

INDIAN RIVER SCHOOL DISTRICT
FINAL BUDGET PROPOSAL (95-36-00)
FISCAL YEAR 2025



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Table of Contents

	Page
FY 2025 Total Revenue Budget	2
FY 2025 Discretionary Revenue Budget	3
FY 2025 Total Expense Budget	4
FY 2025 Discretionary Expense Budget	5-7
FY 2025 Tuition Operating Budgets	8
FY 2025 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 2025 Total Revenue**

	FY 2024			Budget Comparison		
	Budget	Actual	FY 2025 Budget	Difference	% decrease/increase	
STATE FUNDS						
Formula Salaries & OECs	\$ 93,000,000	\$ 93,856,013	\$ 106,141,312	\$ 13,141,312	14%	
Cafeteria Salaries	1,600,000	1,622,676	1,700,000	100,000	6%	
Divison II AOC	2,515,464	2,515,464	2,324,264	(191,200)	-8%	
Division II AOC Vocational	383,360	393,077	346,607	(36,753)	-10%	
Division II Energy	1,568,091	1,568,091	1,569,916	1,825	0%	
ESCO Contract Payments	446,418	446,418	458,818	12,400	3%	
Division III, Equalization	1,214,281	1,214,280	1,235,814	21,533	2%	
State Transportation	8,600,000	8,833,207	8,900,000	300,000	3%	
Homeless Transportation	950,000	891,186	850,000	(100,000)	-11%	
Foster Care Transportation	100,000	133,180	133,000	33,000	33%	
Drivers Ed	87,997	73,018	97,868	9,871	11%	
Early Childhood Assisstance Program	725,000	832,624	725,400	400	0%	
Professional Development	104,133	104,133	123,692	19,559	19%	
Minor Capital Improvements	2,132,858	2,132,858	1,192,304	(940,554)	-44%	
Ed Sustainment Fund	2,168,095	2,168,095	2,173,407	5,312	0%	
Technology Block Grant	290,161	290,161	290,872	711	0%	
Other State Funds	1,973,350	2,105,359	1,748,507	(224,843)	-11%	
Major Capital Improvements	8,100,000	8,100,000	4,879,995	(3,220,005)	-40%	
Opportunity Grant	5,281,871	5,281,871	6,017,457	735,586	14%	
Student Success Block Grant	430,775	430,775	468,575	37,800	9%	
School Safety Grant	762,190	762,190	757,843	(4,347)	-1%	
State Giveback	-	-	-	-		
Total State Funds	\$ 132,434,044	\$ 133,754,676	\$ 142,135,651	\$ 9,701,606	7%	
LOCAL FUNDS						
Current Expense Tax Receipts	\$ 44,744,576	\$ 46,059,807	\$ 46,487,234	\$ 1,742,658	4%	
Debt Service Tax Receipts	5,911,330	6,099,491	5,727,074	(184,256)	-3%	
Tuition Tax Receipts	16,335,479	16,635,509	17,963,814	1,628,335	10%	
Minor Cap Tax Receipts	1,020,032	647,135	1,157,933	137,901	14%	
Reserve Fund Supplement	4,177,970	4,177,970	7,305,141	3,127,171	75%	
Interest	600,000	1,277,581	1,278,000	678,000	113%	
Athletic Gate Receipts	93,500	81,411	81,000	(12,500)	-13%	
CSCR P	83,000	51,107	51,000	(32,000)	-39%	
Indirect Costs	2,000,000	762,536	763,000	(1,237,000)	-62%	
E-Rate	17,000	23,222	23,000	6,000	35%	
Facility Use	10,000	6,103	6,000	(4,000)	-40%	
JROTC	140,000	123,258	97,000	(43,000)	-31%	
Nutrition Services (Local Operations)	6,500,000	6,671,210	6,600,000	100,000	2%	
Adult Education	55,000	64,942	65,000	10,000	18%	
Other Local Funds	170,000	308,696	412,500	242,500	143%	
Total Local Funds	\$ 81,857,887	\$ 82,989,979	\$ 88,017,696	\$ 6,159,809	8%	
FEDERAL FUNDS						
IDEA 611	\$ 2,799,594	\$ 2,810,835	\$ 2,759,010	\$ (40,584)	-1%	
IDEA 619	92,251	91,645	91,645	(606)	-1%	
Title I	4,676,427	4,692,835	4,571,435	(104,992)	-2%	
Title II	829,904	839,520	791,688	(38,216)	-5%	
Title III	295,696	295,696	307,500	11,804	4%	
Title IV	527,494	529,183	527,494	-	0%	
Perkins	304,035	330,034	293,909	(10,126)	-3%	
Other Federal Grants	709,520	780,388	90,000	(619,520)	-87%	
Total Federal Funds	\$ 10,234,921	\$ 10,370,136	\$ 9,432,681	\$ (802,240)	-8%	
Grand Total All Funds	\$ 224,526,853	\$ 227,114,791	\$ 239,586,028	\$ 15,059,176	7%	

