

2019-2020 Tentative Budget Book



6500 57th Street
Vero Beach, Florida 32967
772-564-3000

July 30, 2019



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**The School Board of Indian River County, Florida
Tentative Budget Book
for the fiscal year ended June 30, 2019**

Table of Contents

| | <u>Page</u> |
|---|-------------|
| Transmittal Letter..... | 1 |
| Vision Statement..... | 3 |
| TRIM Notices and Tax Rates..... | 5 |
| 2019-2020 Total Budget..... | 13 |
| General Operating Fund..... | 15 |
| Schools and Departments Information..... | 19 |
| Debt Service Fund..... | 75 |
| Capital Projects Fund..... | 79 |
| Food Services and Special Revenue Fund..... | 83 |
| Insurance Fund..... | 91 |
| Enterprise Fund..... | 95 |
| Definitions..... | 99 |



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July 30, 2019

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. Seventy percent of operating expenditures in 2019-2020 will be spent for salaries, benefits and substitute employee costs. This leaves thirty 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 2019-2020 FEFP 2nd calculation shows an increase in total state and local funds of \$ 1.7 million dollars when compared to the 4th FEFP calculation for 2018-2019. In Indian River County, approximately 65% of the FEFP funds will be generated through local property tax.

The focus in General Operations this year is to continue to implement legislative changes made to Florida Statutes as a result of HB 7026 during the 2018/19 Legislative Session to provide security at all of our school sites. The Board's policy is to maintain 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.

In Fund 400, Special Revenue, the lion's share of the budget consists of approximately \$5.7 million in Federal Title I grant funds as well as approximately \$4.2 million of Individual with Disabilities Act (IDEA) funds.

In Fund 700, Group Insurance, the focus will be on maintaining reserves to sustainable levels and ultimately maintain the financial health of the fund.

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,

Susan Moxley

Susan Moxley, Ed.D.
Superintendent



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▀ *Vision, Mission, & Goals* ▀

School District of Indian River County
A CommUNITY Partnership Toward Educational Excellence

Vision: Educate and inspire every student to be successful.
Mission: To serve all students with excellence.



Synthesized from data and research, the vision, mission, and goals serve as the foundation for the district's strategic plan and will be integrated into everything we do to ensure our students are successfully prepared for college, the workforce, and life.



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TRIM NOTICES AND TAX RATES

**INDIAN RIVER COUNTY SCHOOL BOARD TRUTH IN MILLAGE
RECOMMENDED TIMETABLE FOR
BOARD WORKSHOPS & PUBLIC HEARINGS FY 2019/2020**

| <u>DATE</u> | <u>TIME</u> | <u>FORMAT</u> | <u>ACTIVITY</u> |
|---|-----------------|-----------------------|---|
| April 23, 2019 (Tuesday) | 10:00 AM | WORKSHOP | - 2019/20 Legislative Conference Report & Proposed FEFP Funding - Review 2018/2019 Expenditures - Review 2019/2020 Projections |
| May 28, 2019 (Tuesday) | 10:00AM | WORKSHOP | - Review Department Budgets for 2019/2020 - Review Proposed Budget Adjustments |
| June 25, 2019 (Tuesday) | 10:00 AM | WORKSHOP | - Review of Five Year Capital Outlay Plan - Review Final Budget after proposed Budget Adjustments |
| July 1, 2018 (Monday) | | | Property Appraiser certifies Tax Roll no later than July 1 (Form DR-420S Certification of Taxable Value). |
| July 19, 2019 (Friday) | | | Florida Department of Education computes required local effort (RLE) millage and certifies rate to each school district no later than July 19. |
| July 23, 2019 (Tuesday) | 6:00 PM | 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 26, 2019 (Friday) | | | District staff publishes required tentative TRIM advertisements. <ul style="list-style-type: none"> • Ad must run no later than 29th day • Ad must also include “to adopt” proposed millage of capital outlay with prioritized list of projects. |
| July 30, 2019 (Tuesday) | 5:01 PM | PUBLIC HEARING | School Board tentatively adopts millage and budget at this tentative hearing. Hearing must be held 2-5 days after advertisement runs in the newspaper. |
| July 31, 2019 (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). |
| September 10, 2019 (Tuesday) | 5:01 PM | PUBLIC HEARING | Special School Board meeting to approve the 2018-19 Annual Financial Report (AFR), approve to transmit the Program Cost Report, and to approve the Final Budget amendments of FY 2017-18. This meeting must precede the Final Budget Hearing. |

| | | | |
|---|--|--|---|
| September 11, 2019 (Wednesday) | | | District staff will forward the adopted millage resolution to Property Appraiser, Tax Collector, and the Department of Revenue. This is required by the Department of Education. |
| September 11, 2019 (Wednesday) | | | District staff will transmit/submit approved adopted budget, AFR, and Program Cost Report to Department of Education (DOE) <ul style="list-style-type: none"> • Legal due date to the DOE is September 11. |
| October 10, 2019 (Thursday) | | | District staff will certify TRIM Compliance to the Department of Revenue and Department of Education. This must be done within 30 days of budget adoption |

**Note: TRIM timetable is based on the Property Appraiser certification of the tax roll on July 1, 2019
If the Property Appraiser certifies the tax roll after July 1st 2019 this timeline may need to be revised.

**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..... | \$ 127,566,017 |
| B. Less tax reductions due to Value Adjustment Board and other assessment changes | \$ 102,416 |
| C. Actual property tax levy | \$ 127,463,600 |
| This year's proposed tax levy | \$ 131,508,888 |

A portion of the tax levy is required under state law in order for the school board to receive **\$46,651,707** in state education grants. The required portion has **decreased** by **1.29** 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 July 30th, 2019 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 **5.0690** 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 \$28,671,128 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
Communication Systems including Transmission
Video- Districtwide

HVAC, Chillers and Ductwork - Districtwide
Electrical and Plumbing Repairs and Upgrades – Districtwide
Safety and Security Improvements - Districtwide

Energy Management Improvements
Paving parking areas, walkways and sidewalks – Districtwide
Replace and Repair Windows, Doors and Door Locks – Districtwide

Drainage, Grading and Site Improvements
Repair, Renovation and Maintenance of Educational Facilities, including Classrooms , Portable Classrooms, Core Areas, Labs, Restrooms, Administrative, Band, Physical Education and Athletic Areas, Retention Pond Maintenance

Roof Repairs and replacements – Districtwide
Renovation and repair from hurricane damage

Consulting Services on Capital Projects - Districtwide

MOTOR VEHICLE PURCHASES

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

Purchase of Maintenance Vehicles
Lease-purchase security vehicles
Lease of driver's education vehicles

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

Purchase of 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 of personnel - Lease-Purchase of computers, Lease of tablets, Enterprise resource software acquired via license/maintenance fees or lease agreements.

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

Annual Master Lease Payments for various facilities and renovations
Performance Contracting Lease Agreement for Capital Improvements and Equipment
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

PAYMENTS TO PRIVATE ENTITIES TO OFFSET THE COST OF SCHOOL BUSES PURSUANT TO S.1011.71(2)(f),F.S.

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

All concerned citizens are invited to a public hearing to be held on **July 30, 2019** at **5:01 PM**. in the Indian River **County J.A. Thompson Administrative Center 6500 57th Street, Vero Beach, Florida**. A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

BUDGET SUMMARY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL DISTRICT OF INDIAN RIVER
COUNTY ARE 1% LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES
FISCAL YEAR 2019-2020

| PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP: | 3.821 | Basic Discretionary Operating | 0.7480 | Debt Service | 0.0000 |
|---|--------|---|--------|---------------|--------|
| Required Local Effort | 1.500 | Discretionary Critical Needs (Operating) | 0.0000 | Total Millage | 6.569 |
| Basic Discretionary Capital Outlay | 0.0000 | Additional Discretionary (Statutory, Voted) | 0.5000 | | |
| Additional Discretionary Capital Outlay | | | | | |

| ESTIMATED REVENUES: | GENERAL FUND | DEBT SERVICE | CAPITAL PROJECTS | SPECIAL REVENUE | INTERNAL SERVICE | ENTERPRISE FUND | TOTAL ALL FUNDS |
|------------------------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|-----------------------|
| Federal Sources | \$ 837,014 | \$ 1,535,220 | \$ - | \$ 20,917,866 | \$ 137,100 | \$ - | \$ 23,427,200 |
| State Sources | 47,967,768 | 552,850 | 1,333,952 | 98,306 | - | - | \$ 49,952,876 |
| Local Sources | 101,410,740 | 123,000 | 28,661,806 | 1,539,033 | 24,566,575 | 1,052,237 | \$ 157,353,391 |
| TOTAL SOURCES | 150,215,522 | 2,211,070 | 29,995,758 | 22,555,205 | 24,703,675 | 1,052,237 | \$ 230,733,467 |
| Transfers In | 4,834,283 | 12,257,002 | - | - | - | - | \$ 17,091,285 |
| Nonrevenue Sources | 50,000 | - | - | - | - | - | \$ 50,000 |
| Fund Balances - July 1, 2019 | 16,513,617 | 11,421,880 | 14,025,913 | 1,752,040 | 5,504,032 | 954,569 | \$ 50,172,051 |
| TOTAL REVENUES AND BALANCES | \$ 171,613,422 | \$ 25,889,952 | \$ 44,021,671 | \$ 24,307,246 | \$ 30,207,707 | \$ 2,006,806 | \$ 298,046,804 |

| EXPENDITURES/APPROPRIATIONS | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
|---|-----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|-----------------------|
| Instruction | 104,108,920 | - | - | 6,582,565 | - | - | \$ 110,691,485 |
| Pupil Personnel Services | 4,192,726 | - | - | 1,326,038 | - | - | \$ 5,518,764 |
| Instructional Media Services | 1,972,349 | - | - | 5,262 | - | - | \$ 1,977,611 |
| Instructional & Curriculum Development | 4,589,735 | - | - | 1,445,590 | - | - | \$ 6,035,325 |
| Instructional Staff Training | 1,461,492 | - | - | 1,327,955 | - | - | \$ 2,789,447 |
| Instructional Technology | 4,131,548 | - | - | - | - | - | \$ 4,131,548 |
| Board of Education | 1,077,051 | - | - | - | - | - | \$ 1,077,051 |
| General Administration | 868,456 | - | - | 461,099 | - | - | \$ 1,329,555 |
| School Administration | 9,089,140 | - | - | - | - | - | \$ 9,089,140 |
| Facilities Acquisition & Construction | 691,385 | - | 26,880,386 | - | - | - | \$ 27,571,771 |
| Fiscal Services | 1,174,630 | - | - | - | - | - | \$ 1,174,630 |
| Food Services | - | - | - | 12,063,679 | - | - | \$ 12,063,679 |
| Central Services | 2,272,824 | - | - | 16,400 | 23,541,536 | - | \$ 25,830,761 |
| Pupil Transportation Services | 5,318,285 | - | - | 334,196 | - | - | \$ 5,652,480 |
| Operation of Plant | 13,667,466 | - | - | - | - | - | \$ 13,667,466 |
| Maintenance of Plant | 3,307,009 | - | - | - | - | - | \$ 3,307,009 |
| Administrative Technology | 4,794,132 | - | - | 26,970 | - | - | \$ 4,794,132 |
| Community Services | - | - | - | - | - | 1,018,848 | \$ 1,045,817 |
| Debt Service | - | 13,068,092 | - | - | - | - | \$ 13,068,092 |
| TOTAL EXPENDITURES/APPROPRIATIONS | \$ 162,717,148 | \$ 13,068,092 | \$ 26,880,386 | \$ 23,589,753 | \$ 23,541,536 | \$ 1,018,848 | \$ 250,815,763 |
| Transfers Out | - | - | \$ 17,141,285 | - | - | - | \$ 17,141,285 |
| Fund Balances - June 30, 2020 | \$ 8,896,274 | \$ 12,821,860 | \$ 0 | \$ 717,493 | \$ 6,666,170 | \$ 987,958 | \$ 30,089,755 |
| TOTAL EXPENDITURES, TRANSFERS & BALANCES | \$ 171,613,422 | \$ 25,889,952 | \$ 44,021,671 | \$ 24,307,246 | \$ 30,207,707 | \$ 2,006,806 | \$ 298,046,804 |

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

Estimated 2019-2020 Indian River School District Taxes

| | | | |
|---------------------------|-------------------|-------------------|-------------------|
| | <u>2019</u> | <u>2020</u> | <u>Difference</u> |
| Estimated Taxable Value = | \$ 18,779,039,806 | \$ 19,910,505,448 | 6.03% |

| MILLAGE RATE COMPARISON | | | |
|----------------------------|--------------|--------------|---|
| DESCRIPTION | 2018-19 | 2019-20 | DIFFERENCE |
| Required Local Effort | 4.045 | 3.851 | (0.194) |
| Discretionary | 0.748 | 0.748 | 0.000 |
| Capital Projects | 1.500 | 1.500 | 0.000 |
| Special Referendum Millage | 0.500 | 0.500 | 0.000 |
| Total Millage | 6.793 | 6.599 | (0.194) |

| SAMPLE HOME TAX BILL - No Change in Property Value | | | |
|--|-------------------|-------------------|---|
| Assessed Val. | | \$200,000 | |
| Homestead | | (\$25,000) | |
| Taxable Value | | \$175,000 | |
| TAXES | 2018-19 | 2019-20 | DIFFERENCE |
| Required Local Effort | \$707.88 | \$673.93 | (\$33.95) |
| Discretionary | \$130.90 | \$130.90 | \$0.00 |
| Capital Projects | \$262.50 | \$262.50 | \$0.00 |
| Special Referendum Millage | \$87.50 | \$87.50 | \$0.00 |
| Total School District Taxes | \$1,188.78 | \$1,154.83 | (\$33.95) |

SAMPLE HOME TAX BILL -Increase in Property Value 6% with 3% Save Our Homes Cap

| | | | |
|--------------|-----------|-----------|----------|
| Market Value | \$200,000 | \$212,000 | \$12,000 |
|--------------|-----------|-----------|----------|

| Assessed Val. | \$200,000 | \$206,000 | \$6,000 |
|------------------------------------|-------------------|-------------------|--|
| Homestead | (\$25,000) | (\$25,000) | \$0 |
| Taxable Value | \$175,000 | \$181,000 | \$6,000 |
| TAXES | 2018-19 | 2019-20 | DIFFERENCE |
| Required Local Effort | \$707.88 | \$697.03 | (\$10.84) |
| Discretionary | \$130.90 | \$135.39 | \$4.49 |
| Capital Projects | \$262.50 | \$271.50 | \$9.00 |
| Special Referendum Millage | \$87.50 | \$90.50 | \$3.00 |
| Total School District Taxes | \$1,188.78 | \$1,194.42 | \$5.64 |

SAMPLE HOME TAX BILL -Increase in Property Value 6% and no 3% Save Our Homes Cap

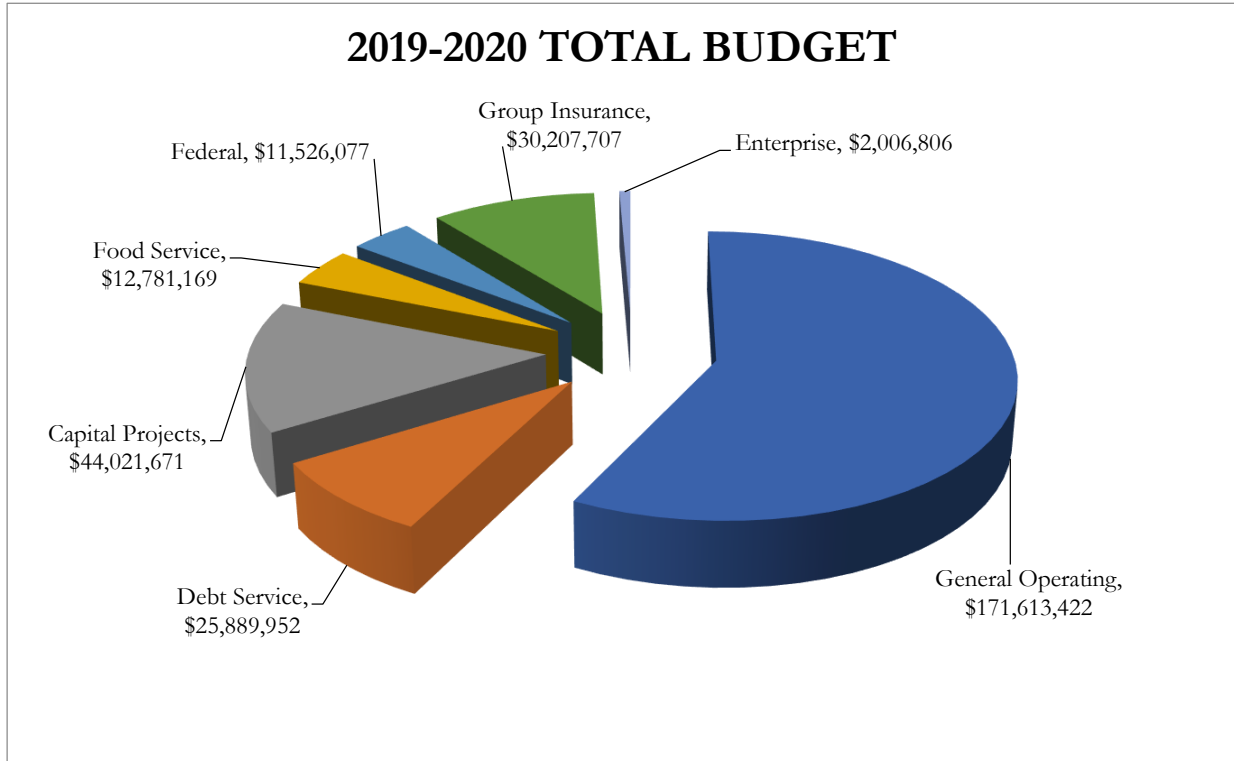
| | | | |
|--------------|-----------|-----------|----------|
| Market Value | \$200,000 | \$212,000 | \$12,000 |
|--------------|-----------|-----------|----------|

| Assessed Val. | \$200,000 | \$212,000 | \$12,000 |
|------------------------------------|-------------------|-------------------|----------------|
| Homestead | (\$25,000) | (\$25,000) | \$0 |
| Taxable Value | \$175,000 | \$187,000 | \$12,000 |
| TAXES | 2018-19 | 2019-20 | DIFFERENCE |
| Required Local Effort | \$707.88 | \$720.14 | \$12.26 |
| Discretionary | \$130.90 | \$139.88 | \$8.98 |
| Capital Projects | \$262.50 | \$280.50 | \$18.00 |
| Special Referendum Millage | \$87.50 | \$93.50 | \$6.00 |
| Total School District Taxes | \$1,188.78 | \$1,234.01 | \$45.24 |



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THE SCHOOL DISTRICT OF INDIAN RIVER COUNTY
Tentative Budget
2019-2020
July 30, 2019



| Fund | Description | 2018-19 | 2019-20 | Difference |
|---------------|-------------------|-----------------------|-----------------------|---------------------|
| 100 | General Operating | \$ 171,545,076 | \$ 171,613,422 | \$ 68,346 |
| 200 | Debt Service | 24,408,918 | 25,889,952 | 1,481,034 |
| 300 | Capital Projects | 42,844,419 | 44,021,671 | 1,177,252 |
| 400 FS | Food Service | 11,615,650 | 12,781,169 | 1,165,519 |
| 400 OTHER | Federal | 11,212,795 | 11,526,077 | 313,282 |
| 700 | Group Insurance | 26,733,762 | 30,207,707 | 3,473,945 |
| 900 | Enterprise | 1,594,925 | 2,006,806 | 411,881 |
| TOTALS | | \$ 289,955,545 | \$ 298,046,804 | \$ 8,091,259 |

3%

Dr. Susan Moxley
 Superintendent
 Vero Beach, Florida

An Equal Opportunity Employer



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General Fund

School District of Indian River County
Analysis of 2018-19 FEFP 4th Calculation vs 2019-2020 2nd Calculation Report

| Line # | | 2018-19 4th Calculation | 2019-20 2nd Calculation | Difference | % inc(dec) |
|--------|---|----------------------------|----------------------------|---------------------|--------------|
| 1 | UFTE | 17,424.74 | 17,268.31 | (156.43) | -0.90% |
| 2 | WFTE | 18,859.57 | 18,736.51 | (123.06) | -0.65% |
| 3 | Taxable Assessed Value (TAV) | \$18,779,039,806 | \$19,910,505,448 | 1,131,465,642 | 6.03% |
| 4 | BSA | \$4,204.42 | \$4,279.49 | \$75.07 | 1.79% |
| 5 | DCD | 1.001 | 1.002 | 0.0010 | 0.10% |
| 6 | BSAxD CD | \$4,208.62 | \$4,288.05 | \$79.42 | 1.89% |
| 7 | Base FEFP Funding (WFTE X BSA X DCD) | 79,301,482 | 80,359,109 | 1,057,627 | 1.33% |
| | Declining Enrollment Supplement | 55,495 | 177,993 | 122,498 | 100.00% |
| 8 | Safe Schools | 1,090,604 | 1,207,073 | 116,469 | 10.68% |
| 9 | ESE Guaranteed Allocation | 5,771,922 | 5,987,631 | 215,709 | 3.74% |
| 10 | Supplemental Academic Instruction | 3,863,884 | 3,829,196 | (34,688) | -0.90% |
| 11 | Instructional Materials | 1,398,370 | 1,401,457 | 3,087 | 0.22% |
| 12 | Student Transportation | 2,913,689 | 2,925,793 | 12,104 | 0.42% |
| 13 | Digital Classroom Allocation | 719,107 | 261,499 | (457,608) | 100.00% |
| 14 | Teachers Classroom Supply Assistance | 333,331 | 332,664 | (667) | -0.20% |
| 15 | Reading Allocation | 855,372 | 844,838 | (10,534) | -1.23% |
| 16 | Additional Allocation | 0 | 0 | 0 | 0.00% |
| 17 | Mental Health Assistance | 485,826 | 515,958 | 30,132 | 100.00% |
| 18 | Best and Brightest Teacher/Principal Allocation | | 1,764,649 | | |
| | Gross State FEFP | \$ 96,789,082 | \$ 99,607,860 | \$ 1,054,129 | 1.09% |
| | Less RLE | (72,634,321) | (72,977,577) | (343,256) | |
| 19 | Proration to Appropriation | 0 | - | 0 | |
| 20 | Additional Allocation | 0 | - | 0 | |
| 21 | Prior Year Adjustment | (88,097) | | 88,097 | |
| 22 | Net State FEFP | \$ 24,066,664 | \$ 26,630,283 | \$ 798,970 | 3.32% |
| 23 | Adj for McKay Scholarships | (642,253) | (642,253) | \$ - | |
| 24 | Adj for Instr Matls Scholarships | | | \$ - | |
| 25 | Adj for Prior Yr Scholarship Adj | 5,913.00 | - | (5,913) | |
| 26 | Adjusted Net State FEFP | \$ 23,430,324 | \$ 25,988,030 | \$ 793,057 | 3.38% |
| | State Categorical Programs | | | | |
| 27 | Class Size Reduction Allocation | 19,071,301 | 18,968,521 | (102,780) | -0.54% |
| 28 | Discretionary Lottery/School Recognition | 1,053,458 | 1,052,903 | (555) | -0.05% |
| | Total Categorical Funding | 20,124,759 | 20,021,424 | (103,335) | |
| 29 | Total State Funding | \$ 44,279,520 | \$ 46,651,707 | \$ 607,538 | 1.37% |
| | Local Funding | | | | |
| 30 | Total RLE | \$ 72,634,321 | \$ 72,977,577 | \$ 343,256 | 0.47% |
| 31 | Total Discretionary Taxes from 0.748 Mills | \$ 13,484,853 | \$ 14,297,336 | \$ 812,483 | 6.03% |
| 32 | Total Local Funding | \$ 86,119,174 | \$ 87,274,913 | \$ 1,155,739 | 1.34% |
| 33 | Total State and Local Funding | \$ 130,398,694 | \$ 133,926,620 | \$ 1,763,277 | 1.35% |
| 34 | Total Funding Adjustment | | | \$ 3,527,926 | |
| 35 | Total Funds per UFTE | 7,484 | 7,756 | 204 | 2.73% |

* Note: Comparison of 4th FEFP Calculation to 2nd Calculation does not reflect:

| Description | Amount | Amount | Variance |
|---|----------------|----------------|--------------|
| Total Funding (from above) | \$ 130,398,694 | \$ 133,926,620 | \$ 3,527,926 |
| Prior year adjustments | (88,097) | 0 | 88,097 |
| Proration to appropriation | 0 | 0 | 0 |
| McKay Scholarship deduction | (642,253) | (642,253) | 0 |
| Prior year adjustments for schlrshp. Ded. | 5,913 | 0 | (5,913) |
| Net reduction | (724,437) | (642,253) | 82,184 |
| Net funding to be expected | \$ 129,674,257 | \$ 133,284,367 | \$ 3,610,110 |

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

| Function | Description | Actual 2015-2016 | Actual 2016-2017 | Actual 2017-18 | Actual 2018-19 | Preliminary Budget 2019-2020 | Increase (Decrease) |
|--|--|---------------------|---------------------|-------------------|-------------------|---------------------------------|------------------------|
| FEDERAL: | | | | | | | |
| 1 | 3191 ROTC | \$ 138,107 | \$ 129,781 | \$ 118,375 | \$ 65,631 | \$ 125,000 | \$ 59,369 |
| 2 | 3202 Medicaid Reimbursement | 302,114 | 647,490 | 298,006 | 306,139 | 500,000 | 193,861 |
| 3 | 3230 Education for the Handicapped | 4,158 | - | - | - | - | - |
| 4 | 3299 Federal through State | 20,000 | - | - | 212,014 | 212,014 | - |
| 5 | TOTAL FEDERAL DIRECT | \$ 464,379 | \$ 777,271 | \$ 416,381 | \$ 583,784 | \$ 837,014 | \$ 253,230 |
| STATE: | | | | | | | |
| 6 | 3310 Florida Education Finance Program | 19,156,228 | 22,714,631 | 22,887,595 | 23,430,324 | 26,630,283 | 3,199,959 |
| 7 | 3315 Workforce Development | 1,051,473 | 1,073,315 | 1,081,854 | 1,090,793 | 1,090,793 | - |
| 8 | 3317 Workforce Development - Performance Bonus | 84,472 | 22,970 | - | 30,247 | 30,247 | - |
| 9 | 3323 Withheld for SBE Administrative Expense | 10,105 | 10,105 | 10,105 | - | 10,105 | 10,105 |
| 10 | 3343 State License Tax | 148,065 | 142,919 | 147,840 | 137,279 | 175,288 | 38,009 |
| 11 | 3344 Lottery Funds | - | 293,593 | 31,207 | 60,090 | 59,222 | (868) |
| 12 | 3355 Class Size Reduction | 19,103,361 | 19,359,781 | 19,123,483 | 19,085,406 | 18,329,609 | (755,797) |
| 13 | 3361 School Recognition | 978,174 | 555,699 | 476,475 | 993,681 | 993,681 | - |
| 14 | 3371 Voluntary Pre-K Program | 511,475 | 540,294 | 553,554 | 432,430 | 561,467 | 129,037 |
| 15 | 3399 Other Miscellaneous State | 478,739 | 449,327 | 1,586,595 | 1,761,076 | 87,073 | (1,674,003) |
| 16 | TOTAL STATE | \$ 41,522,092 | \$ 45,162,634 | \$ 45,898,708 | \$ 47,021,326 | \$ 47,967,768 | \$ 946,442 |
| LOCAL: | | | | | | | |
| 17 | 3411 District School Tax | 86,595,347 | 83,408,200 | 85,602,338 | 85,163,319 | 87,820,975 | 2,657,656 |
| 18 | 3414 Special Election Millage (0.60)(0.50) | 8,873,989 | 9,458,499 | 8,484,389 | 8,918,378 | 9,614,385 | 696,007 |
| 19 | 3421 Tax Redemptions | 564,515 | 986,331 | 356,407 | - | 350,000 | 350,000 |
| 20 | 3423 Tax collector fees returned | 24 | 9 | 25 | 10 | - | (10) |
| 21 | 3425 Rent | 151,299 | 154,014 | 93,493 | 213,691 | 1,033 | (212,658) |
| 22 | 3431 Interest on Investments | 237,185 | 257,284 | 359,896 | 618,736 | 350,000 | (268,736) |
| 23 | 3433 Increase in FMV of investments | 25,520 | (17,849) | 13,628 | 1,454 | - | (1,454) |
| 24 | 3440 Gifts, Grants and Bequests | 288,102 | 317,201 | 541,081 | 855,735 | 985,458 | 129,723 |
| 25 | 3460 Adult Student Fees | 209,439 | 227,070 | 215,557 | 277,132 | 219,000 | (58,132) |
| 26 | 3473 School Age Childcare | 195,170 | 207,471 | 232,565 | 245,765 | 230,000 | (15,765) |
| 27 | 3491 Bus Fees | 76,894 | 71,616 | 52,204 | 33,132 | 95,000 | 61,868 |
| 28 | 3493 Sale of Junk | - | - | - | - | - | - |
| 29 | 3494 Federal Indirect | 347,761 | 535,139 | 464,840 | 502,735 | 540,878 | 38,143 |
| 30 | 3495 Misc. Local Revenue | 1,583,459 | 1,610,982 | 2,082,331 | 1,141,073 | 962,634 | (178,439) |
| 31 | 3497 Refunds of prior year expenditures | 29,789 | 496,924 | 152,833 | 69,827 | - | (69,827) |
| 32 | 3498 Collections for lost / damaged textbooks | 12,772 | 7,796 | 1,355 | 7,438 | - | (7,438) |
| 33 | 3499 Receipt of Food Services Indirect Costs | 267,718 | 291,395 | 346,047 | 244,208 | 241,378 | (2,830) |
| 34 | TOTAL LOCAL | \$ 99,458,983 | \$ 98,012,082 | \$ 98,998,989 | \$ 98,292,631 | \$ 101,410,741 | \$ 3,118,110 |
| 35 | TOTAL ESTIMATED REVENUES | 141,445,454 | 143,951,987 | 145,314,078 | 145,897,741 | 150,215,522 | 4,317,781 |
| OTHER FINANCING SOURCES: | | | | | | | |
| 36 | 3630 Transfers from Capital | \$ 3,962,140 | \$ 4,152,675 | \$ 4,094,318 | \$ 5,880,919 | \$ 4,834,283 | \$ (1,046,636) |
| 37 | 3640 Transfers from Federal | - | 21,000 | - | - | - | - |
| 38 | 3730 Sale of Fixed Assets | 83,023 | 141,710 | 80,881 | 299,817 | 50,000 | (249,817) |
| 39 | 3740 Insurance Loss Recoveries | 580,263 | 124,826 | 176,886 | 642,368 | - | (642,368) |
| 40 | TOTAL OTHER SOURCES | \$ 4,625,426 | \$ 4,440,211 | \$ 4,352,085 | \$ 6,823,104 | \$ 4,884,283 | \$ (1,938,821) |
| FUND BALANCES: | | | | | | | |
| 41 | Nonspendable | \$ 305,455 | \$ 273,966 | \$ 324,168 | \$ 324,168 | \$ 324,168 | \$ 0 |
| 42 | Restricted | 7,978,584 | 9,176,088 | 5,741,926 | 3,689,905 | 3,689,905 | (0) |
| 43 | Unrestricted: | | | | | | |
| 44 | Assigned | 13,467,742 | 15,802,737 | 12,589,079 | 11,991,875 | 2,886,879 | (9,104,996) |
| 45 | Unassigned | 4,302,179 | - | - | 2,649,225 | 9,612,665 | 6,963,440 |
| 46 | TOTAL FUND BALANCES | \$ 26,053,960 | \$ 25,252,791 | \$ 18,655,173 | \$ 18,655,173 | \$ 16,513,617 | \$ (2,141,556) |
| TOTAL ESTIMATED REVENUES, OTHER SOURCES AND FUND BALANCES | | | | | | | |
| 47 | | \$ 172,124,840 | \$ 173,644,989 | \$ 168,321,336 | \$ 171,376,018 | \$ 171,613,422 | \$ 237,405 |
| 48 | Total Unweighted FTE Students | 17,656 | 17,535 | 17,417 | 17,424 | 17,268 | (156) |
| 49 | Total Funding & Balances per FTE | 9,749 | 9,903 | 9,664 | 9,836 | 9,938 | 103 |
| 50 | EEFP & Taxes Total | \$ 125,833,110 | \$ 126,038,311 | \$ 128,089,891 | \$ 128,672,730 | \$ 133,774,548 | \$ 5,101,818 |

School District of Indian River County, Florida
 General Operating Fund
 Projected Fund Balances June 30, 2019 and 2020

2018-2019

| | | |
|-----------------------------------|----|-------------|
| Total Fund Balance - July 1, 2019 | \$ | 16,513,617 |
| Estimated 2018-19 Revenue | \$ | 150,308,370 |

| | | |
|---------------------------------------|--|------------|
| As a Percentage of Revenue - In Total | | 11% |
|---------------------------------------|--|------------|

| 2019/2020 Projected Revenues | General Fund Only |
|-------------------------------------|-----------------------|
| Federal | \$ 837,014 |
| State | 47,967,768 |
| Local | 101,410,740 |
| Other Financing Sources | 4,884,283 |
| Total Projected Revenue | \$ 155,099,805 |

| 2019-20 Projected Appropriations | |
|---|-----------------------|
| School and Department Budgets | \$ 162,717,148 |

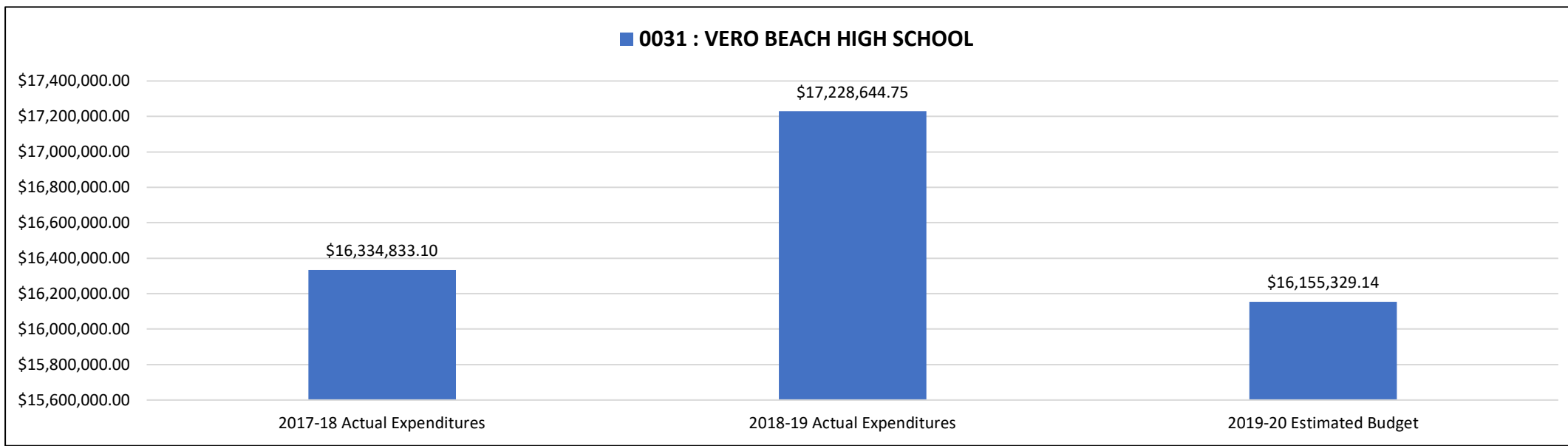
Excess / (Deficiency) of Revenue over Appropriations **\$ (7,617,343)**

Projected Ending Fund Balance - June 30, 2019 **\$ 8,896,274**

| | | As a % of Revenue |
|---|---------------------|-------------------|
| Projected Ending Fund Balance - June 30, 2019 | | |
| Nonspendable | \$ 325,000 | 0.22% |
| Restricted | 250,000 | 0.17% |
| Assigned | 750,000 | 0.50% |
| Unassigned | 7,571,274 | 5.04% |
| Total Fund Balance- June 30, 2019 | \$ 8,896,274 | 5.92% |

Schools and Department Information

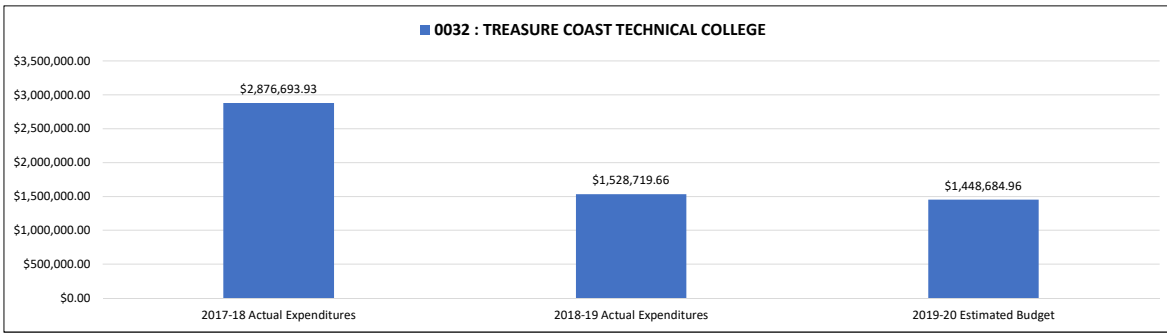
**School District of Indian River County
General Operating Budget
Department 0031**



VERO BEACH HIGH SCHOOL

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|--|-----------------------------|-----------------------------|--------------------------|--------------------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 12,852,867.31 | \$ 12,357,719.42 | \$ 12,560,510.38 | \$ 202,790.96 |
| 1006 : GENERAL - COMMUNICATIONS (DISTRICT) | \$ 5,925.69 | \$ 5,503.45 | \$ 5,861.00 | \$ 357.55 |
| 1008 : GENERAL - ELECTRICAL | \$ 976,352.06 | \$ 853,308.53 | \$ 668,815.87 | \$ (184,492.66) |
| 1074 : GENERAL - CLASSROOM SUPPLY ASSISTANCE | \$ 35,559.74 | \$ 34,554.24 | \$ - | \$ (34,554.24) |
| 1075 : GENERAL - TEXTBOOK ALLOCATION (FTE) | \$ - | \$ 221,306.68 | \$ 79,194.35 | \$ (142,112.33) |
| 1076 : GENERAL - LIBRARY MEDIA CATEGORICAL(FTE) | \$ 12,502.73 | \$ 12,854.64 | \$ 20,525.97 | \$ 7,671.33 |
| 1077 : GENERAL - SCHOOL IMP (LOTTERY)(FTE) | \$ 20,243.84 | \$ 19,864.19 | \$ 31,672.22 | \$ 11,808.03 |
| 1080 : GENERAL - SCIENCE LAB MATERIALS (FTE) | \$ 4,295.07 | \$ 3,978.79 | \$ 4,346.54 | \$ 367.75 |
| 1084 : GENERAL - *DUAL ENROLLMENT* (FTE) | \$ 278,416.90 | \$ 296,570.56 | \$ 200,000.00 | \$ (96,570.56) |
| 1085 : GENERAL - ADVANCED PLACEMENT (FTE) | \$ 304,058.30 | \$ 809,571.18 | \$ 840,976.29 | \$ 31,405.11 |
| 1092 : GENERAL - DISTRCT SUPP STUDDT COMPETITION | \$ 3,926.18 | \$ 5,026.10 | \$ 5,020.00 | \$ (6.10) |
| 1094 : GENERAL - TERMINAL PAY | \$ 12,307.20 | \$ 101,185.11 | \$ 33,854.72 | \$ (67,330.39) |
| 1506 : GENERAL - EVEN YEAR SUMMER SCHOOL | \$ 43,308.54 | \$ 5,139.50 | \$ - | \$ (5,139.50) |
| 1513 : GENERAL - FEES PAID TO COUNTY | \$ - | \$ 150.00 | \$ 150.00 | \$ - |
| 1527 : GENERAL - HURRICANE IRMA | \$ 45,440.51 | \$ - | \$ - | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 9,846.61 | \$ - | \$ - | \$ - |
| 1540 : GENERAL - 0.25 OF 0.6 CRITICAL MILLAGE | \$ 288,207.57 | \$ - | \$ - | \$ - |
| 1547 : GENERAL - P-CARD PROGRAM | \$ - | \$ 8,342.36 | \$ 10,000.00 | \$ 1,657.64 |
| 1548 : GENERAL - WATER,SEWER, GARBAGE (DIST) | \$ 28,041.64 | \$ 34,972.56 | \$ 28,016.00 | \$ (6,956.56) |
| 1549 : GENERAL - BOTTLED GAS (PROPANE) (DIST) | \$ 25,636.74 | \$ 23,372.40 | \$ 30,508.76 | \$ 7,136.36 |
| 1562 : GENERAL - CAREER VOCATIONAL ADD ON FTE | \$ 156,871.04 | \$ 271,233.87 | \$ 546,793.38 | \$ 275,559.51 |
| 1567 : DISCRETIONARY MILLAGE/CHARTERS .50 | \$ 197,842.76 | \$ 215,949.40 | \$ 213,932.89 | \$ (2,016.51) |
| 1569 : DISCRETIONARY MILLAGE VOCATIONAL .50 | \$ - | \$ - | \$ (6,848.75) | \$ (6,848.75) |
| 1575 : GENERAL - SCHOOL FACILITY RENTALS | \$ 2,335.48 | \$ - | \$ 450.00 | \$ 450.00 |
| 1578 : GENERAL - SCHOOL RECOGNITION | \$ - | \$ 281,627.76 | \$ 1,990.55 | \$ (279,637.21) |
| 1580 : GENERAL - IRCEA SUPPLEMENTS | \$ 178,930.76 | \$ 186,099.60 | \$ 273,477.24 | \$ 87,377.64 |
| 1582 : GENERAL - CONSUMABLE SHIPPING COSTS | \$ 6,612.11 | \$ - | \$ - | \$ - |
| 1588 : GENERAL - SECONDARY SCHOOL REMEDIATION | \$ 4,383.81 | \$ - | \$ - | \$ - |
| 1592 : GENERAL - ACCREDITATION FEES | \$ - | \$ 2,436.00 | \$ - | \$ (2,436.00) |
| 1596 : GENERAL - 20% CAPE FUNDS | \$ (34.98) | \$ - | \$ - | \$ - |
| 1598 : GENERAL - SICK LEAVE BUYBACK | \$ 9,484.55 | \$ 4,130.02 | \$ - | \$ (4,130.02) |
| 1599 : GENERAL - SCHOOL SECURITY | \$ - | \$ 34,559.75 | \$ 31,505.00 | \$ (3,054.75) |
| 1602 : GENERAL - CODESCHOOLS CODING ACADEMY | \$ 23,171.00 | \$ - | \$ - | \$ - |
| 1704 : GENERAL - FLORIDA VIRTUAL SCH FRANCHISE | \$ - | \$ - | \$ - | \$ - |
| 1780 : GENERAL - NON-INSTRUCTIONAL SUBS | \$ - | \$ 4,580.00 | \$ - | \$ (4,580.00) |
| 1905 : GENERAL - DORI SLOSBERG | \$ 24,425.25 | \$ 23,142.00 | \$ 28,449.00 | \$ 5,307.00 |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ 250,399.24 | \$ 879,486.85 | \$ - | \$ (879,486.85) |
| 1995 : Available - Pending | \$ - | \$ - | \$ - | \$ - |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 533,475.45 | \$ 531,979.79 | \$ 546,127.73 | \$ 14,147.94 |
| Grand Total | \$ 16,334,833.10 | \$ 17,228,644.75 | \$ 16,155,329.14 | \$ (1,073,315.61) |

