

INDIAN RIVER SCHOOL DISTRICT
FINAL HOWARD T. ENNIS BUDGET PROPOSAL
FISCAL YEAR 2023



Prepared by: Tammy B. Smith, CPA, CFE, Director of Business & Finance

Presented to Board of Education – December 19, 2022

Table of Contents

	Page
FY2023 Howard T. Ennis Revenue Budget	2
FY2023 Howard T. Ennis Expenditure Budget	3
Synopsis of Budgetary Line Items	4-6

Howard T Ennis
FY 2023 Revenue Budget - All Sources

State Funds	FY 2021 Budget	FY 2021 Actual	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	Budget Difference	% Increase/ (Decrease)
Division I/ State Salary Funds	\$ 7,000,000	\$ 6,659,636	\$ 6,993,000	\$ 7,547,097	\$ 8,922,000	\$ 1,929,000	27.58%
Division II - All Other Costs	26,031	26,090	123,533	123,533	52,652	(70,881)	-57.38%
Division II - All Other Costs - Vocational Programs	32,335	15,604	31,777	31,777	29,865	(1,912)	-6.02%
Division II - Energy	141,788	141,788	224,617	224,617	232,733	8,116	3.61%
Division III - Equalization	87,603	87,603	142,602	142,602	147,881	5,279	3.70%
State Transportation	1,612,000	1,627,628	1,700,000	1,776,688	1,800,000	100,000	5.88%
Minor Capital Improvement	19,744	19,744	22,577	22,577	17,060	(5,517)	-24.44%
State Giveback	-	-	-	-	-	-	
Total State Funds	\$ 8,919,501	\$ 8,578,093	\$ 9,238,106	\$ 9,868,891	\$ 11,202,191	\$ 1,964,085	21.26%
Local Funds							
Tuition Revenues	\$ 4,521,047	\$ 4,521,047	\$ 4,097,306	\$ 4,097,306	\$ 3,225,734	\$ (871,572)	-21.27%
Reserve Fund Supplement	-	-	-	-	1,032,486	1,032,486	
Aquatics - Community Programs	-	5,184	-	13,201	-	-	
Eagle - Donations	2,500	4,931	5,000	17,999	5,000	-	0.00%
Typical Peer Tuition	15,000	18,880	19,000	35,625	36,000	17,000	89.47%
Interest	43,500	29,610	23,730	-	-	(23,730)	-100.00%
Total Local Funds	\$ 4,582,047	\$ 4,579,652	\$ 4,145,036	\$ 4,164,131	\$ 4,299,220	\$ 154,184	3.72%
TOTAL FUNDS	\$ 13,501,548	\$ 13,157,745	\$ 13,383,142	\$ 14,033,022	\$ 15,501,411	\$ 2,118,269	15.83%

Howard T Ennis Budget FY 2023

Operating Unit	Operating Unit Desc	Program Code	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	Difference	% Inc/ (Dec)
99940200	State Salaries	99999	6,993,000.00	7,547,096.65	8,922,000.00	1,929,000.00	28%
99940400	Local Salaries	93614	3,225,000.00	2,720,597.99	3,400,000.00	175,000.00	5%
99960200	Operations/Utilities	93614	250,000.00	252,431.78	265,000.00	15,000.00	6%
99940300	Division II Vocational	95489	31,777.00	1,920.47	29,865.00	(1,912.00)	-6%
9360750A	HT Ennis School Budget	93614	130,000.00	50,010.02	130,000.00	-	0%
99940100	Contingency	95409	272,062.50	-	319,016.58	46,954.08	17%
99960300	State Transportation	95481	1,700,000.00	1,595,580.50	1,800,000.00	100,000.00	6%
99960400	Local Transportation	95481	215,000.00	217,368.66	220,000.00	5,000.00	2%
99930200	Indirect Costs	99999	137,469.75	137,469.75	137,469.75	-	0%
99960100	Maintenance	90889	100,000.00	53,889.97	55,000.00	(45,000.00)	-45%
99970650	Student Services	90874	20,000.00	48,209.12	50,000.00	30,000.00	150%
99970650	SRO	99537	21,000.00	20,986.25	21,000.00	-	0%
99960500	Fleet Vehicles	95487	25,000.00	18,115.29	20,000.00	(5,000.00)	-20%
99970000	Local Debt Service	99999	75,755.75	75,755.75	-	(75,755.75)	-100%
99990100	Aquatic Operations	95406	20,000.00	13,484.80	15,000.00	(5,000.00)	-25%
99900300	Other Substitutes	95277	93,000.00	30,399.47	40,000.00	(53,000.00)	-57%
99900300	Substitues - Teacher	95228	31,500.00	32,656.77	40,000.00	8,500.00	27%
99900300	The Eagle Company	99739	20,000.00	-	20,000.00	-	0%
99970200	Minor Cap	95442	22,577.00	12,283.75	17,060.00	(5,517.00)	-24%
	Total		13,383,142.00	12,828,256.99	15,501,411.33	2,118,269.33	16%

