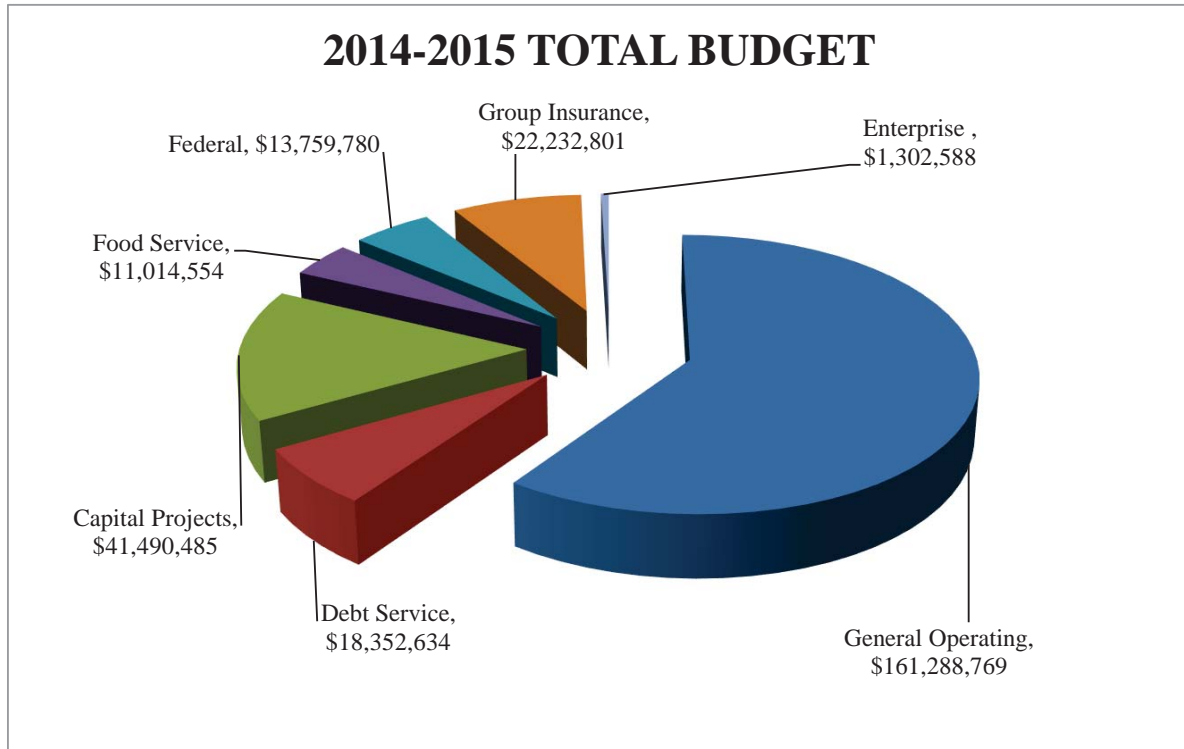


THE SCHOOL DISTRICT OF INDIAN RIVER COUNTY
TENTATIVE BUDGET BOOK
2014-2015
PUBLIC HEARING
July 31, 2014



Fund	Description	2013-2014	2014-2015	Difference
100	General Operating	\$ 156,283,669	\$ 161,288,769	\$ 5,005,100
200	Debt Service	17,619,316	18,352,634	733,318
300	Capital Projects	54,924,882	41,490,485	(13,434,397)
400 FS	Food Service	10,571,395	11,014,554	443,159
400 OTHER	Federal	13,141,252	13,759,780	618,528
700	Group Insurance	21,556,183	22,232,801	676,618
900	Enterprise	1,272,139	1,302,588	30,449
TOTALS		\$ 274,841,113	\$ 269,441,611	\$ (5,927,225)

Dr. Frances J. Adams
 Superintendent
 Vero Beach, Florida

An Equal Opportunity Employer

School District of



INDIAN RIVER COUNTY

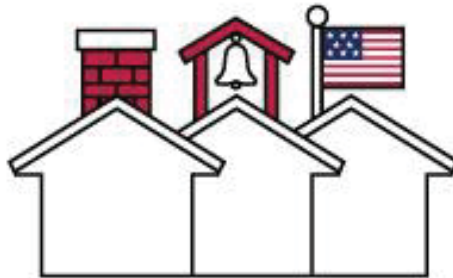
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**The School Board of Indian River County, Florida
Tentative Budget Book
for the fiscal year ended June 30, 2015**

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School District of



INDIAN RIVER COUNTY

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July 31, 2014

To the Citizens of Indian River County:

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

Fund 100 is the section of the budget that is usually discussed at School Board meetings and workshops. It includes the salaries of teachers, administrators, bus drivers, secretaries, maintenance workers, and most other personnel in the system with the exception of cafeteria workers and federal grant personnel who are in Fund 400. Sixty nine percent of operating expenditures in 2014-2015 will be spent for salaries, benefits and substitute employee costs. This leaves thirty one 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 2014-15 FEFP shows an increase in total state and local funds of \$2.8 million when compared to the 4th FEFP calculation for 2013-2014 and 2013-2014 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 implement legislative changes made to §1012.22 Florida Statutes regarding Teacher Performance Pay and Salary Schedules, continuing to comply with the class size constitutional amendment, and to implement the various provisions of HB 5101 as it relates to the Lowest Performing 300 schools. The Board's policy is to maintain a minimum of 5% operating reserve in order to maintain a strong financial base, which is a minimal fund balance reserve that bond rating companies and auditing groups use to assess the district's financial solvency.

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

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

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 \$3.8 million of Individual with Disabilities Act (IDEA) funds.

In Fund 700, Group Insurance, the Board will increase its contribution by \$12 per full time employee per month towards health insurance benefits.

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



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GENERAL FUND



School District of

INDIAN RIVER COUNTY

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TRIM NOTICES AND TAX RATES

BUDGET SUMMARY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL DISTRICT OF INDIAN RIVER
COUNTY ARE 3.8% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES
FISCAL YEAR 2014-2015

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:	0.7480	Operating or Capital Not to Exceed 2 Years	0.0000
Required Local Effort(including Prior Period)	5.147	Discretionary Operating	0.000
Local Capital Improvement (Capital Outlay)	1.500	Additional Millage Not to Exceed 4 Years (Operating)	0.6000
Discretionary Capital Improvement	0.000		
		Total Millage	7.995

**PROPOSED MILLAGE LEVIES NOT
SUBJECT TO 10-MILL CAP**

ESTIMATED REVENUES:	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	INTERNAL SERVICE	ENTERPRISE FUND	TOTAL ALL FUNDS
Federal Sources	\$ 560,000	\$ 1,413,472	\$ -	\$ 19,919,640	\$ -	\$ -	\$ 21,893,112
State Sources	43,255,609	602,912	1,415,866	116,483	0	0	45,390,870
Local Sources	92,311,592	4,000	20,714,306	1,888,249	18,764,336	720,600	134,403,083
TOTAL REVENUES	136,127,201	2,020,384	22,130,172	21,924,372	18,764,336	720,600	201,687,065
Transfers In	4,526,397	11,138,898	0	0	0	0	15,665,295
Nonrevenue Sources	25,000	0	0	0	0	0	25,000
Fund Balances - July 1, 2014	20,610,171	5,193,352	19,360,313	2,849,962	3,468,465	581,988	52,064,251
TOTAL REVENUES AND BALANCES	\$ 161,288,769	\$ 18,352,634	\$ 41,490,485	\$ 24,774,334	\$ 22,232,801	\$ 1,302,588	\$ 269,441,611

EXPENDITURES	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	INTERNAL SERVICE	ENTERPRISE FUND	TOTAL ALL FUNDS
Instruction	\$ 91,357,209	\$ -	\$ -	\$ 7,611,422	\$ -	\$ -	\$ 98,968,631
Pupil Personnel Services	3,728,964	-	-	1,100,161	-	-	4,829,125
Instructional Media Services	2,153,874	-	-	-	-	-	2,153,874
Instructional & Curriculum Development	2,979,846	-	-	2,427,214	-	-	5,407,060
Instructional Staff Training	1,222,366	-	-	1,475,489	-	-	2,697,855
Instructional Technology	2,319,931	-	-	-	-	-	2,319,931
Board of Education	1,012,445	-	-	708,296	-	-	1,720,741
General Administration	405,803	-	-	81,358	-	-	487,161
School Administration	8,244,503	-	-	-	-	-	8,244,503
Facilities Acquisition & Construction	1,287,658	-	25,825,190	-	-	-	27,112,848
Fiscal Services	1,185,659	-	-	-	-	-	1,185,659
Food Services	-	-	-	8,358,969	-	-	8,358,969
Central Services	2,236,471	-	-	38,750	19,515,980	-	21,791,201
Pupil Transportation Services	4,910,048	-	-	302,090	-	-	5,212,138
Operation of Plant	12,675,786	-	-	-	-	-	12,675,786
Maintenance of Plant	2,862,210	-	-	-	-	-	2,862,210
Administrative Technology	7,682,961	-	-	15,000	-	-	7,697,961
Community Services	-	-	-	-	-	750,085	750,085
Debt Service	35,000	11,696,338	-	-	-	-	11,731,338
TOTAL EXPENDITURES	\$ 146,300,734	\$ 11,696,338	\$ 25,825,190	\$ 22,118,749	\$ 19,515,980	\$ 750,085	\$ 226,207,076
Transfers Out	\$ -	\$ -	\$ 15,665,295	\$ -	\$ -	\$ -	\$ 15,665,295
Fund Balances - June 30, 2015	\$ 14,988,035	\$ 6,656,296	\$ -	\$ 2,655,585	\$ 2,716,821	\$ 552,503	\$ 27,569,240
TOTAL EXPENDITURES, TRANSFERS & BALANCES	\$ 161,288,769	\$ 18,352,634	\$ 41,490,485	\$ 24,774,334	\$ 22,232,801	\$ 1,302,588	\$ 269,441,611

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.....	\$ 111,226,833
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ 130,129
C. Actual property tax levy	\$ 111,096,704
This year's proposed tax levy	\$ 114,668,979

A portion of the tax levy is required under state law in order for the school board to receive **\$41,577,244** in state education grants. The required portion has increased by **1.17** percent, and represents approximately **six-tenths** of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board. All concerned citizens are invited to a public hearing on the tax increase to be held on July 31, 2014 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 **6.495** mills for operating expenses and is proposed solely at the discretion of the School Board.

