

INDIAN RIVER SCHOOL DISTRICT

BUDGET PROPOSAL (95-3600)

FISCAL YEAR 2017



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**INDIAN RIVER SCHOOL DISTRICT
DISCRETIONARY OPERATING REVENUE PROJECTIONS
FY2015 - FY2019**

TYPE OF FUNDS	APPR NBR	ACTUAL FY2015	ACTUAL FY2016	BUDGET FY2017	BUDGET FY2018	BUDGET FY2019
Units Generated - Funding Purposes (I)		725.0	758.0	778.0		
Units Generated - Funding Purposes (II)		789.0	827.0	847.0		
Unit Funding - Div. II All Otr Costs		\$2,955	\$2,925	\$2,925		
Unit Funding - Energy		\$2,435	\$2,435	\$2,435		
Total Division II						
Division III				\$1,483		
STATE FUNDS:						
Division II:						
Operations:	05165	2,045,449	2,132,506	2,201,373	2,245,400	2,290,308
509 Operations (AOC)	05265	231,576	247,128	276,102	281,624	287,257
TOTAL OPERATIONS (AOC)		2,277,025	2,379,634	2,477,475	2,527,025	2,577,565
Energy:	00159	1,801,583	1,883,911	2,062,445	2,103,694	2,145,768
Energy Supplement	00000					
SUB TOTAL DIVISION II		1,801,583	1,883,911	2,062,445	2,103,694	2,145,768
TOTAL Division II		4,078,608	4,263,545	4,539,920	4,630,718	4,723,333
Division III (Equalization):	05186	1,074,962	1,122,577	1,153,774	1,153,774	1,153,774
TOTAL EQUALIZATION		1,074,962	1,122,577	1,153,774	1,153,774	1,153,774
Academic Excellence				124,263		
Ed Sustainment Funds	05289	1,469,052	1,599,704	1,623,700	1,648,055	1,672,776
Education Tax Relief	05289	592,680	592,680	592,680	592,680	592,680
Technology Block Grant				175,229		
LOCAL FUNDS:						
Carryover Funds:	98000	15,528,117	11,563,036	2,836,230	2,694,419	2,559,698
Current Expense Tax Revenue:	98000	25,316,369	26,214,181	27,141,027	27,905,398	28,707,988
State Subsidy Senior Discount	98000	1,674,228	2,045,219	2,045,219	2,045,219	2,045,219
Magnet School Choice Funds	9150	114,827	106,634			
Choice/Charter Net				(233,190)		
Minor Cap				2,199,414		
SELF-GENERATED FUNDS:						
Interest:						
District:	9200	178,664	155,195	155,195	147,435	140,063
Cost Recovery:						
Medicaid (CSCR):	8041	61,961	75,904	75,904	68,314	61,482
Indirect Costs (From Federal):	8910	332,023	311,120	311,120	304,898	298,800
Indirect Costs (ILCs):	82XX	82,146	115,682	115,682	113,368	111,101
Indirect Costs (From Ennis):	9000	99,338	155,408	155,408	152,300	149,254
Indirect Costs (From Cafe):	8300	113,243		334,506	167,253	167,253
School Accounts			32,250	32,250		
JROTC				123,899		
ERATE				40,000		
Building Rentals:	8800	32,302	40,099	40,099	40,901	41,719
Agriculture Rentals	8810	-	-	-	-	-
Athletic Gate Receipts:	8600	78,118	81,463	81,463	82,278	83,100
TOTAL:		\$ 50,826,638	\$ 48,474,697	\$ 43,663,792	\$ 41,747,010	\$ 42,508,241
EST. 06/30 ENDING BALANCE						
ON-REFERENDUM LOCAL ACCTS		1,484,343	976,175	1,216,030	1,096,131	997,517
TOTAL AVAILABLE FUNDS		\$52,310,981	\$49,450,872	\$44,879,822	\$42,843,141	\$43,505,758

	RECOMMENDED BUDGET	RECEIPTS	% OF BDGT	TAX RATE	ASSESSMENT	CAPITATION
IRSD Current Exp.	\$ 28,332,200		71.99%	\$ 1.8600	1,509,426,589	\$440,340
Tuition Tax	7,094,305		18.03%	\$ 0.4700	HEAD COUNT	36,695.0
Minor Capital Imp.	483,017		1.23%	\$ 0.0320	CAP RATE	\$12.00
Debt Service	3,443,836		8.75%	\$ 0.2160	Percentage of Collection for Capitation Tax	
	<u>\$ 39,353,357</u>		<u>100.00%</u>	<u>\$ 2.5780</u>		<u>100.00%</u>

