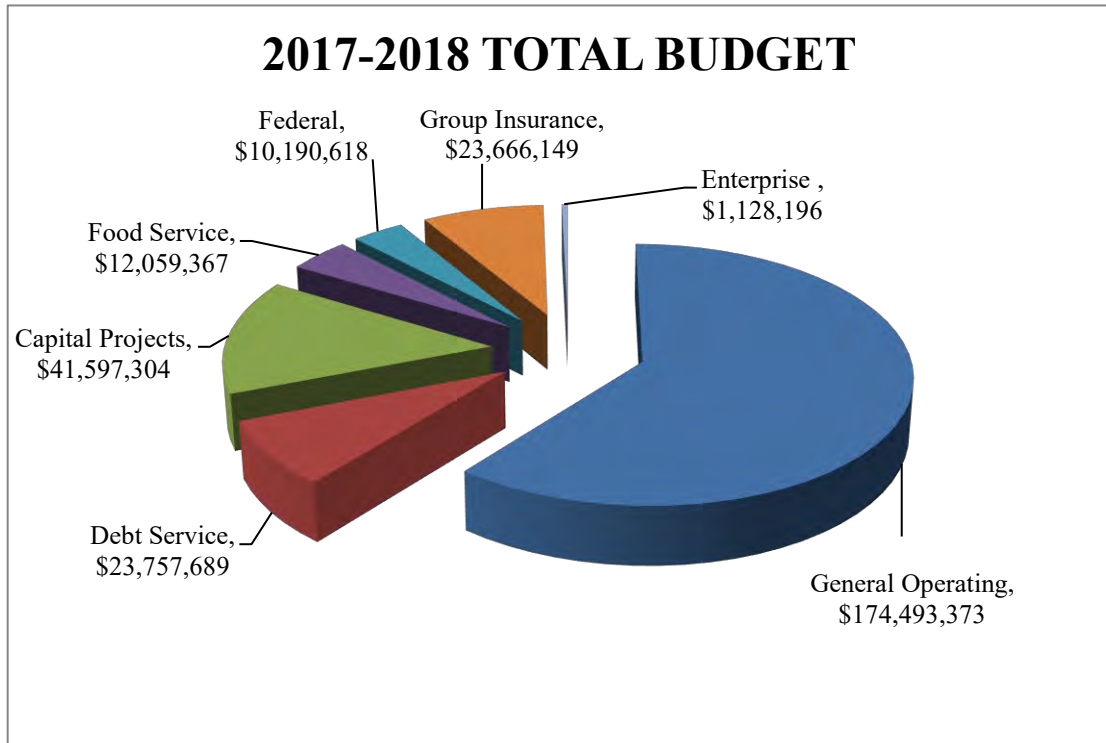


**THE SCHOOL DISTRICT OF INDIAN RIVER COUNTY  
BEGINNING BUDGET BOOK  
2017-18**

September 7, 2017



Fund	Description	2016-2017	2017-18	Difference
100	General Operating	\$ 171,597,683	\$ 174,493,373	\$ 2,895,690
200	Debt Service	22,185,013	23,757,689	1,572,676
300	Capital Projects	51,985,021	41,597,304	(10,387,717)
400 FS	Food Service	11,716,239	12,059,367	343,128
400 OTHER	Federal	10,479,644	10,190,618	(289,026)
700	Group Insurance	17,567,868	23,666,149	6,098,281
900	Enterprise	1,211,183	1,128,196	(82,987)
<b>TOTALS</b>		<b>\$ 286,742,651</b>	<b>\$ 286,892,696</b>	<b>\$ 150,045</b>

Dr. Mark J. Rendell  
Superintendent  
Vero Beach, Florida

An Equal Opportunity Employer



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# School District of Indian River County

6500 57th Street • Vero Beach, Florida, 32967 • Telephone: 772-564-3000 • Fax: 772-564-3054

**Mark J. Rendell, Ed.D. - Superintendent**

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## Certification and Compliance

District School Board

of INDIAN RIVER County, Florida

September 7, 2017

Commissioner of Education

State of Florida

325 W. Gaines Street, Room 814

Tallahassee, Florida 32399-0400

Dear Commissioner:

I certify that the District Summary Budget for the fiscal year July 1, 2017, through June 30, 2018, as approved by the school board on September 7, 2017, and recorded in the official minutes of the school board, is the official District Summary Budget and was transmitted to the Florida Department of Education on September 11, 2017.

The District Summary Budget has been prepared in accordance with the program expenditure requirements in section 1010.20(3)(a), Florida Statutes.

During the budgetary process, consideration was given to the district aggregate program expenditure requirements and all available data have been examined to determine compliance with these requirements. Upon notification by the Commissioner of noncompliance during the prior year, we will review our district budget and make amendments necessary to meet legislative requirements.

*Mark J. Rendell*

Signature of District School Superintendent

*September 7, 2017*

Signature Date

"Educate and inspire every student to be successful"

Shawn R. Frost • Dale Simchick • Laura Zorc • Charles G. Searcy • Tiffany Justice  
District 1                      District 2                      District 3                      District 4                      District 5

"To serve all students with excellence"  
Equal Opportunity Educator and Employer



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**The School Board of Indian River County, Florida**  
**Beginning Budget Book**  
**for the fiscal year ended June 30, 2018**

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September 8, 2017

**To the Citizens of Indian River County:**

In the State of Florida, School District Budgets are divided into five parts; Fund 100, Operating Budget; Fund 200, Debt Service; Fund 300, Capital Projects; Fund 400, Special Revenue; and Fund 700, Internal Service Funds.

Fund 100 is the section of the budget that is usually discussed at School Board meetings and workshops. It includes the salaries of teachers, administrators, bus drivers, secretaries, maintenance workers, and most other personnel in the system with the exception of cafeteria workers and federal grant personnel who are in Fund 400. Sixty seven percent of operating expenditures in 2017-2018 will be spent for salaries, benefits and substitute employee costs. This leaves thirty three cents out of every dollar to purchase supplies, equipment, gasoline, utilities and other materials that are necessary in the operation of the school system. Fund 100 is supported primarily from the Florida Education Finance Program (FEFP) which combines state and local funds to provide an equitable funding base for each student in Florida. The 2017-18 FEFP 2<sup>nd</sup> calculation shows an increase in total state and local funds of \$2.1 million dollars when compared to the 4<sup>th</sup> FEFP calculation for 2016-2017. In Indian River County, approximately 66% of the FEFP funds will be generated through local property tax.

The focus in General Operations this year is to implement legislative changes made to Florida Statutes as a result of HB 7069 during the 2017/18 Legislative Session and continuing to comply with the class size constitutional amendment. The Board's policy 6210 requires a minimum of 5% operating reserve in order to maintain a strong financial base, which is a minimal fund balance reserve that bond rating companies and auditing groups use to assess the district's financial solvency.

In Fund 200, Debt Service, the Board will continue to make principal and interest payments on outstanding Certificates of Participation and State School Bonds.

In Fund 300, Capital Projects, the budget plans for maintenance, renovations and improvements to school facilities throughout the district. In addition, the capital plan places a special emphasis on continuation funding for enhancing safety and security at our schools as well as funding for the Phase 2 of the Citrus Bowl renovations.

In Fund 400, Special Revenue, the lion's share of the budget consists of approximately \$5.6 million in Federal Title I grant funds as well as approximately \$4.4 million of Individual with Disabilities Act (IDEA) funds.

In Fund 700, Group Insurance, the focus will be on the continuation of the reserve requirement restoration to sustainable levels and ultimately restore the fund to financial health.

The Board's number one goal is to achieve excellence in education for our students while maintaining sound and conservative business practices and maximizing the utilization of tax dollars.

Sincerely,

*Mark J. Rendell*

Mark J. Rendell, Ed.D.  
Superintendent

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
Fiscal Year 2017-18**

**SECTION I. ASSESSMENT AND MILLAGE LEVIES**

A. Certified Taxable Value of Property in County by Property Appraiser		17,678,299,914.00
B. Millage Levies on Nonexempt Property:		
	DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted
	Total	
1. Required Local Effort	4.2950	4.2950
2. Prior-Period Funding Adjustment Millage	0.0100	0.0100
3. Discretionary Operating	0.7480	0.7480
4. Additional Operating		0.5000
5. Additional Capital Improvement		
6. Local Capital Improvement	1.5000	1.5000
7. Discretionary Capital Improvement		
8. Debt Service		
TOTAL MILLS	6.5530	7.0530



**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2018**

**SECTION II. GENERAL FUND - FUND 100**

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	165,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	165,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	350,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	350,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	23,384,298.00
Workforce Development	3315	1,081,854.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	10,105.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	150,000.00
District Discretionary Lottery Funds	3344	292,126.00
Class Size Reduction Operating Funds	3355	19,241,292.00
Florida School Recognition Funds	3361	555,699.00
Voluntary Prekindergarten Program (VPK)	3371	500,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	46,650.00
Total State	3300	45,262,024.00
<i>LOCAL:</i>		
District School Taxes	3411	94,240,895.00
Tax Redemptions	3421	500,000.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	150,000.00
Investment Income	3430	225,000.00
Gifts, Grants and Bequests	3440	574,376.69
Adult General Education Course Fees	3461	20,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	125,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	7,100.00
Postsecondary Lab Fees	3465	41,750.00
Lifelong Learning Fees	3466	4,000.00
GED <sup>®</sup> Testing Fees	3467	8,000.00
Financial Aid Fees	3468	
Other Student Fees	3469	20,000.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	190,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	1,838,487.49
Total Local	3400	97,944,609.18
<b>TOTAL ESTIMATED REVENUES</b>		<b>143,721,633.18</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	135,000.00
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	5,383,949.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	5,383,949.00
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>5,518,949.00</b>
Fund Balance, July 1, 2017	2800	25,252,790.61
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>174,493,372.79</b>

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2018

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	101,544,579.26	57,514,738.09	14,426,186.90	21,441,224.30	672.60	6,363,749.54	93,393.64	1,704,614.19
Student Support Services	6100	3,609,171.77	2,784,352.89	769,651.59	17,889.51	961.51	23,165.92	1,964.66	11,185.69
Instructional Media Services	6200	1,825,416.62	1,322,789.77	371,604.61	6,327.39		15,807.48	96,024.28	12,863.09
Instruction and Curriculum Development Services	6300	4,672,473.53	3,855,106.79	798,334.67	8,782.90		8,115.59	2,133.58	
Instructional Staff Training Services	6400	1,608,800.19	810,882.69	245,433.85	366,500.92		5,838.44	1,399.84	178,744.45
Instruction-Related Technology	6500	10,072,262.19	645,525.00	181,880.04	776,325.83		5,214.04	8,463,317.28	
Board	7100	1,357,926.24	217,855.00	131,389.74	987,671.76		648.49		20,361.25
General Administration	7200	887,612.10	438,382.01	100,949.36	52,048.89	300.00	22,564.80		273,367.04
School Administration	7300	9,239,103.37	7,119,209.63	1,907,146.82	123,272.56	450.00	49,105.38	17,611.81	22,307.17
Facilities Acquisition and Construction	7400	665,517.81	414,081.00	102,037.71	21,164.65	4,305.00	7,710.00	116,219.45	
Fiscal Services	7500	1,185,416.74	853,350.25	246,772.62	61,402.51		3,343.31		20,548.05
Food Service	7600								
Central Services	7700	2,268,426.69	1,345,121.21	398,880.32	405,888.68	5,665.00	104,809.21	2,312.27	5,750.00
Student Transportation Services	7800	4,615,645.69	2,567,328.62	978,602.24	287,607.89	419,516.33	176,437.27	7,972.82	178,180.52
Operation of Plant	7900	12,451,370.07	3,712,729.14	1,164,336.32	3,300,653.17	3,936,162.80	328,889.37	4,753.95	3,845.32
Maintenance of Plant	8100	2,811,039.10	1,917,384.64	554,321.49	116,837.93	40,500.00	170,844.80	9,650.24	1,500.00
Administrative Technology Services	8200	3,687,138.47	1,913,082.23	518,775.77	1,072,064.66	2,477.57	1,400.00	179,138.24	200.00
Community Services	9100								
Debt Service	9200	94,155.00							94,155.00
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		162,596,054.84	87,431,918.96	22,896,304.05	29,045,663.55	4,411,010.81	7,287,643.64	8,995,892.06	2,527,621.77
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	920	867,259.81							
To Capital Projects Funds	930	1,510,000.00							
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970	1,566,666.00							
To Enterprise Funds	990								
Total Transfers Out	9700	3,943,925.81							
<b>TOTAL OTHER FINANCING USES</b>		3,943,925.81							
Nonspendable Fund Balance, June 30, 2018	2710	273,965.92							
Restricted Fund Balance, June 30, 2018	2720	181,623.43							
Committed Fund Balance, June 30, 2018	2730								
Assigned Fund Balance, June 30, 2018	2740	572,110.16							
Unassigned Fund Balance, June 30, 2018	2750	6,925,692.63							
<b>TOTAL ENDING FUND BALANCE</b>	2700	7,953,392.14							
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		174,493,372.79							

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2018**

**SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410**

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	5,990,290.82
USDA-Donated Commodities	3265	533,017.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>6,523,307.82</b>
<i>STATE:</i>		
School Breakfast Supplement	3337	42,172.00
School Lunch Supplement	3338	56,134.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
<b>Total State</b>	<b>3300</b>	<b>98,306.00</b>
<i>LOCAL:</i>		
Investment Income	3430	2,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	1,603,722.55
Other Miscellaneous Local Sources	3495	
<b>Total Local</b>	<b>3400</b>	<b>1,605,722.55</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>8,227,336.37</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
<b>Total Transfers In</b>	<b>3600</b>	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2017	2800	3,832,030.03
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>12,059,366.40</b>

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2018**

**SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -  
FUND 410 (CONTINUED)**

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	3,098,945.16
Employee Benefits	200	1,037,493.80
Purchased Services	300	213,443.69
Energy Services	400	268,494.16
Materials and Supplies	500	3,822,607.65
Capital Outlay	600	545,549.46
Other	700	323,725.85
Capital Outlay (Function 9300)	600	
<b>TOTAL APPROPRIATIONS</b>		9,310,259.77
<b>OTHER FINANCING USES:</b>		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
<b>TOTAL OTHER FINANCING USES</b>		
Nonspendable Fund Balance, June 30, 2018	2710	99,533.89
Restricted Fund Balance, June 30, 2018	2720	2,649,572.74
Committed Fund Balance, June 30, 2018	2730	
Assigned Fund Balance, June 30, 2018	2740	
Unassigned Fund Balance, June 30, 2018	2750	
<b>TOTAL ENDING FUND BALANCE</b>	2700	2,749,106.63
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		12,059,366.40

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2018**

**SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420**

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	172,227.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	203,888.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	678,345.17
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	4,090,418.28
Elementary and Secondary Education Act, Title I	3240	4,745,576.51
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	156,740.52
Federal Through Local	3280	407.09
Miscellaneous Federal Through State	3299	143,015.00
Total Federal Through State And Local	3200	10,190,617.57
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		<b>10,190,617.57</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2017	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>10,190,617.57</b>

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2018

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	5,183,135.05	3,371,404.21	1,176,460.87	464,024.00		130,174.97	7,115.00	33,956.00
Student Support Services	6100	1,221,330.01	867,215.23	281,619.34	35,831.00		36,664.44		
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	2,224,782.55	1,717,240.96	453,197.45	53,950.00				394.14
Instructional Staff Training Services	6400	828,573.91	445,840.65	112,638.03	165,194.23		47,312.00		57,589.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	464,257.78							464,257.78
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	4,609.00	4,000.00	609.00					
Student Transportation Services	7800	124,156.14	4,675.00	758.90					118,722.24
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	139,773.13	50,352.63	25,590.47	9,150.40		53,589.38		1,090.25
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		10,190,617.57	6,460,728.68	2,050,874.06	728,149.63		267,740.79	7,115.00	676,009.41
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2018	2710								
Restricted Fund Balance, June 30, 2018	2720								
Committed Fund Balance, June 30, 2018	2730								
Assigned Fund Balance, June 30, 2018	2740								
Unassigned Fund Balance, June 30, 2018	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		10,190,617.57							

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2018**

**SECTION V. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490**

<b>ESTIMATED REVENUES</b>	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Total Federal Through State and Local	3200	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>	<b>3000</b>	
<b>OTHER FINANCING SOURCES</b>		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2017	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2018

SECTION V. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2018	2710								
Restricted Fund Balance, June 30, 2018	2720								
Committed Fund Balance, June 30, 2018	2730								
Assigned Fund Balance, June 30, 2018	2740								
Unassigned Fund Balance, June 30, 2018	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									



DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2018

SECTION VI. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<b>FEDERAL DIRECT SOURCES:</b>									
Miscellaneous Federal Direct	3199	1,422,596.90							1,422,596.90
Total Federal Direct Sources	3100	1,422,596.90							1,422,596.90
<b>FEDERAL THROUGH STATE AND LOCAL:</b>									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
<b>STATE SOURCES:</b>									
CO&DS Withheld for SBE/COBI Bonds	3322	565,311.25	565,311.25						
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300	565,311.25	565,311.25						
<b>LOCAL SOURCES:</b>									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Rent	3425								
Investment Income	3430	20,200.00						200.00	20,000.00
Gifts, Grants and Bequests	3440								
Total Local Sources	3400	20,200.00						200.00	20,000.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>2,008,108.15</b>	<b>565,311.25</b>					<b>200.00</b>	<b>1,442,596.90</b>
<b>OTHER FINANCING SOURCES:</b>									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
<b>Transfers In:</b>									
From General Fund	3610	867,259.81						867,259.81	
From Capital Projects Funds	3630	11,366,548.58						10,066,250.00	1,300,298.58
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	12,233,808.39						10,933,509.81	1,300,298.58
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>12,233,808.39</b>						<b>10,933,509.81</b>	<b>1,300,298.58</b>
Fund Balance, July 1, 2017	2800	9,515,772.20	901,413.97					73,642.46	8,540,715.77
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b>		<b>23,757,688.74</b>	<b>1,466,725.22</b>					<b>11,007,352.27</b>	<b>11,283,611.25</b>

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2018

SECTION VI. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	7,234,995.49	381,000.00					6,853,995.49	
Interest	720	5,804,850.67	184,311.25					4,068,514.32	1,552,025.10
Dues and Fees	730	17,360.00						13,860.00	3,500.00
Miscellaneous	790								
<b>TOTAL APPROPRIATIONS</b>	9200	13,057,206.16	565,311.25					10,936,369.81	1,555,525.10
<b>OTHER FINANCING USES:</b>									
Payments to Refunding Escrow Agent (Function 9299)	760								
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2018	2710								
Restricted Fund Balance, June 30, 2018	2720	10,700,482.58	901,413.97					70,982.46	9,728,086.15
Committed Fund Balance, June 30, 2018	2730								
Assigned Fund Balance, June 30, 2018	2740								
Unassigned Fund Balance, June 30, 2018	2750								
<b>TOTAL ENDING FUND BALANCES</b>	2700	10,700,482.58	901,413.97					70,982.46	9,728,086.15
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>		23,757,688.74	1,466,725.22					11,007,352.27	11,283,611.25

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2018

SECTION VII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<b>FEDERAL DIRECT SOURCES:</b>												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
<b>FEDERAL THROUGH STATE AND LOCAL:</b>												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
<b>STATE SOURCES:</b>												
CO&DS Distributed	3321	112,971.00						112,971.00				
Interest on Undistributed CO&DS	3325											
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	310,000.00				310,000.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397	436,245.00									436,245.00	
Other Miscellaneous State Revenues	3399	13,020.00									13,020.00	
Total State Sources	3300	872,236.00				310,000.00		112,971.00			449,265.00	
<b>LOCAL SOURCES:</b>												
District Local Capital Improvement Tax	3413	25,456,752.00							25,456,752.00			
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430	32,158.00							32,158.00			
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490	33,468.60									33,468.60	
Impact Fees	3496	1,100,000.00									1,100,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	26,622,378.60							25,488,910.00		1,133,468.60	
<b>TOTAL ESTIMATED REVENUES</b>		<b>27,494,614.60</b>				<b>310,000.00</b>		<b>112,971.00</b>	<b>25,488,910.00</b>		<b>1,582,733.60</b>	
<b>OTHER FINANCING SOURCES</b>												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
<b>Transfers In:</b>												
From General Fund	3610	1,510,000.00									1,510,000.00	
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600	1,510,000.00									1,510,000.00	
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>1,510,000.00</b>									<b>1,510,000.00</b>	
Fund Balance, July 1, 2017	2800	12,592,689.85				25,146.28		169,668.30	8,560,524.18		3,837,351.09	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b>		<b>41,597,304.45</b>				<b>335,146.28</b>		<b>282,639.30</b>	<b>34,049,434.18</b>		<b>6,930,084.69</b>	

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2018

SECTION VII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400/9200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	4,221,518.92							784,586.90		3,436,932.02	
Furniture, Fixtures and Equipment	640	1,521,945.11							1,295,628.07		226,317.04	
Motor Vehicles (Including Buses)	650	1,174,199.40							1,172,699.55		1,499.85	
Land	660											
Improvements Other Than Buildings	670	2,489,646.22						64,145.02	2,276,656.41		148,844.79	
Remodeling and Renovations	680	14,339,497.22				335,146.28		218,494.28	12,205,610.67		1,580,245.99	
Computer Software	690											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
<b>TOTAL APPROPRIATIONS</b>		23,746,806.87				335,146.28		282,639.30	17,735,181.60		5,393,839.69	
<b>OTHER FINANCING USES:</b>												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	5,383,949.00							4,947,704.00		436,245.00	
To Debt Service Funds	920	11,366,548.58							11,366,548.58			
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	16,750,497.58							16,314,252.58		436,245.00	
<b>TOTAL OTHER FINANCING USES</b>		16,750,497.58							16,314,252.58		436,245.00	
Nonspendable Fund Balance, June 30, 2018	2710											
Restricted Fund Balance, June 30, 2018	2720	1,100,000.00									1,100,000.00	
Committed Fund Balance, June 30, 2018	2730											
Assigned Fund Balance, June 30, 2018	2740											
Unassigned Fund Balance, June 30, 2018	2750											
<b>TOTAL ENDING FUND BALANCES</b>	2700	1,100,000.00									1,100,000.00	
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>		41,597,304.45				335,146.28		282,639.30	34,049,434.18		6,930,084.69	

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2018**

**SECTION VIII. PERMANENT FUNDS - FUND 000**

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2017	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

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DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2018

SECTION VIII. PERMANENT FUNDS - FUND 000 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2018	2710								
Restricted Fund Balance, June 30, 2018	2720								
Committed Fund Balance, June 30, 2018	2730								
Assigned Fund Balance, June 30, 2018	2740								
Unassigned Fund Balance, June 30, 2018	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2018

SECTION IX. ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
<i>OPERATING REVENUES:</i>									
Charges for Services	3481	807,900.00						807,900.00	
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues		807,900.00						807,900.00	
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430	900.00						900.00	
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		900.00						900.00	
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2017	2880	319,396.31						319,396.31	
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION</b>		1,128,196.31						1,128,196.31	
<b>ESTIMATED EXPENSES</b>	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100	573,394.40						573,394.40	
Employee Benefits	200	108,326.66						108,326.66	
Purchased Services	300	59,040.00						59,040.00	
Energy Services	400								
Materials and Supplies	500	60,455.00						60,455.00	
Capital Outlay	600	3,905.00						3,905.00	
Other (including Depreciation)	700	500.00						500.00	
Total Operating Expenses		805,621.06						805,621.06	
<i>NONOPERATING EXPENSES: (Function 9900)</i>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2018	2780	322,575.25						322,575.25	
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION</b>		1,128,196.31						1,128,196.31	

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2018

SECTION X. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
<i>OPERATING REVENUES:</i>									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	21,352,515.00	21,352,515.00						
Other Operating Revenues	3489	507,690.00	507,690.00						
Total Operating Revenues		21,860,205.00	21,860,205.00						
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430	4,000.00	4,000.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		4,000.00	4,000.00						
<i>Transfers In:</i>									
From General Fund	3610	1,566,666.00	1,566,666.00						
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600	1,566,666.00	1,566,666.00						
Net Position, July 1, 2017	2880	235,278.43	235,278.43						
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION</b>		23,666,149.43	23,666,149.43						
<b>ESTIMATED EXPENSES</b>									
	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100	159,710.00	159,710.00						
Employee Benefits	200	3,500,544.00	3,500,544.00						
Purchased Services	300	1,234,669.00	1,234,669.00						
Energy Services	400	4,000.00	4,000.00						
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700	17,342,149.00	17,342,149.00						
Total Operating Expenses		22,241,072.00	22,241,072.00						
<i>NONOPERATING EXPENSES: (Function 9900)</i>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2018	2780	1,425,077.43	1,425,077.43						
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION</b>		23,666,149.43	23,666,149.43						



# TRIM NOTICES AND TAX RATES

**BUDGET SUMMARY**  
**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL DISTRICT OF INDIAN RIVER**  
**COUNTY ARE 4.9% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**  
**FISCAL YEAR 2017-2018**

**PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:**

Required Local Effort	4.305 Basic Discretionary Operating	0.7480	Debt Service	0.0000
Basic Discretionary Capital Outlay	1.500 Discretionary Critical Needs (Operating)	0.0000		
Additional Discretionary Capital Outlay	0.000 Additional Discretionary (Statutory, Voted)	0.5000	<b>Total Millage</b>	<b>7.053</b>

	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	INTERNAL SERVICE	ENTERPRISE FUND	TOTAL ALL FUNDS
<b>ESTIMATED REVENUES:</b>							
Federal Sources	\$ 515,000	\$ 1,418,041	\$ -	\$ 18,194,507	\$ -	\$ -	\$ 20,127,548
State Sources	45,302,024	568,323	859,216	98,306	-	-	\$ 46,827,869
Local Sources	97,720,767	20,200	26,601,930	1,605,723	21,864,205	808,800	\$ 148,621,625
<b>TOTAL REVENUES</b>	<b>143,537,791</b>	<b>2,006,564</b>	<b>27,461,146</b>	<b>19,898,536</b>	<b>21,864,205</b>	<b>808,800</b>	<b>\$ 215,577,042</b>
Transfers In	5,383,949	12,238,364	-	-	1,566,666	-	\$ 19,188,979
Nonrevenue Sources	135,000	-	-	-	-	-	\$ 135,000
Fund Balances - July 1, 2017	24,903,801	8,715,648	5,891,486	3,778,238	(63,953)	387,875	\$ 43,613,095
<b>TOTAL REVENUES AND BALANCES</b>	<b>\$ 173,960,541</b>	<b>\$ 22,960,576</b>	<b>\$ 33,352,632</b>	<b>\$ 23,676,774</b>	<b>\$ 23,366,918</b>	<b>\$ 1,196,675</b>	<b>\$ 278,514,116</b>

**EXPENDITURES**

Instruction	\$ 101,458,439	\$ -	\$ -	5,829,324	\$ -	\$ -	\$ 107,287,763
Pupil Personnel Services	3,815,371	-	-	1,515,141	-	-	\$ 5,330,512
Instructional Media Services	1,842,884	-	-	-	-	-	\$ 1,842,884
Instructional & Curriculum Development	4,197,870	-	-	2,406,533	-	-	\$ 6,604,403
Instructional Staff Training	1,777,293	-	-	1,121,913	-	-	\$ 2,899,206
Instructional Technology	10,308,210	-	-	-	-	-	\$ 10,308,210
Board of Education	2,158,027	-	-	-	-	-	\$ 2,158,027
General Administration	887,417	-	-	523,382	-	-	\$ 1,410,799
School Administration	9,126,578	-	-	-	-	-	\$ 9,126,578
Facilities Acquisition & Construction	628,305	-	15,497,579	-	-	-	\$ 16,125,884
Fiscal Services	1,180,893	-	-	-	-	-	\$ 1,180,893
Food Services	-	-	-	9,310,260	-	-	\$ 9,310,260
Central Services	2,384,835	-	-	5,765	22,241,072	-	\$ 24,631,672
Pupil Transportation Services	4,763,248	-	-	131,404	-	-	\$ 4,894,652
Operation of Plant	12,478,414	-	-	-	-	-	\$ 12,478,414
Maintenance of Plant	2,762,313	-	-	-	-	-	\$ 2,762,313
Administrative Technology	3,474,650	-	-	-	-	-	\$ 3,474,650
Community Services	-	-	-	137,737	-	805,621	\$ 943,358
Debt Service	94,155	13,060,217	-	-	-	-	\$ 13,154,372
<b>TOTAL EXPENDITURES</b>	<b>\$ 163,338,902</b>	<b>\$ 13,060,217</b>	<b>\$ 15,497,579</b>	<b>\$ 20,981,459</b>	<b>\$ 22,241,072</b>	<b>\$ 805,621</b>	<b>\$ 235,924,850</b>
Transfers Out	\$ 2,433,926	\$ -	\$ 16,755,053	\$ -	\$ -	\$ -	\$ 19,188,979
Fund Balances - June 30, 2018	\$ 8,187,713	\$ 9,900,359	\$ 1,100,000	\$ 2,695,315	\$ 1,125,846	\$ 391,054	\$ 23,400,287
<b>TOTAL EXPENDITURES, TRANSFERS &amp; BALANCES</b>	<b>\$ 173,960,541</b>	<b>\$ 22,960,576</b>	<b>\$ 33,352,632</b>	<b>\$ 23,676,774</b>	<b>\$ 23,366,918</b>	<b>\$ 1,196,675</b>	<b>\$ 278,514,116</b>

THE BEGINNING, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD

**NOTICE OF  
PROPOSED TAX INCREASE**

The Indian River County School Board will soon consider a measure to increase its property tax levy.

**Last year's property tax levy**

A. Initially proposed tax levy.....	\$ 121,679,652
B. Less tax reductions due to Value Adjustment Board and other assessment changes .....	\$ 290,320
C. Actual property tax levy .....	\$ 121,389,332
<b>This year's proposed tax levy .....</b>	<b>\$ 124,685,049</b>

A portion of the tax levy is required under state law in order for the school board to receive **\$43,473,415** in state education grants. The required portion has **increased** by **0.25** percent, and represents approximately **six-tenths** of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board. All concerned citizens are invited to a public hearing on the tax increase to be held on August 1, 2017 at 5:01 p.m. in the School Board meeting room located at the J.A. Thompson Administrative Center at 6500 57th Street, Vero Beach, Florida.

A DECISION on the proposed tax increase and the budget will be made at this hearing.

## NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Indian River County School District will soon consider a measure to continue to impose a 1.50 mill property tax for the Capital Outlay projects listed herein. This tax is in addition to the School Board's proposed tax of 5.553 mills for operating expenses and is proposed solely at the discretion of the School Board.

### **\*\*THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE**

The Capital Outlay Tax will generate approximately \$25,456,752 to be used for the following projects:

#### **CONSTRUCTION AND REMODELING**

Acquisition of Land and Buildings  
Construction and Remodeling - Districtwide

#### **MAINTENANCE, RENOVATION, AND REPAIR**

Reimbursement of the maintenance, renovation and repairs paid through the General Fund as permitted by Florida Statute

Safety to Health and ADA Compliance- Districtwide	HVAC, Chillers and Ductwork - Districtwide
Communication Systems including Transmission Video- Districtwide	Electrical and Plumbing Repairs and Upgrades – District wide
Energy Management Improvements	Drainage, Grading and Site Improvements
Paving parking areas, walkways and sidewalks – Districtwide	Repair, Renovation and Maintenance of Educational Facilities, including Classrooms , Portable Classrooms, Core Areas, Labs, Restrooms, Administrative, Band, Physical Education and Athletic Areas
Replace and Repair Windows, Doors and Door Locks – Districtwide	Consulting Services on Capital Projects - Districtwide
Roof Repairs – Districtwide	

#### **MOTOR VEHICLE PURCHASES**

Purchase of Motor Vehicles  
Purchase of Ten (10) School Buses  
Purchase of Instructional Materials delivery truck

#### **NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE**

Furniture/Equipment – Districtwide, Technology Equipment/Software and Infrastructure - Districtwide  
Communication Equipment – Districtwide Communication/Enterprise Technology - Districtwide  
Playground Equipment – Districtwide, Purchase software applications for Districtwide administration  
Lease-Purchase of computers, Lease of tablets

#### **PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT**

Annual Master Lease Payments for various facilities and renovations  
Debt Service payments on Series 2010, 2014, 2016 Certificates of Participation

#### **PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES**

Lease and Lease-purchase of New and Replacement Equipment – Districtwide  
Lease and Lease-purchase of New and Replacement Portable Classrooms – Districtwide  
Leasing of educational and ancillary facilities and plants

#### **PAYMENTS OF LOANS APPROVED PURSUANT TO SS.1011.14 AND 1011.15, F.S.**

Loans for short term cash flow, payment of loans to eliminate emergency conditions

#### **PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES AND REGULATIONS**

Water and Wastewater Systems Management, Asbestos Abatement/ Removal, Radon Testing, Removal of Hazardous Waste, Ground Water Recovery System, Removal of Underground Storage Tanks, Wetland Monitoring, Air Quality Testing and Remediation, Lead/Copper Testing, Pesticide Program, Safety Inspections, Elevator Inspections

#### **PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT**

Insurance premiums on District facilities, equipment and plant infrastructure

**PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES**

Leasing of portable classrooms

**PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER**

**\*\*\*\*CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S. 1013.62(4), F.S.**

**PURCHASE OF REAL PROPERTY**

**CONSTRUCTION OF SCHOOL FACILITIES**

**PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES**

**PURCHASE OF VEHICLES TO TRANSPORT STUDENTS**

**RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES**

**PAYMENT OF THE COST OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE SCHOOL FACILITIES**

**PURCHASE OR LEASE OF DRIVER'S EDUCATION VEHICLES, MAINTENANCE VEHICLES, SECURITY VEHICLES, OR VEHICLES USED IN STORING OR DISTRIBUTING MATERIALS AND EQUIPMENT**

**COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE**

**PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER**

All concerned citizens are invited to a public hearing to be held on **August 1, 2017 at 5:01 PM** in the Indian River County School Board meeting room, 6500 57th Street, Vero Beach, Florida. A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.



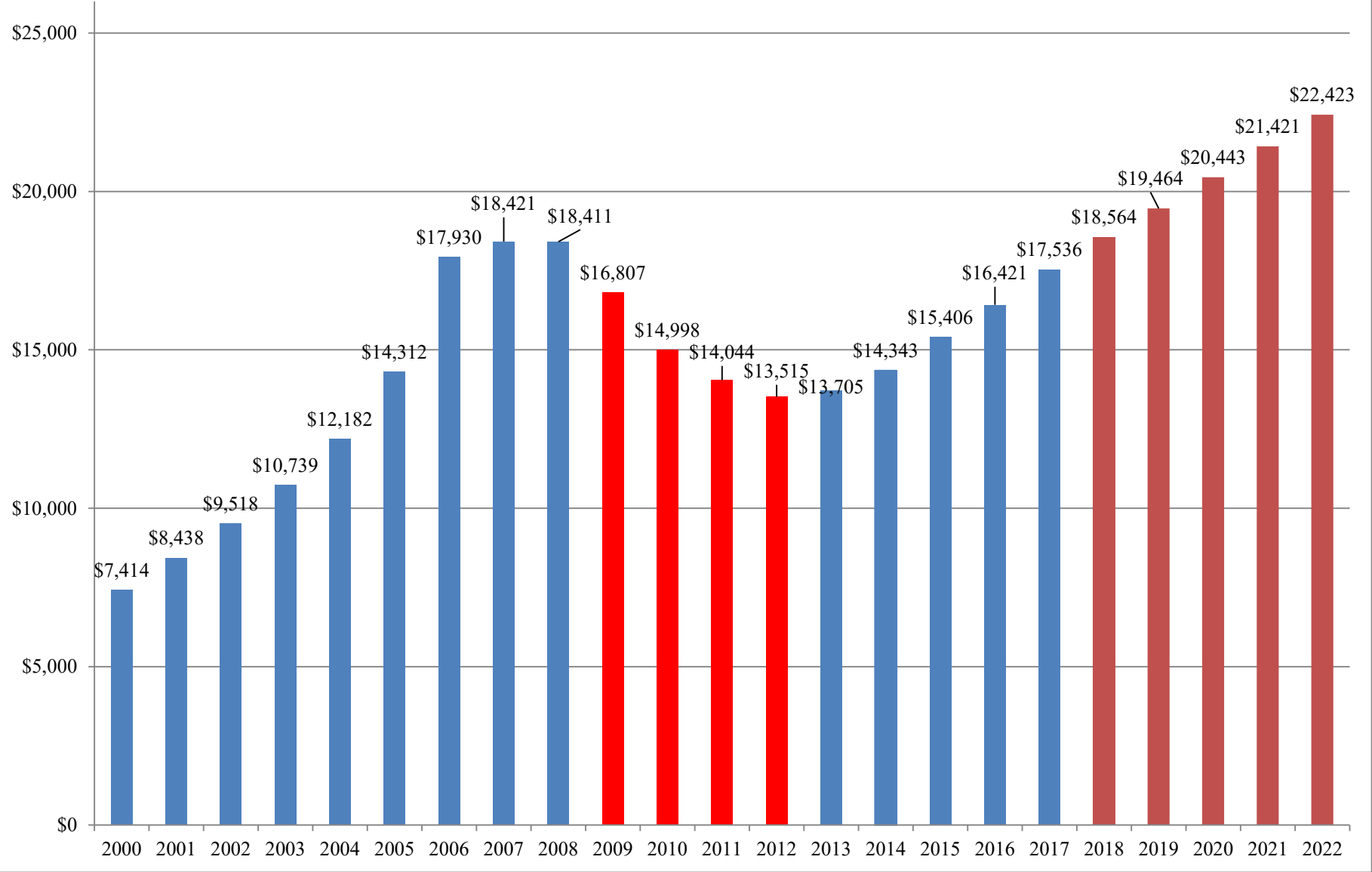
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# GENERAL FUND

**School District of Indian River County  
Taxable Assessed Valuation Trend**

**July 1, Taxable Value  
(Billions)**

SOURCE:  
AD VALOREM ESTIMATING CONFERENCE  
March 7, 2017





**Estimated 2016-2017 Indian River School District Taxes**

	<u>2016</u>	<u>2017</u>	<u>Difference</u>
1 Estimated Taxable Value =	\$ 16,421,005,663	\$ 17,678,299,914	7.66%

MILLAGE RATE COMPARISON			
DESCRIPTION	2016-17	2017-18	DIFFERENCE
2 Required Local Effort	4.562	4.305	<span style="color: red;">(0.257)</span>
3 Discretionary	0.748	0.748	0.000
4 Capital Projects	1.500	1.500	0.000
5 Special Referendum Millage	0.600	0.500	<span style="color: red;">(0.100)</span>
6 Total Millage	7.410	7.053	<span style="color: red;">(0.357)</span>

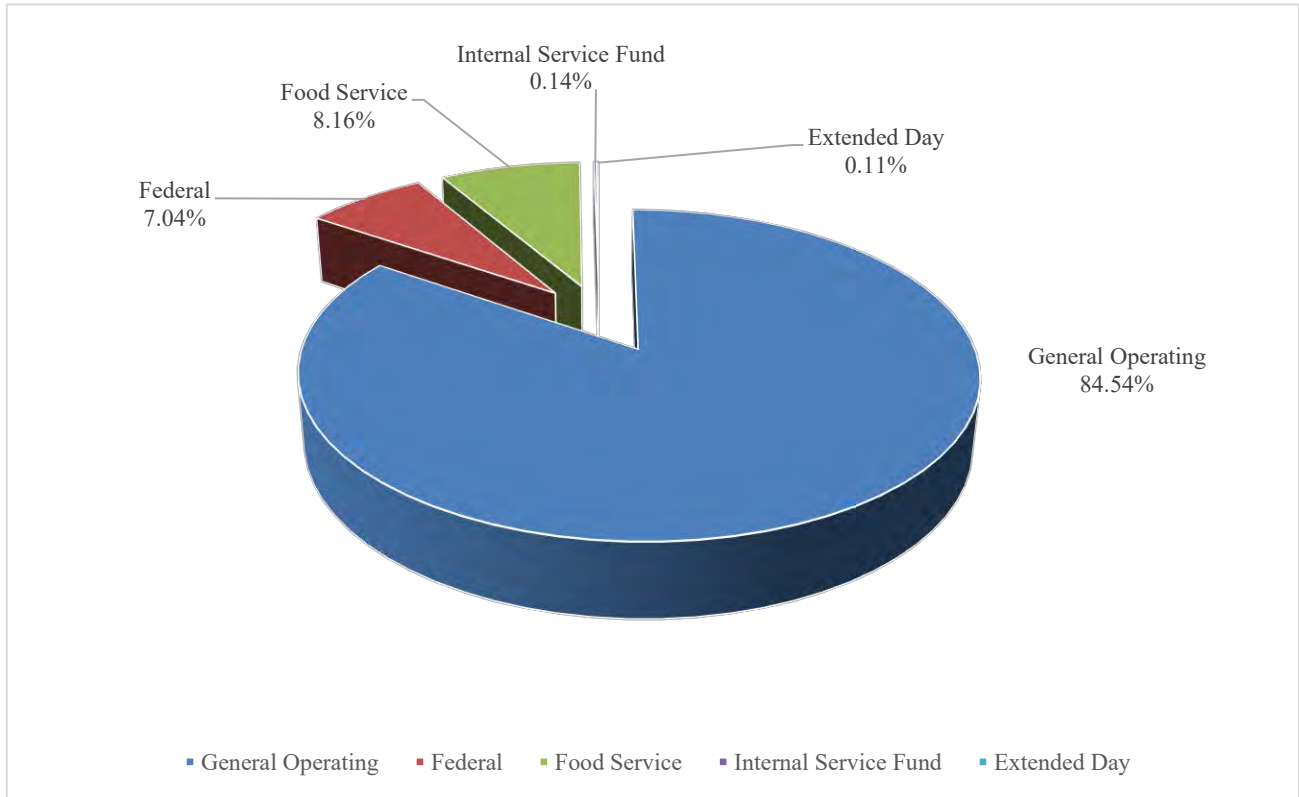
SAMPLE HOME TAX BILL - No Change in Property Value			
7 Assessed Val.		\$200,000	
8 Homestead		<u>(\$25,000)</u>	
9 Taxable Value		\$175,000	
TAXES	2016-17	2017-18	DIFFERENCE
10 Required Local Effort	\$798.35	\$753.38	<span style="color: red;">(\$44.98)</span>
11 Discretionary	\$130.90	\$130.90	\$0.00
12 Capital Projects	\$262.50	\$262.50	\$0.00
13 Special Referendum Millage	\$105.00	\$87.50	<span style="color: red;">(\$17.50)</span>
14 Total School District Taxes	\$1,296.75	\$1,234.28	<span style="color: red;">(\$62.47)</span>

**SAMPLE HOME TAX BILL -Increase in Property Value 7.66% with 3% Save Our Homes Cap**

15 Assessed Val.	\$200,000	\$206,000	\$6,000
16 Homestead	<u>(\$25,000)</u>	<u>(\$25,000)</u>	\$0
17 Taxable Value	\$175,000	\$181,000	\$6,000
TAXES	2016-17	2017-18	DIFFERENCE
18 Required Local Effort	\$798.35	\$779.21	<span style="color: red;">(\$19.15)</span>
19 Discretionary	\$130.90	\$135.39	\$4.49
20 Capital Projects	\$262.50	\$271.50	\$9.00
21 Special Referendum Millage	\$105.00	\$90.50	<span style="color: red;">(\$14.50)</span>
22 Total School District Taxes	\$1,296.75	\$1,276.59	<span style="color: red;">(\$20.16)</span>

**SUMMARY OF ALL DISTRICTWIDE POSITION ALLOCATIONS  
ALL FUNDS  
UNIT COMPARISON**

FUND	Budget 2016-2017	Budget 2017-2018	DIFFERENCE
General Operating	1,798.86	1,822.41	23.55
Federal	159.80	151.80	(8.00)
Food Service	169.00	176.00	7.00
Internal Service Fund	3.80	3.00	(0.80)
Extended Day	2.40	2.40	0.00
<b>Grand Total</b>	<b>2,133.86</b>	<b>2,155.61</b>	<b>21.75</b>

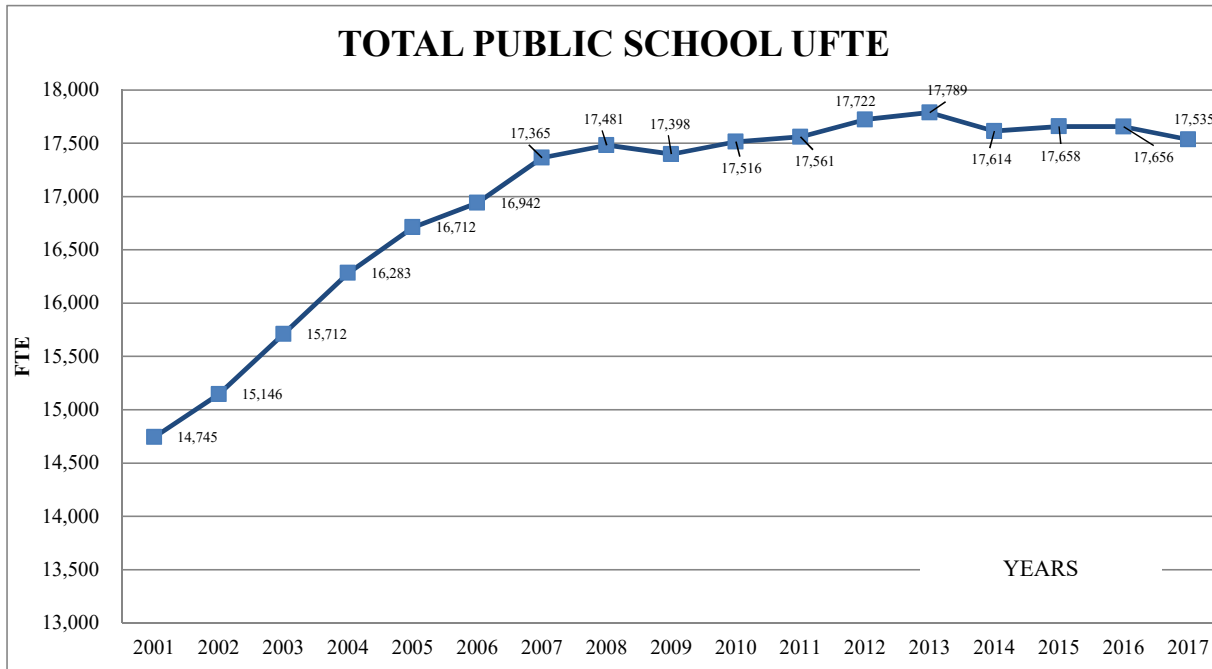
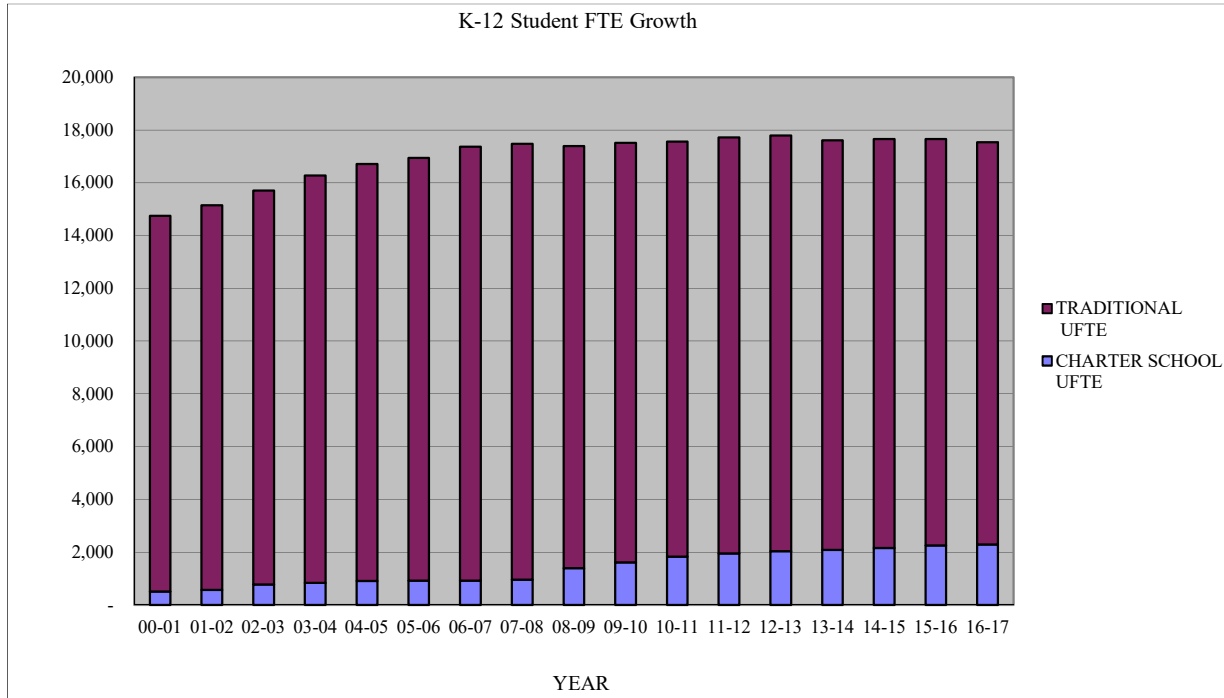


**ACTUAL STUDENT FULL TIME EQUIVALENT (FTE)  
K THROUGH 12**

**1997-1998 THROUGH 2017-2018**

<u>SCHOOL YEAR</u>	<u>TRADITIONAL</u>	<u>TRADITIONAL GAIN (LOSS)</u>	<u>CHARTERS</u>	<u>CHARTER GAIN (LOSS)</u>	<u>NET ANNUAL GAIN</u>	<u>CUMULATIVE GAIN</u>	<u>GRAND TOTAL</u>
1997-1998	14,080	N/A	0	N/A	N/A	N/A	14,080
1998-1999	14,044	-36	270	N/A	-36	-36	14,314
1999-2000	14,157	113	379	109	222	186	14,536
2000-2001	14,236	79	505	126	205	391	14,741
2001-2002	14,583	347	563	58	405	796	15,146
2002-2003	14,941	358	767	204	562	1,358	15,708
2003-2004	15,458	517	829	62	579	1,937	16,287
2004-2005	15,822	364	907	78	442	2,379	16,729
2005-2006	16,020	198	923	16	214	2,593	16,943
2006-2007	16,450	430	915	-8	422	3,015	17,365
2007-2008	16,531	81	950	35	116	3,131	17,481
2008-2009	16,012	-519	1,386	436	-83	3,048	17,398
2009-2010	15,904	-108	1,612	226	118	3,166	17,516
2010-2011	15,742	-162	1,829	217	55	3,221	17,571
2011-2012	15,768	26	1,954	125	151	3,372	17,722
2012-2013	15,741	-27	2,049	95	68	3,440	17,790
2013-2014	15,523	-218	2,091	42	-176	3,264	17,614
2014-2015	15,497	-26	2,161	70	44	3,308	17,658
2015-2016	15,404	-93	2,252	91	-2	3,306	17,656
2016-2017	15,251	-153	2,284	32	-121	3,185	17,535
*PROJECTED 2017-2018	15,245	-6	2,295	11	5	3,190	17,540
*Recalibrated projections							
SOURCE: FLDOE FEFP 4th Calculation reports							
DOE Form A - FTE Web Forecasting							

## K-12 Student Enrollment Graphs



FTE History

UNWEIGHTED FTE

	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
PROGRAM	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	RECALIBRATED ACTUAL	RECALIBRATED ACTUAL	RECALIBRATED ACTUAL	RECALIBRATED ACTUAL
Basic K-3 (101)	3,746.53	4,018.46	4,149.98	4,106.57	4,010.98	4,030.19	3,979.37	4,170.43	4,185.29	4,282.47	4,315.71	4,248.91	4,048.33
Basic - 4-8 (102)	4,966.42	4,909.34	4,946.36	5,111.69	5,149.57	5,173.02	5,259.05	5,299.17	5,234.90	5,288.84	5,352.25	5,363.06	5,367.65
Basic - 9-12 (103)	3,486.89	3,502.47	3,634.26	3,651.73	3,601.98	3,655.63	3,659.66	3,691.77	3,863.85	3,824.36	3,810.11	3,840.89	3,795.43
ESOL	590.19	652.72	779.15	791.30	835.56	921.29	946.90	893.29	902.70	727.41	640.10	635.40	672.02
<b>Total Basic/At Risk</b>	<b>12,790.03</b>	<b>13,082.99</b>	<b>13,509.75</b>	<b>13,661.29</b>	<b>13,598.09</b>	<b>13,780.13</b>	<b>13,844.98</b>	<b>14,054.66</b>	<b>14,186.74</b>	<b>14,123.08</b>	<b>14,118.17</b>	<b>14,088.26</b>	<b>13,883.43</b>
ESE - Level 1 (111)	901.93	791.63	745.99	745.85	751.80	742.64	786.42	798.70	797.42	836.21	810.77	806.81	853.32
ESE - Level 2 (112)	1,272.44	1,389.86	1,413.05	1,327.93	1,313.96	1,281.70	1,261.59	1,232.80	1,263.09	1,250.95	1,296.18	1,343.53	1,358.01
ESE - Level 3 (113)	1,063.95	1,041.01	1,008.14	1,050.77	1,025.91	1,033.20	972.63	911.64	858.80	827.93	857.63	870.08	874.98
ESE - Level 4 (254)	110.34	81.45	81.60	87.65	108.14	106.07	115.15	118.96	109.05	102.84	108.00	121.87	120.51
ESE - Level 5 (255)	40.58	32.81	29.85	30.95	35.89	37.88	36.24	36.85	36.47	34.35	30.58	40.56	21.81
<b>Total Exceptional</b>	<b>3,389.24</b>	<b>3,336.76</b>	<b>3,278.63</b>	<b>3,243.15</b>	<b>3,235.70</b>	<b>3,201.49</b>	<b>3,172.03</b>	<b>3,098.95</b>	<b>3,064.83</b>	<b>3,052.28</b>	<b>3,103.16</b>	<b>3,182.85</b>	<b>3,228.63</b>
Career Education	549.57	523.14	576.83	576.65	564.79	534.78	554.41	568.70	538.58	438.72	436.26	385.35	423.17
<b>Total - Career Education</b>	<b>549.57</b>	<b>523.14</b>	<b>576.83</b>	<b>576.65</b>	<b>564.79</b>	<b>534.78</b>	<b>554.41</b>	<b>568.70</b>	<b>538.58</b>	<b>438.72</b>	<b>436.26</b>	<b>385.35</b>	<b>423.17</b>
<b>GRAND TOTAL</b>	<b>16,728.84</b>	<b>16,942.89</b>	<b>17,365.21</b>	<b>17,481.09</b>	<b>17,398.58</b>	<b>17,516.40</b>	<b>17,571.42</b>	<b>17,722.31</b>	<b>17,790.15</b>	<b>17,614.08</b>	<b>17,657.59</b>	<b>17,656.46</b>	<b>17,535.23</b>

WEIGHTED FTE

	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
PROGRAM	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	RECALIBRATED ACTUAL	RECALIBRATED ACTUAL	RECALIBRATED ACTUAL	RECALIBRATED ACTUAL
Basic K-3 (101)	3,791.49	4,090.79	4,295.23	4,303.69	4,275.70	4,328.42	4,333.53	4,595.81	4,674.97	4,817.78	4,635.07	4,563.33	4,465.31
Basic - 4-8 (102)	4,966.42	4,909.34	4,946.36	5,111.69	5,149.57	5,173.02	5,259.05	5,299.17	5,234.90	5,288.84	5,352.25	5,363.06	5,367.65
Basic - 9-12 (103)	3,947.16	3,898.25	3,954.07	3,892.74	3,789.28	3,776.27	3,773.11	3,761.91	3,941.13	3,866.43	3,935.84	3,967.64	3,799.23
ESOL	728.11	860.28	979.99	949.56	934.99	1,035.53	1,086.09	1,037.11	1,053.45	832.88	719.47	714.19	788.64
<b>Total Basic/At Risk</b>	<b>13,433.18</b>	<b>13,758.67</b>	<b>14,175.65</b>	<b>14,257.68</b>	<b>14,149.55</b>	<b>14,313.24</b>	<b>14,451.79</b>	<b>14,694.01</b>	<b>14,904.45</b>	<b>14,805.93</b>	<b>14,642.64</b>	<b>14,608.22</b>	<b>14,420.82</b>
ESE - Level 1 (111)	912.75	805.88	772.10	781.65	801.42	797.60	856.42	880.17	890.72	940.74	870.77	866.51	941.21
ESE - Level 2 (112)	1,272.44	1,389.86	1,413.05	1,327.93	1,313.96	1,281.70	1,261.59	1,232.80	1,263.09	1,250.95	1,296.18	1,343.53	1,358.01
ESE - Level 3 (113)	1,204.39	1,158.64	1,096.86	1,120.12	1,079.26	1,067.29	1,002.78	928.96	875.98	837.04	885.93	898.79	875.85
ESE - Level 4 (254)	417.52	310.98	304.69	317.73	386.06	373.37	387.21	422.31	384.29	365.90	380.16	427.52	434.68
ESE - Level 5 (255)	226.88	170.28	155.25	156.67	178.37	183.87	178.84	185.06	183.95	174.81	148.44	204.68	117.25
<b>Total Exceptional</b>	<b>4,033.99</b>	<b>3,835.64</b>	<b>3,741.95</b>	<b>3,704.10</b>	<b>3,759.07</b>	<b>3,703.83</b>	<b>3,686.84</b>	<b>3,649.29</b>	<b>3,598.03</b>	<b>3,569.44</b>	<b>3,581.47</b>	<b>3,741.04</b>	<b>3,727.01</b>
Career Education	641.22	624.11	663.25	645.27	608.28	561.52	573.81	568.13	538.04	443.55	458.07	404.62	423.55
<b>Total - Career Education</b>	<b>641.22</b>	<b>624.11</b>	<b>663.25</b>	<b>645.27</b>	<b>608.28</b>	<b>561.52</b>	<b>573.81</b>	<b>568.13</b>	<b>538.04</b>	<b>443.55</b>	<b>458.07</b>	<b>404.62</b>	<b>423.55</b>
Total Reported WFTE	18,108.39	18,218.42	18,580.85	18,607.05	18,516.90	18,578.59	18,712.43	18,911.43	19,040.52	18,818.91	18,682.19	18,753.87	18,571.38
Additional "Add on" WFTE	94.68	92.64	105.12	150.24	119.70	114.66	176.28	202.48	234.98	399.00	359.16	362.92	254.59
<b>GRAND TOTAL</b>	<b>18,203.07</b>	<b>18,311.06</b>	<b>18,685.97</b>	<b>18,757.29</b>	<b>18,636.60</b>	<b>18,693.25</b>	<b>18,888.71</b>	<b>19,113.91</b>	<b>19,275.50</b>	<b>19,217.92</b>	<b>19,041.35</b>	<b>19,116.79</b>	<b>18,825.97</b>

**School District of Indian River County  
Analysis of 2016-17 FEFP 4th Calculation vs 2017-18 Special Session Conference Report**