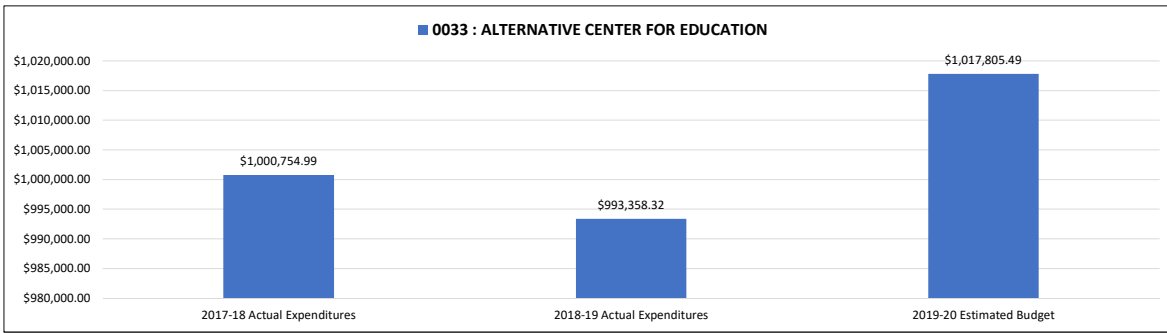
**School District of Indian River County
General Operating Budget
Department 0032**



TREASURE COAST TECHNICAL COLLEGE

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|---|-----------------------------------|-----------------------------------|--------------------------------|-----------------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ - | \$ 1,765.80 | \$ - | \$ (1,765.80) |
| 1094 : GENERAL - TERMINAL PAY | \$ - | \$ 3,559.44 | \$ 3,559.44 | \$ - |
| 1513 : GENERAL - FEES PAID TO COUNTY | \$ - | \$ 75.00 | \$ 75.00 | \$ - |
| 1569 : DISCRETIONARY MILLAGE VOCATIONAL .50 | \$ 219,682.19 | \$ 85,904.31 | \$ 68,771.84 | \$ (17,132.47) |
| 1575 : GENERAL - SCHOOL FACILITY RENTALS | \$ - | \$ 7,200.00 | \$ - | \$ (7,200.00) |
| 1610 : GENERAL - ADULT EDUCATION-GENERAL | \$ 2,256,505.74 | \$ 1,002,305.13 | \$ 913,554.63 | \$ (88,750.50) |
| 1613 : GENERAL - ADULT EDUCATION-CDL | \$ 4,128.24 | \$ 5,648.75 | \$ 4,989.41 | \$ (659.34) |
| 1614 : GENERAL - ADULT EDUCATION-SECURITY D TRN | \$ - | \$ - | \$ - | \$ - |
| 1615 : GENERAL - ADULT EDUCATION-SECURITY G TRN | \$ - | \$ - | \$ - | \$ - |
| 1616 : GENERAL - ADULT EDUCATION-WELDING PROGRM | \$ - | \$ 37,018.45 | \$ 51,420.03 | \$ 14,401.58 |
| 1620 : GENERAL - ADULT EDUCATION-MEDICAL | \$ 6,177.60 | \$ 7,649.79 | \$ 11,316.00 | \$ 3,666.21 |
| 1621 : GENERAL - ADULT EDUCATION-CERT NURSE AST | \$ 46,558.53 | \$ 61,341.51 | \$ 81,487.31 | \$ 20,145.80 |
| 1623 : GENERAL - ADULT EDUCATION-MEDICAL ASST | \$ 72,168.47 | \$ 77,050.49 | \$ 80,760.66 | \$ 3,710.17 |
| 1625 : GENERAL - ADULT EDUCATION-MEDICAL CODING | \$ 10,880.19 | \$ - | \$ - | \$ - |
| 1626 : GENERAL - ADULT EDUCATION-PHLEBOTOMY | \$ 9,120.69 | \$ 4,513.50 | \$ 4,068.07 | \$ (445.43) |
| 1627 : GENERAL - ADULT EDUCATION-PHARMACY TECH | \$ 16,758.52 | \$ 1,325.83 | \$ 7,553.53 | \$ 6,227.70 |
| 1628 : GENERAL - ADULT EDUCATION-LIC PRAC NURSE | \$ 224,713.75 | \$ 214,961.65 | \$ 221,129.04 | \$ 6,167.39 |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ 10,000.01 | \$ 18,400.01 | \$ - | \$ (18,400.01) |
| Grand Total | \$ 2,876,693.93 | \$ 1,528,719.66 | \$ 1,448,684.96 | \$ (80,034.70) |

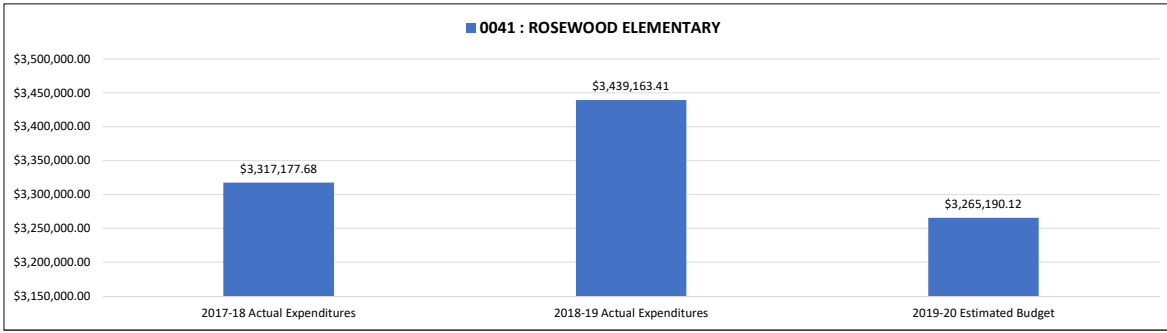
**School District of Indian River County
General Operating Budget
Department 0033**



ALTERNATIVE CENTER FOR EDUCATION

| Program Number & Description | 2017-18 | 2018-19 | 2019-20 | Variance |
|---|------------------------|----------------------|------------------------|---------------------|
| | Actual Expenditures | Actual Expenditures | Estimated Budget | |
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 873,541.72 | \$ 926,503.13 | \$ 917,419.22 | \$ (9,083.91) |
| 1006 : GENERAL - COMMUNICATIONS (DISTRICT) | \$ 1,328.30 | \$ 1,076.43 | \$ 1,248.00 | \$ 171.57 |
| 1008 : GENERAL - ELECTRICAL | \$ 63,276.46 | \$ 18,407.49 | \$ 55,658.00 | \$ 37,250.51 |
| 1051 : GENERAL - TITLE I SKIPPED SCHOOLS | \$ 7,347.84 | \$ 15,092.76 | \$ 18,344.54 | \$ 3,251.78 |
| 1074 : GENERAL - CLASSROOM SUPPLY ASSISTANCE | \$ 1,694.40 | \$ 1,692.98 | \$ - | \$ (1,692.98) |
| 1075 : GENERAL - TEXTBOOK ALLOCATION (FTE) | \$ 2,658.21 | \$ 1,015.64 | \$ 460.69 | \$ (554.95) |
| 1076 : GENERAL - LIBRARY MEDIA CATEGORICAL(FTE) | \$ - | \$ 948.83 | \$ 364.56 | \$ (584.27) |
| 1077 : GENERAL - SCHOOL IMP (LOTTERY)(FTE) | \$ - | \$ - | \$ 3,031.22 | \$ 3,031.22 |
| 1080 : GENERAL - SCIENCE LAB MATERIALS (FTE) | \$ - | \$ - | \$ 122.56 | \$ 122.56 |
| 1094 : GENERAL - TERMINAL PAY | \$ 12,459.81 | \$ - | \$ - | \$ - |
| 1511 : GENERAL - DIST SUPPORT-SUPLMT TO SITES | \$ 1,883.57 | \$ 356.21 | \$ 356.21 | \$ - |
| 1513 : GENERAL - FEES PAID TO COUNTY | \$ - | \$ 75.00 | \$ 75.00 | \$ - |
| 1527 : GENERAL - HURRICANE IRMA | \$ 1,381.69 | \$ - | \$ - | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 1,496.57 | \$ - | \$ - | \$ - |
| 1548 : GENERAL - WATER,SEWER, GARBAGE (DIST) | \$ 8,180.68 | \$ 600.94 | \$ 3,396.00 | \$ 2,795.06 |
| 1549 : GENERAL - BOTTLED GAS (PROPANE) (DIST) | \$ 672.08 | \$ - | \$ 672.00 | \$ 672.00 |
| 1578 : GENERAL - SCHOOL RECOGNITION | \$ - | \$ 3,603.94 | \$ - | \$ (3,603.94) |
| 1580 : GENERAL - IRCEA SUPPLEMENTS | \$ 7,482.19 | \$ 8,211.50 | \$ 7,603.15 | \$ (608.35) |
| 1598 : GENERAL - SICK LEAVE BUYBACK | \$ 1,974.65 | \$ 1,907.88 | \$ - | \$ (1,907.88) |
| 1780 : GENERAL - NON-INSTRUCTIONAL SUBS | \$ - | \$ 3,611.26 | \$ - | \$ (3,611.26) |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ 4,400.03 | \$ 1,199.99 | \$ - | \$ (1,199.99) |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 10,976.79 | \$ 9,054.34 | \$ 9,054.34 | \$ - |
| Grand Total | \$ 1,000,754.99 | \$ 993,358.32 | \$ 1,017,805.49 | \$ 24,447.17 |

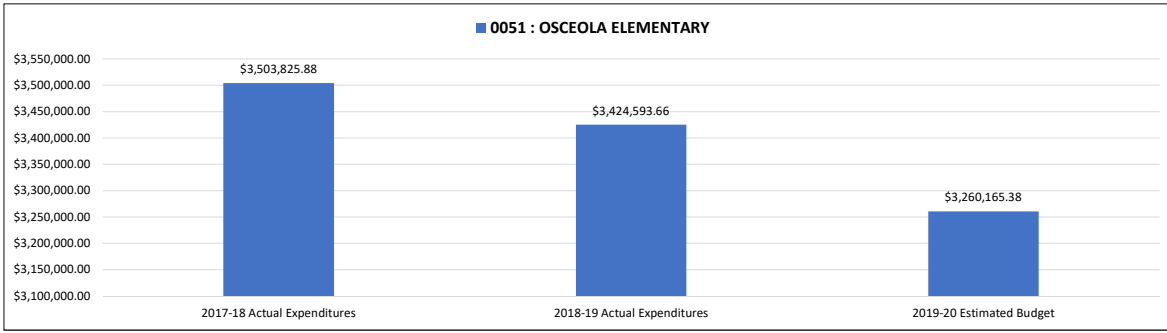
**School District of Indian River County
General Operating Budget
Department 0041**



ROSEWOOD ELEMENTARY

| Program Number & Description | 2017-18 | 2018-19 | 2019-20 | Variance |
|---|------------------------|------------------------|------------------------|------------------------|
| | Actual Expenditures | Actual Expenditures | Estimated Budget | |
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 2,804,269.79 | \$ 2,890,091.92 | \$ 2,887,386.36 | \$ (2,705.56) |
| 1006 : GENERAL - COMMUNICATIONS (DISTRICT) | \$ 517.10 | \$ 628.56 | \$ 655.00 | \$ 26.44 |
| 1008 : GENERAL - ELECTRICAL | \$ 141,485.82 | \$ 152,187.19 | \$ 121,898.08 | \$ (30,289.11) |
| 1074 : GENERAL - CLASSROOM SUPPLY ASSISTANCE | \$ 8,563.19 | \$ 9,406.44 | \$ - | \$ (9,406.44) |
| 1075 : GENERAL - TEXTBOOK ALLOCATION (FTE) | \$ 30,247.41 | \$ 40,460.98 | \$ 31,629.75 | \$ (8,831.23) |
| 1076 : GENERAL - LIBRARY MEDIA CATEGORICAL(FTE) | \$ 2,609.88 | \$ 2,531.95 | \$ 3,002.96 | \$ 471.01 |
| 1077 : GENERAL - SCHOOL IMP (LOTTERY) | \$ - | \$ - | \$ 7,344.74 | \$ 7,344.74 |
| 1077 : GENERAL - SCHOOL IMP (LOTTERY)(FTE) | \$ 5,627.17 | \$ 6,345.07 | \$ - | \$ (6,345.07) |
| 1080 : GENERAL - SCIENCE LAB MATERIALS (FTE) | \$ 194.94 | \$ 338.67 | \$ 3,385.75 | \$ 3,047.08 |
| 1094 : GENERAL - TERMINAL PAY | \$ - | \$ 14,635.54 | \$ - | \$ (14,635.54) |
| 1513 : GENERAL - FEES PAID TO COUNTY | \$ - | \$ 75.00 | \$ 75.00 | \$ - |
| 1514 : GENERAL - ROSEWOOD BASEBALL FIELD SUPPOR | \$ 6,000.00 | \$ 6,000.00 | \$ - | \$ (6,000.00) |
| 1527 : GENERAL - HURRICANE IRMA | \$ 1,136.86 | \$ - | \$ - | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 1,714.22 | \$ - | \$ - | \$ - |
| 1540 : GENERAL - 0.25 OF 0.6 CRITICAL MILLAGE | \$ 1,086.32 | \$ - | \$ - | \$ - |
| 1547 : GENERAL - P-CARD PROGRAM | \$ - | \$ (349.18) | \$ 1,000.00 | \$ 1,349.18 |
| 1548 : GENERAL - WATER,SEWER, GARBAGE (DIST) | \$ 7,061.98 | \$ 6,479.56 | \$ 7,098.00 | \$ 618.44 |
| 1567 : DISCRETIONARY MILLAGE/CHARTERS .50 | \$ 125,756.02 | \$ 130,598.28 | \$ 129,025.53 | \$ (1,572.75) |
| 1575 : GENERAL - SCHOOL FACILITY RENTALS | \$ - | \$ - | \$ 50.00 | \$ 50.00 |
| 1578 : GENERAL - SCHOOL RECOGNITION | \$ 54,897.16 | \$ - | \$ - | \$ - |
| 1580 : GENERAL - IRCEA SUPPLEMENTS | \$ 20,504.65 | \$ 20,712.45 | \$ 19,281.21 | \$ (1,431.24) |
| 1582 : GENERAL - CONSUMABLE SHIPPING COSTS | \$ 404.80 | \$ 64.81 | \$ 456.20 | \$ 391.39 |
| 1591 : GENERAL - CUSTODIAL SUBSTITUTES | \$ - | \$ - | \$ - | \$ - |
| 1598 : GENERAL - SICK LEAVE BUYBACK | \$ 5,908.82 | \$ 5,109.21 | \$ - | \$ (5,109.21) |
| 1599 : GENERAL - SCHOOL SECURITY | \$ - | \$ - | \$ 450.00 | \$ 450.00 |
| 1780 : GENERAL - NON-INSTRUCTIONAL SUBS | \$ - | \$ 5,150.02 | \$ - | \$ (5,150.02) |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ 54,399.91 | \$ 27,728.26 | \$ - | \$ (27,728.26) |
| 1928 : GENERAL - MOONSHOT PARTNERSHIP GRANT | \$ - | \$ 69,562.24 | \$ - | \$ (69,562.24) |
| 1960 : GENERAL - FOUNDATIONS/LITERACY COACHES | \$ 7,231.68 | \$ - | \$ - | \$ - |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 37,559.96 | \$ 51,406.44 | \$ 52,451.54 | \$ 1,045.10 |
| Grand Total | \$ 3,317,177.68 | \$ 3,439,163.41 | \$ 3,265,190.12 | \$ (173,973.29) |

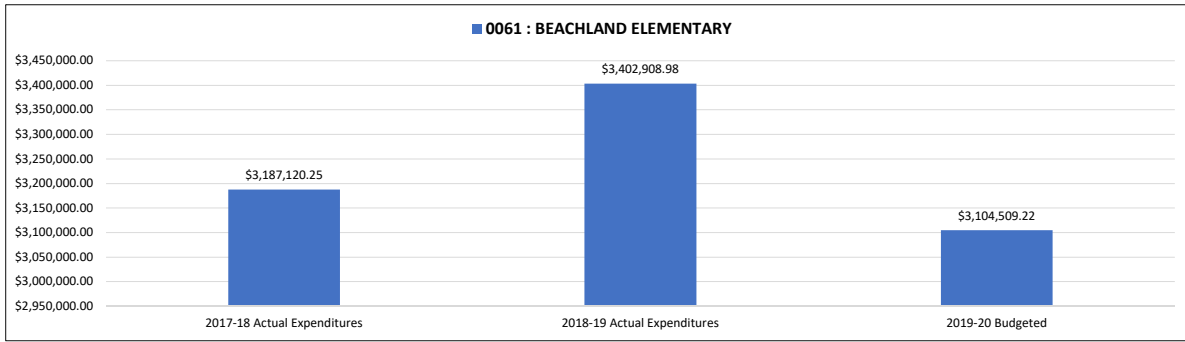
**School District of Indian River County
General Operating Budget
Department 0051**



OSCEOLA ELEMENTARY

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|---|-----------------------------|-----------------------------|--------------------------|------------------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 2,900,305.95 | \$ 2,944,706.99 | \$ 2,930,639.93 | \$ (14,067.06) |
| 1006 : GENERAL - COMMUNICATIONS (DISTRICT) | \$ 517.10 | \$ 628.56 | \$ 655.00 | \$ 26.44 |
| 1008 : GENERAL - ELECTRICAL | \$ 96,990.92 | \$ 96,470.15 | \$ 100,246.00 | \$ 3,775.85 |
| 1074 : GENERAL - CLASSROOM SUPPLY ASSISTANCE | \$ 8,314.49 | \$ 10,008.94 | \$ - | \$ (10,008.94) |
| 1075 : GENERAL - TEXTBOOK ALLOCATION (FTE) | \$ 30,270.54 | \$ 40,461.09 | \$ 30,792.71 | \$ (9,668.38) |
| 1076 : GENERAL - LIBRARY MEDIA CATEGORICAL(FTE) | \$ 3,006.50 | \$ 2,984.45 | \$ 2,758.07 | \$ (226.38) |
| 1077 : GENERAL - SCHOOL IMP (LOTTERY)(FTE) | \$ 10,872.37 | \$ 4,703.70 | \$ 12,604.09 | \$ 7,900.39 |
| 1080 : GENERAL - SCIENCE LAB MATERIALS (FTE) | \$ 387.09 | \$ 126.47 | \$ 1,782.83 | \$ 1,656.36 |
| 1094 : GENERAL - TERMINAL PAY | \$ 23,829.53 | \$ 11,197.13 | \$ 11,197.13 | \$ - |
| 1505 : GENERAL - ODD YEAR SUMMER SCHOOL | \$ - | \$ 64,619.61 | \$ - | \$ (64,619.61) |
| 1506 : GENERAL - EVEN YEAR SUMMER SCHOOL | \$ - | \$ 9,608.35 | \$ - | \$ (9,608.35) |
| 1513 : GENERAL - FEES PAID TO COUNTY | \$ - | \$ 75.00 | \$ 75.00 | \$ - |
| 1527 : GENERAL - HURRICANE IRMA | \$ 288.01 | \$ - | \$ - | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 1,708.52 | \$ - | \$ - | \$ - |
| 1548 : GENERAL - WATER,SEWER, GARBAGE (DIST) | \$ 8,518.01 | \$ 9,425.78 | \$ 8,609.00 | \$ (816.78) |
| 1549 : GENERAL - BOTTLED GAS (PROPANE) (DIST) | \$ 10,180.21 | \$ 6,164.11 | \$ 8,054.00 | \$ 1,889.89 |
| 1550 : GENERAL - OSCEOLA WATER INSTRUSION | \$ 2,635.03 | \$ - | \$ - | \$ - |
| 1567 : DISCRETIONARY MILLAGE/CHARTERS .50 | \$ 77,501.72 | \$ 82,778.69 | \$ 80,924.01 | \$ (1,854.68) |
| 1575 : GENERAL - SCHOOL FACILITY RENTALS | \$ - | \$ - | \$ 845.00 | \$ 845.00 |
| 1578 : GENERAL - SCHOOL RECOGNITION | \$ 53,199.97 | \$ 52,759.02 | \$ - | \$ (52,759.02) |
| 1580 : GENERAL - IRCEA SUPPLEMENTS | \$ 22,055.48 | \$ 22,214.39 | \$ 19,236.77 | \$ (2,977.62) |
| 1582 : GENERAL - CONSUMABLE SHIPPING COSTS | \$ 257.41 | \$ 64.80 | \$ 300.00 | \$ 235.20 |
| 1598 : GENERAL - SICK LEAVE BUYBACK | \$ 2,211.65 | \$ 1,817.38 | \$ - | \$ (1,817.38) |
| 1599 : GENERAL - SCHOOL SECURITY | \$ - | \$ - | \$ 450.00 | \$ 450.00 |
| 1601 : GENERAL - OSCEOLA MAGNET MOLD REMEDIATIO | \$ 153,152.14 | \$ - | \$ - | \$ - |
| 1780 : GENERAL - NON-INSTRUCTIONAL SUBS | \$ - | \$ 1,145.71 | \$ - | \$ (1,145.71) |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ 47,199.86 | \$ 12,218.81 | \$ - | \$ (12,218.81) |
| 1960 : GENERAL - FOUNDATIONS/LITERACY COACHES | \$ 3,499.20 | \$ - | \$ - | \$ - |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 46,924.18 | \$ 50,414.53 | \$ 50,995.84 | \$ 581.31 |
| Grand Total | \$ 3,503,825.88 | \$ 3,424,593.66 | \$ 3,260,165.38 | \$ (164,428.28) |

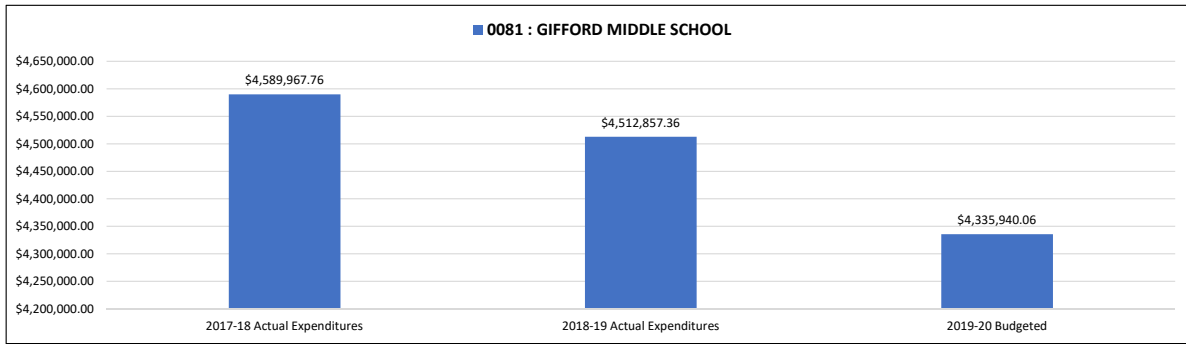
**School District of Indian River County
General Operating Budget
Department 0061**



BEACHLAND ELEMENTARY

| Program Number & Description | 2017-18 | 2018-19 | 2019-20 | Variance |
|---|------------------------|------------------------|------------------------|------------------------|
| | Actual Expenditures | Actual Expenditures | Estimated Budget | |
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 2,733,537.99 | \$ 2,755,129.63 | \$ 2,754,598.98 | \$ (530.65) |
| 1006 : GENERAL - COMMUNICATIONS (DISTRICT) | \$ 1,485.98 | \$ 1,483.83 | \$ 1,359.00 | \$ (124.83) |
| 1008 : GENERAL - ELECTRICAL | \$ 127,816.72 | \$ 115,679.30 | \$ 102,468.00 | \$ (13,211.30) |
| 1074 : GENERAL - CLASSROOM SUPPLY ASSISTANCE | \$ 8,419.28 | \$ 9,473.80 | \$ - | \$ (9,473.80) |
| 1075 : GENERAL - TEXTBOOK ALLOCATION (FTE) | \$ 30,270.54 | \$ 41,930.69 | \$ 28,403.10 | \$ (13,527.59) |
| 1076 : GENERAL - LIBRARY MEDIA CATEGORICAL(FTE) | \$ 2,096.88 | \$ 2,373.05 | \$ 2,551.69 | \$ 178.64 |
| 1077 : GENERAL - SCHOOL IMP (LOTTERY)(FTE) | \$ 6,638.66 | \$ 235.68 | \$ 8,420.47 | \$ 8,184.79 |
| 1080 : GENERAL - SCIENCE LAB MATERIALS (FTE) | \$ 289.24 | \$ 259.98 | \$ 1,959.06 | \$ 1,699.08 |
| 1094 : GENERAL - TERMINAL PAY | \$ 3,185.50 | \$ 9,646.90 | \$ 6,308.42 | \$ (3,338.48) |
| 1513 : GENERAL - FEES PAID TO COUNTY | \$ - | \$ 75.00 | \$ 75.00 | \$ - |
| 1516 : GENERAL - PROJECT LEAD THE WAY | \$ 1,040.00 | \$ 1,189.54 | \$ 1,939.54 | \$ 750.00 |
| 1527 : GENERAL - HURRICANE IRMA | \$ 6,433.73 | \$ - | \$ - | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 1,600.86 | \$ - | \$ - | \$ - |
| 1547 : GENERAL - P-CARD PROGRAM | \$ - | \$ 18.70 | \$ 2,447.00 | \$ 2,428.30 |
| 1548 : GENERAL - WATER,SEWER, GARBAGE (DIST) | \$ 6,011.84 | \$ 6,292.87 | \$ 6,110.00 | \$ (182.87) |
| 1563 : Discretionary Operating Millage - CSR | \$ - | \$ 194,669.34 | \$ - | \$ (194,669.34) |
| 1567 : DISCRETIONARY MILLAGE/CHARTERS .50 | \$ 104,124.28 | \$ 123,438.75 | \$ 120,812.16 | \$ (2,626.59) |
| 1575 : GENERAL - SCHOOL FACILITY RENTALS | \$ - | \$ - | \$ 245.00 | \$ 245.00 |
| 1578 : GENERAL - SCHOOL RECOGNITION | \$ 43,655.90 | \$ - | \$ - | \$ - |
| 1580 : GENERAL - IRCEA SUPPLEMENTS | \$ 20,053.32 | \$ 21,770.10 | \$ 19,802.67 | \$ (1,967.43) |
| 1582 : GENERAL - CONSUMABLE SHIPPING COSTS | \$ 799.42 | \$ 64.80 | \$ 755.20 | \$ 690.40 |
| 1599 : GENERAL - SCHOOL SECURITY | \$ - | \$ - | \$ 450.00 | \$ 450.00 |
| 1780 : GENERAL - NON-INSTRUCTIONAL SUBS | \$ - | \$ 956.40 | \$ - | \$ (956.40) |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ 38,399.89 | \$ 18,709.39 | \$ - | \$ (18,709.39) |
| 1928 : GENERAL - MOONSHOT PARTNERSHIP GRANT | \$ - | \$ 56,432.05 | \$ - | \$ (56,432.05) |
| 1960 : GENERAL - FOUNDATIONS/LITERACY COACHES | \$ 7,542.72 | \$ - | \$ - | \$ - |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 43,717.50 | \$ 43,079.18 | \$ 45,803.93 | \$ 2,724.75 |
| Grand Total | \$ 3,187,120.25 | \$ 3,402,908.98 | \$ 3,104,509.22 | \$ (298,399.76) |

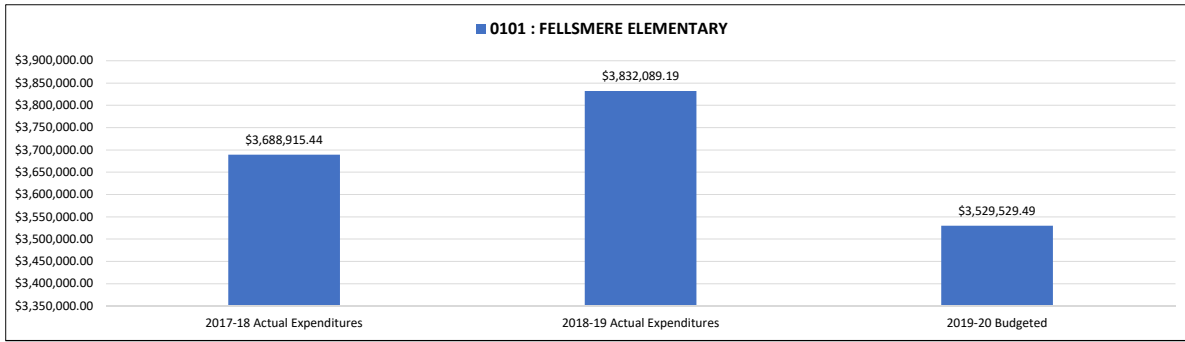
**School District of Indian River County
General Operating Budget
Department 0081**



GIFFORD MIDDLE SCHOOL

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|---|-----------------------------|-----------------------------|--------------------------|------------------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 4,017,641.55 | \$ 3,948,866.58 | \$ 3,949,158.18 | \$ 291.60 |
| 1006 : GENERAL - COMMUNICATIONS (DISTRICT) | \$ 517.59 | \$ 628.56 | \$ 656.00 | \$ 27.44 |
| 1008 : GENERAL - ELECTRICAL | \$ 202,744.14 | \$ 200,776.85 | \$ 169,341.12 | \$ (31,435.73) |
| 1074 : GENERAL - CLASSROOM SUPPLY ASSISTANCE | \$ 11,579.94 | \$ 11,140.89 | \$ - | \$ (11,140.89) |
| 1075 : GENERAL - TEXTBOOK ALLOCATION (FTE) | \$ 78,018.09 | \$ 68,026.70 | \$ 23,334.19 | \$ (44,692.51) |
| 1076 : GENERAL - LIBRARY MEDIA CATEGORICAL(FTE) | \$ 3,983.74 | \$ 3,281.90 | \$ 3,367.31 | \$ 85.41 |
| 1077 : GENERAL - SCHOOL IMP (LOTTERY)(FTE) | \$ 9,499.16 | \$ 3,902.50 | \$ 14,355.64 | \$ 10,453.14 |
| 1080 : GENERAL - SCIENCE LAB MATERIALS (FTE) | \$ 811.73 | \$ 2,336.07 | \$ 914.95 | \$ (1,421.12) |
| 1094 : GENERAL - TERMINAL PAY | \$ 43,084.08 | \$ 21,342.16 | \$ 18,046.93 | \$ (3,295.23) |
| 1513 : GENERAL - FEES PAID TO COUNTY | \$ - | \$ 75.00 | \$ 75.00 | \$ - |
| 1516 : GENERAL - PROJECT LEAD THE WAY | \$ 750.00 | \$ 3,352.55 | \$ 3,475.00 | \$ 122.45 |
| 1527 : GENERAL - HURRICANE IRMA | \$ 2,580.93 | \$ - | \$ - | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 2,571.99 | \$ - | \$ - | \$ - |
| 1548 : GENERAL - WATER,SEWER, GARBAGE (DIST) | \$ 10,258.47 | \$ 11,000.61 | \$ 10,407.00 | \$ (593.61) |
| 1549 : GENERAL - BOTTLED GAS (PROPANE) (DIST) | \$ 2,653.92 | \$ 12,064.47 | \$ 2,546.00 | \$ (9,518.47) |
| 1562 : GENERAL - CAREER VOCATIONAL ADD ON FTE | \$ 6,642.41 | \$ 5,578.13 | \$ 8,545.52 | \$ 2,967.39 |
| 1575 : GENERAL - SCHOOL FACILITY RENTALS | \$ - | \$ - | \$ 440.00 | \$ 440.00 |
| 1578 : GENERAL - SCHOOL RECOGNITION | \$ - | \$ 68,627.63 | \$ - | \$ (68,627.63) |
| 1580 : GENERAL - IRCEA SUPPLEMENTS | \$ 49,760.98 | \$ 50,768.39 | \$ 37,296.77 | \$ (13,471.62) |
| 1582 : GENERAL - CONSUMABLE SHIPPING COSTS | \$ 270.10 | \$ 306.26 | \$ 300.00 | \$ (6.26) |
| 1596 : GENERAL - 20% CAPE FUNDS | \$ 3,800.00 | \$ - | \$ - | \$ - |
| 1598 : GENERAL - SICK LEAVE BUYBACK | \$ 2,894.01 | \$ 4,747.11 | \$ - | \$ (4,747.11) |
| 1599 : GENERAL - SCHOOL SECURITY | \$ 31,457.99 | \$ 28,163.35 | \$ 33,000.00 | \$ 4,836.65 |
| 1780 : GENERAL - NON-INSTRUCTIONAL SUBS | \$ - | \$ 1,012.62 | \$ - | \$ (1,012.62) |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ 42,799.96 | \$ 7,418.79 | \$ - | \$ (7,418.79) |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 65,646.98 | \$ 59,440.24 | \$ 60,680.45 | \$ 1,240.21 |
| Grand Total | \$ 4,589,967.76 | \$ 4,512,857.36 | \$ 4,335,940.06 | \$ (176,917.30) |

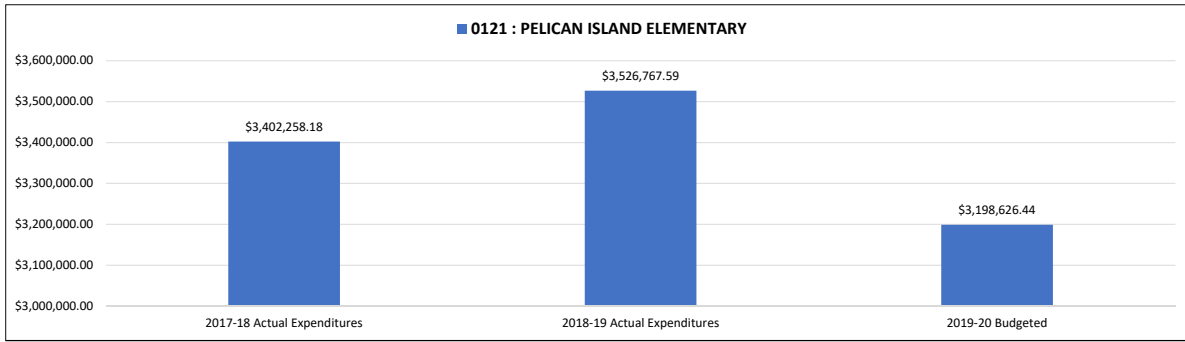
**School District of Indian River County
General Operating Budget
Department 0101**



FELLSMERE ELEMENTARY

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|---|-----------------------------|-----------------------------|--------------------------|------------------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 3,161,382.02 | \$ 3,022,457.82 | \$ 3,019,128.88 | \$ (3,328.94) |
| 1006 : GENERAL - COMMUNICATIONS (DISTRICT) | \$ 1,624.36 | \$ 1,653.04 | \$ 1,488.00 | \$ (165.04) |
| 1008 : GENERAL - ELECTRICAL | \$ 136,423.61 | \$ 129,468.74 | \$ 145,188.00 | \$ 15,719.26 |
| 1074 : GENERAL - CLASSROOM SUPPLY ASSISTANCE | \$ 10,580.42 | \$ 12,802.01 | \$ - | \$ (12,802.01) |
| 1075 : GENERAL - TEXTBOOK ALLOCATION (FTE) | \$ 39,837.79 | \$ 47,164.50 | \$ 31,636.32 | \$ (15,528.18) |
| 1076 : GENERAL - LIBRARY MEDIA CATEGORICAL(FTE) | \$ 2,801.59 | \$ 2,794.45 | \$ 2,998.04 | \$ 203.59 |
| 1077 : GENERAL - SCHOOL IMP (LOTTERY)(FTE) | \$ 6,089.51 | \$ 475.00 | \$ 16,468.05 | \$ 15,993.05 |
| 1080 : GENERAL - SCIENCE LAB MATERIALS (FTE) | \$ 24.40 | \$ 858.10 | \$ 2,588.22 | \$ 1,730.12 |
| 1094 : GENERAL - TERMINAL PAY | \$ 103.00 | \$ 17,804.33 | \$ - | \$ (17,804.33) |
| 1513 : GENERAL - FEES PAID TO COUNTY | \$ - | \$ 75.00 | \$ 75.00 | \$ - |
| 1524 : GENERAL - LOWEST 300 SCHOOLS | \$ - | \$ 129,461.50 | \$ 127,229.00 | \$ (2,232.50) |
| 1527 : GENERAL - HURRICANE IRMA | \$ 38,393.11 | \$ - | \$ - | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 2,780.03 | \$ - | \$ - | \$ - |
| 1539 : GENERAL - DIFFERENTIATED PAY-GF | \$ 2,815.52 | \$ - | \$ - | \$ - |
| 1548 : GENERAL - WATER,SEWER, GARBAGE (DIST) | \$ 26,390.80 | \$ 24,859.30 | \$ 23,622.00 | \$ (1,237.30) |
| 1563 : Discretionary Operating Millage - CSR | \$ - | \$ 129,779.56 | \$ - | \$ (129,779.56) |
| 1567 : DISCRETIONARY MILLAGE/CHARTERS .50 | \$ 81,172.11 | \$ 83,409.91 | \$ 81,652.78 | \$ (1,757.13) |
| 1575 : GENERAL - SCHOOL FACILITY RENTALS | \$ - | \$ 858.13 | \$ 6.87 | \$ (851.26) |
| 1580 : GENERAL - IRCEA SUPPLEMENTS | \$ 22,740.95 | \$ 22,785.68 | \$ 21,299.18 | \$ (1,486.50) |
| 1582 : GENERAL - CONSUMABLE SHIPPING COSTS | \$ 470.85 | \$ - | \$ 300.00 | \$ 300.00 |
| 1598 : GENERAL - SICK LEAVE BUYBACK | \$ 4,174.48 | \$ 3,628.41 | \$ - | \$ (3,628.41) |
| 1599 : GENERAL - SCHOOL SECURITY | \$ - | \$ - | \$ 450.00 | \$ 450.00 |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ 43,200.05 | \$ 34,593.41 | \$ - | \$ (34,593.41) |
| 1928 : GENERAL - MOONSHOT PARTNERSHIP GRANT | \$ 51,413.87 | \$ 113,703.69 | \$ - | \$ (113,703.69) |
| 1960 : GENERAL - FOUNDATIONS/LITERACY COACHES | \$ 5,443.20 | \$ - | \$ - | \$ - |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 51,053.77 | \$ 53,456.61 | \$ 55,399.15 | \$ 1,942.54 |
| Grand Total | \$ 3,688,915.44 | \$ 3,832,089.19 | \$ 3,529,529.49 | \$ (302,559.70) |

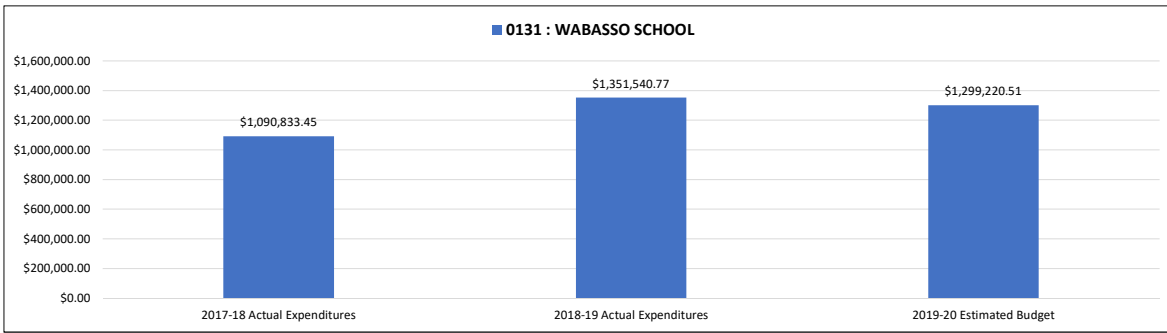
**School District of Indian River County
General Operating Budget
Department 0121**