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

The Capital Outlay Tax will generate approximately \$20,653,325 to be used for the following projects:

CONSTRUCTION AND REMODELING

Acquisition of Land and Buildings
Construction and Remodeling - Districtwide
Citrus 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	Electrical and Plumbing Repairs and Upgrades – District wide
Video- Districtwide	
Energy Management Improvements	Drainage, Grading and Site Improvements
Paving parking areas, walkways and sidewalks – Districtwide	Repair, Renovation and Maintenance of Educational Facilities, including Classrooms , Portable Classrooms, Core Areas, Labs, Restrooms, Administrative, Band, Physical Education and Athletic Areas
Replace and Repair Windows, Doors and Door Locks – Districtwide	Consulting Services on Capital Projects - Districtwide
Roof Repairs – Districtwide	

MOTOR VEHICLE PURCHASES

Purchase of Motor Vehicles
Purchase of Eight (8) School Buses

NEW AND REPLACEMENT EQUIPMENT, COMPUTERS, ENTERPRISE RESOURCE SOFTWARE, AND S. 1011.71(2), F.S., ELIGIBLE EXPENDITURES IN SUPPORT OF DIGITAL CLASSROOMS PLANS PURSUANT TO S. 1011.62(12), F.S.

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

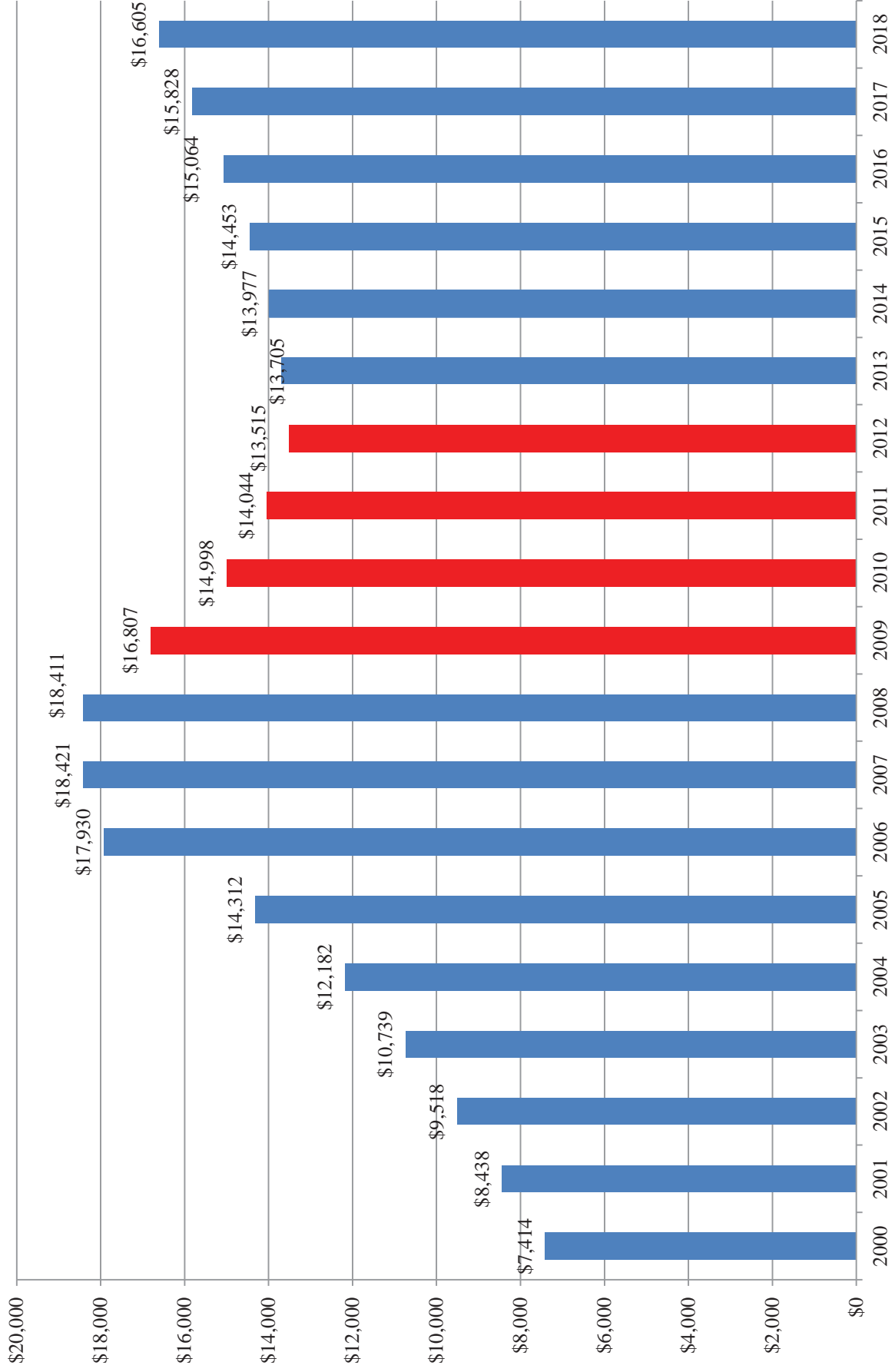
All concerned citizens are invited to a public hearing to be held on **July 31, 2014 at 5:01 PM.** in the Indian River County School Board meeting room, 1990 25th Street, Vero Beach, Florida. A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

**OTHER
GENERAL FUND
INFORMATION
AND STATISTICS**

School District of Indian River County
Taxable Assessed Valuation Trend

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

SOURCE: AD VALOREM ESTIMATING CONFERENCE
MARCH 7, 2014



Estimated 2014-2015 Indian River School District Taxes

	<u>2013</u>		<u>2014</u>	<u>Difference</u>
1 Estimated Taxable Value =	\$ 13,704,636,867	\$	14,342,586,540	4.65%

MILLAGE RATE COMPARISON			
DESCRIPTION	2013-2014	2014-2015	DIFFERENCE
2 Required Local Effort	5.268	5.147	(0.121)
3 Discretionary	0.748	0.748	0.000
4 Capital Projects	1.500	1.500	0.000
5 Special Referendum Millage	0.600	0.600	0.000
6 Total Millage	8.116	7.995	(0.121)

SAMPLE HOME TAX BILL - No Change in Property Value			
TAXES	2013-2014	2014-2015	DIFFERENCE
7 Assessed Val.	\$200,000	\$200,000	
8 Homestead	(\$25,000)	(\$25,000)	
9 Taxable Value	\$175,000	\$175,000	
10 Required Local Effort	\$921.90	\$900.73	(\$21.17)
11 Discretionary	\$130.90	\$130.90	\$0.00
12 Capital Projects	\$262.50	\$262.50	\$0.00
13 Special Referendum Millage	\$105.00	\$105.00	\$0.00
14 Total School District Taxes	\$1,420.30	\$1,399.13	(\$21.17)

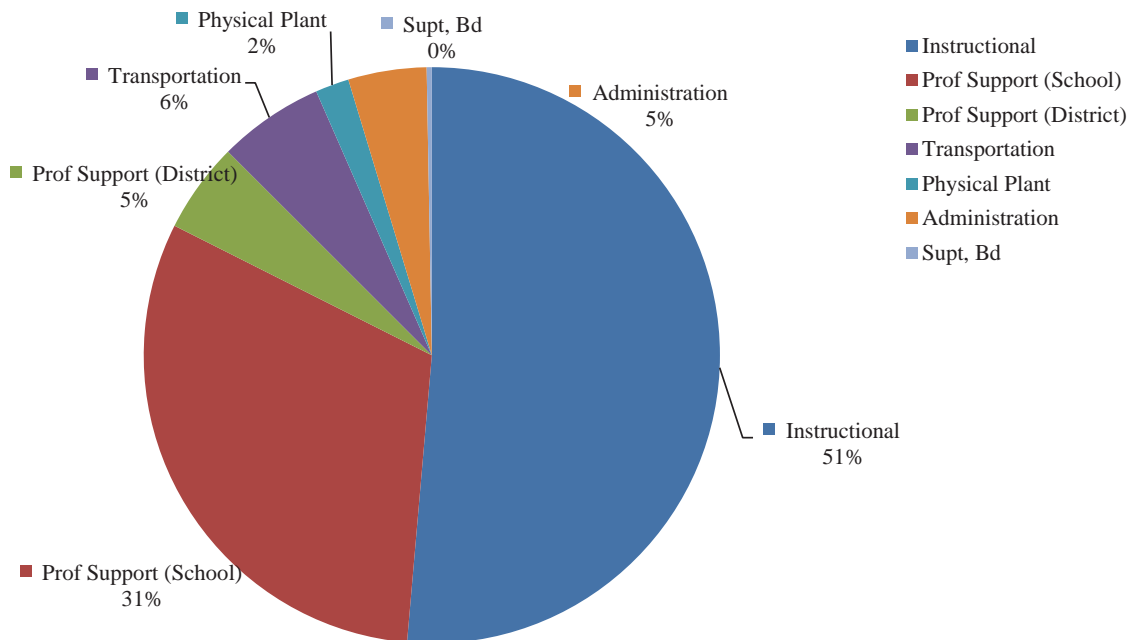
SAMPLE HOME TAX BILL -Increase in Property Value 4.65%			
TAXES	2013-2014	2014-2015	DIFFERENCE
15 Assessed Val.	\$200,000	\$209,300	
16 Homestead	(\$25,000)	(\$25,000)	
17 Taxable Value	\$175,000	\$184,300	
18 Required Local Effort	\$921.90	\$948.59	\$26.69
19 Discretionary	\$130.90	\$137.86	\$6.96
20 Capital Projects	\$262.50	\$276.45	\$13.95
21 Special Referendum Millage	\$105.00	\$110.58	\$5.58
22 Total School District Taxes	\$1,420.30	\$1,473.48	\$53.18

* Based on the FEFP Conference March 27, 2014

**PERSONNEL ALLOCATION STATISTICS
GENERAL FUND UNIT COMPARISON**

<u>UNIT CLASSIFICATION</u>	<u>Actual 2013-2014</u>	<u>*Budget 2014-2015</u>	<u>DIFFERENCE</u>
Instructional	1,068.30	1,073.40	5.10
Total Instructional	<u>1,068.30</u>	<u>1,073.40</u>	5.10
Professional Support (School-Based)	656.67	648.72	(7.95)
Professional Support (District)	105.45	105.90	0.45
Transportation (Prof. Support)	124.00	124.00	0.00
Physical Plant (Prof. Support)	55.50	39.50	(16.00)
Administration	92.85	91.85	(1.00)
Superintendent & Board	6.00	6.00	0.00
Grand Total	<u>2,108.77</u>	<u>2,089.37</u>	(19.40)

