

INDIAN RIVER SCHOOL DISTRICT
FINAL BUDGET PROPOSAL (95-36-00)
FISCAL YEAR 2023



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**Indian River School District
FY 2023 Total Revenue**

	FY 2022			Budget Comparison		
	Budget	Actual	FY 2023 Budget	Difference	% decrease/increase	
STATE FUNDS						
Formula Salaries & OECs	\$ 88,709,859	\$ 82,875,543	\$ 88,229,596	\$ (480,263)	-1%	
Cafeteria Salaries	1,508,000	1,428,974	1,600,000	92,000	6%	
Division II AOC	2,189,389	2,278,399	2,243,819	54,430	2%	
Division II AOC Vocational	461,915	472,143	411,011	(50,904)	-11%	
Division II Energy	1,585,989	1,531,089	1,600,349	14,360	1%	
ESCO Contract Payments	424,318	424,318	369,426	(54,892)	-13%	
Division III, Equalization	1,206,320	1,172,208	1,197,659	(8,661)	-1%	
State Transportation	6,100,000	6,739,654	8,000,000	1,900,000	31%	
Homeless Transportation	350,000	862,944	875,000	525,000	150%	
Foster Care Transportation	116,000	132,720	135,000	19,000	16%	
Drivers Ed	44,550	57,002	49,987	5,437	12%	
Early Childhood Assistance	476,000	476,000	499,800	23,800	5%	
Professional Development	71,824	71,824	125,140	53,316	74%	
Minor Capital Improvements	1,008,518	1,008,518	1,004,071	(4,447)	0%	
Ed Sustainment Fund	2,164,213	2,164,213	2,164,213	-	0%	
Technology Block Grant	217,772	217,772	248,748	30,976	14%	
Other State Funds	1,917,212	1,828,623	1,322,695	(594,517)	-31%	
Major Capital Improvements	34,559,200	57,598,700	76,931,300	42,372,100	123%	
Opportunity Grant	4,110,986	3,606,826	3,934,726	(176,260)	-4%	
Student Success Block Grant	412,685	412,685	418,310	5,625	1%	
School Safety Grant	-	-	691,911	691,911		
State Giveback	-	-	-	-		
Total State Funds	\$ 147,634,750	\$ 165,360,155	\$ 192,052,761	\$ 44,418,011	30%	
LOCAL FUNDS						
Current Expense Tax Receipts	\$ 42,186,623	\$ 43,195,415	\$ 43,518,338	\$ 1,331,715	3%	
Debt Service Tax Receipts	5,740,832	6,009,188	7,498,140	1,757,308	31%	
Tuition Tax Receipts	11,181,346	11,432,341	13,904,715	2,723,369	24%	
Minor Cap Tax Receipts	1,098,594	625,993	1,045,821	(52,773)	-5%	
Reserve Fund Supplement						
FY23 27th Pay (Local Share)	-	-	1,700,000	1,700,000		
SCHS Market Pressure Local Match	-	-	1,400,000	1,400,000		
New Curriculum Purchase	-	-	1,000,000	1,000,000		
FY22 Retro Pay Paid in FY23	-	-	800,000	800,000		
Operational Needs	-	-	2,066,703	2,066,703		
Interest	271,000	-	-	(271,000)	-100%	
Athletics	-	75,692	76,000	76,000		
CSCRCP	76,000	31,639	32,000	(44,000)	-58%	
Indirect Costs	1,000,000	865,090	1,000,000	-	0%	
E-rate	28,000	20,262	20,000	(8,000)	-29%	
Facility Use	-	572	1,000	1,000		
JROTC	106,000	132,219	133,000	27,000	25%	
Nutrition Services (Local Operations)	3,765,000	7,907,419	6,500,000	2,735,000	73%	
Adult Education	17,000	27,960	30,000	13,000	76%	
Other Local Funds	100,000	319,814	50,000	(50,000)	-50%	
Total Local Funds	\$ 65,570,395	\$ 70,643,604	\$ 80,775,717	\$ 15,205,322	23%	
FEDERAL FUNDS						
IDEA 611	\$ 2,553,561	\$ 2,532,833	\$ 2,606,642	\$ 53,081	2%	
IDEA 619	86,569	86,286	89,411	2,842	3%	
Title I	4,205,851	4,227,987	4,282,736	76,885	2%	
Title II	840,725	843,316	791,445	(49,280)	-6%	
Title III	215,285	215,285	249,393	34,108	16%	
Title IV	442,190	443,800	491,892	49,702	11%	
Perkins	289,516	293,582	282,958	(6,558)	-2%	
ARP - IDEA B (611)	617,886	-	617,886	-	0%	
ARP - IDEA PRE (619)	51,967	-	51,967	-	0%	
Other Federal Grants	63,000	41,000	218,286	155,286	246%	
Total Federal Funds	\$ 9,366,550	\$ 8,684,089	\$ 9,682,616	\$ 316,066	3%	
Grand Total All Funds	\$ 222,571,695	\$ 244,687,848	\$ 282,511,094	\$ 59,939,399	27%	