PELICAN ISLAND ELEMENTARY

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|---|-----------------------------|-----------------------------|--------------------------|------------------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 2,870,815.80 | \$ 2,934,307.09 | \$ 2,929,886.62 | \$ (4,420.47) |
| 1006 : GENERAL - COMMUNICATIONS (DISTRICT) | \$ 2,620.67 | \$ 2,928.68 | \$ 2,374.00 | \$ (554.68) |
| 1008 : GENERAL - ELECTRICAL | \$ 96,153.96 | \$ 88,294.75 | \$ 101,623.00 | \$ 13,328.25 |
| 1074 : GENERAL - CLASSROOM SUPPLY ASSISTANCE | \$ 8,492.22 | \$ 9,896.55 | \$ - | \$ (9,896.55) |
| 1075 : GENERAL - TEXTBOOK ALLOCATION (FTE) | \$ 26,847.47 | \$ 35,928.85 | \$ 20,704.42 | \$ (15,224.43) |
| 1076 : GENERAL - LIBRARY MEDIA CATEGORICAL(FTE) | \$ 1,732.70 | \$ 2,018.18 | \$ 2,351.26 | \$ 333.08 |
| 1077 : GENERAL - SCHOOL IMP (LOTTERY)(FTE) | \$ 1,831.80 | \$ 4,628.75 | \$ 8,774.70 | \$ 4,145.95 |
| 1080 : GENERAL - SCIENCE LAB MATERIALS (FTE) | \$ 1,819.44 | \$ 291.19 | \$ 597.79 | \$ 306.60 |
| 1094 : GENERAL - TERMINAL PAY | \$ 29,520.64 | \$ 10,106.65 | \$ 40.94 | \$ (10,065.71) |
| 1513 : GENERAL - FEES PAID TO COUNTY | \$ - | \$ 75.00 | \$ 75.00 | \$ - |
| 1527 : GENERAL - HURRICANE IRMA | \$ 299.53 | \$ - | \$ - | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 2,994.81 | \$ - | \$ - | \$ - |
| 1537 : GENERAL - HURRICANE MATTHEW | \$ 25,469.06 | \$ - | \$ - | \$ - |
| 1539 : GENERAL - DIFFERENTIATED PAY-GF | \$ 2,275.49 | \$ - | \$ - | \$ - |
| 1540 : GENERAL - 0.25 OF 0.6 CRITICAL MILLAGE | \$ 90.42 | \$ - | \$ - | \$ - |
| 1547 : GENERAL - P-CARD PROGRAM | \$ - | \$ 20.78 | \$ 1,000.00 | \$ 979.22 |
| 1548 : GENERAL - WATER,SEWER, GARBAGE (DIST) | \$ 8,963.75 | \$ 8,979.11 | \$ 9,395.00 | \$ 415.89 |
| 1549 : GENERAL - BOTTLED GAS (PROPANE) (DIST) | \$ 3,852.35 | \$ 3,724.38 | \$ 3,083.68 | \$ (640.70) |
| 1563 : Discretionary Operating Millage - CSR | \$ - | \$ 129,779.56 | \$ - | \$ (129,779.56) |
| 1567 : DISCRETIONARY MILLAGE/CHARTERS .50 | \$ 62,065.18 | \$ 62,723.00 | \$ 62,279.03 | \$ (443.97) |
| 1575 : GENERAL - SCHOOL FACILITY RENTALS | \$ 449.00 | \$ 9,770.00 | \$ 2,910.00 | \$ (6,860.00) |
| 1580 : GENERAL - IRCEA SUPPLEMENTS | \$ 17,170.02 | \$ 18,791.90 | \$ 16,770.07 | \$ (2,021.83) |
| 1582 : GENERAL - CONSUMABLE SHIPPING COSTS | \$ 234.24 | \$ 64.80 | \$ 395.20 | \$ 330.40 |
| 1598 : GENERAL - SICK LEAVE BUYBACK | \$ 4,481.86 | \$ 1,437.40 | \$ - | \$ (1,437.40) |
| 1599 : GENERAL - SCHOOL SECURITY | \$ 5,130.68 | \$ - | \$ 450.00 | \$ 450.00 |
| 1780 : GENERAL - NON-INSTRUCTIONAL SUBS | \$ - | \$ 450.99 | \$ - | \$ (450.99) |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ 35,199.95 | \$ 17,947.10 | \$ - | \$ (17,947.10) |
| 1923 : GENERAL - COMMUNITY PARTNERSHIP | \$ - | \$ - | \$ - | \$ - |
| 1928 : GENERAL - MOONSHOT PARTNERSHIP GRANT | \$ 151,854.25 | \$ 149,432.50 | \$ - | \$ (149,432.50) |
| 1960 : GENERAL - FOUNDATIONS/LITERACY COACHES | \$ 6,240.24 | \$ - | \$ - | \$ - |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 35,652.65 | \$ 35,170.38 | \$ 35,915.73 | \$ 745.35 |
| Grand Total | \$ 3,402,258.18 | \$ 3,526,767.59 | \$ 3,198,626.44 | \$ (328,141.15) |

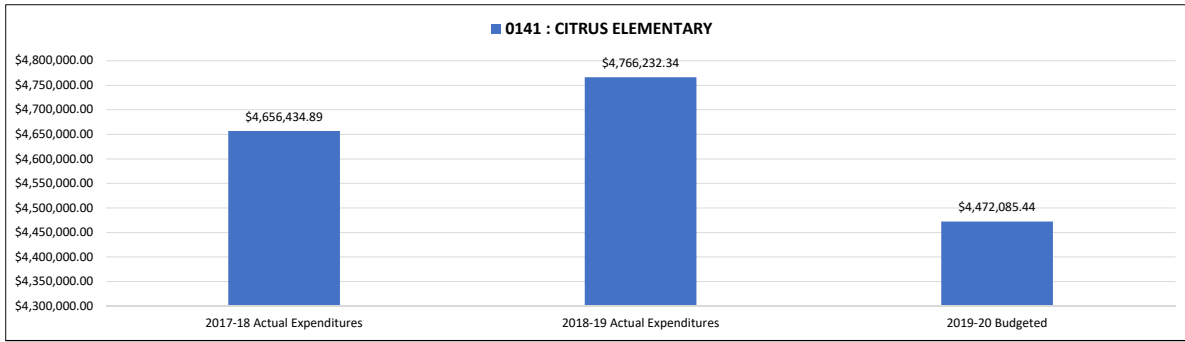
**School District of Indian River County
General Operating Budget
Department 0131**



WABASSO SCHOOL

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|---|-----------------------------------|-----------------------------------|--------------------------------|-----------------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 939,933.56 | \$ 1,182,623.47 | \$ 1,179,950.24 | \$ (2,673.23) |
| 1006 : GENERAL - COMMUNICATIONS (DISTRICT) | \$ 1,301.67 | \$ 1,323.18 | \$ 1,192.00 | \$ (131.18) |
| 1008 : GENERAL - ELECTRICAL | \$ 39,726.73 | \$ 33,563.76 | \$ 37,440.00 | \$ 3,876.24 |
| 1051 : GENERAL - TITLE I SKIPPED SCHOOLS | \$ - | \$ 5,658.58 | \$ 17,070.61 | \$ 11,412.03 |
| 1074 : GENERAL - CLASSROOM SUPPLY ASSISTANCE | \$ 2,520.00 | \$ 3,339.32 | \$ - | \$ (3,339.32) |
| 1075 : GENERAL - TEXTBOOK ALLOCATION (FTE) | \$ 44.20 | \$ 1,396.91 | \$ 948.86 | \$ (448.05) |
| 1076 : GENERAL - LIBRARY MEDIA CATEGORICAL(FTE) | \$ - | \$ - | \$ 604.39 | \$ 604.39 |
| 1077 : GENERAL - SCHOOL IMP (LOTTERY)(FTE) | \$ 881.42 | \$ 703.63 | \$ 706.19 | \$ 2.56 |
| 1080 : GENERAL - SCIENCE LAB MATERIALS (FTE) | \$ - | \$ 20.42 | \$ 157.94 | \$ 137.52 |
| 1094 : GENERAL - TERMINAL PAY | \$ - | \$ 861.30 | \$ 612.22 | \$ (249.08) |
| 1505 : GENERAL - ODD YEAR SUMMER SCHOOL | \$ 143.89 | \$ 54,422.31 | \$ - | \$ (54,422.31) |
| 1506 : GENERAL - EVEN YEAR SUMMER SCHOOL | \$ 115.65 | \$ - | \$ - | \$ - |
| 1513 : GENERAL - FEES PAID TO COUNTY | \$ - | \$ 150.00 | \$ 150.00 | \$ - |
| 1527 : GENERAL - HURRICANE IRMA | \$ 2,665.06 | \$ - | \$ - | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 1,071.95 | \$ - | \$ - | \$ - |
| 1547 : GENERAL - P-CARD PROGRAM | \$ - | \$ - | \$ 1,000.00 | \$ 1,000.00 |
| 1548 : GENERAL - WATER,SEWER, GARBAGE (DIST) | \$ 5,496.36 | \$ 5,240.66 | \$ 5,460.00 | \$ 219.34 |
| 1549 : GENERAL - BOTTLED GAS (PROPANE) (DIST) | \$ 1,555.11 | \$ 531.88 | \$ 1,213.00 | \$ 681.12 |
| 1580 : GENERAL - IRCEA SUPPLEMENTS | \$ 4,575.28 | \$ 10,678.00 | \$ 9,880.62 | \$ (797.38) |
| 1598 : GENERAL - SICK LEAVE BUYBACK | \$ 2,866.49 | \$ 769.59 | \$ - | \$ (769.59) |
| 1599 : GENERAL - SCHOOL SECURITY | \$ - | \$ - | \$ 450.00 | \$ 450.00 |
| 1780 : GENERAL - NON-INSTRUCTIONAL SUBS | \$ - | \$ 5,473.34 | \$ - | \$ (5,473.34) |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ 10,799.91 | \$ 2,399.98 | \$ - | \$ (2,399.98) |
| 1926 : GENERAL - LIVING LAB GRANT - WABASSO | \$ 47,843.08 | \$ - | \$ - | \$ - |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 29,293.09 | \$ 42,384.44 | \$ 42,384.44 | \$ - |
| Grand Total | \$ 1,090,833.45 | \$ 1,351,540.77 | \$ 1,299,220.51 | \$ (52,320.26) |

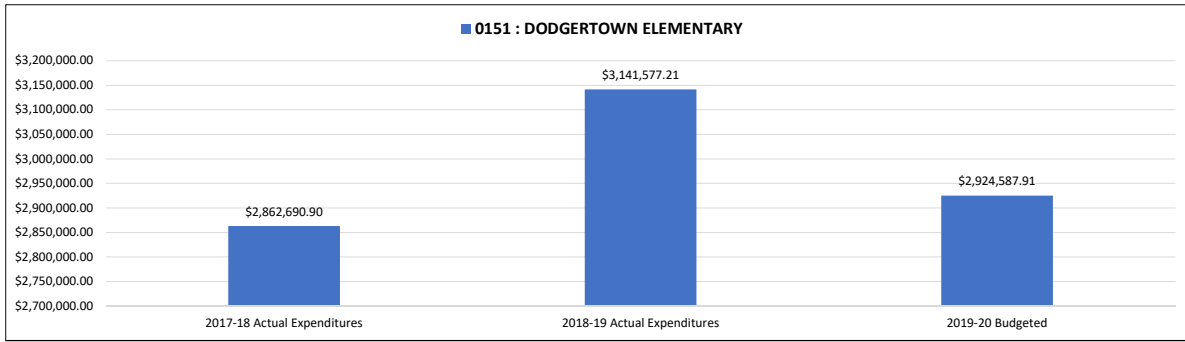
**School District of Indian River County
General Operating Budget
Department 0141**



CITRUS ELEMENTARY

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|---|-----------------------------|-----------------------------|--------------------------|------------------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 4,137,520.31 | \$ 4,049,296.92 | \$ 4,035,302.55 | \$ (13,994.37) |
| 1006 : GENERAL - COMMUNICATIONS (DISTRICT) | \$ 517.59 | \$ 628.56 | \$ 656.00 | \$ 27.44 |
| 1008 : GENERAL - ELECTRICAL | \$ 118,863.23 | \$ 112,429.20 | \$ 126,024.00 | \$ 13,594.80 |
| 1074 : GENERAL - CLASSROOM SUPPLY ASSISTANCE | \$ 12,919.42 | \$ 14,955.20 | \$ - | \$ (14,955.20) |
| 1075 : GENERAL - TEXTBOOK ALLOCATION (FTE) | \$ 43,686.91 | \$ 57,522.85 | \$ 39,523.36 | \$ (17,999.49) |
| 1076 : GENERAL - LIBRARY MEDIA CATEGORICAL(FTE) | \$ 3,536.67 | \$ 3,466.78 | \$ 3,604.34 | \$ 137.56 |
| 1077 : GENERAL - SCHOOL IMP (LOTTERY)(FTE) | \$ 8,607.85 | \$ 4,177.91 | \$ 3,188.98 | \$ (988.93) |
| 1080 : GENERAL - SCIENCE LAB MATERIALS (FTE) | \$ 206.45 | \$ 1,385.71 | \$ 972.07 | \$ (413.64) |
| 1094 : GENERAL - TERMINAL PAY | \$ 3,880.64 | \$ 29,142.32 | \$ 8,503.66 | \$ (20,638.66) |
| 1513 : GENERAL - FEES PAID TO COUNTY | \$ - | \$ 75.00 | \$ 75.00 | \$ - |
| 1527 : GENERAL - HURRICANE IRMA | \$ 1,094.09 | \$ - | \$ - | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 3,737.43 | \$ - | \$ - | \$ - |
| 1539 : GENERAL - DIFFERENTIATED PAY-GF | \$ 4,086.51 | \$ - | \$ - | \$ - |
| 1540 : GENERAL - 0.25 OF 0.6 CRITICAL MILLAGE | \$ 734.69 | \$ - | \$ - | \$ - |
| 1548 : GENERAL - WATER,SEWER, GARBAGE (DIST) | \$ 30,637.97 | \$ 32,521.24 | \$ 30,228.00 | \$ (2,293.24) |
| 1563 : Discretionary Operating Millage - CSR | \$ - | \$ 129,779.56 | \$ - | \$ (129,779.56) |
| 1567 : DISCRETIONARY MILLAGE/CHARTERS .50 | \$ 131,450.21 | \$ 133,972.91 | \$ 132,802.08 | \$ (1,170.83) |
| 1575 : GENERAL - SCHOOL FACILITY RENTALS | \$ - | \$ - | \$ 1,860.00 | \$ 1,860.00 |
| 1580 : GENERAL - IRCEA SUPPLEMENTS | \$ 21,260.05 | \$ 21,876.90 | \$ 20,358.22 | \$ (1,518.68) |
| 1582 : GENERAL - CONSUMABLE SHIPPING COSTS | \$ 1,939.41 | \$ 83.13 | \$ 709.44 | \$ 626.31 |
| 1598 : GENERAL - SICK LEAVE BUYBACK | \$ 3,495.18 | \$ 6,384.23 | \$ - | \$ (6,384.23) |
| 1599 : GENERAL - SCHOOL SECURITY | \$ - | \$ - | \$ 450.00 | \$ 450.00 |
| 1780 : GENERAL - NON-INSTRUCTIONAL SUBS | \$ - | \$ 786.98 | \$ - | \$ (786.98) |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ 68,000.08 | \$ 34,256.51 | \$ - | \$ (34,256.51) |
| 1928 : GENERAL - MOONSHOT PARTNERSHIP GRANT | \$ - | \$ 67,452.35 | \$ - | \$ (67,452.35) |
| 1960 : GENERAL - FOUNDATIONS/LITERACY COACHES | \$ 4,422.60 | \$ - | \$ - | \$ - |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 55,837.60 | \$ 66,038.08 | \$ 67,827.74 | \$ 1,789.66 |
| Grand Total | \$ 4,656,434.89 | \$ 4,766,232.34 | \$ 4,472,085.44 | \$ (294,146.90) |

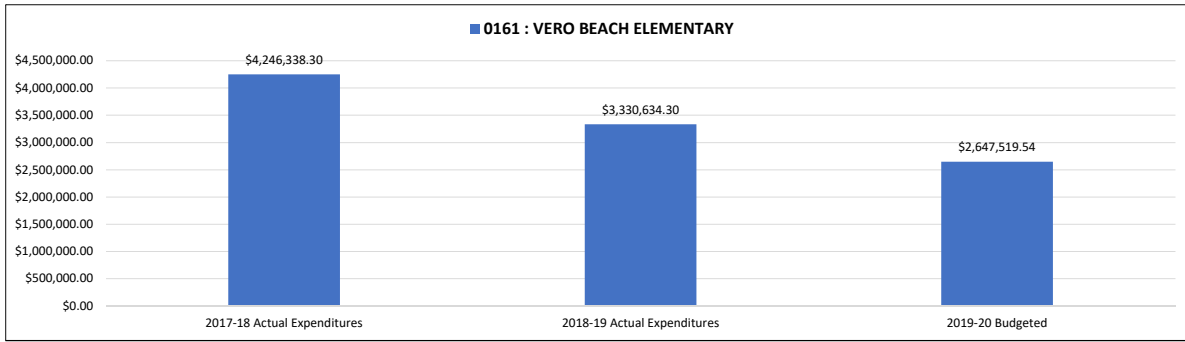
**School District of Indian River County
General Operating Budget
Department 0151**



DODGERTOWN ELEMENTARY

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|---|-----------------------------------|-----------------------------------|--------------------------------|------------------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 2,428,081.63 | \$ 2,469,404.85 | \$ 2,455,616.56 | \$ (13,788.29) |
| 1006 : GENERAL - COMMUNICATIONS (DISTRICT) | \$ 517.59 | \$ 628.56 | \$ 656.00 | \$ 27.44 |
| 1008 : GENERAL - ELECTRICAL | \$ 63,564.02 | \$ 66,208.70 | \$ 66,156.00 | \$ (52.70) |
| 1074 : GENERAL - CLASSROOM SUPPLY ASSISTANCE | \$ 6,486.64 | \$ 8,093.68 | \$ - | \$ (8,093.68) |
| 1075 : GENERAL - TEXTBOOK ALLOCATION (FTE) | \$ 22,163.20 | \$ 31,894.91 | \$ 23,012.42 | \$ (8,882.49) |
| 1076 : GENERAL - LIBRARY MEDIA CATEGORICAL(FTE) | \$ - | \$ 201.44 | \$ 5,528.54 | \$ 5,327.10 |
| 1077 : GENERAL - SCHOOL IMP (LOTTERY)(FTE) | \$ 9,587.05 | \$ 1,948.60 | \$ 1,650.39 | \$ (298.21) |
| 1080 : GENERAL - SCIENCE LAB MATERIALS (FTE) | \$ 315.95 | \$ - | \$ 1,358.28 | \$ 1,358.28 |
| 1094 : GENERAL - TERMINAL PAY | \$ - | \$ 4,629.90 | \$ - | \$ (4,629.90) |
| 1506 : GENERAL - EVEN YEAR SUMMER SCHOOL | \$ 7,742.50 | \$ - | \$ - | \$ - |
| 1513 : GENERAL - FEES PAID TO COUNTY | \$ - | \$ 75.00 | \$ 75.00 | \$ - |
| 1524 : GENERAL - LOWEST 300 SCHOOLS | \$ - | \$ 81,749.46 | \$ 81,569.88 | \$ (179.58) |
| 1527 : GENERAL - HURRICANE IRMA | \$ 1,391.22 | \$ - | \$ - | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 3,211.38 | \$ - | \$ - | \$ - |
| 1539 : GENERAL - DIFFERENTIATED PAY-GF | \$ 2,159.20 | \$ - | \$ - | \$ - |
| 1547 : GENERAL - P-CARD PROGRAM | \$ - | \$ 3,503.08 | \$ 3,000.00 | \$ (503.08) |
| 1548 : GENERAL - WATER,SEWER, GARBAGE (DIST) | \$ 15,235.85 | \$ 13,666.52 | \$ 14,868.00 | \$ 1,201.48 |
| 1563 : Discretionary Operating Millage - CSR | \$ - | \$ 129,779.56 | \$ - | \$ (129,779.56) |
| 1567 : DISCRETIONARY MILLAGE/CHARTERS .50 | \$ 113,587.90 | \$ 128,231.15 | \$ 129,822.40 | \$ 1,591.25 |
| 1578 : GENERAL - SCHOOL RECOGNITION | \$ 39,636.74 | \$ - | \$ - | \$ - |
| 1580 : GENERAL - IRCEA SUPPLEMENTS | \$ 15,962.95 | \$ 21,573.36 | \$ 19,684.17 | \$ (1,889.19) |
| 1582 : GENERAL - CONSUMABLE SHIPPING COSTS | \$ - | \$ - | \$ 300.00 | \$ 300.00 |
| 1598 : GENERAL - SICK LEAVE BUYBACK | \$ - | \$ 1,427.43 | \$ - | \$ (1,427.43) |
| 1599 : GENERAL - SCHOOL SECURITY | \$ 64,800.46 | \$ 58,310.93 | \$ 68,450.00 | \$ 10,139.07 |
| 1780 : GENERAL - NON-INSTRUCTIONAL SUBS | \$ - | \$ 552.13 | \$ - | \$ (552.13) |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ 20,000.00 | \$ 5,509.38 | \$ - | \$ (5,509.38) |
| 1928 : GENERAL - MOONSHOT PARTNERSHIP GRANT | \$ - | \$ 62,122.38 | \$ - | \$ (62,122.38) |
| 1960 : GENERAL - FOUNDATIONS/LITERACY COACHES | \$ 9,506.16 | \$ - | \$ - | \$ - |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 38,740.46 | \$ 52,066.19 | \$ 52,840.27 | \$ 774.08 |
| Grand Total | \$ 2,862,690.90 | \$ 3,141,577.21 | \$ 2,924,587.91 | \$ (216,989.30) |

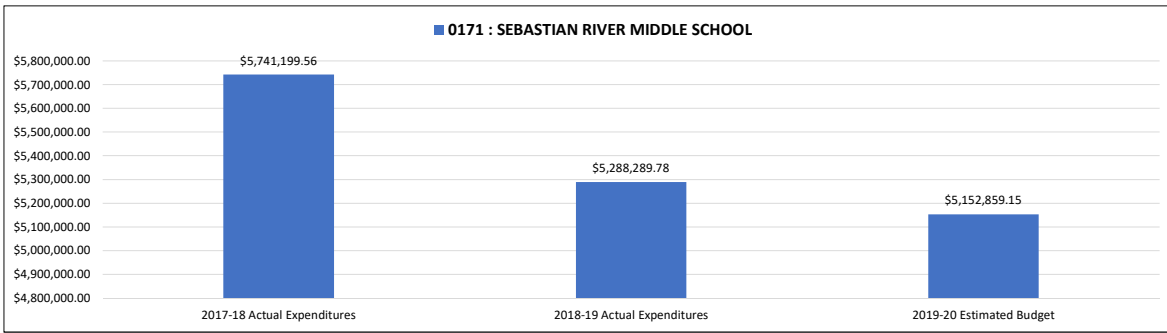
**School District of Indian River County
General Operating Budget
Department 0161**



VERO BEACH ELEMENTARY

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|---|-----------------------------|-----------------------------|--------------------------|------------------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 3,555,410.61 | \$ 2,657,034.77 | \$ 2,130,259.15 | \$ (526,775.62) |
| 1006 : GENERAL - COMMUNICATIONS (DISTRICT) | \$ 1,735.86 | \$ 1,868.34 | \$ 1,622.00 | \$ (246.34) |
| 1008 : GENERAL - ELECTRICAL | \$ 104,831.06 | \$ 115,497.60 | \$ 96,405.30 | \$ (19,092.30) |
| 1074 : GENERAL - CLASSROOM SUPPLY ASSISTANCE | \$ 10,146.42 | \$ 12,026.17 | \$ - | \$ (12,026.17) |
| 1075 : GENERAL - TEXTBOOK ALLOCATION (FTE) | \$ 37,046.99 | \$ 50,938.96 | \$ 32,996.45 | \$ (17,942.51) |
| 1076 : GENERAL - LIBRARY MEDIA CATEGORICAL(FTE) | \$ 3,653.00 | \$ 2,256.78 | \$ 3,677.81 | \$ 1,421.03 |
| 1077 : GENERAL - SCHOOL IMP (LOTTERY)(FTE) | \$ 386.34 | \$ 8,380.98 | \$ 8,176.91 | \$ (204.07) |
| 1080 : GENERAL - SCIENCE LAB MATERIALS (FTE) | \$ 1,042.28 | \$ - | \$ 1,531.45 | \$ 1,531.45 |
| 1094 : GENERAL - TERMINAL PAY | \$ 5,865.08 | \$ 1,743.78 | \$ 1,743.78 | \$ - |
| 1506 : GENERAL - EVEN YEAR SUMMER SCHOOL | \$ 4,674.12 | \$ - | \$ - | \$ - |
| 1513 : GENERAL - FEES PAID TO COUNTY | \$ - | \$ 75.00 | \$ 75.00 | \$ - |
| 1524 : GENERAL - LOWEST 300 SCHOOLS | \$ 208,461.34 | \$ 181,605.73 | \$ 204,056.77 | \$ 22,451.04 |
| 1527 : GENERAL - HURRICANE IRMA | \$ 5,524.96 | \$ - | \$ - | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 3,648.46 | \$ - | \$ - | \$ - |
| 1539 : GENERAL - DIFFERENTIATED PAY-GF | \$ 2,189.50 | \$ - | \$ - | \$ - |
| 1540 : GENERAL - 0.25 OF 0.6 CRITICAL MILLAGE | \$ 1,892.84 | \$ - | \$ - | \$ - |
| 1547 : GENERAL - P-CARD PROGRAM | \$ - | \$ - | \$ - | \$ - |
| 1548 : GENERAL - WATER,SEWER, GARBAGE (DIST) | \$ 16,164.95 | \$ 22,389.23 | \$ 20,173.00 | \$ (2,216.23) |
| 1549 : GENERAL - BOTTLED GAS (PROPANE) (DIST) | \$ 4,822.63 | \$ 8,244.07 | \$ 8,244.07 | \$ - |
| 1563 : Discretionary Operating Millage - CSR | \$ - | \$ 64,889.93 | \$ - | \$ (64,889.93) |
| 1567 : DISCRETIONARY MILLAGE/CHARTERS .50 | \$ 59,058.65 | \$ 60,452.05 | \$ 58,995.90 | \$ (1,456.15) |
| 1575 : GENERAL - SCHOOL FACILITY RENTALS | \$ 2,133.00 | \$ 20,314.51 | \$ 430.00 | \$ (19,884.51) |
| 1578 : GENERAL - SCHOOL RECOGNITION | \$ 61,322.86 | \$ - | \$ - | \$ - |
| 1580 : GENERAL - IRCEA SUPPLEMENTS | \$ 22,079.58 | \$ 23,005.88 | \$ 19,675.25 | \$ (3,330.63) |
| 1582 : GENERAL - CONSUMABLE SHIPPING COSTS | \$ 577.85 | \$ 83.13 | \$ 692.70 | \$ 609.57 |
| 1598 : GENERAL - SICK LEAVE BUYBACK | \$ 3,314.56 | \$ 3,429.57 | \$ - | \$ (3,429.57) |
| 1599 : GENERAL - SCHOOL SECURITY | \$ - | \$ - | \$ 450.00 | \$ 450.00 |
| 1780 : GENERAL - NON-INSTRUCTIONAL SUBS | \$ - | \$ 735.15 | \$ - | \$ (735.15) |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ 59,599.96 | \$ 38,109.39 | \$ - | \$ (38,109.39) |
| 1960 : GENERAL - FOUNDATIONS/LITERACY COACHES | \$ 5,015.52 | \$ - | \$ - | \$ - |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 65,739.88 | \$ 57,553.28 | \$ 58,314.00 | \$ 760.72 |
| Grand Total | \$ 4,246,338.30 | \$ 3,330,634.30 | \$ 2,647,519.54 | \$ (683,114.76) |

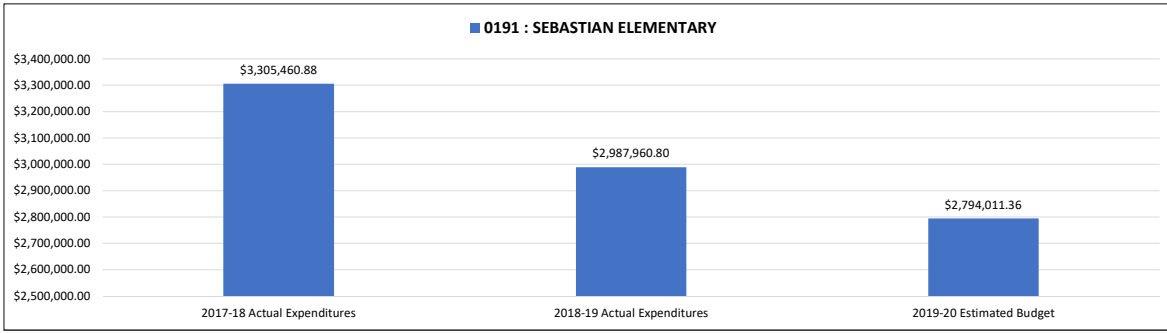
**School District of Indian River County
General Operating Budget
Department 0171**



SEBASTIAN RIVER MIDDLE SCHOOL

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|---|-----------------------------------|-----------------------------------|--------------------------------|------------------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 4,714,450.79 | \$ 4,590,741.65 | \$ 4,560,050.36 | \$ (30,691.29) |
| 1006 : GENERAL - COMMUNICATIONS (DISTRICT) | \$ 1,301.67 | \$ 1,323.18 | \$ 1,192.00 | \$ (131.18) |
| 1008 : GENERAL - ELECTRICAL | \$ 212,951.18 | \$ 194,023.10 | \$ 222,740.00 | \$ 28,716.90 |
| 1074 : GENERAL - CLASSROOM SUPPLY ASSISTANCE | \$ 14,316.55 | \$ 15,112.67 | \$ - | \$ (15,112.67) |
| 1075 : GENERAL - TEXTBOOK ALLOCATION (FTE) | \$ 90,846.16 | \$ 86,719.96 | \$ 28,838.00 | \$ (57,881.96) |
| 1076 : GENERAL - LIBRARY MEDIA CATEGORICAL(FTE) | \$ 4,813.09 | \$ 4,634.88 | \$ 4,674.79 | \$ 39.91 |
| 1077 : GENERAL - SCHOOL IMP (LOTTERY)(FTE) | \$ 11,735.12 | \$ 9,574.20 | \$ 12,521.24 | \$ 2,947.04 |
| 1080 : GENERAL - SCIENCE LAB MATERIALS (FTE) | \$ 1,921.11 | \$ 1,182.56 | \$ 1,554.56 | \$ 372.00 |
| 1086 : GENERAL - INTL BACCALAURATE (IB)(FTE) | \$ 16,808.29 | \$ 16,827.30 | \$ 12,366.06 | \$ (4,461.24) |
| 1094 : GENERAL - TERMINAL PAY | \$ 104,147.42 | \$ 10,402.97 | \$ 10,040.68 | \$ (362.29) |
| 1513 : GENERAL - FEES PAID TO COUNTY | \$ - | \$ 75.00 | \$ 75.00 | \$ - |
| 1527 : GENERAL - HURRICANE IRMA | \$ 36,664.95 | \$ - | \$ - | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 3,103.03 | \$ 3.23 | \$ - | \$ (3.23) |
| 1540 : GENERAL - 0.25 OF 0.6 CRITICAL MILLAGE | \$ 2,181.00 | \$ - | \$ - | \$ - |
| 1547 : GENERAL - P-CARD PROGRAM | \$ - | \$ - | \$ - | \$ - |
| 1548 : GENERAL - WATER,SEWER, GARBAGE (DIST) | \$ 13,184.10 | \$ 12,087.65 | \$ 12,917.00 | \$ 829.35 |
| 1549 : GENERAL - BOTTLED GAS (PROPANE) (DIST) | \$ 14,326.74 | \$ 8,427.67 | \$ 11,540.00 | \$ 3,112.33 |
| 1562 : GENERAL - CAREER VOCATIONAL ADD ON FTE | \$ 14,490.58 | \$ 654.44 | \$ 16,290.01 | \$ 15,635.57 |
| 1567 : DISCRETIONARY MILLAGE/CHARTERS .50 | \$ 263,379.70 | \$ 143,993.19 | \$ 140,971.53 | \$ (3,021.66) |
| 1575 : GENERAL - SCHOOL FACILITY RENTALS | \$ 24,240.00 | \$ 16,867.84 | \$ 1,033.00 | \$ (15,834.84) |
| 1580 : GENERAL - IRCEA SUPPLEMENTS | \$ 50,797.63 | \$ 50,268.20 | \$ 39,621.23 | \$ (10,646.97) |
| 1582 : GENERAL - CONSUMABLE SHIPPING COSTS | \$ 312.78 | \$ 722.36 | \$ 2,394.24 | \$ 1,671.88 |
| 1596 : GENERAL - 20% CAPE FUNDS | \$ 4,210.10 | \$ 77.29 | \$ - | \$ (77.29) |
| 1599 : GENERAL - SCHOOL SECURITY | \$ - | \$ - | \$ 1,000.00 | \$ 1,000.00 |
| 1780 : GENERAL - NON-INSTRUCTIONAL SUBS | \$ - | \$ 1,102.57 | \$ - | \$ (1,102.57) |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ 71,599.05 | \$ 51,328.20 | \$ - | \$ (51,328.20) |
| 1935 : GENERAL - INTERNAL REIMBURSABLE | \$ - | \$ - | \$ - | \$ - |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 69,418.52 | \$ 72,139.67 | \$ 73,039.45 | \$ 899.78 |
| Grand Total | \$ 5,741,199.56 | \$ 5,288,289.78 | \$ 5,152,859.15 | \$ (135,430.63) |

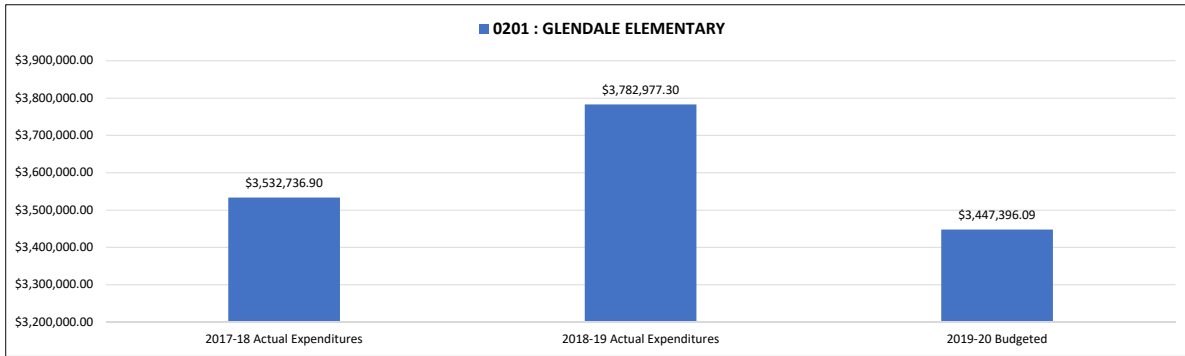
**School District of Indian River County
General Operating Budget
Department 0191**



SEBASTIAN ELEMENTARY

| Program Number & Description | 2017-18 | 2018-19 | 2019-20 | Variance |
|---|------------------------|------------------------|------------------------|------------------------|
| | Actual Expenditures | Actual Expenditures | Estimated Budget | |
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 2,752,199.84 | \$ 2,432,646.79 | \$ 2,418,325.47 | \$ (14,321.32) |
| 1006 : GENERAL - COMMUNICATIONS (DISTRICT) | \$ 1,301.67 | \$ 1,323.18 | \$ 1,192.00 | \$ (131.18) |
| 1008 : GENERAL - ELECTRICAL | \$ 109,686.71 | \$ 111,854.90 | \$ 114,654.00 | \$ 2,799.10 |
| 1074 : GENERAL - CLASSROOM SUPPLY ASSISTANCE | \$ 8,802.80 | \$ 6,724.44 | \$ - | \$ (6,724.44) |
| 1075 : GENERAL - TEXTBOOK ALLOCATION (FTE) | \$ 32,303.52 | \$ 40,636.30 | \$ 23,008.22 | \$ (17,628.08) |
| 1076 : GENERAL - LIBRARY MEDIA CATEGORICAL(FTE) | \$ 2,571.27 | \$ 1,688.60 | \$ 2,431.20 | \$ 742.60 |
| 1077 : GENERAL - SCHOOL IMP (LOTTERY)(FTE) | \$ 286.30 | \$ 2,704.19 | \$ 20,062.97 | \$ 17,358.78 |
| 1080 : GENERAL - SCIENCE LAB MATERIALS (FTE) | \$ 442.85 | \$ 285.20 | \$ 3,864.72 | \$ 3,579.52 |
| 1094 : GENERAL - TERMINAL PAY | \$ 25,067.36 | \$ 7,677.76 | \$ 7,677.76 | \$ - |
| 1513 : GENERAL - FEES PAID TO COUNTY | \$ - | \$ 75.00 | \$ 75.00 | \$ - |
| 1527 : GENERAL - HURRICANE IRMA | \$ 2,486.77 | \$ - | \$ - | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 1,924.18 | \$ - | \$ - | \$ - |
| 1539 : GENERAL - DIFFERENTIATED PAY-GF | \$ 2,810.87 | \$ - | \$ - | \$ - |
| 1540 : GENERAL - 0.25 OF 0.6 CRITICAL MILLAGE | \$ 477.47 | \$ - | \$ - | \$ - |
| 1547 : GENERAL - P-CARD PROGRAM | \$ - | \$ 289.75 | \$ 1,000.00 | \$ 710.25 |
| 1548 : GENERAL - WATER,SEWER, GARBAGE (DIST) | \$ 14,905.30 | \$ 20,304.71 | \$ 16,325.00 | \$ (3,979.71) |
| 1549 : GENERAL - BOTTLED GAS (PROPANE) (DIST) | \$ 7,773.32 | \$ 4,407.39 | \$ 4,776.00 | \$ 368.61 |
| 1567 : DISCRETIONARY MILLAGE/CHARTERS .50 | \$ 143,596.54 | \$ 120,830.26 | \$ 120,790.20 | \$ (40.06) |
| 1575 : GENERAL - SCHOOL FACILITY RENTALS | \$ 2,909.77 | \$ 206.64 | \$ 25.02 | \$ (181.62) |
| 1578 : GENERAL - SCHOOL RECOGNITION | \$ - | \$ 44,517.10 | \$ - | \$ (44,517.10) |
| 1580 : GENERAL - IRCEA SUPPLEMENTS | \$ 21,946.53 | \$ 21,084.23 | \$ 19,053.21 | \$ (2,031.02) |
| 1582 : GENERAL - CONSUMABLE SHIPPING COSTS | \$ - | \$ 83.13 | \$ 422.21 | \$ 339.08 |
| 1598 : GENERAL - SICK LEAVE BUYBACK | \$ 1,798.99 | \$ - | \$ - | \$ - |
| 1599 : GENERAL - SCHOOL SECURITY | \$ 5,556.16 | \$ - | \$ 450.00 | \$ 450.00 |
| 1780 : GENERAL - NON-INSTRUCTIONAL SUBS | \$ - | \$ 672.36 | \$ - | \$ (672.36) |
| 1901 : GENERAL - LITERACY & LAGOON READING PROG | \$ - | \$ 45,740.58 | \$ - | \$ (45,740.58) |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ 34,800.12 | \$ 13,365.92 | \$ - | \$ (13,365.92) |
| 1928 : GENERAL - MOONSHOT PARTNERSHIP GRANT | \$ 90,388.96 | \$ 71,874.63 | \$ - | \$ (71,874.63) |
| 1960 : GENERAL - FOUNDATIONS/LITERACY COACHES | \$ 9,379.80 | \$ - | \$ - | \$ - |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 32,043.78 | \$ 38,967.74 | \$ 39,878.38 | \$ 910.64 |
| Grand Total | \$ 3,305,460.88 | \$ 2,987,960.80 | \$ 2,794,011.36 | \$ (193,949.44) |

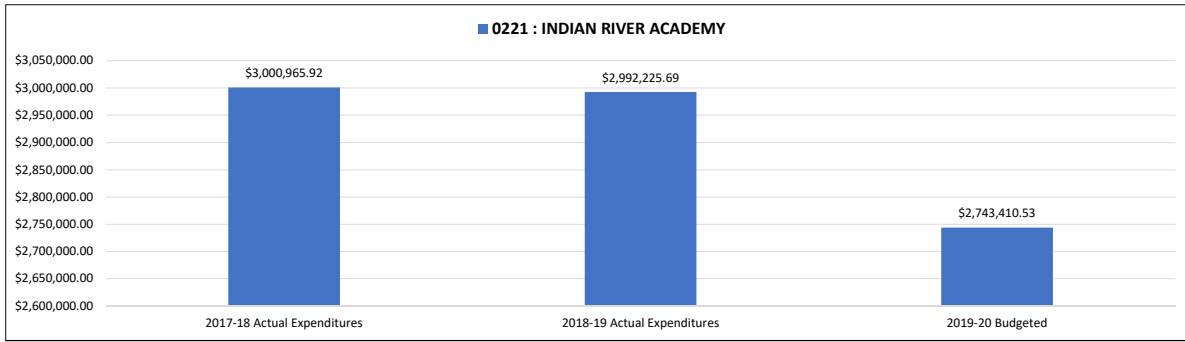
**School District of Indian River County
General Operating Budget
Department 0201**