** Position allocations subject to changes for final budget



IMPORTANT COMPARISONS FOR 2014-2015

	Final 2013-2014	Estimated 2014-2015	Increase/ (Decrease)
<u>UFTE (Students):</u>			
Traditional School Students	15,523	15,523	0
Charter Operated School Students	2,091	2,187	96
UFTE - Total K-12 Students	17,614	17,710	96
WFTE (K-12 Students)	19,218	19,140	(78)
Base Student Allocation	\$3,752.30	\$4,031.77	\$279.47
District Cost Differential	0.9941	0.9928	(0.0013)
Value of Taxable Property	\$13,704,636,867	\$14,342,586,540	4.65%
Required Local Effort (RLE) Millage	5.268	5.147	(0.1210)
Discretionary Tax Millage	0.748	0.748	-
Capital Outlay Millage	1.500	1.500	-
Special Referendum Millage	0.600	0.600	-
Total Tax Millage for Education	8.116	7.995	(0.1210)

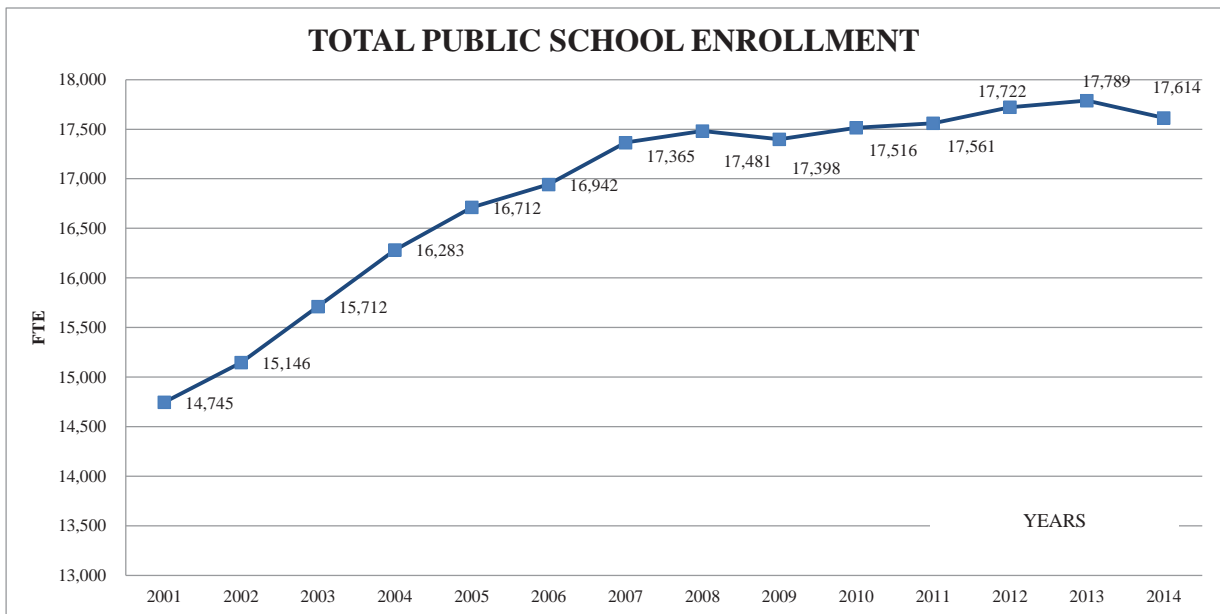
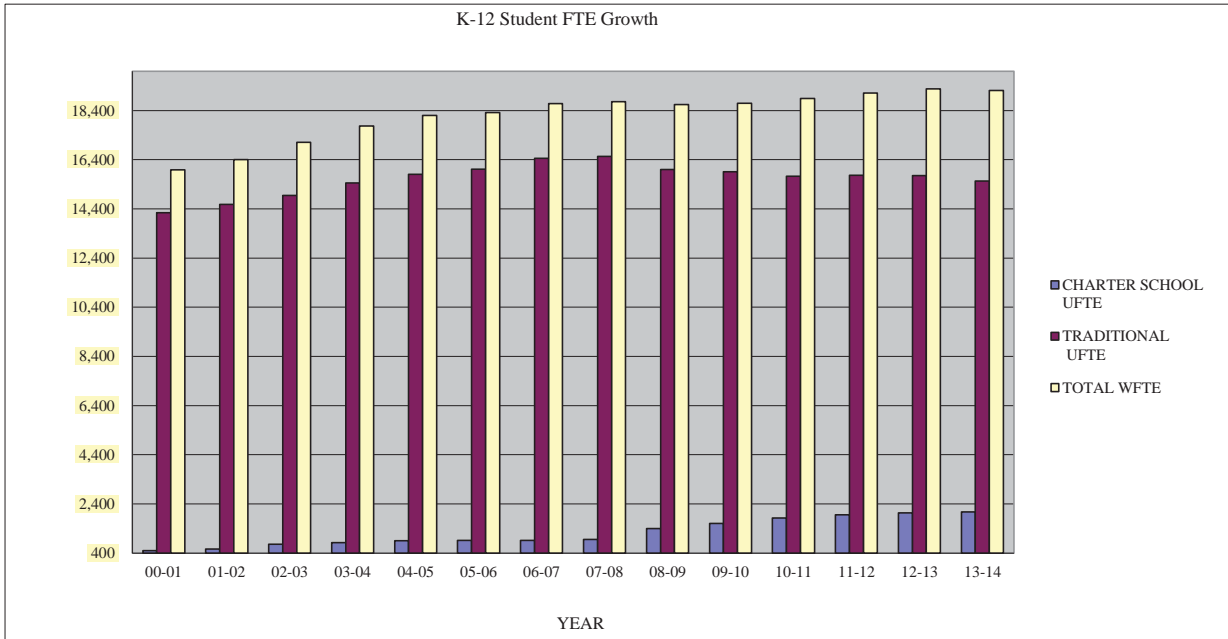
**ACTUAL STUDENT ENROLLMENT
K THROUGH 12**

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
*2013-2014 (recalibrated)	15,523	-218	2,091	42	-176	3,561	17,614
PROJECTED 2014-2015	15,523	0	2,187	96	96	3,657	17,710

SOURCE:
October + February FTE (not including contracted Pre-K programs)

K-12 Student Enrollment Graphs



FTE History

UNWEIGHTED FTE

PROGRAM	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	RECALIBRATED ACTUAL
Basic K-3 (101)	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	4,282.47
Basic - 4-8 (102)	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	5,288.84
Basic - 9-12 (103)	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	3,824.36
ESOL	505.79	590.19	652.72	779.15	791.30	835.56	921.29	946.90	893.29	902.70	727.41
Total Basic/At Risk	12,326.03	12,790.03	13,082.99	13,509.75	13,661.29	13,598.09	13,780.13	13,844.98	14,054.66	14,186.74	14,123.08
ESE - Level 1 (111)	816.55	901.93	791.63	745.99	745.85	751.80	742.64	786.42	798.70	797.42	836.21
ESE - Level 2 (112)	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	1,250.95
ESE - Level 3 (113)	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	827.93
ESE - Level 4 (254)	95.58	110.34	81.45	81.60	87.65	108.14	106.07	115.15	118.96	109.05	102.84
ESE - Level 5 (255)	50.10	40.58	32.81	29.85	30.95	35.89	37.88	36.24	36.85	36.47	34.35
Total Exceptional	3,455.21	3,389.24	3,336.76	3,278.63	3,243.15	3,235.70	3,201.49	3,172.03	3,098.95	3,064.83	3,052.28
Career Education	505.70	549.57	523.14	576.83	576.65	564.79	534.78	554.41	568.70	538.58	438.72
Total - Career Education	505.70	549.57	523.14	576.83	576.65	564.79	534.78	554.41	568.70	538.58	438.72
GRAND TOTAL	16,286.94	16,728.84	16,942.89	17,365.21	17,481.09	17,398.58	17,516.40	17,571.42	17,722.31	17,790.15	17,614.08

WEIGHTED FTE

PROGRAM	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	RECALIBRATED ACTUAL
Basic K-3 (101)	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	4,817.78
Basic - 4-8 (102)	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	5,288.84
Basic - 9-12 (103)	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	3,866.43
ESOL	656.52	728.11	860.28	979.99	949.56	934.99	1,035.53	1,086.09	1,037.11	1,053.45	832.88
Total Basic/At Risk	12,950.83	13,433.18	13,758.67	14,175.65	14,257.68	14,149.55	14,313.24	14,451.79	14,694.01	14,904.45	14,805.93
ESE - Level 1 (111)	818.18	912.75	805.88	772.10	781.65	801.42	797.60	856.42	880.17	890.72	940.74
ESE - Level 2 (112)	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	1,250.95
ESE - Level 3 (113)	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	837.04
ESE - Level 4 (254)	377.35	417.52	310.98	304.69	317.73	386.06	373.37	387.21	422.31	384.29	365.90
ESE - Level 5 (255)	280.11	226.88	170.28	155.25	156.67	178.37	183.87	178.84	185.06	183.95	174.81
Total Exceptional	4,114.14	4,033.99	3,835.64	3,741.95	3,704.10	3,759.07	3,703.83	3,686.84	3,649.29	3,598.03	3,569.44
Career Education	601.78	641.22	624.11	663.25	645.27	608.28	561.52	573.81	568.13	538.04	443.55
Total - Career Education	601.78	641.22	624.11	663.25	645.27	608.28	561.52	573.81	568.13	538.04	443.55
Total Reported WFTE	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	18,818.92
Additional "Add on" WFTE	101.58	94.68	92.64	105.12	150.24	119.70	114.66	176.28	202.48	234.98	399.00
GRAND TOTAL	17,768.33	18,203.07	18,311.06	18,685.97	18,757.29	18,636.60	18,693.25	18,888.71	19,113.91	19,275.50	19,217.92

School District of Indian River County
Analysis of 2013-14 FEFP 4th Calculation vs 2014-15 Conference Report