**Indian River School District
FY 2025 Discretionary Revenue Budget**

	Budget FY 2024	Actual FY 2024	Budget FY 2025	Difference	% decrease/increase
Units Generated - Funding Purposes (I)	885.31	885.31	902.46		
Units Generated - Funding Purposes (II)	955.16	955.16	971.62		
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 (AOC)	\$ 2,515,464	\$ 2,515,464	\$ 2,324,264	\$ (191,200)	-8%
Vocational (AOC)	383,360	393,077	346,607	(36,753)	-10%
Energy	2,014,509	2,014,509	2,028,734	14,225	1%
Division III (Equalization)	1,214,281	1,214,280	1,235,814	21,533	2%
Ed Sustainment Fund	2,168,095	2,168,095	2,173,407	5,312	0%
Technology Block Grant	290,161	290,161	290,872	711	0%
Other State Funds	-	14,551	224,551	224,551	
State Giveback other than positions	-	-	-	-	
Total State Discretionary Funds	\$ 8,585,870	\$ 8,610,137	\$ 8,624,249	\$ 38,379	0%
LOCAL FUNDS:					
Current Expense Tax Receipts	\$ 44,744,576	\$ 46,059,807	\$ 46,487,234	\$ 1,742,658	4%
Reserve Fund Supplement	4,177,970	4,177,970	7,305,141	3,127,171	75%
Interest	600,000	1,277,581	1,278,000	678,000	113%
Athletic Gate Receipts	93,500	81,411	81,000	(12,500)	-13%
CSCR	83,000	51,107	51,000	(32,000)	-39%
Indirect Costs	2,000,000	762,536	763,000	(1,237,000)	-62%
E-Rate	17,000	23,222	23,000	6,000	35%
Facility Use	10,000	6,103	6,000	(4,000)	-40%
JROTC	140,000	123,258	97,000	(43,000)	-31%
Other Local Funds	170,000	308,696	412,500	242,500	143%
Total Local Discretionary Funds	\$ 52,036,046	\$ 52,871,691	\$ 56,503,875	\$ 4,467,829	9%
TOTAL AVAILABLE FUNDS	\$ 60,621,917	\$ 61,481,829	\$ 65,128,124	\$ 4,506,208	7%

