

FY 2022

FINAL BUDGET



PRESENTATION/DISCUSSED/APPROVED: January 27, 2022

BOARD OF EDUCATION

The Cape Henlopen School District is an equal opportunity employer and does not discriminate on the basis of race, color, creed, religion, gender (including pregnancy, childbirth and related medical conditions), national origin, citizenship or ancestry, age, disability, marital status, veteran status, genetic information, sexual orientation, or gender identity, against victims of domestic violence, sexual offenses, or stalking, or upon any other categories protected by federal, state, or local law. (El Distrito Escolar Cape Henlopen ofrece oportunidades iguales de empleo y sin discriminación de raza, color, credo, religión, género (incluyendo embarazo, parto y sus condiciones médicas), nacionalidad, ciudadanía o ascendencia, edad, discapacidad, estado civil, servicio military(veterano), información genética, orientación sexual, o identidad de género, en contra de víctimas de violencia doméstica, ofensas sexuales, acecho, o bajo cualquier otra categoría protegida por la ley local, estatal, y federal.) Ned Gladfelter, Employee/Student Compliance Officer: OCR/Title IX/504 Office of Human Resources; LouAnn Hudson, Student 504 Compliance Officer, 1270 Kings Highway, Lewes, DE 19958.



Budget Overview

The following information is provided in accordance with Board Policy #603. The FY 2022 Final Budget represents the District's proposed spending plan for the fiscal year. The revenues are based on anticipated revenues from various sources. Proposed expenditures are based on prior year expenditures, anticipated costs and/or contractual obligations.

Funding Categories and Sources

- **Discretionary Funding** – Funding that the District can determine how they are used. These funds provide the district with flexibility to determine how, where and for what purpose they are allocated.
 - **Local Current Expense Tax Revenue** – This revenue is generated by voter-approved referendum to cover operating costs, such as teaching materials, textbooks, insurance and local salary expenditures.
 - **State Division II – All other cost Funding** – These funds are provided by the State of Delaware based on the September 30th unit count (enrollment) process; and, can be used for any operational expenses, except for personnel, debt services and minor/major capital improvements.
 - **State Division III – Equalization Funding** - These funds are provided by the State of Delaware based on the September 30th unit count (enrollment) process; and, can be used for any operational expenses except for debt services and minor/major capital improvements.
 - **State Education Sustainment Funding** - These funds are provided by the State of Delaware based on the September 30th unit count (enrollment) process; and, can be used for any operational expenses except for debt services and minor/major capital improvements. These funds were/are provided to the district to replace the loss of federal funding that was provided via the economic stimulus package to continue prior state-funded activities.
 - **Other Funding** – Various revenue sources that the district has flexibility in the allocation and expenditure to meet district needs.



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- **Non-Discretionary Funding** – Funding provided to the District that has limited flexibility and/or pre-determined rules for the expenditure of the funds.
 - **State Division I Funding** – May only be used for salary, benefit and other employment costs (OEC's) for personnel funded by the State of Delaware through the September 30th unit count (enrollment) process.
 - **Other State Funds** – various categories that may only be used for the purpose of which those funds were granted by the State of Delaware through the September 30th unit count (enrollment) process.
 - **Local Match Tax Funding** - The “Match Tax” (Minor Capital Improvement, Technology, Extra-Time Programs, Reading and Math Resource Teachers). This revenue source allows school districts to obtain local funding to work in concert with State funds for a common purpose. In some cases, the State mandates a local match before providing State funds. In other cases, the local match is optional. Currently, there are five programs for which the State requires/allows a local match tax.
 - **Minor Capital Improvements (MCI):** This tax provides revenue to maintain facilities and to ensure compliance with health and safety standards. The State provides 60% and the district is required to provide a 40% match, up to a ceiling amount determined by the State of Delaware annual capital budget process.
 - **Technology:** This revenue must be used to maintain and/or replace technology.
 - **Extra-Time Programs:** Formally State funded and matched by the local match tax to cover after-school programs.
 - **Elementary School Reading Resource Teachers:** These funds can only be used to fund the local share of payroll costs (salary and benefits) for Reading Resource Teachers authorized in the State budget.
 - **Middle School Mathematics Resource Teachers:** These funds can only be used to fund the local share of payroll costs (salary and benefits) for Middle School Mathematics Resource Teachers authorized in the State budget.
 - **Local Tuition Tax Revenue** - May only be used to fund State of Delaware approved special school programs and/or expenses that meet state criteria for tuition eligible expenses.



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- **Local Debt Service Tax Revenue** – May only be used to fund the principal and interest payments for outstanding indebtedness for major capital improvement projects that have been approved by referendum.
 - **Federal Funding** – Funds obtained via the State of Delaware consolidated grant or direct grant application process. Funds obtained via these processes may only be used for the purposes stated in the grant application. Expenditures must meet the grant specifications, rules and regulations.
 - **Other Funding** – Various sources of funds, including student activity funds, private grants and donations that have defined requirements for the expenditure of these funds.

Budget Highlights

- Overall budget of \$176.3M, an increase of \$7.2M (5.3%) in Operations; and, a decrease of \$36.2M (-52.9%) in Capital Improvement Projects (excluding Bond Anticipation Note costs for Debt Service).
- \$768.6k in program efficiency/budget reductions/reallocations
- Local funding provided to maximize the use of all state-earned staffing units
- Local funding provided to meet local staffing needs and contract obligations
- Local funding provided for modular classrooms at each Middle School
- Local funding provided to implement new software systems for Human Resources, Payroll and Benefits and Accounting
- Local funding provided for increased security maintenance
- Local funding provided for additional copiers
- State funding for Student Success Block Grant
- State funding for Opportunity Grants
- State funding for Mentoring
- State funding for World Immersion
- Federal funding for the 21st Century Grant programs at MES
- Federal funding for CARES Act (ESSER II & III)
- Major Capital funding for the new Middle School project
- Reserve funding set-aside for the following:
 - \$250K – Turf Field Replacement for Champions Field
 - \$120K – Curriculum Replacement
 - \$15K – Band Uniform/Equipment Replacement



