

INDIAN RIVER SCHOOL DISTRICT  
FINAL BUDGET PROPOSAL (95-36-00)  
FISCAL YEAR 2024



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## Table of Contents

	Page
FY 2024 Total Revenue Budget	2
FY 2024 Discretionary Revenue Budget	3
FY 2024 Total Expense Budget	4
FY 2024 Discretionary Expense Budget	5-7
FY 2024 Tuition Operating Budgets	8
FY 2024 Tax Assessment Information	9
Current Expense Tax Rate Projections	10
Capitation Tax Rate Projections	11
Synopsis of Budgetary Line Items	12-15

**Indian River School District  
FY 2024 Total Revenue**

	FY 2023			Budget Comparison		
	Budget	Actual	FY 2024 Budget	Difference	% decrease/increase	
<b>STATE FUNDS</b>						
Formula Salaries & OECs	\$ 88,229,596	\$ 88,414,294	\$ 93,000,000	\$ 4,770,404	5%	
Cafeteria Salaries	1,600,000	1,500,338	1,600,000	-	0%	
Division II AOC	2,243,819	2,243,819	2,515,464	271,645	12%	
Division II AOC Vocational	411,011	456,256	383,360	(27,651)	-7%	
Division II Energy	1,600,349	1,600,350	1,568,091	(32,258)	-2%	
ESCO Contract Payments	369,426	369,426	446,418	76,992	21%	
Division III, Equalization	1,197,659	1,197,656	1,214,281	16,622	1%	
State Transportation	8,000,000	8,413,942	8,600,000	600,000	8%	
Homeless Transportation	875,000	949,872	950,000	75,000	9%	
Foster Care Transportation	135,000	96,360	100,000	(35,000)	-26%	
Drivers Ed	49,987	62,546	87,997	38,010	76%	
Early Childhood Assistance Program	499,800	499,800	725,000	225,200	45%	
Professional Development	125,140	125,140	104,133	(21,007)	-17%	
Minor Capital Improvements	1,004,071	1,004,067	2,132,858	1,128,787	112%	
Ed Sustainment Fund	2,164,213	2,145,635	2,168,095	3,882	0%	
Technology Block Grant	248,748	275,225	290,161	41,413	17%	
Other State Funds	1,322,695	2,256,077	1,973,350	650,655	49%	
Major Capital Improvements	76,931,300	76,931,300	8,100,000	(68,831,300)	-89%	
Opportunity Grant	3,934,726	3,934,726	5,281,871	1,347,145	34%	
Student Success Block Grant	418,310	418,310	430,775	12,465	3%	
School Safety Grant	691,911	691,911	762,190	70,279	10%	
State Giveback	-	-	-	-		
<b>Total State Funds</b>	<b>\$ 192,052,761</b>	<b>\$ 193,587,050</b>	<b>\$ 132,434,044</b>	<b>\$ (59,618,717)</b>	<b>-31%</b>	
<b>LOCAL FUNDS</b>						
Current Expense Tax Receipts	\$ 43,518,338	\$ 44,575,042	\$ 44,744,576	\$ 1,226,238	3%	
Debt Service Tax Receipts	7,498,140	7,687,168	5,911,330	(1,586,810)	-21%	
Tuition Tax Receipts	13,904,715	14,126,006	16,335,479	2,430,764	17%	
Minor Cap Tax Receipts	1,045,821	628,426	1,020,032	(25,789)	-2%	
Reserve Fund Supplement	6,966,703	6,966,703	4,177,970	(2,788,733)	-40%	
Interest	-	411,551	600,000	600,000		
Athletic Gate Receipts	76,000	93,239	93,500	17,500	23%	
CSCR	32,000	82,773	83,000	51,000	159%	
Indirect Costs	1,000,000	2,483,427	2,000,000	1,000,000	100%	
E-Rate	20,000	16,982	17,000	(3,000)	-15%	
Facility Use	1,000	10,049	10,000	9,000	900%	
JROTC	133,000	142,571	140,000	7,000	5%	
Nutrition Services (Local Operations)	6,500,000	6,590,584	6,500,000	-	0%	
Adult Education	30,000	16,821	55,000	25,000	83%	
Other Local Funds	50,000	127,230	170,000	120,000	240%	
<b>Total Local Funds</b>	<b>\$ 80,775,717</b>	<b>\$ 83,958,574</b>	<b>\$ 81,857,887</b>	<b>\$ 1,082,170</b>	<b>1%</b>	
<b>FEDERAL FUNDS</b>						
IDEA 611	\$ 2,606,642	\$ 2,616,549	\$ 2,799,594	\$ 192,952	7%	
IDEA 619	89,411	89,534	92,251	2,840	3%	
Title I	4,282,736	4,591,943	4,676,427	393,691	9%	
Title II	791,445	796,785	829,904	38,459	5%	
Title III	249,393	250,559	295,696	46,303	19%	
Title IV	491,892	513,614	527,494	35,602	7%	
Perkins	282,958	284,724	304,035	21,077	7%	
Other Federal Grants	888,139	911,629	709,520	(178,619)	-20%	
<b>Total Federal Funds</b>	<b>\$ 9,682,616</b>	<b>\$ 10,055,337</b>	<b>\$ 10,234,921</b>	<b>\$ 552,305</b>	<b>6%</b>	
<b>Grand Total All Funds</b>	<b>\$ 282,511,094</b>	<b>\$ 287,600,961</b>	<b>\$ 224,526,853</b>	<b>\$ (57,984,241)</b>	<b>-21%</b>	