**Indian River School District
FY 2023 Expenditure Budget (All Sources)**

Operating Unit Description	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	Difference	% decrease/increase
School Discretionary Budgets	\$ 1,207,600	\$ 1,120,007	\$ 1,199,300	\$ (8,300)	-1%
Tuition Expenses*	11,181,346	7,171,098	13,904,715	2,723,369	24%
Field Maintenance	55,000	55,147	55,000	-	0%
Athletics	1,181,235	1,212,653	1,585,420	404,185	34%
Vocational	424,728	168,900	448,102	23,374	6%
Curriculum & Instruction (K-12)	631,000	332,097	1,631,000	1,000,000	158%
Early Childhood / Project Village	476,000	358,953	499,800	23,800	5%
Human Resources	416,500	374,014	931,500	515,000	124%
Salaries					
State Salaries	90,217,859	84,263,613	89,829,596	(388,263)	0%
Local Salaries	38,414,586	40,591,160	42,943,000	4,528,414	12%
District Operations	9,706,690	9,395,515	11,241,943	1,535,253	16%
State Transportation	6,566,000	7,463,168	9,010,000	2,444,000	37%
Driver's Education	44,550	47,658	49,987	5,437	12%
Professional Development	71,824	47,923	125,140	53,316	74%
Debt Service	5,740,832	3,402,470	7,498,140	1,757,308	31%
Minor Capital Improvements	2,107,112	147,461	2,049,892	(57,220)	-3%
Federal Grants	19,224,600	5,204,722	9,682,616	(9,541,984)	-50%
State Grants	6,421,083	2,369,832	6,364,642	(56,441)	-1%
Major Capital Improvements	34,559,200	575,512	76,931,300	42,372,100	123%
Nutrition Services (Local Operations)	3,765,000	5,494,554	6,500,000	2,735,000	73%
Adult Education	17,000	18,450	30,000	13,000	76%
Total Expenses - All Sources	\$ 103,797,300	\$ 44,960,134	\$ 282,511,094	\$ 50,081,348	48%

