

The Delmar Board of Education



Delmar School District
Delmar, Delaware

FY 16
Final Budget

November 2015

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 of 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 \$1.871 per hundred dollars of assessed valuation. A capitation or hard tax of \$10.00 is also collected.

Debt Service

construction of Delmar Middle and Senior High School and the recent referendum approval for repairs and renovations. The current debt service tax rate is \$.706 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 \$1.61 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, facility rentals 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 professional development 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.

DELMAR SCHOOL DISTRICT
FY 2016 Revenue Budget

STATE FUNDS		
Formula Salaries & OECs		\$ 7,800,000
Cafeteria Salaries		\$ 120,000
Division II AOC		\$ 241,518
Division II AOC Vocational		\$ 74,938
Division II Energy		\$ 253,703
Division III, Equalization		\$ 1,863,187
State Transportation		\$ 449,876
Related Services*		\$ 41,499
Drivers Ed		\$ 9,828
Excellence Option		\$ 90,241
Professional Development		\$ 12,759
Technology Block Grant		\$ 19,524
Minor Capital Improvements*		\$ 119,581
Sustainment Fund		\$ 243,600
Assessment Grant		\$ 12,000
AP Incentive Grant		\$ 31,063
Other State Funds		\$ -
Total State Funds		\$ 11,383,317
LOCAL FUNDS		
Current Expense Tax Receipts		\$ 936,275
Debt Service Tax Receipts		\$ 352,893
Tuition Tax Receipts*		\$ 791,990
Minor Cap Tax Receipts*		\$ 78,571
Technology Maintenance Match		\$ 19,559
Interest		\$ 5,000
Athletics		\$ 50,000
CSCRP		\$ 500
Indirect Costs		\$ 84,823
E-rate		\$ 12,000
Cafeteria		\$ 500,000
Facility Use		\$ 5,000
Choice (Net)		\$ 17,263
Other Local Revenue		\$ 83,170
Total Local Funds		\$ 2,937,044
GRANTS		
IDEA		\$ 225,165
Title I		\$ 325,115
Title II		\$ 71,445
Perkins		\$ 25,873
Title III		\$ 50
Total Grant Funds		\$ 647,648
Total Revenue All Funds		\$ 14,968,009

(* = includes carry-over funds)

**DELMAR SCHOOL DISTRICT
FY 2016 DISCRETIONARY REVENUE BUDGET**

STATE FUNDS		FY 16
Division II AOC		\$ 241,518
Division II AOC Vocational		\$ 74,938
Division II Energy		\$ 253,703
Division III, Equalization		\$ 1,863,187
Excellence Option		\$ 90,241
Minor Capital Improvements		\$ 119,581
Sustainment Fund		\$ 243,600
Technology Block Grant		\$ 19,524
Total State Funds		\$ 2,906,292
LOCAL FUNDS		
Current Expense Tax Receipts		\$ 936,275
Minor Cap Tax Receipts		\$ 78,571
Technology Maintenance Match		\$ 19,559
Interest		\$ 5,000
Athletics		\$ 50,000
CSCRP		\$ 500
Indirect Costs		\$ 84,823
E-rate		\$ 12,000
Facility Use		\$ 5,000
Choice (Net)		\$ 17,263
Other		\$ 83,170
Total Local Funds		\$ 1,292,161
Grand Total All Funds		\$ 4,198,453

**DELMAR SCHOOL DISTRICT
FY 2016 EXPENSE BUDGET**

Operating Unit	Description		
9370730A	High School Office		\$ 28,800
9370733A	Middle School Office		\$ 23,750
99900000	Board of Education		\$ 1,300
99900300	District Expenditures		\$ 139,828
99910010	District Office		\$ 20,000
99920000	Curriculum/Instruction		\$ 42,330
99920500	Professional Development		\$ 12,759
99920700	Athletics		\$ 332,255
99920800	Driver's Ed		\$ 9,828
99930100	Related Services		\$ 41,499
99930200	Tuition Payments		\$ 791,990
99940200	Division I Salaries		\$ 7,920,000
99940300	Vocational		\$ 74,938
99940400	Local Salaries		\$ 2,900,000
99940500	Federal Funds		\$ 647,648
99940410	State Grants		\$ 43,063
99940810	Technology Equipment & Repair		\$ 50,000
99960000	Child Nutrition		\$ 500,000
99960100	Maintenance/Bldg & Grounds		\$ 119,500
99960200	Operations/Utilities		\$ 217,600
99960300	State Transportation		\$ 449,876
99960400	Local Transportation		\$ 50,000
99970000	Local Debt Service		\$ 352,893
99970200	Minor Cap		\$ 198,152
	TOTAL		\$ 14,968,009

