

# The Delmar Board of Education



Delmar School District  
Delmar, Delaware

FY 22  
Final Budget

December 2021

# **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 expired on 9/30/12 and the state has appropriated 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, or one time based on the state operating budget. Examples of these funds include Drivers' Ed funding, Professional Development, Student Transportation, Related Services, Educational Accountability, Safety and Security and/or CPR Funds.

## **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 \$.1328 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 within and outside of the district, as well as for educational related expenses for students in PreK and/or Intense or Complex needs based categories. The current rate is \$2.0938 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 taxes are collected to match State appropriations such as Minor Capital Improvement. Sometimes local boards may continue a match levied in the past for appropriations that were reduced or discontinued such as Technology Block Grant, Math and Extra Time appropriations. The current rate is \$0.3072 per hundred dollars of assessed valuation. Match taxes can be adjusted without referendum.

### **CSCR**

These are government reimbursements for services provided to students such as speech and language services and for students on daily medication dispensed by the school nurse. Districts may be eligible for reimbursements only for staff that are not funded, in whole or in part, with federal dollars.

### **Other Local**

Facility rentals, gate receipts from athletics, donations and grants awarded are examples of other sources of local revenue.

# **Federal Consolidated Grant**

## **Title I**

These funds are allocated for programs under Every Student Succeeds Act, 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 educator recruitment.

## **Title IV**

These funds are used to provide student support and academic enrichment.

## **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 Final Operating Budget FY 2022

<b>Color Key</b>	Non Discretionary Funds Highlighted in Yellow (can only be used for specified purpose)
	Discretionary Funds are Highlighted in Blue (can be used for any program or purpose)
	Partial Discretionary Funds are Highlighted in Green (can only be used for specified programs)

### Local Revenue

	Description	Appr	Current	Carryover	Total
	Spec Ed Tuition Tax	91050	1,266,909.00	434,732.89	1,701,641.89
	Intense and Complex Charter Payments	91050	0.00		0.00
	Tuition Program Payments	91050	0.00		0.00
	College Tuition Pd by Delmar & Others	91427	580,278.00	24,000.34	604,278.34
	Special Education Agreements	91694	0.00	22,581.70	22,581.70
	Match Tax - MCI Hold (Reserve)	91150	98,459.00	58,652.11	157,111.11
	Required local match for State MCI allocation		(30,210.89)	(58,652.11)	(88,863.00)
	Minor Capital Improvements	91151	88,196.00	86,890.98	175,086.98
	MCI Voc Equip Match	91152	667.00	1,139.00	1,806.00
	ADA Barrier Removal	91160	0.00	26,087.36	26,087.36
	Debt Services Tax & Interest	91000	91,543.00	74,319.31	165,862.31
	Food Service	91100	623,500.00	370,772.87	994,272.87
	Tech Prep (was 98038)	91389	0.00	4,418.56	4,418.56
	Local Grants (N. Wildman)	91310	39,647.00	7.56	39,654.56
	Payroll Reimbursement	99191	5,000.00	5,278.64	10,278.64
	Current Expense Tax & Interest	98000	1,170,668.00	143,491.84	1,314,159.84
	FY22 transfer to Emergency Reserve Funds		0.00	(143,491.84)	(143,491.84)
	Emergency Reserve Funds				
	Bistate Charter	98125		100,000.00	100,000.00
	Carryover Funds	98126		280,154.00	280,154.00
	Emergency Reserve	98128	118,491.84	402,605.05	521,096.89
	Local Construction	98133		375,909.70	375,909.70
	Vehicle Replacement	98134	5,000.00	81,967.39	86,967.39
	Curriculum Replacement	98080	20,000.00	37,526.63	57,526.63
	Indirect Costs (was 98031)	91691	70,000.00	16,457.72	86,457.72
	Choice Net Income	98000	16,865.00		16,865.00
	Charter Payments	98000	(4,990.00)		(4,990.00)
	Facility Use & Other Local	98000, 91301	1,000.00	2,750.00	3,750.00
	Technology Maint Match Tax	91210	23,889.00	29,031.39	52,920.39
	Math Match Tax	91212	24,653.00	26,170.12	50,823.12
	Extra Time Match Tax	91214	40,152.00	42,002.26	82,154.26
	CSCR (was 98041)	91603	500.00	0.78	500.78
	Erate Funds (was 98029)	91692	0.00	632.25	632.25
	Athletics (was 98026)	91560	29,000.00	2,788.72	31,788.72
	Total Local Revenue		4,279,216.95	2,448,225.22	6,727,442.17

