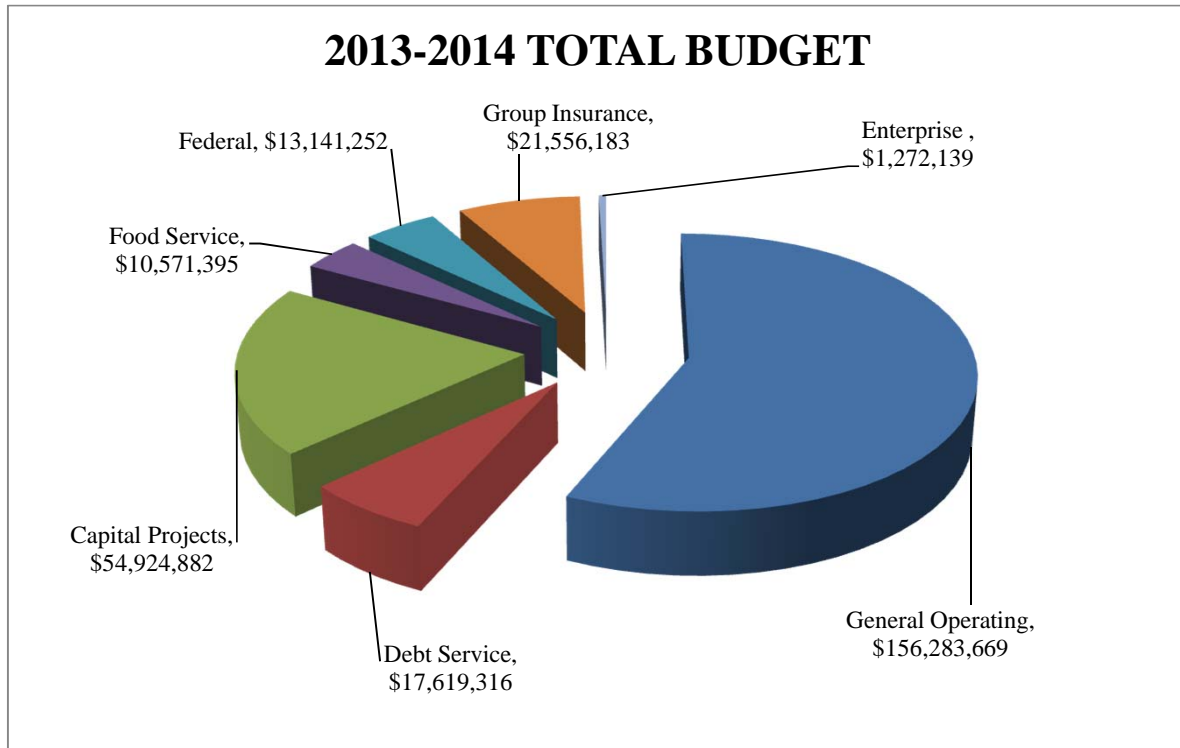


**THE SCHOOL DISTRICT OF INDIAN RIVER COUNTY  
BEGINNING BUDGET BOOK**

**2013-2014**

**PUBLIC HEARING**

**September 9, 2013**



Fund	Description	2012-2013	2013-2014	Difference
100	General Operating	\$ 143,523,288	\$ 156,283,669	\$ 12,760,381
200	Debt Service	20,698,924	17,619,316	(3,079,608)
300	Capital Projects	63,427,439	54,924,882	(8,502,557)
400 FS	Food Service	10,671,046	10,571,395	(99,651)
400 OTHER	Federal	12,513,631	13,141,252	627,621
700	Group Insurance	22,712,822	21,556,183	(1,156,639)
900	Enterprise	1,293,963	1,272,139	(21,824)
<b>TOTALS</b>		<b>\$ 274,841,113</b>	<b>\$ 275,368,836</b>	<b>\$ 527,723</b>

Dr. Frances J. Adams  
Superintendent  
Vero Beach, Florida

An Equal Opportunity Employer



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### NON-DISCRIMINATORY NOTICE

It is the policy of the School Board of Indian River County to employ or promote personnel on the basis of qualifications without regard to color, creed or national origin (under Title VI of the 1964 Civil Rights Act), sex (under Title IX of the 1972 Educational Amendments) or handicap (under Section 504 of the Rehabilitation Act of 1973).

It is the policy of the School Board of Indian River County to offer the opportunity to students to participate in appropriate programs and activities without regard to color, creed or national origin (under Title VI of the 1964 Civil Rights Act), sex (under Title IX of the 1972 Amendments) or handicap (under Section 504 of the Rehabilitation Act of 1973).





September 9, 2013

**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 2013-2014 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 2013-14 FEFP shows an increase in total state and local funds of \$7.3 million when compared to the 4<sup>th</sup> FEFP calculation for 2012-2013 and 2012-2013 Final Legislative Conference Report. 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 comply with the class size constitutional amendment and to implement the various provisions of the recently passed education legislation especially as it relates to Teacher Performance Pay. The Board's current 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 enhancing safety and security at our schools.

In Fund 400, Special Revenue, the lion's share of the budget consists of approximately \$3.9 million in Federal Title I grant funds as well as approximately \$4.0 million of Individual with Disabilities Act (IDEA) funds.

In Fund 700, Group Insurance, the Board will continue to fund the health and life insurance benefits at the same level as fiscal year 2012-2013.

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,

Frances J. Adams, Ed.D.  
Superintendent



**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**Fiscal Year 2013-2014**

**SECTION I. ASSESSMENT AND MILLAGE LEVIES**

A. Certification of Taxable Value of Property in County by Property Appraiser			13,704,636,867.00
B. Millage Levies on Nonexempt Property:			<b>DISTRICT MILLAGE LEVIES</b>
	Nonvoted	Voted	Total
1. Required Local Effort	5.2590		5.2590
2. Prior Period Funding Adjustment Millage	0.0090		0.0090
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating		0.6000	0.6000
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	7.5160	0.6000	8.1160

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2014**

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

Page 2

ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	120,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	120,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	310,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	310,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	21,860,917.00
Workforce Development	3315	988,455.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	84,162.00
Adults With Disabilities	3318	
CO & DS Withheld for Administrative Expense	3323	9,971.00
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	145,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	19,661,293.00
School Recognition Funds	3361	1,102,670.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	486,839.00
Preschool Projects	3372	
Reading Programs	3373	
Full Service Schools	3378	
Other Miscellaneous State Revenue	3399	
Total State	3300	44,339,307.00
<i>LOCAL:</i>		
District School Taxes	3411	87,043,082.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	65,000.00
Tuition	3424	
Rent	3425	125,000.00
Investment Income	3430	230,471.00
Gifts, Grants, and Bequests	3440	
Adult General Education Course Fees	3461	25,000.00
Postsecondary Vocational Course Fees	3462	170,900.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	9,040.00
Postsecondary Lab Fees	3465	64,700.00
Lifelong Learning Fees	3466	12,000.00
General Education Development (GED) Testing Fees	3467	20,000.00
Financial Aid Fees	3468	
Other Student Fees	3469	12,000.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	157,000.00
Other Schools, Courses, and Classes Fees	3479	
Miscellaneous Local Sources	3490	2,482,336.79
Total Local	3400	90,416,529.79
<b>TOTAL ESTIMATED REVENUES</b>		<b>135,185,836.79</b>
<b>OTHER FINANCING SOURCES</b>		
Loans	3720	
Sale of Capital Assets	3730	75,000.00
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	4,060,700.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	4,060,700.00
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>4,135,700.00</b>
Fund Balance, July 1, 2013	2800	16,962,131.90
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b>		<b>156,283,668.69</b>



DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2014

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	89,862,087.13	52,972,050.05	11,618,435.06	15,769,115.93	2,055.28	6,319,282.02	197,307.03	2,983,841.76
Student Personnel Services	6100	3,531,206.24	2,817,098.70	635,390.45	25,295.35	5,200.00	26,468.91	1,371.65	20,381.18
Instructional Media Services	6200	1,883,853.49	1,353,561.39	367,527.99	4,279.93		20,195.78	133,916.09	4,372.31
Instruction and Curriculum Development Services	6300	2,786,054.70	2,214,249.00	504,130.01	30,447.51		23,475.27	1,384.91	12,368.00
Instructional Staff Training Services	6400	1,051,273.46	750,036.64	133,742.34	104,008.84		7,315.64		56,170.00
Instructional-Related Technology	6500	5,231,157.32	523,961.00	140,655.60	634,659.35	2,000.00	3,921,871.37	8,010.00	
Board	7100	780,720.18	178,502.07	166,161.20	388,898.41		2,079.00	140.00	44,939.50
General Administration	7200	522,196.66	274,003.00	83,521.05	17,946.82		7,020.88	100.00	139,604.91
School Administration	7300	7,919,821.66	6,079,285.62	1,432,860.32	99,794.27	1,000.00	258,141.92	36,323.03	12,416.50
Facilities Acquisition and Construction	7400	1,088,562.46	441,670.00	103,266.73	15,126.20	5,200.00	3,099.21	520,071.22	129.10
Fiscal Services	7500	1,184,774.34	804,107.25	216,266.01	137,523.58		4,612.50		22,265.00
Food Service	7600								
Central Services	7700	2,163,372.15	1,223,509.46	340,948.02	438,425.98	10,209.86	76,877.18	11,490.00	61,911.65
Student Transportation Services	7800	5,211,844.81	2,877,685.99	894,517.20	319,487.92	882,527.00	131,482.24	19,472.56	86,671.90
Operation of Plant	7900	12,307,755.13	3,123,035.65	946,587.42	2,865,180.53	4,885,476.85	429,834.29	11,707.61	45,932.78
Maintenance of Plant	8100	2,706,967.15	1,664,495.30	458,388.42	311,756.54	72,000.00	190,116.51	10,210.38	
Administrative Technology Services	8200	2,554,253.68	1,394,749.92	305,778.97	713,213.21	2,500.00	14,954.05	122,937.53	120.00
Community Services	9100	200.00			200.00				
Debt Service	9200	100,000.00							100,000.00
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		140,886,100.56	78,692,001.04	18,348,176.79	21,875,360.37	5,868,168.99	11,436,826.77	1,074,442.01	3,591,124.59
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2014	2710	340,284.77							
Restricted Fund Balance, June 30, 2014	2720	4,233,333.03							
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740	383,723.77							
Unassigned Fund Balance, June 30, 2014	2750	10,440,226.56							
<b>TOTAL ENDING FUND BALANCE</b>	2700	15,397,568.13							
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>		156,283,668.69							

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2014**

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

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	5,886,555.94
USDA Donated Commodities	3265	242,234.30
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	6,128,790.24
<i>STATE:</i>		
School Breakfast Supplement	3337	52,734.00
School Lunch Supplement	3338	63,749.00
Other Miscellaneous State Revenue	3399	2,136.00
Total State	3300	118,619.00
<i>LOCAL:</i>		
Investment Income	3430	208.00
Gifts, Grants, and Bequests	3440	
Food Service	3450	1,826,602.96
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,826,810.96
<b>TOTAL ESTIMATED REVENUES</b>		8,074,220.20
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund Transfer	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2013	2800	2,497,175.03
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b>		10,571,395.23

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2014**

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

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	2,763,520.12
Employee Benefits	200	947,048.25
Purchased Services	300	146,998.25
Energy Services	400	270,148.79
Materials and Supplies	500	3,677,072.20
Capital Outlay	600	201,622.87
Other	700	205,242.41
Capital Outlay <i>(Function 9300)</i>	600	
<b>TOTAL APPROPRIATIONS</b>	7600	8,211,652.89
<b>OTHER FINANCING USES:</b>		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
<b>TOTAL OTHER FINANCING USES</b>		
Nonspendable Fund Balance, June 30, 2014	2710	101,944.50
Restricted Fund Balance, June 30, 2014	2720	2,257,797.84
Committed Fund Balance, June 30, 2014	2730	
Assigned Fund Balance, June 30, 2014	2740	
Unassigned Fund Balance, June 30, 2014	2750	
<b>TOTAL ENDING FUND BALANCE</b>	2700	2,359,742.34
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>		10,571,395.23

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2014**

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

Page 6

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Vocational Education Acts	3201	149,645.00
Medicaid	3202	
Workforce Investment Act	3220	
Teacher and Principal Training and Recruitment, Title II, Part A	3225	867,555.53
Math & Science Partnerships - Title II, Part B	3226	
Drug Free Schools	3227	
Individuals with Disabilities Education Act (IDEA)	3230	4,584,001.81
Elementary and Secondary Education Act, Title I	3240	6,048,379.52
Adult General Education	3251	242,456.00
Vocational Rehabilitation	3253	
Federal Through Local	3280	25,875.00
Miscellaneous Federal Through State	3299	592,504.11
Total Federal Through State And Local	3200	12,510,416.97
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		<b>12,510,416.97</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2013	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b>		<b>12,510,416.97</b>

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2014

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	6,893,490.21	4,163,228.05	1,222,623.36	125,899.96		529,201.35	790,754.81	61,782.68
Student Personnel Services	6100	1,106,088.11	784,162.51	181,268.52	18,701.40		121,955.68		
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	2,150,145.08	1,449,160.35	354,472.68	290,526.05		10,000.00	42,986.00	3,000.00
Instructional Staff Training Services	6400	1,125,304.50	380,124.18	82,574.24	454,547.71		66,602.34	3,361.00	138,095.03
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200	648,180.48							648,180.48
School Administration	7300	62,579.72	45,475.72	17,104.00					
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	236,369.32	4,275.00	549.00					231,545.32
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	288,259.55	231,806.84	38,644.46	3,000.00		14,808.25		
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		12,510,416.97	7,058,232.65	1,897,236.26	892,675.12		742,567.62	837,101.81	1,082,603.51
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>		12,510,416.97							

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2014**

**SECTION V. SPECIAL REVENUE FUNDS -  
TARGETED ARRA STIMULUS FUNDS - FUND 432**

<b>ESTIMATED REVENUES</b>	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Individuals with Disabilities Education Act (IDEA)	3230	
Elementary and Secondary Education Act, Title I	3240	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2013	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING  SOURCES, AND FUND BALANCE</b>		

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2014

SECTION V. SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS - FUND 432 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>									

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2014**

**SECTION V. SPECIAL REVENUE FUNDS -  
OTHER ARRA STIMULUS GRANTS - FUND 433**

<b>ESTIMATED REVENUES</b>	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Other Food Services	3269	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2013	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING  SOURCES, AND FUND BALANCE</b>		



DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2014

SECTION V. SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS - FUND 433 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>									

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2014**

**SECTION V. SPECIAL REVENUE FUNDS -  
RACE TO THE TOP - FUND 434**

<b>ESTIMATED REVENUES</b>	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Race to the Top	3214	630,834.77
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	630,834.77
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		630,834.77
<b>OTHER FINANCING SOURCES:</b>		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2013	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING  SOURCES, AND FUND BALANCE</b>		630,834.77

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2014

SECTION V. SPECIAL REVENUE FUNDS - RACE TO THE TOP - FUND 434 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	169,560.49	30,450.44		107,937.79		65.96	31,106.30	
Student Personnel Services	6100	10,000.00			10,000.00				
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	100,728.36	68,569.00	29,019.86	3,139.50				
Instructional Staff Training Services	6400	290,395.92	12,000.00	1,320.00	157,110.00		79,965.92		40,000.00
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	45,150.00			45,150.00				
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200	15,000.00			15,000.00				
Community Services	9100								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		630,834.77	111,019.44	30,339.86	338,337.29		80,031.88	31,106.30	40,000.00
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>		630,834.77							

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2014**

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

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<b>ESTIMATED REVENUES</b>	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Total Federal Through State and Local	3200	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants, and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>	<b>3000</b>	
<b>OTHER FINANCING SOURCES</b>		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2013	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2014

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nondisposable Fund Balance, June 30, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>									

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2014

SECTION VII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds	230 Section 1011.14-15, F.S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>FEDERAL DIRECT SOURCES:</i>									
Miscellaneous Federal Direct	3199	1,390,624.98							1,390,624.98
Total Federal Direct Sources	3100	1,390,624.98							1,390,624.98
<i>FEDERAL THROUGH STATE AND LOCAL:</i>									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
<i>STATE SOURCES:</i>									
CO & DS Withheld for SBE/COBI Bonds	3322	599,487.50	599,487.50						
SBE/COBI Bond Interest	3326								
Racing Commission Funds	3341								
Total State Sources	3300	599,487.50	599,487.50						
<i>LOCAL SOURCES:</i>									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Rent	3425								
Investment Income	3430	10,000.00						6,000.00	4,000.00
Gifts, Grants, and Bequests	3440								
Total Local Sources	3400	10,000.00						6,000.00	4,000.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>2,000,112.48</b>	<b>599,487.50</b>					<b>6,000.00</b>	<b>1,394,624.98</b>
<i>OTHER FINANCING SOURCES:</i>									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
<i>Transfers In:</i>									
From General Fund	3610								
From Capital Projects Funds	3630	11,470,539.93						9,845,195.36	1,625,344.57
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	11,470,539.93						9,845,195.36	1,625,344.57
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>11,470,539.93</b>						<b>9,845,195.36</b>	<b>1,625,344.57</b>
Fund Balances, July 1, 2013	2800	4,148,664.30	132,644.64				397,496.89	672,732.74	2,945,790.03
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES</b>		<b>17,619,316.71</b>	<b>732,132.14</b>				<b>397,496.89</b>	<b>10,523,928.10</b>	<b>5,965,759.58</b>

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2014

SECTION VII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds	230 Section 1011.14-15, F.S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	5,711,547.44	345,000.00					5,366,547.44	
Interest	720	6,275,160.52	254,487.50					4,468,647.92	1,552,025.10
Dues and Fees	730	15,000.00						10,000.00	5,000.00
Miscellaneous	790								
<b>TOTAL APPROPRIATIONS</b>	<b>9200</b>	<b>12,001,707.96</b>	<b>599,487.50</b>					<b>9,845,195.36</b>	<b>1,557,025.10</b>
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720	5,617,608.75	132,644.64				397,496.89	678,732.74	4,408,734.48
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
<b>TOTAL ENDING FUND BALANCES</b>	<b>2700</b>	<b>5,617,608.75</b>	<b>132,644.64</b>				<b>397,496.89</b>	<b>678,732.74</b>	<b>4,408,734.48</b>
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES</b>		<b>17,619,316.71</b>	<b>732,132.14</b>				<b>397,496.89</b>	<b>10,523,928.10</b>	<b>5,965,759.58</b>

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2014

SECTION VIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Section 1011.14-15, F.S. Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement Section 1011.71(2), F.S.	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>FEDERAL DIRECT SOURCES:</i>												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
<i>FEDERAL THROUGH STATE AND LOCAL:</i>												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
<i>STATE SOURCES:</i>												
CO & DS Distributed	3321	68,705.00						68,705.00				
Interest on Undistributed CO & DS	3325											
Racing Commission Funds	3341											
Public Education Capital Outlay (PECO)	3391											
Classrooms First Program	3392											
School Infrastructure Thrift Program	3393											
Effort Index Grants	3394											
Smart Schools Small County Asst. Program	3395											
Class Size Reduction/Capital Funds	3396											
Charter School Capital Outlay Funding	3397	760,700.00										
Other Miscellaneous State Revenue	3399	30,000.00										
Total State Sources	3300	859,405.00						68,705.00				
<i>LOCAL SOURCES:</i>												
District Local Capital Improvement Tax	3413	19,734,677.00							19,734,677.00			
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430	98,673.00							98,673.00			
Gifts, Grants, and Bequests	3440											
Miscellaneous Local Sources	3490	23,457.00										
Impact Fees	3496											
Refunds of Prior Year Expenditures	3497											
Total Local Sources	3400	19,856,807.00							19,833,350.00			
<b>TOTAL ESTIMATED REVENUES</b>		<b>20,716,212.00</b>						<b>68,705.00</b>	<b>19,833,350.00</b>			
<b>OTHER FINANCING SOURCES</b>												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
<i>Transfers In:</i>												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
<b>TOTAL OTHER FINANCING SOURCES</b>												
Fund Balances, July 1, 2013	2800	34,208,669.79	21,958.16					234,593.97	20,747,856.53		8,175,660.96	5,028,600.17
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES</b>		<b>54,924,881.79</b>	<b>21,958.16</b>					<b>303,298.97</b>	<b>40,581,206.53</b>		<b>8,989,817.96</b>	<b>5,028,600.17</b>



DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
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SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Section 1011.14-15, F.S. Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement Section 1011.71(2), F.S.	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400/9200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials (Non-Consumable)	620											
Buildings and Fixed Equipment	630	15,220,387.47							3,731,245.97		6,514,993.33	4,974,148.17
Furniture, Fixtures, and Equipment	640	1,204,750.21						11,000.00	1,153,926.21		39,824.00	
Motor Vehicles (Including Buses)	650	1,626,386.80							1,626,386.80			
Land	660	100,000.00							100,000.00			
Improvements Other Than Buildings	670	2,048,741.80						15,388.26	1,926,128.81		52,772.73	54,452.00
Remodeling and Renovations	680	19,193,375.58	21,958.16					276,910.71	17,272,978.81		1,621,527.90	
Computer Software	690											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
<b>TOTAL APPROPRIATIONS</b>		39,393,641.86	21,958.16					303,298.97	25,810,666.60		8,229,117.96	5,028,600.17
<b>OTHER FINANCING USES:</b>												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	4,060,700.00							3,300,000.00		760,700.00	
To Debt Service Funds	920	11,470,539.93							11,470,539.93			
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	15,531,239.93							14,770,539.93		760,700.00	
<b>TOTAL OTHER FINANCING USES</b>		15,531,239.93							14,770,539.93		760,700.00	
Nonspendable Fund Balance, June 30, 2014	2710											
Restricted Fund Balance, June 30, 2014	2720											
Committed Fund Balance, June 30, 2014	2730											
Assigned Fund Balance, June 30, 2014	2740											
Unassigned Fund Balance, June 30, 2014	2750											
<b>TOTAL ENDING FUND BALANCES</b>	2700											
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES</b>		54,924,881.79	21,958.16					303,298.97	40,581,206.53		8,989,817.96	5,028,600.17

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY**  
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**SECTION IX. PERMANENT FUND - FUND 000**

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<b>ESTIMATED REVENUES</b>	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2013	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b>		

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DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
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SECTION IX. PERMANENT FUND - FUND 000 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Personnel Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instructional-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2014	2710								
Restricted Fund Balance, June 30, 2014	2720								
Committed Fund Balance, June 30, 2014	2730								
Assigned Fund Balance, June 30, 2014	2740								
Unassigned Fund Balance, June 30, 2014	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>									

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
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SECTION X. ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
<b>OPERATING REVENUES:</b>									
Charges for Services	3481	705,545.00						705,545.00	
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenue	3489								
Total Operating Revenues		705,545.00						705,545.00	
<b>NONOPERATING REVENUES:</b>									
Investment Income	3430	1,000.00						1,000.00	
Gifts, Grants, and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		1,000.00						1,000.00	
<b>Transfers In:</b>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund Transfers (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2013	2880	565,594.19						565,594.19	
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET POSITION</b>		1,272,139.19						1,272,139.19	
<b>ESTIMATED EXPENSES</b>									
<b>OPERATING EXPENSES: (Function 9900)</b>									
Salaries	100	497,261.15						497,261.15	
Employee Benefits	200	12.00						12.00	
Purchased Services	300	51,594.00						51,594.00	
Energy Services	400								
Materials and Supplies	500	45,500.00						45,500.00	
Capital Outlay	600	6,500.00						6,500.00	
Other (including Depreciation)	700	50.00						50.00	
Total Operating Expenses		600,917.15						600,917.15	
<b>NONOPERATING EXPENSES: (Function 9900)</b>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<b>Transfers Out: (Function 9700)</b>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2014	2780	671,222.04						671,222.04	
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET POSITION</b>		1,272,139.19						1,272,139.19	

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2014

SECTION XI. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
<b>OPERATING REVENUES:</b>									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	17,424,466.08	17,424,466.08						
Other Operating Revenue	3489								
<b>Total Operating Revenues</b>		17,424,466.08	17,424,466.08						
<b>NONOPERATING REVENUES:</b>									
Investment Income	3430	18,000.00	18,000.00						
Gifts, Grants, and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
<b>Total Nonoperating Revenue:</b>		18,000.00	18,000.00						
<b>Transfers In:</b>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund Transfers (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
<b>Total Transfers In</b>	3600								
Net Position, July 1, 2013	2880	4,113,716.78	4,113,716.78						
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET POSITION</b>		21,556,182.86	21,556,182.86						
<b>ESTIMATED EXPENSES</b>									
	Object								
<b>OPERATING EXPENSES: (Function 9900)</b>									
Salaries	100	95,252.94	95,252.94						
Employee Benefits	200	2,913,747.06	2,913,747.06						
Purchased Services	300	1,436,000.00	1,436,000.00						
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700	14,189,841.49	14,189,841.49						
<b>Total Operating Expenses</b>		18,634,841.49	18,634,841.49						
<b>NONOPERATING EXPENSES: (Function 9900)</b>									
Interest	720								
Loss on Disposition of Assets	810								
<b>Total Nonoperating Expenses</b>									
<b>Transfers Out: (Function 9700)</b>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
<b>Total Transfers Out</b>	9700								
Net Position, June 30, 2014	2780	2,921,341.37	2,921,341.37						
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET POSITION</b>		21,556,182.86	21,556,182.86						

# TRIM NOTICES AND TAX RATES

**BUDGET SUMMARY**  
**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL DISTRICT OF INDIAN RIVER**  
**COUNTY ARE 12.7% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**  
**FISCAL YEAR 2013-2014**

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

Required Local Effort	5.268 Basic Discretionary Operating	0.7480	Debt Service	0.000
Basic Discretionary Capital Outlay	1.500 Discretionary Critical Needs (Operating)	0.0000		
Additional Discretionary Capital Outlay	0.000 Additional Discretionary (Statutory, Voted)	0.6000	<b>Total Millage</b>	<b>8.116</b>

	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	INTERNAL SERVICE	ENTERPRISE FUND	TOTAL ALL FUNDS
<b>ESTIMATED REVENUES:</b>							
Federal Sources	\$ 430,000	\$ 1,390,625	\$ -	\$ 21,231,672	\$ -	\$ -	\$ 23,052,297
State Sources	44,339,306	599,487	829,405	118,619	0	0	\$ 45,886,817
Local Sources	90,352,435	10,000	19,863,350	1,826,811	17,817,443	706,545	\$ 130,576,584
<b>TOTAL REVENUES</b>	<b>135,121,741</b>	<b>2,000,112</b>	<b>20,692,755</b>	<b>23,177,102</b>	<b>17,817,443</b>	<b>706,545</b>	<b>\$ 199,515,698</b>
Transfers In	4,060,700	11,470,540	0	0	0	0	\$ 15,531,240
Nonrevenue Sources	75,000	0	0	0	0	0	\$ 75,000
Fund Balances - July 1, 2013	16,940,187	4,007,839	33,983,512	2,403,068	4,009,021	523,439	\$ 61,867,066
<b>TOTAL REVENUES AND BALANCES</b>	<b>\$ 156,197,628</b>	<b>\$ 17,478,491</b>	<b>\$ 54,676,267</b>	<b>\$ 25,580,170</b>	<b>\$ 21,826,464</b>	<b>\$ 1,229,984</b>	<b>\$ 276,989,004</b>
<b>EXPENDITURES</b>							
Instruction	\$ 89,013,887	\$ -	\$ -	\$ 9,007,274	\$ -	\$ -	\$ 98,021,161
Pupil Personnel Services	3,526,274	-	-	1,114,725	-	-	\$ 4,640,999
Instructional Media Services	1,884,472	-	-	0	-	-	\$ 1,884,472
Instructional & Curriculum Development	2,960,247	-	-	2,310,668	-	-	\$ 5,270,915
Instructional Staff Training	1,047,485	-	-	1,668,379	-	-	\$ 2,715,864
Instructional Technology	5,282,684	-	-	0	-	-	\$ 5,282,684
Board of Education	808,029	-	-	0	-	-	\$ 808,029
General Administration	522,197	-	-	633,430	-	-	\$ 1,155,627
School Administration	7,912,513	-	-	62,580	-	-	\$ 7,975,093
Facilities Acquisition & Construction	1,062,847	-	39,145,027	0	-	-	\$ 40,207,874
Fiscal Services	1,165,287	-	-	0	-	-	\$ 1,165,287
Food Services	-	-	-	8,211,652	-	-	\$ 8,211,652
Central Services	2,254,605	-	-	45,150	19,539,264	-	\$ 21,839,019
Pupil Transportation Services	5,354,273	-	-	231,691	-	-	\$ 5,585,964
Operation of Plant	12,375,160	-	-	0	-	-	\$ 12,375,160
Maintenance of Plant	2,782,185	-	-	0	-	-	\$ 2,782,185
Administrative Technology	2,617,719	-	-	15,000	-	-	\$ 2,632,719
Community Services	200	-	-	13,985	-	690,151	\$ 704,336
Debt Service	100,000	12,001,707	-	0	-	-	\$ 12,101,707
<b>TOTAL EXPENDITURES</b>	<b>\$ 140,670,064</b>	<b>\$ 12,001,707</b>	<b>\$ 39,145,027</b>	<b>\$ 23,314,534</b>	<b>\$ 19,539,264</b>	<b>\$ 690,151</b>	<b>\$ 235,360,747</b>
Transfers Out	\$ -	\$ -	\$ 15,531,240	\$ -	\$ -	\$ -	\$ 15,531,240
Fund Balances - June 30, 2014	\$ 15,527,564	\$ 5,476,784	\$ -	\$ 2,265,636	\$ 2,287,200	\$ 539,833	\$ 26,097,017
<b>TOTAL EXPENDITURES,</b>							
<b>TRANSFERS &amp; BALANCES</b>	<b>\$ 156,197,628</b>	<b>\$ 17,478,491</b>	<b>\$ 54,676,267</b>	<b>\$ 25,580,170</b>	<b>\$ 21,826,464</b>	<b>\$ 1,229,984</b>	<b>\$ 276,989,004</b>

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

**NOTICE OF  
PROPOSED TAX INCREASE**

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

**Last year's property tax levy**

A. Initially proposed tax levy.....	\$ 107,081,896
B. Less tax reductions due to Value Adjustment Board and other assessment changes .....	\$ 180,104
C. Actual property tax levy .....	\$ 106,901,792
<b>This year's proposed tax levy .....</b>	<b>\$ 111,226,833</b>

A portion of the tax levy is required under state law in order for the school board to receive **\$42,624,880** in state education grants. The required portion has decreased by **2.20** percent, and represents approximately **six-tenths** of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board. All concerned citizens are invited to a public hearing on the tax increase to be held on August 1, 2013 at 5:01 p.m. in the School Board meeting room located at the J.A. Thompson Administrative Center at 1990 25th 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 6.616 mills for operating expenses and is proposed solely at the discretion of the School Board. The Capital Outlay Tax will generate approximately \$19,734,677 to be used for the following projects:

### **CONSTRUCTION AND REMODELING**

Acquisition of Land and Buildings  
Construction and Remodeling - Districtwide  
Beachland Elementary Expansion

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

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

### **MOTOR VEHICLE PURCHASES**

Purchase of Motor Vehicles  
Purchase of Seven (7) School Buses

### **NEW AND REPLACEMENT EQUIPMENT, COMPUTERS AND ELECTRONIC LEARNING DEVICES, AND ENTERPRISE RESOURCE SOFTWARE**

Furniture/Equipment - Districtwide  
Technology Equipment/Software and Infrastructure - Districtwide  
Communication Equipment – Districtwide  
Communication/Enterprise Technology - Districtwide  
Playground Equipment – Districtwide  
Purchase software applications for Districtwide administration

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

Series 2005, 2007 and 2010 Certificates of Participation

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

District Administrative Office Lease  
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

All concerned citizens are invited to a public hearing to be held on August 1, 2013 at 5:01 PM. in the Indian River County School Board meeting room, 1990 25th Street, Vero Beach, Florida. A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

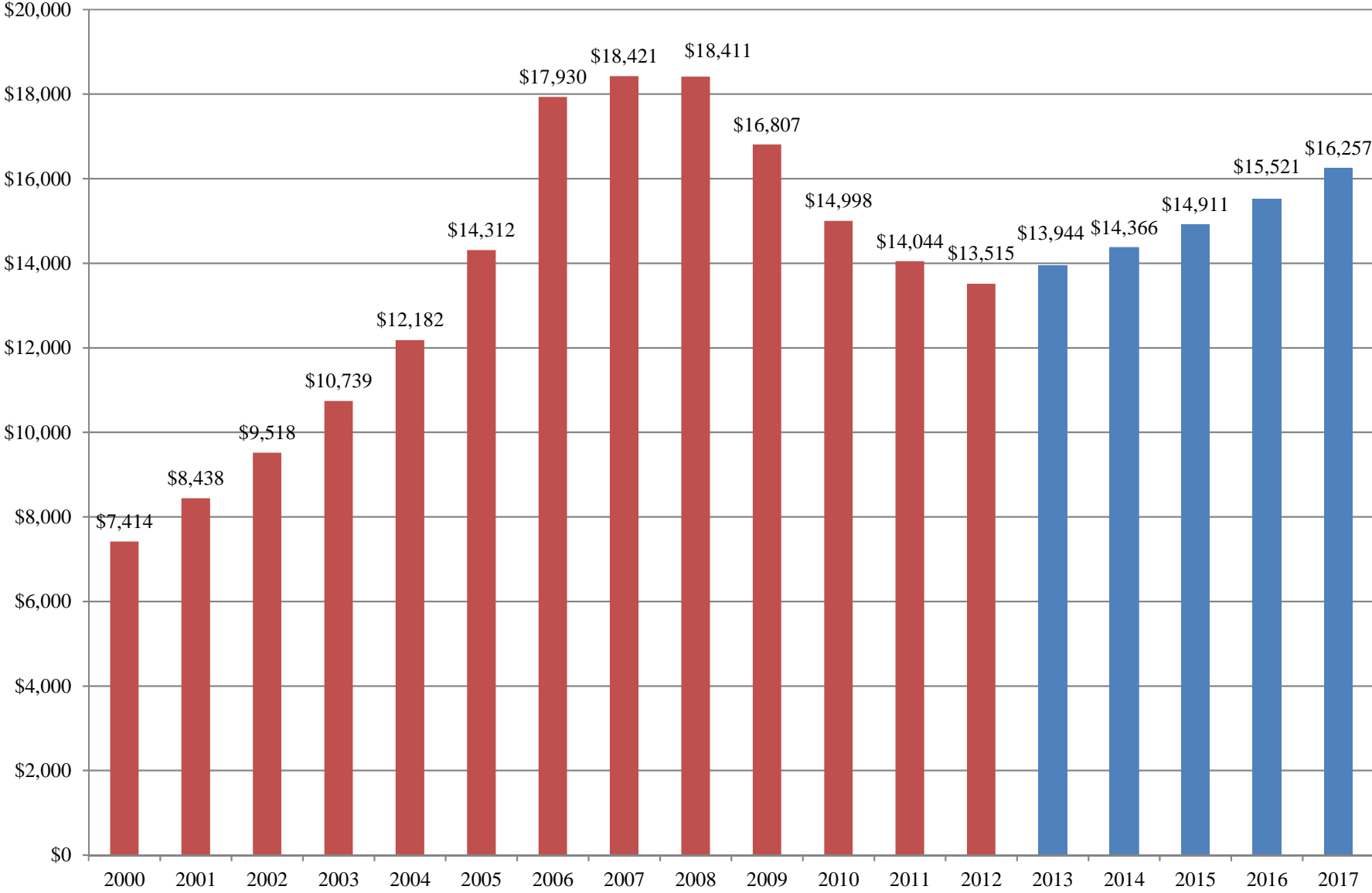
**School District of Indian River County  
1.50 Mill Planned Projects FY 2013/2014**

	<b>Amount</b>
<b><u>CONSTRUCTION AND REMODELING</u></b>	
Beachland Elementary Expansion	\$ 50,000
<b>Subtotal</b>	<b>\$ 50,000</b>
 <b><u>MAINTENANCE, RENOVATION, AND REPAIR</u></b>	
Safety to Health	\$ 2,008,795
HVAC, Chillers & Ductwork	175,000
Maintenance and Repair of Educational Facilities	3,465,182
Site Improvements Districtwide	70,000
Electrical Districtwide	120,000
Roofing	130,160
<b>Subtotal</b>	<b>\$ 5,969,137</b>
 <b><u>MOTOR VEHICLE PURCHASES</u></b>	
Seven (7) Buses	\$ 700,000
<b>Subtotal</b>	<b>\$ 700,000</b>
 <b><u>NEW AND REPLACEMENT EQUIPMENT</u></b>	
Technology	500,000
<b>Subtotal</b>	<b>\$ 500,000</b>
 <b><u>PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT</u></b>	
Debt Service for 2005 Certificates of Participation	\$ 6,402,387
Debt Service for 2007 Certificates of Participation	3,136,226
Debt Service for 2010 Certificates of Participation	1,625,344
<b>Subtotal</b>	<b>\$ 11,163,957</b>
 <b><u>PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES</u></b>	
District Administrative Office Lease	\$ 45,000
Lease of New and Replacement Equipment Districtwide	306,583
Lease of Relocatables and Equipment	1,000,000
<b>Subtotal</b>	<b>\$ 1,351,583</b>
<b>Total FY 13/14 1.50 Mill Allocation</b>	<b>\$ 19,734,677</b>

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

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

SOURCE: AD VALOREM ESTIMATING CONFERENCE  
MARCH 6, 2013



**Estimated 2013-2014 Indian River School District Taxes**

	<u>2012</u>	<u>2013*</u>	<u>Difference</u>
1 Estimated Taxable Value =	\$ 13,515,321,926	\$ 13,704,636,867	1.40%

MILLAGE RATE COMPARISON			
DESCRIPTION	2012-2013	2013-2014	DIFFERENCE
2 Required Local Effort	5.425	5.268	(0.157)
3 Discretionary	0.748	0.748	0.000
4 Discretionary Critical Needs - Operating	0.250	0.000	(0.250)
5 Capital Projects	1.500	1.500	0.000
6 Debt Service	0.390	0.000	(0.390)
7 Special Referendum Millage	0.000	0.600	0.600
8 Total Millage	8.313	8.116	(0.197)

SAMPLE HOME TAX BILL - No Change in Property Value			
9 Assessed Val.		\$ 200,000	
10 Homestead		\$ (25,000)	
11 Taxable Value		\$ 175,000	
TAXES	2012-2013	2013-2014	DIFFERENCE
12 Required Local Effort	\$949.38	\$921.90	(\$27.47)
13 Discretionary	\$130.90	\$130.90	\$0.00
14 Discretionary Critical Needs - Operating	\$43.75	\$0.00	(\$43.75)
15 Capital Projects	\$262.50	\$262.50	\$0.00
15 Debt Service	\$68.25	\$0.00	(\$68.25)
16 Special Referendum Millage	\$0.00	\$105.00	\$105.00
17 Total School District Taxes	\$1,454.78	\$1,420.30	(\$34.47)

SAMPLE HOME TAX BILL -Increase in Property Value 1.40%			
18 Assessed Val.	\$ 200,000	\$ 202,800	
19 Homestead	\$ (25,000)	\$ (25,000)	
20 Taxable Value	\$ 175,000	\$ 177,800	
TAXES	2012-2013	2013-2014	DIFFERENCE
21 Required Local Effort	\$949.38	\$936.65	(\$12.72)
22 Discretionary	\$130.90	\$132.99	\$2.09
23 Discretionary Critical Needs - Operating	\$43.75	\$0.00	(\$43.75)
24 Capital Projects	\$262.50	\$266.70	\$4.20
25 Debt Service	\$68.25	\$0.00	(\$68.25)
25 Special Referendum Millage	\$0.00	\$106.68	\$106.68
26 Total School District Taxes	\$1,454.78	\$1,443.02	(\$11.75)

\* Based on the FEFP 2nd Calculation July 16, 2013

## FREQUENTLY ASKED QUESTIONS

### **What is a “Mill”?**

One mill of property tax would equate to paying \$1 for every \$1,000 of assessed property value. For every \$100,000, each mill will cost \$100.

### **What is Rolled Back Rate?**

The operational millage rate that the taxing agency would need to levy to generate the same dollars as the prior year without considering the added taxable value of new construction. Debt service millage is NOT considered in Rolled Back rates.

### **Will my individual tax bill go up if the millage is higher than Rolled Back Rate?**

Not necessarily. Property tax is determined first by the assessment value of the individual property, next by the millage rate. One property value may increase from year to year, while another will remain the same or decrease. Improvements to your property will also affect the assessed value and taxes to be paid. In addition, debt service millage decreases are not recognized in the rolled back rate calculation.

#### **School Board Tentative Budget Millage Rates:**

Millage rates are predicted to decrease by 2.37% as the advertised tentative millage rate is higher than the rolled back rate by 3.17%. The amount your taxes will change will depend on whether the value of your property increased or decreased on the tax notice.

### **What is the limit for taxable value increase on homestead property?**

Homestead property taxable value can not increase more than 3% per year as a result of Florida’s “Save our Homes” constitutional amendment. For the 2013/2014 tax year, the Property Appraiser’s Office has verified the cap on increased taxable value for homestead at 3%.

### **When will I be able to tell if my taxes are going up or down?**

The Property Appraiser will send an individual notice of proposed taxes to you in August. This notice is the only true measure of proposed taxes for your individual property. The School Board’s final budget hearing to set taxes will be announced on this notice. This allows you the opportunity to ask the School Board questions and give input prior to the final setting of the tax millage rates.

### **What are the tax categories that the School Board can levy?**

There are five separate tax rates. The School Board is bound by the limits set by the Florida Legislature in the first four categories and bound by voter referendum in the debt service category.

- 1) Required Local Effort, 2) Discretionary Operating 3) Additional voted millage as authorized via special referendum, which provides for continuation funding for teaching positions and to meet state mandate technological requirements. 4) Capital Outlay Tax is used for building improvements, and capital equipment. 5) Debt Service is used to retire voter approved bond issues to build schools.
- 2)

### **Why is the “Required Local Effort” tax REQUIRED?**

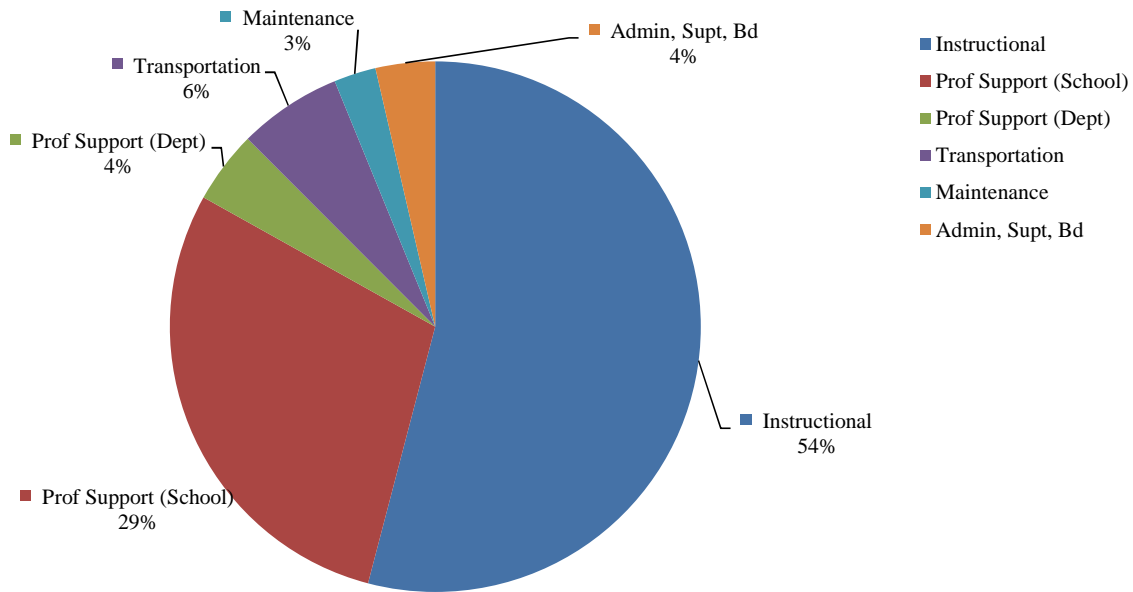
The Florida Legislature requires local tax participation in order to receive state funds for education. If a district fails to levy the required local effort millage rate, they can not receive state funding for the FEFP (Florida Education Finance Program). In Indian River, these state funds total \$42,624,880 for 2013-2014.

