

INDIAN RIVER SCHOOL DISTRICT
FINAL BUDGET PROPOSAL (95-3600)
FISCAL YEAR 2020



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**Indian River School District
FY 2020 Total Revenue**

	FY19 Budget	FY19 Actual	FY20 Budget	Difference	% decrease/increase
STATE FUNDS					
Formula Salaries & OECs	\$ 78,000,000	\$ 78,841,281	\$ 80,800,000	\$ 2,800,000	3.6%
Cafeteria Salaries	\$ 1,300,000	\$ 1,339,686	\$ 1,353,083	\$ 53,083	4%
Divison II AOC	\$ 2,328,558	\$ 2,334,185	\$ 1,871,786	\$ (456,772)	-20%
Division II AOC Vocational	\$ 356,137	\$ 356,138	\$ 376,784	\$ 20,647	6%
Division II Energy	\$ 2,010,296	\$ 2,008,637	\$ 1,926,460	\$ (83,836)	-4%
District Contract Payments	\$ 145,095	\$ 136,948	\$ 144,000	\$ (1,095)	-1%
Division III, Equalization	\$ 1,249,137	\$ 1,228,612	\$ 1,256,315	\$ 7,178	1%
State Transportation	\$ 5,875,000	\$ 5,693,105	\$ 5,800,000	\$ (75,000)	-1%
Homeless Transportation	\$ 365,000	\$ 471,281	\$ 475,000	\$ 110,000	30%
Foster Care Transportation	\$ 175,000	\$ 168,000	\$ 175,000	\$ -	0%
Related Services	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Drivers Ed	\$ 42,396	\$ 45,182	\$ 39,695	\$ (2,701)	-6%
Early Childhood Assistance	\$ 252,560	\$ 252,560	\$ 252,560	\$ -	0%
Professional Development	\$ 72,023	\$ 72,023	\$ 72,023	\$ -	0%
Minor Capital Improvements	\$ 1,027,498	\$ 1,019,350	\$ 1,024,415	\$ (3,083)	0%
Sustainment Fund	\$ 2,294,028	\$ 2,253,690	\$ 2,246,958	\$ (47,070)	-2%
Technology Block Grant	\$ 228,130	\$ 229,746	\$ 228,846	\$ 716	0%
Other State Funds	\$ -	\$ 54,345	\$ 680,591	\$ 680,591	#DIV/0!
Major Capital Improvements	\$ 2,973,500	\$ 2,973,500	\$ 30,498,085	\$ 27,524,585	926%
Opportunity Grant	\$ 847,459	\$ 847,459	\$ 2,783,404	\$ 1,935,945	228%
Student Success Block Grant	\$ 623,675	\$ 623,675	\$ 671,196	\$ 47,521	8%
School Safety Grant	\$ -	\$ 402,202	\$ 402,373	\$ 402,373	#DIV/0!
State Giveback	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total State Funds	\$ 100,165,492	\$ 101,351,605	\$ 133,078,574	\$ 32,913,082	33%
LOCAL FUNDS					
Current Expense Tax Receipts	\$ 38,413,550	\$ 38,658,294	\$ 39,582,605	\$ 1,169,055	3%
Debt Service Tax Receipts	\$ 3,422,009	\$ 3,300,483	\$ 3,168,296	\$ (253,713)	-7%
Tuition Tax Receipts	\$ 9,489,675	\$ 9,128,072	\$ 9,884,437	\$ 394,762	4%
Minor Cap Tax Receipts	\$ 746,957	\$ 733,473	\$ 720,970	\$ (25,987)	-3%
Interest	\$ 110,000	\$ 472,552	\$ 400,000	\$ 290,000	264%
Athletics	\$ 73,000	\$ 70,525	\$ 72,000	\$ (1,000)	-1%
CSCRIP	\$ 50,000	\$ 113,644	\$ 100,000	\$ 50,000	100%
Indirect Costs	\$ 757,256	\$ 902,353	\$ 901,872	\$ 144,616	19%
E-rate	\$ 15,000	\$ 7,862	\$ 42,000	\$ 27,000	180%
Facility Use	\$ 25,000	\$ 54,499	\$ 45,000	\$ 20,000	80%
JROTC	\$ 110,500	\$ 62,065	\$ 52,500	\$ (58,000)	-52%
Total Local Funds	\$ 53,212,947	\$ 53,503,822	\$ 54,969,680	\$ 1,756,733	3%
FEDERAL FUNDS					
IDEA 611	\$ 2,426,836	\$ 2,422,366	\$ 2,436,958	\$ 10,122	0%
IDEA 619	\$ 66,921	\$ 136,851	\$ 82,382	\$ 15,461	23%
Title I	\$ 3,512,521	\$ 3,489,718	\$ 3,546,987	\$ 34,466	1%
Title II	\$ 713,021	\$ 717,433	\$ 678,854	\$ (34,167)	-5%
Title III	\$ 169,019	\$ 169,019	\$ 166,078	\$ (2,941)	-2%
Title IV	\$ 367,254	\$ 368,632	\$ 391,043	\$ 23,789	6%
Perkins	\$ 264,881	\$ 268,378	\$ 268,831	\$ 3,950	1%
Total Federal Funds	\$ 7,520,453	\$ 7,572,397	\$ 7,571,133	\$ 50,680	1%
Grand Total All Funds	\$ 160,898,892	\$ 162,427,824	\$ 195,619,387	\$ 34,720,495	22%