Line #		2013-14 FEFP 4th Calculation	2014-15 FEFP Conference Rpt	Difference	% inc(dec)
1	UFTE	17,614.08	17,710.39	96.31	0.55%
2	WFTE	19,217.92	19,139.75	(78.17)	
3	Taxable Assessed Value (TAV)	13,704,636,867	13,977,204,562	272,567,695.00	1.99%
4	BSA	\$ 3,752.30	\$ 4,031.77	\$ 279.47	
5	DCD	0.9941	0.9928	(0.0013)	
6	BSAxD CD	\$ 3,730.16	\$ 4,002.74	\$ 272.58	
7	Base FEFP Funding (WFTE X BSA X DCD)	\$ 71,685,943.95	\$ 76,611,466.95	\$ 4,925,523.01	6.87%
8	Declining Enrollment Supplement	12,645.00	-	(12,645.00)	-100.00%
9	Safe Schools	422,554.00	388,177.00	(34,377.00)	-8.14%
10	ESE Guaranteed Allocation	5,011,309.00	4,817,505.00	(193,804.00)	-3.87%
11	Supplemental Academic Instruction	3,553,356.00	3,576,353.00	22,997.00	0.65%
12	Instructional Materials	1,379,455.00	1,457,901.00	78,446.00	5.69%
13	Student Transportation	3,698,415.00	3,704,431.00	6,016.00	0.16%
14	Digital Classroom Allocation	-	393,240.00	393,240.00	100.00%
15	Teachers Classroom Supply Assistance	304,045.00	298,248.00	(5,797.00)	-1.91%
16	Reading Allocation	902,651.00	896,486.00	(6,165.00)	-0.68%
17	Virtual Education Contribution	11,390.00	5,001.00	(6,389.00)	-56.09%
18	Teacher Salary Allocation	3,114,914.00	-	(3,114,914.00)	-100.00%
19	Additional Allocation	63,661.00	-	(63,661.00)	-100.00%
	Gross State FEFP	\$ 90,160,338.95	\$ 92,148,808.95	\$ 1,988,470.01	2.21%
	Less RLE	(69,189,778.00)	(70,257,257.00)	(1,067,479.00)	
	Proration to Appropriation	(326,880.00)	-	326,880.00	
	Prior Year Adjustment	(130,236.00)	-	130,236.00	
20	Net State FEFP	\$ 20,513,444.95	\$ 21,891,551.95	\$ 1,378,107.01	6.72%
21	Adj for McKay Scholarships	(366,440.00)	-	366,440.00	
22	Adj for Instr Matls Scholarships	(4,985.00)	-	4,985.00	
23	Adj for Prior Yr Scholarship Adj	(17,431.00)	-	17,431.00	
24	Adjusted Net State FEFP	\$ 20,124,588.95	\$ 21,891,551.95	\$ 1,766,963.01	8.78%
	State Categorical Programs				
25	Class Size Reduction Allocation	\$ 19,290,439.00	\$ 19,623,224.00	\$ 332,785.00	
26	Discretionary Lottery/School Recognition	620,014.00	618,641.00	\$ (1,373.00)	
27	Total State Funding	\$ 40,554,133.95	\$ 42,133,416.95	\$ 1,579,283.01	3.89%
	Local Funding				
28	Total RLE	\$ 69,189,778.00	\$ 70,257,257.00	\$ 1,067,479.00	1.54%
29	Total Discretionary Taxes from 0.748 Mills	9,841,026.00	10,036,751.00	195,725.00	1.99%
30	Total Local Funding	\$ 79,030,804.00	\$ 80,294,008.00	\$ 1,263,204.00	1.60%
31	Total State and Local Funding	\$ 119,584,937.95	\$ 122,427,424.95	\$ 2,842,487.01	2.38%
32	Total Funding Adjustment			\$ 2,842,487.01	
33	Total Funds per UFTE	6,789.17	6,912.75	\$ 123.58	

School District of Indian River County
2013-14 Cost Factors vs. 2014-15 Cost Factors

Group 1	Program Title	Cost Factor			Net Change	Percent Change
		2013-2014	2014	2014-2015		
	Basic Education K-3 (101)	1.125	1.126	1.126	0.001	0.09%
	Basic Education 4-8 (102)	1.000	1.000	1.000	0.000	0.00%
	Basic Education 9-12 (103)	1.011	1.004	1.004	(0.007)	-0.69%
	Basic Education with ESE Services K-3 (111)	1.125	1.126	1.126	0.001	0.09%
	Basic Education with ESE Services 4-8 (112)	1.000	1.000	1.000	0.000	0.00%
	Basic Education with ESE Services 9-12 (113)	1.011	1.004	1.004	(0.007)	-0.69%
Group 2						
	English for Speakers of Other Languages (ESOL) (13)	1.145	1.147	1.147	0.002	0.17%
	Exceptional Student Education - Support Level 4 (25)	3.558	3.548	3.548	(0.010)	-0.28%
	Exceptional Student Education - Support Level 5 (25)	5.089	5.104	5.104	0.015	0.29%
	Special Programs for Career Education (300)	1.011	1.004	1.004	(0.007)	-0.69%

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

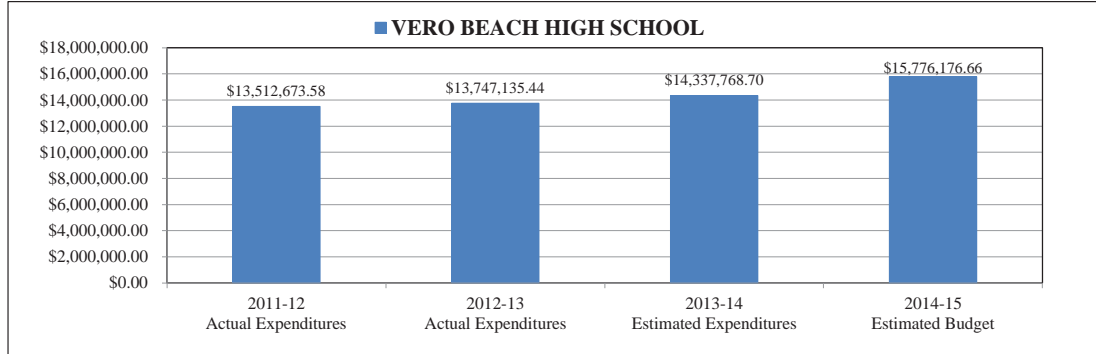
Revenue Function	Description	Current 2013-2014	Proposed 2014-2015	Increase (Decrease)	Percentage Increase (Decrease)
FEDERAL:					
1	3191 ROTC	\$ 164,741	\$ 160,000	\$ (4,741)	-3%
2	3199 Miscellaneous Federal Direct	7,650	-	(7,650)	-100%
3	3202 Medicaid Reimbursement	402,102	400,000	(2,102)	-1%
4	TOTAL FEDERAL DIRECT	\$ 574,493	\$ 560,000	(14,493)	-3%
STATE:					
5	3310 Florida Education Finance Program	\$ 20,124,589	\$ 21,335,379	\$1,210,790	6%
6	3315 Workforce Development	1,072,616	1,059,190	(13,426)	-1%
7	3317 Workforce Development - Performance Bonus	23,017	-	(23,017)	
8	3323 Withheld for SBE Administrative Expense	-	9,971	9,971	100%
9	3343 State License Tax	144,236	145,000	764	1%
10	3344 Lottery Funds	175,315	173,966	(1,349)	-1%
11	3355 Class Size Reduction	19,323,457	19,623,224	299,767	2%
12	3361 Lottery School Recognition	444,675	444,675	-	0%
13	3371 Voluntary Pre-K Program	497,719	464,204	(33,515)	-7%
14	3399 Other Miscellaneous State	93,422	-	(93,422)	-100%
15	TOTAL STATE	\$ 41,899,046	\$ 43,255,609	\$1,356,563	3%
LOCAL:					
16	3411 District School Tax	69,189,778	\$ 70,785,828	\$1,596,050	2%
17	3411 Discretionary Tax	9,965,233	10,299,124	333,891	3%
18	3421 Tax redemptions	824,878	-	(824,878)	0%
19	3411 Special Election Millage (0.60)	7,894,095	8,261,330	367,235	5%
20	3423 Tax collector fees returned	66,691	68,000	1,309	2%
21	3425 Rent	281,544	130,000	(151,544)	-54%
22	3431 Interest on Investments	221,563	225,000	3,437	2%
24	3440 Gifts, Grants and Bequests	144,878	-	(144,878)	-100%
25	3460 Adult Student Fees	306,202	297,310	(8,892)	-3%
26	3473 School Age Childcare	172,078	165,000	(7,078)	-4%
27	3491 Bus Fees	27,671	30,000	2,329	8%
28	3493 Sale of Junk	842	-	(842)	0%
29	3494 Federal Indirect	409,430	400,000	(9,430)	-2%
30	3495 Misc. Local Revenue	1,303,703	1,500,000	196,297	15%
31	3497 Refunds of prior year expenditures	520	-	(520)	0%
32	3499 Receipt of Food Services Indirect Costs	136,477	150,000	13,523	10%
33	TOTAL LOCAL	\$ 90,945,582	\$ 92,311,592	\$1,366,010	2%
34	TOTAL ESTIMATED REVENUES	133,419,121	136,127,201	2,708,080	2%
OTHER FINANCING SOURCES:					
35	3630 Transfers from Capital	\$ 4,326,397	\$ 4,526,397	\$ 200,000	5%
36	3730 Sale of Fixed Assets	57,259	25,000	(32,259)	-56%
37	3740 Insurance Loss Recoveries	207,722	-	(207,722)	-100%
38	TOTAL OTHER SOURCES	\$ 4,591,378	\$ 4,551,397	\$ (39,981)	-1%
		138,010,499	140,678,598	2,668,099	2%
FUND BALANCES:					
39	Nonspendable	\$ 340,285	\$ 340,285	\$ -	0%
40	Restricted	6,343,659	6,343,659	-	0%
41	Unrestricted:				
42	Assigned	5,990,561	5,990,561	-	0%
43	Unassigned	7,935,666	7,935,666	-	0%
44	TOTAL FUND BALANCES	\$ 20,610,171	\$ 20,610,171	\$ -	0%
TOTAL ESTIMATED REVENUES, OTHER SOURCES AND FUND BALANCES					
45		\$ 158,620,670	\$ 161,288,769	\$2,668,099	
46	Total Unweighted FTE Students	17,614	17,710	96	
47	Total Funding & Balances per FTE	9,005	9,107	102	
48	FEFP & Taxes Total	\$ 119,047,732	\$ 122,488,230	\$2,982,855	