**GENERAL  
INFORMATION  
AND STATISTICS**

**PERSONNEL ALLOCATION STATISTICS  
UNIT COMPARISON ALL FUNDS**

<u>UNIT CLASSIFICATION</u>	<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>DIFFERENCE</u>
Instructional	1,098.10	1,103.10	5.00
Total Instructional	1,098.10	1,103.10	5.00
Professional Support (School-Based)	605.05	609.05	4.00 (1)
Professional Support (District) (2)	86.50	87.50	1.00
Transportation (Prof. Support)	125.00	125.00	0.00
Maintenance/Ops (Prof. Support)	51.00	50.00	(1.00)
Administration	71.00	72.00	1.00
Superintendent & Board	6.00	6.00	0.00
Grand Total	2,042.65	2,052.65	10.00

(1) Excludes Transportation and Maintenance/Operations which are shown as separate lines



**IMPORTANT COMPARISONS FOR 2013-2014**

	Final 2012-2013	Estimated 2013-2014	Increase/ (Decrease)
<u>UFTE (Students):</u>			
Regular School Students	15,741	15,749	8
Charter School Students	2,049	2,079	30
UFTE - Total K-12 Students	17,790	17,828	38
WFTE (K-12 Students)	19,227	19,430	203
Base Student Allocation	\$ 3,582.98	\$ 3,752.30	\$ 169.32
District Cost Differential	0.997	0.9941	(0.0029)
Value of Taxable Property	\$ 13,515,321,926	\$ 13,704,636,867	1.40%
Required Local Effort (RLE) Millage	5.425	5.268	(0.1570)
Discretionary Tax Millage	0.748	0.748	-
Discretionary Critical Needs - Operating	0.250	0.000	(0.2500)
Capital Outlay Millage	1.500	1.500	-
Debt Service Millage	0.390	0.000	(0.3900)
Special Referendum Millage	0.000	0.600	0.6000
Total Tax Millage for Education	8.313	8.116	(0.1970)

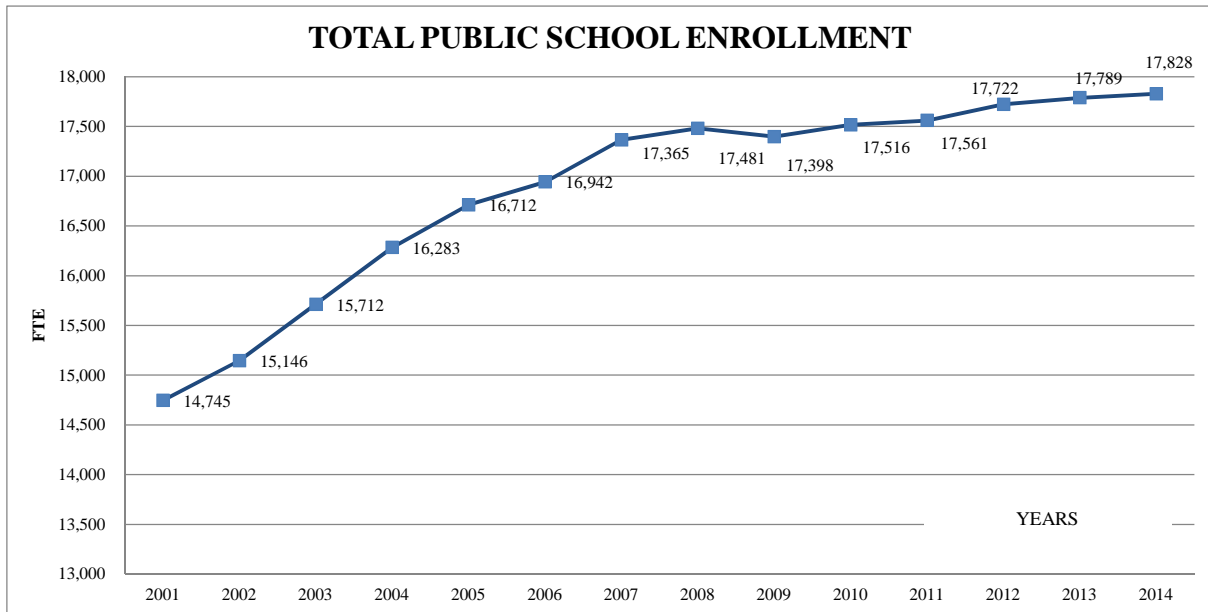
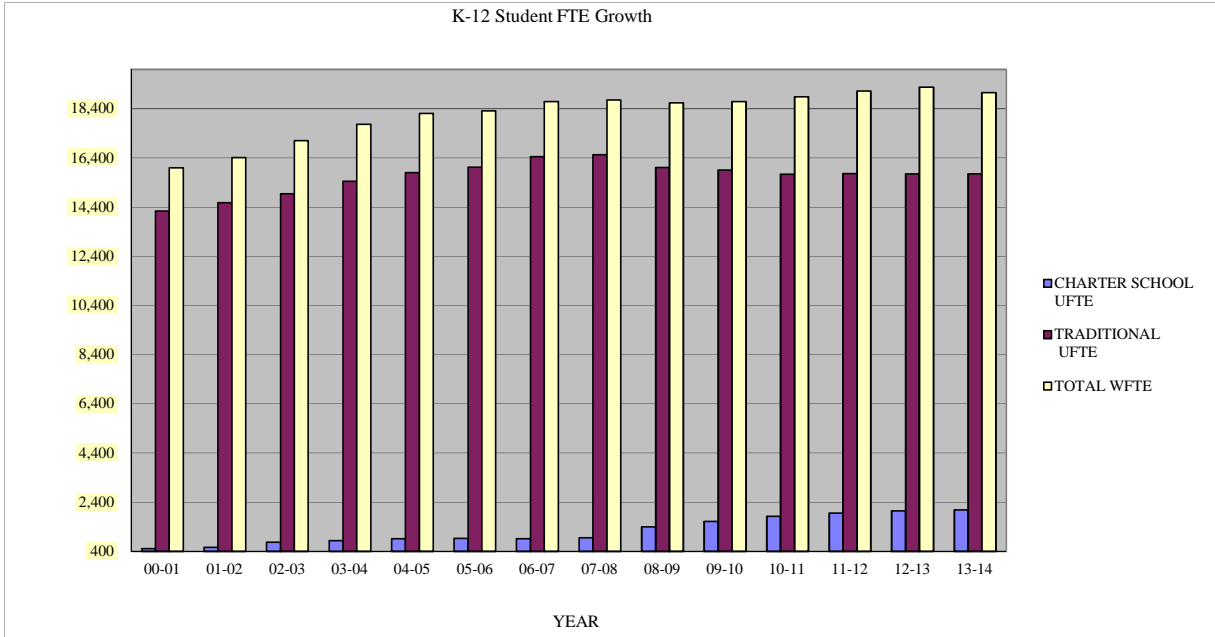


**ACTUAL STUDENT ENROLLMENT  
K THROUGH 12**

**1997-1998 THROUGH 2013-2014**

<u>SCHOOL YEAR</u>	<u>TRADITIONAL</u>	<u>TRADITIONAL GAIN (LOSS)</u>	<u>CHARTERS</u>	<u>CHARTER GAIN (LOSS)</u>	<u>NET ANNUAL GAIN</u>	<u>CUMULATIVE GAIN</u>	<u>GRAND TOTAL</u>
1996-1997	13,783	N/A	0	N/A	N/A	N/A	13,783
1997-1998	14,080	297	0	N/A	297	297	14,080
1998-1999	14,044	-36	270	N/A	-36	261	14,314
1999-2000	14,157	113	379	109	222	483	14,536
2000-2001	14,236	79	505	126	205	688	14,741
2001-2002	14,583	347	563	58	405	1,093	15,146
2002-2003	14,941	358	767	204	562	1,655	15,708
2003-2004	15,458	517	829	62	579	2,234	16,287
2004-2005	15,822	364	907	78	442	2,676	16,729
2005-2006	16,020	198	923	16	214	2,890	16,943
2006-2007	16,450	430	915	-8	422	3,312	17,365
2007-2008	16,531	81	950	35	116	3,428	17,481
2008-2009	16,012	-519	1,386	436	-83	3,345	17,398
2009-2010	15,904	-108	1,612	226	118	3,463	17,516
2010-2011	15,742	-162	1,829	217	55	3,518	17,571
2011-2012	15,768	26	1,954	125	151	3,669	17,722
2012-2013	15,741	-27	2,049	95	68	3,737	17,790
PROJECTED 2013-2014	15,749	8	2,079	30	38	3,775	17,828
SOURCE: October + February FTE (not including contracted Pre-K programs)							

### K-12 Student Enrollment Graphs



FTE History

UNWEIGHTED FTE												
PROGRAM	2002/03 ACTUAL	2003/04 ACTUAL	2004/05 ACTUAL	2005/06 ACTUAL	2006/07 ACTUAL	2007/08 ACTUAL	2008/09 ACTUAL	2009/10 ACTUAL	2010/11 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2013/14 PROJECTED
Basic K-3 (101)	3,504.91	3,783.93	3,746.53	4,018.46	4,149.98	4,106.57	4,010.98	4,030.19	3,979.37	4,170.43	4,185.29	4,186.36
Basic - 4-8 (102)	4,425.49	4,704.19	4,966.42	4,909.34	4,946.36	5,111.69	5,149.57	5,173.02	5,259.05	5,299.17	5,234.90	5,411.22
Basic - 9-12 (103)	3,219.34	3,332.12	3,486.89	3,502.47	3,634.26	3,651.73	3,601.98	3,655.63	3,659.66	3,691.77	3,863.85	3,956.10
ESOL	539.31	505.79	590.19	652.72	779.15	791.30	835.56	921.29	946.90	893.29	902.70	814.72
<b>Total Basic/At Risk</b>	<b>11,689.05</b>	<b>12,326.03</b>	<b>12,790.03</b>	<b>13,082.99</b>	<b>13,509.75</b>	<b>13,661.29</b>	<b>13,598.09</b>	<b>13,780.13</b>	<b>13,844.98</b>	<b>14,054.66</b>	<b>14,186.74</b>	<b>14,368.40</b>
ESE - Level 1 (111)	750.68	816.55	901.93	791.63	745.99	745.85	751.80	742.64	786.42	798.70	797.42	730.00
ESE - Level 2 (112)	1,471.74	1,453.56	1,272.44	1,389.86	1,413.05	1,327.93	1,313.96	1,281.70	1,261.59	1,232.80	1,263.09	1,206.16
ESE - Level 3 (113)	976.92	1,039.42	1,063.95	1,041.01	1,008.14	1,050.77	1,025.91	1,033.20	972.63	911.64	858.80	890.24
ESE - Level 4 (254)	78.70	95.58	110.34	81.45	81.60	87.65	108.14	106.07	115.15	118.96	109.05	113.00
ESE - Level 5 (255)	52.43	50.10	40.58	32.81	29.85	30.95	35.89	37.88	36.24	36.85	36.47	35.00
<b>Total Exceptional</b>	<b>3,330.47</b>	<b>3,455.21</b>	<b>3,389.24</b>	<b>3,336.76</b>	<b>3,278.63</b>	<b>3,243.15</b>	<b>3,235.70</b>	<b>3,201.49</b>	<b>3,172.03</b>	<b>3,098.95</b>	<b>3,064.83</b>	<b>2,974.40</b>
Career Education	689.28	505.70	549.57	523.14	576.83	576.65	564.79	534.78	554.41	568.70	538.58	485.22
<b>Total - Career Education</b>	<b>689.28</b>	<b>505.70</b>	<b>549.57</b>	<b>523.14</b>	<b>576.83</b>	<b>576.65</b>	<b>564.79</b>	<b>534.78</b>	<b>554.41</b>	<b>568.70</b>	<b>538.58</b>	<b>485.22</b>
<b>GRAND TOTAL</b>	<b>15,708.80</b>	<b>16,286.94</b>	<b>16,728.84</b>	<b>16,942.89</b>	<b>17,365.21</b>	<b>17,481.09</b>	<b>17,398.58</b>	<b>17,516.40</b>	<b>17,571.42</b>	<b>17,722.31</b>	<b>17,790.15</b>	<b>17,828.02</b>

WEIGHTED FTE												
PROGRAM	2002-03 ACTUAL	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 ACTUAL	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 PROJECTED
Basic K-3 (101)	3,631.09	3,791.50	3,791.49	4,090.79	4,295.23	4,303.69	4,275.70	4,328.42	4,333.53	4,595.81	4,674.97	4,709.66
Basic - 4-8 (102)	4,425.49	4,704.19	4,966.42	4,909.34	4,946.36	5,111.69	5,149.57	5,173.02	5,259.05	5,299.17	5,234.90	5,411.22
Basic - 9-12 (103)	3,528.40	3,798.62	3,947.16	3,898.25	3,954.07	3,892.74	3,789.28	3,776.27	3,773.11	3,761.91	3,941.13	3,999.62
ESOL	661.19	656.52	728.11	860.28	979.99	949.56	934.99	1,035.53	1,086.09	1,037.11	1,053.45	932.85
<b>Total Basic/At Risk</b>	<b>12,246.17</b>	<b>12,950.83</b>	<b>13,433.18</b>	<b>13,758.67</b>	<b>14,175.65</b>	<b>14,257.68</b>	<b>14,149.55</b>	<b>14,313.24</b>	<b>14,451.79</b>	<b>14,694.01</b>	<b>14,904.45</b>	<b>15,053.34</b>
ESE - Level 1 (111)	777.71	818.18	912.75	805.88	772.10	781.65	801.42	797.60	856.42	880.17	890.72	821.26
ESE - Level 2 (112)	1,471.74	1,453.56	1,272.44	1,389.86	1,413.05	1,327.93	1,313.96	1,281.70	1,261.59	1,232.80	1,263.09	1,206.16
ESE - Level 3 (113)	1,070.70	1,184.94	1,204.39	1,158.64	1,096.86	1,120.12	1,079.26	1,067.29	1,002.78	928.96	875.98	900.03
ESE - Level 4 (254)	310.72	377.35	417.52	310.98	304.69	317.73	386.06	373.37	387.21	422.31	384.29	402.05
ESE - Level 5 (255)	293.16	280.11	226.88	170.28	155.25	156.67	178.37	183.87	178.84	185.06	183.95	178.12
<b>Total Exceptional</b>	<b>3,924.03</b>	<b>4,114.14</b>	<b>4,033.99</b>	<b>3,835.64</b>	<b>3,741.95</b>	<b>3,704.10</b>	<b>3,759.07</b>	<b>3,703.83</b>	<b>3,686.84</b>	<b>3,649.29</b>	<b>3,598.03</b>	<b>3,507.62</b>
Career Education	834.72	601.78	641.22	624.11	663.25	645.27	608.28	561.52	573.81	568.13	538.04	490.56
<b>Total - Career Education</b>	<b>834.72</b>	<b>601.78</b>	<b>641.22</b>	<b>624.11</b>	<b>663.25</b>	<b>645.27</b>	<b>608.28</b>	<b>561.52</b>	<b>573.81</b>	<b>568.13</b>	<b>538.04</b>	<b>490.56</b>
Total Reported WFTE	17,004.92	17,666.75	18,108.39	18,218.42	18,580.85	18,607.05	18,516.90	18,578.59	18,712.43	18,911.43	19,040.52	19,051.52
Additional "Add on" WFTE	96.78	101.58	94.68	92.64	105.12	150.24	119.70	114.66	176.28	202.48	234.98	378.18
<b>GRAND TOTAL</b>	<b>17,101.70</b>	<b>17,768.33</b>	<b>18,203.07</b>	<b>18,311.06</b>	<b>18,685.97</b>	<b>18,757.29</b>	<b>18,636.60</b>	<b>18,693.25</b>	<b>18,888.71</b>	<b>19,113.91</b>	<b>19,275.50</b>	<b>19,429.70</b>

# GENERAL FUND

**School District of Indian River County, Florida**  
**Analysis of the 2012-2013, 4th FEFP Calculation to 2013-14 Final Legislative Conference Report**

1		2012-2013	2013-14	Increase	
2	Description	4th Calculation	Final Conference Report	(Decrease)	% Increase
<b>Major FEFP Formula Components</b>					
3	Unweighted FTE	17,790.15	17,828.02	37.87	0.21%
4	Weighted FTE	19,275.49	19,243.12	(32.37)	-0.17%
5	School Taxable Value	\$13,515,321,926	\$13,943,797,775	\$428,475,849	3.17%
6	Base Student Allocation	\$3,582.98	\$3,752.30	\$169.32	4.73%
7	District Cost Differential	0.9949	0.9941	(0.0008)	-0.08%
8	BSA x DCD	\$3,564.71	\$3,730.16	\$165.45	4.64%
9	Required Local Effort Millage	5.411	5.370	(0.041)	-0.76%
10	Discretionary Local Effort (.748)	0.748	0.748	0.000	0.00%
11	Total Millage	6.159	6.118	(0.041)	-0.67%
12	WFTE x BSA x DCD = Base FEFP	\$68,711,470	\$72,475,917	\$3,764,447	5.48%
STATE:					
13	Florida Education Finance Program	(\$1,494,681)	\$592,851	\$2,087,532	-139.66%
14	Safe Schools	\$439,194	\$425,217	(\$13,977)	-3.18%
15	ESE Guarantee Allocation	\$5,178,277	\$5,011,309	(\$166,968)	-3.22%
16	Merit Award Pay Plan	\$0	\$0	\$0	0.00%
17	Supplemental Academic Instruction	\$3,522,562	\$3,553,356	\$30,794	0.87%
18	Reading Instruction Allocation	\$908,974	\$915,078	\$6,104	0.67%
19	Instructional Materials	\$1,365,424	\$1,447,510	\$82,086	6.01%
20	Student Transportation	\$3,714,771	\$3,751,011	\$36,240	0.98%
21	Teacher Lead Program	\$212,325	\$304,045	\$91,720	43.20%
22	Virtual Education Contribution	\$26,359	\$17,943	(\$8,416)	-31.93%
23	Teacher Salary Allocation	\$0	\$3,164,057	\$3,164,057	100.00%
24	Equal Percentage Reduction	\$0	\$0	\$0	0.00%
25	Proration to Available Funds	(\$313,469)	\$0	\$313,469	-100.00%
26	Lottery Funds - Discretionary *	\$0	\$0	\$0	0.00%
27	Lottery School Recognition*	\$1,102,670	\$1,102,670	\$0	0.00%
28	Class Size Reduction*	\$19,746,717	\$19,661,293	(\$85,424)	-0.43%
29	Declining Enrollment	\$0	\$0	\$0	0.00%
30	TOTAL STATE	\$34,409,123	\$39,946,340	\$5,537,217	16.09%
LOCAL:					
32	FEFP District Required Local Effort Tax	\$70,206,151	\$71,883,066	\$1,676,915	2.39%
33	Discretionary Local Effort (.748)	\$9,705,082	\$10,012,762	\$307,680	3.17%
34	TOTAL LOCAL	\$79,911,233	\$81,895,828	\$1,984,595	2.48%
35	TOTAL STATE & LOCAL	\$114,320,356	\$121,842,168	\$7,521,812	6.58%
36	Total Funding per FTE	\$6,426	\$6,594	\$105	1.63%
<u>FEFP Funding Split:</u>					
38	State Sources	30%	33%	3%	
39	Local Taxes	70%	67%	-3%	

\* = state categorical

**School District of Indian River County, Florida**  
**Analysis of the 2013-2014, Final Legislative Conference Report to the 2nd Calculation**

1		2013-14	2013-14	Increase	
2	Description	Conference Report	2nd Calculation	(Decrease)	% Increase
<b>Major FEFP Formula Components</b>					
3	Unweighted FTE	17,828.02	17,828.02	0.00	0.00%
4	Weighted FTE	19,243.12	19,429.70	186.58	0.97%
5	School Taxable Value	\$13,943,797,775	\$13,704,636,867	(\$239,160,908)	-1.72%
6	Base Student Allocation	\$3,752.30	\$3,752.30	\$0.00	0.00%
7	District Cost Differential	0.9941	0.9941	-	0.00%
8	BSA x DCD	\$3,730.16	\$3,730.16	\$0.00	0.00%
9	Required Local Effort Millage	5.370	5.259	(0.111)	-2.07%
10	Discretionary Local Effort (.748)	0.748	0.748	0.000	0.00%
11	Total Millage	6.118	6.007	(0.111)	-1.81%
12	WFTE x BSA x DCD = Base FEFP	\$72,475,917	\$72,475,917	\$0	0.00%
STATE:					
13	Florida Education Finance Program	\$592,851	\$3,286,139	\$2,693,288	454.29%
14	Safe Schools	\$425,217	\$425,217	\$0	0.00%
15	ESE Guarantee Allocation	\$5,011,309	\$5,011,309	\$0	0.00%
16	Merit Award Pay Plan	\$0	\$0	\$0	0.00%
17	Supplemental Academic Instruction	\$3,553,356	\$3,553,356	\$0	0.00%
18	Reading Instruction Allocation	\$915,078	\$915,078	\$0	0.00%
19	Instructional Materials	\$1,447,510	\$1,447,510	\$0	0.00%
20	Student Transportation	\$3,751,011	\$3,751,011	\$0	0.00%
21	Teacher Lead Program	\$304,045	\$304,045	\$0	0.00%
22	Virtual Education Contribution	\$17,943	\$18,600	\$657	3.66%
23	Teacher Salary Allocation	\$3,164,057	\$3,164,057	\$0	100.00%
24	Equal Percentage Reduction	\$0	\$0	\$0	0.00%
25	Proration to Available Funds	\$0	(\$15,405)	(\$15,405)	0.00%
26	Lottery Funds - Discretionary *	\$0	\$0	\$0	0.00%
27	Lottery School Recognition*	\$1,102,670	\$1,102,670	\$0	0.00%
28	Class Size Reduction*	\$19,661,293	\$19,661,293	\$0	0.00%
29	Declining Enrollment	\$0	\$0	\$0	0.00%
30	TOTAL STATE	\$39,946,340	\$42,624,880	\$2,678,540	6.71%
LOCAL:					
31	FEFP District Required Local Effort Tax	\$71,883,066	\$69,189,778	(\$2,693,288)	-3.75%
32	Discretionary Local Effort (.748)	\$10,012,762	\$9,841,026	(\$171,736)	-1.72%
33	TOTAL LOCAL	\$81,895,828	\$79,030,804	(\$2,865,024)	-3.50%
34	TOTAL STATE & LOCAL	\$121,842,168	\$121,655,684	(\$186,484)	-0.15%
35	Total Funding per FTE	\$6,834	\$6,594	\$105	1.53%
FEFP Funding Split:					
36	State Sources	33%	35%	2%	
37	Local Taxes	67%	65%	-2%	

\* = state categorical

**School District of Indian River County, Florida**  
**Analysis of the 2013-14 Final Legislative Conference Report to the 2nd Calculation**  
**Alternate Presentation**

1		2013-2014	2013-14	Increase	
2	Description	Final Conference Report	2nd Calculation	(Decrease)	% Increase
	<b>Major FEFP Formula Components</b>				
3	Unweighted FTE	17,828.02	17,828.02	0.00	0.00%
4	Weighted FTE	19,243.12	19,429.70	186.58	0.97%
5	School Taxable Value	\$13,943,797,775	\$13,704,636,867	(\$239,160,908)	-1.72%
6	Base Student Allocation	\$3,752.30	\$3,752.30	\$0.00	0.00%
7	District Cost Differential	0.9941	0.9941	-	0.00%
8	BSA x DCD	\$3,730.16	\$3,730.16	\$0.00	0.00%
9	Required Local Effort Millage	5.370	5.259	(0.111)	-2.07%
10	Discretionary Local Effort (.748)	0.748	0.748	0.000	0.00%
11	Total Millage	6.118	6.007	(0.111)	-1.81%
12	WFTE x BSA x DCD = Base FEFP	\$72,475,917	\$72,906,063	\$430,146	0.59%
	STATE:				
13	Florida Education Finance Program	\$19,182,377	\$21,876,322	\$2,693,945	14.04%
14	Proration to Available Funds	\$0	(\$15,405)	(\$15,405)	0.00%
15	Lottery Funds - Discretionary *	\$0	\$0	\$0	0.00%
16	Lottery School Recognition*	\$1,102,670	\$1,102,670	\$0	0.00%
17	Class Size Reduction*	\$19,661,293	\$19,661,293	\$0	0.00%
18	Declining Enrollment	\$0	\$0	\$0	0.00%
19	TOTAL STATE	\$39,946,340	\$42,624,880	\$2,678,540	6.71%
20	LOCAL:				
21	FEFP District Required Local Effort Tax	\$71,883,066	\$69,189,778	(\$2,693,288)	-3.75%
22	Discretionary Local Effort (.748)	\$10,012,762	\$9,841,026	(\$171,736)	-1.72%
23	TOTAL LOCAL	\$81,895,828	\$79,030,804	(\$2,865,024)	-3.50%
24	TOTAL STATE & LOCAL	\$121,842,168	\$121,655,684	(\$186,484)	-0.15%
25	Total Funding per FTE	\$6,834	\$6,824	\$105	1.53%
26	<u>FEFP Funding Split:</u>				
27	State Sources	33%	35%	2%	
28	Local Taxes	67%	65%	-2%	

\* = state categorical

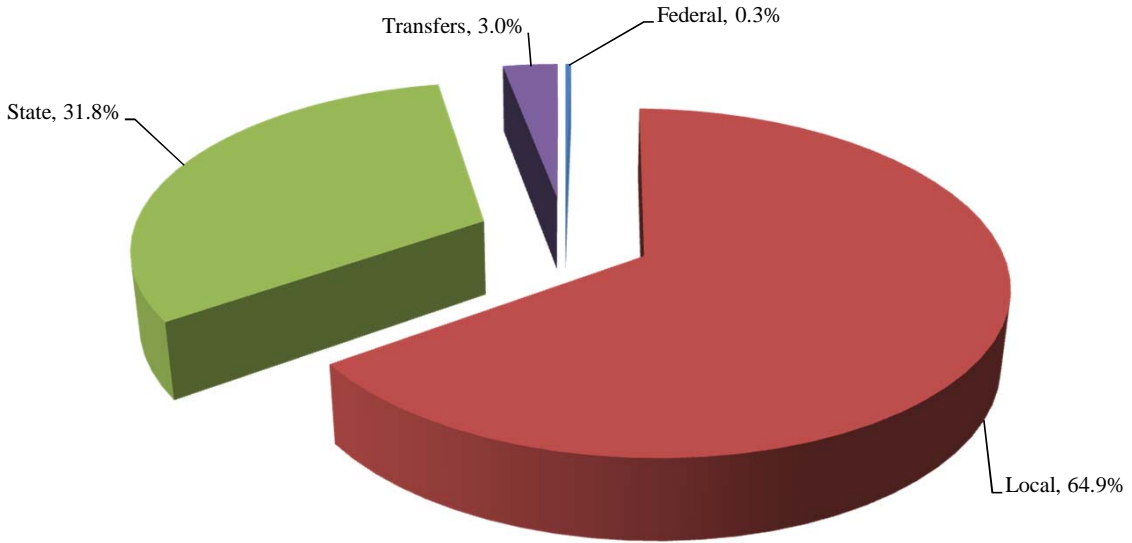
**School District of Indian River County  
2013-14 Cost Factors vs. 2012-13 Cost Factors**

<b>Group 1</b>	<b><u>Program Title</u></b>	<b>Cost Factor</b>		<b><u>Net Change</u></b>	<b><u>Percent Change</u></b>
		<b><u>2012-2013</u></b>	<b><u>2013-2014</u></b>		
	Basic Education K-3 (101)	1.117	1.125	0.008	0.72%
	Basic Education 4-8 (102)	1.000	1.000	0.000	0.00%
	Basic Education 9-12 (103)	1.020	1.011	(0.009)	-0.88%
	Basic Education with ESE Services K-3 (111)	1.117	1.125	0.008	0.72%
	Basic Education with ESE Services 4-8 (112)	1.000	1.000	0.000	0.00%
	Basic Education with ESE Services 9-12 (113)	1.020	1.011	(0.009)	-0.88%
<b>Group 2</b>					
	English for Speakers of Other Languages (ESOL) (130)	1.167	1.145	(0.022)	-1.89%
	Exceptional Student Education - Support Level 4 (254)	3.524	3.558	0.034	0.96%
	Exceptional Student Education - Support Level 5 (255)	5.044	5.089	0.045	0.89%
	Special Programs for Career Education (300)	0.999	1.011	0.012	1.20%

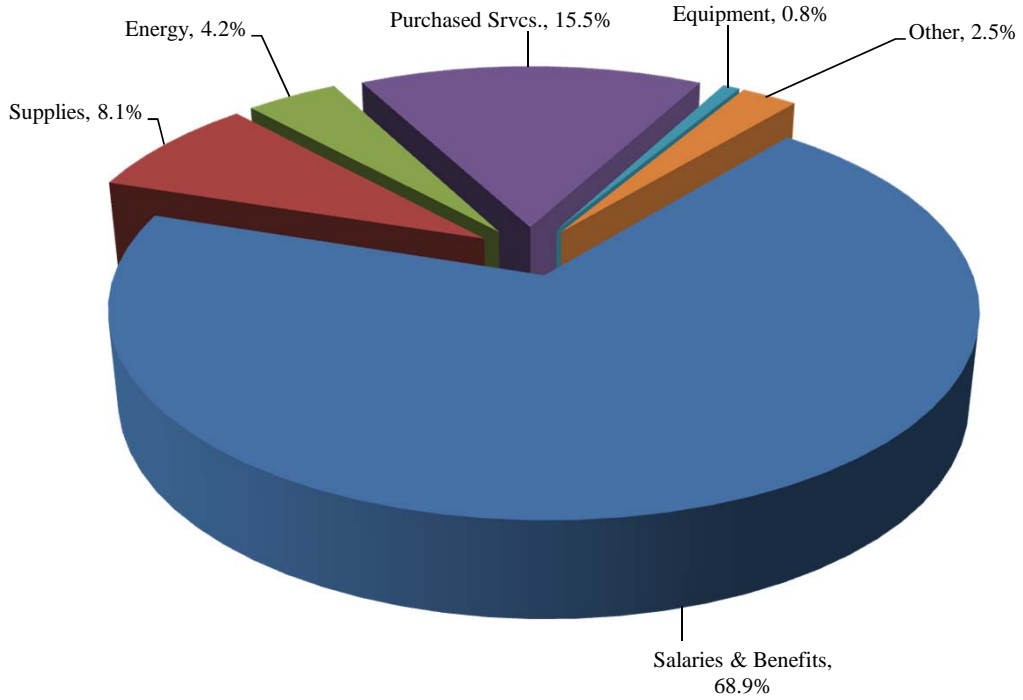


**FUND 100  
GENERAL OPERATING BUDGET**

**Revenue as a percentage of budget**



**Appropriations as a percentage of budget**

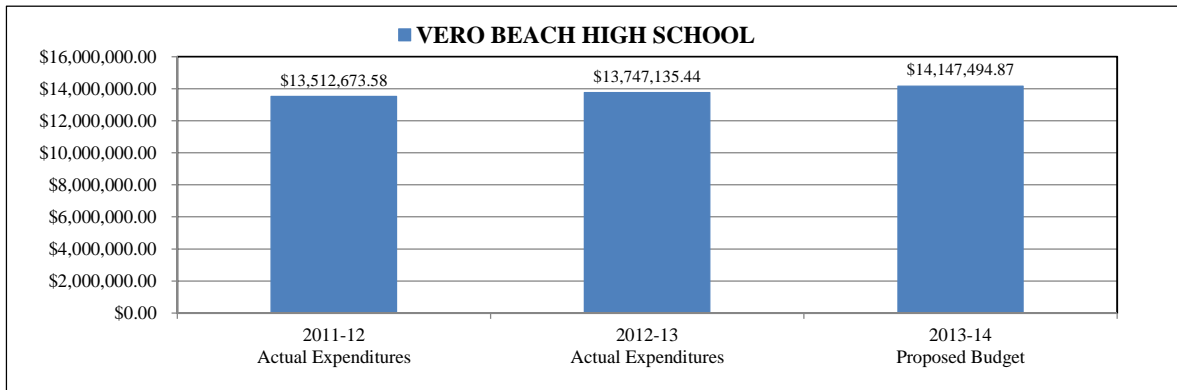


School District of Indian River County - Tentative Budget  
General Operating Fund - Projected Revenue, Transfers and Balances

Revenue

Function	Description	Actual 2012-2013	Proposed 2013-2014	Increase (Decrease)
<b>FEDERAL:</b>				
1	3191 ROTC	\$ 145,717	\$ 120,000	\$ (25,717)
2	3202 Medicaid Reimbursement	322,978	310,000	(12,978)
3	3299 Miscellaneous Federal thru State	13,592	-	(13,592)
4	TOTAL FEDERAL DIRECT	\$ 482,287	\$ 430,000	(52,287)
<b>STATE:</b>				
5	3310 Florida Education Finance Program	\$ 13,251,863	\$ 21,860,917	\$ 8,609,054
6	3315 Workforce Development	1,207,303	988,455	(218,848)
7	3315 Workforce Development - Performance Bonus	26,017	84,162	58,145
8	3323 Withheld for SBE Administrative Expense	10,105	9,971	(134)
9	3343 State License Tax	143,878	145,000	1,122
10	3355 Class Size Reduction	19,806,120	19,661,293	(144,827)
11	3361 Lottery School Recognition	1,102,670	1,102,670	-
12	3371 Voluntary Pre-K Program	480,298	486,839	6,541
13	3399 Other Miscellaneous State	25,619	-	(25,619)
14	TOTAL STATE	\$ 36,053,873	\$ 44,339,307	\$ 8,285,434
<b>LOCAL:</b>				
15	3411 District School Tax	70,206,151	\$ 69,189,778	\$ (1,016,373)
16	3411 Discretionary Tax	9,705,082	9,841,026	135,944
17	3411 Discretionary Tax -Prior period millage adjustment proceeds	181,646	118,081	(63,565)
18	3421 Tax redemptions	421,800	-	(421,800)
19	3411 Special Election Millage (0.25/0.60)	3,243,677	7,893,871	4,650,194
20	3423 Tax collector fees returned	60,443	65,000	4,557
21	3425 Rent	140,176	125,000	(15,176)
22	3431 Interest on Investments	62,148	50,000	(12,148)
23	3431 Classrooms First (From Osceola County)- Interest	219,602	180,471	(39,131)
24	3440 Gifts, Grants and Bequests	112,941	-	(112,941)
25	3433 Increase (Decrease) FMV of Investments	119,686	-	(119,686)
26	3460 Adult Student Fees	333,740	313,640	(20,100)
27	3473 School Age Childcare	170,112	157,000	(13,112)
28	3491 Bus Fees	44,683	22,000	(22,683)
29	3493 Sale of Junk	1,256	-	(1,256)
30	3494 Federal Indirect	393,731	250,000	(143,731)
31	3495 Misc. Local Revenue	1,410,605	1,364,095	(46,510)
32	3495 Classrooms First (From Osceola County)- Principal	677,437	716,568	39,131
33	3497 Refunds of prior year expenditures	15,113	-	(15,113)
34	3499 Receipt of Food Services Indirect Costs	176,051	130,000	(46,051)
35	TOTAL LOCAL	\$ 87,696,080	\$ 90,416,530	\$ 2,720,450
36	<b>TOTAL ESTIMATED REVENUES</b>	124,232,240	135,185,837	10,953,597
<b>OTHER FINANCING SOURCES:</b>				
37	3630 Transfers from Capital	\$ 760,796	\$ 4,060,700	\$ 3,299,904
38	3730 Sale of Fixed Assets	290,721	75,000	(215,721)
39	3740 Insurance Loss Recoveries	492,308	-	(492,308)
40	TOTAL OTHER SOURCES	\$ 1,543,825	\$ 4,135,700	\$ 2,591,875
		125,776,065	139,321,537	13,545,472
<b>FUND BALANCES:</b>				
41	Nonspendable	\$ 311,225	\$ 340,285	\$ 29,060
42	Restricted	2,754,107	4,303,333	1,549,226
43	Unrestricted:			
44	Assigned	3,488,798	2,783,236	(705,562)
45	Unassigned	9,733,490	9,535,278	(198,212)
46	TOTAL FUND BALANCES	\$ 16,287,620	\$ 16,962,132	\$ 674,512
<b>TOTAL ESTIMATED REVENUES, OTHER SOURCES AND FUND BALANCES</b>				
47		\$ 142,063,685	\$ 156,283,669	\$ 14,219,984
48	Total Unweighted FTE Students	17,790	17,828	38
49	Total Funding & Balances per FTE	7,986	8,766	781
50	<b>FEFP &amp; Taxes Total</b>	\$ 114,253,532	\$ 121,773,765	\$ 11,748,627

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



**VERO BEACH HIGH SCHOOL**

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Proposed Budget	Variance
....	NON-LABOR DISCRETIONARY	\$521,075.46	601,355.42	\$672,280.25	\$70,924.83
000	(GF)NON-DISCR SALARY (DIST)	\$10,542,819.47	10,717,995.72	\$10,851,468.27	\$133,472.55
006	COMMUNICATIONS (DISTRICT)	\$2,424.28	3,461.12	\$3,500.00	\$38.88
008	ELECTRICAL	\$1,056,600.79	1,249,640.10	\$1,215,000.00	(\$34,640.10)
070	CLASS SIZE REDUCTION (DIST)	\$311,093.91	-	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$27,513.70	27,864.26	\$0.00	(\$27,864.26)
075	TEXTBOOK ALLOCATION (FTE)	\$126,495.76	56,904.96	\$98,000.00	\$41,095.04
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$12,207.57	7,412.20	\$19,948.52	\$12,536.32
077	SCHOOL IMP (LOTTERY)(FTE)	\$8,170.07	6,110.90	\$9,108.83	\$2,997.93
080	SCIENCE LAB MATERIALS (FTE)	\$10,581.96	4,355.55	\$4,424.76	\$69.21
081	CLOSING THE ACHIEVEMENT GAP	\$1,411.29	15,699.81	\$0.00	(\$15,699.81)
085	ADVANCED PLACEMENT (FTE)	\$183,979.73	123,193.55	\$552,039.20	\$428,845.65
092	DISTRCT SUPP STUdT COMPETITION	\$5,373.71	-	\$0.00	\$0.00
500	IRSD PERFORMANCE PAY (DIST)	\$283,336.27	40,828.09	\$0.00	(\$40,828.09)
501	DIST SUPP - GRADUATION COSTS	\$12,910.54	4,090.00	\$5,000.00	\$910.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	449.53	\$0.00	(\$449.53)
506	EVEN YEAR SUMMER SCHOOL	\$3,960.26	-	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$233,755.78	316,822.58	\$88,643.50	(\$228,179.08)
547	P-CARD PROGRAM	(\$1,932.84)	-	\$10,000.00	\$10,000.00
548	WATER,SEWER, GARBAGE (DIST)	\$61,148.24	50,624.39	\$60,543.00	\$9,918.61
549	BOTTLED GAS (PROPANE) (DIST)	\$19,186.29	14,484.53	\$17,689.00	\$3,204.47
550	INSERVICE INCENTIVE PAY	\$19,399.33	15,878.40	\$0.00	(\$15,878.40)
562	CAREER VOCATIONAL ADD ON FTE	\$71,162.01	54,192.17	\$342,145.29	\$287,953.12
578	SCHOOL RECOGNITION 12/13	\$0.00	256,818.00	\$0.00	(\$256,818.00)
580	IRCEA SUPPLEMENTS	\$0.00	178,954.16	\$189,708.46	\$10,754.30
582	END OF COURSE BOOT CAMP	\$0.00	-	\$7,995.79	\$7,995.79
<b>TOTALS</b>		<b>\$13,512,673.58</b>	<b>\$13,747,135.44</b>	<b>\$14,147,494.87</b>	<b>\$400,359.43</b>

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

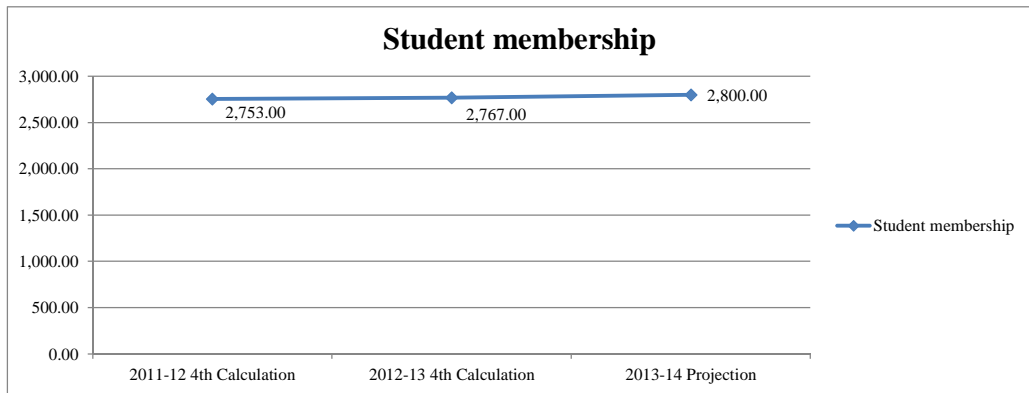
**Staffing Summary (Full Time Equivalent)**

<b>Position Description</b>	<b>2012-13 Allocation</b>	<b>2013-14 Allocation</b>	<b>Variance</b>
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	0.00
ASST PRINCIPAL FLC	2.00	2.00	0.00
ASST PRINCIPAL SENIOR HIGH	4.00	4.00	0.00
ATHLETIC DIRECTOR	1.00	1.00	0.00
ATHLETIC TRAINER	1.00	1.00	0.00
AUDITORIUM DIRECTOR	1.00	1.00	0.00
BAND DIRECTOR - SR HIGH	1.00	1.00	0.00
BOOKKEEPER SENIOR HIGH SCHOOL	1.00	1.00	0.00
CUSTODIAN - REGULAR	15.00	15.00	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	0.00
ESE SELF-CARE AIDE	1.00	1.00	0.00
FACILITIES COORDINATOR	1.00	1.00	0.00
GROUNDSMAN	1.00	1.00	0.00
GUIDANCE SENIOR HIGH	7.00	7.00	0.00
HEAD CUSTODIAN I	1.00	1.00	0.00
HEAD CUSTODIAN II	2.00	2.00	0.00
HEALTH ASSISTANT 2	2.00	2.00	0.00
LIBRARIAN/MEDIA SPEC SENIOR HI	2.00	2.00	0.00
MEDIA CENTER ASSISTANT, SENIOR	2.00	2.00	0.00
OCCUPATIONAL SPECIALIST	0.10	0.10	0.00
PRINCIPAL HIGH SCHOOL	1.00	1.00	0.00
RECORDS SPECIALIST HIGH SCHOOL	1.00	1.00	0.00
ROTC INSTRUCTOR	2.00	2.00	0.00
Security Monitor II	2.00	2.00	0.00
SCHOOL COMPTR LAB ASSISTANT	2.00	2.00	0.00
SECRETARY GUIDANCE	2.00	2.00	0.00
SECRETARY I	2.00	2.00	0.00
SENIOR SECRETARY I	5.00	5.00	0.00
SWITCHBOARD OPERATOR/RECEPTION	1.00	1.00	0.00
TEACHER ART SENIOR HIGH	3.00	3.00	0.00
TEACHER ASSISTANT - ESOL SR HI	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	4.00	4.00	0.00
TEACHER BUSINESS EDUCATION	5.00	5.00	0.00
TEACHER DRAMA, SENIOR HIGH	1.00	1.00	0.00
TEACHER DROPOUT PREVENTION SR	0.40	0.40	0.00
TEACHER ESOL	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	9.00	9.00	0.00
TEACHER EXCEPTIONAL ED AUTISM	1.00	1.00	0.00
TEACHER EXCEPTIONAL EDUCATION	1.00	1.00	0.00
TEACHER FOREIGN LANGUAGE, SR H	8.00	8.00	0.00
TEACHER HEALTH OCCUPATIONS	2.00	2.00	0.00
TEACHER IN-SCHOOL SUSPENSION,	2.00	2.00	0.00
TEACHER LANGUAGE ARTS SR HIGH	19.00	19.00	0.00
TEACHER MATH SR HIGH	20.00	20.00	0.00
TEACHER MUSIC SENIOR HIGH	2.70	2.70	0.00

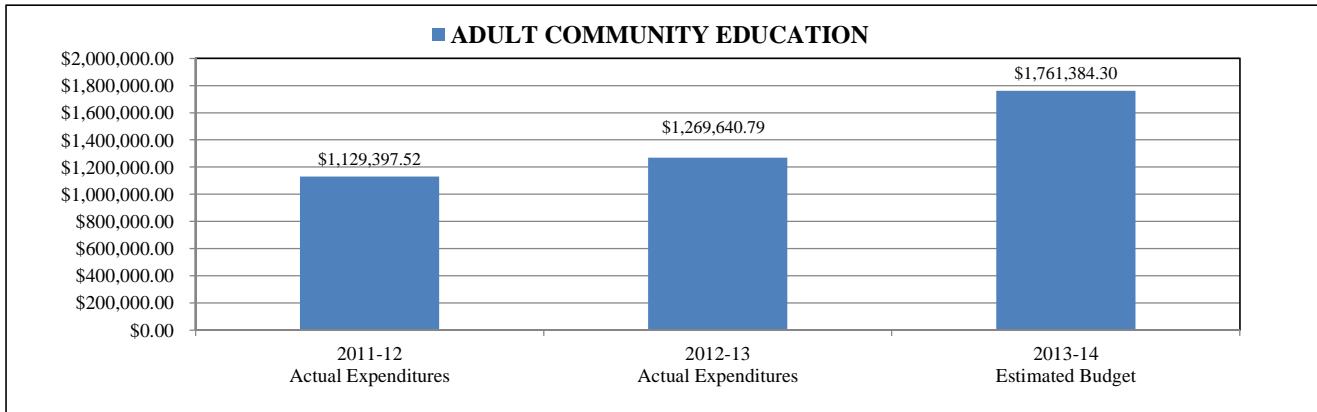
**School District of Indian River County**  
**General Operating Budget**  
**Facility 0031**

TEACHER PHYSICAL EDUCATION, SR	8.00	8.00	0.00
TEACHER READING, SENIOR HIGH	4.00	4.00	0.00
TEACHER SCIENCE SENIOR HIGH	17.00	17.00	0.00
TEACHER SOCIAL STUDIES SR HIGH	17.00	17.00	0.00
TEACHER TECHNOLOGY EDUCATION	5.00	5.00	0.00
TEACHER, AP/IB PROGRAM	1.00	1.00	0.00
TEACHER, EMOTIONAL/BEHAVIORAL	4.00	4.00	0.00
TV PRODUCTION TEACHER	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>202.20</b>	<b>202.20</b>	<b>0.00</b>

<b>FTE History and Projection</b>	<b>2011-12 4th Calculation</b>	<b>2012-13 4th Calculation</b>	<b>2013-14 Projection</b>
Student membership	2,753.00	2,767.00	2,800.00



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



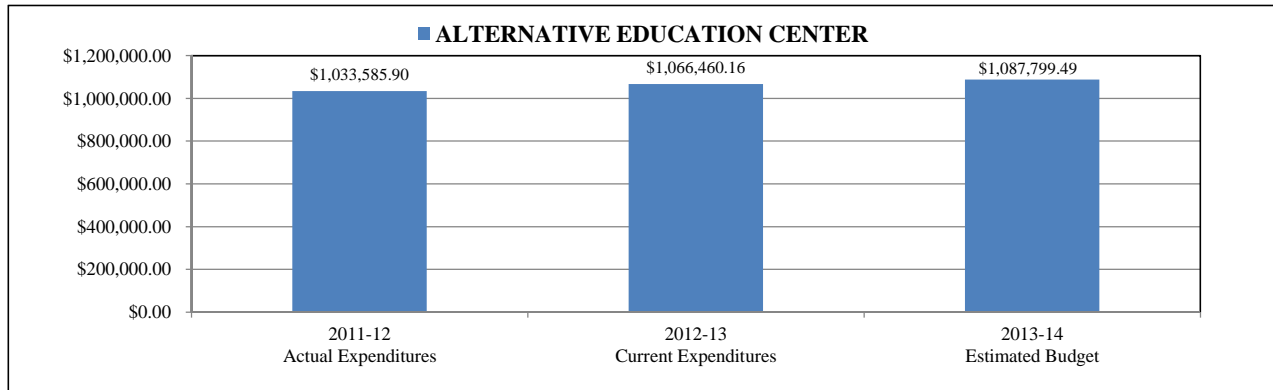
**ADULT COMMUNITY EDUCATION**

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
506	EVEN YEAR SUMMER SCHOOL	\$20,704.77	\$0.00	\$0.00	\$0.00
610	ADULT EDUCATION-GENERAL	\$601,846.64	814,724.84	\$1,297,624.64	\$482,899.80
612	ADULT EDUCATION-CULINARY	\$16,848.32	8,477.45	\$19,502.00	\$11,024.55
613	ADULT EDUCATION-CDL	\$2,621.11	2,734.55	\$3,483.00	\$748.45
614	ADULT EDUCATION-SECURITY D TRN	\$3,313.94	2,719.78	\$5,144.00	\$2,424.22
615	ADULT EDUCATION-SECURITY G TRN	\$2,715.17	\$0.00	\$4,002.50	\$4,002.50
619	ADULT EDUCATION-ADMINISTRATIVE	\$93,876.82	\$0.00	\$0.00	\$0.00
620	ADULT EDUCATION-MEDICAL	\$9,591.21	9,030.50	\$9,956.01	\$925.51
621	ADULT EDUCATION-CERT NURSE AST	\$88,411.25	83,920.93	\$95,899.55	\$11,978.62
623	ADULT EDUCATION-MEDICAL ASST	\$68,496.71	74,283.31	\$83,426.20	\$9,142.89
625	ADULT EDUCATION-MEDICAL CODING	\$63,404.94	60,710.63	\$13,392.20	(\$47,318.43)
626	ADULT EDUCATION-PHLEBOTOMY	\$7,751.01	9,511.58	\$10,829.25	\$1,317.67
627	ADULT EDUCATION-PHARMACY TECH	\$3,185.44	53,242.34	\$54,177.59	\$935.25
628	ADULT EDUCATION-LIC PRAC NURSE	\$146,630.19	150,284.88	\$163,947.36	\$13,662.48
<b>TOTALS</b>		<b>\$1,129,397.52</b>	<b>\$1,269,640.79</b>	<b>\$1,761,384.30</b>	<b>\$491,743.51</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
ADULT ED OCCUP OUTREACH COORD	1.00	1.00	0.00
BOOKKEEPER SENIOR HIGH SCHOOL	1.00	1.00	0.00
COORD ADULT AND COMMUNITY ED	0.85	0.85	0.00
DIRECTOR OF LPN PROGRAM	1.00	1.00	0.00
EDUCATION TECHNOLOGY SPEC	0.90	0.90	0.00
HEAD CUSTODIAN I	1.00	1.00	0.00
OUTREACH SPECIALIST	1.00	1.00	0.00
RECORDS SPECIALIST	1.00	1.00	0.00
SECRETARY I	1.00	1.00	0.00
SECRETARY II - 12 MONTH	1.00	1.00	0.00
SENIOR DATA ENTRY CLERK 12 MO	0.00	0.00	0.00
TEACHER ADULT EDUCATION	4.00	4.00	0.00
TEACHER HEALTH OCCUPATIONS	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>14.75</b>	<b>14.75</b>	<b>0.00</b>

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



**ALTERNATIVE EDUCATION CENTER**

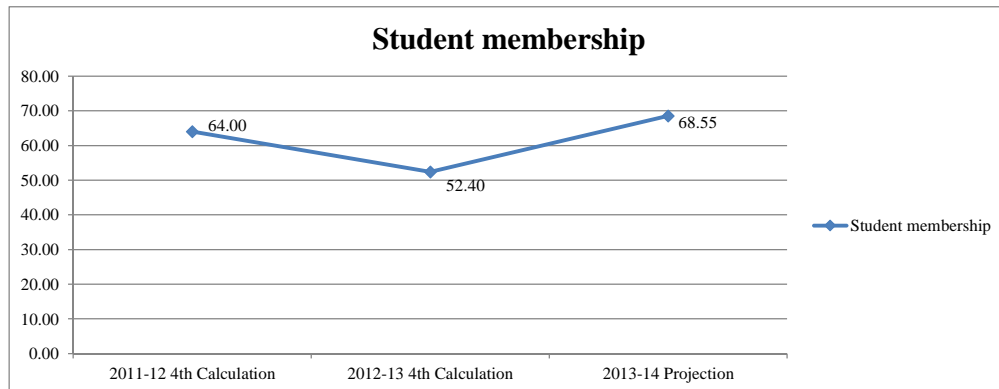
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$12,387.62	\$14,103.40	\$13,826.21	(\$277.19)
000	(GF)NON-DISCR SALARY (DIST)	\$856,566.84	\$897,498.80	\$915,165.35	\$17,666.55
006	COMMUNICATIONS (DISTRICT)	\$1,306.68	\$1,417.32	\$1,400.00	(\$17.32)
008	ELECTRICAL	\$65,858.41	\$70,082.89	\$70,000.00	(\$82.89)
051	ALTERNATIVE CENTER SUPPORT	\$21,721.28	\$22,961.89	\$22,823.19	(\$138.70)
074	FLORIDA TEACHER LEAD (DIST)	\$1,997.57	\$2,014.74	\$0.00	(\$2,014.74)
075	TEXTBOOK ALLOCATION (FTE)	\$0.00	\$2,316.12	\$10,293.50	\$7,977.38
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$0.00	\$1,401.79	\$1,401.79
500	IRSD PERFORMANCE PAY (DIST)	\$20,273.79	\$5,185.43	\$0.00	(\$5,185.43)
540	0.25 CRITICAL NEEDS MILLAGE	\$40,225.05	\$32,258.69	\$32,655.41	\$396.72
544	DISTRICTWIDE MOVING	\$255.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$7,124.36	\$6,258.65	\$8,342.00	\$2,083.35
549	BOTTLED GAS (PROPANE) (DIST)	\$3,004.11	\$1,735.82	\$3,108.00	\$1,372.18
550	INSERVICE INCENTIVE PAY	\$2,865.19	\$3,094.94	\$0.00	(\$3,094.94)
580	IRCEA SUPPLEMENTS	\$0.00	\$7,531.47	\$8,784.04	\$1,252.57
<b>TOTALS</b>		<b>\$1,033,585.90</b>	<b>\$1,066,460.16</b>	<b>\$1,087,799.49</b>	<b>\$21,339.33</b>

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

**Staffing Summary (Full Time Equivalent)**

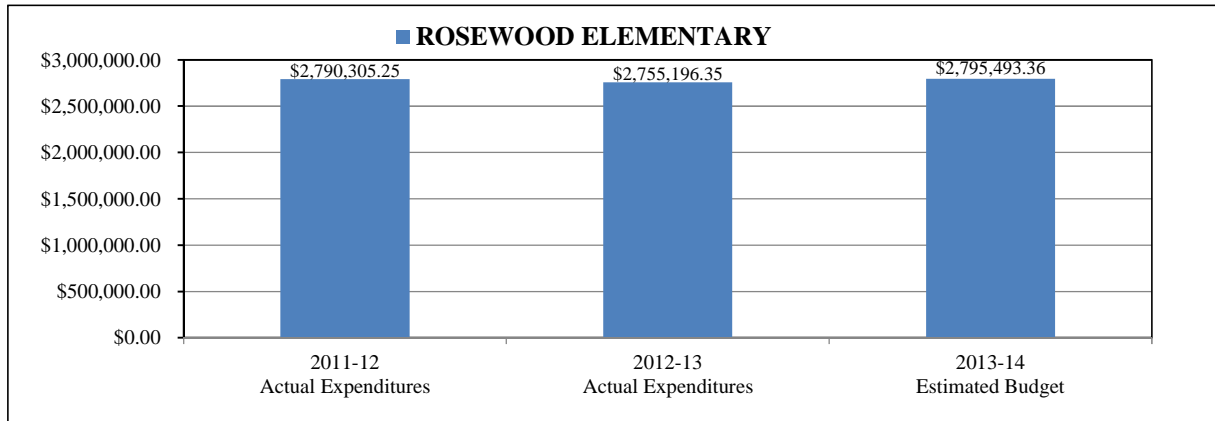
<b>Position Description</b>	<b>2012-13 Allocation</b>	<b>2013-14 Allocation</b>	<b>Variance</b>
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	0.00
PRINCIPAL FOR ALTERNATIVE EDUC	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	1.00	1.00	0.00
TEACHER ASSISTANT, OTHER BASIC	4.00	4.00	0.00
TEACHER CULINARY ARTS	1.00	1.00	0.00
TEACHER DROPOUT PREVENTION SR	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	0.00
TEACHER MATH SR HIGH	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION, SR	1.00	1.00	0.00
TEACHER SCIENCE SENIOR HIGH	2.00	2.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>19.00</b>	<b>19.00</b>	<b>0.00</b>

<b>FTE History and Projection</b>	<b>2011-12 4th Calculation</b>	<b>2012-13 4th Calculation</b>	<b>2013-14 Projection</b>
Student membership	64.00	52.40	68.55