**INDIAN RIVER SCHOOL DISTRICT
FY 2023 DISCRETIONARY REVENUE BUDGET**

TYPE OF FUNDS	ACTUAL FY 2021	ACTUAL FY 2022	BUDGET FY 2023
Units Generated - Funding Purposes (I)	827.41	850.60	830.06
Units Generated - Funding Purposes (II)	902.51	926.10	926.10
Unit Funding - Div. II All Other Costs	\$ 2,925.00	\$ 2,925.00	\$ 2,925.00
Unit Funding - Energy	\$ 2,387.00	\$ 2,387.00	\$ 2,387.00
STATE FUNDS:			
Division II:			
Operations	\$ 2,264,589	\$ 2,278,399	\$ 2,243,819
509 Operations (AOC)	433,274	472,143	411,011
Energy	2,012,504	1,955,407	1,969,775
ESCO Bonds	(409,093)	-	-
Division III (Equalization)	1,218,386	1,172,208	1,197,659
Ed Sustainment Fund	2,203,387	2,164,213	2,164,213
Technology Block Grant	223,014	217,772	248,748
Other State Funds	-	-	3,000
State Give-back other than positions	-	-	-
Total State Discretionary Funds	\$ 7,946,061	\$ 8,260,142	\$ 8,238,225
LOCAL FUNDS:			
Current Expense Tax Revenue	\$ 41,762,337	\$ 43,195,415	\$ 43,518,338
Reserve Fund Supplement			
FY23 27th Pay (Local Share)	-	-	1,700,000
SCHS Market Pressure Local Match	-	-	1,400,000
New Curriculum Purchase	-	-	1,000,000
FY22 Retro Pay Paid in FY23	-	-	800,000
Operational Needs	-	-	2,066,703
Interest	419,281	-	-
Athletic Gate Receipts	990	75,692	76,000
CSCR	75,759	31,639	32,000
Indirect Costs	339,553	865,090	1,000,000
E-Rate	27,692	20,262	20,000
Building Rentals	6,300	572	1,000
JROTC	105,955	132,219	133,000
Other Local Revenue	76,001	319,814	50,000
Total Local Discretionary Funds	\$ 42,813,868	\$ 44,640,703	\$ 51,797,041
TOTAL AVAILABLE FUNDS	\$ 50,759,929	\$ 52,900,845	\$ 60,035,265

Indian River School District - FY 2023 Discretionary Budget Allocations

School Discretionary Budgets:				FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	Difference	% Inc/(dec)
9360690A	Long Neck Elementary School	99999	School Budget	74,000	69,202	75,700	1,700	2%
9360692A	North Georgetown Elementary School	99999	School Budget	87,900	87,302	84,500	(3,400)	-4%
9360732A	John M. Clayton Elementary School	99999	School Budget	70,000	68,934	60,900	(9,100)	-13%
9360734A	Georgetown Elementary School	99999	School Budget	95,200	93,306	94,100	(1,100)	-1%
9360736A	Lord Baltimore Elementary School	99999	School Budget	72,700	61,638	68,500	(4,200)	-6%
9360738A	East Millsboro Elementary School	99999	School Budget	89,900	53,436	89,500	(400)	0%
9360740A	Phillip C. Showell Elementary	99999	School Budget	33,100	31,612	32,000	(1,100)	-3%
9360741A	Millsboro Middle School	99999	School Budget	96,400	97,848	91,200	(5,200)	-5%
9360742A	Selbyville Middle School	99999	School Budget	92,700	92,973	93,000	300	0%
9360743A	Georgetown Middle School	99999	School Budget	100,600	100,171	100,500	(100)	0%
9360746A	Indian River High School	99999	School Budget	113,400	88,254	120,200	6,800	6%
9360748A	Sussex Central Senior Hs	99999	School Budget	232,000	226,888	240,900	8,900	4%
9360749A	Southern Delaware Arts School	99999	School Budget	49,700	48,443	48,300	(1,400)	-3%
				\$ 1,207,600	\$ 1,120,007	\$ 1,199,300	\$ (8,300)	-1%

Curriculum & Instruction Budgets:								
99920000	Curriculum/Instructional	95227	Department of Instruction	\$ 111,000	\$ 36,797	\$ 111,000	\$ -	0%
99920000	Curriculum/Instructional	95270	Dual Enrollment	40,000	3,014	40,000	-	0%
99920000	Curriculum/Instructional	95258	IB Program	60,000	54,330	60,000	-	0%
99920000	Curriculum/Instructional	95474	Textbooks	400,000	232,772	1,400,000	1,000,000	250%
99990950	Ingram Pond	99999	Ingram Pond	20,000	5,184	20,000	-	0%
				\$ 631,000	\$ 332,097	\$ 1,631,000	\$ 1,000,000	158%

Vocational Education (509) Budget								
99940300	Division II Vocational	93609	Selbyville Middle School	35,436	13,565	26,624	(8,812)	-25%
99940300	Division II Vocational	93611	Indian River High School	94,572	63,548	76,799	(17,773)	-19%
99940300	Division II Vocational	93612	Sussex Central High	233,784	84,803	284,841	51,057	22%
99940300	Division II Vocational	93616	Millsboro Middle School	36,107	6,934	30,681	(5,426)	-15%
99940300	Division II Vocational	93617	Georgetown Middle School	24,829	50	29,157	4,328	17%
				\$ 424,728	\$ 168,900	\$ 448,102	\$ 23,374	6%

