

The Delmar Board of Education



Delmar School District
Delmar, Delaware

FY 15
Final Budget

November 2014

Funding Sources

Basic State

Division I

These are funds provided by the State for the state portion of salaries and other employment costs. Division I funding is based upon the number of enrollment units and the experience and degree status if the employees hired through the units.

Division II

These are funds provided by the State for all other costs. Division II funding is based upon the number of enrollment units added to vocational course enrollments.

Division III

These are State Equalization funds, determined by a formula based upon the local tax effort and allocated by enrollment units. These funds can be used for any local purpose, including the local portion of salaries.

Academic Excellence

This is funding for additional units, based on the enrollment, for special professionals such as specialists, guidance counselors, nurses, athletic trainers, etc. Each of these units generates Division I, II and III funding.

Minor Capital Improvements

The State sets aside Minor Capital Improvement funding each year for building maintenance and improvements. The district is required to match the state funding in a 60/40 split.

Sustainment Funding

For fiscal 2012, the Federal Government allocated Education Jobs funding for the schools. Those funds expire 9/30/12 and the state has appropriated the same amount of funding for the DDOE to be transferred to the schools to be used at the districts' discretion.

Other State

A number of other state grants and programs are awarded annually, such as: Drivers' Ed

Local

Current Expense

Current expense taxes are collected for any local purpose at a current rate of \$1.56 per hundred dollars of assessed valuation. A capitation or hard tax of \$10.00 is also collected.

Debt Service

Debt service taxes are collected to fund major capital improvement projects, such as construction of Delmar Middle and Senior High School. The current debt service tax rate is \$.60 per hundred dollars of assessed valuation. A capitation tax of \$3.00 is also collected.

Tuition tax

Tuition tax is collected to pay for students attending special schools or intensive learning centers. The current rate is \$1.42 per hundred dollars of assessed valuation. The tuition rate does not require referendum approval and is set according to the students who need to be served.

Match Tax

The match tax is collected to pay the local share of Minor Capital Improvement funds and for technology maintenance. Match tax can be adjusted without referendum.

CSCR

These are government reimbursements for students receiving speech and language services and for students on daily medication dispensed by the school nurse.

Other Local

Gate receipts from athletics, donations from community members or alumni, and grants awarded are other sources of local revenue.

Federal Consolidated Grant

Title I

These funds are allocated for programs under No Child Left Behind, for economically disadvantaged, underachieving students. They are used primarily for assistance in reading and math.

Title II

These funds are used for teacher and principal training and for recruitment.

Title III

These funds are used to provide instruction for English Language Learners .

Carl D. Perkins

These are funds provided specifically for use with vocational education programs.

IDEA-B

These are federal assistance funds passed through to the state for the education of children with disabilities.

IDEA-B 619

These are federal assistance funds passed through the state for the education of pre-school children with disabilities.

Other Federal Funding

Race to the Top

RTTT funds will be available for 5 years to fund the district's Student Success Plan.

DELMAR SCHOOL DISTRICT
FY 2015 Revenue Budget

STATE FUNDS		
Formula Salaries & OECs		\$ 7,500,000
Cafeteria Salaries		\$ 116,000
Division II AOC		\$ 241,800
Division II AOC Vocational		\$ 73,486
Division II Energy		\$ 252,729
Division III, Equalization		\$ 1,862,973
State Transportation		\$ 481,192
Related Services*		\$ 82,119
Drivers Ed		\$ 19,904
Unique Alternative		\$ 35,949
Excellence Option		\$ 93,987
Professional Development		\$ 12,262
Technology Block Grant		\$ 19,659
Minor Capital Improvements*		\$ 118,532
Sustainment Fund		\$ 237,600
Other State Funds		\$ -
Total State Funds		\$ 11,148,192
LOCAL FUNDS		
Current Expense Tax Receipts		\$ 786,025
Debt Service Tax Receipts*		\$ 375,855
Tuition Tax Receipts*		\$ 744,551
Minor Cap Tax Receipts*		\$ 78,832
Technology Maintenance Match		\$ 19,612
Interest		\$ 5,000
Athletics		\$ 50,000
CSCRP		\$ 1,500
Indirect Costs		\$ 56,702
E-rate		\$ 10,000
Cafeteria		\$ 450,000
Facility Use		\$ 5,000
Choice (Net)		\$ 31,986
Other Local Revenue*		\$ 9,818
Total Local Funds		\$ 2,624,881
GRANTS		
IDEA		\$ 239,786
Title I		\$ 366,823
Title II		\$ 80,211
Perkins		\$ 29,053
Title III		\$ 12,366
Race to the Top*		\$ 44,633
Total Grant Funds		\$ 772,872
Total Revenue All Funds		\$ 14,545,945