**Indian River School District
FY 2025 Expenditure Budget (All Sources)**

Operating Unit Description	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Difference	% decrease/increase
Salaries					
State Salaries	\$ 94,600,000	\$ 95,478,689	\$ 107,841,312	\$ 13,241,312	14%
Local Salaries	44,342,460	43,268,738	46,117,000	1,774,541	4%
State Transportation	9,650,000	9,570,321	9,883,000	233,000	2%
Driver's Education	87,997	73,018	97,868	9,871	11%
Early Childhood Assistance Program	725,000	611,841	725,400	400	0%
Professional Development	104,133	99,267	123,692	19,559	19%
Minor Capital Improvements	3,152,890	572,008	2,350,237	(802,653)	-25%
State Grants	8,448,186	4,614,526	8,767,831	319,645	4%
Major Capital Improvements	8,100,000	12,150	4,879,995	(3,220,005)	-40%
Debt Service	5,911,330	6,306,747	5,727,074	(184,256)	-3%
Tuition Expenses*	16,335,479	9,810,462	17,963,814	1,628,335	10%
Nutrition Services (Local Operations)	6,500,000	6,509,827	6,600,000	100,000	2%
Adult Education	55,000	102,431	65,000	10,000	18%
Federal Grants	10,234,921	5,136,154	9,432,681	(802,240)	-8%
School Discretionary Budgets	1,185,200	1,117,147	1,205,000	19,800	2%
Curriculum & Instruction	631,000	569,632	631,000	-	0%
Vocational*	383,349	223,339	346,617	(36,732)	-10%
Athletics	1,585,420	1,750,694	590,000	(995,420)	-63%
Field Maintenance	55,000	56,013	55,000	-	0%
Human Resources	891,500	1,179,036	2,366,500	1,475,000	165%
District Operations	11,547,988	11,630,782	13,817,007	2,269,019	20%
Total Expenses - All Sources	\$ 224,526,853	\$ 198,692,820	\$ 239,586,028	\$ 15,059,176	7%

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

Indian River School District - FY 2025 Discretionary Budget Allocations

School Discretionary Budgets:				FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Difference	% Inc/(dec)
9360690A	Long Neck Elementary School	99999	School Budget	75,700	75,105	76,700	1,000	1%
9360692A	North Georgetown Elementary School	99999	School Budget	81,100	81,243	77,500	(3,600)	-4%
9360732A	John M. Clayton Elementary School	99999	School Budget	59,200	59,264	62,400	3,200	5%
9360734A	Georgetown Elementary School	99999	School Budget	95,300	95,266	94,500	(800)	-1%
9360736A	Lord Baltimore Elementary School	99999	School Budget	65,000	63,870	68,400	3,400	5%
9360738A	East Millsboro Elementary School	99999	School Budget	86,100	82,614	94,400	8,300	10%
9360740A	Phillip C. Showell Elementary	99999	School Budget	32,000	33,253	36,500	4,500	14%
9360741A	Millsboro Middle School	99999	School Budget	84,800	84,025	88,200	3,400	4%
9360742A	Selbyville Middle School	99999	School Budget	95,000	93,441	94,200	(800)	-1%
9360743A	Georgetown Middle School	99999	School Budget	98,900	59,720	95,800	(3,100)	-3%
9360746A	Indian River High School	99999	School Budget	123,200	101,765	130,200	7,000	6%
9360748A	Sussex Central Senior Hs	99999	School Budget	241,300	238,774	241,700	400	0%
9360749A	Southern Delaware Arts School	99999	School Budget	47,600	48,807	44,500	(3,100)	-7%

\$ 1,185,200 \$ 1,117,147 \$ 1,205,000 \$ 19,800 2%

Curriculum & Instruction Budgets:								
99920000	Curriculum/Instructional	95227	Department of Instruction	\$	111,000	\$	58,832	\$ 111,000 \$ - 0%
99920000	Curriculum/Instructional	95258	IB Program		60,000		57,206	60,000 - 0%
99920000	Curriculum/Instructional	95270	Dual Enrollment		40,000		14,551	40,000 - 0%
99920000	Curriculum/Instructional	95474	Textbooks		400,000		429,379	400,000 - 0%
99990950	Ingram Pond	99999	Ingram Pond		20,000		9,662	20,000 - 0%

\$ 631,000 \$ 569,632 \$ 631,000 \$ - 0%

Vocational Education (509) Budget								
99940300	Division II Vocational	93609	Selbyville Middle School		23,942		16,303	20,998 (2,944) -12%
99940300	Division II Vocational	93611	Indian River High School		88,548		77,040	71,820 (16,728) -19%
99940300	Division II Vocational	93612	Sussex Central High		212,371		118,421	193,257 (19,114) -9%
99940300	Division II Vocational	93616	Millsboro Middle School		30,647		4,825	29,598 (1,049) -3%
99940300	Division II Vocational	93617	Georgetown Middle School		27,841		6,750	30,944 3,103 11%