### State Revenue

	Description	Appr	Current	Carryover	Total
	Division I (Personnel) (reflects Delmar Reduc	00137	8,930,000.00	0.00	8,930,000.00
	Family Leave Sub Reimbursement	05389	37,440.00	0.00	37,440.00
	Cafeteria Salaries	05116	122,205.00	0.00	122,205.00
	Division II - Energy	00159	249,251.00	192,915.60	442,166.60
	Transfer FY21/22 energy funds to FY21/22 05165			(140,000.00)	(140,000.00)
	Division II Vocational	05265	70,496.00	66,811.92	137,307.92
	Related Services (cash 1.01 @ M 10Yrs)	05190	44,534.00	0.00	44,534.00
	Delmar reduction(From 00137-\$212,850.85)	05190	0.00	0.00	0.00
	Private Placement (Unique Alternatives)	05181	0.00	0.00	0.00
	Minor Capital Improvements	50022	132,294.00	130,053.56	262,347.56
	ADA Barrier Removal	50392	0.00	39,131.04	39,131.04
	Voc Equip Replace	50324	1,000.00	1,708.00	2,708.00
	Major Capital Improvements	50462	0.00	0.00	0.00
	Safety and Security	59970	0.00	0.00	0.00
	Professional Development	05205	10,685.00	0.00	10,685.00
	CPR Instruction, Critical Need	05302, 05316	3,281.92	0.00	3,281.92
	Driver's Education	05142	8,910.00	11,171.05	20,081.05
	Transportation	05149, 05152, 05160, 05193, 05179, 05298	615,445.00	0.00	615,445.00
	Dual Enrollment, Child Safety Awareness & Misc State Grants	05314, 05317, various	1,770.00	0.00	1,770.00
	Opportunity Grants	05297, 08914	127,814.00	0.00	127,814.00
	Mental Health Block Grant (New in FY22)	05319, 08939	23,626.00	0.00	23,626.00
	Division III	05186	1,972,428.00	0.00	1,972,428.00
	Ed Sustainment Funds	05289	229,507.00	0.00	229,507.00
	Division II - AOC	05165	251,605.00	62,256.90	313,861.90
	Transfer FY21 energy funds to FY21 05165	05165		140,000.00	140,000.00
	Technology Block Grant	05235	30,715.00	0.00	30,715.00
	Excellence Option	05194	44,432.00	0.00	44,432.00
	<b>Total State Revenue</b>		<b>12,907,438.92</b>	<b>504,048.07</b>	<b>13,411,486.99</b>

### Federal Revenue

	Description	Appr	Current	Carryover	Total
	TITLE I: Consolidated Grant	40554	404,747.00	248,175.65	652,922.65
	TITLE II A: Teacher Quality	40114	116,345.00	94,962.37	211,307.37
	Perkins - Voc Ed	41015	41,629.00	13,522.45	55,151.45
	Misc. Federal Grants (ARP-HCY II, Title III, Eng	40560, TBD	16,718.00	128.00	16,846.00
	TITLE IV	40532	40,099.00	29,622.50	69,721.50
	IDEA B (Includes FY22 IDEA 611 ARP Supplement)	40564, TBD	365,330.00	273,001.91	638,331.91
	IDEA PreK (Includes FY22 IDEA 619 ARP Supplemen	40565, TBD	11,827.00	1,495.54	13,322.54
	Elementary & Secondary School Emergency Relief (ESSER I, II, and III)	FY20 40730, FY21 40730, FY21 40820	887,362.00	2,988,660.92	3,876,022.92
	<b>Total Federal Revenue</b>		<b>1,884,057.00</b>	<b>3,649,569.34</b>	<b>5,533,626.34</b>

<b>Total Revenue</b>		<b>19,070,713.00</b>	<b>6,601,843.00</b>	<b>25,672,556.00</b>
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<b>Discretionary Revenue: Highlighted in Blue</b>	<b>3,455,478.00</b>	<b>19,207.72</b>	<b>3,474,685.72</b>
<b>Partial Discretionary Revenue: Highlighted in Green</b>	<b>444,946.00</b>	<b>302,882.42</b>	<b>747,828.42</b>
<b>Non Discretionary Revenue: Highlighted in Yellow</b>	<b>15,026,797.03</b>	<b>5,001,589.72</b>	<b>20,028,386.75</b>
<b>Emergency Reserve Revenue</b>	<b>143,491.84</b>	<b>1,278,162.77</b>	<b>1,421,654.61</b>
<b>Total Revenue</b>	<b>19,070,712.87</b>	<b>6,601,842.63</b>	<b>25,672,555.50</b>