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



**ROSEWOOD ELEMENTARY**

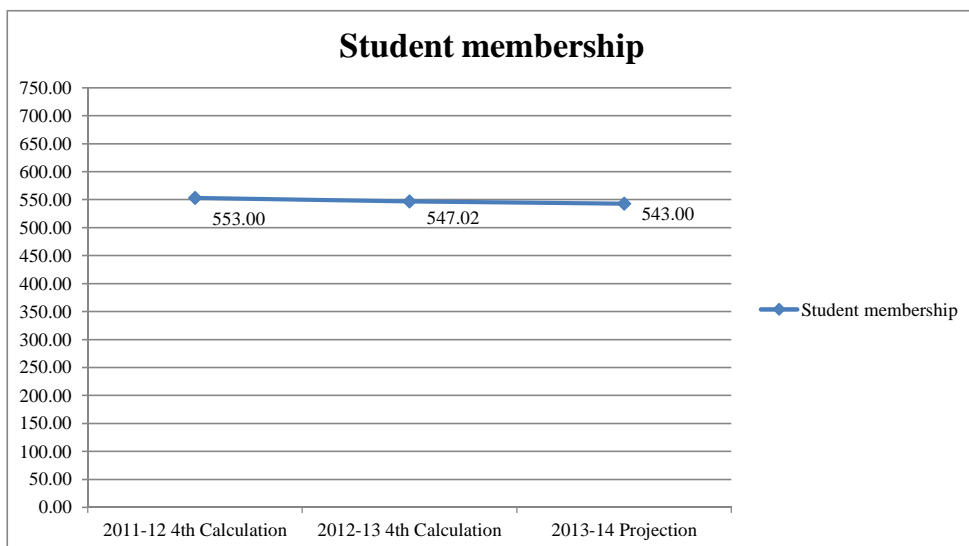
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$46,175.67	\$46,567.37	\$57,018.94	\$10,451.57
000	(GF)NON-DISCR SALARY (DIST)	\$2,002,075.92	\$2,330,708.69	\$2,364,375.15	\$33,666.46
006	COMMUNICATIONS (DISTRICT)	\$567.24	\$675.36	\$600.00	(\$75.36)
008	ELECTRICAL	\$168,021.60	\$148,333.56	\$150,000.00	\$1,666.44
070	CLASS SIZE REDUCTION (DIST)	\$343,514.38	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$6,520.37	\$6,766.49	\$0.00	(\$6,766.49)
075	TEXTBOOK ALLOCATION (FTE)	\$1,868.25	\$4,473.67	\$16,290.00	\$11,816.33
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$3,091.76	\$2,030.19	\$4,027.76	\$1,997.57
077	SCHOOL IMP (LOTTERY)(FTE)	\$9,938.83	\$684.69	\$4,393.79	\$3,709.10
080	SCIENCE LAB MATERIALS (FTE)	\$509.13	\$1,159.42	\$2,649.63	\$1,490.21
081	CLOSING THE ACHIEVEMENT GAP	\$5,414.74	\$6,787.69	\$0.00	(\$6,787.69)
095	DONATIONS	\$0.00	\$1,094.45	\$1,405.55	\$311.10
500	IRSD PERFORMANCE PAY (DIST)	\$50,560.12	\$5,162.43	\$0.00	(\$5,162.43)
540	0.25 CRITICAL NEEDS MILLAGE	\$102,924.77	\$122,796.33	\$166,071.79	\$43,275.46
547	P-CARD PROGRAM	\$0.00	-	\$3,000.00	\$3,000.00
548	WATER,SEWER, GARBAGE (DIST)	\$6,648.00	\$5,096.20	\$7,392.00	\$2,295.80
550	INSERVICE INCENTIVE PAY	\$3,547.39	\$3,364.07	\$0.00	(\$3,364.07)
563	SCHOOL RECOGNITION 10/11	\$42.08	\$0.00	\$0.00	\$0.00
577	SCHOOL RECOGNITION 11/12	\$38,885.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$0.00	\$51,273.28	\$0.00	(\$51,273.28)
580	IRCEA SUPPLEMENTS	\$0.00	\$18,222.46	\$18,268.75	\$46.29
<b>TOTALS</b>		<b>\$2,790,305.25</b>	<b>\$2,755,196.35</b>	<b>\$2,795,493.36</b>	<b>\$40,297.01</b>

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

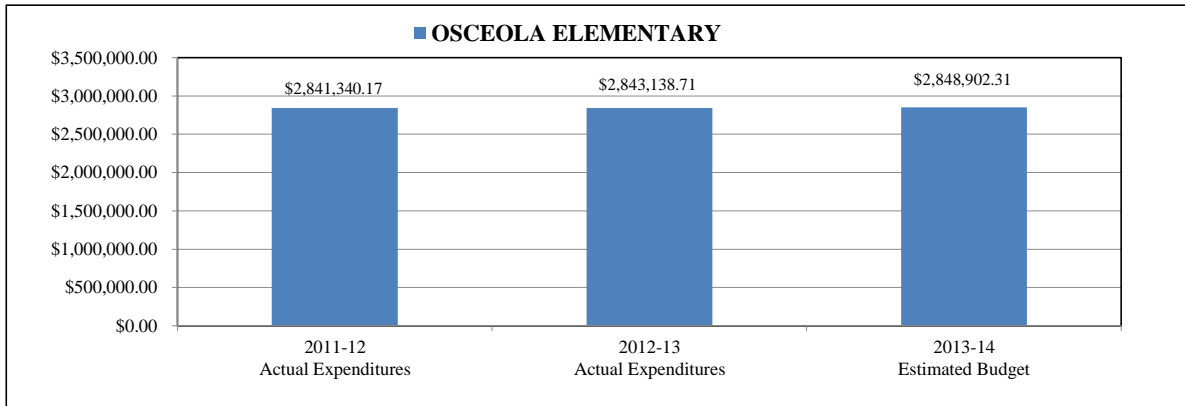
**Staffing Summary (Full Time Equivalent)**

<b>Position Description</b>	<b>2012-13 Allocation</b>	<b>2013-14 Allocation</b>	<b>Variance</b>
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	0.00
ESE SELF-CARE AIDE	0.00	0.00	0.00
HEAD CUSTODIAN I	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	0.00
SECRETARY I	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	1.00	1.00	0.00
TEACHER EXCEPTIONAL EDUCATION	2.00	2.00	0.00
TEACHER GRADE 1	5.00	5.00	0.00
TEACHER GRADE 2	5.00	5.00	0.00
TEACHER GRADE 3	5.00	5.00	0.00
TEACHER GRADE 4	4.00	4.00	0.00
TEACHER GRADE 5	4.00	4.00	0.00
TEACHER KINDERGARTEN	5.00	5.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>46.00</b>	<b>46.00</b>	<b>0.00</b>

<b>FTE History and Projection</b>	<b>2011-12 4th Calculation</b>	<b>2012-13 4th Calculation</b>	<b>2013-14 Projection</b>
Student membership	553.00	547.02	543.00



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



**OSCEOLA ELEMENTARY**

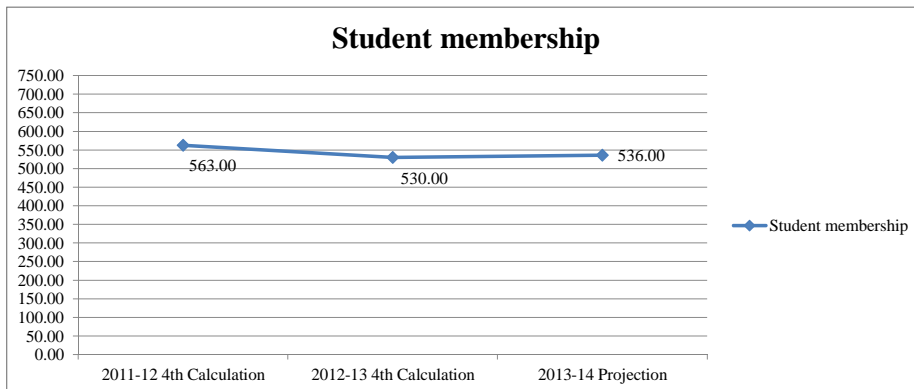
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$44,307.49	\$55,243.77	\$60,204.02	\$4,960.25
000	(GF)NON-DISCR SALARY (DIST)	\$1,972,831.86	\$2,498,459.47	\$2,467,690.59	(\$30,768.88)
006	COMMUNICATIONS (DISTRICT)	\$567.24	\$665.01	\$600.00	(\$65.01)
008	ELECTRICAL	\$140,476.80	\$81,863.18	\$84,000.00	\$2,136.82
070	CLASS SIZE REDUCTION (DIST)	\$414,718.46	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$6,784.20	\$6,462.38	\$0.00	(\$6,462.38)
075	TEXTBOOK ALLOCATION (FTE)	\$19,111.59	\$20,096.88	\$16,080.00	(\$4,016.88)
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,694.54	\$2,436.50	\$3,053.45	\$616.95
077	SCHOOL IMP (LOTTERY)(FTE)	\$3,398.48	\$0.00	\$12,198.53	\$12,198.53
080	SCIENCE LAB MATERIALS (FTE)	\$1,104.54	\$512.96	\$637.27	\$124.31
081	CLOSING THE ACHIEVEMENT GAP	\$3,506.06	\$7,483.79	\$0.00	(\$7,483.79)
500	IRSD PERFORMANCE PAY (DIST)	\$75,983.93	\$7,172.31	\$0.00	(\$7,172.31)
540	0.25 CRITICAL NEEDS MILLAGE	\$102,354.38	\$65,362.22	\$170,475.70	\$105,113.48
548	WATER,SEWER, GARBAGE (DIST)	\$7,023.88	\$11,521.20	\$15,694.00	\$4,172.80
549	BOTTLED GAS (PROPANE) (DIST)	\$7,023.88	\$5,343.31	\$0.00	(\$5,343.31)
550	INSERVICE INCENTIVE PAY	\$1,091.51	\$1,076.50	\$0.00	(\$1,076.50)
557	GROUP INCENTIVE BONUS	\$1,085.84	\$0.00	\$0.00	\$0.00
577	SCHOOL RECOGNITION 11/12	\$37,275.49	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$0.00	\$52,564.00	\$0.00	(\$52,564.00)
580	IRCEA SUPPLEMENTS	\$0.00	\$17,445.02	\$18,268.75	\$823.73
588	OSCEOLA ROBOTICS PROGRAM	\$0.00	\$9,430.21	\$0.00	(\$9,430.21)
<b>TOTALS</b>		<b>\$2,841,340.17</b>	<b>\$2,843,138.71</b>	<b>\$2,848,902.31</b>	<b>\$88,334.68</b>

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

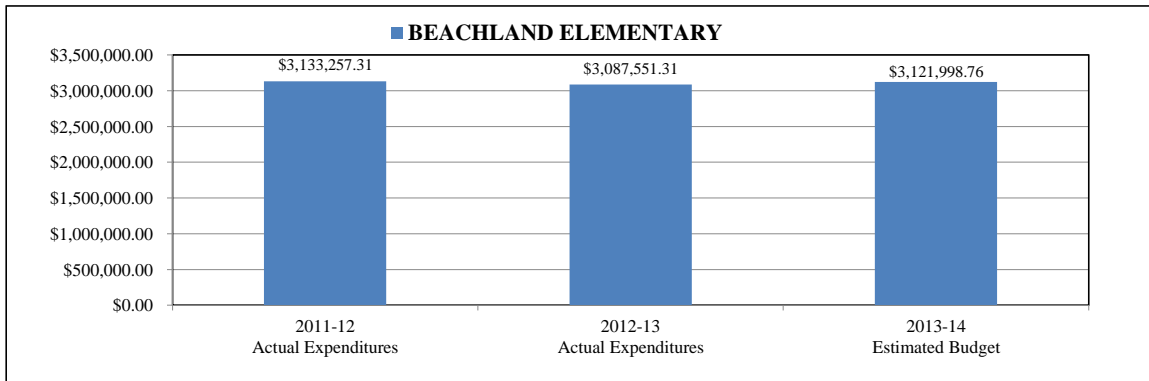
**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	0.00
SECRETARY I	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	1.00	1.00	0.00
TEACHER GRADE 1	5.50	5.50	0.00
TEACHER GRADE 2	4.50	4.50	0.00
TEACHER GRADE 3	5.00	5.00	0.00
TEACHER GRADE 4	4.00	4.00	0.00
TEACHER GRADE 5	4.00	4.00	0.00
TEACHER KINDERGARTEN	5.00	5.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	0.00
TEACHER SCH BASED READING STRA	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>45.00</b>	<b>45.00</b>	<b>0.00</b>

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 Projection
Student membership	563.00	530.00	536.00



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



**BEACHLAND ELEMENTARY**

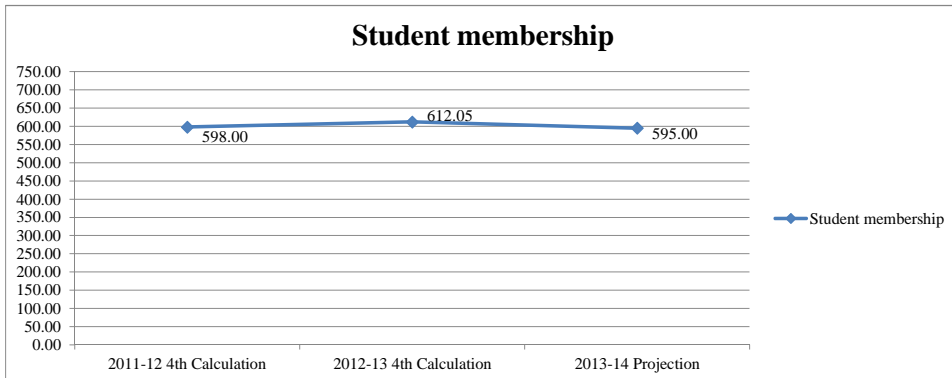
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$47,674.62	\$51,146.92	\$63,796.65	\$12,649.73
000	(GF)NON-DISCR SALARY (DIST)	\$2,177,043.41	\$2,676,338.31	\$2,717,925.91	\$41,587.60
006	COMMUNICATIONS (DISTRICT)	\$1,109.16	\$1,112.94	\$1,100.00	(\$12.94)
008	ELECTRICAL	\$146,063.70	\$134,281.24	\$135,000.00	\$718.76
070	CLASS SIZE REDUCTION (DIST)	\$488,025.27	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$7,236.48	\$7,488.75	\$0.00	(\$7,488.75)
075	TEXTBOOK ALLOCATION (FTE)	\$4,429.09	\$13,775.61	\$18,481.24	\$4,705.63
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,606.03	\$2,919.94	\$3,082.60	\$162.66
077	SCHOOL IMP (LOTTERY)(FTE)	\$993.68	\$981.74	\$2,430.13	\$1,448.39
080	SCIENCE LAB MATERIALS (FTE)	\$3,246.30	\$261.72	\$2,913.65	\$2,651.93
081	CLOSING THE ACHIEVEMENT GAP	\$1,782.65	\$2,495.55	\$0.00	(\$2,495.55)
500	IRSD PERFORMANCE PAY (DIST)	\$92,024.62	\$7,633.21	\$0.00	(\$7,633.21)
540	0.25 CRITICAL NEEDS MILLAGE	\$111,877.89	\$105,364.54	\$152,290.33	\$46,925.79
548	WATER,SEWER, GARBAGE (DIST)	\$6,635.39	\$7,176.68	\$6,709.50	(\$467.18)
550	INSERVICE INCENTIVE PAY	\$2,455.91	\$3,498.64	\$0.00	(\$3,498.64)
577	SCHOOL RECOGNITION 11/12	\$40,053.11	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$0.00	\$55,766.00	\$0.00	(\$55,766.00)
580	IRCEA SUPPLEMENTS	\$0.00	\$17,309.52	\$18,268.75	\$959.23
<b>TOTALS</b>		<b>\$3,133,257.31</b>	<b>\$3,087,551.31</b>	<b>\$3,121,998.76</b>	<b>(\$58,305.41)</b>

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

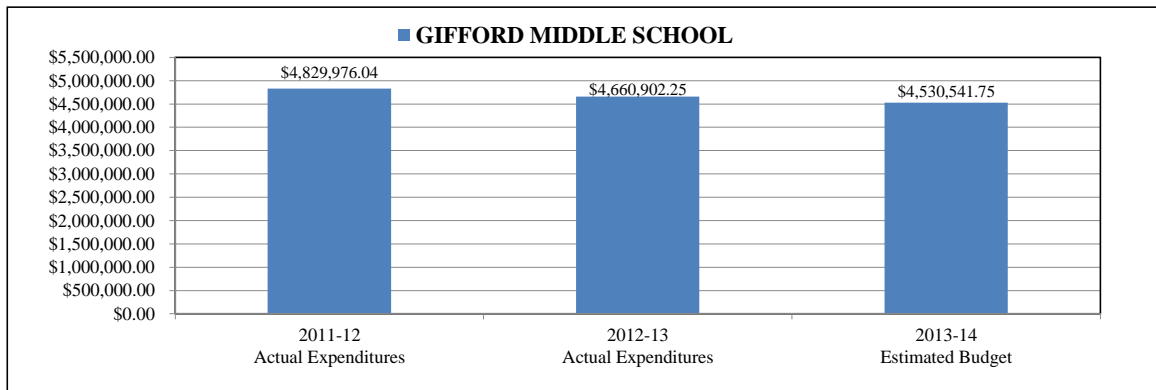
**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	0.00
SECRETARY I	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED - VE	1.80	1.80	0.00
TEACHER GRADE 1	7.00	7.00	0.00
TEACHER GRADE 2	6.00	6.00	0.00
TEACHER GRADE 3	6.00	6.00	0.00
TEACHER GRADE 4	5.00	5.00	0.00
TEACHER GRADE 5	5.00	5.00	0.00
TEACHER KINDERGARTEN	4.00	4.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	0.00
TEACHER SCH BASED READING STRA	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>52.80</b>	<b>52.80</b>	<b>0.00</b>

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 Projection
Student membership	598.00	612.05	595.00



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



**GIFFORD MIDDLE SCHOOL**

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$68,691.11	\$80,770.47	\$95,423.47	\$14,653.00
000	(GF)NON-DISCR SALARY (DIST)	\$3,590,901.92	\$3,796,465.40	\$3,809,576.32	\$13,110.92
006	COMMUNICATIONS (DISTRICT)	\$567.24	\$675.36	\$600.00	(\$75.36)
008	ELECTRICAL	\$427,821.81	\$417,855.00	\$420,000.00	\$2,145.00
070	CLASS SIZE REDUCTION (DIST)	\$301,539.85	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$10,176.30	\$10,187.75	\$0.00	(\$10,187.75)
075	TEXTBOOK ALLOCATION (FTE)	\$25,910.50	\$24,824.28	\$27,310.26	\$2,485.98
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,603.05	\$4,393.10	\$4,666.63	\$273.53
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$1,380.66	\$8,972.96	\$7,592.30
079	SAFE SCHOOLS *FEFP* (FTE)	\$34,168.29	\$33,625.54	\$38,000.46	\$4,374.92
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$961.15	\$1,362.70	\$401.55
081	CLOSING THE ACHIEVEMENT GAP	\$7,312.50	\$7,776.73	\$0.00	(\$7,776.73)
093	EXCEPTIONAL (GIFTED SERV)(DIS)	\$47,711.73	\$48,775.85	\$49,088.44	\$312.59
500	IRSD PERFORMANCE PAY (DIST)	\$133,894.00	\$10,668.85	\$0.00	(\$10,668.85)
505	SUMMER SCHOOL	\$0.00	\$3,858.96	\$1,749.91	(\$2,109.05)
540	0.25 CRITICAL NEEDS MILLAGE	\$81,078.38	\$63,350.99	\$0.00	(\$63,350.99)
548	WATER,SEWER, GARBAGE (DIST)	\$13,988.16	\$11,420.45	\$14,657.50	\$3,237.05
549	BOTTLED GAS (PROPANE) (DIST)	\$5,264.67	\$3,259.06	\$6,116.50	\$2,857.44
550	INSERVICE INCENTIVE PAY	\$5,184.64	\$4,709.70	\$0.00	(\$4,709.70)
577	SCHOOL RECOGNITION 11/12	\$71,161.89	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$0.00	\$87,945.39	\$0.00	(\$87,945.39)
580	IRCEA SUPPLEMENTS	\$0.00	\$47,997.56	\$53,016.60	\$5,019.04
<b>TOTALS</b>		<b>\$4,829,976.04</b>	<b>\$4,660,902.25</b>	<b>\$4,530,541.75</b>	<b>(\$130,361)</b>

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

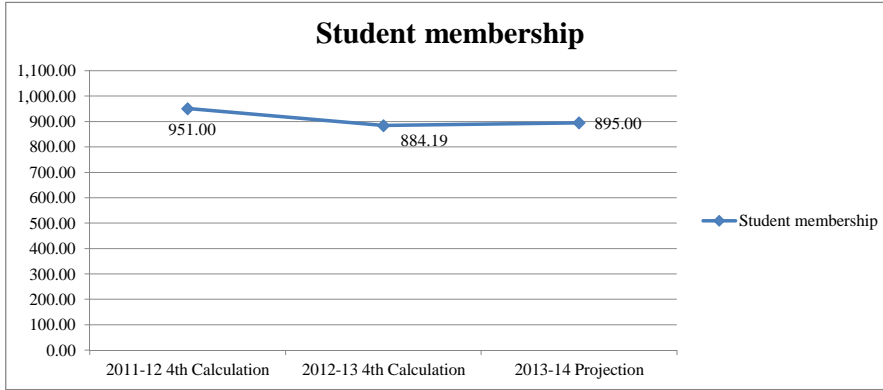
**Staffing Summary (Full Time Equivalent)**

<b>Position Description</b>	<b>2012-13 Allocation</b>	<b>2013-14 Allocation</b>	<b>Variance</b>
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	0.00
ASST PRINCIPAL MIDDLE SCHOOL	2.00	2.00	0.00
BAND DIRECTOR - MIDDLE	1.00	1.00	0.00
BOOKKEEPER MIDDLE SCHOOL	0.40	0.40	0.00
CUSTODIAN - REGULAR	3.53	3.53	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	0.00
ESE SELF-CARE AIDE	1.00	1.00	0.00
GUIDANCE MIDDLE SCHOOL	2.00	2.00	0.00
HEAD CUSTODIAN II	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC MIDDLE	1.00	1.00	0.00
PRINCIPAL MIDDLE SCHOOL	1.00	1.00	0.00
SENIOR SECRETARY I	1.00	1.00	0.00
SENIOR SECRETARY I GUIDANCE	1.00	1.00	0.00
SWITCHBOARD OPERATOR/RECEPTION	1.00	1.00	0.00
TEACHER ART MIDDLE	1.00	1.00	0.00
TEACHER ASSISTANT	0.00	0.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	2.00	2.00	0.00
TEACHER BUSINESS EDUCATION	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	4.00	4.00	0.00
TEACHER EXCEPTIONAL ED GIFTED	1.00	1.00	0.00
TEACHER EXCEPTIONAL EDUCATION	2.00	2.00	0.00
TEACHER FOREIGN LANGUAGE, MIDD	1.00	1.00	0.00
TEACHER LANGUAGE ARTS MIDDLE	7.00	7.00	0.00
TEACHER MATH MIDDLE	7.50	7.50	0.00
TEACHER MUSIC MIDDLE	1.30	1.30	0.00
TEACHER PHYSICAL EDUCATION MID	3.00	3.00	0.00
TEACHER READING MIDDLE	5.00	5.00	0.00
TEACHER SCIENCE MIDDLE	6.00	6.00	0.00
TEACHER SOCIAL STUDIES MIDDLE	7.60	7.60	0.00
TEACHER TECHNOLOGY EDUCATION	2.00	2.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>70.33</b>	<b>70.33</b>	<b>0.00</b>

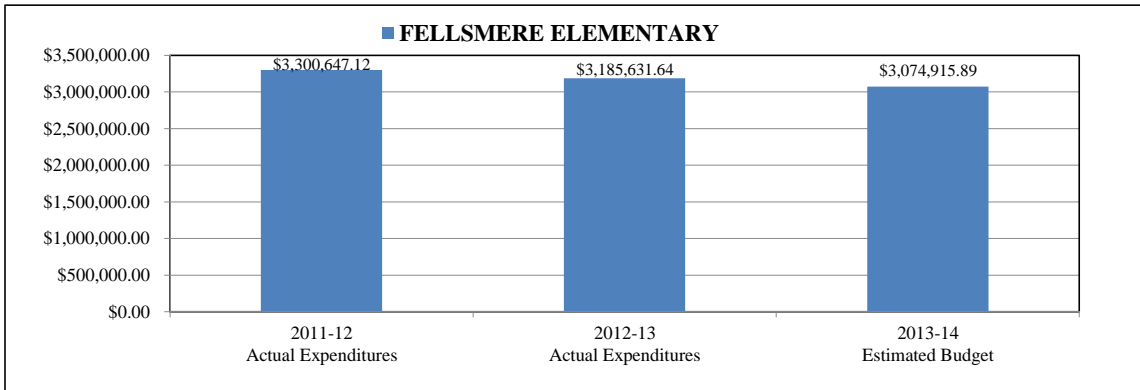


**School District of Indian River County  
General Operating Budget  
Facility 0081**

<b>FTE History and Projection</b>	<b>2011-12 4th Calculation</b>	<b>2012-13 4th Calculation</b>	<b>2013-14 Projection</b>
Student membership	951.00	884.19	895.00



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



**FELLSMERE ELEMENTARY**

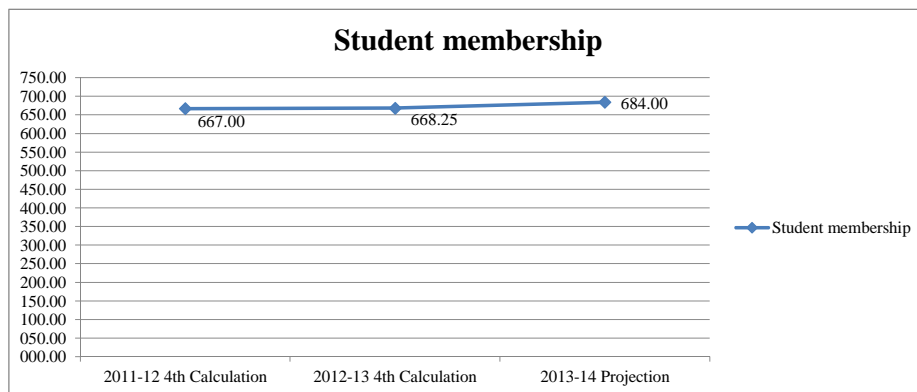
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$62,040.74	\$63,915.01	\$74,263.55	\$10,348.54
000	(GF)NON-DISCR SALARY (DIST)	\$2,521,287.90	\$2,827,766.92	\$2,641,567.82	(\$186,199.10)
006	COMMUNICATIONS (DISTRICT)	\$1,109.16	\$1,112.94	\$1,100.00	(\$12.94)
008	ELECTRICAL	\$114,365.81	\$134,695.56	\$135,000.00	\$304.44
070	CLASS SIZE REDUCTION (DIST)	\$262,080.24	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$9,158.67	\$9,617.54	\$0.00	(\$9,617.54)
075	TEXTBOOK ALLOCATION (FTE)	\$13,638.20	\$2,959.54	\$20,520.00	\$17,560.46
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,738.60	\$2,579.28	\$4,184.83	\$1,605.55
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$0.00	\$7,113.38	\$7,113.38
080	SCIENCE LAB MATERIALS (FTE)	\$1,741.57	\$600.68	\$4,448.11	\$3,847.43
081	CLOSING THE ACHIEVEMENT GAP	\$4,163.55	\$2,292.31	\$0.00	(\$2,292.31)
500	IRSD PERFORMANCE PAY (DIST)	\$76,230.99	\$2,533.48	\$0.00	(\$2,533.48)
521	SUMMER ENRICHMENT-FROG LEG \$\$	\$225.62	\$0.00	\$1,617.26	\$1,617.26
539	TITLE I DIFFERENTIAL PAY-GF	\$58,837.37	\$0.00	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$112,035.74	\$102,722.63	\$152,109.69	\$49,387.06
548	WATER,SEWER, GARBAGE (DIST)	\$14,593.56	\$15,243.13	\$13,702.50	(\$1,540.63)
549	BOTTLED GAS (PROPANE) (DIST)	\$519.34	\$1,548.92	\$1,020.00	(\$528.92)
550	INSERVICE INCENTIVE PAY	\$2,592.32	\$807.37	\$0.00	(\$807.37)
577	SCHOOL RECOGNITION 11/12	\$43,287.74	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$0.00	\$17,236.33	\$18,268.75	\$1,032.42
<b>TOTALS</b>		<b>\$3,300,647.12</b>	<b>\$3,185,631.64</b>	<b>\$3,074,915.89</b>	<b>\$46,510.14</b>

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

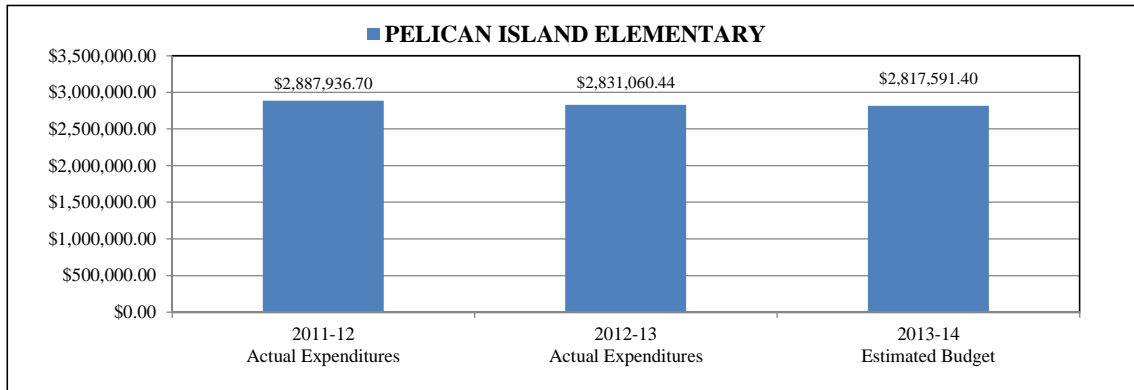
**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	0.00
CUSTODIAN - REGULAR	3.00	3.00	0.00
HEAD CUSTODIAN I	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	0.00
SECRETARY I	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	0.00	0.00	0.00
TEACHER EXCEPTIONAL ED - VE	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED PK HDC	1.00	1.00	0.00
TEACHER GRADE 1	8.00	8.00	0.00
TEACHER GRADE 2	7.00	7.00	0.00
TEACHER GRADE 3	7.00	7.00	0.00
TEACHER GRADE 4	5.00	5.00	0.00
TEACHER GRADE 5	4.00	4.00	0.00
TEACHER KINDERGARTEN	7.00	7.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	2.00	2.00	0.00
TEACHER SCH BASED READING STRA	0.00	0.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>60.00</b>	<b>60.00</b>	<b>0.00</b>

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 Projection
Student membership	667.00	668.25	684.00



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



**PELICAN ISLAND ELEMENTARY**

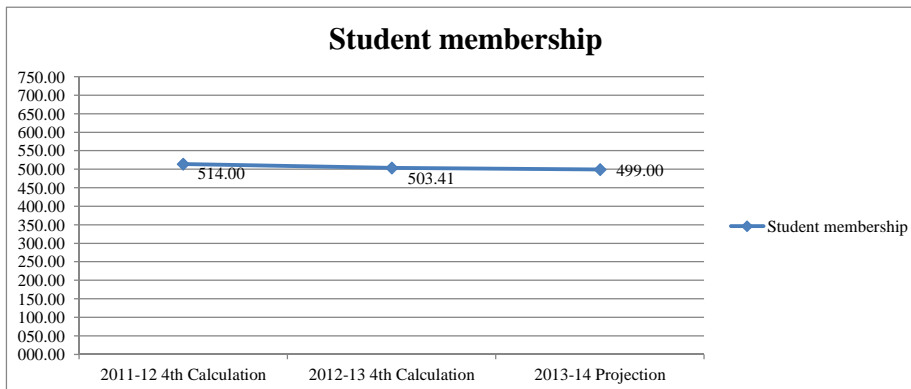
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$45,169.40	\$53,347.23	\$56,231.99	\$2,884.76
000	(GF)NON-DISCR SALARY (DIST)	\$2,101,916.94	\$2,518,945.04	\$2,486,238.42	(\$32,706.62)
006	COMMUNICATIONS (DISTRICT)	\$1,614.06	\$1,688.34	\$1,500.00	(\$188.34)
008	ELECTRICAL	\$89,022.28	\$84,455.65	\$85,000.00	\$544.35
070	CLASS SIZE REDUCTION (DIST)	\$382,784.34	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$6,972.65	\$7,412.73	\$0.00	(\$7,412.73)
075	TEXTBOOK ALLOCATION (FTE)	\$11,680.02	\$8,595.81	\$14,970.00	\$6,374.19
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$1,751.46	\$2,241.63	\$2,847.67	\$606.04
077	SCHOOL IMP (LOTTERY)(FTE)	\$787.60	\$0.00	\$813.96	\$813.96
079	SAFE SCHOOLS *FEFP* (FTE)	\$0.00	\$398.68	\$0.00	(\$398.68)
080	SCIENCE LAB MATERIALS (FTE)	\$26.77	\$420.60	\$2,548.61	\$2,128.01
081	CLOSING THE ACHIEVEMENT GAP	\$7,727.87	\$6,065.65	\$0.00	(\$6,065.65)
500	IRSD PERFORMANCE PAY (DIST)	\$86,627.37	\$11,379.80	\$0.00	(\$11,379.80)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$497.36	\$0.00	(\$497.36)
540	0.25 CRITICAL NEEDS MILLAGE	\$106,723.60	\$98,637.05	\$134,776.50	\$36,139.45
548	WATER,SEWER, GARBAGE (DIST)	\$11,650.24	\$15,192.07	\$10,000.00	(\$5,192.07)
549	BOTTLED GAS (PROPANE) (DIST)	\$2,387.40	\$2,334.75	\$4,395.50	\$2,060.75
550	INSERVICE INCENTIVE PAY	\$2,017.86	\$2,287.56	\$0.00	(\$2,287.56)
563	SCHOOL RECOGNITION 10/11	\$10.14	\$0.00	\$0.00	\$0.00
577	SCHOOL RECOGNITION 11/12	\$29,066.70	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$0.00	\$17,160.49	\$18,268.75	\$1,108.26
<b>TOTALS</b>		<b>\$2,887,936.70</b>	<b>\$2,831,060.44</b>	<b>\$2,817,591.40</b>	<b>(\$226.81)</b>

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

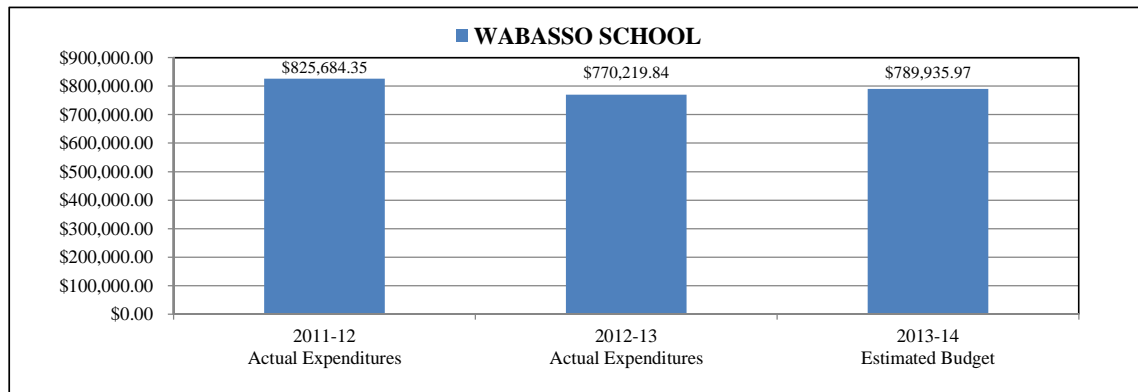
**Staffing Summary (Full Time Equivalent)**

<b>Position Description</b>	<b>2012-13 Allocation</b>	<b>2013-14 Allocation</b>	<b>Variance</b>
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	0.00
SECRETARY I	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED - SLD	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED AUTISM	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED PK HDC	2.00	2.00	0.00
TEACHER GRADE 1	4.50	4.50	0.00
TEACHER GRADE 2	3.50	3.50	0.00
TEACHER GRADE 3	6.00	5.00	-1.00
TEACHER GRADE 4	4.00	4.00	0.00
TEACHER GRADE 5	4.00	4.00	0.00
TEACHER KINDERGARTEN	4.00	4.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	0.00
TEACHER PRE-K	1.10	1.10	0.00
TEACHER, EMOTIONAL/BEHAVIORAL	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>50.10</b>	<b>49.10</b>	<b>-1.00</b>

<b>FTE History and Projection</b>	<b>2011-12 4th Calculation</b>	<b>2012-13 4th Calculation</b>	<b>2013-14 Projection</b>
Student membership	514.00	503.41	499.00



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



**WABASSO SCHOOL**

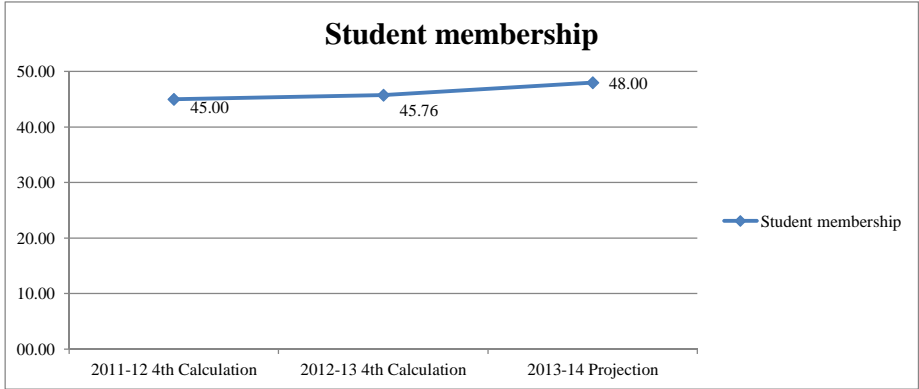
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$23,548.57	\$19,993.11	\$21,922.79	\$1,929.68
000	(GF)NON-DISCR SALARY (DIST)	\$702,609.82	\$657,743.51	\$711,014.19	\$53,270.68
006	COMMUNICATIONS (DISTRICT)	\$1,192.56	\$1,196.34	\$1,200.00	\$3.66
008	ELECTRICAL	\$25,661.83	\$29,364.83	\$30,000.00	\$635.17
051	TITLE I SKIPPED SCHOOLS	\$11,653.56	\$1,476.66	\$0.00	(\$1,476.66)
074	FLORIDA TEACHER LEAD (DIST)	\$1,394.53	\$1,596.59	\$0.00	(\$1,596.59)
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$1.22	\$953.85	\$952.63
500	IRSD PERFORMANCE PAY (DIST)	\$23,995.98	\$3,162.43	\$0.00	(\$3,162.43)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$29,153.68	\$15,658.88	(\$13,494.80)
506	EVEN YEAR SUMMER SCHOOL	\$30,284.89	\$16,270.26	\$0.00	(\$16,270.26)
548	WATER,SEWER, GARBAGE (DIST)	\$3,978.22	\$4,512.84	\$3,874.50	(\$638.34)
550	INSERVICE INCENTIVE PAY	\$1,364.39	\$538.25	\$0.00	(\$538.25)
580	IRCEA SUPPLEMENTS	\$0.00	\$5,210.12	\$5,311.76	\$101.64
<b>TOTALS</b>		<b>\$825,684.35</b>	<b>\$770,219.84</b>	<b>\$789,935.97</b>	<b>\$19,716.13</b>

**Staffing Summary (Full Time Equivalent)**

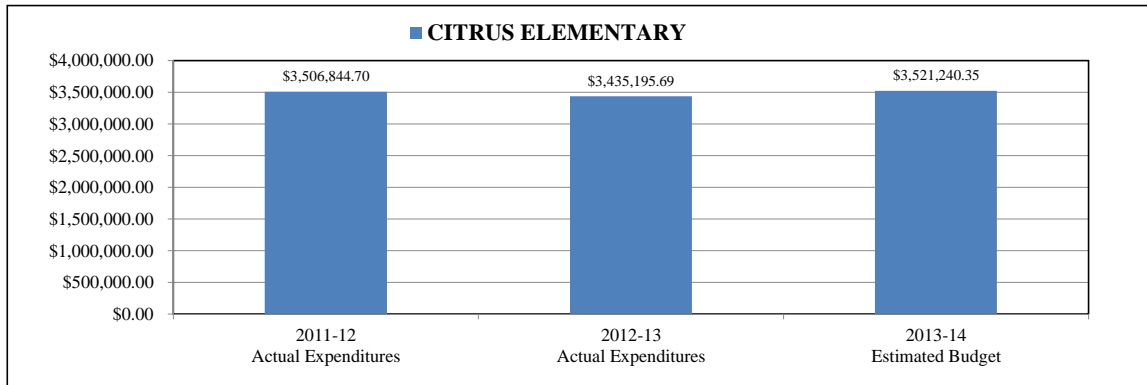
Position Description	2012-13 Allocation	2013-14 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	0.00
HEAD CUSTODIAN I	1.00	1.00	0.00
HEALTH ASSISTANT 3	1.00	1.00	0.00
PRINCIPAL SPECIAL ED SCHOOL	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	5.00	5.00	0.00
TEACHER EXCEPTIONAL ED H/H	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED OI	0.90	0.90	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>10.90</b>	<b>10.90</b>	<b>0.00</b>

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

<b>FTE History and Projection</b>	<b>2011-12 4th Calculation</b>	<b>2012-13 4th Calculation</b>	<b>2013-14 Projection</b>
Student membership	45.00	45.76	48.00



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



**CITRUS ELEMENTARY**

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$59,352.29	\$58,318.59	\$73,552.75	\$15,234.16
000	(GF)NON-DISCR SALARY (DIST)	\$2,520,595.06	\$3,112,415.35	\$3,131,846.47	\$19,431.12
006	COMMUNICATIONS (DISTRICT)	\$567.24	\$675.36	\$600.00	(\$75.36)
008	ELECTRICAL	\$122,890.08	\$110,946.74	\$115,000.00	\$4,053.26
070	CLASS SIZE REDUCTION (DIST)	\$575,273.81	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$8,631.01	\$8,895.27	\$0.00	(\$8,895.27)
075	TEXTBOOK ALLOCATION (FTE)	\$18,213.38	\$5,746.00	\$19,650.00	\$13,904.00
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,612.80	\$2,097.41	\$4,919.76	\$2,822.35
077	SCHOOL IMP (LOTTERY)(FTE)	\$2,400.00	\$3,675.00	\$1,702.05	(\$1,972.95)
080	SCIENCE LAB MATERIALS (FTE)	\$113.05	\$0.00	\$2,624.91	\$2,624.91
081	CLOSING THE ACHIEVEMENT GAP	\$7,386.65	\$8,469.22	\$28.07	(\$8,441.15)
500	IRSD PERFORMANCE PAY (DIST)	\$68,868.67	\$8,194.30	\$0.00	(\$8,194.30)
505	ODD YEAR SUMMER SCHOOL	\$9,043.05	\$499.90	\$0.00	(\$499.90)
540	0.25 CRITICAL NEEDS MILLAGE	\$94,055.57	\$79,329.82	\$139,933.09	\$60,603.27
548	WATER,SEWER, GARBAGE (DIST)	\$11,930.27	\$14,046.56	\$13,114.50	(\$932.06)
550	INSERVICE INCENTIVE PAY	\$4,911.77	\$3,902.30	\$0.00	(\$3,902.30)
580	IRCEA SUPPLEMENTS	\$0.00	\$17,983.87	\$18,268.75	\$284.88
<b>TOTALS</b>		<b>\$3,506,844.70</b>	<b>\$3,435,195.69</b>	<b>\$3,521,240.35</b>	<b>\$86,044.66</b>

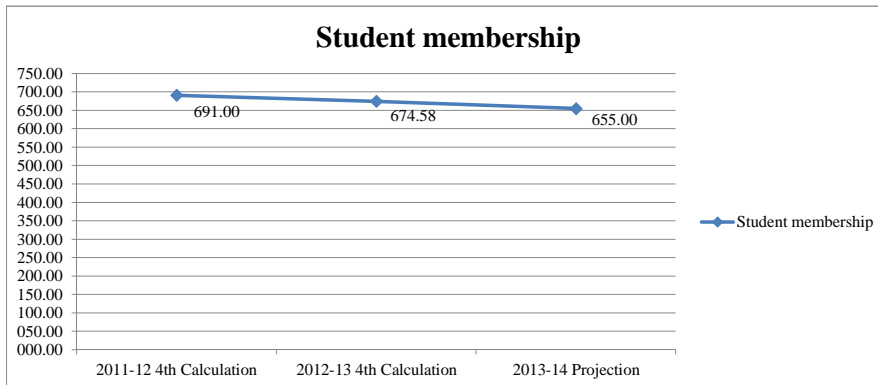


**School District of Indian River County  
General Operating Budget  
Facility 0141**

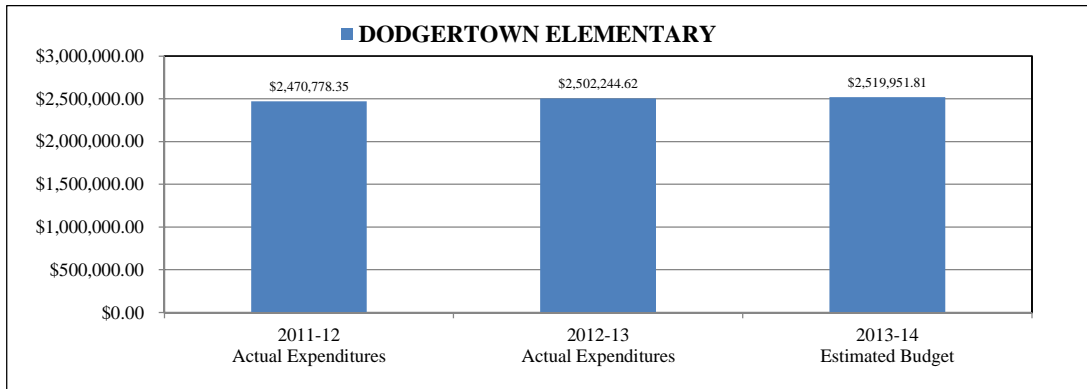
**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	0.00
CUSTODIAN - REGULAR	3.00	3.00	0.00
ESE SELF-CARE AIDE	0.00	0.00	0.00
HEAD CUSTODIAN I	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	0.00
SECRETARY I	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED - VE	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED AUTISM	3.00	3.00	0.00
TEACHER GRADE 1	7.50	7.50	0.00
TEACHER GRADE 2	6.50	6.50	0.00
TEACHER GRADE 3	6.00	6.00	0.00
TEACHER GRADE 4	4.50	4.50	0.00
TEACHER GRADE 5	5.50	5.50	0.00
TEACHER KINDERGARTEN	6.00	6.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	2.00	2.00	0.00
TEACHER SCH BASED READING STRA	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>63.00</b>	<b>63.00</b>	<b>0.00</b>

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 Projection
Student membership	691.00	674.58	655.00



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



**DODGERTOWN ELEMENTARY**

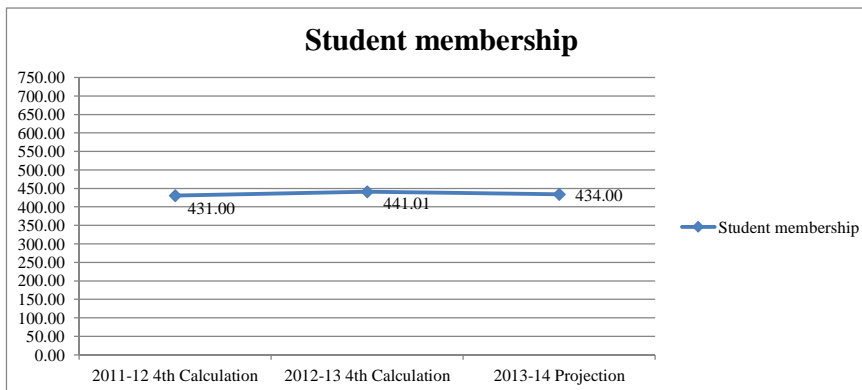
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$40,410.82	\$37,990.91	\$45,679.39	\$7,688.48
000	(GF)NON-DISCR SALARY (DIST)	\$1,851,534.14	\$2,202,920.40	\$2,174,232.96	(\$28,687.44)
006	COMMUNICATIONS (DISTRICT)	\$567.24	\$675.36	\$600.00	(\$75.36)
008	ELECTRICAL	\$61,424.51	\$79,757.45	\$82,000.00	\$2,242.55
070	CLASS SIZE REDUCTION (DIST)	\$241,368.39	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$6,558.06	\$6,044.22	\$0.00	(\$6,044.22)
075	TEXTBOOK ALLOCATION (FTE)	\$12,865.60	\$1,575.35	\$13,020.00	\$11,444.65
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$1,880.99	\$1,737.12	\$2,650.98	\$913.86
077	SCHOOL IMP (LOTTERY)(FTE)	\$5,439.80	\$1,996.18	\$2,241.74	\$245.56
079	SAFE SCHOOLS *FEFP* (FTE)	\$1,800.00	\$0.00	\$0.00	\$0.00
080	SCIENCE LAB MATERIALS (FTE)	\$19.90	\$446.75	\$4,785.30	\$4,338.55
081	CLOSING THE ACHIEVEMENT GAP	\$3,963.78	\$4,056.78	\$0.00	(\$4,056.78)
500	IRSD PERFORMANCE PAY (DIST)	\$20,553.02	\$6,037.70	\$0.00	(\$6,037.70)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$498.50	\$0.00	(\$498.50)
539	TITLE I DIFFERENTIAL PAY-GF	\$45,313.90	\$0.00	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$155,243.48	\$118,816.68	\$161,472.69	\$42,656.01
548	WATER,SEWER, GARBAGE (DIST)	\$19,326.21	\$22,184.69	\$15,000.00	(\$7,184.69)
550	INSERVICE INCENTIVE PAY	\$2,508.51	\$2,153.00	\$0.00	(\$2,153.00)
580	IRCEA SUPPLEMENTS	\$0.00	\$15,353.53	\$18,268.75	\$2,915.22
<b>TOTALS</b>		<b>\$2,470,778.35</b>	<b>\$2,502,244.62</b>	<b>\$2,519,951.81</b>	<b>\$17,707.19</b>

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

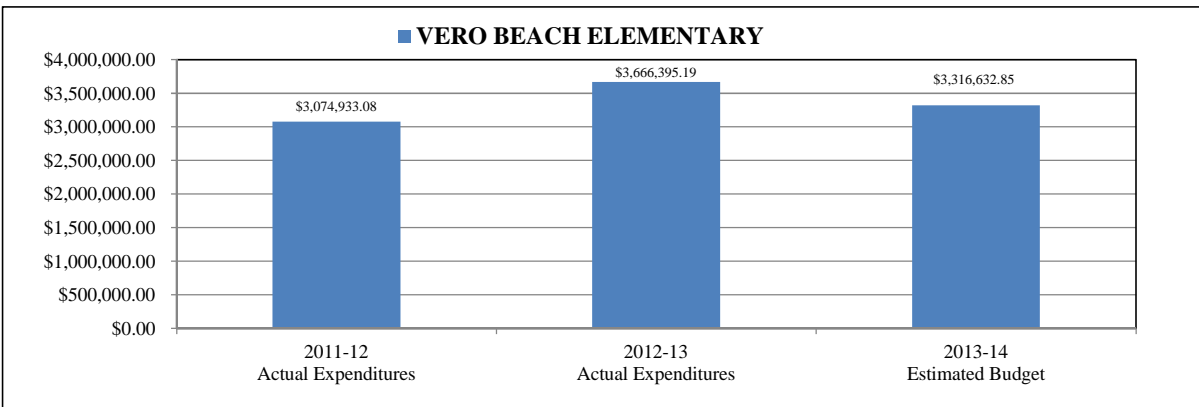
**Staffing Summary (Full Time Equivalent)**