Line #		2016-17 FEFP	2017-18 FEFP	Difference	% inc(dec)
		4th Calculation	2nd FEFP Calculation		
1	UFTE	17,535.23	17,540.92	5.69	0.03%
2	WFTE	18,825.97	18,877.69	51.72	0.27%
3	Taxable Assessed Value (TAV)	\$16,421,005,563	\$17,678,299,914	1,257,294,351.00	7.66%
4	BSA	\$4,160.71	\$4,203.95	\$43.24	1.04%
5	DCD	0.9955	1.001	0.0055	0.55%
6	BSAxDCD	\$4,141.99	\$4,208.15	\$66.17	1.60%
7	Base FEFP Funding (WFTE X BSA X DCD)	77,976,920	79,440,226	1,463,306	1.88%
	Declining Enrollment Supplement	131,201	0	(131,201)	100.00%
8	Safe Schools	400,938	425,252	24,314	6.06%
9	ESE Guaranteed Allocation	5,387,030	5,321,360	(65,670)	-1.22%
10	Supplemental Academic Instruction	4,008,821	4,010,841	2,020	0.05%
12	Instructional Materials	1,407,080	1,405,734	(1,346)	-0.10%
13	Student Transportation	3,714,572	3,755,621	41,049	1.11%
14	Digital Classroom Allocation	775,076	772,831	(2,245)	100.00%
15	Teachers Classroom Supply Assistance	283,497	284,038	541	0.19%
16	Reading Allocation	863,104	859,561	(3,543)	-0.41%
	<b>Gross State FEFP</b>	<b>\$ 94,948,239</b>	<b>\$ 96,275,464</b>	<b>\$ 1,327,225</b>	<b>1.40%</b>
	Less RLE	(71,616,604)	(72,891,166)	(1,274,562)	
18	Proration to Appropriation	(45,021)	-	45,021	
19	Additional Allocation	4,852	-	(4,852)	
20	Prior Year Adjustment			0	
21	<b>Net State FEFP</b>	<b>\$ 23,291,466</b>	<b>\$ 23,384,298</b>	<b>\$ 92,832</b>	<b>0.40%</b>
21	Adj for McKay Scholarships		-	\$ -	
22	Adj for Instr Matls Scholarships	-	-	\$ -	
23	Adj for Prior Yr Scholarship Adj	-	-	\$ -	
24	<b>Adjusted Net State FEFP</b>	<b>\$ 23,291,466</b>	<b>\$ 23,384,298</b>	<b>\$ 92,832</b>	<b>0.40%</b>
	<b>State Categorical Programs</b>				
25	Class Size Reduction Allocation	19,353,184	19,241,292	(111,892)	-0.58%
26	Discretionary Lottery/School Recognition	849,216	847,825	(1,391)	-0.16%
	Total Categorical Funding	20,202,400	20,089,117	(113,283)	
27	<b>Total State Funding</b>	<b>\$ 43,493,866</b>	<b>\$ 43,473,415</b>	<b>\$ (20,451)</b>	<b>-0.05%</b>
	<b>Local Funding</b>				
28	Total RLE	\$ 71,616,604	\$ 72,891,166	\$ 1,274,562	1.78%
29	Total Discretionary Taxes from 0.748 Mills	11,791,596	12,694,434	902,838	7.66%
30	<b>Total Local Funding</b>	<b>\$ 83,408,200</b>	<b>\$ 85,585,600</b>	<b>\$ 2,177,400.00</b>	<b>2.61%</b>
31	<b>Total State and Local Funding</b>	<b>\$ 126,902,066</b>	<b>\$ 129,059,015</b>	<b>\$ 2,156,949</b>	<b>1.70%</b>
32	<b>Total Funding Adjustment</b>			<b>\$ 2,156,949</b>	
33	Total Funds per UFTE	7,236.98	7,357.60	\$ 122.97	1.70%

\* Note: Comparison of 4th FEFP Calculation to Conference Report does not reflect:

McKay Scholarship deduction	(615,902)
Prior year adjustments	39,607
Net reduction	<u>(576,295)</u>

**School District of Indian River County  
2016-17 Cost Factors vs. 2017-18 Cost Factors**

<b>Group 1</b> <u>Program Title</u>	<b>Cost Factor</b>		<b>Net Change</b>	<b>Percent Change</b>
	<b>2016-2017</b>	<b>2017-2018</b>		
Basic Education K-3 (101)	1.103	1.107	0.004	0.36%
Basic Education 4-8 (102)	1.000	1.000	0.000	0.00%
Basic Education 9-12 (103)	1.001	1.001	0.000	0.00%
Basic Education with ESE Services K-3 (111)	1.103	1.107	0.004	0.36%
Basic Education with ESE Services 4-8 (112)	1.000	1.000	0.000	0.00%
Basic Education with ESE Services 9-12 (113)	1.001	1.001	0.000	0.00%
<b>Group 2</b>				
English for Speakers of Other Languages (ESOL) (130)	1.194	1.212	0.018	1.51%
Exceptional Student Education - Support Level 4 (254)	3.607	3.619	0.012	0.33%
Exceptional Student Education - Support Level 5 (255)	5.376	5.526	0.150	2.79%
Special Programs for Career Education (300)	1.001	1.001	0.000	0.00%

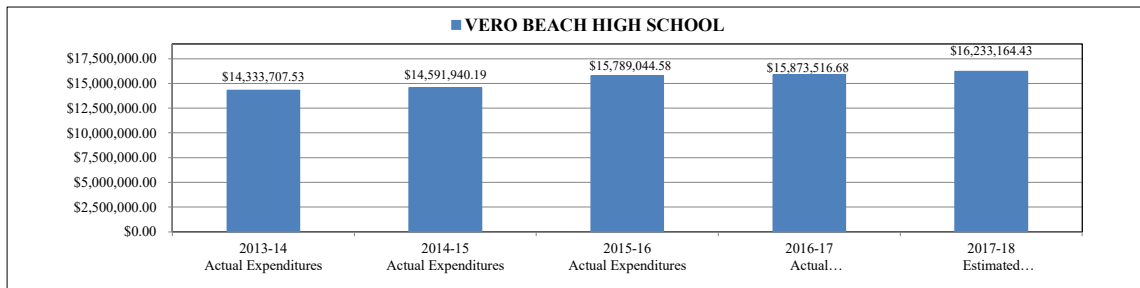
School District of Indian River County - Beginning Budget  
General Operating Fund - Projected Revenue, Transfers and Balances

Function	Description	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Beginning Budget 2017-2018	Increase (Decrease)
<b>FEDERAL:</b>						
1	3191 ROTC	\$ 153,346	\$ 138,107	\$ 129,781	\$ 165,000	\$ 35,219
2	3202 Medicaid Reimbursement	369,546	302,114	647,490	350,000	(297,490)
3	3230 Education for the Handicapped	-	4,158	-	-	-
4	3280 Federal through local	-	20,000	-	-	-
5	TOTAL FEDERAL DIRECT	\$ 522,892	\$ 464,379	\$ 777,271	\$ 515,000	\$ (262,271)
<b>STATE:</b>						
6	3310 Florida Education Finance Program	20,301,641	19,156,228	22,714,631	\$ 23,384,298	\$ 669,667
7	3315 Workforce Development	1,059,190	1,051,473	1,073,315	1,081,854	8,539
8	3317 Workforce Development - Performance Bonus	70,559	84,472	22,970	-	(22,970)
9	3323 Withheld for SBE Administrative Expense	10,234	10,105	10,105	10,105	-
10	3343 State License Tax	150,008	148,065	142,919	150,000	7,081
11	3344 Lottery Funds	63,689	-	293,593	292,126	(1,467)
12	3355 Class Size Reduction	19,310,219	19,103,361	19,359,781	19,241,292	(118,489)
13	3361 Lottery School Recognition	353,689	978,174	555,699	555,699	-
14	3371 Voluntary Pre-K Program	472,588	511,475	540,294	500,000	(40,294)
15	3399 Other Miscellaneous State	50,633	478,739	449,327	46,650	(402,677)
16	TOTAL STATE	\$ 41,842,450	\$ 41,522,092	\$ 45,162,634	\$ 45,262,024	\$ 99,390
<b>LOCAL:</b>						
17	3411 District School Tax	81,167,567	86,595,347	83,408,200	85,755,310	\$ 2,347,110
18	3421 Tax Redemptions	543,326	564,515	986,331	500,000	(486,331)
19	3411 Special Election Millage (0.60)(0.50)	8,230,893	8,873,989	9,458,499	8,485,585	(972,914)
20	3423 Tax collector fees returned	70	24	9	-	(9)
21	3425 Rent	146,534	151,299	154,014	150,000	(4,014)
22	3431 Interest on Investments	193,933	237,185	257,284	225,000	(32,284)
23	3433 Increase in FMV of investments	-	25,520	(17,849)	-	17,849
24	3440 Gifts, Grants and Bequests	241,085	288,102	317,201	574,376	257,175
25	3460 Adult Student Fees	225,225	209,439	227,070	225,850	(1,220)
26	3473 School Age Childcare	191,397	195,170	207,471	190,000	(17,471)
27	3491 Bus Fees	74,616	76,894	71,616	55,000	(16,616)
28	3493 Sale of Junk	939	-	-	-	-
29	3494 Federal Indirect	508,539	347,761	535,139	615,000	79,861
30	3495 Misc. Local Revenue	1,839,225	1,583,459	1,610,982	833,488	(777,494)
31	3497 Refunds of prior year expenditures	1,510	29,789	496,924	-	(496,924)
32	3498 Collections for lost / damaged textbooks	-	12,772	7,796	-	(7,796)
33	3499 Receipt of Food Services Indirect Costs	220,453	267,718	291,395	335,000	43,605
34	TOTAL LOCAL	\$ 93,585,312	\$ 99,458,983	\$ 98,012,082	\$ 97,944,609	\$ (67,473)
35	<b>TOTAL ESTIMATED REVENUES</b>	135,950,654	141,445,454	143,951,987	143,721,633	(230,354)
<b>OTHER FINANCING SOURCES:</b>						
36	3630 Transfers from Capital	\$ 3,846,889	\$ 3,962,140	\$ 4,152,675	\$ 5,383,949	\$ 1,231,274
37	3640 Transfers from Federal	-	-	\$ 21,000	-	\$ (21,000)
38	3730 Sale of Fixed Assets	243,227	83,023	141,710	135,000	(6,710)
39	3740 Insurance Loss Recoveries	9,294	580,263	124,826	-	(124,826)
40	TOTAL OTHER SOURCES	\$ 4,099,410	\$ 4,625,426	\$ 4,440,211	\$ 5,518,949	\$ 1,078,738
		<b>140,050,064</b>	<b>146,070,880</b>	<b>148,392,198</b>	<b>149,240,582</b>	<b>848,384</b>
<b>FUND BALANCES:</b>						
41	Nonspendable	\$ 310,238	\$ 305,455	\$ 273,966	\$ 273,966	\$ -
42	Restricted	8,031,520	7,978,584	9,176,088	9,176,088	-
43	Unrestricted:					
44	Assigned	7,911,660	13,467,742	15,802,737	15,802,737	-
45	Unassigned	7,672,358	4,302,179	-	-	-
46	TOTAL FUND BALANCES	\$ 23,925,776	\$ 26,053,960	\$ 25,252,791	\$ 25,252,791	\$ -
<b>TOTAL ESTIMATED REVENUES, OTHER SOURCES AND FUND BALANCES</b>						
47		<b>\$ 163,975,840</b>	<b>\$ 172,124,840</b>	<b>\$ 173,644,988</b>	<b>\$ 174,493,373</b>	<b>\$ 848,384</b>
48	Total Unweighted FTE Students	17,658	17,656	17,535	17,540	5
49	Total Funding & Balances per FTE	9,286	9,749	9,903	9,948	46
50	<b>FEFP &amp; Taxes Total</b>	<b>\$ 121,133,116</b>	<b>\$ 125,833,110</b>	<b>\$ 126,038,311</b>	<b>\$ 128,936,599</b>	<b>\$ 1,439,043</b>



SCHOOL &  
DEPARTMENT  
INFORMATION  
AND STATISTICS

**School District of Indian River County  
General Operating Budget  
Facility 0031**



<b>VERO BEACH HIGH SCHOOL</b>		2013-14	2014-15	2015-16	2016-17	2017-18	
Project#	Description	Actual Expenditures	Actual Expenditures	Actual Expenditures	Actual Expenditures	Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$677,043.19	\$598,670.08	\$540,088.23	\$544,355.25	\$467,126.82	(\$77,228.43)
000	(GF)NON-DISCR SALARY (DIST)	\$11,171,746.40	\$11,534,695.24	\$11,812,762.65	\$12,173,255.69	\$12,408,623.01	\$235,367.32
006	COMMUNICATIONS (DISTRICT)	\$3,721.31	\$3,761.98	\$4,110.82	\$4,149.14	\$4,274.00	\$124.86
008	ELECTRICAL	\$1,170,744.06	\$1,052,530.58	\$962,684.95	\$982,943.44	\$998,058.00	\$15,114.56
074	FLORIDA TEACHER LEAD (DIST)	\$39,708.83	\$34,575.37	\$34,804.41	\$34,682.10	\$0.00	(\$34,682.10)
075	TEXTBOOK ALLOCATION (FTE)	\$43,399.23	\$47,546.24	\$0.00	\$0.00	\$286,669.76	\$286,669.76
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$14,903.60	\$20,166.30	\$9,152.36	\$13,697.23	\$16,159.00	\$2,461.77
077	SCHOOL IMP (LOTTERY)(FTE)	\$1,157.92	\$13,978.77	\$22,471.56	\$16,096.12	\$56,346.54	\$40,250.42
080	SCIENCE LAB MATERIALS (FTE)	\$4,134.20	\$4,235.67	\$4,098.86	\$4,220.30	\$4,536.34	\$316.04
081	CLOSING THE ACHIEVEMENT GAP	\$2,028.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
084	DUAL ENROLLMENT	\$0.00	\$135,999.96	\$134,458.64	\$133,289.49	\$187,750.00	\$54,460.51
085	ADVANCED PLACEMENT (FTE)	\$180,884.39	\$218,134.34	\$248,089.61	\$305,673.76	\$554,813.91	\$249,140.15
092	DISTRCT SUPP STUDT COMPETITION	\$0.00	\$4,644.95	\$4,750.95	\$4,514.00	\$0.00	(\$4,514.00)
094	TERMINAL PAY	\$0.00	\$0.00	\$180,931.61	\$154,460.06	\$0.00	(\$154,460.06)
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$804.78	\$0.00	\$0.00	\$0.00	\$0.00
501	DIST SUPP - GRADUATION COSTS	\$4,982.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
504	EMPL& STUDENT PUBLIC RELATIONS	\$0.00	\$0.00	\$0.00	\$551.15	\$0.00	(\$551.15)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$11,178.53	\$5,587.24	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$6,981.64	\$4,579.10	\$21,120.35	\$8,672.70	\$0.00	(\$8,672.70)
510	VBHS FLOOD	\$820.81	\$0.00	\$368,096.92	\$159,377.58	\$0.00	(\$159,377.58)
521	SUBS-CEA TEMPORARY DUTY	\$0.00	\$0.00	\$0.00	\$206.18	\$0.00	(\$206.18)
530	EQUAL OPPORTUNITY SCHOOLS	\$0.00	\$0.00	\$0.00	\$24,400.00	\$0.00	(\$24,400.00)
532	CWA CONTRACT	\$0.00	\$0.00	\$11,201.70	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$13,114.61	\$0.00	(\$13,114.61)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$67,369.44	\$128.34	(\$67,241.10)
540	0.25 CRITICAL NEEDS MILLAGE	\$96,471.90	\$172,351.58	\$577,423.10	\$599,954.23	\$6,281.00	(\$593,673.23)
541	0.35 CRITICAL NEEDS MILLAGE	\$73,911.97	\$1,940.90	\$97.57	\$97.60	\$0.00	(\$97.60)
544	DISTRICTWIDE MOVING	\$0.00	\$423.45	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$388,311.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$54,775.76	\$76,377.31	\$63,407.69	\$67,061.19	\$80,332.00	\$13,270.81
549	BOTTLED GAS (PROPANE) (DIST)	\$15,964.78	\$11,166.78	\$10,056.21	\$9,420.31	\$10,182.00	\$761.69
555	2012-13 RETRO PAY	\$84,165.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
562	CAREER VOCATIONAL ADD ON FTE	\$87,420.50	\$417,825.98	\$83,629.29	\$91,705.05	\$711,325.70	\$619,620.65
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$7,271.70	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$194,196.55	\$194,196.55
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$11,974.04	\$2,335.48	(\$9,638.56)
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$263,122.00	\$0.00	\$0.00	\$0.00
579	COURSE & CREDIT RECOVERY	\$0.00	\$6,746.87	\$8,015.49	\$6,820.50	\$0.00	(\$6,820.50)
580	IRCEA SUPPLEMENTS	\$187,214.54	\$180,816.88	\$201,473.22	\$194,581.07	\$191,934.00	(\$2,647.07)
582	END OF COURSE BOOT CAMP/CONSUMABLE SHIPPING	\$8,200.84	\$8,948.90	\$10,356.35	\$2,453.59	\$9,311.63	\$6,858.04
587	SMART HORIZONS	\$0.00	\$0.00	\$19,425.00	\$62,160.00	\$0.00	(\$62,160.00)
588	SECONDARY SCHOOL REMEDIATION	\$0.00	\$0.00	\$7,677.36	\$4,664.40	\$0.00	(\$4,664.40)
589	IRFIL EXPENSES	\$5,885.82	\$5,055.68	\$4,572.56	\$0.00	\$0.00	\$0.00
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$0.00	\$680.34	\$0.00	\$1,391.00	\$0.00	(\$1,391.00)
591	CUSTODIAL SUBSTITUTES	\$1,482.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
592	SACS ACCREDITATION REVIEW	\$2,493.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
596	20% CAPE FUNDS	\$0.00	\$0.00	\$70,340.59	\$29,387.70	\$10,869.10	(\$18,518.60)
598	SICK LEAVE BUYBACK	\$5,153.07	\$3,343.87	\$3,540.39	\$8,283.59	\$0.00	(\$8,283.59)
704	FLORIDA VIRTUAL SCHOOL FRANCHISE	\$0.00	\$0.00	\$0.00	\$0.00	\$8,586.25	\$8,586.25
905	DORI SLOSBERG	\$0.00	\$18,820.00	\$11,662.50	\$23,325.00	\$23,325.00	\$0.00
907	HIGH SCHOOL STEM GRANT	\$0.00	\$89.76	\$0.00	\$0.00	\$0.00	\$0.00
916	BIOTECH ACADEMIES-VB & SR HIGH	\$0.00	\$1,850.00	\$0.00	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$82,562.70	\$115,209.17	\$0.00	(\$115,209.17)
<b>TOTALS</b>		<b>\$14,333,707.53</b>	<b>\$14,591,940.19</b>	<b>\$15,789,044.58</b>	<b>\$15,873,516.68</b>	<b>\$16,233,164.43</b>	<b>\$359,647.75</b>

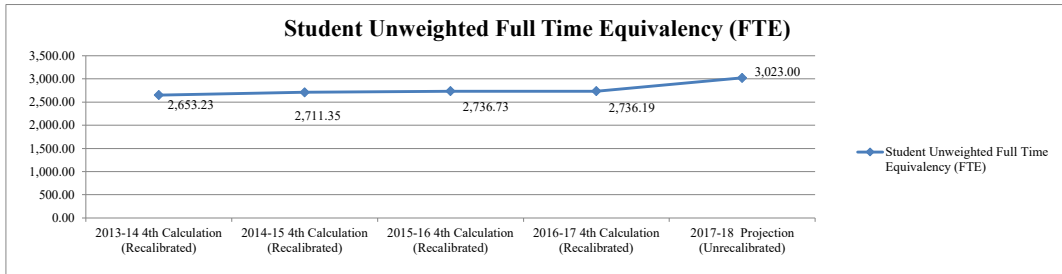
**School District of Indian River County  
General Operating Budget  
Facility 0031**

**Staffing Summary (Full Time Equivalent)**

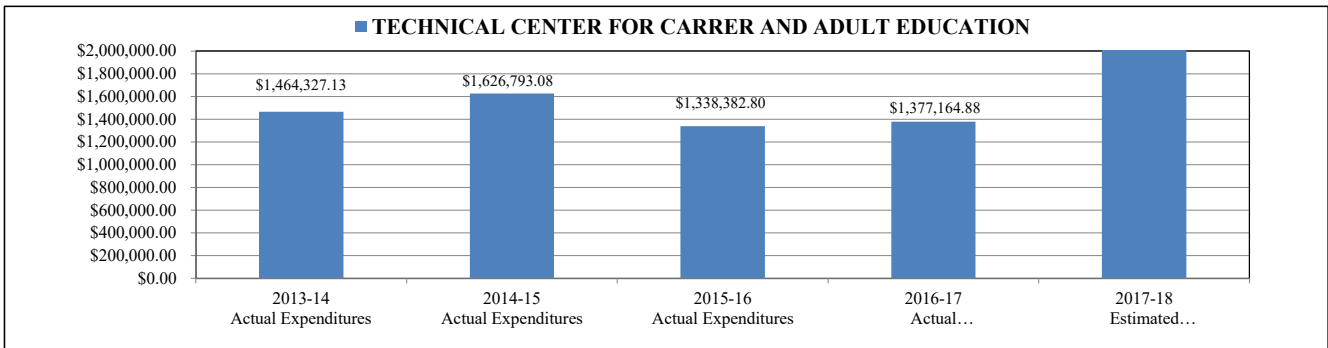
<b>Position Description</b>	<b>2013-14 Allocation</b>	<b>2014-15 Allocation</b>	<b>2015-16 Allocation</b>	<b>2016-17 Allocation</b>	<b>2017-18 Allocation</b>	<b>Variance</b>
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL FLC	2.00	2.00	2.00	2.00	2.00	0.00
ASST PRINCIPAL SENIOR HIGH	4.00	4.00	4.00	4.00	4.00	0.00
ATHLETIC DIRECTOR	1.00	1.00	1.00	1.00	1.00	0.00
ATHLETIC TRAINER	1.00	1.00	1.00	1.00	1.00	0.00
AUDITORIUM DIRECTOR	1.00	1.00	1.00	1.00	1.00	0.00
BAND DIRECTOR - SR HIGH	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER SENIOR HIGH SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	15.00	15.00	15.00	15.00	15.00	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	1.00	2.00	0.00	-2.00
ESE SELF-CARE AIDE	1.00	1.00	1.00	1.00	1.00	0.00
ESE TEACHER ASSISTANT 6-21	7.00	7.00	7.00	7.00	7.00	0.00
FACILITIES COORDINATOR	1.00	1.00	1.00	1.00	1.00	0.00
GRADUATION COACH	0.00	0.00	0.00	1.00	1.00	0.00
GROUNDSMAN	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE SENIOR HIGH	7.00	7.00	8.00	8.00	8.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEAD CUSTODIAN II	2.00	2.00	2.00	2.00	2.00	0.00
HEALTH ASSISTANT 2	2.00	2.00	2.00	2.00	2.00	0.00
LIBRARIAN/MEDIA SPEC SENIOR HI	2.00	2.00	2.00	2.00	2.00	0.00
MEDIA CENTER ASSISTANT, SENIOR	2.00	2.00	2.00	2.00	2.00	0.00
OCCUPATIONAL SPECIALIST	0.10	0.10	0.10	0.10	0.10	0.00
PLANT OPERATOR	2.00	2.00	2.00	2.00	2.00	0.00
PRINCIPAL HIGH SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
RECORDS SPECIALIST HIGH SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
ROTC INSTRUCTOR	2.00	2.00	2.00	2.00	2.00	0.00
Security Monitor II	2.00	2.00	2.00	2.00	2.00	0.00
SCHOOL COMPTR LAB ASSISTANT	2.00	2.00	2.00	2.00	1.00	-1.00
SECRETARY GUIDANCE	2.00	2.00	2.00	2.00	2.00	0.00
SECRETARY I	2.00	2.00	2.00	2.00	2.00	0.00
SENIOR SECRETARY I	5.00	5.00	5.00	5.00	5.00	0.00
SWITCHBOARD OPERATOR/RECEPTION	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ART SENIOR HIGH	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER ASSISTANT - ESOL SR HI	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	4.00	4.00	4.00	4.00	4.00	0.00
TEACHER BUSINESS EDUCATION	5.00	4.00	4.00	4.00	4.00	0.00
TEACHER DRAMA, SENIOR HIGH	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER DROPOUT PREVENTION SR	0.40	1.00	1.00	1.00	1.00	0.00
TEACHER ESOL	1.00	0.00	0.00	0.00	0.00	0.00
TEACHER EXCEPTIONAL ED - VE	11.00	11.00	11.00	11.00	11.00	0.00
TEACHER EXCEPTIONAL ED AUTISM	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL EDUCATION	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER FOREIGN LANGUAGE, SR H	8.00	8.00	8.00	8.00	8.00	0.00
TEACHER HEALTH OCCUPATIONS	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER IN-SCHOOL SUSPENSION,	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER LANGUAGE ARTS SR HIGH	18.00	18.00	18.00	18.00	18.00	0.00
TEACHER MATH SR HIGH	20.00	20.00	20.00	20.00	20.00	0.00
TEACHER MUSIC SENIOR HIGH	2.70	2.70	2.70	2.70	2.70	0.00
TEACHER PHYSICAL EDUCATION, SR	8.00	8.00	8.00	8.00	8.00	0.00
TEACHER READING, SENIOR HIGH	3.00	5.00	5.00	5.00	5.00	0.00
TEACHER SCIENCE SENIOR HIGH	17.00	17.00	17.00	17.00	17.00	0.00
TEACHER SOCIAL STUDIES SR HIGH	17.00	17.00	17.00	17.00	17.00	0.00
TEACHER TECHNOLOGY EDUCATION	5.00	5.00	5.00	5.00	5.00	0.00
TEACHER, AP/IB PROGRAM	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER, EMOTIONAL/BEHAVIORAL	4.00	4.00	4.00	4.00	4.00	0.00
TV PRODUCTION TEACHER	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER CRITICAL THINKING	0.00	1.00	1.00	1.00	1.00	0.00
TEACHER, STEM	0.00	1.00	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>211.20</b>	<b>213.80</b>	<b>214.80</b>	<b>216.80</b>	<b>213.80</b>	<b>(3.00)</b>

**School District of Indian River County  
General Operating Budget  
Facility 0031**

<b>FTE History and Projection</b>	<b>2013-14 4th Calculation (Recalibrated)</b>	<b>2014-15 4th Calculation (Recalibrated)</b>	<b>2015-16 4th Calculation (Recalibrated)</b>	<b>2016-17 4th Calculation (Recalibrated)</b>	<b>2017-18 Projection (Unrecalibrated)</b>
Student Unweighted Full Time Equivalency (FTE)	2,653.23	2,711.35	2,736.73	2,736.19	3,023.00



**School District of Indian River County  
General Operating Budget  
Facility 0032**



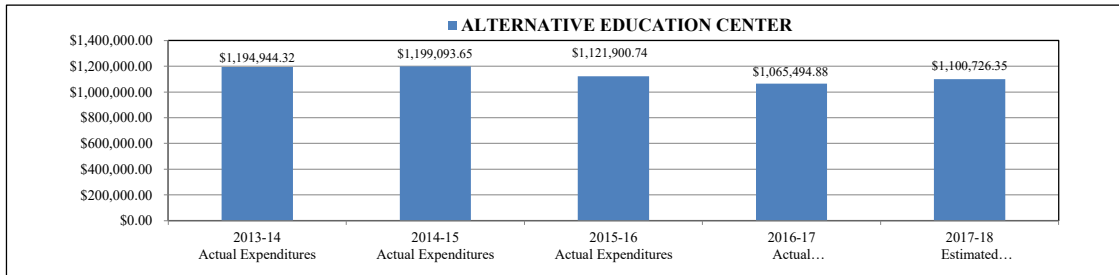
**TECHNICAL CENTER FOR CARRER AND ADULT EDUCATION**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
74	FLORIDA TEACHER LEAD (DIST)	\$269.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$14.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
610	ADULT EDUCATION-GENERAL	984,014.72	1,175,352.57	\$872,150.49	\$893,416.01	\$2,558,323.09	\$1,664,907.08
612	ADULT EDUCATION-CULINARY	8,446.44	\$0.00	\$0.00	\$15,727.20	\$0.00	(\$15,727.20)
613	ADULT EDUCATION-CDL	6,296.43	4,591.06	\$4,140.61	\$4,797.74	\$5,262.30	\$464.56
614	ADULT EDUCATION-SECURITY D TRN	2,587.92	3,434.10	\$2,756.06	\$1,320.52	\$2,598.80	\$1,278.28
615	ADULT EDUCATION-SECURITY G TRN	\$0.00	\$972.10	\$1,615.05	\$0.00	\$450.00	\$450.00
616	ADULT EDUCATION-WELDING PROGRAM	\$51,816.01	\$7,363.47	\$8,821.91	\$161.25	\$300.00	\$138.75
620	ADULT EDUCATION-MEDICAL	9,701.41	6,693.02	\$7,307.95	\$29,190.69	\$21,853.40	(\$7,337.29)
621	ADULT EDUCATION-CERT NURSE AST	86,839.63	86,733.06	\$74,157.10	\$65,986.31	\$71,317.54	\$5,331.23
623	ADULT EDUCATION-MEDICAL ASST	69,378.94	68,967.21	\$70,465.06	\$68,753.70	\$77,609.48	\$8,855.78
625	ADULT EDUCATION-MEDICAL CODING	7,816.05	10,368.54	\$7,834.13	\$6,341.14	\$17,541.00	\$11,199.86
626	ADULT EDUCATION-PHLEBOTOMY	6,577.54	10,205.47	\$7,394.69	\$7,454.87	\$15,559.86	\$8,104.99
627	ADULT EDUCATION-PHARMACY TECH	57,856.39	57,882.02	\$59,893.80	\$62,747.98	\$37,751.84	(\$24,996.14)
628	ADULT EDUCATION-LIC PRAC NURSE	172,712.62	171,803.46	\$205,333.41	\$214,490.46	\$206,878.58	(\$7,611.88)
905	BANDWIDTH GRANT	\$0.00	22,427.00	\$0.00	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$16,512.54	\$6,777.01	\$0.00	(\$6,777.01)
<b>TOTALS</b>		<b>\$1,464,327.13</b>	<b>\$1,626,793.08</b>	<b>\$1,338,382.80</b>	<b>\$1,377,164.88</b>	<b>\$3,015,445.89</b>	<b>\$1,638,281.01</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADULT ED OCCUP OUTREACH COORD	1.00	1.00	1.00	1.00	1.00	0.00
ASSISTANT PRINCIPAL	0.00	0.00	0.00	0.00	1.00	1.00
BOOKKEEPER SENIOR HIGH SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
COORD ADULT AND COMMUNITY ED	0.85	0.85	0.00	0.00	0.00	0.00
DIRECTOR OF LPN PROGRAM	1.00	1.00	1.00	1.00	1.00	0.00
EDUCATION TECHNOLOGY SPEC	0.90	0.90	0.90	0.90	0.90	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
OUTREACH SPECIALIST	1.00	1.00	1.00	1.00	1.00	0.00
PRINCIPAL ADULT CAREER EDUCATION	0.00	0.00	1.00	1.00	1.00	0.00
RECORDS SPECIALIST	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY II - 12 MONTH	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ADULT EDUCATION	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER HEALTH OCCUPATIONS	1.00	1.00	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>13.75</b>	<b>13.75</b>	<b>13.90</b>	<b>13.90</b>	<b>14.90</b>	<b>1.00</b>

**School District of Indian River County  
General Operating Budget  
Facility 0033**



**ALTERNATIVE EDUCATION CENTER**

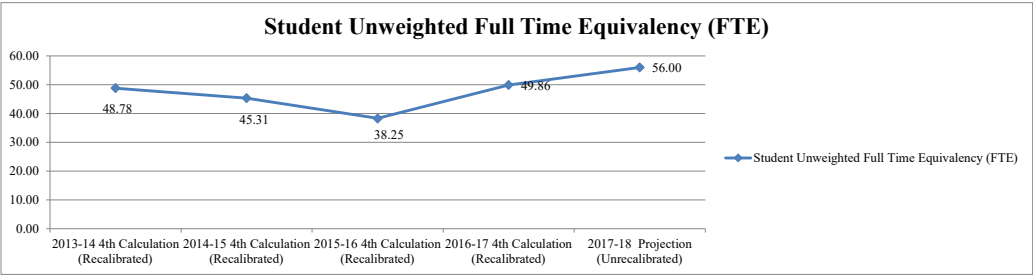
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$14,060.28	\$10,908.07	\$11,567.06	\$15,318.01	\$15,125.11	(\$192.90)
000	(GF)NON-DISCR SALARY (DIST)	\$1,018,073.73	\$987,982.30	\$978,707.65	\$930,427.91	\$969,525.71	\$39,097.80
006	COMMUNICATIONS (DISTRICT)	\$1,378.39	\$1,342.51	\$1,489.28	\$1,411.68	\$1,454.00	\$42.32
008	ELECTRICAL	\$72,958.08	\$69,106.38	\$67,904.52	\$67,415.92	\$62,177.00	(\$5,238.92)
051	TITLE 1 SKIPPED SCHOOLS / ALT ED SUPPORT	\$20,119.30	\$29,262.42	\$9,349.61	\$1,440.29	\$27,053.40	\$25,613.11
074	FLORIDA TEACHER LEAD (DIST)	\$2,959.33	\$2,770.34	\$2,597.30	\$2,116.59	\$0.00	(\$2,116.59)
075	TEXTBOOK ALLOCATION (FTE)	\$8,679.78	\$642.24	\$0.00	\$0.00	\$2,672.20	\$2,672.20
076	LIBRARY MEDIA CATEGORICAL	\$0.00	\$0.00	\$0.00	\$0.00	\$916.92	\$916.92
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$0.00	\$1,371.03	\$0.00	\$1,919.01	\$1,919.01
094	TERMINAL PAY	\$0.00	\$0.00	\$29,591.76	\$26,489.90	\$0.00	(\$26,489.90)
510	ICPALMS	\$93.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
530	EQUAL OPPORTUNITY SCHOOLS	\$0.00	\$0.00	\$0.00	\$1,200.00	\$0.00	(\$1,200.00)
532	CWA CONTRACT	\$0.00	\$0.00	\$1,910.91	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$1,904.52	\$0.00	(\$1,904.52)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$735.00	\$0.00	(\$735.00)
540	0.25 CRITICAL NEEDS MILLAGE	\$6,255.13	\$79,642.34	\$287.56	\$15.22	\$2,181.00	\$2,165.78
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$852.60	\$102.70	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$28,441.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$6,708.91	\$6,893.92	\$7,108.52	\$7,258.55	\$8,197.00	\$938.45
549	BOTTLED GAS (PROPANE) (DIST)	\$2,032.34	\$1,848.23	\$720.10	\$654.73	\$618.00	(\$36.73)
555	2012-13 RETRO PAY	\$3,696.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$8,634.80	\$8,095.31	\$8,036.33	\$8,046.78	\$8,887.00	\$840.22
589	IRFIL EXPENSE	\$0.00	\$496.89	\$400.54	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$858.57	\$1,059.78	\$0.00	(\$1,059.78)
<b>TOTALS</b>		<b>\$1,194,944.32</b>	<b>\$1,199,093.65</b>	<b>\$1,121,900.74</b>	<b>\$1,065,494.88</b>	<b>\$1,100,726.35</b>	<b>\$35,231.47</b>

**Staffing Summary (Full Time Equivalent)**

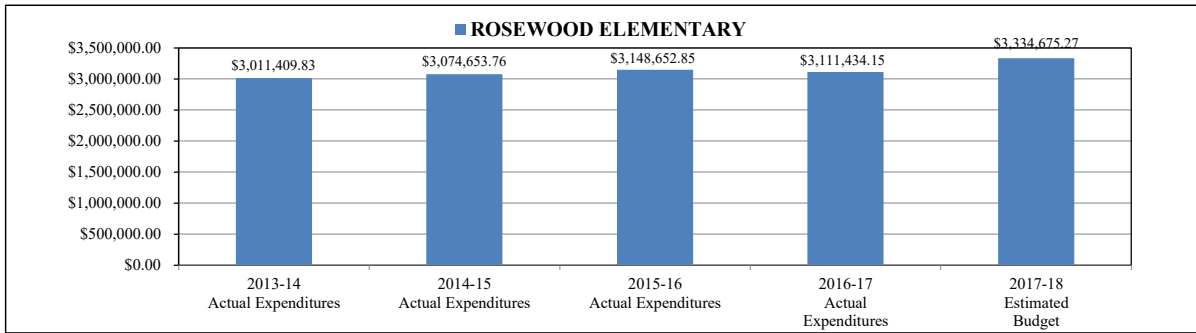
Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	2.00	2.00	0.00
PRINCIPAL FOR ALTERNATIVE EDUC	1.00	1.00	1.00	1.00	1.00	0.00
ESE TEACHER ASSISTANT 6-21	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT, OTHER BASIC	4.00	4.00	4.00	4.00	4.00	0.00
TEACHER CULINARY ARTS	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER DROPOUT PREVENTION SR	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER MATH SR HIGH	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION, SR	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER SCIENCE SENIOR HIGH	2.00	2.00	2.00	2.00	2.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>0.00</b>

**School District of Indian River County  
General Operating Budget  
Facility 0033**

<b>FTE History and Projection</b>	<b>2013-14 4th Calculation (Recalibrated)</b>	<b>2014-15 4th Calculation (Recalibrated)</b>	<b>2015-16 4th Calculation (Recalibrated)</b>	<b>2016-17 4th Calculation (Recalibrated)</b>	<b>2017-18 Projection (Unrecalibrated)</b>
Student Unweighted Full Time Equivalency (FTE)	48.78	45.31	38.25	49.86	56.00



**School District of Indian River County  
General Operating Budget  
Facility 0041**



**ROSEWOOD ELEMENTARY**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$41,364.04	\$41,677.92	\$43,820.81	\$38,920.95	\$47,140.99	\$8,220.04
000	(GF)NON-DISCR SALARY (DIST)	\$2,391,827.29	\$2,615,316.51	\$2,616,147.83	\$2,663,303.05	\$2,956,895.54	\$293,592.49
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$588.31	\$719.17	\$620.21	\$639.00	\$18.79
008	ELECTRICAL	\$154,696.51	\$159,983.56	\$148,067.82	\$139,206.33	\$142,799.00	\$3,592.67
074	FLORIDA TEACHER LEAD (DIST)	\$9,577.47	\$9,083.64	\$8,571.09	\$8,669.49	\$0.00	(\$8,669.49)
075	TEXTBOOK ALLOCATION (FTE)	\$2,284.90	\$10,323.01	\$0.00	\$0.00	\$31,160.30	\$31,160.30
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$3,475.57	\$3,679.67	\$2,624.81	\$2,393.52	\$2,829.94	\$436.42
077	SCHOOL IMP (LOTTERY)(FTE)	\$903.98	\$1,661.24	\$3,616.77	\$2,651.50	\$15,815.41	\$13,163.91
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$1,200.08	\$359.92	\$478.95	\$2,696.15	\$2,217.20
081	CLOSING THE ACHIEVEMENT GAP	\$7,003.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$15,839.69	\$8,491.54	\$0.00	(\$8,491.54)
506	EVEN YEAR SUMMER SCHOOL	\$37,323.92	\$23,908.19	\$52,727.18	\$18,473.33	\$0.00	(\$18,473.33)
510	ICPALMS/VBHS FLOOD	\$217.90	\$0.00	\$0.00	\$57,230.18	\$0.00	(\$57,230.18)
514	ROSEWOOD BASEBALL FILED SUPPORT	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$0.00	\$17,800.55	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$2,229.83	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$2,452.89	\$0.00	(\$2,452.89)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$3,300.00	\$0.00	(\$3,300.00)
540	0.25 CRITICAL NEEDS MILLAGE	\$168,209.55	\$112,231.41	\$120,710.71	\$113,604.55	\$2,181.00	(\$111,423.55)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$83.67	\$0.00	\$97.60	\$0.00	(\$97.60)
545	TEACHER SALARY ALLOCATION	\$93,380.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$7,415.31	\$7,057.18	\$8,356.59	\$8,814.32	\$9,053.00	\$238.68
555	2012-13 RETRO PAY	\$18,688.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$0.00	\$7,995.53	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$87,523.26	\$87,523.26
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
578	SCHOOL RECOGNITION	\$54,702.00	\$54,139.73	\$54,062.41	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$17,632.03	\$18,569.35	\$20,852.70	\$19,369.33	\$21,785.00	\$2,415.67
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$875.00	\$875.00
589	IRFIL EXPENSES	\$1,544.59	\$1,377.44	\$0.00	\$0.00	\$0.00	\$0.00
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$0.00	\$2,800.00	\$0.00	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$531.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$4,972.85	\$1,636.90	\$3,802.39	\$0.00	(\$3,802.39)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$16,512.54	\$13,554.02	\$0.00	(\$13,554.02)
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$7,231.68	\$7,231.68
<b>TOTALS</b>		<b>\$3,011,409.83</b>	<b>\$3,074,653.76</b>	<b>\$3,148,652.85</b>	<b>\$3,111,434.15</b>	<b>\$3,334,675.27</b>	<b>\$223,241.12</b>

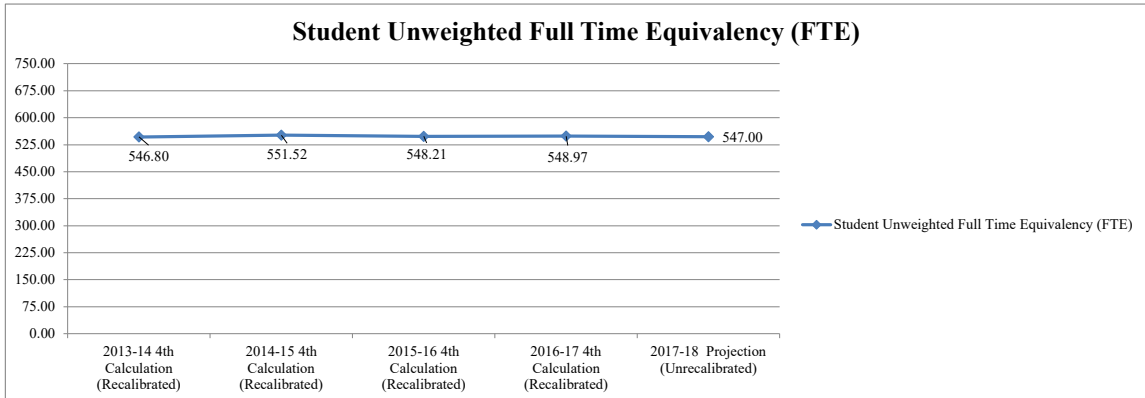


**School District of Indian River County  
General Operating Budget  
Facility 0041**

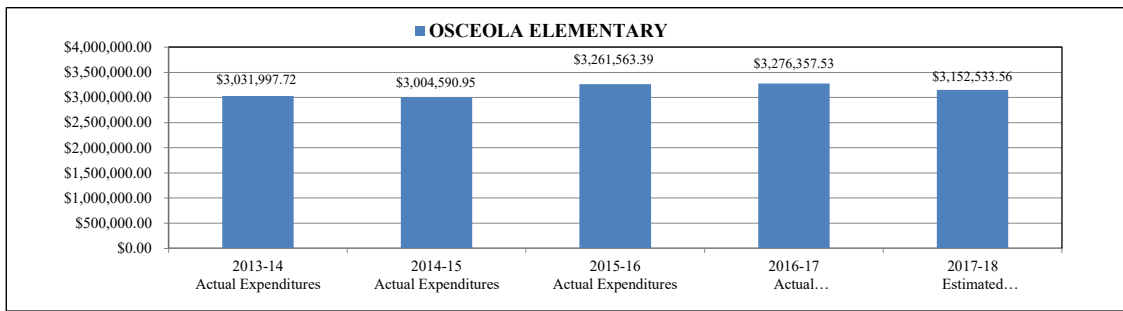
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	2.00	2.00	2.00	2.00	2.00	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL EDUCATION	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER GRADE 1	5.00	5.00	5.00	5.00	5.00	0.00
TEACHER GRADE 2	5.00	5.00	5.00	5.00	5.00	0.00
TEACHER GRADE 3	5.00	5.00	5.00	5.00	5.00	0.00
TEACHER GRADE 4	4.00	4.00	4.00	4.00	4.00	0.00
TEACHER GRADE 5	4.00	4.00	4.00	4.00	4.00	0.00
TEACHER KINDERGARTEN	5.00	5.00	5.00	5.00	5.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>47.50</b>	<b>47.50</b>	<b>47.50</b>	<b>47.50</b>	<b>47.50</b>	<b>0.00</b>

<b>FTE History and Projection</b>	<b>2013-14 4th Calculation (Recalibrated)</b>	<b>2014-15 4th Calculation (Recalibrated)</b>	<b>2015-16 4th Calculation (Recalibrated)</b>	<b>2016-17 4th Calculation (Recalibrated)</b>	<b>2017-18 Projection (Unrecalibrated)</b>
Student Unweighted Full Time Equivalency (FTE)	546.80	551.52	548.21	548.97	547.00



**School District of Indian River County  
General Operating Budget  
Facility 0051**



**OSCEOLA ELEMENTARY**

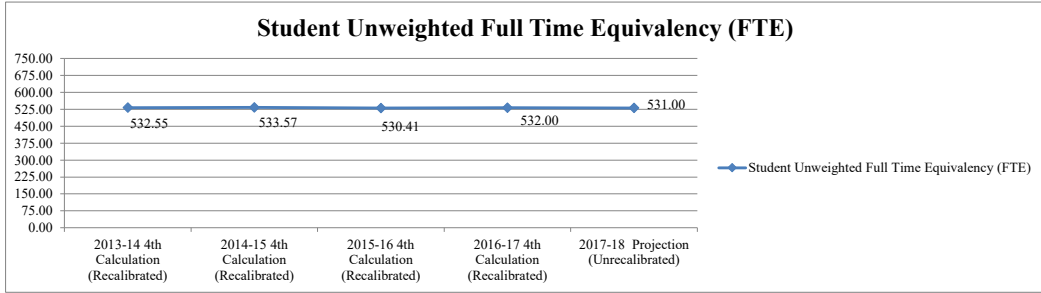
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$52,261.35	\$57,433.29	\$52,225.62	\$50,486.24	\$46,836.57	(\$3,649.67)
000	(GF)NON-DISCR SALARY (DIST)	\$2,507,714.45	\$2,668,932.57	\$2,733,956.70	\$2,810,129.95	\$2,825,219.61	\$15,089.66
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$588.23	\$714.77	\$620.32	\$639.00	\$18.68
008	ELECTRICAL	\$77,827.04	\$79,331.68	\$83,600.42	\$100,855.56	\$100,081.00	(\$774.56)
074	FLORIDA TEACHER LEAD (DIST)	\$9,147.02	\$7,843.10	\$8,830.81	\$8,267.78	\$0.00	(\$8,267.78)
075	TEXTBOOK ALLOCATION (FTE)	\$1,817.01	\$12,605.47	\$0.00	\$0.00	\$30,845.85	\$30,845.85
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,322.98	\$3,348.21	\$2,162.71	\$2,392.41	\$3,470.68	\$1,078.27
077	SCHOOL IMP (LOTTERY)(FTE)	\$759.04	\$0.00	\$2,485.79	\$1,672.58	\$26,576.82	\$24,904.24
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$0.00	\$1,578.90	\$0.00	\$1,080.31	\$1,080.31
081	CLOSING THE ACHIEVEMENT GAP	\$4,521.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
093	EXCEPTIONAL (GIFTED SERV)	\$0.00	\$0.00	\$81,730.03	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$89,451.76	\$7,911.98	\$0.00	(\$7,911.98)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$55,193.97	\$31,918.18	\$0.00	\$0.00	\$0.00
510	ICPALMS/VBHS FLOOD	\$211.66	\$0.00	\$0.00	\$66,480.73	\$0.00	(\$66,480.73)
521	SUBS-CEA TEMPORARY DUTY	\$0.00	\$0.00	\$0.00	\$97.60	\$0.00	(\$97.60)
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$5,693.90	\$2,646.10	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$2,780.99	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$2,764.28	\$0.00	(\$2,764.28)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$650.00	\$0.00	(\$650.00)
540	0.25 CRITICAL NEEDS MILLAGE	\$176,078.75	\$76,230.73	\$70,073.27	\$113,754.88	\$2,181.00	(\$111,573.88)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$91,852.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$10,934.93	\$10,331.71	\$10,186.01	\$11,316.23	\$11,791.00	\$474.77
549	BOTTLED GAS (PROPANE) (DIST)	\$5,555.04	\$4,287.25	\$564.50	\$1,455.09	\$1,455.00	(\$0.09)
550	OSCEOLA WATER INTRUSION	\$0.00	\$0.00	\$0.00	\$15,128.80	\$0.00	(\$15,128.80)
555	2012-13 RETRO PAY	\$17,875.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$0.00	\$11,332.90	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$76,296.12	\$76,296.12
578	SCHOOL RECOGNITION	\$53,000.00	\$0.00	\$51,780.09	\$53,041.00	\$0.00	(\$53,041.00)
580	IRCEA SUPPLEMENTS	\$17,974.99	\$19,304.24	\$21,207.54	\$21,561.31	\$21,785.00	\$223.69
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$681.00	\$681.00
589	IRFIL EXPENSES	\$1,266.23	\$1,800.48	\$1,463.54	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$246.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$1,666.12	\$872.76	\$993.76	\$0.00	(\$993.76)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$0.00	\$6,777.03	\$0.00	(\$6,777.03)
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$3,594.60	\$3,594.60
<b>TOTALS</b>		<b>\$3,031,997.72</b>	<b>\$3,004,590.95</b>	<b>\$3,261,563.39</b>	<b>\$3,276,357.53</b>	<b>\$3,152,533.56</b>	<b>(\$123,823.97)</b>

**School District of Indian River County  
General Operating Budget  
Facility 0051**

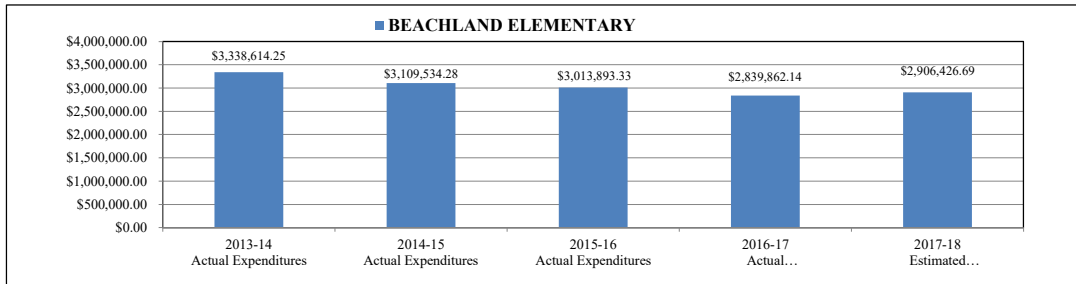
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	2.00	2.00	0.00
ESE TEACHER ASSISTANT 6-21	1.00	1.00	1.00	1.00	1.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	1.00	1.00	1.00	1.00	1.00	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER GRADE 1	5.50	5.50	5.50	5.50	5.50	0.00
TEACHER GRADE 2	4.50	4.50	4.50	4.50	4.50	0.00
TEACHER GRADE 3	5.00	5.00	5.00	5.00	5.00	0.00
TEACHER GRADE 4	4.00	4.00	4.00	4.00	4.00	0.00
TEACHER GRADE 5	4.00	4.00	4.00	4.00	4.00	0.00
TEACHER KINDERGARTEN	5.00	5.00	5.00	5.00	5.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER SCH BASED READING STRA	1.00	1.00	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>47.00</b>	<b>47.00</b>	<b>47.00</b>	<b>47.00</b>	<b>47.00</b>	<b>0.00</b>

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	532.55	533.57	530.41	532.00	531.00



**School District of Indian River County  
General Operating Budget  
Facility 0061**



**BEACHLAND ELEMENTARY**

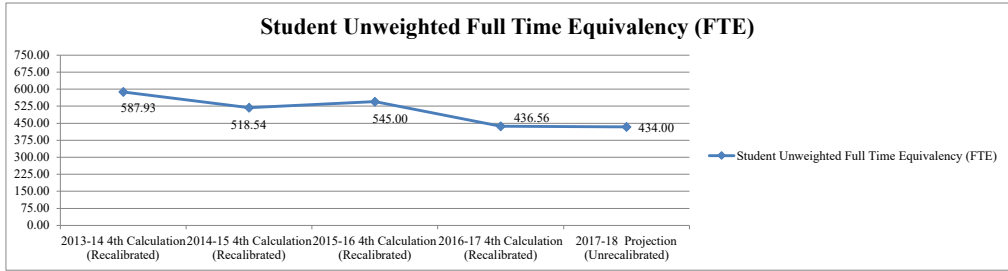
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$50,037.02	\$49,678.96	\$45,581.07	\$34,515.49	\$41,024.77	\$6,509.28
000	(GF)NON-DISCR SALARY (DIST)	\$2,757,696.47	\$2,627,964.39	\$2,509,439.45	\$2,444,663.07	\$2,529,833.38	\$85,170.31
006	COMMUNICATIONS (DISTRICT)	\$1,120.02	\$1,131.45	\$1,160.94	\$1,187.01	\$1,223.00	\$35.99
008	ELECTRICAL	\$141,373.63	\$139,028.29	\$132,031.79	\$105,211.59	\$107,226.00	\$2,014.41
074	FLORIDA TEACHER LEAD (DIST)	\$10,868.81	\$9,736.25	\$8,311.36	\$7,254.65	\$0.00	(\$7,254.65)
075	TEXTBOOK ALLOCATION (FTE)	\$10,777.58	\$9,813.67	\$0.00	\$0.00	\$30,845.85	\$30,845.85
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,966.67	\$3,385.61	\$2,419.42	\$2,184.49	\$2,242.72	\$58.23
077	SCHOOL IMP (LOTTERY)(FTE)	\$809.30	\$0.00	\$6,132.90	\$1,025.46	\$12,572.87	\$11,547.41
080	SCIENCE LAB MATERIALS (FTE)	\$685.19	\$10.97	\$2,569.05	\$141.31	\$1,405.14	\$1,263.83
081	CLOSING THE ACHIEVEMENT GAP	\$5,749.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
089	SCHOOLS OF INNOVATION	\$0.00	\$0.00	\$9,305.00	\$0.00	\$0.00	\$0.00
093	EXCEPTIONAL STUDENT EDUCATION-GIFTED	\$0.00	\$62,020.45	\$62,229.40	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$74,758.84	\$44,274.03	\$0.00	(\$44,274.03)
095	DONATIONS	\$29,458.80	\$0.00	\$354.21	\$130.29	\$0.00	(\$130.29)
510	ICPALMS	\$425.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
516	PROJECT LEAD THE WAY	\$0.00	\$0.00	\$0.00	\$0.00	\$3,450.00	\$3,450.00
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$7,196.14	\$6,401.12	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$1,669.18	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$1,584.14	\$0.00	(\$1,584.14)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$12,750.48	\$0.00	(\$12,750.48)
540	0.25 CRITICAL NEEDS MILLAGE	\$153,893.83	\$102,765.49	\$66,917.51	\$155,985.03	\$2,181.00	(\$153,804.03)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$16,199.40	\$48.19	\$0.00	\$97.60	\$0.00	(\$97.60)
545	TEACHER SALARY ALLOCATION	\$107,370.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$10,131.77	\$9,935.51	\$9,948.81	\$6,804.79	\$7,138.00	\$333.21
555	2012-13 RETRO PAY	\$21,172.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT 15/16	\$0.00	\$0.00	\$472.02	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$135,223.44	\$135,223.44
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$135.00	\$1,290.00	\$1,155.00
578	SCHOOL RECOGNITION	\$0.00	\$58,177.49	\$50,937.36	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$16,125.77	\$18,448.48	\$21,875.95	\$21,917.71	\$21,785.00	(\$132.71)
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$1,432.00	\$1,432.00
589	IRFIL EXPENSES	\$1,752.59	\$1,668.94	\$1,377.95	\$0.00	\$0.00	\$0.00
905	BANDWIDTH GRANT	\$0.00	\$8,524.00	\$0.00	\$0.00	\$0.00	\$0.00
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$7,553.52	\$7,553.52
<b>TOTALS</b>		<b>\$3,338,614.25</b>	<b>\$3,109,534.28</b>	<b>\$3,013,893.33</b>	<b>\$2,839,862.14</b>	<b>\$2,906,426.69</b>	<b>\$66,564.55</b>

**School District of Indian River County  
General Operating Budget  
Facility 0061**

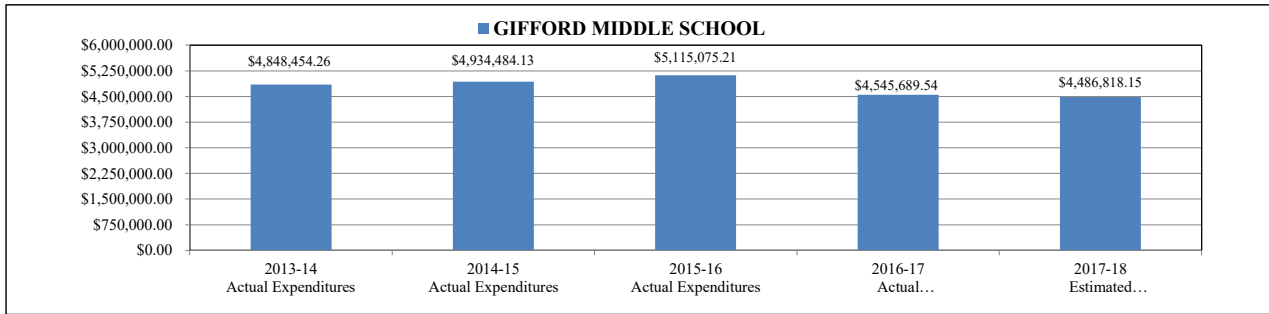
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMENTARY	1.00	1.00	1.00	0.50	0.50	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL COMPTN LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED - VE	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER GRADE 1	5.00	6.00	4.50	5.00	5.00	0.00
TEACHER GRADE 2	6.00	4.00	4.50	4.00	5.00	1.00
TEACHER GRADE 3	6.00	6.00	4.50	5.00	5.00	0.00
TEACHER GRADE 4	5.00	5.00	4.50	3.00	4.00	1.00
TEACHER GRADE 5	6.00	4.00	4.50	4.00	3.00	-1.00
TEACHER KINDERGARTEN	5.00	4.00	4.50	4.00	5.00	1.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER SCH BASED READING STRATEGIES	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>53.50</b>	<b>49.50</b>	<b>47.50</b>	<b>45.00</b>	<b>47.00</b>	<b>2.00</b>

<b>FTE History and Projection</b>	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	587.93	518.54	545.00	436.56	434.00