GLENDALE ELEMENTARY

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|---|-----------------------------------|-----------------------------------|--------------------------------|------------------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 3,032,171.36 | \$ 3,099,272.11 | \$ 3,093,852.85 | \$ (5,419.26) |
| 1006 : GENERAL - COMMUNICATIONS (DISTRICT) | \$ 517.59 | \$ 628.56 | \$ 656.00 | \$ 27.44 |
| 1008 : GENERAL - ELECTRICAL | \$ 117,321.61 | \$ 101,711.42 | \$ 121,251.00 | \$ 19,539.58 |
| 1074 : GENERAL - CLASSROOM SUPPLY ASSISTANCE | \$ 9,285.66 | \$ 11,324.39 | \$ - | \$ (11,324.39) |
| 1075 : GENERAL - TEXTBOOK ALLOCATION (FTE) | \$ 36,284.26 | \$ 50,412.11 | \$ 31,791.00 | \$ (18,621.11) |
| 1076 : GENERAL - LIBRARY MEDIA CATEGORICAL(FTE) | \$ 2,882.95 | \$ 2,726.50 | \$ 2,956.61 | \$ 230.11 |
| 1077 : GENERAL - SCHOOL IMP (LOTTERY)(FTE) | \$ 7,869.93 | \$ 3,731.26 | \$ 4,396.06 | \$ 664.80 |
| 1080 : GENERAL - SCIENCE LAB MATERIALS (FTE) | \$ - | \$ 328.11 | \$ 5,165.12 | \$ 4,837.01 |
| 1094 : GENERAL - TERMINAL PAY | \$ - | \$ 2,524.13 | \$ 2,524.13 | \$ - |
| 1513 : GENERAL - FEES PAID TO COUNTY | \$ - | \$ 75.00 | \$ 75.00 | \$ - |
| 1527 : GENERAL - HURRICANE IRMA | \$ 274.73 | \$ - | \$ - | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 2,466.14 | \$ - | \$ - | \$ - |
| 1539 : GENERAL - DIFFERENTIATED PAY-GF | \$ 1,454.63 | \$ - | \$ - | \$ - |
| 1540 : GENERAL - 0.25 OF 0.6 CRITICAL MILLAGE | \$ 1,533.49 | \$ - | \$ - | \$ - |
| 1548 : GENERAL - WATER,SEWER, GARBAGE (DIST) | \$ 9,867.51 | \$ 14,083.74 | \$ 13,968.00 | \$ (115.74) |
| 1549 : GENERAL - BOTTLED GAS (PROPANE) (DIST) | \$ 4,405.87 | \$ 5,576.75 | \$ 5,576.75 | \$ - |
| 1563 : Discretionary Operating Millage - CSR | \$ - | \$ 129,779.56 | \$ - | \$ (129,779.56) |
| 1567 : DISCRETIONARY MILLAGE/CHARTERS .50 | \$ 57,983.47 | \$ 59,349.75 | \$ 58,394.56 | \$ (955.19) |
| 1578 : GENERAL - SCHOOL RECOGNITION | \$ 58,991.67 | \$ - | \$ - | \$ - |
| 1580 : GENERAL - IRCEA SUPPLEMENTS | \$ 19,432.61 | \$ 21,194.31 | \$ 18,356.25 | \$ (2,838.06) |
| 1582 : GENERAL - CONSUMABLE SHIPPING COSTS | \$ 279.25 | \$ 83.13 | \$ 448.85 | \$ 365.72 |
| 1598 : GENERAL - SICK LEAVE BUYBACK | \$ 653.16 | \$ 2,297.13 | \$ - | \$ (2,297.13) |
| 1599 : GENERAL - SCHOOL SECURITY | \$ - | \$ - | \$ 450.00 | \$ 450.00 |
| 1780 : GENERAL - NON-INSTRUCTIONAL SUBS | \$ - | \$ 687.81 | \$ - | \$ (687.81) |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ 44,399.89 | \$ 15,818.84 | \$ - | \$ (15,818.84) |
| 1928 : GENERAL - MOONSHOT PARTNERSHIP GRANT | \$ 73,954.46 | \$ 174,688.39 | \$ - | \$ (174,688.39) |
| 1960 : GENERAL - FOUNDATIONS/LITERACY COACHES | \$ 10,999.62 | \$ - | \$ - | \$ - |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 39,707.04 | \$ 86,684.30 | \$ 87,533.91 | \$ 849.61 |
| Grand Total | \$ 3,532,736.90 | \$ 3,782,977.30 | \$ 3,447,396.09 | \$ (335,581.21) |

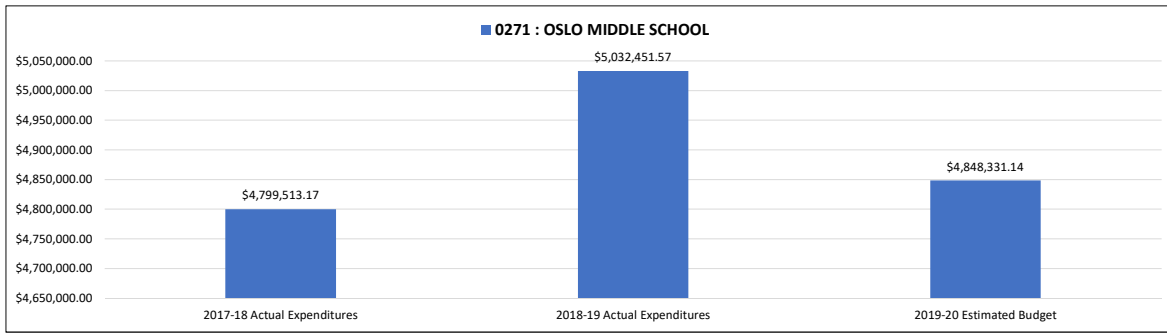
**School District of Indian River County
General Operating Budget
Department 0221**



INDIAN RIVER ACADEMY

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|---|-----------------------------------|-----------------------------------|--------------------------------|------------------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 2,468,888.97 | \$ 2,494,471.51 | \$ 2,487,580.42 | \$ (6,891.09) |
| 1006 : GENERAL - COMMUNICATIONS (DISTRICT) | \$ 517.59 | \$ 628.56 | \$ 656.00 | \$ 27.44 |
| 1008 : GENERAL - ELECTRICAL | \$ 82,283.34 | \$ 88,144.15 | \$ 84,709.00 | \$ (3,435.15) |
| 1074 : GENERAL - CLASSROOM SUPPLY ASSISTANCE | \$ 7,293.24 | \$ 6,027.33 | \$ - | \$ (6,027.33) |
| 1075 : GENERAL - TEXTBOOK ALLOCATION (FTE) | \$ 31,366.31 | \$ 40,642.87 | \$ 26,610.26 | \$ (14,032.61) |
| 1076 : GENERAL - LIBRARY MEDIA CATEGORICAL(FTE) | \$ 1,403.46 | \$ 1,332.16 | \$ 4,325.67 | \$ 2,993.51 |
| 1077 : GENERAL - SCHOOL IMP (LOTTERY)(FTE) | \$ 5,070.88 | \$ 3,832.00 | \$ 4,630.20 | \$ 798.20 |
| 1080 : GENERAL - SCIENCE LAB MATERIALS (FTE) | \$ 731.85 | \$ - | \$ 1,341.49 | \$ 1,341.49 |
| 1094 : GENERAL - TERMINAL PAY | \$ 44,651.75 | \$ 406.96 | \$ - | \$ (406.96) |
| 1513 : GENERAL - FEES PAID TO COUNTY | \$ - | \$ 75.00 | \$ 75.00 | \$ - |
| 1527 : GENERAL - HURRICANE IRMA | \$ 535.07 | \$ - | \$ - | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 2,356.99 | \$ - | \$ - | \$ - |
| 1539 : GENERAL - DIFFERENTIATED PAY-GF | \$ 2,396.67 | \$ - | \$ - | \$ - |
| 1548 : GENERAL - WATER,SEWER, GARBAGE (DIST) | \$ 11,598.99 | \$ 8,438.87 | \$ 12,204.00 | \$ 3,765.13 |
| 1549 : GENERAL - BOTTLED GAS (PROPANE) (DIST) | \$ 6,933.88 | \$ 9,215.75 | \$ 5,068.74 | \$ (4,147.01) |
| 1563 : Discretionary Operating Millage - CSR | \$ - | \$ 64,889.78 | \$ - | \$ (64,889.78) |
| 1567 : DISCRETIONARY MILLAGE/CHARTERS .50 | \$ 56,376.80 | \$ 48,293.68 | \$ 48,357.18 | \$ 63.50 |
| 1578 : GENERAL - SCHOOL RECOGNITION | \$ 48,354.02 | \$ - | \$ - | \$ - |
| 1580 : GENERAL - IRCEA SUPPLEMENTS | \$ 17,738.15 | \$ 20,497.13 | \$ 18,978.03 | \$ (1,519.10) |
| 1582 : GENERAL - CONSUMABLE SHIPPING COSTS | \$ - | \$ - | \$ 300.00 | \$ 300.00 |
| 1598 : GENERAL - SICK LEAVE BUYBACK | \$ 2,124.30 | \$ 2,659.91 | \$ - | \$ (2,659.91) |
| 1599 : GENERAL - SCHOOL SECURITY | \$ - | \$ - | \$ 450.00 | \$ 450.00 |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ 20,800.06 | \$ 3,328.25 | \$ - | \$ (3,328.25) |
| 1928 : GENERAL - MOONSHOT PARTNERSHIP GRANT | \$ 143,260.79 | \$ 152,006.24 | \$ - | \$ (152,006.24) |
| 1960 : GENERAL - FOUNDATIONS/LITERACY COACHES | \$ 8,796.60 | \$ - | \$ - | \$ - |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 37,486.21 | \$ 47,335.54 | \$ 48,124.54 | \$ 789.00 |
| Grand Total | \$ 3,000,965.92 | \$ 2,992,225.69 | \$ 2,743,410.53 | \$ (248,815.16) |

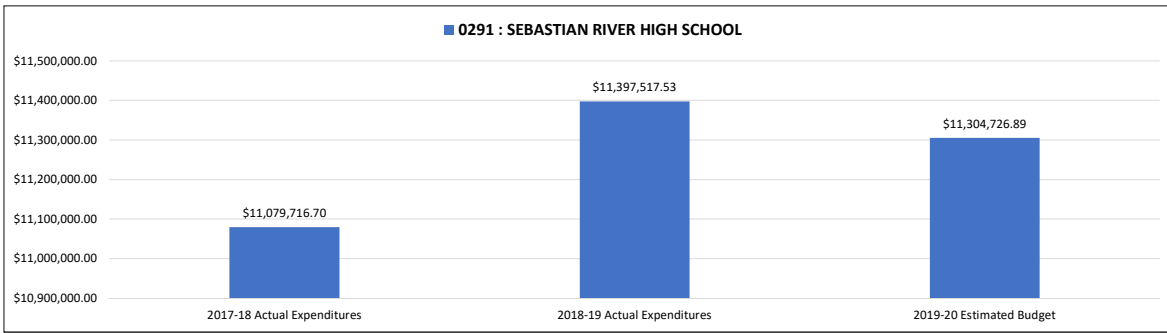
**School District of Indian River County
General Operating Budget
Department 0271**



OSLO MIDDLE SCHOOL

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|---|-----------------------------|-----------------------------|--------------------------|------------------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 4,128,170.00 | \$ 4,299,094.76 | \$ 4,276,707.89 | \$ (22,386.87) |
| 1006 : GENERAL - COMMUNICATIONS (DISTRICT) | \$ 516.12 | \$ 628.56 | \$ 654.00 | \$ 25.44 |
| 1008 : GENERAL - ELECTRICAL | \$ 261,641.68 | \$ 229,375.60 | \$ 291,729.00 | \$ 62,353.40 |
| 1074 : GENERAL - CLASSROOM SUPPLY ASSISTANCE | \$ 10,471.66 | \$ 10,465.93 | \$ - | \$ (10,465.93) |
| 1075 : GENERAL - TEXTBOOK ALLOCATION (FTE) | \$ 78,018.09 | \$ 83,808.59 | \$ 29,833.10 | \$ (53,975.49) |
| 1076 : GENERAL - LIBRARY MEDIA CATEGORICAL(FTE) | \$ 3,648.51 | \$ 4,530.25 | \$ 4,863.77 | \$ 333.52 |
| 1077 : GENERAL - SCHOOL IMP (LOTTERY)(FTE) | \$ 9,080.17 | \$ 8,300.75 | \$ 9,042.52 | \$ 741.77 |
| 1080 : GENERAL - SCIENCE LAB MATERIALS (FTE) | \$ - | \$ 2,153.37 | \$ 1,704.26 | \$ (449.11) |
| 1094 : GENERAL - TERMINAL PAY | \$ 10,723.59 | \$ - | \$ - | \$ - |
| 1505 : GENERAL - ODD YEAR SUMMER SCHOOL | \$ - | \$ 53,634.21 | \$ - | \$ (53,634.21) |
| 1513 : GENERAL - FEES PAID TO COUNTY | \$ - | \$ 75.00 | \$ 75.00 | \$ - |
| 1521 : GENERAL - SUBS-CEA TEMPORARY DUTY | \$ - | \$ 636.33 | \$ - | \$ (636.33) |
| 1527 : GENERAL - HURRICANE IRMA | \$ 42,440.09 | \$ - | \$ - | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 2,885.16 | \$ - | \$ - | \$ - |
| 1539 : GENERAL - DIFFERENTIATED PAY-GF | \$ 4,562.54 | \$ - | \$ - | \$ - |
| 1540 : GENERAL - 0.25 OF 0.6 CRITICAL MILLAGE | \$ 696.12 | \$ - | \$ - | \$ - |
| 1547 : GENERAL - P-CARD PROGRAM | \$ - | \$ (46.10) | \$ 1,000.00 | \$ 1,046.10 |
| 1548 : GENERAL - WATER,SEWER, GARBAGE (DIST) | \$ 13,778.90 | \$ 14,446.96 | \$ 13,994.00 | \$ (452.96) |
| 1562 : GENERAL - CAREER VOCATIONAL ADD ON FTE | \$ 6,954.58 | \$ 54.49 | \$ 18,351.54 | \$ 18,297.05 |
| 1567 : DISCRETIONARY MILLAGE/CHARTERS .50 | \$ 74,633.09 | \$ 74,486.20 | \$ 74,399.36 | \$ (86.84) |
| 1574 : GENERAL - ESE MANAGEMENT STUDY (DMC) | \$ - | \$ (292.00) | \$ - | \$ 292.00 |
| 1575 : GENERAL - SCHOOL FACILITY RENTALS | \$ - | \$ 555.00 | \$ 1,120.00 | \$ 565.00 |
| 1578 : GENERAL - SCHOOL RECOGNITION | \$ - | \$ 82,088.90 | \$ - | \$ (82,088.90) |
| 1580 : GENERAL - IRCEA SUPPLEMENTS | \$ 53,473.94 | \$ 54,292.51 | \$ 43,517.84 | \$ (10,774.67) |
| 1582 : GENERAL - CONSUMABLE SHIPPING COSTS | \$ - | \$ 290.50 | \$ 300.00 | \$ 9.50 |
| 1588 : GENERAL - SECONDARY SCHOOL REMEDIATION | \$ - | \$ 15,345.28 | \$ - | \$ (15,345.28) |
| 1596 : GENERAL - 20% CAPE FUNDS | \$ 3,800.00 | \$ 3,800.00 | \$ - | \$ (3,800.00) |
| 1599 : GENERAL - SCHOOL SECURITY | \$ - | \$ - | \$ 1,000.00 | \$ 1,000.00 |
| 1780 : GENERAL - NON-INSTRUCTIONAL SUBS | \$ - | \$ 624.40 | \$ - | \$ (624.40) |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ 43,599.86 | \$ 19,326.69 | \$ - | \$ (19,326.69) |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 50,419.07 | \$ 74,775.39 | \$ 80,038.86 | \$ 5,263.47 |
| Grand Total | \$ 4,799,513.17 | \$ 5,032,451.57 | \$ 4,848,331.14 | \$ (184,120.43) |

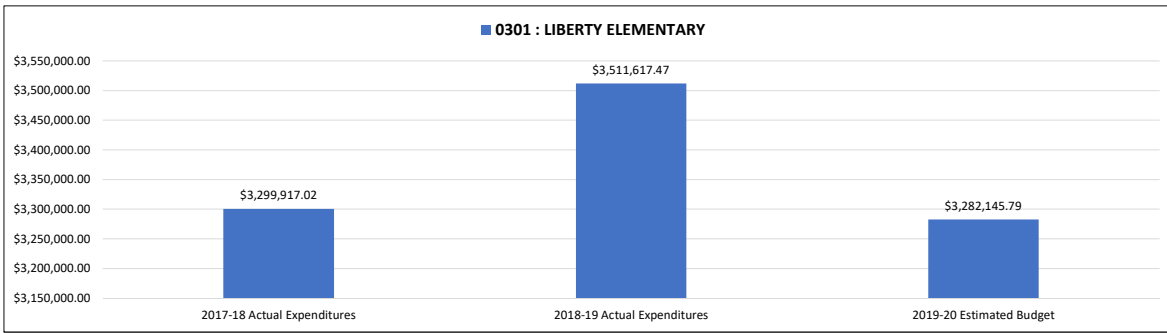
**School District of Indian River County
General Operating Budget
Department 0291**



SEBASTIAN RIVER HIGH SCHOOL

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|--|-----------------------------------|-----------------------------------|--------------------------------|-----------------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 8,985,872.44 | \$ 8,990,033.74 | \$ 8,971,481.74 | \$ (18,552.00) |
| 1006 : GENERAL - COMMUNICATIONS (DISTRICT) | \$ 6,729.42 | \$ 7,628.06 | \$ 6,109.00 | \$ (1,519.06) |
| 1008 : GENERAL - ELECTRICAL | \$ 432,045.56 | \$ 415,885.23 | \$ 453,730.00 | \$ 37,844.77 |
| 1074 : GENERAL - CLASSROOM SUPPLY ASSISTANCE | \$ 25,491.15 | \$ 29,285.42 | \$ - | \$ (29,285.42) |
| 1075 : GENERAL - TEXTBOOK ALLOCATION (FTE) | \$ 130,249.91 | \$ 152,388.99 | \$ 57,955.79 | \$ (94,433.20) |
| 1076 : GENERAL - LIBRARY MEDIA CATEGORICAL(FTE) | \$ 8,885.94 | \$ 9,197.83 | \$ 9,373.05 | \$ 175.22 |
| 1077 : GENERAL - SCHOOL IMP (LOTTERY)(FTE) | \$ 33,567.66 | \$ 264.40 | \$ 6,430.61 | \$ 6,166.21 |
| 1080 : GENERAL - SCIENCE LAB MATERIALS (FTE) | \$ 3,953.48 | \$ 3,407.03 | \$ 3,063.07 | \$ (343.96) |
| 1084 : GENERAL - *DUAL ENROLLMENT* (FTE) | \$ 166,034.48 | \$ 111,213.02 | \$ 300,358.97 | \$ 189,145.95 |
| 1085 : GENERAL - ADVANCED PLACEMENT (FTE) | \$ 64,399.15 | \$ 29,313.40 | \$ 142,137.31 | \$ 112,823.91 |
| 1086 : GENERAL - INTL BACCALAURATE (IB)(FTE) | \$ 139,602.56 | \$ 256,616.72 | \$ 215,078.59 | \$ (41,538.13) |
| 1092 : GENERAL - DISTRCT SUPP STUDDT COMPETITION | \$ 2,072.00 | \$ 2,417.00 | \$ 2,500.00 | \$ 83.00 |
| 1094 : GENERAL - TERMINAL PAY | \$ 17,356.45 | \$ 26,896.68 | \$ 398.07 | \$ (26,498.61) |
| 1505 : GENERAL - ODD YEAR SUMMER SCHOOL | \$ - | \$ 56,548.33 | \$ - | \$ (56,548.33) |
| 1513 : GENERAL - FEES PAID TO COUNTY | \$ - | \$ 75.00 | \$ 75.00 | \$ - |
| 1521 : GENERAL - SUBS-CEA TEMPORARY DUTY | \$ - | \$ 97.90 | \$ - | \$ (97.90) |
| 1527 : GENERAL - HURRICANE IRMA | \$ 6,298.15 | \$ - | \$ - | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 5,784.20 | \$ - | \$ - | \$ - |
| 1537 : GENERAL - HURRICANE MATTHEW | \$ 7,300.00 | \$ - | \$ - | \$ - |
| 1540 : GENERAL - 0.25 OF 0.6 CRITICAL MILLAGE | \$ 98,232.05 | \$ - | \$ - | \$ - |
| 1545 : GENERAL - BAND UNIFORMS | \$ - | \$ 129,983.32 | \$ - | \$ (129,983.32) |
| 1548 : GENERAL - WATER,SEWER, GARBAGE (DIST) | \$ 44,092.81 | \$ 56,813.74 | \$ 46,511.00 | \$ (10,302.74) |
| 1549 : GENERAL - BOTTLED GAS (PROPANE) (DIST) | \$ 24,157.48 | \$ 41,420.68 | \$ 26,196.61 | \$ (15,224.07) |
| 1562 : GENERAL - CAREER VOCATIONAL ADD ON FTE | \$ 82,551.67 | \$ 170,785.59 | \$ 441,361.47 | \$ 270,575.88 |
| 1567 : DISCRETIONARY MILLAGE/CHARTERS .50 | \$ 83,485.35 | \$ 82,412.44 | \$ 81,625.41 | \$ (787.03) |
| 1569 : DISCRETIONARY MILLAGE VOCATIONAL .50 | \$ - | \$ 2,645.60 | \$ 0.38 | \$ (2,645.22) |
| 1575 : GENERAL - SCHOOL FACILITY RENTALS | \$ 10,812.95 | \$ - | \$ - | \$ - |
| 1578 : GENERAL - SCHOOL RECOGNITION | \$ - | \$ 176,092.32 | \$ - | \$ (176,092.32) |
| 1580 : GENERAL - IRCEA SUPPLEMENTS | \$ 185,082.85 | \$ 185,023.02 | \$ 173,589.10 | \$ (11,433.92) |
| 1582 : GENERAL - CONSUMABLE SHIPPING COSTS | \$ 339.71 | \$ 201.46 | \$ 300.00 | \$ 98.54 |
| 1592 : GENERAL - ACCREDITATION FEES | \$ - | \$ 900.00 | \$ - | \$ (900.00) |
| 1596 : GENERAL - 20% CAPE FUNDS | \$ 17,150.25 | \$ 1,976.79 | \$ - | \$ (1,976.79) |
| 1598 : GENERAL - SICK LEAVE BUYBACK | \$ 5,048.12 | \$ 3,606.81 | \$ - | \$ (3,606.81) |
| 1599 : GENERAL - SCHOOL SECURITY | \$ 26,459.09 | \$ 43,310.59 | \$ 60,675.00 | \$ 17,364.41 |
| 1602 : GENERAL - CODESCHOOLS CODING ACADEMY | \$ 16,779.00 | \$ - | \$ - | \$ - |
| 1704 : GENERAL - FLORIDA VIRTUAL SCH FRANCHISE | \$ - | \$ - | \$ - | \$ - |
| 1780 : GENERAL - NON-INSTRUCTIONAL SUBS | \$ - | \$ 436.82 | \$ - | \$ (436.82) |
| 1905 : GENERAL - DORI SLOSBERG | \$ 22,224.75 | \$ 18,354.00 | \$ 19,551.00 | \$ 1,197.00 |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ 190,399.58 | \$ 124,037.63 | \$ - | \$ (124,037.63) |
| 1927 : GENERAL - SHARKS COUNT-GREAT IDEAS | \$ 22,514.50 | \$ - | \$ - | \$ - |
| 1935 : GENERAL - INTERNAL REIMBURSABLE | \$ - | \$ - | \$ - | \$ - |
| 1995 : Available - Pending | \$ - | \$ - | \$ - | \$ - |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 214,743.99 | \$ 268,247.97 | \$ 286,225.72 | \$ 17,977.75 |
| Grand Total | \$ 11,079,716.70 | \$ 11,397,517.53 | \$ 11,304,726.89 | \$ (92,790.64) |

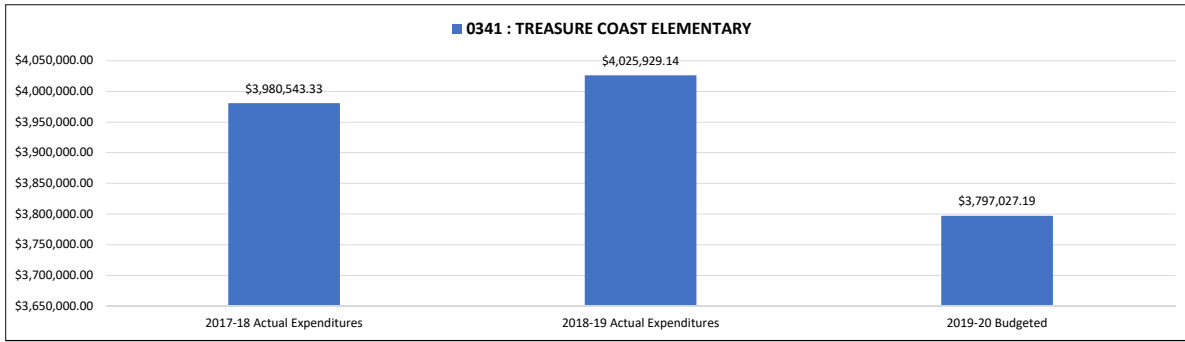
**School District of Indian River County
General Operating Budget
Department 0301**



LIBERTY ELEMENTARY

| Program Number & Description | 2017-18 | 2018-19 | 2019-20 | Variance |
|---|------------------------|------------------------|------------------------|------------------------|
| | Actual Expenditures | Actual Expenditures | Estimated Budget | |
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 2,903,946.94 | \$ 2,938,130.50 | \$ 2,930,919.43 | \$ (7,211.07) |
| 1006 : GENERAL - COMMUNICATIONS (DISTRICT) | \$ 812.18 | \$ 757.56 | \$ 744.00 | \$ (13.56) |
| 1008 : GENERAL - ELECTRICAL | \$ 117,902.14 | \$ 116,377.26 | \$ 121,796.00 | \$ 5,418.74 |
| 1074 : GENERAL - CLASSROOM SUPPLY ASSISTANCE | \$ 8,800.00 | \$ 11,119.40 | \$ - | \$ (11,119.40) |
| 1075 : GENERAL - TEXTBOOK ALLOCATION (FTE) | \$ 30,826.35 | \$ 40,460.98 | \$ 31,647.29 | \$ (8,813.69) |
| 1076 : GENERAL - LIBRARY MEDIA CATEGORICAL(FTE) | \$ 3,109.45 | \$ 2,766.05 | \$ 2,898.30 | \$ 132.25 |
| 1077 : GENERAL - SCHOOL IMP (LOTTERY)(FTE) | \$ 4,847.68 | \$ 3,142.08 | \$ 10,335.68 | \$ 7,193.60 |
| 1080 : GENERAL - SCIENCE LAB MATERIALS (FTE) | \$ 560.61 | \$ 55.44 | \$ 1,211.92 | \$ 1,156.48 |
| 1086 : GENERAL - INTL BACCALAURATE (IB)(FTE) | \$ 8,520.00 | \$ 12,220.00 | \$ - | \$ (12,220.00) |
| 1094 : GENERAL - TERMINAL PAY | \$ 2,432.74 | \$ 21,598.60 | \$ 14,016.88 | \$ (7,581.72) |
| 1505 : GENERAL - ODD YEAR SUMMER SCHOOL | \$ - | \$ 61,341.60 | \$ - | \$ (61,341.60) |
| 1513 : GENERAL - FEES PAID TO COUNTY | \$ - | \$ 75.00 | \$ 75.00 | \$ - |
| 1527 : GENERAL - HURRICANE IRMA | \$ 13,489.10 | \$ - | \$ - | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 2,146.55 | \$ - | \$ - | \$ - |
| 1547 : GENERAL - P-CARD PROGRAM | \$ - | \$ 164.57 | \$ 3,003.00 | \$ 2,838.43 |
| 1548 : GENERAL - WATER,SEWER, GARBAGE (DIST) | \$ 7,959.08 | \$ 9,267.96 | \$ 7,997.00 | \$ (1,270.96) |
| 1567 : DISCRETIONARY MILLAGE/CHARTERS .50 | \$ 82,600.96 | \$ 83,990.90 | \$ 83,541.62 | \$ (449.28) |
| 1575 : GENERAL - SCHOOL FACILITY RENTALS | \$ - | \$ - | \$ - | \$ - |
| 1578 : GENERAL - SCHOOL RECOGNITION | \$ - | \$ 54,716.46 | \$ - | \$ (54,716.46) |
| 1580 : GENERAL - IRCEA SUPPLEMENTS | \$ 19,779.03 | \$ 22,258.92 | \$ 20,613.08 | \$ (1,645.84) |
| 1582 : GENERAL - CONSUMABLE SHIPPING COSTS | \$ 486.14 | \$ 64.80 | \$ 532.65 | \$ 467.85 |
| 1598 : GENERAL - SICK LEAVE BUYBACK | \$ 2,866.14 | \$ 1,025.04 | \$ - | \$ (1,025.04) |
| 1599 : GENERAL - SCHOOL SECURITY | \$ - | \$ - | \$ 450.00 | \$ 450.00 |
| 1780 : GENERAL - NON-INSTRUCTIONAL SUBS | \$ - | \$ 839.85 | \$ - | \$ (839.85) |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ 39,999.96 | \$ 18,709.39 | \$ - | \$ (18,709.39) |
| 1928 : GENERAL - MOONSHOT PARTNERSHIP GRANT | \$ - | \$ 60,174.31 | \$ - | \$ (60,174.31) |
| 1960 : GENERAL - FUNDATIONS/LITERACY COACHES | \$ 6,551.28 | \$ - | \$ - | \$ - |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 42,280.69 | \$ 52,360.80 | \$ 52,363.94 | \$ 3.14 |
| Grand Total | \$ 3,299,917.02 | \$ 3,511,617.47 | \$ 3,282,145.79 | \$ (229,471.68) |

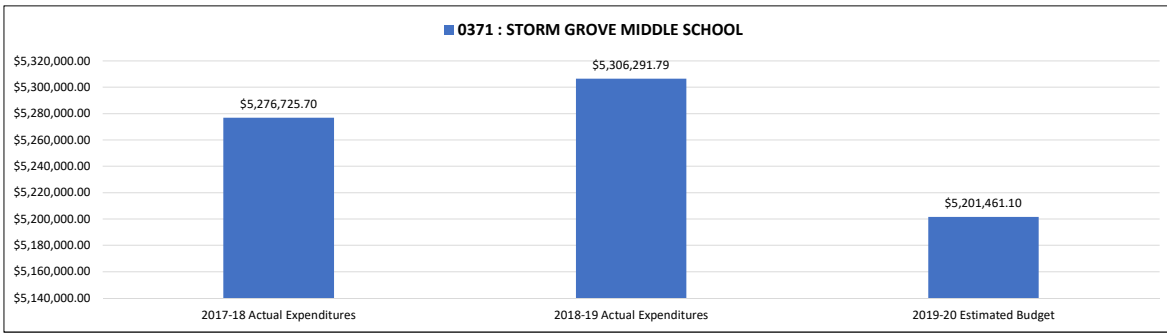
**School District of Indian River County
General Operating Budget
Department 0341**



TREASURE COAST ELEMENTARY

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|---|-----------------------------|-----------------------------|--------------------------|------------------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 3,510,318.98 | \$ 3,497,979.87 | \$ 3,471,604.55 | \$ (26,375.32) |
| 1006 : GENERAL - COMMUNICATIONS (DISTRICT) | \$ 1,301.67 | \$ 1,323.18 | \$ 2,443.00 | \$ 1,119.82 |
| 1008 : GENERAL - ELECTRICAL | \$ 115,118.73 | \$ 119,032.95 | \$ 120,465.00 | \$ 1,432.05 |
| 1074 : GENERAL - CLASSROOM SUPPLY ASSISTANCE | \$ 10,768.93 | \$ 11,894.75 | \$ - | \$ (11,894.75) |
| 1075 : GENERAL - TEXTBOOK ALLOCATION (FTE) | \$ 37,769.54 | \$ 56,150.63 | \$ 35,687.42 | \$ (20,463.21) |
| 1076 : GENERAL - LIBRARY MEDIA CATEGORICAL(FTE) | \$ 3,150.28 | \$ 3,390.78 | \$ 3,108.76 | \$ (282.02) |
| 1077 : GENERAL - SCHOOL IMP (LOTTERY)(FTE) | \$ 8,360.25 | \$ 4,188.04 | \$ 7,906.58 | \$ 3,718.54 |
| 1080 : GENERAL - SCIENCE LAB MATERIALS (FTE) | \$ 299.66 | \$ 413.60 | \$ 1,644.32 | \$ 1,230.72 |
| 1094 : GENERAL - TERMINAL PAY | \$ 7,705.64 | \$ 18,347.31 | \$ 88.71 | \$ (18,258.60) |
| 1513 : GENERAL - FEES PAID TO COUNTY | \$ - | \$ 75.00 | \$ 75.00 | \$ - |
| 1521 : GENERAL - SUBS-CEA TEMPORARY DUTY | \$ - | \$ 103.05 | \$ - | \$ (103.05) |
| 1527 : GENERAL - HURRICANE IRMA | \$ 22,653.37 | \$ - | \$ - | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 2,985.78 | \$ - | \$ - | \$ - |
| 1539 : GENERAL - DIFFERENTIATED PAY-GF | \$ 2,420.17 | \$ - | \$ - | \$ - |
| 1540 : GENERAL - 0.25 OF 0.6 CRITICAL MILLAGE | \$ 2,155.35 | \$ - | \$ - | \$ - |
| 1547 : GENERAL - P-CARD PROGRAM | \$ - | \$ (1.59) | \$ 1,000.00 | \$ 1,001.59 |
| 1548 : GENERAL - WATER,SEWER, GARBAGE (DIST) | \$ 7,663.92 | \$ 7,970.92 | \$ 9,023.00 | \$ 1,052.08 |
| 1563 : Discretionary Operating Millage - CSR | \$ - | \$ 129,779.56 | \$ - | \$ (129,779.56) |
| 1567 : DISCRETIONARY MILLAGE/CHARTERS .50 | \$ 62,572.32 | \$ 63,670.47 | \$ 62,976.51 | \$ (693.96) |
| 1580 : GENERAL - IRCEA SUPPLEMENTS | \$ 23,356.79 | \$ 22,252.61 | \$ 20,558.31 | \$ (1,694.30) |
| 1582 : GENERAL - CONSUMABLE SHIPPING COSTS | \$ - | \$ 94.73 | \$ 329.92 | \$ 235.19 |
| 1598 : GENERAL - SICK LEAVE BUYBACK | \$ 1,092.43 | \$ 1,138.50 | \$ - | \$ (1,138.50) |
| 1599 : GENERAL - SCHOOL SECURITY | \$ - | \$ - | \$ 450.00 | \$ 450.00 |
| 1780 : GENERAL - NON-INSTRUCTIONAL SUBS | \$ - | \$ 487.30 | \$ - | \$ (487.30) |
| 1901 : GENERAL - LITERACY & LAGOON READING PROG | \$ 5,657.20 | \$ - | \$ - | \$ - |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ 45,999.91 | \$ 28,309.37 | \$ - | \$ (28,309.37) |
| 1922 : GENERAL - LITERACY IN MOTION | \$ 55,256.07 | \$ - | \$ - | \$ - |
| 1960 : GENERAL - FOUNDATIONS/LITERACY COACHES | \$ 2,916.00 | \$ - | \$ - | \$ - |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 51,020.34 | \$ 59,328.11 | \$ 59,666.11 | \$ 338.00 |
| Grand Total | \$ 3,980,543.33 | \$ 4,025,929.14 | \$ 3,797,027.19 | \$ (228,901.95) |

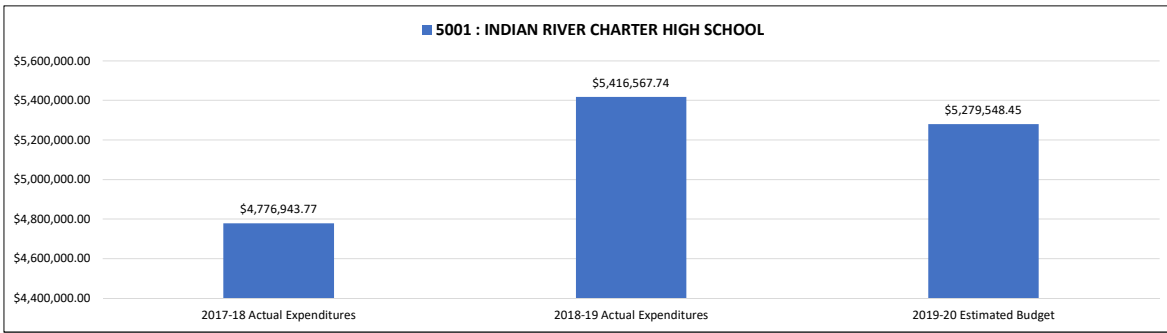
**School District of Indian River County
General Operating Budget
Department 0371**



STORM GROVE MIDDLE SCHOOL

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|---|-----------------------------------|-----------------------------------|--------------------------------|------------------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 4,262,226.31 | \$ 4,438,911.31 | \$ 4,419,782.50 | \$ (19,128.81) |
| 1006 : GENERAL - COMMUNICATIONS (DISTRICT) | \$ 1,331.30 | \$ 1,455.08 | \$ 1,198.68 | \$ (256.40) |
| 1008 : GENERAL - ELECTRICAL | \$ 297,540.45 | \$ 287,113.42 | \$ 309,020.00 | \$ 21,906.58 |
| 1074 : GENERAL - CLASSROOM SUPPLY ASSISTANCE | \$ 14,561.33 | \$ 16,733.87 | \$ - | \$ (16,733.87) |
| 1075 : GENERAL - TEXTBOOK ALLOCATION (FTE) | \$ 85,792.91 | \$ 99,169.72 | \$ 35,067.49 | \$ (64,102.23) |
| 1076 : GENERAL - LIBRARY MEDIA CATEGORICAL(FTE) | \$ 5,724.16 | \$ 5,007.82 | \$ 5,739.79 | \$ 731.97 |
| 1077 : GENERAL - SCHOOL IMP (LOTTERY)(FTE) | \$ 8,498.30 | \$ 6,434.42 | \$ 12,140.12 | \$ 5,705.70 |
| 1080 : GENERAL - SCIENCE LAB MATERIALS (FTE) | \$ 2,345.86 | \$ 511.05 | \$ 2,952.12 | \$ 2,441.07 |
| 1094 : GENERAL - TERMINAL PAY | \$ 33,517.23 | \$ 27,495.77 | \$ 16,932.10 | \$ (10,563.67) |
| 1506 : GENERAL - EVEN YEAR SUMMER SCHOOL | \$ 42,906.87 | \$ 1,693.19 | \$ - | \$ (1,693.19) |
| 1513 : GENERAL - FEES PAID TO COUNTY | \$ - | \$ 75.00 | \$ 75.00 | \$ - |
| 1527 : GENERAL - HURRICANE IRMA | \$ 6,082.47 | \$ - | \$ - | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 2,357.50 | \$ - | \$ - | \$ - |
| 1540 : GENERAL - 0.25 OF 0.6 CRITICAL MILLAGE | \$ 2,040.25 | \$ - | \$ - | \$ - |
| 1547 : GENERAL - P-CARD PROGRAM | \$ - | \$ - | \$ - | \$ - |
| 1548 : GENERAL - WATER,SEWER, GARBAGE (DIST) | \$ 21,523.94 | \$ 25,760.68 | \$ 22,000.00 | \$ (3,760.68) |
| 1549 : GENERAL - BOTTLED GAS (PROPANE) (DIST) | \$ 3,069.51 | \$ 270.82 | \$ 15,940.76 | \$ 15,669.94 |
| 1562 : GENERAL - CAREER VOCATIONAL ADD ON FTE | \$ 19,851.05 | \$ 6,045.85 | \$ 24,710.74 | \$ 18,664.89 |
| 1567 : DISCRETIONARY MILLAGE/CHARTERS .50 | \$ 236,089.81 | \$ 198,815.29 | \$ 197,574.99 | \$ (1,240.30) |
| 1575 : GENERAL - SCHOOL FACILITY RENTALS | \$ 234.00 | \$ 19.50 | \$ 8,390.50 | \$ 8,371.00 |
| 1580 : GENERAL - IRCEA SUPPLEMENTS | \$ 53,926.36 | \$ 51,114.82 | \$ 47,608.76 | \$ (3,506.06) |
| 1582 : GENERAL - CONSUMABLE SHIPPING COSTS | \$ 288.89 | \$ 342.24 | \$ 5,866.16 | \$ 5,523.92 |
| 1596 : GENERAL - 20% CAPE FUNDS | \$ 4,195.66 | \$ 7,626.28 | \$ - | \$ (7,626.28) |
| 1598 : GENERAL - SICK LEAVE BUYBACK | \$ 1,302.55 | \$ 7,538.49 | \$ - | \$ (7,538.49) |
| 1599 : GENERAL - SCHOOL SECURITY | \$ - | \$ - | \$ 1,000.00 | \$ 1,000.00 |
| 1780 : GENERAL - NON-INSTRUCTIONAL SUBS | \$ - | \$ 3,332.60 | \$ - | \$ (3,332.60) |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ 92,799.97 | \$ 48,629.33 | \$ - | \$ (48,629.33) |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 78,519.02 | \$ 72,195.24 | \$ 75,461.39 | \$ 3,266.15 |
| Grand Total | \$ 5,276,725.70 | \$ 5,306,291.79 | \$ 5,201,461.10 | \$ (104,830.69) |

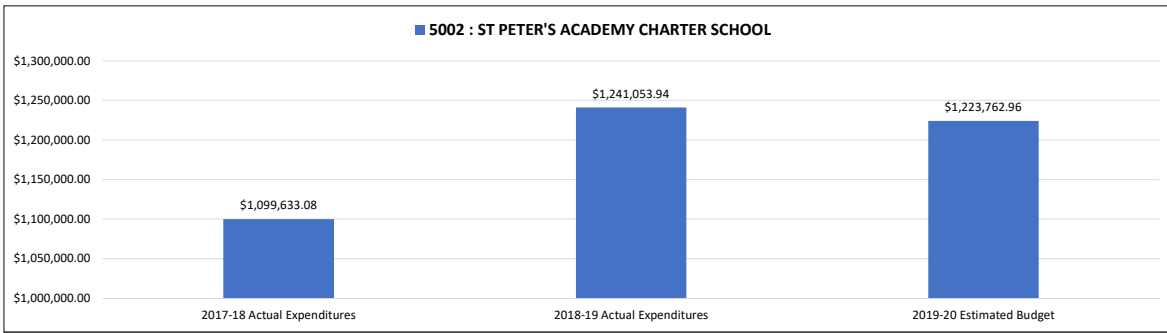
**School District of Indian River County
General Operating Budget
Department 5001**



