

The Delmar Board of Education



Delmar School District
Delmar, Delaware

FY 17
Final Budget

January 2017

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 funding, Professional Development, Student Transportation, and Related Services

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

Debt service taxes are collected to fund major capital improvement projects, such as construction of Delmar Middle and Senior High School and the recent referendum approval for repairs and renovations. The current debt service tax rate is \$.650 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 \$1.445 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 2017 Final Revenue Budget

STATE FUNDS

Formula Salaries & OECs	\$ 8,200,000
Cafeteria Salaries	\$ 126,000
Division II AOC	\$ 236,093
Division II AOC Vocational	\$ 70,447
Division II Energy	\$ 242,502
Division III, Equalization	\$ 1,829,181
State Transportation	\$ 450,000
Related Services	\$ 57,903
Drivers Ed	\$ 12,190
Excellence Option	\$ 98,029
Professional Development	\$ 12,849
Technology Block Grant	\$ 18,000
Minor Capital Improvements	\$ 98,005
Sustainment Fund	\$ 233,000
Other State Funds	\$ 12,000
Total State Funds	\$ 11,696,199

LOCAL FUNDS

Current Expense Tax Receipts	\$ 958,000
Debt Service Tax Receipts*	\$ 420,000
Tuition Tax Receipts	\$ 727,000
Minor Cap Tax Receipts	\$ 68,300
Technology Maintenance Match	\$ 20,000
Interest	\$ 10,000
Athletics	\$ 41,000
CSCR P	\$ 750
Indirect Costs	\$ 64,000
E-rate*	\$ 52,000
Cafeteria	\$ 500,000
Facility Use	\$ 4,700
Choice (Net)	\$ 23,000
Other Local Revenue	\$ 72,000
Total Local Funds	\$ 2,960,750

GRANTS

IDEA	\$ 231,186
Title I	\$ 279,569
Title II	\$ 66,998
Perkins	\$ 23,057
Title III	\$ 44
Total Grant Funds	\$ 600,854

Total Revenue All Funds **\$ 15,257,803**

(* = includes carry-over funds)

DELMAR SCHOOL DISTRICT
FY 2017 FINAL DISCRETIONARY REVENUE BUDGET

STATE FUNDS	FY 17
Division II AOC	\$ 236,093
Division II AOC Vocational	\$ 70,447
Division II Energy	\$ 242,502
Division III, Equalization	\$ 1,829,181
Excellence Option	\$ 98,029
Minor Capital Improvements	\$ 98,005
Sustainment Fund	\$ 233,000
Technology Block Grant	\$ 18,000
Total State Funds	\$ 2,825,257

LOCAL FUNDS	
Current Expense Tax Receipts	\$ 958,000
Minor Cap Tax Receipts	\$ 68,300
Technology Maintenance Match	\$ 20,000
Interest	\$ 10,000
Athletics	\$ 41,000
CSCR P	\$ 750
Indirect Costs	\$ 64,000
E-rate*	\$ 52,000
Facility Use	\$ 4,700
Choice (Net)	\$ 23,000
Other	\$ 72,000
Total Local Funds	\$ 1,313,750

Grand Total All Funds **\$ 4,139,007**

(* = includes carry-over funds)

**DELMAR SCHOOL DISTRICT
FY 2017 FINAL EXPENSE BUDGET**

Operating Unit	Description	
9370730A	High School Office	\$ 29,100
9370733A	Middle School Office	\$ 25,100
99900000	Board of Education	\$ 2,000
99900300	District Expenditures	\$ 102,943
99910010	District Office	\$ 19,500
99920000	Curriculum/Instruction	\$ 43,600
99920500	Professional Development	\$ 12,849
99920700	Athletics	\$ 334,550
99920800	Driver's Ed	\$ 12,190
99930100	Related Services	\$ 57,903
99930200	Tuition Payments	\$ 727,000
99940200	Division I Salaries	\$ 8,326,000
99940300	Vocational	\$ 70,447
99940400	Local Salaries	\$ 2,929,012
99940500	Federal Funds	\$ 600,854
99940810	Technology Equipment & Repair	\$ 50,000
99960000	Child Nutrition	\$ 500,000
99960100	Maintenance/Bldg & Grounds	\$ 103,500
99960200	Operations/Utilities	\$ 210,450 *
99960300	State Transportation	\$ 450,000
99960400	Local Transportation	\$ 52,500
99970000	Local Debt Service	\$ 420,000
99970200	Minor Cap	\$ 166,305

