY 2016	FY 2017	% Change
		Revenues		
		35,000	35,000	0%
		2,400,000	2,800,000	17%
		2,104,000	2,050,000	-3%
		1,000	1,000	0%
		210,000	450,000	114%
		1,813,000	2,055,983	13%
		<u>\$6,528,000</u>	<u>\$7,391,983</u>	13%
		Expenditures		
		3,650,000	4,500,000	23%
		77,000	15,000	-81%
		40,000	35,000	-13%
		2,520,000	2,800,000	11%
		365,000	360,000	-1%
		530,000	350,000	-34%
		80,000	50,000	-38%
		-94,000	-73,017	-22%
		-500,000	-500,000	0%
		-140,000	-145,000	4%
		<u>\$6,528,000</u>	<u>\$7,391,983</u>	13%

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

		Leach - Special School		
9340427A	99999	20,304	20,304	0%
9340474A	99999	29,376	29,376	0%
9340490A	99999	19,440	19,440	0%
9340514A	99999	77,903	70,112	-10%
9340514A	95254	43,250	43,250	0%
9340514A	99545	10,000	10,000	0%
9340514A	99546	20,000	20,000	0%
9340514A	95468	10,000	10,000	0%
99900300	95228	40,000	45,000	13%
99900300	99999	500,000	100,000	-80%
99940200	99999	6,500,000	6,900,000	6%
99940400	99999	2,878,500	3,150,000	9%
99960200	95419	25,000	15,000	-40%
99970200	99999	11,458	10,072	-12%
		<u>\$10,185,231</u>	<u>\$10,442,554</u>	3%

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.

**FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2017
COMPARISON- PRELIMINARY BUDGET TO FINAL BUDGET**

<u>EXPENDITURES</u>			PRELIM	FINAL	
Operating Unit	Program Code		BUDGET	BUDGET	FY
			FY 2017	2017	% Change
SCHOOL BUDGETS					
9340410A	95437	Carrie Downie Library	2,708	2,708	0.00%
9340410A	99999	Carrie Downie Elementary	31,039	31,039	0.00%
9340412A	95437	Castle Hills Library	5,034	5,034	0.00%
9340412A	99999	Castle Hills Elementary	62,922	62,922	0.00%
9340418A	95437	Pleasantville Library	3,703	3,703	0.00%
9340418A	99999	Pleasantville Elementary	44,032	44,032	0.00%
9340420A	95437	Wilmington Manor Library	3,036	3,036	0.00%
9340420A	99999	Wilmington Manor Elementary	39,875	39,875	0.00%
9340422A	95437	Wilbur Library	9,012	9,012	0.00%
9340422A	99999	Wilbur Elementary	110,579	110,579	0.00%
9340427A	95437	Southern Library	6,572	6,572	0.00%
9340427A	99999	Southern Elementary	78,504	78,504	0.00%
9340432A	95437	New Castle Library	4,231	4,231	0.00%
9340432A	99999	New Castle Elementary	52,731	52,731	0.00%
9340456A	95437	Eisenberg Library	4,124	4,124	0.00%
9340456A	99999	Eisenberg Elementary	50,999	50,999	0.00%
9340470A	95437	Gunning Bedford Library	7,582	7,582	0.00%
9340470A	99999	Gunning Bedford Middle	90,124	90,124	0.00%
9340474A	95437	George Read Library	5,126	5,126	0.00%
9340474A	99999	George Read Middle	63,680	63,680	0.00%
9340476A	95437	McCullough Library	5,661	5,661	0.00%
9340476A	99999	McCullough Middle	62,017	62,017	0.00%
9340522A	99530	Wallin (Regular Ed)	3,825	3,825	0.00%
9340490A	95048	William Penn - ROTC	6,197	6,197	0.00%
9340490A	95073	William Penn - Music Choir	30,000	30,000	0.00%
9340490A	95437	William Penn - Library	19,949	19,949	0.00%
9340490A	95468	William Penn - Summer School	19,125	19,125	0.00%
9340490A	95602	William Penn - Athletics	117,450	130,000	10.69%
9340490A	99999	William Penn High School	198,793	198,793	0.00%
SUBTOTAL - SCHOOLS			1,138,630	1,151,180	1.10%