## Expenditures

OU	Description	Appr	Current	Carryover	Total
9370730A	Delmar Senior High School	05165, 05194	29,100.00	0.00	29,100.00
9370733A	Delmar Middle School	05165, 05194	24,100.00	0.00	24,100.00
99900000	Board Of Education	05165, 05194	1,000.00	0.00	1,000.00
99900300	District Expenditures	98000	121,997.62	0.00	121,997.62
		05165, 05194	16,097.00	26,430.64	42,527.64
		91691	70,000.00	16,457.72	86,457.72
99910010	District Office	05165, 05194	18,400.00	0.00	18,400.00
99920000	Curriculum/Instructional	05165, 05194	34,635.00	0.00	34,635.00
99920500	Professional Development Prog	05205, 05302, 05299	13,966.92	0.00	13,966.92
99920700	Athletics	05165, 05194, 91560	158,531.28	2,968.72	161,500.00
		98000 (PR)	180,500.00	0.00	180,500.00
99920800	Drivers Education	05142	8,910.00	11,171.05	20,081.05
99930100	Related Services	05190	44,534.00	0.00	44,534.00
99930200	Tuition Payments & Salaries	91050	835,657.71	434,732.89	1,270,390.60
	Tuition Paid by Others (Acad. Challenge)	91427	580,278.00	24,000.34	604,278.34
	Special Ed Agreements	91694	0.00	22,581.70	22,581.70
99930300	Special Services (extra time, 95212); (CSCR, 95209) & Math, 95054)	91212, 91214, 91603	65,305.00	68,173.16	133,478.16
	Special Services (LEP)	98000	1,000.00	0.00	1,000.00
	Special Services (private placement)	05181	0.00	0.00	0.00
99940200	Division I Sal/Other State	00137, 05116, 05389	9,089,645.00	0.00	9,089,645.00
99940300	Division II Vocational	05265	20,496.00	66,811.92	87,307.92
99921100	Division II Vocational Travel		15,000.00	0.00	15,000.00
99940400	Division III/Local Salaries	98000 (PR)	779,696.36	0.00	779,696.36
		05186, 05289 (PR)	2,201,935.00	0.00	2,201,935.00
		99191	5,000.00	5,278.64	10,278.64
99940100	Contingency		0.00	0.00	0.00
99940410	Competitive State Grants	various	153,210.00	0.00	153,210.00
99940500	Federal Funds A (Title I)	40554	404,747.00	248,175.65	652,922.65
99940501	Federal Funds B (Title II)	40114	116,345.00	94,962.37	211,307.37
99940502	Federal Funds C (Perkins - Voc Ed)	41015	41,629.00	13,522.45	55,151.45
99940503	Federal Funds D (Title IV)	40532	40,099.00	29,622.50	69,721.50
99940504	Federal Funds E (IDEA - B)	40564, TBD	365,330.00	273,001.91	638,331.91
99940505	Federal Funds F (IDEA - Pre Sch)	40565, TBD	11,827.00	1,495.54	13,322.54
99940506	Federal Funds G (CARES)	FY20 40730, FY21 40730, FY21 40820	887,362.00	2,988,660.92	3,876,022.92
99940508	Federal Funds I (Title III & Misc)	40559, APR-HCY II	16,718.00	128.00	16,846.00
99940700	Private Grants/Donations	91310	39,647.00	7.56	39,654.56
99920600, 99940810	Technology	91210, 91692, 05235	54,604.00	29,663.64	84,267.64
99941000	Tech Prep Delaware	98038		4,418.56	4,418.56
99960000	Child Nutrition Operations	91100	623,500.00	370,772.87	994,272.87
99960100	Maintenance	05165, 05194	3,173.72	0.00	3,173.72
		98000, 91301	12,230.02	2,750.00	14,980.02
		FY21 05165	0.00	175,646.26	175,646.26
99960200	Operations/Utilities	00159	114,084.40	52,915.60	167,000.00
		05165	35,000.00	0.00	35,000.00
		98000	20,000.00	0.00	20,000.00
99960300	State Transportation	05149, 05152, 05160, 05193	615,445.00	0.00	615,445.00
99960400	Local Transportation	98000	68,119.00	0.00	68,119.00
		05165	5,000.00	0.00	5,000.00
99970000	Local Debt Service	91000	91,543.00	74,319.31	165,862.31
99970200	Minor Cap	91151, 91152, 50022, 50324	222,157.00	219,791.54	441,948.54
99970200	Minor Cap - ADA Barrier Removal	91160, 50392	0.00	65,218.40	65,218.40
	<b>Total Expenditures</b>		<b>18,257,555.03</b>	<b>5,323,679.86</b>	<b>23,581,234.89</b>