(* = includes carry-over funds)

DELMAR SCHOOL DISTRICT
FY 2015 Discretionary Revenue Budget

STATE FUNDS		
Division II AOC		\$ 241,800
Division II AOC Vocational		\$ 73,486
Division II Energy		\$ 252,729
Division III, Equalization		\$ 1,862,973
Excellence Option		\$ 93,987
Technology Block Grant		\$ 19,659
Minor Capital Improvements*		\$ 118,532
Sustainment Fund		\$ 237,600
Other State Funds		\$ -
Total State Funds		\$ 2,900,766
LOCAL FUNDS		
Current Expense Tax Receipts		\$ 786,025
Minor Cap Tax Receipts*		\$ 78,832
Technology Maintenance Match		\$ 19,612
Interest		\$ 5,000
Athletics		\$ 50,000
CSCRP		\$ 1,500
Indirect Costs		\$ 56,702
E-rate		\$ 10,000
Facility Use		\$ 5,000
Choice (Net)		\$ 31,986
Other Local Revenue*		\$ 9,818
Total Local Funds		\$ 1,054,475
Grand Total All Funds		\$ 3,955,241

(* = includes carry-over funds)

DELMAR SCHOOL DISTRICT
FY 2015 Expense Budget

Description		
High School Office		\$ 29,400
Middle School Office		\$ 24,300
Board of Education		\$ 6,000
District Expenditures		\$ 153,950
District Office		\$ 21,700
Curriculum/Instruction		\$ 49,740
Professional Development		\$ 12,262
Athletics		\$ 303,530
Driver's Ed		\$ 19,904
Related Services		\$ 82,119
Tuition Payments		\$ 744,551
Unique Alternative		\$ 35,949
Cafeteria		\$ 450,000
Division I Salaries		\$ 7,616,000
Vocational		\$ 73,486
Local Salaries		\$ 2,700,000
Federal Funds		\$ 772,872
Technology Equipment & Repair		\$ 50,000
Maintenance/Bldg & Grounds		\$ 82,272
Operations/Utilities		\$ 211,500
State Transportation		\$ 481,192
Local Transportation		\$ 52,000
Local Debt Service		\$ 375,855
Minor Cap		\$ 197,363
TOTAL		\$ 14,545,945

DELMAR SCHOOL DISTRICT
FY 2015 Discretionary Expense Budget

Description		
High School Office		\$ 29,400
Middle School Office		\$ 24,300
Board of Education		\$ 6,000
District Expenditures		\$ 153,950
District Office		\$ 21,700
Curriculum/Instruction		\$ 49,740
Athletics		\$ 303,530
Vocational		\$ 73,486
Local Salaries		\$ 2,700,000
Technology Equipment & Repair		\$ 50,000
Maintenance/Bldg & Grounds		\$ 82,272
Operations/Utilities		\$ 211,500
Local Transportation		\$ 52,000
Minor Cap		\$ 197,363
TOTAL		\$ 3,955,241

