

INDIAN RIVER SCHOOL DISTRICT
FINAL BUDGET PROPOSAL (95-36-00)
FISCAL YEAR 2026



Prepared by: Chris Parker, CPA, Director of Business & Finance

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**Indian River School District
FY 2026 Total Revenue**

	FY 2025			Budget Comparison		
	Budget	Actual	FY 2026 Budget	Difference	% decrease/increase	
STATE FUNDS						
Formula Salaries & OECs	\$ 106,141,312	\$ 103,345,042	\$ 109,383,585	\$ 3,242,273	3%	
Cafeteria Salaries	1,700,000	1,716,595	1,900,000	200,000	12%	
Divison II AOC	2,324,264	2,893,969	3,241,862	917,598	39%	
Division II AOC Vocational	346,607	354,500	333,777	(12,830)	-4%	
Division II Energy	1,569,916	1,569,941	1,520,332	(49,584)	-3%	
ESCO Contract Payments	458,818	458,818	475,318	16,500	4%	
Division III, Equalization	1,235,814	1,217,899	1,216,979	(18,835)	-2%	
State Transportation	8,900,000	9,856,392	9,856,392	956,392	11%	
Homeless Transportation	850,000	948,693	948,693	98,693	12%	
Foster Care Transportation	133,000	171,590	171,590	38,590	29%	
Drivers Ed	97,868	76,171	97,868	-	0%	
Early Childhood Assisstance Program	725,400	770,400	725,400	-	0%	
Professional Development	123,692	123,692	124,736	1,044	1%	
Minor Capital Improvements	1,192,304	2,105,611	2,097,873	905,569	76%	
Ed Sustainment Fund	2,173,407	2,173,407	2,123,628	(49,779)	-2%	
Technology Block Grant	290,872	290,872	284,210	(6,662)	-2%	
Other State Funds	1,748,507	3,506,474	1,748,819	312	0%	
Major Capital Improvements	4,879,995	4,879,995	-	(4,879,995)	-100%	
Opportunity Grant	6,017,457	6,017,457	6,285,295	267,838	4%	
Student Success Block Grant	468,575	468,575	509,675	41,100	9%	
School Safety Grant	757,843	757,843	759,648	1,805	0%	
State Giveback	-	-	-	-		
Total State Funds	\$ 142,135,651	\$ 143,703,936	\$ 143,805,680	\$ 1,670,029	1%	
LOCAL FUNDS						
Current Expense Tax Receipts	\$ 46,487,234	\$ 47,307,965	\$ 51,989,958	\$ 5,502,724	12%	
Debt Service Tax Receipts	5,727,074	5,829,590	5,161,378	(565,696)	-10%	
Tuition Tax Receipts	17,963,814	18,159,888	17,651,348	(312,466)	-2%	
Minor Cap Tax Receipts	1,157,933	792,258	985,486	(172,447)	-15%	
Technology Match Tax Receipts	-	-	894,467			
Reading Interventionist Tax Receipts	-	-	162,630			
Reserve Fund Supplement	7,305,141	-	-	(7,305,141)	-100%	
Interest	1,278,000	1,763,579	1,763,579	485,579	38%	
Athletic Gate Receipts	81,000	79,771	79,771	(1,229)	-2%	
CSCRIP	51,000	347,981	347,981	296,981	582%	
Indirect Costs	763,000	4,766,643	585,000	(178,000)	-23%	
E-Rate	23,000	32,822	32,822	9,822	43%	
Facility Use	6,000	11,419	11,419	5,419	90%	
JROTC	97,000	168,835	168,835	71,835	74%	
Nutrition Services (Local Operations)	6,600,000	5,880,984	5,880,984	(719,016)	-11%	
Adult Education	65,000	51,661	-	(65,000)	-100%	
Other Local Funds	412,500	442,782	442,782	30,282	7%	
Total Local Funds	\$ 88,017,696	\$ 85,636,178	\$ 86,158,441	\$ (2,916,353)	-3%	
FEDERAL FUNDS						
IDEA 611	\$ 2,759,010	\$ 2,762,010	\$ 2,753,463	\$ (5,547)	0%	
IDEA 619	91,645	91,645	91,879	234	0%	
Title I	4,571,435	4,805,816	4,631,350	59,915	1%	
Title II	791,688	791,688	781,971	(9,717)	-1%	
Title III	307,500	307,500	328,091	20,591	7%	
Title IV	527,494	527,494	532,310	4,816	1%	
Perkins	293,909	293,909	292,492	(1,417)	0%	
Other Federal Grants	90,000	122,828	90,000	-	0%	
Total Federal Funds	\$ 9,432,681	\$ 9,702,890	\$ 9,501,556	\$ 68,875	1%	
Grand Total All Funds	\$ 239,586,028	\$ 239,043,004	\$ 239,465,676	\$ (120,352)	0%	