Discretionary PR Expenses: Highlighted in Blue	3,162,131.36	0.00	3,162,131.36
Discretionary non-PR Expenses: Highlighted in Blue	293,346.64	19,207.72	312,554.36
Emergency Reserve Expenses: Highlighted in Blue	0.00	0.00	0.00
Partial Discretionary Expenses: Highlighted in Green	444,946.00	302,882.42	747,828.42
Non Discretionary Expenses: Highlighted in Yellow	14,357,131.03	5,001,589.72	19,358,720.75
Total Expenses:	18,257,555.03	5,323,679.86	23,581,234.89

Summary	Appr	Current	Carryover	Total
Total Local Revenue		4,279,216.95	2,448,225.22	6,727,442.17
Total State Revenue		12,907,438.92	504,048.07	13,411,486.99
Total Federal Revenue		1,884,057.00	3,649,569.34	5,533,626.34
Total Revenue		19,070,712.87	6,601,842.63	25,672,555.50
Total Expenditures		18,257,555.03	5,323,679.86	23,581,234.89
Surplus/(Deficit) Total		813,157.84	1,278,162.77	2,091,320.61

MCI Match Tax Hold	68,248.11	0.00	68,248.11
Energy	135,166.60	0.00	135,166.60
Division II Vocational	35,000.00	0.00	35,000.00
Spec Ed Tuition Tax	431,251.29	0.00	431,251.29
Emergency Reserve Accts	143,491.84	1,278,162.77	1,421,654.61

True Discretionary Surplus (Deficit)		0.00	0.00	0.00
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Total Expense / Total Revenue                      91.9%  
 Total Local Payroll / Total Discretionary Revenue                      91.0%



**Delmar School District Discretionary Operating Budget FY 2022**  
(Includes 4 funds that are partially discretionary: 05165, 05194, 05288, 91560)

**Local Revenue**

Description	Appr	Current	Carryover	Total
Current Expense Tax & Interest	98000	1,170,668	143,492	1,314,160
Transfer funds - Emerg. Res., Vehicle & Curriculum Replacement		0	(143,492)	(143,492)
Indirect Costs	91691	70,000	16,458	86,458
Choice Net Income	98000	16,865	0	16,865
Charter Payments	98000	(4,990)	0	(4,990)
Facility Use	98000	1,000	2,750	3,750
Athletics	91560	29,000	2,789	31,789
<b>Total Local Revenue</b>		<b>1,282,543</b>	<b>21,996</b>	<b>1,304,539</b>

**State Revenue**

Description	Appr	Current	Carryover	Total
Division III	05186	1,972,428	0	1,972,428
Ed Sustainment Funds	05289	229,507	0	229,507
Division II - AOC	05165	251,605	202,257	453,862
Excellence Option	05194	44,432	0	44,432
<b>Total State Revenue</b>		<b>2,497,972</b>	<b>202,257</b>	<b>2,700,229</b>

**Total Revenue**

Description	Appr	Current	Carryover	Total
<b>Total Revenue</b>		<b>3,780,515</b>	<b>224,253</b>	<b>4,004,768</b>

**Expenditures**

	Description	Appr	Current	Carryover	Total
9370730A	Delmar Senior High School	05165, 05194	29,100	0	29,100
9370733A	Delmar Middle School	05165, 05194	24,100	0	24,100
99900000	Board Of Education	05165, 05194	1,000	0	1,000
99900300	District Expenditures	98000	121,998	0	121,998
		91691	70,000	16,458	86,458
		05165, 05194	16,097	26,431	42,528
99910010	District Office	05165, 05194	18,400	0	18,400
99920000	Curriculum/Instructional	05165, 05194	34,635	0	34,635
99920700	Athletics	05165, 05194, 91560	158,531	2,969	161,500
		98000	180,500	0	180,500
99930300	Special Services (LEP)	98000	1,000	0	1,000
99940400	Division III/Local Salaries	98000	779,696	0	779,696
		05186, 05289	2,201,935	0	2,201,935
99960100	Maintenance	05165, 05194, 05288	3,174	0	3,174
		98000	12,230	2,750	14,980
		FY20 05165	0	175,646	175,646
99960200	Operations/Utilities	98000	20,000	0	20,000
		05288	35,000	0	35,000
99960400	Local Transportation	98000	68,119	0	68,119
		05165, 05194	5,000	0	5,000
	<b>Total Expenditures</b>		<b>3,780,515</b>	<b>224,253</b>	<b>4,004,768</b>

**Surplus / Deficit**

Description	Appr	Current	Carryover	Total
	98000	-	-	-

Total Expense / Total Revenue      100.0%  
Total Local Payroll / Total Revenue      79.0%

Total Local Payroll / Total Discretionary Revenue      **91.0%**