REFERENDUM DISTRIBUTION ILLUSTRATION:	
Pre-referendum distribution	1.0650 16,075,393
Post-referendum distribution	0.3900 5,886,764
FY 2004 Referendum Distribution	0.0500 754,713
FY 2006 Referendum Distribution - P #1	0.1500 2,264,140
FY 2006 Referendum Distribution - P #2	0.0900 1,358,484
FY 2013 Referendum Distribution	0.1150 1,735,841
Capitation Taxes	256,865
	<u>1.8600 28,332,200</u>

Non Referendum Local Accounts

Non Referendum Local Accounts:

	APPR NBR	ACTUAL FY 15	ACTUAL FY 16	PROJECTED FY 17	PROJECTED FY18	PROJECTED FY 17
CSCR	98041	57,861	28,037	23,831	20,257	17,218
CSCRP iC	91664	7,906	-	-	-	-
bidg rental	91301	49,797	47,038	39,982	33,985	28,887
ag rental	91510	339	47,349	40,246	34,209	29,078
indirect costs	98031	465,844	546,526	464,547	394,865	335,635
rotc	98032	13,496	2,490	2,116	1,799	1,529
sch choice	98124	121,895	124,590	105,901	90,016	76,514
Slipend Reimburseme	91200		96,350	81,898	69,613	59,171
Match Tax Tech-ERATE			53,614	45,572	38,736	32,925
band uniform	98120	49,987	60,987	71,987	82,987	93,987
Legal Defense	98123	209,051	209,051	220,051	231,051	242,051
TOTAL		976,175	1,216,030	1,096,131	997,517	916,995

Indian River School District - Discretionary Budget Allocations
for the Period Ending June 30, 2017

Operating Unit	Operating Unit Description	Program Code	Program Description	FY2017 Budget Amount
School Discretionary Budgets:				
9360690A	Long Neck Elementary School	99999	Regular School Discretionary Budget	72,926.70
9360691A	Georgetown Kindergarten Center	95204	Regular School Discretionary Budget	33,357.10
9360692A	North Georgetown Elementary School	99999	Regular School Discretionary Budget	72,257.50
9360732A	John M. Clayton Elementary School	99999	Regular School Discretionary Budget	56,200.20
9360734A	Georgetown Elementary School	99999	Regular School Discretionary Budget	67,287.50
9360736A	Lord Baltimore Elementary School	99999	Regular School Discretionary Budget	63,273.70
9360738A	East Millsboro Elementary School	99999	Regular School Discretionary Budget	73,595.90
9360740A	Phillip C. Showell Elementary	99999	Regular School Discretionary Budget	34,312.60
9360741A	Millsboro Middle School	99999	Regular School Discretionary Budget	62,699.70
9360742A	Selbyville Middle School	99999	Regular School Discretionary Budget	69,868.40
9360743A	Georgetown Middle School	99999	Regular School Discretionary Budget	62,795.60
9360746A	Indian River High School	99999	Regular School Discretionary Budget	82,102.30
9360748A	Sussex Central Senior Hs	99999	Regular School Discretionary Budget	125,782.30
9360749A	Southern Delaware Arts School	99999	Regular School Discretionary Budget	42,628.60
Athletic Field Maintenance Budgets:				
99920700	Indian River High School	95602	Athletic Field Maintenance	10,000.00
99920700	Sussex Central High School	95602	Athletic Field Maintenance	10,000.00
99920700	Georgetown Middle School	95602	Athletic Field Maintenance	5,000.00
99920700	Selbyville Middle School	95602	Athletic Field Maintenance	5,000.00
99920700	Millsboro Middle School	95602	Athletic Field Maintenance	5,000.00
Athletic Budgets:				
99920700	Selbyville Middle School	93609	Athletics	100,799.75
99920700	Indian River High School	93611	Athletics	382,224.90
99920700	Sussex Central Senior Hs	93612	Athletics	399,161.50
99920700	Millsboro Middle School	93616	Athletics	104,614.95
99920700	Georgetown Middle School	93617	Athletics	95,303.05
Vocational (509) Budgets:				
99940300	Carver ILC	93601	Division II Vocational	2,060.00
99940300	Selbyville Middle School	93609	Division II Vocational	46,022.80
99940300	Indian River High School	93611	Division II Vocational	60,437.33
99940300	Sussex Central Senior Hs	93612	Division II Vocational	135,160.37
99940300	Millsboro Middle School	93616	Division II Vocational	18,300.15
99940300	Georgetown Middle School	93617	Division II Vocational	14,776.00
Curriculum & Instruction Budgets:				
99920000	Curriculum/Instructional	95035	English	45,112.50
99920000	Curriculum/Instructional	95054	Math / Science	45,864.00
99920000	Curriculum/Instructional	95065	Science Equipment - Middle Schools	17,500.00
99920000	Curriculum/Instructional	95227	Curriculum & Instruction (K-12)	17,111.50
99920000	Curriculum/Instructional	99569	Secondary Instruction	11,270.00
99920000	Curriculum/Instructional	99570	Elementary Curriculum & Instruction	18,095.00
99920000	Curriculum/Instructional	99999	Discretionary Operating Budget	16,555.00
99940810	Curriculum/Instructional	95471	Technology Management	324,389.00
99960350	Curriculum/Instructional	95270	Advanced Placement, Dual Enrollment, AVID	83,733.30
99960350	Curriculum/Instructional	95270	IB Program	70,921.20
99960350	Curriculum/Instructional	95A28	Full Day Kindergarten	113,330.00
99960350	Curriculum/Instructional	99724	Textbooks	112,500.00
99970650	Curriculum/Instructional	90874	Student Services	85,750.00
99990930	Curriculum/Instructional	99999	Performing Arts	20,300.00
99990950	Curriculum/Instructional	99999	Ingram Pond	7,000.00