**Indian River School District  
FY 2024 Discretionary Revenue Budget**

	<b>Budget FY 2023</b>	<b>Actual FY 2023</b>	<b>Budget FY 2024</b>			
Units Generated - Funding Purposes (I)	830.06	850.52	885.31			
Units Generated - Funding Purposes (II)	926.10	922.71	955.16			
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			
	<b>Budget FY 2023</b>	<b>Actual FY 2023</b>	<b>Budget FY 2024</b>	<b>Difference</b>	<b>% decrease/increase</b>	
<b>STATE FUNDS:</b>						
Division II:						
Operations (AOC)	\$ 2,243,819	\$ 2,243,819	\$ 2,515,464	\$ 271,645	12%	
Vocational (AOC)	411,011	456,256	383,360	(27,651)	-7%	
Energy	1,969,775	1,969,776	2,014,509	44,734	2%	
Division III (Equalization)	1,197,659	1,197,656	1,214,281	16,622	1%	
Ed Sustainment Fund	2,164,213	2,145,635	2,168,095	3,882	0%	
Technology Block Grant	248,748	275,225	290,161	41,413	17%	
Other State Funds	3,000	7,056	-	(3,000)	-100%	
<b>Total State Discretionary Funds</b>	<b>\$ 8,238,225</b>	<b>\$ 8,295,423</b>	<b>\$ 8,585,870</b>	<b>\$ 347,645</b>	<b>4%</b>	
<b>LOCAL FUNDS:</b>						
Current Expense Tax Receipts	\$ 43,518,338	\$ 44,575,042	\$ 44,744,576	\$ 1,226,238	3%	
Reserve Fund Supplement	6,966,703	6,966,703	4,177,970	(2,788,733)	-40%	
Interest	-	411,551	600,000	600,000		
Athletic Gate Receipts	76,000	93,239	93,500	17,500	23%	
CSCR	32,000	82,773	83,000	51,000	159%	
Indirect Costs	1,000,000	2,483,427	2,000,000	1,000,000	100%	
E-Rate	20,000	16,982	17,000	(3,000)	-15%	
Facility Use	1,000	10,049	10,000	9,000	900%	
JROTC	133,000	142,571	140,000	7,000	5%	
Other Local Funds	50,000	127,230	170,000	120,000	240%	
<b>Total Local Discretionary Funds</b>	<b>\$ 51,797,041</b>	<b>\$ 54,909,568</b>	<b>\$ 52,036,046</b>	<b>\$ 239,005</b>	<b>0%</b>	
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 60,035,266</b>	<b>\$ 63,204,991</b>	<b>\$ 60,621,917</b>	<b>\$ 586,650</b>	<b>1%</b>	