Howard T. Ennis Budgetary Synopsis:

Local Salaries – 99940400 93614

Local tuition tax allocations to account for the local share of all Howard T. Ennis employees including teacher, paraprofessional, secretaries, custodians, and all other employees.

Operations/Utilities – 99960200 93614

State and local tuition tax allocations utilized to procure all operational expenses associated with the facility operations which include but not limited to: utilities, insurance, telephone, copier operations, employee tuition reimbursement for HTE employees under negotiated contracts, etc.

Division II Vocational Education – 99940300 95489

State discretionary funds utilized to procure vocational educational supplies associated with Howard T. Ennis instructional programs for students while attending school.

Howard Ennis School Budget – 9360750A 93614

State and local tuition discretionary funds utilized to procure all operational supplies associated with Howard T. Ennis' instructional programs for students while attending school.

Transportation State – 99960300 95481

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

Transportation Local – 99960400 95481

Local non-discretionary funds utilized to procure all operational expenses associated with Howard T. Ennis 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 Howard T. Ennis transportation needs and operating activities.

Indirect Costs – 99930200 99999

Local funds utilized to pay the indirect costs assessed of the program to the Indian River School District as approved via the computation calculation submitted to the Delaware Department of Education.

Maintenance – 99960100 90889

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

Student Services – 99970650 90874

State local tuition tax allocations utilized to procure all operational expenses associated with homebound services, discipline hearings, and other student oriented initiatives.

School Safety Monitors & SROs 99970650 99537

Local tuition tax allocations to account for the Howard T. Ennis School Safety Monitors & SROs primarily utilized to enhance school safety initiatives.

Fleet Vehicles – 99960500 95487

Local tuition funds utilized for all operational expenses associated with Howard T. Ennis vehicles and equipment. This represents repairs and maintenance as well as fuel expenses associated with HTE vehicles and equipment and a potential allocation for fleet upgrades if needed.

Local Debt Service – 99970000 99999

Local tuition tax allocations for debt service payments associated with long term debt arrangements specifically for the Howard T. Ennis School.

Aquatics Operations – 99990100 95406

Local discretionary funds utilized to procure educational supplies, operating materials, and employees associated with Howard T. Ennis recreational and instructional community pool programs for non-students.

Other Substitutes – 99900300 95277

Local tuition tax allocations to account for non-teaching staff members at Howard T. Ennis while regular staff members utilize allocation sick and personal leave benefits including but not limited FMLA, bereavement leave, etc.

Substitute Teachers – 99900300 95228

Local tuition tax allocations to account for substitute teachers at Howard T. Ennis while regular teaching staff utilizes allocation sick and personal leave benefits including but not limited FMLA, bereavement leave, etc.

EAGLE Company – 99900300 99739

Local discretionary funds generated through sales of manufactured goods or services of students and utilized to procure educational supplies, operating materials and employees associated with Howard T. Ennis EAGLE Company providing instructional vocational programs for students.

Minor Capital Improvement – 99970200 95442

State non-discretionary funds utilized to procure all operational expenses associated with Howard T. Ennis buildings and grounds repair and maintenance initiatives. This represents the 100% state funds for special education operations.

School Donations – 99940700 93614

Local discretionary funds generated thru corporate and community donations and utilized to procure educational supplies associated with Howard T. Ennis instructional programs for students while attending school.