INDIAN RIVER CHARTER HIGH SCHOOL

| Program Number & Description | 2017-18 | 2018-19 | 2019-20 | Variance |
|--|------------------------|------------------------|------------------------|------------------------|
| | Actual Expenditures | Actual Expenditures | Estimated Budget | |
| 1064 : MENTAL HEALTH ALLOCATION *FEFP | \$ - | \$ - | \$ 18,837.00 | \$ 18,837.00 |
| 1070 : GENERAL - CLASS SIZE REDUCTION (DIST) | \$ 583,305.00 | \$ 596,629.00 | \$ 596,558.00 | \$ (71.00) |
| 1074 : GENERAL - CLASSROOM SUPPLY ASSISTANCE | \$ 9,828.00 | \$ 12,079.20 | \$ - | \$ (12,079.20) |
| 1075 : GENERAL - TEXTBOOK ALLOCATION (FTE) | \$ 48,413.00 | \$ 49,754.00 | \$ 49,754.00 | \$ - |
| 1077 : GENERAL - SCHOOL IMP (LOTTERY)(FTE) | \$ 1,109.00 | \$ 2,205.00 | \$ 2,205.00 | \$ - |
| 1079 : GENERAL - SAFE SCHOOLS *FEFP* (FTE) | \$ 15,713.00 | \$ 41,276.00 | \$ 41,276.00 | \$ - |
| 1082 : GENERAL - SUPPLEMENTAL ACADEMIC *SAI* | \$ 131,954.00 | \$ 146,236.00 | \$ 146,236.00 | \$ - |
| 1084 : GENERAL - *DUAL ENROLLMENT* (FTE) | \$ 16,304.00 | \$ 16,305.00 | \$ 16,305.00 | \$ - |
| 1085 : GENERAL - ADVANCED PLACEMENT (FTE) | \$ 91,569.00 | \$ 132,537.00 | \$ - | \$ (132,537.00) |
| 1088 : GENERAL - DIGITAL CLASSROOM | \$ 28,553.00 | \$ 27,216.00 | \$ 27,216.00 | \$ - |
| 1091 : GENERAL - EARLY GRADUATION | \$ - | \$ 2,102.00 | \$ 2,102.00 | \$ - |
| 1408 : CHARTER SCHOOL FEFP FLOW THROUGH | \$ - | \$ 3,327,697.94 | \$ 3,327,697.94 | \$ - |
| 1409 : GENERAL - CHARTER CAPITAL OUTLAY | \$ - | \$ 321,180.00 | \$ 327,609.00 | \$ 6,429.00 |
| 1519 : GENERAL - CHARTER LITIGATION SETTLEMENT | \$ 86,432.69 | \$ 106,654.71 | \$ 208,522.20 | \$ 101,867.49 |
| 1541 : GENERAL - 0.35 OF 0.6 CRITICAL MILLAGE | \$ - | \$ 100,498.00 | \$ - | \$ (100,498.00) |
| 1567 : DISCRETIONARY MILLAGE/CHARTERS .50 | \$ 313,669.65 | \$ 330,847.62 | \$ 330,847.62 | \$ - |
| 1578 : GENERAL - SCHOOL RECOGNITION | \$ - | \$ 64,602.00 | \$ 64,602.00 | \$ - |
| 1597 : GENERAL - ESE APPS ALLOCATION | \$ - | \$ 580.58 | \$ - | \$ (580.58) |
| 1604 : GENERAL - MENTAL HEALTH ALLOCATION | \$ - | \$ 18,387.00 | \$ - | \$ (18,387.00) |
| 1911 : GENERAL - READING ALLOCATION *FEFP*FTE* | \$ 30,552.00 | \$ 31,396.00 | \$ 31,396.00 | \$ - |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ 81,200.00 | \$ 88,384.69 | \$ 88,384.69 | \$ - |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 3,338,341.43 | \$ - | \$ - | \$ - |
| Grand Total | \$ 4,776,943.77 | \$ 5,416,567.74 | \$ 5,279,548.45 | \$ (137,019.29) |

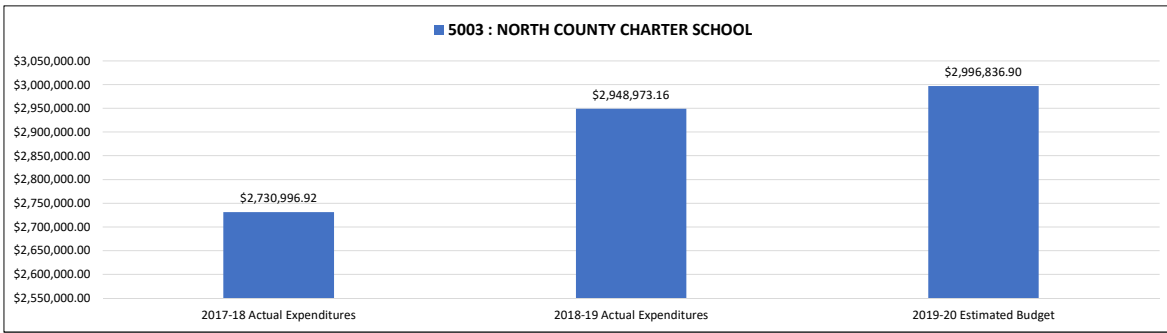
**School District of Indian River County
General Operating Budget
Department 5002**



ST PETER'S ACADEMY CHARTER SCHOOL

| Program Number & Description | 2017-18 | | 2018-19 | | 2019-20 | |
|--|------------------------|------------------------|------------------------|------------------------|-----------------------|-----------------------|
| | Actual Expenditures | Actual Expenditures | Actual Expenditures | Actual Expenditures | Estimated Budget | Variance |
| 1064 : MENTAL HEALTH ALLOCATION *FEFP | \$ - | \$ - | \$ - | \$ 3,821.00 | \$ 3,821.00 | \$ 3,821.00 |
| 1070 : GENERAL - CLASS SIZE REDUCTION (DIST) | \$ 175,069.00 | \$ 182,095.00 | \$ 182,095.00 | \$ 182,095.00 | \$ - | \$ - |
| 1074 : GENERAL - CLASSROOM SUPPLY ASSISTANCE | \$ 1,764.00 | \$ 2,013.20 | \$ - | \$ - | \$ (2,013.20) | \$ (2,013.20) |
| 1075 : GENERAL - TEXTBOOK ALLOCATION (FTE) | \$ 9,745.00 | \$ 10,342.00 | \$ 10,401.00 | \$ 10,401.00 | \$ 59.00 | \$ 59.00 |
| 1077 : GENERAL - SCHOOL IMP (LOTTERY)(FTE) | \$ 237.00 | \$ 477.00 | \$ 477.00 | \$ 477.00 | \$ - | \$ - |
| 1079 : GENERAL - SAFE SCHOOLS *FEFP* (FTE) | \$ 3,163.00 | \$ 8,580.00 | \$ 8,583.00 | \$ 8,583.00 | \$ 3.00 | \$ 3.00 |
| 1082 : GENERAL - SUPPLEMENTAL ACADEMIC *SAI* | \$ 26,562.00 | \$ 30,397.01 | \$ 30,395.00 | \$ 30,395.00 | \$ (2.01) | \$ (2.01) |
| 1088 : GENERAL - DIGITAL CLASSROOM | \$ 5,748.00 | \$ 5,657.00 | \$ 5,664.00 | \$ 5,664.00 | \$ 7.00 | \$ 7.00 |
| 1408 : CHARTER SCHOOL FEFP FLOW THROUGH | \$ - | \$ 771,439.70 | \$ 756,349.20 | \$ 756,349.20 | \$ (15,090.50) | \$ (15,090.50) |
| 1409 : GENERAL - CHARTER CAPITAL OUTLAY | \$ - | \$ 83,452.00 | \$ 82,432.00 | \$ 82,432.00 | \$ (1,020.00) | \$ (1,020.00) |
| 1519 : GENERAL - CHARTER LITIGATION SETTLEMENT | \$ 17,374.84 | \$ 16,546.25 | \$ 42,255.60 | \$ 42,255.60 | \$ 25,709.35 | \$ 25,709.35 |
| 1524 : GENERAL - LOWEST 300 SCHOOLS | \$ 55,367.00 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 1541 : GENERAL - 0.35 OF 0.6 CRITICAL MILLAGE | \$ - | \$ 25,000.00 | \$ - | \$ - | \$ (25,000.00) | \$ (25,000.00) |
| 1567 : DISCRETIONARY MILLAGE/CHARTERS .50 | \$ 63,141.24 | \$ 71,597.72 | \$ 71,886.16 | \$ 71,886.16 | \$ 288.44 | \$ 288.44 |
| 1578 : GENERAL - SCHOOL RECOGNITION | \$ - | \$ 13,004.00 | \$ 13,004.00 | \$ 13,004.00 | \$ - | \$ - |
| 1597 : GENERAL - ESE APPS ALLOCATION | \$ - | \$ 237.06 | \$ - | \$ - | \$ (237.06) | \$ (237.06) |
| 1604 : GENERAL - MENTAL HEALTH ALLOCATION | \$ - | \$ 3,822.00 | \$ - | \$ - | \$ (3,822.00) | \$ (3,822.00) |
| 1911 : GENERAL - READING ALLOCATION *FEFP*FTE* | \$ 6,541.00 | \$ 6,794.00 | \$ 6,800.00 | \$ 6,800.00 | \$ 6.00 | \$ 6.00 |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ - | \$ 9,600.00 | \$ 9,600.00 | \$ 9,600.00 | \$ - | \$ - |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 734,921.00 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Grand Total | \$ 1,099,633.08 | \$ 1,241,053.94 | \$ 1,223,762.96 | \$ 1,223,762.96 | \$ (17,290.98) | \$ (17,290.98) |

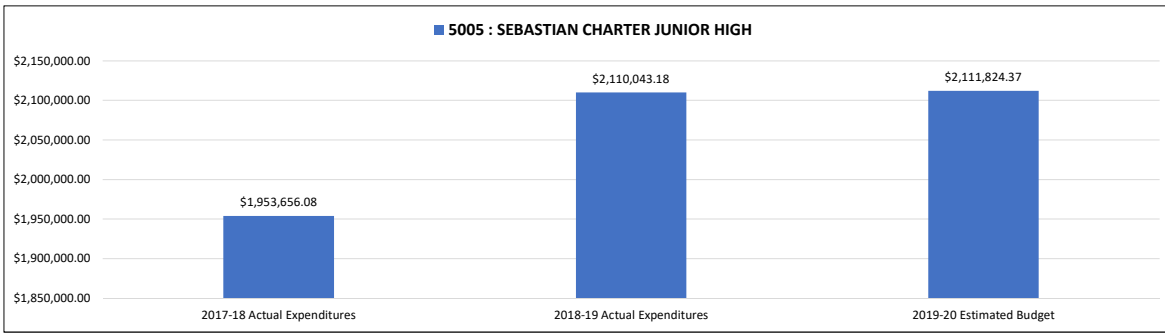
**School District of Indian River County
General Operating Budget
Department 5003**



NORTH COUNTY CHARTER SCHOOL

| Program Number & Description | 2017-18 | | 2018-19 | | 2019-20 | |
|--|------------------------|------------------------|------------------------|---------------------|------------------|----------------|
| | Actual Expenditures | Actual Expenditures | Actual Expenditures | Actual Expenditures | Estimated Budget | Variance |
| 1064 : MENTAL HEALTH ALLOCATION *FEFP | \$ - | \$ - | \$ - | \$ 9,460.00 | \$ 9,460.00 | \$ - |
| 1070 : GENERAL - CLASS SIZE REDUCTION (DIST) | \$ 436,091.00 | \$ 428,910.00 | \$ 428,873.00 | \$ - | \$ (37.00) | \$ (37.00) |
| 1074 : GENERAL - CLASSROOM SUPPLY ASSISTANCE | \$ 5,040.00 | \$ 5,752.00 | \$ - | \$ - | \$ (5,752.00) | \$ (5,752.00) |
| 1075 : GENERAL - TEXTBOOK ALLOCATION (FTE) | \$ 25,797.00 | \$ 25,600.00 | \$ 25,600.00 | \$ - | \$ - | \$ - |
| 1077 : GENERAL - SCHOOL IMP (LOTTERY)(FTE) | \$ 611.00 | \$ 1,157.00 | \$ 1,157.00 | \$ - | \$ - | \$ - |
| 1079 : GENERAL - SAFE SCHOOLS *FEFP* (FTE) | \$ 8,373.00 | \$ 21,237.00 | \$ 21,237.00 | \$ - | \$ - | \$ - |
| 1082 : GENERAL - SUPPLEMENTAL ACADEMIC *SAI* | \$ 70,312.00 | \$ 75,241.00 | \$ 75,241.00 | \$ - | \$ - | \$ - |
| 1088 : GENERAL - DIGITAL CLASSROOM | \$ 15,214.00 | \$ 14,003.00 | \$ 14,003.00 | \$ - | \$ - | \$ - |
| 1408 : CHARTER SCHOOL FEFP FLOW THROUGH | \$ - | \$ 1,808,506.35 | \$ 1,808,506.35 | \$ - | \$ - | \$ - |
| 1409 : GENERAL - CHARTER CAPITAL OUTLAY | \$ - | \$ 165,253.00 | \$ 218,207.00 | \$ 52,954.00 | \$ - | \$ 52,954.00 |
| 1519 : GENERAL - CHARTER LITIGATION SETTLEMENT | \$ 41,906.66 | \$ 50,283.12 | \$ 101,537.88 | \$ 51,254.76 | \$ - | \$ 51,254.76 |
| 1541 : GENERAL - 0.35 OF 0.6 CRITICAL MILLAGE | \$ - | \$ 50,000.00 | \$ - | \$ (50,000.00) | \$ - | \$ (50,000.00) |
| 1567 : DISCRETIONARY MILLAGE/CHARTERS .50 | \$ 167,140.57 | \$ 173,590.44 | \$ 173,590.44 | \$ - | \$ - | \$ - |
| 1578 : GENERAL - SCHOOL RECOGNITION | \$ - | \$ 34,423.00 | \$ 34,423.00 | \$ - | \$ - | \$ - |
| 1597 : GENERAL - ESE APPS ALLOCATION | \$ - | \$ 556.02 | \$ - | \$ (556.02) | \$ - | \$ (556.02) |
| 1604 : GENERAL - MENTAL HEALTH ALLOCATION | \$ - | \$ 9,460.00 | \$ - | \$ (9,460.00) | \$ - | \$ (9,460.00) |
| 1911 : GENERAL - READING ALLOCATION *FEFP*FTE* | \$ 16,827.00 | \$ 16,473.00 | \$ 16,473.00 | \$ - | \$ - | \$ - |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ 62,800.00 | \$ 68,528.23 | \$ 68,528.23 | \$ - | \$ - | \$ - |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 1,880,884.69 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Grand Total | \$ 2,730,996.92 | \$ 2,948,973.16 | \$ 2,996,836.90 | \$ 47,863.74 | | |

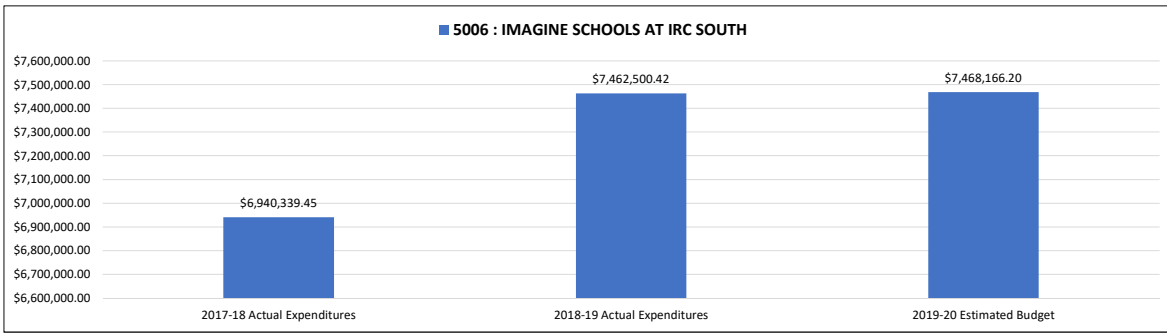
**School District of Indian River County
General Operating Budget
Department 5005**



SEBASTIAN CHARTER JUNIOR HIGH

| Program Number & Description | 2017-18 | 2018-19 | 2019-20 | Variance |
|--|------------------------|------------------------|------------------------|--------------------|
| | Actual Expenditures | Actual Expenditures | Estimated Budget | |
| 1064 : MENTAL HEALTH ALLOCATION *FEFP | \$ - | \$ - | \$ 7,326.00 | \$ 7,326.00 |
| 1070 : GENERAL - CLASS SIZE REDUCTION (DIST) | \$ 235,534.00 | \$ 236,986.00 | \$ 236,846.00 | \$ (140.00) |
| 1074 : GENERAL - CLASSROOM SUPPLY ASSISTANCE | \$ 3,276.00 | \$ 3,738.80 | \$ - | \$ (3,738.80) |
| 1075 : GENERAL - TEXTBOOK ALLOCATION (FTE) | \$ 19,628.00 | \$ 19,823.00 | \$ 19,823.00 | \$ - |
| 1077 : GENERAL - SCHOOL IMP (LOTTERY)(FTE) | \$ 434.00 | \$ 837.00 | \$ 837.00 | \$ - |
| 1079 : GENERAL - SAFE SCHOOLS *FEFP* (FTE) | \$ 6,370.00 | \$ 16,445.00 | \$ 16,445.00 | \$ - |
| 1082 : GENERAL - SUPPLEMENTAL ACADEMIC *SAI* | \$ 53,499.00 | \$ 58,264.00 | \$ 58,264.00 | \$ - |
| 1088 : GENERAL - DIGITAL CLASSROOM | \$ 11,576.00 | \$ 10,843.00 | \$ 10,843.00 | \$ - |
| 1408 : CHARTER SCHOOL FEFP FLOW THROUGH | \$ - | \$ 1,338,405.64 | \$ 1,338,405.64 | \$ - |
| 1409 : GENERAL - CHARTER CAPITAL OUTLAY | \$ - | \$ 127,967.00 | \$ 132,825.00 | \$ 4,858.00 |
| 1519 : GENERAL - CHARTER DEBT REPAYMENT | \$ - | \$ 33,216.84 | \$ - | \$ (33,216.84) |
| 1519 : GENERAL - CHARTER LITIGATION SETTLEMENT | \$ 34,803.87 | \$ - | \$ 84,609.12 | \$ 84,609.12 |
| 1541 : GENERAL - 0.35 OF 0.6 CRITICAL MILLAGE | \$ - | \$ 50,000.00 | \$ - | \$ (50,000.00) |
| 1567 : DISCRETIONARY MILLAGE/CHARTERS .50 | \$ 127,173.46 | \$ 125,582.20 | \$ 125,582.20 | \$ - |
| 1578 : GENERAL - SCHOOL RECOGNITION | \$ 26,657.00 | \$ 26,192.00 | \$ 26,192.00 | \$ - |
| 1597 : GENERAL - ESE APPS ALLOCATION | \$ - | \$ 590.29 | \$ - | \$ (590.29) |
| 1604 : GENERAL - MENTAL HEALTH ALLOCATION | \$ - | \$ 7,326.00 | \$ - | \$ (7,326.00) |
| 1911 : GENERAL - READING ALLOCATION *FEFP*FTE* | \$ 11,946.00 | \$ 11,917.00 | \$ 11,917.00 | \$ - |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ 30,000.00 | \$ 41,909.41 | \$ 41,909.41 | \$ - |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 1,392,758.75 | \$ - | \$ - | \$ - |
| Grand Total | \$ 1,953,656.08 | \$ 2,110,043.18 | \$ 2,111,824.37 | \$ 1,781.19 |

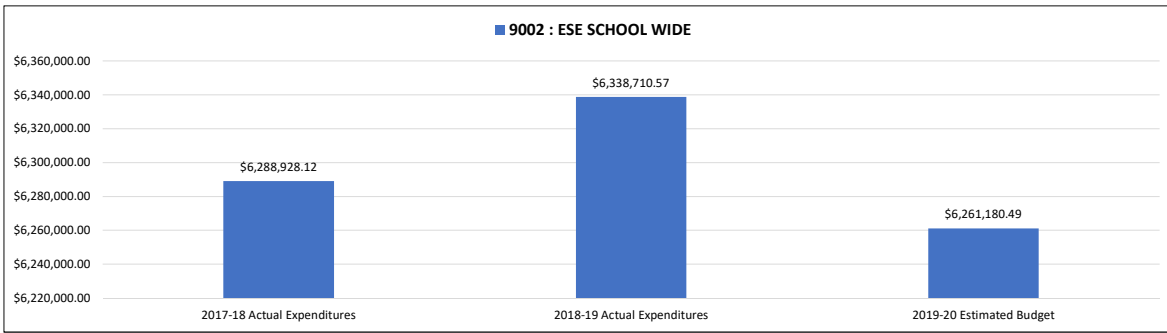
**School District of Indian River County
General Operating Budget
Department 5006**



IMAGINE SCHOOLS AT IRC SOUTH

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|--|-----------------------------------|-----------------------------------|--------------------------------|--------------------|
| 1064 : MENTAL HEALTH ALLOCATION *FEFP | \$ - | \$ - | \$ 24,745.00 | \$ 24,745.00 |
| 1070 : GENERAL - CLASS SIZE REDUCTION (DIST) | \$ 1,023,890.00 | \$ 1,018,179.00 | \$ 1,018,179.00 | \$ - |
| 1074 : GENERAL - CLASSROOM SUPPLY ASSISTANCE | \$ 13,356.00 | \$ 15,831.75 | \$ - | \$ (15,831.75) |
| 1075 : GENERAL - TEXTBOOK ALLOCATION (FTE) | \$ 67,069.00 | \$ 66,959.00 | \$ 66,959.00 | \$ - |
| 1077 : GENERAL - SCHOOL IMP (LOTTERY)(FTE) | \$ 1,552.00 | \$ 2,962.00 | \$ 2,962.00 | \$ - |
| 1079 : GENERAL - SAFE SCHOOLS *FEFP* (FTE) | \$ 21,768.00 | \$ 55,549.00 | \$ 55,549.00 | \$ - |
| 1082 : GENERAL - SUPPLEMENTAL ACADEMIC *SAI* | \$ 182,804.00 | \$ 196,803.00 | \$ 196,803.00 | \$ - |
| 1088 : GENERAL - DIGITAL CLASSROOM | \$ 39,556.00 | \$ 36,627.00 | \$ 36,627.00 | \$ - |
| 1408 : CHARTER SCHOOL FEFP FLOW THROUGH | \$ - | \$ 4,660,784.50 | \$ 4,660,784.50 | \$ - |
| 1409 : GENERAL - CHARTER CAPITAL OUTLAY | \$ - | \$ 432,247.00 | \$ 453,861.00 | \$ 21,614.00 |
| 1519 : GENERAL - CHARTER DEBT REPAYMENT | \$ - | \$ 94,893.27 | \$ - | \$ (94,893.27) |
| 1519 : GENERAL - CHARTER LITIGATION SETTLEMENT | \$ 123,005.87 | \$ - | \$ 296,305.68 | \$ 296,305.68 |
| 1541 : GENERAL - 0.35 OF 0.6 CRITICAL MILLAGE | \$ - | \$ 200,000.00 | \$ - | \$ (200,000.00) |
| 1567 : DISCRETIONARY MILLAGE/CHARTERS .50 | \$ 434,546.81 | \$ 444,360.15 | \$ 444,360.15 | \$ - |
| 1578 : GENERAL - SCHOOL RECOGNITION | \$ 89,698.00 | \$ 89,498.00 | \$ 89,498.00 | \$ - |
| 1597 : GENERAL - ESE APPS ALLOCATION | \$ - | \$ 1,528.88 | \$ - | \$ (1,528.88) |
| 1604 : GENERAL - MENTAL HEALTH ALLOCATION | \$ - | \$ 24,745.00 | \$ - | \$ (24,745.00) |
| 1911 : GENERAL - READING ALLOCATION *FEFP*FTE* | \$ 42,749.00 | \$ 42,167.00 | \$ 42,167.00 | \$ - |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ 75,600.00 | \$ 79,365.87 | \$ 79,365.87 | \$ - |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 4,824,744.77 | \$ - | \$ - | \$ - |
| Grand Total | \$ 6,940,339.45 | \$ 7,462,500.42 | \$ 7,468,166.20 | \$ 5,665.78 |

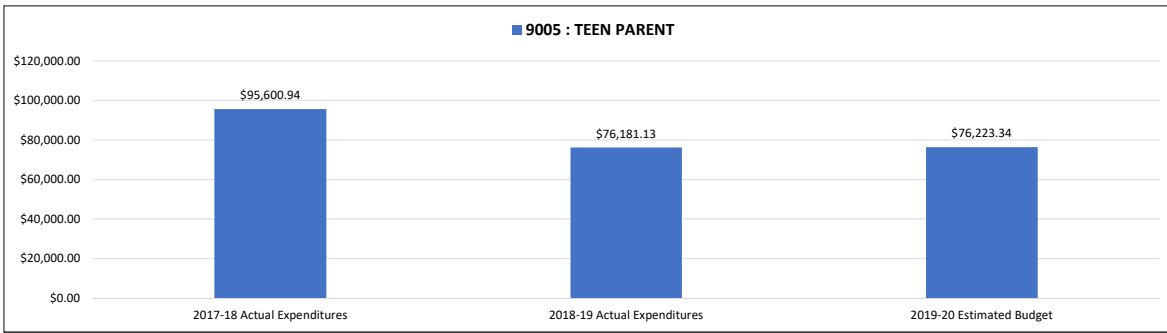
**School District of Indian River County
General Operating Budget
Department 9002**



ESE SCHOOL WIDE

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|--|-----------------------------------|-----------------------------------|--------------------------------|-----------------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 5,626,963.10 | \$ 5,663,063.63 | \$ 5,647,950.57 | \$ (15,113.06) |
| 1074 : GENERAL - CLASSROOM SUPPLY ASSISTANCE | \$ 4,028.86 | \$ 4,018.29 | \$ - | \$ (4,018.29) |
| 1081 : GENERAL - VOCATIONAL REHAB GRANT MATCH | \$ 13,410.48 | \$ - | \$ - | \$ - |
| 1094 : GENERAL - TERMINAL PAY | \$ 75,550.92 | \$ 76,347.60 | \$ - | \$ (76,347.60) |
| 1505 : GENERAL - ODD YEAR SUMMER SCHOOL | \$ - | \$ 25,677.11 | \$ - | \$ (25,677.11) |
| 1506 : GENERAL - EVEN YEAR SUMMER SCHOOL | \$ 112,131.33 | \$ 5,792.27 | \$ - | \$ (5,792.27) |
| 1532 : GENERAL - CWA CONTRACT | \$ 429.66 | \$ - | \$ - | \$ - |
| 1539 : GENERAL - DIFFERENTIATED PAY-GF | \$ 7,391.22 | \$ - | \$ - | \$ - |
| 1597 : GENERAL - ESE APPS ALLOCATION | \$ - | \$ - | \$ 37,412.84 | \$ 37,412.84 |
| 1598 : GENERAL - SICK LEAVE BUYBACK | \$ 4,194.71 | \$ 7,624.72 | \$ - | \$ (7,624.72) |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ 10,399.93 | \$ 2,399.98 | \$ - | \$ (2,399.98) |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 434,427.91 | \$ 553,786.97 | \$ 575,817.08 | \$ 22,030.11 |
| Grand Total | \$ 6,288,928.12 | \$ 6,338,710.57 | \$ 6,261,180.49 | \$ (77,530.08) |

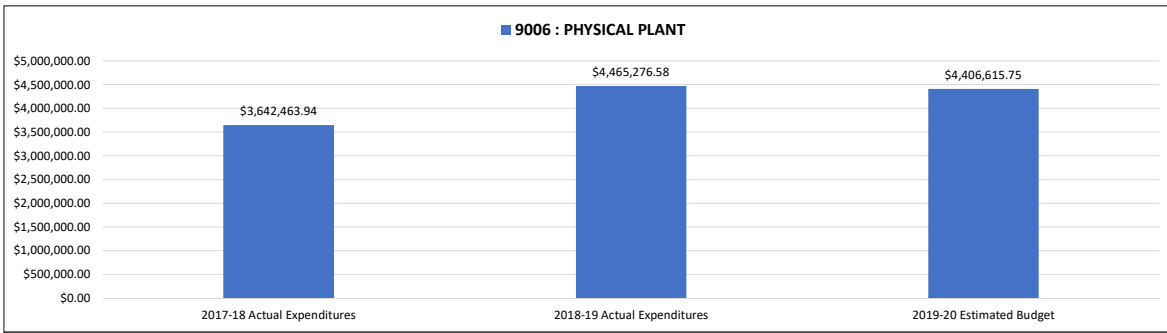
**School District of Indian River County
General Operating Budget
Department 9005**



TEEN PARENT

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|---|-----------------------------------|-----------------------------------|--------------------------------|-----------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 71,805.12 | \$ 60,163.57 | \$ 60,163.57 | \$ - |
| 1076 : GENERAL - LIBRARY MEDIA CATEGORICAL(FTE) | \$ - | \$ - | \$ 42.21 | \$ 42.21 |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 23,795.82 | \$ 16,017.56 | \$ 16,017.56 | \$ - |
| Grand Total | \$ 95,600.94 | \$ 76,181.13 | \$ 76,223.34 | \$ 42.21 |

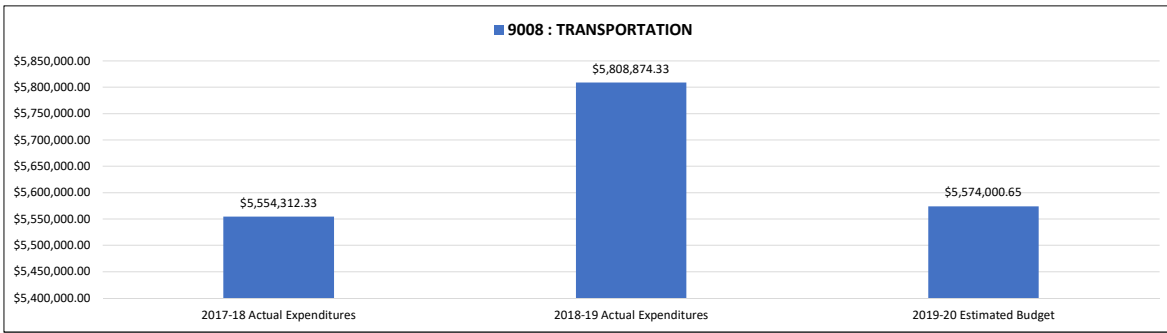
**School District of Indian River County
General Operating Budget
Department 9006**



PHYSICAL PLANT

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|---|-----------------------------------|-----------------------------------|--------------------------------|-----------------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 2,030,858.15 | \$ 2,723,176.90 | \$ 2,719,549.33 | \$ (3,627.57) |
| 1090 : GENERAL - RESERVE FOR SPECIAL PROJECTS | \$ - | \$ - | \$ - | \$ - |
| 1094 : GENERAL - TERMINAL PAY | \$ 7,274.46 | \$ 12,061.47 | \$ 12,061.47 | \$ - |
| 1511 : GENERAL - DIST SUPPORT-SUPPLMT TO SITES | \$ 22,495.80 | \$ 13,555.22 | \$ 15,201.58 | \$ 1,646.36 |
| 1512 : GENERAL - DW-GROUNDS MAINTENANCE | \$ 401,158.00 | \$ 547,192.00 | \$ 609,692.00 | \$ 62,500.00 |
| 1515 : GENERAL - TURF MANAGEMENT | \$ 112,545.00 | \$ 126,324.00 | \$ 126,325.00 | \$ 1.00 |
| 1527 : GENERAL - HURRICANE IRMA | \$ 477,148.37 | \$ 245,816.86 | \$ - | \$ (245,816.86) |
| 1532 : GENERAL - CWA CONTRACT | \$ 6,537.87 | \$ - | \$ - | \$ - |
| 1538 : GENERAL - SCHOOL CLEAN TEAMS | \$ 35,589.57 | \$ 13,150.99 | \$ 13,150.99 | \$ - |
| 1553 : GENERAL - DISTRICTWIDE RECYCLING PROGRAM | \$ - | \$ 62,017.60 | \$ 53,576.46 | \$ (8,441.14) |
| 1586 : GENERAL - TECHNOLOGY SOFTWARE/HARDWARE | \$ 12,480.15 | \$ 12,480.15 | \$ 12,500.00 | \$ 19.85 |
| 1591 : GENERAL - CUSTODIAL SUBSTITUTES | \$ 200,235.31 | \$ 204,912.41 | \$ 234,065.60 | \$ 29,153.19 |
| 1596 : GENERAL - 20% CAPE FUNDS | \$ - | \$ - | \$ - | \$ - |
| 1653 : GENERAL - DISTRICT WIDE WASTE REMOVAL | \$ - | \$ 188,747.35 | \$ 276,819.33 | \$ 88,071.98 |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 336,141.26 | \$ 315,841.63 | \$ 333,673.99 | \$ 17,832.36 |
| Grand Total | \$ 3,642,463.94 | \$ 4,465,276.58 | \$ 4,406,615.75 | \$ (58,660.83) |

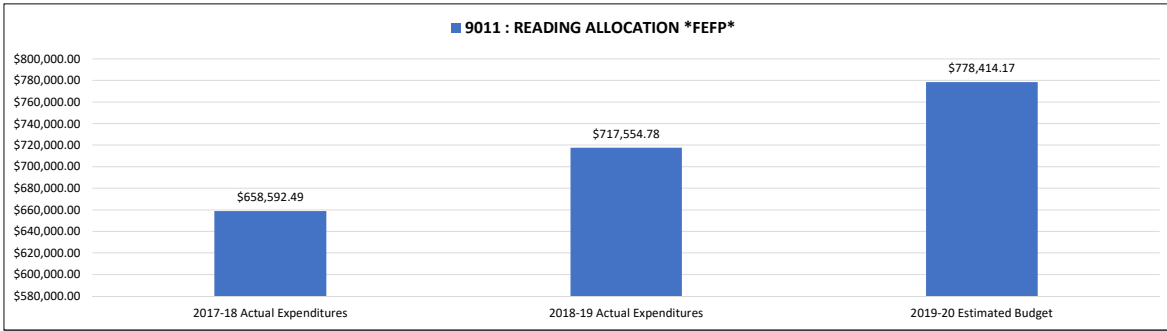
**School District of Indian River County
General Operating Budget
Department 9008**



TRANSPORTATION

| Program Number & Description | 2017-18 | 2018-19 | 2019-20 | Variance |
|---|------------------------|------------------------|------------------------|------------------------|
| | Actual Expenditures | Actual Expenditures | Estimated Budget | |
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 4,368,508.69 | \$ 4,672,954.13 | \$ 4,543,832.31 | \$ (129,121.82) |
| 1006 : GENERAL - COMMUNICATIONS (DISTRICT) | \$ 517.59 | \$ 628.56 | \$ 656.00 | \$ 27.44 |
| 1008 : GENERAL - ELECTRICAL | \$ 49,803.51 | \$ 45,891.08 | \$ 51,497.00 | \$ 5,605.92 |
| 1094 : GENERAL - TERMINAL PAY | \$ 1,119.34 | \$ 7,605.41 | \$ 6,327.75 | \$ (1,277.66) |
| 1505 : GENERAL - ODD YEAR SUMMER SCHOOL | \$ 442.35 | \$ 115,117.64 | \$ - | \$ (115,117.64) |
| 1506 : GENERAL - EVEN YEAR SUMMER SCHOOL | \$ 15,404.42 | \$ - | \$ - | \$ - |
| 1520 : GENERAL - SUMMER BUS MAINTENANCE *TRANSP | \$ 6,866.97 | \$ 4,643.00 | \$ - | \$ (4,643.00) |
| 1527 : GENERAL - HURRICANE IRMA | \$ 20,994.04 | \$ - | \$ - | \$ - |
| 1529 : GENERAL - SOFTWARE & LICENCE RENEWALS | \$ 31,487.40 | \$ - | \$ - | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 23,766.51 | \$ - | \$ - | \$ - |
| 1548 : GENERAL - WATER,SEWER, GARBAGE (DIST) | \$ 4,424.57 | \$ 4,373.01 | \$ 4,269.00 | \$ (104.01) |
| 1558 : GENERAL - INTERDEPARTMENT VEHICLE MAINT | \$ 7,901.03 | \$ 4,950.68 | \$ 3,500.00 | \$ (1,450.68) |
| 1566 : GENERAL - CDL LICENSE ASSISTANCE | \$ - | \$ - | \$ - | \$ - |
| 1586 : GENERAL - TECHNOLOGY SOFTWARE/HARDWARE | \$ 9,544.68 | \$ 7,373.00 | \$ 7,373.00 | \$ - |
| 1594 : GENERAL - PARENTAL TRANSPORTATION | \$ 16,698.51 | \$ 21,094.61 | \$ 24,679.66 | \$ 3,585.05 |
| 1598 : GENERAL - SICK LEAVE BUYBACK | \$ 1,443.55 | \$ 2,960.91 | \$ - | \$ (2,960.91) |
| 1702 : GENERAL - TRANSPORTATION FUEL | \$ 538,224.98 | \$ 541,493.16 | \$ 541,493.16 | \$ - |
| 1703 : DOT PHYSICALS | \$ - | \$ 76,450.00 | \$ 75,000.00 | \$ (1,450.00) |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 457,164.19 | \$ 303,339.14 | \$ 315,372.77 | \$ 12,033.63 |
| Grand Total | \$ 5,554,312.33 | \$ 5,808,874.33 | \$ 5,574,000.65 | \$ (234,873.68) |

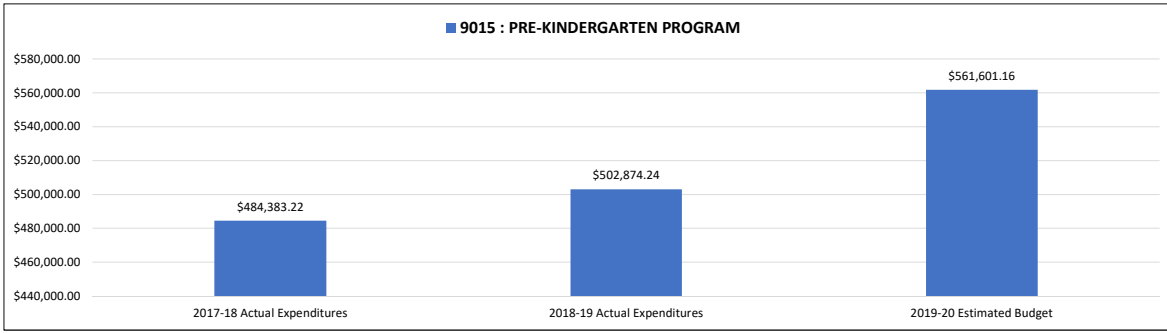
**School District of Indian River County
General Operating Budget
Department 9011**



READING ALLOCATION *FEFP*

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|--|-----------------------------------|-----------------------------------|--------------------------------|---------------------|
| 1094 : GENERAL - TERMINAL PAY | \$ 22,475.82 | \$ - | \$ - | \$ - |
| 1911 : GENERAL - READING ALLOCATION *FEFP*FTE* | \$ 636,116.67 | \$ 717,554.78 | \$ 778,414.17 | \$ 60,859.39 |
| Grand Total | \$ 658,592.49 | \$ 717,554.78 | \$ 778,414.17 | \$ 60,859.39 |

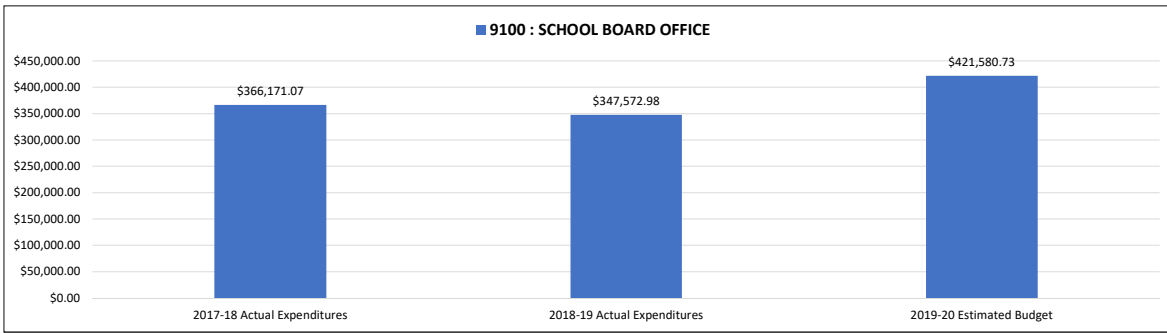
**School District of Indian River County
General Operating Budget
Department 9015**



PRE-KINDERGARTEN PROGRAM

| Program Number & Description | 2017-18 | 2018-19 | 2019-20 | Variance |
|--|----------------------|----------------------|----------------------|---------------------|
| | Actual Expenditures | Actual Expenditures | Estimated Budget | |
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 494.74 | \$ - | \$ - | \$ - |
| 1567 : DISCRETIONARY MILLAGE/CHARTERS .50 | \$ 954.13 | \$ - | \$ - | \$ - |
| 1966 : GENERAL - VPK-SUMMER - EVEN YEAR | \$ 54,498.90 | \$ 27,680.58 | \$ 152,319.42 | \$ 124,638.84 |
| 1967 : GENERAL - VPK - ODD YEAR SUMMER PROGRAM | \$ 40,814.40 | \$ 81,582.09 | \$ 100.64 | \$ (81,481.45) |
| 1971 : GENERAL - VPK REGULAR SCHOOL YEAR | \$ - | \$ 393,611.57 | \$ 409,181.10 | \$ 15,569.53 |
| 1971 : GENERAL - VPK SCHOOL YEAR 2017/2018 | \$ 387,621.05 | \$ - | \$ - | \$ - |
| Grand Total | \$ 484,383.22 | \$ 502,874.24 | \$ 561,601.16 | \$ 58,726.92 |

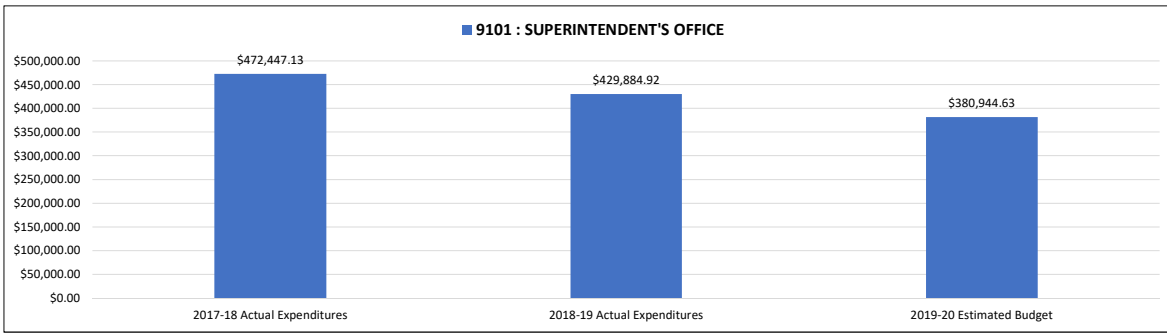
**School District of Indian River County
General Operating Budget
Department 9100**