EXECUTIVE SUMMARY

REVENUE PROJECTIONS	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 FINAL BUDGET
I. DISCRETIONARY REVENUE	\$ 29,953,945	\$ 30,903,125	\$ 30,487,341
II. NON-DISCRETIONARY REVENUE	\$ 170,685,499	\$ 173,366,845	\$ 139,972,547
PROJECTED REVENUES	\$ 200,639,444	\$ 204,269,970	\$ 170,459,888
SUPPLEMENTAL FUNDING			
	ACCOUNTING APPROP.		
I. DISCRETIONARY FUNDS			
DEBT SERVICE HOLDING ACCOUNT	91000	\$ -	\$ -
LOCAL - CHILD NUTRITION CARRYOVER FUNDS	91100	\$ 423,536	\$ -
LOCAL - TECHNOLOGY MATCH TAX CARRYOVER	91210	\$ 102,903	\$ 529,451
BUILDING RENTAL CARRYOVER FUNDS	91301	\$ -	\$ 290,452
PRIVATE GRANTS AND DONATIONS	91305	\$ -	\$ -
ATHLETIC CARRYOVER FUNDS	91560	\$ 45,052	\$ 34,282
CSCR7 CARRYOVER FUNDS	91603	\$ -	\$ 13,224
INDIRECT COST CARRYOVER	91691	\$ -	\$ -
ERATE CARRYOVER	91692	\$ -	\$ 261,962
LOCAL - ONE-TIME CARRYOVER FUNDS	98000	\$ 2,353,422	\$ 7,210
LOCAL - SALARY SAVINGS	98013	\$ 1,775,492	\$ 343,094
TURF FIELD REPLACEMENT RESERVE	98039	\$ -	\$ 2,010,328
DISTRICT CONTINGENCY	98079	\$ -	\$ 2,641,762
CONSTRUCTION RESERVE FUNDS	98114	\$ -	\$ 100,000
INSTRUCTION RESERVE FUNDS	98115	\$ -	\$ -
MAINTENANCE RESERVE FUNDS	98116	\$ -	\$ -
TRANSPORTATION RESERVE FUNDS	98118	\$ -	\$ -
TECHNOLOGY RESERVE FUNDS	98261	\$ -	\$ -
SECURITY RESERVE FUNDS	98262	\$ -	\$ -
FURNITURE RESERVE FUNDS	98263	\$ -	\$ -
EMPLOYEE EXIT RESERVE FUNDS	98264	\$ -	\$ -
TOTAL DISCRETIONARY	\$ 4,700,405	\$ 374,922	\$ 5,888,671
SUPPLEMENTAL FUNDING	\$ 4,700,405	\$ 374,922	\$ 5,888,671
AVAILABLE FUNDS FOR BUDGET	\$ 205,339,849	\$ 204,644,892	\$ 176,348,559
			100.0%
EXPENSE PROJECTIONS			
OPERATING UNITS			
9170710A - H.O. BRITTINGHAM ELEMENTARY SCHOOL	\$ 31,150	\$ 31,128	\$ 33,880
9170712A - RICHARD A. SHIELDS ELEMENTARY SCHOOL	\$ 39,970	\$ 38,912	\$ 38,710
9170718A - LOVE CREEK ELEMENTARY SCHOOL	\$ 49,210	\$ 46,683	\$ 39,480
9170720A - MARINER MIDDLE SCHOOL	\$ 56,259	\$ 53,744	\$ 56,998
9170721A - MILTON ELEMENTARY SCHOOL	\$ 30,030	\$ 30,030	\$ 37,730
9170722A - REHOBOTH ELEMENTARY SCHOOL	\$ 36,190	\$ 35,252	\$ 39,340
9170724A - BEACON MIDDLE SCHOOL	\$ 62,855	\$ 46,839	\$ 58,619
9170726A - CAPE HENLOPEN HIGH SCHOOL	\$ 256,535	\$ 176,800	\$ 278,415
9170728A - SUSSEX CONSORTIUM	\$ 14,496,444	\$ 11,618,177	\$ 15,056,575
99900000 - BOARD OF EDUCATION	\$ 35,000	\$ 11,082	\$ 35,000
99900300 - DISTRICT EXPENDITURES	\$ 1,405,344	\$ 1,405,344	\$ 1,364,875
99910010 - DISTRICT OFFICE	\$ 1,055,000	\$ 995,028	\$ 1,352,000
99910100 - SUPERINTENDENT	\$ 15,000	\$ 8,890	\$ 15,000
99910110 - ASSISTANT SUPERINTENDENT	\$ 65,000	\$ 31,539	\$ 65,000
99920000 - CURRICULUM AND INSTRUCTION	\$ 862,087	\$ 683,399	\$ 1,046,652
99920200 - EXTRA-TIME PROGRAMS	\$ 222,500	\$ -	\$ 222,500
99920700 - ATHLETICS	\$ 1,075,000	\$ 837,461	\$ 1,105,000
99921000 - INSTRUCTIONAL SUPPORT SERVICES	\$ 187,500	\$ 105,515	\$ 187,500
99921050 - SPECIAL EDUCATION	\$ 5,950,000	\$ 4,195,250	\$ 5,950,000
99930200 - SPECIAL SCHOOL TUITION PAYMENTS	\$ 1,931,633	\$ 1,634,669	\$ 1,922,000
99940050 - FACILITIES MANAGEMENT	\$ 2,643,745	\$ 2,455,766	\$ 2,410,000
99940100 - CONTINGENCY AND RESERVES	\$ 470,000	\$ 690,519	\$ 385,000
99940200 - DIVISION I - STATE SALARIES	\$ 56,000,000	\$ 56,236,273	\$ 57,685,000
99940400 - DIVISION III - LOCAL SALARIES	\$ 27,554,551	\$ 23,043,926	\$ 27,752,798
99940410 - COMPETITIVE STATE GRANTS	\$ 996,560	\$ 253,194	\$ 1,344,437
99940500 - FEDERAL PROGRAMS	\$ 10,925,433	\$ 5,502,177	\$ 15,807,286
99940700 - PRIVATE GRANTS AND DONATIONS	\$ 100,000	\$ 21,905	\$ 34,282
99940810 - INFORMATION TECHNOLOGY MANAGEMENT	\$ 729,833	\$ 470,361	\$ 889,869
99950000 - PERSONNEL	\$ 116,482	\$ 112,176	\$ 84,982
99960000 - CHILD NUTRITION SERVICES	\$ 4,925,000	\$ 3,710,853	\$ 4,925,000
99960300 - STATE TRANSPORTATION	\$ 2,850,000	\$ 2,470,758	\$ 2,100,000
99960400 - LOCAL TRANSPORTATION	\$ 450,000	\$ 442,144	\$ 495,000
99970000 - LOCAL DEBT SERVICE	\$ 6,279,336	\$ 6,627,581	\$ 7,609,181
99970100 - MAJOR CAPITAL IMPROVEMENTS	\$ 61,347,800	\$ 46,144,129	\$ 23,727,000
99970200 - MINOR CAPITAL IMPROVEMENTS	\$ 838,401	\$ 726,689	\$ 943,449
99990850 - LITTLE VIKINGS EARLY CHILDHOOD PGM.	\$ 1,250,000	\$ 897,270	\$ 1,250,000
PROJECTED EXPENSES	\$ 205,339,849	\$ 171,791,462	\$ 176,348,559
UNALLOCATED FUNDS			\$ (0)



BUDGET REDUCTION SUMMARY

FY 2019 THROUGH FY 2022

LINE ITEM	FY	AMOUNT
SCHOOL OPERATING AND LIBRARY BUDGET	2019	\$ (169,995.00)
BOARD OF EDUCATION	2019	\$ (5,000.00)
DISTRICT OFFICE	2019	\$ (15,000.00)
SUPERINTENDENT	2019	\$ (5,000.00)
CURRICULUM - LOCAL PD/AVID	2019	\$ (56,920.00)
EXTRA-TIME PROGRAMS	2019	\$ (139,500.00)
ATHLETICS	2019	\$ (17,000.00)
FACILITIES	2019	\$ (40,000.00)
RESERVE FUND REDUCTIONS	2019	\$ (144,800.00)
PERSONNEL	2019	\$ (10,000.00)
SUBTOTAL		\$ (603,215.00)
ODYSSEY OF THE MIND	2020	\$ (20,000.00)
CAPE CAROUSEL	2020	\$ (30,000.00)
HOMEBOUND/VISITATION	2020	\$ (105,000.00)
504 (PHISICALLY IMPAIRED PROGRAM)	2020	\$ (2,500.00)
FACILITIES OPERATIONS	2020	\$ (45,000.00)
OVERTIME - CLERICAL	2020	\$ (27,000.00)
OVERTIME - PARA/IT	2020	\$ (5,000.00)
SUBSTITUTE - CASUAL/SEASONAL	2020	\$ (35,000.00)
SUBSTITUTE - TEACHERS	2020	\$ (125,000.00)
SUBSTITUTE - PARAS	2020	\$ (50,000.00)
SUBSTITUTE - NURSES	2020	\$ (5,000.00)
SUBSTITUTE - CUSTODIANS	2020	\$ (65,000.00)
SUBSTITUTE - CLERICAL	2020	\$ (25,000.00)
PERSONNEL OPERATIONS	2020	\$ (17,500.00)
CHILD NUTRITION OPERATIONS	2020	\$ (200,000.00)
SUBTOTAL		\$ (757,000.00)
FURNITURE CONTINGENCY	2021	\$ (100,000.00)
INSTRUCTION/CURRICULUM CONTINGENCY	2021	\$ (120,000.00)
RETIREMENT PAYOUT CONTINGENCY	2021	\$ (75,000.00)
INFORMATION TECHNOLOGY	2021	\$ (350,000.00)
LOCAL TRANSPORTATION	2021	\$ (20,000.00)
SUBTOTAL		\$ (665,000.00)
DISTRICT OFFICE	2022	\$ (15,000.00)
ATHLETICS	2022	\$ (155,000.00)
INSTRUCTION/CURRICULUM CONTINGENCY	2022	\$ (335,000.00)
OVERTIME - PARA/IT	2022	\$ (10,000.00)
LOCAL BENEFIT AND SALARY CONTINGENCY	2022	\$ (253,580.00)
SUBTOTAL		\$ (768,580.00)
TOTAL		\$ (2,793,795.00)