TUITION FUNDED BUDGETS

99970600	95030	Preschool	45,000	45,000	0.00%
99970600	99532	PreK Nonprincipal	450,000	450,000	0.00%
9340427A	95217	Southern ILC	11,664	11,664	0.00%
9340427A	99532	Southern ILC Nonprincipal	260,000	255,000	-1.92%
9340427A	95207	Southern CASL	10,000	10,000	0.00%
9340427A	99530	Southern CASL Nonprincipal	22,500	22,500	0.00%
9340470A	95217	GB ILC Non Principal	65,000	60,000	-7.69%
9340470A	95207	Gunning Bedford CASL	8,000	8,000	0.00%
9340470A	99530	GB CASL Non Principal	65,000	60,000	-7.69%
9340490A	95207	WPHS CASL	3,500	3,500	0.00%
9340490A	99530	WPHS CASL Non Principal	35,000	35,000	0.00%
9340522A	99532	Sec ILC Nonprincipal	877,500	860,000	-1.99%
9340522A	99999	Secondary ILC	44,712	44,712	0.00%
99920300	99999	LEP/ESL	365,000	365,000	0.00%
99930200	95454	Private Placement	875,000	875,000	0.00%
99930200	99999	In State Tuition	4,200,000	4,185,000	-0.36%
99930300	99546	Assistive Technology	36,000	35,000	-2.78%
		SUBTOTAL - TUITION	7,373,876	7,325,376	-0.66%

OTHER/LOCAL AND STATE FUNDED

99900000	99999	Board of Education	26,000	25,000	-3.85%
99900100	99999	Legal	68,000	66,000	-2.94%
99900300	95228	Substitutes & Homebound	950,000	950,000	0.00%
99900300	95260	Community & Schools	90,000	90,000	0.00%
99900300	95494	Teacher of the Year	7,500	7,500	0.00%
99900300	99999	General District Expenses	714,000	719,539	0.78%
99910000	95052	Marketing	65,000	65,000	0.00%
99910000	99999	Public Communications	20,000	20,000	0.00%
99910010	95411	Copy Center	253,000	235,000	-7.11%
99910010	99999	District Administration	50,000	47,500	-5.00%
99910010	95405	District Choice	15,000	7,500	-50.00%
99910100	99999	Superintendent	10,000	9,500	-5.00%
99910100	95255	Middle School Redesign	40,000	40,000	0.00%
99970600	95060	Preschool Expansion	250,000	175,000	-30.00%
99970675	95430	Elementary Wellness	85,000	85,000	0.00%
99910110	99999	Assistant Superintendent 1	5,400	5,400	0.00%
99910115	99999	Assistant Superintendent 2	5,400	5,400	0.00%
99910120	99999	Contractual Services	475,000	475,000	0.00%
99920000	99999	Curriculum/Instruction	125,000	115,000	-8.00%
99920000	95435	Common Core/Curriculum	275,000	250,000	-9.09%
99920000	90850	Music/Art Curriculum	0	45,000	NEW
99920100	99999	Discipline Programs/SRO	325,000	325,000	0.00%
99920200	99999	Extra Time	270,000	270,000	0.00%
99920500	99999	Professional Development	116,297	116,438	0.12%
99920700	99999	Athletics	45,000	42,000	-6.67%
99920800	99999	Drivers Education	32,830	32,830	0.00%
99930300	99999	Special/Student Services	25,000	24,500	-2.00%
99940000	99999	Business Office	12,500	12,000	-4.00%

99940200	99999	Division I Salaries	62,370,379	63,357,371	1.58%
99940400	99999	Local Salaries & Benefits	32,311,365	35,051,431	8.48%
99940300	99999	Division II Vocational	153,000	153,000	0.00%
99940410	95037	Language Immersion	0	54,300	NEW
99940410	99999	Competitive Grants - State	100,000	80,000	-20.00%
99940700	99999	Private Grants/Donations	80,000	80,000	0.00%
99940810	99999	Tech Equipment & Repair	1,400,000	1,410,000	0.71%
99940810	95093	Network/Wireless	250,000	200,000	-20.00%
99950000	99999	Personnel	72,000	71,500	-0.69%
99960000	99999	Child Nutrition Operations	8,500,000	9,410,000	10.71%
99960200	95419	Energy/Utilities	2,075,000	2,051,000	-1.16%
99940050	99999	Facilities Maintenance	410,000	408,000	-0.49%
99940050	95427	Furniture	55,000	0	-100.00%
99960200	99531	Custodial Services	445,000	442,000	-0.67%
99960200	99999	Operations	10,000	9,500	-5.00%
99960400	99999	Transportation	6,772,436	7,391,983	9.15%
99970680	99999	School Supervision	95,000	94,500	-0.53%
99970680	95488	Visiting Teachers	4,250	4,250	0.00%
		SUBTOTAL - OTHER	119,459,356	124,529,942	0.00%
99970000	99999	Debt Service	4,915,000	4,915,000	0.00%
99940500	99999	Federal Funds	7,504,677	7,504,677	0.00%
99970200	99999	Minor Capital	1,160,512	1,160,512	0.00%
See detailed budget		Leach - Special School	10,747,554	10,442,554	-2.84%
TOTAL EXPENDITURES			152,299,605	157,029,241	3.11%