\$ 383,349 \$ 223,339 \$ 346,617 \$ (36,732) -10%

Indian River School District - FY 2025 Discretionary Budget Allocations

Athletic Budgets				FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Difference	% Inc/(dec)
99920700	Selbyville Middle School	93609	Athletics	\$ 147,500	\$ 147,796	\$ 30,000	\$ (117,500)	-80%
99920700	Indian River High School	93611	Athletics	530,500	582,605	210,000	(320,500)	-60%
99920700	Sussex Central Senior Hs	93612	Athletics	642,849	744,130	280,000	(362,849)	-56%
99920700	Millsboro Middle School	93616	Athletics	130,250	137,954	40,000	(90,250)	-69%
99920700	Georgetown Middle School	93617	Athletics	134,321	138,209	30,000	(104,321)	-78%
				\$ 1,585,420	\$ 1,750,694	\$ 590,000	\$ (995,420)	-63%

Athletic Field Maintenance Budgets								
99920700	Selbyville Middle School	95602	Athletics	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0%
99920700	Indian River High School	95602	Athletics	20,000	16,532	20,000	-	0%
99920700	Sussex Central Senior Hs	95602	Athletics	20,000	23,834	20,000	-	0%
99920700	Millsboro Middle School	95602	Athletics	5,000	5,764	5,000	-	0%
99920700	Georgetown Middle School	95602	Athletics	5,000	4,882	5,000	-	0%
				\$ 55,000	\$ 56,013	\$ 55,000	\$ -	0%

Human Resources / Personnel								
99920700	Athletics	95420	EPER	\$ -	\$ -	\$ 1,170,000	\$ 1,170,000	
99940900	Tuition Reimbursement	95483	Tuition Reimbursement	320,000	314,658	320,000	-	0%
99950000	Personnel	95432	HR / Recruiting	76,500	74,624	76,500	-	0%
99990410	Student Activities (EPER)	95420	EPER	495,000	789,753	800,000	305,000	62%
				\$ 891,500	\$ 1,179,036	\$ 2,366,500	\$ 1,475,000	165%

Local Salaries & OECs								
99940400	Div III / Local Salaries	99999	Default Program Code	\$ 42,065,000	\$ 40,901,096	\$ 43,500,000	\$ 1,435,000	3%
99900300	District Expenditures	95228	Substitute Teachers	1,300,000	1,583,400	1,600,000	300,000	23%
99900300	District Expenditures	95277	Other Substitutes	500,000	422,414	500,000	-	0%
99900300	District Expenditures	95389	Family Leave Substitutes	191,460	115,312	210,000	18,540	10%
99940400	District Expenditures	95048	JROTC	286,000	246,517	307,000	21,000	7%
				\$ 44,342,460	\$ 43,268,738	\$ 46,117,000	\$ 1,774,540	4%