SUMMARY OF RESERVE AC COUNTS

JANUARY

ACCOUNT	APPR.	6/30/2021 BALANCE	FY 2022 PROPOSED CHANGE IN FUNDING	FY 2022 PROJECTED BALANCE	YTD BALANCE (1/31/2022)	DIFFERENCE (PROJ. VS. ACTUAL)	COMMENT
RESERVE ACCOUNTS							
Turf Field Replacement	98039	\$ 113,130	\$ -	\$ 113,130	\$ 2,080	\$ (111,051)	
Reserve for Athletics/Extra Programs	98065	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	
District Contingency*	98079	\$ 3,000,000	\$ -	\$ 3,000,000	\$ 3,000,000	\$ -	
Summer Payroll Reserve	98079	\$ 6,000,000	\$ -	\$ 6,000,000	\$ 6,000,000	\$ -	\$6M Reserved for Summer Payroll Annually
Reserve for Construction	98114	\$ 32,148	\$ -	\$ 32,148	\$ 32,148	\$ -	
Reserve for Instruction	98115	\$ -	\$ 120,000	\$ 120,000	\$ 5,000	\$ (115,000)	Update Math Curriculum
Reserve for Maintenance	98116	\$ 2,684	\$ -	\$ 2,684	\$ 98	\$ (2,586)	Replacement of Vehicles and Equipment
Reserve for Transportation	98118	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	Reserve for Athletic Bus Replacement/Purchases
Reserve for Band Uniforms and Equip. Replacement	98120	\$ 29,480	\$ 15,000	\$ 44,480	\$ 44,480	\$ -	Reserve for Band Equipment and Uniform Replacements
Reserve for Technology	98261	\$ 647,314	\$ -	\$ 647,314	\$ 649,403	\$ 2,089	Funds for Technology Replacement
Reserve for Security	98262	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	
Reserve for Furniture	98263	\$ 65,682	\$ -	\$ 65,682	\$ 32,098	\$ (33,584)	Furniture Replacement and/or Needs
Reserve for Severance	98264	\$ 67,261	\$ -	\$ 67,261	\$ 24,992	\$ (42,269)	Leave Payout for Retirements and Resignations
Total Local and Reserve Balances		\$ 9,960,699	\$ 135,000	\$ 10,095,699	\$ 9,793,299	\$ (302,400)	
LOCAL AND HOLDING ACCOUNTS							
Debt Service*	91000	\$ 11,332,036	\$ (2,000,000)	\$ 9,332,036	\$ 15,920,138	\$ 6,588,102	FY 20 Market Pressure Funds (\$2M) still owed to Capital Projects
Tuition*	91050	\$ 8,052,368	\$ -	\$ 8,052,368	\$ 12,735,953	\$ 4,683,585	
Child Nutrition	91100	\$ 529,452	\$ -	\$ 529,452	\$ 950,831	\$ 421,379	
Building Rental	91301	\$ 9,114	\$ -	\$ 9,114	\$ 14,095	\$ 4,981	
Sussex Consortium*	91363	\$ 9,166,850	\$ (4,166,850)	\$ 5,000,000	\$ 10,900,161	\$ 5,900,161	\$5M Target for SC Carryover to cover Pre-Tuition receipt expenditures
Early Childhood Education (LVELC)*	91412	\$ 742,596	\$ (242,596)	\$ 500,000	\$ 1,064,853	\$ 564,853	\$500K Target for Pre-K Carryover to cover Pre-Tuition receipt expenditures
District ILC*	91426	\$ 5,187,650	\$ (2,187,650)	\$ 3,000,000	\$ 6,771,097	\$ 3,771,097	\$3M Target for SC Carryover to cover Pre-Tuition receipt expenditures
Scope Transportation*	91437	\$ 66,160	\$ (66,160)	\$ -	\$ 57,257	\$ 57,257	
Athletic Game and Misc. Receipts	91560	\$ 13,224	\$ (13,224)	\$ -	\$ 64,084	\$ 64,084	
CSCR P	91603	\$ 190,313	\$ (50,000)	\$ 140,313	\$ 185,451	\$ 45,138	Allocated for Nursing related items
Indirect Costs*	91691	\$ 261,963	\$ (261,963)	\$ -	\$ 541,081	\$ 541,081	
E-Rate	91692	\$ 7,210	\$ (7,210)	\$ -	\$ 2,209	\$ 2,209	Used in IT to fund internet Bandwidth Upgrade
Local Operating	98000	\$ 2,010,329	\$ (10,329)	\$ 2,000,000	\$ 2,461,061	\$ 461,061	\$2M Target for Carryover Funds
Local Payroll	98013	\$ 2,641,763	\$ (1,141,763)	\$ 1,500,000	\$ 11,821,717	\$ 10,321,717	\$1.5M Projected Carryover in Salary Savings
Total Local and Holding Account Balances		\$ 40,211,028	\$ (10,147,745)	\$ 30,063,283	\$ 63,489,988	\$ 33,426,705	
Total Reserve/Local/Holding Account Balances		\$ 50,171,727	\$ (10,012,745)	\$ 40,158,982	\$ 73,283,286	\$ 33,124,304	

* Note: This amount will show as a negative (-) amount when funds are being used to meet budgetary needs.

+/- due to change in net surplus or deficit in revenue



OPERATING UNIT SUMMARY

This summary highlights the difference between the FY 2021 Budget, FY 2021 Actual Expenditures and the FY 2022 Budget.

OPERATING UNIT	FY 2021 BUDGET	FY 2021 ACTUAL EXPENDITURES	FY 2022 BUDGET	FY 2021 BUDGET VS. FY 2022 BUDGET	FY 2021 ACTUALS VS. FY 2022 BUDGET	FY 2021 ACTUAL VS. FY 2022 BUDGET % CHANGE	COMMENT
9170710A - H.O. BRITTINGHAM ELEMENTARY SCHOOL	\$ 31,150	\$ 31,128	\$ 33,880	\$ 2,730	\$ 2,752	8.84%	Based on Projected Enrollment due to redistricting
9170712A - RICHARD A. SHIELDS ELEMENTARY SCHOOL	\$ 39,970	\$ 38,912	\$ 38,710	\$ (1,260)	\$ (202)	-0.52%	Based on Projected Enrollment due to redistricting
9170718A - LOVE CREEK ELEMENTARY SCHOOL	\$ 49,210	\$ 46,683	\$ 39,480	\$ (9,730)	\$ (7,203)	-15.43%	Based on Projected Enrollment due to redistricting
9170720A - MARINER MIDDLE SCHOOL	\$ 56,259	\$ 53,744	\$ 56,998	\$ 739	\$ 3,254	6.06%	Based on 9/30 Unit Count
9170721A - MILTON ELEMENTARY SCHOOL	\$ 30,030	\$ 30,030	\$ 37,730	\$ 7,700	\$ 7,700	25.64%	Based on Projected Enrollment due to redistricting
9170722A - REHOBOTH ELEMENTARY SCHOOL	\$ 36,190	\$ 35,252	\$ 39,340	\$ 3,150	\$ 4,088	11.60%	Based on Projected Enrollment due to redistricting
9170724A - BEACON MIDDLE SCHOOL	\$ 62,855	\$ 46,839	\$ 58,619	\$ (4,236)	\$ 11,780	25.15%	Based on 9/30 Unit Count
9170726A - CAPE HENLOPEN HIGH SCHOOL	\$ 256,535	\$ 176,800	\$ 278,415	\$ 21,880	\$ 101,615	57.47%	Based on 9/30 Unit Count
9170728A - SUSSEX CONSORTIUM	\$ 14,496,444	\$ 11,618,177	\$ 15,056,575	\$ 560,131	\$ 3,438,398	29.59%	Based on Projected Expenditures
99900000 - BOARD OF EDUCATION	\$ 35,000	\$ 11,082	\$ 35,000	\$ -	\$ 23,918	215.83%	Based on Projected Expenditures
99900300 - DISTRICT EXPENDITURES	\$ 1,405,344	\$ 1,405,344	\$ 1,364,875	\$ (40,469)	\$ (40,469)	-2.88%	Based on 9/30 Unit Count
99910010 - DISTRICT OFFICE	\$ 1,055,000	\$ 995,028	\$ 1,352,000	\$ 297,000	\$ 356,972	35.88%	Based on Projected Expenditures
99910100 - SUPERINTENDENT	\$ 15,000	\$ 8,890	\$ 15,000	\$ -	\$ 6,110	68.73%	No Change
99910110 - ASSISTANT SUPERINTENDENT	\$ 65,000	\$ 31,539	\$ 65,000	\$ -	\$ 33,461	106.10%	Based on Projected Expenditures
99920000 - CURRICULUM AND INSTRUCTION	\$ 862,087	\$ 683,399	\$ 1,046,652	\$ 184,565	\$ 363,253	53.15%	Based on Projected Expenditures
99920200 - EXTRA-TIME PROGRAMS	\$ 222,500	\$ -	\$ 222,500	\$ -	\$ 222,500	#DIV/0!	No Change
99920700 - ATHLETICS	\$ 1,075,000	\$ 837,461	\$ 1,105,000	\$ 30,000	\$ 267,539	31.95%	Additional Funding for New Middle School Sports
99921000 - INSTRUCTIONAL SUPPORT SERVICES	\$ 187,500	\$ 105,515	\$ 187,500	\$ -	\$ 81,985	77.70%	No Change
99921050 - SPECIAL EDUCATION	\$ 5,950,000	\$ 4,195,250	\$ 5,950,000	\$ -	\$ 1,754,750	41.83%	Based on Projected Expenditures
99930200 - SPECIAL SCHOOL TUITION PAYMENTS	\$ 1,931,633	\$ 1,634,669	\$ 1,922,000	\$ (9,633)	\$ 287,331	17.58%	Adusted based on Actual and Projected Expenditures
99940050 - FACILITIES MANAGEMENT	\$ 2,643,745	\$ 2,455,766	\$ 2,410,000	\$ (233,745)	\$ (45,766)	-1.86%	Reduction based on projected state energy funding
99940100 - CONTINGENCY AND RESERVES	\$ 470,000	\$ 690,519	\$ 385,000	\$ (85,000)	\$ (305,519)	-44.24%	Allocated Funds for Curriculum and Band Uniform/Equipment; Turf field Replacement for Champions Field
99940200 - DIVISION I - STATE SALARIES	\$ 56,000,000	\$ 56,236,273	\$ 57,685,000	\$ 1,685,000	\$ 1,448,727	2.58%	Adusted based on Actual and Projected Expenditures
99940400 - DIVISION III - LOCAL SALARIES	\$ 27,554,551	\$ 23,043,926	\$ 27,752,798	\$ 198,247	\$ 4,708,872	20.43%	Adusted based on Actual and Projected Expenditures
99940410 - COMPETITIVE STATE GRANTS	\$ 996,560	\$ 253,194	\$ 1,344,437	\$ 347,877	\$ 1,091,243	430.99%	Based on FY 22 Allocations
99940500 - FEDERAL PROGRAMS	\$ 10,925,433	\$ 5,502,177	\$ 15,807,286	\$ 4,881,853	\$ 10,305,109	187.29%	Based on FY 22 Allocations and New Federal Grants
99940700 - PRIVATE GRANTS AND DONATIONS	\$ 100,000	\$ 21,905	\$ 34,282	\$ (65,718)	\$ 12,377	56.51%	Adusted based on Actual and Projected Expenditures
99940810 - INFORMATION TECHNOLOGY MANAGEMENT	\$ 729,833	\$ 470,361	\$ 889,869	\$ 160,036	\$ 419,508	89.19%	Based on Projected Expenditures
99950000 - PERSONNEL	\$ 116,482	\$ 112,176	\$ 84,982	\$ (31,500)	\$ (27,194)	-24.24%	Based on Projected Expenditures; reallocated Software Programs to The District Office
99960000 - CHILD NUTRITION SERVICES	\$ 4,925,000	\$ 3,710,853	\$ 4,925,000	\$ -	\$ 1,214,147	32.72%	Adusted based on Actual and Projected Expenditures
99960300 - STATE TRANSPORTATION	\$ 2,850,000	\$ 2,470,758	\$ 2,100,000	\$ (750,000)	\$ (370,758)	-15.01%	Adusted based on Actual and Projected Expenditures
99960400 - LOCAL TRANSPORTATION	\$ 450,000	\$ 442,144	\$ 495,000	\$ 45,000	\$ 52,856	11.95%	Adusted based on Actual and Projected Expenditures
99990850 - LITTLE VIKINGS EARLY CHILDHOOD PGM.	\$ 1,250,000	\$ 897,270	\$ 1,250,000	\$ -	\$ 352,731	39.31%	New Operating Unit
	\$136,874,312	\$ 118,293,063	\$144,068,929	\$ 7,194,617	\$ 25,775,866	21.79%	
Operating Budget Increase Actuals to Budget Increase				5.26%	6.08%		
99970000 - LOCAL DEBT SERVICE	\$ 6,279,336	\$ 6,627,581	\$ 7,609,181	\$ 1,329,845	\$ 981,600	14.81%	Changes based on projected expenditures, not including BANs to be sold
99970100 - MAJOR CAPITAL IMPROVEMENTS	\$ 61,347,800	\$ 46,144,129	\$ 23,727,000	\$ (37,620,800)	\$ (22,417,129)	-48.58%	Changes based on current year allocation
99970200 - MINOR CAPITAL IMPROVEMENTS	\$ 838,401	\$ 726,689	\$ 943,449	\$ 105,048	\$ 216,760	29.83%	Changes based on current year allocation
	\$ 68,465,537	\$ 53,498,399	\$ 32,279,630	\$(36,185,907)	\$(21,218,769)	-39.66%	
Capital Budget Increase Actuals to Budget Increase				-52.85%	-67.64%		
	\$205,339,849	\$ 171,791,462	\$176,348,559	\$(28,991,290)	\$ 4,557,097	2.65%	
Overall Budget Increase				-14.12%			