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SCHOOL &
DEPARTMENT
INFORMATION
AND STATISTICS

**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 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$521,075.46	\$601,355.42	\$675,167.41	\$541,272.65	(\$133,894.76)
000	(GF)NON-DISCR SALARY (DIST)	\$10,542,819.47	\$10,717,995.72	\$11,171,746.40	\$11,987,789.44	\$816,043.04
006	COMMUNICATIONS (DISTRICT)	\$2,424.28	\$3,461.12	\$3,721.31	\$3,713.00	(\$8.31)
008	ELECTRICAL	\$1,056,600.79	\$1,249,640.10	\$1,176,921.93	\$1,148,042.00	(\$28,879.93)
070	CLASS SIZE REDUCTION (DIST)	\$311,093.91	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$27,513.70	\$27,864.26	\$39,708.83	\$0.00	(\$39,708.83)
075	TEXTBOOK ALLOCATION (FTE)	\$126,495.76	\$56,904.96	\$43,399.23	\$79,596.90	\$36,197.67
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$12,207.57	\$7,412.20	\$14,903.60	\$20,300.99	\$5,397.39
077	SCHOOL IMP (LOTTERY)(FTE)	\$8,170.07	\$6,110.90	\$1,157.92	\$31,829.98	\$30,672.06
080	SCIENCE LAB MATERIALS (FTE)	\$10,581.96	\$4,355.55	\$4,134.20	\$4,403.07	\$268.87
081	CLOSING THE ACHIEVEMENT GAP	\$1,411.29	\$15,699.81	\$2,028.30	\$0.00	(\$2,028.30)
084	DUAL ENROLLMENT	\$0.00	\$0.00	\$0.00	\$136,000.00	\$136,000.00
085	ADVANCED PLACEMENT (FTE)	\$183,979.73	\$123,193.55	\$180,884.39	\$570,662.09	\$389,777.70
092	DISTRCT SUPP STUDDT COMPETITION	\$5,373.71	\$0.00	\$0.00	\$0.00	\$0.00
500	IRSD PERFORMANCE PAY (DIST)	\$283,336.27	\$40,828.09	\$0.00	\$0.00	\$0.00
501	DIST SUPP - GRADUATION COSTS	\$12,910.54	\$4,090.00	\$4,982.00	\$0.00	(\$4,982.00)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$449.53	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$3,960.26	\$0.00	\$6,351.08	\$0.00	(\$6,351.08)
510	ICPALMS	\$0.00	\$0.00	\$820.81	\$0.00	(\$820.81)
540	0.25 CRITICAL NEEDS MILLAGE	\$233,755.78	\$316,822.58	\$96,471.90	\$95,528.06	(\$943.84)
541	.35 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$73,911.97	\$89,923.25	\$16,011.28
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$388,311.92	\$0.00	(\$388,311.92)
547	P-CARD PROGRAM	(\$1,932.84)	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$61,148.24	\$50,624.39	\$55,165.40	\$56,714.00	\$1,548.60
549	BOTTLED GAS (PROPANE) (DIST)	\$19,186.29	\$14,484.53	\$15,964.78	\$14,509.00	(\$1,455.78)
550	INSERVICE INCENTIVE PAY	\$19,399.33	\$15,878.40	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$0.00	\$84,165.36	\$0.00	(\$84,165.36)
562	CAREER VOCATIONAL ADD ON FTE	\$71,162.01	\$54,192.17	\$87,420.50	\$758,527.23	\$671,106.73
578	SCHOOL RECOGNITION	\$0.00	\$256,818.00	\$0.00	\$0.00	\$0.00
579	SECONDARY REMEDIATION	\$0.00	\$0.00	\$0.00	\$13,150.00	\$13,150.00
580	IRCEA SUPPLEMENTS	\$0.00	\$178,954.16	\$187,214.54	\$190,505.00	\$3,290.46
582	END OF COURSE BOOT CAMP	\$0.00	\$0.00	\$8,200.84	\$12,000.00	\$3,799.16
589	IRFIL EXPENSES	\$0.00	\$0.00	\$5,885.82	\$0.00	(\$5,885.82)
591	CUSTODIAL SUBSTITUTES	\$0.00	\$0.00	\$1,482.18	\$0.00	(\$1,482.18)
592	SACS ACCREDITATION REVIEW	\$0.00	\$0.00	\$2,493.01	\$0.00	(\$2,493.01)
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$5,153.07	\$0.00	(\$5,153.07)
905	BANDWIDTH GRANT	\$0.00	\$0.00	\$0.00	\$18,820.00	\$18,820.00
907	HIGH SCHOOL STEM GRANT	\$0.00	\$0.00	\$0.00	\$2,890.00	\$2,890.00
TOTALS		\$13,512,673.58	\$13,747,135.44	\$14,337,768.70	\$15,776,176.66	\$1,438,407.96

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

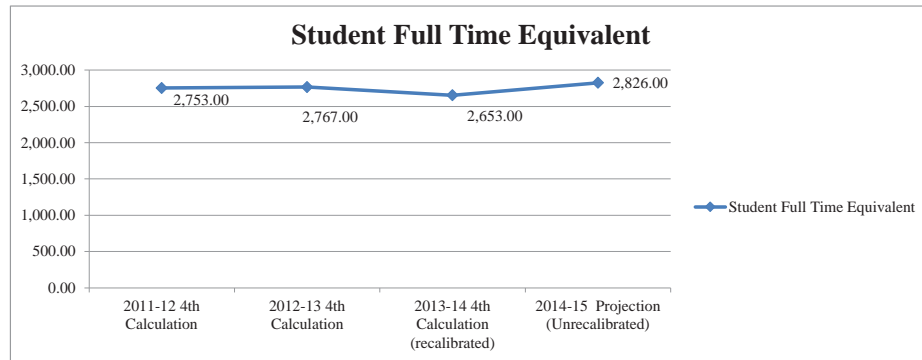
Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	0.00
ASST PRINCIPAL FLC	2.00	2.00	2.00	0.00
ASST PRINCIPAL SENIOR HIGH	4.00	4.00	4.00	0.00
ATHLETIC DIRECTOR	1.00	1.00	1.00	0.00
ATHLETIC TRAINER	1.00	1.00	1.00	0.00
AUDITORIUM DIRECTOR	1.00	1.00	1.00	0.00
BAND DIRECTOR - SR HIGH	1.00	1.00	1.00	0.00
BOOKKEEPER SENIOR HIGH SCHOOL	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	15.00	15.00	15.00	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	1.00	0.00
ESE SELF-CARE AIDE	1.00	1.00	1.00	0.00
ESE TEACHER ASSISTANT 6-21	6.00	7.00	6.00	(1.00)
FACILITIES COORDINATOR	1.00	1.00	1.00	0.00
GROUNDSMAN	1.00	1.00	1.00	0.00
GUIDANCE SENIOR HIGH	7.00	7.00	7.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	0.00
HEAD CUSTODIAN II	2.00	2.00	2.00	0.00
HEALTH ASSISTANT 2	2.00	2.00	2.00	0.00
LIBRARIAN/MEDIA SPEC SENIOR HI	2.00	2.00	2.00	0.00
MEDIA CENTER ASSISTANT, SENIOR	2.00	2.00	2.00	0.00
OCCUPATIONAL SPECIALIST	0.10	0.10	0.10	0.00
PLANT OPERATOR	0.00	2.00	2.00	0.00
PRINCIPAL HIGH SCHOOL	1.00	1.00	1.00	0.00
RECORDS SPECIALIST HIGH SCHOOL	1.00	1.00	1.00	0.00
ROTC INSTRUCTOR	2.00	2.00	2.00	0.00
Security Monitor II	2.00	2.00	2.00	0.00
SCHOOL COMPTR LAB ASSISTANT	2.00	2.00	1.00	(1.00)
SECRETARY GUIDANCE	2.00	2.00	2.00	0.00
SECRETARY I	2.00	2.00	2.00	0.00
SENIOR SECRETARY I	5.00	5.00	5.00	0.00
SWITCHBOARD OPERATOR/RECEPTION	1.00	1.00	1.00	0.00
TEACHER ART SENIOR HIGH	3.00	3.00	3.00	0.00
TEACHER ASSISTANT - ESOL SR HI	1.00	1.00	1.00	0.00
TEACHER BUSINESS EDUCATION	5.00	5.00	4.00	(1.00)
TEACHER DRAMA, SENIOR HIGH	1.00	1.00	1.00	0.00
TEACHER DROPOUT PREVENTION SR	0.40	0.40	1.00	0.60
TEACHER ESOL	1.00	0.00	0.00	0.00
TEACHER EXCEPTIONAL ED - VE	9.00	11.00	11.00	0.00
TEACHER EXCEPTIONAL ED AUTISM	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL EDUCATION	1.00	1.00	1.00	0.00
TEACHER FOREIGN LANGUAGE, SR H	8.00	8.00	8.00	0.00
TEACHER HEALTH OCCUPATIONS	2.00	2.00	2.00	0.00
TEACHER IN-SCHOOL SUSPENSION,	2.00	2.00	2.00	0.00
TEACHER LANGUAGE ARTS SR HIGH	19.00	19.00	19.00	0.00
TEACHER MATH SR HIGH	20.00	20.00	20.00	0.00
TEACHER MUSIC SENIOR HIGH	2.70	2.70	2.70	0.00
TEACHER PHYSICAL EDUCATION, SR	7.00	7.00	7.00	0.00

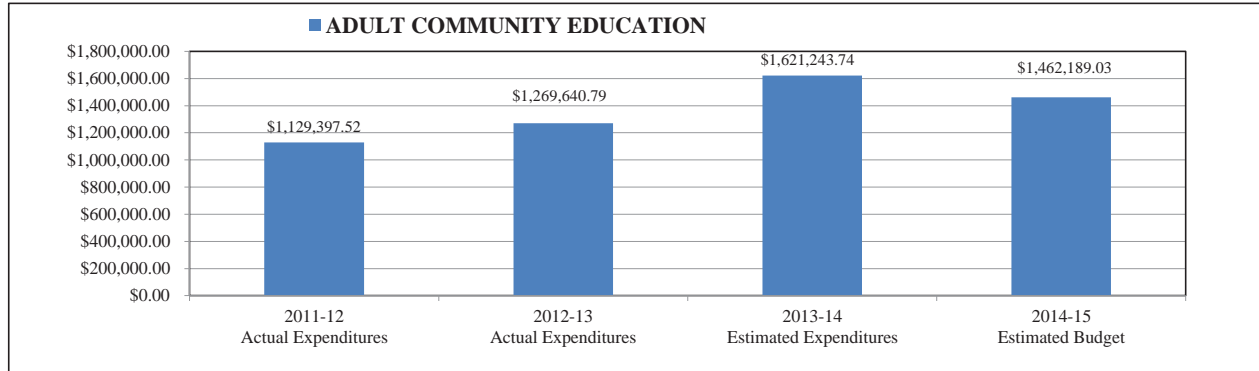
**School District of Indian River County
General Operating Budget
Facility 0031**