Indian River School District - FY 2023 Discretionary Budget Allocations

Athletic Budgets:				FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	Difference	% Inc/(dec)
99920700	Selbyville Middle School	93609	Athletics	\$ 110,000	\$ 109,606	\$ 147,500	\$ 37,500	34%
99920700	Indian River High School	93611	Athletics	390,000	403,809	530,500	140,500	36%
99920700	Sussex Central Senior Hs	93612	Athletics	487,695	507,008	642,849	155,154	32%
99920700	Millsboro Middle School	93616	Athletics	95,000	95,343	130,250	35,250	37%
99920700	Georgetown Middle School	93617	Athletics	98,540	96,887	134,321	35,781	36%
				\$ 1,181,235	\$ 1,212,653	\$ 1,585,420	\$ 404,185	34%

Athletic Field Maintenance Budgets:				FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	Difference	% Inc/(dec)
99920700	Selbyville Middle School	95602	Athletics	\$ 5,000	\$ 4,856	\$ 5,000	\$ -	0%
99920700	Indian River High School	95602	Athletics	20,000	19,935	20,000	-	0%
99920700	Sussex Central Senior Hs	95602	Athletics	20,000	20,053	20,000	-	0%
99920700	Millsboro Middle School	95602	Athletics	5,000	6,398	5,000	-	0%
99920700	Georgetown Middle School	95602	Athletics	5,000	3,904	5,000	-	0%
				\$ 55,000	\$ 55,147	\$ 55,000	\$ -	0%

Human Resources / Personnel				FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	Difference	% Inc/(dec)
99940900	Tuition Reimbursement	95483	Tuition Reimbursement	\$ 165,000	\$ 152,542	\$ 360,000	\$ 195,000	118%
99950000	Personnel	95432	HR / Recruiting	76,500	74,694	76,500	-	0%
99990410	Student Activities (EPER)	95420	EPER	175,000	146,778	495,000	320,000	183%
				\$ 416,500	\$ 374,014	\$ 931,500	\$ 515,000	124%

Local Salaries & OECs				FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	Difference	% Inc/(dec)
99940400	Div III / Local Salaries	99999	Default Program Code	\$ 37,414,586	\$ 37,588,083	\$ 41,785,000	\$ 4,370,414	12%
99900300	District Expenditures	95228	Substitute Teachers	650,000	569,622	775,000	125,000	19%
99900300	District Expenditures	95277	Other Substitutes	250,000	226,860	250,000	-	0%
99940400	District Expenditures	95048	JROTC	100,000	40,904	133,000	33,000	33%
				\$ 38,414,586	\$ 38,425,469	\$ 42,943,000	\$ 4,528,414	12%

Indian River School District - FY 2023 Discretionary Budget Allocations

District Operations:				FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	Difference	% Inc/(dec)
99900000	Board of Education	95402	Board Of Education	\$ 27,000	\$ 16,501	\$ 20,000	\$ (7,000)	-26%
99900100	Legal Services	95436	Legal Services	50,000	50,093	60,000	10,000	20%
99910010	District Office	95415	District Office	70,000	58,703	70,000	-	0%
99960200	District Operations	99999	Default Program Code	3,413,742	3,019,817	3,200,000	(213,742)	-6%
99940810	Curriculum/Instructional	95471	Technology Management	745,780	620,076	621,300	(124,480)	-17%
99970650	Curriculum/Instructional	90874	Student Services	150,000	248,437	250,000	100,000	67%
99900300	Charter/Choice Expense	99999	Charter/Choice	1,728,168	1,728,168	1,950,643	222,475	13%
99970650	Safety & Security	99537	Safety & Security	1,500,000	1,555,380	1,600,000	100,000	7%
99960500	Vehicles / Fleet Services	95487	Vehicles / Fleet	100,000	69,607	100,000	-	0%
99960100	Maintenance	95421	Facility Mgmt / Maint.	450,000	856,491	450,000	-	0%
99960400	Local Transportation	95481	Transportation	950,000	790,550	850,000	(100,000)	-11%
99900300	District Expenditures	95120	Portable Expenses	122,000	93,766	270,000	148,000	121%
99900300	District Expenditures	95509	District Expenditures	400,000	287,926	1,800,000	1,400,000	350%
				\$ 9,706,690	\$ 9,395,515	\$ 11,241,943	\$ 1,535,253	16%
Totals				\$ 52,037,339	\$ 51,083,802	\$ 60,035,265	\$ 7,997,926	15%