**Indian River School District  
FY 2024 Expenditure Budget (All Sources)**

Operating Unit Description	FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	Difference	% decrease/increase
School Discretionary Budgets	\$ 1,199,300	\$ 1,157,469	\$ 1,185,200	\$ (14,100)	-1%
Tuition Expenses*	13,904,715	5,536,748	16,335,479	2,430,764	17%
Field Maintenance	55,000	55,444	55,000	-	0%
Athletics	1,585,420	1,616,617	1,585,420	-	0%
Vocational*	448,102	228,496	383,349	(64,753)	-14%
Curriculum & Instruction (K-12)	1,631,000	829,225	631,000	(1,000,000)	-61%
Early Childhood Assistance Program	499,800	371,212	725,000	225,200	45%
Human Resources	931,500	995,674	891,500	(40,000)	-4%
Salaries					
State Salaries	89,829,596	89,914,632	94,600,000	4,770,404	5%
Local Salaries	42,943,000	43,565,265	44,342,460	1,399,460	3%
District Operations	11,241,943	10,399,337	11,547,988	306,045	3%
State Transportation	9,010,000	9,191,676	9,650,000	640,000	7%
Driver's Education	49,987	41,026	87,997	38,010	76%
Professional Development	125,140	117,806	104,133	(21,007)	-17%
Debt Service	7,498,140	5,316,840	5,911,330	(1,586,810)	-21%
Minor Capital Improvements	2,049,892	432,160	3,152,890	1,102,998	54%
Federal Grants	9,682,616	4,512,038	10,234,921	552,305	6%
State Grants	6,364,643	2,609,893	8,448,186	2,083,543	33%
Major Capital Improvements	76,931,300	12,644,824	8,100,000	(68,831,300)	-89%
Nutrition Services (Local Operations)	6,500,000	6,094,821	6,500,000	-	0%
Adult Education	30,000	24,081	55,000	25,000	83%
<b>Total Expenses - All Sources</b>	<b>\$ 282,511,094</b>	<b>\$ 195,655,285</b>	<b>\$ 224,526,853</b>	<b>\$ (57,984,241)</b>	<b>-21%</b>

\* Prior year funds will be used for current year expenses.

**Indian River School District - FY 2024 Discretionary Budget Allocations**

School Discretionary Budgets:		FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	Difference	% Inc/(dec)
9360690A	Long Neck Elementary School	75,700	73,875	75,700	-	0%
9360692A	North Georgetown Elementary School	84,500	85,522	81,100	(3,400)	-4%
9360732A	John M. Clayton Elementary School	60,900	59,861	59,200	(1,700)	-3%
9360734A	Georgetown Elementary School	94,100	93,693	95,300	1,200	1%
9360736A	Lord Baltimore Elementary School	68,500	67,649	65,000	(3,500)	-5%
9360738A	East Millsboro Elementary School	89,500	84,225	86,100	(3,400)	-4%
9360740A	Phillip C. Showell Elementary	32,000	31,888	32,000	-	0%
9360741A	Millsboro Middle School	91,200	86,512	84,800	(6,400)	-7%
9360742A	Selbyville Middle School	93,000	81,835	95,000	2,000	2%
9360743A	Georgetown Middle School	100,500	101,217	98,900	(1,600)	-2%
9360746A	Indian River High School	120,200	104,416	123,200	3,000	2%
9360748A	Sussex Central Senior Hs	240,900	235,454	241,300	400	0%
9360749A	Southern Delaware Arts School	48,300	51,322	47,600	(700)	-1%
		<b>\$ 1,199,300</b>	<b>\$ 1,157,469</b>	<b>\$ 1,185,200</b>	<b>\$ (14,100)</b>	<b>-1%</b>

**Curriculum & Instruction Budgets:**

99920000	Curriculum/Instructional	\$ 111,000	\$ 52,135	\$ 111,000	\$ -	0%
99920000	Curriculum/Instructional	60,000	50,078	60,000	-	0%
99920000	Curriculum/Instructional	40,000	15,271	40,000	-	0%
99920000	Curriculum/Instructional	1,400,000	709,233	400,000	(1,000,000)	-71%
99990950	Ingram Pond	20,000	2,509	20,000	-	0%
		<b>\$ 1,631,000</b>	<b>\$ 829,225</b>	<b>\$ 631,000</b>	<b>\$ (1,000,000)</b>	<b>-61%</b>

**Vocational Education (509) Budget**

99940300	Division II Vocational	26,624	17,796	23,942	(2,682)	-10%
99940300	Division II Vocational	76,799	62,514	88,548	11,749	15%
99940300	Division II Vocational	284,841	134,418	212,371	(72,470)	-25%
99940300	Division II Vocational	30,681	5,197	30,647	(34)	0%
99940300	Division II Vocational	29,157	8,571	27,841	(1,316)	-5%
		<b>\$ 448,102</b>	<b>\$ 228,496</b>	<b>\$ 383,349</b>	<b>\$ (64,753)</b>	<b>-14%</b>

**Indian River School District - FY 2024 Discretionary Budget Allocations**

Athletic Budgets:		FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	Difference	% Inc/(dec)
99920700	Selbyville Middle School	\$ 147,500	\$ 138,302	\$ 147,500	\$ -	0%
99920700	Indian River High School	530,500	545,346	530,500	-	0%
99920700	Sussex Central Senior Hs	642,849	666,219	642,849	-	0%
99920700	Millsboro Middle School	130,250	132,946	130,250	-	0%
99920700	Georgetown Middle School	134,321	133,804	134,321	-	0%
		<b>\$ 1,585,420</b>	<b>\$ 1,616,617</b>	<b>\$ 1,585,420</b>	<b>\$ -</b>	<b>0%</b>