TEACHER READING, SENIOR HIGH	4.00	5.00	6.00	1.00
TEACHER SCIENCE SENIOR HIGH	17.00	17.00	17.00	0.00
TEACHER SOCIAL STUDIES SR HIGH	17.00	17.00	17.00	0.00
TEACHER TECHNOLOGY EDUCATION	5.00	5.00	5.00	0.00
TEACHER, AP/IB PROGRAM	0.60	0.60	0.60	0.00
TEACHER, EMOTIONAL/BEHAVIORAL	4.00	4.00	4.00	0.00
TV PRODUCTION TEACHER	1.00	1.00	1.00	0.00
TEACHER CRITICAL THINKING	0.00	0.00	1.00	1.00
TEACHER, STEM	0.00	0.00	1.00	1.00
TOTAL NUMBER OF POSITION ALLOCATIONS	202.80	207.80	208.40	0.60

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 4th Calculation (recalibrated)	2014-15 Projection (Unrecalibrated)
Student Full Time Equivalent	2,753.00	2,767.00	2,653.00	2,826.00



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



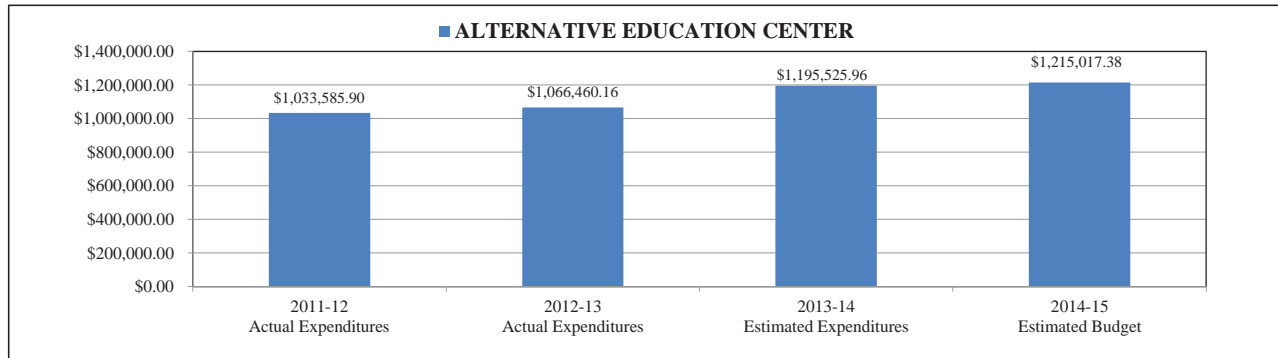
ADULT COMMUNITY EDUCATION

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
74	FLORIDA TEACHER LEAD (DIST)	\$0.00	\$0.00	\$269.03	\$0.00	(\$269.03)
506	EVEN YEAR SUMMER SCHOOL	\$20,704.77	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$0.00	\$19.49	\$0.00	(\$19.49)
593	ENERGY SAVINGS REBATE	\$0.00	\$0.00	\$14.00	\$0.00	(\$14.00)
610	ADULT EDUCATION-GENERAL	\$601,846.64	\$14,724.84	\$1,073,576.33	\$965,727.59	(\$107,848.74)
612	ADULT EDUCATION-CULINARY	\$16,848.32	\$8,477.45	\$8,446.44	\$13,338.90	\$4,892.46
613	ADULT EDUCATION-CDL	\$2,621.11	\$2,734.55	\$6,296.43	\$3,488.10	(\$2,808.33)
614	ADULT EDUCATION-SECURITY D TRN	\$3,313.94	\$2,719.78	\$2,587.92	\$3,306.75	\$718.83
615	ADULT EDUCATION-SECURITY G TRN	\$2,715.17	\$0.00	\$0.00	\$2,906.75	\$2,906.75
616	ADULT EDUCATION-WELDING PROGRAM	\$0.00	\$0.00	\$51,816.01	\$16,801.60	(\$35,014.41)
619	ADULT EDUCATION-ADMINISTRATIVE	\$93,876.82	\$0.00	\$0.00	\$0.00	\$0.00
620	ADULT EDUCATION-MEDICAL	\$9,591.21	\$9,030.50	\$77,036.92	\$8,252.16	(\$68,784.76)
621	ADULT EDUCATION-CERT NURSE AST	\$88,411.25	\$83,920.93	\$86,839.63	\$89,960.84	\$3,121.21
623	ADULT EDUCATION-MEDICAL ASST	\$68,496.71	\$74,283.31	\$69,378.94	\$81,951.04	\$12,572.10
625	ADULT EDUCATION-MEDICAL CODING	\$63,404.94	\$60,710.63	\$7,816.05	\$7,076.20	(\$739.85)
626	ADULT EDUCATION-PHLEBOTOMY	\$7,751.01	\$9,511.58	\$6,577.54	\$5,606.75	(\$970.79)
627	ADULT EDUCATION-PHARMACY TECH	\$3,185.44	\$53,242.34	\$57,856.39	\$59,712.53	\$1,856.14
628	ADULT EDUCATION-LIC PRAC NURSE	\$146,630.19	\$150,284.88	\$172,712.62	\$181,632.82	\$8,920.20
905	BANDWIDTH GRANT	\$0.00	-	-	\$22,427.00	\$22,427.00
TOTALS		\$1,129,397.52	\$1,269,640.79	\$1,621,243.74	\$1,462,189.03	(\$159,054.71)

Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ADULT ED OCCUP OUTREACH COORD	1.00	1.00	1.00	0.00
BOOKKEEPER SENIOR HIGH SCHOOL	1.00	1.00	1.00	0.00
COORD ADULT AND COMMUNITY ED	0.85	0.85	0.85	0.00
DIRECTOR OF LPN PROGRAM	1.00	1.00	1.00	0.00
EDUCATION TECHNOLOGY SPEC	0.90	0.90	0.90	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	0.00
OUTREACH SPECIALIST	1.00	1.00	1.00	0.00
RECORDS SPECIALIST	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	0.00
SECRETARY II - 12 MONTH	1.00	1.00	1.00	0.00
TEACHER ADULT EDUCATION	4.00	3.00	3.00	0.00
TEACHER HEALTH OCCUPATIONS	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	14.75	13.75	13.75	0.00

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



ALTERNATIVE EDUCATION CENTER

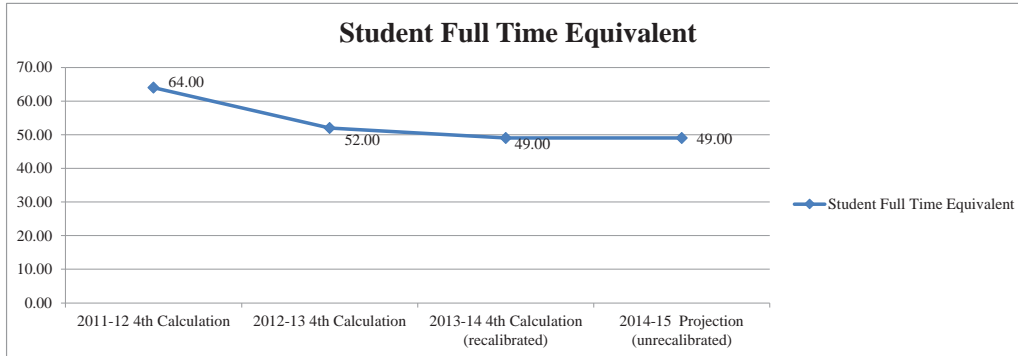
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$12,387.62	\$14,103.40	\$14,060.28	\$10,742.77	(\$3,317.51)
000	(GF)NON-DISCR SALARY (DIST)	\$856,566.84	\$897,498.80	\$1,018,073.73	\$967,213.54	(\$50,860.19)
006	COMMUNICATIONS (DISTRICT)	\$1,306.68	\$1,417.32	\$1,378.39	\$1,378.00	(\$0.39)
008	ELECTRICAL	\$65,858.41	\$70,082.89	\$73,513.18	\$65,880.00	(\$7,633.18)
051	ALTERNATIVE CENTER SUPPORT	\$21,721.28	\$22,961.89	\$20,119.30	\$21,959.25	\$1,839.95
074	FLORIDA TEACHER LEAD (DIST)	\$1,997.57	\$2,014.74	\$2,959.33	\$0.00	(\$2,959.33)
075	TEXTBOOK ALLOCATION (FTE)	\$0.00	\$2,316.12	\$8,679.78	\$1,463.40	(\$7,216.38)
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$0.00	\$0.00	\$1,852.69	\$1,852.69
500	IRSD PERFORMANCE PAY (DIST)	\$20,273.79	\$5,185.43	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$0.00	\$0.00	\$93.20	\$0.00	(\$93.20)
540	0.25 CRITICAL NEEDS MILLAGE	\$40,225.05	\$32,258.69	\$6,255.13	\$92,413.73	\$86,158.60
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$852.60	\$33,900.00	\$33,047.40
544	DISTRICTWIDE MOVING	\$255.00	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$28,441.79	\$0.00	(\$28,441.79)
548	WATER,SEWER, GARBAGE (DIST)	\$7,124.36	\$6,258.65	\$6,735.45	\$7,361.00	\$625.55
549	BOTTLED GAS (PROPANE) (DIST)	\$3,004.11	\$1,735.82	\$2,032.34	\$2,032.00	(\$0.34)
550	INSERVICE INCENTIVE PAY	\$2,865.19	\$3,094.94	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$0.00	\$3,696.66	\$0.00	(\$3,696.66)
580	IRCEA SUPPLEMENTS	\$0.00	\$7,531.47	\$8,634.80	\$8,821.00	\$186.20
TOTALS		\$1,033,585.90	\$1,066,460.16	\$1,195,525.96	\$1,215,017.38	\$19,491.42

Staffing Summary (Full Time Equivalent)