**INDIAN RIVER SCHOOL DISTRICT
FY 2023 ILC Operating Budgets**

Operating Unit	Operating Unit Description	Program Code	Program Code Description	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	Difference
9360689A	Carver Academy (CAMP)	99999	ILC	\$ 441,114.21	\$ 472,501.48	\$ 655,228.68	\$ 214,114.47
9360690A	Long Neck Elementary School	95217	ILC	156,960.55	127,709.56	190,548.92	33,588.37
9360692A	North Georgetown Elementary	95217	ILC	139,804.90	134,226.96	190,808.27	51,003.37
9360732A	John M. Clayton Elementary Scho	95217	ILC	161,646.43	161,126.04	201,989.01	40,342.58
9360734A	Georgetown Elementary School	95217	ILC	124,817.82	152,657.62	169,865.51	45,047.69
9360736A	Lord Baltimore Elementary	95217	ILC	161,110.03	131,745.88	232,913.17	71,803.14
9360738A	East Millsboro Elementary	95217	ILC	96,006.15	94,953.02	210,060.66	114,054.51
9360740A	Phillip C. Showell Elementary	95217	ILC	160,664.68	137,780.83	190,933.13	30,268.45
9360741A	Millsboro Middle School	95217	ILC	131,450.16	128,149.50	170,014.84	38,564.68
9360742A	Selbyville Middle School	95217	ILC	142,314.55	141,853.57	160,081.21	17,766.66
9360743A	Georgetown Middle School	95217	ILC	132,315.13	134,205.33	129,051.09	(3,264.04)
9360746A	Indian River High School	95217	ILC	134,939.46	115,901.64	118,118.12	(16,821.34)
9360748A	Sussex Central High	95217	ILC	270,317.54	274,228.24	350,983.71	80,666.17
Total Tuition Discretionary Totals				\$ 2,253,461.61	\$ 2,207,039.67	\$ 2,970,596.32	\$ 717,134.71

**Indian River School District
FY 2023 Tax Information**

	<u>RECOMMENDED BUDGET</u>	<u>% OF BDGT</u>	<u>TAX RATE</u>	<u>ASSESSMENT</u>	<u>CAPITATION</u>
Current Expense	\$ 43,518,338	71.58%	\$ 2.3500	1,837,559,401	\$ 575,472
Debt Service	7,498,140	12.03%	0.3950	HEAD COUNT	47,956
				CAP RATE	\$ 12.00
Tuition	9,270,487	15.37%	0.5045		
Minor Capital Improvements	613,745	1.02%	0.0334		
	<u>\$ 60,900,710</u>	<u>100.00%</u>	<u>\$ 3.2829</u>		

REFERENDUM DISTRIBUTION ILLUSTRATION:		
Pre-referendum distribution	1.0650	19,570,008
Post-referendum distribution	0.3900	7,166,482
FY 2004 Referendum Distribution	0.0500	918,780
FY 2006 Referendum Distribution - P #1	0.1500	2,756,339
FY 2006 Referendum Distribution - P #2	0.0900	1,653,803
FY 2013 Referendum Distribution	0.1150	2,113,193
FY 2017 Referendum Distribution	0.4900	9,004,041
Capitation Taxes		335,692
	<u>2.3500</u>	<u>43,518,338</u>