Athletic Field Maintenance Budgets:

99920700	Selbyville Middle School	\$ 5,000	\$ 4,601	\$ 5,000	\$ -	0%
99920700	Indian River High School	20,000	20,797	20,000	-	0%
99920700	Sussex Central Senior Hs	20,000	19,972	20,000	-	0%
99920700	Millsboro Middle School	5,000	5,074	5,000	-	0%
99920700	Georgetown Middle School	5,000	5,000	5,000	-	0%
		<b>\$ 55,000</b>	<b>\$ 55,444</b>	<b>\$ 55,000</b>	<b>\$ -</b>	<b>0%</b>

Human Resources / Personnel

99940900	Tuition Reimbursement	\$ 360,000	\$ 282,453	\$ 320,000	\$ (40,000)	-11%
99950000	Personnel	76,500	73,731	76,500	-	0%
99990410	Student Activities (EPER)	495,000	639,490	495,000	-	0%
		<b>\$ 931,500</b>	<b>\$ 995,674</b>	<b>\$ 891,500</b>	<b>\$ (40,000)</b>	<b>-4%</b>

Local Salaries & OECs

99940400	Div III / Local Salaries	\$ 41,785,000	\$ 41,602,349	\$ 42,065,000	\$ 280,000	1%
99900300	District Expenditures	775,000	1,237,724	1,300,000	525,000	68%
99900300	District Expenditures	250,000	440,048	500,000	250,000	100%
99900300	District Expenditures	-	-	191,460	191,460	100%
99940400	District Expenditures	133,000	285,144	286,000	153,000	115%
		<b>\$ 42,943,000</b>	<b>\$ 43,565,265</b>	<b>\$ 44,342,460</b>	<b>\$ 1,399,460</b>	<b>3%</b>

**Indian River School District - FY 2024 Discretionary Budget Allocations**

District Operations:		FY 2023 Budget	FY 2023 Actual	FY 2024 Budget	Difference	% Inc/(dec)
		\$	\$	\$	\$	
99900000	Board of Education	20,000	15,656	20,000	\$	0%
99900100	Legal Services	60,000	71,196	150,000	90,000	150%
99910010	District Office	70,000	77,573	85,000	15,000	21%
99960200	District Operations	3,200,000	3,704,529	4,000,000	800,000	25%
99940810	Curriculum/Instructional	621,300	606,918	621,300	-	0%
99970650	Curriculum/Instructional	250,000	385,295	400,000	150,000	60%
99970650	Safety & Security	1,600,000	1,588,666	1,700,000	100,000	6%
99900300	Charter/Choice Expense	1,950,643	1,950,643	2,191,688	241,045	12%
99960500	Vehicles / Fleet Services	100,000	79,997	100,000	-	0%
99960100	Maintenance	450,000	154,268	450,000	-	0%
99960400	Local Transportation	850,000	971,077	1,000,000	150,000	18%
99900300	District Expenditures	-	-	40,000	40,000	
99900300	District Expenditures	270,000	253,362	270,000	-	0%
99900300	District Expenditures	1,800,000	540,158	520,000	(1,280,000)	-71%
		<b>\$ 11,241,943</b>	<b>\$ 10,399,337</b>	<b>\$ 11,547,988</b>	<b>\$ 306,045</b>	<b>3%</b>

Totals		<b>\$ 60,035,265</b>	<b>\$ 58,847,527</b>	<b>\$ 60,621,917</b>	<b>\$ 586,652</b>	<b>1%</b>
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**INDIAN RIVER SCHOOL DISTRICT  
FY 2024 Tuition Operating Budgets**

