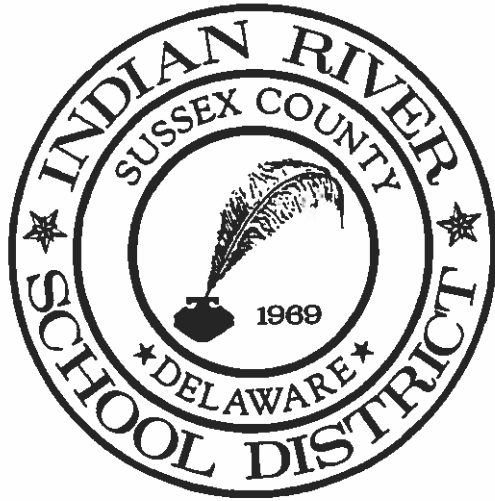


INDIAN RIVER SCHOOL DISTRICT  
FINAL BUDGET PROPOSAL (95-3600)  
FISCAL YEAR 2018



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Presented to Board of Education – November 27, 2017

## Table of Contents

	Page
FY 2018 Total Revenue Budget	2
FY 2018 Discretionary Revenue Budget	3
FY 2018 Total Expense Budget	4
FY 2018 Discretionary Expense Budget	5
FY 2018 ILC Budgets	6
FY 2018 Tax Assessment Information	7
Current Expense Tax Rate Projections	8-9
Capitation Tax Rate Projections	10
Synopsis of Budgetary Line Items	11-14

**Indian River School District  
FY 2018 Total Revenue**

	FY17 Budget	FY18 Budget	Difference	% decrease/increase
<b>STATE FUNDS</b>				
Formula Salaries & OECs	\$ 74,700,000.00	\$ 77,389,767	\$ 2,689,767	4%
Cafeteria Salaries	\$ 1,209,412.00	\$ 1,300,000	\$ 90,588	7%
Divison II AOC	\$ 2,545,338.00	\$ 2,395,383	\$ (149,955)	-6%
Division II AOC Vocational	\$ 276,757.00	\$ 250,660	\$ (26,097)	-9%
Division II Energy	\$ 2,110,536.00	\$ 1,940,250	\$ (170,286)	-8%
Division III, Equalization	\$ 1,248,173.00	\$ 1,206,692	\$ (41,481)	-3%
Excellence Option	\$ 248,580.00	\$ -	\$ (248,580)	-100%
State Transportation	\$ 5,090,962.00	\$ 5,368,762	\$ 277,800	5%
Homeless Transportation	\$ 317,297.00	\$ 320,000	\$ 2,703	1%
Foster Care Transportation	\$ -	\$ 50,000	\$ 50,000	
Related Services	\$ 286,774.00	\$ 290,776	\$ 4,002	1%
Drivers Ed	\$ 40,983.00	\$ 42,396	\$ 1,413	3%
Early Childhood Assisstance	\$ 243,900.00	\$ 249,060	\$ 5,160	2%
Professional Development	\$ 123,072.00	\$ 69,830	\$ (53,242)	-43%
Minor Capital Improvements	\$ 722,062.00	\$ 734,724	\$ 12,662	2%
Sustainment Fund	\$ 2,232,799.00	\$ 2,270,000	\$ 37,201	2%
Technology Block Grant	\$ 178,460.00	\$ 182,029	\$ 3,569	2%
Other State Funds	\$ -	\$ -	\$ -	
<b>Total State Funds</b>	<b>\$ 91,575,105.00</b>	<b>\$ 94,060,329</b>	<b>\$ 2,485,224</b>	<b>3%</b>
<b>LOCAL FUNDS</b>				
Current Expense Tax Receipts	\$ 29,186,246.00	\$ 38,533,769	\$ 9,347,523	32%
Debt Service Tax Receipts	\$ 3,578,447.00	\$ 3,429,784	\$ (148,663)	-4%
Tuition Tax Receipts	\$ 9,886,631.00	\$ 8,570,327	\$ (1,316,304)	-13%
Minor Cap Tax Receipts	\$ 546,285.00	\$ 545,964	\$ (321)	0%
Interest	\$ 155,195.00	\$ 194,059	\$ 38,864	25%
Athletics	\$ 81,463.00	\$ 78,955	\$ (2,508)	-3%
CSCRCP	\$ 75,904.00	\$ 55,000	\$ (20,904)	-28%
Indirect Costs	\$ 948,966.00	\$ 970,054	\$ 21,088	2%
E-rate	\$ 40,000.00	\$ 75,000	\$ 35,000	88%
Facility Use	\$ 40,099.00	\$ 42,809	\$ 2,710	7%
Choice (Net)	\$ (394,910.00)	\$ (582,919)	\$ (188,009)	48%
JROTC	\$ 123,899.00	\$ 64,000	\$ (59,899)	-48%
<b>Total Local Funds</b>	<b>\$ 44,268,225.00</b>	<b>\$ 51,976,802</b>	<b>\$ 7,708,577</b>	<b>17%</b>
<b>FEDERAL FUNDS</b>				
IDEA 611	\$ 2,095,505.00	\$ 2,134,410	\$ 38,905	2%
IDEA 619	\$ 64,040.00	\$ 64,041	\$ 1	0%
Title I	\$ 3,587,888.00	\$ 3,415,683	\$ (172,205)	-5%
Title II	\$ 642,408.00	\$ 682,671	\$ 40,263	6%
Title III	\$ 182,517.00	\$ 179,504	\$ (3,013)	-2%
Title IV	\$ -	\$ 125,417	\$ 125,417	
Perkins	\$ 300,011.00	\$ 236,358	\$ (63,653)	-21%
<b>Total Federal Funds</b>	<b>\$ 6,872,369.00</b>	<b>\$ 6,838,084</b>	<b>\$ (34,285)</b>	<b>0%</b>
<b>Grand Total All Funds</b>	<b>\$ 142,715,699</b>	<b>\$ 152,875,215</b>	<b>\$ 10,159,516</b>	<b>7%</b>