**School District of Indian River County  
General Operating Budget  
Facility 0081**



**GIFFORD MIDDLE SCHOOL**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$100,759.30	\$78,197.58	\$69,111.45	\$68,559.90	\$72,225.26	\$3,665.36
000	(GF)NON-DISCR SALARY (DIST)	\$3,828,030.31	\$4,009,622.95	\$3,963,335.55	\$3,986,539.99	\$3,972,034.53	(\$14,505.46)
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$588.27	\$715.32	\$620.31	\$639.00	\$18.69
008	ELECTRICAL	\$478,091.83	\$462,020.09	\$405,148.52	\$221,850.26	\$206,657.00	(\$15,193.26)
074	FLORIDA TEACHER LEAD (DIST)	\$14,958.07	\$12,808.23	\$12,931.61	\$11,825.16	\$0.00	(\$11,825.16)
075	TEXTBOOK ALLOCATION (FTE)	\$24,261.08	\$20,163.08	\$0.00	\$0.00	\$81,024.30	\$81,024.30
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,504.02	\$5,066.37	\$3,859.22	\$3,630.78	\$4,118.60	\$487.82
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$2,270.93	\$9,851.61	\$4,611.06	\$23,202.57	\$18,591.51
080	SCIENCE LAB MATERIALS (FTE)	\$1,232.44	\$396.02	\$118.76	\$1,832.97	\$2,229.89	\$396.92
081	CLOSING THE ACHIEVEMENT GAP	\$10,354.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
089	SCHOOLS OF INNOVATION	\$0.00	\$0.00	\$12,674.83	\$599.70	\$0.00	(\$599.70)
093	EXCEPTIONAL (GIFTED SERV)(DIS)	\$73,004.65	\$92,581.99	\$151,917.63	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$152,567.98	\$8,094.66	\$0.00	(\$8,094.66)
505	SUMMER SCHOOL	\$2,161.18	\$0.00	\$0.00	\$40,916.18	\$0.00	(\$40,916.18)
510	ICPALMS	\$463.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
516	PROJECT LEAD THE WAY	\$0.00	\$0.00	\$0.00	\$6,729.61	\$10,850.00	\$4,120.39
521	SUBS-CEA TEMPORARY DUTY	\$0.00	\$0.00	\$0.00	\$146.40	\$0.00	(\$146.40)
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$2,451.22	\$3,093.69	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$3,424.32	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$2,135.82	\$0.00	(\$2,135.82)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$5,270.00	\$0.00	(\$5,270.00)
540	0.25 CRITICAL NEEDS MILLAGE	\$0.00	\$154,952.99	\$126,935.01	\$46,725.28	\$2,181.00	(\$44,544.28)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$27,283.84	\$991.09	\$195.10	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$143,957.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$11,392.03	\$10,023.67	\$12,941.41	\$13,792.20	\$16,019.00	\$2,226.80
549	BOTTLED GAS (PROPANE) (DIST)	\$3,700.87	\$2,247.94	\$799.10	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$28,791.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
562	CAREER VOCATIONAL ADD ON FTE	\$0.00	\$0.00	\$0.00	\$0.00	\$9,550.00	\$9,550.00
564	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$0.00	\$14,164.18	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$0.00	\$0.00	\$79,014.00	\$0.00	\$0.00	\$0.00
579	SECONDARY REMEDIATION	\$2,255.54	\$574.52	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$51,419.17	\$48,085.17	\$50,650.75	\$45,716.23	\$53,638.00	\$7,921.77
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$449.00	\$449.00
588	SECONDARY SCHOOL REMEDIATION	\$0.00	\$0.00	\$0.00	\$36,066.32	\$0.00	(\$36,066.32)
589	IRFIL EXPENSES	\$1,907.87	\$3,167.64	\$1,735.65	\$0.00	\$0.00	\$0.00
596	20% CAPE FUNDS	\$0.00	\$0.00	\$0.00	\$3,800.00	\$0.00	(\$3,800.00)
598	SICK LEAVE BUYBACK	\$3,517.22	\$3,566.58	\$1,740.32	\$3,841.55	\$0.00	(\$3,841.55)
599	SCHOOL SECURITY	\$35,776.79	\$24,707.80	\$29,892.93	\$32,385.16	\$32,000.00	(\$385.16)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$8,256.27	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		<b>\$4,848,454.26</b>	<b>\$4,934,484.13</b>	<b>\$5,115,075.21</b>	<b>\$4,545,689.54</b>	<b>\$4,486,818.15</b>	<b>(\$58,871.39)</b>

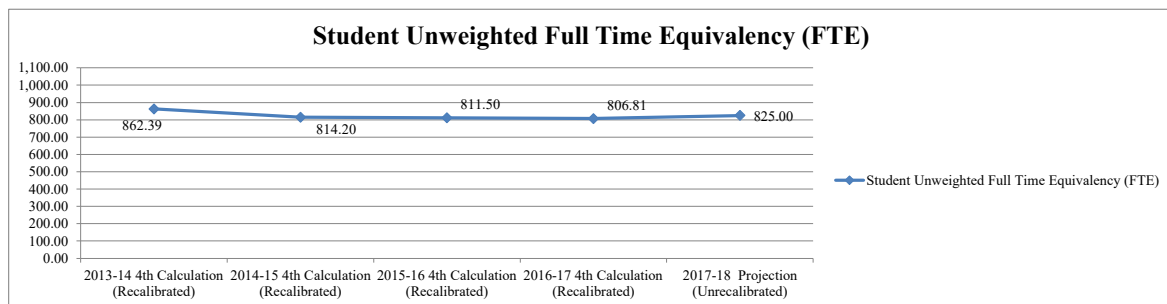
**School District of Indian River County  
General Operating Budget  
Facility 0081**

**Staffing Summary (Full Time Equivalent)**

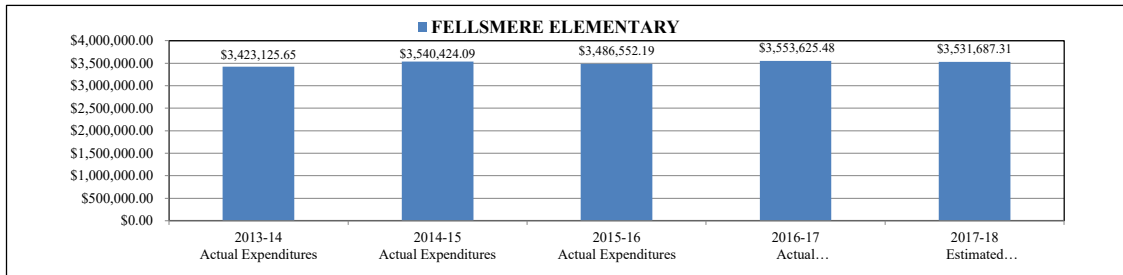
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Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL MIDDLE SCHOOL	2.00	2.00	2.00	2.00	2.00	0.00
BAND DIRECTOR - MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER MIDDLE SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	3.50	3.50	3.50	1.00	1.00	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	1.00	1.00	1.00	0.00
ESE TEACHER ASSISTANT 6-21	2.00	2.00	2.00	1.00	1.00	0.00
ESE SELF-CARE AIDE	1.00	1.00	1.00	0.00	0.00	0.00
GUIDANCE MIDDLE SCHOOL	2.00	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN II	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	1.00	1.00	1.00	1.00	1.00	0.00
PRINCIPAL MIDDLE SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
SENIOR SECRETARY I	1.00	1.00	1.00	1.00	1.00	0.00
SENIOR SECRETARY I GUIDANCE	1.00	1.00	1.00	1.00	1.00	0.00
SWITCHBOARD OPERATOR/RECEPTION	1.00	0.00	0.00	0.00	0.00	0.00
TEACHER ART MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER BUSINESS EDUCATION	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER CRITICAL THINKING	0.00	0.00	1.00	0.00	0.00	0.00
TEACHER EXCEPTIONAL ED - VE	3.00	3.00	3.00	4.00	6.00	2.00
TEACHER EXCEPTIONAL ED GIFTED	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER EXCEPTIONAL EDUCATION	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER FOREIGN LANGUAGE, MIDD	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER LANGUAGE ARTS MIDDLE	7.00	7.00	6.00	7.00	7.00	0.00
TEACHER MATH MIDDLE	8.00	7.00	7.00	7.00	7.00	0.00
TEACHER MUSIC MIDDLE	1.30	1.30	1.30	1.30	1.30	0.00
TEACHER PHYSICAL EDUCATION MID	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER READING MIDDLE	7.00	7.00	5.00	6.00	6.00	0.00
TEACHER SCIENCE MIDDLE	7.00	7.00	7.00	6.00	6.00	0.00
TEACHER SOCIAL STUDIES MIDDLE	7.00	6.60	5.60	5.60	5.60	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>74.80</b>	<b>72.40</b>	<b>69.40</b>	<b>65.90</b>	<b>67.90</b>	<b>2.00</b>

<b>FTE History and Projection</b>	<b>2013-14 4th Calculation (Recalibrated)</b>	<b>2014-15 4th Calculation (Recalibrated)</b>	<b>2015-16 4th Calculation (Recalibrated)</b>	<b>2016-17 4th Calculation (Recalibrated)</b>	<b>2017-18 Projection (Unrecalibrated)</b>
Student Unweighted Full Time Equivalency (FTE)	862.39	814.20	811.50	806.81	825.00



**School District of Indian River County  
General Operating Budget  
Facility 0101**



**FELLSMERE ELEMENTARY**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$55,297.58	\$60,755.28	\$59,951.20	\$58,211.88	\$54,837.19	(\$3,374.69)
000	(GF)NON-DISCR SALARY (DIST)	\$2,848,055.29	\$2,974,497.56	\$2,999,764.58	\$3,110,097.45	\$3,139,803.99	\$29,706.54
006	COMMUNICATIONS (DISTRICT)	\$1,271.76	\$1,508.60	\$1,547.92	\$1,582.68	\$1,630.00	\$47.32
008	ELECTRICAL	\$133,291.58	\$111,927.68	\$124,641.11	\$131,143.13	\$137,656.00	\$6,512.87
074	FLORIDA TEACHER LEAD (DIST)	\$13,612.92	\$12,972.54	\$11,724.38	\$12,425.24	\$0.00	(\$12,425.24)
075	TEXTBOOK ALLOCATION (FTE)	\$0.00	\$16,272.45	\$0.00	\$0.00	\$40,590.28	\$40,590.28
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,161.97	\$3,393.69	\$3,727.99	\$2,769.43	\$3,110.91	\$341.48
077	SCHOOL IMP (LOTTERY)(FTE)	\$539.30	\$0.00	\$2,210.12	\$6,509.06	\$21,037.75	\$14,528.69
080	SCIENCE LAB MATERIALS (FTE)	\$394.25	\$706.93	\$3,566.43	\$365.49	\$1,869.96	\$1,504.47
094	TERMINAL PAY	\$0.00	\$0.00	\$43,543.63	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$252.39	\$0.00	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$472.59	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$786.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
521	SUMMER ENRICHMENT-FROG LEG \$\$	\$0.00	\$1,617.26	\$0.00	\$0.00	\$0.00	\$0.00
524	LOWEST 300 SCHOOLS	\$0.00	\$230,372.04	\$83,680.50	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$2,144.63	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$2,602.28	\$0.00	(\$2,602.28)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$3,116.35	\$0.00	(\$3,116.35)
539	TITLE I DIFFERENTIAL PAY-GF	\$5,858.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$168,520.94	\$77,806.28	\$88,245.92	\$102,750.40	\$2,181.00	(\$100,569.40)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$6,907.29	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$124,503.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$24,804.98	\$21,091.24	\$20,245.59	\$20,510.26	\$19,470.00	(\$1,040.26)
549	BOTTLED GAS (PROPANE) (DIST)	(\$1,090.88)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$21,926.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$80,185.99	\$80,185.99
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$645.00	\$645.00
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$0.00	\$62,073.00	\$0.00	(\$62,073.00)
580	IRCEA SUPPLEMENTS	\$18,422.13	\$18,126.30	\$20,320.90	\$21,228.10	\$21,785.00	\$556.90
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$1,130.00	\$1,130.00
589	IRFIL EXPENSES	\$988.32	\$2,216.56	\$1,448.14	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$116.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$1,664.66	\$0.00	\$810.79	\$4,591.14	\$0.00	(\$4,591.14)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$8,256.27	\$0.00	\$0.00	\$0.00
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$5,754.24	\$5,754.24
962	READY SET GROW - STEP INTO K	\$0.00	\$0.00	\$10,249.50	\$13,649.59	\$0.00	(\$13,649.59)
<b>TOTALS</b>		<b>\$3,423,125.65</b>	<b>\$3,540,424.09</b>	<b>\$3,486,552.19</b>	<b>\$3,553,625.48</b>	<b>\$3,531,687.31</b>	<b>(\$21,938.17)</b>

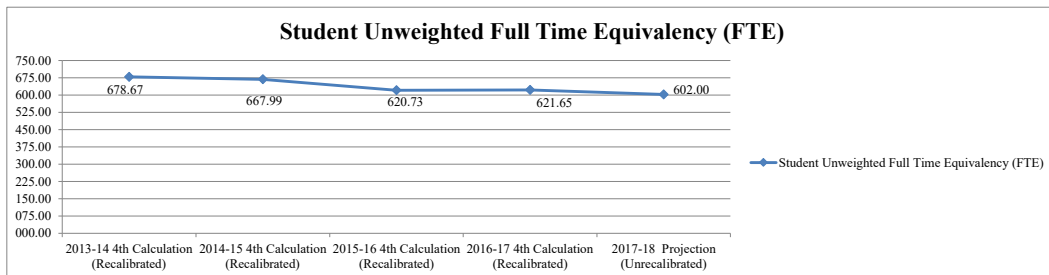


**School District of Indian River County  
General Operating Budget  
Facility 0101**

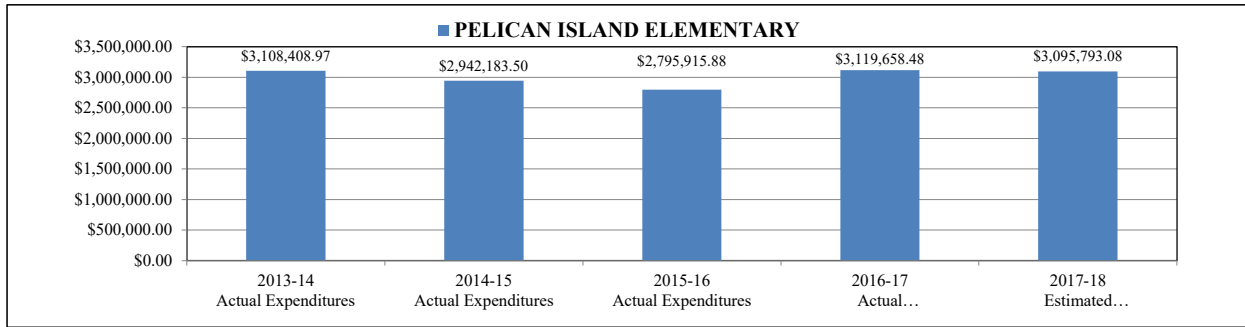
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	2.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	3.00	3.00	3.00	3.00	3.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	1.00	1.00	1.00	1.00	1.00	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
READING COACH. ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	2.00	2.00	2.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED PK HDC	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER GRADE 1	6.00	6.00	6.00	5.00	7.00	2.00
TEACHER GRADE 2	8.00	6.00	6.00	6.00	5.00	-1.00
TEACHER GRADE 3	7.00	8.00	6.00	7.00	6.00	-1.00
TEACHER GRADE 4	5.00	5.00	7.00	5.00	6.00	1.00
TEACHER GRADE 5	5.00	5.00	5.00	6.00	7.00	1.00
TEACHER KINDERGARTEN	6.00	6.00	6.00	6.00	6.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER RESOURCE	0.00	0.00	0.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>60.00</b>	<b>59.00</b>	<b>61.00</b>	<b>60.00</b>	<b>62.00</b>	<b>2.00</b>

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	678.67	667.99	620.73	621.65	602.00



**School District of Indian River County  
General Operating Budget  
Facility 0121**



**PELICAN ISLAND ELEMENTARY**

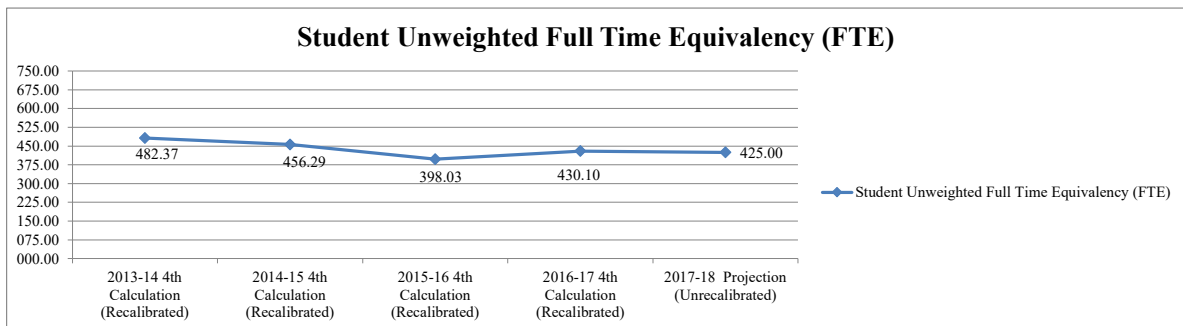
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$56,992.27	\$48,045.04	\$39,275.29	\$34,967.10	\$33,447.72	(\$1,519.38)
000	(GF)NON-DISCR SALARY (DIST)	\$2,625,928.67	\$2,602,363.49	\$2,414,074.49	\$2,804,736.33	\$2,795,312.71	(\$9,423.62)
006	COMMUNICATIONS (DISTRICT)	\$1,839.67	\$2,062.48	\$2,253.31	\$2,444.18	\$2,510.00	\$65.82
008	ELECTRICAL	\$94,171.19	\$96,927.29	\$78,005.73	\$80,620.17	\$83,456.00	\$2,835.83
074	FLORIDA TEACHER LEAD (DIST)	\$10,761.20	\$9,655.45	\$8,454.18	\$8,992.66	\$0.00	(\$8,992.66)
075	TEXTBOOK ALLOCATION (FTE)	\$5,788.25	\$5,191.63	\$0.00	\$0.00	\$27,313.44	\$27,313.44
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,834.98	\$2,754.19	\$2,073.40	\$1,829.64	\$2,239.42	\$409.78
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$0.00	\$4,243.17	(\$1,064.00)	\$13,558.52	\$14,622.52
080	SCIENCE LAB MATERIALS (FTE)	\$1,487.50	\$167.45	\$267.20	\$482.86	\$1,819.44	\$1,336.58
081	CLOSING THE ACHIEVEMENT GAP	\$4,268.92	\$655.27	\$0.00	\$0.00	\$0.00	\$0.00
093	EXCEPTIONAL SERVICES-GIFTED	\$0.00	\$63,681.69	\$65,376.42	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$10,559.18	\$7,377.66	\$0.00	(\$7,377.66)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$496.22	\$0.00	\$4,226.94	\$0.00	(\$4,226.94)
506	EVEN YEAR SUMMER SCHOOL	\$787.58	\$0.00	\$693.73	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$2,782.94	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$4,025.33	\$0.00	(\$4,025.33)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$1,059.96	\$25,469.90	\$24,409.94
539	TITLE I DIFFERENTIAL PAY-GF	\$101,768.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$134,498.83	\$80,948.48	\$68,817.08	\$84,016.24	\$2,181.00	(\$81,835.24)
541	0.35 CRITICAL NEEDS MILLAGE	\$0.00	\$90.54	\$0.00	\$2,059.75	\$0.00	(\$2,059.75)
548	WATER,SEWER, GARBAGE (DIST)	\$10,654.21	\$8,431.64	\$8,826.63	\$9,585.20	\$9,358.00	(\$227.20)
549	BOTTLED GAS (PROPANE) (DIST)	\$0.00	\$1,597.65	\$1,741.18	\$1,363.29	\$896.00	(\$467.29)
554	TITLE I DIFFERENTIATED PAY	\$14,581.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$23,007.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$61,522.69	\$61,522.69
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$8,290.00	\$8,290.00
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$44,281.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$18,421.53	\$17,576.87	\$18,070.28	\$19,732.47	\$21,785.00	\$2,052.53
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$375.00	\$375.00
589	IRFIL EXPENSES	\$616.49	\$1,538.12	\$0.00	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$8,256.27	\$6,777.01	\$0.00	(\$6,777.01)
923	COLLAB. & INITIATIVE FUND	\$0.00	\$0.00	\$0.00	\$26,103.55	\$0.00	(\$26,103.55)
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$6,258.24	\$6,258.24
962	READY SET GROW - STEP INTO K	\$0.00	\$0.00	\$17,864.40	\$20,322.14	\$0.00	(\$20,322.14)
<b>TOTALS</b>		<b>\$3,108,408.97</b>	<b>\$2,942,183.50</b>	<b>\$2,795,915.88</b>	<b>\$3,119,658.48</b>	<b>\$3,095,793.08</b>	<b>(\$23,865.40)</b>

**School District of Indian River County  
General Operating Budget  
Facility 0121**

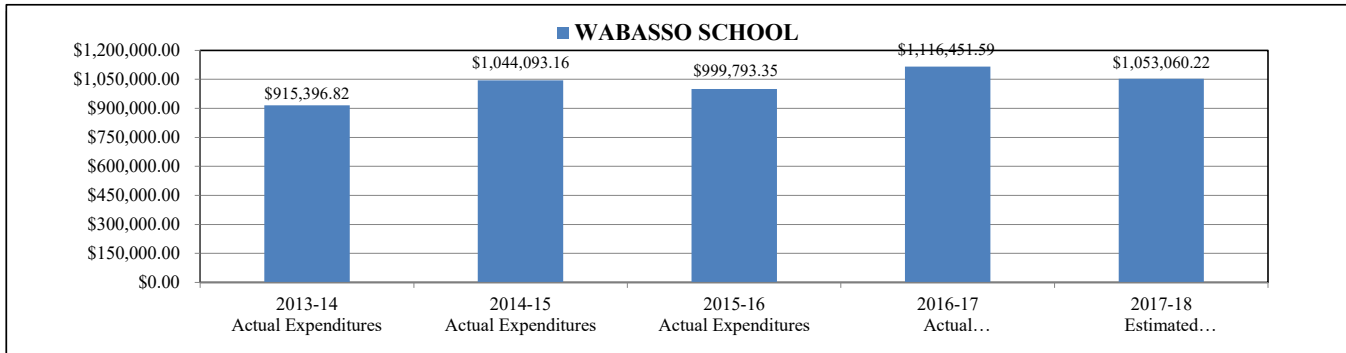
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	2.00	2.00	0.00
ESE TEACHER ASSISTANT 6-21	4.00	4.00	4.00	4.00	4.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED - SLD	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED AUTISM	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED GIFTED	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED PK HDC	2.00	2.00	2.00	3.00	3.00	0.00
TEACHER GRADE 1	3.50	3.50	3.50	3.00	3.00	0.00
TEACHER GRADE 2	5.00	5.00	4.50	5.00	5.00	0.00
TEACHER GRADE 3	5.00	5.00	4.50	5.00	5.00	0.00
TEACHER GRADE 4	4.00	4.00	3.50	4.00	4.00	0.00
TEACHER GRADE 5	3.00	3.00	3.50	4.00	4.00	0.00
TEACHER KINDERGARTEN	3.50	3.50	3.50	3.00	3.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PRE-K	1.10	1.10	1.10	1.00	1.00	0.00
TEACHER, EMOTIONAL/BEHAVIORAL	1.00	1.00	1.00	2.00	2.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>53.60</b>	<b>53.60</b>	<b>52.60</b>	<b>55.50</b>	<b>55.50</b>	<b>0.00</b>

<b>FTE History and Projection</b>	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	482.37	456.29	398.03	430.10	425.00



**School District of Indian River County  
General Operating Budget  
Facility 0131**



**WABASSO SCHOOL**

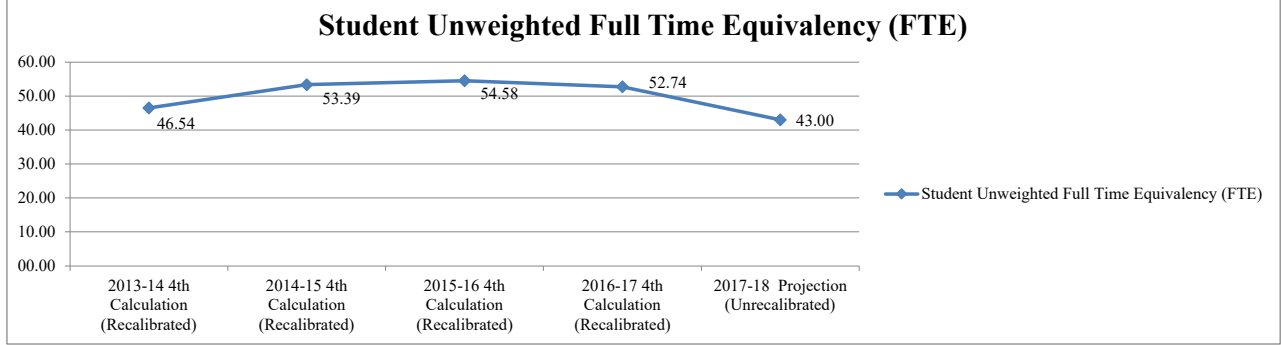
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$22,567.85	\$20,623.74	\$18,828.20	\$21,413.09	\$25,370.00	\$3,956.91
000	(GF)NON-DISCR SALARY (DIST)	\$774,257.41	\$922,702.61	\$798,041.61	\$941,461.83	\$926,126.33	(\$15,335.50)
006	COMMUNICATIONS (DISTRICT)	\$1,206.92	\$1,214.85	\$1,244.34	\$1,270.41	\$1,309.00	\$38.59
008	ELECTRICAL	\$25,641.25	\$26,201.40	\$30,911.51	\$33,949.80	\$34,955.00	\$1,005.20
051	TITLE I SKIPPED SCHOOLS	\$0.00	\$18,063.54	\$9,764.69	\$9,377.97	\$0.00	(\$9,377.97)
074	FLORIDA TEACHER LEAD (DIST)	\$2,259.85	\$2,548.33	\$2,467.43	\$2,619.27	\$0.00	(\$2,619.27)
077	SCHOOL IMP (LOTTERY)(FTE)	\$953.85	\$1,227.27	\$1,064.36	\$0.00	\$1,658.08	\$1,658.08
094	TERMINAL PAY	\$0.00	\$0.00	\$59,852.07	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$17,981.66	\$24,345.86	\$13,831.20	\$54,262.86	\$87.30	(\$54,175.56)
506	EVEN YEAR SUMMER SCHOOL	\$30,209.24	\$19,183.04	\$33,566.07	\$10,190.42	\$0.00	(\$10,190.42)
532	CWA CONTRACT	\$0.00	\$0.00	\$555.25	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$1,577.83	\$0.00	(\$1,577.83)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$220.00	\$0.00	(\$220.00)
540	.25 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$2,181.00	\$2,181.00
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$2,131.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
544	DISTRICTWIDE MOVING	\$0.00	\$1,125.00	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$21,326.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$4,086.78	\$3,291.45	\$3,881.67	\$4,351.22	\$4,046.00	(\$305.22)
549	BOTTLED GAS (PROPANE) (DIST)	\$0.00	\$0.00	\$287.98	\$2,026.05	\$1,749.00	(\$277.05)
555	2012-13 RETRO PAY	\$7,096.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$5,327.35	\$3,473.26	\$5,444.46	\$5,458.79	\$5,390.00	(\$68.79)
589	IRFIL EXPENSES	\$260.28	\$92.81	\$292.71	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$30.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$0.00	\$666.09	\$0.00	(\$666.09)
920	SPEAK UP GRANT - WABASSO	\$30.00	\$0.00	\$19,759.80	\$15,934.49	\$0.00	(\$15,934.49)
921	PHOENIX CAFÉ	\$30.00	\$0.00	\$0.00	\$4,999.98	\$0.00	(\$4,999.98)
926	LIVING LAB - WABASSO	\$0.00	\$0.00	\$0.00	\$6,671.49	\$50,188.51	\$43,517.02
<b>TOTALS</b>		<b>\$915,396.82</b>	<b>\$1,044,093.16</b>	<b>\$999,793.35</b>	<b>\$1,116,451.59</b>	<b>\$1,053,060.22</b>	<b>(\$63,391.37)</b>

**Staffing Summary (Full Time Equivalent)**

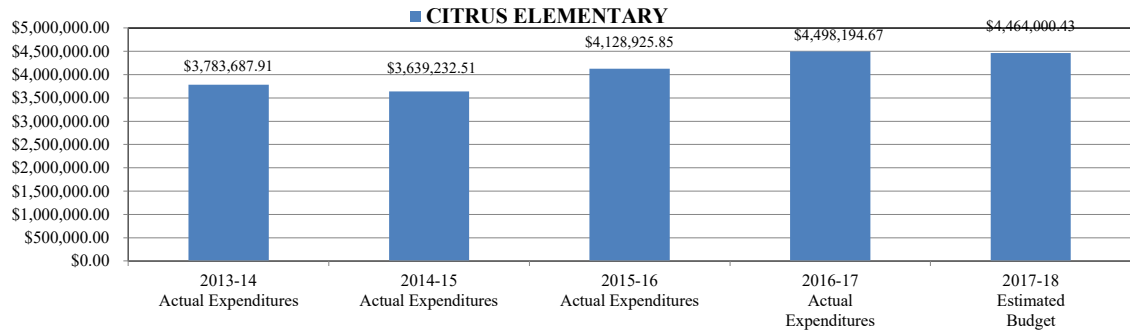
Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ESE TEACHER ASSISTANT 6-21	2.00	2.00	2.00	2.00	2.00	0.00
JOB COACH (ESE TEACHER ASSISTANT)	0.00	0.00	1.00	1.00	1.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 3	1.00	1.00	1.00	1.00	1.00	0.00
PRINCIPAL SPECIAL ED SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
PSYCHOLOGIST	0.00	0.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	6.00	6.00	6.00	10.00	10.00	0.00
TEACHER EXCEPTIONAL ED H/H	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED OI	0.90	0.90	0.90	0.90	0.90	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>13.90</b>	<b>13.90</b>	<b>15.90</b>	<b>19.90</b>	<b>19.90</b>	<b>0.00</b>

**School District of Indian River County  
General Operating Budget  
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<b>FTE History and Projection</b>	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	46.54	53.39	54.58	52.74	43.00



**School District of Indian River County  
General Operating Budget  
Facility 0141**



**CITRUS ELEMENTARY**

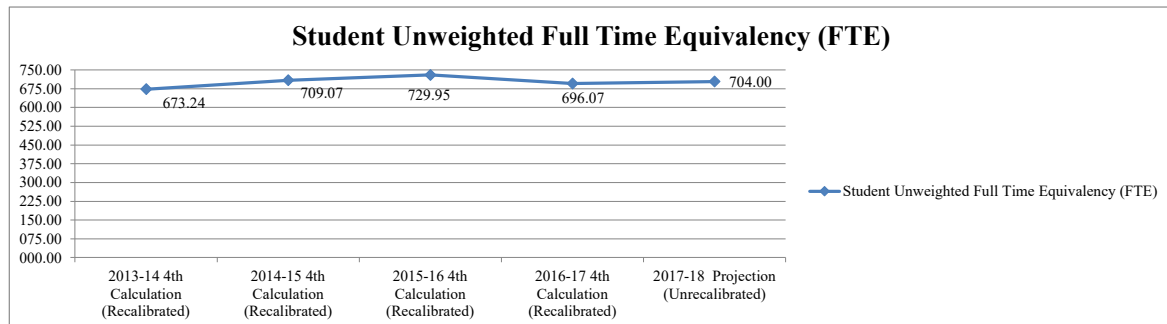
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$65,693.04	\$58,819.03	\$57,490.13	\$65,596.94	\$63,619.13	(\$1,977.81)
000	(GF)NON-DISCR SALARY (DIST)	\$3,154,130.42	\$3,314,844.21	\$3,718,746.84	\$3,902,743.24	\$4,049,946.23	\$147,202.99
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$570.42	\$715.32	\$620.28	\$639.00	\$18.72
008	ELECTRICAL	\$128,865.06	\$144,290.48	\$116,687.27	\$106,456.93	\$93,981.00	(\$12,475.93)
074	FLORIDA TEACHER LEAD (DIST)	\$13,666.72	\$12,516.58	\$12,583.75	\$11,798.86	\$0.00	(\$11,798.86)
075	TEXTBOOK ALLOCATION (FTE)	\$6,563.52	\$8,114.31	\$0.00	\$0.00	\$44,502.60	\$44,502.60
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,880.26	\$3,835.35	\$3,334.39	\$3,327.36	\$3,547.40	\$220.04
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$3,675.00	\$6,239.81	\$3,900.00	\$13,168.35	\$9,268.35
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$2,816.55	\$860.93	\$747.27	\$866.77	\$119.50
081	CLOSING THE ACHIEVEMENT GAP	\$3,225.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$41,358.69	\$11,079.65	\$0.00	(\$11,079.65)
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$301.80	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$480.06	\$76,940.13	\$0.00	(\$76,940.13)
506	EVEN YEAR SUMMER SCHOOL	\$497.69	\$0.00	\$497.69	\$0.00	\$0.00	\$0.00
510	VBHS FLOOD	\$0.00	\$0.00	\$540.00	\$5,164.50	\$0.00	(\$5,164.50)
532	CWA CONTRACT	\$0.00	\$0.00	\$3,148.02	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$3,612.61	\$0.00	(\$3,612.61)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$5,046.39	\$0.00	(\$5,046.39)
539	TITLE I DIFFERENTIAL PAY-GF	\$4,490.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
540	0.25 OF 0.60 CRITICAL NEEDS MILLAGE	\$143,413.36	\$55,644.16	\$100,290.96	\$168,192.73	\$2,181.00	(\$166,011.73)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$21,315.00	\$0.00	\$0.00	\$97.59	\$0.00	(\$97.59)
545	TEACHER SALARY ALLOCATION	\$130,805.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$20,871.38	\$14,911.99	\$17,420.21	\$29,989.12	\$30,869.00	\$879.88
550	INSERVICE INCENTIVE PAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
554	TITLE I DIFFERENTIATED PAY	\$45,285.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$18,029.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
566	SUBS FOR SOLAR TRAINING	\$0.00	\$0.00	(\$97.57)	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$129,934.95	\$129,934.95
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$33.60	\$1,906.40	\$1,872.80
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$0.00	\$72,995.00	\$0.00	(\$72,995.00)
580	IRCEA SUPPLEMENTS	\$18,331.11	\$15,914.70	\$21,629.68	\$21,629.34	\$21,785.00	\$155.66
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$2,631.00	\$2,631.00
589	IRFIL EXPENSE	\$0.00	\$1,439.20	\$0.00	\$0.00	\$0.00	\$0.00
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$0.00	\$75.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$2,991.56	\$1,463.73	\$2,230.86	\$1,446.15	\$0.00	(\$1,446.15)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$24,768.81	\$6,776.98	\$0.00	(\$6,776.98)
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$4,422.60	\$4,422.60
<b>TOTALS</b>		<b>\$3,783,687.91</b>	<b>\$3,639,232.51</b>	<b>\$4,128,925.85</b>	<b>\$4,498,194.67</b>	<b>\$4,464,000.43</b>	<b>(\$34,194.24)</b>

**School District of Indian River County  
General Operating Budget  
Facility 0141**

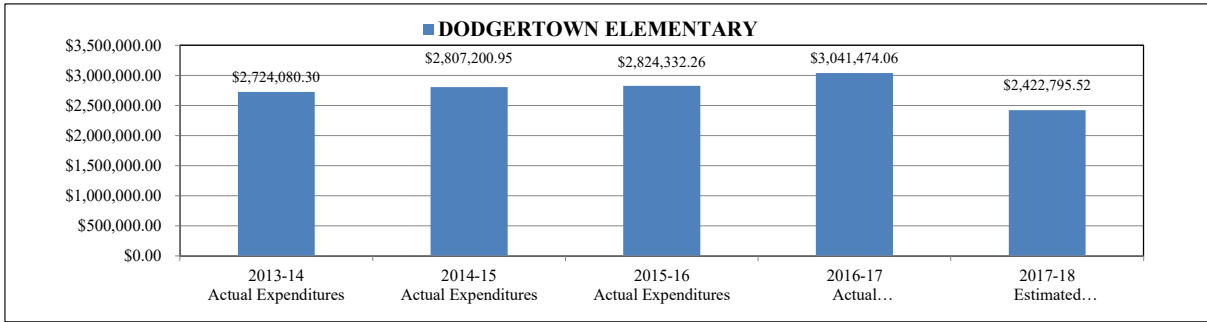
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	2.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	3.00	3.00	3.00	3.00	3.00	0.00
ESE TEACHER ASSISTANT 6-21	2.00	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	2.00	2.00	2.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED - VE	4.00	4.00	4.00	4.00	4.00	0.00
TEACHER EXCEPTIONAL ED AUTISM	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER GRADE 1	6.00	7.00	7.00	7.00	7.00	0.00
TEACHER GRADE 2	7.00	6.00	7.00	7.00	7.00	0.00
TEACHER GRADE 3	7.00	7.00	6.00	7.00	8.00	1.00
TEACHER GRADE 4	4.00	5.00	6.50	6.00	7.00	1.00
TEACHER GRADE 5	5.00	4.00	5.50	6.00	6.00	0.00
TEACHER KINDERGARTEN	6.00	7.00	8.00	6.00	6.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER RESOURCE	0.00	0.00	0.00	1.00	1.00	0.00
TEACHER SCH BASED READING STRA	1.00	1.00	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>65.50</b>	<b>66.50</b>	<b>72.50</b>	<b>71.50</b>	<b>73.50</b>	<b>2.00</b>

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	673.24	709.07	729.95	696.07	704.00



**School District of Indian River County  
General Operating Budget  
Facility 0151**



**DODGERTOWN ELEMENTARY**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$48,071.81	\$41,850.08	\$42,918.01	\$37,406.04	\$39,090.37	\$1,684.33
000	(GF)NON-DISCR SALARY (DIST)	\$2,255,953.87	\$2,444,997.83	\$2,517,804.40	\$2,440,472.88	\$2,085,941.57	(\$354,531.31)
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$588.24	\$715.32	\$620.25	\$639.00	\$18.75
008	ELECTRICAL	\$76,336.45	\$71,399.61	\$62,711.85	\$65,599.68	\$67,063.00	\$1,463.32
074	FLORIDA TEACHER LEAD (DIST)	\$9,093.21	\$9,354.43	\$8,298.97	\$7,966.57	\$0.00	(\$7,966.57)
075	TEXTBOOK ALLOCATION (FTE)	\$11,255.16	\$12,820.91	\$0.00	\$0.00	\$22,538.02	\$22,538.02
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,638.22	\$2,418.93	\$2,344.30	\$1,917.08	\$2,042.72	\$125.64
077	SCHOOL IMP (LOTTERY)(FTE)	\$16.97	\$0.00	\$4,071.80	\$1,749.18	\$11,788.96	\$10,039.78
080	SCIENCE LAB MATERIALS (FTE)	\$4,799.13	\$341.76	\$466.98	\$46.90	\$792.96	\$746.06
081	CLOSING THE ACHIEVEMENT GAP	\$359.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
089	SCHOOLS OF INNOVATION	\$0.00	\$8,005.65	\$14,900.33	\$2,700.00	\$0.00	(\$2,700.00)
093	EXCEPTIONAL EDUCATION - GIFTED	\$0.00	\$79,291.81	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$30,004.82	\$9,165.09	\$0.00	(\$9,165.09)
502	DODGERTOWN VANDALISM	\$0.00	\$0.00	\$0.00	\$24,938.40	\$0.00	(\$24,938.40)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$502.88	\$0.00	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$493.00	\$0.00	\$499.94	\$0.00	\$0.00	\$0.00
510	ICPALMS/ VBHS FLOOD	\$527.26	\$0.00	\$0.00	\$13,688.75	\$0.00	(\$13,688.75)
524	LOWEST 300 SCHOOLS	\$0.00	\$0.00	\$0.00	\$227,318.96	\$0.00	(\$227,318.96)
532	CWA CONTRACT	\$0.00	\$0.00	\$3,097.27	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$3,722.76	\$0.00	(\$3,722.76)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$1,500.00	\$0.00	(\$1,500.00)
539	TITLE I DIFFERENTIAL PAY-GF	\$738.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$171,775.39	\$104,532.16	\$100,717.92	\$127,213.70	\$2,181.00	(\$125,032.70)
541	0.35 of 0.6 CRITICAL MILLAGE	\$0.00	\$177.55	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$86,232.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$19,988.59	\$12,895.95	\$14,910.59	\$11,606.23	\$12,147.00	\$540.77
555	2012-13 RETRO PAY	\$17,316.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$2,475.00	\$6,619.23	\$0.00	(\$6,619.23)
566	SUBS FOR SOLAR TRAINING	\$0.00	\$0.00	(\$48.81)	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$122,038.12	\$122,038.12
580	IRCEA SUPPLEMENTS	\$16,106.98	\$17,563.11	\$18,443.57	\$20,241.06	\$21,785.00	\$1,543.94
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
589	IRFIL EXPENSES	\$854.10	\$460.05	\$0.00	\$0.00	\$0.00	\$0.00
590	RESERVE-CLAIMS UNDER DEDUCTIBLE	\$0.00	\$0.00	\$0.00	\$25,010.00	\$0.00	(\$25,010.00)
593	ENERGY SAVINGS REBATE	\$892.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
599	SCHOOL SECURITY	\$0.00	\$0.00	\$0.00	\$11,971.30	\$24,741.64	\$12,770.34
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$9,506.16	\$9,506.16
<b>TOTALS</b>		<b>\$2,724,080.30</b>	<b>\$2,807,200.95</b>	<b>\$2,824,332.26</b>	<b>\$3,041,474.06</b>	<b>\$2,422,795.52</b>	<b>(\$618,678.54)</b>

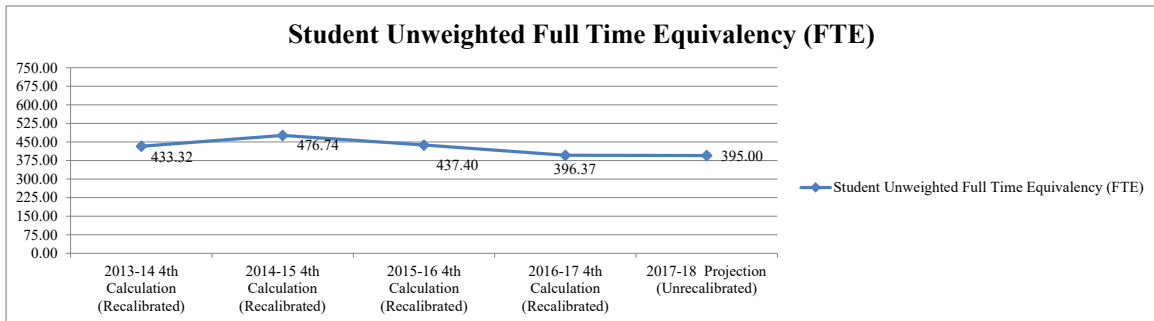


**School District of Indian River County  
General Operating Budget  
Facility 0151**

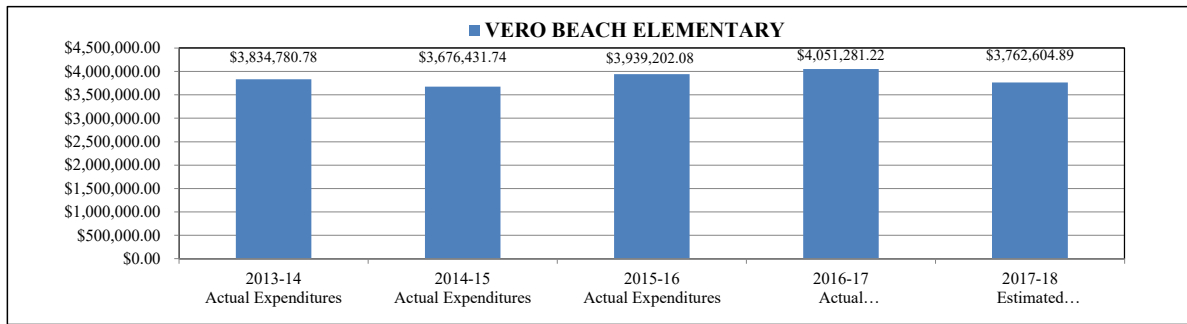
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	2.00	2.00	0.00
ESE TEACHER ASSISTANT 6-21	1.00	1.00	1.00	1.00	1.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	2.00	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED PK HDC	3.55	3.55	3.55	3.55	3.55	0.00
TEACHER GRADE 1	4.00	4.00	5.00	4.00	4.00	0.00
TEACHER GRADE 2	5.00	5.00	4.00	4.00	4.00	0.00
TEACHER GRADE 3	4.00	5.00	5.00	4.00	5.00	1.00
TEACHER GRADE 4	4.00	3.00	4.00	3.00	4.00	1.00
TEACHER GRADE 5	3.00	4.00	3.00	3.00	4.00	1.00
TEACHER KINDERGARTEN	3.00	4.00	4.00	4.00	3.00	-1.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER OTHER ELEMENTARY	0.00	0.00	0.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>47.05</b>	<b>49.05</b>	<b>49.05</b>	<b>48.05</b>	<b>50.05</b>	<b>2.00</b>

<b>FTE History and Projection</b>	<b>2013-14 4th Calculation (Recalibrated)</b>	<b>2014-15 4th Calculation (Recalibrated)</b>	<b>2015-16 4th Calculation (Recalibrated)</b>	<b>2016-17 4th Calculation (Recalibrated)</b>	<b>2017-18 Projection (Unrecalibrated)</b>
Student Unweighted Full Time Equivalency (FTE)	433.32	476.74	437.40	396.37	395.00



**School District of Indian River County  
General Operating Budget  
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**VERO BEACH ELEMENTARY**

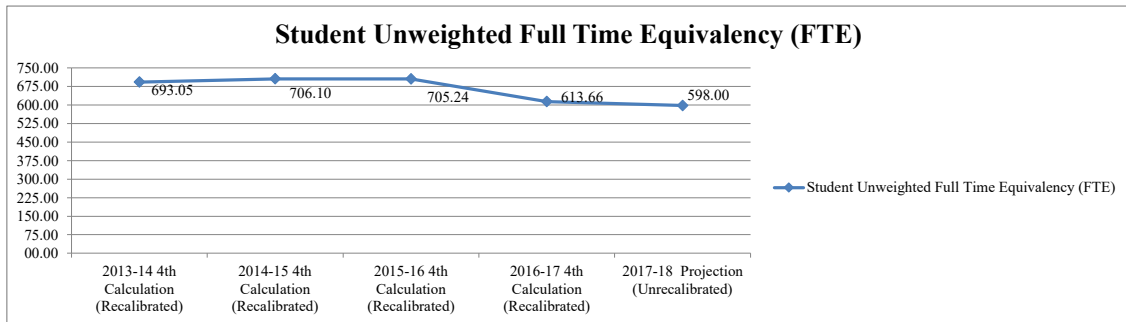
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$62,995.42	\$70,283.39	\$80,101.95	\$67,852.20	\$68,365.70	\$513.50
000	(GF)NON-DISCR SALARY (DIST)	\$3,125,813.29	\$3,366,270.40	\$3,499,058.14	\$3,476,927.99	\$3,264,921.00	(\$212,006.99)
006	COMMUNICATIONS (DISTRICT)	\$1,751.73	\$1,688.38	\$1,876.26	\$1,807.32	\$1,862.00	\$54.68
008	ELECTRICAL	\$98,936.47	\$95,969.65	\$107,510.37	\$100,650.48	\$102,672.00	\$2,021.52
074	FLORIDA TEACHER LEAD (DIST)	\$12,967.25	\$12,576.42	\$12,126.48	\$11,473.32	\$0.00	(\$11,473.32)
075	TEXTBOOK ALLOCATION (FTE)	\$23,705.12	\$13,848.83	\$0.00	\$0.00	\$37,697.48	\$37,697.48
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$3,336.52	\$3,931.55	\$3,368.02	\$2,596.01	\$3,696.02	\$1,100.01
077	SCHOOL IMP (LOTTERY)(FTE)	\$1,289.60	\$1,403.05	\$5,547.64	\$4,185.90	\$14,355.01	\$10,169.11
080	SCIENCE LAB MATERIALS (FTE)	\$592.30	\$626.82	\$633.49	\$123.49	\$1,215.19	\$1,091.70
081	CLOSING THE ACHIEVEMENT GAP	\$1,853.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$57,107.89	\$5,200.74	\$0.00	(\$5,200.74)
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$402.40	\$0.00	\$0.00	\$0.00	\$0.00
502	VERO BEACH ELM FLOOD	\$153,918.50	\$15,739.30	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$345.00	\$0.00	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$500.00	\$0.00	\$487.38	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$402.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
524	LOWEST 300 SCHOOLS	\$0.00	\$0.00	\$0.00	\$168,701.69	\$131,954.31	(\$36,747.38)
532	CWA CONTRACT	\$0.00	\$0.00	\$4,608.65	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$4,434.21	\$0.00	(\$4,434.21)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$2,905.00	\$0.00	(\$2,905.00)
539	TITLE I DIFFERENTIAL PAY-GF	\$36,150.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
540	0.25 of 0.60 CRITICAL NEEDS MILLAGE	\$132,572.79	\$56,491.35	\$81,395.71	\$86,641.70	\$2,181.00	(\$84,460.70)
541	0.35 of 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$119,757.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$16,477.82	\$14,759.01	\$17,685.68	\$19,011.61	\$19,490.00	\$478.39
549	BOTTLED GAS (PROPANE) (DIST)	\$1,832.63	\$1,831.85	\$456.93	\$867.89	\$1,193.00	\$325.11
550	INSERVICE INCENTIVE PAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$17,074.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$9,952.24	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$63,533.62	\$63,533.62
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$12,946.93	\$21,768.04	\$8,821.11
578	SCHOOL RECOGNITION 12/13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$18,135.53	\$18,238.30	\$21,623.89	\$21,288.60	\$21,785.00	\$496.40
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00	\$900.00
589	IRFIL EXPENSES	\$1,603.55	\$1,067.01	\$0.00	\$0.00	\$0.00	\$0.00
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$0.00	\$959.03	\$0.00	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$372.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$2,742.14	\$0.00	\$1,702.49	\$1,518.90	\$0.00	(\$1,518.90)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$24,768.81	\$27,108.02	\$0.00	(\$27,108.02)
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$5,015.52	\$5,015.52
962	STEP INTO KINDERGARTEN	\$0.00	\$0.00	\$9,190.06	\$35,039.22	\$0.00	(\$35,039.22)
<b>TOTALS</b>		<b>\$3,834,780.78</b>	<b>\$3,676,431.74</b>	<b>\$3,939,202.08</b>	<b>\$4,051,281.22</b>	<b>\$3,762,604.89</b>	<b>(\$288,676.33)</b>

**School District of Indian River County  
General Operating Budget  
Facility 0161**

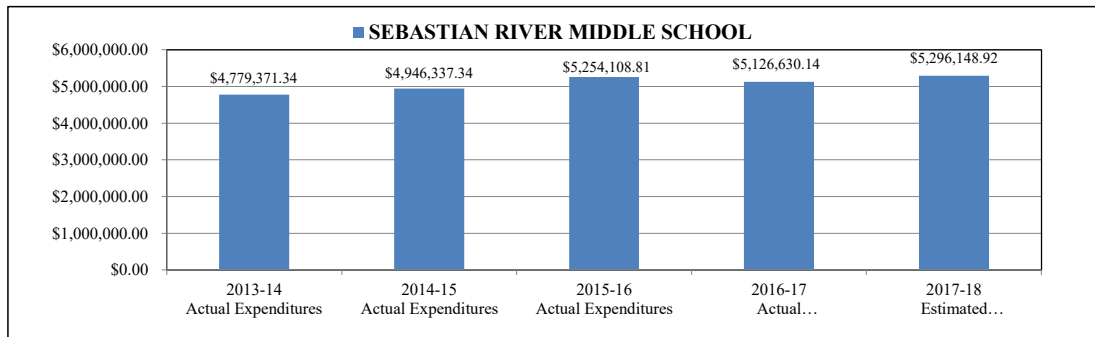
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	2.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	4.00	4.00	4.00	4.00	4.00	0.00
ESE TEACHER ASSISTANT 6-21	3.00	3.00	3.00	3.00	3.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	2.00	2.00	2.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED PK HDC	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER GRADE 1	6.00	7.00	7.00	5.00	5.00	0.00
TEACHER GRADE 2	7.00	6.00	7.00	6.00	5.00	-1.00
TEACHER GRADE 3	3.00	8.00	6.00	8.00	7.00	-1.00
TEACHER GRADE 4	5.00	5.50	7.00	6.00	6.00	0.00
TEACHER GRADE 5	3.00	4.50	5.00	5.00	5.00	0.00
TEACHER KINDERGARTEN	7.00	6.00	7.00	5.00	5.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	2.00	2.00	0.00
TEACHER PRE-K	1.10	1.10	1.10	1.10	1.10	0.00
TEACHER SCH BASED READING STRA	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER RESOURCE	0.00	0.00	0.00	1.00	1.00	0.00
TEACHER, OTHER ELEMENTARY	1.00	1.00	1.00	0.00	0.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>59.60</b>	<b>65.60</b>	<b>69.60</b>	<b>65.60</b>	<b>63.60</b>	<b>-2.00</b>

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	693.05	706.10	705.24	613.66	598.00



**School District of Indian River County  
General Operating Budget  
Facility 0171**



**SEBASTIAN RIVER MIDDLE SCHOOL**

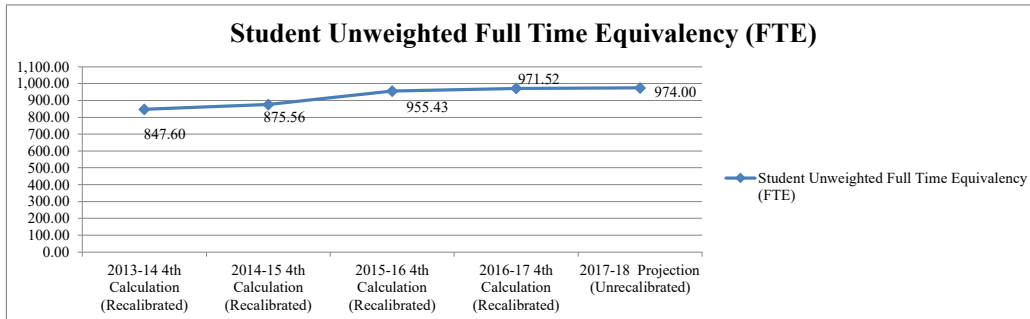
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
...	NON-LABOR DISCRETIONARY	\$77,836.43	\$90,556.30	\$68,329.88	\$66,324.34	\$81,025.52	\$14,701.18
000	(GF)NON-DISCR SALARY (DIST)	\$3,817,384.14	\$4,057,001.31	\$4,173,264.67	\$4,354,522.85	\$4,491,618.45	\$137,095.60
006	COMMUNICATIONS (DISTRICT)	\$1,203.42	\$1,214.85	\$1,244.34	\$1,270.41	\$1,309.00	\$38.59
008	ELECTRICAL	\$237,503.00	\$204,124.84	\$175,976.58	\$172,895.13	\$177,792.00	\$4,896.87
074	FLORIDA TEACHER LEAD (DIST)	\$15,065.68	\$13,285.02	\$13,765.67	\$13,762.99	\$0.00	(\$13,762.99)
075	TEXTBOOK ALLOCATION (FTE)	\$4,817.49	\$11,203.20	\$0.00	(\$724.59)	\$94,528.35	\$95,252.94
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,466.44	\$4,875.13	\$4,196.55	\$4,302.12	\$4,813.54	\$511.42
077	SCHOOL IMP (LOTTERY)(FTE)	\$1,516.91	\$1,530.73	\$2,070.33	\$2,822.29	\$27,376.66	\$24,554.37
080	SCIENCE LAB MATERIALS (FTE)	\$286.52	\$380.74	\$187.06	\$4,580.58	\$2,035.16	(\$2,545.42)
081	CLOSING THE ACHIEVEMENT GAP	\$3,543.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
086	INTL BACCALAURATE (IB)(FTE)	\$9,324.85	\$13,194.60	\$22,995.48	\$18,107.59	\$23,000.00	\$4,892.41
089	SCHOOLS OF INNOVATION	\$0.00	\$0.00	\$14,078.44	\$0.00	\$0.00	\$0.00
093	EXCEPTIONAL EDUCATION -GIFTED	\$59,359.89	\$61,009.78	\$63,896.46	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$132,217.49	\$39,758.82	\$0.00	(\$39,758.82)
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$402.40	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$903.01	\$0.00	\$0.00	\$32,881.15	\$0.00	(\$32,881.15)
510	ICPALMS	\$356.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$13,822.97	\$1,176.69	\$0.00	\$0.00	\$0.00
530	EQUAL OPPORTUNITY SCHOOLS (2017)	\$0.00	\$0.00	\$0.00	\$1,122.12	\$0.00	(\$1,122.12)
532	CWA CONTRACT	\$0.00	\$0.00	\$4,130.65	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$3,797.86	\$0.00	(\$3,797.86)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$15,229.24	\$0.00	(\$15,229.24)
540	0.25 CRITICAL NEEDS MILLAGE	\$279,902.42	\$393,563.20	\$395,391.79	\$281,561.92	\$2,181.00	(\$279,380.92)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$11,936.68	\$498.11	\$292.71	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$141,872.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$13,773.93	\$13,188.88	\$12,984.90	\$16,196.03	\$17,540.00	\$1,343.97
549	BOTTLED GAS (PROPANE) (DIST)	\$6,417.62	\$5,244.50	\$2,770.81	\$1,800.05	\$1,800.00	(\$0.05)
555	2012-13 RETRO PAY	\$30,604.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
562	CAREER VOCATIONAL ADD ON FTE	\$0.00	\$0.00	\$0.00	\$0.00	\$33,500.00	\$33,500.00
564	ACADEMIC ACHIEVEMENT GRANT 15/16	\$0.00	\$0.00	\$15,822.41	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$244,272.29	\$244,272.29
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$3,753.65	\$33,466.57	\$29,712.92
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$84,967.90	\$0.00	\$0.00	\$0.00
588	SECONDARY SCHOOL REMEDIATION	\$3,531.08	\$81.90	\$0.00	\$32,755.36	\$0.00	(\$32,755.36)
580	IRCEA SUPPLEMENTS	\$52,668.01	\$53,132.63	\$53,085.90	\$51,425.95	\$53,638.00	\$2,212.05
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$2,452.38	\$2,452.38
589	IRFIL EXPENSES	\$2,968.06	\$2,344.25	\$1,057.86	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$533.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
596	20% CAPE FUNDS	\$0.00	\$0.00	\$0.00	\$3,800.00	\$3,800.00	\$0.00
598	SICK LEAVE BUYBACK	\$1,595.67	\$0.00	\$1,947.97	\$4,684.28	\$0.00	(\$4,684.28)
905	BANDWITH GRANT	\$0.00	\$5,682.00	\$0.00	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$8,256.27	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		<b>\$4,779,371.34</b>	<b>\$4,946,337.34</b>	<b>\$5,254,108.81</b>	<b>\$5,126,630.14</b>	<b>\$5,296,148.92</b>	<b>\$169,518.78</b>