Indian River School District Tax Assessment Growth Analysis

	TAX YEAR	BASE RATE	CHANGE	PERCENT	One Cost	TAX RATE	Current Expense Revenue	Difference
A C T U A L F O R M S A T I O N M E N T	FY 1997	692,534,144		100.00%	69,253	1.305	9,037,570.58	
	FY 1998	718,575,123	26,040,979	103.76%	71,858	1.455	10,455,268.04	1,417,697
	FY 1999	739,392,646	20,817,523	102.90%	73,939	1.455	10,758,163.00	302,895
	FY 2000	764,581,221	25,188,575	103.41%	76,458	1.455	11,124,656.77	366,494
	FY 2001	802,209,772	37,628,551	104.92%	80,221	1.455	11,672,152.18	547,495
	FY 2002	837,296,433	35,086,661	104.37%	83,730	1.450	12,140,798.28	468,646
	FY 2003	878,820,149	41,523,716	104.96%	87,882	1.455	12,786,833.17	646,035
	FY 2004	924,715,065	45,894,916	105.22%	92,472	1.455	13,454,604.20	667,771
	FY 2005	977,209,003	52,493,938	105.68%	97,721	1.505	14,706,995.50	1,252,391
	FY 2006	1,027,329,056	50,120,053	105.13%	102,733	1.505	15,461,302.29	754,307
	FY 2007	1,114,899,313	87,570,257	108.52%	111,490	1.655	18,451,583.63	2,990,281
	FY 2008	1,209,667,267	94,767,954	108.50%	120,967	1.745	21,108,693.81	2,657,110
	FY 2009	1,263,098,694	53,431,427	104.42%	126,310	1.745	22,041,072.21	932,378
	FY 2010	1,295,752,026	32,653,332	102.59%	129,575	1.745	22,610,872.85	569,801
	FY 2011	1,334,624,587	38,872,561	103.00%	133,462	1.745	23,289,199.04	678,326
	FY 2012	1,338,856,543	4,231,956	100.32%	133,886	1.745	23,363,046.68	73,848
	FY 2013	1,358,241,464	19,384,921	101.45%	135,824	1.745	23,701,313.55	338,267
	FY 2014	1,379,031,295	20,789,831	101.53%	137,903	1.860	25,649,982.09	1,948,669
	FY 2015	1,404,655,184	25,623,889	101.86%	140,466	1.860	26,126,586.42	476,604
	FY 2016	1,459,322,959	54,667,775	103.89%	145,932	1.860	27,143,407.04	1,016,821
	FY 2017	1,509,426,589	50,103,630	103.43%	150,943	1.860	28,075,334.56	931,928
	FY 2018	1,561,715,203	52,288,614	103.46%	156,172	2.350	36,700,307.27	8,624,973
FY 2019	1,608,137,332	46,422,129	102.97%	160,814	2.350	37,791,227.30	1,090,920	
FY 2020	1,672,086,168	63,948,836	103.98%	167,209	2.350	39,294,024.95	1,502,798	
FY 2021	1,712,471,601	40,385,433	102.42%	171,247	2.350	40,243,082.62	949,058	
FY 2022	1,768,624,701	56,153,100	103.28%	176,862	2.350	41,562,680.47	1,319,598	

Avg. Assessment Growth Rate (2013-2022) 102.83%
Avg. Assessment Dollar Change (2013-2022) 42,976,816
Avg. Change in Cents 150,039

FY 2023	1,818,622,722	49,998,021	102.83%	181,862	2.350	42,737,633.96	1,174,953
FY 2024	1,870,034,158	51,411,436	102.83%	187,003	2.350	43,945,802.71	1,208,169
FY 2025	1,922,898,967	52,864,809	102.83%	192,290	2.350	45,188,125.72	1,242,323
FY 2026	1,977,258,233	54,359,267	102.83%	197,726	2.350	46,465,568.49	1,277,443