**INDIAN RIVER SCHOOL DISTRICT  
FY 2018 DISCRETIONARY REVENUE BUDGET**

TYPE OF FUNDS	ACTUAL FY2016	ACTUAL FY2017	BUDGET FY2018	BUDGET FY2019	BUDGET FY2020
Units Generated - Funding Purposes (I)	758.0	792.5	818.8	835.1	851.8
Units Generated - Funding Purposes (II)	827.0	866.3	883.6	901.3	919.3
Unit Funding - Div. II All Otr Costs	\$2,925	\$2,925	\$2,925	\$2,925	\$2,925
Unit Funding - Energy	\$2,435	\$2,435	\$2,389	\$2,389	\$2,389
<b>STATE FUNDS:</b>					
Division II:					
Operations	\$ 2,132,506	\$ 2,216,687	\$ 2,395,383	\$ 2,443,291	\$ 2,492,156
509 Operations (AOC)	\$ 247,128	\$ 264,386	\$ 250,660	\$ 255,673	\$ 260,787
Energy	\$ 1,883,911	\$ 1,965,435	\$ 1,940,250	\$ 1,979,055	\$ 2,018,636
Division III (Equalization)	\$ 1,122,577	\$ 1,167,809	\$ 1,206,692	\$ 1,230,826	\$ 1,255,442
Excellence Option	\$ 124,263	\$ 248,579	\$ -	\$ -	\$ -
Technology Block Grant	\$ 175,229	\$ 178,460	\$ 182,029	\$ 185,670	\$ 189,383
Ed Sustainment Funds	\$ 2,192,384	\$ 2,232,799	\$ 2,270,000	\$ 2,304,050	\$ 2,338,611
State Give-back other than positions			\$ -	\$ (2,064,234)	\$ (2,064,234)
<b>Total State Discretionary Funds</b>	<b>\$ 7,877,998</b>	<b>\$ 8,274,155</b>	<b>\$ 8,245,014</b>	<b>\$ 6,334,330</b>	<b>\$ 6,490,781</b>
<b>LOCAL FUNDS:</b>					
Current Expense Tax Revenue	\$ 26,214,181	\$ 26,877,800	\$ 37,326,937	\$ 39,503,179	\$ 40,688,274
State Subsidy Senior Discount	\$ 2,045,219	\$ 1,778,509	\$ 1,206,832	\$ (215,975)	\$ -
Magnet School Choice Funds	\$ 106,634				
Choice/Charter Funds	\$ (256,786)	\$ (382,138)	\$ (582,919)	\$ (600,000)	\$ (620,000)
Interest	\$ 155,195	\$ 181,364	\$ 194,059	\$ 174,654	\$ 157,188
CSCRIP	\$ 75,904	\$ 25,644	\$ 55,000	\$ 49,500	\$ 44,550
E-Rate		\$ 86,841	\$ 75,000	\$ 40,000	\$ 30,000
JROTC	\$ 123,900	\$ 126,570	\$ 64,000	\$ 64,000	\$ 64,000
Indirect Costs (From Federal)	\$ 311,120	\$ 308,466	\$ 333,143	\$ 359,795	\$ 388,578
Indirect Costs (ILC)	\$ 115,682	\$ 132,882	\$ 119,594	\$ 135,141	\$ 152,709
Indirect Costs (From Ennis)	\$ 155,408	\$ 211,548	\$ 207,317	\$ 234,268	\$ 264,723