**School District of Indian River County  
General Operating Budget  
Facility 0171**

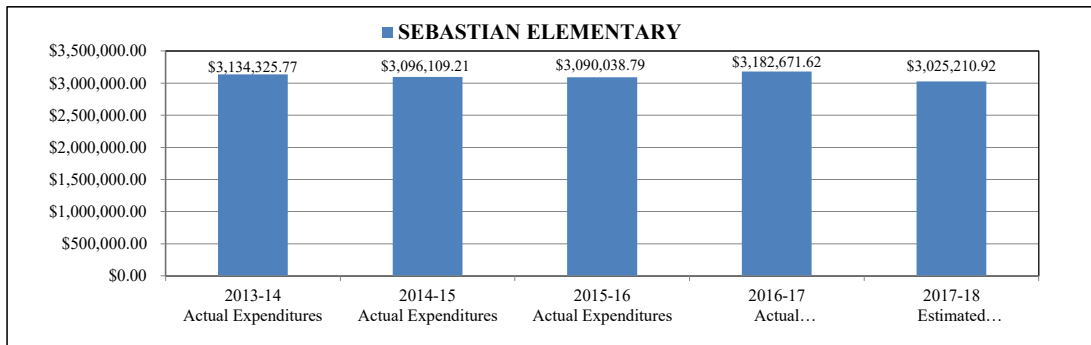
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL MIDDLE SCHOOL	2.00	2.00	2.00	2.00	2.00	0.00
BAND DIRECTOR - MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER MIDDLE SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	4.00	4.00	4.00	4.00	4.00	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	1.00	1.00	1.00	0.00
ESE TEACHER ASSISTANT 6-21	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE MIDDLE SCHOOL	2.00	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN II	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 2	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.50	0.00
PRINCIPAL MIDDLE SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
SENIOR SECRETARY I	1.00	1.00	1.00	1.00	1.00	0.00
SENIOR SECRETARY I GUIDANCE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ART MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER COMPUTER EDU, MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER CRITICAL THINKING	0.00	0.00	2.00	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED - SLD	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	6.00	7.00	7.00	6.00	8.00	2.00
TEACHER EXCEPTIONAL ED GIFTED	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER FOREIGN LANGUAGE, MIDDLE	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER IN-SCHOOL SUSPENSION,	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER LANGUAGE ARTS MIDDLE	7.00	7.00	7.00	7.00	7.00	0.00
TEACHER MATH MIDDLE	9.00	8.00	10.00	10.00	10.00	0.00
TEACHER MUSIC MIDDLE	1.00	1.00	1.00	1.50	1.50	0.00
TEACHER PHYSICAL EDUCATION MIDDLE	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER READING MIDDLE	8.00	8.00	5.00	5.00	5.00	0.00
TEACHER SCIENCE MIDDLE	6.00	7.00	7.00	8.00	8.00	0.00
TEACHER SOCIAL STUDIES MIDDLE	6.00	6.00	7.00	6.00	6.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	74.50	75.50	77.50	77.00	79.00	2.00

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	847.60	875.56	955.43	971.52	974.00



**School District of Indian River County  
General Operating Budget  
Facility 0191**



**SEBASTIAN ELEMENTARY**

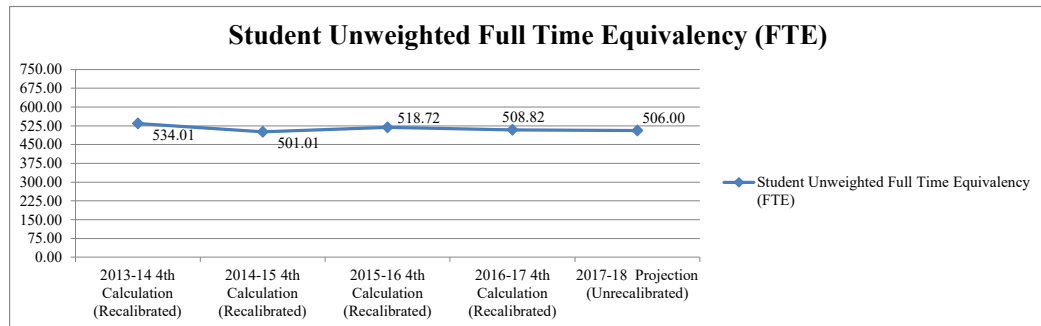
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$37,738.82	\$40,129.19	\$28,003.35	\$33,560.19	\$45,129.10	\$11,568.91
000	(GF)NON-DISCR SALARY (DIST)	\$2,548,599.34	\$2,723,090.20	\$2,698,234.44	\$2,818,294.75	\$2,634,730.95	(\$183,563.80)
006	COMMUNICATIONS (DISTRICT)	\$1,203.42	\$1,214.85	\$1,244.24	\$1,270.41	\$1,309.00	\$38.59
008	ELECTRICAL	\$107,816.85	\$106,209.06	\$94,263.67	\$98,186.39	\$89,645.00	(\$8,541.39)
074	FLORIDA TEACHER LEAD (DIST)	\$9,631.27	\$9,065.80	\$8,311.35	\$8,567.13	\$0.00	(\$8,567.13)
075	TEXTBOOK ALLOCATION (FTE)	\$9,876.24	\$8,189.55	\$0.00	\$0.00	\$32,836.63	\$32,836.63
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,195.67	\$3,661.56	\$2,377.52	\$2,337.32	\$2,644.69	\$307.37
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$26.40	\$752.23	\$55.47	\$19,713.24	\$19,657.77
080	SCIENCE LAB MATERIALS (FTE)	\$567.05	\$54.40	\$520.39	\$401.80	\$3,657.88	\$3,256.08
081	CLOSING THE ACHIEVEMENT GAP	\$5,022.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$27,425.25	\$16,431.88	\$0.00	(\$16,431.88)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$26,707.14	\$15,498.40	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$215.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
530	EQUAL OPPORTUNITY SCHOOLS (2017)	\$0.00	\$0.00	\$0.00	\$892.00	\$0.00	(\$892.00)
532	CWA CONTRACT	\$0.00	\$0.00	\$2,785.01	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$2,456.04	\$0.00	(\$2,456.04)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$4,356.93	\$0.00	(\$4,356.93)
539	TITLE I DIFFERENTIAL PAY-GF	\$77,444.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
540	0.25 OF 0.6. CRITICAL NEEDS MILLAGE	\$172,246.59	\$121,175.82	\$128,529.94	\$150,918.41	\$2,181.00	(\$148,737.41)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$10,831.50	\$79.35	\$0.00	\$97.60	\$0.00	(\$97.60)
545	TEACHER SALARY ALLOCATION	\$94,731.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
547	P-CARD PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$14,554.80	\$13,882.10	\$14,075.17	\$15,754.85	\$14,746.00	(\$1,008.85)
549	BOTTLED GAS (PROPANE) (DIST)	\$1,764.66	\$2,341.05	\$1,015.97	\$1,844.68	\$1,845.00	\$0.32
555	2012-13 RETRO PAY	\$20,229.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$8,968.68	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$141,197.89	\$141,197.89
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$1,680.26	\$4,409.74	\$2,729.48
580	IRCEA SUPPLEMENTS	\$18,503.71	\$18,602.88	\$20,710.76	\$16,602.28	\$21,785.00	\$5,182.72
589	IRFIL EXPENSES	\$1,152.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$2,764.49	\$969.69	\$2,186.22	\$0.00	(\$2,186.22)
901	LITERACY & LAGOON READING PROGRAM	\$0.00	\$18,915.37	\$19,840.19	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$16,512.54	\$6,777.01	\$0.00	(\$6,777.01)
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$9,379.80	\$9,379.80
<b>TOTALS</b>		<b>\$3,134,325.77</b>	<b>\$3,096,109.21</b>	<b>\$3,090,038.79</b>	<b>\$3,182,671.62</b>	<b>\$3,025,210.92</b>	<b>(\$157,460.70)</b>

**School District of Indian River County  
General Operating Budget  
Facility 0191**

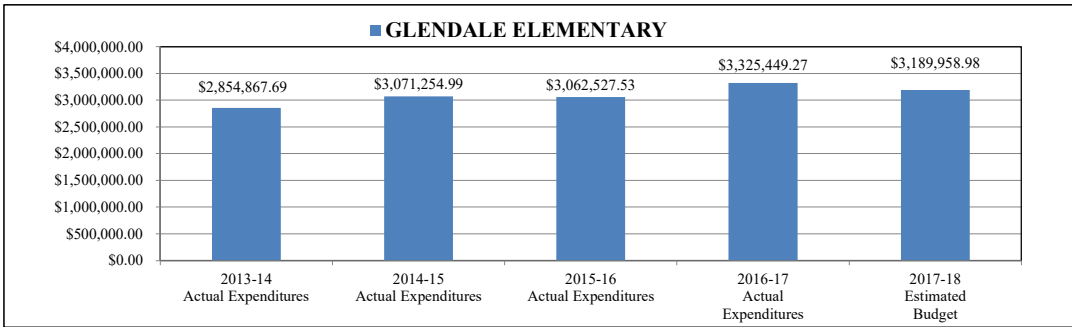
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	2.00	2.00	0.00
ESE TEACHER ASSISTANT 6-21	2.00	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	1.00	1.00	1.00	1.00	1.00	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	2.00	2.00	2.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - SLD	2.00	2.00	2.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	2.00	3.00	3.00	0.00
TEACHER GRADE 1	4.00	4.00	5.00	4.00	5.00	1.00
TEACHER GRADE 2	6.00	6.00	4.00	5.00	4.00	-1.00
TEACHER GRADE 3	5.00	5.00	5.00	6.00	6.00	0.00
TEACHER GRADE 4	4.00	4.00	5.00	4.00	5.00	1.00
TEACHER GRADE 5	4.00	4.00	4.00	5.00	4.00	-1.00
TEACHER KINDERGARTEN	5.00	5.00	3.00	5.00	5.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>52.00</b>	<b>52.00</b>	<b>50.00</b>	<b>52.00</b>	<b>52.00</b>	<b>0.00</b>

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	534.01	501.01	518.72	508.82	506.00



**School District of Indian River County  
General Operating Budget  
Facility 0201**



**GLENDALE ELEMENTARY**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$36,248.07	\$42,081.10	\$40,978.91	\$45,961.98	\$42,710.79	(\$3,251.19)
000	(GF)NON-DISCR SALARY (DIST)	\$2,390,212.97	\$2,764,432.78	\$2,803,564.41	\$3,012,004.96	\$2,885,329.73	(\$126,675.23)
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$588.24	\$715.32	\$620.31	\$639.00	\$18.69
008	ELECTRICAL	\$114,053.02	\$113,750.90	\$98,051.38	\$104,665.49	\$101,922.00	(\$2,743.49)
074	FLORIDA TEACHER LEAD (DIST)	\$9,147.02	\$8,989.42	\$9,497.74	\$9,655.86	\$0.00	(\$9,655.86)
075	TEXTBOOK ALLOCATION (FTE)	\$10,358.03	\$4,803.68	\$0.00	\$0.00	\$36,972.83	\$36,972.83
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,828.97	\$2,754.32	\$2,642.59	\$2,513.78	\$2,920.53	\$406.75
077	SCHOOL IMP (LOTTERY)(FTE)	\$562.30	\$726.34	\$1,184.31	\$6,552.50	\$13,884.21	\$7,331.71
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$0.00	\$0.00	\$0.00	\$4,195.44	\$4,195.44
081	CLOSING THE ACHIEVEMENT GAP	\$3,810.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
089	SCHOOLS OF INNOVATION	\$0.00	\$2,160.00	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$7,096.60	\$25.87	\$0.00	(\$25.87)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$0.00	\$3,990.42	\$0.00	(\$3,990.42)
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$425.57	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$118.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$3,249.35	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$3,483.33	\$0.00	(\$3,483.33)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$5,925.00	\$0.00	(\$5,925.00)
539	TITLE I DIFFERENTIAL PAY-GF	\$3,406.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
540	0.25 OF 0.6 CRITICAL NEEDS MILLAGE	\$105,577.32	\$53,572.61	\$61,427.40	\$84,278.19	\$2,181.00	(\$82,097.19)
541	0.35 OF 0.6 CRITICAL NEEDS MILLAGE	\$0.00	\$89.87	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$94,526.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$9,109.90	\$9,331.76	\$10,204.56	\$9,057.73	\$9,208.00	\$150.27
549	BOTTLED GAS (PROPANE) (DIST)	\$1,677.24	\$0.00	\$856.50	\$368.28	\$368.00	(\$0.28)
554	TITLE I DIFFERENTIATED PAY	\$36,605.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$16,118.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$1,445.54	\$3,460.24	\$0.00	(\$3,460.24)
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$56,085.29	\$56,085.29
578	SCHOOL RECOGNITION	\$0.00	\$48,558.61	\$0.00	\$522.39	\$0.00	(\$522.39)
580	IRCEA SUPPLEMENTS	\$18,072.34	\$18,264.89	\$21,187.35	\$22,648.15	\$21,785.00	(\$863.15)
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$550.00	\$550.00
589	IRFIL EXPENSES	\$1,621.41	\$1,150.47	\$0.00	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$181.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$0.00	\$2,937.78	\$0.00	(\$2,937.78)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$0.00	\$6,777.01	\$0.00	(\$6,777.01)
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$11,207.16	\$11,207.16
<b>TOTALS</b>		<b>\$2,854,867.69</b>	<b>\$3,071,254.99</b>	<b>\$3,062,527.53</b>	<b>\$3,325,449.27</b>	<b>\$3,189,958.98</b>	<b>(\$135,490.29)</b>

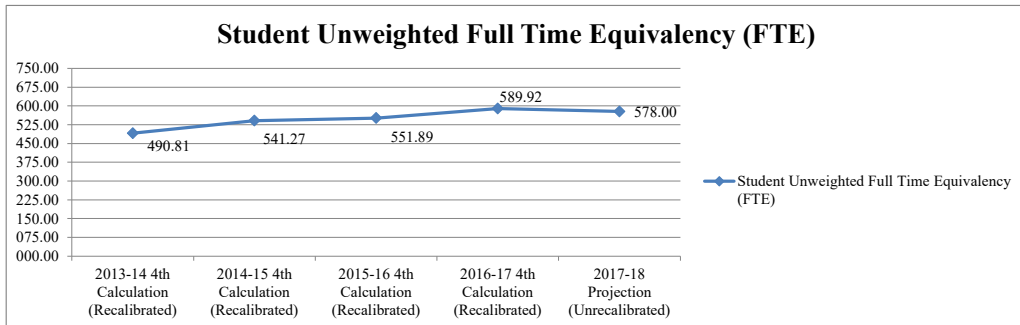


**School District of Indian River County  
General Operating Budget  
Facility 0201**

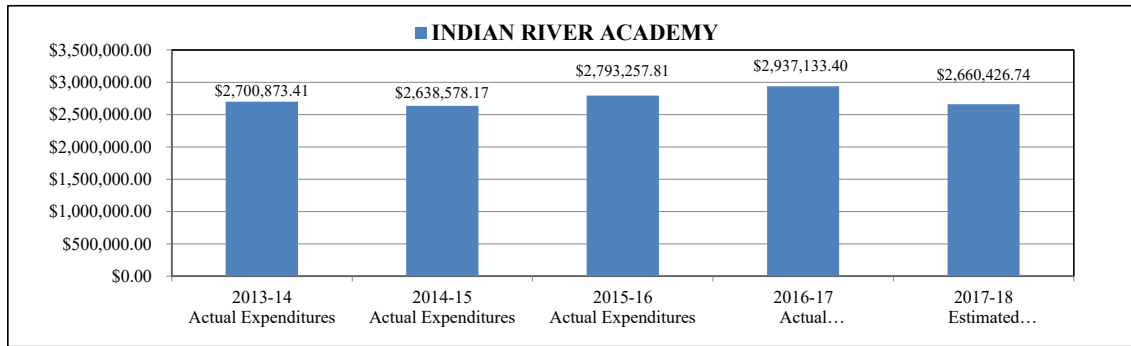
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	2.00	2.00	0.00
ESE TEACHER ASSISTANT 6-21	2.00	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
READING COACH, ELEMENTARY	2.00	2.00	2.00	2.00	2.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER ASSISTANT PRE K	0.00	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	3.00	3.00	2.00	2.00	2.00	0.00
TEACHER GRADE 1	5.50	5.50	6.00	6.00	6.00	0.00
TEACHER GRADE 2	4.50	6.00	5.00	7.00	6.00	-1.00
TEACHER GRADE 3	4.50	5.50	6.00	6.00	6.00	0.00
TEACHER GRADE 4	3.50	5.50	4.50	5.00	5.00	0.00
TEACHER GRADE 5	4.00	3.50	3.50	5.00	5.00	0.00
TEACHER KINDERGARTEN	5.00	6.00	6.00	5.00	5.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PRE K	0.00	1.00	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>52.50</b>	<b>59.50</b>	<b>57.50</b>	<b>60.50</b>	<b>59.50</b>	<b>-1.00</b>

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	490.81	541.27	551.89	589.92	578.00



**School District of Indian River County  
General Operating Budget  
Facility 0221**



**INDIAN RIVER ACADEMY**

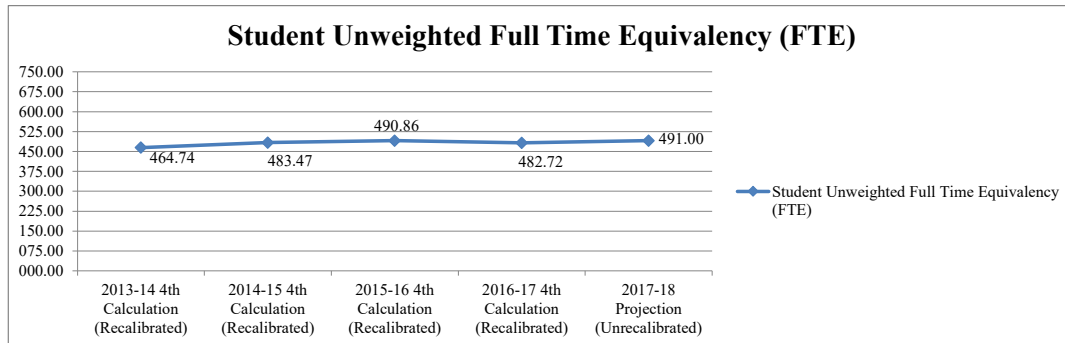
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$48,285.33	\$46,411.21	\$41,251.06	\$47,123.56	\$39,161.00	(\$7,962.56)
000	(GF)NON-DISCR SALARY (DIST)	\$2,274,845.51	\$2,374,984.07	\$2,526,058.45	\$2,550,443.78	\$2,381,518.66	(\$168,925.12)
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$588.24	\$715.32	\$620.28	\$639.00	\$18.72
008	ELECTRICAL	\$75,040.08	\$75,770.63	\$67,692.91	\$71,394.29	\$72,509.00	\$1,114.71
074	FLORIDA TEACHER LEAD (DIST)	\$7,963.29	\$8,108.15	\$7,551.45	\$7,706.19	\$0.00	(\$7,706.19)
075	TEXTBOOK ALLOCATION (FTE)	\$6,054.58	\$1,571.26	\$0.00	\$0.00	\$32,001.92	\$32,001.92
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,467.33	\$2,730.65	\$2,330.32	\$2,091.92	\$2,599.27	\$507.35
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$812.25	\$4,962.26	\$4,365.40	\$9,337.44	\$4,972.04
079	SAFE SCHOOLS *FEFP* (FTE)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
080	SCIENCE LAB MATERIALS (FTE)	\$430.06	\$830.48	\$87.77	\$263.63	\$1,033.78	\$770.15
081	CLOSING THE ACHIEVEMENT GAP	\$5,907.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
089	SCHOOLS OF INNOVATION	\$0.00	\$14,882.29	\$10,479.02	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$29,952.65	\$42,424.99	\$0.00	(\$42,424.99)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$449.84	\$0.00	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$487.50	\$0.00	\$456.50	\$0.00	\$0.00	\$0.00
510	VBHS FLOOD	\$0.00	\$0.00	\$0.00	\$18,500.00	\$0.00	(\$18,500.00)
532	CWA CONTRACT	\$0.00	\$0.00	\$3,022.94	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$3,155.46	\$0.00	(\$3,155.46)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$5,390.00	\$0.00	(\$5,390.00)
539	TITLE I DIFFERENTIAL PAY-GF	\$2,421.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
540	0.25 OF 0.6 CRITICAL NEEDS MILLAGE	\$154,753.20	\$82,140.05	\$64,452.77	\$101,981.56	\$2,181.00	(\$99,800.56)
541	0.35 OF 0.6 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$80,191.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$8,501.49	\$9,164.44	\$8,737.70	\$13,134.12	\$13,073.00	(\$61.12)
549	BOTTLED GAS (PROPANE) (DIST)	\$2,469.91	\$1,248.62	\$1,027.65	\$1,239.82	\$1,240.00	\$0.18
555	2012-13 RETRO PAY	\$14,468.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$6,691.23	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$74,551.07	\$74,551.07
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$0.00	\$49,086.00	\$0.00	(\$49,086.00)
580	IRCEA SUPPLEMENTS	\$15,953.73	\$16,509.70	\$16,817.95	\$18,212.40	\$21,785.00	\$3,572.60
589	IRFIL EXPENSES	\$0.00	\$590.55	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$969.86	\$0.00	\$0.00	\$0.00
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$8,796.60	\$8,796.60
961	PD-ADVANCED CONSCIOUS GRANT	\$0.00	\$1,785.74	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		<b>\$2,700,873.41</b>	<b>\$2,638,578.17</b>	<b>\$2,793,257.81</b>	<b>\$2,937,133.40</b>	<b>\$2,660,426.74</b>	<b>(\$276,706.66)</b>

**School District of Indian River County  
General Operating Budget  
Facility 0221**

**Staffing Summary (Full Time Equivalent)**

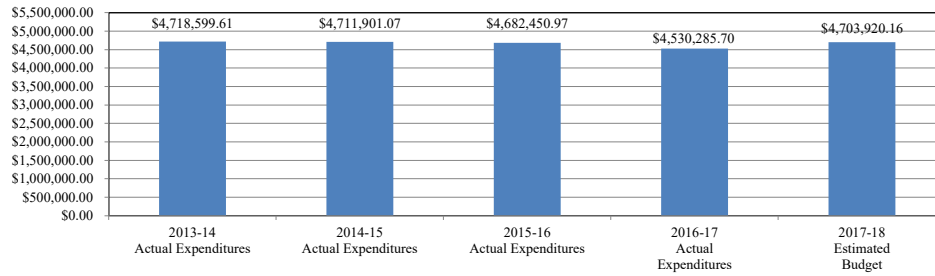
Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	2.00	2.00	0.00
ESE TEACHER ASSISTANT 6-21	2.00	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	1.00	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	3.00	3.00	3.00	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER GRADE 1	3.50	5.00	4.50	5.00	5.00	0.00
TEACHER GRADE 2	4.00	5.00	5.00	6.00	5.00	-1.00
TEACHER GRADE 3	5.00	5.00	6.00	5.00	5.00	0.00
TEACHER GRADE 4	3.00	3.50	4.00	5.00	4.00	-1.00
TEACHER GRADE 5	2.00	3.50	4.00	4.00	5.00	1.00
TEACHER KINDERGARTEN	4.50	4.00	4.50	4.00	4.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>45.00</b>	<b>49.00</b>	<b>51.00</b>	<b>51.00</b>	<b>50.00</b>	<b>-1.00</b>

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	464.74	483.47	490.86	482.72	491.00



**School District of Indian River County  
General Operating Budget  
Facility 0271**

**■ OSLO MIDDLE SCHOOL**



**OSLO MIDDLE SCHOOL**

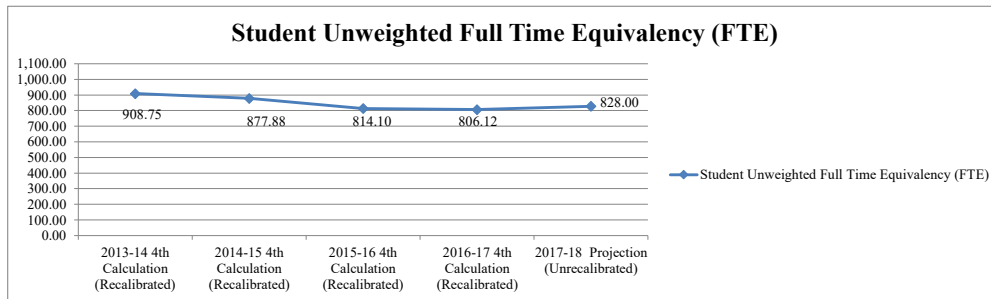
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$60,523.92	\$38,314.29	\$65,504.46	\$70,325.53	\$59,578.40	(\$10,747.13)
000	(GF)NON-DISCR SALARY (DIST)	\$3,848,463.00	\$3,901,015.14	\$3,824,284.43	\$3,939,020.17	\$4,115,761.42	\$176,741.25
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$588.21	\$715.32	\$620.34	\$639.00	\$18.66
008	ELECTRICAL	\$286,582.56	\$293,385.31	\$273,147.63	\$255,952.36	\$261,486.00	\$5,533.64
074	FLORIDA TEACHER LEAD (DIST)	\$14,258.59	\$13,325.69	\$11,567.93	\$10,559.93	\$0.00	(\$10,559.93)
075	TEXTBOOK ALLOCATION (FTE)	\$8,991.96	\$8,650.27	\$0.00	\$0.00	\$81,024.30	\$81,024.30
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,933.53	\$5,232.01	\$4,036.82	\$3,848.94	\$4,099.56	\$250.62
077	SCHOOL IMP (LOTTERY)(FTE)	\$336.00	\$2,160.28	\$4,458.32	\$7,833.03	\$18,767.93	\$10,934.90
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$138.59	\$3,845.35	\$1,383.67	\$1,436.20	\$52.53
081	CLOSING THE ACHIEVEMENT GAP	\$11,217.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
093	EXCEPTIONAL EDUCATION -GIFTED	\$62,530.98	\$63,573.87	\$31,018.96	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$114,846.36	\$30,671.78	\$0.00	(\$30,671.78)
505	ODD YEAR SUMMER SCHOOL	\$654.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
521	SUBS-CEA TEMPORARY DUTY	\$0.00	\$0.00	\$0.00	\$97.60	\$0.00	(\$97.60)
532	CWA CONTRACT	\$0.00	\$0.00	\$3,419.90	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$3,320.10	\$0.00	(\$3,320.10)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$10,610.79	\$0.00	(\$10,610.79)
540	0.25 OF 0.6 CRITICAL NEEDS MILLAGE	\$145,913.54	\$307,666.45	\$248,557.97	\$122,874.91	\$2,181.00	(\$120,693.91)
541	0.35 OF 0.6 CRITICAL NEEDS MILLAGE	\$30,694.32	\$446.74	\$600.48	\$97.60	\$0.00	(\$97.60)
545	TEACHER SALARY ALLOCATION	\$139,824.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$15,152.83	\$15,823.67	\$16,496.13	\$14,228.03	\$16,190.00	\$1,961.97
549	BOTTLED GAS (PROPANE) (DIST)	\$633.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$25,300.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
562	CAREER VOCATIONAL ADD ON FTE	\$0.00	\$0.00	\$0.00	\$0.00	\$9,550.00	\$9,550.00
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$6,913.93	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$78,847.85	\$78,847.85
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$1,072.00	\$720.50	(\$351.50)
579	SECONDARY SCHOOL REMEDIATION	\$4,100.00	\$1,046.56	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$53,761.69	\$52,928.31	\$51,410.03	\$48,151.06	\$53,638.00	\$5,486.94
589	IRFIL EXPENSES	\$1,254.96	\$179.73	\$2,357.05	\$0.00	\$0.00	\$0.00
596	20% CAPE FUNDS	\$0.00	\$0.00	\$0.00	\$3,800.00	\$0.00	(\$3,800.00)
598	SICK LEAVE BUYBACK	\$2,840.23	\$1,743.95	\$1,662.82	\$3,424.94	\$0.00	(\$3,424.94)
905	BANDWIDTH GRANT	\$0.00	\$5,682.00	\$0.00	\$0.00	\$0.00	\$0.00
919	VERIZON STEM GRANT	\$0.00	\$0.00	\$17,607.08	\$2,392.92	\$0.00	(\$2,392.92)
<b>TOTALS</b>		<b>\$4,718,599.61</b>	<b>\$4,711,901.07</b>	<b>\$4,682,450.97</b>	<b>\$4,530,285.70</b>	<b>\$4,703,920.16</b>	<b>\$173,634.46</b>

**School District of Indian River County  
General Operating Budget  
Facility 0271**

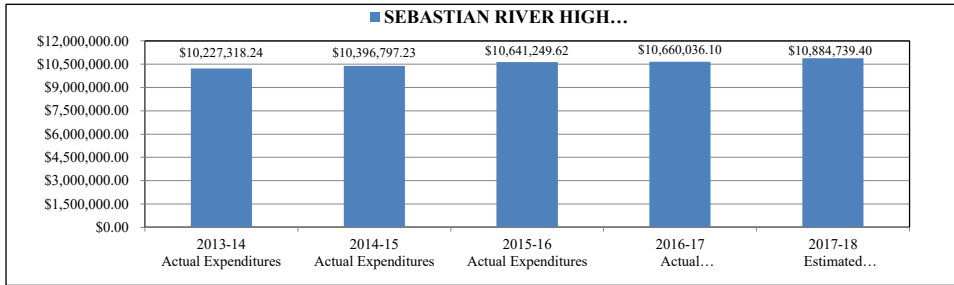
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL MIDDLE SCHOOL	2.00	2.00	2.00	2.00	2.00	0.00
BAND DIRECTOR - MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER MIDDLE SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	4.00	4.00	4.00	4.00	4.00	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	1.00	1.00	1.00	0.00
ESE TEACHER ASSISTANT 6-21	4.00	4.00	4.00	4.00	4.00	0.00
GUIDANCE MIDDLE SCHOOL	2.00	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN II	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
ORCHESTRA DIRECTOR, ASSOCIATE	0.80	0.80	0.80	0.80	0.80	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.50	0.00
PRINCIPAL MIDDLE SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
SENIOR SECRETARY I	2.00	2.00	2.00	2.00	2.00	0.00
SWITCHBOARD OPERATOR/RECEPTION	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ART MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER ASSISTANT ESOL - MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	4.00	4.00	4.00	3.00	3.00	0.00
TEACHER CRITICAL THINKING	0.00	0.00	1.00	0.00	0.00	0.00
TEACHER EXCEPTIONAL ED - VE	7.00	7.00	7.00	6.00	8.00	2.00
TEACHER EXCEPTIONAL ED GIFTED	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER FOREIGN LANGUAGE, MIDD	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER LANGUAGE ARTS MIDDLE	5.00	5.00	5.00	4.00	4.00	0.00
TEACHER MATH MIDDLE	7.00	7.00	7.00	5.00	5.00	0.00
TEACHER MUSIC MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION MID	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER READING MIDDLE	7.00	7.00	6.00	5.00	5.00	0.00
TEACHER SCIENCE MIDDLE	7.00	7.00	7.00	8.00	8.00	0.00
TEACHER SOCIAL STUDIES MIDDLE	5.00	5.00	5.00	8.00	8.00	0.00
TEACHER TECHNOLOGY EDUCATION	2.00	2.00	2.00	2.00	2.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>78.30</b>	<b>78.30</b>	<b>78.30</b>	<b>75.30</b>	<b>77.30</b>	<b>2.00</b>

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	908.75	877.88	814.10	806.12	828.00



**School District of Indian River County  
General Operating Budget  
Facility 0291**



**SEBASTIAN RIVER HIGH SCHOOL**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
...	NON-LABOR DISCRETIONARY	\$374,165.72	\$367,157.15	\$326,936.89	\$263,297.59	\$309,741.92	\$46,444.33
000	(GF)NON-DISCR SALARY (DIST)	\$8,007,866.23	\$8,447,720.10	\$8,383,846.24	\$8,654,010.41	\$8,688,242.58	\$34,232.17
006	COMMUNICATIONS (DISTRICT)	\$3,552.30	\$5,064.67	\$5,682.17	\$6,154.66	\$6,169.00	\$14.34
008	ELECTRICAL	\$446,540.63	\$436,399.46	\$434,819.70	\$371,281.95	\$382,771.00	\$11,489.05
074	FLORIDA TEACHER LEAD (DIST)	\$28,759.31	\$25,985.51	\$22,678.87	\$23,875.67	\$0.00	(\$23,875.67)
075	TEXTBOOK ALLOCATION (FTE)	\$36,807.52	\$36,752.10	\$0.00	\$0.00	\$231,245.07	\$231,245.07
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$9,785.05	\$8,800.99	\$9,888.29	\$8,211.55	\$9,005.40	\$793.85
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$16,849.58	\$24,200.12	\$0.00	\$32,999.65	\$32,999.65
080	SCIENCE LAB MATERIALS (FTE)	\$3,149.82	\$2,592.14	\$1,735.85	\$1,708.98	\$5,059.40	\$3,350.42
081	CLOSING THE ACHIEVEMENT GAP	\$13,615.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
084	DUAL ENROLLMENT	\$0.00	\$63,497.40	\$117,183.44	\$149,070.58	\$203,350.00	\$54,279.42
085	ADVANCED PLACEMENT (FTE)	\$52,976.31	\$41,262.63	\$57,663.88	\$54,369.48	\$135,615.12	\$81,245.64
086	INTL BACCALAURATE (IB)(FTE)	\$225,699.82	\$154,389.32	\$167,512.32	\$164,478.68	\$98,171.52	(\$66,307.16)
092	DISTRICT SUPP STUDENT COMPETITION	\$4,889.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$210,362.98	\$23,094.56	\$0.00	(\$23,094.56)
501	DIST SUPP - GRADUATION COSTS	\$8,538.23	\$1,260.00	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$22,639.54	\$10,430.61	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$11,666.83	\$8,212.27	\$0.00	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$700.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
530	EQUAL OPPORTUNITY SCHOOLS	\$0.00	\$0.00	\$0.00	\$24,400.00	\$0.00	(\$24,400.00)
532	CWA CONTRACT	\$0.00	\$0.00	\$7,002.03	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$6,169.30	\$0.00	(\$6,169.30)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$56,417.80	\$7,300.00	(\$49,117.80)
540	0.25 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$360,985.59	\$380,213.33	\$390,351.44	\$2,181.00	(\$388,170.44)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$49,451.96	\$1,371.04	\$585.32	\$195.14	\$0.00	(\$195.14)
545	BAND UNIFORMS	\$292,227.53	\$0.00	\$0.00	\$0.00	\$130,000.00	\$130,000.00
548	WATER,SEWER, GARBAGE (DIST)	\$39,055.23	\$43,228.08	\$48,392.03	\$38,822.00	\$39,986.00	\$1,164.00
549	BOTTLED GAS (PROPANE) (DIST)	\$9,718.38	\$4,635.68	\$2,872.02	\$3,313.62	\$3,314.00	\$0.38
555	2012-13 RETRO PAY	\$58,519.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
562	CAREER VOCATIONAL ADD ON FTE	\$157,031.49	\$143,521.81	\$101,777.89	\$81,312.75	\$218,404.75	\$137,092.00
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$25,160.74	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$80,533.12	\$80,533.12
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$121.61	\$16,464.21	\$16,342.60
578	SCHOOL RECOGNITION	\$186,297.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
579	SECONDARY REMEDIATION	\$269.15	\$12,370.68	\$1,372.75	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$183,149.48	\$173,629.70	\$170,974.55	\$176,340.88	\$191,934.00	\$15,593.12
582	END OF COURSE BOOT CAMP	\$7,629.27	\$7,732.52	\$10,003.68	\$478.28	\$0.00	(\$478.28)
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$2,375.00	\$2,375.00
587	SMART HORIZONS	\$0.00	\$0.00	\$19,425.00	\$19,425.00	\$0.00	(\$19,425.00)
589	IRFIL EXPENSES	\$1,899.96	\$3,447.06	\$0.00	\$0.00	\$0.00	\$0.00
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$0.00	\$1,711.40	\$3,203.00	\$0.00	\$0.00	\$0.00
592	SACS ACCREDITATION REVIEW	\$0.00	\$1,571.93	\$0.00	\$0.00	\$0.00	\$0.00
596	20% CAPE FUNDS	\$0.00	\$0.00	\$28,923.42	\$28,904.54	\$8,050.91	(\$20,853.63)
597	ATHLETIC TRAINER - SRHS	\$13,356.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$2,733.08	\$3,340.45	\$0.00	(\$3,340.45)
599	SCHOOL SECURITY	\$0.00	\$0.00	\$4,469.30	\$26,571.09	\$27,400.00	\$828.91
704	FLORIDA VIRTUAL SCHOOL FRANCHISE	\$0.00	\$0.00	\$0.00	\$0.00	\$8,586.25	\$8,586.25
905	DORI SLOSBERG GRANT	\$0.00	\$2,165.00	\$11,662.50	\$23,325.00	\$23,325.00	\$0.00
916	BIOTECH ACADEMICS-VB & SR HIGH	\$0.00	\$1,843.88	\$0.00	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$49,537.62	\$60,993.09	\$0.00	(\$60,993.09)
927	SHARKS COUNT-GREAT IDEAS	\$0.00	\$0.00	\$0.00	\$0.00	\$22,514.50	\$22,514.50
<b>TOTALS</b>		<b>\$10,227,318.24</b>	<b>\$10,396,797.23</b>	<b>\$10,641,249.62</b>	<b>\$10,660,036.10</b>	<b>\$10,884,739.40</b>	<b>\$224,703.30</b>

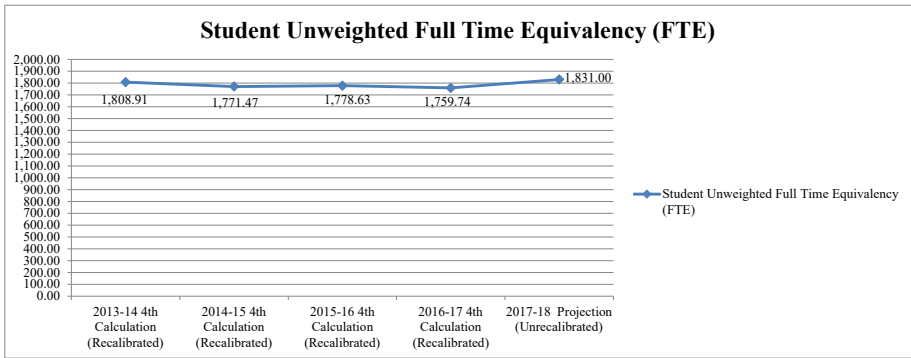
**School District of Indian River County  
General Operating Budget  
Facility 0291**

**Staffing Summary (Full Time Equivalent)**

<b>Position Description</b>	<b>2013-14 Allocation</b>	<b>2014-15 Allocation</b>	<b>2015-16 Allocation</b>	<b>2016-17 Allocation</b>	<b>2017-18 Allocation</b>	<b>Variance</b>
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASSISTANT BAND DIRECTOR SHS	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL SENIOR HIGH	4.00	4.00	4.00	4.00	4.00	0.00
ATHLETIC DIRECTOR	1.00	1.00	1.00	1.00	1.00	0.00
ATHLETIC TRAINER	1.00	1.00	1.00	1.00	1.00	0.00
BAND DIRECTOR - SR HIGH	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER SENIOR HIGH SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	10.00	10.00	11.00	11.00	11.00	0.00
EDUCATION TECHNOLOGY SPEC	2.00	2.00	2.00	2.00	2.00	0.00
GROUNDSKEEPER	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE SENIOR HIGH	5.00	5.00	5.00	5.00	5.00	0.00
HEAD CUSTODIAN II	2.00	2.00	2.00	2.00	2.00	0.00
HEALTH ASSISTANT 2	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC SENIOR HI	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	1.00	1.00	1.00	1.00	1.00	0.00
PRINCIPAL HIGH SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
RECORDS SPECIALIST HIGH SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
ROTC INSTRUCTOR	2.00	2.00	2.00	2.00	2.00	0.00
SECURITY MONITOR II	1.00	1.00	2.00	2.00	2.00	0.00
SCHEDULING TECHNICIAN	1.00	1.00	1.00	1.00	1.00	0.00
SENIOR SECRETARY I	3.00	3.00	3.00	3.00	3.00	0.00
SWITCHBOARD OPERATOR/RECEPTION	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER AGRICULTURE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ART SENIOR HIGH	2.00	2.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL SR HI	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER BUSINESS EDUCATION	4.00	4.00	4.00	4.00	4.00	0.00
TEACHER CULINARY ARTS	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER DRAMA SENIOR HIGH	0.80	0.80	0.80	0.80	0.80	0.00
TEACHER DROPOUT PREVENTION SR	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED - VE	9.00	9.00	9.00	9.00	9.00	0.00
TEACHER EXCEPTIONAL ED AUTISM	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER FOREIGN LANGUAGE, SR H	6.00	6.00	6.00	6.00	6.00	0.00
TEACHER HEALTH OCCUPATIONS	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER IN-SCHOOL SUSPENSION,	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER LANGUAGE ARTS SR HIGH	14.00	14.50	13.50	13.50	13.50	0.00
TEACHER MARKETING EDUCATION	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER MATH SR HIGH	13.00	14.00	13.00	13.00	13.00	0.00
TEACHER MATH/ACCOUNTABILITY	1.00	1.00	0.00	0.00	0.00	0.00
TEACHER MUSIC SENIOR HIGH	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION, SR	5.00	5.00	5.00	5.00	5.00	0.00
TEACHER READING, SENIOR HIGH	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER SCIENCE SENIOR HIGH	12.00	12.00	12.00	12.00	12.00	0.00
TEACHER SOCIAL STUDIES SR HIGH	11.00	12.00	12.00	12.00	12.00	0.00
TEACHER TECHNOLOGY EDUCATION	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER, AP/IB PROGRAM	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER, CRITICAL THINKING	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER, EMOTIONAL/BEHAVIORAL	1.00	1.00	1.00	1.00	1.00	0.00
TV PRODUCTION TEACHER	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER, STEM	0.00	1.00	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>141.80</b>	<b>145.30</b>	<b>143.30</b>	<b>143.30</b>	<b>143.30</b>	<b>0.00</b>

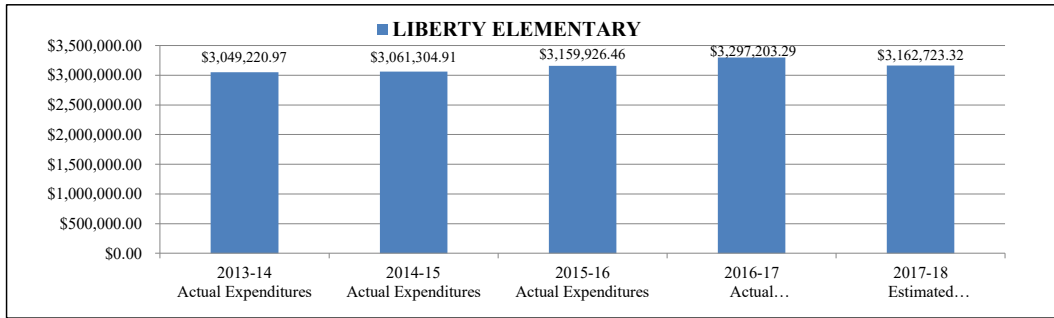
**School District of Indian River County  
General Operating Budget  
Facility 0291**

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	1,808.91	1,771.47	1,778.63	1,759.74	1,831.00





**School District of Indian River County  
General Operating Budget  
Facility 0301**



**LIBERTY ELEMENTARY**

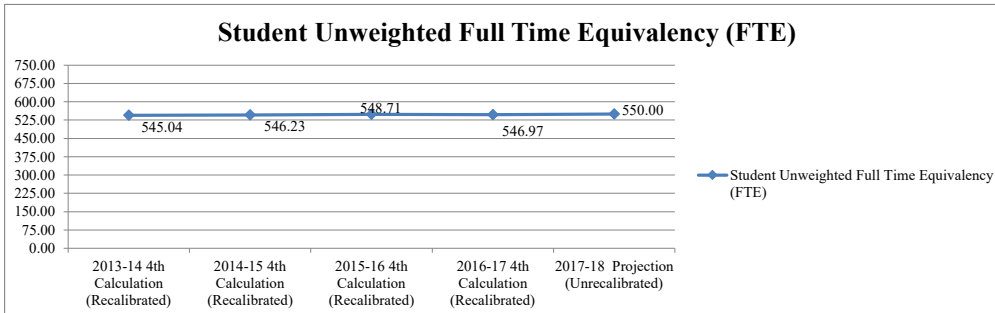
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$48,482.00	\$56,551.27	\$51,507.22	\$48,742.67	\$46,642.00	(\$2,100.67)
000	(GF)NON-DISCR SALARY (DIST)	\$2,509,916.38	\$2,644,135.15	\$2,695,719.54	\$2,887,052.97	\$2,817,381.78	(\$69,671.19)
006	COMMUNICATIONS (DISTRICT)	\$746.71	\$754.30	\$773.96	\$791.34	\$815.00	\$23.66
008	ELECTRICAL	\$118,442.04	\$133,850.47	\$100,247.59	\$111,905.41	\$115,744.00	\$3,838.59
074	FLORIDA TEACHER LEAD (DIST)	\$10,223.14	\$8,320.58	\$9,173.58	\$9,461.02	\$0.00	(\$9,461.02)
075	TEXTBOOK ALLOCATION (FTE)	\$7,743.95	\$7,008.87	\$0.00	\$0.00	\$31,423.15	\$31,423.15
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,831.47	\$3,759.22	\$860.58	\$3,626.81	\$3,490.51	(\$136.30)
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$0.00	\$2,697.50	\$3,625.67	\$16,387.16	\$12,761.49
080	SCIENCE LAB MATERIALS (FTE)	\$554.48	\$513.25	\$457.63	\$516.24	\$592.08	\$75.84
081	CLOSING THE ACHIEVEMENT GAP	\$2,616.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
086	INTL BACCALAURATE (IB)(FTE)	\$10,229.04	\$9,930.48	\$8,678.95	\$10,975.24	\$10,000.00	(\$975.24)
089	SCHOOLS OF INNOVATION	\$0.00	\$0.00	\$12,432.78	\$0.00	\$0.00	\$0.00
093	EXCEPTIONAL EDUCATION - GIFTED	\$0.00	\$55,427.72	\$70,417.04	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$23,100.72	\$9,981.86	\$0.00	(\$9,981.86)
506	EVEN YEAR SUMMER SCHOOL	\$21,968.48	\$13,943.65	\$0.00	\$0.00	\$0.00	\$0.00
530	EQUAL OPPORTUNITY SCHOOLS	\$0.00	\$0.00	\$0.00	\$964.00	\$0.00	(\$964.00)
532	CWA CONTRACT	\$0.00	\$0.00	\$2,784.23	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$2,847.44	\$0.00	(\$2,847.44)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$19,784.14	\$0.00	(\$19,784.14)
540	0.25 OF 0.60 CRITICAL NEEDS MILLAGE	\$131,331.33	\$75,623.73	\$88,642.32	\$103,822.08	\$2,181.00	(\$101,641.08)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$13,641.92	\$0.00	\$0.00	\$97.60	\$0.00	(\$97.60)
545	TEACHER SALARY ALLOCATION	\$97,294.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
547	P-CARD PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$8,817.04	\$6,437.20	\$6,882.07	\$7,370.55	\$7,558.00	\$187.45
555	2012-13 RETRO PAY	\$20,544.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$9,523.14	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$79,710.96	\$79,710.96
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$347.40	\$347.40
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$53,009.00	\$54,871.00	\$0.00	(\$54,871.00)
580	IRCEA SUPPLEMENTS	\$15,659.35	\$18,002.81	\$20,461.76	\$20,767.25	\$21,785.00	\$1,017.75
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$2,114.00	\$2,114.00
589	IRFIL EXPENSES	\$867.62	\$1,997.02	\$682.99	\$0.00	\$0.00	\$0.00
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$6,615.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$1,366.17	\$2,026.56	\$0.00	\$0.00	\$0.00	\$0.00
901	LITERACY & LAGOON READING PROGRAM	\$19,329.78	\$14,498.63	\$1,873.86	\$0.00	\$0.00	\$0.00
905	BANDWIDTH GRANT	\$0.00	\$8,524.00	\$0.00	\$0.00	\$0.00	\$0.00
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$6,551.28	\$6,551.28
<b>TOTALS</b>		<b>\$3,049,220.97</b>	<b>\$3,061,304.91</b>	<b>\$3,159,926.46</b>	<b>\$3,297,203.29</b>	<b>\$3,162,723.32</b>	<b>(\$134,479.97)</b>

**School District of Indian River County  
General Operating Budget  
Facility 0301**

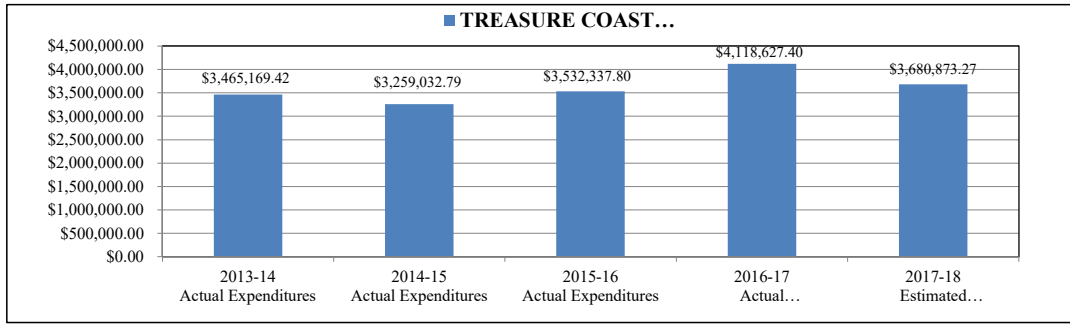
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	2.00	2.00	1.00	(1.00)
TEACHER EXCEPTIONAL ED AUTISM	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER FOREIGN LANGUAGE, ELEM	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER GRADE 1	5.00	5.00	5.00	5.00	5.00	0.00
TEACHER GRADE 2	5.00	5.00	5.00	5.00	5.00	0.00
TEACHER GRADE 3	6.00	5.00	5.00	5.00	5.00	0.00
TEACHER GRADE 4	4.00	4.00	4.00	4.00	4.00	0.00
TEACHER GRADE 5	4.00	4.00	4.00	4.00	4.00	0.00
TEACHER KINDERGARTEN	5.00	5.00	5.00	5.00	5.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER SCH BASED READING STRA	1.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>50.50</b>	<b>48.50</b>	<b>48.50</b>	<b>48.50</b>	<b>47.50</b>	<b>(1.00)</b>

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	545.04	546.23	548.71	546.97	550.00



**School District of Indian River County  
General Operating Budget  
Facility 0341**



**TREASURE COAST ELEMENTARY**

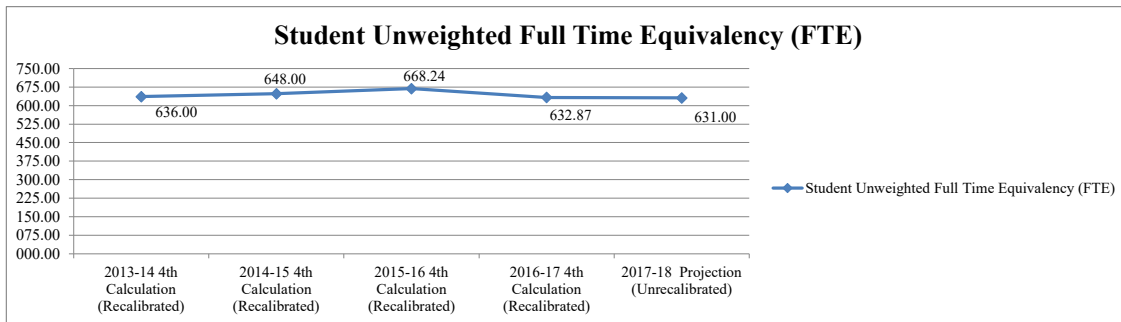
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$73,411.48	\$57,677.19	\$55,669.10	\$61,629.59	\$54,829.99	(\$6,799.60)
000	(GF)NON-DISCR SALARY (DIST)	\$2,817,697.24	\$2,942,431.91	\$3,170,026.55	\$3,532,839.15	\$3,335,993.16	(\$196,845.99)
006	COMMUNICATIONS (DISTRICT)	\$1,203.42	\$1,214.85	\$1,244.34	\$1,270.41	\$1,309.00	\$38.59
008	ELECTRICAL	\$172,677.07	\$132,905.92	\$119,265.52	\$122,568.90	\$126,794.00	\$4,225.10
074	FLORIDA TEACHER LEAD (DIST)	\$11,030.23	\$10,868.86	\$11,168.39	\$12,273.89	\$0.00	(\$12,273.89)
075	TEXTBOOK ALLOCATION (FTE)	\$10,618.77	\$3,026.79	\$0.00	\$0.00	\$37,352.74	\$37,352.74
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$3,214.87	\$3,771.09	\$3,076.26	\$2,983.79	\$3,216.94	\$233.15
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$697.90	\$2,227.39	\$2,101.57	\$17,231.73	\$15,130.16
080	SCIENCE LAB MATERIALS (FTE)	\$689.09	\$615.59	\$547.68	\$448.57	\$853.19	\$404.62
081	CLOSING THE ACHIEVEMENT GAP	\$17,842.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$0.00	\$18,506.25	\$0.00	(\$18,506.25)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$0.00	\$52,845.97	\$0.00	(\$52,845.97)
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$29,633.51	\$11,058.65	\$0.00	(\$11,058.65)
510	ICPALMS	\$278.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$7,104.52	\$0.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$3,644.78	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$3,314.93	\$0.00	(\$3,314.93)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$24,384.08	\$0.00	(\$24,384.08)
540	0.25 OF 0.60 CRITICAL NEEDS MILLAGE	\$142,393.80	\$59,240.55	\$68,988.14	\$95,444.78	\$2,181.00	(\$93,263.78)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$52,862.44	\$0.00	\$0.00	\$97.59	\$0.00	(\$97.59)
545	TEACHER SALARY ALLOCATION	\$117,260.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
547	P-CARD PROGRAM	\$0.00	\$585.93	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$6,633.36	\$7,319.37	\$6,532.55	\$7,249.58	\$6,739.00	(\$510.58)
555	2012-13 RETRO PAY	\$16,005.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$62,600.52	\$62,600.52
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$0.00	\$66,824.00	\$0.00	(\$66,824.00)
580	IRCEA SUPPLEMENTS	\$18,105.05	\$18,699.28	\$20,813.63	\$19,996.84	\$21,785.00	\$1,788.16
589	IRFIL EXPENSES	\$1,739.93	\$1,478.91	\$795.95	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$1,505.81	\$1,440.89	\$1,599.89	\$1,061.56	\$0.00	(\$1,061.56)
901	LITERACY & LAGOON READING PROG	\$0.00	\$9,953.24	\$18,347.01	\$43,611.13	\$7,071.00	(\$36,540.13)
922	LITERACY IN MOTION	\$0.00	\$0.00	\$18,757.11	\$38,116.17	\$0.00	(\$38,116.17)
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$2,916.00	\$2,916.00
<b>TOTALS</b>		<b>\$3,465,169.42</b>	<b>\$3,259,032.79</b>	<b>\$3,532,337.80</b>	<b>\$4,118,627.40</b>	<b>\$3,680,873.27</b>	<b>(\$437,754.13)</b>

**School District of Indian River County  
General Operating Budget  
Facility 0341**

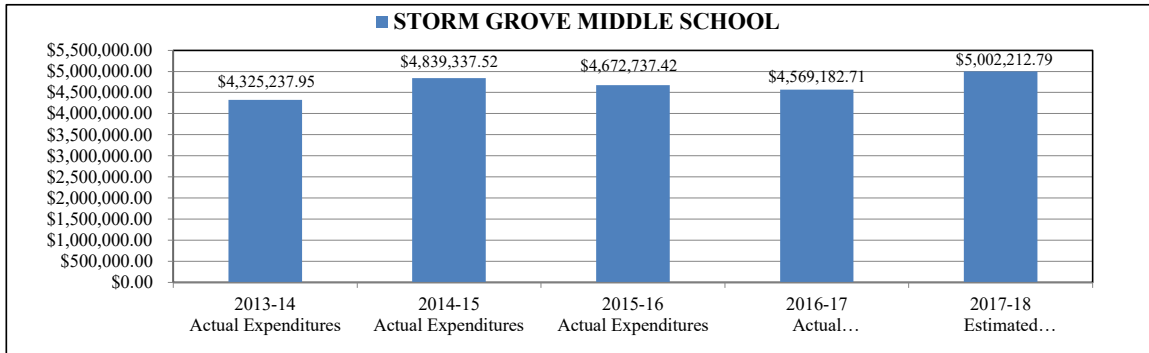
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	3.00	3.00	3.00	3.00	3.00	0.00
ESE TEACHER ASSISTANT 6-21	1.00	1.00	1.00	1.00	1.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	2.00	2.00	2.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	2.00	2.00	3.00	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	3.00	3.00	3.50	0.50
TEACHER GRADE 1	6.00	6.00	5.00	6.00	5.00	(1.00)
TEACHER GRADE 2	5.00	5.00	6.00	5.00	7.00	2.00
TEACHER GRADE 3	7.00	6.00	6.00	7.00	6.00	(1.00)
TEACHER GRADE 4	6.00	6.00	5.00	5.00	7.00	2.00
TEACHER GRADE 5	6.00	6.00	6.00	7.00	6.00	(1.00)
TEACHER KINDERGARTEN	6.00	5.00	6.00	7.00	5.00	(2.00)
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER RESOURCE	0.00	0.00	0.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	2.00	2.00	2.00	2.00	2.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>60.50</b>	<b>58.50</b>	<b>61.50</b>	<b>65.50</b>	<b>65.00</b>	<b>(0.50)</b>

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	636.00	648.00	668.24	632.87	631.00