Other Initiatives:

Indian River School District - Discretionary Budget Allocations
for the Period Ending June 30, 2017

Operating Unit	Operating Unit Description	Program Code	Program Description	FY2017 Budget Amount
99990940	Curriculum/Instructional	95030	Early Childhood/Project Village (LOCAL)	9,270.00
Contingency Budget Allocations:				
99940100	Construction Contingency	99705	Contingency	600,000.00
99940100	Referendum Textbooks	99724	Contingency	1,000,000.00
Human Resources / Personnel				
99940900	Tuition Reimbursement	95483	Tuition Reimbursement	85,000.00
99950000	Personnel	95432	Human Resources / Recruiting	65,025.00
99990410	Student Activities (EPER)	95420	Extra Pay Extra Responsibilities	152,448.80
Local Salaries & OECs				
99940400	Div III / Local Salaries	99999	Default Program Code	30,533,103.36
99900300	District Expenditures	95228	Substitute Teachers	365,000.00
99900300	District Expenditures	95277	Other Substituted	265,000.00
99940200	District Expenditures	95048	JROTC	162,643.95
99970650	District Expenditures - Student Svcs	99537	SRO/Safety Monitors	330,500.00
99960350	District Expenditures	95460	Referendum Technology Technicians	231,812.36
Other Operations:				
99900000	Board of Education	95402	Board Of Education	24,500.00
99900100	Legal Services	95436	Legal Services	125,500.00
99910010	District Office	95415	District Office	65,654.85
99960200	District Operations	99999	Default Program Code	4,150,000.00
99960500	Vehicles / Fleet Services	95487	Vehicles / Fleets	50,000.00
99960100	Maintenance	95421	Facility Management / Maintenance	556,814.16
Transportation Operations				
99960400	Local Transportation	95481	Transportation	605,755.60
Minor Capital Improvement Operations				
99970200	Minor Capital	95442	Minor Capital Projects	2,199,413.52
Totals				44,879,822.00

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 allocation sick and personal leave benefits including but not limited FMLA, bereavement leave, etc.

- Referendum Technology Technicians 99960350 95460

Local current expense allocations to account for the local salaries of the IRSD Technology Technician employees. These are positions compensated via the Skilled Craftsmen – Custodian Salary Schedule.