**Indian River School District
FY 2026 Discretionary Revenue Budget**

	Budget FY 2025	Actual FY 2025	Budget FY 2026	Difference	% decrease/increase
Units Generated - Funding Purposes (I)	902.46	902.46	886.74		
Units Generated - Funding Purposes (II)	971.62	971.62	952.30		
Unit Funding - Div. II All Other Costs	\$ 2,925.00	\$ 2,925.00	\$ 3,010.00		
Unit Funding - Energy	\$ 2,387.00	\$ 2,387.00	\$ 2,387.00		
STATE FUNDS:					
Division II:					
Operations (AOC)	\$ 2,324,264	\$ 2,893,969	\$ 3,241,862	\$ 917,598	39%
Vocational (AOC)	346,607	354,500	333,777	(12,830)	-4%
Energy	2,028,734	2,028,759	1,995,650	(33,084)	-2%
Division III (Equalization)	1,235,814	1,217,899	1,216,979	(18,835)	-2%
Ed Sustainment Fund	2,173,407	2,173,407	2,123,628	(49,779)	-2%
Technology Block Grant	290,872	290,872	284,210	(6,662)	-2%
Other State Funds	224,551	14,551	222,839	(1,712)	-1%
State Giveback other than positions	-	-	-	-	
Total State Discretionary Funds	\$ 8,624,249	\$ 8,973,957	\$ 9,418,945	\$ 794,696	9%
LOCAL FUNDS:					
Current Expense Tax Receipts	\$ 46,487,234	\$ 47,307,965	\$ 51,989,958	\$ 5,502,724	12%
Technology Match Tax	\$ -	\$ -	\$ 894,467	\$ 894,467	100.0%
Reading Interventionist Match Tax	\$ -	\$ -	\$ 162,630	\$ 162,630	100.0%
Reserve Fund Supplement	7,305,141	-	-	(7,305,141)	-100%
Interest	1,278,000	1,763,579	1,763,579	485,579	38%
Athletic Gate Receipts	81,000	79,771	79,771	(1,229)	-2%
CSCRIP	51,000	347,981	347,981	296,981	582%
Indirect Costs	763,000	4,766,643	585,000	(178,000)	-23%
E-Rate	23,000	32,822	32,822	9,822	43%
Facility Use	6,000	11,419	11,419	5,419	90%
JROTC	97,000	168,835	168,835	71,835	74%
Other Local Funds	412,500	442,782	442,782	30,282	7%
Total Local Discretionary Funds	\$ 56,503,875	\$ 54,921,797	\$ 56,479,245	\$ (24,630)	0%
TOTAL AVAILABLE FUNDS	\$ 65,128,124	\$ 63,895,754	\$ 65,898,189	\$ 770,065	1%

**Indian River School District
FY 2026 Expenditure Budget (All Sources)**

Operating Unit Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Difference	% decrease/increase
Salaries					
State Salaries	\$ 107,841,312	\$ 104,975,411	\$ 111,283,585	\$ 3,442,273	3%
Local Salaries	46,117,000	45,599,221	46,117,000	-	0%
State Transportation	9,883,000	10,695,411	10,976,675	1,093,675	11%
Driver's Education	97,868	76,171	97,868	-	0%
Early Childhood Assistance Program	725,400	672,130	725,400	-	0%
Professional Development	123,692	123,692	124,736	1,044	1%
Minor Capital Improvements	2,350,237	650,847	3,083,359	733,122	31%
State Grants	8,767,831	6,665,555	9,080,598	312,768	4%
Major Capital Improvements	4,879,995	-	-	(4,879,995)	-100%
Debt Service	5,727,074	5,971,421	5,161,378	(565,696)	-10%
Tuition Expenses*	17,963,814	11,428,340	17,651,348	(312,466)	-2%
Nutrition Services (Local Operations)	6,600,000	7,523,879	5,880,984	(719,016)	-11%
Adult Education	65,000	88,932	-	(65,000)	-100%
Federal Grants	9,432,681	4,416,671	9,501,556	68,875	1%
School Discretionary Budgets	1,205,000	1,171,771	1,113,600	(91,400)	-8%
Curriculum & Instruction	631,000	289,312	423,400	(207,600)	-33%
Vocational*	346,617	166,998	333,750	(12,867)	-4%
Athletics	590,000	663,708	531,000	(59,000)	-10%
Field Maintenance	55,000	56,837	55,000	-	0%
Human Resources	2,366,500	2,406,109	1,939,651	(426,849)	-18%
District Operations	13,817,007	11,665,331	15,384,789	1,567,781	11%
Total Expenses - All Sources	\$ 239,586,028	\$ 215,307,748	\$ 239,465,676	\$ (120,351)	0%