REVENUE

DETAILS OF REVENUE PROJECTIONS		FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 FINAL BUDGET								
I. DISCRETIONARY REVENUE												
Property Taxes for Operations (Excludes Elder Tax Credit)		\$ 23,548,868	\$ 23,847,908	\$ 24,746,918								
<table border="1"> <tr> <td>Total Assessments as of June 30, 2021:</td> <td>1,394,915,577</td> </tr> <tr> <td>Divided by 100 (Rate Applies per \$100):</td> <td>\$ 13,949,156</td> </tr> <tr> <td>Times Property Tax Rate for "Current Expense":</td> <td>\$ 1.848</td> </tr> <tr> <td>Times the Estimated Collection Rate:</td> <td>96.00%</td> </tr> </table>		Total Assessments as of June 30, 2021:	1,394,915,577	Divided by 100 (Rate Applies per \$100):	\$ 13,949,156	Times Property Tax Rate for "Current Expense":	\$ 1.848	Times the Estimated Collection Rate:	96.00%			
Total Assessments as of June 30, 2021:	1,394,915,577											
Divided by 100 (Rate Applies per \$100):	\$ 13,949,156											
Times Property Tax Rate for "Current Expense":	\$ 1.848											
Times the Estimated Collection Rate:	96.00%											
Local - Athletics		\$ -	\$ 2,165	\$ -								
Local - Building Rental		\$ -	\$ 14,144	\$ -								
Local - Cost Recovery		\$ 122,500	\$ 10,853	\$ 100,000								
Local - Elder Tax - Current Operations		\$ 1,250,000	\$ 1,402,523	\$ 1,400,000								
Local - Field Trip Revenue		\$ -	\$ -	\$ -								
Local - Game Preserve (federal Impact Aid)		\$ 11,764	\$ 11,764	\$ 10,000								
Local - Indirect Costs		\$ 850,000	\$ 1,215,741	\$ 1,200,000								
Local - Interest Income		\$ 750,000	\$ 433,288	\$ -								
Local - JROTC Personnel Cost Reimbursement		\$ 100,000	\$ 109,933	\$ 100,000								
Local - Miscellaneous		\$ 5,000	\$ 538,993	\$ 5,000								
Local - School Choice funding from Other Districts		\$ 626,509	\$ 626,509	\$ 627,500								
Local - Summer School		\$ 6,250	\$ 6,250	\$ 6,250								
State - Div II - All other costs		\$ 284,607	\$ 284,607	\$ 296,556								
State - One-Time Enrollment Funds		\$ 442,999	\$ 442,999	\$ -								
State - Div III Equalization		\$ 668,796	\$ 668,796	\$ 691,868								
State - Education Sustainment Funds		\$ 1,286,652	\$ 1,286,652	\$ 1,303,249								
DISCRETIONARY REVENUE		\$ 29,953,945	\$ 30,903,125	\$ 30,487,341								
II. NON-DISCRETIONARY REVENUE												
Federal Funding		\$ 10,925,433	\$ 10,939,627	\$ 15,807,286								
Local - Child Nutrition Funding (Inc. State Salaries and Federal Reimbur.)		\$ 4,000,000	\$ 3,834,466	\$ 3,800,000								
Local - Debt Service Tax Revenue		\$ 6,279,336	\$ 9,108,482	\$ 7,609,181								
Local - E-Rate Technology Funding		\$ 54,734	\$ 54,735	\$ 25,000								
Local - Elder Tax - Debt Service		\$ -	\$ 708,085	\$ -								
Local - Elder Tax - Tuition		\$ -	\$ 1,024,570	\$ -								
Local - Match Tax - Extra-Time		\$ 180,800	\$ 184,579	\$ 180,800								
Local - Match Tax - Minner Teachers		\$ 350,000	\$ 371,813	\$ 325,000								
Local - Match Tax - Minor Capital Improvements		\$ 314,758	\$ 321,304	\$ 353,169								
Local - Match Tax - Opportunity Grant Mental Health		\$ -	\$ -	\$ 75,000								
Local - Match Tax - SSBG K-4 Reading		\$ 33,000	\$ 28,712	\$ -								
Local - Match Tax - SSBG K-3 Spec. Ed.		\$ 23,000	\$ 41,018	\$ -								
Local - Match Tax - Technology		\$ 400,000	\$ 430,684	\$ 400,000								
Local - Private Grants and Donations		\$ 100,000	\$ 23,520	\$ -								
Local - Scope Transportation		\$ 15,000	\$ 19,821	\$ 15,000								
Local - Tuition from Other Districts for Special Education Programs		\$ 4,000,000	\$ 2,979,535	\$ 3,000,000								
Local - Tuition Tax Revenue		\$ 16,756,633	\$ 17,533,600	\$ 17,657,000								
State - Child Safety Awareness Grant (PCAD)		\$ 6,650	\$ 6,650	\$ 4,500								
State - Div I - Personnel Costs		\$ 56,000,000	\$ 57,305,714	\$ 57,685,000								
State - Div II - Energy		\$ 1,233,745	\$ 1,233,745	\$ 1,279,217								
State - Div II - 509 Vocational Funding		\$ 141,281	\$ 141,281	\$ 152,408								
State - Drivers Education Funding		\$ 24,993	\$ 24,993	\$ 29,700								
State - Major Capital Improvement Funds		\$ 61,347,800	\$ 59,348,800	\$ 23,727,000								
State - Mentoring Funds		\$ 16,500	\$ 16,500	\$ 15,000								
State - Minor Capital Improvements		\$ 523,643	\$ 523,643	\$ 590,280								
State - Opportunity Grant - EL and Low Income		\$ 674,661	\$ 674,661	\$ 1,004,732								
State - Opportunity Grant - Mental Health & Reading Support		\$ 71,712	\$ 71,712	\$ 257,168								
State - Private Placement Funds		\$ 700,000	\$ 554,058	\$ 500,000								
State - Success Block Grant - K-3 Basic Spec Ed		\$ 169,120	\$ 169,120	\$ -								
State - Success Block Grant - Reading		\$ 81,067	\$ 81,067	\$ 82,537								
State - World Language Immersion Grant		\$ 70,000	\$ 181,327	\$ 251,327								
State - Other		\$ -	\$ 12,224	\$ -								
State - Professional Development Funding		\$ 69,437	\$ 69,437	\$ 71,825								
State - Technology Block Grant		\$ 172,196	\$ 172,196	\$ 174,417								
State - Transportation Funding		\$ 5,950,000	\$ 5,175,167	\$ 4,900,000								
NON-DISCRETIONARY REVENUE		\$ 170,685,499	\$ 173,366,845	\$ 139,972,547								
PROJECTED REVENUES		\$ 200,639,444	\$ 204,269,970	\$ 170,459,888								
SUPPLEMENTAL FUNDING		\$ 4,700,405	\$ 374,922	\$ 5,888,671								
AVAILABLE FUNDS FOR BUDGET		\$ 205,339,849	\$ 204,644,892	\$ 176,348,559								