**School District of Indian River County  
General Operating Budget  
Facility 0371**



**STORM GROVE MIDDLE SCHOOL**

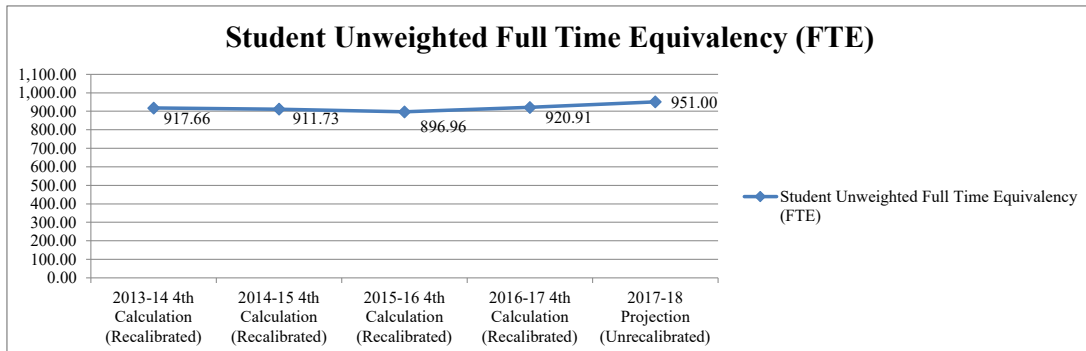
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$58,297.65	\$75,842.08	\$92,051.50	\$70,962.82	\$78,600.82	\$7,638.00
000	(GF)NON-DISCR SALARY (DIST)	\$3,461,265.31	\$3,873,066.76	\$3,686,533.58	\$3,826,648.95	\$4,174,710.70	\$348,061.75
006	COMMUNICATIONS (DISTRICT)	\$1,378.39	\$1,342.57	\$1,487.63	\$1,411.68	\$1,454.00	\$42.32
008	ELECTRICAL	\$232,842.81	\$255,956.24	\$243,066.69	\$248,408.77	\$252,252.00	\$3,843.23
074	FLORIDA TEACHER LEAD (DIST)	\$13,989.56	\$13,912.29	\$12,746.43	\$12,114.15	\$0.00	(\$12,114.15)
075	TEXTBOOK ALLOCATION (FTE)	\$7,053.18	\$20,017.44	\$0.00	\$0.00	\$89,126.73	\$89,126.73
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,429.89	\$5,026.82	\$954.28	\$6,572.43	\$6,020.81	(\$551.62)
077	SCHOOL IMP (LOTTERY)(FTE)	\$38.99	\$7,805.00	\$3,609.10	\$0.00	\$23,039.58	\$23,039.58
080	SCIENCE LAB MATERIALS (FTE)	\$409.54	\$1,499.13	\$1,372.56	\$0.00	\$2,979.38	\$2,979.38
081	CLOSING THE ACHIEVEMENT GAP	\$9,486.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$28,950.15	\$13,657.71	\$0.00	(\$13,657.71)
505	ODD YEAR SUMMER SCHOOL	\$322.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$35,397.95	\$13,808.52	\$0.00	(\$13,808.52)
510	ICPALMS	\$779.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
530	EQUAL OPPORTUNITY SCHOOLS (2017)	\$0.00	\$0.00	\$0.00	\$472.00	\$0.00	(\$472.00)
532	CWA CONTRACT	\$0.00	\$0.00	\$4,049.92	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$2,532.18	\$0.00	(\$2,532.18)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$10,128.00	\$0.00	(\$10,128.00)
540	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$278,314.03	\$408,150.43	\$343,415.53	\$264,000.31	\$2,181.00	(\$261,819.31)
541	0.25 OF 0.60 CRITICAL NEEDS MILLAGE	\$8,700.00	\$718.91	\$392.61	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$133,571.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$37,569.15	\$21,270.20	\$25,749.57	\$19,092.24	\$20,099.00	\$1,006.76
549	BOTTLED GAS (PROPANE) (DIST)	\$145.79	\$165.89	\$838.13	\$2,109.31	\$1,784.00	(\$325.31)
555	2012-13 RETRO PAY	\$22,361.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
562	CAREER VOCATIONAL ADD ON FTE	\$0.00	\$0.00	\$0.00	\$0.00	\$29,700.00	\$29,700.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$256,863.77	\$256,863.77
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$270.00	\$270.00
578	SCHOOL RECOGNITION	\$0.00	\$90,895.19	\$89,292.31	\$0.00	\$0.00	\$0.00
579	SECONDARY SCHOOL REMEDIATION	\$3,454.96	\$502.63	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$48,661.11	\$52,763.71	\$53,515.43	\$51,625.63	\$53,638.00	\$2,012.37
582	END OF COURSE BOOT CAMP	\$0.00	\$0.00	\$1,599.52	\$1,236.00	\$0.00	(\$1,236.00)
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$5,693.00	\$5,693.00
588	SECONDARY SCHOOL REMEDIATION	\$0.00	\$0.00	\$11,889.05	\$5,396.87	\$0.00	(\$5,396.87)
589	IRFIL EXPENSES	\$1,657.33	\$1,273.54	\$2,002.72	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$509.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
596	20% CAPE FUNDS	\$0.00	\$0.00	\$0.00	\$3,800.00	\$3,800.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$1,255.33	\$0.00	\$1,651.12	\$0.00	(\$1,651.12)
903	FIN ESE GRANT (SGMS)	\$0.00	\$2,191.36	\$797.68	\$0.00	\$0.00	\$0.00
905	BANDWIDTH GRANT	\$0.00	\$5,682.00	\$0.00	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$33,025.08	\$13,554.02	\$0.00	(\$13,554.02)
<b>TOTALS</b>		<b>\$4,325,237.95</b>	<b>\$4,839,337.52</b>	<b>\$4,672,737.42</b>	<b>\$4,569,182.71</b>	<b>\$5,002,212.79</b>	<b>\$433,030.08</b>

**School District of Indian River County  
General Operating Budget  
Facility 0371**

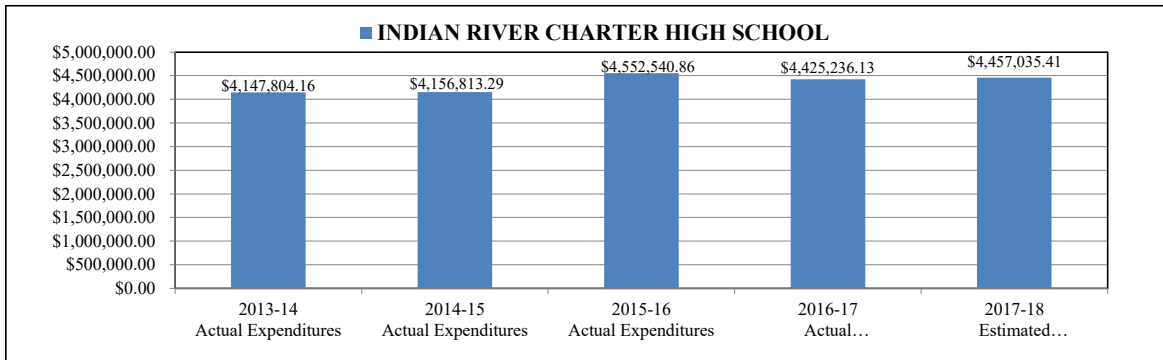
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL MIDDLE SCHOOL	2.00	2.00	2.00	2.00	2.00	0.00
BAND DIRECTOR - MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER MIDDLE SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	4.00	4.00	4.00	4.00	4.00	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	1.00	1.00	1.00	0.00
ESE SELF-CARE AIDE	1.00	1.00	1.00	1.00	1.00	0.00
ESE TEACHER ASSISTANT 6-21	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE MIDDLE SCHOOL	2.00	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN II	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 2	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC MIDDLE	2.00	2.00	2.00	2.00	2.00	0.00
MEDIA CENTER ASSISTANT, MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
ORCHESTRA DIRECTOR, ASSOCIATE	0.20	0.20	0.20	0.20	0.20	0.00
PLANT OPERATOR	1.00	1.00	1.00	1.00	1.00	0.00
PRINCIPAL MIDDLE SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
SENIOR SECRETARY I	1.00	1.00	1.00	1.00	1.00	0.00
SENIOR SECRETARY I GUIDANCE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ART MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	1.00	1.00	1.00	0.00	0.00	0.00
TEACHER BUSINESS EDUCATION	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER CRITICAL THINKING	0.00	0.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	6.00	6.00	6.00	5.00	7.00	2.00
TEACHER FOREIGN LANGUAGE, MIDD	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER LANGUAGE ARTS MIDDLE	7.00	7.00	6.00	7.00	7.00	0.00
TEACHER MATH MIDDLE	8.00	8.00	7.00	8.00	8.00	0.00
TEACHER MUSIC MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION MID	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER READING MIDDLE	8.00	8.00	6.00	6.00	6.00	0.00
TEACHER SCIENCE MIDDLE	6.00	7.00	6.00	7.00	7.00	0.00
TEACHER SOCIAL STUDIES MIDDLE	6.00	6.00	6.00	7.00	7.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>73.20</b>	<b>74.20</b>	<b>70.20</b>	<b>72.20</b>	<b>74.20</b>	<b>2.00</b>

<b>FTE History and Projection</b>	<b>2013-14 4th Calculation (Recalibrated)</b>	<b>2014-15 4th Calculation (Recalibrated)</b>	<b>2015-16 4th Calculation (Recalibrated)</b>	<b>2016-17 4th Calculation (Recalibrated)</b>	<b>2017-18 Projection (Unrecalibrated)</b>
Student Unweighted Full Time Equivalency (FTE)	917.66	911.73	896.96	920.91	951.00



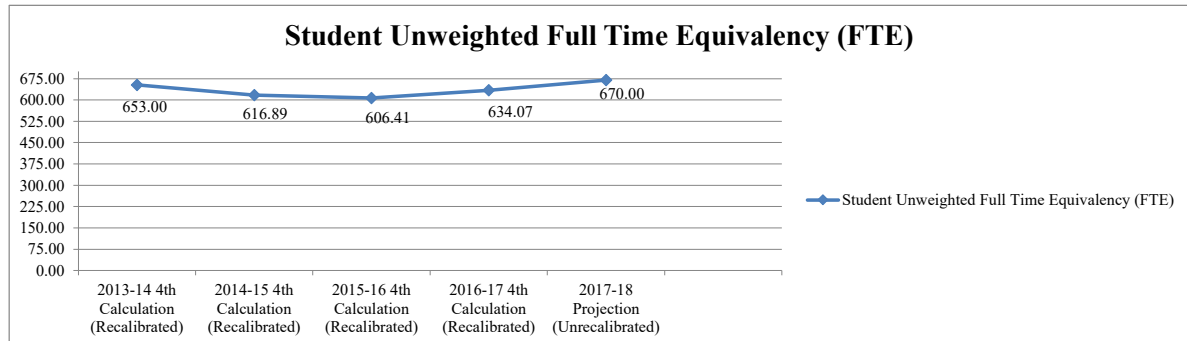
**School District of Indian River County  
General Operating Budget  
Facility 5001**



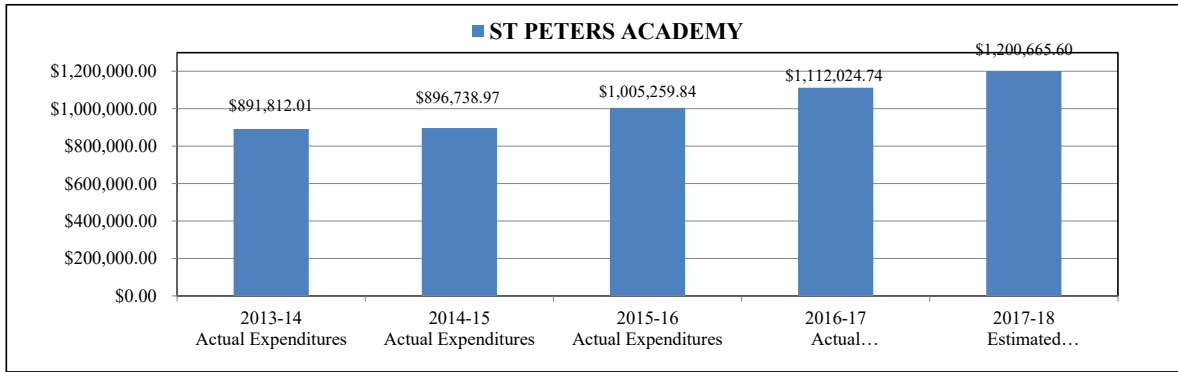
**INDIAN RIVER CHARTER HIGH SCHOOL**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	BASE FUNDING	\$3,059,346.19	\$3,121,216.50	\$3,410,476.54	\$3,265,905.73	\$3,260,557.14	(\$5,348.59)
070	CLASS SIZE REDUCTION (DIST)	\$558,313.00	\$544,795.00	\$574,773.00	\$571,314.00	\$571,763.00	\$449.00
074	FLORIDA TEACHER LEAD (DIST)	\$10,761.20	\$9,994.53	\$8,571.09	\$9,324.00	\$0.00	(\$9,324.00)
075	TEXTBOOK ALLOCATION (FTE)	\$46,273.00	\$44,996.00	\$46,905.00	\$47,518.00	\$47,352.00	(\$166.00)
077	SCHOOL IMPROVEMENT (LOTTERY)	\$5,691.00	\$2,019.00	\$0.00	\$10,115.00	\$10,031.00	(\$84.00)
079	SAFE SCHOOLS *FEFP* (FTE)	\$13,715.00	\$12,264.00	\$14,563.00	\$14,498.00	\$15,362.00	\$864.00
082	SUPPLEMENTAL ACADEMIC *SAI*	\$124,612.00	\$123,101.00	\$129,549.00	\$129,507.00	\$129,426.00	(\$81.00)
084	*DUAL ENROLLMENT* (FTE)	\$19,525.28	\$31,531.71	\$21,366.33	\$18,740.15	\$0.00	(\$18,740.15)
085	ADVANCED PLACEMENT (FTE)	\$26,737.80	\$67,630.32	\$93,518.40	\$57,656.00	\$58,578.00	\$922.00
088	DIGITAL CLASSROOM	\$0.00	\$13,448.00	\$18,730.00	\$28,027.00	\$27,918.00	(\$109.00)
091	EARLY GRADUATION	\$0.00	\$0.00	\$0.00	\$2,070.99	\$0.00	(\$2,070.99)
540	SPECIAL OPERATING MILLAGE	\$116,452.69	\$115,933.23	\$125,701.88	\$131,329.04	\$0.00	(\$131,329.04)
545	TEACHER SALARY INCREASE	\$101,101.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL OPERATING MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$306,533.27	\$306,533.27
578	SCHOOL RECOGNITION	\$65,276.00	\$61,689.00	\$58,849.00	\$63,810.00	\$0.00	(\$63,810.00)
585	PRIOR YEAR CHARTER ADJUSTMENTS	\$0.00	\$0.00	\$0.00	\$4,348.01	\$0.00	(\$4,348.01)
597	ESE APPS ALLOCATION	\$0.00	\$0.00	\$0.00	\$428.75	\$0.00	(\$428.75)
905	BANDWIDTH GRANT	\$0.00	\$8,195.00	\$0.00	\$0.00	\$0.00	\$0.00
911	READING ALOCATION *FEFP*	\$0.00	\$0.00	\$0.00	\$29,743.00	\$29,515.00	(\$228.00)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$49,537.62	\$40,901.46	\$0.00	(\$40,901.46)
<b>TOTALS</b>		<b>\$4,147,804.16</b>	<b>\$4,156,813.29</b>	<b>\$4,552,540.86</b>	<b>\$4,425,236.13</b>	<b>\$4,457,035.41</b>	<b>\$31,799.28</b>

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	653.00	616.89	606.41	634.07	670.00



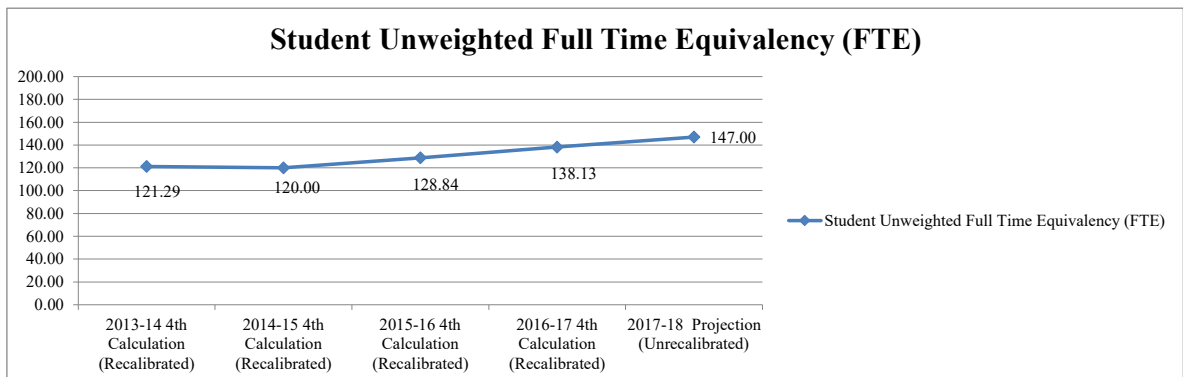
**School District of Indian River County  
General Operating Budget  
Facility 5002**



**ST PETERS ACADEMY**

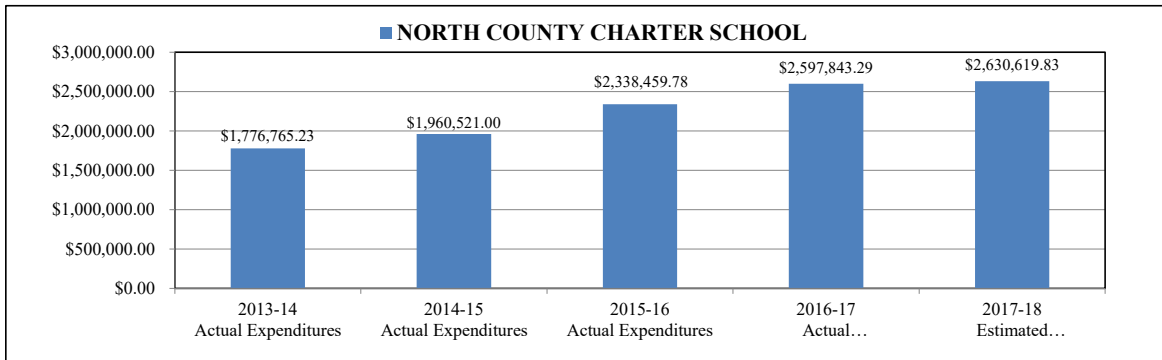
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	BASE FUNDING	\$646,625.45	\$661,763.35	\$749,396.02	\$818,660.47	\$818,746.43	\$85.96
070	CLASS SIZE REDUCTION (DIST)	\$161,381.00	\$159,196.00	\$174,671.00	\$190,743.00	\$187,158.00	(\$3,585.00)
074	FLORIDA TEACHER LEAD (DIST)	\$1,614.18	\$1,699.07	\$1,818.11	\$1,764.00	\$0.00	(\$1,764.00)
075	TEXTBOOK ALLOCATION (FTE)	\$9,098.00	\$8,904.00	\$9,470.00	\$10,351.00	\$11,004.00	\$653.00
077	SCHOOL IMPROVEMENT (LOTTERY)	\$1,214.00	\$436.00	\$0.00	\$2,401.00	\$2,512.00	\$111.00
079	SAFE SCHOOLS *FEFP* (FTE)	\$2,924.00	\$2,649.00	\$2,940.00	\$3,158.00	\$3,570.00	\$412.00
082	SUPPLEMENTAL ACADEMIC *SAI*	\$24,501.00	\$24,360.00	\$26,157.00	\$28,211.00	\$30,078.00	\$1,867.00
088	DIGITAL CLASSROOM	\$0.00	\$2,661.00	\$3,782.00	\$6,105.00	\$6,488.00	\$383.00
524	LOWEST 300 SCHOLLS	\$0.00	\$0.00	\$0.00	\$0.00	\$62,481.68	\$62,481.68
540	SPECIAL OPERATING MILLAGE	\$22,896.38	\$22,941.55	\$25,380.71	\$28,609.59	\$0.00	(\$28,609.59)
545	TEACHER SALARY INCREASE	\$21,558.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL OPERATING MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$71,236.49	\$71,236.49
578	SCHOOL RECOGNITION	\$0.00	\$12,129.00	\$11,645.00	\$12,884.00	\$0.00	(\$12,884.00)
585	PRIOR YEAR CHARTER ADJUSTMENTS	\$0.00	\$0.00	\$0.00	\$1,960.37	\$0.00	(\$1,960.37)
597	ESE APPS ALLOCATION	\$0.00	\$0.00	\$0.00	\$118.31	\$0.00	(\$118.31)
911	READING ALOCATION *FEFP*	\$0.00	\$0.00	\$0.00	\$7,059.00	\$7,391.00	\$332.00
<b>TOTALS</b>		<b>\$891,812.01</b>	<b>\$896,738.97</b>	<b>\$1,005,259.84</b>	<b>\$1,112,024.74</b>	<b>\$1,200,665.60</b>	<b>\$88,640.86</b>

<b>FTE History and Projection</b>	<b>2013-14 4th Calculation (Recalibrated)</b>	<b>2014-15 4th Calculation (Recalibrated)</b>	<b>2015-16 4th Calculation (Recalibrated)</b>	<b>2016-17 4th Calculation (Recalibrated)</b>	<b>2017-18 Projection (Unrecalibrated)</b>
Student Unweighted Full Time Equivalency (FTE)	121.29	120.00	128.84	138.13	147.00





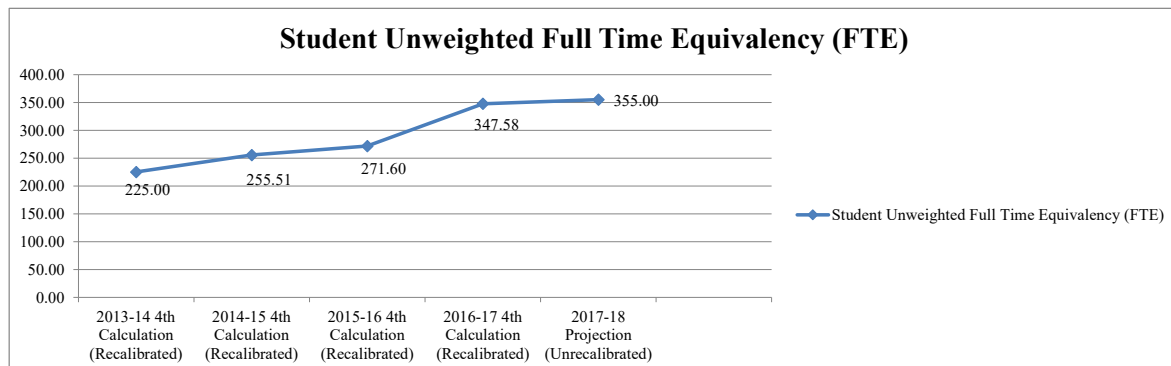
**School District of Indian River County  
General Operating Budget  
Facility 5003**



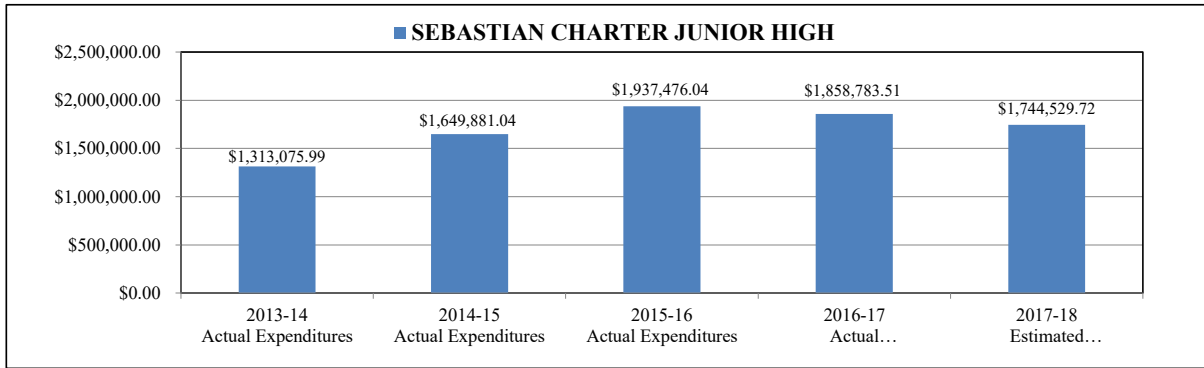
**NORTH COUNTY CHARTER SCHOOL**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	BASE FUNDING	\$1,269,401.21	\$1,421,527.57	\$1,689,366.09	\$1,875,050.60	\$1,876,886.74	\$1,836.14
070	CLASS SIZE REDUCTION (DIST)	\$330,820.00	\$369,346.00	\$417,580.00	\$439,610.00	\$441,842.00	\$2,232.00
074	FLORIDA TEACHER LEAD (DIST)	\$3,766.42	\$3,844.05	\$4,675.14	\$5,040.00	\$0.00	(\$5,040.00)
075	TEXTBOOK ALLOCATION (FTE)	\$19,166.00	\$20,152.00	\$23,415.00	\$26,048.00	\$25,999.00	(\$49.00)
077	SCHOOL IMPROVEMENT (LOTTERY)	\$2,539.00	\$992.00	\$0.00	\$5,797.00	\$5,774.00	(\$23.00)
079	SAFE SCHOOLS *FEFP* (FTE)	\$6,119.00	\$6,026.00	\$7,270.00	\$7,947.00	\$8,434.00	\$487.00
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
082	SUPPLEMENTAL ACADEMIC *SAI*	\$51,613.00	\$55,135.00	\$64,671.00	\$70,992.00	\$71,062.00	\$70.00
088	DIGITAL CLASSROOM	\$0.00	\$6,023.00	\$9,350.00	\$15,364.00	\$15,328.00	(\$36.00)
540	SPECIAL OPERATING MILLAGE	\$48,233.60	\$51,924.38	\$62,750.47	\$71,991.02	\$0.00	(\$71,991.02)
545	TEACHER SALARY INCREASE	\$45,107.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL OPERATING MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$168,303.09	\$168,303.09
578	SCHOOL RECOGNITION	\$0.00	\$25,551.00	\$26,357.00	\$31,854.00	\$0.00	(\$31,854.00)
585	PRIOR YEAR CHARTER ADJUSTMENTS	\$0.00	\$0.00	\$0.00	\$3,630.18	\$0.00	(\$3,630.18)
597	ESE APPS ALLOCATION	\$0.00	\$0.00	\$0.00	\$204.85	\$0.00	(\$204.85)
911	READING ALOCATION *FEFP*	\$0.00	\$0.00	\$0.00	\$17,047.00	\$16,991.00	(\$56.00)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$33,025.08	\$27,267.64	\$0.00	(\$27,267.64)
<b>TOTALS</b>		<b>\$1,776,765.23</b>	<b>\$1,960,521.00</b>	<b>\$2,338,459.78</b>	<b>\$2,597,843.29</b>	<b>\$2,630,619.83</b>	<b>\$32,776.54</b>

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	225.00	255.51	271.60	347.58	355.00



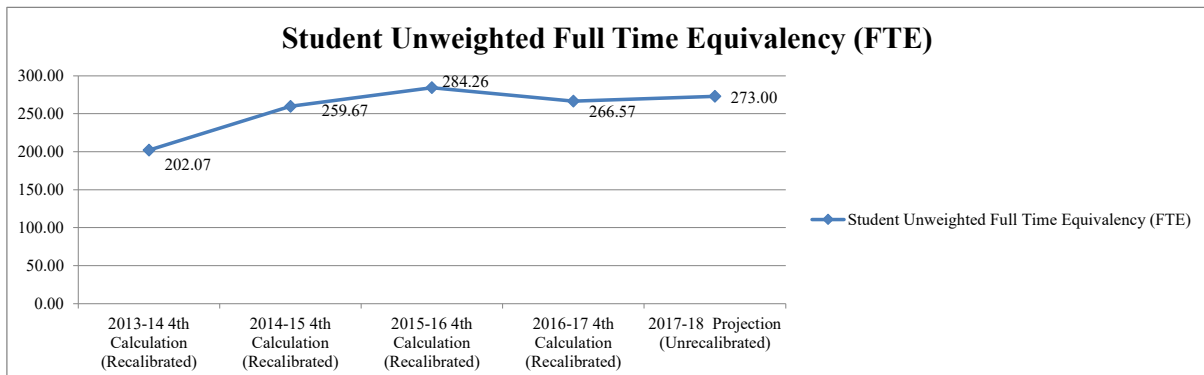
**School District of Indian River County  
General Operating Budget  
Facility 5005**



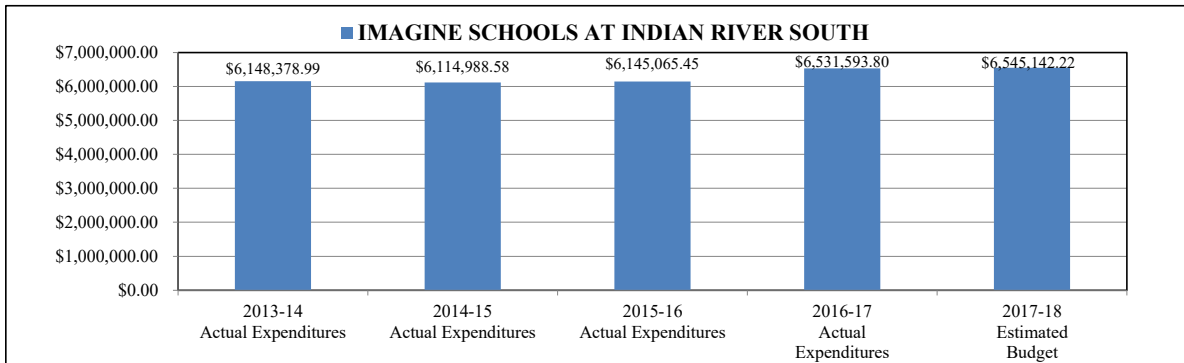
**SEBASTIAN CHARTER JUNIOR HIGH**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	BASE FUNDING	\$996,039.10	\$1,308,884.19	\$1,488,578.08	\$1,438,443.25	\$1,292,756.98	(\$145,686.27)
070	CLASS SIZE REDUCTION (DIST)	\$180,612.00	\$204,448.00	\$254,193.00	\$239,202.00	\$226,793.00	(\$12,409.00)
074	FLORIDA TEACHER LEAD (DIST)	\$3,228.36	\$3,075.24	\$3,560.90	\$3,528.00	\$0.00	(\$3,528.00)
075	TEXTBOOK ALLOCATION (FTE)	\$15,157.00	\$19,268.00	\$20,894.00	\$19,977.00	\$18,847.00	(\$1,130.00)
077	SCHOOL IMPROVEMENT (LOTTERY)	\$1,845.00	\$861.00	\$0.00	\$4,156.00	\$3,903.00	(\$253.00)
079	SAFE SCHOOLS *FEFP* (FTE)	\$4,447.00	\$5,230.00	\$6,487.00	\$6,095.00	\$6,114.00	\$19.00
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
082	SUPPLEMENTAL ACADEMIC *SAI*	\$40,818.00	\$52,713.00	\$57,709.00	\$54,446.00	\$51,514.00	(\$2,932.00)
088	DIGITAL CLASSROOM	\$0.00	\$5,758.00	\$8,344.00	\$11,783.00	\$11,112.00	(\$671.00)
540	SPECIAL OPERATING MILLAGE	\$38,145.53	\$49,643.61	\$55,997.52	\$55,212.17	\$0.00	(\$55,212.17)
545	TEACHER SALARY INCREASE	\$32,784.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL OPERATING MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$122,005.74	\$122,005.74
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$25,200.00	\$0.00	\$0.00	\$0.00
585	PRIOR YEAR CHARTER ADJUSTMENTS	\$0.00	\$0.00	\$0.00	\$3,788.78	\$0.00	(\$3,788.78)
597	ESE APPS ALLOCATION	\$0.00	\$0.00	\$0.00	\$275.40	\$0.00	(\$275.40)
911	READING ALOCATION *FEFP*	\$0.00	\$0.00	\$0.00	\$12,222.00	\$11,484.00	(\$738.00)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$16,512.54	\$6,816.91	\$0.00	(\$6,816.91)
924	STUDENTS ATTIRED FOR EDUCATION	\$0.00	\$0.00	\$0.00	\$2,838.00	\$0.00	(\$2,838.00)
<b>TOTALS</b>		<b>\$1,313,075.99</b>	<b>\$1,649,881.04</b>	<b>\$1,937,476.04</b>	<b>\$1,858,783.51</b>	<b>\$1,744,529.72</b>	<b>(\$114,253.79)</b>

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	202.07	259.67	284.26	266.57	273.00



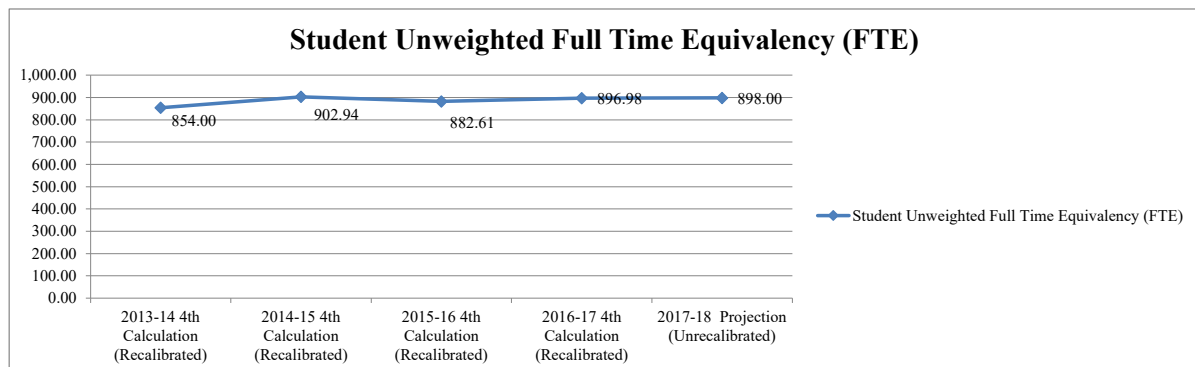
**School District of Indian River County  
General Operating Budget  
Facility 5006**



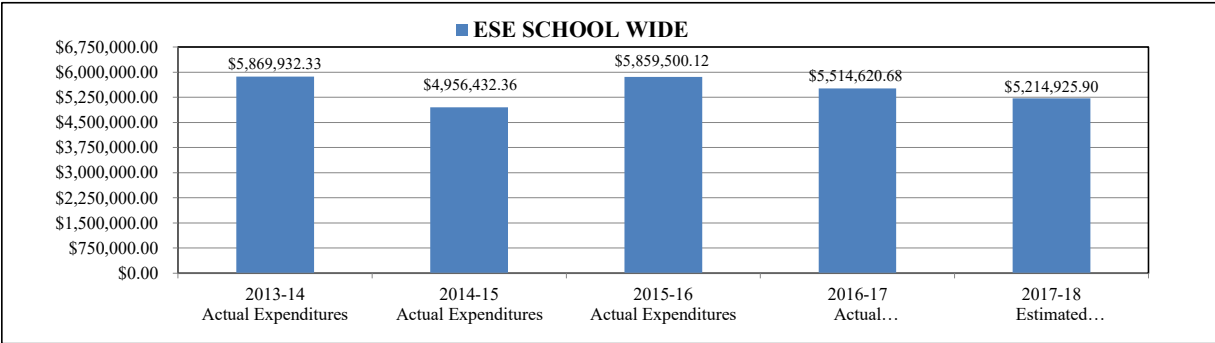
**IMAGINE SCHOOLS AT INDIAN RIVER SOUTH**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	BASE FUNDING	\$4,432,630.81	\$4,616,083.36	\$4,556,868.44	\$4,811,326.74	\$4,750,088.61	(\$61,238.13)
070	CLASS SIZE REDUCTION (DIST)	\$1,018,882.00	\$1,020,876.00	\$999,609.00	\$1,022,574.00	\$1,005,104.00	(\$17,470.00)
074	FLORIDA TEACHER LEAD (DIST)	\$12,375.38	\$12,813.50	\$12,207.31	\$13,608.00	\$0.00	(\$13,608.00)
075	TEXTBOOK ALLOCATION (FTE)	\$67,140.00	\$66,998.00	\$64,877.00	\$67,220.00	\$65,963.00	(\$1,257.00)
077	SCHOOL IMPROVEMENT (LOTTERY)	\$8,604.00	\$3,149.00	\$0.00	\$14,625.00	\$14,303.00	(\$322.00)
079	SAFE SCHOOLS *FEFP* (FTE)	\$20,734.00	\$19,125.00	\$20,143.00	\$20,509.00	\$21,400.00	\$891.00
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$183,297.00	\$0.00	\$0.00	\$0.00	\$0.00
082	SUPPLEMENTAL ACADEMIC *SAI*	\$180,804.00	\$0.00	\$179,189.00	\$183,204.00	\$180,295.00	(\$2,909.00)
088	DIGITAL CLASSROOM	\$0.00	\$20,023.00	\$25,908.00	\$39,647.00	\$38,890.00	(\$757.00)
540	SPECIAL OPERATING MILLAGE	\$168,965.80	\$172,623.72	\$173,868.89	\$185,783.14	\$0.00	(\$185,783.14)
545	TEACHER SALARY INCREASE	\$152,843.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL OPERATING MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$427,011.61	\$427,011.61
578	SCHOOL RECOGNITION	\$85,400.00	\$0.00	\$87,626.00	\$88,261.00	\$0.00	(\$88,261.00)
585	PRIOR YEAR CHARTER ADJUSTMENTS	\$0.00	\$0.00	\$0.00	\$4,998.19	\$0.00	(\$4,998.19)
597	ESE APPS ALLOCATION	\$0.00	\$0.00	\$0.00	\$743.09	\$0.00	(\$743.09)
911	READING ALOCATION *FEFP*	\$0.00	\$0.00	\$0.00	\$43,007.00	\$42,087.00	(\$920.00)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$24,768.81	\$27,267.64	\$0.00	(\$27,267.64)
924	STUDENTS ATTIRED FOR EDUCATION	\$0.00	\$0.00	\$0.00	\$8,820.00	\$0.00	(\$8,820.00)
<b>TOTALS</b>		<b>\$6,148,378.99</b>	<b>\$6,114,988.58</b>	<b>\$6,145,065.45</b>	<b>\$6,531,593.80</b>	<b>\$6,545,142.22</b>	<b>\$13,548.42</b>

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	854.00	902.94	882.61	896.98	898.00



**School District of Indian River County  
General Operating Budget  
Facility 9002**



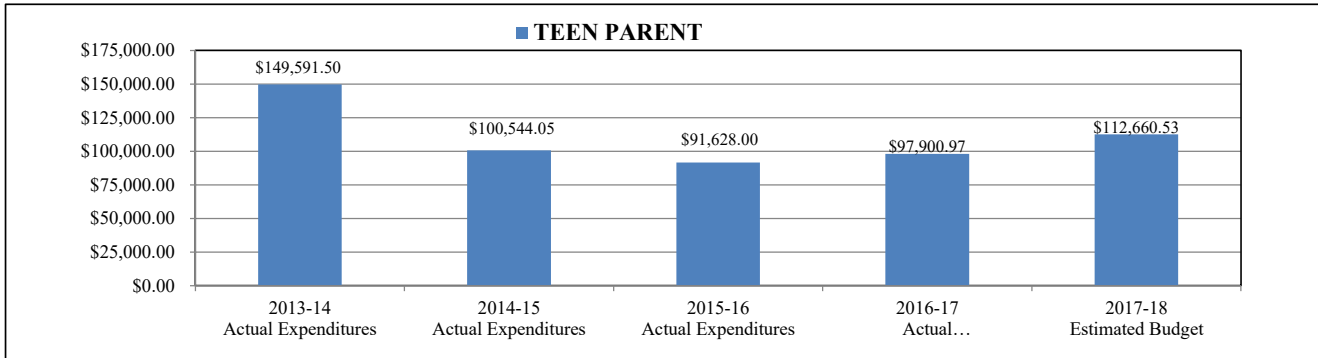
**ESE SCHOOL WIDE**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
...	NON-LABOR DISCRETIONARY	\$304,131.57	\$343,996.23	\$490,756.09	\$378,706.12	\$425,604.57	\$46,898.45
000	(GF)NON-DISCR SALARY (DIST)	\$4,959,597.93	\$4,573,591.95	\$5,212,884.99	\$4,976,767.80	\$4,789,321.33	(\$187,446.47)
074	FLORIDA TEACHER LEAD (DIST)	\$2,744.10	\$2,380.39	\$7,250.05	\$2,519.20	\$0.00	(\$2,519.20)
XXX	VOCATIONAL REHAB GRANT MATCH	\$0.00	\$0.00	\$0.00	\$8,250.00	\$0.00	(\$8,250.00)
093	EXCEPTIONAL (GIFTED SERV)(DIS)	\$280,834.51	\$20,419.50	\$682.94	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$105,739.32	\$84,532.06	\$0.00	(\$84,532.06)
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$804.80	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$60,324.77	\$7,469.68	\$8,753.31	\$56,465.67	\$0.00	(\$56,465.67)
506	EVEN YEAR SUMMER SCHOOL	\$2,786.48	\$1,550.38	\$6,100.03	\$3,360.64	\$0.00	(\$3,360.64)
510	ICPALMS	\$224.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$19,127.96	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$316.69	\$0.00	(\$316.69)
539	TITLE I DIFFERENTIAL PAY-GF	\$7,228.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
540	CRITICAL NEEDS MILLAGE	\$102,474.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
544	DISTRICTWIDE MOVING	\$487.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$120,915.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$24,244.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
590	RESERVE-CLAIMS UNDER DEDUCTIBLE	\$1,462.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
595	FIN SUBSTITUTE REIMBURSEMENT	\$750.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$1,724.65	\$4,000.36	\$4,047.29	\$3,702.50	\$0.00	(\$3,702.50)
910	FSA ACCESS POINT TRAINING	\$0.00	\$2,219.07	\$0.00	\$0.00	\$0.00	\$0.00
912	FDLRS	\$0.00	\$0.00	\$4,158.14	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		<b>\$5,869,932.33</b>	<b>\$4,956,432.36</b>	<b>\$5,859,500.12</b>	<b>\$5,514,620.68</b>	<b>\$5,214,925.90</b>	<b>(\$299,694.78)</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMINISTRATIVE ASSISTANT, DIST	1.00	1.00	1.00	1.00	1.00	0.00
DIRECTOR OF ESE	0.00	0.00	0.00	1.00	1.00	0.00
ESE RECORDS SPECIALIST	1.00	2.00	1.00	1.00	1.00	0.00
ESE SIGN LANGUAGE INTERPRETER	2.00	2.00	2.00	2.00	2.00	0.00
ESE TEACHER ASSISTANT 6-21	2.00	1.00	2.00	2.00	2.00	0.00
EXECUTIVE DIR ESE & STUDENT SERVICES	1.00	1.00	1.00	0.00	0.00	0.00
OCCUPATIONAL THERAPIST	5.00	5.00	5.00	5.00	5.00	0.00
PHYSICAL THERAPIST	1.00	1.00	1.00	1.00	1.00	0.00
PROGRAM SPECIALIST	0.00	0.20	4.96	4.96	4.96	0.00
RESOURCE SPECIALIST	12.70	12.00	12.00	13.00	21.00	8.00
SPEECH & LANGUAGE PATHOLOGIST	26.60	26.60	23.30	14.80	14.80	0.00
STUDENT SUPPORT SPECIALIST 10	14.30	14.30	10.75	10.75	0.00	-10.75
BEHAVIOR INTERVENTION SPEC	0.00	0.00	0.00	0.00	13.20	13.20
TEACHER EXCEPTIONAL ED GIFTED	4.00	4.00	4.00	4.00	4.00	0.00
TEACHER EXCEPTIONAL ED H/H	4.00	4.00	4.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED OI	0.10	0.10	0.10	0.10	0.10	0.00
TEACHER EXCEPTIONAL ED VI	1.00	1.00	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>75.70</b>	<b>75.20</b>	<b>73.11</b>	<b>62.61</b>	<b>73.06</b>	<b>10.45</b>

**School District of Indian River County  
General Operating Budget  
Department 9005**



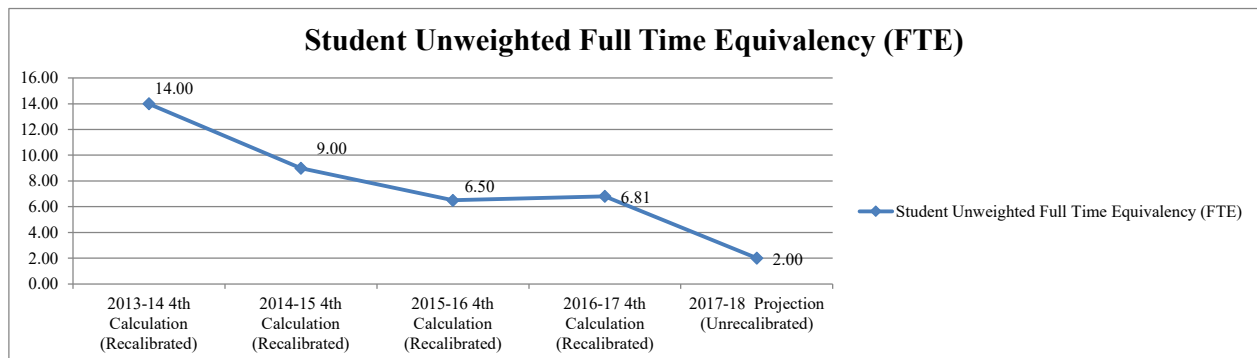
**TEEN PARENT**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$66,678.58	\$42,899.01	\$27,182.79	\$32,151.34	\$47,300.00	\$15,148.66
000	(GF)NON-DISCR SALARY (DIST)	\$80,315.66	\$57,645.04	\$64,393.27	\$65,749.63	\$65,360.53	(\$389.10)
074	FLORIDA TEACHER LEAD	\$0.00	\$0.00	\$51.94	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$2,193.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$403.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		<b>\$149,591.50</b>	<b>\$100,544.05</b>	<b>\$91,628.00</b>	<b>\$97,900.97</b>	<b>\$112,660.53</b>	<b>\$14,759.56</b>

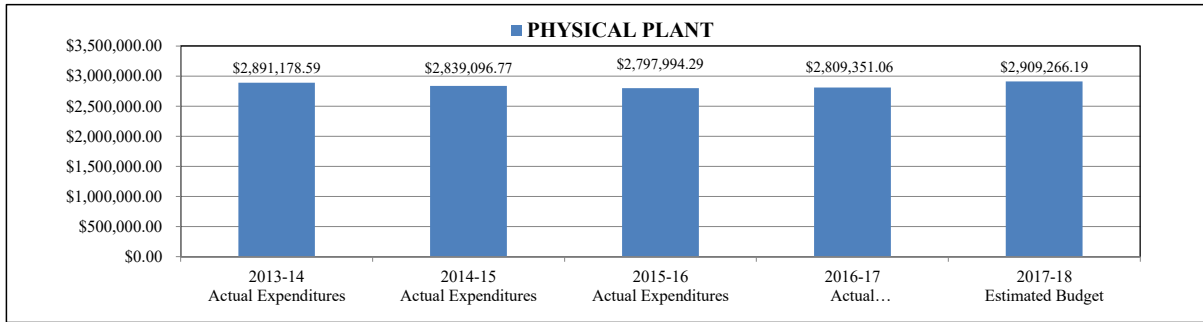
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
TEACHER RESOURCE	0.60	0.00	0.00	0.00	0.00	0.00
TEACHER DRAMA, SENIOR HIGH	0.20	0.20	0.20	0.20	0.20	0.00
SCHOOL SOCIAL WORKER PROTECH	0.80	0.80	0.80	0.80	0.80	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>1.60</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	14.00	9.00	6.50	6.81	2.00



**School District of Indian River County  
General Operating Budget  
Department 9006**



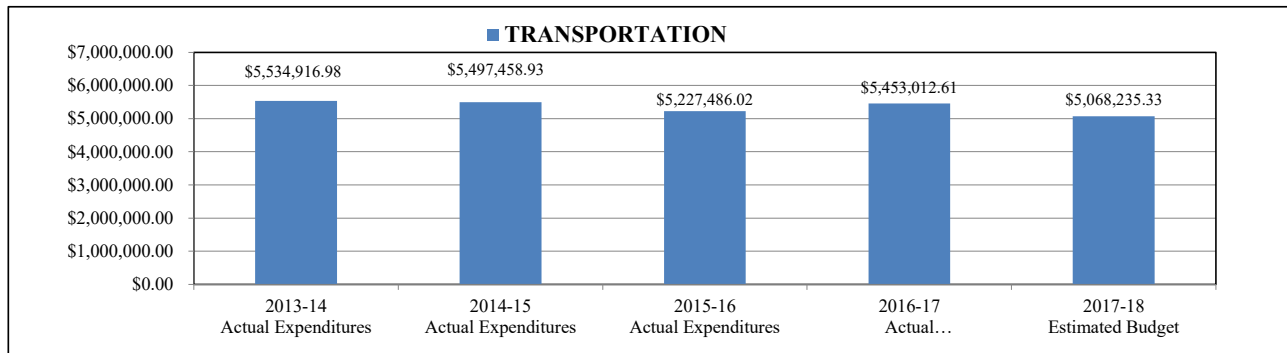
**PHYSICAL PLANT**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$453,449.92	\$448,955.39	\$342,986.95	\$300,773.15	\$369,601.18	\$68,828.03
000	(GF)NON-DISCR SALARY (DIST)	\$2,261,341.10	\$1,907,296.34	\$1,886,767.32	\$1,892,189.64	\$1,880,680.78	(\$11,508.86)
094	TERMINAL PAY	\$0.00	\$0.00	\$452.09	\$11,228.40	\$0.00	(\$11,228.40)
446	VBHS CITRUS BOWL RENOVATIONS	\$0.00	\$0.00	\$29,643.25	\$0.00	\$0.00	\$0.00
511	DISTRICT SUPPORT - SUPPLEMENT TO SITES	\$4,751.70	\$9,334.20	\$13,242.25	\$11,824.15	\$32,000.00	\$20,175.85
512	GROUNDS MAINTENANCE - DISTRICTWIDE	\$0.00	\$213,181.00	\$223,623.00	\$229,440.00	\$229,440.00	\$0.00
515	TURF MANAGEMENT	\$0.00	\$59,220.00	\$107,951.25	\$112,545.00	\$112,560.00	\$15.00
532	CWA CONTRACT	\$0.00	\$0.00	\$7,482.14	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$9,018.67	\$0.00	(\$9,018.67)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$2,555.45	\$0.00	(\$2,555.45)
538	SCHOOL CLEAN TEAMS	\$0.00	\$0.00	\$15,999.02	\$27,883.29	\$50,000.00	\$22,116.71
586	TECHNOLOGY SOFTWARE/ HARDWARE	\$21,443.80	\$13,763.40	\$15,242.40	\$16,105.88	\$12,480.15	(\$3,625.73)
591	CUSTODIAL SUBSTITUTES	\$150,192.07	\$187,346.44	\$154,604.62	\$195,787.43	\$222,504.08	\$26,716.65
<b>TOTALS</b>		<b>\$2,891,178.59</b>	<b>\$2,839,096.77</b>	<b>\$2,797,994.29</b>	<b>\$2,809,351.06</b>	<b>\$2,909,266.19</b>	<b>\$99,915.13</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
AIR CONDITIONING/REFRIG MECHAN	5.00	6.00	6.00	6.00	6.00	0.00
BUILDING AUTOMATION SPECIALIST	0.00	1.00	1.00	1.00	1.00	0.00
CARPENTER	3.00	1.00	1.00	1.00	1.00	0.00
CARPET CREW	2.00	1.00	1.00	1.00	1.00	0.00
CREW CHIEF	3.00	1.00	1.00	1.00	1.00	0.00
DIR PHYSICAL PLANT	1.00	1.00	1.00	1.00	1.00	0.00
ELECTRICIAN	3.00	3.00	3.00	3.00	3.00	0.00
EQUIP/APPL/BOILER MECHANIC	1.00	1.00	4.00	4.00	4.00	0.00
GENERAL MAINTENANCE WORKER	4.00	1.00	1.00	1.00	1.00	0.00
GROUNDSKEEPER	6.00	1.00	1.00	1.00	1.00	0.00
IAQ ENERGY MANAGER	1.00	1.00	1.00	1.00	1.00	0.00
INDOOR AIR QUALITY TECHNICIAN	1.00	1.00	1.00	1.00	1.00	0.00
LOCKSMITH	2.00	3.00	3.00	3.00	3.00	0.00
PAINTER	5.00	2.00	2.00	2.00	2.00	0.00
PAINTER, LEAD	1.00	0.00	0.00	0.00	0.00	0.00
PARTS EXPIDITER	0.00	0.00	1.00	1.00	1.00	0.00
PESTICIDE APPLICATOR	2.00	2.00	2.00	2.00	2.00	0.00
PHYSICAL PLANT SPECIALIST	0.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.50	0.00
PLANT SUPERVISOR - GENERAL	1.00	1.00	1.00	1.00	1.00	0.00
PLANT SUPERVISOR - TECHNICAL	1.00	1.00	1.00	1.00	1.00	0.00
PLUMBER	3.00	3.00	3.00	3.00	3.00	0.00
REFUSE SANITATION TRUCK DRIVER	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY II - 12 MONTH	1.00	0.00	0.00	0.00	0.00	0.00
SECRETARY/BOOKKEEPER MAINT	1.00	0.00	0.00	0.00	0.00	0.00
SITE COORDINATOR	1.00	0.00	0.00	0.00	0.00	0.00
TILE SETTER/MASON	1.00	1.00	1.00	1.00	1.00	0.00
WELDER	1.00	1.00	1.00	1.00	1.00	0.00
HEAD CUSTODIAN II	1.00	1.00	1.00	1.00	1.00	0.00
WORK ORDER SPECIALIST	1.00	1.00	0.00	0.00	0.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>53.50</b>	<b>37.50</b>	<b>40.50</b>	<b>40.50</b>	<b>40.50</b>	<b>0.00</b>

**School District of Indian River County  
General Operating Budget  
Department 9008**



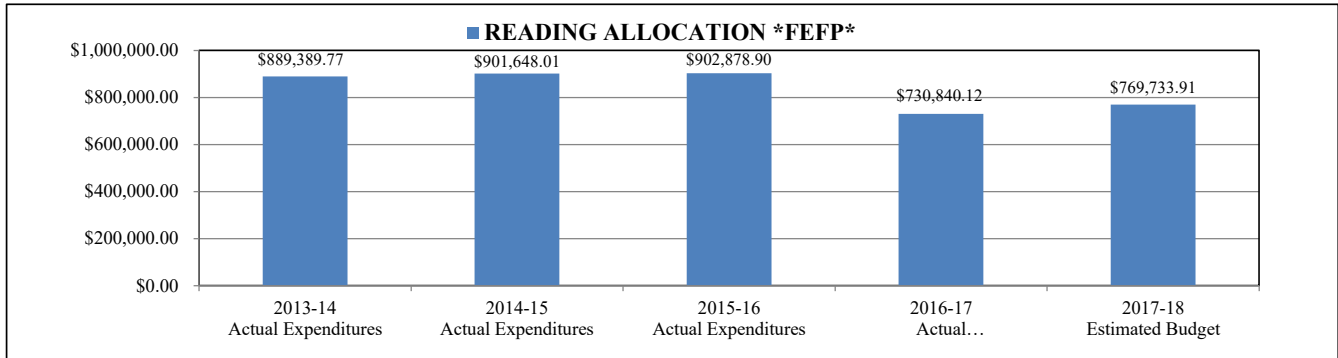
**TRANSPORTATION**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$1,235,666.89	\$984,126.90	\$832,669.81	\$878,771.78	\$868,130.45	(\$10,641.33)
000	(GF)NON-DISCR SALARY (DIST)	\$4,186,598.24	\$4,356,236.53	\$4,245,518.07	\$4,368,485.96	\$4,076,874.24	(\$291,611.72)
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$656.72	\$814.60	\$660.34	\$684.00	\$23.66
008	ELECTRICAL	\$0.00	\$0.00	\$0.00	\$31,044.82	\$45,491.00	\$14,446.18
094	TERMINAL PAY	\$0.00	\$0.00	\$20,386.15	\$28,181.75	\$0.00	(\$28,181.75)
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$1,560.11	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$73,229.37	\$51,377.19	\$15,013.16	\$0.00	(\$15,013.16)
506	EVEN YEAR SUMMER SCHOOL	\$67,487.40	\$41,838.08	\$19,897.87	\$7,145.99	\$0.00	(\$7,145.99)
520	SUMMER BUS MAINTENANCE *TRANSP	\$8,701.91	\$14,307.00	\$0.00	\$13,063.00	\$13,932.97	\$869.97
529	SOFTWARE & LICENCE RENEWALS	\$0.00	\$0.00	\$0.00	\$31,487.40	\$31,500.00	\$12.60
532	CWA CONTRACT	\$0.00	\$0.00	\$32,601.43	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$33,207.24	\$0.00	(\$33,207.24)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$5,499.11	\$0.00	(\$5,499.11)
548	WATER, SEWER AND GARBAGE	\$0.00	\$0.00	\$0.00	\$2,989.93	\$4,596.00	\$1,606.07
558	INTERDEPARTMENT VEHICLE MAINT	\$4,689.53	\$5,974.93	\$4,662.72	\$3,708.72	\$3,500.00	(\$208.72)
566	CDL LICENCE	\$0.00	\$0.00	\$0.00	\$1,638.65	\$1,638.65	\$0.00
582	END OF COURSE BOOT CAMP	\$3,987.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
586	TECHNOLOGY SOFTWARE/HARDWARE	\$18,611.08	\$0.00	\$7,074.00	\$6,018.00	\$6,018.00	\$0.00
588	SECONDARY SCHOOL REMEDIATION	\$0.00	\$0.00	\$0.00	\$17,618.67	\$0.00	(\$17,618.67)
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$0.00	\$6,970.35	\$0.00	\$0.00	\$0.00	\$0.00
594	PARENTAL TRANSPORTATION	\$8,543.17	\$12,558.94	\$10,911.75	\$6,611.62	\$15,870.02	\$9,258.40
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$1,572.43	\$1,866.47	\$0.00	(\$1,866.47)
<b>TOTALS</b>		<b>\$5,534,916.98</b>	<b>\$5,497,458.93</b>	<b>\$5,227,486.02</b>	<b>\$5,453,012.61</b>	<b>\$5,068,235.33</b>	<b>(\$384,777.28)</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
BUS ASSISTANT	19.00	19.00	19.00	19.00	19.00	0.00
BUS DRIVER	85.00	85.00	85.00	85.00	85.00	0.00
CUSTODIAN - REGULAR	1.00	1.00	1.00	1.00	1.00	0.00
DATA ENTRY CLERK, FIELD TRIPS	1.00	1.00	1.00	1.00	1.00	0.00
DIR TRANSPORTATION	1.00	1.00	1.00	1.00	1.00	0.00
DISPATCHER, TRANSPORTATION	2.00	2.00	2.00	2.00	2.00	0.00
DRIVER TRAINER & SAFETY OFFICE	2.00	2.00	2.00	2.00	2.00	0.00
GARAGE COORDINATOR	1.00	1.00	1.00	1.00	1.00	0.00
MECHANIC	7.00	7.00	7.00	7.00	7.00	0.00
MECHANIC FOREMAN	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY II TRANSPORTATION 12	2.00	2.00	2.00	2.00	2.00	0.00
TRANS COMPUTER ROUTING SPECIAL	1.00	1.00	1.00	1.00	1.00	0.00
TRANSPORTATION COMPUTER TECHN	1.00	1.00	1.00	1.00	1.00	0.00
TRANSPORTATION OPS SPECIALIST	1.00	1.00	1.00	1.00	1.00	0.00
WAREHOUSE FOREMAN	1.00	1.00	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>126.00</b>	<b>126.00</b>	<b>126.00</b>	<b>126.00</b>	<b>126.00</b>	<b>0.00</b>