<b>Position Description</b>	<b>2012-13 Allocation</b>	<b>2013-14 Allocation</b>	<b>Variance</b>
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	0.00
SECRETARY I	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED PK HDC	3.55	3.55	0.00
TEACHER GRADE 1	4.00	4.00	0.00
TEACHER GRADE 2	4.00	4.00	0.00
TEACHER GRADE 3	4.00	4.00	0.00
TEACHER GRADE 4	4.00	4.00	0.00
TEACHER GRADE 5	3.00	3.00	0.00
TEACHER KINDERGARTEN	4.00	4.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATION</b>	<b>45.55</b>	<b>45.55</b>	<b>0.00</b>

<b>FTE History and Projection</b>	<b>2011-12 4th Calculation</b>	<b>2012-13 4th Calculation</b>	<b>2013-14 Projection</b>
Student membership	431.00	441.01	434.00



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



**VERO BEACH ELEMENTARY**

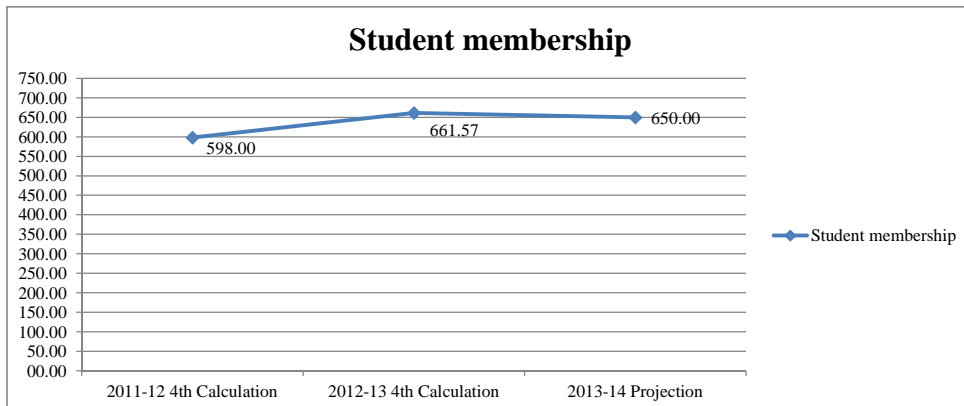
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$43,390.32	\$62,073.70	\$70,468.19	\$8,394.49
000	(GF)NON-DISCR SALARY (DIST)	\$2,220,665.28	\$3,260,588.27	\$2,951,540.15	(\$309,048.12)
006	COMMUNICATIONS (DISTRICT)	\$567.24	\$1,766.48	\$600.00	(\$1,166.48)
008	ELECTRICAL	\$89,579.28	\$95,572.58	\$100,000.00	\$4,427.42
070	CLASS SIZE REDUCTION (DIST)	\$420,264.15	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$8,103.35	\$9,693.57	\$0.00	(\$9,693.57)
075	TEXTBOOK ALLOCATION (FTE)	\$11,671.23	\$13,157.55	\$23,977.37	\$10,819.82
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,501.74	\$2,921.78	\$3,342.60	\$420.82
077	SCHOOL IMP (LOTTERY)(FTE)	\$307.50	\$916.93	\$2,090.15	\$1,173.22
078	EMERGENCY RESPONSE	\$0.00	\$246.05	\$0.00	(\$246.05)
079	SAFE SCHOOLS *FEFP* (FTE)	\$5,040.00	\$3,608.50	\$0.00	(\$3,608.50)
080	SCIENCE LAB MATERIALS (FTE)	\$2,558.96	\$509.89	\$618.38	\$108.49
081	CLOSING THE ACHIEVEMENT GAP	\$2,697.64	\$2,177.42	\$0.00	(\$2,177.42)
095	DONATIONS	\$2,117.44	\$23,464.16	\$0.00	(\$23,464.16)
500	IRSD PERFORMANCE PAY (DIST)	\$55,730.50	\$9,396.03	\$0.00	(\$9,396.03)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$997.36	\$0.00	(\$997.36)
539	TITLE I DIFFERENTIAL PAY-GF	\$56,568.51	\$0.00	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$90,445.49	\$78,598.18	\$129,083.76	\$50,485.58
548	WATER,SEWER, GARBAGE (DIST)	\$13,943.01	\$14,946.48	\$13,671.00	(\$1,275.48)
549	BOTTLED GAS (PROPANE) (DIST)	\$2,368.45	\$1,236.79	\$2,972.50	\$1,735.71
550	INSERVICE INCENTIVE PAY	\$6,276.14	\$5,159.90	\$0.00	(\$5,159.90)
577	SCHOOL RECOGNITION 11/12	\$40,136.85	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$0.00	\$55,748.00	\$0.00	(\$55,748.00)
580	IRCEA SUPPLEMENTS	\$0.00	\$17,134.17	\$18,268.75	\$1,134.58
945	URBAN FORESTRY GRANT- VBE TREES	\$0.00	\$6,481.40	\$0.00	(\$6,481.40)
<b>TOTALS</b>		<b>\$3,074,933.08</b>	<b>\$3,666,395.19</b>	<b>\$3,316,632.85</b>	<b>(\$349,762.34)</b>

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

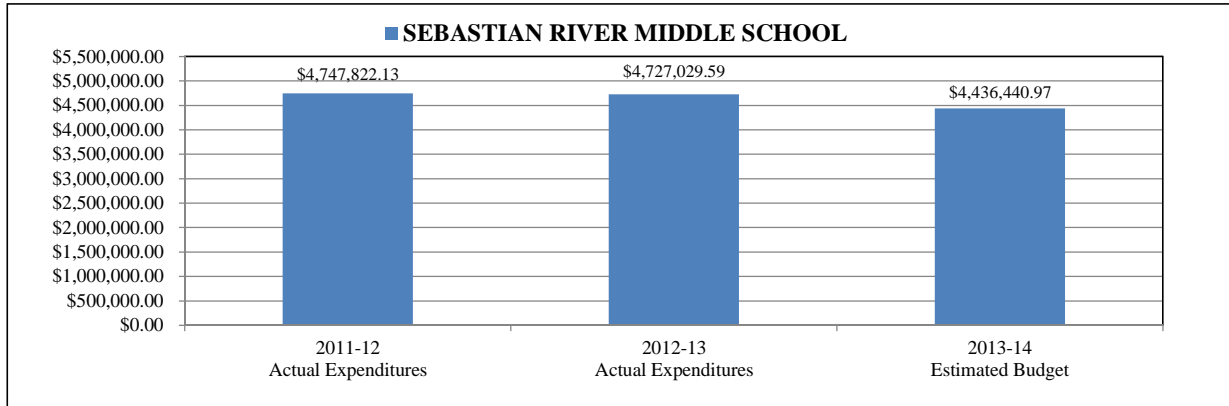
**Staffing Summary (Full Time Equivalent)**

<b>Position Description</b>	<b>2012-13 Allocation</b>	<b>2013-14 Allocation</b>	<b>Variance</b>
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	0.00
CUSTODIAN - REGULAR	4.00	4.00	0.00
ESE SELF-CARE AIDE	0.00	0.00	0.00
HEAD CUSTODIAN I	1.00	1.00	0.00
HEALTH ASSISTANT 1	2.00	2.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	0.00
SECRETARY I	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	4.00	4.00	0.00
TEACHER EXCEPTIONAL ED - VE	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED PK HDC	4.00	4.00	0.00
TEACHER GRADE 1	6.50	6.50	0.00
TEACHER GRADE 2	6.00	6.00	0.00
TEACHER GRADE 3	6.00	6.00	0.00
TEACHER GRADE 4	4.00	4.00	0.00
TEACHER GRADE 5	5.00	5.00	0.00
TEACHER KINDERGARTEN	6.50	6.50	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	0.00
TEACHER PRE-K	1.10	1.10	0.00
TEACHER SCH BASED READING STRA	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>65.10</b>	<b>65.10</b>	<b>0.00</b>

<b>FTE History and Projection</b>	<b>2011-12 4th Calculation</b>	<b>2012-13 4th Calculation</b>	<b>2013-14 Projection</b>
Student membership	598.00	661.57	650.00



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



**SEBASTIAN RIVER MIDDLE SCHOOL**

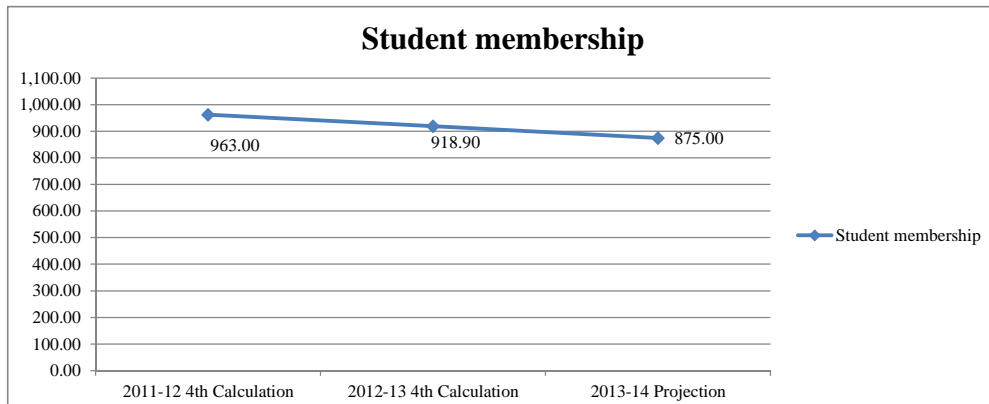
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$75,609.09	\$89,262.65	\$107,701.05	\$18,438.40
000	(GF)NON-DISCR SALARY (DIST)	\$3,463,956.38	\$3,876,925.38	\$3,661,771.90	(\$215,153.48)
006	COMMUNICATIONS (DISTRICT)	\$1,192.56	\$1,127.43	\$1,200.00	\$72.57
008	ELECTRICAL	\$219,214.90	\$213,156.98	\$215,000.00	\$1,843.02
070	CLASS SIZE REDUCTION (DIST)	\$384,748.84	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$11,495.45	\$11,404.20	\$0.00	(\$11,404.20)
075	TEXTBOOK ALLOCATION (FTE)	\$24,893.56	\$13,196.59	\$26,321.11	\$13,124.52
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,549.63	\$4,489.47	\$4,468.93	(\$20.54)
077	SCHOOL IMP (LOTTERY)(FTE)	\$1,485.82	\$1,479.55	\$1,712.78	\$233.23
080	SCIENCE LAB MATERIALS (FTE)	\$446.46	\$577.37	\$2,532.82	\$1,955.45
081	CLOSING THE ACHIEVEMENT GAP	\$11,303.06	\$9,499.46	\$0.00	(\$9,499.46)
086	INTL BACCALAURATE (IB)(FTE)	\$8,550.00	\$10,205.96	\$10,000.00	(\$205.96)
093	EXCEPTIONAL (GIFTED SERV)(DIS)	\$54,784.59	\$55,787.98	\$55,951.84	\$163.86
095	DONATIONS	\$2,035.00	\$0.00	\$0.00	\$0.00
500	IRSD PERFORMANCE PAY (DIST)	\$106,520.85	\$8,613.12	\$0.00	(\$8,613.12)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$3,232.86	\$840.51	(\$2,392.35)
540	0.25 CRITICAL NEEDS MILLAGE	\$357,178.61	\$356,196.65	\$279,953.43	(\$76,243.22)
548	WATER,SEWER, GARBAGE (DIST)	\$14,091.83	\$13,142.98	\$14,070.00	\$927.02
549	BOTTLED GAS (PROPANE) (DIST)	\$853.73	\$2,426.83	\$1,900.00	(\$526.83)
550	INSERVICE INCENTIVE PAY	\$4,911.77	\$4,306.02	\$0.00	(\$4,306.02)
579	SECONDARY SCHOOL REMEDIATION	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$0.00	\$51,998.11	\$53,016.60	\$1,018.49
<b>TOTALS</b>		<b>\$4,747,822.13</b>	<b>\$4,727,029.59</b>	<b>\$4,436,440.97</b>	<b>(\$290,588.62)</b>

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

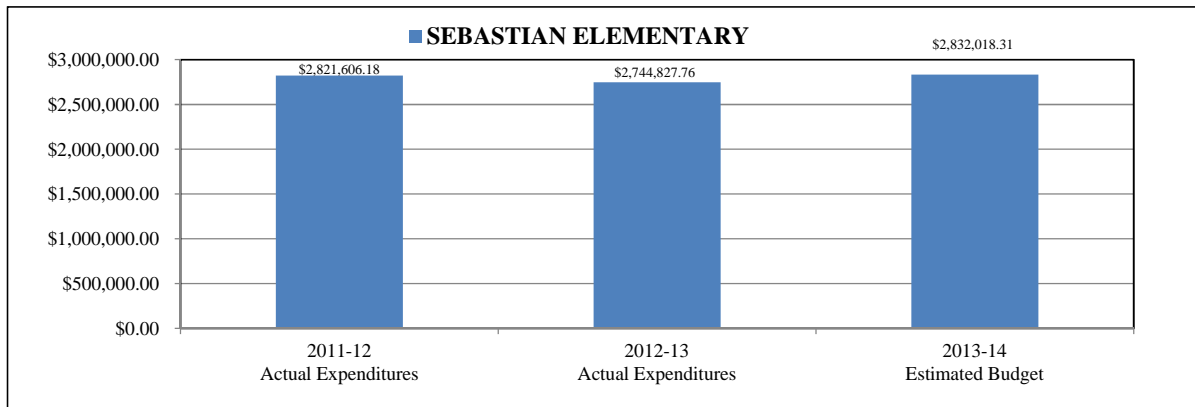
**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	0.00
ASST PRINCIPAL MIDDLE SCHOOL	2.00	2.00	0.00
BAND DIRECTOR - MIDDLE	1.00	1.00	0.00
BOOKKEEPER MIDDLE SCHOOL	1.00	1.00	0.00
CUSTODIAN - REGULAR	4.00	4.00	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	0.00
GUIDANCE MIDDLE SCHOOL	2.00	2.00	0.00
HEAD CUSTODIAN II	1.00	1.00	0.00
HEALTH ASSISTANT 2	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC MIDDLE	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, MIDDLE	1.00	1.00	0.00
PRINCIPAL MIDDLE SCHOOL	1.00	1.00	0.00
SENIOR SECRETARY I	1.00	1.00	0.00
SENIOR SECRETARY I GUIDANCE	1.00	1.00	0.00
TEACHER ART MIDDLE	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL MIDDLE	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	0.00	0.00	0.00
TEACHER COMPUTER EDU, MIDDLE	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - SLD	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	5.00	5.00	0.00
TEACHER EXCEPTIONAL ED GIFTED	1.00	1.00	0.00
TEACHER FOREIGN LANGUAGE, MIDD	2.00	2.00	0.00
TEACHER IN-SCHOOL SUSPENSION,	1.00	1.00	0.00
TEACHER LANGUAGE ARTS MIDDLE	7.00	7.00	0.00
TEACHER MATH MIDDLE	8.00	8.00	0.00
TEACHER MUSIC MIDDLE	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION MID	4.00	3.00	-1.00
TEACHER READING MIDDLE	8.00	8.00	0.00
TEACHER SCIENCE MIDDLE	8.00	8.00	0.00
TEACHER SOCIAL STUDIES MIDDLE	6.00	6.00	0.00
TEACHER, EMOTIONAL/BEHAVIORAL	0.00	0.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>74.00</b>	<b>73.00</b>	<b>-1.00</b>

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 Projection
Student membership	963.00	918.90	875.00



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



**SEBASTIAN ELEMENTARY**

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$34,740.15	\$27,614.30	\$54,904.25	\$27,289.95
000	(GF)NON-DISCR SALARY (DIST)	\$2,074,102.64	\$2,410,238.74	\$2,364,543.21	(\$45,695.53)
006	COMMUNICATIONS (DISTRICT)	\$1,192.56	\$1,196.34	\$1,200.00	\$3.66
008	ELECTRICAL	\$111,229.60	\$118,288.10	\$110,000.00	(\$8,288.10)
070	CLASS SIZE REDUCTION (DIST)	\$336,274.33	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$6,350.35	\$6,614.43	\$0.00	(\$6,614.43)
075	TEXTBOOK ALLOCATION (FTE)	\$8,634.70	\$10,297.38	\$15,252.80	\$4,955.42
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,249.32	\$2,151.63	\$2,888.45	\$736.82
077	SCHOOL IMP (LOTTERY)(FTE)	\$25.75	\$0.00	\$1,900.26	\$1,900.26
080	SCIENCE LAB MATERIALS (FTE)	\$1,793.27	\$1,074.57	\$3,241.31	\$2,166.74
081	CLOSING THE ACHIEVEMENT GAP	\$6,637.58	\$3,874.56	\$0.00	(\$3,874.56)
500	IRSD PERFORMANCE PAY (DIST)	\$66,802.12	\$8,154.44	\$0.00	(\$8,154.44)
505	ODD YEAR SUMMER SCHOOL	\$9,103.42	\$491.30	\$0.00	(\$491.30)
540	0.25 CRITICAL NEEDS MILLAGE	\$138,471.56	\$117,964.72	\$230,796.28	\$112,831.56
547	P-CARD PROGRAM	\$0.00	-	\$5,000.00	\$5,000.00
548	WATER,SEWER, GARBAGE (DIST)	\$18,871.43	\$13,949.56	\$20,461.00	\$6,511.44
549	BOTTLED GAS (PROPANE) (DIST)	\$2,944.38	\$2,250.11	\$3,562.00	\$1,311.89
550	INSERVICE INCENTIVE PAY	\$2,183.02	\$3,498.64	\$0.00	(\$3,498.64)
580	IRCEA SUPPLEMENTS	\$0.00	\$17,168.94	\$18,268.75	\$1,099.81
<b>TOTALS</b>		<b>\$2,821,606.18</b>	<b>\$2,744,827.76</b>	<b>\$2,832,018.31</b>	<b>\$87,190.55</b>

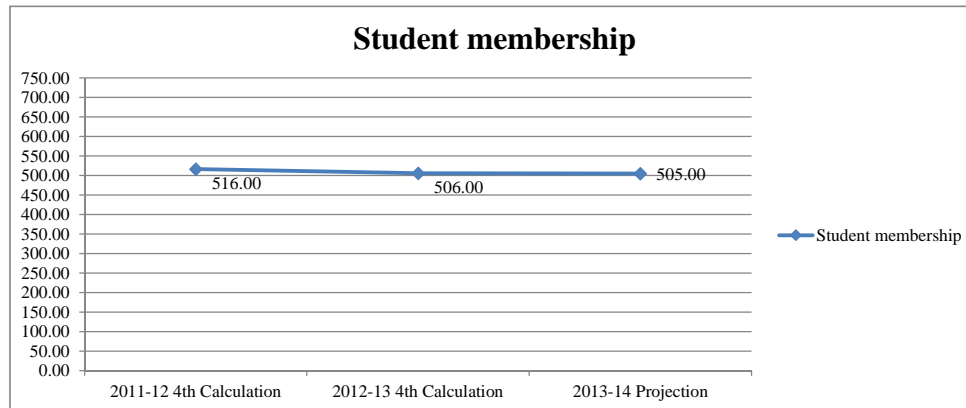


**School District of Indian River County**  
**General Operating Budget**  
**Facility 0191**

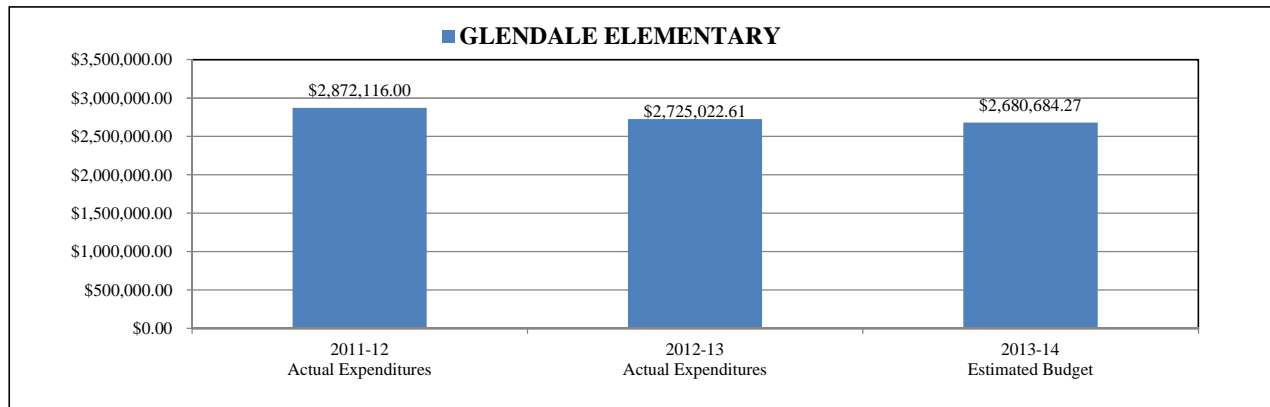
**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	0.00
SECRETARY I	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED - SLD	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	0.00
TEACHER GRADE 1	5.00	5.00	0.00
TEACHER GRADE 2	4.50	4.50	0.00
TEACHER GRADE 3	5.50	5.50	0.00
TEACHER GRADE 4	4.00	4.00	0.00
TEACHER GRADE 5	4.00	4.00	0.00
TEACHER KINDERGARTEN	4.00	4.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>48.00</b>	<b>48.00</b>	<b>0.00</b>

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 Projection
Student membership	516.00	506.00	505.00



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



**GLENDALE ELEMENTARY**

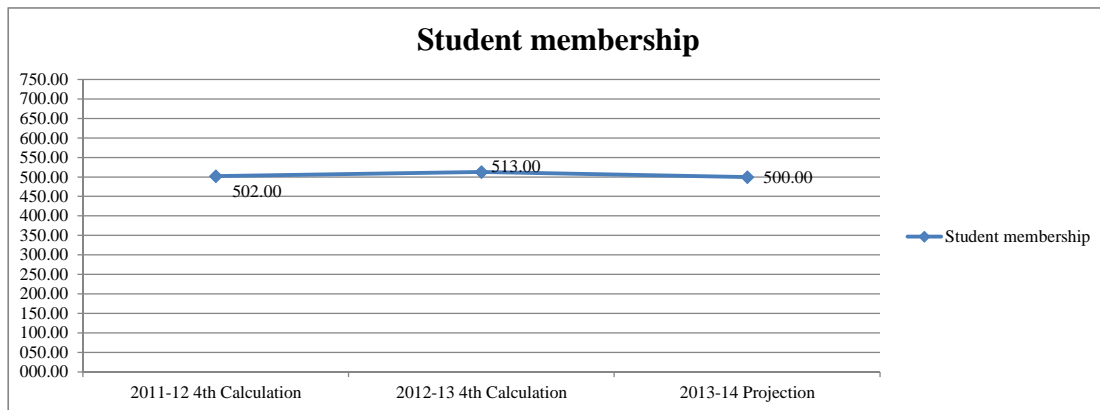
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$46,801.13	\$37,367.04	\$52,750.16	\$15,383.12
000	(GF)NON-DISCR SALARY (DIST)	\$2,115,815.49	\$2,451,178.58	\$2,305,842.25	(\$145,336.33)
006	COMMUNICATIONS (DISTRICT)	\$567.24	\$675.36	\$600.00	(\$75.36)
008	ELECTRICAL	\$108,718.73	\$108,934.11	\$112,000.00	\$3,065.89
070	CLASS SIZE REDUCTION (DIST)	\$298,138.42	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$6,407.30	\$5,892.17	\$0.00	(\$5,892.17)
075	TEXTBOOK ALLOCATION (FTE)	\$10,439.77	\$3,531.14	\$15,000.00	\$11,468.86
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,381.19	\$2,047.42	\$2,836.33	\$788.91
077	SCHOOL IMP (LOTTERY)(FTE)	\$677.53	\$590.67	\$2,379.26	\$1,788.59
080	SCIENCE LAB MATERIALS (FTE)	\$2,887.60	\$315.56	\$2,125.37	\$1,809.81
081	CLOSING THE ACHIEVEMENT GAP	\$328.48	\$1,099.80	\$0.00	(\$1,099.80)
095	DONATIONS	\$1,345.92	\$3,804.50	\$373.27	(\$3,431.23)
500	IRSD PERFORMANCE PAY (DIST)	\$60,193.98	\$10,054.58	\$0.00	(\$10,054.58)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$489.40	\$0.00	(\$489.40)
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$353.88	\$0.00	(\$353.88)
539	TITLE I DIFFERENTIAL PAY-GF	\$83,308.72	\$0.00	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$83,383.74	\$67,517.11	\$106,296.41	\$38,779.30
548	WATER,SEWER, GARBAGE (DIST)	\$9,544.95	\$9,413.18	\$10,006.50	\$593.32
549	BOTTLED GAS (PROPANE) (DIST)	\$438.52	\$1,439.52	\$2,362.50	\$922.98
550	INSERVICE INCENTIVE PAY	\$1,500.15	\$2,556.66	\$0.00	(\$2,556.66)
577	SCHOOL RECOGNITION 11/12	\$39,237.14	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$0.00	\$17,761.93	\$18,268.75	\$506.82
960	FUNDATIONS COACH	\$0.00	\$0.00	\$49,843.47	\$49,843.47
<b>TOTALS</b>		<b>\$2,872,116.00</b>	<b>\$2,725,022.61</b>	<b>\$2,680,684.27</b>	<b>(\$44,338.34)</b>

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

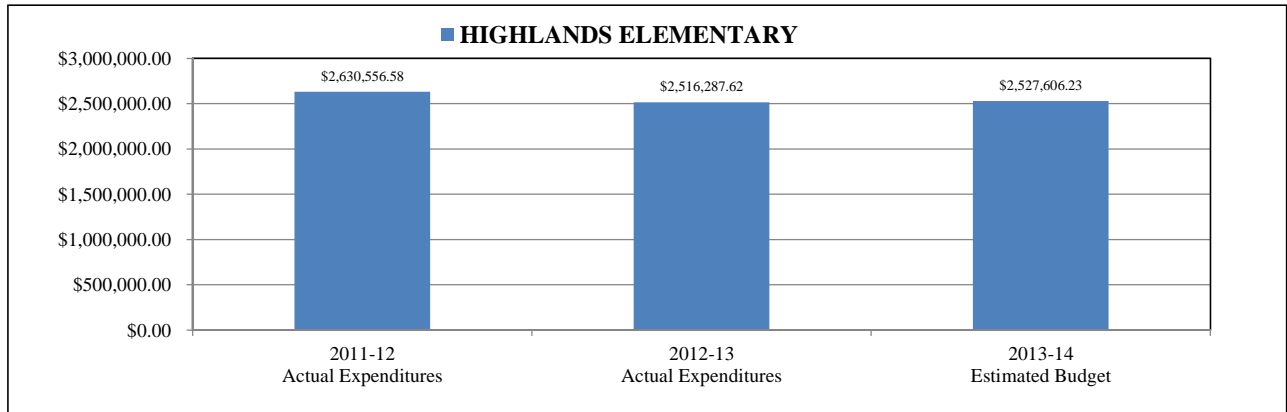
**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	0.00
SECRETARY I	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED - VE	3.00	3.00	0.00
TEACHER GRADE 1	5.50	5.50	0.00
TEACHER GRADE 2	4.50	4.50	0.00
TEACHER GRADE 3	5.00	5.00	0.00
TEACHER GRADE 4	4.00	4.00	0.00
TEACHER GRADE 5	4.00	4.00	0.00
TEACHER KINDERGARTEN	5.00	5.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>50.00</b>	<b>50.00</b>	<b>0.00</b>

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 Projection
Student membership	502.00	513.00	500.00



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



**HIGHLANDS ELEMENTARY**

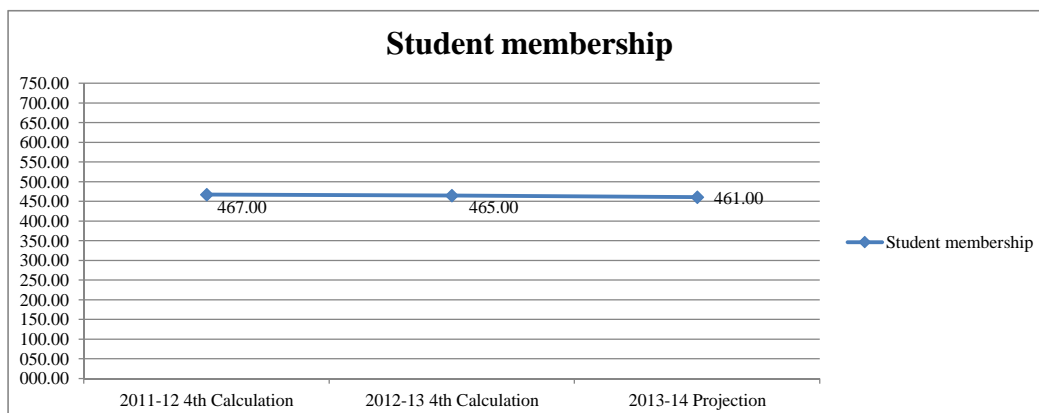
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$46,546.15	\$46,093.90	\$49,440.14	\$3,346.24
000	(GF)NON-DISCR SALARY (DIST)	\$1,865,978.77	\$2,241,005.07	\$2,202,311.29	(\$38,693.78)
006	COMMUNICATIONS (DISTRICT)	\$567.24	\$675.36	\$600.00	(\$75.36)
008	ELECTRICAL	\$96,293.49	\$77,205.48	\$80,000.00	\$2,794.52
070	CLASS SIZE REDUCTION (DIST)	\$371,807.29	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$5,955.02	\$5,626.07	\$0.00	(\$5,626.07)
075	TEXTBOOK ALLOCATION (FTE)	\$5,425.32	\$1,946.18	\$16,310.49	\$14,364.31
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$1,986.71	\$2,028.69	\$2,623.29	\$594.60
077	SCHOOL IMP (LOTTERY)(FTE)	\$365.19	\$100.00	\$1,103.85	\$1,003.85
079	SAFE SCHOOLS *FEFP* (FTE)	\$1,937.40	\$0.00	\$0.00	\$0.00
080	SCIENCE LAB MATERIALS (FTE)	\$927.82	\$58.28	\$819.04	\$760.76
081	CLOSING THE ACHIEVEMENT GAP	\$7,807.00	\$2,466.96	\$0.00	(\$2,466.96)
500	IRSD PERFORMANCE PAY (DIST)	\$32,386.24	\$8,260.02	\$0.00	(\$8,260.02)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$478.00	\$0.00	(\$478.00)
539	TITLE I DIFFERENTIAL PAY-GF	\$43,040.47	\$0.00	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$105,119.32	\$100,491.18	\$142,904.88	\$42,413.70
547	P-CARD PROGRAM	\$0.00	\$0.00	\$2,000.00	\$2,000.00
548	WATER,SEWER, GARBAGE (DIST)	\$8,064.17	\$8,532.55	\$7,402.50	(\$1,130.05)
549	BOTTLED GAS (PROPANE) (DIST)	\$2,997.84	\$1,901.63	\$3,822.00	\$1,920.37
550	INSERVICE INCENTIVE PAY	\$2,319.45	\$3,229.51	\$0.00	(\$3,229.51)
577	SCHOOL RECOGNITION 11/12	\$31,031.69	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$0.00	\$16,188.74	\$18,268.75	\$2,080.01
<b>TOTALS</b>		<b>\$2,630,556.58</b>	<b>\$2,516,287.62</b>	<b>\$2,527,606.23</b>	<b>\$11,318.61</b>

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

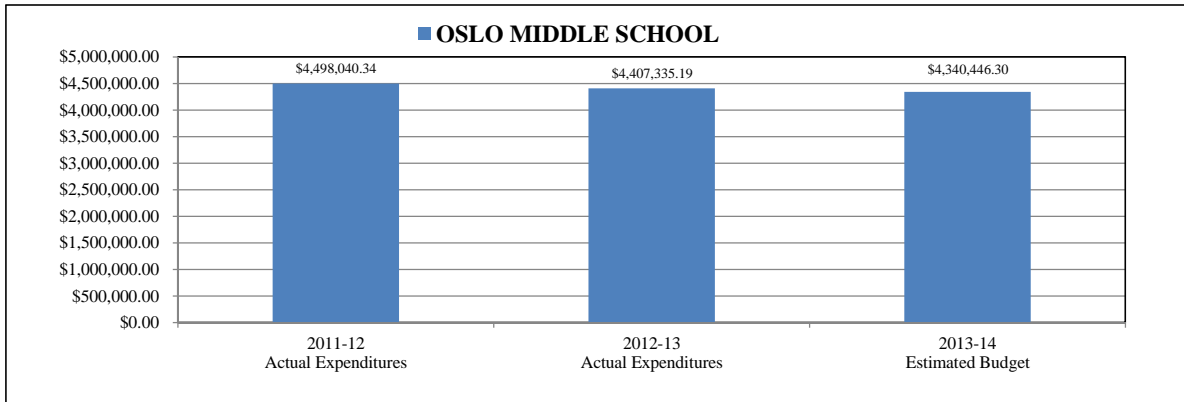
**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	0.00
SECRETARY I	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	0.00
TEACHER GRADE 1	5.00	5.00	0.00
TEACHER GRADE 2	4.00	4.00	0.00
TEACHER GRADE 3	4.50	4.50	0.00
TEACHER GRADE 4	4.00	4.00	0.00
TEACHER GRADE 5	4.00	4.00	0.00
TEACHER KINDERGARTEN	4.50	4.50	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	0.00
TEACHER SCH BASED READING STRA	0.00	0.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>47.00</b>	<b>47.00</b>	<b>0.00</b>

<b>FTE History and Projection</b>	<b>2011-12 4th Calculation</b>	<b>2012-13 4th Calculation</b>	<b>2013-14 Projection</b>
Student membership	467.00	465.00	461.00



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



**OSLO MIDDLE SCHOOL**

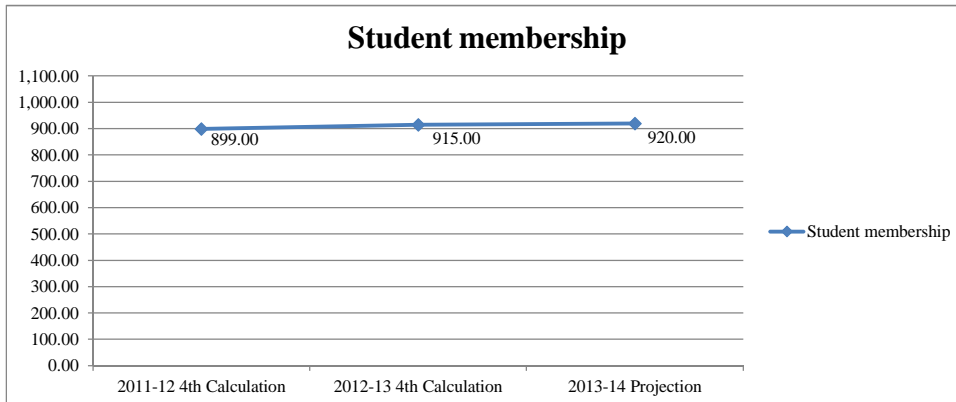
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$55,946.73	\$72,325.82	\$94,724.15	\$22,398.33
000	(GF)NON-DISCR SALARY (DIST)	\$3,652,841.65	\$3,656,736.41	\$3,682,377.86	\$25,641.45
006	COMMUNICATIONS (DISTRICT)	\$567.24	\$675.36	\$600.00	(\$75.36)
008	ELECTRICAL	\$238,881.82	\$258,392.66	\$260,000.00	\$1,607.34
070	CLASS SIZE REDUCTION (DIST)	\$128,692.52	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$9,799.40	\$9,693.57	\$0.00	(\$9,693.57)
075	TEXTBOOK ALLOCATION (FTE)	\$18,207.53	\$20,708.59	\$27,802.08	\$7,093.49
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,074.69	\$4,133.84	\$5,057.99	\$924.15
077	SCHOOL IMP (LOTTERY)(FTE)	\$2,917.07	\$1,410.73	\$976.93	(\$433.80)
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$238.00	\$2,211.75	\$1,973.75
081	CLOSING THE ACHIEVEMENT GAP	\$10,789.29	\$10,854.86	\$0.00	(\$10,854.86)
093	EXCEPTIONAL (GIFTED SERV)(DIS)	\$57,578.32	\$58,778.78	\$57,903.73	(\$875.05)
095	DONATIONS	\$0.00	\$27,940.00	\$0.00	(\$27,940.00)
500	IRSD PERFORMANCE PAY (DIST)	\$94,023.03	\$9,924.76	\$0.00	(\$9,924.76)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$2,848.15	\$654.14	(\$2,194.01)
540	0.25 CRITICAL NEEDS MILLAGE	\$204,018.15	\$199,932.95	\$137,943.07	(\$61,989.88)
548	WATER,SEWER, GARBAGE (DIST)	\$15,813.32	\$18,287.20	\$16,243.50	(\$2,043.70)
549	BOTTLED GAS (PROPANE) (DIST)	\$478.61	\$0.00	\$934.50	\$934.50
550	INSERVICE INCENTIVE PAY	\$3,410.97	\$2,556.69	\$0.00	(\$2,556.69)
579	SECONDARY SCHOOL REMEDIATION	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$0.00	\$51,896.82	\$53,016.60	\$1,119.78
<b>TOTALS</b>		<b>\$4,498,040.34</b>	<b>\$4,407,335.19</b>	<b>\$4,340,446.30</b>	<b>(\$66,888.89)</b>

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

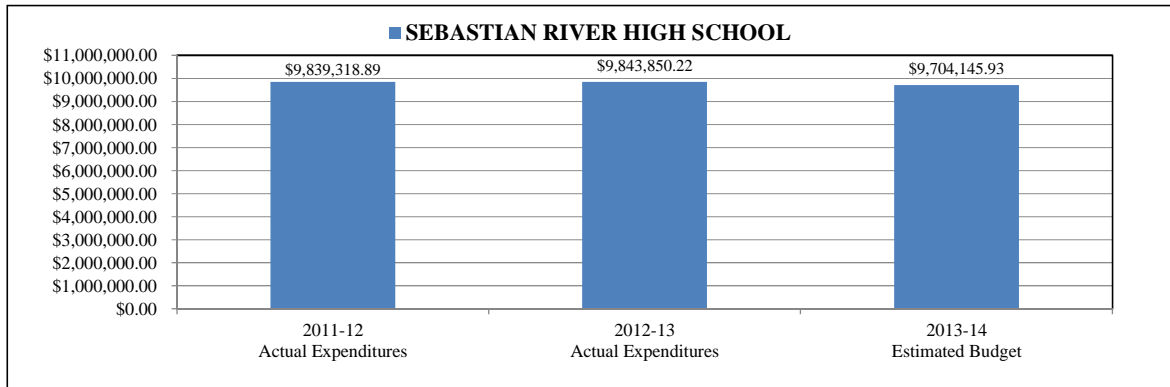
**Staffing Summary (Full Time Equivalent)**

<b>Position Description</b>	<b>2012-13 Allocation</b>	<b>2013-14 Allocation</b>	<b>Variance</b>
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	0.00
ASST PRINCIPAL MIDDLE SCHOOL	2.00	2.00	0.00
BAND DIRECTOR - MIDDLE	1.00	1.00	0.00
BOOKKEEPER MIDDLE SCHOOL	1.00	1.00	0.00
CUSTODIAN - REGULAR	4.00	4.00	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	0.00
GUIDANCE MIDDLE SCHOOL	2.00	2.00	0.00
HEAD CUSTODIAN II	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC MIDDLE	1.00	1.00	0.00
ORCHESTRA DIRECTOR, ASSOCIATE	0.80	0.80	0.00
PRINCIPAL MIDDLE SCHOOL	1.00	1.00	0.00
SENIOR SECRETARY I	2.00	2.00	0.00
SWITCHBOARD OPERATOR/RECEPTION	1.00	1.00	0.00
TEACHER ART MIDDLE	1.00	1.00	0.00
TEACHER ASSISTANT	2.00	2.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	4.00	4.00	0.00
TEACHER EXCEPTIONAL ED - VE	6.00	6.00	0.00
TEACHER EXCEPTIONAL ED GIFTED	1.00	1.00	0.00
TEACHER FOREIGN LANGUAGE, MIDD	1.00	1.00	0.00
TEACHER LANGUAGE ARTS MIDDLE	7.00	7.00	0.00
TEACHER MATH MIDDLE	7.00	7.00	0.00
TEACHER MUSIC MIDDLE	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION MID	3.00	3.00	0.00
TEACHER READING MIDDLE	5.00	5.00	0.00
TEACHER SCIENCE MIDDLE	6.00	6.00	0.00
TEACHER SOCIAL STUDIES MIDDLE	6.00	6.00	0.00
TEACHER TECHNOLOGY EDUCATION	2.00	2.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>71.80</b>	<b>71.80</b>	<b>0.00</b>

<b>FTE History and Projection</b>	<b>2011-12 4th Calculation</b>	<b>2012-13 4th Calculation</b>	<b>2013-14 Projection</b>
Student membership	899.00	915.00	920.00



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



**SEBASTIAN RIVER HIGH SCHOOL**

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$345,070.19	\$395,343.56	\$455,491.12	\$60,147.56
000	(GF)NON-DISCR SALARY (DIST)	\$7,629,963.00	\$7,949,531.59	\$7,882,485.15	(\$67,046.44)
006	COMMUNICATIONS (DISTRICT)	\$1,275.96	\$2,974.01	\$1,300.00	(\$1,674.01)
008	ELECTRICAL	\$477,454.99	\$436,751.69	\$435,000.00	(\$1,751.69)
070	CLASS SIZE REDUCTION (DIST)	\$527,710.33	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$20,710.65	\$20,508.55	\$0.00	(\$20,508.55)
075	TEXTBOOK ALLOCATION (FTE)	\$64,522.49	\$44,992.95	\$67,093.76	\$22,100.81
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$8,513.61	\$8,996.34	\$10,072.45	\$1,076.11
077	SCHOOL IMP (LOTTERY)(FTE)	\$1,109.15	\$0.00	\$5,257.94	\$5,257.94
080	SCIENCE LAB MATERIALS (FTE)	\$7,355.36	\$2,929.41	\$3,213.30	\$283.89
081	CLOSING THE ACHIEVEMENT GAP	\$7,559.93	\$11,968.05	\$0.00	(\$11,968.05)
085	ADVANCED PLACEMENT (FTE)	\$34,211.43	\$36,246.40	\$172,163.43	\$135,917.03
086	INTL BACCALAURATE (IB)(FTE)	\$121,665.88	\$191,687.99	\$250,162.61	\$58,474.62
092	DISTRICT SUPP STUDENT COMPETITION	\$0.00	\$4,973.86	\$0.00	(\$4,973.86)
500	IRSD PERFORMANCE PAY (DIST)	\$267,564.16	\$30,503.49	\$0.00	(\$30,503.49)
501	DIST SUPP - GRADUATION COSTS	\$5,494.10	\$9,955.64	\$895.00	(\$9,060.64)
506	EVEN YEAR SUMMER SCHOOL	\$2,699.16	\$0.00	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$120,285.40	\$172,544.50	\$0.00	(\$172,544.50)
548	WATER,SEWER, GARBAGE (DIST)	\$46,630.64	\$41,339.81	\$41,265.00	(\$74.81)
549	BOTTLED GAS (PROPANE) (DIST)	\$8,443.41	\$6,925.47	\$9,759.50	\$2,834.03
550	INSERVICE INCENTIVE PAY	\$11,597.21	\$11,168.69	\$0.00	(\$11,168.69)
562	CAREER VOCATIONAL ADD ON FTE	\$129,481.84	\$103,004.45	\$172,648.94	\$69,644.49
578	SCHOOL RECOGNITION 12/13	\$0.00	\$172,638.00	\$0.00	(\$172,638.00)
580	IRCEA SUPPLEMENTS	\$0.00	\$188,865.77	\$189,708.46	\$842.69
582	END OF COURSE BOOT CAMP	\$0.00	\$0.00	\$7,629.27	\$7,629.27
<b>TOTALS</b>		<b>\$9,839,318.89</b>	<b>\$9,843,850.22</b>	<b>\$9,704,145.93</b>	<b>(\$139,704.29)</b>



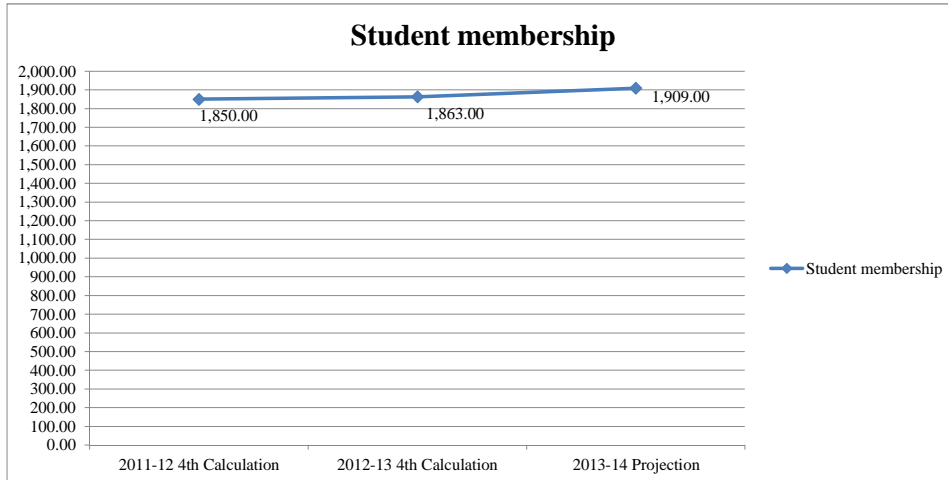
**School District of Indian River County  
General Operating Budget  
Facility 0291**

**Staffing Summary (Full Time Equivalent)**

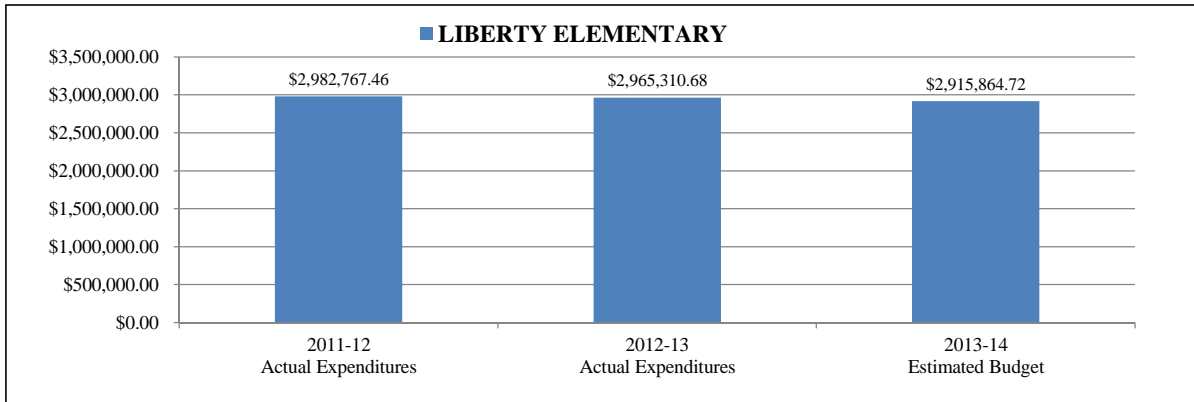
<b>Position Description</b>	<b>2012-13 Allocation</b>	<b>2013-14 Allocation</b>	<b>Variance</b>
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	0.00
ASSISTANT BAND DIRECTOR SHS	1.00	1.00	0.00
ASST PRINCIPAL SENIOR HIGH	4.00	4.00	0.00
ATHLETIC DIRECTOR	1.00	1.00	0.00
ATHLETIC TRAINER	1.00	1.00	0.00
BAND DIRECTOR - SR HIGH	1.00	1.00	0.00
BOOKKEEPER SENIOR HIGH SCHOOL	1.00	1.00	0.00
CUSTODIAN - REGULAR	11.00	11.00	0.00
EDUCATION TECHNOLOGY SPEC	2.00	2.00	0.00
GROUNDSKEEPER	1.00	1.00	0.00
GUIDANCE SENIOR HIGH	5.00	5.00	0.00
HEAD CUSTODIAN II	1.00	1.00	0.00
HEALTH ASSISTANT 2	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC SENIOR HI	1.00	1.00	0.00
PRINCIPAL HIGH SCHOOL	1.00	1.00	0.00
RECORDS SPECIALIST HIGH SCHOOL	1.00	1.00	0.00
ROTC INSTRUCTOR	2.00	2.00	0.00
SECURITY MONITOR II	1.00	1.00	0.00
SCHEDULING TECHNICIAN	1.00	1.00	0.00
SENIOR SECRETARY I	3.00	3.00	0.00
SWITCHBOARD OPERATOR/RECEPTION	2.00	2.00	0.00
TEACHER AGRICULTURE	1.00	1.00	0.00
TEACHER ART SENIOR HIGH	2.00	2.00	0.00
TEACHER ASSISTANT - ESOL SR HI	1.00	1.00	0.00
TEACHER BUSINESS EDUCATION	5.00	5.00	0.00
TEACHER CULINARY ARTS	1.00	1.00	0.00
TEACHER DROPOUT PREVENTION SR	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	10.00	10.00	0.00
TEACHER EXCEPTIONAL ED AUTISM	1.00	1.00	0.00
TEACHER FOREIGN LANGUAGE, SR H	5.50	5.50	0.00
TEACHER HEALTH OCCUPATIONS	0.80	0.80	0.00
TEACHER IN-SCHOOL SUSPENSION,	1.00	1.00	0.00
TEACHER LANGUAGE ARTS SR HIGH	14.50	14.50	0.00
TEACHER MARKETING EDUCATION	1.00	1.00	0.00
TEACHER MATH SR HIGH	13.00	13.00	0.00
TEACHER MATH/ACCOUNTABILITY	1.00	1.00	0.00
TEACHER MUSIC SENIOR HIGH	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION, SR	7.00	7.00	0.00
TEACHER READING, SENIOR HIGH	3.00	3.00	0.00
TEACHER SCIENCE SENIOR HIGH	12.00	12.00	0.00
TEACHER SOCIAL STUDIES SR HIGH	12.00	12.00	0.00
TEACHER TECHNOLOGY EDUCATION	2.00	2.00	0.00
TEACHER, AP/IB PROGRAM	1.90	1.90	0.00
TEACHER, EMOTIONAL/BEHAVIORAL	1.00	1.00	0.00
TEACHER, IB PROGRAM	0.00	0.00	0.00
TV PRODUCTION TEACHER	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>142.70</b>	<b>142.70</b>	<b>0.00</b>