**INDIAN RIVER SCHOOL DISTRICT
FY 2020 DISCRETIONARY REVENUE BUDGET**

TYPE OF FUNDS	ACTUAL FY2017	ACTUAL FY2018	ACTUAL FY2019	BUDGET FY2020	BUDGET FY2021
Units Generated - Funding Purposes (I)	792.5	818.9	831.3	850.6	867.6
Units Generated - Funding Purposes (II)	866.3	888.7	898.9	926.1	944.7
Unit Funding - Div. II All Otr Costs	\$2,925	\$2,925	\$2,925	\$2,925	\$2,925
Unit Funding - Energy	\$2,435	\$2,389	\$2,387	\$2,387	\$2,387
STATE FUNDS:					
Division II:					
Operations	\$ 2,216,687	\$ 2,293,387	\$ 2,334,185	\$ 2,375,046	\$ 2,422,547
509 Operations (AOC)	\$ 264,386	\$ 250,280	\$ 250,082	\$ 376,784	\$ 384,320
Energy	\$ 1,965,435	\$ 1,976,102	\$ 2,008,637	\$ 2,070,460	\$ 2,111,869
ESCO Bonds				\$ (144,000)	\$ (409,093)
Division III (Equalization)	\$ 1,167,809	\$ 1,205,777	\$ 1,228,612	\$ 1,256,315	\$ 1,281,441
Excellence Option	\$ 248,579	\$ -	\$ -	\$ -	\$ -
Technology Block Grant	\$ 178,460	\$ 180,644	\$ 229,746	\$ 300,716	\$ 306,730
Ed Sustainment Funds	\$ 2,232,799	\$ 2,260,126	\$ 2,253,690	\$ 2,246,958	\$ 2,280,662
Transportation for local buses	\$ -	\$ -	\$ 136,948	\$ 139,687	\$ 142,481
State Give-back other than positions				\$ (627,130)	
Total State Discretionary Funds	\$ 8,274,155	\$ 8,166,316	\$ 8,441,900	\$ 7,994,836	\$ 8,520,958
LOCAL FUNDS:					
Current Expense Tax Revenue	\$ 26,877,800	\$ 35,269,354	\$ 36,676,032	\$ 37,602,159	\$ 38,730,224
State Subsidy Senior Discount	\$ 1,778,509	\$ 1,893,367	\$ 1,980,446	\$ 1,980,446	\$ 2,020,055
Interest	\$ 181,364	\$ 103,245	\$ 399,732	\$ 400,000	\$ 408,000
CSCR P	\$ 25,644	\$ 92,022	\$ 113,644	\$ 100,000	\$ 85,000
E-Rate	\$ 86,841	\$ 15,784	\$ 7,862	\$ 42,000	\$ 5,000
JROTC	\$ 126,570	\$ 65,632	\$ 54,499	\$ 52,500	\$ 53,550
Indirect Costs (From Federal)	\$ 308,466	\$ 333,143	\$ 335,030	\$ 332,678	\$ 359,292
Indirect Costs (ILC)	\$ 132,882	\$ 183,762	\$ 178,128	\$ 180,000	\$ 203,400
Indirect Costs (From Ennis)	\$ 211,548	\$ 177,060	\$ 161,938	\$ 161,938	\$ 182,990
Indirect Costs (From Cafe)	\$ 223,905	\$ 307,463	\$ 227,256	\$ 227,256	\$ 227,256
Building Rentals	\$ 40,205	\$ 41,009	\$ 53,091	\$ 45,000	\$ 45,900
Athletic Gate Receipts	\$ 78,173	\$ 78,955	\$ 70,525	\$ 72,000	\$ 72,720
Total Local Discretionary Funds	\$ 30,071,907	\$ 38,560,796	\$ 40,258,182	\$ 41,195,977	\$ 42,393,387
TOTAL AVAILABLE FUNDS	\$ 38,346,062	\$ 46,727,112	\$ 48,700,082	\$ 49,190,813	\$ 50,914,345
Carryover Funds/Reserve	\$ 3,082,148	\$ 8,733,817	\$ 12,002,141	\$ 13,300,000	\$ 13,300,000