**COLONIAL SCHOOL DISTRICT
FINAL BUDGET - FISCAL YEAR ENDING JUNE 30, 2017
CARRYOVER FUNDS**

BUDGET	FISCAL YEAR	BALANCE ON JULY 1, 2016
Major Cap		
Renovate William Penn	2009	365,069
Renovate John G. Leach	2010	807,784
TOTAL		<u>1,172,854</u>
Minor Cap		
MCI- Local	2014	72,725
MCI- Local	2015	373,556
MCI- Local	2016	454,661
MCI- State	2015	545,183
MCI- State	2016	711,684
TOTAL		<u>2,157,809</u>
State Funds		
Division II AOC	2016	119,723
World Language Immersion	2016	24,635
Energy	2016	290,102
Standards & Assessment	2016	31
Transportation	2016	27,949
Division II Vocational	2016	37,009
Drivers Education	2016	15,575
Professional Development	2016	17,564
School Improvement (Focus Scl	2015	68,000
School Improvement (Focus Scl	2016	14,861
TOTAL		<u>615,448</u>
Federal Funds		
Title II	2015	10,189
Title II	2016	334,729
Farm to School	2015	25,400
Title I	2015	22,825
Title I	2016	1,635,125
Title III (ELL)	2015	2,579
Title III (ELL)	2016	79,282
IDEA B	2015	58,349
IDEA B	2016	861,015
IDEA Preschool	2015	3,601
IDEA Preschool	2016	16,594
Career Tech (Perkins)	2015	2,143
Career Tech (Perkins)	2016	43,371
TOTAL		<u>3,095,203</u>
John G. Leach (State Funds)		
Energy	2016	3,179
Division II AOC	2016	124,668
Division II Voc	2016	41,548
Minor Cap	2016	9,454
TOTAL		<u>178,849</u>
GRAND TOTAL		7,220,163

FINAL BUDGET - FISCAL YEAR 2017

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.

SCHOOL	2015-2016		2016-2017	
	ENROLLMENT	UNITS	ENROLLMENT	UNITS
Downie Elem (340410)	382	23.87	400	25.92
Castle Hills El (340412)	609	39.12	622	40.28
Pleasantville E (340418)	460	29.15	480	31.00
Wilm Manor Elem (340420)	355	22.45	322	20.38
Kathleen HW Ele (340422)	1,134	69.76	1,123	69.16
Southern Elemen (340427)	878	87.26	870	92.77
New Castle ES (340432)	581	36.64	571	36.48
The Colwyck Cen (340450)	120	19.97	141	24.92
Eisenberg Elem (340456)	531	35.39	509	34.23
Bedford Middle (340470)	1,034	65.48	1,093	69.01
Read Middle (340474)	662	51.11	749	59.36
McCullough Midd (340476)	756	47.48	727	45.99
Penn High (340490)	2,048	146.92	2,084	155.76
Leach School (340514)	84	32.35	77	29.62
The Wallins Sch (340522)	129	14.91	140	16.02
TOTAL	9,763	723.24	9,908	752.70

**FISCAL YEAR 2017 POSITION ENTITLEMENT REPORT
TEACHERS AND PARAS**

Position	Result
Classroom Teacher	752.7
Related Services Specialists Unit (K-3, 4-12 Regular, and Basic 4-12)	9.12
Related Services Specialists Unit	21.73
Related Services Specialists Unit	32.31
Visiting Teacher	3.00
Nurse	18.25
Academic Excellence Unit	27.30
Driver Education Teacher	5.00
Reading Cadre Position	1.00
TOTAL STATE FUNDED UNITS	870.39

Title I	23.00
IDEA	27.00
Title II	6.00
Total Federally Funded Units	56.00

TOTAL UNITS AVAILABLE 926.39

Fiscal Year 2017 Position Entitlement Report - Administrative & Operations

Classification	Earned Units	State Funded	Other Funding
Superintendent	1.00	1.00	
Asst. Superintendent	2.00	2.00	
Director	6.00	6.00	
Manager	0.00	0.00	
Admin Assistant	1.00	1.00	
Supervisor	5.00	5.00	1 *
Principal	14.00	14.00	
Asst. Principal	21.00	19.00	
Grounds	1.00	1.00	
Transportation Supervisor	1.00	1.00	
Nutrition Svc Supervisor	1.00	1.00	
Secretary	64.00	57.00	3 *
Custodians	112.00	110.50	2 **

* 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.

**FINAL BUDGET FY 2017
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 73.8 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 2017 is 18.59364082%.

The district's total assessed valuation is \$2,874,707,889

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	\$1.206	\$34,668,977
Debt Service	\$0.158	\$4,542,038
Tuition Tax	\$0.332	\$9,544,030
Match/MCIP	<u>\$0.040</u>	<u>\$1,149,883</u>
Total	\$1.736	\$49,904,929

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.