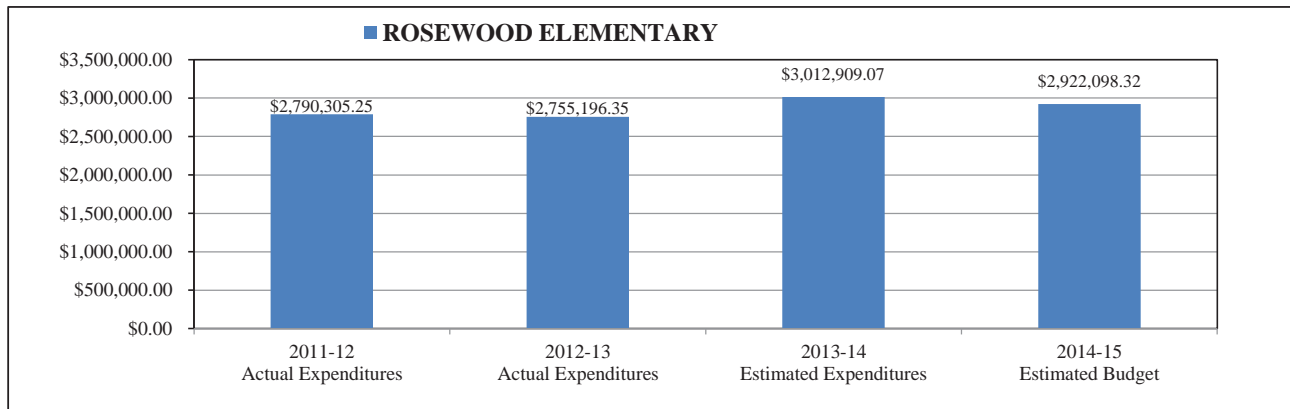
Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	0.00
PRINCIPAL FOR ALTERNATIVE EDUC	1.00	1.00	1.00	0.00
ESE TEACHER ASSISTANT 6-21	1.00	1.00	1.00	0.00
HEALTH ASISTANT I	0.00	1.00	1.00	0.00
TEACHER ASSISTANT, OTHER BASIC	4.00	4.00	4.00	0.00
TEACHER CULINARY ARTS	1.00	1.00	1.00	0.00
TEACHER DROPOUT PREVENTION SR	3.00	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	2.00	0.00
TEACHER MATH SR HIGH	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION, SR	0.60	0.60	0.60	0.00
TEACHER SCIENCE SENIOR HIGH	2.00	2.00	2.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	18.60	19.60	19.60	0.00

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

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 4th Calculation (recalibrated)	2014-15 Projection (unrecalibrated)
Student Full Time Equivalent	64.00	52.00	49.00	49.00



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



ROSEWOOD ELEMENTARY

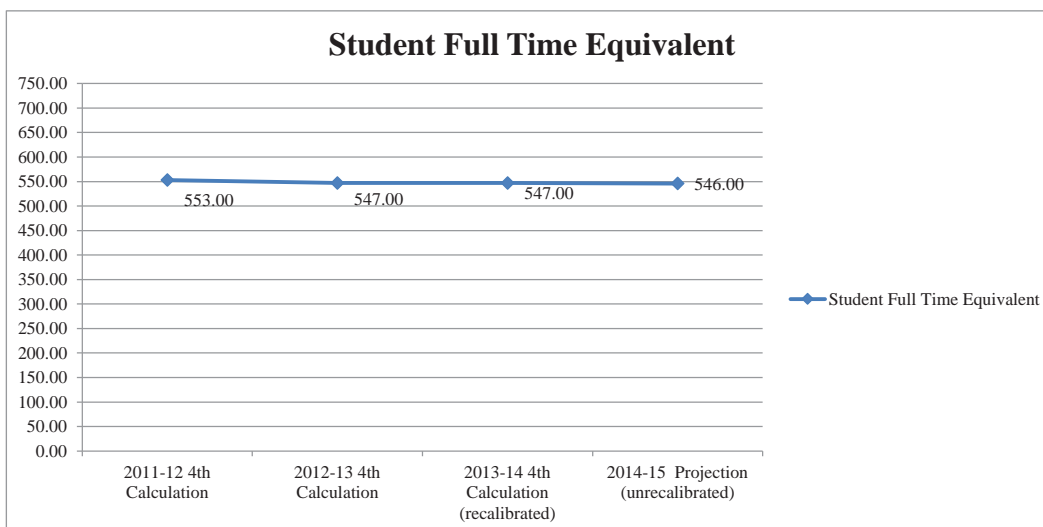
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$46,175.67	\$46,567.37	\$42,143.18	\$57,927.36	\$15,784.18
000	(GF)NON-DISCR SALARY (DIST)	\$2,002,075.92	\$2,330,708.69	\$2,391,827.29	\$2,505,555.13	\$113,727.84
006	COMMUNICATIONS (DISTRICT)	\$567.24	\$675.36	\$631.71	\$632.00	\$0.29
008	ELECTRICAL	\$168,021.60	\$148,333.56	\$156,131.39	\$153,635.00	(\$2,496.39)
070	CLASS SIZE REDUCTION (DIST)	\$343,514.38	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$6,520.37	\$6,766.49	\$9,577.47	\$0.00	(\$9,577.47)
075	TEXTBOOK ALLOCATION (FTE)	\$1,868.25	\$4,473.67	\$2,284.90	\$13,670.00	\$11,385.10
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$3,091.76	\$2,030.19	\$3,475.57	\$3,696.29	\$220.72
077	SCHOOL IMP (LOTTERY)(FTE)	\$9,938.83	\$684.69	\$903.98	\$8,411.01	\$7,507.03
080	SCIENCE LAB MATERIALS (FTE)	\$509.13	\$1,159.42	\$0.00	\$3,169.09	\$3,169.09
081	CLOSING THE ACHIEVEMENT GAP	\$5,414.74	\$6,787.69	\$7,003.22	\$0.00	(\$7,003.22)
095	DONATIONS	\$0.00	\$1,094.45	\$0.00	\$1,405.55	\$1,405.55
500	IRSD PERFORMANCE PAY (DIST)	\$50,560.12	\$5,162.43	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$36,544.78	\$0.00	(\$36,544.78)
510	ICPALMS	\$0.00	\$0.00	\$217.90	\$0.00	(\$217.90)
540	0.25 CRITICAL NEEDS MILLAGE	\$102,924.77	\$122,796.33	\$168,209.55	\$109,534.89	(\$58,674.66)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$0.00	\$35,150.00	\$35,150.00
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$93,380.61	\$0.00	(\$93,380.61)
547	P-CARD PROGRAM	\$0.00	\$0.00	-	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$6,648.00	\$5,096.20	\$7,479.67	\$8,167.00	\$687.33
550	INSERVICE INCENTIVE PAY	\$3,547.39	\$3,364.07	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$0.00	\$18,688.23	\$0.00	(\$18,688.23)
563	SCHOOL RECOGNITION 10/11	\$42.08	\$0.00	\$0.00	\$0.00	\$0.00
577	SCHOOL RECOGNITION 11/12	\$38,885.00	\$0.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$0.00	\$51,273.28	\$54,702.00	\$0.00	(\$54,702.00)
580	IRCEA SUPPLEMENTS	\$0.00	\$18,222.46	\$17,632.03	\$18,345.00	\$712.97
589	IRFIL EXPENSES	\$0.00	\$0.00	\$1,544.59	\$0.00	(\$1,544.59)
590	CLAIMS UNDER DEDUCTIBLE	\$0.00	\$0.00	\$0.00	\$2,800.00	\$2,800.00
593	ENERGY SAVINGS REBATE	\$0.00	\$0.00	\$531.00	\$0.00	(\$531.00)
TOTALS		\$2,790,305.25	\$2,755,196.35	\$3,012,909.07	\$2,922,098.32	(\$90,810.75)

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

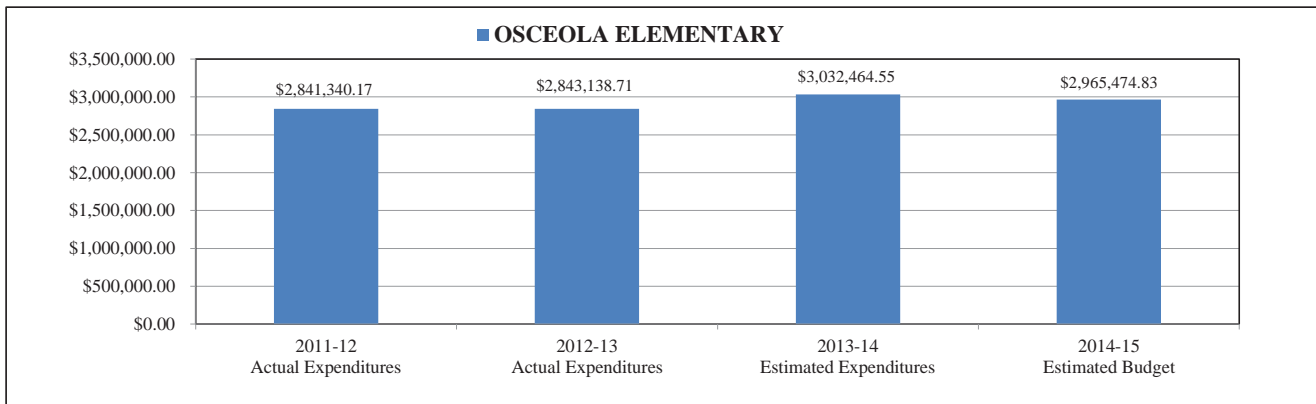
Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.00	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	1.00	0.00
SCHOOL COMPTN LAB ASSISTANT	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL EDUCATION	2.00	2.00	2.00	0.00
TEACHER GRADE 1	5.00	5.00	5.00	0.00
TEACHER GRADE 2	5.00	5.00	5.00	0.00
TEACHER GRADE 3	5.00	5.00	5.00	0.00
TEACHER GRADE 4	4.00	4.00	4.00	0.00
TEACHER GRADE 5	4.00	4.00	4.00	0.00
TEACHER KINDERGARTEN	5.00	5.00	5.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	46.00	46.50	46.50	0.00

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 4th Calculation (recalibrated)	2014-15 Projection (unrecalibrated)
Student Full Time Equivalent	553.00	547.00	547.00	546.00