**Indian River School District
FY 20 Expenditure Budget (All Sources)**

Operating Unit Description	FY2019 Budget	FY2019 Actual	FY20 Budget	Difference	% decrease/increase
School Discretionary Budgets	\$ 1,164,800	\$ 1,042,512	\$ 1,220,800	\$ 56,000	5%
Tuition Expenses *	\$ 9,489,675	\$ 9,689,892	\$ 9,884,437	\$ 394,762	4%
Field Maintenance	\$ 35,000	\$ 28,412	\$ 55,000	\$ 20,000	57%
Athletics	\$ 1,056,700	\$ 1,081,413	\$ 1,181,235	\$ 124,535	12%
Vocational	\$ 356,137	\$ 248,152	\$ 376,784	\$ 20,647	6%
Curriculum & Instruction (K-12)	\$ 690,000	\$ 360,607	\$ 610,000	\$ (80,000)	-12%
Early Childhood / Project Village	\$ 252,560	\$ 179,390	\$ 252,560	\$ -	0%
Human Resources	\$ 321,500	\$ 269,815	\$ 331,500	\$ 10,000	3%
Salaries	\$ 113,979,500	\$ 112,240,180	\$ 117,350,583	\$ 3,371,083	3%
District Operations	\$ 7,862,050	\$ 7,338,865	\$ 8,974,307	\$ 1,112,257	14%
State Transportation	\$ 6,415,000	\$ 6,383,053	\$ 6,450,000	\$ 35,000	1%
Related Services	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Driver's Education	\$ 42,396	\$ 23,134	\$ 39,695	\$ (2,701)	-6%
Professional Development	\$ 72,023	\$ 11,169	\$ 72,023	\$ -	0%
Debt Service	\$ 3,422,009	\$ 3,368,091	\$ 3,168,296	\$ (253,713)	-7%
Minor Capital Improvements	\$ 1,774,455	\$ 1,340,249	\$ 1,745,385	\$ (29,070)	-2%
Federal Grants	\$ 7,520,453	\$ 8,307,590	\$ 7,571,133	\$ 50,680	1%
State Grants	\$ 1,471,134	\$ 994,901	\$ 4,537,564	\$ 3,066,430	208%
Major Capital Improvements	\$ 2,973,500	\$ 752,003	\$ 30,498,085	\$ 27,524,585	926%
Reserve	\$ 2,000,000	\$ -	\$ 1,300,000	\$ (700,000)	-35%
Total Expenses - All Sources	\$ 160,898,892	\$ 153,659,428	\$ 195,619,387	\$ 34,720,495	22%