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

<b>FTE History and Projection</b>	<b>2011-12 4th Calculation</b>	<b>2012-13 4th Calculation</b>	<b>2013-14 Projection</b>
Student membership	1,850.00	1,863.00	1,909.00



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



**LIBERTY ELEMENTARY**

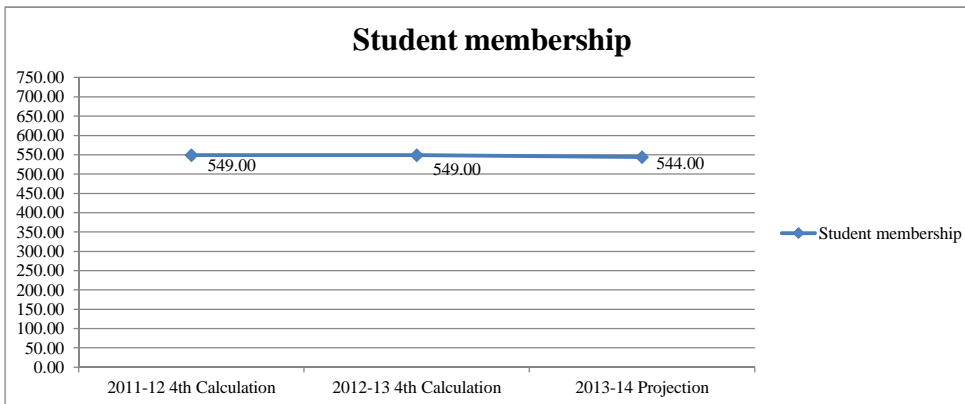
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$43,938.42	\$50,444.70	\$58,855.02	\$8,410.32
000	(GF)NON-DISCR SALARY (DIST)	\$2,128,966.97	\$2,563,628.21	\$2,529,923.29	(\$33,704.92)
006	COMMUNICATIONS (DISTRICT)	\$739.44	\$741.96	\$750.00	\$8.04
008	ELECTRICAL	\$111,394.33	\$125,371.53	\$130,000.00	\$4,628.47
070	CLASS SIZE REDUCTION (DIST)	\$417,912.62	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$7,123.41	\$7,222.66	\$0.00	(\$7,222.66)
075	TEXTBOOK ALLOCATION (FTE)	\$9,543.86	\$15,576.99	\$16,320.00	\$743.01
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$1,547.29	\$2,804.00	\$3,636.01	\$832.01
077	SCHOOL IMP (LOTTERY)(FTE)	\$2,562.72	\$322.76	\$2,406.26	\$2,083.50
080	SCIENCE LAB MATERIALS (FTE)	\$852.21	\$394.20	\$556.00	\$161.80
081	CLOSING THE ACHIEVEMENT GAP	\$2,717.35	\$6,453.97	\$0.00	(\$6,453.97)
086	INTL BACCALAURATE (IB)(FTE)	\$15,778.82	\$15,710.63	\$10,333.24	(\$5,377.39)
500	IRSD PERFORMANCE PAY (DIST)	\$89,817.49	\$5,079.66	\$0.00	(\$5,079.66)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$992.30	\$0.00	(\$992.30)
540	0.25 CRITICAL NEEDS MILLAGE	\$100,599.24	\$90,255.42	\$132,863.65	\$42,608.23
547	P-CARD PROGRAM	(\$109.00)	\$0.00	\$3,500.00	\$3,500.00
548	WATER,SEWER, GARBAGE (DIST)	\$8,543.09	\$8,603.04	\$8,452.50	(\$150.54)
550	INSERVICE INCENTIVE PAY	\$3,001.64	\$2,691.24	\$0.00	(\$2,691.24)
577	SCHOOL RECOGNITION 11/12	\$37,837.56	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$0.00	\$51,262.00	\$0.00	(\$51,262.00)
580	IRCEA SUPPLEMENTS	\$0.00	\$17,755.41	\$18,268.75	\$513.34
<b>TOTALS</b>		<b>\$2,982,767.46</b>	<b>\$2,965,310.68</b>	<b>\$2,915,864.72</b>	<b>(\$49,445.96)</b>

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

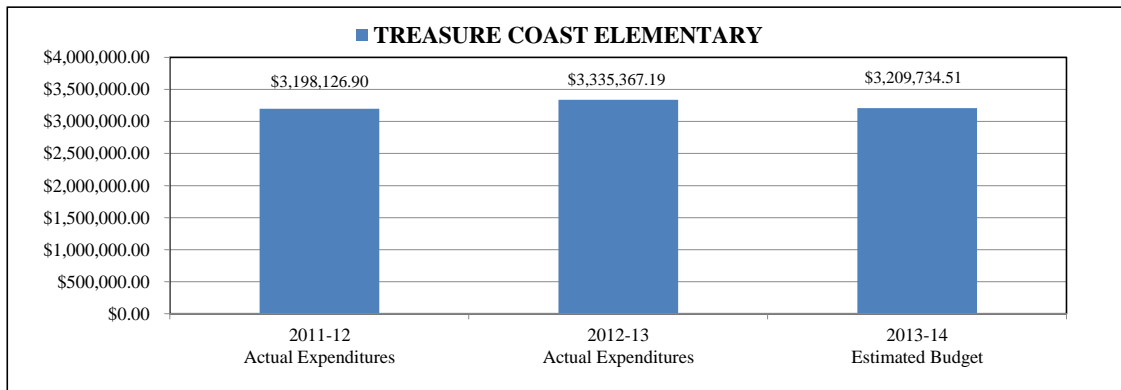
**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	0.00
SECRETARY I	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED AUTISM	2.00	2.00	0.00
TEACHER FOREIGN LANGUAGE, ELEM	1.00	1.00	0.00
TEACHER GRADE 1	5.00	5.00	0.00
TEACHER GRADE 2	5.00	5.00	0.00
TEACHER GRADE 3	5.00	5.00	0.00
TEACHER GRADE 4	4.00	4.00	0.00
TEACHER GRADE 5	4.00	4.00	0.00
TEACHER KINDERGARTEN	5.00	5.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	0.00
TEACHER SCH BASED READING STRA	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>47.00</b>	<b>47.00</b>	<b>0.00</b>

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 Projection
Student membership	549.00	549.00	544.00



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



**TREASURE COAST ELEMENTARY**

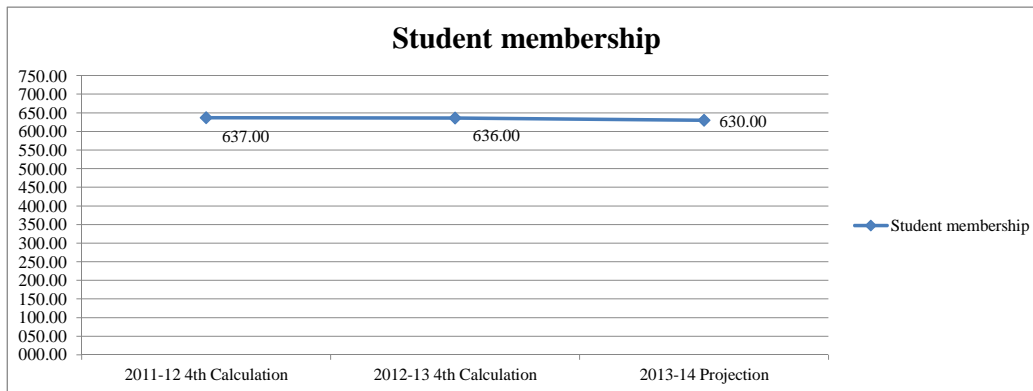
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$67,487.53	\$69,480.60	\$68,891.01	(\$589.59)
000	(GF)NON-DISCR SALARY (DIST)	\$2,093,576.71	\$2,931,315.96	\$2,816,829.17	(\$114,486.79)
006	COMMUNICATIONS (DISTRICT)	\$1,192.56	\$1,158.41	\$1,200.00	\$41.59
008	ELECTRICAL	\$127,284.35	\$132,022.10	\$135,000.00	\$2,977.90
070	CLASS SIZE REDUCTION (DIST)	\$660,478.74	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$8,103.35	\$8,363.08	\$0.00	(\$8,363.08)
075	TEXTBOOK ALLOCATION (FTE)	\$7,963.84	\$8,798.45	\$18,901.37	\$10,102.92
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,859.26	\$3,115.87	\$3,290.76	\$174.89
077	SCHOOL IMP (LOTTERY)(FTE)	\$2,214.21	\$0.00	\$172.09	\$172.09
079	SAFE SCHOOLS *FEFP* (FTE)	\$0.00	\$2,414.25	\$0.00	(\$2,414.25)
080	SCIENCE LAB MATERIALS (FTE)	\$114.12	\$600.92	\$599.20	(\$1.72)
081	CLOSING THE ACHIEVEMENT GAP	\$10,476.98	\$5,572.31	\$0.00	(\$5,572.31)
500	IRSD PERFORMANCE PAY (DIST)	\$70,330.22	\$6,615.53	\$0.00	(\$6,615.53)
540	0.25 CRITICAL NEEDS MILLAGE	\$93,951.99	\$83,244.51	\$138,576.16	\$55,331.65
547	P-CARD PROGRAM	\$0.00	\$0.00	\$2,000.00	\$2,000.00
548	WATER,SEWER, GARBAGE (DIST)	\$3,576.01	\$3,392.85	\$6,006.00	\$2,613.15
550	INSERVICE INCENTIVE PAY	\$3,547.39	\$3,229.50	\$0.00	(\$3,229.50)
577	SCHOOL RECOGNITION 11/12	\$44,969.64	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$0.00	\$59,143.60	\$0.00	(\$59,143.60)
580	IRCEA SUPPLEMENTS	\$0.00	\$16,899.25	\$18,268.75	\$1,369.50
<b>TOTALS</b>		<b>\$3,198,126.90</b>	<b>\$3,335,367.19</b>	<b>\$3,209,734.51</b>	<b>(\$125,632.68)</b>

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

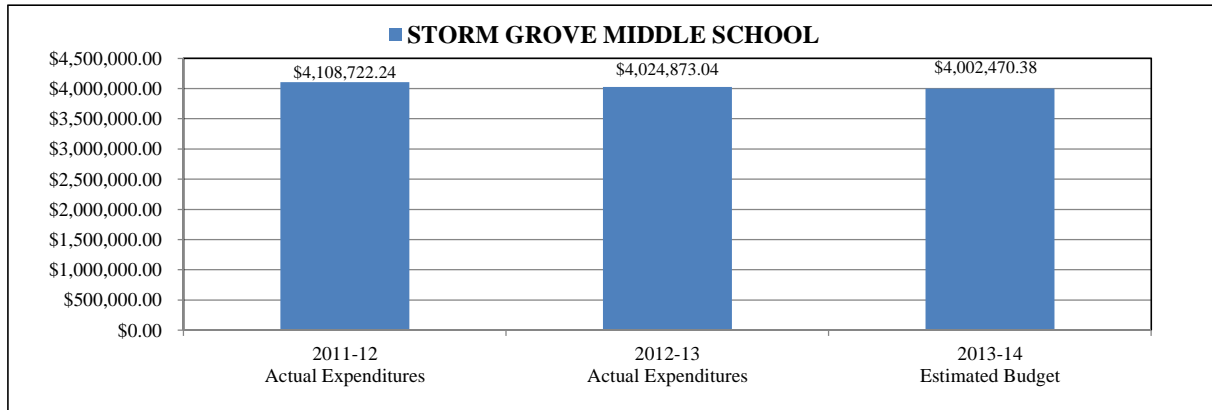
**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	0.00
CUSTODIAN - REGULAR	3.00	3.00	0.00
HEAD CUSTODIAN I	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	0.00
SECRETARY I	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	0.00
TEACHER GRADE 1	5.50	5.50	0.00
TEACHER GRADE 2	6.00	6.00	0.00
TEACHER GRADE 3	7.00	7.00	0.00
TEACHER GRADE 4	6.00	6.00	0.00
TEACHER GRADE 5	6.00	6.00	0.00
TEACHER KINDERGARTEN	5.50	5.50	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	2.00	2.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>57.00</b>	<b>57.00</b>	<b>0.00</b>

<b>FTE History and Projection</b>	<b>2011-12 4th Calculation</b>	<b>2012-13 4th Calculation</b>	<b>2013-14 Projection</b>
Student membership	637.00	636.00	630.00



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



**STORM GROVE MIDDLE SCHOOL**

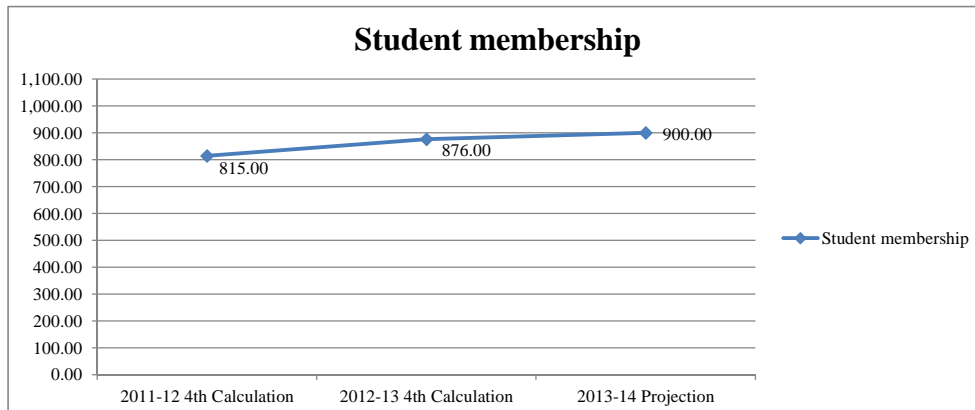
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$54,851.28	\$84,893.81	\$95,687.68	\$10,793.87
000	(GF)NON-DISCR SALARY (DIST)	\$3,279,326.94	\$3,148,439.62	\$3,271,629.52	\$123,189.90
006	COMMUNICATIONS (DISTRICT)	\$1,306.68	\$1,507.32	\$1,200.00	(\$307.32)
008	ELECTRICAL	\$230,847.03	\$226,506.20	\$230,000.00	\$3,493.80
074	FLORIDA TEACHER LEAD (DIST)	\$9,799.40	\$9,503.50	\$0.00	(\$9,503.50)
075	TEXTBOOK ALLOCATION (FTE)	\$13,142.29	\$23,616.85	\$27,326.34	\$3,709.49
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$3,382.30	\$3,765.62	\$4,756.56	\$990.94
077	SCHOOL IMP (LOTTERY)(FTE)	\$1,178.53	\$0.00	\$781.11	\$781.11
080	SCIENCE LAB MATERIALS (FTE)	\$9.10	\$934.43	\$1,335.89	\$401.46
081	CLOSING THE ACHIEVEMENT GAP	\$11,532.86	\$9,220.21	\$0.00	(\$9,220.21)
500	IRSD PERFORMANCE PAY (DIST)	\$75,013.74	\$9,553.59	\$0.00	(\$9,553.59)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$2,778.60	\$322.03	(\$2,456.57)
540	0.25 CRITICAL NEEDS MILLAGE	\$345,583.44	\$350,538.02	\$276,492.65	(\$74,045.37)
548	WATER,SEWER, GARBAGE (DIST)	\$22,706.84	\$30,322.87	\$39,673.50	\$9,350.63
549	BOTTLED GAS (PROPANE) (DIST)	\$231.41	\$192.31	\$248.50	\$56.19
550	INSERVICE INCENTIVE PAY	\$2,728.76	\$2,825.81	\$0.00	(\$2,825.81)
577	SCHOOL RECOGNITION 11/12	\$57,081.64	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 11/12	\$0.00	\$75,747.72	\$0.00	(\$75,747.72)
579	SECONDARY SCHOOL REMEDIATION	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$0.00	\$44,526.56	\$53,016.60	\$8,490.04
<b>TOTALS</b>		<b>\$4,108,722.24</b>	<b>\$4,024,873.04</b>	<b>\$4,002,470.38</b>	<b>(\$22,402.66)</b>

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

**Staffing Summary (Full Time Equivalent)**

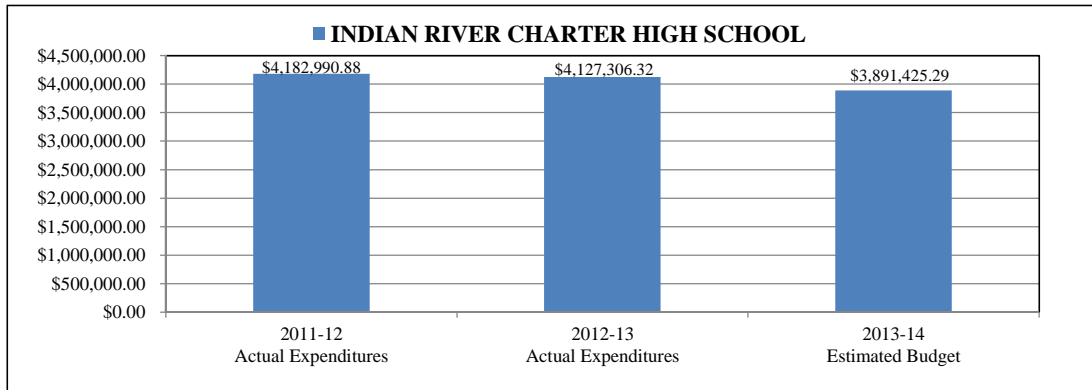
Position Description	2012-13 Allocation	2013-14 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	0.00
ASST PRINCIPAL MIDDLE SCHOOL	2.00	2.00	0.00
BAND DIRECTOR - MIDDLE	1.00	1.00	0.00
BOOKKEEPER MIDDLE SCHOOL	1.00	1.00	0.00
CUSTODIAN - REGULAR	4.00	4.00	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	0.00
ESE SELF-CARE AIDE	1.00	1.00	0.00
GUIDANCE MIDDLE SCHOOL	2.00	2.00	0.00
HEAD CUSTODIAN II	1.00	1.00	0.00
HEALTH ASSISTANT 2	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC MIDDLE	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, MIDDLE	1.00	1.00	0.00
ORCHESTRA DIRECTOR, ASSOCIATE	0.20	0.20	0.00
PRINCIPAL MIDDLE SCHOOL	1.00	1.00	0.00
SENIOR SECRETARY I	1.00	1.00	0.00
SENIOR SECRETARY I GUIDANCE	1.00	1.00	0.00
TEACHER ART MIDDLE	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	1.00	1.00	0.00
TEACHER BUSINESS EDUCATION	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED - VE	5.00	5.00	0.00
TEACHER FOREIGN LANGUAGE, MIDD	1.00	1.00	0.00
TEACHER LANGUAGE ARTS MIDDLE	7.00	7.00	0.00
TEACHER MATH MIDDLE	7.00	7.00	0.00
TEACHER MUSIC MIDDLE	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION MID	3.00	3.00	0.00
TEACHER READING MIDDLE	7.00	7.00	0.00
TEACHER SCIENCE MIDDLE	7.00	7.00	0.00
TEACHER SOCIAL STUDIES MIDDLE	6.00	6.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>68.20</b>	<b>68.20</b>	<b>0.00</b>

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 Projection
Student membership	815.00	876.00	900.00





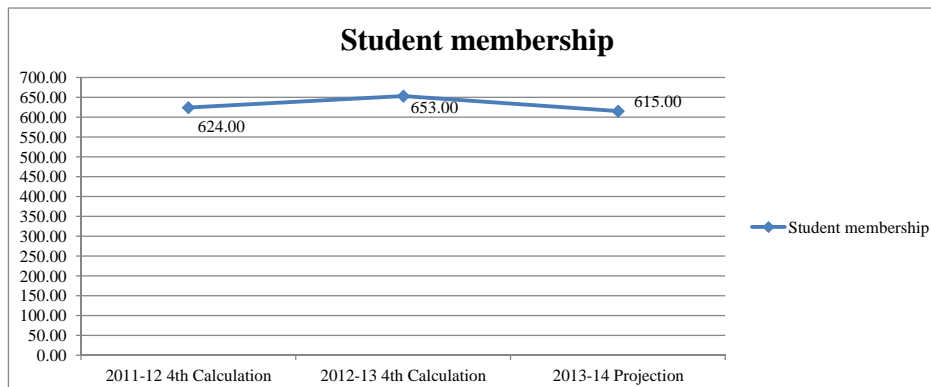
**School District of Indian River County  
General Operating Budget  
Facility 5001**



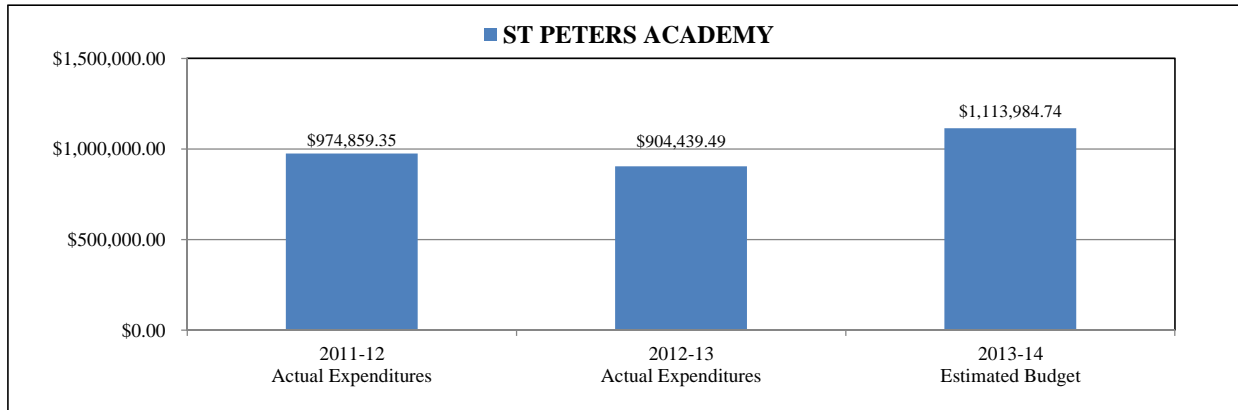
**INDIAN RIVER CHARTER HIGH SCHOOL**

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	BASE FUNDING	\$3,275,944.04	\$3,101,598.00	\$3,035,729.14	(\$65,868.86)
070	CLASS SIZE REDUCTION (DIST)	\$571,059.00	\$598,389.00	\$558,286.00	(\$40,103.00)
074	FLORIDA TEACHER LEAD (DIST)	\$7,161.10	\$7,602.80	\$0.00	(\$7,602.80)
075	TEXTBOOK ALLOCATION (FTE)	\$47,067.00	\$48,096.00	\$48,298.00	\$202.00
077	SCHOOL IMPROVEMENT (LOTTERY)	\$1,927.00	\$0.00	\$0.00	\$0.00
079	SAFE SCHOOLS *FEFP* (FTE)	\$14,622.00	\$15,169.00	\$13,616.00	(\$1,553.00)
080	SCIENCE LAB MATERIALS (FTE)	\$748.00	\$774.00	\$0.00	(\$774.00)
082	SUPPLEMENTAL ACADEMIC *SAI*	\$120,994.00	\$129,246.00	\$122,385.00	(\$6,861.00)
084	*DUAL ENROLLMENT* (FTE)	\$11,680.11	\$14,261.69	\$0.00	(\$14,261.69)
085	ADVANCED PLACEMENT (FTE)	\$13,486.63	\$38,498.83	\$0.00	(\$38,498.83)
540	0.25 CRITICAL NEEDS MILLAGE	\$118,302.00	\$103,788.00	\$113,111.15	\$9,323.15
541	0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$0.00	\$58,182.00	\$0.00	(\$58,182.00)
585	PRIOR YEAR CHARTER ADJUSTMENT	\$0.00	\$11,701.00	\$0.00	(\$11,701.00)
<b>TOTALS</b>		<b>\$4,182,990.88</b>	<b>\$4,127,306.32</b>	<b>\$3,891,425.29</b>	<b>(\$235,881.03)</b>

<b>FTE History and Projection</b>	<b>2011-12 4th Calculation</b>	<b>2012-13 4th Calculation</b>	<b>2013-14 Projection</b>
Student membership	624.00	653.00	615.00



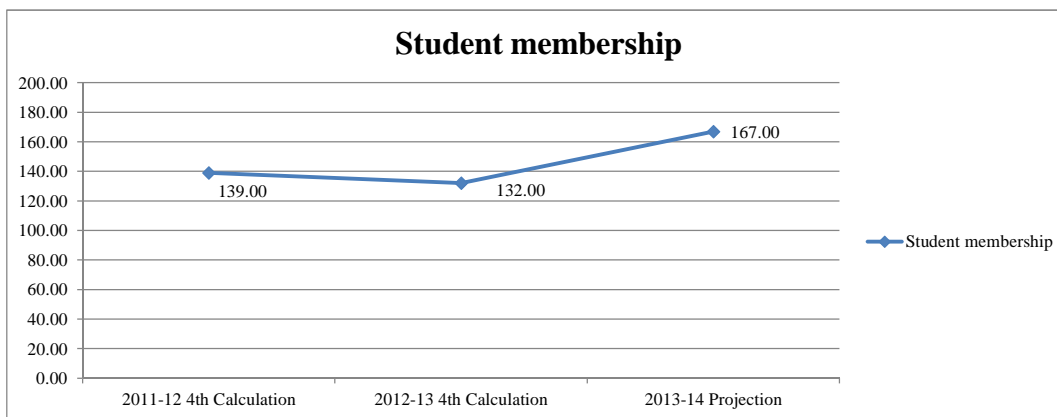
**School District of Indian River County  
General Operating Budget  
Facility 5002**



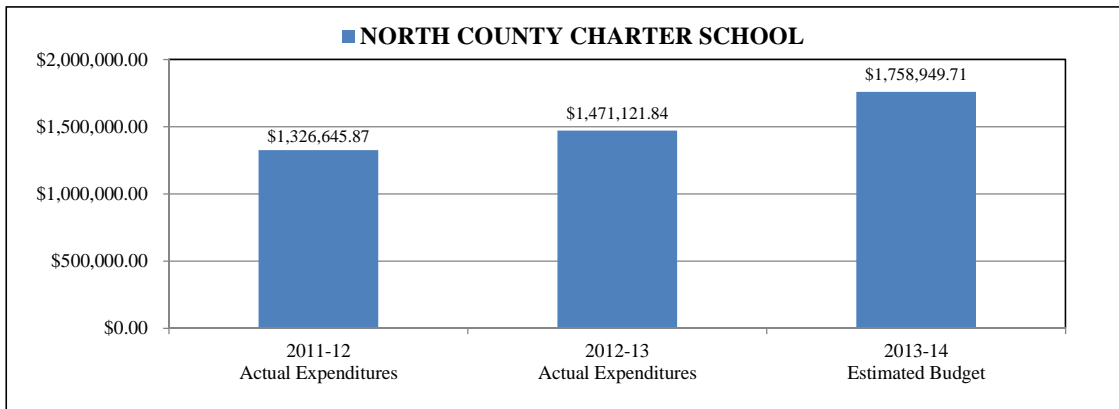
**ST PETERS ACADEMY**

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	BASE FUNDING	\$702,913.30	\$639,054.00	\$809,897.00	\$170,843.00
070	CLASS SIZE REDUCTION (DIST)	\$189,887.00	\$184,896.00	\$223,014.00	\$38,118.00
074	FLORIDA TEACHER LEAD (DIST)	\$1,696.05	\$1,330.49	\$0.00	(\$1,330.49)
075	TEXTBOOK ALLOCATION (FTE)	\$10,453.00	\$9,726.00	\$13,115.00	\$3,389.00
077	SCHOOL IMPROVEMENT (LOTTERY)	\$459.00	\$0.00	\$0.00	\$0.00
079	SAFE SCHOOLS *FEFP* (FTE)	\$3,482.00	\$3,339.00	\$4,011.00	\$672.00
080	SCIENCE LAB MATERIALS (FTE)	\$166.00	\$156.00	\$0.00	(\$156.00)
082	SUPPLEMENTAL ACADEMIC *SAI*	\$26,873.00	\$26,138.00	\$33,233.00	\$7,095.00
540	0.25 CRITICAL NEEDS MILLAGE	\$28,570.00	\$26,878.00	\$30,714.74	\$3,836.74
541	0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00
577	SCHOOL RECOGNITION 11/12	\$10,360.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$0.00	\$12,922.00	\$0.00	(\$12,922.00)
<b>TOTALS</b>		<b>\$974,859.35</b>	<b>\$904,439.49</b>	<b>\$1,113,984.74</b>	<b>\$209,545.25</b>

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 Projection
Student membership	139.00	132.00	167.00



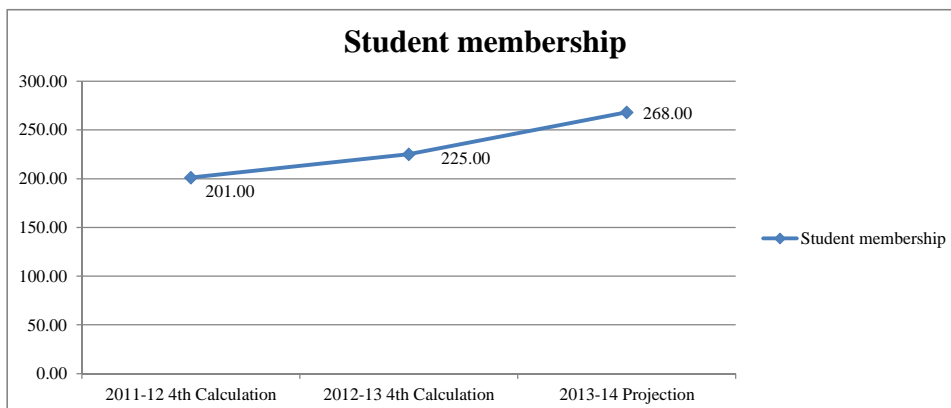
**School District of Indian River County  
General Operating Budget  
Facility 5003**



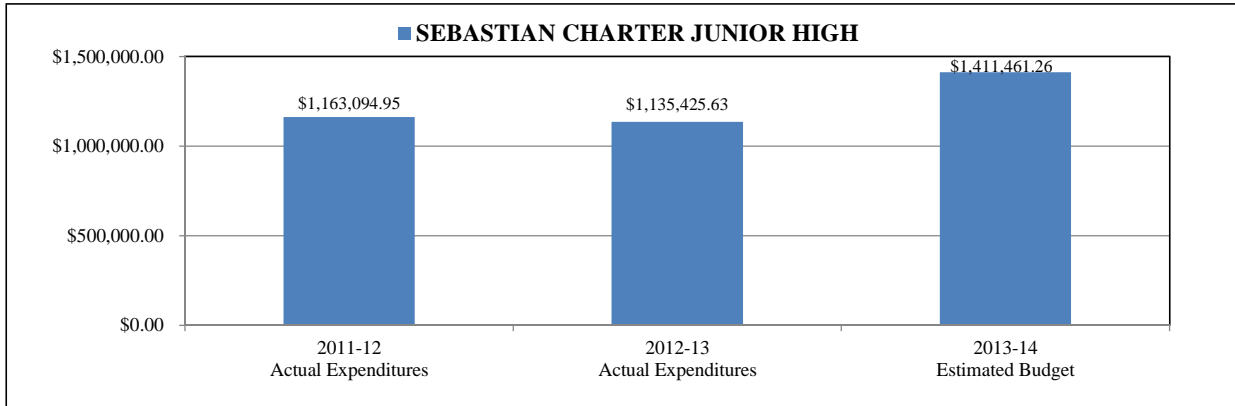
**NORTH COUNTY CHARTER SCHOOL**

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	BASE FUNDING	\$944,992.92	\$1,047,306.00	\$1,281,844.00	\$234,538.00
070	CLASS SIZE REDUCTION (DIST)	\$270,058.00	\$295,359.00	\$347,063.00	\$51,704.00
074	FLORIDA TEACHER LEAD (DIST)	\$2,072.95	\$2,280.84	\$0.00	(\$2,280.84)
075	TEXTBOOK ALLOCATION (FTE)	\$15,169.00	\$16,578.00	\$21,048.00	\$4,470.00
077	SCHOOL IMPROVEMENT (LOTTERY)	\$662.00	\$0.00	\$0.00	\$0.00
079	SAFE SCHOOLS *FEFP* (FTE)	\$5,021.00	\$5,569.00	\$6,372.00	\$803.00
080	SCIENCE LAB MATERIALS (FTE)	\$241.00	\$267.00	\$0.00	(\$267.00)
082	SUPPLEMENTAL ACADEMIC *SAI*	\$38,994.00	\$44,550.00	\$53,332.00	\$8,782.00
540	0.25 CRITICAL NEEDS MILLAGE	\$39,040.00	\$40,461.00	\$49,290.71	\$8,829.71
541	0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00
577	SCHOOL RECOGNITION 11/12	\$10,395.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$0.00	\$18,751.00	\$0.00	(\$18,751.00)
<b>TOTALS</b>		<b>\$1,326,645.87</b>	<b>\$1,471,121.84</b>	<b>\$1,758,949.71</b>	<b>\$287,827.87</b>

<b>FTE History and Projection</b>	<b>2011-12 4th Calculation</b>	<b>2012-13 4th Calculation</b>	<b>2013-14 Projection</b>
Student membership	201.00	225.00	268.00



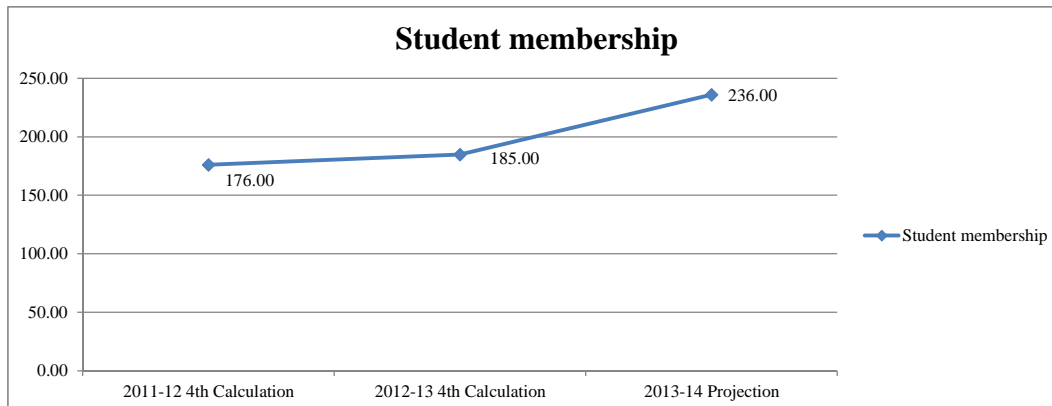
**School District of Indian River County  
General Operating Budget  
Facility 5005**



**SEBASTIAN CHARTER JUNIOR HIGH**

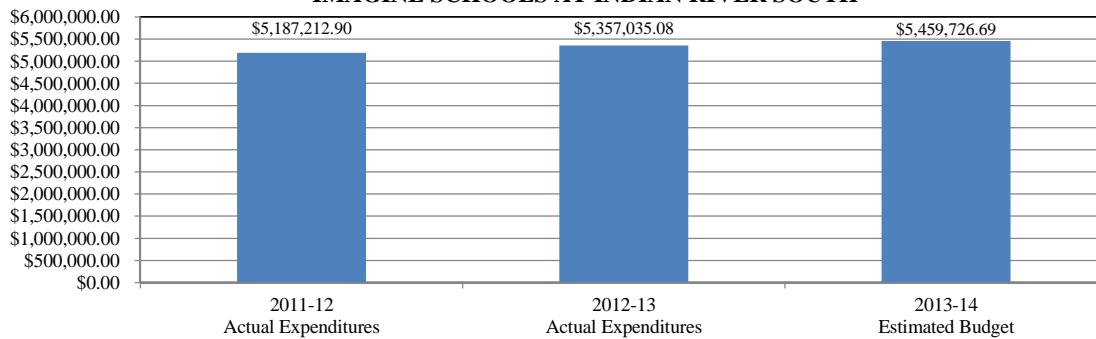
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	BASE FUNDING	\$907,110.45	\$865,321.00	\$1,085,868.00	\$220,547.00
070	CLASS SIZE REDUCTION (DIST)	\$158,251.00	\$166,078.00	\$211,519.00	\$45,441.00
074	FLORIDA TEACHER LEAD (DIST)	\$1,884.50	\$1,710.63	\$0.00	(\$1,710.63)
075	TEXTBOOK ALLOCATION (FTE)	\$13,321.00	\$13,647.00	\$18,534.00	\$4,887.00
077	SCHOOL IMPROVEMENT (LOTTERY)	\$535.00	\$0.00	\$0.00	\$0.00
079	SAFE SCHOOLS *FEFP* (FTE)	\$4,062.00	\$4,220.00	\$5,171.00	\$951.00
080	SCIENCE LAB MATERIALS (FTE)	\$212.00	\$220.00	\$0.00	(\$220.00)
082	SUPPLEMENTAL ACADEMIC *SAI*	\$34,245.00	\$36,674.00	\$46,964.00	\$10,290.00
540	0.25 CRITICAL NEEDS MILLAGE	\$32,589.00	\$31,088.00	\$43,405.26	\$12,317.26
541	0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00
577	SCHOOL RECOGNITION 11/12	\$10,885.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$0.00	\$16,467.00	\$0.00	(\$16,467.00)
<b>TOTALS</b>		<b>\$1,163,094.95</b>	<b>\$1,135,425.63</b>	<b>\$1,411,461.26</b>	<b>\$276,035.63</b>

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 Projection
Student membership	176.00	185.00	236.00



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

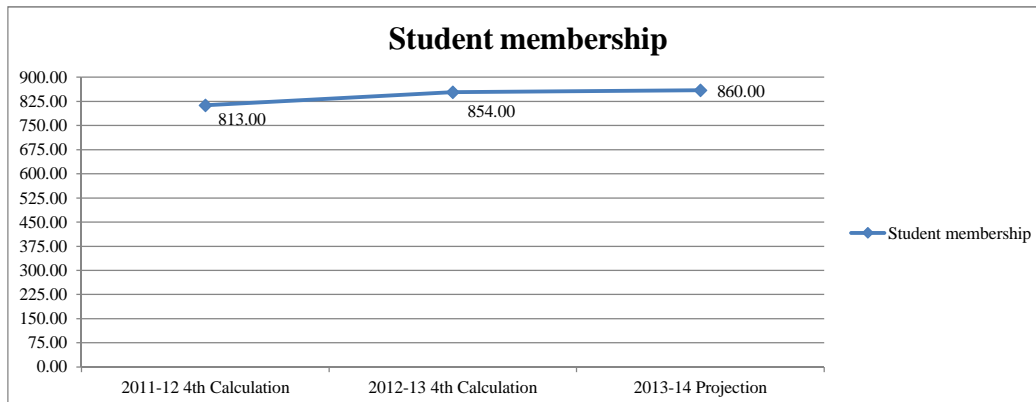
**■ IMAGINE SCHOOLS AT INDIAN RIVER SOUTH**



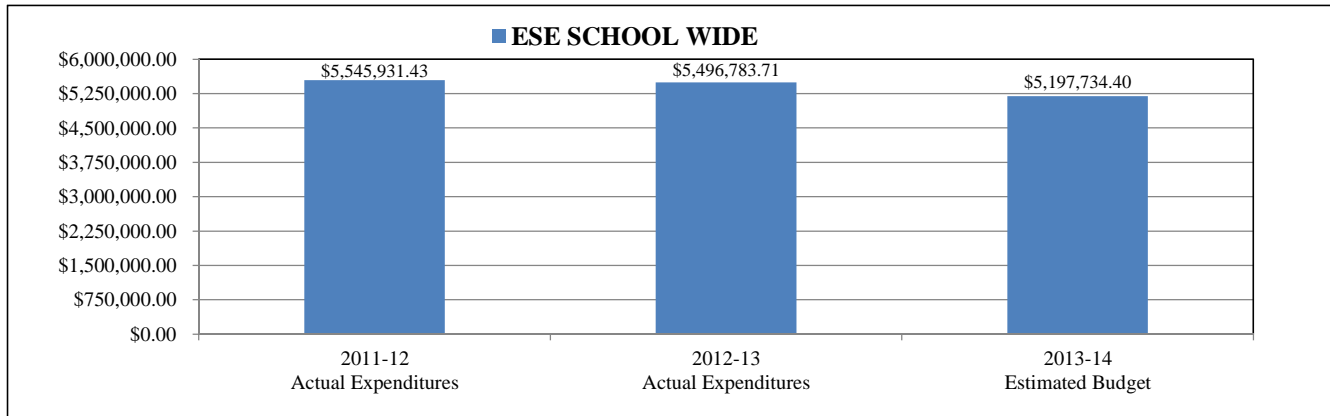
**IMAGINE SCHOOLS AT INDIAN RIVER SOUTH**

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	BASE FUNDING	\$3,755,963.65	\$3,883,198.00	\$4,062,599.00	\$179,401.00
070	CLASS SIZE REDUCTION (DIST)	\$940,036.00	\$992,180.00	\$980,462.00	(\$11,718.00)
074	FLORIDA TEACHER LEAD (DIST)	\$8,480.25	\$8,363.08	\$0.00	(\$8,363.08)
075	TEXTBOOK ALLOCATION (FTE)	\$61,353.00	\$62,924.00	\$67,539.00	\$4,615.00
077	SCHOOL IMPROVEMENT (LOTTERY)	\$2,585.00	\$0.00	\$0.00	\$0.00
079	SAFE SCHOOLS *FEFP* (FTE)	\$19,611.00	\$20,527.00	\$19,815.00	(\$712.00)
080	SCIENCE LAB MATERIALS (FTE)	\$974.00	\$1,012.00	\$0.00	(\$1,012.00)
082	SUPPLEMENTAL ACADEMIC *SAI*	\$157,722.00	\$169,092.00	\$171,140.00	\$2,048.00
088	PAY FOR PERFORMANCE *MAP*	\$32,650.00	\$0.00	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$155,863.00	\$143,896.00	\$158,171.69	\$14,275.69
541	0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00
577	SCHOOL RECOGNITION 11/12	\$51,975.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$0.00	\$75,843.00	\$0.00	(\$75,843.00)
<b>TOTALS</b>		<b>\$5,187,212.90</b>	<b>\$5,357,035.08</b>	<b>\$5,459,726.69</b>	<b>\$102,691.61</b>

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 Projection
Student membership	813.00	854.00	860.00



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



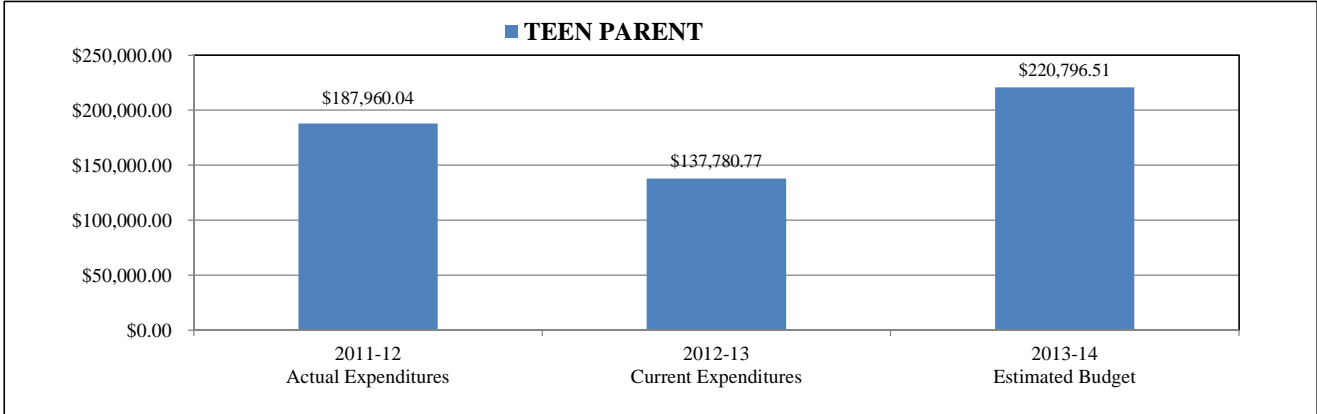
**ESE SCHOOL WIDE**

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$402,343.90	\$490,482.25	\$432,584.96	(\$57,897.29)
000	(GF)NON-DISCR SALARY (DIST)	\$4,555,489.26	\$4,541,317.58	\$4,327,177.28	(\$214,140.30)
074	FLORIDA TEACHER LEAD (DIST)	\$2,261.40	\$2,356.85	\$0.00	(\$2,356.85)
075	TEXTBOOK ALLOCATION (FTE)	\$0.00	\$25,823.48	\$0.00	(\$25,823.48)
093	EXCEPTIONAL (GIFTED SERV)(DIS)	\$272,053.78	\$285,094.27	\$274,912.45	(\$10,181.82)
500	IRSD PERFORMANCE PAY (DIST)	\$116,945.44	\$1,701.55	\$0.00	(\$1,701.55)
505	ODD YEAR SUMMER SCHOOL	\$65,707.42	\$88,767.11	\$59,085.48	(\$29,681.63)
506	EVEN YEAR SUMMER SCHOOL	\$84,734.41	\$44,314.10	\$0.00	(\$44,314.10)
535	GREAT IDEAS GRANT	\$25,873.38	\$0.00	\$0.00	\$0.00
540	CRITICAL NEEDS MILLAGE	\$0.00	\$16,926.52	\$102,474.23	\$85,547.71
550	INSERVICE INCENTIVE PAY	\$136.44	\$0.00	\$0.00	\$0.00
590	RESERVE-CLAIMS UNDER DEDUCTIBLE	\$0.00	\$0.00	\$1,500.00	\$1,500.00
902	SEDNET	\$20,386.00	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		<b>\$5,545,931.43</b>	<b>\$5,496,783.71</b>	<b>\$5,197,734.40</b>	<b>(\$299,049.31)</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
ADMINISTRATIVE ASSISTANT, DIST	1.00	1.00	0.00
ESE RECORDS SPECIALIST	1.00	1.00	0.00
ESE SIGN LANGUAGE INTERPRETER	2.00	2.00	0.00
EXEC DIR. ESE & STUDENT SERVICE	1.00	1.00	0.00
OCCUPATIONAL THERAPIST	6.00	6.00	0.00
PHYSICAL THERAPIST	1.00	1.00	0.00
RESOURCE SPECIALIST	13.70	13.70	0.00
SPEECH & LANGUAGE PATHOLOGIST	26.60	26.60	0.00
STUDENT SUPPORT SPECIALIST 10	12.35	12.35	0.00
TEACHER EXCEPTIONAL ED GIFTED	4.00	4.00	0.00
TEACHER EXCEPTIONAL ED H/H	4.00	6.00	2.00
TEACHER EXCEPTIONAL ED OI	0.10	0.10	0.00
TEACHER EXCEPTIONAL ED VI	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>73.75</b>	<b>75.75</b>	<b>2.00</b>

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



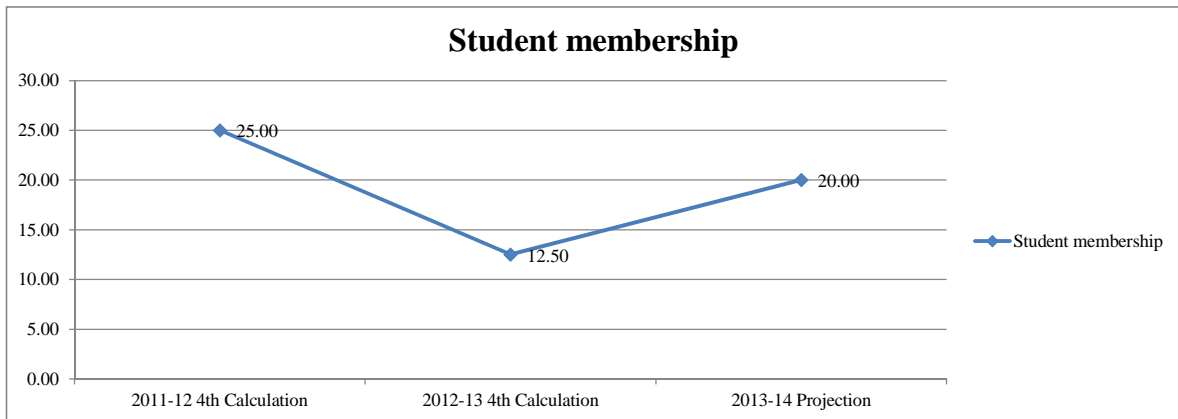
**TEEN PARENT**

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$103,320.66	\$52,644.46	\$136,700.00	\$84,055.54
000	(GF)NON-DISCR SALARY (DIST)	\$83,304.10	\$85,136.31	\$84,096.51	(\$1,039.80)
500	IRSD PERFORMANCE PAY (DIST)	\$1,335.28	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		<b>\$187,960.04</b>	<b>\$137,780.77</b>	<b>\$220,796.51</b>	<b>\$83,015.74</b>

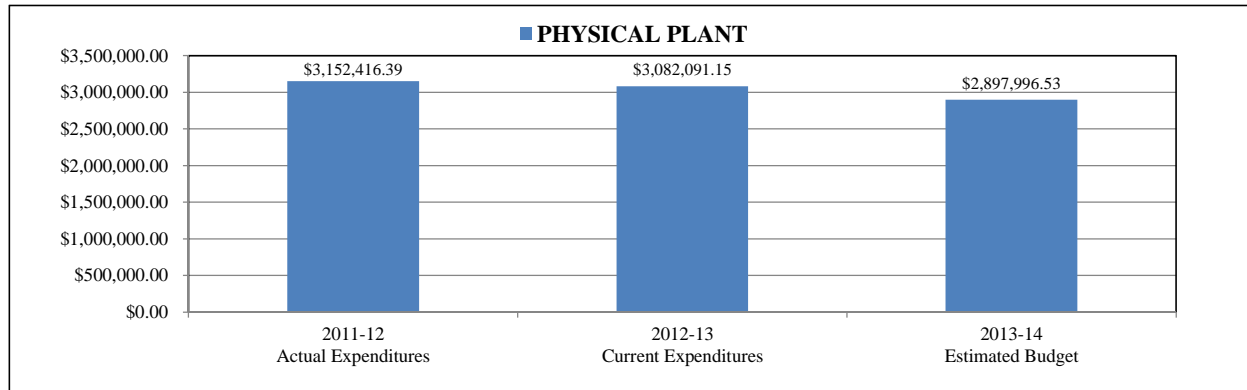
**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
SCHOOL SOCIAL WORKER PROTECH	1.00	1.00	0.00
TEACHER RESOURCE TEEN/PARENT	0.80	0.80	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>1.80</b>	<b>1.80</b>	<b>0.00</b>

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 Projection
Student membership	25.00	12.50	20.00



