

FundEd: Delaware Report

A Detailed Look at Delaware's Funding Policies



Delaware



Funding Basics

Formula Type

Delaware has a primarily resource-based funding formula. It determines the cost of delivering education in a district based on the cost of the resources, such as staff salaries and course materials, required to do so.

The state does not provide supplemental funding to cover the additional cost of educating other specific categories of students. However, Delaware considers specific grade levels, students with disabilities, and students enrolled in career and technical education programs in the allocation of funding for staff costs, and provides additional funding to some low-income students and English-language learners through a program-specific allocation.

Base Amount

The state of Delaware uses a resource-based funding formula and therefore does not use a base per-student amount as the basis for its funding.

Local Revenue

Expected Local Share

Delaware expects school districts to raise some revenue for the funding of public schools through the imposition of property taxes, but no specific amount is expected of each district.

Once the state calculates the total amount of funding necessary to educate students within a district, it provides that entire amount in the form of state education aid. No local share is subtracted in this calculation.

One part of Delaware's funding formula provides units of funding in amounts that are responsive to both the local per-student property tax valuation and the district's level of property tax effort relative to the statewide average property tax effort. The state funding provided for staff salaries is intended, though not required, to cover 70% of a recommended average total competitive starting salary.

Property Tax Floors and Ceilings

Delaware does not set a floor or a ceiling for local property tax rates, or a level above which voter approval is required.

However, property tax rates for some types of school district levies always require voter approval, regardless of the rate being set. School districts in Delaware levy four types of local property taxes: current expense, debt service, match, and tuition taxes. Rates for current expenses taxes, which fund general operating costs, and for debt service must be approved regularly by voters in referenda. Rates for match taxes, which fund specific programs for which districts receive state matching funds, and tuition taxes, which fund special-needs students, are set by local school boards without voter involvement.

Other Local Taxes for Education

School districts in Delaware receive local revenue only from property taxes.

District Characteristics

Grade Level

Delaware provides different levels of funding for students in different grade levels. It does so through its resource-based formula by specifying different student-to-funding-unit ratios for two different grade spans in grades K-12, and providing funding accordingly.

The state assigns a student-to-unit ratio of 16.2 to 1 for grades K-3 and of 20 to 1 for grades 4-12. These ratios determine the number of resource units to which a district is entitled. Some of the unit funding is for employee salaries, and the amount of this funding in each unit is based on the particular staff employed in the district and their pay in accordance with the state salary schedule. The unit also includes set amounts for energy expenses and other school costs. The state restricts how a district may distribute this funding amount to its schools; 98% of the unit funding generated by each school's pupils for staff salaries must be returned to that school.

English-Language Learner

Delaware provides increased funding for English-language learners (ELLs) in some districts. It does so through a competitive grant program.

The Delaware Department of Education provides competitive grants to help districts provide services to ELLs, low-income students, and students chronically exposed to stress and trauma. In FY2018, the state offered grants totaling \$1 million for this purpose.

In addition, the state provides one unit of funding, in an amount that varies from district to district, for every 250 students enrolled. This funding is intended for the purpose of promoting academic excellence, and the authorizing statute lists a number of permissible uses, including programs for pupils with limited English proficiency.

Poverty

Delaware provides increased funding for some districts with high concentrations of low-income students. It does so through a competitive grant program.

The Delaware Department of Education provides competitive grants to help districts provide services to low-income students, English-language learners, and students chronically exposed to stress and trauma. In FY2018, the state offered grants totaling \$1 million for this purpose.

In addition, the state provides one unit of funding, in an amount that varies from district to district, for every 250 students enrolled. This funding is intended for the purpose of promoting academic excellence, and the authorizing statute lists a number of permissible uses, including programs for pupils with limited English proficiency.

Special Education

Delaware funds special education using a resource-based system, determining the cost of delivering special education services in a district based on the cost of the resources, staff positions in particular, required to do so.

Special education students are categorized by the intensity of services they require (Basic, Intensive, or Complex), and each category has an assigned ratio of students per unit. Units are amounts of funding used to purchase school resources. The number of students a district serves in each category determines the number of units the district receives.

Some of the unit funding is for employee salaries, and the amount of this funding in each unit is based on the particular staff employed in the district and their pay in accordance with the state salary schedule. The unit also includes set amounts for energy expenses and other school costs.

Gifted

Delaware does not provide increased funding for gifted and talented students.

However, the state provides funding, called academic excellence units, to every district in proportion to its enrollment size that is intended to support certain educational services. There is a list of suggested and permissible uses for this funding that includes programs for gifted and talented students.

Career and Technical Education

Delaware provides increased funding for career and technical education (CTE) programs. It does so through its resource-based formula by providing additional resource units to districts operating approved CTE programs, in accordance with a formula.

The formula used provides districts with additional resource units for staff salaries and for supplies, materials, and energy costs. The state also provides resource units to the state's three county vocational technical-school districts in accordance with a student-to-unit ratio of 30 to 1.

Sparsity and/or Small Size

Delaware does not provide increased funding for sparse districts or for small schools or districts.

For a complete list of primary sources, please see the appropriate state page at funded.edbuild.org