School Discretionary Budgets:				FY19 Budget	FY19 Actual	FY20 Budget	Difference	% Inc/(dec)
9360690A	Long Neck Elementary School	99999	School Budget	\$ 88,000	\$ 96,167	\$ 81,600.00	\$ (6,400)	-7%
9360691A	Georgetown Kindergarten Center	95204	School Budget	\$ 35,200	\$ 34,064	\$ -	\$ (35,200)	-100%
9360692A	North Georgetown Elementary School	99999	School Budget	\$ 86,400	\$ 65,628	\$ 120,000.00	\$ 33,600	39%
9360732A	John M. Clayton Elementary School	99999	School Budget	\$ 73,600	\$ 64,280	\$ 72,000.00	\$ (1,600)	-2%
9360734A	Georgetown Elementary School	99999	School Budget	\$ 86,400	\$ 87,306	\$ 120,000.00	\$ 33,600	39%
9360736A	Lord Baltimore Elementary School	99999	School Budget	\$ 72,000	\$ 74,339	\$ 73,600.00	\$ 1,600	2%
9360738A	East Millsboro Elementary School	99999	School Budget	\$ 96,000	\$ 68,083	\$ 94,400.00	\$ (1,600)	-2%
9360740A	Phillip C. Showell Elementary	99999	School Budget	\$ 40,000	\$ 24,913	\$ 40,000.00	\$ -	0%
9360741A	Millsboro Middle School	99999	School Budget	\$ 78,400	\$ 47,172	\$ 88,000.00	\$ 9,600	12%
9360742A	Selbyville Middle School	99999	School Budget	\$ 81,600	\$ 81,934	\$ 88,000.00	\$ 6,400	8%
9360743A	Georgetown Middle School	99999	School Budget	\$ 80,000	\$ 76,912	\$ 84,800.00	\$ 4,800	6%
9360746A	Indian River High School	99999	School Budget	\$ 104,000	\$ 92,210	\$ 110,400.00	\$ 6,400	6%
9360748A	Sussex Central Senior Hs	99999	School Budget	\$ 195,200	\$ 185,041	\$ 196,800.00	\$ 1,600	1%
9360749A	Southern Delaware Arts School	99999	School Budget	\$ 48,000	\$ 44,461	\$ 51,200.00	\$ 3,200	7%
				\$ 1,164,800	\$ 1,042,512	\$ 1,220,800	\$ 56,000	5%

Curriculum & Instruction Budgets:

99920000	Curriculum/Instructional	95227	Department of Instruction	\$ 111,000	\$ 102,388	\$ 111,000.00	\$ -	0%
99920000	Curriculum/Instructional	95270	Dual Enrollment	\$ 19,000	\$ 11,964	\$ 19,000.00	\$ -	0%
99920000	Curriculum/Instructional	95258	IB Program	\$ 40,000	\$ 32,756	\$ 60,000.00	\$ 20,000	50%
99920000	Curriculum/Instructional	95474	Textbooks	\$ 500,000	\$ 198,584	\$ 400,000.00	\$ (100,000)	-20%
99990950	Ingram Pond	99999	Ingram Pond	\$ 20,000	\$ 14,915	\$ 20,000.00	\$ -	0%
				\$ 690,000	\$ 360,607	\$ 610,000	\$ (80,000)	-12%

Vocational Education (509) Budget

99940300	Division II Vocational	93601	G.W. Carver	\$ 125	\$ 116	\$ 135.62	\$ 11	8%
99940300	Division II Vocational	93609	Selbyville Middle School	\$ 32,610	\$ 24,685	\$ 28,538.93	\$ (4,071)	-12%
99940300	Division II Vocational	93611	Indian River High School	\$ 86,083	\$ 76,167	\$ 76,925.24	\$ (9,158)	-11%
99940300	Division II Vocational	93612	Sussex Central High	\$ 184,083	\$ 135,970	\$ 207,380.17	\$ 23,297	13%
99940300	Division II Vocational	93616	Millsboro Middle School	\$ 32,440	\$ 17,485	\$ 41,267.65	\$ 8,828	27%
99940300	Division II Vocational	93617	Georgetown Middle School	\$ 20,796	\$ 12,365	\$ 22,536.83	\$ 1,741	8%
				\$ 356,137	\$ 266,787	\$ 376,784	\$ 20,647	6%

Athletic Budgets:

99920700	Selbyville Middle School	93609	Athletics	\$	105,000	\$	105,912	\$	110,000.00	\$	5,000	5%
99920700	Indian River High School	93611	Athletics	\$	382,500	\$	411,357	\$	390,000.00	\$	7,500	2%
99920700	Sussex Central Senior Hs	93612	Athletics	\$	372,200	\$	383,892	\$	487,695.00	\$	115,495	31%
99920700	Millsboro Middle School	93616	Athletics	\$	100,000	\$	82,910	\$	95,000.00	\$	(5,000)	-5%
99920700	Georgetown Middle School	93617	Athletics	\$	97,000	\$	97,341	\$	98,540.00	\$	1,540	2%
				\$	1,056,700	\$	1,081,413	\$	1,181,235	\$	124,535	12%

Athletic Field Maintenance Budgets:

99920700	Selbyville Middle School	95602	Athletics	\$	5,000	\$	4,683	\$	5,000.00	\$	-	0%
99920700	Indian River High School	95602	Athletics	\$	10,000	\$	7,221	\$	20,000.00	\$	10,000	100%
99920700	Sussex Central Senior Hs	95602	Athletics	\$	10,000	\$	13,252	\$	20,000.00	\$	10,000	100%
99920700	Millsboro Middle School	95602	Athletics	\$	5,000	\$	3,240	\$	5,000.00	\$	-	0%
99920700	Georgetown Middle School	95602	Athletics	\$	5,000	\$	17	\$	5,000.00	\$	-	0%
				\$	35,000	\$	28,412	\$	55,000.00	\$	20,000	57%

Human Resources / Personnel

99940900	Tuition Reimbursement	95483	Tuition Reimbursement	\$	85,000	\$	74,335	\$	85,000.00	\$	-	0%
99950000	Personnel	95432	HR / Recruiting	\$	71,500	\$	58,421	\$	71,500.00	\$	-	0%
99990410	Student Activities (EPER)	95420	EPER	\$	165,000	\$	137,059	\$	175,000.00	\$	10,000	6%
				\$	321,500	\$	269,815	\$	331,500.00	\$	10,000	3%

Local Salaries & OECs

99940400	Div III / Local Salaries	99999	Default Program Code	\$	33,444,000	\$	33,710,726	\$	33,900,000.00	\$	456,000	1%
99900300	District Expenditures	95228	Substitute Teachers	\$	825,000	\$	771,785	\$	870,000.00	\$	45,000	5%
99900300	District Expenditures	95277	Other Substituted	\$	300,000	\$	277,356	\$	375,000.00	\$	75,000	25%
99940200	District Expenditures	95048	JROTC	\$	110,500	\$	93,707	\$	52,500.00	\$	(58,000)	-52%
				\$	34,679,500	\$	34,853,573	\$	35,197,500	\$	518,000	1%

Other Operations:

99900000	Board of Education	95402	Board Of Education	\$	10,000	\$	11,706	\$	27,000.00	\$	17,000	170%
99900100	Legal Services	95436	Legal Services	\$	50,000	\$	25,158	\$	50,000.00	\$	-	0%
99910010	District Office	95415	District Office	\$	35,000	\$	38,177	\$	50,000.00	\$	15,000	43%
99960200	District Operations	99999	Default Program Code	\$	3,750,000	\$	3,267,182	\$	3,867,319.00	\$	117,319	3%
99940810	Curriculum/Instructional	95471	Technology Management	\$	381,638	\$	343,414	\$	842,550.00	\$	460,912	121%
99970650	Curriculum/Instructional	90874	Student Services	\$	110,000	\$	141,392	\$	150,000.00	\$	40,000	36%
99900300	Charter/Choice Expense	99999	Charter/Choice	\$	730,000	\$	631,807	\$	545,000.00	\$	(185,000)	-25%
99970650	Safety & Security	99537	Safety & Security	\$	1,200,000	\$	1,195,393	\$	1,200,000.00	\$	-	0%