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



**PHYSICAL PLANT**

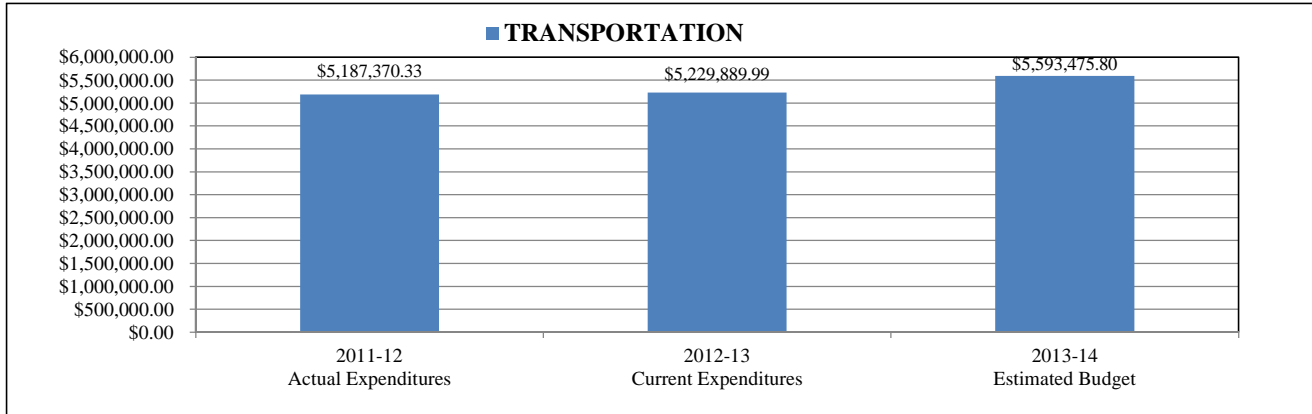
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$450,852.73	\$454,855.54	\$461,050.74	\$6,195.20
000	(GF)NON-DISCR SALARY (DIST)	\$2,510,781.77	\$2,525,191.27	\$2,414,945.79	(\$110,245.48)
500	IRSD PERFORMANCE PAY (DIST)	\$84,619.60	\$75,579.74	\$0.00	(\$75,579.74)
550	INSERVICE INCENTIVE PAY	\$30,187.29	\$26,464.60	\$0.00	(\$26,464.60)
574	OSCEOLA FLOOD 2011	\$75,975.00	\$0.00	\$0.00	\$0.00
586	TECHNOLOGY SOFTWARE/ HARDWARE	\$0.00	\$0.00	\$22,000.00	\$22,000.00
<b>TOTALS</b>		<b>\$3,152,416.39</b>	<b>\$3,082,091.15</b>	<b>\$2,897,996.53</b>	<b>(\$184,094.62)</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
AIR CONDITIONING/REFRIG MECHAN	5.00	5.00	0.00
CARPENTER	3.00	3.00	0.00
CARPET CREW	2.00	2.00	0.00
CREW CHIEF	3.00	3.00	0.00
DIR PHYSICAL PLANT	1.00	1.00	0.00
ELECTRICAL/HVAC COORDINATOR	1.00	1.00	0.00
ELECTRICIAN	3.00	3.00	0.00
EQUIP/APPL/BOILER MECHANIC	1.00	1.00	0.00
GENERAL MAINTENANCE WORKER	4.00	4.00	0.00
GROUNDSKEEPER	6.00	6.00	0.00
INDOOR AIR QUALITY TECHNICIAN	2.00	2.00	0.00
LOCKSMITH	2.00	2.00	0.00
PAINTER	5.00	5.00	0.00
PAINTER, LEAD	1.00	1.00	0.00
PESTICIDE APPLICATOR	2.00	2.00	0.00
PLUMBER	3.00	3.00	0.00
REFUSE SANITATION TRUCK DRIVER	1.00	1.00	0.00
SECRETARY II - 12 MONTH	1.00	1.00	0.00
SECRETARY/BOOKKEEPER MAINT	1.00	1.00	0.00
SITE COORDINATOR	1.00	1.00	0.00
TILE SETTER/MASON	1.00	1.00	0.00
WELDER	1.00	1.00	0.00
HEAD CUSTODIAN II	1.00	1.00	0.00
WORK ORDER SPECIALIST	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>52.00</b>	<b>52.00</b>	<b>0.00</b>



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



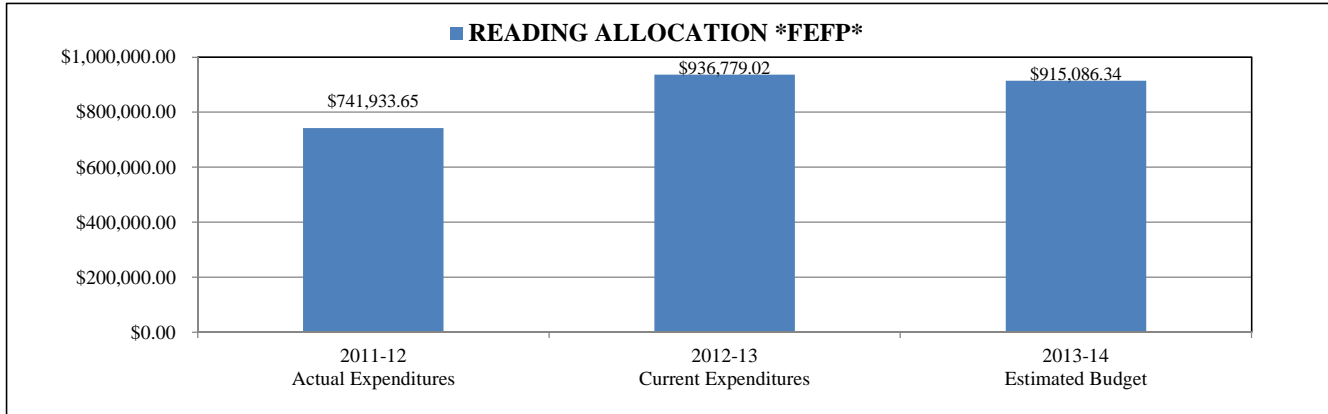
**TRANSPORTATION**

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$1,089,416.42	\$1,013,419.13	\$1,426,097.79	\$412,678.66
000	(GF)NON-DISCR SALARY (DIST)	\$3,944,237.67	\$4,061,257.57	\$4,107,479.62	\$46,222.05
006	COMMUNICATIONS (DISTRICT)	\$567.24	\$675.36	\$600.00	(\$75.36)
500	IRSD PERFORMANCE PAY (DIST)	\$112,983.92	\$112,101.31	\$0.00	(\$112,101.31)
520	SUMMER BUS MAINTENANCE *TRANSP	\$9,739.37	\$14,746.60	\$27,200.26	\$12,453.66
550	INSERVICE INCENTIVE PAY	\$26,319.36	\$24,629.74	\$0.00	(\$24,629.74)
558	INTERDEPARTMENT VEHICLE MAINT	\$4,106.35	\$3,060.28	\$9,500.00	\$6,439.72
582	END OF COURSE BOOT CAMP	\$0.00	\$0.00	\$3,987.05	\$3,987.05
586	TECHNOLOGY SOFTWARE/HARDWARE	\$0.00	\$0.00	\$18,611.08	\$18,611.08
<b>TOTALS</b>		<b>\$5,187,370.33</b>	<b>\$5,229,889.99</b>	<b>\$5,593,475.80</b>	<b>\$363,585.81</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
BUS ASSISTANT	19.00	19.00	0.00
BUS DRIVER	85.00	85.00	0.00
CUSTODIAN - REGULAR	1.00	1.00	0.00
DATA ENTRY CLERK, FIELD TRIPS	1.00	1.00	0.00
DIR TRANSPORTATION	1.00	1.00	0.00
DISPATCHER, TRANSPORTATION	2.00	2.00	0.00
DRIVER TRAINER & SAFETY OFFICE	2.00	2.00	0.00
GARAGE COORDINATOR	1.00	1.00	0.00
MECHANIC	6.00	6.00	0.00
MECHANIC FOREMAN	1.00	1.00	0.00
SECRETARY II TRANSPORTATION 12	2.00	2.00	0.00
TRANS COMPUTER ROUTING SPECIAL	1.00	1.00	0.00
TRANSPORTATION COMPUTER TECHNI	1.00	1.00	0.00
TRANSPORTATION OPS SPECIALIST	1.00	1.00	0.00
WAREHOUSE FOREMAN	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>125.00</b>	<b>125.00</b>	<b>0.00</b>

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



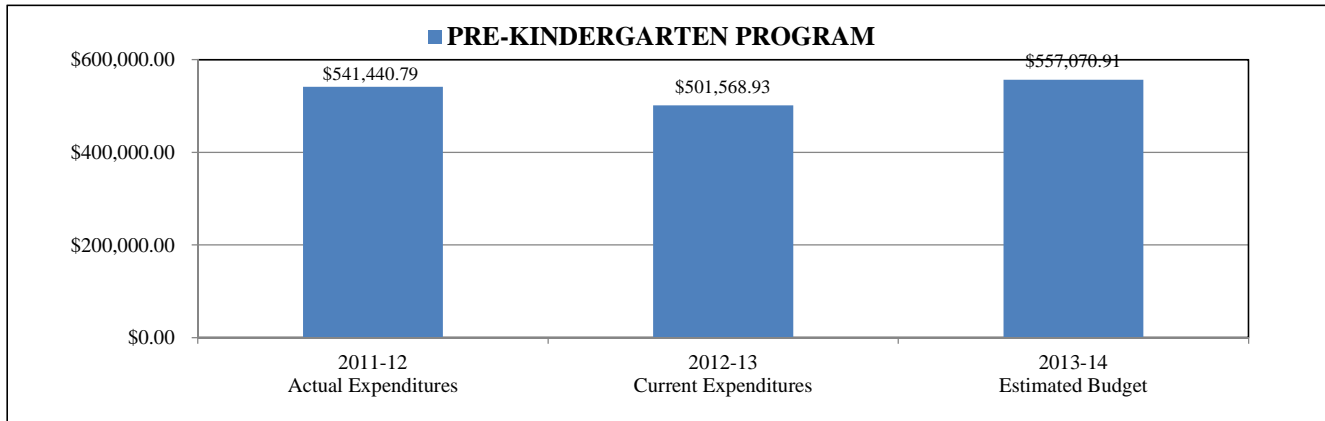
**READING ALLOCATION \*FEFP\***

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
500	IRSD PERFORMANCE PAY (DIST)	\$32,878.10	\$0.00	\$0.00	\$0.00
911	READING ALLOCATION *FEFP*FTE*	\$709,055.55	\$936,779.02	\$915,086.34	(\$21,692.68)
<b>TOTALS</b>		<b>\$741,933.65</b>	<b>\$936,779.02</b>	<b>\$915,086.34</b>	<b>(\$21,692.68)</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
READING COACH, ELEMENTARY	2.00	2.00	0.00
TEACHER READING MIDDLE	4.00	4.00	0.00
TEACHER READING, SENIOR HIGH	6.00	6.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>12.00</b>	<b>12.00</b>	<b>0.00</b>

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



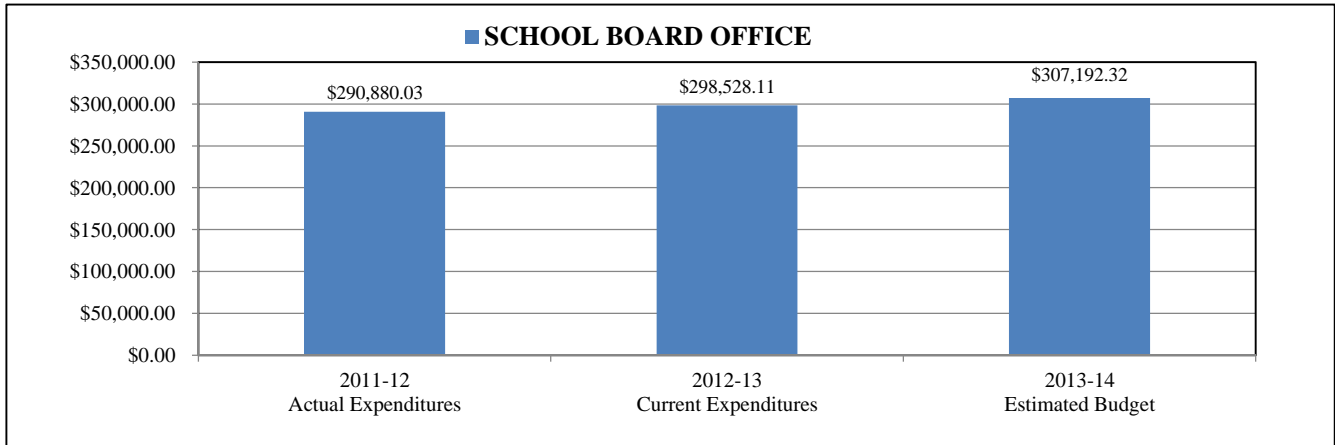
**PRE-KINDERGARTEN PROGRAM**

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
095	DONATIONS	\$0.00	\$1,666.94	\$133.06	(\$1,533.88)
500	IRSD PERFORMANCE PAY (DIST)	\$6,098.19	\$0.00	\$0.00	\$0.00
550	INSERVICE INCENTIVE PAY	\$818.63	\$0.00	\$0.00	\$0.00
567	VPK 2010/2011 SUMMER	\$50,644.77	\$50,582.61	\$0.00	(\$50,582.61)
567	VPK 2012/2013 SUMMER	\$0.00	\$0.00	\$50,305.20	\$50,305.20
946	VPK GREAT IDEAS GRANT	\$0.00	\$0.00	\$70,000.00	\$70,000.00
965	VPK 2011/2012 SUMMER	\$46,810.16	\$56,041.34	\$0.00	(\$56,041.34)
965	VPK 2013/2014 SUMMER	\$0.00	\$0.00	\$45,658.80	\$45,658.80
971	VPK SCHOOL YEAR 2011/2012	\$437,069.04	\$0.00	\$0.00	\$0.00
971	VPK SCHOOL YEAR 2012/2013	\$0.00	\$393,278.04	\$390,973.85	(\$2,304.19)
<b>TOTALS</b>		<b>\$541,440.79</b>	<b>\$501,568.93</b>	<b>\$557,070.91</b>	<b>\$55,501.98</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
SCHOOL READINESS COORDINATOR	0.40	0.40	0.00
TEACHER ASSISTANT, PRE-K	4.00	4.00	0.00
TEACHER PRE-K	4.75	4.75	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>9.15</b>	<b>9.15</b>	<b>0.00</b>

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



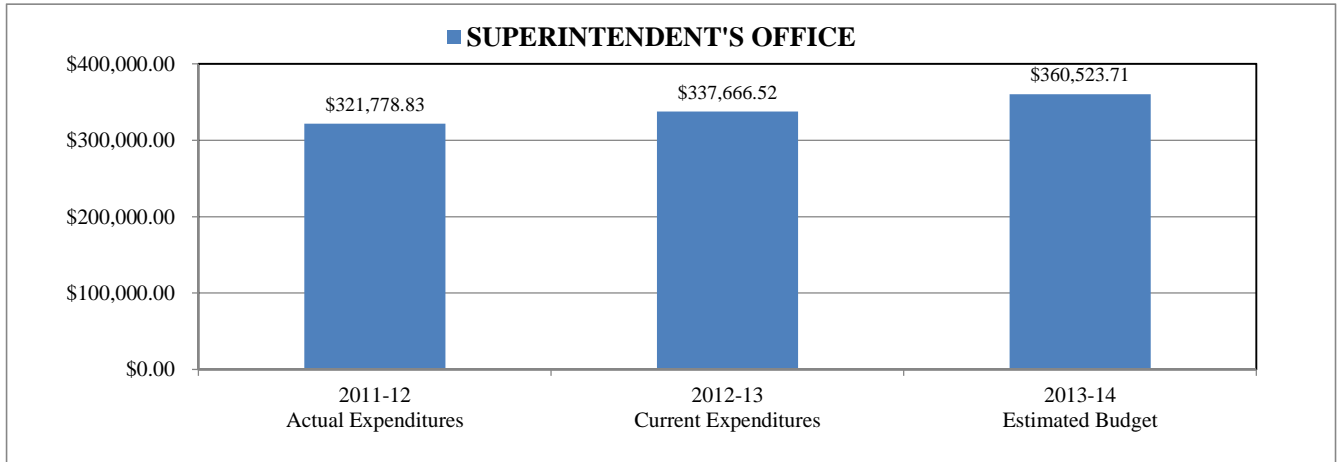
**SCHOOL BOARD OFFICE**

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$35,587.22	\$37,232.75	\$42,529.05	\$5,296.30
000	(GF)NON-DISCR SALARY (DIST)	\$250,978.64	\$261,295.36	\$264,663.27	\$3,367.91
099	EXECUTIVE SEARCH COSTS	\$4,314.17	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		<b>\$290,880.03</b>	<b>\$298,528.11</b>	<b>\$307,192.32</b>	<b>\$8,664.21</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
EXECUTIVE ASST TO SCHOOL BOARD	1.00	1.00	0.00
SCHOOL BOARD MEMBER	5.00	5.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>

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



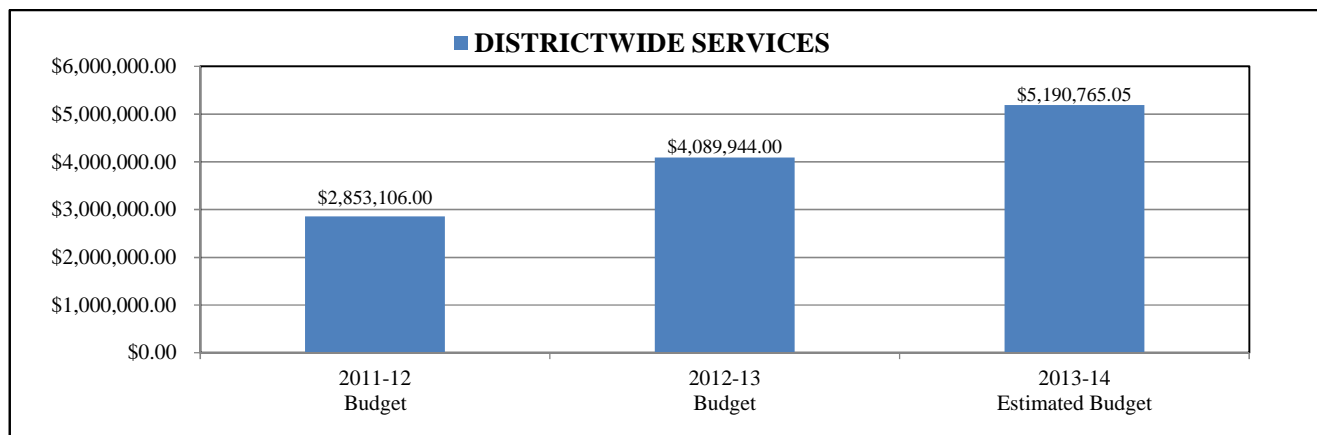
**SUPERINTENDENT'S OFFICE**

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$30,556.93	\$40,289.14	\$36,760.88	(\$3,528.26)
000	(GF)NON-DISCR SALARY (DIST)	\$285,049.41	\$290,532.63	\$309,051.10	\$18,518.47
099	EXECUTIVE SEARCH COSTS	\$0.00	\$0.00	\$4,104.91	\$4,104.91
507	COPIER LEASING COSTS	\$5,305.52	\$4,855.48	\$6,606.82	\$1,751.34
534	SUPERINTENDENT DISCRETIONARY	\$866.97	\$1,989.27	\$1,000.00	(\$989.27)
588	SUPERINTENDENT DISCRETIONARY	\$0.00	\$0.00	\$3,000.00	\$3,000.00
<b>TOTALS</b>		<b>\$321,778.83</b>	<b>\$337,666.52</b>	<b>\$360,523.71</b>	<b>\$22,857.19</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
ADMIN ASST, DISTRICT	1.00	1.00	0.00
EXECUTIVE ASST FOR SUPERINTEND	1.00	1.00	0.00
SUPERINTENDENT	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>

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



**DISTRICTWIDE SERVICES**

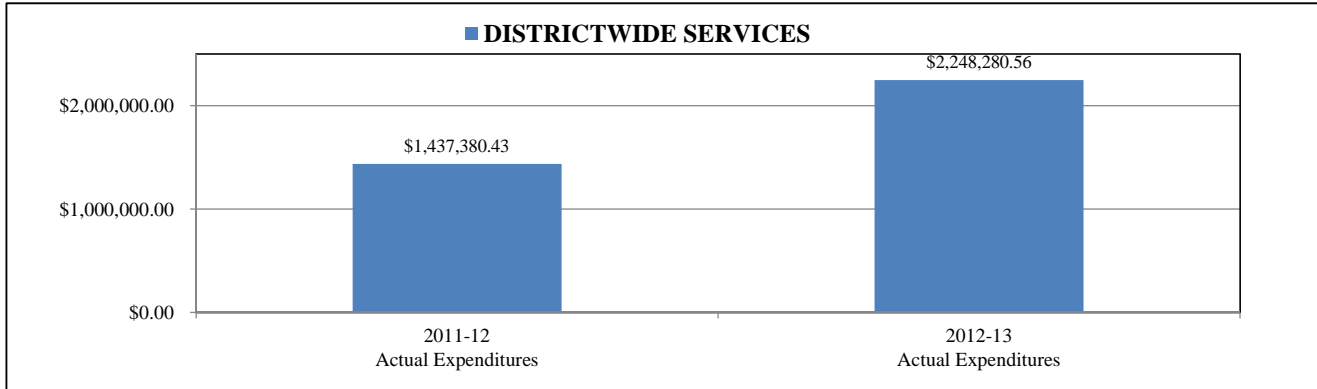
Project	Description **	2011-12 Budget	2012-13 Budget	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$0.00	\$0.00	(\$3,106.00)	(\$3,106.00)
000	(GF)NON-DISCR SALARY (DIST.)	\$1,850.00	\$351,396.00	\$239,410.00	(\$111,986.00)
006	COMMUNICATIONS (DISTRICT)	\$27,993.00	\$210,600.00	\$125,000.00	(\$85,600.00)
008	ELECTRICAL	\$448,785.00	\$459,081.00	\$201,000.00	(\$258,081.00)
036	CONSULTING / LEGAL FEES	\$323,267.00	\$352,734.00	\$367,807.86	\$15,073.86
074	FLORIDA TEACHER LEAD (DIST.)	\$213,500.00	\$214,235.00	\$305,762.99	\$91,527.99
075	TEXTBOOK ALLOCATION (FTE)	\$0.00	\$0.00	\$780,386.32	\$780,386.32
076	LIBRARY MEDIA CATEGORICAL	\$0.00	\$18,758.00	\$20,552.55	\$1,794.55
077	SCHOOL IMPROVEMENT (LOTTO)	\$0.00	\$120,013.00	\$12,012.80	(\$108,000.20)
078	EMERGENCY RESPONSE	\$0.00	\$3,500.00	\$5,000.00	\$1,500.00
079	SAFE SCHOOLS *FEFP* (FTE)	\$409,456.00	\$353,130.00	\$364,172.68	\$11,042.68
080	SCIENCE LAB MATERIALS	\$0.00	\$3,375.00	\$9,370.51	\$5,995.51
081	CLOSING THE ACHIEVEMENT GAP	\$0.00	\$0.00	\$200,000.00	\$200,000.00
084	*DUAL ENROLLMENT* (FTE)	\$75,000.00	\$25,000.00	\$25,000.00	\$0.00
085	ADVANCED PLACEMENT (FTE)	\$11,281.00	\$13,487.00	\$53,772.37	\$40,285.37
086	INTERNATIONAL BACCALAUREATE	\$0.00	\$371.00	\$0.00	(\$371.00)
092	DIST. SUPP - STUDENT COMPETITION	\$0.00	\$5,000.00	\$0.00	(\$5,000.00)
501	DIST. SUPP - GRADUATION COSTS	\$0.00	\$20,000.00	\$15,850.00	(\$4,150.00)
505	ODD YEAR SUMMER SCHOOL	\$307,764.00	\$200,000.00	\$0.00	(\$200,000.00)
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$227,689.11	\$227,689.11
508	NEGOTIATIONS	\$0.00	\$0.00	\$50,000.00	\$50,000.00
511	DIST. SUPPORT-SUPPLMT TO SITES	\$286,730.00	\$317,592.00	\$314,017.00	(\$3,575.00)
513	FEES PAID TO COUNTY	\$125,000.00	\$122,792.00	\$125,000.00	\$2,208.00
519	IRCC TUITION REIMB AGREEMENT	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00
526	DISTRICT TELECOMM UPGRADE	\$6,000.00	\$6,337.00	\$0.00	(\$6,337.00)
529	SOFTWARE & LICENSE RENEWALS	\$5,500.00	\$5,300.00	\$5,500.00	\$200.00
540	.25 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$41,724.51	\$41,724.51
544	DISTRICTWIDE MOVING	\$0.00	\$0.00	\$3,000.00	\$3,000.00

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

547	P-CARD PROGRAM	\$80,000.00	\$10,000.00	\$5,000.00	(\$5,000.00)
548	WATER,SEWER, GARBAGE (DIST.)	\$8,980.00	\$14,941.00	\$15,000.00	\$59.00
549	BOTTLED GAS (PROPANE) (DIST.)	\$0.00	\$2,400.00	\$2,400.00	\$0.00
556	RESERVE FOR TAN COSTS (INT,ETC)	\$500,000.00	\$250,000.00	\$100,000.00	(\$150,000.00)
557	GROUP INCENTIVE BONUS	\$0.00	\$2,000.00	\$2,000.00	\$0.00
559	GOV DEALS	\$0.00	\$0.00	\$10,000.00	\$10,000.00
565	DIST.RENTAL OF SCHOOL SITES	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00
578	SCHOOL RECOGNITION	\$0.00	\$724,902.00	\$1,102,669.00	\$377,767.00
579	COURSE & CREDIT RECOVERY	\$0.00	\$200,000.00	\$325,000.00	\$125,000.00
580	IRCEA SUPPLEMENTS	\$0.00	\$0.00	\$6,500.00	\$6,500.00
582	END OF COURSE SUMMER BOOT CAMP	\$0.00	\$0.00	\$19,581.85	\$19,581.85
586	TECHNOLOGY SOFTWARE/HARDWARE	\$0.00	\$0.00	\$30,065.50	\$30,065.50
589	IRFIL EXPENSES	\$0.00	\$0.00	\$50,000.00	\$50,000.00
903	ZERO ROBOTICS	\$0.00	\$27,000.00	\$0.00	(\$27,000.00)
962	PROJECT CHILD	\$0.00	\$34,000.00	\$11,626.00	(\$22,374.00)
<b>TOTALS</b>		<b>\$2,853,106.00</b>	<b>\$4,089,944.00</b>	<b>\$5,190,765.05</b>	<b>\$1,100,821.05</b>

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

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



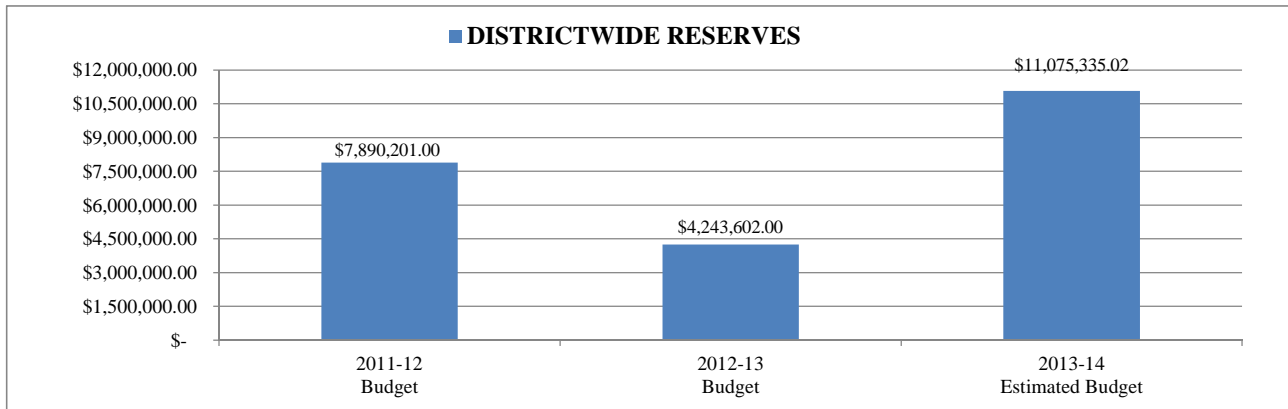
**DISTRICTWIDE SERVICES**

Project	Description **	2011-12 Actual Expenditures	2012-13 Actual Expenditures	Variance
***	NON-LABOR DISCRETIONARY	\$0.00	\$311,274.47	\$311,274.47
000	(GF)NON-DISCR SALARY (DIST)	\$0.00	\$2,934.38	\$2,934.38
006	COMMUNICATIONS (DISTRICT)	\$39,611.77	\$126,170.30	\$86,558.53
008	ELECTRICAL	\$206,862.31	\$250,681.21	\$43,818.90
036	CONSULTING / LEGAL FEES	\$296,882.61	\$345,530.78	\$48,648.17
078	EMERGENCY RESPONSE	\$0.00	\$238,423.12	\$238,423.12
079	SAFE SCHOOLS *FEFP* (FTE)	\$319,801.00	\$356,687.00	\$36,886.00
511	DIST. SUPPORT-SUPPLMT TO SITES	\$291,764.23	\$292,957.12	\$1,192.89
513	FEES PAID TO COUNTY	\$113,610.67	\$113,429.14	(\$181.53)
526	DISTRICT TELECOMM UPGRADE	\$4,573.18	(\$1,529.59)	(\$6,102.77)
529	SOFTWARE & LICENSE RENEWALS	\$5,300.00	\$5,422.00	\$122.00
547	P-CARD PROGRAM	(\$3,741.16)	\$3,747.14	\$7,488.30
548	WATER,SEWER, GARBAGE (DIST.)	\$6,143.44	\$10,848.31	\$4,704.87
549	BOTTLED GAS (PROPANE) (DIST.)	\$346.73	\$0.00	(\$346.73)
556	RESERVE FOR TAN COSTS (INT,ETC	\$104,888.89	\$155,625.61	\$50,736.72
559	GOV DEALS	\$525.17	\$14,648.57	\$14,123.40
565	DIST.RENTAL OF SCHOOL SITES	\$600.00	\$900.00	\$300.00
590	INSURANCE LOSSES	\$36,445.59	\$0.00	(\$36,445.59)
962	PROJECT CHILD	\$13,766.00	\$20,531.00	\$6,765.00
<b>TOTALS</b>		<b>\$1,437,380.43</b>	<b>\$2,248,280.56</b>	<b>\$810,900.13</b>

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



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

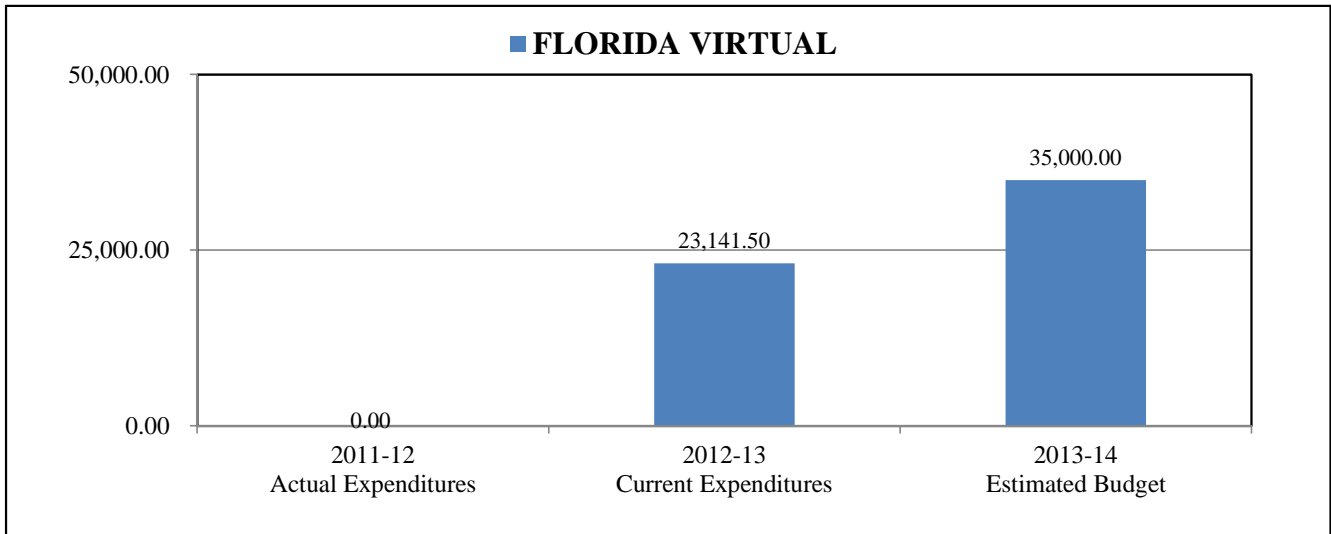


**DISTRICTWIDE RESERVES**

Project #	Description **	2011-12 Budget	2012-13 Budget	2013-14 Estimated Budget	Variance
000	NON-DISCRETIONARY SALARY	\$0.00	\$234,948.00	\$0.00	(\$234,948.00)
008	RESERVE FOR UTILITY RATE INCREASES	\$0.00	\$396,802.00	\$149,000.00	(\$247,802.00)
083	RESERVE FOR OVER(UNDER) FTE	\$564,599.00	\$331,141.00	\$821,000.00	\$489,859.00
084	DUAL ENROLLMENT	\$0.00	\$0.00	\$350,000.00	\$350,000.00
090	RESERVE FOR SPECIAL PROJECTS	\$106,848.00	\$103,659.00	\$52,743.51	(\$50,915.49)
092	DISTRCT SUPP STUDDT COMPETITION	\$0.00	\$0.00	\$5,000.00	\$5,000.00
094	TERMINAL PAY	\$1,350,000.00	\$1,000,000.00	\$699,948.00	(\$300,052.00)
500	PERFORMANCE PAY	\$1,809,947.00	\$650,000.00	\$0.00	(\$650,000.00)
531	BARGAINING UNIT CONTRACTS	\$440,000.00	\$315,197.00	\$0.00	(\$315,197.00)
540	CRITICAL OPERATING MILLAGE	\$0.00	\$440,687.00	\$0.00	(\$440,687.00)
541	SPECIAL OPERATING MILLAGE	\$0.00	\$0.00	\$3,916,225.51	\$3,916,225.51
542	RESERVE FOR LOSS IN TAV	\$341,000.00	\$300,000.00	\$0.00	(\$300,000.00)
545	RESERVE FOR TEACHER SALARY INCREASE	\$0.00	\$0.00	\$3,164,057.00	\$3,164,057.00
550	IN-SERVICE INCENTIVE PAY	\$250,000.00	\$200,000.00	\$0.00	(\$200,000.00)
552	RESERVE FOR MCKAY SCHOLARSHIPS	\$350,000.00	\$271,168.00	\$350,000.00	\$78,832.00
561	BUDGETARY RESERVES TCHR UNITS	\$2,677,807.00	\$0.00	\$346,152.00	\$346,152.00
581	RESERVE FOR SALARY ENHANCEMENTS- IRCEA	\$0.00	\$0.00	\$600,000.00	\$600,000.00
581	RESERVE FOR SALARY ENHANCEMENTS-NONBARG	\$0.00	\$0.00	\$300,000.00	\$300,000.00
581	RESERVE FOR SALARY ENHANCEMENTS-CWA	\$0.00	\$0.00	\$300,000.00	\$300,000.00
590	RESERVE FOR CLAIMS UNDER DEDUCTIBLE	\$0.00	\$0.00	\$21,209.00	\$21,209.00
<b>TOTALS</b>		<b>7,890,201.00</b>	<b>4,243,602.00</b>	<b>11,075,335.02</b>	<b>7,066,681.02</b>

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

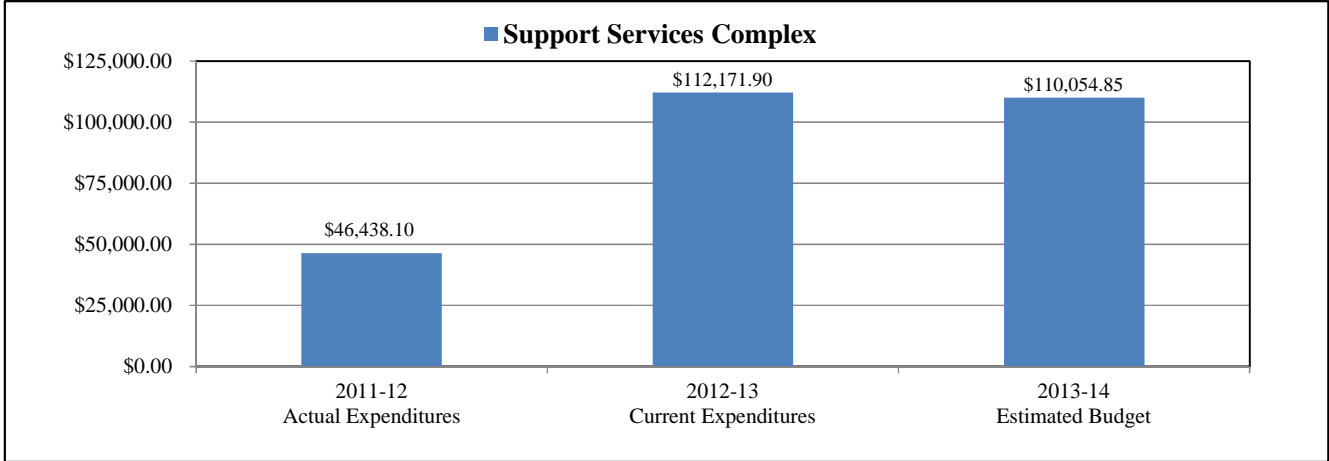
**School District of Indian River County  
General Operating Budget  
Department 9117**



**FLORIDA VIRTUAL**

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
701	FLORIDA VIRTUAL SCHOOL	\$0.00	\$23,141.50	\$35,000.00	\$11,858.50
<b>TOTALS</b>		0.00	23,141.50	35,000.00	11,858.50

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



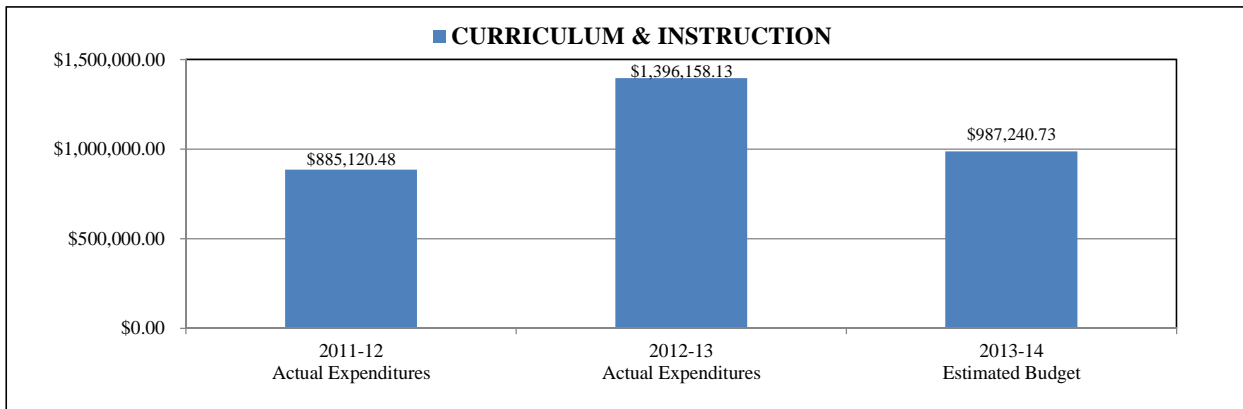
**Support Services Complex**

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
000	(GF)NON-DISCR SALARY (DIST)	\$20,141.25	\$42,088.15	\$43,054.85	\$966.70
006	COMMUNICATIONS (DISTRICT)	\$516.08	\$1,673.89	\$1,000.00	(\$673.89)
008	ELECTRICAL	\$22,982.89	\$60,402.83	\$62,000.00	\$1,597.17
548	WATER,SEWER, GARBAGE (DIST)	\$2,797.88	\$7,199.65	\$4,000.00	(\$3,199.65)
550	INSERVICE INCENTIVE PAY	\$0.00	\$807.38	\$0.00	(\$807.38)
<b>TOTALS</b>		\$46,438.10	\$112,171.90	\$110,054.85	(\$2,117.05)

**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
HEAD CUSTODIAN II	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	1.00	1.00	0.00

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



**CURRICULUM & INSTRUCTION**

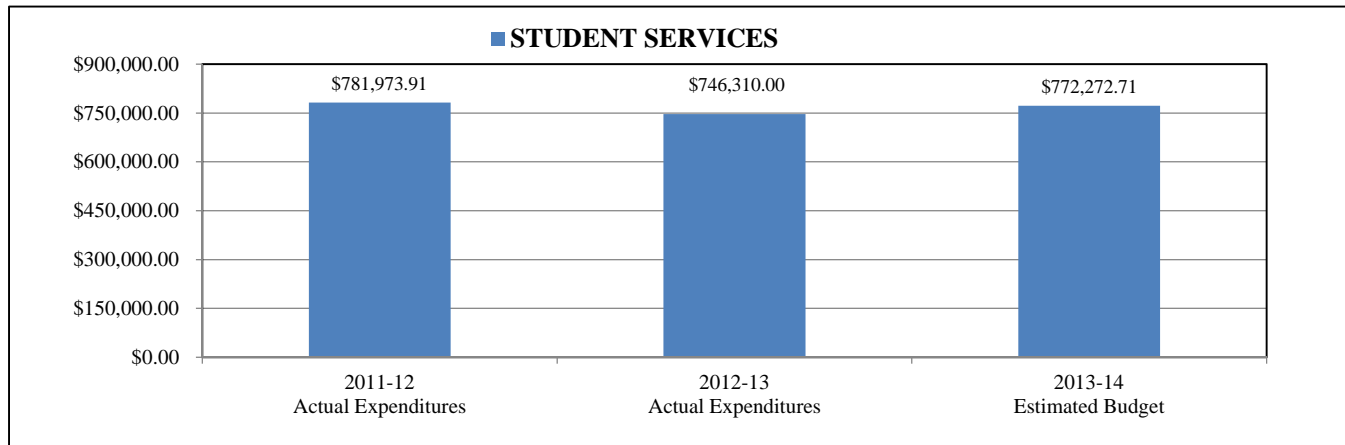
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$115,678.03	\$113,428.49	\$177,933.43	\$64,504.94
000	(GF)NON-DISCR SALARY (DIST)	\$495,513.21	\$736,037.73	\$550,418.30	(\$185,619.43)
065	SIMON MALL PROJECT	\$144.92	\$0.00	\$0.00	\$0.00
075	TEXTBOOK ALLOCATION (FTE)	\$143.20	\$5,012.81	\$0.00	(\$5,012.81)
084	*DUAL ENROLLMENT* (FTE)	\$54,375.85	\$74,010.23	\$75,154.04	\$1,143.81
092	DISTRCT SUPP STUdT COMPETITION	\$1,298.85	\$1,395.80	\$2,070.00	\$674.20
500	IRSD PERFORMANCE PAY (DIST)	\$9,393.97	\$1,701.55	\$0.00	(\$1,701.55)
505	ODD YEAR SUMMER SCHOOL	\$37,891.02	\$70,627.21	\$44,193.94	(\$26,433.27)
506	EVEN YEAR SUMMER SCHOOL	\$131,199.51	\$41,106.50	\$0.00	(\$41,106.50)
518	PRINTING/POSTAGE & COMMUNICATI	\$1,923.40	\$1,489.06	\$4,000.00	\$2,510.94
540	0.25 CRITICAL NEEDS MILLAGE	\$5,388.69	\$116,156.39	\$3,000.00	(\$113,156.39)
550	INSERVICE INCENTIVE PAY	\$339.21	\$0.00	\$0.00	\$0.00
575	21ST CENTURY IN-KIND	\$500.00	\$0.00	\$0.00	\$0.00
579	COURSE & CREDIT RECOVERY	\$0.00	\$184,507.32	\$20,115.93	(\$164,391.39)
580	IRCEA SUPPLEMENTS	\$0.00	\$20,978.48	\$21,422.19	\$443.71
582	END OF COURSE BOOT CAMP	\$0.00	\$0.00	\$806.04	\$806.04
583	ONLINE LEARNING	\$0.00	\$3,127.50	\$21,550.00	\$18,422.50
903	ZERO ROBOTICS	\$0.00	\$9,349.20	\$15,000.00	\$5,650.80
913	PERT-POST SEC.READINESS TEST	\$3,637.80	\$3,637.80	\$1,145.86	(\$2,491.94)
923	MATH & SCIENCE PARTNERSHIP	\$7,547.82	\$13,592.06	\$0.00	(\$13,592.06)
960	FUNDATIONS COACH	\$0.00	\$0.00	\$50,431.00	\$50,431.00
962	PROJECT CHILD	\$20,145.00	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		<b>\$885,120.48</b>	<b>\$1,396,158.13</b>	<b>\$987,240.73</b>	<b>(\$408,917.40)</b>

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

**Staffing Summary (Full Time Equivalent)**

<b>Position Description</b>	<b>2012-13 Allocation</b>	<b>2013-14 Allocation</b>	<b>Variance</b>
ASST SUPT CURR/INSTRUCTION	1.00	1.00	0.00
COORDINATOR OF TITLE PROGRAMS	0.05	0.05	0.00
DIR OF INSTRUCTIONAL SUPPORT	0.00	0.00	0.00
DIR., ASSESSMENT&ACCOUNTABILITY	1.00	1.00	0.00
DIRECTOR, SECONDARY ED	1.00	1.00	0.00
ESOL RESOURCE TEACHER	1.50	1.50	0.00
EXEC ASST FOR ASST SUPT CURRIC	1.00	1.00	0.00
EXEC DIR CORE CURRICULUM	1.00	1.00	0.00
PROJECT SPECIALIST	0.40	0.40	0.00
SECRETARY II - 12 MONTH	1.50	1.50	0.00
TEACHER ON ASSIGNMENT C/I	0.50	0.50	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>8.95</b>	<b>8.95</b>	<b>0.00</b>

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



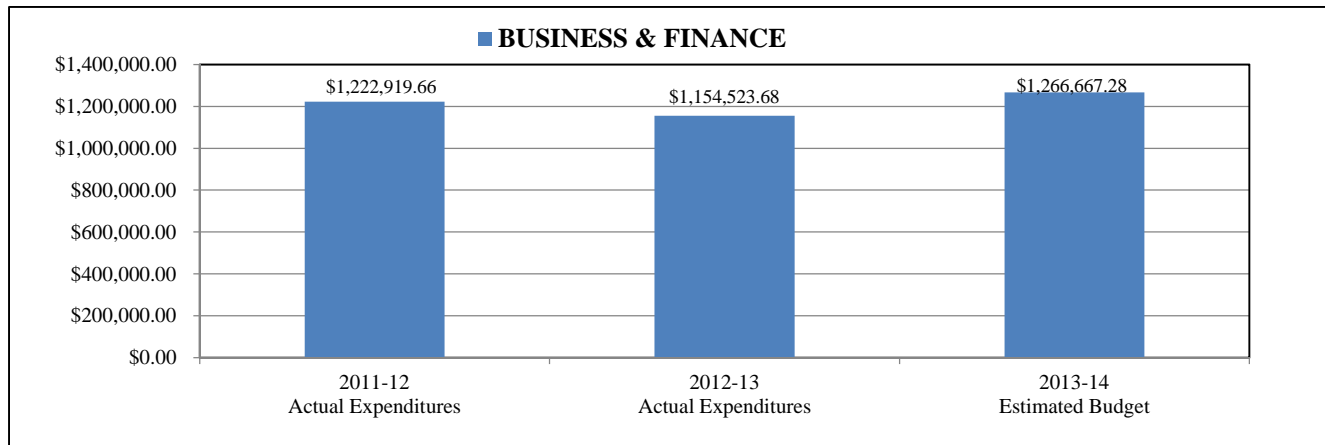
**STUDENT SERVICES**

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$16,453.66	\$16,107.37	\$23,315.00	\$7,207.63
000	(GF)NON-DISCR SALARY (DIST)	\$751,895.94	\$715,611.52	\$744,045.33	\$28,433.81
079	SAFE SCHOOLS *FEFP* (FTE)	\$700.00	\$476.00	\$0.00	(\$476.00)
500	IRSD PERFORMANCE PAY (DIST)	\$3,167.69	\$3,124.16	\$0.00	(\$3,124.16)
518	PRINTING/POSTAGE & COMMUNICATI	\$5,160.66	\$5,250.95	\$4,845.00	(\$405.95)
535	GREAT IDEAS GRANT	\$3,777.33	\$0.00	\$0.00	\$0.00
550	INSERVICE INCENTIVE PAY	\$818.63	\$807.38	\$0.00	(\$807.38)
587	PREPARE GRANT	\$0.00	\$4,932.62	\$67.38	(\$4,865.24)
<b>TOTALS</b>		<b>\$781,973.91</b>	<b>\$746,310.00</b>	<b>\$772,272.71</b>	<b>\$25,962.71</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
DIR STUDENT SERVICES	1.00	1.00	0.00
DISTRICT PSYCHOLOGIST	0.65	0.65	0.00
HEALTH ASSISTANT 1	1.00	1.00	0.00
HEALTH SERVICES COORDINATOR	0.00	0.00	0.00
SCHOOL PSYCHOLOGIST	5.85	5.85	0.00
SCHOOL SOCIAL WORKER PROTECH	1.00	1.00	0.00
SECRETARY II - 12 MONTH	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>10.50</b>	<b>10.50</b>	<b>0.00</b>