BUDGET ALLOCATIONS

School Allocations:

- Operations - \$50 per student based on 9/30 enrollment
 - At least 5% for Professional Learning (Program 95455)
 - At least 5% for Technology (batteries, keyboards, headphones, etc.) (Program 95471)
 - At least 3% for PBS/Restorative Practices (Program 95244)
 - At least \$200 per teacher- (including regular ed., special ed., Speech, ELL, Psychologist, Computer Lab, Library, Nurse)
 - At least \$500 per Specialist (Math, Reading)
- Libraries - \$10 per student based on 9/30 enrollment
- Visual & Performing Arts - \$10 per student based on 9/30 enrollment (CHHS receives a separate support for performing arts travel expenses)
- Secondary schools receive 509 vocational funding based on 9/30 program enrollment (75% for the Preliminary Budget)
- Curriculum Funding – consolidated and administered at the district level
- Custodial Funding – consolidated and administered at the district level
- District-wide Band Funding – consolidated and administered at the district level

Personnel Costs:

- The State provides funding for Division I personnel costs based on the unit count allotment for positions. Every school must/will be allocated 98% of the Division I Units earned
- The District provides a local match for Division I personnel, which may vary but typically is around 30% of the total costs
- The District allocates Federal, Tuition and other State Funded positions based on programmatic needs and/or requirements
- The District must budget appropriately to cover potential liabilities for employee benefits due to established contractual agreements. Actual costs will be less due to this practice
- The District must demonstrate to the State of Delaware, Department of Education that we can meet local payroll obligations. To that end, the District maintains a \$6M payroll reserve to ensure solvency

Operational Items:

- Energy, water and sewer budgets have been adjusted to meet projected expenditures
- Funding provided to meet the State of Delaware 10% local transportation match requirements
- School Copiers expenses reallocated to the district office (excluding special circumstances).
- Funding provided for Minor/Major Capital Improvement project, Debt Service and Tuition requirements

Federal Programs:

- Includes FY 2021 Consolidated Grant allocations
- Includes funding for 21st Century Grants at MES



OPERATING UNIT DETAILS

OPERATING UNIT EXPENSES				FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 FINAL BUDGET
9170710A - H.O. BRITTINGHAM ELEMENTARY SCHOOL						
ENROLLMENT				FY 21	FY 22	
			428	484		
Contingency/One-Time Items	95409			\$ -	\$ -	\$ -
Library	95437		\$ 10	\$ 4,450	\$ 4,450	\$ 4,840
Operations	95513		\$ 50	\$ 22,250	\$ 22,155	\$ 24,200
Visual/Performing Arts	95614		\$ 10	\$ 4,450	\$ 4,523	\$ 4,840
Total for HOB				\$ 31,150	\$ 31,128	\$ 33,880
9170712A - RICHARD A. SHIELDS ELEMENTARY SCHOOL						
ENROLLMENT				FY 21	FY 22	
			530	538		
Contingency/One-Time Items	95409			\$ -	\$ -	\$ -
Library	95437		\$ 10	\$ 5,710	\$ 5,664	\$ 5,530
Operations	95513		\$ 50	\$ 28,550	\$ 27,576	\$ 27,650
Visual/Performing Arts	95614		\$ 10	\$ 5,710	\$ 5,672	\$ 5,530
Total for RSE				\$ 39,970	\$ 38,912	\$ 38,710
9170718A - LOVE CREEK ELEMENTARY SCHOOL						
ENROLLMENT				FY 21	FY 22	
			672	564		
Contingency/One-Time Items	95409			\$ -	\$ -	\$ -
Library	95437		\$ 10	\$ 7,030	\$ 6,715	\$ 5,640
Operations	95513		\$ 50	\$ 35,150	\$ 33,905	\$ 28,200
Visual/Performing Arts	95614		\$ 10	\$ 7,030	\$ 6,063	\$ 5,640
Total for LCE				\$ 49,210	\$ 46,683	\$ 39,480
9170720A - MARINER MIDDLE SCHOOL						
ENROLLMENT				FY 21	FY 22	
			624	658		
Contingency/One-Time Items	95409			\$ -	\$ -	\$ -
Library	95437		\$ 10	\$ 6,240	\$ 5,593	\$ 6,580
Operations	95513		\$ 50	\$ 31,200	\$ 31,049	\$ 32,900
Visual/Performing Arts	95614		\$ 10	\$ 6,240	\$ 6,151	\$ 6,580
<i>NON-DISCRETIONARY</i>						
509 Funding	95489			\$ 12,579	\$ 10,951	\$ 10,938
Total for MMS				\$ 56,259	\$ 53,744	\$ 56,998
9170721A - MILTON ELEMENTARY SCHOOL						
ENROLLMENT				FY 21	FY 22	
			427	539		
Contingency/One-Time Items	95409			\$ -	\$ -	\$ -
Library	95437		\$ 10	\$ 4,290	\$ 3,782	\$ 5,390
Operations	95513		\$ 50	\$ 21,450	\$ 21,810	\$ 26,950
Visual/Performing Arts	95614		\$ 10	\$ 4,290	\$ 4,438	\$ 5,390
Total for MES				\$ 30,030	\$ 30,030	\$ 37,730
9170722A - REHOBOTH ELEMENTARY SCHOOL						
ENROLLMENT				FY 21	FY 22	
			517	546		
Contingency/One-Time Items	95409			\$ -	\$ -	\$ -
Library	95437		\$ 10	\$ 5,170	\$ 5,134	\$ 5,620
Operations	95513		\$ 50	\$ 25,850	\$ 24,950	\$ 28,100
Visual/Performing Arts	95614		\$ 10	\$ 5,170	\$ 5,167	\$ 5,620
Total for RES				\$ 36,190	\$ 35,252	\$ 39,340
9170724A - BEACON MIDDLE SCHOOL						
ENROLLMENT				FY 21	FY 22	
			679	671		
Contingency/One-Time Items	95409			\$ -	\$ -	\$ -
Library	95437		\$ 10	\$ 7,150	\$ 7,150	\$ 6,790
Operations	95513		\$ 50	\$ 35,750	\$ 32,539	\$ 33,950
Visual/Performing Arts	95614		\$ 10	\$ 7,150	\$ 7,150	\$ 6,790
<i>NON-DISCRETIONARY</i>						
509 Funding	95489			\$ 12,805	\$ -	\$ 11,089
Total for BMS				\$ 62,855	\$ 46,839	\$ 58,619



OPERATING UNIT DETAILS

OPERATING UNIT EXPENSES (CONT.)