Indirect Costs (From Cafe)	\$ -	\$ 223,905	\$ 310,000	\$ 310,000	\$ 310,000
Building Rentals	\$ 40,099	\$ 40,205	\$ 41,009	\$ 41,829	\$ 42,666
Agriculture Rentals	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
Athletic Gate Receipts	\$ 81,463	\$ 78,173	\$ 78,955	\$ 79,744	\$ 80,542
<b>Total Local Discretionary Funds</b>	<b>\$ 29,169,819</b>	<b>\$ 29,691,569</b>	<b>\$ 39,430,727</b>	<b>\$ 40,177,935</b>	<b>\$ 41,605,031</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 37,047,817</b>	<b>\$ 37,965,724</b>	<b>\$ 47,675,741</b>	<b>\$ 46,512,265</b>	<b>\$ 48,095,812</b>
Carryover Funds/Reserve	\$ 5,807,135	\$ 3,082,148	\$ 8,000,000	\$ 10,750,000	\$ 14,800,000

**Indian River School District  
FY 18 Expenditure Budget (All Sources)**

Operating Unit Description	FY2017 Budget	FY2018 Budget	Difference	% decrease/increase
School Discretionary Budgets	\$ 919,087	\$ 578,509	\$ (340,578)	-37%
Tuition Expenses	\$ 9,886,631	\$ 8,570,327	\$ (1,316,304)	-13%
Field Maintenance	\$ 35,000	\$ 35,000	\$ -	0%
Athletics	\$ 1,082,104	\$ 884,875	\$ (197,229)	-18%
Vocational	\$ 276,757	\$ 250,660	\$ (26,097)	-9%
Curriculum & Instruction (K-12)	\$ 1,579,293	\$ 917,000	\$ (662,293)	-42%
Early Childhood / Project Village	\$ 250,670	\$ 249,060	\$ (1,610)	-1%
Human Resources	\$ 328,484	\$ 246,500	\$ (81,984)	-25%
Salaries	\$ 107,466,972	\$ 111,154,767	\$ 3,687,795	3%
District Operations	\$ 7,188,364	\$ 6,926,095	\$ (262,269)	-4%
State Transportation	\$ 5,408,260	\$ 5,738,762	\$ 330,502	6%
Related Services	\$ 265,276	\$ 290,776	\$ 25,500	10%
Driver's Education	\$ 37,891	\$ 42,396	\$ 4,505	12%
Professional Development	\$ 137,714	\$ 69,830	\$ (67,884)	-49%
Debt Service	\$ 3,578,447	\$ 3,429,784	\$ (148,663)	-4%
Minor Capital Improvements	\$ 2,199,414	\$ 1,280,688	\$ (918,726)	-42%
Federal Grants	\$ 6,837,633	\$ 6,838,084	\$ 451	0%
Reserve	\$ -	\$ 5,372,102	\$ 5,372,102	0%
<b>Total Expenses - All Sources</b>	<b>\$ 147,477,996</b>	<b>\$ 152,875,215</b>	<b>\$ 5,397,219</b>	<b>4%</b>