99960500	Vehicles / Fleet Services	95487	Vehicles / Fleet	\$	80,000	\$	57,397	\$	135,000.00	\$	55,000	69%
99960100	Maintenance	95421	Facility Mgmt / Maint.	\$	450,000	\$	435,315	\$	450,000.00	\$	-	0%
99960400	Local Transportation	95481	Transportation	\$	800,000	\$	1,102,113	\$	950,000.00	\$	150,000	19%
99900300	District Expenditures	95120	Portable Expenses	\$	-	\$	-	\$	381,000.00	\$	381,000	#DIV/0!
99900300	District Expenditures	95509	District Expenditures	\$	265,412	\$	89,811	\$	326,438.00	\$	61,026	23%
				\$	7,862,050	\$	7,338,865	\$	8,974,307.00	\$	1,112,257	14%
Totals				\$	46,165,687	\$	45,241,984	\$	47,947,126	\$	1,781,439	4%

**INDIAN RIVER SCHOOL DISTRICT
FY20 ILC Operating Budgets**

Operating Unit	Operating Unit Description	Program Code	Program Code Description	FY19 Budget	FY19 Actual	FY20 Budget	Difference
9360689A	Carver Academy	95217	ILC	\$ 1,381,770.00	\$ 1,702,939.44	\$ 1,111,596.72	\$ (270,173.28)
9360689A	Carver Academy (CAMP)	99999	ILC	\$ 424,013.77	\$ 361,505.74	\$ 293,150.38	\$ (130,863.39)
9360690A	Long Neck Elementary School	95217	ILC	\$ 85,555.33	\$ 83,378.08	\$ 167,477.61	\$ 81,922.28
9360692A	North Georgetown Elementary	95217	ILC	\$ 31,193.19	\$ 25,110.59	\$ 84,864.87	\$ 53,671.68
9360732A	Frankford Elementary School	95217	ILC	\$ 126,792.01	\$ 113,143.88	\$ 87,747.87	\$ (39,044.14)
9360734A	Georgetown Elementary School	95207	Autistic	\$ 12,000.00	\$ 9,163.62	\$ 7,607.97	\$ (4,392.03)
9360734A	Georgetown Elementary School	95217	ILC	\$ 65,108.80	\$ 62,066.02	\$ 135,642.68	\$ 70,533.88
9360736A	Lord Baltimore Elementary	95217	ILC	\$ 63,582.87	\$ 70,068.46	\$ 30,486.43	\$ (33,096.44)
9360738A	East Millsboro Elementary	95217	ILC	\$ 67,249.36	\$ 67,875.11	\$ 109,683.15	\$ 42,433.79
9360740A	Phillip C. Showell Elementary	95217	ILC	\$ 37,538.03	\$ 39,848.23	\$ 37,890.00	\$ 351.97
9360741A	Millsboro Middle School	95217	ILC	\$ 177,060.47	\$ 149,500.97	\$ 118,063.15	\$ (58,997.32)
9360742A	Selbyville Middle School	95217	ILC	\$ 233,638.11	\$ 183,800.80	\$ 231,178.93	\$ (2,459.18)
9360743A	Georgetown Middle School	95217	ILC	\$ 125,900.74	\$ 116,799.60	\$ 133,720.43	\$ 7,819.69
9360746A	Indian River High School	95217	ILC	\$ 21,655.64	\$ 22,261.91	\$ 12,500.00	\$ (9,155.64)
9360748A	Sussex Central High	95217	ILC	\$ 276,748.77	\$ 231,338.95	\$ 303,820.65	\$ 27,071.88
Total Tuition Discretionary Totals				\$ 3,129,807.09	\$ 3,238,801.40	\$ 2,865,430.84	\$ (264,376.25)

**Indian River School District
FY20 Tax Information**

	<u>RECOMMENDED BUDGET</u>	<u>% OF BDGT</u>	<u>TAX RATE</u>	<u>ASSESSMENT</u>	<u>CAPITATION</u>
IRSD Current Exp.	\$ 39,581,221	77.43%	\$ 2.3500	1,672,086,168	\$492,336
Tuition Tax	7,775,201	15.32%	\$ 0.4650	HEAD COUNT	41,028
				CAP RATE	\$12.00
Minor Capital Imp.	718,997	1.42%	\$ 0.0430		
Debt Service	3,164,733	5.83%	\$ 0.1770		
	<u>\$ 51,240,151</u>	<u>100.00%</u>	<u>\$ 3.0350</u>		