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



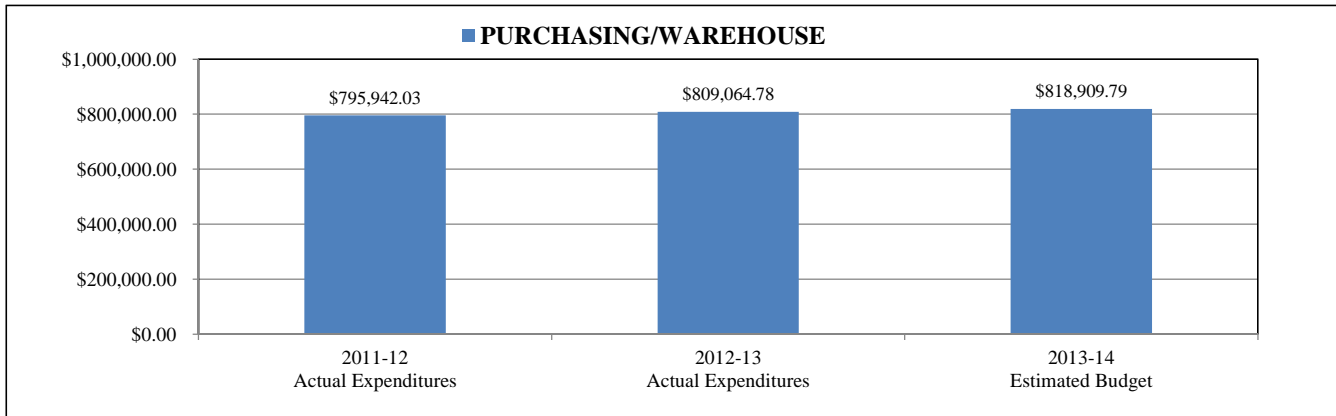
**BUSINESS & FINANCE**

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$34,988.45	\$39,702.19	\$42,672.61	\$2,970.42
000	(GF)NON-DISCR SALARY (DIST)	\$1,092,391.67	\$1,085,048.88	\$1,120,354.67	\$35,305.79
500	IRSD PERFORMANCE PAY (DIST)	\$13,530.94	\$9,927.67	\$0.00	(\$9,927.67)
517	AUDIT COMMITTEE COSTS	\$22,975.00	\$16,750.00	\$36,375.00	\$19,625.00
550	INSERVICE INCENTIVE PAY	\$2,969.86	\$3,094.94	\$0.00	(\$3,094.94)
556	RESERVE FOR TAN COSTS (INT,ETC	\$56,063.74	\$0.00	\$60,000.00	\$60,000.00
586	TECHNOLOGY SOFTWARE/HARDWARE	\$0.00	\$0.00	\$7,265.00	\$7,265.00
<b>TOTALS</b>		<b>\$1,222,919.66</b>	<b>\$1,154,523.68</b>	<b>\$1,266,667.28</b>	<b>\$112,143.60</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
ACCOUNTING MANAGER GL	1.00	1.00	0.00
ACCOUNTING MANAGER SP	1.00	1.00	0.00
ACCOUNTING SPECIALIST I	1.00	1.00	0.00
ACCOUNTING SPECIALIST II	2.00	2.00	0.00
ACCOUNTS PAYABLE MANAGER	1.00	1.00	0.00
ASST SUPT FINANCE	1.00	1.00	0.00
BUDGET ANALYST	1.00	1.00	0.00
EXEC ASST FOR ASST SUP FIN/CFO	1.00	1.00	0.00
FISCAL SPECIALIST I	3.00	3.00	0.00
FISCAL SPECIALIST II	1.00	1.00	0.00
HEAD CUSTODIAN II	1.00	1.00	0.00
JUNIOR PROGRAMMER	1.00	1.00	0.00
PAYROLL MANAGER	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>16.00</b>	<b>16.00</b>	<b>0.00</b>

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



**PURCHASING/WAREHOUSE**

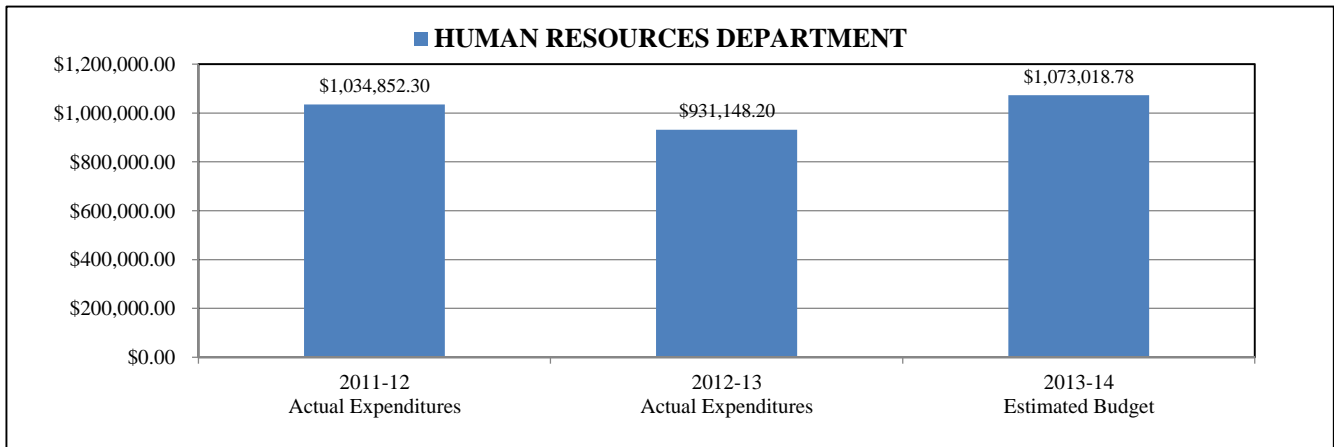
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$45,894.48	\$33,907.86	\$53,709.46	\$19,801.60
0	(GF)NON-DISCR SALARY (DIST)	\$688,205.97	\$714,398.18	\$716,718.19	\$2,320.01
6	COMMUNICATIONS (DISTRICT)	\$190.41	\$134.82	\$200.00	\$65.18
500	IRSD PERFORMANCE PAY (DIST)	\$13,089.31	\$16,468.17	\$0.00	(\$16,468.17)
511	DIST SUPPORT-SUPLMT TO SITES	\$33,616.00	\$28,655.00	\$34,000.00	\$5,345.00
544	DISTRICTWIDE MOVING	\$0.00	\$1,997.50	\$1,002.50	(\$995.00)
550	INSERVICE INCENTIVE PAY	\$2,183.00	\$2,153.00	\$0.00	(\$2,153.00)
553	DISTRICTWIDE RECYLING PROGRAM	\$12,762.86	\$11,350.25	\$13,279.64	\$1,929.39
<b>TOTALS</b>		<b>\$795,942.03</b>	<b>\$809,064.78</b>	<b>\$818,909.79</b>	<b>\$9,845.01</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
BUYER	2.00	2.00	0.00
DIR PURCHASING	1.00	1.00	0.00
PRINTER	2.00	2.00	0.00
PROPERTY RECORDS COORDINATOR	1.00	1.00	0.00
PROPERTY RECORDS TECHNICIAN	1.00	1.00	0.00
RECORDS SPECIALIST	1.00	1.00	0.00
SECRETARY II INTERNAL SVS 12MO	1.00	1.00	0.00
SUPV PRINT SHOP & RECORDS	1.00	1.00	0.00
WAREHOUSE FOREMAN	1.00	1.00	0.00
WAREHOUSE WORKER	2.00	2.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>13.00</b>	<b>13.00</b>	<b>0.00</b>



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



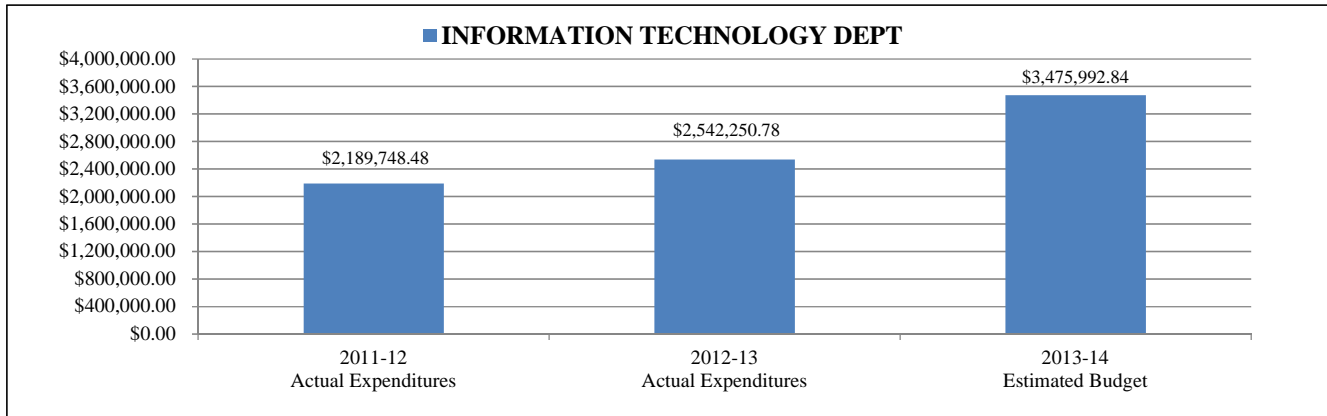
**HUMAN RESOURCES DEPARTMENT**

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$209,403.93	\$139,825.90	\$217,876.97	\$78,051.07
0	(GF)NON-DISCR SALARY (DIST)	\$698,131.52	\$577,706.69	\$633,848.31	\$56,141.62
36	CONSULTING/LEGAL FEES	\$0.00	\$0.00	\$1,000.00	\$1,000.00
95	DONATIONS	\$4,635.55	(\$1,634.21)	\$6,094.64	\$7,728.85
500	IRSD PERFORMANCE PAY (DIST)	\$8,774.85	\$7,017.31	\$0.00	(\$7,017.31)
504	EMPL& STUDENT PUBLIC RELATIONS	\$12,201.02	\$12,304.46	\$13,804.46	\$1,500.00
508	NEGOTIATIONS	\$36,327.35	\$147,277.19	\$108,502.81	(\$38,774.38)
509	FINGERPRINTING COSTS	\$31,355.71	\$6,944.93	\$33,319.00	\$26,374.07
518	PRINTING/POSTAGE & COMMUNICATI	\$4,008.75	\$5,812.90	\$7,025.69	\$1,212.79
519	IRCC TUITION REIMB AGREEMENT	\$23,880.56	\$0.00	\$37,340.00	\$37,340.00
550	INSERVICE INCENTIVE PAY	\$3,138.06	\$3,094.93	\$0.00	(\$3,094.93)
570	NEOLA	\$2,995.00	\$32,798.10	\$14,206.90	(\$18,591.20)
<b>TOTALS</b>		<b>\$1,034,852.30</b>	<b>\$931,148.20</b>	<b>\$1,073,018.78</b>	<b>\$141,870.58</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
ASST SUPT HUMAN RESOURCES	1.00	1.00	0.00
CERTIFICATION ANALYST	1.00	1.00	0.00
EXEC ASST FOR ASST SUPT HR	1.00	1.00	0.00
EXEC DIR. HR.	1.00	1.00	0.00
FINGERPRINT SPECIALIST	1.00	1.00	0.00
PERSONNEL RECORDS SPECIALIST	1.00	1.00	0.00
PERSONNEL RECORDS TECHNICIAN	2.00	2.00	0.00
POSITION CONTROL & STAFFING SP	1.00	1.00	0.00
SWITCHBOARD OPERATOR/RECEPTION	1.20	1.20	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>10.20</b>	<b>10.20</b>	<b>0.00</b>

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



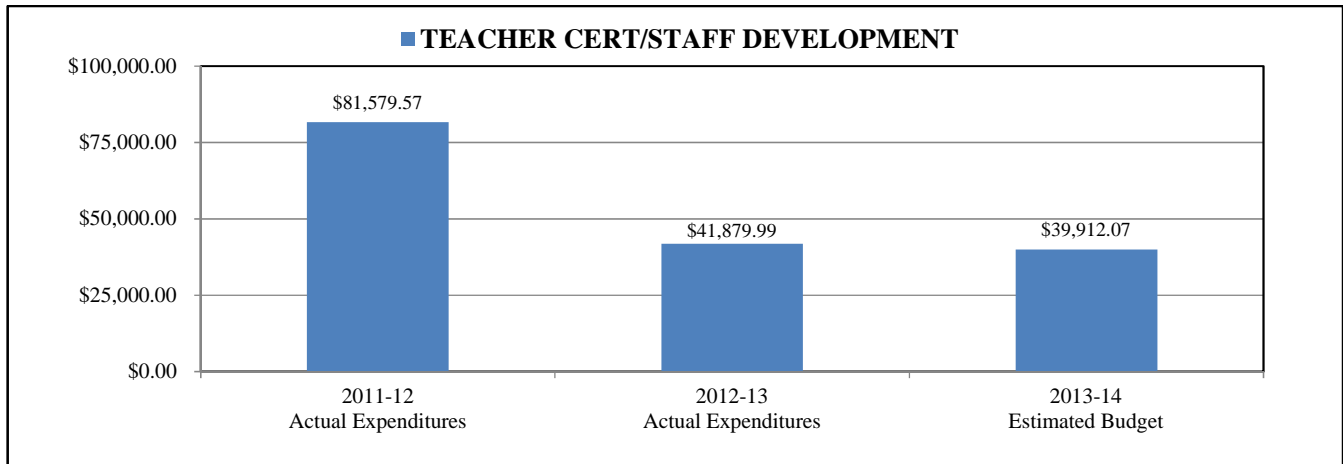
**INFORMATION TECHNOLOGY DEPT**

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$656,705.88	\$816,503.02	\$933,011.14	\$116,508.12
0	(GF)NON-DISCR SALARY (DIST)	\$1,515,136.78	\$1,616,587.42	\$1,842,981.70	\$226,394.28
500	IRSD PERFORMANCE PAY (DIST)	\$5,281.18	\$1,701.55	\$0.00	(\$1,701.55)
535	GREAT IDEAS GRANT	\$11,669.58	\$525.90	\$0.00	(\$525.90)
541	0.60 SPECIAL OPERATING MILLAGE	\$0.00	\$0.00	\$700,000.00	\$700,000.00
550	INSERVICE INCENTIVE PAY	\$955.06	\$932.89	\$0.00	(\$932.89)
944	IMPACT 100 - FORESCOUT	\$0.00	\$106,000.00	\$0.00	(\$106,000.00)
<b>TOTALS</b>		<b>\$2,189,748.48</b>	<b>\$2,542,250.78</b>	<b>\$3,475,992.84</b>	<b>\$933,742.06</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
ADMIN ASSISTANT, IT	1.00	1.00	0.00
COMPUTER PROGRAMMER I	2.00	2.00	0.00
DISTRICT TV PRODUCTION COORD	2.00	2.00	0.00
EDUCATION TECHNOLOGY SPEC	3.00	3.00	0.00
EDUCATION/INSTRUCTION ANALYST	1.00	1.00	0.00
EXEC DIR INSTR & INFO TECH	1.00	0.00	-1.00
ASST. SUPT. TECH & ASSESSMENT	0.00	1.00	1.00
DIR TECH & ASSESSMENT	0.00	1.00	1.00
FTE COORDINATOR/TRAINER	1.00	1.00	0.00
NETWORK ADMINISTRATOR	1.00	1.00	0.00
NETWORK SECURITY SPEC	0.00	1.00	1.00
OPERATIONS ANALYST	1.00	1.00	0.00
PROGRAMMER / ANALYST I	2.00	2.00	0.00
SECRETARY II - 12 MONTH	0.00	0.00	0.00
SECRETARY II INFORMATION SERVI	0.00	0.00	0.00
SUPPORT TECHNICIAN	2.00	2.00	0.00
SYSTEMS ADMINISTRATOR	1.00	1.00	0.00
SYSTEMS SUPPORT TECH	2.00	2.00	0.00
SYSTEMS/ANALYST II	2.00	2.00	0.00
WEB MASTER	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>23.00</b>	<b>25.00</b>	<b>2.00</b>

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



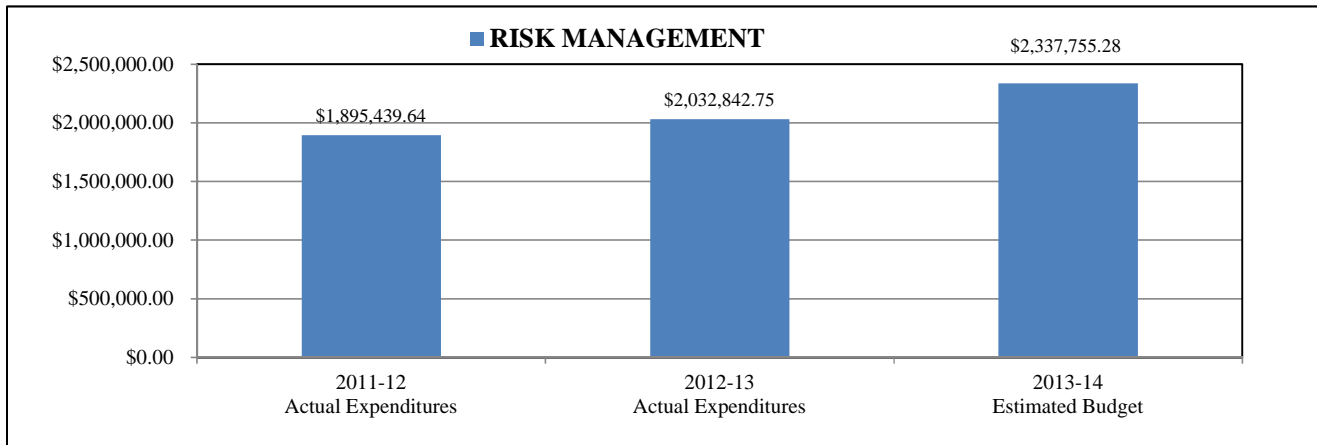
**TEACHER CERT/STAFF DEVELOPMENT**

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$3,190.30	\$3,563.13	\$4,660.00	\$1,096.87
0	(GF)NON-DISCR SALARY (DIST)	\$73,318.94	\$37,778.61	\$35,252.07	(\$2,526.54)
500	IRSD PERFORMANCE PAY (DIST)	\$1,534.92	\$0.00	\$0.00	\$0.00
550	INSERVICE INCENTIVE PAY	\$545.75	\$538.25	\$0.00	(\$538.25)
914	JUST READ - PROF DEV STIPENDS	\$2,989.66	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		<b>\$81,579.57</b>	<b>\$41,879.99</b>	<b>\$39,912.07</b>	<b>(\$1,967.92)</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
COORDINATOR, PROF DEVELOPMENT	0.20	0.20	0.00
PERSONNEL RECORDS SPECIALIST	0.50	0.50	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>0.70</b>	<b>0.70</b>	<b>0.00</b>

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



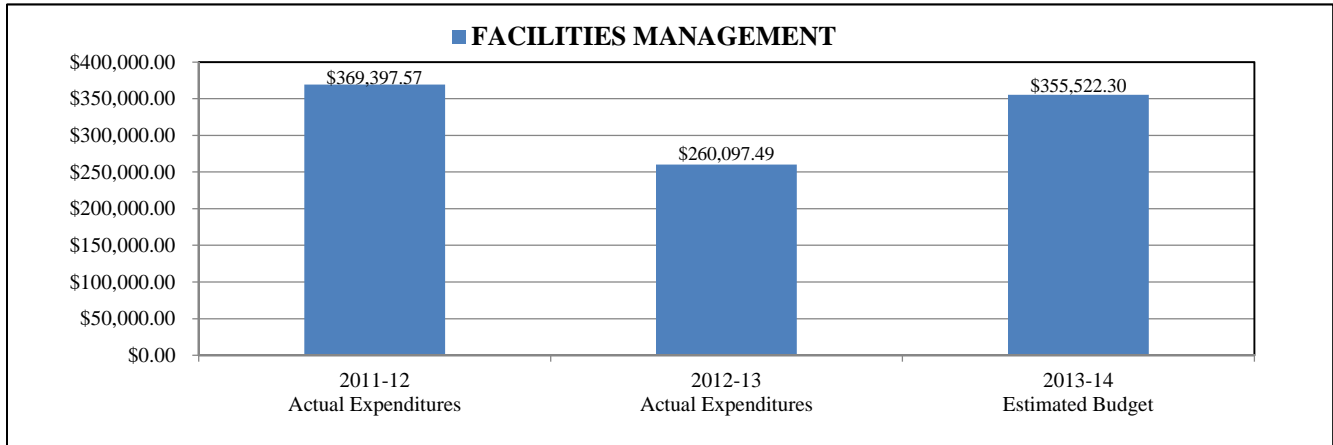
**RISK MANAGEMENT**

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$1,730,576.83	\$1,814,395.45	\$2,105,043.06	\$290,647.61
0	(GF)NON-DISCR SALARY (DIST)	\$117,437.00	\$176,856.94	\$226,421.22	\$49,564.28
78	EMERGENCY RESPONSE	\$1,436.60	\$0.00	\$0.00	\$0.00
568	PROPERTY CASUALTY STUDY	\$45,989.21	\$0.00	\$0.00	\$0.00
584	SPECIAL EVENTS/STUDENT FIELD TRIP	\$0.00	\$4,362.27	\$4,000.00	(\$362.27)
586	TECHNOLOGY SOFTWARE/HARDWARE	\$0.00	\$34,545.50	\$0.00	(\$34,545.50)
590	INSURANCE LOSSES	\$0.00	\$2,682.59	\$2,291.00	(\$391.59)
<b>TOTALS</b>		<b>\$1,895,439.64</b>	<b>\$2,032,842.75</b>	<b>\$2,337,755.28</b>	<b>\$304,912.53</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
ADMIN AST RISK MGT/EMP BENEFIT	1.00	1.00	0.00
EMPLOYEE BENEFITS & RISK MGT S	0.20	0.20	0.00
RISK & EMPLOYEE BENIFITS MNGR	1.00	1.00	0.00
SAFETY TECHNICIAN	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>3.20</b>	<b>3.20</b>	<b>0.00</b>

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



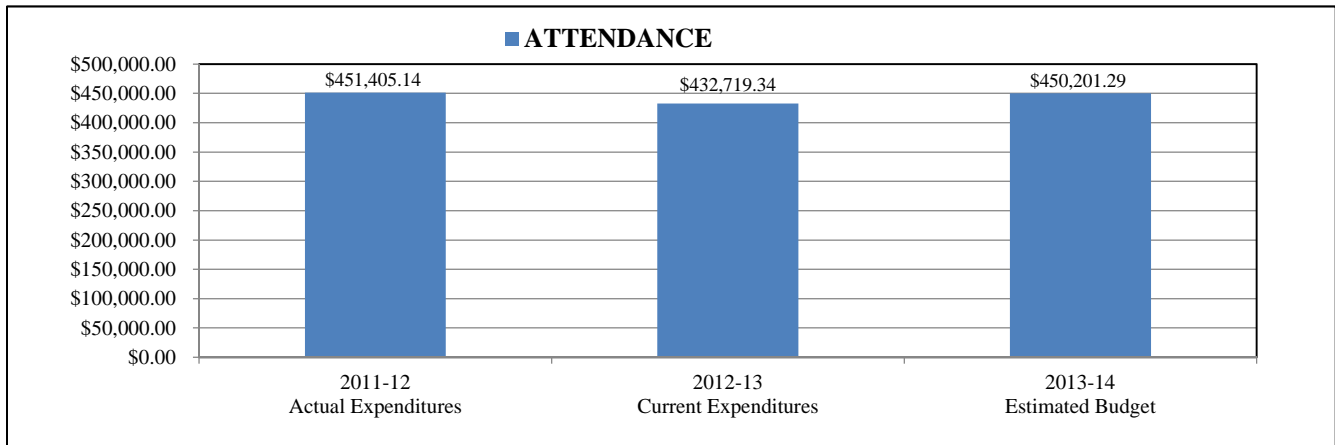
**FACILITIES MANAGEMENT**

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$5,380.78	\$7,772.95	\$11,470.46	\$3,697.51
0	(GF)NON-DISCR SALARY (DIST)	\$364,016.79	\$252,324.54	\$344,051.84	\$91,727.30
<b>TOTALS</b>		<b>\$369,397.57</b>	<b>\$260,097.49</b>	<b>\$355,522.30</b>	<b>\$95,424.81</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
DIR FACILITIES PLANNING & CONS	1.00	1.00	0.00
FACILITIES SPECIALIST	1.00	1.00	0.00
FACILITY PLANNER	1.00	1.00	0.00
PLANNING & CONSTRUCTION COORDI	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>

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



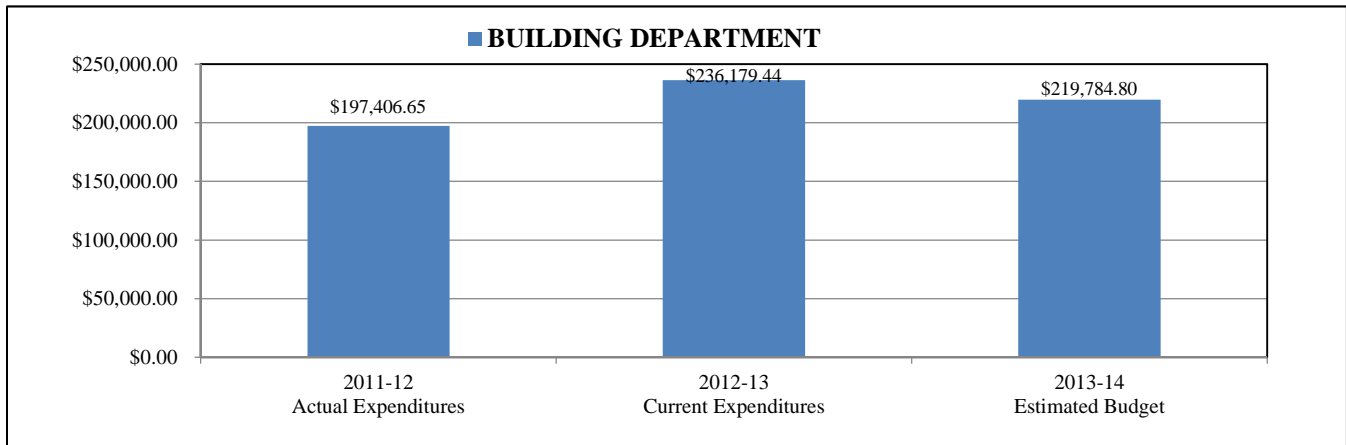
**ATTENDANCE**

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$17,756.02	\$13,292.91	\$17,493.77	\$4,200.86
0	(GF)NON-DISCR SALARY (DIST)	\$428,261.87	\$417,455.76	\$432,707.52	\$15,251.76
500	IRSD PERFORMANCE PAY (DIST)	\$4,841.50	\$1,701.54	\$0.00	(\$1,701.54)
550	INSERVICE INCENTIVE PAY	\$545.75	\$269.13	\$0.00	(\$269.13)
<b>TOTALS</b>		<b>\$451,405.14</b>	<b>\$432,719.34</b>	<b>\$450,201.29</b>	<b>\$17,481.95</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
COORDINATOR OF ATTENDANCE	1.00	1.00	0.00
SCHOOL SOCIAL WORKER	4.00	4.00	0.00
SCHOOL SOCIAL WORKER/VISITING	1.00	1.00	0.00
SECRETARY II ATTENDANCE	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>7.00</b>	<b>7.00</b>	<b>0.00</b>

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



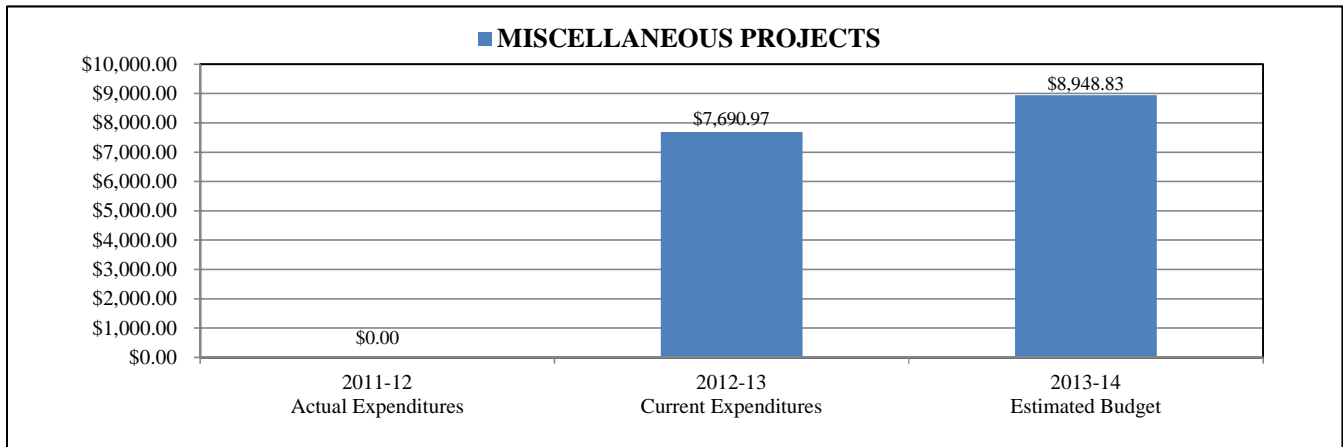
**BUILDING DEPARTMENT**

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$9,518.29	\$16,472.71	\$18,899.91	\$2,427.20
0	(GF)NON-DISCR SALARY (DIST)	\$185,721.73	\$215,889.46	\$200,884.89	(\$15,004.57)
500	IRSD PERFORMANCE PAY (DIST)	\$2,030.19	\$3,817.27	\$0.00	(\$3,817.27)
550	INSERVICE INCENTIVE PAY	\$136.44	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		\$197,406.65	\$236,179.44	\$219,784.80	(\$16,394.64)

**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
BUILDING OFFICIAL	1.00	1.00	0.00
CODE COMPLIANCE INSPECTOR	1.00	1.00	0.00
SECRETARY/BOOKKEEPER MAINT	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>

**School District of Indian River County  
General Operating Budget  
Miscellaneous Projects**



**MISCELLANEOUS PROJECTS**

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$0.00	\$3.06	\$0.00	(\$3.06)
006	COMMUNICATIONS (DISTRICT)	\$0.00	\$414.66	\$0.00	(\$414.66)
917	PBS PROJECT	\$0.00	\$7,273.25	\$8,948.83	\$1,675.58
<b>TOTALS</b>		\$0.00	\$7,690.97	\$8,948.83	\$1,257.86



School District of Indian River County  
 General Operating Fund - School and Department Budgets  
 Fiscal Years 2012/2013 vs. 2013/2014

Facility	School/Department	2012/ 2013 Beginning Budget	2013/ 2014 Tentative Budget	Increase / (Decrease)
0033	Alternative Education	\$ 1,067,532	\$1,087,799	\$ 20,267
0061	Beachland Elementary	2,971,134	3,121,999	150,865
0141	Citrus Elementary	3,365,284	3,521,240	155,956
0151	Dodgertown Elementary	2,526,060	2,519,952	(6,108)
0101	Fellsmere Elementary	3,176,796	3,074,916	(101,880)
0081	Gifford Middle School	4,715,932	4,530,542	(185,390)
0201	Glendale Elementary	2,708,221	2,680,684	(27,537)
0221	Highlands Elementary	2,496,240	2,527,606	31,366
0301	Liberty Elementary	2,827,196	2,915,865	88,669
0051	Osceola Elementary	2,799,850	2,848,902	49,052
0271	Oslo Middle School	4,416,614	4,340,446	(76,168)
0121	Pelican Island Elementary	2,794,964	2,817,591	22,627
0041	Rosewood Elementary	2,834,853	2,795,493	(39,360)
0191	Sebastian Elementary	2,721,181	2,832,018	110,837
0291	Sebastian High School	10,086,893	9,704,146	(382,747)
0171	Sebastian Middle School	4,667,528	4,436,441	(231,087)
0371	Stormgrove Middle School	4,095,112	4,002,470	(92,642)
9005	Teen Parent	207,553	220,797	13,244
0341	Treasure Coast Elementary	3,017,271	3,209,735	192,464
0161	Vero Beach Elementary	2,987,888	3,316,633	328,745
0031	Vero Beach High School	13,782,812	14,147,495	364,683
0131	Wabasso	844,296	789,936	(54,360)
<b>Subtotal Traditional Schools</b>		<b>\$ 81,111,210</b>	<b>\$ 81,442,707</b>	<b>\$ 331,497</b>
Charter Schools:				
5001	Indian River Charter High	\$ 3,759,652	\$ 3,891,425	\$ 131,773
5002	St. Peter's Academy	974,770	1,113,985	139,215
5003	North County Charter	1,472,683	1,758,950	286,267
5005	Sebastian Charter Junior High	1,106,837	1,411,461	304,624
5006	Imagine Schools at Indian River South	5,128,911	5,459,727	330,816
<b>Subtotal Charter Schools</b>		<b>\$ 12,442,853</b>	<b>\$ 13,635,548</b>	<b>\$ 1,192,695</b>
<b>School Total:</b>		<b>\$ 93,554,063</b>	<b>\$ 95,078,255</b>	<b>\$ 1,524,192</b>
0032	Adult Education	\$ 1,641,661	\$1,761,384	\$ 119,723
9552	Attendance	440,626	450,201	9,575
9100	Board	295,039	307,192	12,153
9553	Building Department	206,511	219,785	13,274
9300	Business & Finance	1,214,868	1,266,667	51,799
9200	Curriculum & Instructional	763,380	987,241	223,861
9116	Districtwide Reserves*	3,919,962	11,075,335	7,155,373
9115	Districtwide Services*	4,102,734	5,190,765	1,088,031
9002	Exceptional Student Education	5,058,791	5,197,734	138,943
9551	Facilities	327,416	355,522	28,106
9117	Florida Virtual	35,000	35,000	-
9400	Human Resources	1,193,149	1,073,019	(120,130)
9442	Information Technology	2,591,700	3,475,993	884,293
9006	Physical Plant	3,164,592	2,897,997	(266,595)
9332	Purchasing	776,890	818,910	42,020
9011	Reading Allocation	935,131	915,086	(20,045)
9444	Risk Management	2,227,428	2,337,755	110,327
9443	Staff Development	89,532	39,912	(49,620)
9224	Student Services	711,497	772,273	60,776
9101	Superintendent	336,612	360,524	23,912
9118	Support Services Complex	73,478	110,055	36,577
9008	Transportation	5,496,199	5,593,476	97,277
9015	Voluntary Prekindgarten	491,684	557,071	65,387
	Miscellaneous Projects	722	8,949	8,227
<b>Department Total:</b>		<b>\$ 36,094,602</b>	<b>\$ 45,807,846</b>	<b>\$ 9,713,244</b>
<b>Grand Total:</b>		<b>\$ 129,648,665</b>	<b>\$ 140,886,101</b>	<b>\$ 11,237,436</b>

School District of Indian River County, Florida  
 General Operating Fund  
 Projected Fund Balances June 30, 2013 and 2014

Beginning Fund Balance - July 1, 2013 (as of June 30, 2013)	As a % of Revenue	
Nonspendable	\$ 340,285	0.27%
Restricted	4,303,333	3.46%
Assigned	2,783,236	2.24%
Unassigned	9,535,278	7.68%
Total Fund Balance- July 1, 2013	\$ 16,962,132	13.65%
Total Fund Balance - July 1, 2013	\$	16,962,132
2013/2014 Projected Revenues		
Federal	\$ 430,000	
State	44,339,307	
Local	90,416,530	
Other Financing Sources	4,135,700	
Total 2013/2014 Projected Revenue	\$ 139,321,537	
2013/2014 Projected Appropriations		
School and Department Budgets	\$ 140,886,101	
Total 2013/2014 Projected Appropriations	\$ 140,886,101	
Excess / (Deficiency) of Revenue over Appropriations	\$	(1,564,564)
Ending Fund Balance - June 30, 2014	\$	15,397,568

Analysis of Ending Fund Balance - June 30, 2014	As a % of Revenue	
Nonspendable	\$ 340,285	0.25%
Restricted	4,233,333	3.13%
Assigned	383,724	0.28%
Unassigned	10,440,226	7.72%
Total Fund Balance- June 30, 2014	\$ 15,397,568	11.39%

**DISTRICT SUMMARY BUDGET**

SECTION II, FUND 100  
Fiscal Year 2013-2014

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	89,862,087	52,972,050	11,618,435	15,769,116	2,055	6,319,282	197,307	2,983,842
SUPPORT SERVICES:									
Pupil Personnel Services	6100	3,531,206	2,817,099	635,390	25,295	5,200	26,469	1,372	20,381
Instructional Media Services	6200	1,883,854	1,353,561	367,528	4,280	-	20,196	133,916	4,373
Instruction & Curriculum Development	6300	2,786,055	2,214,249	504,130	30,448	-	23,475	1,385	12,368
Instructional Staff Training	6400	1,051,274	750,037	133,742	104,009	-	7,316	-	56,170
Instructional Related Technology	6500	5,231,157	523,961	140,656	634,659	2,000	3,921,871	8,010	-
Board of Education	7100	780,720	178,502	166,161	388,898	-	2,079	140	44,940
General Administration	7200	522,197	274,003	83,521	17,947	-	7,021	100	139,605
School Administration	7300	7,919,822	6,079,286	1,432,860	99,794	1,000	258,142	36,323	12,417
Facilities Acquisition & Construction	7400	1,088,562	441,670	103,267	15,126	5,200	3,099	520,071	129
Fiscal Services	7500	1,184,774	804,107	216,266	137,524	-	4,612	-	22,265
Food Service	7600	-	-	-	-	-	-	-	-
Central Services	7700	2,163,372	1,223,509	340,948	438,426	10,210	76,877	11,490	61,912
Transportation Services	7800	5,211,845	2,877,686	894,517	319,488	882,527	131,482	19,473	86,672
Operation of Plant	7900	12,307,755	3,123,036	946,587	2,865,180	4,885,477	429,834	11,708	45,933
Maintenance of Plant	8100	2,706,967	1,664,495	458,388	311,757	72,000	190,117	10,210	-
Administrative Technology Services	8200	2,554,254	1,394,750	305,779	713,213	2,500	14,954	122,938	120
Community Services	9100	200	-	-	200	-	-	-	-
Debt Services	9200	100,000	-	-	-	-	-	-	100,000
<b>TOTAL INSTRUCTION AND SUPPORT SERVICES</b>		<b>140,886,101</b>	<b>78,692,001</b>	<b>18,348,175</b>	<b>21,875,360</b>	<b>5,868,169</b>	<b>11,436,826</b>	<b>1,074,443</b>	<b>3,591,127</b>
Transfers Out	9700	-							
<b>TOTAL APPROPRIATION AND TRANSFERS</b>		<b>140,886,101</b>							

2013-2014 GENERAL OPERATING BUDGET  
MAJOR POLICY STATEMENTS

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1. Funding student growth and class size mandates are top priority.
2. An unassigned fund balance of at least 5%, by School Board Rule is needed to properly protect the district from shortfalls. A priority will be to control expenses and establish a safe operating fund balance during the year.
3. The transfer of funds to cover maintenance expenditures from the Capital Fund is the same as the previous year. All expenses in the general fund resulting from the transfer are for allowable capital projects as defined in statutes.
4. Maximum flexibility will be exercised in spending categorical funds.

Schools based budgets are derived from budget formulas. These formulas are based upon UFTE as determined by the State. Future changes to the initial personnel allocated in this budget must be paid for within the school or departments budget allocation and must be Board approved.

5. Ad Valorem Taxes for Operations are recommended at the maximum allowed by law.
6. All non-categorical carryovers as of June 30 for unspent and unencumbered allocations have been eliminated and returned to the general fund balance.
7. School and Departments must budget for the use of non-instructional substitutes and all overtime/extra hours. The District-wide budget provides for teacher substitutes.
8. The 2002 Class Size Constitutional Amendment requires by the year 2010/11 no more than 18 students per teacher in grade PK-3, 22 in grades 4-8, and 25 in grades 9-12. The full implementation of the constitutional amendment continues to be in effect for the 2013/14 school year at the classroom level.
9. Expense control measures to be enforced include (but are not limited to):
  - No overtime or extra pay will be allowed without the prior approval of the Superintendent or designee.
  - Staff training will be planned at times that will avoid the need for substitutes
  - Tight manpower control will be enforced to assure that Board approved unit allocations are not exceeded without a budget amendment and Board approval.



# DEBT SERVICE FUND

## FUND 200

### DEBT SERVICE BUDGET

This fund is used to retire the indebtedness of the school system which has been incurred for building and renovation construction projects and the acquisition of land for education and ancillary purposes. It is comparable to the mortgage payment in a homeowner's budget. Due to current obligations 65 percent of the funds available are derived from capital funds transfers and 3.4 percent is derived from the State Capital Outlay and Debt Service allocations. The District participates in the Federal Qualified School Construction Bond program which includes an estimated interest subsidy of approximately 7.9 percent. Less than 1 percent is derived from interest income on invested funds. The remaining 23.5 percent consists of a carryover fund balance restricted for debt service which includes a sinking fund account for future debt payments.

As of July 1, 2013, the total debt balance is \$124,921,754 as shown on the schedule below:

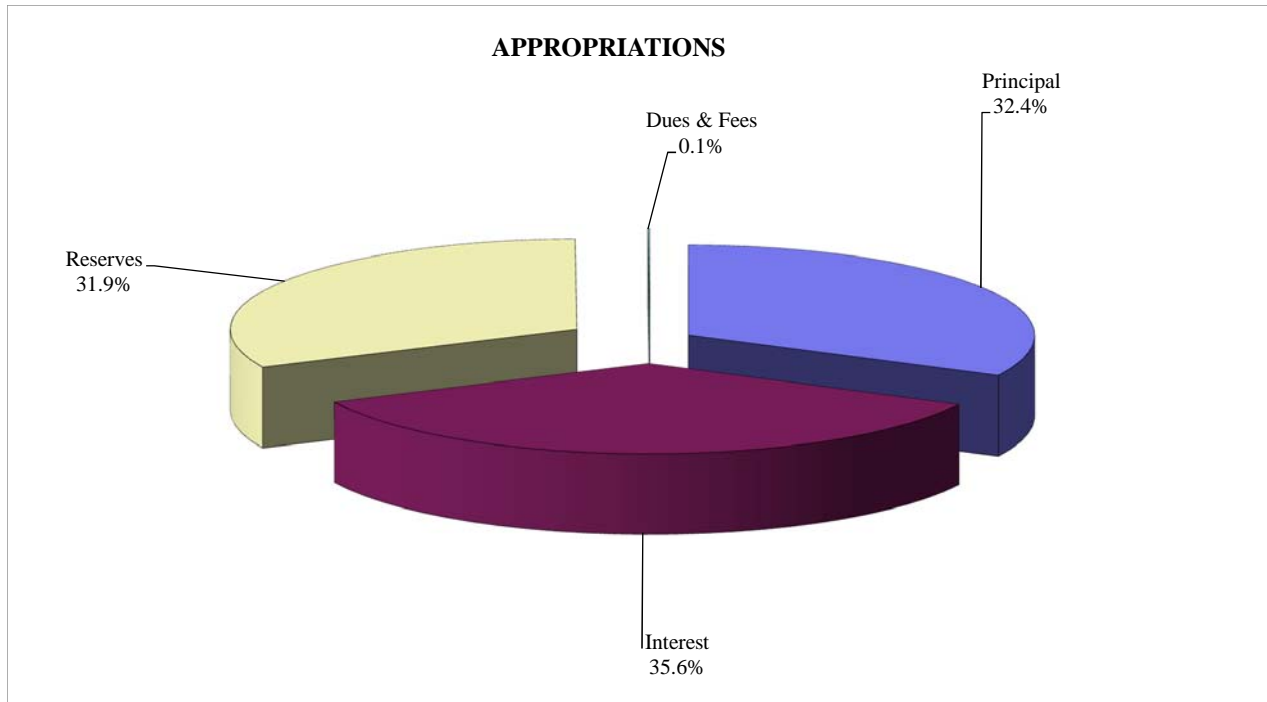
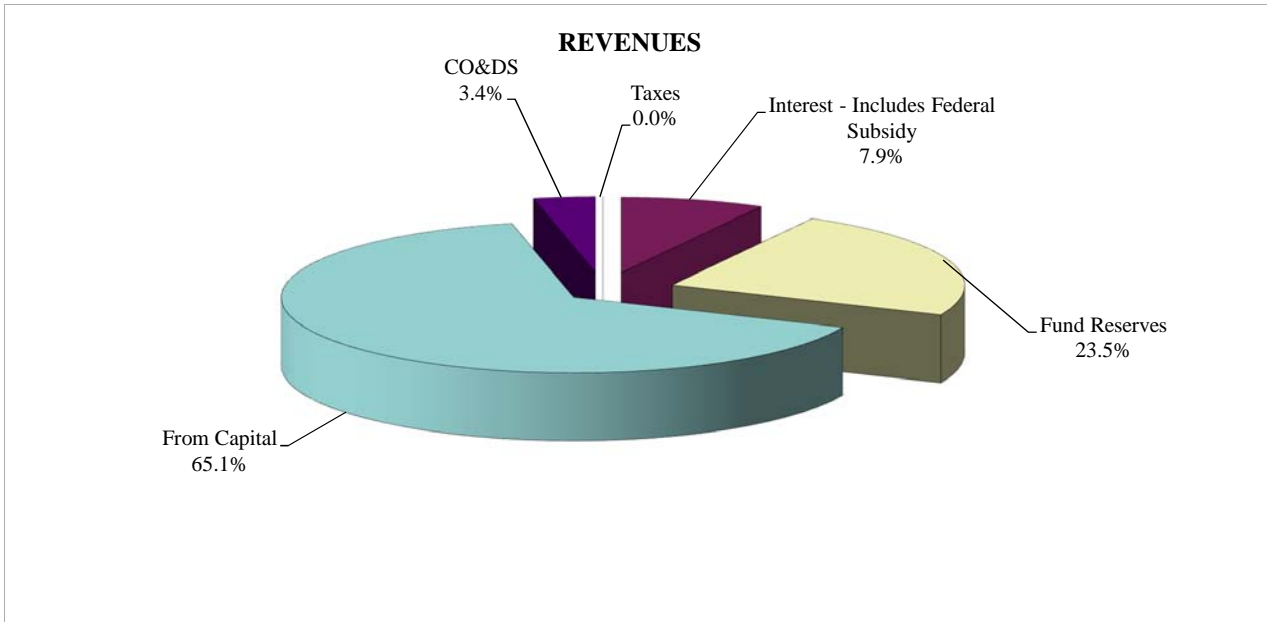
Description	Principal Balance
State Board of Education Bonds	\$5,760,000
Certificates of Participation	95,525,000
Qualified School Construction Bonds	\$26,261,000
Less: Sinking Fund balance	(2,925,793)
Capital Leases	301,547
July 1, 2013 debt balance	\$124,921,754

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

During the 2013-2014 fiscal year, principal payments on state bonds will be \$345,000 and on COPs will be \$5,065,000. During the 2013-2014 fiscal year, an annual sinking fund payment will be due on the QSCB in the amount of \$1,458,944.

The District is also obligated under a capital lease for the purchase of a district telephone system. The funding for repayment of the lease also comes from budgeted capital dollars. The principal and interest payments total \$306,583 for the current fiscal year and the lease will be paid off in March, 2014.

**DEBT SERVICE FUND  
2013-2014**





**School District of Indian River County  
Debt Service Fund Budget  
Fiscal Year 2013-14**

<b>Estimated Revenue</b>				
	Actual 2012-13	Proposed 2013-14	Increase/ (Decrease)	% Change
<b>Federal Sources:</b>				
<b>ARRA - Qualified School Construction Bonds</b>				
Federal Interest Subsidy	\$ 1,456,881	\$ 1,390,625	\$ (66,256)	-4.55%
<b>State Sources:</b>				
CO & DS withheld for SBE/COBI Bonds	592,844	599,487	6,643	1.12%
<b>Local Sources:</b>				
General Obligation Bonds Tax Levy	5,082,820	0	(5,082,820)	-100.00%
Increase in fair market value of investments	117,536	0	(117,536)	-100.00%
Interest on Investments	12,642	10,000	(2,642)	-20.90%
Total State & Local Revenue	\$ 7,262,723	\$ 2,000,112	\$ (5,262,611)	-72.46%
<b>Other Sources:</b>				
Transfer from Capital Projects	12,033,950	11,470,540	(563,410)	-4.68%
Total Revenue and Other Sources	\$ 19,296,673	\$ 13,470,652	\$ (5,826,021)	-30.19%
Fund Balance - Beginning	2,067,825	4,148,664	2,080,839	100.63%
Total Estimated Revenue, Transfers, Receipts and Fund Balances	\$ 21,364,498	\$ 17,619,316	\$ (3,745,182)	-17.53%
<b>Estimated Appropriations</b>				
Redemption of Principal	\$ 10,338,302	\$ 5,711,547	\$ (4,626,755)	-44.75%
Interest Expense	6,763,965	6,275,161	(488,804)	-7.23%
Dues and Fees	113,567	15,000	(98,567)	-86.79%
Total Appropriations	\$ 17,215,834	\$ 12,001,708	\$ (5,214,126)	-30.29%
Ending Fund Balance Restricted for Debt Service	4,148,664	5,617,608	1,468,944	35.41%
Total Appropriations and Fund Balances	\$ 21,364,498	\$ 17,619,316	\$ (3,745,182)	-17.53%

# CAPITAL PROJECTS FUND

## **FUND 300**

### **Capital Projects**

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

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

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

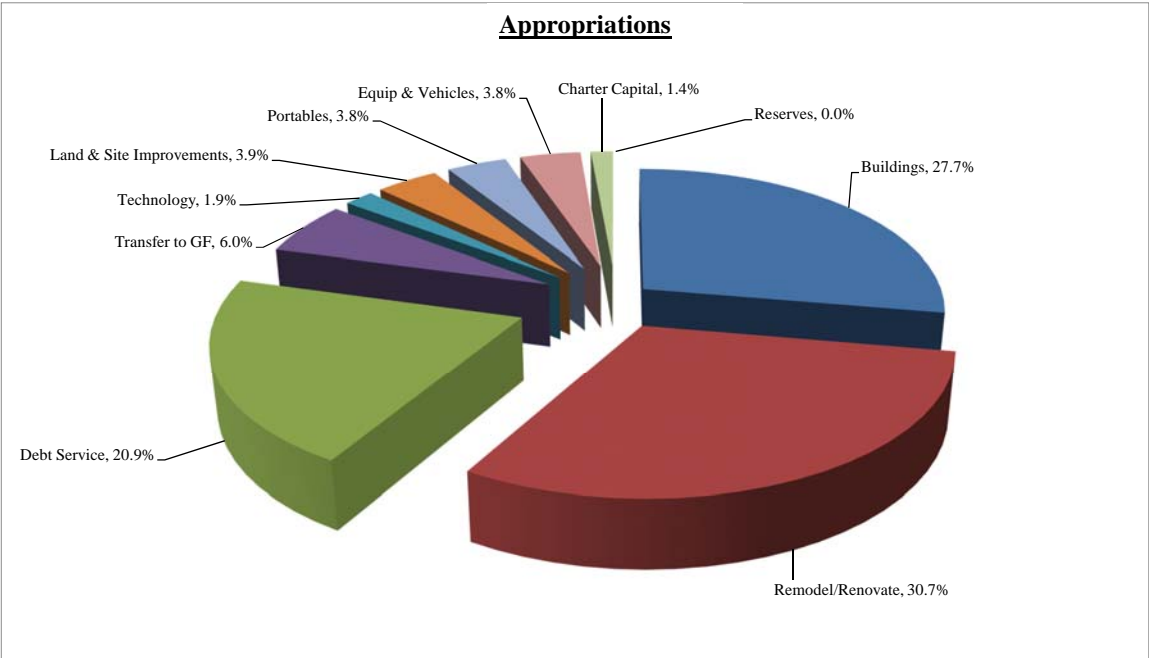
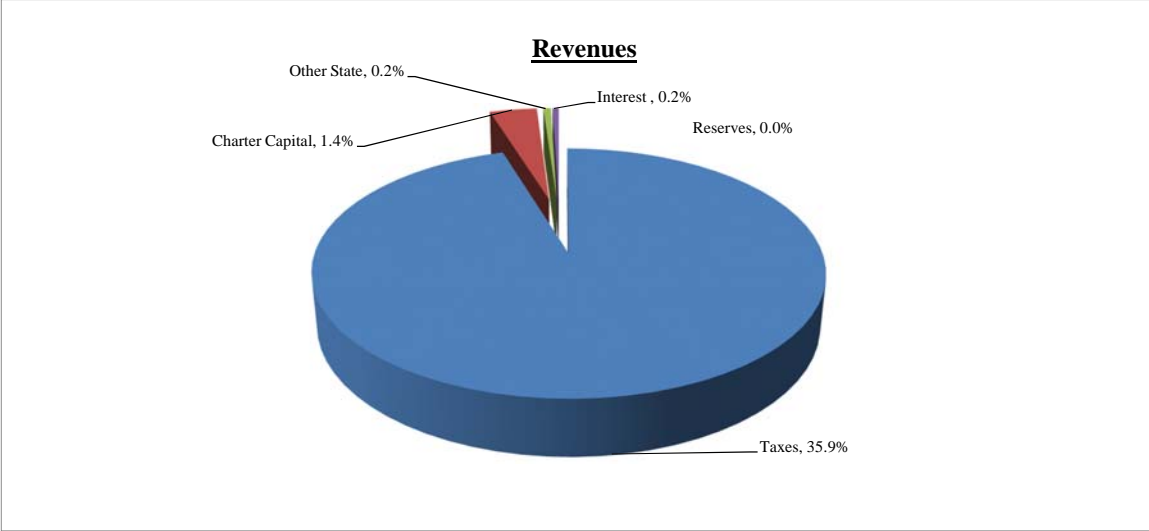
Classrooms First funds were allocated by the 1998 Legislature to provide funding for classroom space. These funds are the result of bonding lottery proceeds at the State level. During the 2001-2002 fiscal year, Indian River School District entered into an inter-local agreement with Osceola County Schools and the State of Florida to bond Classroom First Funds. The state requirement for spending these funds on classrooms will be fulfilled by Osceola County. Osceola County will in turn transmit the same annual payments that would have been received from the state to the Indian River Schools. Those funds can be spent for any lawful purpose and are included in the General Operations portion of this budget for the 2013-2014 fiscal year.