**Indian River School District  
FY 2018 Discretionary Expenditure Budget**

Operating Unit	Operating Unit Description	Program Code	Program Description	FY17 Budget	FY 2018 Budget	Difference	% dec/Inc
<b>School Discretionary Budgets:</b>							
9360690A	Long Neck Elementary School	99999	Discretionary Budget	\$ 72,927	\$ 41,423	\$ (31,505)	-43%
9360691A	Georgetown Kindergarten Center	95204	Discretionary Budget	\$ 33,357	\$ 15,990	\$ (17,367)	-52%
9360692A	North Georgetown Elementary School	99999	Discretionary Budget	\$ 72,258	\$ 40,628	\$ (31,631)	-44%
9360732A	John M. Clayton Elementary School	99999	Discretionary Budget	\$ 56,200	\$ 33,338	\$ (22,863)	-41%
9360734A	Georgetown Elementary School	99999	Discretionary Budget	\$ 67,288	\$ 44,948	\$ (22,341)	-33%
9360736A	Lord Baltimore Elementary School	99999	Discretionary Budget	\$ 63,274	\$ 33,510	\$ (29,764)	-47%
9360738A	East Millsboro Elementary School	99999	Discretionary Budget	\$ 73,595	\$ 42,533	\$ (31,063)	-42%
9360740A	Phillip C. Showell Elementary	99999	Discretionary Budget	\$ 34,313	\$ 20,153	\$ (14,161)	-41%
9360741A	Millsboro Middle School	99999	Discretionary Budget	\$ 62,700	\$ 37,995	\$ (24,705)	-39%
9360742A	Selbyville Middle School	99999	Discretionary Budget	\$ 69,868	\$ 38,998	\$ (30,870)	-44%
9360743A	Georgetown Middle School	99999	Discretionary Budget	\$ 62,796	\$ 39,891	\$ (22,906)	-36%
9360746A	Indian River High School	99999	Discretionary Budget	\$ 82,102	\$ 60,507	\$ (21,595)	-26%
9360748A	Sussex Central Senior Hs	99999	Discretionary Budget	\$ 125,782	\$ 103,923	\$ (21,859)	-17%
9360749A	Southern Delaware Arts School	99999	Discretionary Budget	\$ 42,629	\$ 24,676	\$ (17,954)	-42%
				<b>\$ 919,089</b>	<b>\$ 578,509</b>	<b>\$ (340,580)</b>	<b>-37%</b>
<b>Athletic Budgets:</b>							
99920700	Selbyville Middle School	93609	Athletics	\$ 100,800	\$ 103,475	\$ 2,675	3%
99920700	Indian River High School	93611	Athletics	\$ 382,225	\$ 289,200	\$ (93,025)	-24%
99920700	Sussex Central Senior Hs	93612	Athletics	\$ 399,162	\$ 318,100	\$ (81,062)	-20%
99920700	Millsboro Middle School	93616	Athletics	\$ 104,615	\$ 86,800	\$ (17,815)	-17%
99920700	Georgetown Middle School	93617	Athletics	\$ 95,303	\$ 87,300	\$ (8,003)	-8%
				<b>\$ 1,082,105</b>	<b>\$ 884,875</b>	<b>\$ (197,230)</b>	<b>-18%</b>
<b>Athletic Field Maintenance Budgets:</b>							
99920700	Selbyville Middle School	95602	Athletics	\$ 5,000	\$ 5,000	\$ -	0%
99920700	Indian River High School	95602	Athletics	\$ 10,000	\$ 10,000	\$ -	0%