REFERENDUM DISTRIBUTION ILLUSTRATION:			
Pre-referendum distribution		1.0650	17,807,718
Post-referendum distribution		0.3900	6,521,136
FY 2004 Referendum Distribution		0.0500	836,043
FY 2006 Referendum Distribution - P #1		0.1500	2,508,129
FY 2006 Referendum Distribution - P #2		0.0900	1,504,878
FY 2013 Referendum Distribution		0.1150	1,922,899
FY 2017 Referendum Distribution		0.4900	8,193,222
Capitation Taxes			287,196
		<u>2.3500</u>	<u>39,581,221</u>

Indian River School District Tax Assessment Growth Analysis

	TAX YEAR	BASE RATE	CHANGE	PERCENT	One Cost	TAX RATE	Current Exp Revenue	Difference
A C T U A L F O R M A T I O N S S 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	

Avg. Assessment Growth Rate (2010-2020) 102.59%
Avg. Assessment Dollar Change (2010-2020) 37,180,679
Avg. Change in Cents 144,744

FY 2021	1,715,380,132	43,293,964	102.39%	171,538	2.350	40,311,433.10	
FY 2022	1,759,795,071	44,414,939	102.59%	175,980	2.350	41,355,184.17	
FY 2023	1,805,360,010	45,564,939	102.59%	180,536	2.350	42,425,960.23	
FY 2024	1,852,104,725	46,744,715	102.59%	185,210	2.350	43,524,461.03	

Estimated Projected Assessment Growth

Indian River School District Capitation Growth Analysis

						Current Exp	
TAX YEAR	BASE RATE	CHANGE	PERCENT	TAX RATE	Revenue	Difference	
ACTUAL CAPITATION	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	

Avg. Capitation Growth Rate (2010-2018) 101.90%
Avg. Capitation Dollar Change (2010-2018) 664

FY 2021	41,808	780	101.90%	7.00	292,656
FY 2022	42,603	795	101.90%	7.00	298,221
FY 2023	43,413	810	101.90%	7.00	303,891
FY2024	44,238	825	101.90%	7.00	309,668

Estimated Projected Capitation Growth

Indian River School District Budgetary Synopsis:

- **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 normal 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 normal staff members utilize sick and personal leave benefits including but not limited to FMLA, bereavement leave, etc. and a substitute employee is utilized pursuant to the negotiated union contracts.

- **School Safety Agent & SROs – 99970650 99537**

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

- **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 federal government partial reimbursement from the armed services.

- **Special Activities (EPER) 9990410 95420**

Local current expense allocations to account for the salaries of the IRSD EPER (extra pay for extra responsibilities) as negotiated via the teacher's contract for additional work over above the normal course of business.

- **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, insurances, water, sewer, telephone, copier operations, large ticket school nurse medical supplies, and other Board negotiated maintenance contracts.

- **Choice/Charter School Payments**

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

- **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 included but not limited to: advertising and recruitment for positions, school stream (Applitrack) position application processes, and criminal background investigations for potential employees as well as legal services for employee grievance actions or termination process.

- **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, discipline hearings and other student oriented initiatives for student recruitment and retention.

- **Professional Education (Tuition reimbursement) 99940900 95483**

Local current expense allocations to account 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.

- **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.

- **Legal Services 99990100 95436**

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

- **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.

- **Curriculum, Instruction, Accountability & Assessment 99920000 95227**

State discretionary funds and local current expense allocations utilized to procure supplies and materials for CIAA operations including administrative expenses associated with the accountable administrators.

- **Debt Services – 99970000 99999**

State non-discretionary funds and local tuition tax allocations for debt service payments associated with long term debt arrangements.

- **IB - 99960350 95258**

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

- **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.

- **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 Alertnow, any district antivirus license renewals, server replacements, technician reimbursement for personal cell phone usage and mileage within the district.

- **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.

- **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.

- **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.

- **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.

- **Minor Capital Improvement – 99970200 95442**

State non-discretionary funds utilized to procure all operational expenses associated with IRSD buildings and grounds repair and maintenance initiatives. This represents the 60% state funds and 40% local funds for regular education operations.

- **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.

- **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.

- **Vehicles – 99960500 95487**

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

- **School Discretionary Budgets**

State and local discretionary funds utilized to procure all 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.

- **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.