TOTAL **\$ 15,245,803**

**DELMAR SCHOOL DISTRICT
FY 2017 DISCRETIONARY EXPENSE BUDGET**

Operating Unit	Description	
9370730A	High School Office	\$ 29,100
9370733A	Middle School Office	\$ 25,100
99900000	Board of Education	\$ 2,000
99900300	District Expenditures	\$ 102,943
99910010	District Office	\$ 19,500
99920000	Curriculum/Instruction	\$ 43,600
99920700	Athletics	\$ 334,550
99940300	Vocational	\$ 70,447
99940400	Local Salaries	\$ 2,929,012
99940810	Technology Equipment & Repair	\$ 50,000
99960100	Maintenance/Bldg & Grounds	\$ 103,500
99960200	Operations/Utilities	\$ 210,450
99960400	Local Transportation	\$ 52,500
99970200	Minor Cap	\$ 166,305
TOTAL		\$ 4,139,007

DELMAR SCHOOL DISTRICT
FY 2017 Final Budget

District Expenditures	FY 17
Audit Services	\$ 1,000
Legal Services	\$ 10,000
District Insurance	\$ 36,000
Postage & Shipping	\$ 5,000
Advertising	\$ 250
Contracted Services	\$ 31,200
(Crossing guard/Blackboard connect/Educational Networks/Subsmart/JDG)	
SRO	\$ 15,993
Uniforms	\$ 1,500
Miscellaneous	\$ 2,000
Total	\$ 102,943

Maintenance/Bldg & Grounds	FY 17
Small Building Maintenance	\$ 15,000
Gasoline/Fleet GPS	\$ 3,500
Custodial Supplies	\$ 35,000
Furniture	\$ 2,000
Repairs and Equipment	\$ 18,000
Reserve Set-aside	\$ 30,000
Total	\$ 103,500

Operations/Utilities	FY 17
Energy (Electric, Gas & Oil)	\$ 165,000
Sewer & Water	\$ 17,000
Telephone & Communication Services	\$ 16,000
Trash Removal	\$ 12,000
Misc - Fire Ex; Pest; Taxes; Alarm	\$ 450
Total	\$ 210,450

DELMAR SCHOOL DISTRICT
FY 2017 Final Budget

District Office	FY 17
Photocopier Services & Supplies	\$ 10,000
Dues/Registration/Mileage	\$ 4,500
Office Supplies & Equipment	\$ 5,000
Total	\$ 19,500

High School	FY 17
Office Supplies	\$ 5,500
Photocopier Equipment & Supplies	\$ 18,700
Dues/Registration/Mileage	\$ 900
Commencement Supplies & Diplomas	\$ 4,000
Total	\$ 29,100

Middle School	FY 17
Office Supplies	\$ 5,500
Photocopier Equipment & Supplies	\$ 18,700
Dues/Registration/Mileage	\$ 900
Total	\$ 25,100

DELMAR SCHOOL DISTRICT
FY 2017 Final Budget

Curriculum & Instruction	FY 17
Textbooks/Supplemental Supplies	\$ 20,000
Art	\$ 1,200
Band	\$ 600
Chorus	\$ 600
Guidance	\$ 5,000
Health/Physical Education	\$ 1,000
HS Language Arts	\$ 1,250
MS Language Arts	\$ 1,250
Library	\$ 1,000
HS Mathematics	\$ 1,200
MS Mathematics	\$ 1,200
MS Music	\$ 600
Nurse	\$ 2,200
HS Science	\$ 1,200
MS Science	\$ 1,100
HS Social Studies	\$ 1,050
MS Social Studies	\$ 1,000
MS Special Ed	\$ 200
HS ILC	\$ 200
MS ILC & Life Skills	\$ 300
Behavior Improvement	\$ 150
Foreign Language	\$ 1,150
Life Skills	\$ 150
Total	\$ 43,600

DELMAR SCHOOL DISTRICT
FY 2017 Final Budget

Athletics Administration	
Multi-sport equipment & supplies	\$ 5,000
Dues & Association Fees	\$ 2,500
Ground Improvements, Maintenance and Repairs	\$ 20,000
Sanitary Facilities	\$ 2,100
Awards and Certificates	\$ 1,000
Training/Travel	\$ 500
Total	\$ 31,100
Athletic Cycle Replacement	
Uniforms	\$ -
Equipment Replacement	\$ -
Equipment Reconditioning	\$ 13,500
Total	\$ 13,500
Athletic Contractual Services	
Salaries	\$ 171,000
Officials	\$ 34,000
Security	\$ 7,000
Transportation	\$ 63,000
Total	\$ 275,000
Sports	
Athletic Trainer	\$ 3,000
Baseball	\$ 750
Boy's Basketball	\$ 750
Girl's basketball	\$ 750
Cheerleading	\$ 750
Cross Country	\$ 450
Field Hockey	\$ 750
Football	\$ 1,500
Golf	\$ 450
Lacrosse	\$ 1,100
Boy's Soccer	\$ 750
Girl's Soccer	\$ 750
Softball	\$ 750
Volleyball	\$ 750
Wrestling (Includes tournament fees)	\$ 1,700
Total	\$ 14,950
Total Athletic	\$ 334,550