99920700	Sussex Central Senior Hs	95602	Athletics	\$ 10,000	\$ 10,000	\$ -	0%
99920700	Millsboro Middle School	95602	Athletics	\$ 5,000	\$ 5,000	\$ -	0%
99920700	Georgetown Middle School	95602	Athletics	\$ 5,000	\$ 5,000	\$ -	0%
				<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>0%</b>
<b>Curriculum &amp; Instruction Budgets:</b>							
99920000	Curriculum/Instructional	95227	Depart. of Instruction	\$ 191,808	\$ 111,000	\$ (80,808)	-42%
99920000	Curriculum/Instructional	95270	Dual Enrollment	\$ 83,733	\$ 19,000	\$ (64,733)	-77%
99920000	Curriculum/Instructional	95258	IB Program	\$ 70,921	\$ 40,000	\$ (30,921)	-44%
99920000	Curriculum/Instructional	95474	Textbooks	\$ 112,500	\$ 250,000	\$ 137,500	122%
99990950	Ingram Pond	99999	Ingram Pond	\$ 7,000	\$ 17,000	\$ 10,000	143%
99940100	Referendum Textbooks	99724	Contingency	\$ 1,000,000	\$ 480,000	\$ (520,000)	-52%
				<b>\$ 1,465,962</b>	<b>\$ 917,000</b>	<b>\$ (548,962)</b>	<b>-37%</b>
<b>Vocational Education (509) Budget</b>							
99940300	Division II Vocational	93601	Richard Allen School	\$ 2,060	\$ -	\$ (2,060)	-100%
99940300	Division II Vocational	93609	Selbyville Middle School	\$ 46,023	\$ 20,866	\$ (25,157)	-55%
99940300	Division II Vocational	93611	Indian River High School	\$ 60,437	\$ 63,681	\$ 3,244	5%
99940300	Division II Vocational	93612	Sussex Central High	\$ 135,160	\$ 132,240	\$ (2,920)	-2%
99940300	Division II Vocational	93616	Millsboro Middle School	\$ 18,300	\$ 17,614	\$ (686)	-4%
99940300	Division II Vocational	93617	Georgetown Middle School	\$ 14,776	\$ 16,259	\$ 1,483	10%
	Total Vocational Budgets			<b>\$ 276,756</b>	<b>\$ 250,660</b>	<b>\$ (26,096)</b>	<b>-9%</b>
<b>Human Resources / Personnel</b>							
99940900	Tuition Reimbursement	95483	Tuition Reimbursement	\$ 85,000	\$ 85,000	\$ -	0%
99950000	Personnel	95432	HR / Recruiting	\$ 91,035	\$ 71,500	\$ (19,535)	-21%
99990410	Student Activities (EPER)	95420	EPER	\$ 152,449	\$ 90,000	\$ (62,449)	-41%
				<b>\$ 328,484</b>	<b>\$ 246,500</b>	<b>\$ (81,984)</b>	<b>-25%</b>
<b>Local Salaries &amp; OECs</b>							
99940400	Div III / Local Salaries	99999	Default Program Code	\$ 30,764,916	\$ 31,350,000	\$ 585,084	2%
99900300	District Expenditures	95228	Substitute Teachers	\$ 365,000	\$ 750,000	\$ 385,000	105%
99900300	District Expenditures	95277	Other Substituted	\$ 265,000	\$ 275,000	\$ 10,000	4%
99940200	District Expenditures	95048	JROTC	\$ 162,644	\$ 90,000	\$ (72,644)	-45%