**School District of Indian River County  
General Operating Budget  
Department 9011**



**READING ALLOCATION \*FEFP\***

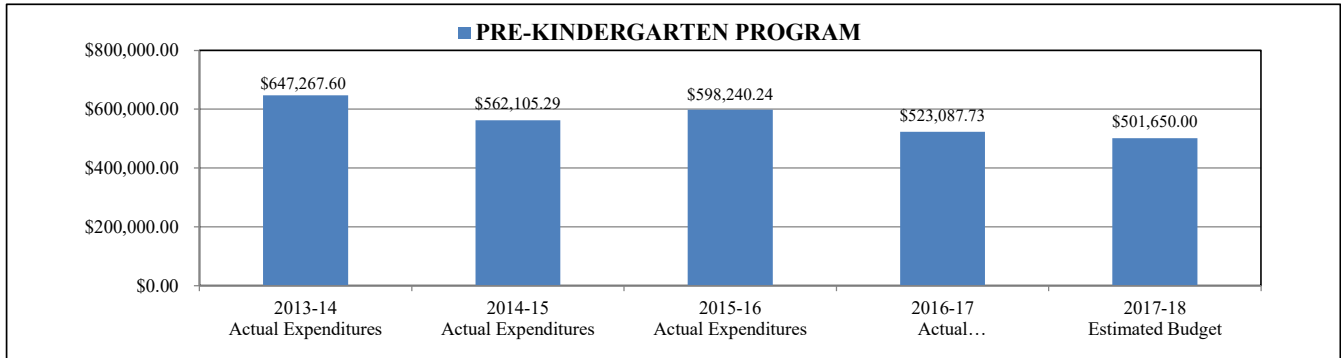
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
74	FLORIDA TEACHER LEAD (DIST)	\$0.00	\$0.00	\$2,337.57	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$9,284.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
911	READING ALLOCATION *FEFP*FTE*	\$880,105.13	\$901,648.01	\$900,541.33	\$730,840.12	\$769,733.91	\$38,893.79
<b>TOTALS</b>		\$889,389.77	\$901,648.01	\$902,878.90	\$730,840.12	\$769,733.91	\$38,893.79

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
READING COACH, ELEMENTARY	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER READING MIDDLE	4.00	4.00	4.00	4.00	4.00	0.00
TEACHER READING, SENIOR HIGH	6.00	6.00	6.00	6.00	6.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>0.00</b>



**School District of Indian River County  
General Operating Budget  
Department 9015**



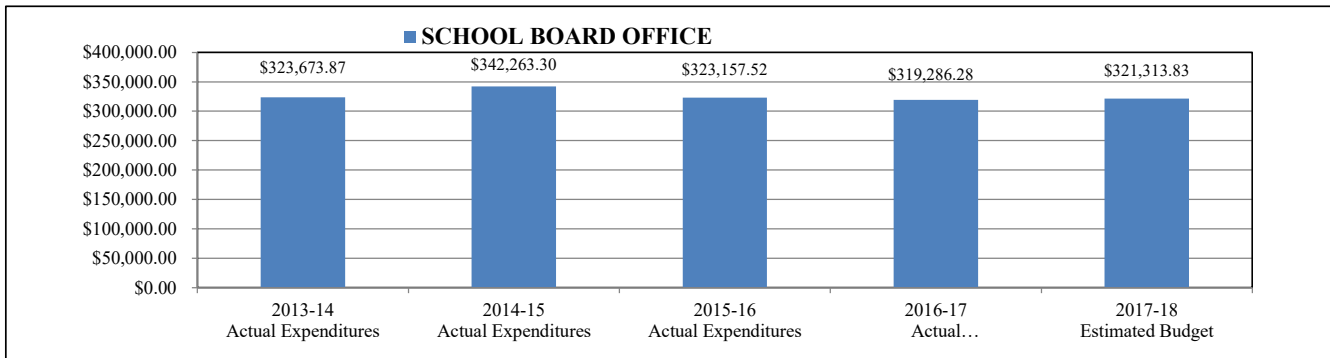
**PRE-KINDERGARTEN PROGRAM**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
074	FLORIDA TEACHER LEAD (DIST)	\$0.00	\$0.00	\$960.94	\$0.00	\$0.00	\$0.00
095	DONATIONS	\$3,803.53	\$45.97	\$0.00	\$1,335.80	\$0.00	(\$1,335.80)
545	TEACHER SALARY ALLOCATION	\$4,511.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
XXX	VPK ODD YEAR SUMMER	\$60,531.93	\$51,470.65	\$68,407.47	\$0.00	\$0.00	\$0.00
906	I LIKE SCIENCE GRANT	\$0.00	\$0.00	\$3,577.24	\$0.00	\$0.00	\$0.00
931	STEP INTO KINDERGARTEN	\$0.00	\$0.00	\$24,605.82	\$6,866.65	\$0.00	(\$6,866.65)
946	VPK GREAT IDEAS GRANT	\$60,127.86	\$2,970.00	\$0.00	\$0.00	\$0.00	\$0.00
947	VPK GREAT IDEAS GRANT - TITLE I SUMMER	\$109.08	\$18,528.25	\$82,660.78	\$0.00	\$0.00	\$0.00
948	TREASURE CST ELEM PK TRANSITION	\$0.00	\$21,119.99	(\$6,275.36)	\$0.00	\$0.00	\$0.00
949	SMART TABLES FOR PRE-K	\$0.00	\$34,958.00	\$1,232.20	\$0.00	\$0.00	\$0.00
965	VPK EVEN YEAR SUMMER	\$44,129.56	\$66,078.94	\$51,011.63	\$66,862.68	\$80,000.00	\$13,137.32
967	VPK ODD YEAR SUMMER	\$0.00	\$0.00	\$0.00	\$87,261.28	\$40,000.00	(\$47,261.28)
971	VPK SCHOOL YEAR PROGRAM	\$474,053.86	\$366,933.49	\$372,059.52	\$360,761.32	\$381,650.00	\$20,888.68
<b>TOTALS</b>		<b>\$647,267.60</b>	<b>\$562,105.29</b>	<b>\$598,240.24</b>	<b>\$523,087.73</b>	<b>\$501,650.00</b>	<b>(\$21,437.73)</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
SCHOOL READINESS COORDINATOR	0.40	0.40	1.00	1.00	1.00	0.00
CHILD DEVELOPMENT ASSOCIATE	0.00	0.00	1.40	1.40	1.40	0.00
TEACHER ASSISTANT, PRE-K	5.00	1.45	1.00	1.00	1.00	0.00
TEACHER PRE-K	5.25	4.15	3.20	3.20	3.20	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>10.65</b>	<b>6.00</b>	<b>6.60</b>	<b>6.60</b>	<b>6.60</b>	<b>0.00</b>

**School District of Indian River County  
General Operating Budget  
Department 9100**



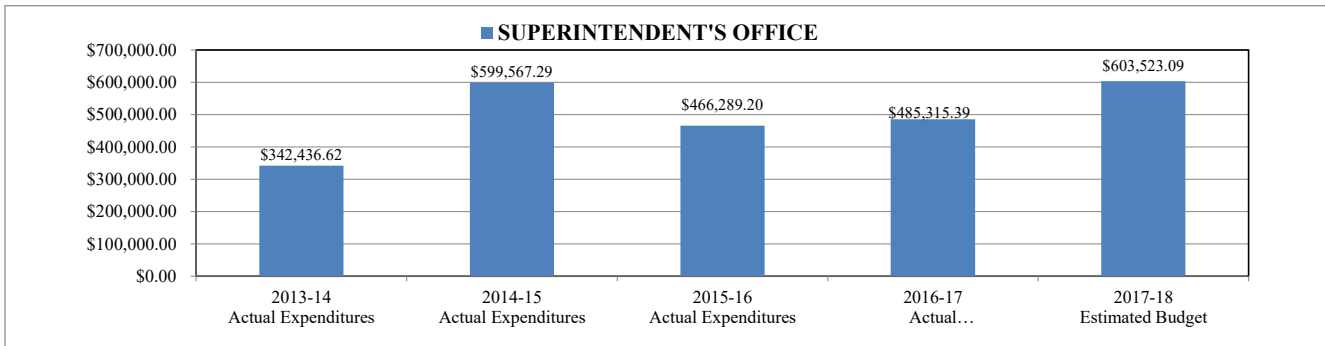
**SCHOOL BOARD OFFICE**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$36,813.11	\$33,017.47	\$9,878.68	\$6,939.05	\$7,069.09	\$130.04
000	(GF)NON-DISCR SALARY (DIST)	\$286,860.76	\$309,245.83	\$313,278.84	\$312,347.23	\$314,244.74	\$1,897.51
<b>TOTALS</b>		<b>\$323,673.87</b>	<b>\$342,263.30</b>	<b>\$323,157.52</b>	<b>\$319,286.28</b>	<b>\$321,313.83</b>	<b>\$2,027.55</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
EXECUTIVE ASST TO SCHOOL BOARD	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL BOARD MEMBER	5.00	5.00	5.00	5.00	5.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>

**School District of Indian River County  
General Operating Budget  
Department 9101**



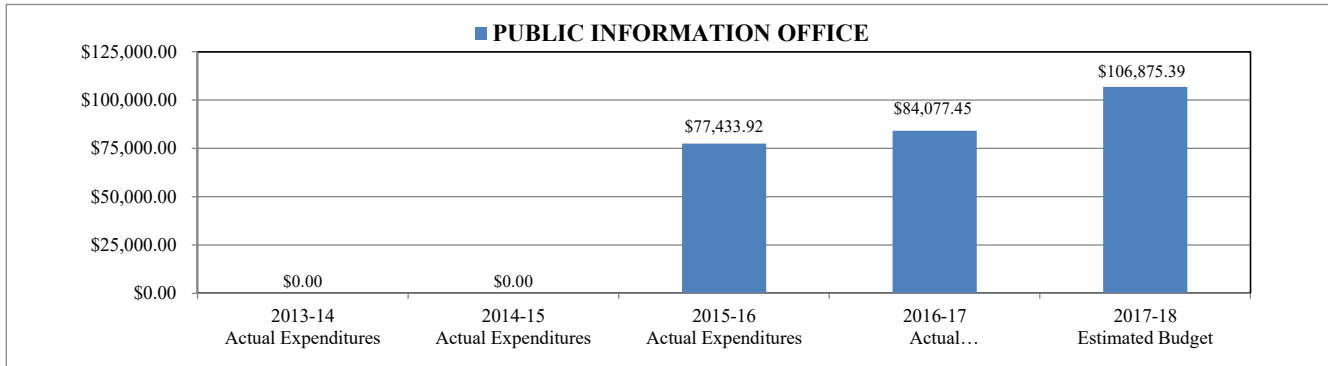
**SUPERINTENDENT'S OFFICE**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$26,348.29	\$59,987.58	\$66,183.85	\$54,873.86	\$52,468.08	(\$2,405.78)
000	(GF)NON-DISCR SALARY (DIST)	\$303,235.97	\$498,300.22	\$330,152.88	\$335,333.99	\$345,164.03	\$9,830.04
099	EXECUTIVE SEARCH COSTS	\$4,104.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
504	EMPL & STUDENT PUBLIC RELATIONS	\$0.00	\$0.00	\$0.00	\$991.86	\$0.00	(\$991.86)
507	COPIER LEASING COSTS	\$4,956.32	\$5,288.20	\$5,573.46	\$6,218.20	\$13,280.65	\$7,062.45
516	ADMINISTRATIVE TRAINING	\$0.00	\$5,743.00	\$0.00	\$0.00	\$0.00	\$0.00
526	SUPERINTENDENT CONSULTING CONT	\$0.00	\$11,902.50	\$0.00	\$0.00	\$0.00	\$0.00
534	SUPERINTENDENT DISCRETIONARY (PER CONTRACT)	\$3,791.13	\$3,088.83	\$1,984.70	\$2,996.94	\$3,000.00	\$3.06
561	HOSPITALITY (SODA MACHINE FUNDS)	\$0.00	\$2,179.02	\$3,308.03	\$1,729.02	\$4,000.00	\$2,270.98
563	NAVIANCE 5YR CONTRACT	\$0.00	\$0.00	\$49,951.98	\$50,514.88	\$149,856.97	\$99,342.09
570	NEOLA	\$0.00	\$13,077.94	\$9,134.30	\$4,346.64	\$15,653.36	\$11,306.72
913	BATELLE FOR KIDS	\$0.00	\$0.00	\$0.00	\$28,310.00	\$20,100.00	(\$8,210.00)
<b>TOTALS</b>		<b>\$342,436.62</b>	<b>\$599,567.29</b>	<b>\$466,289.20</b>	<b>\$485,315.39</b>	<b>\$603,523.09</b>	<b>\$118,207.70</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASST, DISTRICT	1.00	1.00	1.00	1.00	1.00	0.00
EXECUTIVE ASST FOR SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	0.00
SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>

**School District of Indian River County  
General Operating Budget  
Department 9113**



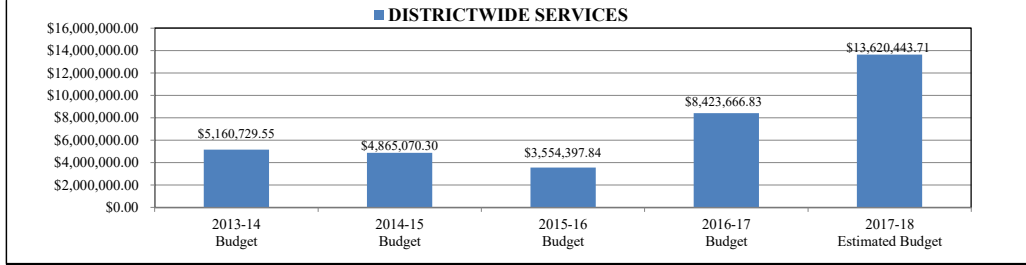
**PUBLIC INFORMATION OFFICE**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$0.00	\$0.00	\$264.75	\$12,581.30	\$18,000.00	\$5,418.70
0	(GF)NON-DISCR SALARY (DIST)	\$0.00	\$0.00	\$49,269.17	\$66,040.59	\$75,589.39	\$9,548.80
94	TERMINAL PAY	\$0.00	\$0.00	\$0.00	\$5,455.56	\$0.00	(\$5,455.56)
504	EMPLOYEE & STUDENT PUBLIC RELATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$13,286.00	\$13,286.00
560	IN VIEW	\$0.00	\$0.00	\$27,900.00	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		\$0.00	\$0.00	\$77,433.92	\$84,077.45	\$106,875.39	\$22,797.94

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
PUBLIC INFORMATION OFFICER	0.00	0.00	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	0.00	0.00	1.00	1.00	1.00	0.00

**School District of Indian River County  
General Operating Budget  
Department 9115 - BUDGET**

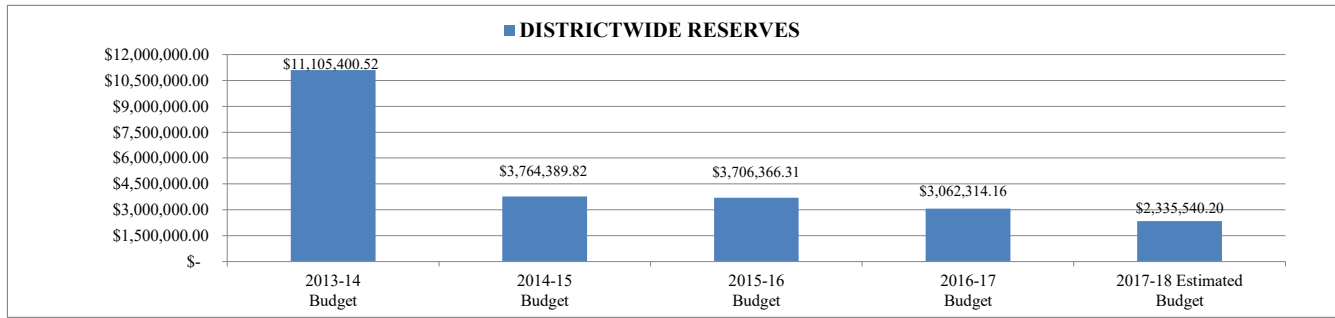


**DISTRICTWIDE SERVICES**

Project Description **	2013-14 Budget	2014-15 Budget	2015-16 Budget	2016-17 Budget	2017-18 Estimated Budget	Variance
.... NON-LABOR DISCRETIONARY	(\$3,106.00)	\$80,000.00	\$138,000.00	\$2,674.09	\$1,447,704.00	\$1,445,029.91
000 (GF)NON-DISCR SALARY (DIST.)	\$239,410.00	\$916,000.00	\$377,816.20	\$1,695,000.00	\$4,329,325.25	\$2,634,325.25
006 COMMUNICATIONS (DISTRICT)	\$125,000.00	\$262,318.00	\$134,294.00	\$153,200.00	\$17,999.00	(\$135,201.00)
008 ELECTRICAL	\$201,000.00	\$280,137.00	\$222,484.00	\$153,500.00	\$0.00	(\$153,500.00)
036 CONSULTING / LEGAL FEES	\$367,807.86	\$407,937.48	\$485,270.92	\$646,703.41	\$947,387.41	\$300,684.00
074 TEACHER CLASSROOM SUPPLY ASSISTANCE	\$305,762.99	\$299,603.55	\$294,788.44	\$285,018.36	\$285,305.16	\$286.80
075 TEXTBOOK ALLOCATION (FTE)	\$780,386.32	\$553,489.02	\$6,620.03	\$16,729.00	\$0.00	(\$16,729.00)
076 LIBRARY MEDIA CATEGORICAL	\$20,552.55	\$16,150.55	\$3,882.85	\$4,513.13	\$8,888.43	\$4,375.30
077 SCHOOL IMPROVEMENT (LOTTO)	\$12,012.80	\$105,245.28	\$22,913.71	\$21,535.71	\$5,410.45	(\$16,125.26)
078 EMERGENCY RESPONSE	\$5,000.00	\$2,800.00	\$2,800.00	\$4,800.00	\$4,800.00	\$0.00
079 SAFE SCHOOLS *FEFP* (FTE)	\$364,172.68	\$383,826.50	\$0.00	\$0.00	\$0.00	\$0.00
080 SCIENCE LAB MATERIALS	\$9,370.51	\$10,755.34	\$13,258.90	\$13,106.14	\$14,826.53	\$1,720.39
081 CLOSING THE ACHIEVEMENT GAP	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
084 *DUAL ENROLLMENT* (FTE)	\$25,000.00	\$25,000.00	\$0.00	\$56,400.00	\$18,750.00	(\$37,650.00)
085 ADVANCED PLACEMENT (FTE)	\$53,772.37	\$0.00	\$0.00	\$0.00	\$364,918.54	\$364,918.54
86 INTERNATIONAL BACCALUARATE	\$0.00	\$0.00	\$0.00	\$0.00	\$146,311.68	\$146,311.68
088 DIGITAL CLASSROOM	\$0.00	\$344,346.00	\$0.00	\$0.00	\$0.00	\$0.00
089 SCHOOLS OF INNOVATION	\$0.00	\$0.00	\$233,195.00	\$0.00	\$0.00	\$0.00
092 DIST. SUPP - STUDENT COMPETITION	\$0.00	\$4,400.00	\$0.00	\$0.00	\$0.00	\$0.00
096 RENTAL BUDGETS TO SCHOOLS	\$0.00	\$0.00	\$47,189.07	\$0.00	\$0.00	\$0.00
099 EXECUTIVE SEARCH COSTS	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00
501 DIST. SUPP - GRADUATION COSTS	\$15,850.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
503 MULTICULTURAL ACHIEVEMENT PLAN	\$0.00	\$0.00	\$0.00	\$80,000.00	\$80,000.00	\$0.00
505 ODD YEAR SUMMER SCHOOL	\$0.00	\$328,007.44	\$0.00	\$300,196.32	\$0.00	(\$300,196.32)
506 EVEN YEAR SUMMER SCHOOL	\$227,689.11	\$0.00	\$362,000.00	\$0.00	\$450,000.00	\$450,000.00
508 NEGOTIATIONS	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
509 FINGERPRINTING COSTS	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00
511 DIST. SUPPORT-SUPLMT TO SITES	\$314,017.00	\$135,161.64	\$5,318.78	\$0.00	\$0.00	\$0.00
513 FEES PAID TO COUNTY	\$125,000.00	\$120,000.00	\$127,000.00	\$133,724.20	\$137,860.00	\$4,135.80
515 TURF MANGEMENT	\$0.00	\$0.00	\$22,000.00	\$0.00	\$0.00	\$0.00
519 IRCC TUITION REIMB AGREEMENT	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
521 SUBS-CEA TEMPORARY DUTY	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00
524 LOWEST 300 SCHOOLS	\$0.00	\$0.00	\$0.00	\$0.00	\$264,877.36	\$264,877.36
529 SOFTWARE & LICENSE RENEWALS	\$5,500.00	\$5,620.00	\$5,620.00	\$0.00	\$0.00	\$0.00
533 CWA CONTRACT (PERFORMANCE PAY)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
540 0.60 CRITICAL NEEDS MILLAGE	\$41,754.51	\$0.00	\$145,004.94	\$261,964.31	\$350,241.67	\$88,277.36
544 DISTRICTWIDE MOVING	\$3,000.00	\$4,000.00	\$60,000.00	\$4,427.50	\$5,000.00	\$572.50
547 P-CARD PROGRAM	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548 WATER,SEWER, GARBAGE (DIST.)	\$15,000.00	\$35,000.00	\$6,249.00	\$6,000.00	\$121,228.00	\$115,228.00
549 BOTTLED GAS (PROPANE) (DIST.)	\$2,400.00	\$0.00	\$0.00	\$12,049.00	\$0.00	(\$12,049.00)
551 PERFORMANCE CONTRACTING	\$0.00	\$0.00	\$0.00	\$1,041,295.67	\$867,259.81	(\$174,035.86)
554 INSURANCE FUND SAFE HARBOR TRNSFR	\$0.00	\$0.00	\$0.00	\$2,333,000.00	\$1,566,666.00	(\$766,334.00)
556 RESERVE FOR TAN COSTS (INT,ETC)	\$100,000.00	\$0.00	\$0.00	\$83,700.30	\$94,155.00	\$10,454.70
557 GROUP INCENTIVE BONUS	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
559 GOV DEALS	\$10,000.00	\$5,000.00	\$5,000.00	\$7,500.00	\$5,000.00	(\$2,500.00)
562 CAREER & VOCATIONAL ADD ON FTE	\$0.00	\$0.00	\$0.00	\$0.00	\$211,261.43	\$211,261.43
565 DIST.RENTAL OF SCHOOL SITES	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
567 0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$254,988.94	\$254,988.94
568 PRO-TECH SALARY STUDY	\$0.00	\$0.00	\$400,000.00	\$0.00	\$0.00	\$0.00
575 SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$45,444.00	\$41,575.00	(\$3,869.00)
578 SCHOOL RECOGNITION	\$1,102,669.00	\$444,675.00	\$353,689.00	\$978,174.00	\$847,825.00	(\$130,349.00)
579 COURSE & CREDIT RECOVERY	\$325,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580 IRCEA SUPPLEMENTS	\$6,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
582 END OF COURSE SUMMER BOOT CAMP	\$19,581.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
586 TECHNOLOGY SOFTWARE/HARDWARE	\$0.00	\$0.00	\$0.00	\$49,666.69	\$0.00	(\$49,666.69)
588 SECONDARY SCHOOL REMEDIATION	\$0.00	\$0.00	\$0.00	\$0.00	\$183,000.00	\$183,000.00
589 IRFIL EXPENSES	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
593 ENERGY SAVINGS REBATES	\$0.00	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00
596 20% CAPE FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$31,806.05	\$31,806.05
598 SICK LEAVE BUYBACK	\$0.00	\$50,000.00	\$50,000.00	\$30,000.00	\$56,100.00	\$26,100.00
599 SCHOOL SECURITY	\$0.00	\$2,097.50	\$1,503.00	\$3,345.00	\$3,155.00	(\$190.00)
928 MOONSHOT PARTNERSHIP	\$0.00	\$0.00	\$0.00	\$0.00	\$456,218.00	\$456,218.00
962 PROJECT CHILD	\$11,626.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>	<b>\$5,160,729.55</b>	<b>\$4,865,070.30</b>	<b>\$3,554,397.84</b>	<b>\$8,423,666.83</b>	<b>\$13,620,443.71</b>	<b>\$5,196,776.88</b>

\*\* Certain Reserves were subsequently and appropriately reclassified between 9115 Districtwide Services and 9116 Districtwide Reserves

**School District of Indian River County  
General Operating Budget  
Department 9116**

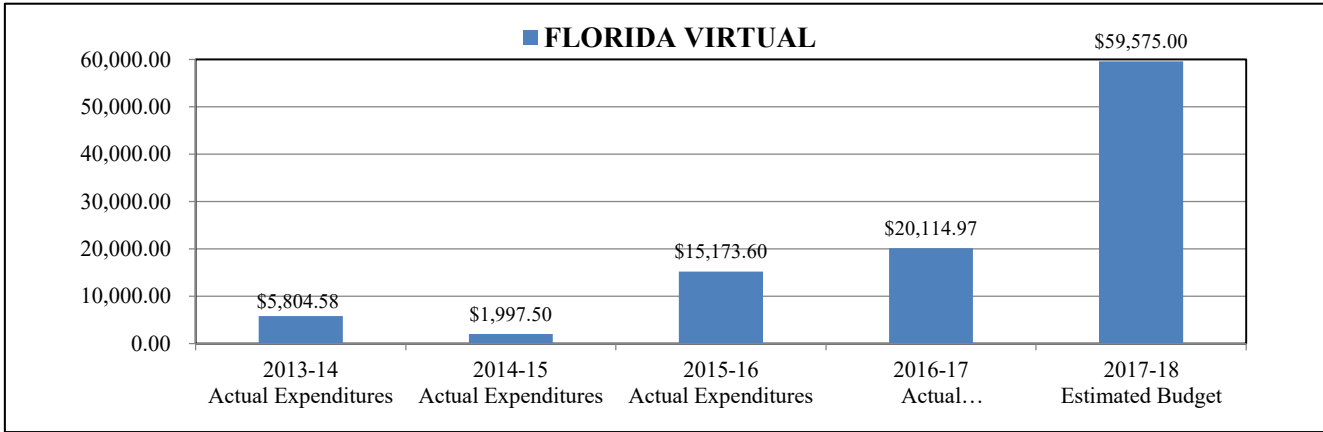


**DISTRICTWIDE RESERVES**

Project #	Description **	2013-14 Budget	2014-15 Budget	2015-16 Budget	2016-17 Budget	2017-18 Estimated Budget	Variance
000	NON-DISCRETIONARY SALARY	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00
006	COMMUNICATIONS (DISTRICT)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
008	ELECTRICAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
008	RESERVE FOR UTILITY RATE INCREASES	\$149,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
077	SCHOOL IMPROVEMENT	\$0.00	\$75,363.10	\$0.00	\$0.00	\$0.00	\$0.00
081	VOCATIONAL REHAB MATCHING	\$0.00	\$0.00	\$0.00	\$8,250.00	\$0.00	(\$8,250.00)
083	RESERVE FOR OVER(UNDER) FTE	\$821,000.00	\$665,767.00	\$955,803.00	\$100,000.00	\$100,000.00	\$0.00
084	DUAL ENROLLMENT	\$350,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
087	RESERVE FOR GROWTH	\$0.00	\$0.00	\$249,869.00	\$223,047.00	\$0.00	(\$223,047.00)
089	SCHOOLS OF INNOVATION	\$0.00	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00
090	RESERVE FOR SPECIAL PROJECTS	\$52,743.51	\$86,747.00	\$98,227.00	\$369,636.50	\$86,738.20	(\$282,898.30)
092	DISTRCT SUPP STUDD COMPETITION	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$699,948.00	\$750,000.00	\$750,000.00	\$750,000.00	\$750,000.00	\$0.00
500	PERFORMANCE PAY	\$0.00	\$680,000.00	\$680,000.00	\$40,000.00	\$0.00	(\$40,000.00)
524	LOWEST 300 SCHOOLS	\$0.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$0.00
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$166,875.00	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE PAY	\$0.00	\$0.00	\$0.00	\$166,875.00	\$0.00	(\$166,875.00)
539	TITLE I DIFFERENTIATED PAY-GF	\$0.00	\$140,000.00	\$140,000.00	\$0.00	\$0.00	\$0.00
541	0.35 CRITICAL OPERATING MILLAGE	\$3,916,225.51	\$140,512.72	\$0.00	\$0.00	\$0.00	\$0.00
542	RESERVE FOR LOSS IN TAV	\$0.00	\$0.00	\$45,475.00	\$0.00	\$0.00	\$0.00
545	RESERVE FOR TEACHER SALARY INCREASE	\$3,164,057.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
552	RESERVE FOR MCKAY SCHOLARSHIPS	\$350,000.00	\$385,000.00	\$482,000.00	\$615,229.00	\$615,902.00	\$673.00
561	BUDGETARY RESERVES TCHR UNITS	\$346,152.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
562	CAREER VOCATIONAL ADD ON	\$0.00	\$0.00	\$0.00	\$504,722.84	\$0.00	(\$504,722.84)
581	RESERVE FOR SALARY INCREASES - ADMIN	\$600,000.00	\$0.00	\$0.00	\$0.00	\$141,712.00	\$141,712.00
581	RESERVE FOR SALARY -PROTECH	\$300,000.00	\$0.00	\$0.00	\$0.00	\$241,417.00	\$241,417.00
581	RESERVE FOR SALARY -CONFIDENTIAL MANAGERIAL	\$0.00	\$0.00	\$0.00	\$0.00	\$55,573.00	\$55,573.00
581	RESERVE FOR SALARY ENHANCEMENTS-CWA	\$300,000.00	\$84,000.00	\$0.00	\$0.00	\$344,198.00	\$344,198.00
586	TECHNOLOGY SOFTWARE/HARDWARE	\$30,065.50	\$0.00	\$119,645.00	\$0.00	\$0.00	\$0.00
590	RESERVE FOR CLAIMS UNDER DEDUCTIBLE	\$21,209.00	\$7,000.00	\$18,472.31	\$9,462.60	\$0.00	(\$9,462.60)
XXX	IMPASSE PROCEEDINGS (\$27PEPM)	\$0.00	\$0.00	\$0.00	\$194,400.00	\$0.00	(\$194,400.00)
596	20% CAPE FUNDS	\$0.00	\$0.00	\$0.00	\$80,691.22	\$0.00	(\$80,691.22)
<b>TOTALS</b>		<b>11,105,400.52</b>	<b>3,764,389.82</b>	<b>3,706,366.31</b>	<b>3,062,314.16</b>	<b>2,335,540.20</b>	<b>(726,773.96)</b>

\*\* Certain Reserves were subsequently and appropriately reclassified between 9115 Districtwide Services and 9116 Districtwide Reserves

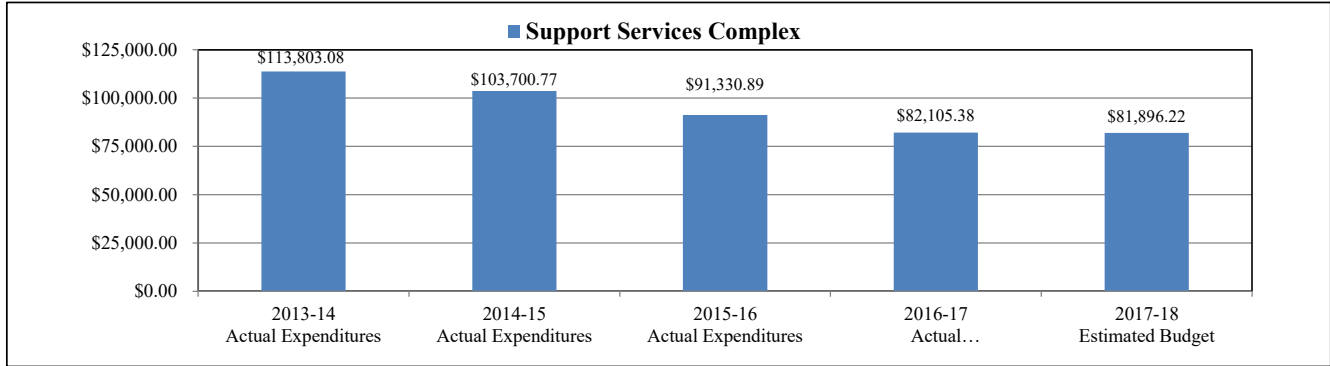
**School District of Indian River County  
General Operating Budget  
Department 9117**



**FLORIDA VIRTUAL**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
701	FLORIDA VIRTUAL SCHOOL	\$5,804.58	\$1,997.50	\$15,173.60	\$20,114.97	\$59,575.00	\$39,460.03
<b>TOTALS</b>		5,804.58	1,997.50	15,173.60	20,114.97	59,575.00	39,460.03

**School District of Indian River County  
General Operating Budget  
Department 9118**



**Support Services Complex**

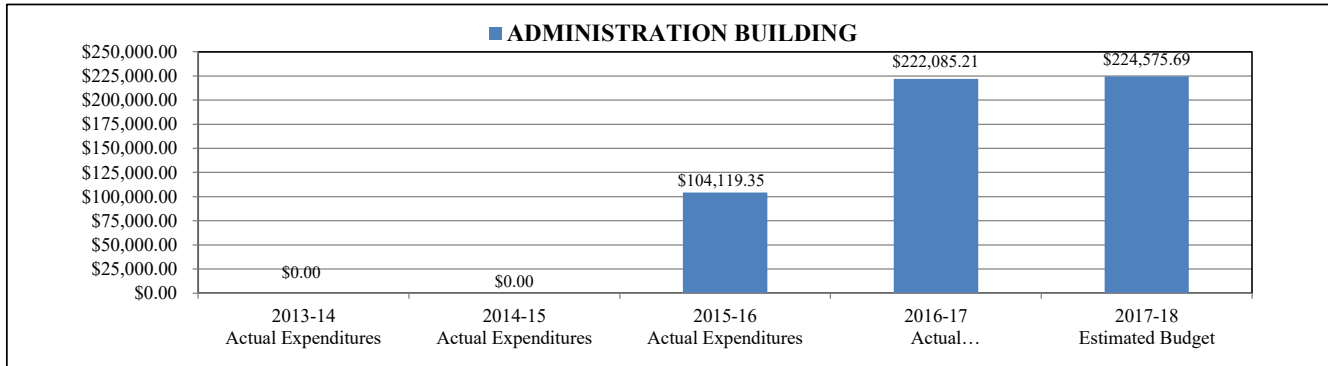
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
***	NON LABOR DISCRETIONARY	\$0.00	\$0.00	\$197.60	\$0.00	\$0.00	\$0.00
000	(GF)NON-DISCR SALARY (DIST)	\$45,270.28	\$45,695.34	\$34,167.07	\$23,577.68	\$22,186.22	(\$1,391.46)
006	COMMUNICATIONS (DISTRICT)	\$1,890.70	\$2,501.81	\$2,322.04	\$3,138.88	\$3,219.00	\$80.12
008	ELECTRICAL	\$58,022.01	\$49,764.57	\$46,780.31	\$46,804.13	\$47,680.00	\$875.87
094	TERMINAL PAY	\$0.00	\$0.00	\$0.00	\$21.85	\$0.00	(\$21.85)
532	CWA CONTRACT	\$0.00	\$0.00	\$318.82	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$313.77	\$0.00	(\$313.77)
548	WATER,SEWER, GARBAGE (DIST)	\$8,620.09	\$5,739.05	\$7,545.05	\$8,249.07	\$8,811.00	\$561.93
<b>TOTALS</b>		<b>\$113,803.08</b>	<b>\$103,700.77</b>	<b>\$91,330.89</b>	<b>\$82,105.38</b>	<b>\$81,896.22</b>	<b>(\$209.16)</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
HEAD CUSTODIAN II	1.00	1.00	1.00	0.50	0.50	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.50</b>	<b>0.50</b>	<b>0.00</b>



**School District of Indian River County  
General Operating Budget  
Department 9119**



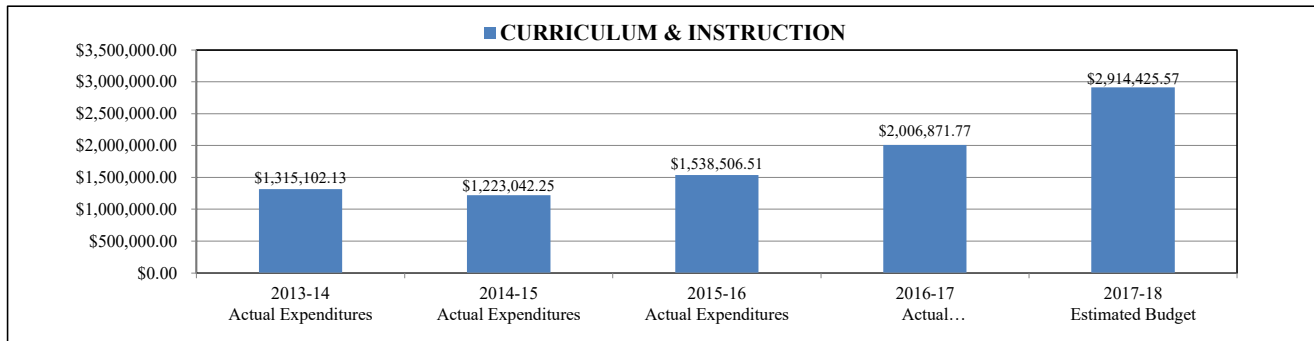
**ADMINISTRATION BUILDING**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
***	NON LABOR DISCRETIONARY	\$0.00	\$0.00	\$2,305.46	\$5,064.85	\$6,000.00	\$935.15
000	(GF)NON-DISCR SALARY (DIST)	\$0.00	\$0.00	\$34,391.90	\$70,280.46	\$69,400.69	(\$879.77)
006	COMMUNICATIONS (DISTRICT)	\$0.00	\$0.00	\$38,717.38	\$101,707.90	\$104,857.00	\$3,149.10
008	ELECTRICAL	\$0.00	\$0.00	\$26,647.15	\$40,520.03	\$41,065.00	\$544.97
094	TERMINAL PAY	\$0.00	\$0.00	\$0.00	\$21.82	\$0.00	(\$21.82)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$316.74	\$0.00	(\$316.74)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)
548	WATER,SEWER, GARBAGE (DIST)	\$0.00	\$0.00	\$2,057.46	\$3,173.41	\$3,253.00	\$79.59
<b>TOTALS</b>		\$0.00	\$0.00	\$104,119.35	\$222,085.21	\$224,575.69	\$2,490.48

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
HEAD CUSTODIAN II	1.00	1.00	1.00	1.00	1.00	0.00
HEAD CUSTODIAN II	0.00	0.00	0.00	0.50	0.50	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	1.00	1.00	1.00	1.50	1.50	0.00

**School District of Indian River County  
General Operating Budget  
Department 9200**



**CURRICULUM & INSTRUCTION**

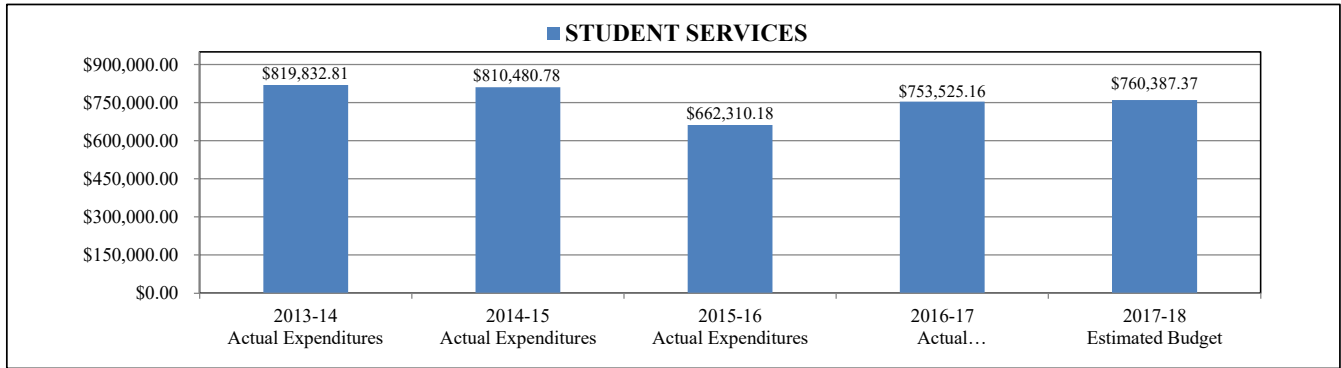
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$160,163.33	\$145,451.42	\$148,790.03	\$105,360.42	\$177,196.71	\$71,836.29
000	(GF)NON-DISCR SALARY (DIST)	\$700,113.91	\$781,975.46	\$1,010,398.60	\$904,044.28	\$1,126,936.68	\$222,892.40
084	*DUAL ENROLLMENT* (FTE) - TEXTBOOKS	\$62,465.73	\$66,284.41	\$90,045.29	\$108,312.37	\$0.00	(\$108,312.37)
092	DISTRCT SUPP STUdT COMPETITION	\$3,333.60	\$166.22	\$298.92	\$0.00	\$1,500.00	\$1,500.00
094	TERMINAL PAY	\$0.00	\$0.00	\$6,204.13	\$116.57	\$0.00	(\$116.57)
095	DONATIONS	\$0.00	\$0.00	\$0.00	\$125.00	\$0.00	(\$125.00)
503	MULTICULTURAL PLAN	\$0.00	\$0.00	\$0.00	\$0.00	\$80,000.00	\$80,000.00
505	ODD YEAR SUMMER SCHOOL	\$44,193.94	\$233.65	\$0.00	\$35,645.75	\$0.00	(\$35,645.75)
506	EVEN YEAR SUMMER SCHOOL	\$1,926.14	\$12,379.78	\$0.00	\$0.00	\$0.00	\$0.00
518	PRINTING/POSTAGE & COMMUNICATI	\$929.91	\$1,565.53	\$234.86	\$1,654.10	\$12,235.54	\$10,581.44
525	I-READY	\$0.00	\$48,668.00	\$50,299.26	\$295,302.56	\$458,985.00	\$163,682.44
529	SOFTWARE & LICENCES RENEWALS	\$0.00	\$0.00	\$0.00	\$18,000.00	\$0.00	(\$18,000.00)
530	EQUAL OPPORTUNITY SCHOOLS	\$0.00	\$0.00	\$0.00	\$7,613.67	\$0.00	(\$7,613.67)
535	FASA	\$0.00	\$0.00	\$0.00	\$2,800.00	\$2,800.00	\$0.00
536	DREAMBOX	\$0.00	\$0.00	\$0.00	\$33,500.00	\$0.00	(\$33,500.00)
540	0.25 CRITICAL NEEDS MILLAGE	\$48,292.11	\$59,057.20	\$114.52	\$25,620.44	\$110,172.58	\$84,552.14
541	0.35 CRITICAL NEEDS MILLAGE	\$47,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$10,072.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-2013 RETRO PAY	\$1,486.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$9,175.00	\$0.00	\$0.00	\$0.00
569	SPECIAL OPERATING MILLAGE (0.50) (VOCATIONAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$553,593.00	\$553,593.00
574	ESE MANAGEMENT STUDY (DMC)	\$0.00	\$0.00	\$49,250.00	\$98,500.00	\$0.00	(\$98,500.00)
579	COURSE & CREDIT RECOVERY	\$136,047.00	\$23,737.00	\$14,625.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$19,480.34	\$19,380.15	\$17,111.60	\$16,827.61	\$15,285.00	(\$1,542.61)
582	END OF COURSE BOOT CAMP	\$803.79	\$0.00	\$1,946.43	\$2,264.08	\$0.00	(\$2,264.08)
583	ONLINE LEARNING	\$716.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
587	SMART HORIZONS	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
589	IRFIL EXPENSES	\$16,696.14	\$7,381.14	\$13,384.11	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$0.00	\$2,080.02	\$0.00	(\$2,080.02)
704	FLORIDA VIRTUAL FRANCHISE	\$0.00	\$0.00	\$7,699.08	\$0.00	\$0.00	\$0.00
903	ZERO ROBOTICS	\$9,898.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
913	PERT-POST SEC.READINESS TEST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
914	ALGEBRA COUNTS	\$0.00	\$0.00	\$59,500.00	\$54,238.18	\$41,461.82	(\$12,776.36)
925	AYD / AGILE MINDS	\$0.00	\$0.00	\$0.00	\$20,415.01	\$6,226.04	(\$14,188.97)
936	PEERS IN PUBLIC PRACTICE	\$0.00	\$0.00	\$0.00	\$0.00	\$9,044.44	\$9,044.44
960	FUNDATIONS COACHES	\$50,981.92	\$56,762.29	\$59,429.68	\$175,647.62	\$182,792.85	\$7,145.23
972	STEP INTO KINDERGARTEN (CSAC)	\$0.00	\$0.00	\$0.00	\$61,485.75	\$68,514.25	\$7,028.50
973	STEP INTO KINDERGARTEN (UNTD WAY)	\$0.00	\$0.00	\$0.00	\$37,318.34	\$17,681.66	(\$19,636.68)
<b>TOTALS</b>		<b>\$1,315,102.13</b>	<b>\$1,223,042.25</b>	<b>\$1,538,506.51</b>	<b>\$2,006,871.77</b>	<b>\$2,914,425.57</b>	<b>\$907,553.80</b>

**School District of Indian River County  
General Operating Budget  
Department 9200**

**Staffing Summary (Full Time Equivalent)**

<b>Position Description</b>	<b>2013-14 Allocation</b>	<b>2014-15 Allocation</b>	<b>2015-16 Allocation</b>	<b>2016-17 Allocation</b>	<b>2017-18 Allocation</b>	<b>Variance</b>
ADMINISTRATIVE ASSISTANT, DIST	1.00	1.00	1.00	1.00	1.00	0.00
ASST SUPT CURR/INSTRUCTION	1.00	1.00	1.00	1.00	1.00	0.00
COORDINATOR OF TITLE PROGRAMS	0.05	0.05	0.05	0.05	0.05	0.00
COORDINATOR, SCHOOL READINESS	0.00	1.00	1.00	1.00	1.00	0.00
DIR., ASSESMENT&ACCOUNTABILITY	1.00	0.00	0.00	0.00	0.00	0.00
DIRECTOR CAREER AND TECHNICAL	0.00	0.00	1.00	1.00	1.00	0.00
DIRECTOR ELEMENTARY ED	0.00	1.00	1.00	1.00	0.00	(1.00)
DIRECTOR, SECONDARY ED	1.00	1.00	1.00	1.00	0.00	(1.00)
EXEC. DIRECTOR ELEMENTARY ED	0.00	0.00	0.00	0.00	1.00	1.00
EXEC. DIRECTOR, SECONDARY ED	0.00	0.00	0.00	0.00	1.00	1.00
ESOL RESOURCE TEACHER	1.50	1.50	1.50	1.50	1.50	0.00
EXEC ASST FOR ASST SUPT CURRIC	1.00	1.00	1.00	1.00	1.00	0.00
EXEC DIR CORE CURRICULUM	1.00	1.00	1.00	1.00	1.00	0.00
COORDINATOR OF EQUITY & INSTRUCTIONAL SUPPORT	0.00	0.00	0.00	0.00	1.00	1.00
PROJECT SPECIALIST	0.40	0.40	0.40	0.40	0.40	0.00
READING COACH, SENIOR HIGH	2.00	3.00	3.00	3.00	3.00	0.00
SECRETARY II - 12 MONTH	0.50	0.50	0.50	0.50	0.50	0.00
TEACHER ON ASSIGNMENT FOUNDATIONS	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ON ASSIGNMENT C/I	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>11.45</b>	<b>13.45</b>	<b>14.45</b>	<b>14.45</b>	<b>15.45</b>	<b>1.00</b>

**School District of Indian River County  
General Operating Budget  
Department 9224**



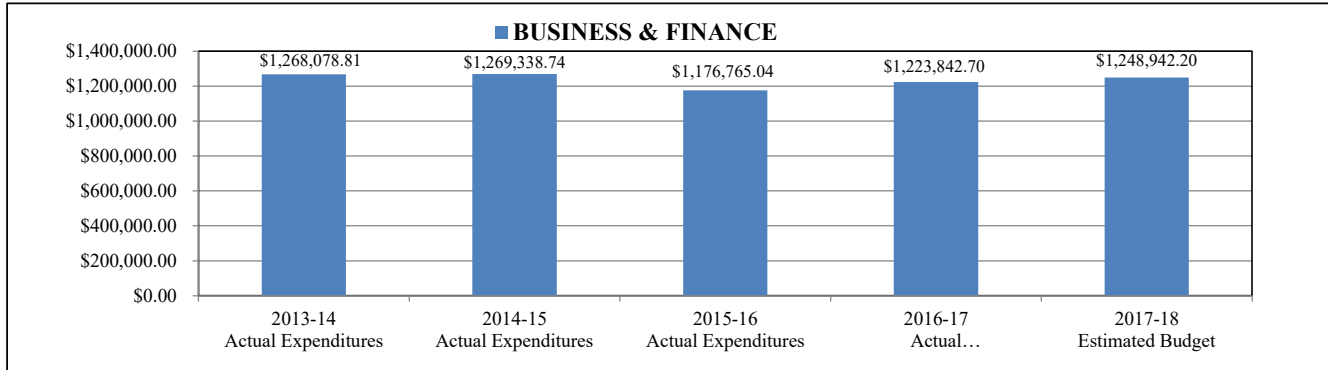
**STUDENT SERVICES**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$18,324.27	\$25,801.26	\$19,020.16	\$19,079.37	\$39,593.17	\$20,513.80
000	(GF)NON-DISCR SALARY (DIST)	\$778,936.85	\$758,719.95	\$633,415.24	\$712,507.37	\$699,153.26	(\$13,354.11)
079	SAFE SCHOOLS *FEFP* (FTE)	\$4,575.75	\$15,313.16	\$3,476.00	\$0.00	\$0.00	\$0.00
518	PRINTING/POSTAGE & COMMUNICATI	\$6,352.28	\$10,646.41	\$6,159.31	\$21,620.94	\$21,640.94	\$20.00
532	CWA CONTRACT	\$0.00	\$0.00	\$239.47	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$317.48	\$0.00	(\$317.48)
545	TEACHER SALARY ALLOCATION	\$11,643.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		<b>\$819,832.81</b>	<b>\$810,480.78</b>	<b>\$662,310.18</b>	<b>\$753,525.16</b>	<b>\$760,387.37</b>	<b>\$6,862.21</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
DIR STUDENT SERVICES	1.00	1.00	1.00	0.00	0.00	0.00
DISTRICT PSYCHOLOGIST	0.65	0.65	0.00	0.00	0.00	0.00
EXE OF ESE & STUDENT SERVICES	0.00	0.00	0.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	0.00	0.00	0.00	0.00
HEALTH SERVICES COORDINATOR	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH SERVICES COORDINATOR , ASST	0.00	0.00	1.00	1.00	1.00	0.00
SCHOOL PSYCHOLOGIST	7.15	7.15	4.95	4.95	4.95	0.00
SCHOOL SOCIAL WORKER PROTECH	1.00	1.00	0.00	0.00	0.00	0.00
SECRETARY II - 12 MONTH	1.00	1.00	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>12.80</b>	<b>12.80</b>	<b>8.95</b>	<b>8.95</b>	<b>8.95</b>	<b>0.00</b>

**School District of Indian River County  
General Operating Budget  
Department 9300**



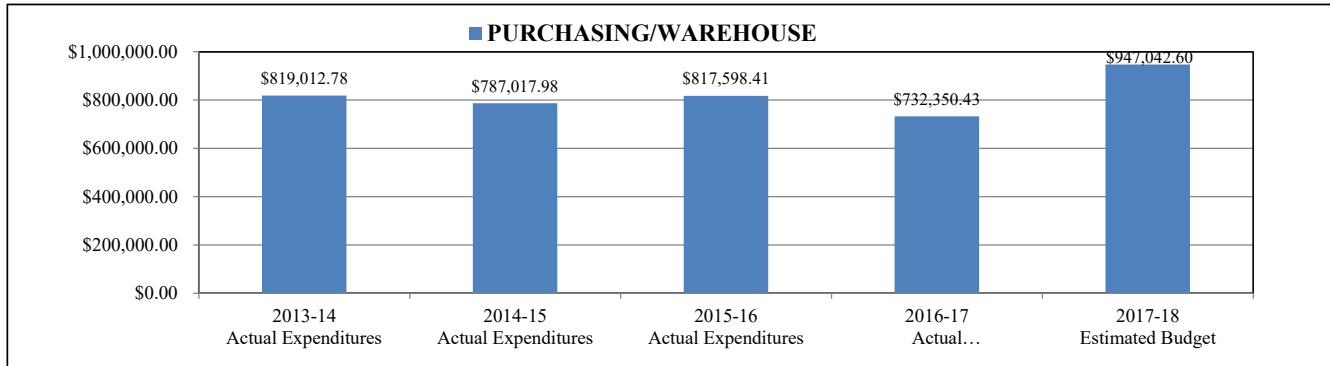
**BUSINESS & FINANCE**

Project	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
...	NON-LABOR DISCRETIONARY	\$39,621.64	\$37,457.82	\$35,896.22	\$29,108.72	\$36,955.63	\$7,846.91
000	(GF)NON-DISCR SALARY (DIST)	\$1,140,654.17	\$1,195,048.74	\$1,097,213.58	\$1,139,322.20	\$1,160,066.84	\$20,744.64
094	TERMINAL PAY	\$0.00	\$0.00	\$157.29	\$0.00	\$0.00	\$0.00
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
504	EMPL& STUDENT PUBLIC RELATIONS	\$0.00	\$229.00	\$0.00	\$0.00	\$0.00	\$0.00
517	INTERNAL AUDIT COSTS	\$16,750.00	\$16,750.00	\$17,250.00	\$14,425.00	\$14,425.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$1,841.02	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$1,882.78	\$0.00	(\$1,882.78)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$149.83	\$0.00	(\$149.83)
541	0.35 OF 0.60 CRITIAL MILLAGE	\$0.00	\$1,137.02	\$517.49	\$2,214.00	\$1,131.49	(\$1,082.51)
556	RESERVE FOR TAN COSTS (INT,ETC	\$58,347.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
565	INVESTMENT FEES	\$0.00	\$0.00	\$6,096.78	\$17,248.08	\$10,313.05	(\$6,935.03)
586	TECHNOLOGY SOFTWARE/HARDWARE	\$12,705.42	\$18,716.16	\$17,792.66	\$19,492.09	\$26,050.19	\$6,558.10
<b>TOTALS</b>		<b>\$1,268,078.81</b>	<b>\$1,269,338.74</b>	<b>\$1,176,765.04</b>	<b>\$1,223,842.70</b>	<b>\$1,248,942.20</b>	<b>\$25,099.50</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ACCOUNTING MANAGER GL	1.00	1.00	0.00	0.00	0.00	0.00
ACCOUNTING MANAGER SP	1.00	1.00	0.00	0.00	0.00	0.00
ACCOUNTING SPECIALIST I	1.00	1.00	0.00	0.00	0.00	0.00
ACCOUNTING SPECIALIST II	2.00	2.00	0.00	0.00	0.00	0.00
ACCOUNTS PAYABLE MANAGER	1.00	1.00	1.00	1.00	1.00	0.00
ASST SUPT FINANCE	1.00	1.00	1.00	1.00	1.00	0.00
BUDGET ANALYST	1.00	1.00	1.00	1.00	1.00	0.00
EXEC ASST FOR ASST SUP FIN/CFO	1.00	1.00	1.00	1.00	1.00	0.00
FISCAL SPECIALIST I	3.00	3.00	3.00	3.00	3.00	0.00
FISCAL SPECIALIST II	1.00	1.00	1.00	1.00	1.00	0.00
HEAD CUSTODIAN II	1.00	1.00	1.00	1.00	1.00	0.00
JUNIOR PROGRAMMER	1.00	1.00	1.00	1.00	1.00	0.00
PAYROLL MANAGER	1.00	1.00	1.00	1.00	1.00	0.00
SENIOR ACCOUNTANT	0.00	0.00	2.00	2.00	2.00	0.00
STAFF ACCOUNTANT	0.00	0.00	2.00	2.00	2.00	0.00
DIRECTOR OF FINANCE	0.00	0.00	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>0.00</b>

**School District of Indian River County  
General Operating Budget  
Department 9332**



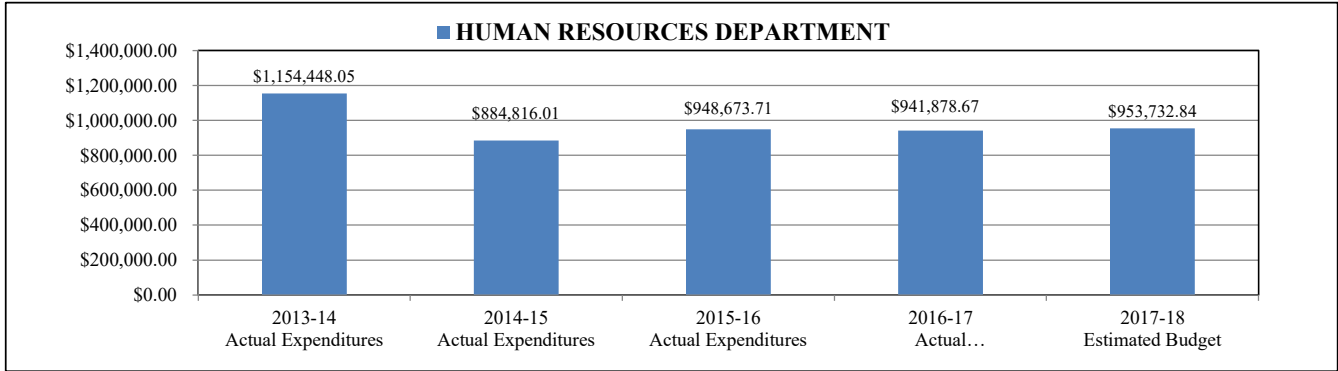
**PURCHASING/WAREHOUSE**

Project	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$36,972.80	\$23,198.90	(\$7,239.05)	(\$51,046.13)	\$103,652.10	\$154,698.23
000	(GF)NON-DISCR SALARY (DIST)	\$736,283.22	\$720,801.49	\$746,451.05	\$728,472.81	\$782,045.41	\$53,572.60
094	TERMINAL PAY	\$0.00	\$0.00	\$32,110.47	\$0.00	\$0.00	\$0.00
511	DIST SUPPORT-SUPPLMT TO SITES	\$28,496.70	\$28,993.00	\$29,872.00	\$34,384.19	\$40,601.43	\$6,217.24
532	CWA CONTRACT	\$0.00	\$0.00	\$2,384.89	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$2,841.33	\$0.00	(\$2,841.33)
544	DISTRICTWIDE MOVING	\$2,590.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
553	DISTRICTWIDE RECYCLING PROGRAM	\$14,670.06	\$14,024.59	\$14,019.05	\$17,698.23	\$20,743.66	\$3,045.43
<b>TOTALS</b>		<b>\$819,012.78</b>	<b>\$787,017.98</b>	<b>\$817,598.41</b>	<b>\$732,350.43</b>	<b>\$947,042.60</b>	<b>\$214,692.17</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
BUYER	2.00	2.00	2.00	2.00	2.00	0.00
DIR PURCHASING	1.00	1.00	1.00	1.00	1.00	0.00
PRINTER	2.00	2.00	2.00	2.00	2.00	0.00
PROPERTY RECORDS COORDINATOR	1.00	1.00	1.00	1.00	1.00	0.00
PROPERTY RECORDS TECHNICIAN	1.00	1.00	1.00	1.00	1.00	0.00
RECORDS SPECIALIST	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY II INTERNAL SVS 12MO	1.00	1.00	1.00	1.00	1.00	0.00
SUPV PRINT SHOP & RECORDS	1.00	1.00	1.00	1.00	1.00	0.00
WAREHOUSE FOREMAN	1.00	1.00	1.00	1.00	1.00	0.00
WAREHOUSE WORKER	2.00	2.00	2.00	2.00	2.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>0.00</b>