SCHOOL BOARD OFFICE

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|--|-----------------------------------|-----------------------------------|--------------------------------|---------------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 320,262.52 | \$ 327,939.62 | \$ 327,939.65 | \$ 0.03 |
| 1036 : GENERAL - CONSULTING | \$ - | \$ 5,032.00 | \$ 22,695.42 | \$ 17,663.42 |
| 1094 : GENERAL - TERMINAL PAY | \$ 30,849.38 | \$ - | \$ - | \$ - |
| 1527 : GENERAL - HURRICANE IRMA | \$ 7,338.03 | \$ - | \$ - | \$ - |
| 1599 : GENERAL - SCHOOL SECURITY | \$ - | \$ 2,686.25 | \$ - | \$ (2,686.25) |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 7,721.14 | \$ 11,915.11 | \$ 70,945.66 | \$ 59,030.55 |
| Grand Total | \$ 366,171.07 | \$ 347,572.98 | \$ 421,580.73 | \$ 74,007.75 |

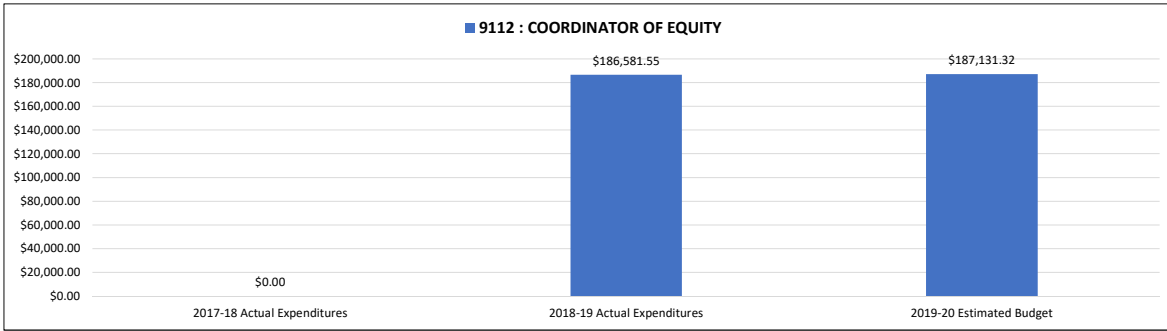
**School District of Indian River County
General Operating Budget
Department 9101**



SUPERINTENDENT'S OFFICE

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|--|-----------------------------------|-----------------------------------|--------------------------------|-----------------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 345,753.53 | \$ 346,151.85 | \$ 328,953.50 | \$ (17,198.35) |
| 1036 : GENERAL - CONSULTING | \$ - | \$ 24,859.50 | \$ - | \$ (24,859.50) |
| 1094 : GENERAL - TERMINAL PAY | \$ - | \$ 10,699.18 | \$ - | \$ (10,699.18) |
| 1507 : GENERAL - COPIER LEASING COSTS | \$ 5,189.98 | \$ 5,230.45 | \$ 7,295.27 | \$ 2,064.82 |
| 1527 : GENERAL - HURRICANE IRMA | \$ 599.37 | \$ - | \$ - | \$ - |
| 1534 : GENERAL - SUPERINTENDENT DISCRETIONARY | \$ 1,914.74 | \$ 1,198.81 | \$ 3,159.97 | \$ 1,961.16 |
| 1561 : GENERAL - HOSPITALITY | \$ 3,946.34 | \$ 4,975.95 | \$ 5,000.00 | \$ 24.05 |
| 1563 : Discretionary Operating Millage - CSR | \$ 49,951.49 | \$ - | \$ - | \$ - |
| 1570 : GENERAL - NEOLA SERVICES | \$ 11,787.54 | \$ 773.06 | \$ - | \$ (773.06) |
| 1913 : GENERAL - BATELLE FOR KIDS (STRATEGIC PLAN) | \$ 20,100.00 | \$ - | \$ - | \$ - |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 33,204.14 | \$ 35,996.12 | \$ 36,535.89 | \$ 539.77 |
| Grand Total | \$ 472,447.13 | \$ 429,884.92 | \$ 380,944.63 | \$ (48,940.29) |

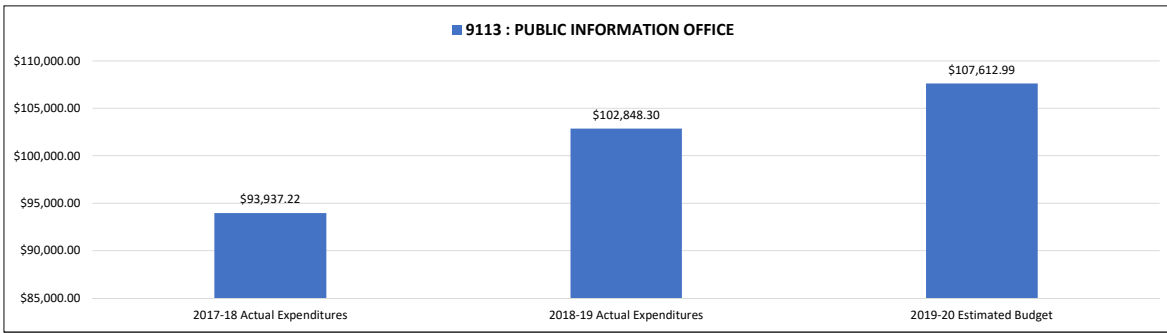
**School District of Indian River County
General Operating Budget
Department 9112**



COORDINATOR OF EQUITY

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|--|-----------------------------------|-----------------------------------|--------------------------------|------------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ - | \$ 112,135.77 | \$ 112,135.54 | \$ (0.23) |
| 1503 : GENERAL - MULTICULTURAL PLAN | \$ - | \$ 73,200.00 | \$ 73,750.00 | \$ 550.00 |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ - | \$ 1,245.78 | \$ 1,245.78 | \$ - |
| Grand Total | \$ - | \$ 186,581.55 | \$ 187,131.32 | \$ 549.77 |

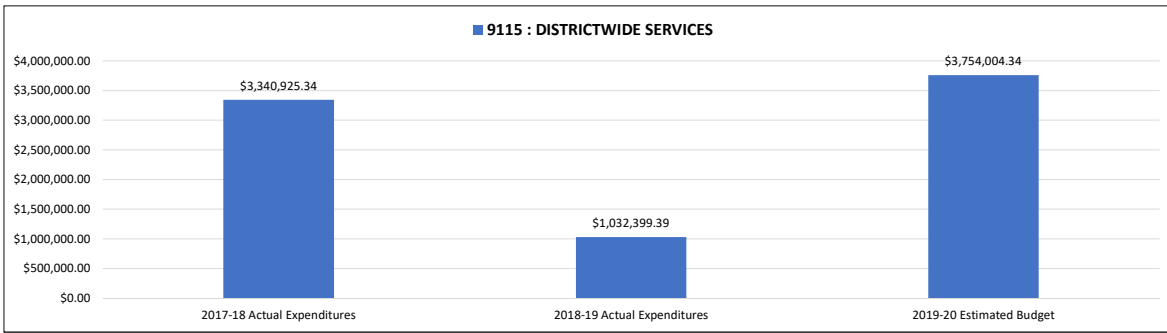
**School District of Indian River County
General Operating Budget
Department 9113**



PUBLIC INFORMATION OFFICE

| Program Number & Description | 2017-18 | 2018-19 | 2019-20 | Variance |
|---|---------------------|----------------------|----------------------|--------------------|
| | Actual Expenditures | Actual Expenditures | Estimated Budget | |
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 75,991.23 | \$ 76,398.08 | \$ 76,398.09 | \$ 0.01 |
| 1504 : GENERAL - EMPL& STUDENT PUBLIC RELATIONS | \$ 10,478.41 | \$ 10,721.78 | \$ 10,865.00 | \$ 143.22 |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 7,467.58 | \$ 15,728.44 | \$ 20,349.90 | \$ 4,621.46 |
| Grand Total | \$ 93,937.22 | \$ 102,848.30 | \$ 107,612.99 | \$ 4,764.69 |

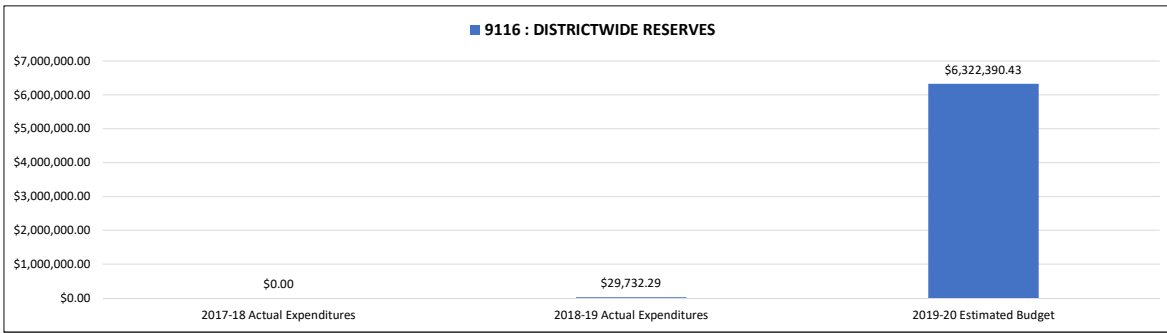
**School District of Indian River County
General Operating Budget
Department 9115**



DISTRICTWIDE SERVICES

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|---|-----------------------------------|-----------------------------------|--------------------------------|------------------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 100,830.01 | \$ 6,120.00 | \$ 542,976.72 | \$ 536,856.72 |
| 1006 : GENERAL - COMMUNICATIONS (DISTRICT) | \$ 15,122.00 | \$ 14,420.19 | \$ 15,387.00 | \$ 966.81 |
| 1008 : GENERAL - ELECTRICAL | \$ - | \$ (1,946.57) | \$ - | \$ 1,946.57 |
| 1036 : GENERAL - CONSULTING | \$ 615,833.92 | \$ 385,175.75 | \$ 518,328.83 | \$ 133,153.08 |
| 1064 : MENTAL HEALTH ALLOCATION *FEFP | \$ - | \$ - | \$ 47,320.32 | \$ 47,320.32 |
| 1074 : GENERAL - CLASSROOM SUPPLY ASSISTANCE | \$ - | \$ - | \$ 293,249.05 | \$ 293,249.05 |
| 1076 : GENERAL - LIBRARY MEDIA CATEGORICAL(FTE) | \$ - | \$ - | \$ 9,789.02 | \$ 9,789.02 |
| 1077 : GENERAL - SCHOOL IMP (LOTTERY)(FTE) | \$ - | \$ - | \$ 57,199.39 | \$ 57,199.39 |
| 1078 : GENERAL - EMERGENCY RESPONSE | \$ - | \$ - | \$ - | \$ - |
| 1080 : GENERAL - SCIENCE LAB MATERIALS (FTE) | \$ - | \$ - | \$ 2,173.33 | \$ 2,173.33 |
| 1095 : GENERAL - DONATIONS | \$ - | \$ 9,000.00 | \$ - | \$ (9,000.00) |
| 1506 : GENERAL - EVEN YEAR SUMMER SCHOOL | \$ - | \$ - | \$ - | \$ - |
| 1511 : GENERAL - DIST SUPPORT-SUPPLMT TO SITES | \$ 1,891.66 | \$ 4,112.62 | \$ 3,585.87 | \$ (526.75) |
| 1513 : GENERAL - FEES PAID TO COUNTY | \$ 143,879.36 | \$ 159,101.32 | \$ 144,537.33 | \$ (14,563.99) |
| 1521 : GENERAL - SUBS-CEA TEMPORARY DUTY | \$ - | \$ - | \$ - | \$ - |
| 1524 : GENERAL - LOWEST 300 SCHOOLS | \$ - | \$ - | \$ - | \$ - |
| 1539 : GENERAL - DIFFERENTIATED PAY-GF | \$ - | \$ - | \$ - | \$ - |
| 1544 : GENERAL - DISTRICTWIDE MOVING | \$ 735.00 | \$ - | \$ - | \$ - |
| 1547 : GENERAL - P-CARD PROGRAM | \$ - | \$ - | \$ - | \$ - |
| 1548 : GENERAL - WATER,SEWER, GARBAGE (DIST) | \$ 2,902.45 | \$ (320.75) | \$ 1,000.00 | \$ 1,320.75 |
| 1551 : GENERAL - PERFORMANCE CONTRACTING | \$ 824,019.85 | \$ 376,928.63 | \$ - | \$ (376,928.63) |
| 1554 : GENERAL - SAFE HARBOR TRANSFER | \$ 1,566,666.00 | \$ - | \$ - | \$ - |
| 1556 : GENERAL - RESERVE FOR TAN COSTS | \$ - | \$ 64,631.46 | \$ - | \$ (64,631.46) |
| 1559 : GENERAL - GOV DEALS | \$ 292.49 | \$ - | \$ - | \$ - |
| 1562 : GENERAL - CAREER VOCATIONAL ADD ON FTE | \$ - | \$ - | \$ 308,198.96 | \$ 308,198.96 |
| 1567 : DISCRETIONARY MILLAGE/CHARTERS .50 | \$ 1,460.63 | \$ - | \$ - | \$ - |
| 1575 : GENERAL - SCHOOL FACILITY RENTALS | \$ - | \$ - | \$ 50,967.00 | \$ 50,967.00 |
| 1578 : GENERAL - SCHOOL RECOGNITION | \$ - | \$ - | \$ 765,962.00 | \$ 765,962.00 |
| 1588 : GENERAL - SECONDARY SCHOOL REMEDIATION | \$ - | \$ - | \$ - | \$ - |
| 1596 : GENERAL - 20% CAPE FUNDS | \$ - | \$ - | \$ - | \$ - |
| 1597 : GENERAL - ESE APPS ALLOCATION | \$ - | \$ - | \$ - | \$ - |
| 1599 : GENERAL - SCHOOL SECURITY | \$ 1,995.00 | \$ - | \$ 2,695.00 | \$ 2,695.00 |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ 16,512.00 | \$ - | \$ - | \$ - |
| 1928 : GENERAL - MOONSHOT PARTNERSHIP GRANT | \$ (0.78) | \$ - | \$ 975,457.78 | \$ 975,457.78 |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 48,785.75 | \$ 15,176.74 | \$ 15,176.74 | \$ - |
| Grand Total | \$ 3,340,925.34 | \$ 1,032,399.39 | \$ 3,754,004.34 | \$ 2,721,604.95 |

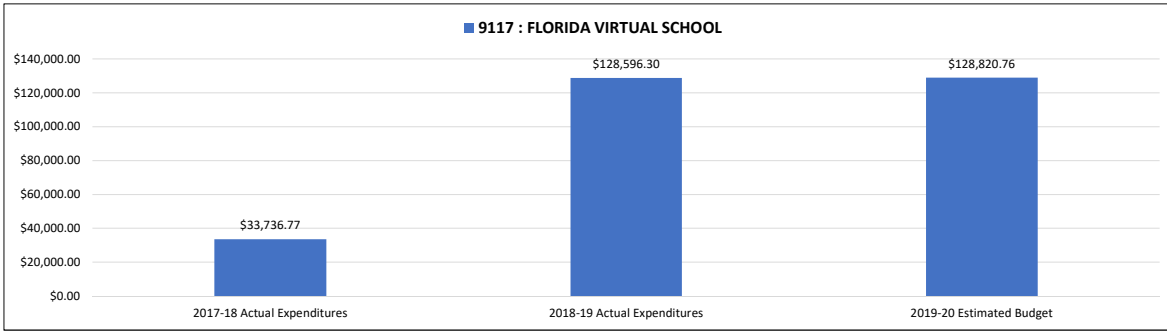
**School District of Indian River County
General Operating Budget
Department 9116**



DISTRICTWIDE RESERVES

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|---|-----------------------------------|-----------------------------------|--------------------------------|-----------------|
| 1090 : GENERAL - RESERVE FOR SPECIAL PROJECTS | \$ - | \$ - | \$ 73,707.90 | \$ 73,707.90 |
| 1094 : GENERAL - TERMINAL PAY | \$ - | \$ - | \$ 311,668.68 | \$ 311,668.68 |
| 1505 : GENERAL - ODD YEAR SUMMER SCHOOL | \$ - | \$ - | \$ - | \$ - |
| 1506 : GENERAL - EVEN YEAR SUMMER SCHOOL | \$ - | \$ - | \$ 480,473.00 | \$ 480,473.00 |
| 1539 : GENERAL - DIFFERENTIATED PAY-GF | \$ - | \$ 29,732.29 | \$ 29,732.29 | \$ - |
| 1552 : GENERAL - RESERVE FOR MACKAY SCHOLARSHIP | \$ - | \$ - | \$ 636,340.00 | \$ 636,340.00 |
| 1567 : DISCRETIONARY MILLAGE/CHARTERS .50 | \$ - | \$ - | \$ 87,293.87 | \$ 87,293.87 |
| 1568 : DISCRETIONARY MILLAGE TECHNOLOGY .50 | \$ - | \$ - | \$ 1,923,256.64 | \$ 1,923,256.64 |
| 1569 : DISCRETIONARY MILLAGE VOCATIONAL .50 | \$ - | \$ - | \$ 905,068.41 | \$ 905,068.41 |
| 1581 : GENERAL - RESERVE FOR SALARY INCREASES | \$ - | \$ - | \$ - | \$ - |
| 1597 : GENERAL - ESE APPS ALLOCATION | \$ - | \$ - | \$ 1,725.58 | \$ 1,725.58 |
| 1598 : GENERAL - SICK LEAVE BUYBACK | \$ - | \$ - | \$ 70,000.00 | \$ 70,000.00 |
| 1779 : FRS INCREASE RESERVE BUDGET | \$ - | \$ - | \$ 191,833.89 | \$ 191,833.89 |
| 1911 : GENERAL - READING ALLOCATION *FEFP*FTE* | \$ - | \$ - | \$ 124,549.04 | \$ 124,549.04 |
| 1918 : GENERAL - BEST & BRIGHTEST TCHR SCHOLAR | \$ - | \$ - | \$ 1,486,741.13 | \$ 1,486,741.13 |
| Grand Total | \$ - | \$ 29,732.29 | \$ 6,322,390.43 | \$ 6,292,658.14 |

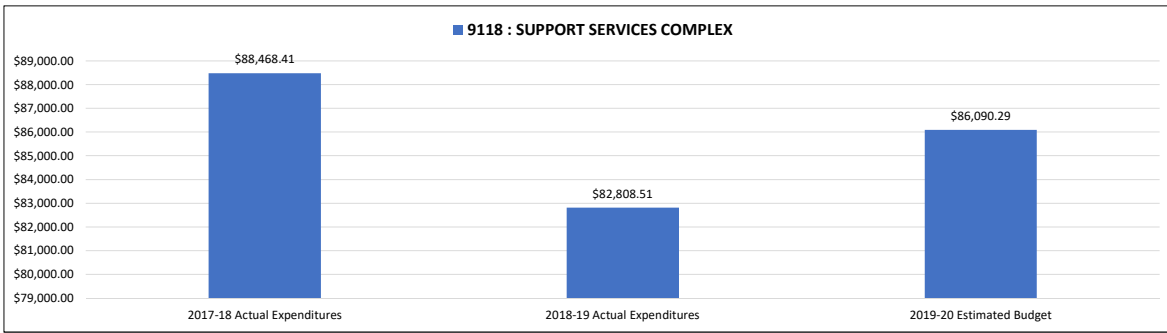
**School District of Indian River County
General Operating Budget
Department 9117**



FLORIDA VIRTUAL SCHOOL

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|---|-----------------------------------|-----------------------------------|--------------------------------|------------------|
| 1076 : GENERAL - LIBRARY MEDIA CATEGORICAL(FTE) | \$ - | \$ - | \$ 224.46 | \$ 224.46 |
| 1701 : GENERAL - FLORIDA VIRTUAL SCHOOL | \$ 33,736.77 | \$ 128,596.30 | \$ 128,596.30 | \$ - |
| Grand Total | \$ 33,736.77 | \$ 128,596.30 | \$ 128,820.76 | \$ 224.46 |

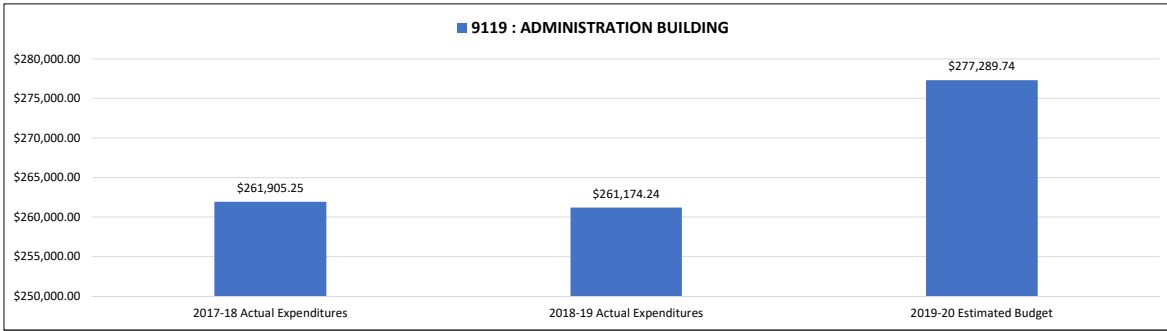
**School District of Indian River County
General Operating Budget
Department 9118**



SUPPORT SERVICES COMPLEX

| Program Number & Description | 2017-18 | 2018-19 | 2019-20 | Variance |
|--|---------------------|---------------------|---------------------|--------------------|
| | Actual Expenditures | Actual Expenditures | Estimated Budget | |
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 23,433.39 | \$ 19,282.96 | \$ 19,927.29 | \$ 644.33 |
| 1006 : GENERAL - COMMUNICATIONS (DISTRICT) | \$ 3,450.18 | \$ 4,037.52 | \$ 3,108.00 | \$ (929.52) |
| 1008 : GENERAL - ELECTRICAL | \$ 54,691.99 | \$ 53,013.21 | \$ 56,751.00 | \$ 3,737.79 |
| 1532 : GENERAL - CWA CONTRACT | \$ 107.50 | \$ - | \$ - | \$ - |
| 1548 : GENERAL - WATER,SEWER, GARBAGE (DIST) | \$ 6,717.63 | \$ 6,474.82 | \$ 6,304.00 | \$ (170.82) |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 67.72 | \$ - | \$ - | \$ - |
| Grand Total | \$ 88,468.41 | \$ 82,808.51 | \$ 86,090.29 | \$ 3,281.78 |

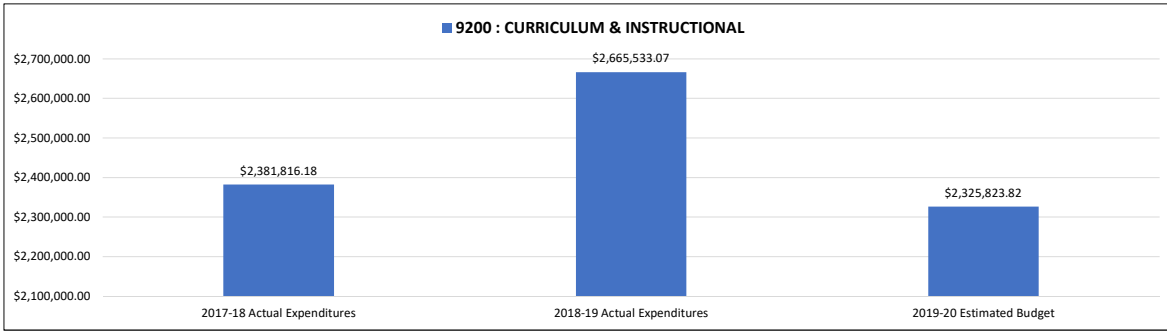
**School District of Indian River County
General Operating Budget
Department 9119**



ADMINISTRATION BUILDING

| Program Number & Description | 2017-18 | 2018-19 | 2019-20 | Variance |
|--|----------------------|----------------------|----------------------|---------------------|
| | Actual Expenditures | Actual Expenditures | Estimated Budget | |
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 71,186.33 | \$ 67,627.90 | \$ 68,272.19 | \$ 644.29 |
| 1006 : GENERAL - COMMUNICATIONS (DISTRICT) | \$ 131,236.26 | \$ 136,707.74 | \$ 126,729.32 | \$ (9,978.42) |
| 1008 : GENERAL - ELECTRICAL | \$ 50,438.57 | \$ 48,758.36 | \$ 51,921.00 | \$ 3,162.64 |
| 1527 : GENERAL - HURRICANE IRMA | \$ 378.02 | \$ - | \$ - | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 322.36 | \$ - | \$ - | \$ - |
| 1548 : GENERAL - WATER,SEWER, GARBAGE (DIST) | \$ 3,259.26 | \$ 3,420.02 | \$ 25,656.71 | \$ 22,236.69 |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 5,084.45 | \$ 4,660.22 | \$ 4,710.52 | \$ 50.30 |
| Grand Total | \$ 261,905.25 | \$ 261,174.24 | \$ 277,289.74 | \$ 16,115.50 |

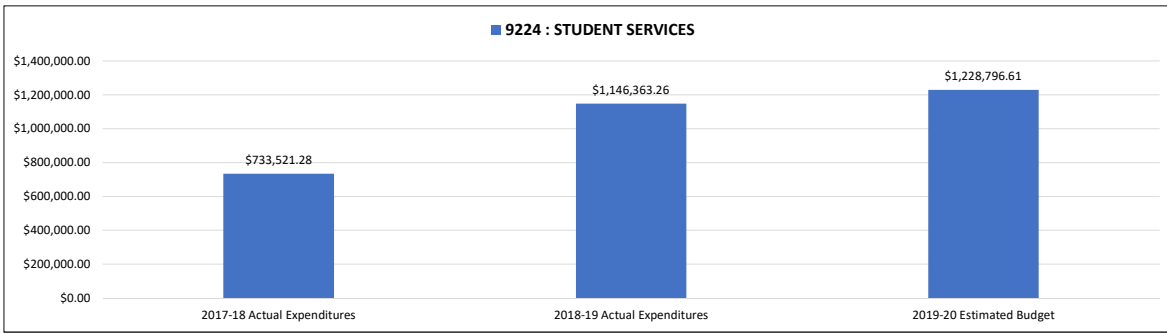
**School District of Indian River County
General Operating Budget
Department 9200**



CURRICULUM & INSTRUCTIONAL

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|--|-----------------------------|-----------------------------|--------------------------|------------------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 1,139,669.70 | \$ 962,601.32 | \$ 963,818.15 | \$ 1,216.83 |
| 1075 : GENERAL - TEXTBOOK ALLOCATION (FTE) | \$ - | \$ 420,918.52 | \$ 639,295.29 | \$ 218,376.77 |
| 1084 : GENERAL - *DUAL ENROLLMENT* (FTE) | \$ - | \$ 3,032.00 | \$ 101,236.72 | \$ 98,204.72 |
| 1094 : GENERAL - TERMINAL PAY | \$ 28,878.80 | \$ 886.83 | \$ - | \$ (886.83) |
| 1503 : GENERAL - MULTICULTURAL PLAN | \$ 80,000.00 | \$ 6,250.00 | \$ 6,250.00 | \$ - |
| 1505 : GENERAL - ODD YEAR SUMMER SCHOOL | \$ 855.10 | \$ 7,669.08 | \$ - | \$ (7,669.08) |
| 1506 : GENERAL - EVEN YEAR SUMMER SCHOOL | \$ 902.03 | \$ - | \$ - | \$ - |
| 1518 : GENERAL - PRINTING/POSTAGE & COMMUNICATION | \$ 1,163.99 | \$ 334.48 | \$ 2,000.00 | \$ 1,665.52 |
| 1525 : GENERAL - IREADY | \$ 458,985.00 | \$ - | \$ - | \$ - |
| 1530 : GENERAL - EQUAL OPPORTUNITY SCHOOLS | \$ 1,481.18 | \$ - | \$ - | \$ - |
| 1535 : GENERAL - FASA | \$ 2,800.00 | \$ 3,060.00 | \$ 3,060.00 | \$ - |
| 1539 : GENERAL - DIFFERENTIATED PAY-GF | \$ 4,538.93 | \$ - | \$ - | \$ - |
| 1541 : GENERAL - 0.35 OF 0.6 CRITICAL MILLAGE | \$ 65,172.58 | \$ - | \$ - | \$ - |
| 1546 : GENERAL - ACT - HIGH SCHOOLS | \$ - | \$ - | \$ 70,000.00 | \$ 70,000.00 |
| 1568 : DISCRETIONARY MILLAGE TECHNOLOGY .50 | \$ - | \$ 592,111.49 | \$ 49,951.49 | \$ (542,160.00) |
| 1569 : DISCRETIONARY MILLAGE VOCATIONAL .50 | \$ - | \$ 133,790.44 | \$ 119,990.64 | \$ (13,799.80) |
| 1580 : GENERAL - IRCEA SUPPLEMENTS | \$ 19,323.52 | \$ 19,511.93 | \$ 18,170.72 | \$ (1,341.21) |
| 1582 : GENERAL - CONSUMABLE SHIPPING COSTS | \$ 3,877.92 | \$ - | \$ 1,700.00 | \$ 1,700.00 |
| 1587 : GENERAL - SMART HORIZONS | \$ - | \$ - | \$ - | \$ - |
| 1596 : GENERAL - 20% CAPE FUNDS | \$ - | \$ - | \$ - | \$ - |
| 1914 : GENERAL - ALGEBRA COUNTS | \$ 28,012.79 | \$ - | \$ - | \$ - |
| 1925 : GENERAL - AYD/AGILE MINDS GRANT | \$ (1,320.26) | \$ 6,886.68 | \$ 659.62 | \$ (6,227.06) |
| 1929 : GENERAL - INDIAN RIVER LAGOON SM GRANT | \$ - | \$ 3,125.98 | \$ 1,688.02 | \$ (1,437.96) |
| 1936 : GENERAL - PEERS IN PUBLIC PRACTICE | \$ 3,181.39 | \$ - | \$ - | \$ - |
| 1960 : GENERAL - FOUNDATIONS/LITERACY COACHES | \$ 182,173.78 | \$ 185,823.84 | \$ 185,823.87 | \$ 0.03 |
| 1961 : Step into Kindergarten- Quail Valley - 2019 | \$ - | \$ 14,558.52 | \$ 4,974.64 | \$ (9,583.88) |
| 1962 : GENERAL - STEP INTO KGRN-QUAIL.2018 | \$ 7,490.00 | \$ 12,510.00 | \$ - | \$ (12,510.00) |
| 1963 : GENERAL - STEP INTO KGRN(\$156K)CSAC2018 | \$ 94,644.68 | \$ 58,269.18 | \$ - | \$ (58,269.18) |
| 1964 : GENERAL - STEP INTO KGRN(\$35K)UTW.2018 | \$ - | \$ 18,555.93 | \$ - | \$ (18,555.93) |
| 1964 : GENERAL - STEP INTO KGRN-UW&JICSL.2018 | \$ 22,777.43 | \$ - | \$ - | \$ - |
| 1972 : GENERAL - STEP INTO KGRN(\$130,000)CSAC | \$ 62,583.29 | \$ - | \$ - | \$ - |
| 1973 : Step into Kindergarten - JSIL - odd FY | \$ 17,622.60 | \$ 25,164.69 | \$ 15,585.87 | \$ (9,578.82) |
| 1975 : Step into Kindergarten - CSAC | \$ - | \$ 87,064.82 | \$ 34,983.42 | \$ (52,081.40) |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 157,001.73 | \$ 103,407.34 | \$ 106,635.37 | \$ 3,228.03 |
| Grand Total | \$ 2,381,816.18 | \$ 2,665,533.07 | \$ 2,325,823.82 | \$ (339,709.25) |

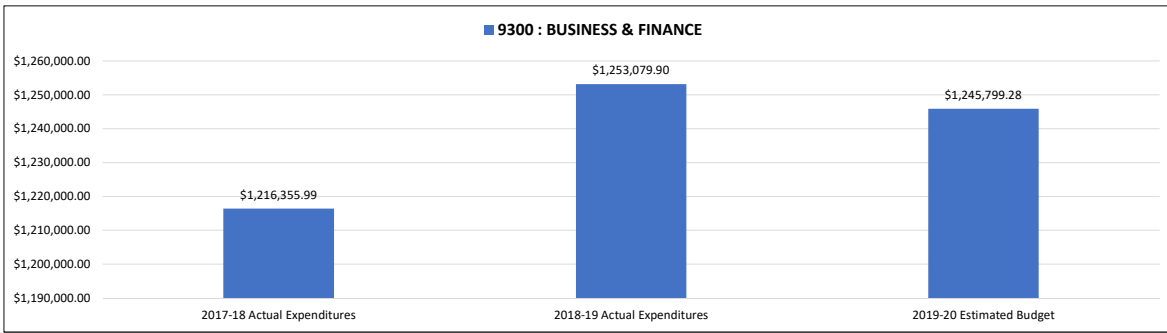
**School District of Indian River County
General Operating Budget
Department 9224**



STUDENT SERVICES

| Program Number & Description | 2017-18 | 2018-19 | 2019-20 | Variance |
|---|----------------------|------------------------|------------------------|---------------------|
| | Actual Expenditures | Actual Expenditures | Estimated Budget | |
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 690,485.87 | \$ 717,644.56 | \$ 712,946.58 | \$ (4,697.98) |
| 1064 : MENTAL HEALTH ALLOCATION *FEFP | \$ - | \$ - | \$ 453,162.17 | \$ 453,162.17 |
| 1094 : GENERAL - TERMINAL PAY | \$ - | \$ 11,495.71 | \$ - | \$ (11,495.71) |
| 1518 : GENERAL - PRINTING/POSTAGE & COMMUNICATION | \$ 24,537.02 | \$ 35,411.72 | \$ 35,411.72 | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 215.21 | \$ - | \$ - | \$ - |
| 1604 : GENERAL - MENTAL HEALTH ALLOCATION | \$ - | \$ 356,635.13 | \$ - | \$ (356,635.13) |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 18,283.18 | \$ 25,176.14 | \$ 27,276.14 | \$ 2,100.00 |
| Grand Total | \$ 733,521.28 | \$ 1,146,363.26 | \$ 1,228,796.61 | \$ 82,433.35 |

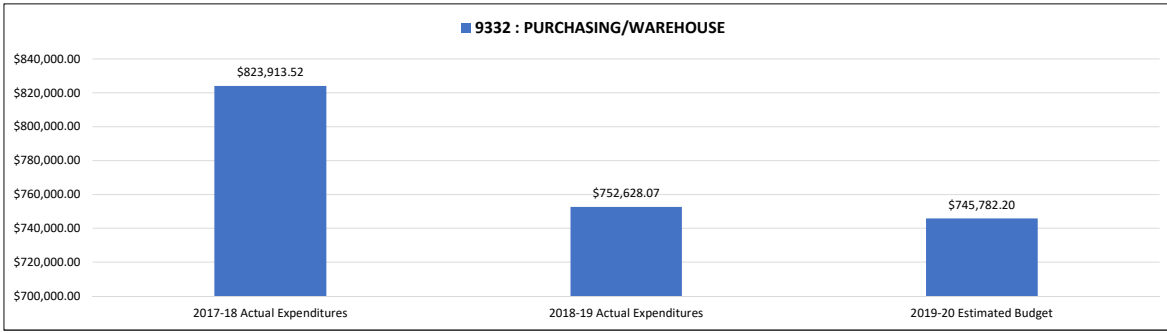
**School District of Indian River County
General Operating Budget
Department 9300**



BUSINESS & FINANCE

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|--|-----------------------------------|-----------------------------------|--------------------------------|----------------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 1,114,821.84 | \$ 1,034,081.10 | \$ 1,029,494.26 | \$ (4,586.84) |
| 1036 : GENERAL - CONSULTING | \$ - | \$ 49,513.96 | \$ 11,179.04 | \$ (38,334.92) |
| 1094 : GENERAL - TERMINAL PAY | \$ 4,280.08 | \$ 59,925.78 | \$ 59,925.78 | \$ - |
| 1517 : GENERAL - INT.AUDIT/ AUDIT CMTEE. COSTS | \$ 14,425.00 | \$ 20,925.00 | \$ 14,425.00 | \$ (6,500.00) |
| 1527 : GENERAL - HURRICANE IRMA | \$ 694.84 | \$ - | \$ - | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 1,276.22 | \$ - | \$ - | \$ - |
| 1565 : GENERAL - INVESTMENT FEES | \$ 3,750.25 | \$ 139.71 | \$ - | \$ (139.71) |
| 1586 : GENERAL - TECHNOLOGY SOFTWARE/HARDWARE | \$ 47,401.43 | \$ 46,656.28 | \$ 50,235.05 | \$ 3,578.77 |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 29,706.33 | \$ 41,838.07 | \$ 80,540.15 | \$ 38,702.08 |
| Grand Total | \$ 1,216,355.99 | \$ 1,253,079.90 | \$ 1,245,799.28 | \$ (7,280.62) |

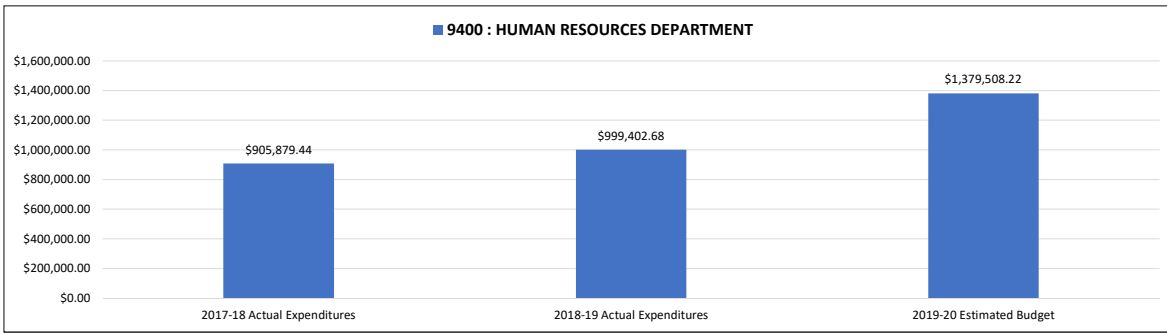
School District of Indian River County
General Operating Budget
Department 9332



PURCHASING/WAREHOUSE

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|---|-----------------------------------|-----------------------------------|--------------------------------|----------------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 755,585.14 | \$ 757,098.84 | \$ 743,022.04 | \$ (14,076.80) |
| 1094 : GENERAL - TERMINAL PAY | \$ - | \$ 578.05 | \$ 578.05 | \$ - |
| 1511 : GENERAL - DIST SUPPORT-SUPPLMT TO SITES | \$ 40,487.43 | \$ 41,233.17 | \$ 42,709.17 | \$ 1,476.00 |
| 1527 : GENERAL - HURRICANE IRMA | \$ 10,887.31 | \$ - | \$ - | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 1,925.24 | \$ - | \$ - | \$ - |
| 1553 : GENERAL - DISTRICTWIDE RECYCLING PROGRAM | \$ 16,840.57 | \$ - | \$ - | \$ - |
| 1598 : GENERAL - SICK LEAVE BUYBACK | \$ - | \$ 1,666.30 | \$ - | \$ (1,666.30) |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ (1,812.17) | \$ (47,948.29) | \$ (40,527.06) | \$ 7,421.23 |
| Grand Total | \$ 823,913.52 | \$ 752,628.07 | \$ 745,782.20 | \$ (6,845.87) |

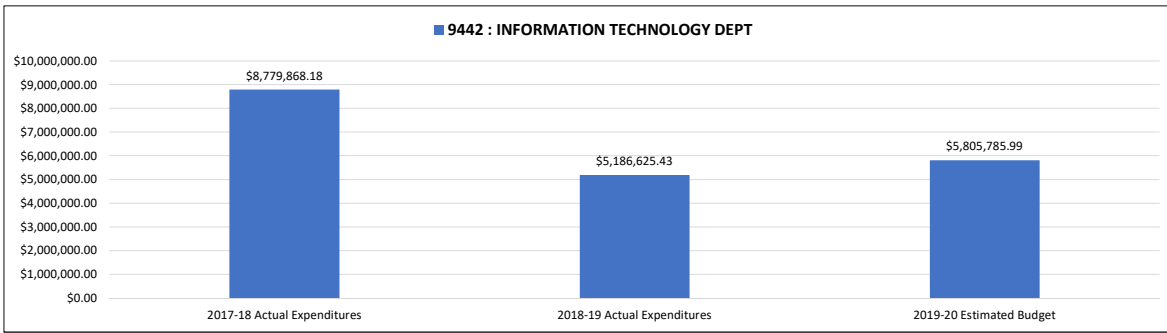
**School District of Indian River County
General Operating Budget
Department 9400**



