



DELAWARE

Description of the Formula

State support is provided in five (5) major components.

Division I, employment costs, is allocated in accordance with state formulae.

Division II, All Other Costs (AOC) is allocated on a student-based unit system. All Other Costs Funds may be used for all operational costs other than employment costs, energy costs, transportation, or debt service.

Division II, All Other Costs - Energy is allocated on a student-based unit system. AOC-Energy funds may be used for heating oil, gas, or electricity.

Division II. All Other Costs – Vocational Education is allocated on the students that are participating in vocational classes. These funds are used to support the operations costs of the vocational programs.

Division III, Equalization funds are allocated inversely on the basis of school district wealth (full value of real estate per unit of pupils) and are distributed on a per unit basis. Equalization funds are to balance funds for education between poorer and wealthier districts. This funding can be used by the districts to support positions or operations.

Education Sustainment funds are allocated on a student-based unit system and the funds can be used just like Equalization funds.

Debt Service funding allocates between 60% and 80% of the cost of school construction in the districts and 100% for statewide special schools.

District-Based Components

Density/Sparsity of Small Schools

Does not apply.

Grade Level Differences

Grade	Per Instructional Unit
Pre-school	12.8
K-3	16.2
4-12 Regular Education	20.0
4-12 Basic Special Education	8.4
Pre K – 12 Intensive Special Education	6.0
Pre K – 12 Complex Special Education	2.6

Declining Enrollment or Growth

Based on Senate Bill 16 that was passed in March 2011 requires in April an estimated unit count for the following school year. This allows for the early hiring of teachers. Districts are guaranteed 98% of this estimated unit count.

Capital Outlay and/or Debt Service

The state pays between 60% and 80% of approved major capital projects (projects exceeding \$750,000); 100% for special schools and vocational schools. Bond issue must be approved by referendum of the local district. Bonded indebtedness is limited to 10% of the assessed valuation of the district.

For Minor Capital Projects (projects up to \$750,000) the state provides an annual allocation to districts and charters and the districts and charters must match the state contribution with a 40% local match.

Transportation

Transportation for eligible public school students is funded through a legislatively-directed transportation formula to provide funds to the districts for district- or contractor-provided school transportation. For the districts the State pays for 90% of these costs and the districts pay for approximately 10% of the costs. Transportation benefits are provided for pupils in grades K-6 whose legal residences are one (1) mile or more from the schools to which they would normally be assigned and for pupils in grades 7-12 whose legal residences are two (2) miles or more from the schools to which they would normally be assigned. Public charter schools are provided transportation funding for eligible students based on 70% of the average cost per student of transportation within the vocational district in which the charter school is located.

Charter Schools

Charter Schools receive funding similar to the local districts but their funding is placed in an operations line which allows charters to have flexibility with their state funds.

Pupil-Based Components

Special Education

Funding is provided through instructional units. The State uses a needs based funding system for special education students. Funding is based on three categories: basic, intensive, and complex with unit sizes of 8.4, 6.0, and 2.6 students per unit.

Low Income / Comp Ed / At-Risk

Academic Excellence instruction units are provided on the basis of one unit per 250 pupils enrolled and funds are provided for use by the districts to address areas of need.

English Language Learner/Bilingual Education

Academic Excellence instruction units are provided on the basis of one unit per 250 pupils enrolled and funds are provided for use by the districts to address areas of need.

Gifted and Talented Education

Academic Excellence instruction units are provided on the basis of one unit per 250 pupils enrolled and funds are provided for use by the districts to address areas of need.

Accelerated Academic Education grants are available to all districts and charters to support the highly able learners. This grant opportunity is available on an annual basis.

Career and Technical Education

As stated above, AOC-Vocational Education costs are allowed based on the number of minutes students are in vocational education classes

Preschool Education

Preschool education is provided for special needs students for 3 and 4 year olds.

Revenue and Expenditure Information**State Mandates Restricting Revenue or Expenditure Increases**

Does not apply.

Property Assessment Ratios Used/Legal Standards For Property Assessment

Districts tax between 50% and 100% of the county assessed valuations.

Measure of Local Ability To Support Schools

Market value of property per unit of pupils.

School District Budget and Tax Rate Procedures/Sources of Local Revenue

All 19 districts are fiscally independent. Increase in total tax rates for current operations must be approved by referendum. Voter approval is required for a tax increase. A maximum of two elections may be held each year; a simple majority is required for approval. Local revenue sources are: property tax (74%), interest (1%), tuition (13%), and other (12%).

State Support for Nonpublic Schools

The State provides driver education to all eligible Delaware residents attending public and private high schools. While the State does not transport pupils attending non-public schools, it does provide school transportation stipends to parents of eligible pupils.