Operating Unit	Operating Unit Description	Program Code	Program Description	FY17 Budget	FY 2018 Budget	Difference	% dec/Inc
				\$ 31,557,560	\$ 32,465,000	\$ 907,440	3%
<b>Other Operations:</b>							
99900000	Board of Education	95402	Board Of Education	\$ 24,500	\$ 10,000	\$ (14,500)	-59%
99900100	Legal Services	95436	Legal Services	\$ 125,500	\$ 150,000	\$ 24,500	20%
99910010	District Office	95415	District Office	\$ 65,655	\$ 30,000	\$ (35,655)	-54%
99960200	District Operations	99999	Default Program Code	\$ 4,150,000	\$ 4,000,000	\$ (150,000)	-4%
99940810	Curriculum/Instructional	95471	Technology Mgmt	\$ 324,389	\$ 250,000	\$ (74,389)	-23%
99970650	Curriculum/Instructional	90874	Student Services	\$ 85,750	\$ 15,000	\$ (70,750)	-83%
99970650	District Expenditures - Student Svcs	99537	Safety & Security	\$ 1,200,000	\$ 1,200,000	\$ -	0%
99960500	Vehicles / Fleet Services	95487	Vehicles / Fleet	\$ 50,000	\$ 75,000	\$ 25,000	50%
99960100	Maintenance	95421	Facility Management	\$ 556,814	\$ 525,000	\$ (31,814)	-6%
99960400	Local Transportation	95481	Transportation	\$ 605,756	\$ 671,095	\$ 65,339	11%
				\$ 7,188,364	\$ 6,926,095	\$ (262,269)	-4%
99900300	District Operations	99999	Reserve	\$ -	\$ 5,372,102	\$ 5,372,102	
<b>Total Discretionary Expenditure Budget</b>				\$ 42,853,320	\$ 47,675,741	\$ 4,822,421	11%

**INDIAN RIVER SCHOOL DISTRICT  
FY18 ILC Operating Budgets**

Operating Unit	Operating Unit Description	Program Code	Program Code Description	FY17 Budget	FY18 Budget	Difference	% dec/inc
9360689A	Carver Academy	95217	ILC	\$ 1,449,247.00	\$ 1,392,456.00	\$ (56,791.00)	-4%
9360689A	Carver Academy (CAMP)	99999	ILC	\$ 343,976.00	\$ 433,977.36	\$ 90,001.36	26%
9360690A	Long Neck Elementary School	95217	ILC	\$ 61,440.00	\$ 70,358.30	\$ 8,918.30	15%
9360692A	North Georgetown Elementary	95217	ILC	\$ 72,392.00	\$ 29,032.80	\$ (43,359.20)	-60%
9360732A	Frankford Elementary School	95217	ILC	\$ 61,633.00	\$ 74,304.73	\$ 12,671.73	21%
9360734A	Georgetown Elementary School	95207	Autistic	\$ 12,000.00	\$ 12,000.00	\$ -	0%
9360734A	Georgetown Elementary School	95217	ILC	\$ 63,276.00	\$ 71,689.06	\$ 8,413.06	13%
9360736A	Lord Baltimore Elementary	95217	ILC	\$ 72,507.00	\$ 54,304.08	\$ (18,202.92)	-25%
9360738A	East Millsboro Elementary	95217	ILC	\$ 126,050.00	\$ 83,479.88	\$ (42,570.12)	-34%
9360740A	Phillip C. Showell Elementary	95217	ILC	\$ 62,861.00	\$ 60,399.89	\$ (2,461.11)	-4%
9360741A	Millsboro Middle School	95217	ILC	\$ 102,740.00	\$ 100,149.42	\$ (2,590.58)	-3%
9360742A	Selbyville Middle School	95217	ILC	\$ 97,003.00	\$ 116,449.88	\$ 19,446.88	20%
9360743A	Georgetown Middle School	95217	ILC	\$ 94,642.00	\$ 100,385.17	\$ 5,743.17	6%
9360746A	Indian River High School	95217	ILC	\$ 87,931.00	\$ 51,222.12	\$ (36,708.88)	-42%
9360748A	Sussex Central High	95217	ILC	\$ 152,031.00	\$ 147,908.20	\$ (4,122.80)	-3%
<b>Total Tuition Discretionary Totals</b>				<b>\$ 2,859,729.00</b>	<b>\$ 2,798,116.89</b>	<b>\$ (61,612.11)</b>	<b>-2%</b>