HUMAN RESOURCES DEPARTMENT

| Program Number & Description | 2017-18 | 2018-19 | 2019-20 | Variance |
|---|----------------------|----------------------|------------------------|----------------------|
| | Actual Expenditures | Actual Expenditures | Estimated Budget | |
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 719,557.45 | \$ 750,778.85 | \$ 1,097,896.97 | \$ 347,118.12 |
| 1036 : GENERAL - CONSULTING | \$ 9,146.25 | \$ 36,805.61 | \$ 66,592.00 | \$ 29,786.39 |
| 1089 : UNEMPLOYMENT COMPENSATION | \$ - | \$ 24,488.50 | \$ 24,488.50 | \$ - |
| 1094 : GENERAL - TERMINAL PAY | \$ 5,821.16 | \$ - | \$ - | \$ - |
| 1508 : GENERAL - NEGOTIATIONS | \$ 6,310.90 | \$ 53,311.77 | \$ 25,152.15 | \$ (28,159.62) |
| 1509 : GENERAL - FINGERPRINTING COSTS | \$ 6,130.95 | \$ 39,492.24 | \$ 53,295.55 | \$ 13,803.31 |
| 1518 : GENERAL - PRINTING/POSTAGE & COMMUNICATION | \$ 5,590.78 | \$ 2,646.06 | \$ 5,953.94 | \$ 3,307.88 |
| 1526 : GENERAL - MARZANO TRAINING | \$ 23,000.00 | \$ 2,194.00 | \$ - | \$ (2,194.00) |
| 1527 : GENERAL - HURRICANE IRMA | \$ 170.39 | \$ - | \$ - | \$ - |
| 1528 : GENERAL - PRO-TECH SALARY STUDY | \$ - | \$ - | \$ 3,000.00 | \$ 3,000.00 |
| 1532 : GENERAL - CWA CONTRACT | \$ 1,281.26 | \$ - | \$ - | \$ - |
| 1586 : GENERAL - TECHNOLOGY SOFTWARE/HARDWARE | \$ 9,771.00 | \$ 34,777.14 | \$ 47,750.00 | \$ 12,972.86 |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 119,099.30 | \$ 54,908.51 | \$ 55,379.11 | \$ 470.60 |
| Grand Total | \$ 905,879.44 | \$ 999,402.68 | \$ 1,379,508.22 | \$ 380,105.54 |

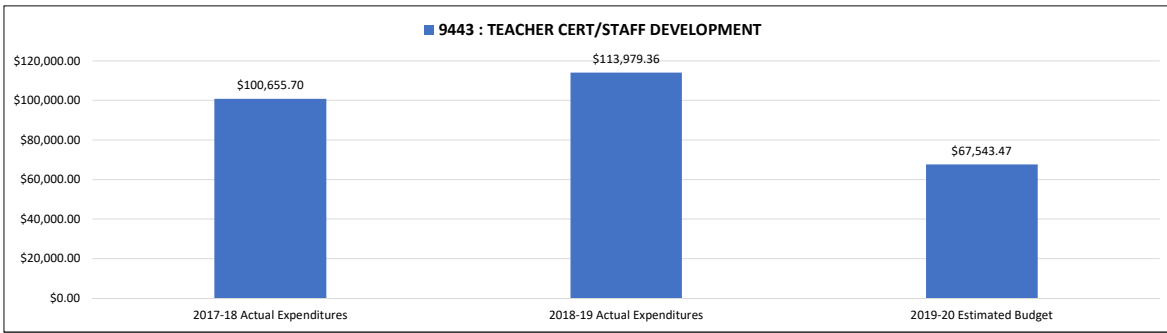
**School District of Indian River County
General Operating Budget
Department 9442**



INFORMATION TECHNOLOGY DEPARTMENT

| Program Number & Description | 2017-18 | 2018-19 | 2019-20 | Variance |
|--|------------------------|------------------------|------------------------|----------------------|
| | Actual Expenditures | Actual Expenditures | Estimated Budget | |
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 2,485,804.76 | \$ 1,115,356.58 | \$ 1,116,961.26 | \$ 1,604.68 |
| 1088 : GENERAL - DIGITAL CLASSROOM | \$ 678,365.29 | \$ 744,193.68 | \$ 575,201.10 | \$ (168,992.58) |
| 1094 : GENERAL - TERMINAL PAY | \$ 44,718.14 | \$ 33,472.26 | \$ 28,169.73 | \$ (5,302.53) |
| 1527 : GENERAL - HURRICANE IRMA | \$ 2,916.59 | \$ - | \$ - | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 212.59 | \$ - | \$ - | \$ - |
| 1541 : GENERAL - 0.35 OF 0.6 CRITICAL MILLAGE | \$ 3,324,889.93 | \$ 99,874.95 | \$ 826.00 | \$ (99,048.95) |
| 1546 : GENERAL - ACT - HIGH SCHOOLS | \$ 52,695.00 | \$ 54,630.00 | \$ - | \$ (54,630.00) |
| 1568 : DISCRETIONARY MILLAGE TECHNOLOGY .50 | \$ 1,471,414.69 | \$ 2,521,585.47 | \$ 3,483,443.39 | \$ 961,857.92 |
| 1569 : DISCRETIONARY MILLAGE VOCATIONAL .50 | \$ - | \$ 400.00 | \$ - | \$ (400.00) |
| 1586 : GENERAL - TECHNOLOGY SOFTWARE/HARDWARE | \$ 675,099.45 | \$ 589,097.88 | \$ 575,757.81 | \$ (13,340.07) |
| 1598 : GENERAL - SICK LEAVE BUYBACK | \$ 5,048.17 | \$ 7,314.64 | \$ - | \$ (7,314.64) |
| 1601 : GENERAL - OSCEOLA MAGNET MOLD REMEDIATION | \$ - | \$ - | \$ - | \$ - |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 38,703.57 | \$ 20,699.97 | \$ 25,426.70 | \$ 4,726.73 |
| Grand Total | \$ 8,779,868.18 | \$ 5,186,625.43 | \$ 5,805,785.99 | \$ 619,160.56 |

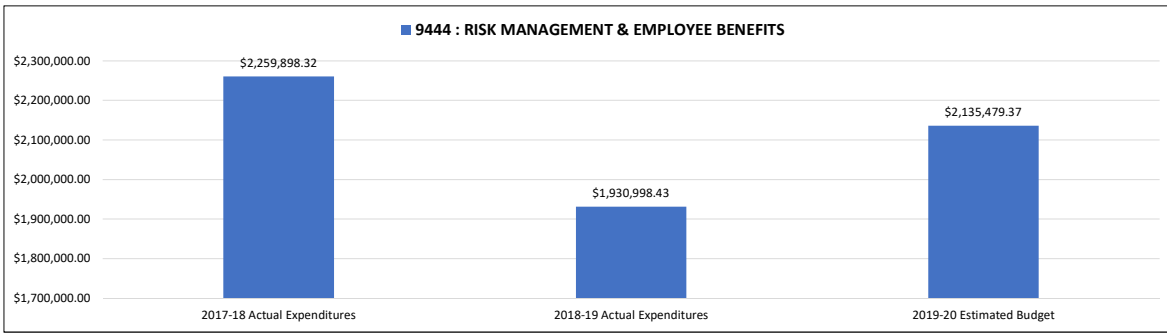
**School District of Indian River County
General Operating Budget
Department 9443**



TEACHER CERT/STAFF DEVELOPMENT

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|---|-----------------------------------|-----------------------------------|--------------------------------|-----------------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 51,823.11 | \$ 57,279.20 | \$ 57,291.72 | \$ 12.52 |
| 1094 : GENERAL - TERMINAL PAY | \$ - | \$ 1,272.00 | \$ 1,272.00 | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 107.65 | \$ - | \$ - | \$ - |
| 1596 : GENERAL - 20% CAPE FUNDS | \$ - | \$ 1,750.00 | \$ - | \$ (1,750.00) |
| 1599 : GENERAL - SCHOOL SECURITY | \$ - | \$ 4,753.48 | \$ 4,753.48 | \$ - |
| 1904 : GENERAL - INSTR LEADERSHIP & FACULTY DEV | \$ 36,995.00 | \$ 39,073.00 | \$ - | \$ (39,073.00) |
| 1908 : FP&L EMPOWERING STEM GRANT | \$ - | \$ 400.00 | \$ - | \$ (400.00) |
| 1915 : GENERAL - PD COMPETENCY PROGRAM | \$ 10,142.52 | \$ 8,677.95 | \$ - | \$ (8,677.95) |
| 1951 : Mindset Monday's Grant | \$ - | \$ 773.73 | \$ 4,226.27 | \$ 3,452.54 |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 1,587.42 | \$ - | \$ - | \$ - |
| Grand Total | \$ 100,655.70 | \$ 113,979.36 | \$ 67,543.47 | \$ (46,435.89) |

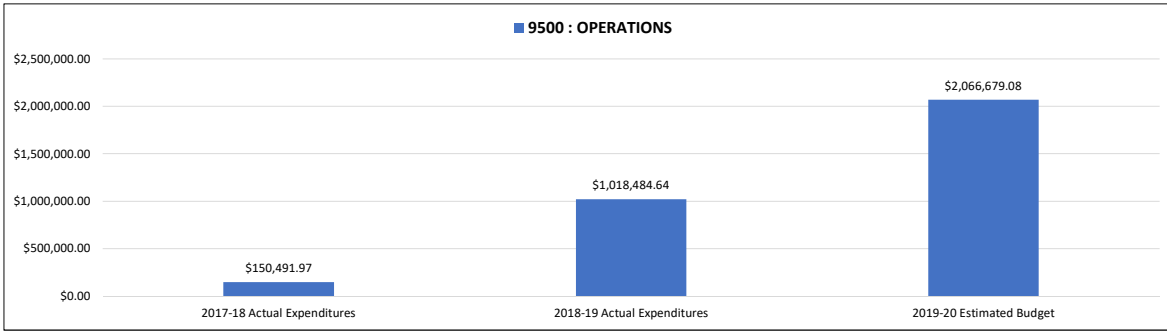
**School District of Indian River County
General Operating Budget
Department 9444**



RISK MANAGEMENT & EMPLOYEE BENEFITS

| Program Number & Description | 2017-18 | 2018-19 | 2019-20 | Variance |
|---|------------------------|------------------------|------------------------|----------------------|
| | Actual Expenditures | Actual Expenditures | Estimated Budget | |
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 149,200.11 | \$ 172,122.72 | \$ 172,122.75 | \$ 0.03 |
| 1020 : GENERAL - CONDITION ASSESSMENT OF SCHLS | \$ - | \$ 28,986.00 | \$ - | \$ (28,986.00) |
| 1036 : GENERAL - CONSULTING | \$ 22,610.76 | \$ 21,308.60 | \$ 13,980.20 | \$ (7,328.40) |
| 1079 : GENERAL - SAFE SCHOOLS *FEFP* (FTE) | \$ 602,155.00 | \$ - | \$ - | \$ - |
| 1400 : GENERAL - PROPERTY/CASUALTY INSURANCE | \$ 1,441,760.00 | \$ 1,669,997.50 | \$ 1,883,087.50 | \$ 213,090.00 |
| 1527 : GENERAL - HURRICANE IRMA | \$ 802.20 | \$ - | \$ - | \$ - |
| 1568 : DISCRETIONARY MILLAGE TECHNOLOGY .50 | \$ - | \$ 8,400.00 | \$ - | \$ (8,400.00) |
| 1586 : GENERAL - TECHNOLOGY SOFTWARE/HARDWARE | \$ 11,730.00 | \$ 6,489.00 | \$ 16,733.00 | \$ 10,244.00 |
| 1590 : GENERAL - RESERVE-CLAIMS UNDER DEDUCTIBI | \$ 11,562.79 | \$ 807.80 | \$ 25,000.00 | \$ 24,192.20 |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 20,077.46 | \$ 22,886.81 | \$ 24,555.92 | \$ 1,669.11 |
| Grand Total | \$ 2,259,898.32 | \$ 1,930,998.43 | \$ 2,135,479.37 | \$ 204,480.94 |

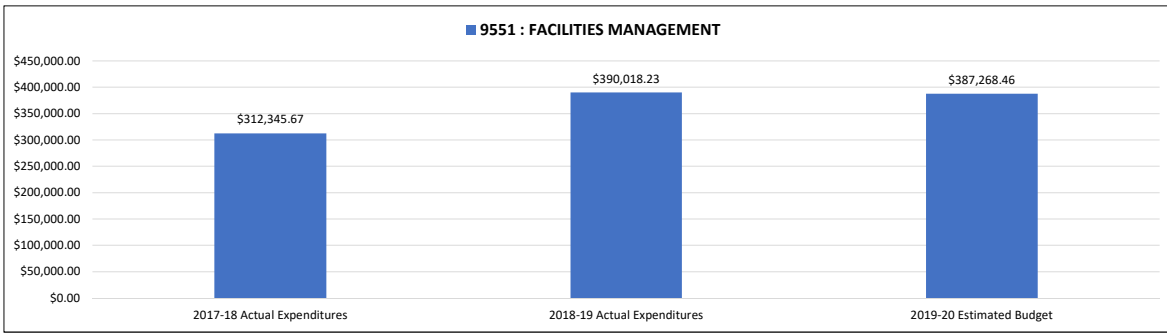
**School District of Indian River County
General Operating Budget
Department 9550**



OPERATIONS

| Program Number & Description | 2017-18 | 2018-19 | 2019-20 | Variance |
|--|----------------------|------------------------|------------------------|------------------------|
| | Actual Expenditures | Actual Expenditures | Estimated Budget | |
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 147,862.84 | \$ 367,269.97 | \$ 367,270.03 | \$ 0.06 |
| 1079 : GENERAL - SAFE SCHOOLS *FEFP* (FTE) | \$ - | \$ 594,195.64 | \$ 1,544,597.00 | \$ 950,401.36 |
| 1569 : DISCRETIONARY MILLAGE VOCATIONAL .50 | \$ - | \$ - | \$ - | \$ - |
| 1599 : GENERAL - SCHOOL SECURITY | \$ - | \$ - | \$ 97,793.02 | \$ 97,793.02 |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 2,629.13 | \$ 57,019.03 | \$ 57,019.03 | \$ - |
| Grand Total | \$ 150,491.97 | \$ 1,018,484.64 | \$ 2,066,679.08 | \$ 1,048,194.44 |

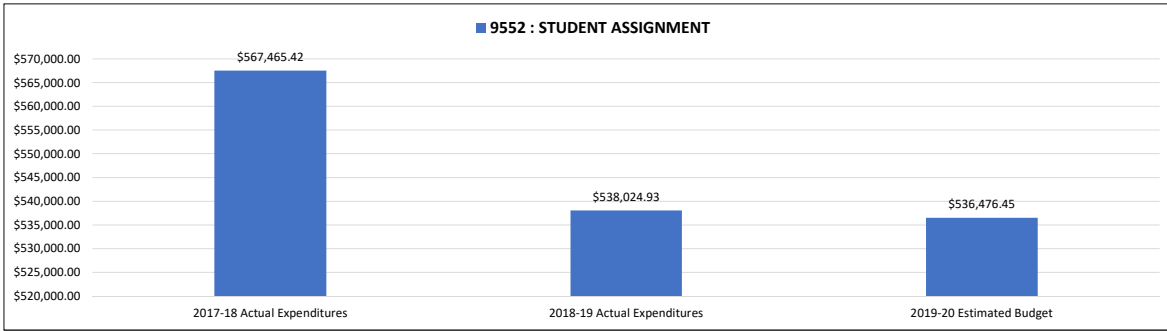
**School District of Indian River County
General Operating Budget
Department 9551**



FACILITIES MANAGEMENT

| Program Number & Description | 2017-18 | 2018-19 | 2019-20 | Variance |
|--|----------------------|----------------------|----------------------|----------------------|
| | Actual Expenditures | Actual Expenditures | Estimated Budget | |
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 303,823.33 | \$ 382,915.26 | \$ 380,165.49 | \$ (2,749.77) |
| 1527 : GENERAL - HURRICANE IRMA | \$ 2,986.97 | \$ - | \$ - | \$ - |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 5,535.37 | \$ 7,102.97 | \$ 7,102.97 | \$ - |
| Grand Total | \$ 312,345.67 | \$ 390,018.23 | \$ 387,268.46 | \$ (2,749.77) |

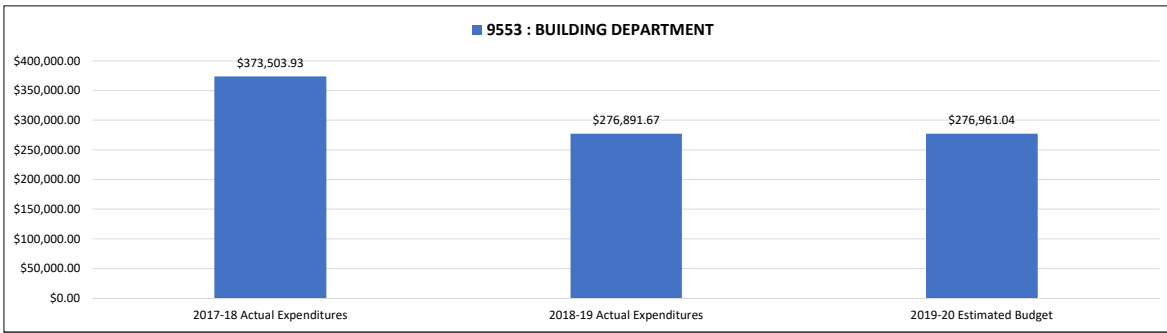
**School District of Indian River County
General Operating Budget
Department 9552**



STUDENT ASSIGNMENT

| Program Number & Description | 2017-18 | 2018-19 | 2019-20 | Variance |
|--|----------------------|----------------------|----------------------|----------------------|
| | Actual Expenditures | Actual Expenditures | Estimated Budget | |
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 561,778.51 | \$ 531,881.72 | \$ 531,881.99 | \$ 0.27 |
| 1532 : GENERAL - CWA CONTRACT | \$ 211.92 | \$ - | \$ - | \$ - |
| 1598 : GENERAL - SICK LEAVE BUYBACK | \$ - | \$ 1,695.15 | \$ - | \$ (1,695.15) |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 5,474.99 | \$ 4,448.06 | \$ 4,594.46 | \$ 146.40 |
| Grand Total | \$ 567,465.42 | \$ 538,024.93 | \$ 536,476.45 | \$ (1,548.48) |

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



BUILDING DEPARTMENT

| Program Number & Description | 2017-18 Actual Expenditures | 2018-19 Actual Expenditures | 2019-20 Estimated Budget | Variance |
|--|-----------------------------------|-----------------------------------|--------------------------------|-----------------|
| 1000 : GENERAL - (GF)NON-DISCR SALARY (DIST) | \$ 341,750.15 | \$ 243,585.02 | \$ 243,582.34 | \$ (2.68) |
| 1094 : GENERAL - TERMINAL PAY | \$ - | \$ 1,309.76 | \$ 1,309.76 | \$ - |
| 1527 : GENERAL - HURRICANE IRMA | \$ 8,456.16 | \$ - | \$ - | \$ - |
| 1532 : GENERAL - CWA CONTRACT | \$ 214.09 | \$ - | \$ - | \$ - |
| 1999 : GENERAL FUND - DISCRETIONARY | \$ 23,083.53 | \$ 31,996.89 | \$ 32,068.94 | \$ 72.05 |
| Grand Total | \$ 373,503.93 | \$ 276,891.67 | \$ 276,961.04 | \$ 69.37 |

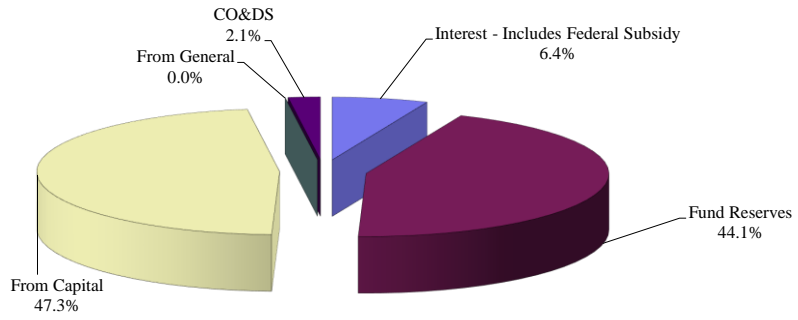


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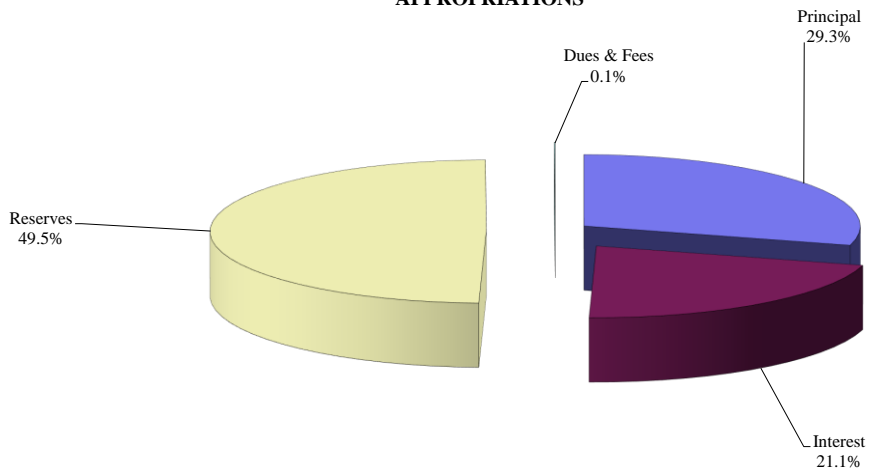
Debt Service Fund

**DEBT SERVICE FUND
2019-2020**

REVENUES



APPROPRIATIONS



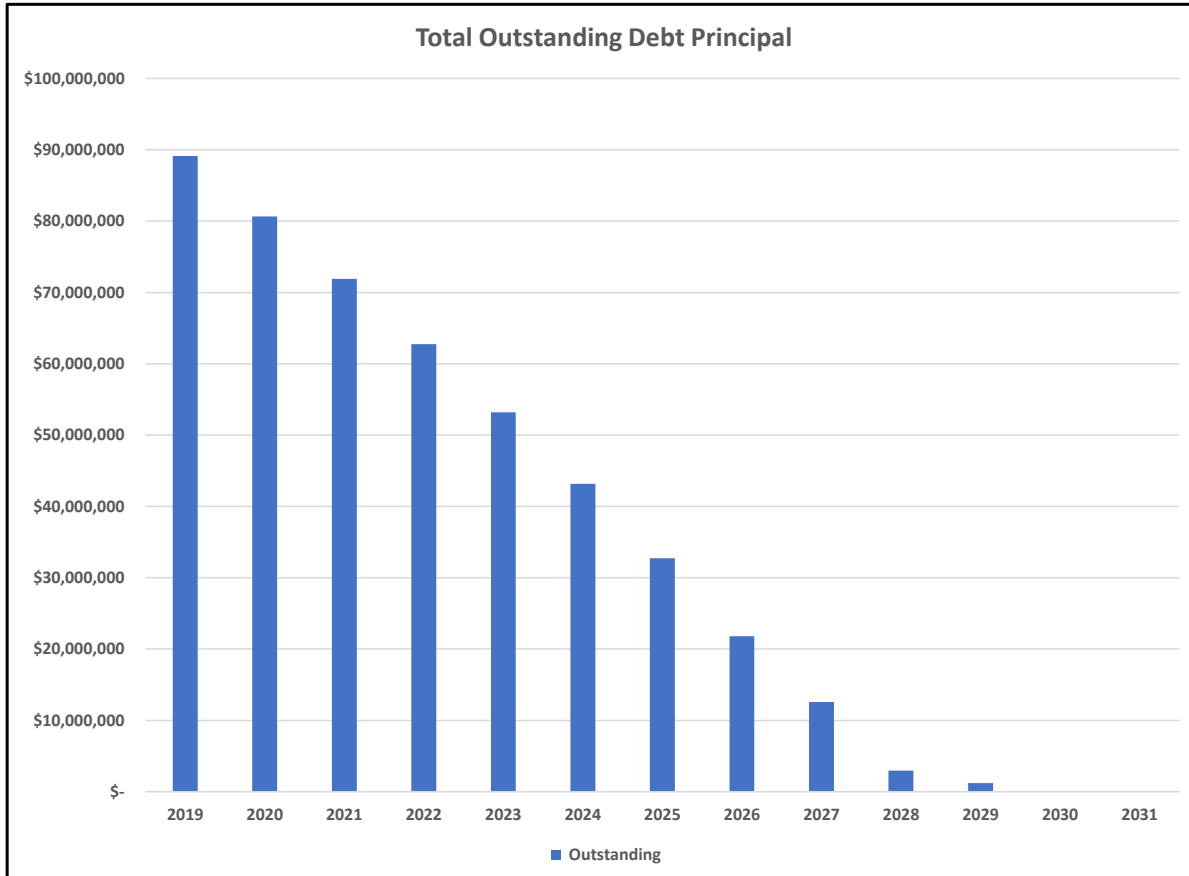
School District of Indian River County
Debt Service Fund Budget
Fiscal Year 2019-20

| Revenues | Actual 2017-18 | Actual 2018-19 | Estimated 2019-20 | Increase/ (Decrease) | % Change |
|---|---------------------------|---------------------------|------------------------------|---------------------------------|-----------------|
| <u>Federal Sources:</u> | | | | | |
| ARRA - Qualified School Construction Bonds | | | | | |
| Federal Interest Subsidy | \$ 1,422,611 | \$ 1,434,105 | 1,535,220 | \$ 101,115 | 7.05% |
| <u>State Sources:</u> | | | | | |
| CO & DS withheld for SBE/COBI Bonds | 556,880 | 0 | 552,850 | 552,850 | 100.00% |
| <u>Local Sources:</u> | | | | | |
| Interest on Investments | 128,619 | 205,858 | 123,000 | (82,858) | -40.25% |
| Total State & Local Revenue | \$ 2,108,110 | \$ 1,639,963 | \$ 2,211,070 | \$ 571,107 | 34.82% |
| <u>Other Sources:</u> | | | | | |
| Transfer from Capital Projects | 11,444,947 | 11,289,164 | 12,257,002 | 967,838 | 8.57% |
| Transfer from General Fund | 824,020 | 376,929 | 0 | (376,929) | -100.00% |
| Interfund Transfer | 983 | - | - | 0 | 0.00% |
| Face Value of Refunding Bonds-State of Florida | - | - | - | 0 | 0.00% |
| Proceeds from Refunding Bonds | - | - | - | 0 | 0.00% |
| Premium on Refunding Bonds | - | - | - | 0 | 0.00% |
| FMV Increase on Investments | 22,014 | 57,013 | - | (57,013) | -100.00% |
| Other Financing Sources | - | - | - | 0 | 0.00% |
| Total Revenue and Other Sources | \$ 14,400,074 | \$ 13,363,069 | \$ 14,468,072 | \$ 1,105,003 | 8.27% |
| Fund Balance - Beginning | 8,614,358 | 9,968,398 | 11,421,880 | 1,453,482 | 14.58% |
| Total Estimated Revenue, Transfers, Receipts and Fund Balances | \$ 23,014,432 | \$ 23,331,467 | \$ 25,889,952 | \$ 2,558,485 | 10.97% |
| Expenditures | | | | | |
| Redemption of Principal | \$ 7,234,996 | \$ 6,868,773 | 7,598,298 | \$ 729,525 | 10.62% |
| Interest Expense | 5,792,080 | 5,118,181 | 5,455,864 | 337,683 | 6.60% |
| Payments to Refunded Bond Escrow | 820,297 | - | - | 0 | 0.00% |
| Professional and Technical Services | - | - | - | 0 | 0.00% |
| Legal Expenses | - | - | - | 0 | 0.00% |
| Dues and Fees | 14,035 | 7,633 | 13,930 | 6,297 | 82.50% |
| Interfund Transfer | 983 | - | - | 0 | 0.00% |
| Transfer to Capital Projects Fund | - | - | - | 0 | 0.00% |
| Total Appropriations | \$ 13,862,391 | \$ 11,994,587 | \$ 13,068,092 | \$ 1,073,505 | 8.95% |
| Ending Fund Balance Restricted for Debt Service | 9,968,398 | 11,421,880 | 12,821,860 | 1,399,980 | 12.26% |
| Total Appropriations and Fund Balances | \$ 23,830,789 | \$ 23,416,467 | \$ 25,889,952 | \$ 2,473,485 | 10.56% |

School District of Indian River County
Debt Principal Outstanding
Fiscal Year 2019-2031

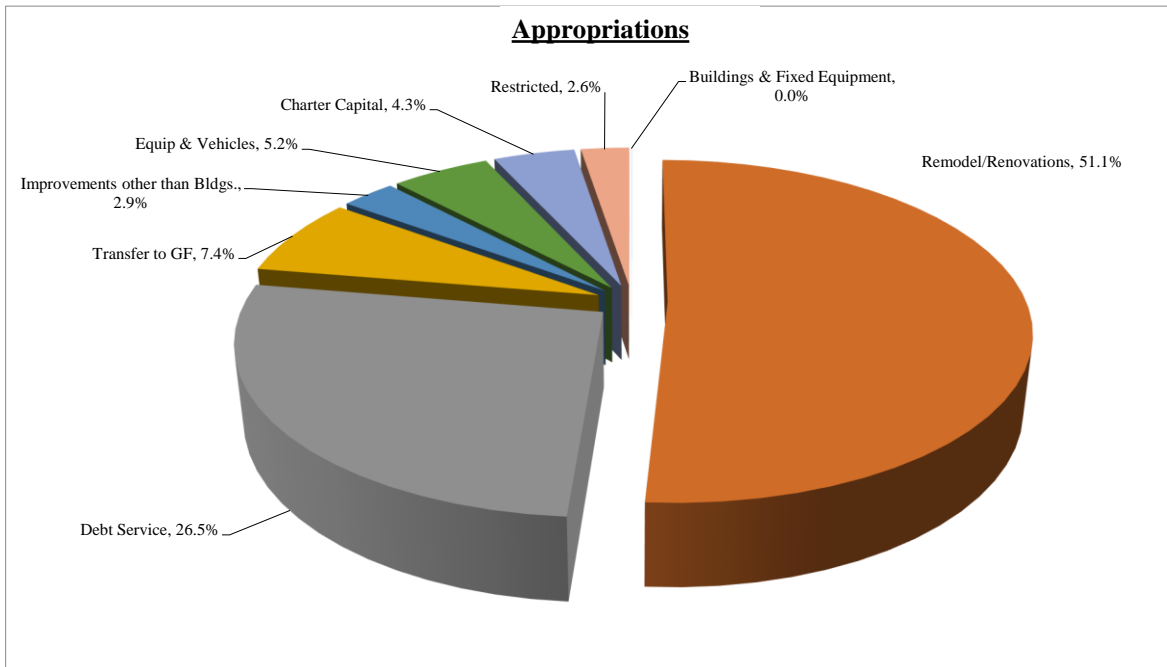
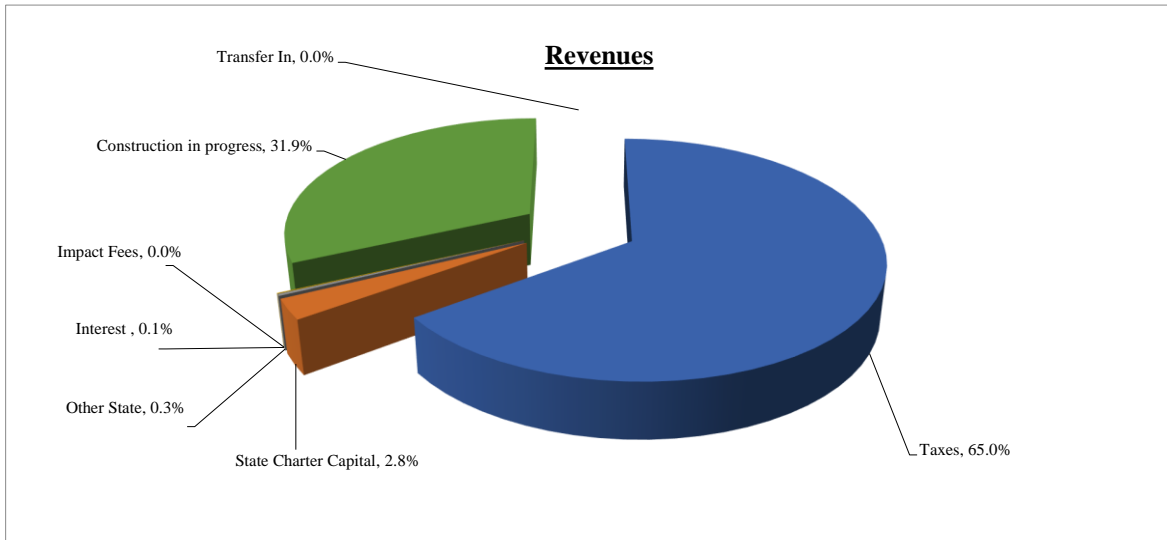
| <u>Fiscal Year</u> | <u>SBE/COBI Bonds</u> | <u>2014A COP</u> | <u>2016A COP</u> | <u>2016B COP</u> | <u>2010A QSCB *</u> | <u>Total Debt Outstanding</u> |
|--------------------|-----------------------|------------------|------------------|------------------|---------------------|-------------------------------|
| 2019 | 3,512,000 | 33,610,000 | 26,735,000 | 8,815,000 | 16,452,691 | 89,124,691 |
| 2020 | 3,123,000 | 29,485,000 | 25,345,000 | 7,730,000 | 14,973,845 | 80,656,845 |
| 2021 | 2,713,000 | 25,150,000 | 23,885,000 | 6,590,000 | 13,558,141 | 71,896,141 |
| 2022 | 2,284,000 | 20,600,000 | 22,350,000 | 5,400,000 | 12,114,195 | 62,748,195 |
| 2023 | 1,832,000 | 15,820,000 | 20,745,000 | 4,145,000 | 10,641,445 | 53,183,445 |
| 2024 | 1,355,000 | 10,800,000 | 19,055,000 | 2,830,000 | 9,139,315 | 43,179,315 |
| 2025 | 852,000 | 5,530,000 | 17,285,000 | 1,450,000 | 7,607,221 | 32,724,221 |
| 2026 | 322,000 | - | 15,420,000 | - | 6,044,563 | 21,786,563 |
| 2027 | 228,000 | - | 7,895,000 | - | 4,450,732 | 12,573,732 |
| 2028 | 128,000 | - | - | - | 2,825,108 | 2,953,108 |
| 2029 | 20,000 | - | - | - | 1,167,054 | 1,187,054 |
| 2030 | 10,000 | - | - | - | - | 10,000 |
| 2031 | - | - | - | - | - | - |

* 2010A QSCB balance shown is the balloon principal payment due 12/1/28 less projected sinking fund balance.



Capital Project Fund

**FUND 300
CAPITAL PROJECTS BUDGET**



**School District of Indian River County
Capital Projects Fund Budget
Fiscal Year 2019-2020**

Revenues and Other Financing Sources

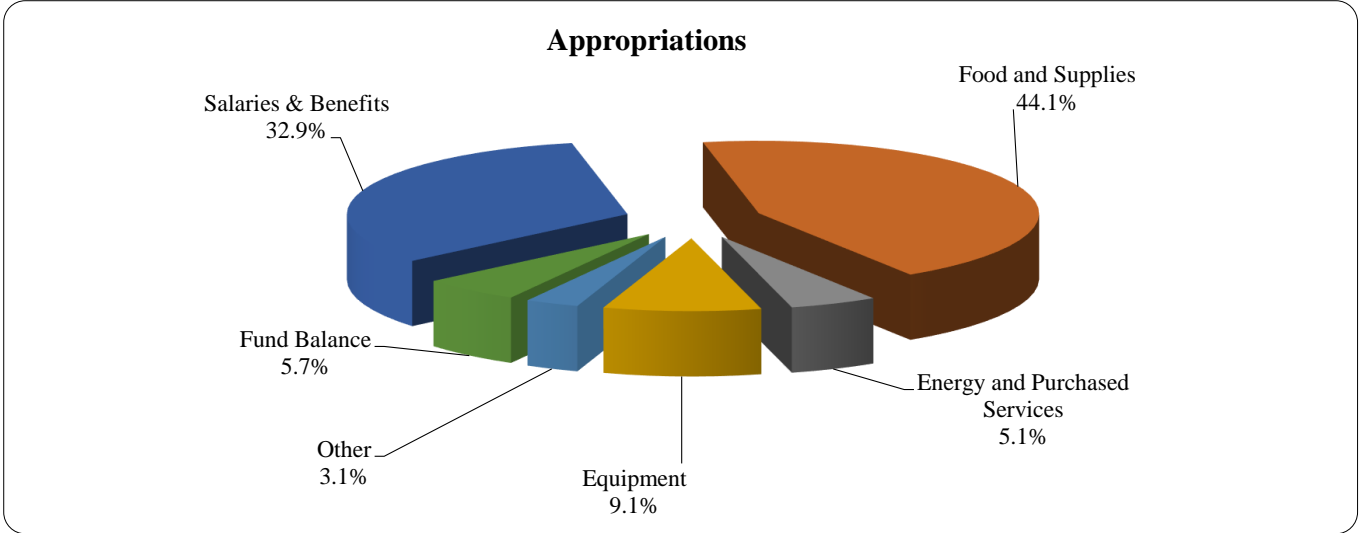
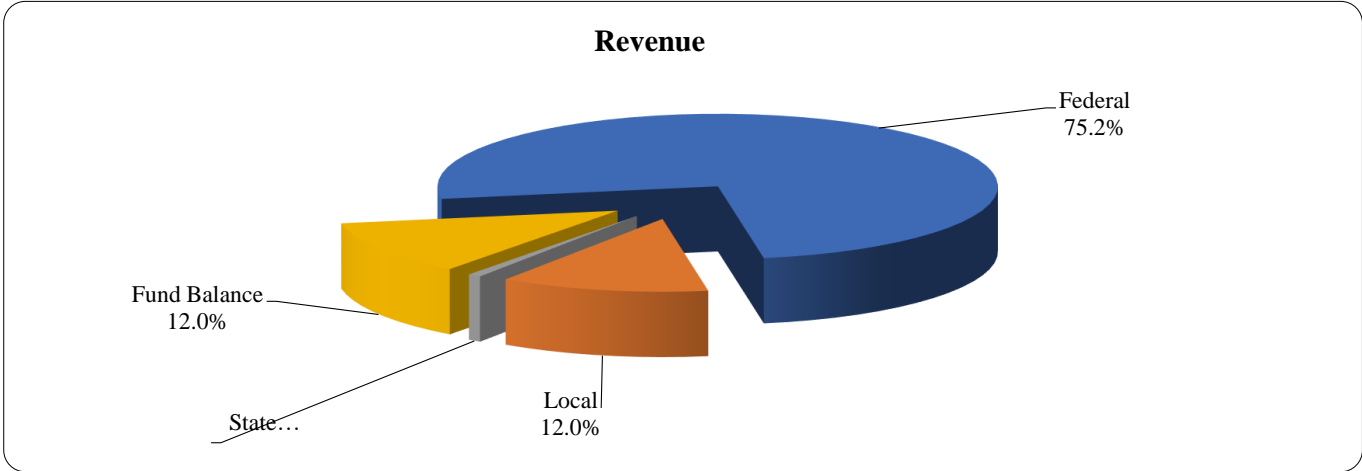
| | | Actual | Actual | Estimated | Increase | % |
|----|---|----------------------|----------------------|----------------------|---------------------|---------------|
| | | 2017-18 | 2018-19 | 2019-20 | (Decrease) | Change |
| | REVENUES | | | | | |
| 1 | Property Taxes | \$ 25,513,315 | \$ 27,084,855 | \$ 28,629,648 | \$ 1,544,793 | 5.70% |
| 2 | PECO Maintenance | 306,030 | 88,535 | - | (88,535) | -100.00% |
| 3 | CO & DS | 118,243 | 2,051 | 110,013 | 107,962 | 5263.87% |
| 4 | State Charter School Capital Outlay | 432,756 | 1,130,099 | 1,214,934 | 84,835 | 7.51% |
| 5 | Interest | 296,369 | 534,212 | 32,158 | (502,054) | -93.98% |
| 6 | Transfer from Debt Service | - | - | - | - | 0.00% |
| 7 | Transfer from General Fund | 1,510,000 | - | - | - | 0.00% |
| 8 | 2016B Certificates of Participation Proceeds | - | - | - | - | 0.00% |
| 9 | Other Financing Sources | - | - | - | - | 0.00% |
| 10 | Premium on 2016B Certificates of Participation | - | - | - | - | 0.00% |
| 11 | Impact Fees | 1,571,840 | 1,721,996 | - | (1,721,996) | -100.00% |
| 12 | Other | 86,483 | 90,131 | 9,005 | (81,126) | -90.01% |
| 13 | Total Revenues | \$ 29,835,036 | \$ 30,651,879 | \$ 29,995,758 | \$ (656,121) | -2.14% |
| 14 | Total Revenues & Other Financing Sources | \$ 29,835,036 | \$ 30,651,879 | \$ 29,995,758 | \$ (656,121) | -2.14% |
| 15 | Estimated Total Restricted Fund Balance | \$ 12,592,690 | \$ 13,793,421 | \$ 14,025,913 | \$ 232,492 | 1.69% |
| 16 | GRAND TOTAL | \$ 42,427,726 | \$ 44,445,300 | \$ 44,021,671 | \$ (423,629) | -0.95% |