In order to meet the demands for facility space and renovations, the district issued Certificates of Participation in fiscal year 2005-2006, in fiscal year 2007-2008 and in fiscal year 2010-2011.

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

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

**FUND 300  
CAPITAL PROJECTS BUDGET**



**School District of Indian River County  
Capital Projects Fund Budget  
Fiscal Year 2013-2014  
Revenues and Other Financing Sources**

		<b>Final Budget</b>	<b>Estimated</b>	<b>Increase</b>	<b>%</b>
		<b>2012-2013</b>	<b>2013-2014</b>	<b>(Decrease)</b>	<b>Change</b>
	<b>REVENUES</b>				
1	Property Taxes	\$ 19,583,376	\$ 19,734,677	\$ 151,301	0.77%
2	CO & DS	79,664	68,705	(10,959)	-13.76%
3	State Charter School Capital Outlay	760,796	760,700	(96)	-0.01%
4	Interest	93,398	98,673	5,275	5.65%
5	Impact Fees	713,388	-	(713,388)	-100.00%
6	Other	390,724	53,457	(337,267)	-86.32%
7	<b>Total Revenues</b>	<b>\$ 21,621,346</b>	<b>\$ 20,716,212</b>	<b>\$ (905,134)</b>	<b>-4.19%</b>
8					
9	<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 21,621,346</b>	<b>\$ 20,716,212</b>	<b>\$ (905,134)</b>	<b>-4.19%</b>
10					
11	<b>Estimated Total Restricted Fund Balance</b>	<b>\$ 42,969,155</b>	<b>\$ 34,208,670</b>	<b>\$ (8,760,485)</b>	<b>-20.39%</b>
	<b>GRAND TOTAL</b>	<b>\$ 64,590,501</b>	<b>\$ 54,924,882</b>	<b>\$ (9,665,619)</b>	<b>-14.96%</b>

**School District of Indian River County  
Fiscal Year 2013-2014  
Total Capital Projects Fund Budget  
Analysis of Ending Fund Balance**

Project No.		PROJECT ENCUMBRANCES 6-30-13	PROJECT COMMITMENTS BUT NOT YET ENCUMBERED BUDGET 6-30-13	ROLLFORWARD OF PROJECT COMMITMENTS AND ENCUMBRANCES 6-30-13
	<b>RESERVED FOR:</b>			
001	Safety to Health	\$ 86,820	\$ 330,345	\$ 417,165
002	ADA Compliance	8,477	30,111	38,588
003	Environmental Compliance	9,275	18,638	27,913
004	Air Conditioning	38,341	66,838	105,179
005	Roof	20,021	117,290	137,311
007	Sidewalks and Walkways	46,443	4,078	50,521
008	Electric	32,250	31,353	63,603
009	Site Improvements	9,909	128,984	138,893
010	Building Improvements	22,279	294,225	316,504
012	Technology	71,785	449,089	520,874
013	School Buses and Motor Vehicles	295,646	630,741	926,387
016	Plumbing and Water Projects	196	16,496	16,692
018	Paving	-	21,007	21,007
021	Technology Transmission Video	-	84,473	84,473
023	Painting Services	28	33,509	33,537
024	Miscellaneous Equipment	5,868	93,123	98,991
029	Sebastian River High FLC	57,702	435,496	493,198
032	Drainage	63,744	135,110	198,854
033	Windows and Doors	84,425	66,953	151,378
034	Custodial Equipment	-	580	580
036	Consulting Fees	25,148	31,762	56,910
037	Glendale Hardcourt	1,147	77,901	79,048
044	Gym/Band/PE	17,305	4,667	21,972
048	Portable Leasing	180,652	888,698	1,069,350
050	Dodgertown Cafeteria Renovation	-	4,449	4,449
052	Land Purchases	-	100,000	100,000
060	SRMS Gym Renovation	963,409	20,158	983,567
067	StormGrove Middle	10,175	-	10,175
068	Beachland Expansion Master Plan	730,717	29,070	759,787
069	Upgrade TV Production Studio	1,873	-	1,873
100	Other Projects District Wide	-	3,581,396	3,581,396
401	J. A. Thompson Administrative Center Lease	3,750	-	3,750
403	Support Services Complex	18,500	-	18,500
404	Fellsmere Café Expan & Classroom Addition	4,146,232	3,924,156	8,070,388
406	TCE Additional Classrooms	5,433,886	226,596	5,660,482
407	Vero Beach El Replacement	695,715	265,117	960,832
408	Energy Management Projects	21,740	-	21,740
411	Renovate Thompson for Osceola	219,426	25,636	245,062
412	Rehabilitate Oslo Middle School	318,974	702,263	1,021,237
413	VBHS/FLC/PAC HVAC	292,780	1,749,560	2,042,340
415	Gifford Middle School Chillers	33,095	335,357	368,452
416	Gifford Middle School Roofing	-	800,000	800,000
417	SRHS Lights/EMS	1,872	725,200	727,072
418	Citrus Mechanical Rehabilitation	21,706	695,736	717,442
419	Sebastian Middle School Thermal Energy Storage	678,447	18,064	696,511
420	Highlands Mechanical Rehabilitation	48,431	37,616	86,047
423	VBHS Firedoors	-	9,709	9,709
425	VBHS Citrus Bowl Field Rehabilitation	25,580	-	25,580
426	VBHS FLCE Soccer/Lacrosse Fields Rehab	42,427	-	42,427
427	TCE & Liberty Firewalls	-	100,000	100,000
428	Data Air for IT Computer Room	5,237	4,939	10,176
429	Citrus Additional Classrooms	25,000	474,820	499,820
430	Restricted for Series 2007 COP	-	1,570,928	1,570,928
	<b>Subtotal Project Appropriations</b>	<b>\$ 14,816,433</b>	<b>\$ 19,392,237</b>	<b>\$ 34,208,670</b>
000	Transfer to General Fund	\$ -	\$ -	-
000	Transfer to Debt Service	\$ -	\$ -	-
	<b>Subtotal Appropriations</b>	<b>\$ 14,816,433</b>	<b>\$ 19,392,237</b>	<b>\$ 34,208,670</b>
	Estimated Restricted Fund Balance	-	-	-
	<b>Total Estimated Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 14,816,433</b>	<b>\$ 19,392,237</b>	<b>\$ 34,208,670</b>

**School District of Indian River County  
Capital Projects Fund Budget  
Fiscal Year 2013-2014  
Total Capital Projects Fund Budget**

Project No.		ROLLFORWARD OF PROJECT COMMITMENTS AND ENCUMBRANCES 6-30-13	2013/2014 NEW OR ADDITIONAL PROJECT APPROPRIATIONS (NEW MONEY)	2013/2014 TOTAL CAPITAL PROJECTS BUDGET
	<b>RESERVED FOR:</b>			
001	Safety to Health	\$ 417,165	\$ 2,077,500	\$ 2,494,665
002	ADA Compliance	38,588	-	38,588
003	Environmental Compliance	27,913	-	27,913
004	Air Conditioning	105,179	175,000	280,179
005	Roof	137,311	130,160	267,471
007	Sidewalks and Walkways	50,521	-	50,521
008	Electric	63,603	120,000	183,603
009	Site Improvements	138,893	100,000	238,893
010	Building Improvements	316,504	-	316,504
012	Technology	520,874	500,000	1,020,874
013	Buses and Motor Vehicles	926,387	700,000	1,626,387
016	Plumbing and Water Projects	16,692	-	16,692
018	Paving	21,007	-	21,007
021	Technology Transmission Communications	84,473	-	84,473
023	Painting Services	33,537	-	33,537
024	Miscellaneous Equipment	98,991	-	98,991
029	Sebastian River High FLC	493,198	-	493,198
032	Drainage	198,854	-	198,854
033	Windows and Doors	151,378	-	151,378
034	Custodial & Maintenance Equipment	580	-	580
036	Consulting Fees	56,910	-	56,910
037	Glendale Hardcourt	79,048	-	79,048
044	Gym/Band/PE	21,972	-	21,972
048	Portable Leasing	1,069,350	1,000,000	2,069,350
050	Dodgertown Cafeteria Renovation	4,449	-	4,449
052	Land Purchases	100,000	-	100,000
060	SRMS Gym Renovation	983,567	-	983,567
067	StormGrove Middle	10,175	-	10,175
068	Beachland Expansion	759,787	50,000	809,787
069	Upgrade TV Production Studio	1,873	-	1,873
100	Other Projects District Wide	3,581,396	287,312	3,868,708
401	J. A. Thompson Administrative Center Lease	3,750	45,000	48,750
403	Support Services Complex	18,500	-	18,500
404	Fellsmere Café Expan & Classroom Addition	8,070,388	-	8,070,388
406	TCE Additional Classrooms	5,660,482	-	5,660,482
407	Vero Beach El Replacement	960,832	-	960,832
408	Energy Management Projects	21,740	-	21,740
411	Renovate Thompson for Osceola	245,062	-	245,062
412	Rehabilitate Oslo Middle School	1,021,237	-	1,021,237
413	VBHS/FLC/PAC HVAC	2,042,340	-	2,042,340
415	Gifford Middle School Chillers	368,452	-	368,452
416	Gifford Middle School Roof	800,000	-	800,000
417	SRHS Lights/EMS	727,072	-	727,072
418	Citrus Mechanical Rehabilitation	717,442	-	717,442
419	Sebastian Middle School Thermal Energy Storage	696,511	-	696,511
420	Highlands Mechanical Rehabilitation	86,047	-	86,047
423	VBHS Firedoors	9,709	-	9,709
425	VBHS Citrus Bowl Field Rehabilitation	25,580	-	25,580
426	VBHS FLCE Soccer/Lacrosse Fields Rehab	42,427	-	42,427
427	TCE & Liberty Firewalls	100,000	-	100,000
428	Data Air for IT Computer Room	10,176	-	10,176
429	Citrus Additional Classrooms	499,820	-	499,820
430	Restricted for Series 2007 COP	1,570,928	-	1,570,928
	<b>Subtotal Project Appropriations</b>	<b>\$ 34,208,670</b>	<b>\$ 5,184,972</b>	<b>\$ 39,393,642</b>
000	Transfer to General Fund	-	4,060,700	4,060,700
000	Transfer to Debt Service	-	11,470,540	11,470,540
	<b>Subtotal Appropriations</b>		<b>\$ 20,716,212</b>	<b>\$ 54,924,882</b>
	Estimated Restricted Fund Balance	-	-	-
	<b>Total Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>GRAND TOTAL</b>	<b>\$ 34,208,670</b>	<b>\$ 20,716,212</b>	<b>\$ 54,924,882</b>

# SPECIAL REVENUE FUND



## **FUND 400**

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

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

The Special Revenue Funds Budget represents the balance in those projects to be carried forward in addition to new grants that have been awarded. The budget will be amended as new projects are approved this fiscal year. The American Recovery and Reinvestment Act (ARRA) Funds total \$630,835 for 2013-14 as a result of the Federal Race to the Top grant award.

These projects must be carefully monitored to make certain all expenditures made are itemized in the approved project budget and occur within the stipulated time period. In Fund 400, approximately 60% of all expenditures are for salaries and benefits.

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

The School Food Service Program has \$10,571,395 available for program operations and a projection of how these funds will be spent to provide lunches and breakfasts to Indian River County students in 2013-2014.

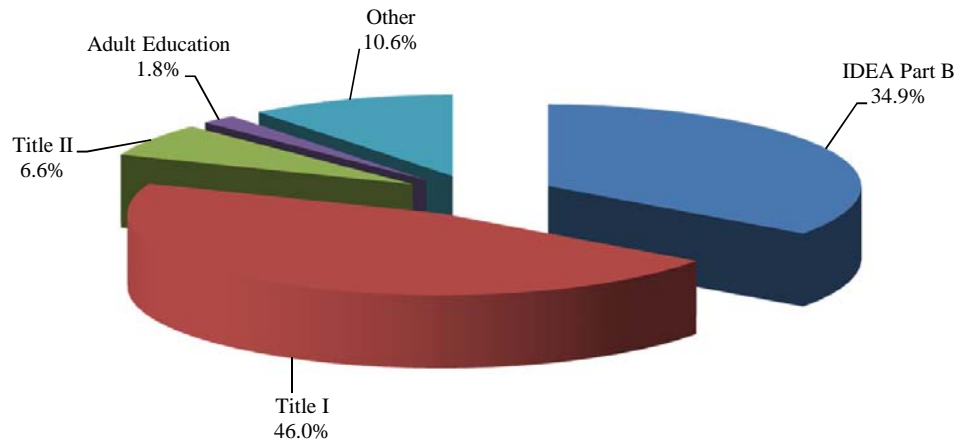
Money and commodity foods are received from the Federal Government for student meals served both to paying students and to students eligible to receive a free or reduced price meal. The State of Florida also provides a supplement to the federal funds for meals served to free and reduced price meals recipients.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

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

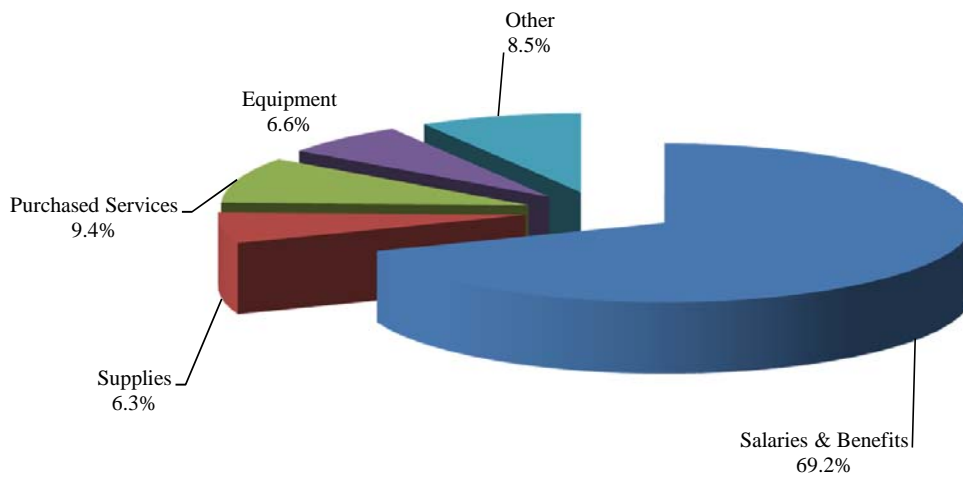
Expenditures in the school food service fund include labor and fringe benefits paid to the food service employees at both school and district level; for purchased food and non-food supplies and replacement of equipment used in the food service program.

## FUND 400 FEDERAL PROGRAMS BUDGET

### Revenues



### Expenditures



**School Board of Indian River County, Florida**  
**Special Revenue Funds - Other**  
**Revenues**  
**Fiscal Year 2013-2014**

<u>Revenue Source</u>	<u>Revenue Code</u>	<u>Current Budget</u> <u>2012-2013</u>	<u>Proposed Budget</u> <u>2013-2014</u>	<u>Increase / (Decrease)</u>	<u>% Change</u>
<b>FEDERAL MONEY RECEIVED THROUGH STATE:</b>					
Vocational Education Acts	3201	\$ 186,177	\$ 149,645	\$ (36,532)	-19.62%
Race to the Top	3214	526,605	630,835	104,230	19.79%
Title II, Part A	3225	898,914	867,555	(31,359)	-3.49%
Individuals with Disabilities Education Act	3230	4,303,751	4,584,002	280,251	6.51%
ESEA Title I Grants	3240	6,358,234	6,048,380	(309,854)	-4.87%
Adult General Education	3251	217,407	242,456	25,049	11.52%
Federal Through Local	3280	53,316	25,875	(27,441)	-51.47%
Other Federal Through State	3290	414,121	317,019	(97,102)	-23.45%
Title III, Part A, English Language Acquisition	3293	201,920	275,485	73,565	36.43%
Adult Ed Fees (Block Tuition)	3461	2,244	-	(2,244)	-100.00%
Total Federal Through State Sources:		\$ 13,162,689	\$ 13,141,252	\$ (21,437)	-0.16%
<b>TOTAL ESTIMATED REVENUE:</b>		<b>\$ 13,162,689</b>	<b>\$ 13,141,252</b>	<b>\$ (21,437)</b>	<b>-0.16%</b>
<b>BALANCE AT BEGINNING OF YEAR:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL ESTIMATED REVENUES, TRANSFERS &amp; BALANCE</b>		<b>\$ 13,162,689</b>	<b>\$ 13,141,252</b>	<b>\$ (21,437)</b>	<b>-0.16%</b>

**Detail of Revenue Codes 3230 and 3240:**

**3230, Individuals with Disabilities Act:**

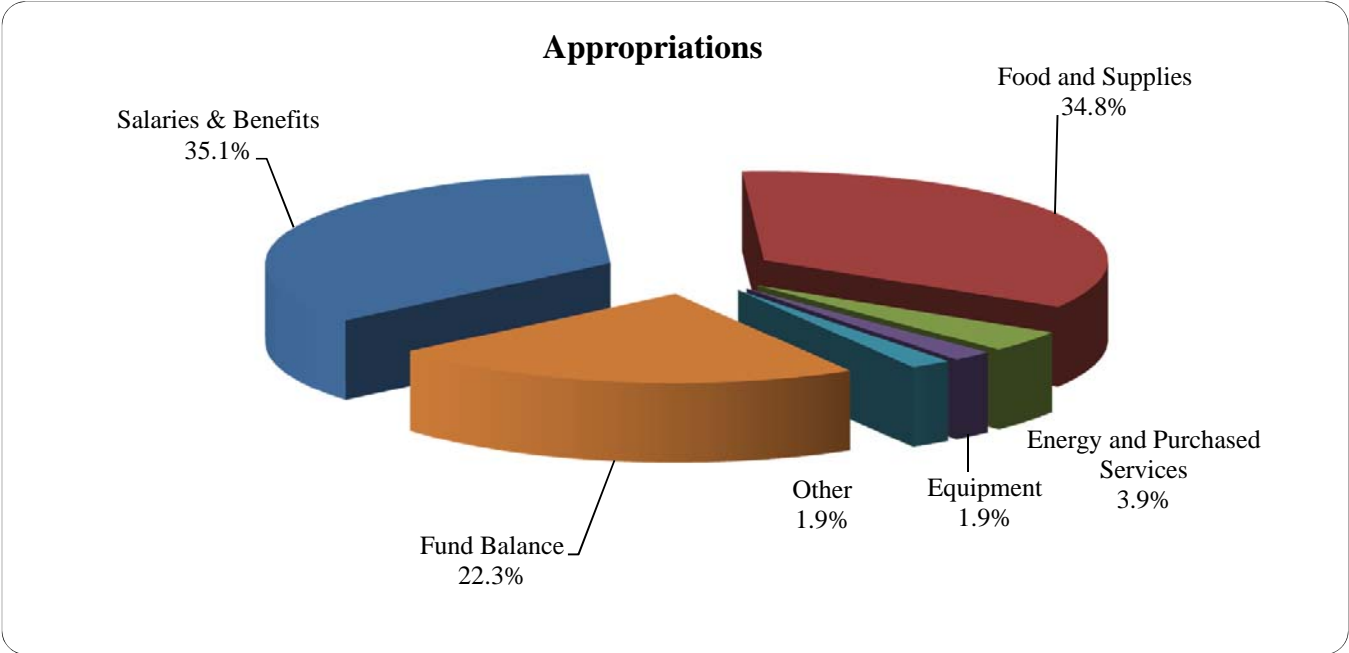
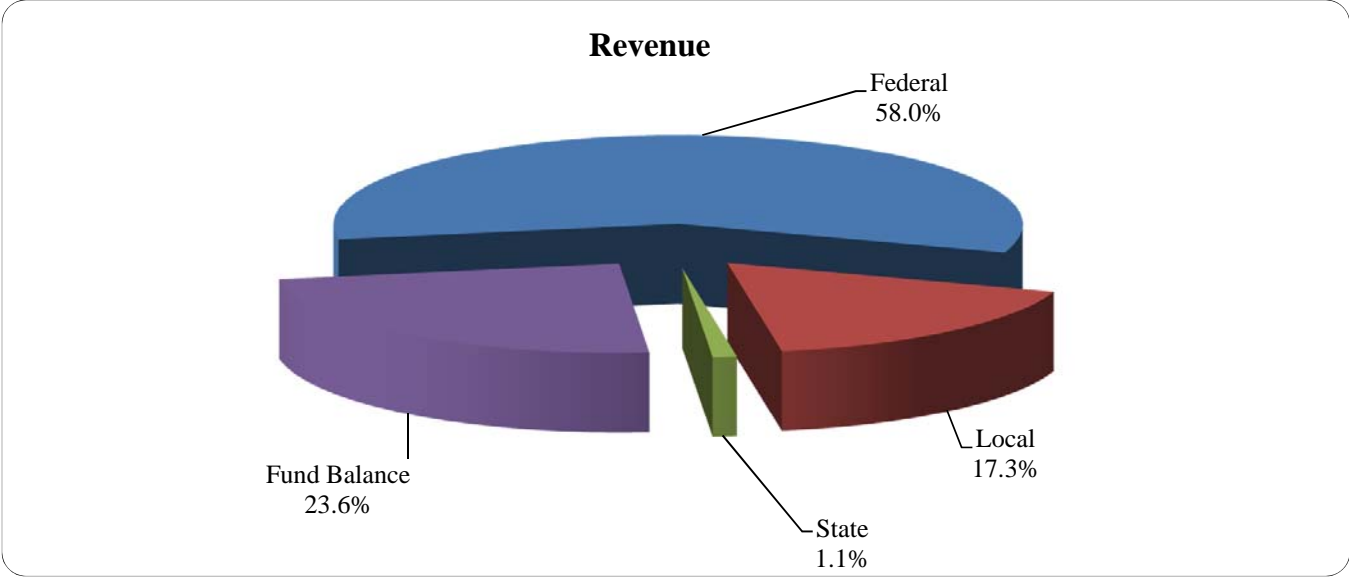
IDEA Part B, Entitlement 2012-2013 estimated roll forward	\$ 329,603
IDEA Part B, Preschool, 2012-2013 estimated roll forward	-
IDEA Part B UDL Through Technology	49,087
IDEA Part B, Entitlement 2013-2014	4,095,589
IDEA Part B, Preschool, Entitlement 2013-2014	109,723
Total Individuals with Disabilities Act	<u>\$ 4,584,002</u>

**3240, Title I:**

Estimated Roll of 2012-2013 Title I Basic	\$ 387,700
Estimated Roll of 2012-2013 Title I Migrant Education	60,430
Estimated Roll of 2012-2013 Title I School Choice	210
Title I Part A, Basic 2013-2014	5,501,273
Title I Migrant Education 2013-2014	98,767
Total Title I Funds	<u>\$ 6,048,380</u>

# FOOD SERVICES FUND

## FUND 400 FOOD SERVICE BUDGET



School Board of Indian River County, Florida  
Special Revenue Fund - Food Service  
Revenues  
Fiscal Years Ended June 30, 2013 and 2014

FEDERAL MONEY RECEIVED THROUGH STATE:	Function	Actual 2012-13	Estimated 2013-14	Increase / (Decrease)	% Change
National School Lunch Act	260	\$ 5,459,983	\$ 5,604,056	\$ 144,073	2.64%
USDA Donated Commodities	265	494,891	242,234	(252,657)	-51.05%
Federal through State grant	268-269	101,951	57,500	(44,451)	-43.60%
Miscellaneous Federal -Summer Feeding Program	267/290	185,819	225,000	39,181	21.09%
Total Federal Sources		<u>\$ 6,242,644</u>	<u>\$ 6,128,790</u>	<u>\$ (113,854)</u>	<u>-1.82%</u>
<b>STATE SOURCES:</b>					
Food Service Supplement	337/338	\$ 110,908	\$ 116,483	\$ 5,575	5.03%
Miscellaneous State Sources	339	3,844	2,136	(1,708)	-44.43%
Total State Sources		<u>\$ 114,752</u>	<u>\$ 118,619</u>	<u>\$ 3,867</u>	<u>3.37%</u>
<b>LOCAL SOURCES:</b>					
Food Service Sales	450	\$ 2,086,888	\$ 1,826,603	\$ (260,285)	-12.47%
Miscellaneous Local Revenue	431/490	13,368	208	(13,160)	0.00%
Total Local Sources		<u>\$ 2,100,256</u>	<u>\$ 1,826,811</u>	<u>\$ (273,445)</u>	<u>-13.02%</u>
<b>TOTAL REVENUE:</b>		<u>\$ 8,457,652</u>	<u>\$ 8,074,220</u>	<u>\$ (383,432)</u>	<u>-4.53%</u>
<b>BALANCE AT BEGINNING OF YEAR</b>					
Nonspendable Fund Balance	2710	\$ 178,303	\$ 101,945	\$ (76,358)	-42.82%
Restricted for Food Service Programs	2720	1,739,645	2,395,230	655,585	37.68%
Total Fund Balance		<u>\$ 1,917,948</u>	<u>\$ 2,497,175</u>	<u>\$ 579,227</u>	<u>30.20%</u>
<b>TOTAL REVENUE AND FUND BALANCE:</b>		<u>\$ 10,375,600</u>	<u>\$ 10,571,395</u>	<u>\$ 195,795</u>	<u>1.89%</u>

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

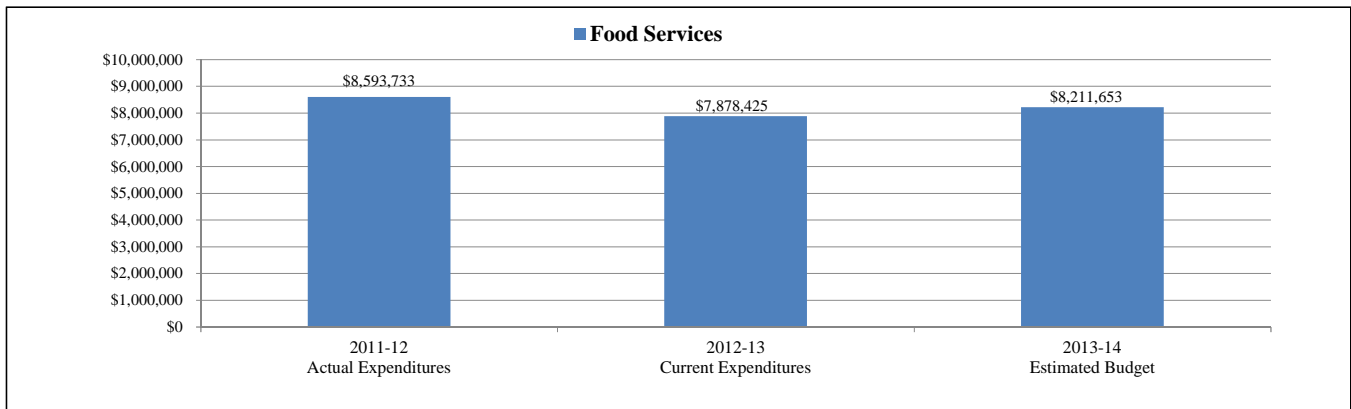
The following services will be available to students:

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

School Board of Indian River County, Florida  
Special Revenue Fund - Food Service  
Expenditures  
Fiscal Years Ended June 30, 2013 and 2014

<b>EXPENDITURES:</b>	<u>Object</u>	<u>Actual 2012-13</u>	<u>Estimated 2013-14</u>	<u>Increase / (Decrease)</u>	<u>% Change</u>
Salaries	100	\$ 2,516,969	\$ 2,763,520	\$ 246,551	9.80%
Employee Benefits	200	771,092	947,048	175,956	22.82%
Purchased Services	300	83,592	146,998	63,406	75.85%
Energy Services	400	288,616	270,149	(18,467)	-6.40%
Materials and Supplies	500	3,957,053	3,677,072	(279,981)	-7.08%
Capital Outlay	600	20,369	201,623	181,254	889.85%
Other Expenses	700	240,734	205,243	(35,491)	-14.74%
<b>TOTAL EXPENDITURES:</b>		<b>\$ 7,878,425</b>	<b>\$ 8,211,653</b>	<b>\$ 333,228</b>	<b>4.23%</b>
<b>FUND BALANCES AT END OF YEAR:</b>					
Nonspendable Fund Balance	2710	\$ 101,945	\$ 101,945	\$ -	0.00%
Restricted Fund Balance	2720	2,395,230	2,257,797	(137,433)	-5.74%
Total Ending Fund Balance		\$ 2,497,175	\$ 2,359,742	\$ (137,433)	-5.50%
<b>TOTAL EXPENDITURES AND FUND BALANCE:</b>		<b>\$ 10,375,600</b>	<b>\$ 10,571,395</b>	<b>\$ 195,795</b>	<b>1.89%</b>

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



**Food Services**

Description	Object Code	2011-12	2012-13	2013-14	Variance
		Actual Expenditures	Actual Expenditures	Estimated Budget	
Salaries & Wages	1XXX	\$2,542,013	\$ 2,516,969	\$ 2,763,520	\$246,551
Benefits	2XXX	\$901,408	771,092	947,048	\$175,956
Purchased Services	3XXX	\$114,329	83,592	146,998	\$63,406
Energy Services	4XXX	\$299,794	288,616	270,149	(\$18,467)
Materials and Supplies	5XXX	\$4,020,136	3,957,053	3,677,072	(\$279,981)
Capital Outlay	6XXX	\$216,371	20,369	201,623	\$181,254
Miscellaneous	7XXX	\$499,682	240,734	205,243	(\$35,491)
<b>Totals</b>		<b>\$8,593,733</b>	<b>\$7,878,425</b>	<b>\$8,211,653</b>	<b>\$333,228</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2012-13 Allocation	2013-14 Allocation	Variance
ACCOUNTS PAYABLE CLERK FOOD SE	1.00	1.00	0.00
CAFETERIA BAKER	11.00	9.00	-2.00
CAFETERIA COOK	23.00	20.00	-3.00
CAFETERIA MANAGER TRAINEE	1.00	0.00	-1.00
CAFETERIA WORKER	91.00	94.00	3.00
DIR FOOD & NUTRITION SERVICES	1.00	1.00	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	0.00
FOOD SERVICE APPLICATION CLERK	1.00	1.00	0.00
FOOD SERVICE FIELD MANAGER	1.00	0.00	-1.00
FOOD SERVICE MANAGER ELEM	13.00	13.00	0.00
FOOD SERVICE MANAGER HIGH SCHO	2.00	3.00	1.00
FOOD SERVICE MANAGER MIDDLE SC	4.00	3.00	-1.00
FOOD SERVICE MANAGER, HS W/ELD	1.00	1.00	0.00
FOOD SERVICE SPECIALIST	1.00	1.00	0.00
FOOD & NUTRITION SVCS NUTR SPEC	0.00	1.00	1.00
STUDENT MONITOR	26.00	26.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>178.00</b>	<b>175.00</b>	<b>-3.00</b>



**DISTRICT SUMMARY BUDGET**

SECTION II, FUND 400  
Fiscal Year 2013-2014

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	7,063,050	4,193,678	1,222,623	233,838	-	529,267	821,861	61,783
SUPPORT SERVICES:			-	-	-	-	-	-	-
Pupil Personnel Services	6100	1,116,089	784,163	181,269	28,701	-	121,956	-	-
Instructional Media Services	6200	-	-	-	-	-	-	-	-
Instruction & Curriculum Development	6300	2,250,874	1,517,729	383,493	293,666	-	10,000	42,986	3,000
Instructional Staff Training	6400	1,415,700	392,124	83,894	611,658	-	146,568	3,361	178,095
Instructional Related Technology	6500	-	-	-	-	-	-	-	-
Board of Education	7100	-	-	-	-	-	-	-	-
General Administration	7200	648,180	-	-	-	-	-	-	648,180
School Administration	7300	62,580	45,476	17,104	-	-	-	-	-
Facilities Acquisition & Construction	7400	-	-	-	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-	-	-	-
Food Service	7600	8,211,653	2,763,520	947,048	146,998	270,149	3,677,072	201,623	205,243
Central Services	7700	45,150	-	-	45,150	-	-	-	-
Transportation Services	7800	236,369	4,275	549	-	-	-	-	231,545
Operation of Plant	7900	-	-	-	-	-	-	-	-
Maintenance of Plant	8100	-	-	-	-	-	-	-	-
Administrative Technology Services	8200	15,000	-	-	15,000	-	-	-	-
Community Services	9100	288,260	231,807	38,645	3,000	-	14,808	-	-
<b>TOTAL INSTRUCTION AND SUPPORT SERVICES</b>		<b>21,352,905</b>	<b>9,932,772</b>	<b>2,874,625</b>	<b>1,378,011</b>	<b>270,149</b>	<b>4,499,671</b>	<b>1,069,831</b>	<b>1,327,846</b>
Transfers Out	9700	-							
<b>TOTAL APPROPRIATION AND TRANSFERS</b>		<b>21,352,905</b>							

# INSURANCE TRUST FUND

## **FUND 700**

### **Insurance Trust**

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This section of the budget was established in 1985, when the Board acted to establish a self-funded group health and life insurance program and participated in a consortium of ten districts to share administrative costs. During 2002-2003, the Board withdrew its participation from the consortium for the medical plan. The District health coverage remains self-insured and is administered by Blue Cross Blue Shield of Florida.

Costs incurred by the Board include third party administrative fees, stop loss reinsurance, life and AD&D insurance and claim payments.

Funds are contributed to this Fund by assessment of premiums in the General Operating, Special Revenue and Enterprise Funds, and by employees and retirees.

Medical insurance premiums for insured full time employees are paid by the Board maximum cost of \$4,860 per year for major medical. Life insurance and AD&D benefits are paid for by the Board at a rate of \$66 per year per employee.

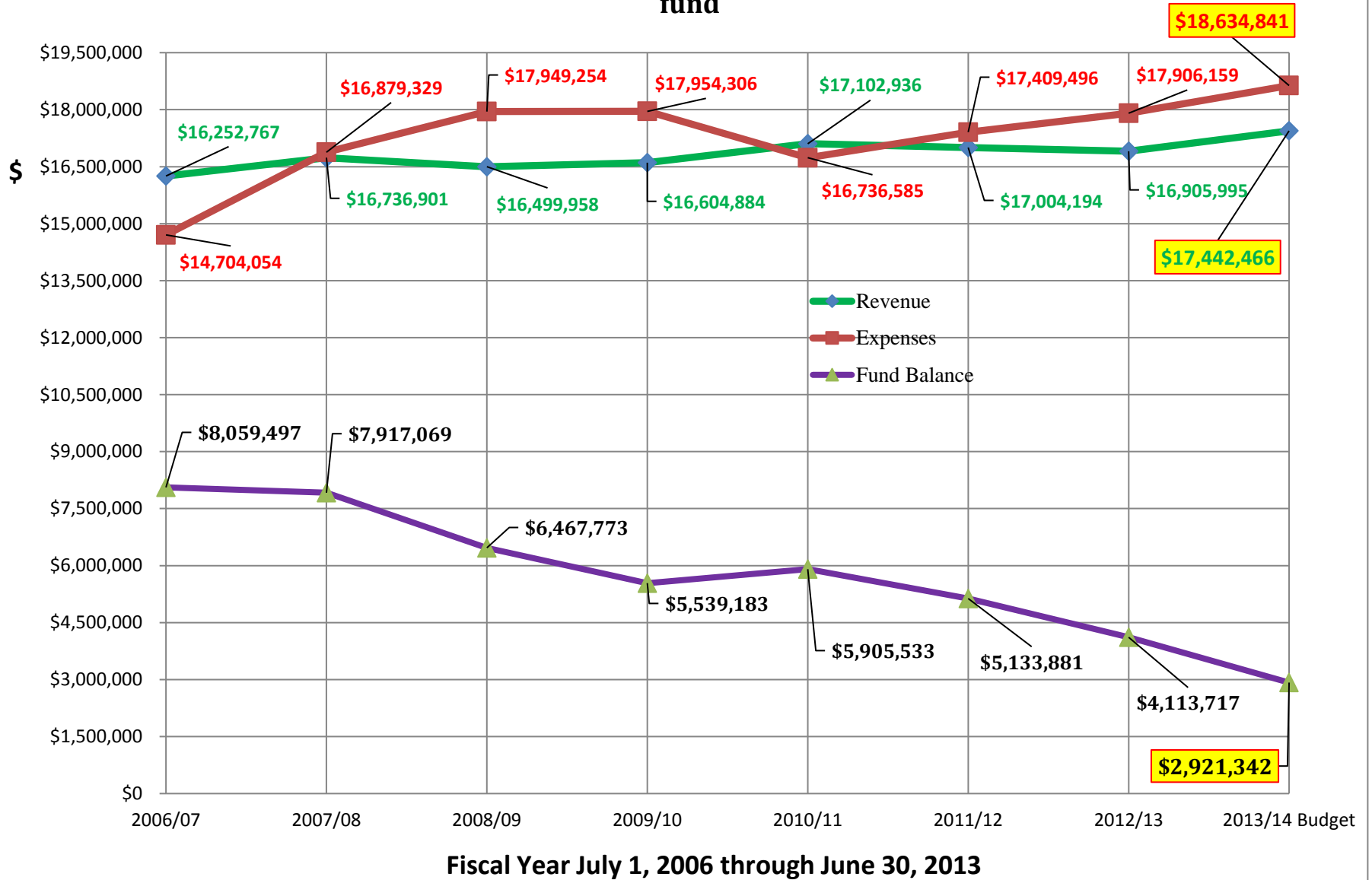
**Major Medical Annual Rate Structure  
Effective July 1 , 2013**

Plan Type	Estimated Number Enrolled	Annual Premium Rates		Total Estimated Premiums
		Board Paid Premium	Employee Paid Premium	
<b>Blue Choice</b>				
Employee Only	321	\$ 4,860	\$ 1,128	\$ 1,922,148
Employee Spouse	73	4,860	5,040	722,700
Employee Spouse - 2 Employees	22	4,860	90	108,900
Employee Child (ren)	49	4,860	4,848	475,692
Employee Family	187	4,860	6,192	2,066,724
Employee Family - 2 Employees	72	4,860	666	397,872
<b>Blue Options 5770</b>				
Employee Only	307	\$ 4,860	\$ 708	\$ 1,709,376
Employee Spouse	48	4,860	4,344	441,792
Employee Spouse - 2 Employees	6	4,602	-	27,612
Employee Child (ren)	54	4,860	2,082	374,868
Employee Family	144	4,860	2,712	1,090,368
Employee Family - 2 Employees	80	4,860	282	411,360
<b>Blue Options 5190/5191</b>				
Employee Only	2	\$ 4,860	\$ 324	\$ 10,368
Employee Spouse	0	4,860	3,708	-
Employee Spouse - 2 Employees	0	4,284	-	-
Employee Child (ren)	0	4,860	3,540	-
Employee Family	0	4,860	4,704	-
Employee Family - 2 Employees	0	4,782	-	-
<b>Blue Options 5774</b>				
Employee Only	226	\$ 4,860	\$ -	\$ 1,098,360
Employee Spouse	17	4,860	3,168	136,476
Employee Spouse - 2 Employees	2	4,014	-	8,028
Employee Child (ren)	11	4,860	3,012	86,592
Employee Family	34	4,860	4,104	304,776
Employee Family - 2 Employees	12	4,482	-	53,784
Total Enrolled	1667			
Opt - Out	255	480	-	122,400
	<b>3589</b>			<b>\$ 11,570,196</b>
<b>CWA 97.88 Premium</b>				
Total Enrolled	434	-	2,349	<b>\$ 1,019,518</b>
<b>RETIREES</b>				
<b>Medicare Eligible</b>				
Retiree 800 Plan	176		\$ 3,852	\$ 677,952
Retiree and Spouse 800 Plan	44		7,392	325,248
<b>Blue Choice 702</b>				
Retiree < 65 Spouse > 65	16		\$ 8,520	\$ 136,320
Retiree and Child	1		9,708	9,708
Retiree Only < 65	68		5,988	407,184
Family Retiree < 65 Spouse > 65	1		10,428	10,428
Family Retiree and Spouse < 65	6		11,052	66,312
Family Retiree and Spouse > 65	1		9,300	9,300
Retiree and Spouse < 65	19		9,900	188,100
<b>Blue Options</b>				
Blue Options 5770 Retiree and Spouse < 65	3		\$ 9,204	\$ 27,612
Blue Options 5770 Retiree Only < 65	5		5,568	27,840
Blue Options 5774 Retiree and Spouse < 65	1		8,028	8,028
Blue Options 5774 Retiree Only < 65	2		4,860	9,720
	<b>343</b>			<b>\$ 1,903,752</b>
<b>Totals</b>				
	Medical			14,493,466
	Life			550,000
	Dental			1,500,000
	Vision			96,000
	Additional Flexible Spending Account			250,000
	Disability			275,000
				<b>17,164,466</b>

**Beginning Budget 2013-2014**  
**GROUP HEALTH & LIFE INSURANCE**  
**INTERNAL SERVICE FUND**

<b>REVENUES</b>			
	<b>Actual 2012-2013</b>	<b>Proposed 2013-2014</b>	<b>Increase / Decrease</b>
Premium Contributions - Health, Life, Dental, Flex, Disability	\$ 16,503,560	\$ 17,164,466	\$ 660,906
Federal Medicare Retiree Drug Subsidy	113,073	180,000	66,927
Misc. Income - COBRA Fees/Reinsurance/ Donations	85,218	80,000	(5,218)
Wellness Donation	150,000	-	
Interest Income	54,144	18,000	(36,144)
<b>TOTAL REVENUES</b>	<b>\$ 16,905,995</b>	<b>\$ 17,442,466</b>	<b>\$ 686,471</b>
Beginning Balances (July 1):			
Unreserved Fund Balance	\$ 5,113,881	\$ 4,113,717	\$ (1,000,164)
Total Est. Net Assets (July 1)	\$ 5,113,881	\$ 4,113,717	\$ (1,000,164)
<b>TOTAL REVENUES AND RETAINED EARNINGS</b>	<b>\$ 22,019,876</b>	<b>\$ 21,556,183</b>	<b>\$ (463,693)</b>
<b>EXPENDITURES</b>			
<u>Claims Expense:</u>			
Medical Claims Expense	\$ 9,679,669	\$ 10,163,652	\$ 483,983
Prescription Drug Card	3,620,180	3,801,189	181,009
Flexible Spending Accounts	224,162	225,000	838
<b>Total Projected Claims Expense</b>	<b>\$ 13,524,011</b>	<b>\$ 14,189,841</b>	<b>\$ 665,830</b>
<u>Other Expenses</u>			
Salaries and Benefits	\$ 118,043	\$ 118,000	\$ (43)
Dental Insurance	1,443,169	1,500,000	56,831
Vision Insurance	95,307	96,000	693
Reinsurance - Specific Stop Loss	466,268	470,000	3,732
Group Life	548,331	550,000	1,669
Disability Insurance	272,520	275,000	2,480
Administrative Fees	1,253,402	1,250,000	(3,402)
Employee Assistance Program	185,108	186,000	892
<b>Total Professional Services</b>	<b>\$ 4,382,148</b>	<b>\$ 4,445,000</b>	<b>\$ 62,852</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,906,159</b>	<b>\$ 18,634,841</b>	<b>\$ 728,682</b>
Est. Ending Balances (June 30):			
Unreserved Balance	\$ 4,113,717	\$ 2,921,342	(1,192,375)
Est. Total net Assets (June 30)	\$ 4,113,717	\$ 2,921,342	(1,192,375)
<b>TOTAL EXPENDITURES AND RETAINED EARNINGS</b>	<b>\$ 22,019,876</b>	<b>\$ 21,556,183</b>	<b>\$ (463,693)</b>

### Historical trend of revenues, expenses and fund balances- Medical Insurance Trust fund





# ENTERPRISE FUND



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

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

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

**School Board of Indian River County, Florida**  
**Enterprise Fund - Extended Day Program Budget**  
**Fiscal Years Ended June 30, 2013 and 2014**

	Object / Function	Actual 2012-13	Proposed 2013-14	Increase / (Decrease)	% Change
<b>LOCAL SOURCES:</b>					
Interest on Investments	3431	\$ 1,249	\$ 1,000	\$ (249)	100.00%
Charges for Services	3481	707,693	705,545	(2,148)	-0.30%
Total Local Sources		\$ 708,942	\$ 706,545	\$ (2,397)	-0.34%
<b>TOTAL ESTIMATED REVENUE:</b>		<u>\$ 708,942</u>	<u>\$ 706,545</u>	<u>\$ (2,397)</u>	<u>-0.34%</u>
<b>BALANCE AT BEGINNING OF YEAR:</b>					
Net Assets (July 1)	2790	\$ 520,163	\$ 565,594	\$ 45,431	8.73%
<b>TOTAL ESTIMATED REVENUE AND NET ASSETS:</b>		<u><u>\$ 1,229,105</u></u>	<u><u>\$ 1,272,139</u></u>	<u><u>\$ 43,034</u></u>	<u><u>3.50%</u></u>
<b>ESTIMATED EXPENDITURES:</b>					
Salaries	100	\$ 464,969	\$ 497,261	\$ 32,292	6.94%
Employee Benefits	200	93,620	89,246	(4,374)	-4.67%
Purchased Services	300	34,003	51,594	17,591	51.73%
Materials and Supplies	500	54,451	45,500	(8,951)	-16.44%
Capital Outlay	600	16,408	6,500	(9,908)	-60.39%
Other Expenses	700	60	50	(10)	-16.67%
<b>TOTAL EXPENDITURES</b>		<u>\$ 663,511</u>	<u>\$ 690,151</u>	<u>\$ 26,640</u>	<u>4.02%</u>
<b>BALANCE AT END OF YEAR:</b>					
Net Assets (June 30)	2790	\$ 565,594	\$ 581,988	\$ 16,394	2.90%
<b>TOTAL EXPENDITURES AND NET ASSETS:</b>		<u><u>\$ 1,229,105</u></u>	<u><u>\$ 1,272,139</u></u>	<u><u>\$ 43,034</u></u>	<u><u>3.50%</u></u>



# DEFINITIONS

# ***DEFINITIONS***

## **Ad Valorem Taxes**

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

## **Allocation Formulas**

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

## **Appropriations**

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

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

The value of 1 FTE (student) in the state FEFP formula. The value in 2013-2014 of a base student is \$ 3,752.30

## **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 2013-2014 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. 2013-2014 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 5.268 mills in ad valorem taxes.

Required Local Effort = 96% x assessed value of non-exempt properties x .005268

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 5.089.

### **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.

# CONTACT LIST



## WHO TO CALL FOR PROGRAM INFORMATION

	<b>Person to Call</b>	<b>Phone</b>
Adult & Vocational Education	Ruth Shaw	564-4995
Alternative Education	Andrew Rynberg	564-3018
Budget, General Information	Carter Morrison	564-3180
Capital Outlay Budget (Fund 300)	Ellie Simpson	564-3022
Debt Service Budget (Fund 200)	Charlene Atkins	564-3045
Employee Statistics	Denise Roberts	564-3071
Exceptional Education	Michael Ferrentino	564-5932
Federal Funding	Ellie Simpson	564-3022
Formulas, Staffing	Mike Smeltzer	564-3062
FTE Statistics	Andrew Rynberg	564-3014
Insurance (Fund 700)	Denise Roberts	564-3060
Internal Accounts	Charlene Atkins	564-3045
Operating Budget (Fund 100)	Carter Morrison	564-3180
Payroll Information	Laura Allen	564-3068
Purchasing	Rick Chuma	564-5050
School Food Service (Fund 410)	Patrick McCarty	564-4981

# BUDGET CALENDAR

**2013-2014 Budget Planning Calendar**  
**Indian River County School Board Workshops & Public Hearings**

<b><u>Date</u></b>	<b><u>Time</u></b>	<b><u>Description</u></b>	<b><u>TRIM Calendar item</u></b>
May 9, 2013 (Thursday)	1:00pm	Work Session	2013/2014 Board Budget Priorities
May 14, 2013 (Tuesday)	3:00pm	Roundtable	Review of the 2013/2014 Final Legislative Conference Report
June 25, 2013 (Tuesday)	9:00am	Workshop	Workshop on the 2013/2014 Preliminary Budget and Millage Levy
June 25, 2013 (Tuesday)	1:00pm	Workshop	Review of the Five Year Capital Outlay Plan
July 23, 2013 (Tuesday)	6:00pm	Board Business Meeting	School Board Approval to advertise the Tentative Budget and Proposed Millage Levy
July 27, 2013 (Saturday)			Advertisement appears in newspaper
August 1, 2013 (Thursday)	5:01pm	Public Hearing	First Public Hearing on the 2013/2014 Tentative Budget and Proposed Millage Levy
August 2, 2013 (Friday)			Notify Property Appraiser (TRIM Deadline is August 4)
September 9, 2013 (Monday)	5:01pm	Public Hearing	Final Public Hearing on the 2013/2014 Budget and Proposed Millage Levy
September 30, 2013 (Monday)			Submit Certification of Compliance to Property Tax Oversight Program (TRIM deadline is 30 days after adoption)

All business meetings and public hearings are scheduled to be held in the Teacher Education Center (TEC) located in the J. A. Thompson Administrative Center at 1990 25th Street, Vero Beach.