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

Indian River School District - FY 2026 Discretionary Budget Allocations

School Discretionary Budgets:				FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	\$ Difference	% Difference
9360689A	Early Learning Center	93601	School Budget	\$ -	\$ -	\$ 30,700	\$ 30,700	100%
9360690A	Long Neck Elementary School	99999	School Budget	76,700	76,115	69,930	(6,770)	-9%
9360692A	North Georgetown Elementary School	99999	School Budget	77,500	77,756	81,350	3,850	5%
9360732A	John M. Clayton Elementary School	99999	School Budget	62,400	60,980	48,260	(14,140)	-23%
9360734A	Georgetown Elementary School	99999	School Budget	94,500	93,609	100,550	6,050	6%
9360736A	Lord Baltimore Elementary School	99999	School Budget	68,400	59,615	56,360	(12,040)	-18%
9360738A	East Millsboro Elementary School	99999	School Budget	94,400	83,727	76,460	(17,940)	-19%
9360740A	Phillip C. Showell Elementary	99999	School Budget	36,500	35,328	34,250	(2,250)	-6%
9360742A	Selbyville Middle School	99999	School Budget	94,200	95,125	81,380	(12,820)	-14%
9360743A	Georgetown Middle School	99999	School Budget	95,800	133,193	87,120	(8,680)	-9%
9360746A	Indian River High School	99999	School Budget	130,200	229,655	117,580	(12,620)	-10%
9360748A	Sussex Central Senior Hs	99999	School Budget	241,700	44,238	204,630	(37,070)	-15%
9360749A	Southern Delaware Arts School	99999	School Budget	44,500	88,230	39,750	(4,750)	-11%
9360786A	Sussex Central Middle School	99999	School Budget	88,200	88,230	85,280	(2,920)	-3%
				\$ 1,205,000	\$ 1,165,801	\$ 1,113,600	\$ (91,400)	-8%

Curriculum & Instruction Budgets:

99920000	Curriculum/Instructional	95227	Department of Instruction	\$ 111,000	\$ 44,773	\$ 99,900	\$ (11,100)	-10%
99920000	Curriculum/Instructional	95258	IB Program	60,000	57,968	60,000	-	0%
99920000	Curriculum/Instructional	95270	Dual Enrollment	40,000	6,163	10,000	(30,000)	-75%
99920000	Curriculum/Instructional	95474	Textbooks	400,000	176,916	250,000	(150,000)	-38%
99990950	Ingram Pond	99999	Ingram Pond	20,000	3,492	3,500	(16,500)	-83%
				\$ 631,000	\$ 289,312	\$ 423,400	\$ (207,600)	-33%

Vocational Education (509) Budget

99940300	Division II Vocational	93609	Selbyville Middle School	\$ 20,998	\$ 14,074	21,136	138	1%
99940300	Division II Vocational	93611	Indian River High School	71,820	50,678	85,753	13,933	19%
99940300	Division II Vocational	93612	Sussex Central High	193,257	87,251	174,097	(19,160)	-10%
99940300	Division II Vocational	93618	Sussex Central Middle School	29,598	5,977	32,862	3,264	11%
99940300	Division II Vocational	93617	Georgetown Middle School	30,944	9,019	19,902	(11,042)	-36%
				\$ 346,617	\$ 166,998	\$ 333,750	\$ (12,867)	-4%

Indian River School District - FY 2026 Discretionary Budget Allocations

Athletic Budgets				FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	\$ Difference	% Difference
99920700	Selbyville Middle School	93609	Athletics	\$ 30,000	\$ 38,886	\$ 27,000	\$ (3,000)	-10%
99920700	Indian River High School	93611	Athletics	210,000	254,885	189,000	(21,000)	-10%
99920700	Sussex Central Senior Hs	93612	Athletics	280,000	299,937	252,000	(28,000)	-10%
99920700	Sussex Central Middle School	93618	Athletics	40,000	40,000	36,000	(4,000)	-10%
99920700	Georgetown Middle School	93617	Athletics	30,000	30,000	27,000	(3,000)	-10%
				\$ 590,000	\$ 663,708	\$ 531,000	\$ (59,000)	-10%