- School Safety Agent & SROs – 99970650 99537

Local discretionary funds or current expense allocations to account for the IRSD School Safety Agents (13 positions); Student Advisors (5 positions); School Resource Officers (3 Delaware State Troopers and 1 municipality officer) primarily utilized to enhance school safety initiatives.

- Other Substitutes – 99900300 95277

Current expense tax allocations to account for non-teaching staff members at IRSD while normal staff members utilize allocation sick and personal leave benefits including but not limited FMLA, bereavement leave, etc. and a substitute employee is utilized pursuant to the negotiated union contracts.

- JROTC – 99940200 95048

Local current expense allocations to account for the salaries of the IRSD ROTC programs at Sussex Central and Indian River high schools. These are locally funded positions via local initiatives after the federal government offers 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. Positions and tasks are approved via special committee in consultation with administration. These are locally funded positions.

- District Operations – 99960200 99999

State discretionary funds and local current expense allocations utilized to procure all operational expenses associated with the facility operations which include but not limited to: utilities, insurances, water, sewer, telephone, copier operations, large ticket school nurse medical supplies, state and national competitions monies administered by the Superintendent, and other Board negotiated maintenance contracts.

- 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.

- Personnel Operations - Internal & Background Investigations 99950000 95462

State discretionary funds and local current expense allocations utilized to procure all services required for the criminal background investigations for potential employees as well as other services for the internal investigations for employee personnel actions, grievances, or termination process associated with wrong-doing.

- Personnel Operations - Recruiting 99950000 95459

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, etc.

- Student Services - 99970650 90874

State discretionary funds and local current expense allocations utilized to procure all operational expenses associated with 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.

- Indian River Educational Complex (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, mileage reimbursements and registration fees to meetings, conferences, etc.

- Science Equipment (Middle School) – 99920000 95065

State discretionary funds and local current expense allocations utilized to procure supplies and materials for middle school programs.

- 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.

- Curriculum & Instruction: K-12 99920000 99999

State discretionary funds and local current expense allocations utilized to procure supplies and materials for K-12 operations including administrative expenses associated with the accountable administrators.

- Curriculum & Instr: Newcomer / English Language Learner / English Second Language 99920000 95035

State discretionary funds and local current expense allocations utilized to procure supplies and materials for newcomer, ELL and ESL 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 specifically for the Howard T. Ennis School Operations.

- Referendum: AVID / AP / DE- 99960350 95258

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

- Referendum: IB - 99960350 95270

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.

- Performing Arts – 99990930 99999

State discretionary funds and local current expense allocations utilized to procure operational supplies and materials as well as repairs associated with band and music equipment in addition to funding for underprivileged children.

- Curriculum & Instruction: Secondary - 99920000 99569

State discretionary funds and local current expense allocations utilized to procure operational supplies and materials associated with curriculum and instruction operations for the secondary environments.

- Curriculum & Instruction: Elementary - 99920000 99570

State discretionary funds and local current expense allocations utilized to procure operational supplies and materials associated with curriculum and instruction operations for the elementary school environments.

- Project Village / Early Childhood – 99990940 95030

State discretionary funds and local current expense allocations utilized to procure operational supplies and materials, equipment repair, etc. associated with curriculum and instruction operations for the Project Village / Early Childhood program.

- Referendum: Textbooks - 99960350 99724

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 (Computer) Manager – Local 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.

- Curriculum & Instruction – Math / Science – 99920000 95054

State discretionary funds and local current expense allocations utilized to procure operational supplies and materials associated with curriculum and instruction operations for the math and science 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. These funds are generated via tree harvest proceeds.

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- Contingencies: 99940100

Local discretionary fund allocations utilized to procure operational supplies and materials, equipment or services for a specific intent. Procedures to access these contingencies will be for invoice submittal to the Business & Finance Operations with presentations to the appropriate Board of Education Committee, and then the overall board for formal approval.

- 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 – Technical & Local – 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 upon anticipated student enrollment with a per pupil allocations.

- Vocational Education - 99940300 95489

State discretionary funds utilized to procure vocational educational supplies associated with IRSD instructional programs for students while attending middle and high school.

- School Donations - 99970400

Local discretionary funds generated thru corporate and community donations and utilized to procure educational supplies associated with IRSD instructional programs for students while attending school.

- School Intensive Learning Center Funds 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