

# IRSD BUDGET








You have questions? We have answers!

 Delaware school districts receive funding from state, local, and federal sources.

Total District Funding (FY 2025 Final Budget):

STATE	LOCAL	FEDERAL	TOTAL
\$142.1M	\$88.0M	\$9.4M	\$239.5M
59%	37%	4%	100%

Because state funding is mostly restricted for specific or mandatory purposes, local funding must cover the majority of the district’s discretionary needs. While the state provides some dollars for operations, all excess costs have to be covered by the local funds. These needs encompass the following budgets:

-  Individual School Budgets
-  Curriculum and Instruction
-  Vocational Instruction
-  High School & Middle School Athletics
-  Athletic Field Maintenance
-  Local Salaries & Personnel Costs
-  District Operations (i.e. utility costs, legal fees, safety and security, district-level expenditures, local transportation, vehicles)

 **IRSD**  
**VOTE**  
**FOR**

OUR CHILDREN  
OUR SCHOOLS  
OUR FUTURE  
ON JUNE 5

## Discretionary Funds

Most state funds and all federal funds are restricted for specific or mandatory purposes. Depending on the funding source, the restrictions can be related to specific expenses, such as salaries, energy costs, transportation costs, technology needs, repairs and maintenance, and construction.

Funds that are not restricted for specific purposes are considered discretionary funds. The vast majority of discretionary budgets are funded locally. The spending of these funds is set according to the district’s priorities through the annual budget process.

Total Discretionary Funding (FY 2025 Final Budget)

STATE	LOCAL	TOTAL
\$8.6M	\$56.5M	\$65.1M
14%	86%	100%

Since fiscal year 2023, the district has been deficit spending as part of the natural referendum cycle. During this time, the district has also faced significant cost increases in various budget line items, such as utilities and substitutes. The deficit varies each year depending on changes to revenue sources and district spending needs.

Discretionary Budget	FY 2022	FY 2023	FY 2024	FY 2025
School Discretionary Budgets	\$1,207,600	\$1,199,300	\$1,185,200	\$1,205,000
Curriculum & Instructional Budgets	\$631,000	\$1,631,000	\$631,000	\$631,000
Vocational Education (509) Budget	\$424,728	\$448,102	\$383,349	\$346,617
Athletic Budgets	\$1,181,235	\$1,585,420	\$1,585,420	\$1,760,000
Athletic Field Maintenance Budgets	\$55,000	\$55,000	\$55,000	\$55,000
Human Resources/Personnel	\$416,500	\$931,500	\$891,500	\$1,196,500
Local Salaries & OECs	\$38,414,586	\$42,943,000	\$44,342,460	\$46,117,000
District Operations	\$9,706,690	\$11,241,943	\$11,547,987	\$13,817,007
TOTAL	\$52,037,339	\$60,035,265	\$60,621,916	\$65,128,124
Discretionary Current Year Revenues	\$52,037,339	\$53,068,562	\$56,443,946	\$57,822,983
Surplus/(Deficit)	-	(\$6,966,703)	(\$4,177,970)	\$7,305,141

Voting takes place on June 5<sup>th</sup> from 7am-8pm

	STATE	LOCAL	FEDERAL
Where do the funds come from?	Appropriated by the state legislature through the annual <i>Appropriations and Bond and Capital Improvements Acts</i>	Local property taxes collected by Sussex County and remitted to the district  Additional funding is received through interest earned on deposits, indirect costs from grants, cafeteria meal sales and reimbursements, and facility rentals	Pass-through grants received by the district through the Delaware Department of Education
How are the funds derived?	Some funds come from a formula-driven system based off annual student population count (September 30 <sup>th</sup> Unit Count)  Other funds are allocated through state grants, transportation allocations, and the state capital budgeting process	Local tax rates driven by referenda*, state matching requirements, and school board approvals based on funding needs  Other funding is based on current interest or indirect costs rates or through rates set by the district	Allocated on various factors, such as student populations and poverty levels
What are the funds used for?	State share of staff salaries and personnel costs (i.e. health insurance, pension costs, employment taxes)	Local share of staff salaries and personnel costs (i.e. pension costs, employment taxes), including substitute costs	Instructional staff salaries and personnel costs (i.e. health insurance, pension costs, employment taxes)
	Energy costs (i.e. electric, natural gas)	Charter & Choice payments	Instructional supplies and materials
	Student transportation payments and expenses	Debt Service (principal and interest payments on construction bonds)	
	Professional development	Tuition payments for students in schools and facilities outside the district	
	Repairs and maintenance	Curriculum purchases	
	School safety and security projects	Constable salaries and School Resource Officer (SRO) payments	
		Legal fees and insurance coverage	
		Local share of student transportation costs	
		Operating Costs*	



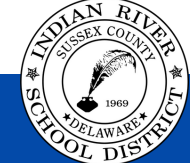
*\*Local School District Referenda*

*Delaware law requires school districts to obtain residents' approval to increase the amount charged in property taxes in two different circumstances:*

- additional dollars for general operating expenses*
- issuing bonds to fund major renovation projects or new construction (capital projects)*

*Unlike some other states, local school boards in Delaware do not have the ability to change these tax rates on their own.*

*\*Operating Costs: Instructional supplies and materials, (i.e., paper, markers, pencils, art supplies, math manipulatives, etc.) nursing supplies, custodial supplies, utility costs (i.e., electric, natural gas, water/sewer, trash, telephones, data lines), copier leases, athletic supplies, office supplies, technology replacements and repairs, vehicle fuel, repairs and maintenance, Homebound Instruction.*



SCAN HERE FOR MORE INFO ON VOTING!