Estimated Projected Assessment Growth

Indian River School District Capitation Growth Analysis

	TAX YEAR	BASE RATE	CHANGE	PERCENT	TAX RATE	Current Expense Revenue	Difference
A C T U A L O R M A T I O N a t i o n	FY 1998	19,753	-	0.00%	7.00	138,271	138,271
	FY 1999	19,500	(253)	98.72%	7.00	136,500	(1,771)
	FY 2000	19,357	(143)	99.27%	7.00	135,499	(1,001)
	FY 2001	21,197	1,840	109.51%	7.00	148,379	12,880
	FY 2002	24,938	3,741	117.65%	7.00	174,566	26,187
	FY 2003	30,080	5,142	120.62%	7.00	210,560	35,994
	FY 2004	32,107	2,027	106.74%	7.00	224,749	14,189
	FY 2005	31,504	(603)	98.12%	7.00	220,528	(4,221)
	FY 2006	31,721	217	100.69%	7.00	222,047	1,519
	FY 2007	31,980	259	100.82%	7.00	223,860	1,813
	FY 2008	32,306	326	101.02%	7.00	226,142	2,282
	FY 2009	32,725	419	101.30%	7.00	229,075	2,933
	FY 2010	33,170	445	101.36%	7.00	232,190	3,115
	FY 2011	33,668	498	101.50%	7.00	235,676	3,486
	FY 2012	33,678	10	100.03%	7.00	235,746	70
	FY 2013	35,123	1,445	104.29%	7.00	245,861	10,115
	FY 2014	34,658	(465)	98.68%	7.00	242,606	(3,255)
	FY 2015	34,904	246	100.71%	7.00	244,328	1,722
	FY 2016	35,623	719	102.06%	7.00	249,361	5,033
	FY 2017	36,695	1,072	103.01%	7.00	256,865	7,504
	FY 2018	38,704	2,009	105.47%	7.00	270,928	14,063
	FY 2019	39,620	916	102.37%	7.00	277,340	6,412
FY 2020	41,028	1,408	103.55%	7.00	287,196	9,856	
FY 2021	46,837	5,809	114.16%	7.00	327,859	40,663	
FY 2022	45,887	(950)	97.97%	7.00	321,209	(6,650)	

Avg. Capitation Growth Rate (2013-2022) 103.23%
Avg. Capitation Dollar Change (2013-2022) 1,221

FY 2023	47,368	1,481	103.23%	7.00	331,575	10,366
FY 2024	48,896	1,529	103.23%	7.00	342,275	10,700
FY 2025	50,474	1,578	103.23%	7.00	353,321	11,046
FY 2026	52,103	1,629	103.23%	7.00	364,723	11,402

Estimated Projected Capitation Growth

Indian River School District Budgetary Synopsis:

Transportation State – 99960300 95481

State non-discretionary funds utilized to procure all operational expenses associated with IRSD transportation operations for students to and from school. This represents the 90% state share of the funding.

Debt Service – 99970000 99999

Local non-discretionary funds for debt service payments associated with major capital improvement bonds.

Minor Capital Improvement – 99970200 95442

State and local non-discretionary funds utilized to procure all operational expenses associated with IRSD buildings and grounds repair and maintenance projects. This is funded 60% by state funds and 40% local funds.

School Discretionary Budgets

State and local discretionary funds utilized to procure operational and instructional supplies, services, and equipment associated with IRSD school instructional programs for students while attending school. Allocations are based on September 30th unit count numbers with a per unit allocation.

Curriculum and Instruction - Department of Instruction (DOI) – 99920000 95227

State discretionary funds and local current expense allocations for supplies, materials, and other expenses for DOI operations.

IB - 99960350 – 95258

State discretionary funds and local current expense allocations utilized to procure all operational supplies and materials associated with implementation of IB.

Textbooks – 99920000 95474

State discretionary funds and local current expense allocations utilized to procure operational supplies and materials associated with implementation of new textbooks curriculum within the district. Additional funding intended for the overall district wide textbook adopting.

Ingram Pond – 99990950 99999

Local discretionary fund allocations utilized to procure operational supplies and materials associated with curriculum and instruction operations for the Ingram Pond facilities. Some of these funds are generated via tree harvest proceeds.

Vocational Education Program – Middle & High School – 99940300

State discretionary fund allocations utilized to procure operational supplies and materials, equipment or services for the specific school vocational education program.

Athletic Programs – Middle & High School – 99920700

Local discretionary fund allocations utilized to procure operational supplies and materials, equipment or services for the school athletic program and athletic field maintenance initiative.