Athletic Field Maintenance Budgets								
99920700	Selbyville Middle School	95602	Athletics	\$ 5,000	\$ 4,492	\$ 5,000	\$ -	0%
99920700	Indian River High School	95602	Athletics	20,000	26,074	20,000	-	0%
99920700	Sussex Central Senior Hs	95602	Athletics	20,000	16,359	20,000	-	0%
99920700	Sussex Central Middle School	95602	Athletics	5,000	4,993	5,000	-	0%
99920700	Georgetown Middle School	95602	Athletics	5,000	4,920	5,000	-	0%
				\$ 55,000	\$ 56,837	\$ 55,000	\$ -	0%

Human Resources / Personnel								
99920700	Athletics	95420	EPER	\$ 1,170,000	\$ 1,178,599	\$ 1,096,499	\$ (73,501)	-6%
99940900	Tuition Reimbursement	95483	Tuition Reimbursement	320,000	395,700	400,000	80,000	25%
99950000	Personnel	95432	HR / Recruiting	76,500	59,724	60,000	(16,500)	-22%
99990410	Student Activities (EPER)	95420	EPER	800,000	772,087	383,152	(416,848)	-52%
				\$ 2,366,500	\$ 2,406,109	\$ 1,939,651	\$ (426,849)	-18%

Local Salaries & OECs								
99940400	Div III / Local Salaries	99999	Default Program Code	\$ 43,500,000	\$ 42,852,508	\$ 43,500,000	\$ -	0%
99900300	District Expenditures	95228	Substitute Teachers	1,600,000	1,754,253	1,600,000	-	0%
99900300	District Expenditures	95277	Other Substitutes	500,000	383,082	500,000	-	0%
99900300	District Expenditures	95389	Family Leave Substitutes	210,000	294,304	210,000	-	0%
99940400	District Expenditures	95048	JROTC	307,000	315,075	307,000	-	0%
				\$ 46,117,000	\$ 45,599,221	\$ 46,117,000	\$ -	0%

Indian River School District - FY 2026 Discretionary Budget Allocations

District Operations				FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	\$ Difference	% Difference
99900000	Board of Education	95402	Board Of Education	\$ 20,000	\$ 4,592	\$ 30,000	\$ 10,000	50%
99900100	Legal Services	95436	Legal Services	302,500	310,677	302,500	-	0%
99900300	District Expenditures	95120	Portable Expenses	270,000	169,391	100,000	(170,000)	-63%
99900300	District Expenditures	95445	Nurses	40,000	15,640	36,000	(4,000)	-10%
99900300	District Expenditures	95509	District Expenditures	713,000	200,305	550,000	(163,000)	-23%
99900300	Charter/Choice Expense	99999	Charter/Choice	2,300,207	2,300,207	2,602,724	302,517	13%
99910010	District Office	95415	District Office	90,000	85,504	81,000	(9,000)	-10%
99940810	Curriculum/Instructional	95471	Technology Management	621,300	503,951	894,467	273,167	44%
99960100	Maintenance	95421	Facility Mgmt / Maint.	500,000	467,440	450,000	(50,000)	-10%
99960200	District Operations	99999	Default Program Code	5,000,000	4,225,803	6,663,098	1,663,098	33%
99960400	Local Transportation	95481	Transportation	1,000,000	1,086,676	1,000,000	-	0%
99960500	Vehicles / Fleet Services	95487	Vehicles / Fleet	60,000	73,000	75,000	15,000	25%
99970650	Curriculum/Instructional	90874	Student Services	800,000	333,610	250,000	(550,000)	-69%
99970650	Safety & Security	99537	Safety & Security	2,100,000	1,888,535	2,350,000	250,000	12%
				\$ 13,817,007	\$ 11,665,331	\$ 15,384,789	\$ 1,567,781	11%
Totals				\$ 65,128,124	\$ 62,013,317	\$ 65,898,189	\$ 770,065	1%