		FY 21	FY 22	FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 FINAL BUDGET
9170726A - CAPE HENLOPEN HIGH SCHOOL						
ENROLLMENT		FY 21	FY 22			
		1637	1713			
Contingency/One-Time Items	95409			\$ -	\$ -	\$ -
Graduation	95428			\$ 15,000	\$ 15,210	\$ 15,000
Library	95437		\$ 10	\$ 16,370	\$ 16,234	\$ 17,130
Operations	95513		\$ 50	\$ 81,850	\$ 90,450	\$ 85,650
Visual/Performing Arts	95614		\$ 10	\$ 16,370	\$ 16,115	\$ 17,130
Performing Arts Travel	99525			\$ 5,000	\$ 363	\$ 5,000
NON-DISCRETIONARY						
Drivers Education	95029			\$ 24,993	\$ 20,110	\$ 29,700
509 Funding	95489			\$ 96,952	\$ 18,319	\$ 108,805
Total for CHHS				\$ 256,535	\$ 176,800	\$ 278,415
9170728A - SUSSEX CONSORTIUM						
ENROLLMENT		FY 21	FY 22			
		378	365			
NON-DISCRETIONARY						
Substitutes	95228			\$ 500,000	\$ 299,882	\$ 500,000
Casual/Seasonal Substitutes	95277			\$ -	\$ 65,462	\$ 75,000
Child Nutrition Extra-time	95404			\$ 5,000	\$ 171	\$ 5,000
Copy Center	95411			\$ 40,000	\$ 37,824	\$ 40,000
Local Salaries	95417			\$ 7,000,000	\$ 6,290,040	\$ 7,500,000
Utilities	95419			\$ 250,000	\$ 283,766	\$ 500,000
Medical Services (Nurses)	95445			\$ 7,500	\$ 112	\$ 7,500
Paraprofessional Extra-time	95449			\$ 7,500	\$ 18,462	\$ 7,500
Professional Development	95455			\$ 125,000	\$ 40,069	\$ 125,000
Summer School	95468			\$ 2,000,000	\$ 855,156	\$ 2,000,000
Transportation	95481			\$ 3,600,000	\$ 2,910,395	\$ 3,300,000
509 Funding	95489			\$ 18,944	\$ -	\$ 21,575
Operations	95513			\$ 900,000	\$ 776,516	\$ 900,000
Custodial Extra-time	99531			\$ 15,000	\$ 851	\$ 15,000
Respite	99572			\$ 10,000	\$ -	\$ 10,000
Secretary Extra-Time	99715			\$ -	\$ 3,807	\$ 5,000
Bus Aide Extra-time	99757			\$ 7,500	\$ 11,437	\$ 15,000
Bus Driver Extra-time	99758			\$ 10,000	\$ 24,227	\$ 30,000
Total for SC				\$ 14,496,444	\$ 11,618,177	\$ 15,056,575
99900000 - BOARD OF EDUCATION						
Board Operations	95402			\$ 35,000	\$ 11,082	\$ 35,000
Total for BOE				\$ 35,000	\$ 11,082	\$ 35,000
99900300 - DISTRICT EXPENDITURES						
School Choice	99559			\$ 119,413	\$ 119,413	\$ 83,439
Charter Schools	99559			\$ 1,211,307	\$ 1,211,307	\$ 1,219,289
Payable to State for School Choice	99559			\$ 74,624	\$ 74,624	\$ 62,147
District Expenditures	99999			\$ -	\$ -	\$ -
Total for District Expenditures				\$ 1,405,344	\$ 1,405,344	\$ 1,364,875
99910010 - DISTRICT OFFICE						
Computer Software	95235			\$ -	\$ -	\$ 120,000
Contingency/One-Time Items	95409			\$ -	\$ -	\$ 92,000
Copy Center	95411			\$ 150,000	\$ 170,243	\$ 200,000
Public Relations	95458			\$ 20,000	\$ 17,848	\$ 20,000
Travel and Mileage Reimbursements	95482			\$ 20,000	\$ 7,388	\$ 15,000
Operations	95513			\$ 215,000	\$ 263,327	\$ 215,000
Student Activities	95618			\$ 20,000	\$ 3,815	\$ 20,000
Security Projects - District-wide	99519			\$ 250,000	\$ 196,080	\$ 300,000
Telephone Services	99520			\$ 65,000	\$ 50,887	\$ 55,000
Insurance	99524			\$ 180,000	\$ 173,797	\$ 180,000
Legal Fees	99599			\$ 125,000	\$ 111,642	\$ 125,000
Audit Fees	99702			\$ 10,000	\$ -	\$ 10,000
Total for District Office				\$ 1,055,000	\$ 995,028	\$ 1,352,000



OPERATING UNIT DETAILS

OPERATING UNIT EXPENSES (CONT.)

		FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 FINAL BUDGET
99910100 - SUPERINTENDENT				
Contingency/One-Time Items	95409	\$ -	\$ -	\$ -
Operations	95513	\$ 15,000	\$ 8,890	\$ 15,000
Total for Superintendent		\$ 15,000	\$ 8,890	\$ 15,000
99910110 - ASSISTANT SUPERINTENDENT				
Professional Development	95455	\$ 50,000	\$ 25,742	\$ 50,000
Operations	95513	\$ 15,000	\$ 5,796	\$ 15,000
Total for Assistant Superintendent		\$ 65,000	\$ 31,539	\$ 65,000
99920000 - CURRICULUM AND INSTRUCTION				
World Language Immersion	95037	\$ 70,000	\$ -	\$ 251,327
Child Safety Awareness	95064	\$ 6,650	\$ 4,350	\$ 4,500
Jobs for Delaware Graduates	95084	\$ 17,000	\$ 17,000	\$ 20,000
AVID	95270	\$ 75,000	\$ 23,351	\$ 75,000
Advanced Placement Tests	95271	\$ 10,000	\$ 12,474	\$ 10,000
Contingency/One-Time Items	95409	\$ -	\$ -	\$ -
District Curriculum Buy	95435	\$ 500,000	\$ 527,573	\$ 500,000
Professional Development	95455	\$ 69,437	\$ 9,491	\$ 71,825
Operations	95513	\$ 75,000	\$ 50,898	\$ 75,000
Band	95603	\$ 39,000	\$ 38,262	\$ 39,000
Total for Curriculum and Instruction		\$ 862,087	\$ 683,399	\$ 1,046,652
99920200 - EXTRA-TIME PROGRAMS				
Extra-Time - MMS (SWAT)	91703	\$ 25,000	\$ -	\$ 25,000
Extra-Time - BMS (HYPE)	91706	\$ 30,000	\$ -	\$ 30,000
Twilight/Daylight	95083	\$ 55,000	\$ -	\$ 55,000
Summer School	95468	\$ 75,000	\$ -	\$ 75,000
First State Community Action	99804	\$ 37,500	\$ -	\$ 37,500
Total for Student Services		\$ 222,500	\$ -	\$ 222,500
99920700 - ATHLETICS				
Contingency/One-Time Items	95409	\$ -	\$ -	\$ -
E.P.E.R.	95420	\$ -	\$ 47,896	\$ 500,000
Operations	95513	\$ 250,000	\$ 233,872	\$ 275,000
Athletic Salaries	95602	\$ 700,000	\$ 457,112	\$ 145,000
Athletic Transportation	99714	\$ 125,000	\$ 55,825	\$ 130,000
Bus Aide Extra-time	99757	\$ -	\$ 373	\$ 5,000
Bus Driver Extra-time	99758	\$ -	\$ 42,383	\$ 50,000
Total for Athletics		\$ 1,075,000	\$ 837,461	\$ 1,105,000
99921000 - INSTRUCTIONAL SUPPORT SERVICES				
Homebound/Visitation	95216	\$ 75,000	\$ 9,002	\$ 75,000
ESL	95239	\$ 10,000	\$ 3,415	\$ 10,000
504 (Physically Impaired) Program	95276	\$ 2,500	\$ 1,374	\$ 2,500
Medical Services (Nurses)	95445	\$ 75,000	\$ 83,004	\$ 75,000
Testing	95473	\$ 25,000	\$ 8,719	\$ 25,000
Total for Instructional Support Services		\$ 187,500	\$ 105,515	\$ 187,500



OPERATING UNIT DETAILS

OPERATING UNIT EXPENSES (CONT.)

				FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 FINAL BUDGET
99921050 - SPECIAL EDUCATION						
<i>NON-DISCRETIONARY</i>						
Intensive Learning Centers (ILC)	95217			\$ 750,000	\$ 259,259	\$ -
Substitutes	95228			\$ -	\$ 54,598	\$ 75,000
Casual Seasonal Staff	95277			\$ -	\$ 1,061	\$ 5,000
Local Salaries	95417			\$ 5,200,000	\$ 3,868,280	\$ 5,100,000
Paraprofessional Extra-Time	95449			\$ -	\$ 12,053	\$ 20,000
Professional Development	95455			\$ -	\$ -	\$ 20,000
Operations	95513			\$ -	\$ -	\$ 730,000
Total for Special Education				\$ 5,950,000	\$ 4,195,250	\$ 5,950,000
99930200 - SPECIAL SCHOOL TUITION PAYMENTS						
		ENROLLMENT	FY 21			
Howard T. Ennis	93614		13	\$ 356,871	\$ 356,871	\$ 435,000
Scope	95205		27	\$ 90,258	\$ 155,945	\$ 190,000
Academic Challenge	95280		267	\$ 284,504	\$ 284,504	\$ 297,000
Private Placements	95454		5	\$ 1,200,000	\$ 837,349	\$ 1,000,000
Total for Special School Tuition Payments				\$ 1,931,633	\$ 1,634,669	\$ 1,922,000
99940050 - FACILITIES MANAGEMENT						
Contingency	95409			\$ 125,000	\$ 656,300	\$ 125,000
Utilities	95419			\$ 1,583,745	\$ 1,028,812	\$ 1,350,000
Fleet Operations	95426			\$ 30,000	\$ 26,456	\$ 30,000
Custodial Staff Development	95455			\$ 5,000	\$ 3,950	\$ 5,000
Operations	95513			\$ 700,000	\$ 604,161	\$ 700,000
Water & Sewer	99549			\$ 200,000	\$ 136,088	\$ 200,000
Total for Facilities Management				\$ 2,643,745	\$ 2,455,766	\$ 2,410,000
99940100 - CONTINGENCY						
District Contingency	95409			\$ -	\$ -	\$ -
Reserve for Maintenance	95421			\$ -	\$ -	\$ -
Reserve for Furniture	95427			\$ -	\$ 42,387	\$ -
Reserve for Instruction	95435			\$ 455,000	\$ 456,000	\$ 120,000
Reserve for Severance (Sick Payouts)	95463			\$ -	\$ 4,256	\$ -
Reserve for Technology	95471			\$ -	\$ -	\$ -
Reserve for Transportation	95481			\$ -	\$ -	\$ -
Reserve for Severance (Vac. Leave Payouts)	95497			\$ -	\$ 38,400	\$ -
Reserve for Athletics	95602			\$ -	\$ -	\$ -
Reserve for Band Equipment/Uniforms	95639			\$ 15,000	\$ -	\$ 15,000
Synthetic Field Replacement	95641			\$ -	\$ 100,000	\$ 250,000
Reserve for Security	99519			\$ -	\$ -	\$ -
Reserve for Construction	99705			\$ -	\$ 49,476	\$ -
Total for Contingencies				\$ 470,000	\$ 690,519	\$ 385,000
99940200 - DIVISION I - STATE SALARIES						
<i>NON-DISCRETIONARY</i>						
Substitutes	95228			\$ -	\$ 32,293	\$ -
Substitute Reimbursements	95389			\$ -	\$ 104,046	\$ -
Professional Staff	95457			\$ 37,500,000	\$ 36,863,633	\$ 39,000,000
Sick Leave Payout	95463			\$ 100,000	\$ 126,566	\$ 101,000
Support Staff	95470			\$ 14,450,000	\$ 15,038,410	\$ 14,594,500
Vacation Leave Payout	95497			\$ 50,000	\$ 71,718	\$ 50,500
Administrative Staff	95499			\$ 3,900,000	\$ 3,788,574	\$ 3,939,000
COVID Federal Sick Leave	COVFS			\$ -	\$ 211,033	\$ -
Total for State Salaries				\$ 56,000,000	\$ 56,236,273	\$ 57,685,000



OPERATING UNIT DETAILS

OPERATING UNIT EXPENSES (CONT.)		FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 FINAL BUDGET
99940400 - DIVISION III - LOCAL SALARIES				
E.P.E.R.	95420	\$ 355,000	\$ 380,364	\$ 387,971
Overtime - Para/IT	95449	\$ 20,000	\$ 4,764	\$ 60,000
Professional	95457	\$ 16,000,000	\$ 16,188,642	\$ 16,512,415
Support	95470	\$ 4,000,000	\$ 3,643,360	\$ 4,080,000
Administrative	95499	\$ 2,300,000	\$ 2,212,102	\$ 2,346,000
Overtime - Custodial	99531	\$ 225,000	\$ 14,005	\$ 229,500
Overtime - Clerical	99715	\$ 25,000	\$ 30,409	\$ 75,000
<u>Other Employment Costs</u>	95512			
Fixed Cost	33.11%	\$ 2,292,500	\$ -	\$ 2,300,000
Subtotal		\$ 25,217,500	\$ 22,473,645	\$ 25,990,885
Substitute - Teachers	95228	\$ 450,000	\$ 524,076	\$ 450,000
Substitute - Paras	95228	\$ 150,000	\$ -	\$ 150,000
Substitute - Nurses	95228	\$ 40,000	\$ -	\$ 40,000
Substitute - Custodians	95228	\$ 75,000	\$ -	\$ 75,000
Substitute - Clerical	95228	\$ 50,000	\$ -	\$ 50,000
Substitute - General/Misc	95228	\$ -	\$ 2,214	\$ -
Substitute - Casual/Seasonal	95277	\$ 75,000	\$ 43,992	\$ 75,000
<u>Other Employment Costs</u>	95512			
Fixed Cost	9.31%	\$ 78,204	\$ -	\$ 78,204
<u>Benefit Costs</u>				
Benefit/Salary Contingency	95409	\$ 1,418,847	\$ -	\$ 843,709
Subtotal		\$ 2,337,051	\$ 570,282	\$ 1,761,913
Total for Local Salaries		\$ 27,554,551	\$ 23,043,926	\$ 27,752,798
99940410 - COMPETITIVE STATE GRANTS				
Success Block Grant - Reading	95063	\$ 81,067	\$ 45,341	\$ 82,537
Opportunity Grant - EL and Low Income	95122	\$ 674,661	\$ 2,877	\$ 1,004,732
Opportunity Grant - Mental Health & Reading	95123	\$ 71,712	\$ 35,856	\$ 257,168
Success Block Grant - K-3 Basic Spec Ed	95224	\$ 169,120	\$ 169,120	\$ -
Total for Competitive State Grants		\$ 996,560	\$ 253,194	\$ 1,344,437
99940500 - FEDERAL PROGRAMS				
21st Century Grant - MES	91704	\$ 320,000	\$ 81,164	\$ 240,000
Gov's Educational Emg. Relief (GEER)	95125	\$ 180,223	\$ -	\$ -
IDEA Part B, 6-21	95433	\$ 1,388,648	\$ 423,375	\$ 1,427,940
Title I	95475	\$ 1,561,524	\$ 1,258,898	\$ 1,639,155
Title II	95476	\$ 359,874	\$ -	\$ 396,184
Title III	95477	\$ 40,241	\$ -	\$ 43,564
Title IV	95478	\$ 163,948	\$ 12,067	\$ 171,932
IDEA Part B, Preschool	95503	\$ 54,082	\$ -	\$ 54,429
Carl D. Perkins	95504	\$ 125,547	\$ 73,055	\$ 139,797
Homeless Grants	95514	\$ 31,789	\$ -	\$ 25,000
Rural and Low Income Grant	99567	\$ 246,137	\$ 125,539	\$ -
School Emergency Relief Grant (COVID)	COV19	\$ 187,500	\$ -	\$ -
Homeless Children and Youth	COV19	\$ -	\$ -	\$ 21,770
ESSER I	COV19	\$ 1,166,328	\$ 1,166,328	\$ -
ESSER II	COV19	\$ 5,099,592	\$ 2,361,751	\$ -
ESSER III	COV19	\$ -	\$ -	\$ 11,647,515
Total for Federal Programs		\$ 10,925,433	\$ 5,502,177	\$ 15,807,286
99940700 - PRIVATE GRANTS AND DONATIONS				
<i>NON-DISCRETIONARY</i>				
Private Grants and Donations	95453	\$ 100,000	\$ 21,905	\$ 34,282
Total for Private Grants and Donations		\$ 100,000	\$ 21,905	\$ 34,282