Tuition Reimbursement – 99940900 95483

Local current expense allocations for the continued professional development of employees that chose to further their education and obtain advanced degrees. This is a local initiative negotiated via the various employment contracts.

Personnel Operations – 99950000 95432

State discretionary funds and local current expense allocations utilized to procure all services required for the recruitment and retention of qualified staff members to the Indian River School District. Operational expenses include but are not limited to: advertising and recruitment for positions, license fees for electronic position application processes, and criminal background investigations for potential employees.

Student Activities (EPER) – 9990410 95420

Local current expense allocations to account for the IRSD EPER (extra pay for extra responsibilities).

Local Salaries – 99940400 99999

Local current expense allocations to account for the local share of all IRSD employees including teacher, paraprofessional, secretaries, custodians, and all other employee groups, excluding food service workers.

Substitute Teachers – 99900300 95228

Local current expense and/or discretionary fund allocations to account for substitute teachers at IRSD while regular teaching staff utilizes sick and personal leave benefits, including but not limited to FMLA, bereavement leave, etc.

Other Substitutes – 99900300 95277

Current expense tax allocations to account for non-teaching staff members at IRSD while regular staff members utilize sick and personal leave benefits including but not limited to FMLA, bereavement leave, etc., and a substitute employee is utilized.

JROTC – 99940200 95048

Local current expense allocation to account for the salaries of the IRSD JROTC program at Sussex Central and Indian River High Schools. These are locally funded positions with partial reimbursement from the federal government.

Board of Education – 99900000 95402

State discretionary funds and local current expense allocations utilized to procure all operational supplies, materials, and services necessary for the operational effectiveness of the district. Board of Education dues to state and national organizations, board meeting expenses, and registration fees to meetings, conferences, etc.

Legal Services – 99990100 95436

State discretionary funds and local current expense allocations utilized to procure all legal services necessary for the operations of the district.

District Office (IREC) – 99910010 95415

State discretionary funds and local current expense allocations utilized to procure all operational supplies and materials, employee mileage reimbursements, etc. associated with administrative operations of the district.

District Operations – 99960200 99999

State discretionary funds and local current expense allocations utilized for all operational expenses associated with the facility operations, which includes, but is not limited to: utilities, insurance, telephone, copier operations, large ticket school nurse medical supplies, and other maintenance contracts.

Technology Management – 99940810 95471

State discretionary funds and local current expense allocations utilized to procure operational supplies and materials associated with repair and maintenance of technology within the district – administrative and instructional, registration and renewal fees for the Blackboard notification system, any district antivirus license renewals, server replacements, technician reimbursement for personal cell phone usage and mileage within the district.

Student Services – 99970650 90874

State discretionary funds and local current expense allocations utilized to procure all operational expenses associated with student needs such as homebound services and discipline hearings.

Choice/Charter School Payments

Local current expense allocations to account for school choice and charter students that chose to attend other schools. These payments are computed by the Delaware Department of Education.

School Safety Monitors & SROs – 99970650 99537

Local discretionary funds and current expense allocations to account for the IRSD School Safety Monitors, School Resource Officers and school safety initiatives.

Vehicles/Fleet Services – 99960500 95487

Local discretionary funds utilized to procure all operational expenses associated with IRSD vehicle and equipment operations. This represents repairs and maintenance as well as fuel expenses associated with IRSD vehicles and equipment.

Maintenance – 99960100 95421

State discretionary funds and local current expense allocations utilized to procure all operational expenses associated with IRSD buildings and grounds operations, repair and maintenance initiatives not covered under minor capital improvements, custodial supplies and materials, custodial equipment, etc.

Transportation Local – 99960400 95481

Local non-discretionary funds utilized to procure all operational expenses associated with IRSD transportation operations for students to and from school. This represents the 10% local share of the funding. Additional allocations are for local transportation costs associated with IRSD transportation needs and operating activities such as homeless transportation, transportation vehicle repairs if district owned, etc.

Tuition Based Budgets

Local tuition tax funds utilized to procure all operational and instructional personnel, supplies, services, and equipment associated with IRSD school ILC instructional programs for students while attending school. The programs are all intensive learning centers, SCOPE, and CAMP.