DELMAR SCHOOL DISTRICT
FY 2015 Budget Detail

District Expenditures	
Audit Services	\$ 35,000
Legal Services	\$ 25,000
District Insurance	\$ 35,000
Postage & Shipping	\$ 7,000
Advertising	\$ 750
Contracted Services	\$ 29,700
(Crossing guard / Honeywell / School Center / Subsmart / JDG)	
SRO	\$ 6,000
Uniforms	\$ 1,500
Miscellaneous	\$ 14,000
Total	\$ 153,950

Maintenance/Bldg & Grounds	
Small Building Maintenance	\$ 29,122
Gasoline/Fleet GPS	\$ 6,150
Custodial Supplies/Safety/Security	\$ 35,000
Repairs and Equipment Purchase	\$ 12,000
Total	\$ 82,272

Operations/Utilities	
Energy (Electric, Gas & Oil)	\$ 168,000
Sewer & Water	\$ 13,500
Communication Services	\$ 18,000
Trash Removal	\$ 11,400
Misc - Fire Ex; Pest; Taxes; Alarm	\$ 600
Total	\$ 211,500

DELMAR SCHOOL DISTRICT
FY 2015 Budget Detail

District Office	
Photocopier Services & Supplies	\$ 10,000
DASA Dues/Registration/Mileage	\$ 6,000
Office Supplies & Equipment	\$ 5,700
Total	\$ 21,700

High School	
Office Supplies	\$ 6,000
Photocopier Equipment & Supplies	\$ 17,500
DASA Dues/Registration/Mileage	\$ 900
Commencement Supplies & Diplomas	\$ 5,000
Total	\$ 29,400

Middle School	
Office Supplies	\$ 6,000
Photocopier Equipment & Supplies	\$ 17,500
DASA Dues/Registration/Mileage	\$ 800
Total	\$ 24,300

DELMAR SCHOOL DISTRICT
FY 2015 Budget Detail

Curriculum & Instruction	
Textbooks/Supplemental Supplies	\$ 22,000
Accelerated Studies	\$ 200
Art	\$ 1,400
Band	\$ 700
Chorus	\$ 700
Drama	\$ 500
Guidance	\$ 4,000
Health/Physical Education	\$ 1,350
HS Language Arts	\$ 1,440
MS Language Arts	\$ 1,440
Library	\$ 1,200
HS Mathematics	\$ 1,440
MS Mathematics	\$ 1,440
MS Music	\$ 700
Nurse	\$ 2,500
HS Science	\$ 1,400
MS Science	\$ 1,300
HS Social Studies	\$ 1,260
MS Social Studies	\$ 1,170
MS Special Ed	\$ 500
HS ILC	\$ 200
Behavior Improvement	\$ 200
World Language	\$ 1,300
Life Skills	\$ 1,400
Total	\$ 49,740

**DELMAR SCHOOL DISTRICT
FY 2015 Athletic Budget Detail**

Athletics Administration	
Multi-sport equipment & supplies	\$ 3,500
Dues & Association Fees	\$ 2,500
Ground Improvements, Maintenance and Repairs	\$ 15,000
Sanitary Facilities	\$ 2,100
Awards and Certificates	\$ 1,000
Training/Travel	\$ 1,000
Total	\$ 25,100
Athletic Cycle Replacement	
Uniforms	\$ 5,000
Equipment Replacement	\$ 5,000
Equipment Reconditioning	\$ 9,000
Total	\$ 19,000
Athletic Contractual Services	
Salaries	\$ 157,500
Officials	\$ 26,000
Security	\$ 8,000
Transportation	\$ 52,000
Total	\$ 243,500
Sports	
Athletic Trainer	\$ 3,150
Baseball	\$ 900
Boy's Basketball	\$ 900
Girl's basketball	\$ 900
Cheerleading	\$ 900
Field Hockey	\$ 900
Football	\$ 1,800
Golf	\$ 540
Lacrosse	\$ 1,350
Boy's Soccer	\$ 900
Girl's Soccer	\$ 900
Softball	\$ 900
Volleyball	\$ 540
Wrestling/Tournaments	\$ 1,350
Total	\$ 15,930
Total Athletic	\$ 303,530