**NEW FUNDS USE FOR FIVE YEAR CAPITAL PLAN
FY 2019 2020**

| Revenue Code | | (1.) | | | | | | | | | | | | | | |
|----------------------|---|-------|------|------|------|--------|------|------|------------|------|-----------|-----------|-------|------|--------|------------|
| | | 3413 | | 3391 | | 3321 | | 3397 | | 3399 | | 3496 | | 3431 | | |
| Capital Project | | Dept/ | | Fnd | Func | Object | Prj. | Prg | 370 | 340 | 360 | 397 | 390 | 395 | 37X | Total |
| | | Fac. | Site | | | | | | | | | | | | | |
| Department | Revenue by Fund | # | # | # | # | # | # | # | 28,629,648 | - | 110,013 | 1,214,934 | 9,005 | - | 32,158 | 29,995,758 |
| | Transfer to General Fund Maintenance Salaries | 3700 | 00 | 370 | 9700 | 9100 | | | 3,343,645 | | | | | | | 3,343,645 |
| | Transfer to General Fund Property Casualty Insurance Prem | 3700 | 00 | 370 | 9700 | 9100 | | | 1,211,991 | | | | | | | 1,211,991 |
| | Transfer to General Fund State Charter School Capital Outla | 3970 | 00 | 397 | 9700 | 9100 | | | | | 1,214,934 | | | | | 1,214,934 |
| | Transfer to Debt Service | 3700 | 00 | 370 | 9700 | 9200 | | | 11,370,715 | | | | | | | 11,370,715 |
| Facilities | Portable Leasing | 3700 | 95 | 378 | 7400 | 6800 | 3048 | - | 400,000 | | | | | | | 400,000 |
| Transportation | Buses | 3700 | 98 | 370 | 7400 | 6510 | 3013 | - | 1,050,000 | | | | | | | 1,050,000 |
| | From 5 Year Planning Document: | | | | | | | | | | | | | | | |
| Transportation | White Fleet Replacement | 3700 | 98 | 370 | 7400 | 6520 | 3013 | - | 100,000 | | | | | | | 100,000 |
| Purchasing | Districtwide FF & E | 3700 | 00 | 370 | 7400 | 6410 | 3024 | - | 250,000 | | | | | | | 250,000 |
| Districtwide | Districtwide Performing Arts Allocat. VBHS | 3700 | 29 | 370 | 7400 | 6410 | 3414 | - | 25,000 | | | | | | | 25,000 |
| Districtwide | Districtwide Performing Arts Allocat. SRHS | 3700 | 31 | 370 | 7400 | 6410 | 3414 | - | 25,000 | | | | | | | 25,000 |
| Districtwide | Districtwide Emergency Power Transfer Switches | 3700 | 00 | 370 | 7400 | 6800 | 3008 | | 250,000 | | | | | | | 250,000 |
| Districtwide | Districtwide Security Enhancements | 3700 | 00 | 370 | 7400 | 6801 | 3001 | 845 | 1,364,382 | | | | | | | 1,364,382 |
| Facilities | Beachland Classroom Sinks/Cabinets Replacement | 3700 | 61 | 370 | 7400 | 6800 | 3010 | | 100,000 | | | | | | | 100,000 |
| Facilities | Citrus Classroom Sinks/Cabinets Replacement | 3700 | 14 | 370 | 7400 | 6800 | 3010 | | 50,000 | | | | | | | 50,000 |
| Facilities | Citrus Fire Alarm Upgrade of Simplex 4100ES | 3700 | 14 | 370 | 7400 | 6801 | 3008 | 934 | 100,000 | | | | | | | 100,000 |
| Facilities | Citrus Capret to Tile | 3700 | 14 | 370 | 7400 | 6800 | 3421 | | 200,000 | | | | | | | 200,000 |
| Facilities | Citrus Replace DX Units | 3700 | 14 | 370 | 7400 | 6800 | 3004 | | 250,000 | | | | | | | 250,000 |
| Facilities | Dodgertown Classroom Sinks/Cabinets Replacement | 3700 | 15 | 370 | 7400 | 6800 | 3010 | | 100,000 | | | | | | | 100,000 |
| Facilities | Dodgertown Fire Alarm Upgrade of Simplex 4100 | 3700 | 15 | 370 | 7400 | 6801 | 3008 | 934 | 125,000 | | | | | | | 125,000 |
| Facilities | Dodgertown Kal Wall Replacement | 3700 | 15 | 370 | 7400 | 6800 | 3010 | | 357,816 | | | | | | | 357,816 |
| Facilities | Fellsmere Marquee Sign | 3700 | 10 | 370 | 7400 | 6700 | 3009 | 908 | 60,000 | | | | | | | 60,000 |
| Facilities | Gifford Middle 1300 Boys and Girls Restroom ADA Toilets | 3700 | 81 | 370 | 7400 | 6800 | 3010 | 805 | 115,000 | | | | | | | 115,000 |
| Facilities | Gifford Middle Kal Wall Replacement | 3700 | 81 | 370 | 7400 | 6800 | 3010 | | 600,000 | | | | | | | 600,000 |
| Facilities | Gifford Middle Window Replacement - 1300 Wing | 3700 | 81 | 370 | 7400 | 6800 | 3010 | | 70,000 | | | | | | | 70,000 |
| Facilities | IRA Chiller #2 Serial# U01FO0994-YR2001 | 3700 | 22 | 370 | 7400 | 6801 | 3431 | | 200,000 | | | | | | | 200,000 |
| Facilities | Osceola Chiller #1 Serial# UO3J02133-YR2003/ Chiller #2 Se | 3700 | 51 | 370 | 7400 | 6801 | 3431 | | 600,000 | | | | | | | 600,000 |
| Facilities | Osceola Fire Alarm Upgrade of Simplex 4020 | 3700 | 51 | 370 | 7400 | 6801 | 3008 | 934 | 100,000 | | | | | | | 100,000 |
| Facilities | Oslo Middle Carpet to Tile Campus-wide | 3700 | 27 | 370 | 7400 | 6800 | 3421 | | 206,000 | | | | | | | 206,000 |
| Facilities | Sebastian River Middle Bathroom Renovations (ADA Partiti | 3700 | 17 | 370 | 7400 | 6800 | 3010 | 805 | 325,000 | | | | | | | 325,000 |
| Facilities | Sebastian River Middle Repair Storm Drain System | 3700 | 17 | 370 | 7400 | 6700 | 3016 | | 303,550 | | | | | | | 303,550 |
| Facilities | Storm Grove Middle Seal Pavers | 3700 | 37 | 370 | 7400 | 6800 | 3018 | | 30,000 | | | | | | | 30,000 |
| Facilities | SRHS Stadium Locker Room / PE Gym Locker Room Renova | 3700 | 29 | 370 | 7400 | 6801 | 010 | 806 | 862,992 | | | | | | | 862,992 |
| Facilities | SRHS Bathroom Renovations | 3700 | 29 | 370 | 7400 | 6801 | 3010 | 805 | 425,000 | | | | | | | 425,000 |
| Facilities | SRHS Roof Replacement | 3700 | 29 | 370 | 7400 | 6801 | 3005 | 906 | 200,000 | | | | | | | 200,000 |
| Facilities | Treasure Coast Elementary Roof Replacement | 3700 | 34 | 370 | 7400 | 6801 | 3005 | 906 | 100,000 | | | | | | | 100,000 |
| Facilities | Treasure Coast Elementary Marquee Sign | 3700 | 34 | 370 | 7400 | 6700 | 3009 | 908 | 60,000 | | | | | | | 60,000 |
| Facilities | Vero Beach Elementary Bench Cover | 3700 | 16 | 370 | 7400 | 6701 | 3009 | | 50,000 | | | | | | | 50,000 |
| Facilities | Vero Beach Elementary Marquee Sign | 3700 | 16 | 370 | 7400 | 6700 | 3009 | 908 | 60,000 | | | | | | | 60,000 |
| Facilities | FLC PE Locker Room/Restroom Renovations | 3700 | 21 | 370 | 7400 | 6801 | 3010 | | 750,000 | | | | | | | 750,000 |
| Facilities | Wabasso Marquee Sign | 3700 | 13 | 370 | 7400 | 6700 | 3009 | 908 | 60,000 | | | | | | | 60,000 |
| Facilities | Consulting | 3700 | 95 | 370 | 7400 | 6880 | 3036 | - | 50,000 | | | | | | | 50,000 |
| PP | Physical Plant Safety to Health | 3700 | 96 | 370 | 7400 | 6800 | 001 | | | | | | | | 32,158 | 32,158 |
| PP | Physical Plant Safety to Health | 3700 | 96 | 370 | 7400 | 6800 | 001 | | 807,397 | | | | | | | 807,397 |
| PP | Physical Plant Safety to Health | 3600 | 96 | 360 | 7400 | 6800 | 001 | | | | 110,013 | | | | | 110,013 |
| PP | Physical Plant Safety to Health | 3700 | 96 | 370 | 7400 | 6800 | 001 | 952 | 50,000 | | | | | | | 50,000 |
| PP | Physical Plant Life Safety Inspection Report Repairs | 3700 | 96 | 370 | 7400 | 6800 | 001 | 950 | 50,000 | | | | | | | 50,000 |
| PP | Physical Plant Paving/Parking Repairs | 3900 | 96 | 390 | 7400 | 6800 | 018 | | | | | 9,005 | | | | 9,005 |
| PP | Physical Plant Roofing | 3700 | 96 | 370 | 7400 | 6800 | 3005 | 851 | 45,000 | | | | | | | 45,000 |
| PP | Physical Plant Site Work | 3700 | 96 | 370 | 7400 | 6700 | 009 | 852 | 173,160 | | | | | | | 173,160 |
| PP | Physical Plant Building Renovations | 3700 | 96 | 370 | 7400 | 6800 | 3010 | 853 | 30,000 | | | | | | | 30,000 |
| PP | Physical Plant Misc. Painting, ACT, keys | 3700 | 96 | 370 | 7400 | 6800 | 3023 | - | 150,000 | | | | | | | 150,000 |
| PP | Physical Plant Custodial Equip. | 3700 | 97 | 370 | 7400 | 6410 | 3034 | - | 60,000 | | | | | | | 60,000 |
| PP | Physical Plant Plumbing | 3700 | 96 | 370 | 7400 | 6800 | 3016 | - | 30,000 | | | | | | | 30,000 |
| PP | Physical Plant Electrical | 3700 | 96 | 370 | 7400 | 6800 | 3008 | 856 | 120,000 | | | | | | | 120,000 |
| PP | Physical Plant HVAC | 3700 | 96 | 370 | 7400 | 6800 | 3004 | - | 252,000 | | | | | | | 252,000 |
| PP | Playground Equipment | 3700 | 96 | 370 | 7400 | 6700 | 3072 | - | 275,000 | | | | | | | 275,000 |
| PP | Physical Plant Large Equipment (Skid Steer & (2) Trailers) | 3700 | 96 | 370 | 7400 | 6410 | 3024 | - | 87,000 | | | | | | | 87,000 |
| PP | Physical Plant Building Envelope | 3700 | 96 | 370 | 7400 | 6800 | 3023 | - | 216,000 | | | | | | | 216,000 |
| PP | Physical Plant Carpet to Tile (Flooring) | 3700 | 96 | 370 | 7400 | 6800 | 3421 | - | 300,000 | | | | | | | 300,000 |
| PP | Physical Plant Gym Floors | 3700 | 96 | 370 | 7400 | 6800 | 3044 | - | 83,000 | | | | | | | 83,000 |
| Total Appropriations | | | | | | | | | 28,629,648 | - | 110,013 | 1,214,934 | 9,005 | - | 32,158 | 29,995,758 |
| Net Available | | | | | | | | | - | - | - | - | - | - | - | - |
| | | | | | | | | | (1.) | | | | | | | 29,995,758 |

Food Service & Special Revenue Fund

**FUND 400
FOOD SERVICE BUDGET**



School Board of Indian River County, Florida
Special Revenue Fund - Food Service
Revenues
Fiscal Years Ended June 30, 2019 and 2020

| FEDERAL MONEY RECEIVED THROUGH STATE: | Function | Actual 2017-18 | Actual 2018-19 | Estimated 2019-20 | Increase / (Decrease) | % Change |
|---|-----------|-----------------------------|-----------------------------|-----------------------------|----------------------------|----------------------|
| National School Lunch Act | 3261-3 | \$ 5,747,436 | \$ 5,598,079 | \$ 8,597,252 | \$ 2,999,173 | 53.58% |
| USDA Donated Commodities | 3265 | 506,592 | 533,017 | 533,017 | - | 0.00% |
| Miscellaneous Federal -Summer Feeding Program | 3267 | 329,495 | 86,564 | 457,000 | 370,436 | 427.93% |
| Federal through State grant | 3268 | 58,887 | 33,007 | 33,100 | 93 | 0.28% |
| Total Federal Sources | | <u>\$ 6,642,410</u> | <u>\$ 6,250,667</u> | <u>\$ 9,620,369</u> | <u>\$ 3,369,702</u> | <u>53.91%</u> |
| STATE SOURCES: | | | | | | |
| Food Service Supplement | 3337/3338 | \$ 93,659 | \$ 86,842 | \$ 98,306 | \$ 11,464 | 13.20% |
| Total State Sources | | <u>\$ 93,659</u> | <u>\$ 86,842</u> | <u>\$ 98,306</u> | <u>\$ 11,464</u> | <u>13.20%</u> |
| LOCAL SOURCES: | | | | | | |
| Gifts, Grants and Requests | 3440 | \$ - | \$ - | \$ - | - | 0% |
| Food Service Sales | 3451-3457 | 1,083,166 | 1,113,496 | 1,519,034 | 405,538 | 36.42% |
| Miscellaneous Local Revenue | 3431-3495 | 54,850 | 51,159 | 20,000 | (31,159) | -60.91% |
| Total Local Sources | | <u>\$ 1,138,016</u> | <u>\$ 1,164,655</u> | <u>\$ 1,539,034</u> | <u>\$ 374,379</u> | <u>32.15%</u> |
| TOTAL REVENUE: | | <u>\$ 7,874,085</u> | <u>\$ 7,502,164</u> | <u>\$ 11,257,709</u> | <u>\$ 3,755,545</u> | <u>50.06%</u> |
| BALANCE AT BEGINNING OF YEAR | | | | | | |
| Nonspendable Fund Balance | 2710 | \$ 99,534 | \$ 101,833 | \$ 101,833 | \$ - | 0.00% |
| Restricted for Food Service Programs | 2720 | 3,732,496 | 2,535,237 | 1,438,456 | (1,096,781) | -43.26% |
| Total Fund Balance | | <u>\$ 3,832,030</u> | <u>\$ 2,637,070</u> | <u>\$ 1,540,289</u> | <u>\$ (1,096,781)</u> | <u>-41.59%</u> |
| TOTAL REVENUE AND FUND BALANCE: | | <u><u>\$ 11,706,115</u></u> | <u><u>\$ 10,139,234</u></u> | <u><u>\$ 12,797,998</u></u> | <u><u>\$ 2,658,764</u></u> | <u><u>26.22%</u></u> |

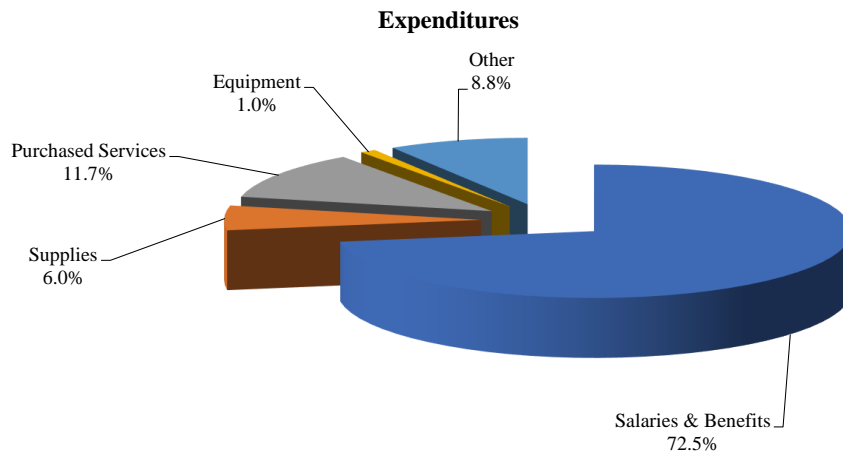
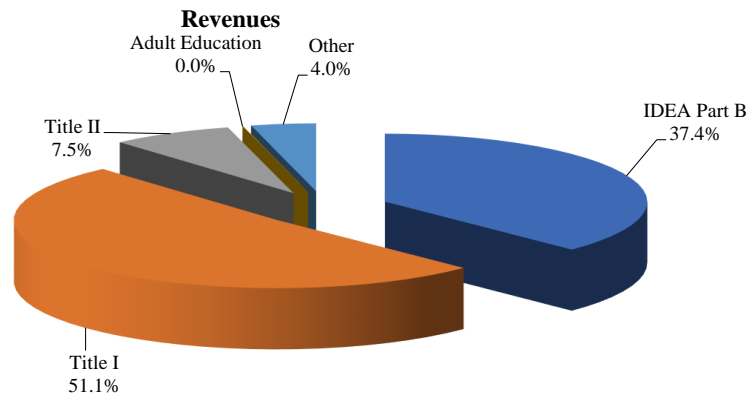
| LUNCH & BREAKFAST PRICES: | | | |
|--------------------------------------|--------------|----|------------------|
| | <u>LUNCH</u> | | <u>BREAKFAST</u> |
| K-5 | \$ 2.25 | \$ | 1.25 |
| 6-8 | \$ 2.50 | \$ | 1.25 |
| 9-12 | \$ 2.50 | \$ | 1.25 |
| Reduced | \$ 0.40 | \$ | 0.30 |
| Adult | \$ 3.25 | \$ | 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, 2019 and 2020

| EXPENDITURES: | Object | Actual 2017-18 | Actual 2018-19 | Estimated 2019-20 | Increase / (Decrease) | % Change |
|---|--------|----------------------|----------------------|----------------------|--------------------------|---------------|
| Salaries | 100 | \$ 2,818,979 | \$ 2,727,693 | \$ 3,071,977 | \$ 344,284 | 12.62% |
| Employee Benefits | 200 | 984,489 | 1,023,906 | 1,140,876 | 116,970 | 11.42% |
| Purchased Services | 300 | 124,137 | 97,892 | 299,490 | 201,598 | 205.94% |
| Energy Services | 400 | 279,972 | 226,823 | 348,040 | 121,217 | 53.44% |
| Materials and Supplies | 500 | 3,766,224 | 3,705,677 | 5,648,049 | 1,942,372 | 52.42% |
| Capital Outlay | 600 | 689,851 | 741,405 | 1,160,038 | 418,633 | 56.46% |
| Other Expenses | 700 | 405,393 | 363,902 | 395,209 | 31,307 | 8.60% |
| TOTAL EXPENDITURES: | | \$ 9,069,045 | \$ 8,887,298 | \$ 12,063,679 | \$ 3,176,381 | 35.74% |
| FUND BALANCES AT END OF YEAR: | | | | | | |
| Nonspendable Fund Balance | 2730 | \$ 101,833 | \$ 101,833 | \$ 101,833 | \$ - | 0% |
| Restricted Fund Balance | 2720 | 2,535,237 | 1,438,456 | 615,660 | (822,796) | -57.20% |
| Total Ending Fund Balance | | \$ 2,637,070 | \$ 1,540,289 | \$ 717,493 | \$ (822,796) | -53.42% |
| TOTAL EXPENDITURES AND FUND BALANCE: | | \$ 11,706,115 | \$ 10,427,587 | \$ 12,781,172 | \$ 2,353,585 | 22.57% |

**FUND 400
FEDERAL PROGRAMS BUDGET**



School Board of Indian River County, Florida
Special Revenue Funds - Other
Revenues
Fiscal Year 2019-2020

| Revenue Source | Revenue Code | Actual 2017-2018 | Actual 2018-2019 | Estimated 2019-2020 | Increase / (Decrease) | % Change |
|---|--------------|---------------------|---------------------|------------------------|-----------------------|----------|
| FEDERAL MONEY RECEIVED THROUGH STATE: | | | | | | |
| Vocational Education Acts | 3201 | \$ 178,909 | \$ 140,749 | 59,693 | \$ (81,056) | -57.59% |
| Workforce Innovation & Opportunity Act | 3221 | 151,203 | 150,675 | 3,652 | (147,023) | -97.58% |
| Work-Based Learning Experience (WBLE) | 3224 | | 124,442 | 168,683 | | |
| Title II, Part A | 3225 | 685,402 | 532,451 | 847,818 | 315,367 | 59.23% |
| Individuals with Disabilities Education Act | 3230 | 4,184,696 | 3,909,814 | 4,227,335 | 317,521 | 8.12% |
| ESEA Title I Grants | 3240 | 5,435,656 | 4,781,787 | 5,767,553 | 985,766 | 20.62% |
| 21st. Century Schools | 3242 | 593,176 | 360,120 | 35,661 | (324,459) | -90.10% |
| Federal Through Local | 3280 | 87,412 | 21,167 | 20 | (21,147) | -99.91% |
| Title III, Part A, English Language Acquisition | 3293 | 153,141 | 155,387 | 187,081 | 31,694 | 20.40% |
| Hurricane Education Recovery Assistance for Homeless Children/Youth | 3299 | | 619 | | | |
| Adult General Education Fees (Block tuition) | 3461 | 1,196 | - | - | - | 0.00% |
| Total Federal Through State Sources: | | \$ 11,470,791 | \$ 10,177,211 | \$ 11,297,496 | \$ 1,076,663 | 10.58% |
| TOTAL ESTIMATED REVENUE: | | \$ 11,470,791 | \$ 10,177,211 | \$ 11,297,496 | \$ 1,076,663 | 10.58% |
| BALANCE AT BEGINNING OF YEAR: | | \$ - | \$ - | \$ - | \$ - | 0.00% |
| TOTAL ESTIMATED REVENUES, TRANSFERS & BALANCE | | \$ 11,470,791 | \$ 10,177,211 | \$ 11,297,496 | \$ 1,076,663 | 10.58% |

Detail of Federal Revenues:

Proposed 2019/20

3201, Carl Perkins, Secondary

| | |
|---|------------------|
| Estimated Roll of 2018-2019 Carl Perkins, Secondary | \$ 59,693 |
| Carl Perkins, Secondary | TBD |
| Total Carl Perkins, Secondary | \$ 59,693 |

3221, Adult Education

| | |
|--|-----------------|
| Estimated Roll of 2018-2019 Adult Ed & Family Literacy | \$ 3,652 |
| Adult Education & Family Literacy | TBD |
| Total Adult Education | \$ 3,652 |

3224, Work-Based Learning Experience (WBLE)

| | |
|--|------------|
| Estimated Roll of 2018-2019 Work-Based Learning Experience | \$ 168,683 |
| Work-Based Learning Experience | TBD |
| | \$ 168,683 |

3225 Title II, Part A

| | |
|-----------------------------|-------------------|
| Estimated Roll of 2018-2019 | \$ 151,803 |
| Title II | \$ 696,015 |
| Total Title II | \$ 847,818 |

3230, Individuals with Disabilities Act:

| | |
|--|---------------------|
| Estimated Roll of 2018-2019 IDEA Part B, Entitlement | \$ 226,277 |
| Estimated Roll of 2018-2019 IDEA Part B, Preschool | \$ 11,701 |
| IDEA Part B, Entitlement | \$ 3,876,748 |
| IDEA Part B, Preschool | \$ 112,609 |
| Total Individuals with Disabilities Act | \$ 4,227,335 |

3240, Title I

| | |
|--|---------------------|
| Estimated Roll of 2018-2019 Title I Basic | \$ 868,745 |
| Estimated Roll of 2018-2019 Title I Migrant Education | \$ 20,253 |
| Estimated Roll of 2018-2019 Title I School Improvement | \$ 45,257 |
| Estimated Roll of 2018-2019 Title IV Student Support | \$ 91,467 |
| Title I Part A, Basic | \$ 4,741,831 |
| Title I Migrant Education | TBD |
| Title I School Improvement | TBD |
| Title IV Student Support/Academic Achievement | TBD |
| Total Title I Funds | \$ 5,767,553 |

3242, 21st Century Schools

| | |
|--|------------------|
| Estimated Roll of 2018-2019 21st Century - PIE | \$ 35,661 |
| Estimated Roll of 2017-2018 21st Century - TCE & SES | \$ - |
| 21st. Century Schools - PIE | TBD |
| 21st. Century Schools - TCE & SES | TBD |
| Total Adult Education | \$ 35,661 |

3280, Federal Through Local

| | |
|------------------------------------|--------------|
| Estimated Roll of 2018-2019 SEDNET | \$ 20 |
| Carl Perkins, Post Secondary | TBD |
| Total Federal Through Local | \$ 20 |

3293, Title III, Part A, English Language Acquisition

| | |
|---|-------------------|
| Estimated Roll of 2017-2018 Title III, Enhanced Opportunities | \$ 47,082 |
| Title III, Part A, English Language Acquisition | \$ 139,999 |
| Total Title III | \$ 187,081 |

Total Revenue Detail

| | |
|--|----------------------|
| | \$ 11,297,496 |
|--|----------------------|

School Board of Indian River County, Florida
Special Revenue Funds
District Summary Budget
Fiscal Year 2019-2020

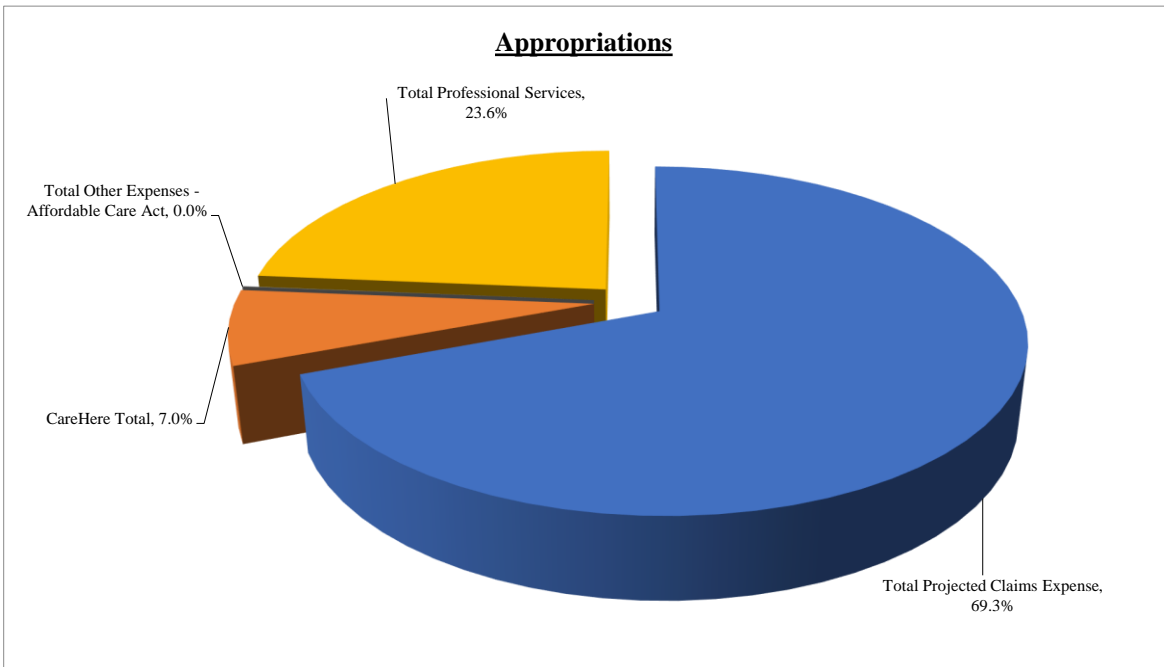
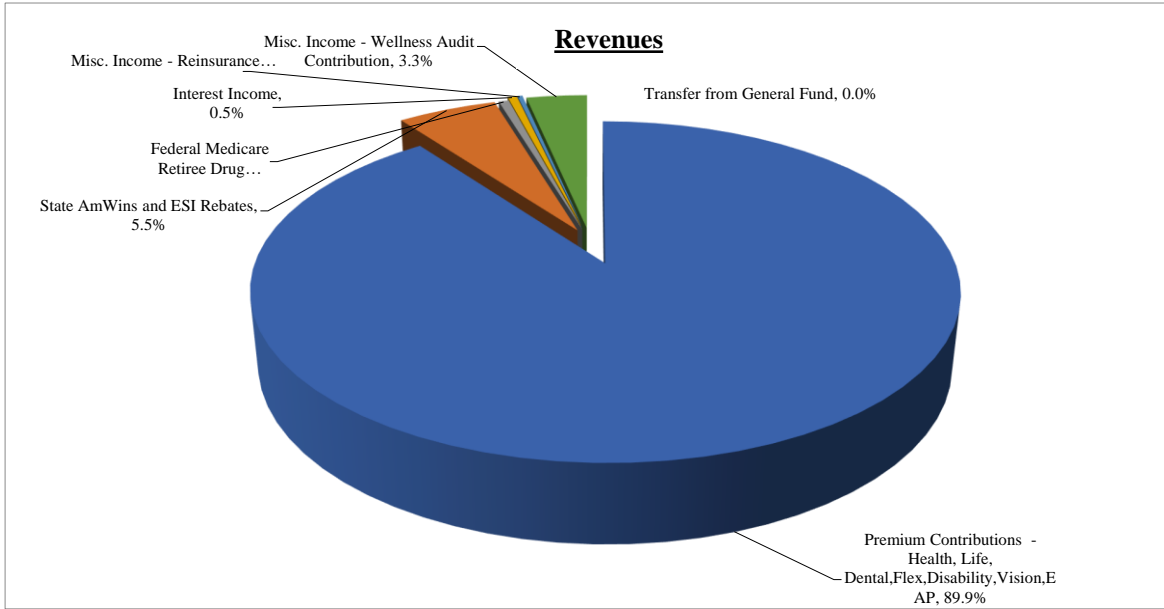
| SECTION II, FUND 400 Fiscal Year 2019-2020 | | District Name: Indian River District Number: 31 | | | | | | | |
|---|---------------|--|------------------|-----------------------------|------------------------------|---------------------------|--------------------------------|--------------------------|--------------------------|
| 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 | 5,919,652 | 3,219,149 | 1,294,554 | 653,483 | | 490,805 | 88,995 | 172,666 |
| SUPPORT SERVICES: | | | | | | | | | |
| Pupil Personnel Services | 6100 | 1,326,038 | 845,879 | 242,296 | 139,907 | | 94,456 | | 3,500 |
| Instructional Media Services | 6200 | 5,262 | 4,200 | 1,062 | | | | | |
| Instruction & Curriculum Development | 6300 | 2,151,526 | 1,534,536 | 490,673 | 66,146 | | 28,102 | 26,169 | 5,900 |
| Instructional Staff Training | 6400 | 1,327,955 | 520,601 | 162,502 | 488,473 | | 73,247 | | 83,132 |
| Instructional Related Technology | 6500 | - | | | | | | | |
| Board of Education | 7100 | - | | | | | | | |
| General Administration | 7200 | 461,099 | | | | | - | | 461,099 |
| School Administration | 7300 | - | | | | | | | |
| Facilities Acquisition & Construction | 7400 | - | | | | | | | |
| Fiscal Services | 7500 | - | | | | | | | |
| Food Service | 7600 | 12,063,679 | 3,071,977 | 1,140,876 | 299,490 | 348,040 | 5,648,049 | 1,160,038 | 395,209 |
| Central Services | 7700 | 16,400 | 16,000 | 400 | | | | | |
| Transportation Services | 7800 | 291,172 | | | | | | | 291,172 |
| Operation of Plant | 7900 | - | | | | | | | |
| Maintenance of Plant | 8100 | - | | | | | | | |
| Administrative Technology Services | 8200 | - | | | | | | | |
| Community Services | 9100 | 26,970 | 18,155 | 4,679 | 1,000 | | 2,547 | | 590 |
| Debt Service | 9200 | - | - | - | - | - | - | - | - |
| TOTAL INSTRUCTION AND SUPPORT SERVICES | | 23,589,753 | 9,230,497 | 3,337,042 | 1,648,499 | 348,040 | 6,337,206 | 1,275,202 | 1,413,268 |
| Transfers Out | 9700 | - | | | | | | | |
| TOTAL APPROPRIATION AND TRANSFERS | | 23,589,753 | | | | | | | |



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Insurance Service Fund

**FUND 710
INSURANCE BUDGET**



2019-20 Budget
Group Health & Life Insurance
Internal Service Fund

| | Actual 2017-2018 | Actual 2018-19 | Estimated 2019-20 | Increase / (Decrease) |
|---|---------------------|-------------------|----------------------|--------------------------|
| ESTIMATED REVENUES | | | | |
| Premium Contributions - Health, Life, Dental, Flex, Disability, Vision, EAP | 21,399,476 | 22,454,420 | 22,198,875 | (255,545) |
| AmWins and ESI Rebates | - | 976,876 | 1,350,000 | 373,124 |
| Federal Medicare Retiree Drug Subsidy | 112,160 | 140,771 | 137,100 | (3,671) |
| Misc. Income - Reinsurance Recovery | 74,242 | 34,127 | 68,000 | 33,873 |
| Misc. Income - Wellness Audit Contribution | 190,000 | 75,000 | 825,000 | 750,000 |
| Interest Income | 69,922 | 200,512 | 124,700 | (75,812) |
| TOTAL REVENUES | 21,845,800 | 23,881,707 | 24,703,675 | 821,968 |
| Other Financing Sources: | | | | |
| Transfer from General Fund | 1,566,666 | - | - | - |
| Beginning Balances (July 1): | | | | |
| Restricted Fund Balance | - | 160,000 | | (160,000) |
| Unrestricted Fund Balance | 235,278 | 3,853,762 | 5,504,032 | 1,650,270 |
| Total Net Position (July 1) | 235,278 | 4,013,762 | 5,504,032 | 1,490,270 |
| TOTAL ESTIMATED REVENUES AND RETAINED EARNINGS | 23,647,744 | 27,895,469 | 30,207,707 | 2,312,239 |
| ESTIMATED EXPENDITURES | | | | |
| <u>Claims Expense:</u> | | | | |
| Medical Claims Expense - Florida Blue | 9,770,096 | 10,308,051 | 10,736,600 | 428,549 |
| Prescription Claims Expense - ESI & AmWINS Rx Part D | 3,050,356 | 5,295,834 | 5,580,400 | 284,566 |
| Total Projected Claims Expense | 12,820,452 | 15,603,885 | 16,317,000 | 713,115 |
| CareHere Expenses/Prescriptions & Professional Fees | 1,695,438 | 1,462,390 | 1,646,200 | 183,810 |
| CareHere Site Expenses | 6,506 | 6,297 | 7,810 | 1,513 |
| CareHere Total | 1,701,944 | 1,468,687 | 1,654,010 | 185,323 |
| Total Florida Blue, AmWINS Rx & CareHere Expense | 14,522,396 | 17,072,572 | 17,971,010 | 898,438 |
| <u>Other Expenses - Affordable Care Act</u> | | | | |
| Patient Center Outcome Research Center Institute Fee - Reinsurance Fee | 15,234 | 13,773 | 7,030 | (6,743) |
| Total Other Expenses - Affordable Care Act | 15,234 | 13,773 | 7,030 | (6,743) |
| <u>Other Expenses - FSA and Professional Services</u> | | | | |
| Salaries and Benefits | 178,779 | 191,160 | 213,331 | 22,171 |
| Professional Development | - | 1,838 | 5,290 | 3,452 |
| Reinsurance - Specific Stop Loss* | 860,960 | 791,297 | 724,100 | (67,197) |
| Vision Insurance * | 156,894 | 144,939 | 143,200 | 261 |
| Dental Insurance* | 1,358,961 | 1,267,542 | 1,269,500 | 1,958 |
| Group Life* | 542,949 | 489,726 | 489,100 | (626) |
| Disability Insurance* | 427,213 | 613,504 | 615,900 | 2,396 |
| Flexible Spending Accounts* | 185,115 | 274,522 | 358,500 | 83,978 |
| Administrative Service Fees (FL Blue, ESI & AmWINS Rx) | 1,343,664 | 1,409,065 | 1,706,525 | 297,460 |
| Employee Assistance Program | 33,697 | - | - | - |
| Other Fees (Wage Works, Healthcare Bluebook, Explain My Benefits, CanaRx Claims, Siver 15/16 Audit) | - | - | - | - |
| Supplies | 8,120 | 31,273 | 36,050 | 4,777 |
| Total Professional Services | 5,096,352 | 5,214,865 | 5,563,496 | 348,631 |
| TOTAL ESTIMATED EXPENDITURES | 19,633,982 | 22,301,210 | 23,541,536 | 1,240,326 |
| Est. Ending Balances (June 30): | | | | |
| Restricted Fund Balance - Wellness Funds | 160,000 | | - | - |
| Unrestricted Fund Balance | 3,853,762 | 5,504,032 | 6,666,171 | 1,162,139 |
| Est. Total Net Position (June 30) | 4,013,762 | 5,504,032 | 6,666,171 | 1,162,139 |
| TOTAL ESTIMATED EXPENDITURES AND RETAINED EARNINGS | 23,647,744 | 27,805,243 | 30,207,707 | 2,402,465 |

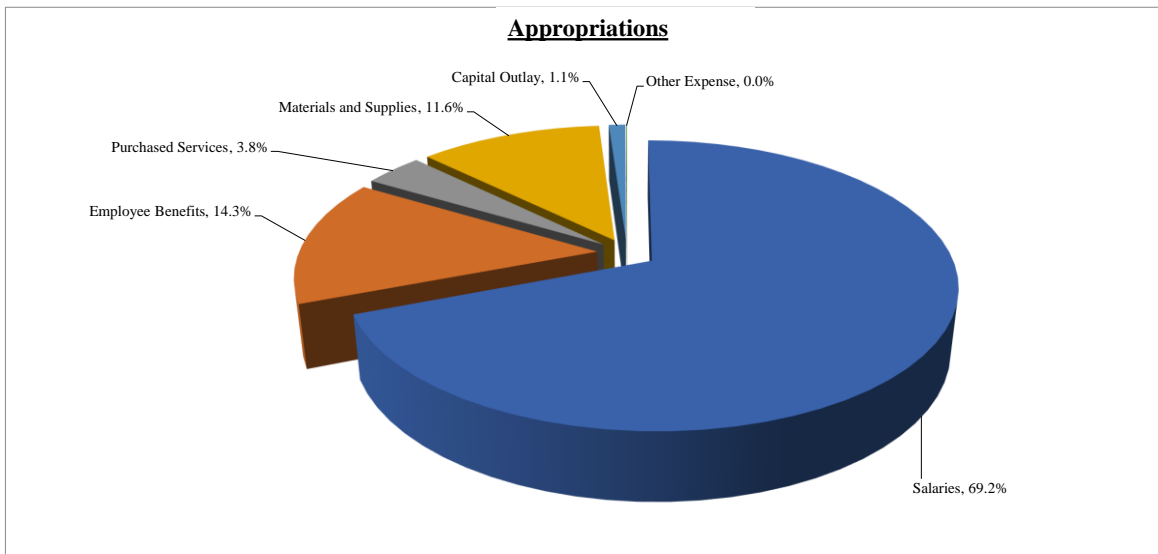
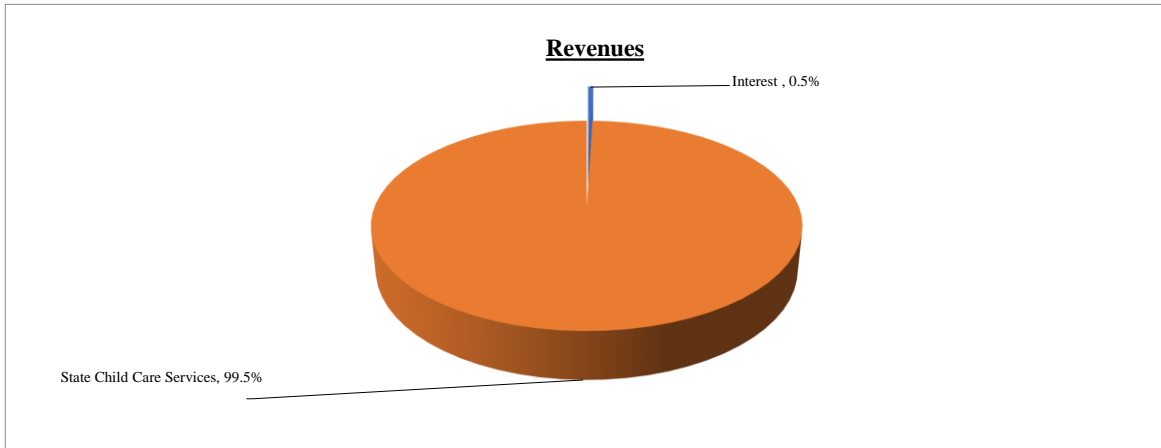


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Enterprise Fund

(Extended Day Program)

FUND 921
ENTERPRISE FUND BUDGET
EXTENDED DAY PROGRAM



School Board of Indian River County, Florida
Enterprise Fund - Extended Day Program Budget
Fiscal Years Ended June 30, 2019 and 2020

| | Object / Function | Actual 2017-18 | Actual 2018-19 | Estimated 2019-20 | Increase / (Decrease) | % Change |
|--|----------------------|---------------------|---------------------|----------------------|--------------------------|--------------|
| LOCAL SOURCES: | | | | | | |
| Interest on Investments | 3431 | \$ 14,502 | \$ 30,116 | \$ 5,000 | \$ (25,116) | -83.40% |
| Charges for Services | 3473 | 962,754 | 1,289,699 | 1,047,327 | (242,372) | -18.79% |
| Refunds - Prior Year Expenditure | 3497 | - | - | - | - | 0.00% |
| Insurance Loss Recoveries | 3740 | - | - | - | - | 0.00% |
| Total Local Sources | | \$ 977,256 | \$ 1,319,815 | \$ 1,052,327 | \$ (267,488) | -20.27% |
| TOTAL ESTIMATED REVENUE: | | \$ 977,256 | \$ 1,319,815 | \$ 1,052,327 | \$ (267,488) | -20.27% |
| BALANCE AT BEGINNING OF YEAR: | | | | | | |
| Net Assets (July 1) | 2790 | \$ 489,407 | \$ 613,038 | \$ 954,479 | \$ 341,441 | 55.70% |
| TOTAL ESTIMATED REVENUE AND NET ASSETS: | | \$ 1,466,663 | \$ 1,870,745 | \$ 2,006,806 | \$ 136,062 | 7.27% |
| ESTIMATED EXPENDITURES: | | | | | | |
| Salaries | 100 | \$ 603,436 | \$ 719,612 | \$ 704,988 | \$ (14,624) | -2.03% |
| Employee Benefits | 200 | 130,476 | 141,594 | 145,697 | \$ 4,103 | 2.90% |
| Purchased Services | 300 | 51,767 | 53,028 | 38,300 | \$ (14,728) | -27.77% |
| Materials and Supplies | 500 | 57,109 | 61,536 | 118,663 | \$ 57,127 | 92.84% |
| Capital Outlay | 600 | 10,083 | 2,364 | 10,700 | \$ 8,336 | 352.62% |
| Other Expenses | 700 | 753 | 240 | 500 | \$ 260 | 108.33% |
| TOTAL EXPENDITURES | | \$ 853,625 | \$ 978,374 | \$ 1,018,848 | \$ 40,474 | 4.14% |
| BALANCE AT END OF YEAR: | | | | | | |
| Net Assets (June 30) | 2790 | \$ 613,038 | \$ 954,479 | \$ 987,958 | \$ 33,479 | 3.51% |
| *TOTAL EXPENDITURES AND NET ASSETS: | | \$ 1,466,663 | \$ 1,932,853 | \$ 2,006,806 | \$ 73,953 | 3.83% |

* Ending Fund Balance for FY 2017-2018 was adjusted due to state auditor's directive to adjust inflows and outflows for Extended Day Program



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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.