OPERATING UNIT DETAILS

OPERATING UNIT EXPENSES (CONT.)				
		FY 2021 BUDGET	FY 2021 ACTUAL	FY 2022 FINAL BUDGET
99940810 - INFORMATION TECHNOLOGY MANAGEMENT				
<i>NON-DISCRETIONARY</i>				
Contingency	95409	\$ -	\$ -	\$ -
Computer Hardware	95234	\$ 275,099	\$ 172,224	\$ 464,869
Operations	95513	\$ 454,734	\$ 298,138	\$ 425,000
Total for Information Technology		\$ 729,833	\$ 470,361	\$ 889,869
99950000 - PERSONNEL				
Contingency/One-Time Items	95409	\$ 3,982	\$ 3,145	\$ 3,982
Mentoring	95444	\$ 16,500	\$ 24,167	\$ 15,000
Recruiting	95459	\$ -	\$ -	\$ 10,000
Tuition Reimbursement - Support Staff	95470	\$ 6,000	\$ -	\$ 6,000
Tuition Reimbursement - Professional Staff	95483	\$ 40,000	\$ 55,077	\$ 40,000
Operations	95513	\$ 50,000	\$ 29,788	\$ 10,000
Total for Personnel		\$ 116,482	\$ 112,176	\$ 84,982
99960000 - CHILD NUTRITION SERVICES				
<i>NON-DISCRETIONARY</i>				
Substitute - General Workers	95228	\$ 25,000	\$ 12,741	\$ 25,000
Child Nutrition Extra/Over Time	95404	\$ -	\$ 26,804	\$ 60,000
Salaries - State	95510	\$ 2,200,000	\$ 2,038,840	\$ 2,200,000
Salaries - Local/Federal Reimb.	95511	\$ 1,000,000	\$ 772,885	\$ 940,000
Operations	95513	\$ 1,700,000	\$ 859,583	\$ 1,700,000
Total for Child Nutrition		\$ 4,925,000	\$ 3,710,853	\$ 4,925,000
99960300 - STATE TRANSPORTATION				
<i>NON-DISCRETIONARY</i>				
Substitutes	95228	\$ -	\$ 106	\$ -
District Transportation	95481	\$ 2,600,000	\$ 2,305,239	\$ 2,000,000
Homeless & Foster Transportation	99554	\$ 250,000	\$ 165,412	\$ 100,000
Total for State Transportation		\$ 2,850,000	\$ 2,470,758	\$ 2,100,000
99960400 - LOCAL TRANSPORTATION				
Substitutes	95228	\$ -	\$ 3,115	\$ 5,000
Contingency/One-Time Items	95409	\$ -	\$ -	\$ -
Field Trips	95424	\$ -	\$ -	\$ 10,000
District Transportation	95481	\$ 400,000	\$ 412,985	\$ 440,000
Homeless Transportation	99554	\$ 50,000	\$ 22,457	\$ 10,000
Bus Aide Extra-time	99757	\$ -	\$ 2,681	\$ 15,000
Bus Driver Extra-time	99758	\$ -	\$ 906	\$ 15,000
Total for Local Transportation		\$ 450,000	\$ 442,144	\$ 495,000
99970000 - LOCAL DEBT SERVICE	99999	\$ 6,279,336	\$ 6,627,581	\$ 7,609,181
99970100 - MAJOR CAPITAL IMPROVEMENTS	95440	\$ 61,347,800	\$ 46,144,129	\$ 23,727,000
99970200 - MINOR CAPITAL IMPROVEMENTS	95442/95498	\$ 838,401	\$ 726,689	\$ 943,449
99990850 - LITTLE VIKINGS EARLY CHILDHOOD PGM.				
ENROLLMENT		FY 21	FY 22	
		0	0	
Early Childhood (Little Vikings)	95030	\$ 1,250,000	\$ 897,270	\$ -
Substitutes	95228	\$ -	\$ -	\$ 10,000
Casual/Seasonal Substitutes	95277	\$ -	\$ -	\$ 25,000
Local Salaries	95417	\$ -	\$ -	\$ 817,500
Medical Services (Nurses)	95445	\$ -	\$ -	\$ 7,500
Paraprofessional Extra-time	95449	\$ -	\$ -	\$ 10,000
Professional Development	95455	\$ -	\$ -	\$ 5,000
Summer School	95468	\$ -	\$ -	\$ -
Transportation	95481	\$ -	\$ -	\$ 150,000
Operations	95513	\$ -	\$ -	\$ 200,000
Bus Aide Extra-time	99757	\$ -	\$ -	\$ 10,000
Bus Driver Extra-time	99758	\$ -	\$ -	\$ 15,000
Total for Little Vikings ECE		\$ 1,250,000	\$ 897,270	\$ 1,250,000
TOTAL PROJECTED EXPENDITURES		\$ 205,339,849	\$ 171,791,462	\$ 176,348,559



STUDENT ACTIVITY FUND SUMMARY (INFORMATIONAL ONLY)

99994010 - STUDENT ACTIVITIES

SCHOOL	APPR.	PROGRAM	JUNE 30TH BALANCE	DATA SERVICE BUDGET (1/31/2022)	DIFF.	ENCUMB.	EXPENDED	TOTAL ENC/EXP.	REMAINING BALANCE	PERCENT OBLIGATED
H.O. BRITTINGHAM ES	91516	91701	\$ 41,262.14	\$ 47,877.07	\$ 6,614.93	\$ -	\$ 5,513.89	\$ 5,513.89	\$ 42,363.18	11.5%
RICHARD A. SHIELDS ES	91522	91702	\$ 43,958.91	\$ 52,349.04	\$ 8,390.13	\$ -	\$ 7,767.71	\$ 7,767.71	\$ 44,581.33	14.8%
MARINER MS	91572	91703	\$ 46,645.48	\$ 79,301.61	\$ 32,656.13	\$ -	\$ 22,698.96	\$ 22,698.96	\$ 56,602.65	28.6%
MILTON ES	91509	91704	\$ 17,974.38	\$ 22,592.30	\$ 4,617.92	\$ -	\$ 3,428.20	\$ 3,428.20	\$ 19,164.10	15.2%
REHOBOTH ES	91517	91705	\$ 30,362.21	\$ 35,431.67	\$ 5,069.46	\$ -	\$ 8,573.99	\$ 8,573.99	\$ 26,857.68	24.2%
BEACON MS	91530	91706	\$ 43,965.82	\$ 48,549.54	\$ 4,583.72	\$ -	\$ 4,528.01	\$ 4,528.01	\$ 44,021.53	9.3%
CAPE HENLOPEN HS	91519	91707	\$ 183,080.37	\$ 288,573.36	\$ 105,492.99	\$ -	\$ 63,461.17	\$ 63,461.17	\$ 225,112.19	22.0%
SUSSEX CONSORTIUM	91596	91708	\$ 74,906.18	\$ 99,386.32	\$ 24,480.14	\$ -	\$ 3,376.09	\$ 3,376.09	\$ 96,010.23	3.4%
LOVE CREEK ES	91521	91709	\$ 8,618.52	\$ 11,695.02	\$ 3,076.50	\$ -	\$ 4,072.74	\$ 4,072.74	\$ 7,622.28	34.8%
ATHLETICS	91528	95602	\$ 54,437.00	\$ 110,954.14	\$ 56,517.14	\$ -	\$ 36,739.15	\$ 36,739.15	\$ 74,214.99	33.1%
			\$ 545,211.01	\$ 796,710.07	\$ 251,499.06	\$ -	\$ 160,159.91	\$ 160,159.91	\$ 636,550.16	20.1%

ENROLLMENT & UNIT COUNT HISTORY (Based on 9/30 Calendar Year)

	ENROLLMENT										
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
HOB	521	536	576	563	584	558	420	435	445	428	484
RSE	635	681	702	703	707	717	529	560	571	530	538
LCE							619	647	703	672	564
MES	565	540	559	557	555	553	444	421	429	427	539
RES	583	570	594	613	603	614	468	470	508	517	546
MMS	465	508	506	528	552	582	600	620	623	624	658
BMS	520	562	559	551	560	606	645	683	715	679	671
CHHS	1302	1264	1283	1314	1334	1352	1454	1499	1506	1637	1713
SC	254	269	255	246	275	274	272	308	360	378	365
TOTAL	4845	4930	5034	5075	5170	5256	5451	5643	5860	5892	6078

	UNITS										
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
HOB	32.86	35.44	36.88	37.60	39.59	36.21	27.23	29.41	30.06	27.91	32.73
RSE	39.04	41.51	43.55	43.38	43.08	44.50	33.43	36.08	35.21	33.21	35.77
LCE							42.27	43.80	46.65	43.66	36.45
MES	36.81	35.41	36.18	35.78	37.55	36.71	28.15	26.12	27.97	27.86	35.50
RES	36.39	36.93	38.50	40.33	38.30	38.98	29.55	30.69	32.20	35.35	36.14
MMS	30.83	35.54	34.46	35.10	36.07	38.96	39.76	41.45	40.70	41.52	42.96
BMS	34.66	36.79	35.06	35.03	35.43	38.15	39.71	41.86	44.88	43.83	42.46
CHHS	87.70	86.77	86.40	89.05	91.77	95.09	102.35	103.82	101.70	108.87	117.42
SC	84.19	85.79	84.52	80.53	87.51	90.45	86.61	98.47	114.10	120.96	120.73
TOTAL	382.48	394.18	395.55	396.80	409.30	419.05	429.06	451.70	473.47	483.17	500.16