	<u>RECOMMENDED BUDGET</u>	<u>% OF BDGT</u>	<u>TAX RATE</u>	<u>ASSESSMENT</u>	<u>CAPITATION</u>
IRSD Current Exp.	\$ 36,971,235	75.88%	\$ 2.3500	1,561,715,203	\$464,448
Tuition Tax	8,120,919	16.79%	\$ 0.5200		38,704
Minor Capital Imp.	515,366	1.07%	\$ 0.0330		\$12.00
Debt Service	3,223,247	6.26%	\$ 0.1940		
	<u>\$ 48,830,768</u>	<u>100.00%</u>	<u>\$ 3.0970</u>		

<b>REFERENDUM DISTRIBUTION ILLUSTRATION:</b>	
Pre-referendum distribution	1.0650 16,632,267
Post-referendum distribution	0.3900 6,090,689
FY 2004 Referendum Distribution	0.0500 780,858
FY 2006 Referendum Distribution - P #1	0.1500 2,342,573
FY 2006 Referendum Distribution - P #2	0.0900 1,405,544
FY 2013 Referendum Distribution	0.1150 1,795,972
FY 2017 Referendum Distribution	0.4900 7,652,404
Capitation Taxes	270,928
	<u>2.3500 36,971,235</u>

**Indian River School District Tax Assessment Growth Analysis**

TAX YEAR	BASE RATE	CHANGE	PERCENT	One Cost	TAX RATE	Current Exp 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

Avg. Assessment Growth Rate (2010-2018) 102.39%

Avg. Assessment Dollar Change (2010-2018) 33,179,612

Avg. Change in Cents 140,463

FY 2019	1,599,071,906	37,356,703	102.39%	159,907	2.350	37,578,189.79	
FY 2020	1,637,322,193	38,250,287	102.39%	163,732	2.350	38,477,071.53	
FY 2021	1,676,487,438	39,165,245	102.39%	167,649	2.350	39,397,454.79	
FY 2022	1,716,589,528	40,102,090	102.39%	171,659	2.350	40,339,853.90	

Estimated Projected Assessment Growth

**Indian River School District Capitation Growth Analysis**

TAX YEAR	BASE RATE	CHANGE	PERCENT	TAX RATE	Current Exp 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

A C T U A L C R M A T I O N

Avg. Capitation Growth Rate (2010-2018)	101.90%				
Avg. Capitation Dollar Change (2010-2018)	664				
FY 2019	39,440	736	101.90%	7.00	276,079
FY 2020	40,190	750	101.90%	7.00	281,328
FY 2021	40,954	764	101.90%	7.00	286,677
FY 2022	41,732	779	101.90%	7.00	292,127
Estimated Projected Capitation Growth					

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.

- **School Safety Agent & SROs – 99970650 99537**

Local discretionary funds or current expense allocations to account for the IRSD School Safety Agents; School Resource Officers and 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 allocation to account for the salaries of the IRSD JROTC program at Sussex Central High School. 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, 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.

- **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.

- **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.

- **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.

- **IB - 99960350 95258**

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.

- **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.

- **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.

- **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.

- **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.

- **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.