**School District of Indian River County  
General Operating Budget  
Department 9400**



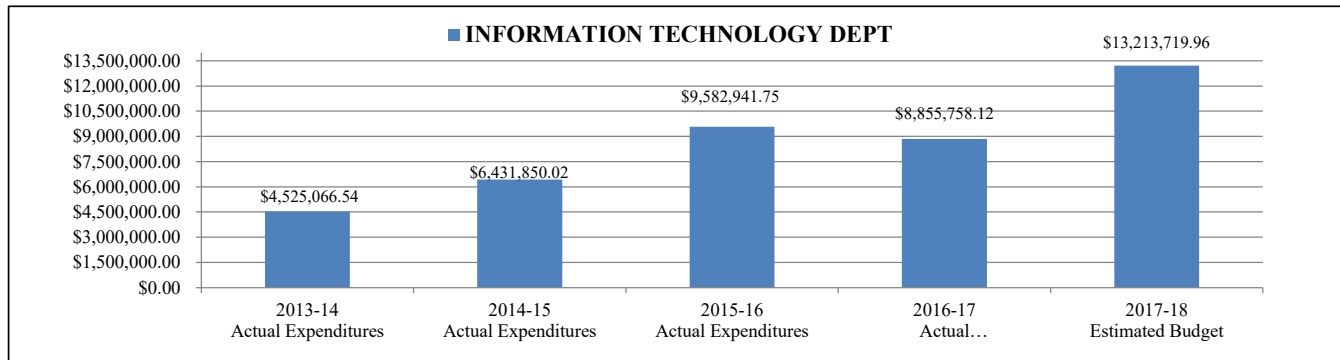
**HUMAN RESOURCES DEPARTMENT**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$176,734.10	\$129,373.70	\$126,092.97	\$112,000.62	\$135,576.94	\$23,576.32
000	(GF)NON-DISCR SALARY (DIST)	\$784,485.43	\$716,923.14	\$739,889.76	\$743,444.29	\$703,539.43	(\$39,904.86)
006	COMMUNICATIONS (DISTRICT)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
036	CONSULTING/LEGAL FEES	\$23,545.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$224.64	\$42,310.19	\$0.00	(\$42,310.19)
095	DONATIONS	\$4,841.17	(\$300.00)	\$0.00	\$0.00	\$0.00	\$0.00
504	EMPL& STUDENT PUBLIC RELATIONS	\$11,315.79	\$11,512.48	\$11,523.76	\$10,084.92	\$0.00	(\$10,084.92)
508	NEGOTIATIONS	\$123,211.74	\$9,698.10	\$13,669.22	\$14,088.20	\$71,424.00	\$57,335.80
509	FINGERPRINTING COSTS	\$2,349.63	\$6,602.91	\$6,676.10	\$6,570.30	\$6,900.00	\$329.70
518	PRINTING/POSTAGE & COMMUNICATI	\$6,365.67	\$6,255.68	\$5,631.51	\$3,219.47	\$9,117.47	\$5,898.00
526	MARZANO TRAINING	\$0.00	\$0.00	\$36,100.00	\$5,901.16	\$2,100.00	(\$3,801.16)
528	PRO-TECH SALARY STUDY	\$0.00	\$4,750.00	\$7,438.32	\$3,000.00	\$6,275.00	\$3,275.00
532	CWA CONTRACT	\$0.00	\$0.00	\$1,427.43	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$1,259.52	\$0.00	(\$1,259.52)
570	NEOLA	\$21,598.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
586	TECHNOLOGY HARDWARE/SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$18,800.00	\$18,800.00
<b>TOTALS</b>		<b>\$1,154,448.05</b>	<b>\$884,816.01</b>	<b>\$948,673.71</b>	<b>\$941,878.67</b>	<b>\$953,732.84</b>	<b>\$11,854.17</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ASST SUPT HUMAN RESOURCES	1.00	1.00	1.00	1.00	0.00	-1.00
CERTIFICATION ANALYST	1.00	1.00	1.00	1.00	1.00	0.00
EXEC ASST FOR ASST SUPT HR	1.00	1.00	1.00	1.00	1.00	0.00
EXEC DIR. HR.	1.00	1.00	1.00	1.00	1.00	0.00
FINGERPRINT SPECIALIST	1.00	1.00	1.00	1.00	1.00	0.00
PERSONNEL RECORDS SPECIALIST	1.00	1.00	1.00	1.00	1.00	0.00
PERSONNEL RECORDS TECHNICIAN	2.00	2.00	2.00	2.00	2.00	0.00
POSITION CONTROL & STAFFING SP	1.00	1.00	1.00	1.00	1.00	0.00
SWITCHBOARD OPERATOR/RECEPTION	1.20	1.20	1.20	1.20	1.20	0.00
EMPLOYMENT SPECIALIST	0.00	1.00	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>10.20</b>	<b>11.20</b>	<b>11.20</b>	<b>11.20</b>	<b>10.20</b>	<b>-1.00</b>

**School District of Indian River County  
General Operating Budget  
Department 9442**



**INFORMATION TECHNOLOGY DEPT**

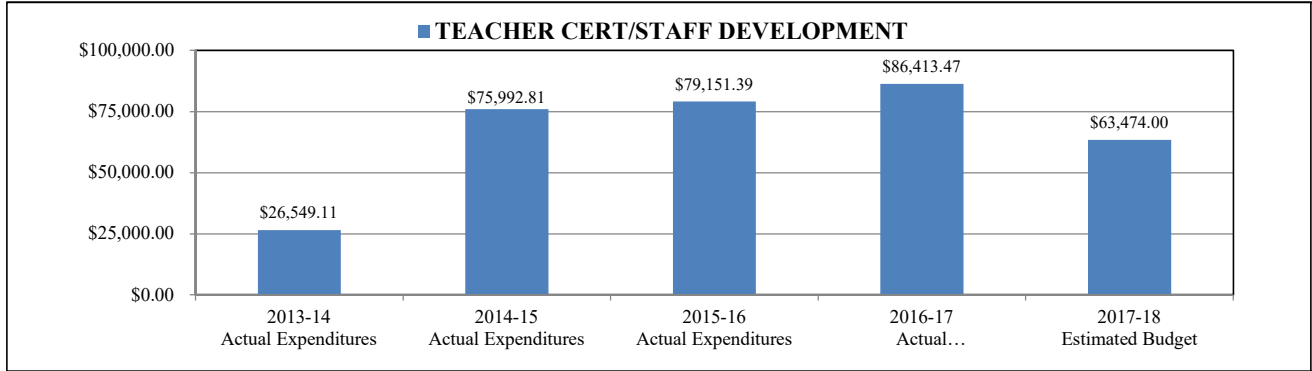
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$867,323.72	\$958,803.64	\$113,722.19	\$38,732.40	\$103,030.37	\$64,297.97
000	(GF)NON-DISCR SALARY (DIST)	\$2,046,834.04	\$2,102,943.51	\$2,469,034.77	\$2,474,271.54	\$2,449,270.42	(\$25,001.12)
088	DIGITAL CLASSROOM	\$0.00	\$325,886.47	\$7,650.00	\$602,356.46	\$1,203,495.07	\$601,138.61
094	TERMINAL PAY	\$0.00	\$0.00	\$2,157.60	\$24,771.15	\$0.00	(\$24,771.15)
541	0.60 SPECIAL OPERATING MILLAGE	\$1,606,188.10	\$3,038,423.48	\$6,194,659.08	\$4,853,603.24	\$3,854,651.01	(\$998,952.23)
546	ACT - HIGH SCHOOLS	\$0.00	\$0.00	\$0.00	\$40,715.00	\$53,000.00	\$12,285.00
568	0.50 CRITICAL MILLAGE - TECHNOLOGY	\$0.00	\$0.00	\$0.00	\$0.00	\$4,553,593.00	\$4,553,593.00
586	TECHNOLOGY SOFTWARE/HARDWARE	\$0.00	\$0.00	\$795,352.53	\$818,370.64	\$996,680.09	\$178,309.45
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$0.00	\$2,937.69	\$0.00	(\$2,937.69)
902	PAEC TRAINING	\$0.00	\$1,104.20	\$365.58	\$0.00	\$0.00	\$0.00
913	PERT-POST SEC READINESS TEST	\$4,720.68	\$4,688.72	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		<b>\$4,525,066.54</b>	<b>\$6,431,850.02</b>	<b>\$9,582,941.75</b>	<b>\$8,855,758.12</b>	<b>\$13,213,719.96</b>	<b>\$4,357,961.84</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
APPLICATION SUPPORT SPEC.	1.00	1.00	4.00	5.00	5.00	0.00
APPLICATIONS ANALYST	0.50	0.50	0.50	0.50	0.00	-0.50
ASST. SUPT. TECH & ASSESSMENT	1.00	1.00	1.00	1.00	1.00	0.00
DATA SPECIALIST	0.00	0.00	0.00	0.00	2.00	2.00
DIRECTOR OF TECHNOLOGY SERVICES	1.00	1.00	1.00	1.00	1.00	0.00
COMPUTER PROGRAMMER I	1.00	1.00	2.00	2.00	2.00	0.00
DISTRICT TV PRODUCTION COORD	2.00	2.00	2.00	2.00	2.00	0.00
EDUCATION TECHNOLOGY SPEC	3.00	3.00	3.00	3.00	5.00	2.00
EDUCATION/INSTRUCTION ANALYST	1.00	1.00	1.00	1.00	1.00	0.00
EXEC ASST FOR TECH & ASSESMENT	1.00	1.00	1.00	1.00	1.00	0.00
DIR TECH & ASSESSMENT	1.00	1.00	1.00	1.00	1.00	0.00
FTE COORDINATOR/TRAINER	1.00	1.00	1.00	1.00	1.00	0.00
NETWORK ADMINISTRATOR	1.00	1.00	1.00	1.00	1.00	0.00
NETWORK SECURITY SPEC	1.00	1.00	1.00	1.00	1.00	0.00
OPERATIONS ANALYST	1.00	1.00	1.00	1.00	1.00	0.00
PERFORMANCE DATA ANALYST	1.00	1.00	1.00	1.00	1.00	0.00
PROGRAMMER / ANALYST I	1.50	1.50	1.50	1.50	1.50	0.00
SECRETARY II INFORMATION SERVI	1.00	1.00	1.00	1.00	1.00	0.00
SUPPORT TECHNICIAN	3.00	3.00	2.00	2.00	2.00	0.00
SYSTEMS ADMINISTRATOR	1.00	1.00	1.00	1.00	1.00	0.00
SYSTEMS SUPPORT TECH	1.00	1.00	1.00	1.00	1.00	0.00
SYSTEMS/ANALYST II	2.00	2.00	2.00	2.00	2.00	0.00
WEB MASTER	1.00	1.00	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>28.00</b>	<b>28.00</b>	<b>31.00</b>	<b>32.00</b>	<b>35.50</b>	<b>3.50</b>



**School District of Indian River County  
General Operating Budget  
Department 9443**



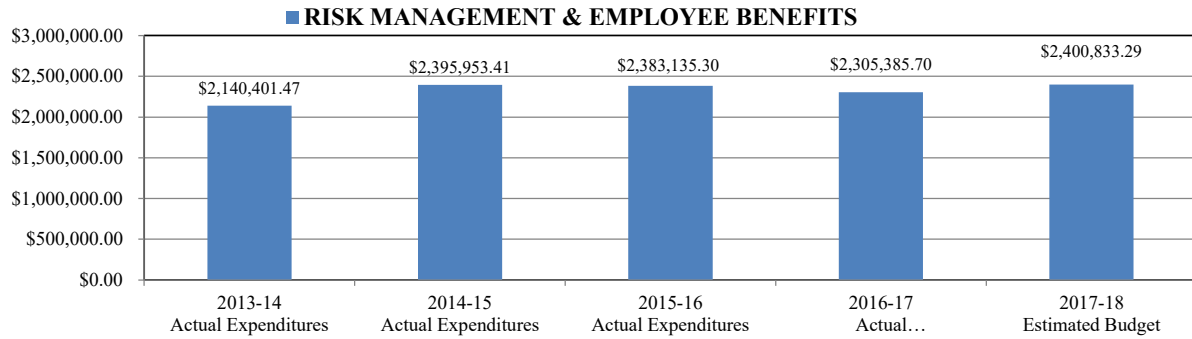
**TEACHER CERT/STAFF DEVELOPMENT**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$2,043.41	\$665.95	\$1,888.73	\$1,094.82	\$0.00	(\$1,094.82)
000	(GF)NON-DISCR SALARY (DIST)	\$24,505.70	\$27,080.46	\$27,851.65	\$34,378.87	\$48,263.80	\$13,884.93
095	DONATIONS	\$0.00	\$2,301.86	\$1,101.61	\$1,126.14	\$0.00	(\$1,126.14)
904	INSTR LEADERSHIP & FACULTY DEV GRANT	\$0.00	\$45,944.54	\$42,600.00	\$41,010.00	\$0.00	(\$41,010.00)
915	PD COMPETENCY PROGRAM	\$0.00	\$0.00	\$5,709.40	\$8,803.64	\$15,210.20	\$6,406.56
<b>TOTALS</b>		<b>\$26,549.11</b>	<b>\$75,992.81</b>	<b>\$79,151.39</b>	<b>\$86,413.47</b>	<b>\$63,474.00</b>	<b>(\$22,939.47)</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
COORDINATOR, PROF DEVELOPMENT	0.20	0.20	0.20	0.20	0.00	-0.20
TEACHER ON ASSIGNMENT	0.00	0.00	0.00	0.00	0.50	0.50
PERSONNEL RECORDS SPECIALIST	0.25	0.25	0.25	0.40	0.40	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>0.45</b>	<b>0.45</b>	<b>0.45</b>	<b>0.60</b>	<b>0.90</b>	<b>0.30</b>

**School District of Indian River County  
General Operating Budget  
Department 9444**



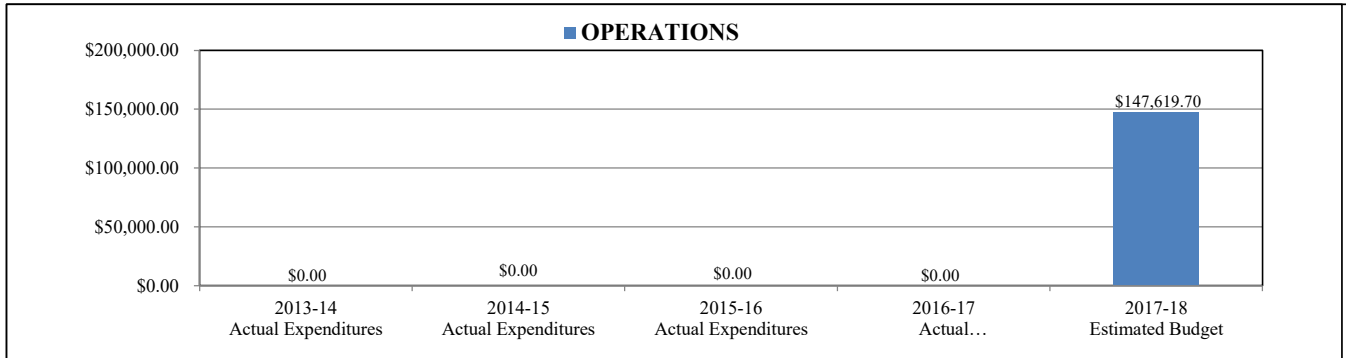
**RISK MANAGEMENT & EMPLOYEE BENEFITS**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$1,816,005.87	\$1,811,346.94	\$1,704,219.69	\$1,573,910.38	\$1,724,438.31	\$150,527.93
000	(GF)NON-DISCR SALARY (DIST)	\$316,630.57	\$184,495.17	\$215,914.89	\$185,571.86	\$110,514.98	(\$75,056.88)
079	SAFE SCHOOLS	\$0.00	\$378,826.50	\$451,520.35	\$498,130.00	\$529,495.00	\$31,365.00
094	TERMINAL PAY	\$0.00	\$0.00	\$0.00	\$3,168.56	\$0.00	(\$3,168.56)
510	VBHS FLOOD	\$0.00	\$0.00	\$0.00	\$25,925.00	\$0.00	(\$25,925.00)
584	SPECIAL EVENTS/STUDENT FIELD TRIP	\$253.25	(\$2,206.63)	(\$1,716.00)	(\$329.00)	\$0.00	\$329.00
586	TECHNOLOGY SOFTWARE/HARDWARE	\$0.00	\$11,040.00	\$11,040.00	\$11,385.00	\$11,385.00	\$0.00
590	RESERVE FOR CLAIMS UNDER DEDUCTIBLE	\$7,511.78	\$12,451.43	\$2,156.37	\$7,623.90	\$25,000.00	\$17,376.10
<b>TOTALS</b>		<b>\$2,140,401.47</b>	<b>\$2,395,953.41</b>	<b>\$2,383,135.30</b>	<b>\$2,305,385.70</b>	<b>\$2,400,833.29</b>	<b>\$95,447.59</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASST RISK MGT/EMP BENEFIT	1.00	1.00	1.00	1.00	1.00	0.00
ADMIN ASST RISK MGT/EMP BENEFIT	0.00	0.00	0.00	1.00	0.00	(1.00)
RISK & EMPLOYEE BENEFITS MNGR	1.00	0.00	0.00	0.00	0.00	0.00
SAFETY TECHNICIAN	1.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS SPECIALIST	0.20	0.20	0.20	0.20	0.00	(0.20)
INSURANCE SPECIALIST	0.00	1.00	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>3.20</b>	<b>2.20</b>	<b>2.20</b>	<b>3.20</b>	<b>2.00</b>	<b>(1.20)</b>

**School District of Indian River County  
General Operating Budget  
Department 9500**



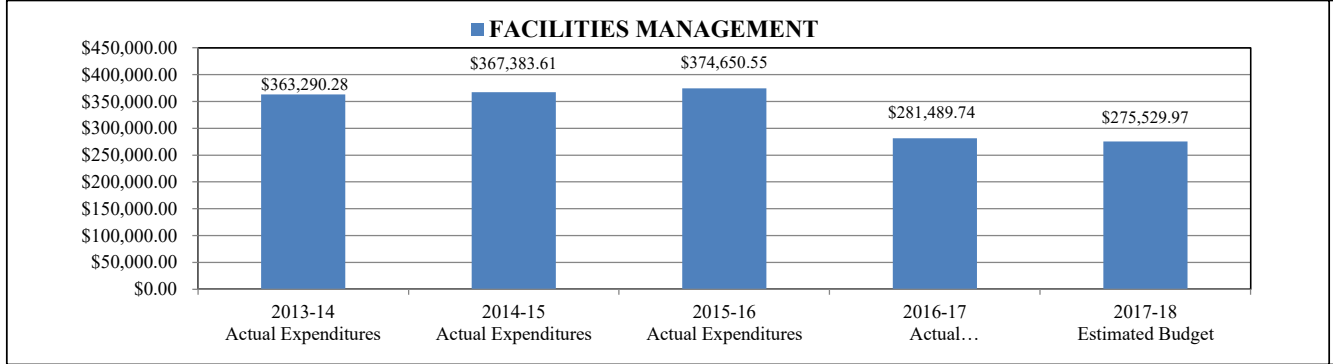
**OPERATIONS**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
000	(GF)NON-DISCR SALARY (DIST)	\$0.00	\$0.00	\$0.00	\$0.00	\$142,619.70	\$142,619.70
<b>TOTALS</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$147,619.70	\$147,619.70

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ASSISTANT SUPERINTENDENT FOR OPERATIONS	0.00	0.00	0.00	0.00	1.00	1.00
TOTAL NUMBER OF POSITION ALLOCATIONS	0.00	0.00	0.00	0.00	1.00	1.00

**School District of Indian River County  
General Operating Budget  
Department 9551**



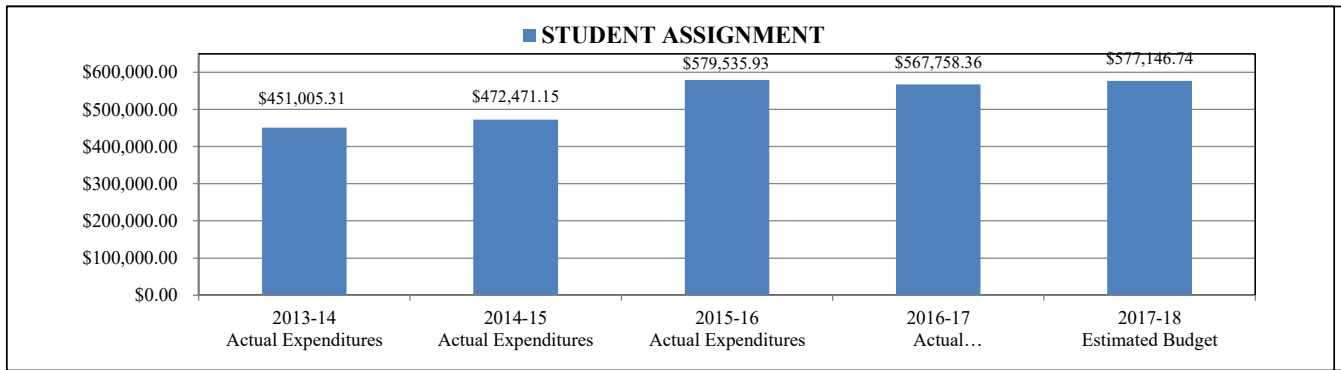
**FACILITIES MANAGEMENT**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$11,487.23	\$6,822.49	\$7,702.38	\$5,350.54	\$6,875.00	\$1,524.46
000	(GF)NON-DISCR SALARY (DIST)	\$351,803.05	\$360,561.12	\$366,948.17	\$274,326.83	\$268,654.97	(\$5,671.86)
094	TERMINAL PAY	\$0.00	\$0.00	\$0.00	\$1,812.37	\$0.00	(\$1,812.37)
<b>TOTALS</b>		<b>\$363,290.28</b>	<b>\$367,383.61</b>	<b>\$374,650.55</b>	<b>\$281,489.74</b>	<b>\$275,529.97</b>	<b>(\$5,959.77)</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
DIR FACILITIES PLANNING & CONS	1.00	1.00	1.00	1.00	1.00	0.00
FACILITIES SPECIALIST	1.00	1.00	1.00	1.00	1.00	0.00
FACILITY PLANNER	1.00	1.00	1.00	1.00	1.00	0.00
PLANNING & CONSTRUCTION COORDI	1.00	1.00	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>

**School District of Indian River County  
General Operating Budget  
Department 9552**



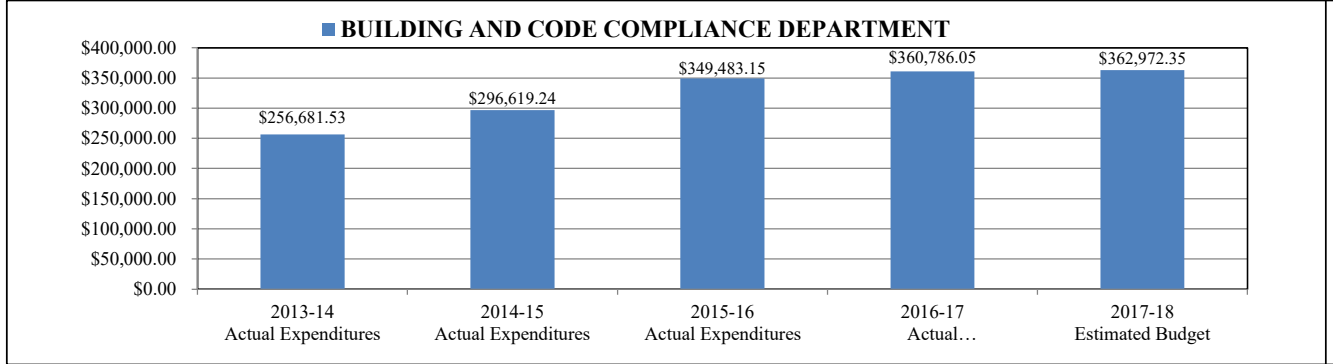
**STUDENT ASSIGNMENT**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$10,926.04	\$10,676.25	\$7,510.43	\$6,674.66	\$8,104.25	\$1,429.59
000	(GF)NON-DISCR SALARY (DIST)	\$429,821.77	\$461,794.90	\$557,769.27	\$554,238.72	\$569,042.49	\$14,803.77
094	TERMINAL PAY	\$0.00	\$0.00	\$14,019.58	\$6,531.42	\$0.00	(\$6,531.42)
532	CWA CONTRACT	\$0.00	\$0.00	\$236.65	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$313.56	\$0.00	(\$313.56)
545	TEACHER SALARY ALLOCATION	\$8,341.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-2013 RETRO PAY	\$1,915.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		<b>\$451,005.31</b>	<b>\$472,471.15</b>	<b>\$579,535.93</b>	<b>\$567,758.36</b>	<b>\$577,146.74</b>	<b>\$9,388.38</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
COORDINATOR OF ATTENDANCE	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SOCIAL WORKER	3.80	3.80	5.80	5.80	6.80	1.00
SCHOOL SOCIAL WORKER/VISITING	1.00	1.00	0.00	0.00	0.00	0.00
SECRETARY II ATTENDANCE	1.00	1.00	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>6.80</b>	<b>6.80</b>	<b>7.80</b>	<b>7.80</b>	<b>8.80</b>	<b>1.00</b>

**School District of Indian River County  
General Operating Budget  
Department 9553**



**BUILDING AND CODE COMPLIANCE DEPARTMENT**

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$15,884.25	\$20,777.20	\$25,428.84	\$22,443.97	\$24,182.98	\$1,739.01
000	(GF)NON-DISCR SALARY (DIST)	\$240,797.28	\$268,842.36	\$323,735.96	\$338,025.54	\$338,789.37	\$763.83
503	EMERGENCY MANAGEMENT PRINTING	\$0.00	\$6,999.68	\$0.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$318.35	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$316.54	\$0.00	(\$316.54)
<b>TOTALS</b>		<b>\$256,681.53</b>	<b>\$296,619.24</b>	<b>\$349,483.15</b>	<b>\$360,786.05</b>	<b>\$362,972.35</b>	<b>\$2,186.30</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
BUILDING OFFICIAL	1.00	1.00	1.00	1.00	1.00	0.00
CODE COMPLIANCE INSPECTOR	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY/BOOKKEEPER MAINT	1.00	1.00	1.00	1.00	1.00	0.00
SAFETY TECHNICIAN	0.00	1.00	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>

School District of Indian River County  
General Operating Fund - School and Department Budgets  
Fiscal Years 2016/2017 vs. 2017/2018

Facility	School/Department	2016-17 Beginning Budget	2017-18 Beginning Budget	Increase / (Decrease)
0033	Alternative Education	1,092,062.03	1,100,726.35	8,664.32
0061	Beachland Elementary	2,792,035.58	\$2,906,426.69	114,391.11
0141	Citrus Elementary	4,155,083.41	4,464,000.43	308,917.02
0151	Dodgertown Elementary	3,100,192.75	2,422,795.52	(677,397.23)
0101	Fellsmere Elementary	3,385,876.95	3,531,687.31	145,810.36
0081	Gifford Middle School	4,778,781.97	\$4,486,818.15	(291,963.82)
0201	Glendale Elementary	3,397,546.62	3,189,958.98	(207,587.64)
0221	Indian River Academy	2,921,393.70	2,660,426.74	(260,966.96)
0301	Liberty Elementary	3,091,886.70	3,162,723.32	70,836.62
0051	Osceola Elementary	3,099,366.84	3,152,533.56	53,166.72
0271	Oslo Middle School	4,576,249.35	4,703,920.16	127,670.81
0121	Pelican Island Elementary	2,958,424.51	3,095,793.08	137,368.57
0041	Rosewood Elementary	3,038,507.27	3,334,675.27	296,168.00
0191	Sebastian Elementary	3,052,031.52	3,025,210.92	(26,820.60)
0291	Sebastian High School	10,887,970.34	10,884,739.40	(3,230.94)
0171	Sebastian Middle School	4,930,839.82	5,296,148.92	365,309.10
0371	Stormgrove Middle School	4,346,424.21	5,002,212.79	655,788.58
9005	Teen Parent	116,742.53	112,660.53	(4,082.00)
0341	Treasure Coast Elementary	3,801,210.32	3,680,873.27	(120,337.05)
0161	Vero Beach Elementary	4,107,525.92	3,762,604.89	(344,921.03)
0031	Vero Beach High School	16,546,120.27	16,233,164.43	(312,955.84)
0131	Wabasso	1,068,318.34	1,053,060.22	(15,258.12)
Subtotal Traditional Schools		91,244,590.95	91,263,160.93	18,569.98
Charter Schools:				
5006	Imagine Schools at Indian River South	6,212,063.52	6,545,142.22	333,078.70
5001	Indian River Charter High	4,485,215.74	4,457,035.41	(28,180.33)
5003	North County Charter	2,482,326.54	2,630,619.83	148,293.29
5005	Sebastian Charter Junior High	1,747,591.01	1,744,529.72	(3,061.29)
5002	St. Peter's Academy	1,116,230.74	1,200,665.60	84,434.86
Subtotal Charter Schools		16,043,427.55	16,577,992.78	534,565.23
<b>School Total:</b>		<b>107,288,018.50</b>	<b>107,841,153.71</b>	<b>553,135.21</b>
9119	Administration Building	106,603.67	224,575.69	117,972.02
0032	Adult Education	1,532,478.61	3,015,445.89	1,482,967.28
9553	Building Standards and Code Compliance	348,093.38	362,972.35	14,878.97
9300	Business & Finance	1,189,218.39	1,248,942.20	59,723.81
9200	Curriculum & Instructional	1,887,284.03	2,914,425.57	1,027,141.54
9116	Districtwide Reserves	2,867,914.16	2,335,540.20	(532,373.96)
9115	Districtwide Services	8,422,442.63	13,620,443.71	5,198,001.08
9002	Exceptional Student Education	5,705,621.88	5,214,925.90	(490,695.98)
9551	Facilities	372,946.93	275,529.97	(97,416.96)
9117	Florida Virtual	53,275.00	59,575.00	6,300.00
9400	Human Resources	998,884.17	953,732.84	(45,151.33)
9442	Information Technology	12,579,063.54	13,213,719.96	634,656.42
9500	Operations	-	\$147,619.70	147,619.70
9006	Physical Plant	2,680,319.34	2,909,266.19	228,946.85
9113	Public Information Office	72,970.80	106,875.39	33,904.59
9332	Purchasing	880,387.63	947,042.60	66,654.97
9011	Reading Allocation	752,579.00	769,733.91	17,154.91
9444	Risk Management	2,498,402.15	2,400,833.29	(97,568.86)
9100	School Board	323,503.23	321,313.83	(2,189.40)
9443	Staff Development	32,222.41	63,474.00	31,251.59
9552	Student Assignment	565,426.78	577,146.74	11,719.96
9224	Student Services	663,849.68	760,387.37	96,537.69
9101	Superintendent	606,934.49	603,523.09	(3,411.40)
9118	Support Services Complex	79,372.29	81,896.22	2,523.93
9008	Transportation	4,974,160.88	5,068,235.33	94,074.45
9015	Voluntary Prekindergarten	508,854.17	501,650.00	(7,204.17)
<b>Department Total:</b>		<b>50,702,809.24</b>	<b>58,698,826.94</b>	<b>7,996,017.70</b>
<b>Grand Total:</b>		<b>157,990,827.74</b>	<b>166,539,980.65</b>	<b>8,549,152.91</b>

<b>DISTRICT SUMMARY BUDGET</b>									
SECTION II, FUND 100 Fiscal Year 2017-2018					District Name: Indian River District Number: 31				
PART II, APPROPRIATIONS									
Account Title	Acct. Code	Total	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other Expenses 700
INSTRUCTION SERVICE	5000	101,547,207.26	57,510,738.09	14,426,186.90	21,435,416.30	672.60	6,380,162.54	89,416.64	1,704,614.19
SUPPORT SERVICES:									
Pupil Personnel Services	6100	3,609,171.77	2,784,352.89	769,651.59	17,889.51	961.51	23,165.92	1,964.66	11,185.69
Instructional Media Services	6200	1,825,416.62	1,322,789.77	371,604.61	6,327.39	-	16,132.48	95,699.28	12,863.09
Instruction & Curriculum Development	6300	4,672,473.53	3,855,106.79	798,334.67	8,782.90	-	8,115.59	2,133.58	-
Instructional Staff Training	6400	1,606,572.19	810,932.18	245,384.36	364,272.92	-	5,838.44	1,399.84	178,744.45
Instructional Related Technology	6500	10,072,262.19	645,525.00	181,880.04	776,325.83	-	5,214.04	8,463,317.28	-
Board of Education	7100	1,357,926.24	217,855.00	131,389.74	987,671.76	-	648.49	-	20,361.25
General Administration	7200	887,612.10	438,382.01	100,949.36	52,048.89	300.00	22,564.80	-	273,367.04
School Administration	7300	9,238,703.37	7,119,209.63	1,907,146.82	123,272.56	450.00	48,705.38	17,611.81	22,307.17
Facilities Acquisition & Construction	7400	665,517.81	414,081.00	102,037.71	21,164.65	4,305.00	7,710.00	116,219.45	-
Fiscal Services	7500	1,185,416.74	853,350.25	246,772.62	61,402.51	-	3,343.31	-	20,548.05
Food Service	7600	-							
Central Services	7700	2,268,426.69	1,345,121.21	398,880.32	405,888.68	5,665.00	104,809.21	2,312.27	5,750.00
Transportation Services	7800	4,615,645.69	2,567,328.62	978,602.24	286,957.89	419,516.33	177,087.27	7,972.82	178,180.52
Operation of Plant	7900	12,451,370.07	3,712,729.14	1,164,336.32	3,300,653.17	3,936,162.80	328,889.37	4,753.95	3,845.32
Maintenance of Plant	8100	2,811,039.10	1,917,384.64	554,321.49	116,837.93	40,500.00	170,844.80	9,650.24	1,500.00
Administrative Technology Services	8200	3,687,138.47	1,913,082.23	518,775.77	1,072,064.66	2,477.57	1,400.00	179,138.24	200.00
Community Services	9100	-							
Debt Services	9200	94,155.00			50,000.00				44,155.00
<b>TOTAL INSTRUCTION AND SUPPORT SERVICES</b>		<b>162,596,054.84</b>	<b>87,427,968.45</b>	<b>22,896,254.56</b>	<b>29,086,977.55</b>	<b>4,411,010.81</b>	<b>7,304,631.64</b>	<b>8,991,590.06</b>	<b>2,477,621.77</b>
Transfers Out	9700	3,943,925.81							
<b>TOTAL APPROPRIATION AND TRANSFERS</b>		<b>166,539,980.65</b>							



School District of Indian River County, Florida  
 General Operating Fund  
 Projected Fund Balances June 30, 2017 and 2018

Fund Balance - July 1, 2017 (as of June 30, 2017)	As a % of Revenue		
Nonspendable	\$	273,966	0.19%
Restricted		9,176,088	6.37%
Assigned		15,802,737	10.98%
Unassigned		-	0.00%
Total Fund Balance- July 1, 2017	\$	25,252,791	17.54%
Total Fund Balance - July 1, 2017			\$ 25,252,791
<u>2017/2018 Projected Revenues</u>			
Federal	\$	515,000	
State		45,262,024	
Local		97,944,609	
Other Financing Sources		5,518,949	
Total 2017/2018 Projected Revenue			\$ 149,240,582
<u>2017/2018 Projected Appropriations</u>			
School and Department Budgets	\$	166,539,981	
Total 2017/2018 Projected Appropriations			\$ 166,539,981
Excess / (Deficiency) of Revenue over Appropriations			\$ (17,299,399)
Projected Ending Fund Balance - June 30, 2018			<u>\$ 7,953,392</u>

Analysis of Projected Ending Fund Balance - June 30, 2018	As a % of Revenue		
Nonspendable	\$	273,966	0.19%
Restricted		181,623	0.13%
Assigned		572,110	0.40%
Unassigned		6,925,693	4.82%
Total Fund Balance- June 30, 2018	\$	7,953,392	5.53%



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# DEBT SERVICES FUND

## FUND 200

### DEBT SERVICE BUDGET

This fund is used to retire the indebtedness of the school system which has been incurred for building and renovation construction projects and the acquisition of land for education and ancillary purposes. It is comparable to the mortgage payment in a homeowner's budget. Due to current obligations 47.8% of the funds available are derived from capital funds transfers, 3.7% are derived from general fund transfers and 2.4% are derived from the State Capital Outlay and Debt Service allocations. The District participates in the Federal Qualified School Construction Bond program which includes an estimated interest subsidy of approximately 6.0%. Less than 1% is derived from interest income on invested funds. The remaining 40.1% consists of a carryover fund balance restricted for debt service which includes a sinking fund account for future debt payments.

As of July 1, 2017, the total debt balance is \$109,692,773 as shown on the schedule below:

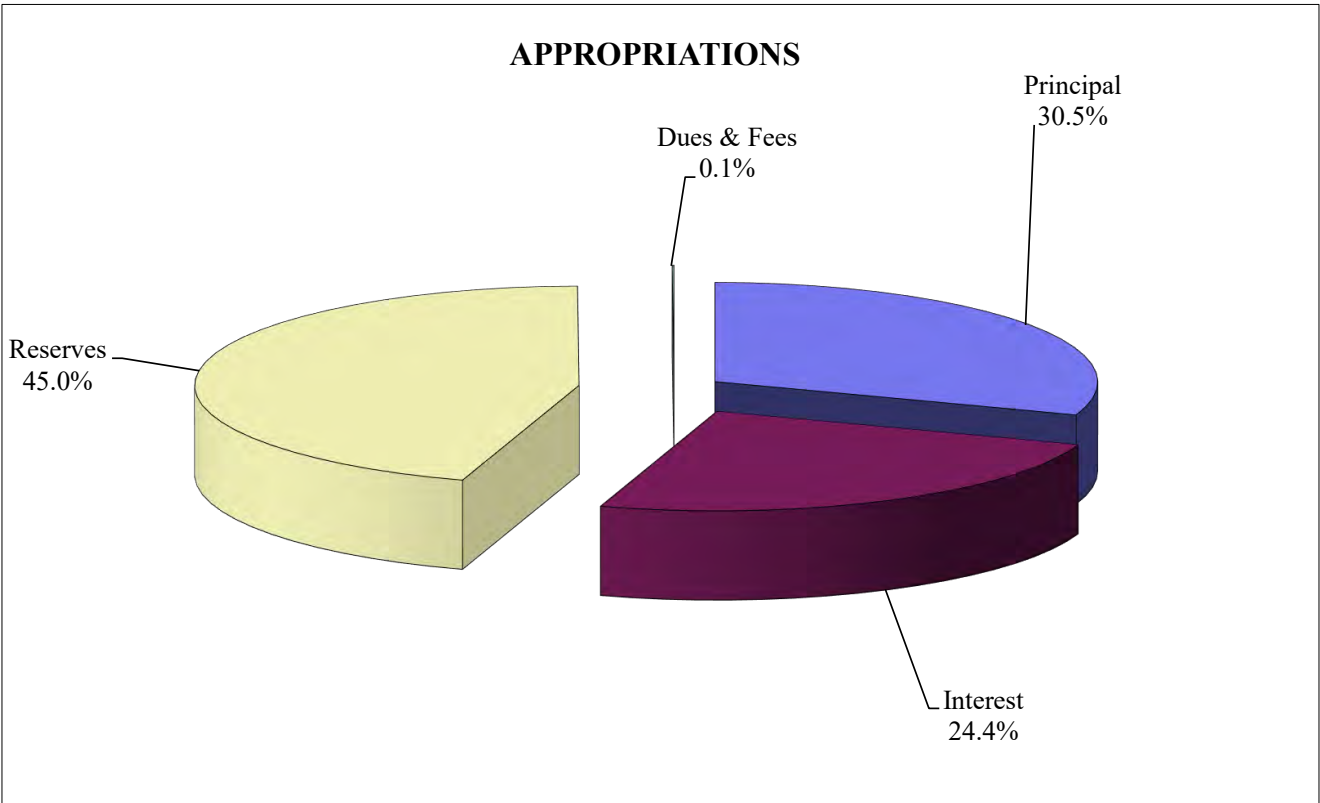
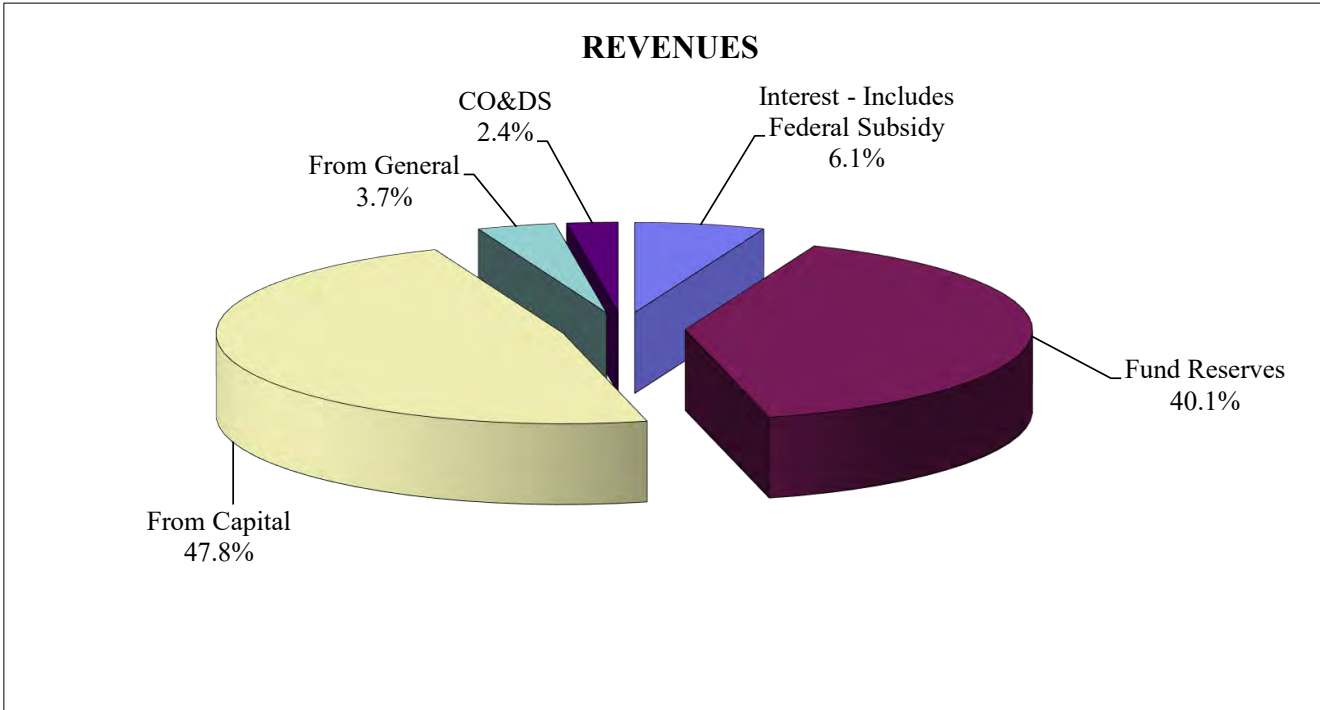
Description	Principal Balance
Certificates of Participation	\$75,445,000
Qualified School Construction Bonds	\$26,261,000
Less: Sinking Fund Balance	(8,495,455)
Net Certificates of Participation Balance	\$93,210,545
State Board of Education Bonds	\$4,668,000
Energy Efficiency contracting pursuant to FS 1013.23	11,814,228
July 1, 2017 Outstanding Debt Balance	\$109,692,773

A portion of the capital outlay millage property tax, normally used for capital projects, has been reserved for annual payments due on Certificates of Participation (COPs). The District has four COPs with final payments due July 1, 2017 (2007 COP), July 1, 2025 (2014A and 2016B COPs) and July 1, 2027 (2016A COP). In addition, the District is obligated for a Qualified School Construction Bond (QSCB) with a maturity date of December 1, 2028. The QSCB is a federally subsidized bond with annual payments being placed in a sinking fund account with the District's trustee for a final payout at maturity.

During the 2017-2018 fiscal year, principal payments on state bonds will be \$381,000 and on COPs will be \$6,285,000. During the 2017-2018 fiscal year, an annual sinking fund payment will be due on the QSCB in the amount of \$1,167,370.

In 2015-2016 the District entered into two energy efficiency contracting agreements with Florida Power & Light Energy Services, Inc., (FP&L) and ConEdison Solutions, LLC s with financing provided by TD Equipment Finance, to fund the purchase, acquisition and construction of energy saving capital improvements and equipment at four schools in the District. Energy savings in the general fund have been reserved for the annual payments due on these loans. During the 2017-2018 fiscal year, principal payments on the loans will be \$568,995. Pursuant to Florida Statute 1013.23 (3)(g) these contracts do not constitute a debt, liability or obligation of the District School Board. However, the District has elected to disclose these amounts as part of its long term debt portfolio.

**DEBT SERVICE FUND  
2017-2018**



**School District of Indian River County**  
**Debt Service Fund Budget**  
**Fiscal Year 2017-18**

<b>Revenues</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Estimated 2017-18</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>
<u>Federal Sources:</u>					
ARRA - Qualified School Construction Bonds					
Federal Interest Subsidy	\$ 1,419,565	\$ 1,418,041	\$ 1,422,597	\$ 4,556	0.32%
<u>State Sources:</u>					
CO & DS withheld for SBE/COBI Bonds	551,599	550,884	565,312	14,428	2.62%
<u>Local Sources:</u>					
Interest on Investments	110,732	204,739	20,200	(184,539)	-90.13%
Total State & Local Revenue	\$ 2,081,896	\$ 2,173,664	\$ 2,008,109	\$ (165,555)	-7.62%
<u>Other Sources:</u>					
Transfer from Capital Projects	10,154,754	11,415,183	11,366,548	(48,635)	-0.43%
Transfer from General Fund	-	1,043,296	867,260	(176,036)	-16.87%
Interfund Transfer	264,501	-	-	0	0.00%
Face Value of Refunding Bonds-State of Florida	-	704,000	-	(704,000)	-100.00%
Proceeds from Refunding Bonds	28,055,000	-	-	0	0.00%
Premium on Refunding Bonds	6,210,856	107,347	-	(107,347)	-100.00%
FMV Increase on Investments	109,533	5,108	-	(5,108)	-100.00%
Other Financing Sources	516,085	-	-	0	0.00%
Total Revenue and Other Sources	\$ 47,392,625	\$ 15,448,598	\$ 14,241,917	\$ (1,206,681)	-7.81%
Fund Balance - Beginning	6,367,811	7,741,807	9,515,772	3,147,961	40.66%
Total Estimated Revenue, Transfers, Receipts and Fund Balances	<b>\$ 53,760,436</b>	<b>\$ 23,190,405</b>	<b>\$ 23,757,689</b>	<b>\$ 1,941,280</b>	<b>8.37%</b>
<b>Expenditures</b>					
Redemption of Principal	\$ 5,359,000	\$ 7,647,296	\$ 7,234,995	\$ (412,301)	-5.39%
Interest Expense	5,971,204	6,002,394	5,804,851	(197,543)	-3.29%
Payments to Refunded Bond Escrow	33,987,007	0	0	0	0.00%
Professional and Technical Services	44,075	0	0	0	0.00%
Legal Expenses	47,000	0	0	0	0.00%
Dues and Fees	306,909	24,943	17,360	(7,583)	-30.40%
Interfund Transfer	264,501	0	0	0	0.00%
Transfer to Capital Projects Fund	38,933	0	0	0	0.00%
Total Appropriations	\$ 46,018,629	\$ 13,674,633	\$ 13,057,206	\$ (617,427)	-4.52%
Ending Fund Balance Restricted for Debt Service	7,741,807	9,515,772	10,700,483	1,184,711	12.45%
Total Appropriations and Fund Balances	<b>\$ 53,760,436</b>	<b>\$ 23,190,405</b>	<b>\$ 23,757,689</b>	<b>\$ 567,284</b>	<b>2.45%</b>

**CAPITAL  
PROJECTS FUND**

## **FUND 300**

### **Capital Projects**

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Fund 300 of the budget reports the revenue and expenditures for construction and renovations of school buildings and grounds. Seventeen funds are included, each with a different funding source.

The Board generates the major portion of annual capital resources by levying Capital Outlay Taxes. By law, this tax millage is limited to 1.50 mills, as amended by the Legislature for fiscal year 2009-2010 and is currently set at the maximum.

Public Education Capital Outlay funds (PECO) are the primary source of State revenue for Capital Projects. The funds are derived from utility taxes and are allocated by the Legislature each year. The District's share of these funds for construction is based upon the District's pro-rata share of unmet capital outlay needs. PECO funds are also provided for renovation of facilities, which are the only PECO funds allocated to the District for fiscal year 2017-2018.

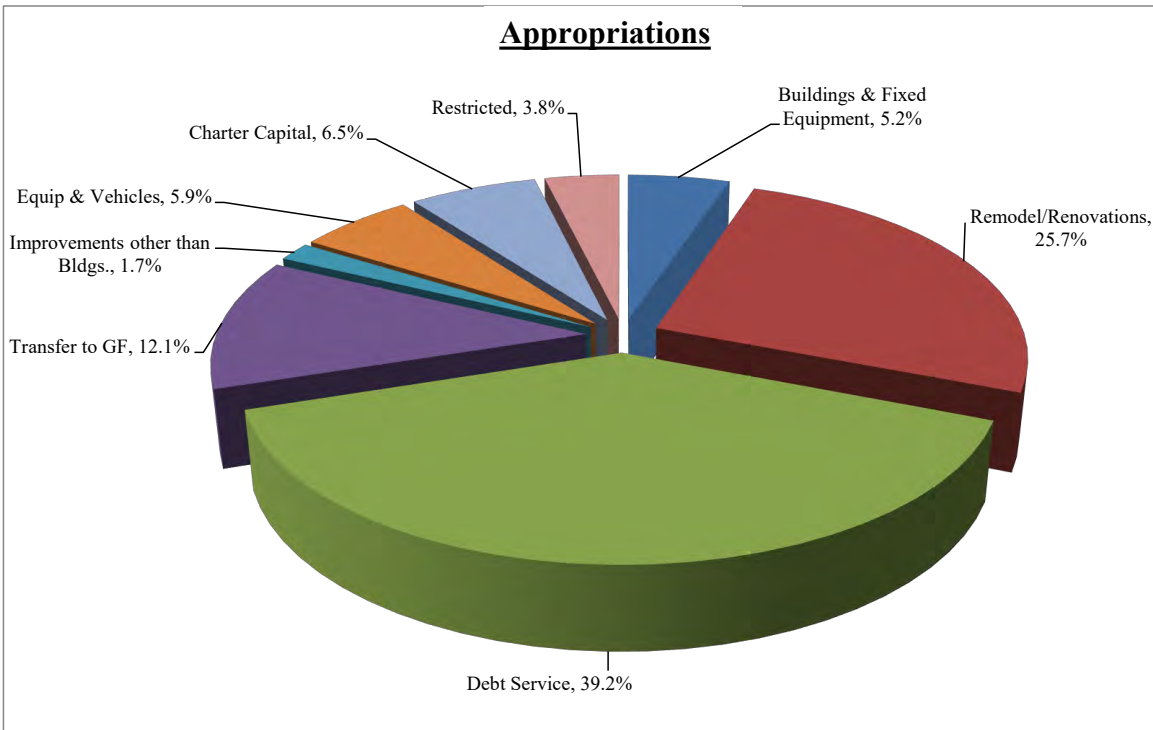
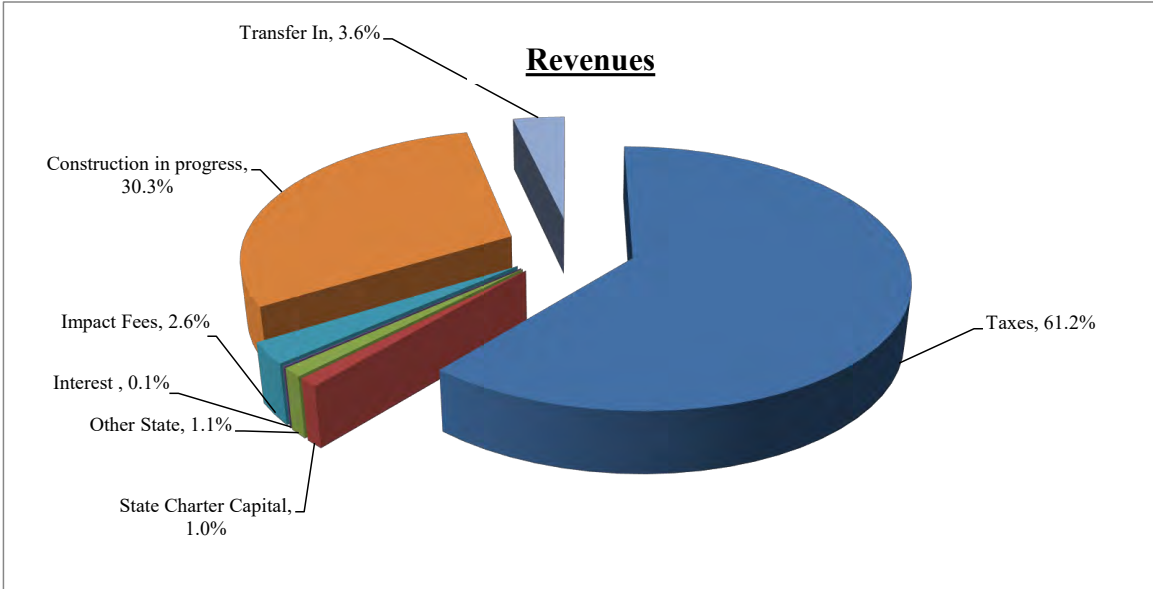
Capital Outlay and Debt Service funds, CO & DS, are provided from Motor Vehicle License tax.

School Construction Impact Fees were adopted in July 2005. Impact fees are appropriated when received.

The majority of Capital Outlay funds must be expended on projects in accordance with the State Board Regulations. These regulations require recommendation of a School Plant Survey which, by law, must be conducted at least every five years.