Indian River School District - FY 2025 Discretionary Budget Allocations

District Operations				FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Difference	% Inc/(dec)
99900000	Board of Education	95402	Board Of Education	\$ 20,000	\$ 16,106	\$ 20,000	\$ -	0%
99900100	Legal Services	95436	Legal Services	150,000	180,840	302,500	152,500	102%
99900300	District Expenditures	95120	Portable Expenses	270,000	172,354	270,000	-	0%
99900300	District Expenditures	95445	Nurses	40,000	17,453	40,000	-	0%
99900300	District Expenditures	95509	District Expenditures	520,000	209,405	713,000	193,000	37%
99900300	Charter/Choice Expense	99999	Charter/Choice	2,191,688	2,191,688	2,300,207	108,519	5%
99910010	District Office	95415	District Office	85,000	66,316	90,000	5,000	6%
99940810	Curriculum/Instructional	95471	Technology Management	621,300	564,658	621,300	-	0%
99960100	Maintenance	95421	Facility Mgmt / Maint.	450,000	475,151	500,000	50,000	11%
99960200	District Operations	99999	Default Program Code	4,000,000	4,123,862	5,000,000	1,000,000	25%
99960400	Local Transportation	95481	Transportation	1,000,000	988,764	1,000,000	-	0%
99960500	Vehicles / Fleet Services	95487	Vehicles / Fleet	100,000	36,307	60,000	(40,000)	-40%
99970650	Curriculum/Instructional	90874	Student Services	400,000	801,721	800,000	400,000	100%
99970650	Safety & Security	99537	Safety & Security	1,700,000	1,786,156	2,100,000	400,000	24%
				\$ 11,547,988	\$ 11,630,782	\$ 13,817,007	\$ 2,269,019	20%
Totals				\$ 60,621,917	\$ 59,795,378	\$ 65,128,124	\$ 4,506,207	7%

INDIAN RIVER SCHOOL DISTRICT
FY 2025 Tuition Operating Budgets

Operating Unit	Operating Unit Description	Program Code	Program Code Description	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	Difference
9360689A	Carver Academy (CAMP)	99999	ILC	\$ 507,578.77	\$ 511,443.02	\$ 626,679.18	\$ 119,100.41
9360690A	Long Neck Elementary School	95217	ILC	223,077.78	149,185.32	150,477.40	(72,600.38)
9360692A	North Georgetown Elementary	95217	ILC	140,880.59	135,642.48	149,971.56	9,090.97
9360732A	John M. Clayton Elementary Scho	95217	ILC	202,702.30	190,745.79	244,698.56	41,996.26
9360734A	Georgetown Elementary School	95217	ILC	181,129.99	103,729.31	159,095.33	(22,034.66)
9360736A	Lord Baltimore Elementary	95217	ILC	191,432.61	177,162.14	213,334.37	21,901.76
9360738A	East Millsboro Elementary	95217	ILC	203,088.15	194,642.76	213,925.49	10,837.34
9360740A	Phillip C. Showell Elementary	95217	ILC	181,763.86	174,005.80	223,494.98	41,731.12
9360741A	Millsboro Middle School	95217	ILC	119,182.92	107,898.43	128,390.97	9,208.05
9360742A	Selbyville Middle School	95217	ILC	109,147.57	101,568.10	148,748.28	39,600.71
9360743A	Georgetown Middle School	95217	ILC	128,556.53	113,093.78	221,316.25	92,759.72
9360746A	Indian River High School	95217	ILC	107,381.32	84,518.69	168,785.86	61,404.54
9360748A	Sussex Central High	95217	ILC	352,945.89	359,633.82	385,664.29	32,718.40
9360749A	Southern Delaware Arts School	95217	ILC	-	-	114,300.00	114,300.00
Total Tuition Discretionary Totals				\$ 2,648,868.28	\$ 2,403,269.44	\$ 3,148,882.52	\$ 500,014.24

**Indian River School District
FY 2025 Tax Information**

	RECOMMENDED BUDGET	% OF BDGT	TAX RATE	ASSESSMENT	CAPITATION
Current Expense	\$ 46,487,234	72.66%	\$ 2.3500	1,961,535,083	\$ 670,560
Debt Service	5,727,074	8.59%	0.2777	HEAD COUNT	55,880
Tuition	11,113,246	17.52%	0.5666	CAP RATE	\$ 12.00
Minor Capital Improvements	779,700	1.23%	0.0397		
	<u>\$ 64,107,254</u>	<u>100.00%</u>	<u>\$ 3.2340</u>		

REFERENDUM DISTRIBUTION ILLUSTRATION:

Pre-referendum distribution	1.0650	20,890,349
Post-referendum distribution	0.3900	7,649,987
FY 2004 Referendum Distribution	0.0500	980,768
FY 2006 Referendum Distribution - P #1	0.1500	2,942,303
FY 2006 Referendum Distribution - P #2	0.0900	1,765,382
FY 2013 Referendum Distribution	0.1150	2,255,765
FY 2017 Referendum Distribution	0.4900	9,611,522
Capitation Taxes		391,160
	<u>2.3500</u>	<u>46,487,234</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 I V E F O R M A T I O N S 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
	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
	FY 2025	1,961,535,083	72,923,376	103.86%	196,154	2.350	46,096,074.45	1,713,699

Avg. Assessment Growth Rate (2016-2025) 103.40%
Avg. Assessment Dollar Change (2016-2025) 55,687,990
Avg. Change in Cents 169,795

FY 2026	2,028,168,311	66,633,228	103.40%	202,817	2.350	47,661,955.31	1,565,881
FY 2027	2,097,065,066	68,896,755	103.40%	209,707	2.350	49,281,029.05	1,619,074
FY 2028	2,168,302,239	71,237,173	103.40%	216,830	2.350	50,955,102.62	1,674,074
FY 2029	2,241,959,335	73,657,096	103.40%	224,196	2.350	52,686,044.37	1,730,942

Estimated Projected Assessment Growth

Indian River School District Capitation Growth Analysis
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	TAX YEAR	BASE RATE	CHANGE	PERCENT	TAX RATE	Current Expense Revenue	Difference
A	FY 1998	19,753	-	0.00%	7.00	138,271	138,271
C	FY 1999	19,500	(253)	98.72%	7.00	136,500	(1,771)
T	FY 2000	19,357	(143)	99.27%	7.00	135,499	(1,001)
U	FY 2001	21,197	1,840	109.51%	7.00	148,379	12,880
A	FY 2002	24,938	3,741	117.65%	7.00	174,566	26,187
L	FY 2003	30,080	5,142	120.62%	7.00	210,560	35,994
C	FY 2004	32,107	2,027	106.74%	7.00	224,749	14,189
a	FY 2005	31,504	(603)	98.12%	7.00	220,528	(4,221)
p	FY 2006	31,721	217	100.69%	7.00	222,047	1,519
i	FY 2007	31,980	259	100.82%	7.00	223,860	1,813
t	FY 2008	32,306	326	101.02%	7.00	226,142	2,282
a	FY 2009	32,725	419	101.30%	7.00	229,075	2,933
t	FY 2010	33,170	445	101.36%	7.00	232,190	3,115
i	FY 2011	33,668	498	101.50%	7.00	235,676	3,486
o	FY 2012	33,678	10	100.03%	7.00	235,746	70
n	FY 2013	35,123	1,445	104.29%	7.00	245,861	10,115
I	FY 2014	34,658	(465)	98.68%	7.00	242,606	(3,255)
N	FY 2015	34,904	246	100.71%	7.00	244,328	1,722
F	FY 2016	35,623	719	102.06%	7.00	249,361	5,033
O	FY 2017	36,695	1,072	103.01%	7.00	256,865	7,504
R	FY 2018	38,704	2,009	105.47%	7.00	270,928	14,063
M	FY 2019	39,620	916	102.37%	7.00	277,340	6,412
A	FY 2020	41,028	1,408	103.55%	7.00	287,196	9,856
T	FY 2021	46,837	5,809	114.16%	7.00	327,859	40,663
I	FY 2022	45,887	(950)	97.97%	7.00	321,209	(6,650)
O	FY 2023	47,956	2,069	104.51%	7.00	335,692	14,483
N	FY 2024	51,743	3,787	107.90%	7.00	362,201	26,509
	FY 2025	55,880	4,137	108.00%	7.00	391,160	28,959

Avg. Capitation Growth Rate (2016-2025) 104.90%

Avg. Capitation Dollar Change (2016-2025) 2,098

FY 2026	58,618	2,738	104.90%	7.00	410,325	19,165
FY 2027	61,490	2,872	104.90%	7.00	430,429	20,104
FY 2028	64,503	3,013	104.90%	7.00	451,519	21,089
FY 2029	67,663	3,160	104.90%	7.00	473,641	22,123

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.