INDIAN RIVER SCHOOL DISTRICT
FY 2026 Tuition Operating Budgets

Operating Unit	Operating Unit Description	Program Code	Program Code Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	Difference
9360689A	Carver Academy (CAMP)	99999	ILC	\$ 626,679	\$ 532,623	\$ 658,979	\$ 32,300
9360690A	Long Neck Elementary School	95217	ILC	150,477	133,407	156,277	\$ 5,800
9360692A	North Georgetown Elementary	95217	ILC	149,972	137,928	195,772	\$ 45,800
9360732A	John M. Clayton Elementary Scho	95217	ILC	244,699	230,374	257,799	\$ 13,100
9360734A	Georgetown Elementary School	95217	ILC	159,095	140,796	184,595	\$ 25,500
9360736A	Lord Baltimore Elementary	95217	ILC	213,334	178,418	207,334	\$ (6,000)
9360738A	East Millsboro Elementary	95217	ILC	213,925	132,303	197,925	\$ (16,000)
9360740A	Phillip C. Showell Elementary	95217	ILC	223,495	200,572	217,195	\$ (6,300)
9360742A	Selbyville Middle School	95217	ILC	148,748	105,809	144,548	\$ (4,200)
9360743A	Georgetown Middle School	95217	ILC	221,316	203,020	235,016	\$ 13,700
9360746A	Indian River High School	95217	ILC	168,786	260,743	183,986	\$ 15,200
9360748A	Sussex Central High	95217	ILC	385,664	395,753	364,864	\$ (20,800)
9360749A	Southern Delaware Arts School	95217	ILC	114,300	106,484	181,000	\$ 66,700
9360786A	Sussex Central Middle School	95217	ILC	128,391	115,658	184,791	\$ 56,400
Total Tuition Discretionary Totals				\$ 3,148,883	\$ 2,873,888	3,370,083	\$ 221,200

	<u>RECOMMENDED BUDGET</u>	<u>% OF BDGT</u>	<u>TAX RATE</u>	<u>ASSESSMENT</u>	<u>CAPITATION</u>				
Current Expense	\$ 51,989,958	74.52%	\$ 0.1269	40,657,610,234	\$ 677,916				
Debt Service	5,161,378	7.05%	0.0120	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">HEAD COUNT</td> <td style="text-align: right;">56,493</td> </tr> <tr> <td>CAP RATE</td> <td style="text-align: right;">\$ 12.00</td> </tr> </table>		HEAD COUNT	56,493	CAP RATE	\$ 12.00
HEAD COUNT	56,493								
CAP RATE	\$ 12.00								
Tuition	11,099,528	16.03%	0.0273						
Minor Capital Improvements	609,864	0.88%	0.0015						
Technology Tax Match	894,467	1.29%	0.0022						
Reading Interventionist Tax Match	162,630	0.23%	0.0004						
	\$ 69,917,826	100.00%	\$ 0.1703						

Indian River School District Tax Assessment Growth Analysis

	TAX YEAR	BASE RATE	CHANGE	PERCENT	One Cent Cost	TAX RATE	Current Expense Revenue	Difference
A C T U A L A S S E S S M E N T I N F O R M A T I O N	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	
FY 2026	40,657,610,234	38,696,075,151	2072.74%	4,065,761	0.1269	51,594,507.39	5,498,433	

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

FY 2027	42,038,746,793	1,381,136,559	103.40%	4,203,875	0.1269	53,347,169.68	1,752,662
FY 2028	43,466,800,476	1,428,053,684	103.40%	4,346,680	0.1269	55,159,369.80	1,812,200
FY 2029	44,943,365,058	1,476,564,581	103.40%	4,494,337	0.1269	57,033,130.26	1,873,760
FY 2030	46,470,088,448	1,526,723,391	103.40%	4,647,009	0.1269	58,970,542.24	1,937,412

Estimated Projected Assessment Growth

Indian River School District Capitation Growth Analysis

	TAX YEAR	BASE RATE	CHANGE	PERCENT	TAX RATE	Current Expense Revenue	Difference
A C T U A L C a p i t a t i o n I N F O R M A T I O N	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	
FY 2025	55,880	4,137	108.00%	7.00	391,160	28,959	
FY 2026	56,493	613	101.10%	7.00	395,451	4,291	

Avg. Capitation Growth Rate (2016-2026) 104.55%
Avg. Capitation Dollar Change (2016-2026) 1,963

FY 2027	59,066	2,573	104.55%	7.00	413,459	22,299
FY 2028	61,755	2,690	104.55%	7.00	432,288	18,829
FY 2029	64,568	2,812	104.55%	7.00	451,974	19,686
FY 2030	67,508	2,940	104.55%	7.00	472,556	20,582
FY 2031	70,582	3,074	104.55%	7.00	494,076	21,520

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.