**FUND 300  
CAPITAL PROJECTS BUDGET**



**School District of Indian River County  
Capital Projects Fund Budget  
Fiscal Year 2017-2018**

**Revenues and Other Financing Sources**

		Actual	Actual	Estimated	Increase	%
		2015-16	2016-17	2017-18	(Decrease)	Change
	<b>REVENUES</b>					
1	Property Taxes	\$ 22,317,550	\$ 23,821,637	\$ 25,456,752	\$ 1,635,115	6.86%
2	PECO Maintenance	321,107	463,410	310,000	\$ (153,410)	-33.10%
3	CO & DS	128,728	112,841	112,971	\$ 130	0.12%
4	State Charter School Capital Outlay	662,140	652,675	436,245	\$ (216,430)	-33.16%
5	Interest	38,943	100,708	32,158	\$ (68,550)	-68.07%
6	Transfer from Debt Service	38,933	-	-	\$ -	0.00%
7	Transfer from General Fund	-	-	1,510,000	\$ 1,510,000	
8	2016B Certificates of Participation Proceeds	10,855,000	-	-	\$ -	0.00%
9	Other Financing Sources	12,339,439	-	-	\$ -	0.00%
10	Premium on 2016B Certificates of Participation	1,872,540	-	-	\$ -	0.00%
11	Impact Fees	1,541,551	1,585,214	1,100,000	\$ (485,214)	0.00%
12	Other	296,407	183,958	46,488	\$ (137,470)	-74.73%
13	<b>Total Revenues</b>	<b>\$ 50,412,338</b>	<b>\$ 26,920,443</b>	<b>\$ 29,004,614</b>	<b>\$ 2,084,171</b>	<b>7.74%</b>
14	<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 50,412,338</b>	<b>\$ 26,920,443</b>	<b>\$ 29,004,614</b>	<b>\$ 2,084,171</b>	<b>7.74%</b>
15	<b>Estimated Total Restricted Fund Balance</b>	<b>\$ 15,229,729</b>	<b>\$ -</b>	<b>\$ 12,592,690</b>	<b>\$ 12,592,690</b>	<b>82.68%</b>
16	<b>GRAND TOTAL</b>	<b>\$ 65,642,067</b>	<b>\$ 26,920,443</b>	<b>\$ 41,597,304</b>	<b>\$ 14,676,861</b>	<b>54.52%</b>

**School District of Indian River County  
1.50 Mill Planned Projects FY 2017/2018**

**MAINTENANCE, RENOVATION, AND REPAIR**

Safety to Health and ADA Compliance	\$ 1,176,404
HVAC, Chillers & Ductwork	2,566,326
Floor replacements to tile Districtwide	601,530
Maintenance and Repair of Educational Facilities	995,878
Site Improvements Districtwide	380,160
Paving, Sidewalks and Walkways Districtwide	60,000
Hardcourt Resurface Districtwide	100,000
Painting/Locks Districtwide	207,500
Electrical Districtwide	170,000
Roofing Repairs Districtwide	553,749
Plumbing and Water projects Districtwide	30,000
<b>Subtotal</b>	<b><u>\$ 6,841,547</u></b>

**MOTOR VEHICLE PURCHASES**

Ten (10) Buses	\$ 1,050,000
<b>Subtotal</b>	<b><u>\$ 1,050,000</u></b>

**NEW AND REPLACEMENT EQUIPMENT**

Playground, Custodial & Miscellaneous Equipment	\$ 650,953
<b>Subtotal</b>	<b><u>\$ 650,953</u></b>

**PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT**

Debt Service for 2014A Refunding Certificates of Participation	\$ 5,808,140
Debt Service for 2007 Certificates of Participation	1,000
Debt Service for 2010 Certificates of Participation	1,300,298
Debt Service for 2014B Certificates of Participation	4,257,110
<b>Subtotal</b>	<b><u>\$ 11,366,548</u></b>

**PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES**

Lease of Relocatables and Equipment	\$ 600,000
<b>Subtotal</b>	<b><u>\$ 600,000</u></b>
Transfer Charter School Capital Outlay Local 1.5 Millage	\$ 1,447,704
Transfer General Fund Maintenance	3,500,000
<b>Subtotal</b>	<b><u>\$ 4,947,704</u></b>

<b>Total FY 17/18 1.50 Mill Allocation</b>	<b><u><u>\$ 25,456,752</u></u></b>
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**School District of Indian River County  
Fiscal Year 2017-2018  
Total Capital Projects Fund Budget  
Analysis of Ending Fund Balance**

Project No.		PROJECT ENCUMBRANCES - PURCHASE ORDERS 6-30-2017	PROJECT COMMITMENTS BUT NOT YET ENCUMBERED BUDGET - AVAILABLE BUDGET 6-30-17	ROLLFORWARD OF PROJECT COMMITMENTS AND ENCUMBRANCES 6-30-17
	<b>RESERVED FOR:</b>			
001	Safety to Health	\$ 108,074	\$ 973,470	\$ 1,081,544
002	ADA Compliance	40,230	159,711	199,941
003	Environmental Compliance	613	535	1,148
004	Air Conditioning	900,659	530,313	1,430,972
005	Roof	469,502	98,452	567,954
007	Sidewalks and Walkways	121,246	215,103	336,349
008	Electric	19,277	634	19,911
009	Site Improvements	327,003	177,603	504,606
010	Building Improvements	144,293	519,466	663,759
012	Technology	-	655,039	655,039
013	School Buses and Motor Vehicles	122,578	141,621	264,199
016	Plumbing and Water Projects	3,027	172,678	175,705
018	Paving	217,335	80,018	297,353
021	Technology Transmission Video	3,765	81,576	85,341
023	Painting Services	5,825	12,317	18,142
024	Miscellaneous Equipment	95,343	42,443	137,786
030	Concrete Classroom Additions/Relocation	213,480	29,871	243,351
033	Windows and Doors	1,223	2,187	3,410
034	Custodial Equipment	2,637	1,170	3,807
036	Consulting Fees	2,000	38,748	40,748
044	Gym/Band/PE	-	8,180	8,180
048	Portable Leasing	26,547	338,522	365,069
051	Alternative Center	-	500,000	500,000
068	Beachland Expansion Master Plan	1,149,857	226,672	1,376,529
072	Playground Equipment	192,881	207,073	399,954
402	Administration Facility	12,134	11,182	23,316
403	Support Services Complex	20,000	-	20,000
414	Performing Arts Allocation	215,255	-	215,255
421	Floor Replacements to tile District Wide	38,034	182,323	220,357
429	Citrus Additional Classrooms	16,644	101,690	118,334
431	Districtwide Chiller Replacement	72,848	137,505	210,353
444	School Campus Rehabilitation	-	37,665	37,665
446	VBHS Citrus Bowl Renovations	1,198,747	28,274	1,227,021
449	Student Capacity/Impact Fees	-	1,097,778	1,097,778
537	Hurricane Matthew	-	4,500	4,500
551	Performance Contracting	-	37,314	37,314
	<b>Subtotal Project Appropriations</b>	<b>\$ 5,741,057</b>	<b>\$ 6,851,633</b>	<b>\$ 12,592,690</b>
000	Transfer to General Fund	\$ -	\$ -	\$ -
	<b>Subtotal Appropriations</b>	<b>\$ 5,741,057</b>	<b>\$ 6,851,633</b>	<b>\$ 12,592,690</b>
	Estimated Restricted Fund Balance	-	-	-
	<b>Total Estimated Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 5,741,057</b>	<b>\$ 6,851,633</b>	<b>\$ 12,592,690</b>

**School District of Indian River County**  
**Capital Projects Fund Budget**  
**Fiscal Year 2017-2018**  
**Total Capital Projects Fund Budget**

Project No.		ROLLFORWARD OF PROJECT COMMITMENTS AND ENCUMBRANCES 6-30-17	2017/2018 NEW OR ADDITIONAL PROJECT APPROPRIATIONS (NEW MONEY)	2017/2018 TOTAL CAPITAL PROJECTS BUDGET
	<b>RESERVED FOR:</b>			
001	Safety to Health	\$ 1,081,544	\$ 1,467,561	\$ 2,549,105
002	ADA Compliance	199,941	51,000	250,941
003	Environmental Compliance	1,148	-	1,148
004	Air Conditioning	1,430,972	1,816,326	3,247,298
005	Roof	567,954	553,749	1,121,703
007	Sidewalks and Walkways	336,349	-	336,349
008	Electric	19,911	170,000	189,911
009	Site Improvements	504,606	145,160	649,766
010	Building Improvements	663,759	1,006,736	1,670,495
012	Technology	655,039	-	655,039
013	School Buses and Motor Vehicles	264,199	1,050,000	1,314,199
016	Plumbing and Water Projects	175,705	30,000	205,705
018	Paving	297,353	190,000	487,353
021	Technology Transmission Video	85,341	-	85,341
023	Painting Services	18,142	157,500	175,642
024	Miscellaneous Equipment	137,786	250,000	387,786
030	Concrete Classroom Additions/Relocation	243,351	-	243,351
033	Windows and Doors	3,410	-	3,410
034	Custodial Equipment	3,807	60,000	63,807
036	Consulting Fees	40,748	50,000	90,748
044	Gym/Band/PE	8,180	52,113	60,293
048	Portable Leasing	365,069	600,000	965,069
051	Alternative Center	500,000	-	500,000
068	Beachland Expansion Master Plan	1,376,529	-	1,376,529
072	Playground Equipment	399,954	340,953	740,907
402	Administration Facility	23,316	-	23,316
403	Support Services Complex	20,000	-	20,000
414	Performing Arts Allocation	215,255	83,469	298,724
421	Floor Replacements to tile District Wide	220,357	601,530	821,887
429	Citrus Additional Classrooms	118,334	-	118,334
431	Districtwide Chiller Replacement	210,353	750,000	960,353
442	Parking Lot project	-	218,020	218,020
444	Pelican Island Rehabilitation	37,665		37,665
446	VBHS Citrus Bowl Renovations	1,227,021		1,227,021
448	TCCAЕ Construction	-	1,510,000	1,510,000
449	Student Capacity/Impact Fees	1,097,778	-	1,097,778
537	Hurricane Matthew	4,500	-	4,500
551	Performance Contracting	37,314	-	37,314
	<b>Subtotal Project Appropriations</b>	<b>\$ 12,592,690</b>	<b>\$ 11,154,117</b>	<b>\$ 23,746,807</b>
000	Transfer to General Fund	-	3,936,245	3,936,245
000	Transfer to General CSCO 1.5 Millage	-	1,447,704	1,447,704
000	Transfer to Debt	-	11,366,548	11,366,548
	<b>Subtotal Appropriations</b>	<b>\$ 12,592,690</b>	<b>\$ 27,904,614</b>	<b>\$ 40,497,304</b>
	Estimated Restricted Fund Balance	-	1,100,000	1,100,000
	<b>Total Fund Balance</b>	<b>\$ -</b>	<b>\$ 1,100,000</b>	<b>\$ 1,100,000</b>
	<b>GRAND TOTAL</b>	<b>\$ 12,592,690</b>	<b>\$ 29,004,614</b>	<b>\$ 41,597,304</b>



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# SPECIAL REVENUE FUND

## **FUND 400**

### **Federal Projects & School Nutrition Program**

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This section of the budget presents the funds the district receives from federal sources and School Lunch Program receipts. With the exception of entitlement grants, in order to receive federal funds, projects must be written and approved by the Board and the appropriate federal agency. State and Federal regulations prohibit districts from budgeting funds prior to receiving the funds, or state and federal approval of the project.

The Special Revenue Funds Budget represents the balance in those projects to be carried forward in addition to new grants that have been awarded. The budget will be amended as new projects are approved this fiscal year.

These projects must be carefully monitored to make certain all expenditures made are itemized in the approved project budget and occur within the stipulated time period. In Fund 400, approximately 69% of all expenditures are for salaries and benefits.

An approved Indirect Cost Rate is established each year based on the percentage of district indirect expenditures in the General Operating Fund for the preceding year. This percentage is applied to all expenditures (except capital outlay and direct classroom expenditures for professional services) in most projects and paid to the General Operating Fund monthly to offset overhead.

The School Food Service Program has \$11,716,239 available for program operations and a projection of how these funds will be spent to provide lunches and breakfasts to Indian River County students in 2016-2017.

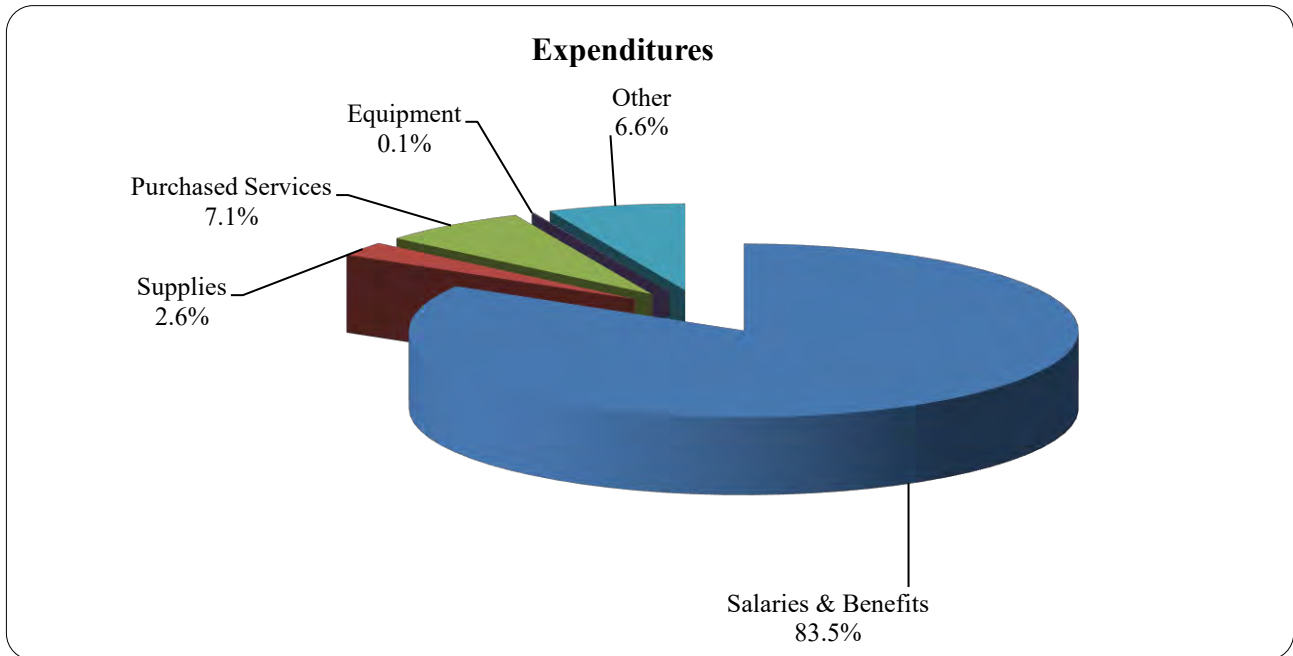
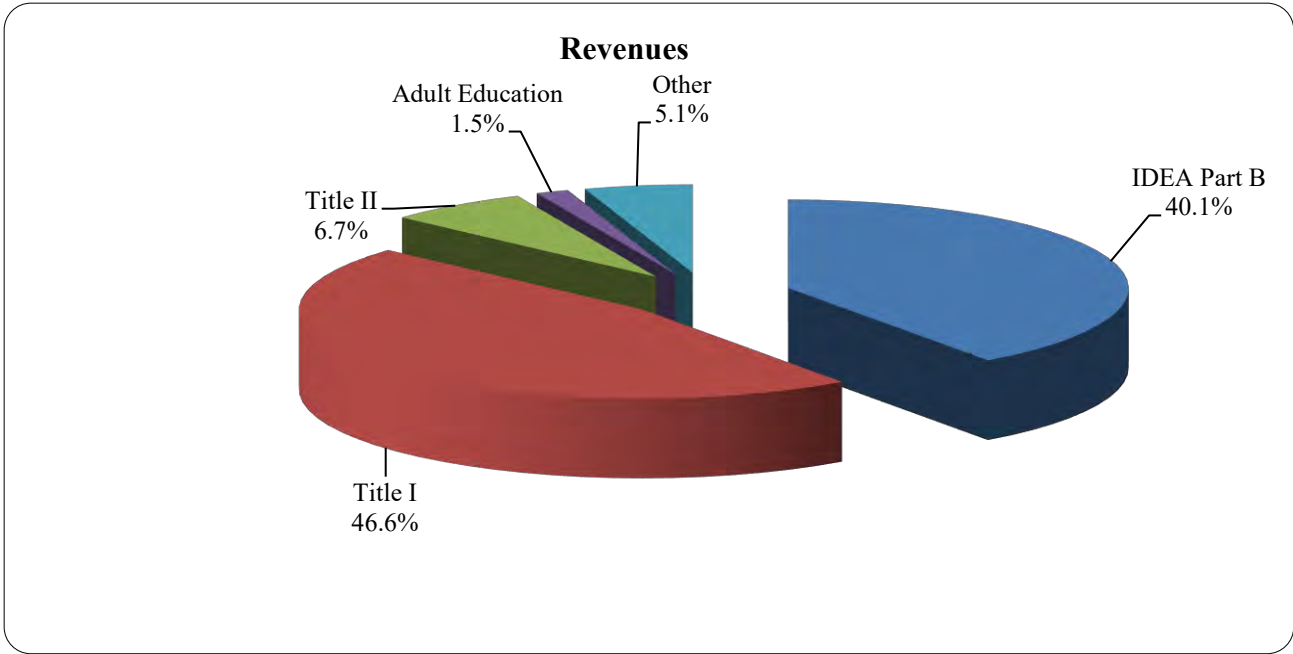
Money and commodity foods are received from the Federal Government for student meals served both to paying students and to students eligible to receive a free or reduced price meal. The State of Florida also provides a supplement to the federal funds for meals served to free and reduced price meals recipients. Student lunch sales, a la carte food sales, beverage sales, and adult meals also provide revenue to the fund.

School lunch prices which remain unchanged are: \$2.25 for grades K-5, \$2.50 for grades 9-12, and \$3.25 for adults. Lunch prices for grades 6-8 increased from \$2.25 to \$2.50. Breakfast will cost \$1.25 for students and \$1.75 for adults. Students who qualify for reduced price meals will be charged \$0.40 for lunch and \$0.30 for breakfast. The costs vary for a la carte food and beverages served to students and for banquets and special events.

Expenditures in the school food service fund include labor and fringe benefits paid to the food service employees at both school and district level; for purchased food and non-food supplies and replacement of equipment used in the food service program.



# FUND 400 FEDERAL PROGRAMS BUDGET



**School Board of Indian River County, Florida**  
**Special Revenue Funds - Other**  
**Revenues**  
**Fiscal Year 2017-2018**

<u>Revenue Source</u>	<u>Revenue Code</u>	<u>Current Budget 2016-2017</u>	<u>Proposed Budget 2017-2018</u>	<u>Increase / (Decrease)</u>	<u>% Change</u>
<b>FEDERAL MONEY RECEIVED THROUGH STATE:</b>					
Vocational Education Acts	3201	\$ 185,874	\$ 172,227	\$ (13,647)	-7.34%
Workforce Innovation & Opportunity Act	3221	161,885	203,888	42,003	25.95%
Title II, Part A	3225	840,760	678,345	(162,415)	-19.32%
Individuals with Disabilities Education Act	3230	3,863,105	4,090,418	227,313	5.88%
ESEA Title I Grants	3240	4,857,695	4,745,577	(112,118)	-2.31%
21st. Century Schools	3242	555,288	156,741	(398,547)	-71.77%
Federal Through Local	3280	74,998	407	(74,591)	-99.46%
Title III, Part A, English Language Acquisition	3293	127,198	143,015	15,817	12.43%
Adult General Education Fees (Block tuition)	3461	620			
Total Federal Through State Sources:		\$ 10,667,423	\$ 10,190,618	\$ (476,185)	-4.46%
<b>TOTAL ESTIMATED REVENUE:</b>		<b>\$ 10,667,423</b>	<b>\$ 10,190,618</b>	<b>\$ (476,185)</b>	<b>-4.46%</b>
<b>BALANCE AT BEGINNING OF YEAR:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL ESTIMATED REVENUES, TRANSFERS &amp; BALANCE</b>		<b>\$ 10,667,423</b>	<b>\$ 10,190,618</b>	<b>\$ (476,185)</b>	<b>-4.46%</b>

**Detail of Federal Revenues:**

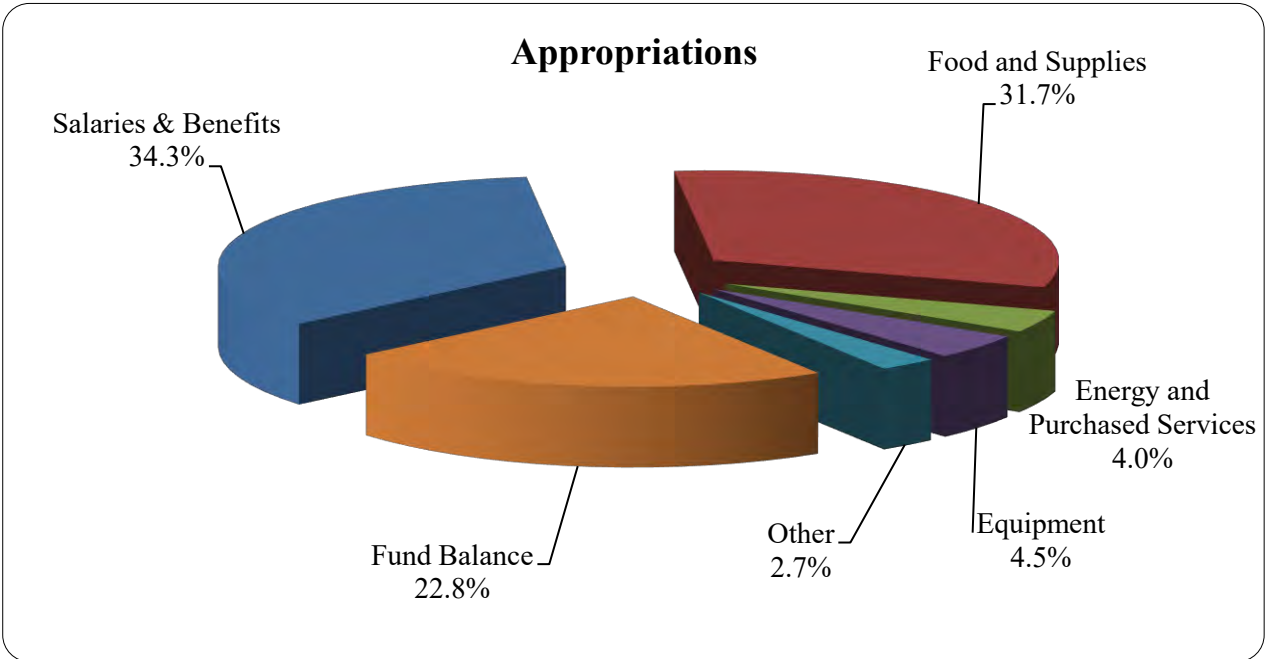
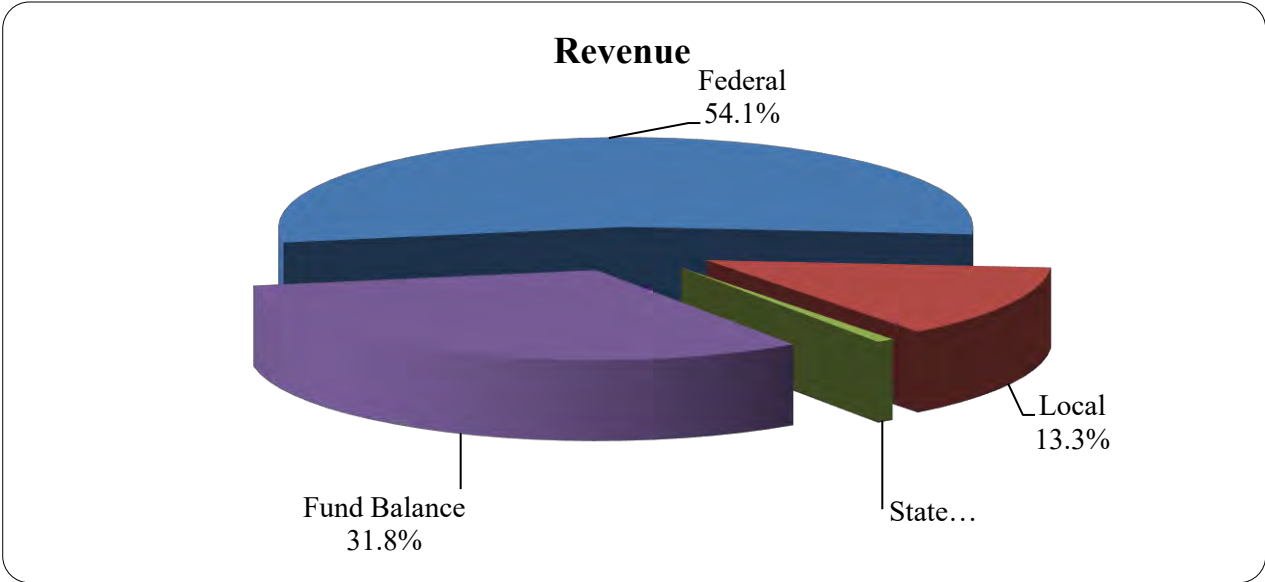
<b>3201, Carl Perkins, Secondary</b>		
Carl Perkins, Secondary		\$ 172,227
<b>Total Carl Perkins, Secondary</b>		<u>\$ 172,227</u>
<b>3221, Adult Education</b>		
Adult Education & Family Literacy		\$ 203,888
<b>Total Adult Education</b>		<u>\$ 203,888</u>
<b>3225 Title II, Part A</b>		
Estimated Roll of 2016-2017		TBD
Title II		\$ 678,345
<b>Total Title II</b>		<u>\$ 678,345</u>
<b>3230, Individuals with Disabilities Act:</b>		
Estimated Roll of 2016-2017 IDEA Part B, Entitlement		TBD
Estimated Roll of 2016-2017 IDEA Part B, Preschool		TBD
IDEA Part B, Entitlement		\$ 3,974,786
IDEA Part B, Preschool		\$ 115,632
<b>Total Individuals with Disabilities Act</b>		<u>\$ 4,090,418</u>
<b>3240, Title I</b>		
Estimated Roll of 2016-2017 Title I Basic		TBD
Estimated Roll of 2016-2017 Title I Migrant Education		TBD
Title I Part A, Basic		\$ 4,717,549
Title I Migrant Education		\$ 13,300
Title I School Improvement		\$ 14,728
<b>Total Title I Funds</b>		<u>\$ 4,745,577</u>
<b>3242, 21st Century Schools</b>		
Estimated Roll of 2016-2017		TBD
21st. Century Schools		\$ 156,741
<b>Total Adult Education</b>		<u>\$ 156,741</u>
<b>3280, Federal Through Local</b>		
Estimated Roll of 2016-2017		TBD
SEDNET mini grant 2016-17		\$ 23
Carl Perkins, Post Secondary		\$ 384
<b>Total Federal Through Local</b>		<u>\$ 407</u>
<b>3293, Title III, Part A, English Language Acquisition</b>		
Estimated Roll of 2016-2017		TBD
Title III, Part A, English Language Acquisition		\$ 127,477
Title III Immigrant		\$ 15,538
<b>Total Title III</b>		<u>\$ 143,015</u>

**Staffing Summary (Full Time Equivalent)**

<b>Program</b>	<b>Position Description</b>	<b>2015-16 Allocation</b>	<b>2016-17 Allocation</b>	<b>2017-18 Allocation</b>	<b>Variance</b>
TITLE I BASIC	CHILD DEVELOPMENT ASSOCIATE	0.50	0.50	0.50	0.00
TITLE I BASIC	COORDINATOR OF TITLE PROGRAMS	0.95	0.95	0.00	(0.95)
TITLE I BASIC	DIRECTOR OF FEDERAL PROGRAMS	0.00	0.00	0.95	0.95
TITLE I BASIC	LEARNING RESOURCE SPEC MATH	2.00	0.00	0.00	0.00
TITLE I BASIC	MATH COACH-ELEMENTARY	5.00	10.00	10.00	0.00
TITLE I BASIC	MIGRANT PARENT SPECIALIST	0.90	0.90	0.90	0.00
TITLE I BASIC	PROJECT SPECIALIST	0.60	0.60	0.60	0.00
TITLE I BASIC	SCHOOL SOCIAL WORKER PROTECH	3.00	3.00	2.00	(1.00)
TITLE I BASIC	SECRETARY II - 12 MONTH	0.50	0.50	0.50	0.00
TITLE I BASIC	TEACHER ASSISTANT - ESOL ELEME	8.00	9.00	9.00	0.00
TITLE I BASIC	TEACHER ASSISTANT TITLE I ELEM	1.00	13.50	15.10	1.60
TITLE I BASIC	TEACHER ASSISTANT, OTHER BASIC	1.00	1.00	1.00	0.00
TITLE I BASIC	TEACHER ASSISTANT, PRE-K	1.00	1.50	1.50	0.00
TITLE I BASIC	TEACHER ESOL	3.00	3.00	3.00	0.00
TITLE I BASIC	TEACHER ON ASSIGNMENT C/I	3.00	2.00	2.00	0.00
TITLE I BASIC	TEACHER PRE-K	1.00	0.50	0.50	0.00
TITLE I BASIC	TEACHER ON ASSIGNMENT STAFF DEVELOPMENT	0.00	0.50	0.00	(0.50)
TITLE I BASIC	TEACHER TITLE I RESOURCE	18.00	9.00	9.00	0.00
<b>TITLE I BASIC Total</b>		<b>48.95</b>	<b>55.95</b>	<b>56.05</b>	<b>0.10</b>
TITLE I MIGRANT	MIGRANT PARENT SPECIALIST	0.10	0.10	0.20	0.10
TITLE I MIGRANT	MIGRANT SECONDARY ADVOCATE	0.25	0.50	0.05	(0.45)
<b>TITLE I MIGRANT Total</b>		<b>0.35</b>	<b>0.60</b>	<b>0.25</b>	<b>(0.35)</b>
TITLE II	COORDINATOR, PROF DEVELOPMENT	0.80	0.80	0.00	(0.80)
TITLE II	PERSONNEL RECORDS SPECIALIST	0.50	0.40	0.40	0.00
TITLE II	STAFF DEVELOPMENT SPECIALIST	1.00	0.00	0.00	0.00
TITLE II	TEACHER ON ASSIGN STAFF DEV	2.00	5.50	5.50	0.00
<b>TITLE II Total</b>		<b>4.30</b>	<b>6.70</b>	<b>5.90</b>	<b>(0.80)</b>
TITLE III NCLB	ESOL RESOURCE TEACHER	1.25	1.25	1.25	0.00
TITLE III NCLB	MIGRANT SECONDARY ADVOCATE	0.50	0.50	0.50	0.00
<b>TITLE III NCLB Total</b>		<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>0.00</b>
IDEA	CLERICAL ASSISTANT	0.80	8.00	8.00	0.00
IDEA	BEHAVIOR INTERVENTION SPECIALIST	0.00	0.00	10.85	10.85
IDEA	ESE SELF-CARE AIDE	0.00	8.00	6.00	(2.00)
IDEA	ESE TEACHER ASSISTANT 6-21	75.00	53.00	47.00	(6.00)
IDEA	PROGRAM SPECIALIST	5.45	0.95	1.85	0.90
IDEA	SCHOOL PSYCHOLOGIST	4.60	7.15	7.15	0.00
IDEA	SECRETARY II-ADMINSTRATIVE	1.00	1.00	1.00	0.00
IDEA	STUDENT SUPPORT SPECIALIST	9.05	10.80	0.00	(10.80)
<b>IDEA Total</b>		<b>96.20</b>	<b>88.90</b>	<b>81.85</b>	<b>(7.05)</b>
IDEA PRESCHOOL	SCHOOL PSYCHOLOGIST	0.25	0.15	0.00	(0.15)
IDEA PRESCHOOL	SCHOOL READINESS COORDINATOR	0.60	0.00	0.00	0.00
IDEA PRESCHOOL	SECRETARY	0.00	1.00	1.00	0.00
IDEA PRESCHOOL	SPEECH & LANGUAGE PATHOLOGIST	0.50	0.15	0.40	0.25
<b>IDEA PRESCHOOL Total</b>		<b>1.35</b>	<b>1.30</b>	<b>1.40</b>	<b>0.10</b>
ADULT EDUCATION	CAREER SPECIALIST	1.00	1.00	1.00	0.00
ADULT EDUCATION	TEACHER ADULT EDUCATION	1.00	1.00	1.00	0.00
<b>ADULT EDUCATION Total</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
CARL PERKINS	CAREER SPECIALIST	1.00	2.00	2.00	0.00
CARL PERKINS	OCCUPATIONAL SPECIALIST	0.90	0.00	0.00	0.00
<b>CARL PERKINS Total</b>		<b>1.90</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
RACE TO THE TOP	TEACHER ON ASSIGNMENT C/I	1.00	0.00	0.00	0.00
<b>RACE TO THE TOP Total</b>		<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
21st Century	21ST CENTURY SUPERVISOR	0.00	0.60	0.60	0.00
<b>21st CENTURY Total</b>		<b>0.00</b>	<b>0.60</b>	<b>0.60</b>	<b>0.00</b>
<b>Grand Total</b>		<b>157.80</b>	<b>159.80</b>	<b>151.80</b>	<b>(8.0)</b>

# FOOD SERVICES FUND

# FUND 400 FOOD SERVICE BUDGET



School Board of Indian River County, Florida  
Special Revenue Fund - Food Service  
Revenues  
Fiscal Years Ended June 30, 2017 and 2018

	Function	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Increase / (Decrease)	% Change
<b>FEDERAL MONEY RECEIVED THROUGH STATE:</b>						
National School Lunch Act	3261-3	\$ 5,962,554	\$ 5,660,569	\$ 5,694,891	\$ 34,322	0.61%
USDA Donated Commodities	3265	515,394	526,617	533,017	6,400	1.22%
Miscellaneous Federal -Summer Feeding Program	3267	224,101	337,445	260,500	(76,945)	-22.80%
Federal through State grant	3268	55,686	34,900	34,900	-	0.00%
Total Federal Sources		<u>\$ 6,757,735</u>	<u>\$ 6,559,531</u>	<u>\$ 6,523,308</u>	<u>\$ (36,223)</u>	<u>-0.55%</u>
<b>STATE SOURCES:</b>						
Food Service Supplement	3337/3338	\$ 100,218	\$ 98,316	\$ 98,306	\$ (10)	-0.01%
Total State Sources		<u>\$ 100,218</u>	<u>\$ 98,316</u>	<u>\$ 98,306</u>	<u>\$ (10)</u>	<u>-0.01%</u>
<b>LOCAL SOURCES:</b>						
Gifts, Grants and Requests	3440	\$ 22,526	\$ -	\$ -	-	0.00%
Food Service Sales	3451-3457	1,541,587	1,492,175	1,603,723	111,548	7.48%
Miscellaneous Local Revenue	3431-3495	26,978	27,782	2,000	(25,782)	-92.80%
Total Local Sources		<u>\$ 1,591,091</u>	<u>\$ 1,519,957</u>	<u>\$ 1,605,723</u>	<u>\$ 85,766</u>	<u>5.64%</u>
<b>TOTAL REVENUE:</b>		<u>\$ 8,449,044</u>	<u>\$ 8,177,804</u>	<u>\$ 8,227,337</u>	<u>\$ 49,533</u>	<u>0.61%</u>
<b>BALANCE AT BEGINNING OF YEAR</b>						
Nonspendable Fund Balance	2710	\$ 88,553	\$ 110,689	\$ 99,534	\$ (11,155)	-10.08%
Restricted for Food Service Programs	2720	3,092,074	3,834,005	3,732,496	(101,509)	-2.65%
Total Fund Balance		<u>\$ 3,180,627</u>	<u>\$ 3,944,694</u>	<u>\$ 3,832,030</u>	<u>\$ (112,664)</u>	<u>-2.86%</u>
<b>TOTAL REVENUE AND FUND BALANCE:</b>		<u><u>\$ 11,629,671</u></u>	<u><u>\$ 12,122,498</u></u>	<u><u>\$ 12,059,367</u></u>	<u><u>\$ (63,131)</u></u>	<u><u>-0.52%</u></u>

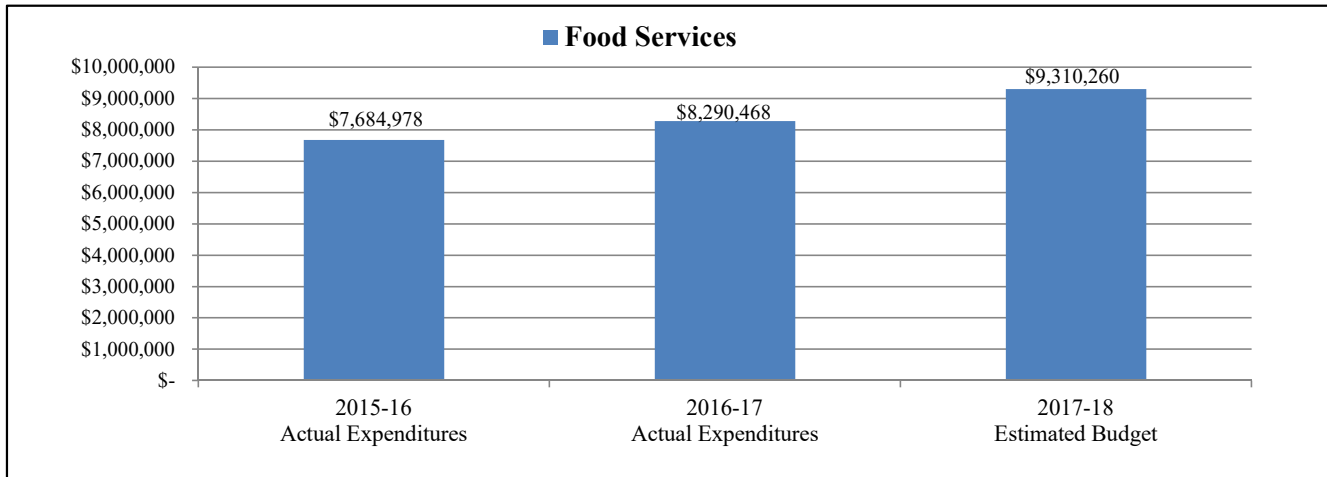
<b>LUNCH &amp; BREAKFAST PRICES:</b>			
	<u>LUNCH</u>	<u>BREAKFAST</u>	
K-5	\$ 2.25	\$	1.25
6-8	\$ 2.50	\$	1.25
9-12	\$ 2.50	\$	1.25
Reduced	\$ 0.40	\$	0.30
Adult	\$ 3.25	\$	1.75

The following services will be available to students:  
Lunch and breakfast will be available to all school sites.  
Offer vs. served will be the type of service for all meals.  
Ala Carte sales will be available at all school sites.

School Board of Indian River County, Florida  
Special Revenue Fund - Food Service  
Expenditures  
Fiscal Years Ended June 30, 2017 and 2018

<b>EXPENDITURES:</b>	Object	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Increase / (Decrease)	% Change
Salaries	100	\$ 2,523,064	\$ 2,586,935	\$ 3,098,945	\$ 512,010	19.79%
Employee Benefits	200	792,456	877,654	1,037,494	159,840	18.21%
Purchased Services	300	116,671	145,530	213,444	67,914	46.67%
Energy Services	400	274,410	257,319	268,494	11,175	4.34%
Materials and Supplies	500	3,598,074	3,680,549	3,822,608	142,059	3.86%
Capital Outlay	600	74,069	355,816	545,549	189,733	53.32%
Other Expenses	700	306,234	365,665	323,726	(41,939)	-11.47%
Transfer to General	900	0	21,000	0	(21,000)	-100.00%
<b>TOTAL EXPENDITURES:</b>		<b>\$ 7,684,978</b>	<b>\$ 8,290,468</b>	<b>\$ 9,310,260</b>	<b>\$ 1,019,792</b>	<b>12.30%</b>
<b>FUND BALANCES AT END OF YEAR:</b>						
Nonspendable Fund Balance	2730	\$ 110,689	\$ 99,534	\$ 99,534	\$ -	0%
Restricted Fund Balance	2720	3,834,004	3,732,496	2,649,573	(1,082,923)	-29.01%
Total Ending Fund Balance		\$ 3,944,693	\$ 3,832,030	\$ 2,749,107	\$ (1,082,923)	-28.26%
<b>TOTAL EXPENDITURES AND FUND BALANCE:</b>		<b>\$ 11,629,671</b>	<b>\$ 12,122,498</b>	<b>\$ 12,059,367</b>	<b>\$ (63,131)</b>	<b>-0.52%</b>

**School District of Indian River County  
Food Services Budget  
Department 4000**



**Food Services**

Description	Object Code	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
Salaries & Wages	1XXX	\$ 2,523,064	\$ 2,586,935	\$ 3,098,945	\$ 512,010
Benefits	2XXX	792,456	877,654	1,037,494	159,840
Purchased Services	3XXX	116,671	145,530	213,444	67,914
Energy Services	4XXX	274,410	257,319	268,494	11,175
Materials and Supplies	5XXX	3,598,074	3,680,549	3,822,608	142,059
Capital Outlay	6XXX	74,069	355,816	545,549	189,733
Miscellaneous	7XXX	306,234	365,665	323,726	(41,939)
	9XXX	-	21,000	0	(21,000)
<b>Totals</b>		<b>\$ 7,684,978</b>	<b>\$ 8,290,468</b>	<b>\$ 9,310,260</b>	<b>\$1,019,792</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ACCOUNTS PAYABLE CLERK FOOD SE	1.00	1.00	1.00	0.00
CAFETERIA BAKER	7.00	3.00	2.00	(1.00)
CAFETERIA COOK	19.00	22.00	23.00	1.00
CAFETERIA MANAGER TRAINEE	2.00	2.00	3.00	1.00
CAFETERIA WORKER	91.00	90.00	92.00	2.00
DIR FOOD & NUTRITION SERVICES	1.00	1.00	1.00	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	1.00	0.00
FOOD SERVICE APPLICATION CLERK	1.00	1.00	1.00	0.00
FOOD SERVICE ASSISTANT	3.00	0.00	0.00	0.00
FOOD SERVICE FIELD MANAGER	0.00	0.00	0.00	0.00
FOOD SERVICE MANAGER ELEM	13.00	13.00	13.00	0.00
FOOD SERVICE MANAGER HIGH SCHO	3.00	3.00	3.00	0.00
FOOD SERVICE MANAGER MIDDLE SC	3.00	3.00	3.00	0.00
FOOD SERVICE MANAGER, HS W/ELD	1.00	1.00	1.00	0.00
FOOD SERVICE SPECIALIST	1.00	1.00	1.00	0.00
FOOD & NUTRUTION SVCS NUTR SPEC	1.00	1.00	1.00	0.00
STUDENT MONITOR	26.00	26.00	25.00	(1.00)
SATELLITE WORKER	0.00	0.00	4.00	4.00
TRADES TECH	0.00	0.00	1.00	1.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>174.00</b>	<b>169.00</b>	<b>176.00</b>	<b>7.00</b>



DISTRICT SUMMARY BUDGET									
SECTION II, FUND 400					District Name: Indian River				
Fiscal Year 2017-2018					District Number: 31				
PART II, APPROPRIATIONS									
Account Title	Acct. Code	Total	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other Expenses 700
INSTRUCTION SERVICE	5000	5,183,135	3,371,404	1,176,461	464,024	-	130,175	7,115	33,956
SUPPORT SERVICES:			-	-	-		-		
Pupil Personnel Services	6100	1,221,330	867,215	281,620	35,831	-	36,664	-	-
Instructional Media Services	6200	-	-	-	-		-	-	-
Instruction & Curriculum Development	6300	2,224,783	1,717,241	453,198	53,950	-		-	394
Instructional Staff Training	6400	828,574	445,841	112,638	165,194	-	47,312	-	57,589
Instructional Related Technology	6500	-	-	-	-	-	-	-	-
Board of Education	7100	-	-	-	-	-	-	-	-
General Administration	7200	464,258	-	-	-	-	-	-	464,258
School Administration	7300	-	-	-	-	-	-	-	-
Facilities Acquisition & Construction	7400	-	-	-	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-	-	-	-
Food Service	7600	9,310,260	3,098,945	1,037,494	213,444	268,494	3,822,608	545,549	323,726
Central Services	7700	4,609	4,000	609		-	-	-	-
Transportation Services	7800	124,156	4,675	759	-	-	-	-	118,722
Operation of Plant	7900	-	-	-	-	-	-	-	-
Maintenance of Plant	8100	-	-	-	-	-	-	-	-
Administrative Technology Services	8200	-	-	-	-	-	-	-	-
Community Services	9100	139,773	50,353	25,591	9,150	-	53,589	-	1,090
Debt Services	9200	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION AND SUPPORT SERVICES		19,500,878	9,559,674	3,088,370	941,593	268,494	4,090,348	552,664	999,735
Transfers Out	9700	-							
TOTAL APPROPRIATION AND TRANSFERS		19,500,878							



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# GROUP INSURANCE

## **Internal Service Fund**

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This section of the budget includes the Internal Service Fund for Employee Benefits. The District offers all full-time employees the option of electing health, dental, vision, additional life insurance and other ancillary products. Premium payments are a combination of Board contributions and employee deductions depending upon the benefit elected. Retirees of the District are also offered the option of electing health, dental and vision coverage. The premium for these benefits are paid in full by the retiree with no Board contribution.

**2017-18 Budget  
Group Health & Life Insurance  
Internal Service Fund**

	Actual 2015-2016	Actual 2016-2017	Estimated 2017-18	Increase / (Decrease)
<b>ESTIMATED REVENUES</b>				
Premium Contributions - Health, Life, Dental, Flex, Disability, Vision, EAP	17,151,643	21,070,564	21,352,515	281,951
Federal Medicare Retiree Drug Subsidy & Part D Capitation	414,261	413,110	507,690	94,580
Misc. Income - Reinsurance Recovery	-	501,701	-	(501,701)
Interest Income	-	6,132	4,000	(2,132)
<b>TOTAL REVENUES</b>	<b>17,565,904</b>	<b>21,991,507</b>	<b>21,864,205</b>	<b>(127,302)</b>
Other Financing Sources:				
Transfer from General Fund	-	2,333,000	1,566,666	(766,334)
Beginning Balances (July 1):				
Reserved Fund Balance			-	-
Unrestricted Fund Balance	203,448	(3,815,150)	235,278	4,050,428
<b>Total Net Position (July 1)</b>	<b>203,448</b>	<b>(3,815,150)</b>	<b>235,278</b>	<b>4,050,428</b>
<b>TOTAL ESTIMATED REVENUES AND RETAINED EARNINGS</b>	<b>17,769,352</b>	<b>20,509,357</b>	<b>23,666,149</b>	<b>3,156,792</b>
<b>ESTIMATED EXPENDITURES</b>				
<u>Claims Expense:</u>				
Medical Claims Expense	10,522,119	9,825,964	11,443,089	1,617,125
Prescription Claims Expense - Florida Blue & AmWINS Rx Part D	4,887,930	3,924,253	4,141,840	217,587
<b>Total Projected Claims Expense</b>	<b>15,410,049</b>	<b>13,750,217</b>	<b>15,584,929</b>	<b>1,834,712</b>
CareHere Expenses/Prescriptions & Professional Fees	1,759,752	1,512,329	1,577,638	65,309
CareHere Site Expenses	7,380	7,072	7,000	(72)
	1,767,132	1,519,401	1,584,638	65,237
<b>Total Florida Blue, AmWINS Rx &amp; CareHere Expense</b>	<b>17,177,181</b>	<b>15,269,618</b>	<b>17,169,567</b>	<b>1,899,949</b>
<u>Other Expenses - Affordable Care Act</u>				
Patient Center Outcome Research Center Institute Fee - Reinsurance Fee	8,354	67,392	6,833	(60,559)
<b>Total Other Expenses - Affordable Care Act</b>	<b>8,354</b>	<b>67,392</b>	<b>6,833</b>	<b>59,038</b>
<u>Other Expenses - FSA and Professional Services</u>				
Salaries and Benefits	190,181	118,234	206,838	88,604
Professional Development	-	-	3,000	3,000
Reinsurance - Specific Stop Loss	437,402	905,572	895,619	(9,953)
Vision Insurance	139,253	154,462	154,584	122
Dental Insurance	1,345,500	1,399,480	1,349,170	(50,310)
Group Life	514,919	560,645	557,558	(3,087)
Disability Insurance	326,428	431,451	496,485	65,034
Flexible Spending Accounts	144,902	133,556	170,499	36,943
Administrative Service Fees (FL Blue & AmWINS Rx)	1,300,382	1,199,725	1,196,919	(2,806)
Employee Assistance Program	-	33,944	34,000	56
<b>Total Professional Services</b>	<b>4,398,967</b>	<b>4,937,069</b>	<b>5,064,672</b>	<b>127,603</b>
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>21,584,502</b>	<b>20,274,079</b>	<b>22,241,072</b>	<b>2,086,590</b>
Est. Ending Balances (June 30):				
Unrestricted Fund Balance	(3,815,150)	235,278	1,425,077	1,070,202
<b>Est. Total Net Position (June 30)</b>	<b>(3,815,150)</b>	<b>235,278</b>	<b>1,425,077</b>	<b>1,070,202</b>
<b>TOTAL ESTIMATED EXPENDITURES AND RETAINED EARNINGS</b>	<b>17,769,352</b>	<b>20,509,357</b>	<b>23,666,149</b>	<b>3,156,792</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
EMPLOYEE BENEFITS SPECIALIST	0.80	0.80	1.00	0.20
ACCOUNTANT / AUDITOR	1.00	1.00	0.00	(1.00)
SENIOR ACCOUNTANT	0.00	0.00	1.00	1.00
ADMIN ASST BENEFITS	0.00	1.00	1.00	0.00
ADMIN AST RISK MNGMT/BENEFITS	0.00	1.00	0.00	(1.00)
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>1.80</b>	<b>3.80</b>	<b>3.00</b>	<b>(0.80)</b>



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# ENTERPRISE FUND

**FUND 900**  
**Enterprise Fund**  
**Extended Day Program**

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To comply with generally accepted accounting principles, the operations of the District's before and after school childcare program, also known as the extended day program, are accounted for as an enterprise fund. An enterprise fund is defined as "a proprietary fund type used to report an activity for which a fee is charged to external users for goods and services". The extended day program charges fees for childcare to fund its operations. No property tax or Florida Education Finance Program (FEFP) revenues are receipted into this fund.

The extended day program operates a before and after day care program during the regular year at all elementary school sites. During the summer break, the program operates for a full day at limited sites.



**School Board of Indian River County, Florida**  
**Enterprise Fund - Extended Day Program Budget**  
**Fiscal Years Ended June 30, 2017 and 2018**

	Object / Function	Actual 2015-16	Actual 2016-17	Estimated 2017-18	Increase / (Decrease)	% Change
<b>LOCAL SOURCES:</b>						
Interest on Investments	3431	\$ 1,902	\$ 3,108	\$ 900	\$ (2,208)	-71.04%
Charges for Services	3473	808,747	873,199	807,900	(65,299)	-7.48%
Insurance Loss Recoveries	3740	-	473	-	(473)	-100.00%
Total Local Sources		\$ 810,649	\$ 876,780	\$ 808,800	\$ (67,980)	-7.75%
<b>TOTAL ESTIMATED REVENUE:</b>		\$ 810,649	\$ 876,780	\$ 808,800	\$ (67,980)	-7.75%
<b>BALANCE AT BEGINNING OF YEAR:</b>					\$ -	
Net Assets (July 1)	2790	\$ 421,903	\$ 400,525	\$ 319,396	\$ (81,129)	-20.26%
<b>TOTAL ESTIMATED REVENUE AND NET ASSETS:</b>		<u>\$ 1,232,552</u>	<u>\$ 1,277,305</u>	<u>\$ 1,128,196</u>	<u>\$ (149,109)</u>	<u>-11.67%</u>
<b>ESTIMATED EXPENDITURES:</b>						
Salaries	100	\$ 549,795	\$ 574,141	\$ 573,394	\$ (747)	-0.13%
Employee Benefits	200	173,958	272,991	108,327	(164,664)	-60.32%
Purchased Services	300	40,338	45,544	58,370	12,826	28.16%
Materials and Supplies	500	64,307	64,658	62,300	(2,358)	-3.65%
Capital Outlay	600	3,325	271	2,730	2,459	907.38%
Other Expenses	700	304	304	500	196	64.47%
<b>TOTAL EXPENDITURES</b>		\$ 832,027	\$ 957,909	\$ 805,621	\$ (152,288)	-15.90%
<b>BALANCE AT END OF YEAR:</b>						
Net Assets (June 30)	2790	\$ 400,525	\$ 319,396	\$ 322,575	\$ 3,179	1.00%
<b>TOTAL EXPENDITURES AND NET ASSETS:</b>		<u>\$ 1,232,552</u>	<u>\$ 1,277,305</u>	<u>\$ 1,128,196</u>	<u>\$ (149,109)</u>	<u>-11.67%</u>

**Staffing Summary (Full Time Equivalent)**

Position Description	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
BOOKKEEPER EXTENDED DAY	1.00	1.00	1.00	0.00
SUPERVISOR EXTENDED DAY	1.00	1.00	1.00	0.00
EDUCATION TECHNOLOGY SPECIALIST	0.10	0.00	0.00	0.00
EXTENDED DAY STUDENT	1.00	0.00	0.00	0.00
SUPERVISOR EXTENDED DAY 21ST CENTURY	0.00	0.40	0.40	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>3.10</b>	<b>2.40</b>	<b>2.40</b>	<b>0.00</b>



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# DEFINITIONS

## ***DEFINITIONS***

### **Ad Valorem Taxes**

Taxes that are levied against the just value of non-exempt property. Ad valorem taxes by the Florida Constitution are reserved for local governmental bodies.

### **Allocation Formulas**

District approved formulas for the allocation of personnel and school level discretionary budgets.

### **Appropriations**

That portion of the total budget that is planned for expenditure during the current fiscal year.

### **Base Student Allocation (BSA)**

The value of 1 FTE (student) in the state FEFP formula. The value in 2017-2018 of a base student is \$ 4,203.95

### **Beginning Balance**

Unexpended monies and current assets carried forward from the old school year to the next school year.

### **Capital Outlay Tax**

An assessment of property tax authorized by State Statute for the sole purpose of school capital outlay needs. Maximum allowed for 2017-2018 is 1.50 mills.

### **Categorical**

Specific allocations from the State in addition to the FEFP formula. These allocations must be spent for the purpose mandated by the State. Examples are Textbooks and Transportation.

### **Discretionary Tax**

An assessment of property tax authorized by State Statute for the purpose of supplementing the local school board operating budget.

### **Encumbrance**

A contract for the purchase of goods or services which have not yet been delivered. An encumbrance represents an obligation for a future expenditure of funds.

### **Ending Balance**

Unexpended monies and assets at the end of the school year. This school year's ending balance is next year's beginning balance.

### **Expenditures**

Monies disbursed by the school district for payment of debt obligations, such as, salaries, equipment, textbooks, materials and supplies, building construction and maintenance, etc.

### **FEFP Formula**

The FEFP (Florida Education Finance Program) formula can be separated into two steps. The first is the calculation of total FTE dollars and the second is the calculation and deduction of the required local effort.

FTE Dollars = Number of Weighted FTE x BSA x DCD - Required Local Effort.

BSA = Base Student Allocation. This amount of money is established by the Legislature each year and is the dollar basis for funding.

DCD = District Cost Differential. Cost of Living Index

### **FTE Student**

Full- Time Equivalent (FTE) Student. For students in grades 4 - 12, a full-time student is one receiving at least 25 contact hours of instruction per week. For students in grades K - 3, a full-time student is one receiving at least 20 contact hours of instruction per week. Adult students are not counted for FTE. (See Workforce Development.)

### **Function**

Function is a category of expenditures which describes the action or purpose for which a person or thing is used or exists. The functional areas of the Indian River County School District are classified into three broad areas: (1) Instruction, (2) Instructional Support and (3) General Support.

### **Fund**

A fund is an independent fiscal and accounting entity with its own assets, liabilities, reserves, and fund balances which are segregated for the purpose of carrying on specific activities of a school district in accordance with special regulations, restrictions or limitations. All money received, expended or reserved by a school system is classified and defined in this dimension.

### **Fund Balance**

Projected excess amount of total budget resources over the amount appropriated to expend in the current year. This is an estimated figure during the fiscal year which fluctuates depending on the accuracy of revenue and expenditure projections. When the year ends, this becomes the Ending Balance. Fund balance includes specific reserve funds.

### **Gross FEFP**

The amount generated from the FEFP formula and specific add on formulas decided by the Legislature. 2017-2018 Gross FEFP includes Additional State Allocations and Funding Adjustments. Add-ons in the Gross FEFP are not considered categoricals and may be spent at the discretion of the Board.

### **Growth Unit**

Vacant employee unit (average salary + benefits) budgeted to cover additional teachers and aides needed as a result of applying the personnel allocation formulas to actual enrollment up to the first FTE count in October.

### **Inventory Reserve**

Warehouse shelf inventory at year-end is considered a non-cash asset and becomes part of the Ending Balance. This reserve is set up to distinguish inventory from cash balances.

### **Just Value**

The monetary market value established by the property appraiser for all real and tangible properties within the district.

**Lapse Factor**

Labor savings due to the time lapse between the termination of an employee and the re-filling of the vacated position.

**Membership**

A student enrolled in his home school. For funding purposes, the student is in membership until he withdraws or at the close of his sixth consecutive absence. Funding is based on Full-Time Equivalent (FTE) students in membership during survey periods. Four surveys are conducted each year - July, October, February and June.

**Mill**

1/1000 of a dollar. One Mill of property tax represents paying \$1 per \$1,000 of assessed property.

**Object**

Object is a category of expenditures that describes the service or commodity obtained as a result of a specified expenditure. The Indian River County School District uses seven major categories for objects: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Utilities, (5) Materials and Supplies, (6) Capital Outlay, and (7) Other Expenses.

**Program Category**

Program Category is a grouping of expenditures by instructional programs within the district. These are established by Florida Statutes and consist of 6 Basic Education Categories, 2 Exceptional Education Categories, 1 Vocational Education Category, and 1 Intensive English-ESOL Category.

**Required Local Effort**

Florida Statutes require a local effort equal to 4.305 mills in ad valorem taxes.

Required Local Effort = 96% x assessed value of non-exempt properties x .004305

FEFP amount = FTE dollars - required local effort.

**Reserve**

A specific designation of Fund Balance to identify future obligations.

**Revenue**

Monies received by the school district which are used to provide and operate a system of schools within the district. Sources of revenue are usually categorized into three types - federal, state and local.

**Weighted FTE Program**

Categories of students are weighted for funding. Weighted FTE represent the number of FTE students in a program category multiplied by the cost factor for that category. The State of Florida has established 10 categories for funding. Each category has a cost factor ranging from 1 to 5.526.

**Workforce Development**

The 1997-98 Legislature created a funding category for adult programs outside of the FEFP. Each district receives a set amount based upon past performance that rewards for the number of students that complete programs and job placements. The allocation for Indian River will be used to serve Adult Basic, Job Preparatory, Job Supplemental, and Adults with Disabilities courses.

**INDIAN RIVER COUNTY SCHOOL BOARD  
TRUTH IN MILLAGE  
RECOMMENDED TIMETABLE FOR  
BOARD WORKSHOPS & PUBLIC HEARINGS  
FY 2017/2018**

\*\*Note: TRIM timetable is based on the Property Appraiser certification of the tax roll on July 1, 2017  
If the Property Appraiser certifies the tax roll after July 1<sup>st</sup> this timeline may need to be revised.

<u>DATE</u>	<u>TIME</u>	<u>FORMAT</u>	<u>ACTIVITY</u>
March 28, 2017 (Tuesday)	1:00 PM	WORKSHOP	Update on 2016/17 Budget Update on 2017/18 Budget impactors
April 25, 2017 (Tuesday)	1:00 PM	WORKSHOP	Board Workshop on 2017/18 Budget Priorities and recommendations Update on 2017/18 Budget impactors
May 23, 2017 (Tuesday)	1:00PM	WORKSHOP	Board Workshop on 2017/18 Budget Priorities and recommendations Review of Final Legislative Conference Report
June 27, 2017 (Tuesday)	1:00 PM	WORKSHOP	Board Workshop on 2017/18 Budget Priorities, recommendations
July 1, 2017 (Saturday)			<b>Property Appraiser certifies Tax Roll no later than July 1 (Form DR-420S Certification of Taxable Value)</b>
July 19, 2017 (Wednesday)			Florida Department of Education computes required local effort (RLE) millage and certifies rate to each school district no later than July 19
July 20, 2017 (Thursday)	5:01 PM	SPECIAL BOARD MEETING	Review of the 2017-18 Proposed Tentative Budget prior to advertising
July 20, 2017 (Thursday)	5:01 PM	SPECIAL BOARD MEETING	Superintendent submits a <i>proposed</i> budget to the School Board for approval prior to advertising. School Board approval to advertise the Tentative Budget and Proposed Millage Levy
July 22, 2017 (Saturday)			District staff publishes required tentative TRIM advertisements. <ul style="list-style-type: none"> <li>• Ad must run no later than 29<sup>th</sup> day</li> <li>• Ad must also include “to adopt” proposed millage of capital outlay with prioritized list of projects</li> </ul>
July 25, 2017 (Tuesday)	5:01 PM	PUBLIC HEARING	School Board tentatively adopts millage and budget at this tentative hearing. <ul style="list-style-type: none"> <li>• Hearing must be held 2-5 days after advertisement runs in the newspaper</li> </ul>
July 26, 2017 (Wednesday)			District staff advises the Property Appraiser (by E-TRIM) and written notice to the Tax Collector’s Office of the proposed millage roll-back rate, and the time, date, and place of the final budget Hearing. (Certified DR-420S)

<b>September 7, 2017 (Thursday)</b>	<b>5:01 PM</b>	<b>PUBLIC HEARING</b>	Special School Board meeting to approve the 2016-17 Annual Financial Report (AFR), approve to transmit the Program Cost Report, and to approve the Final Budget amendments of FY 2016-17 <ul style="list-style-type: none"> <li>• This meeting must precede the Final Budget Hearing</li> </ul>
<b>September 11, 2017 (Monday)</b>			District staff will forward the adopted millage resolution to Property Appraiser, Tax Collector, and the Department of Revenue. <ul style="list-style-type: none"> <li>• This is required by the Department of Education and must be done</li> </ul>
<b>September 11, 2017 (Monday)</b>			District staff will transmit/submit approved adopted budget, AFR, and Program Cost Report to Department of Education (DOE) <ul style="list-style-type: none"> <li>• Legal due date to the DOE is September 11</li> </ul>
<b>October 6, 2017 (Friday)</b>			District staff will certify TRIM Compliance to the Department of Revenue and Department of Education <ul style="list-style-type: none"> <li>• This must be done within 30 days of budget adoption</li> </ul>



## WHO TO CALL FOR PROGRAM INFORMATION

	<b>Person to Call</b>	<b>Phone</b>
Adult & Vocational Education	Christi Shields	564-4995
Alternative Education	Pamela Dampier	564-3014
Budget, General Information	Carter Morrison	564-3180
Capital Outlay Budget (Fund 300)	Jon Teske	564-5019
Debt Service Budget (Fund 200)	Carter Morrison	564-3180
Employee Statistics	Edwina Suit	564-3137
Exceptional Education	Heather Stanford	564-5932
Federal Funding	Karen Malits	564-3038
Formulas, Staffing	Mike Smeltzer	564-3062
FTE Statistics	Carter Morrison	564-3180
Insurance (Fund 700)	Carter Morrison	564-3180
Internal Accounts	Carter Morrison	564-3180
Operating Budget (Fund 100)	Carter Morrison	564-3180
Payroll Information	Kathleen Ritch	564-3068
Purchasing	Jeffery Carver	564-5050
School Food Service (Fund 410)	Patrick McCarty	564-4981