**DELMAR SCHOOL DISTRICT
FY 2016 DISCRETIONARY EXPENSE BUDGET**

Operating Unit	Description		
9370730A	High School Office		\$ 28,800
9370733A	Middle School Office		\$ 23,750
99900000	Board of Education		\$ 1,300
99900300	District Expenditures		\$ 139,828
99910010	District Office		\$ 20,000
99920000	Curriculum/Instruction		\$ 42,330
99920700	Athletics		\$ 332,255
99940300	Vocational		\$ 74,938
99940400	Local Salaries		\$ 2,900,000
99940810	Technology Equipment & Repair		\$ 50,000
99960100	Maintenance/Bldg & Grounds		\$ 119,500
99960200	Operations/Utilities		\$ 217,600
99960400	Local Transportation		\$ 50,000
99970200	Minor Cap		\$ 198,152
	TOTAL		\$ 4,198,453

DELMAR SCHOOL DISTRICT
FY 2016 Preliminary Budget

District Expenditures	FY 16
Audit Services	\$ 38,500
Legal Services	\$ 20,000
District Insurance	\$ 36,000
Postage & Shipping	\$ 4,400
Advertising	\$ 500
Contracted Services	\$ 28,000
(Crossing guard/Honeywell/Website/Subsmart/JDG)	
SRO	\$ 5,928
Uniforms	\$ 1,500
Miscellaneous	\$ 5,000
Total	\$ 139,828

Maintenance/Bldg & Grounds	FY 16
Small Building Maintenance	\$ 18,500
Gasoline/Fleet GPS	\$ 8,000
Custodial Supplies	\$ 40,000
Furniture Purchases	\$ 8,000
Repairs and Equipment	\$ 15,000
Reserve Set-aside	\$ 30,000
Total	\$ 119,500

Operations/Utilities	FY 16
Energy (Electric, Gas & Oil)	\$ 168,000
Sewer & Water	\$ 20,000
Telephone & Communication Services	\$ 18,000
Trash Removal	\$ 11,200
Misc - Fire Ex; Pest; Taxes; Alarm	\$ 400
Total	\$ 217,600

DELMAR SCHOOL DISTRICT
FY 2016 Preliminary Budget

District Office	FY 16
Photocopier Services & Supplies	\$ 10,000
Dues/Registration/Mileage	\$ 4,500
Office Supplies & Equipment	\$ 5,500
Total	\$ 20,000

High School	FY 16
Office Supplies	\$ 6,000
Photocopier Equipment & Supplies	\$ 18,000
Dues/Registration/Mileage	\$ 800
Commencement Supplies & Diplomas	\$ 4,000
Total	\$ 28,800

Middle School	FY 16
Office Supplies	\$ 6,000
Photocopier Equipment & Supplies	\$ 17,000
Dues/Registration/Mileage	\$ 750
Total	\$ 23,750

DELMAR SCHOOL DISTRICT
FY 2016 Budget

Curriculum & Instruction	FY 16
Textbooks/Supplemental Supplies	\$ 15,000
Accelerated Studies	\$ 200
Art	\$ 1,400
Band	\$ 700
Chorus	\$ 700
Drama	\$ 500
Guidance	\$ 5,000
Health/Physical Education	\$ 1,350
HS Language Arts	\$ 1,540
MS Language Arts	\$ 1,540
Library	\$ 1,200
HS Mathematics	\$ 1,440
MS Mathematics	\$ 1,440
MS Music	\$ 700
Nurse	\$ 2,000
HS Science	\$ 1,400
MS Science	\$ 1,300
HS Social Studies	\$ 1,200
MS Social Studies	\$ 1,170
MS Special Ed	\$ 350
HS ILC	\$ 200
MS ILC	\$ 300
Behavior Improvement	\$ 200
Foreign Language	\$ 1,300
Life Skills	\$ 200
Total	\$ 42,330

DELMAR SCHOOL DISTRICT
FY 2016 Budget

Athletics Administration	
Multi-sport equipment & supplies	\$ 4,500
Dues & Association Fees	\$ 2,500
Ground Improvements, Maintenance and Repairs	\$ 20,000
Sanitary Facilities	\$ 2,100
Awards and Certificates	\$ 1,000
Training/Travel	\$ 750
Total	\$ 30,850
Athletic Cycle Replacement	
Uniforms	\$ 5,000
Bleachers	\$ 4,000
Equipment Replacement	\$ 5,000
Equipment Reconditioning	\$ 13,500
Total	\$ 27,500
Athletic Contractual Services	
Salaries	\$ 165,000
Officials	\$ 28,075
Security	\$ 7,000
Transportation	\$ 57,000
Total	\$ 257,075
Sports	
Athletic Trainer	\$ 3,150
Baseball	\$ 900
Boy's Basketball	\$ 900
Girl's basketball	\$ 900
Cheerleading	\$ 900
Cross Country	\$ 540
Field Hockey	\$ 900
Football	\$ 1,800
Golf	\$ 540
Lacrosse	\$ 1,350
Boy's Soccer	\$ 900
Girl's Soccer	\$ 900
Softball	\$ 900
Volleyball	\$ 900
Wrestling	\$ 1,350
Total	\$ 16,830
Total Athletic	\$ 332,255