<b>Operating Unit</b>	<b>Operating Unit Description</b>	<b>Program Code</b>	<b>Program Code Description</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Budget</b>	<b>Difference</b>
9360689A	Carver Academy (CAMP)	99999	ILC	\$ 655,228.68	\$ 671,659.24	\$ 507,578.77	\$ (147,649.91)
9360690A	Long Neck Elementary School	95217	ILC	190,548.92	172,698.57	223,077.78	32,528.86
9360692A	North Georgetown Elementary	95217	ILC	190,808.27	178,769.56	140,880.59	(49,927.68)
9360732A	John M. Clayton Elementary Scho	95217	ILC	201,989.01	179,283.11	202,702.30	713.29
9360734A	Georgetown Elementary School	95217	ILC	169,865.51	150,712.44	181,129.99	11,264.48
9360736A	Lord Baltimore Elementary	95217	ILC	232,913.17	152,036.61	191,432.61	(41,480.56)
9360738A	East Millsboro Elementary	95217	ILC	210,060.66	188,909.29	203,088.15	(6,972.51)
9360740A	Phillip C. Showell Elementary	95217	ILC	190,933.13	169,660.26	181,763.86	(9,169.27)
9360741A	Millsboro Middle School	95217	ILC	170,014.84	146,573.94	119,182.92	(50,831.92)
9360742A	Selbyville Middle School	95217	ILC	160,081.21	154,656.03	109,147.57	(50,933.64)
9360743A	Georgetown Middle School	95217	ILC	129,051.09	119,600.57	128,556.53	(494.56)
9360746A	Indian River High School	95217	ILC	118,118.12	102,406.86	107,381.32	(10,736.80)
9360748A	Sussex Central High	95217	ILC	350,983.71	332,121.23	352,945.89	1,962.18
<b>Total Tuition Discretionary Totals</b>				<b>\$ 2,970,596.32</b>	<b>\$ 2,719,087.71</b>	<b>\$ 2,648,868.28</b>	<b>\$ (321,728.04)</b>

**Indian River School District  
FY 2024 Tax Information**

	<u>RECOMMENDED BUDGET</u>	<u>% OF BDGT</u>	<u>TAX RATE</u>	<u>ASSESSMENT</u>	<u>CAPITATION</u>
Current Expense	\$ 44,744,576	72.67%	\$ 2.3500	1,888,611,707	\$ 620,916
Debt Service	5,911,330	9.25%	0.2993		
Tuition	10,413,805	17.05%	0.5514		
Minor Capital Improvements	628,908	1.03%	0.0333		
	<u>\$ 61,698,619</u>	<u>100.00%</u>	<u>\$ 3.2340</u>		

  

HEAD COUNT	51,743
CAP RATE	\$ 12.00

**REFERENDUM DISTRIBUTION ILLUSTRATION:**

Pre-referendum distribution	1.0650	20,113,715
Post-referendum distribution	0.3900	7,365,586
FY 2004 Referendum Distribution	0.0500	944,306
FY 2006 Referendum Distribution - P #1	0.1500	2,832,918
FY 2006 Referendum Distribution - P #2	0.0900	1,699,751
FY 2013 Referendum Distribution	0.1150	2,171,903
FY 2017 Referendum Distribution	0.4900	9,254,197
Capitation Taxes		362,201
	<u>2.3500</u>	<u>44,744,576</u>

Indian River School District Tax Assessment Growth Analysis

TAX YEAR	BASE RATE	CHANGE	PERCENT	One Cost	TAX RATE	Current Expense Revenue	Difference
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
FY 2023	1,837,559,401	68,934,700	103.90%	183,756	2.350	43,182,645.92	1,619,965
FY 2024	1,888,611,707	51,052,306	102.78%	188,861	2.350	44,382,375.11	1,199,729

Avg. Assessment Growth Rate (2015-2024) 103.20%  
 Avg. Assessment Dollar Change (2015-2024) 50,958,041  
 Avg. Change in Cents 150,039

FY 2025	1,948,984,639	60,372,932	103.20%	194,898	2.350	45,801,139.02	1,418,764
FY 2026	2,011,287,502	62,302,863	103.20%	201,129	2.350	47,265,256.31	1,464,117
FY 2027	2,075,581,991	64,294,489	103.20%	207,558	2.350	48,776,176.79	1,510,920
FY 2028	2,141,931,771	66,349,780	103.20%	214,193	2.350	50,335,396.61	1,559,220

Estimated Projected Assessment Growth

**Indian River School District Capitation Growth Analysis**

TAX YEAR	BASE RATE	CHANGE	PERCENT	TAX RATE	Current Expense Revenue	Difference
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)
FY 2023	47,956	2,069	104.51%	7.00	335,692	14,483
FY 2024	51,743	3,787	107.90%	7.00	362,201	26,509

Avg. Capitation Growth Rate (2015-2024) 104.17%

Avg. Capitation Dollar Change (2015-2024) 1,709

FY 2025	53,901	2,158	104.17%	7.00	377,309	15,108
FY 2026	56,149	2,248	104.17%	7.00	393,046	15,738
FY 2027	58,491	2,342	104.17%	7.00	409,440	16,394
FY 2028	60,931	2,440	104.17%	7.00	426,518	17,078
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 30<sup>th</sup> 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.