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



OSCEOLA ELEMENTARY

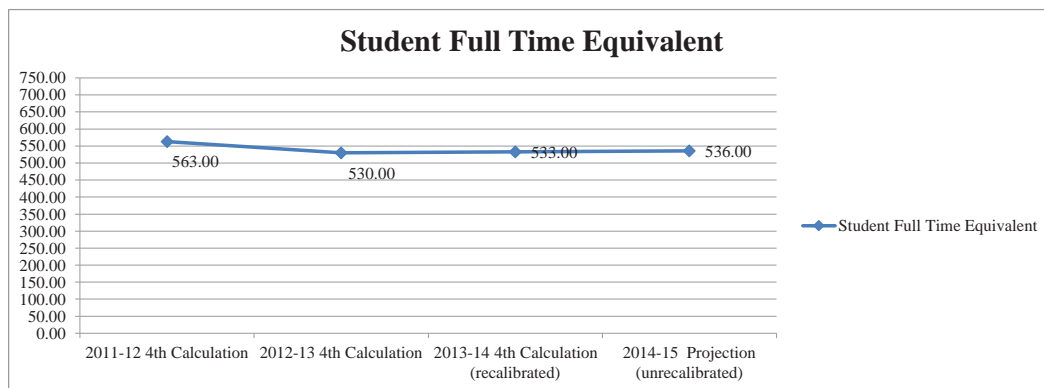
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$44,307.49	\$55,243.77	\$52,261.35	\$56,914.48	\$4,653.13
000	(GF)NON-DISCR SALARY (DIST)	\$1,972,831.86	\$2,498,459.47	\$2,507,714.45	\$2,676,642.94	\$168,928.49
006	COMMUNICATIONS (DISTRICT)	\$567.24	\$665.01	\$631.71	\$632.00	\$0.29
008	ELECTRICAL	\$140,476.80	\$81,863.18	\$78,237.72	\$78,099.00	(\$138.72)
070	CLASS SIZE REDUCTION (DIST)	\$414,718.46	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$6,784.20	\$6,462.38	\$9,147.02	\$0.00	(\$9,147.02)
075	TEXTBOOK ALLOCATION (FTE)	\$19,111.59	\$20,096.88	\$12,843.35	\$16,433.76	\$3,590.41
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,694.54	\$2,436.50	\$2,322.98	\$3,792.63	\$1,469.65
077	SCHOOL IMP (LOTTERY)(FTE)	\$3,398.48	\$0.00	\$759.04	\$16,232.44	\$15,473.40
080	SCIENCE LAB MATERIALS (FTE)	\$1,104.54	\$512.96	\$0.00	\$1,143.19	\$1,143.19
081	CLOSING THE ACHIEVEMENT GAP	\$3,506.06	\$7,483.79	\$4,521.46	\$0.00	(\$4,521.46)
500	IRSD PERFORMANCE PAY (DIST)	\$75,983.93	\$7,172.31	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$0.00	\$0.00	\$211.66	\$0.00	(\$211.66)
540	0.25 CRITICAL NEEDS MILLAGE	\$102,354.38	\$65,362.22	\$165,052.41	\$73,082.39	(\$91,970.02)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$0.00	\$6,500.00	\$6,500.00
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$91,852.11	\$0.00	(\$91,852.11)
548	WATER,SEWER, GARBAGE (DIST)	\$7,023.88	\$11,521.20	\$10,991.08	\$12,101.00	\$1,109.92
549	BOTTLED GAS (PROPANE) (DIST)	\$7,023.88	\$5,343.31	\$5,555.04	\$5,556.00	\$0.96
550	INSERVICE INCENTIVE PAY	\$1,091.51	\$1,076.50	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$0.00	\$17,875.95	\$0.00	(\$17,875.95)
557	GROUP INCENTIVE BONUS	\$1,085.84	\$0.00	\$0.00	\$0.00	\$0.00
577	SCHOOL RECOGNITION 11/12	\$37,275.49	\$0.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$0.00	\$52,564.00	\$53,000.00	\$0.00	(\$53,000.00)
580	IRCEA SUPPLEMENTS	\$0.00	\$17,445.02	\$17,974.99	\$18,345.00	\$370.01
588	OSCEOLA ROBOTICS PROGRAM	\$0.00	\$9,430.21	\$0.00	\$0.00	\$0.00
589	IRFIL EXPENSES	\$0.00	\$0.00	\$1,266.23	\$0.00	(\$1,266.23)
593	ENERGY SAVINGS REBATE	\$0.00	\$0.00	\$246.00	\$0.00	(\$246.00)
TOTALS		\$2,841,340.17	\$2,843,138.71	\$3,032,464.55	\$2,965,474.83	(\$66,989.72)

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

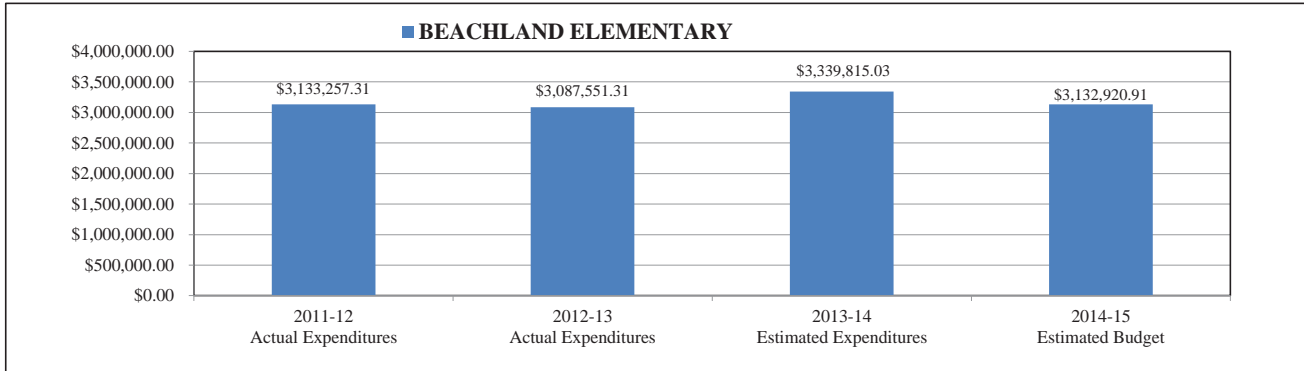
Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	0.00
ESE TEACHER ASSISTANT 6-21	1.00	1.00	1.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.00	1.00	1.00	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	1.00	1.00	1.00	0.00
TEACHER GRADE 1	5.50	5.50	5.50	0.00
TEACHER GRADE 2	4.50	4.50	4.50	0.00
TEACHER GRADE 3	5.00	5.00	5.00	0.00
TEACHER GRADE 4	4.00	4.00	4.00	0.00
TEACHER GRADE 5	4.00	4.00	4.00	0.00
TEACHER KINDERGARTEN	5.00	5.00	5.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	0.00
TEACHER SCH BASED READING STRA	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	45.00	46.00	46.00	0.00

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 4th Calculation (recalibrated)	2014-15 Projection (unrecalibrated)
Student Full Time Equivalent	563.00	530.00	533.00	536.00



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



BEACHLAND ELEMENTARY

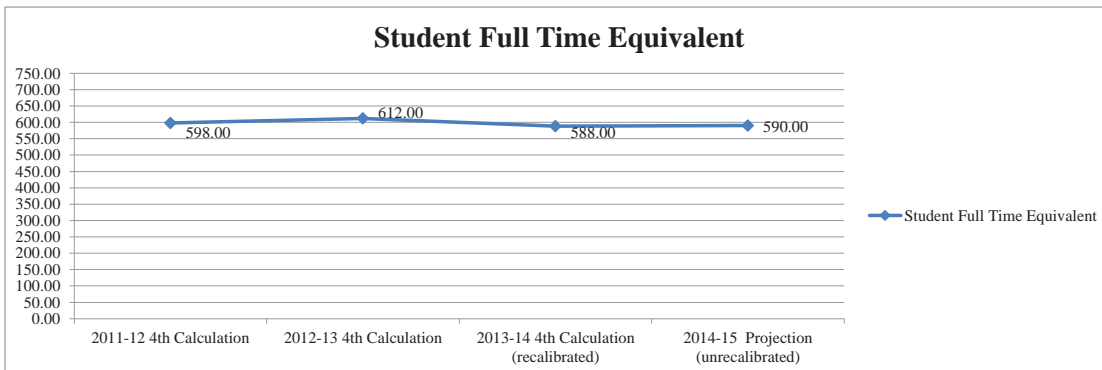
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$47,674.62	\$51,146.92	\$50,037.02	\$62,906.95	\$12,869.93
000	(GF)NON-DISCR SALARY (DIST)	\$2,177,043.41	\$2,676,338.31	\$2,757,696.47	\$2,774,918.70	\$17,222.23
006	COMMUNICATIONS (DISTRICT)	\$1,109.16	\$1,112.94	\$1,120.02	\$1,018.00	(\$102.02)
008	ELECTRICAL	\$146,063.70	\$134,281.24	\$142,499.48	\$140,124.00	(\$2,375.48)
070	CLASS SIZE REDUCTION (DIST)	\$488,025.27	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$7,236.48	\$7,488.75	\$10,868.81	\$0.00	(\$10,868.81)
075	TEXTBOOK ALLOCATION (FTE)	\$4,429.09	\$13,775.61	\$10,777.58	\$14,698.25	\$3,920.67
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,606.03	\$2,919.94	\$2,966.67	\$3,496.53	\$529.86
077	SCHOOL IMP (LOTTERY)(FTE)	\$993.68	\$981.74	\$809.30	\$6,912.20	\$6,102.90
080	SCIENCE LAB MATERIALS (FTE)	\$3,246.30	\$261.72	\$685.19	\$2,786.99	\$2,101.80
081	CLOSING THE ACHIEVEMENT GAP	\$1,782.65	\$2,495.55	\$5,749.64	\$0.00	(\$5,749.64)
095	DONATIONS	\$0.00	\$0.00	\$29,458.80	\$484.50	(\$28,974.30)
500	IRSD PERFORMANCE PAY (DIST)	\$92,024.62	\$7,633.21	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$0.00	\$0.00	\$425.19	\$0.00	(\$425.19)
540	0.25 CRITICAL NEEDS MILLAGE	\$111,877.89	\$105,364.54	\$153,893.83	\$84,898.79	(\$68,995.04)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$16,199.40	\$2,700.00	(\$13,499.40)
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$107,370.07	\$0.00	(\$107,370.07)
548	WATER,SEWER, GARBAGE (DIST)	\$6,635.39	\$7,176.68	\$10,206.70	\$11,107.00	\$900.30
550	INSERVICE INCENTIVE PAY	\$2,455.91	\$3,498.64	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$0.00	\$21,172.50	\$0.00	(\$21,172.50)
577	SCHOOL RECOGNITION 11/12	\$40,053.11	\$0.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$0.00	\$55,766.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$0.00	\$17,309.52	\$16,125.77	\$18,345.00	\$2,219.23
589	IRFIL EXPENSES	\$0.00	\$0.00	\$1,752.59	\$0.00	(\$1,752.59)
905	BANDWIDTH GRANT	\$0.00	\$0.00	\$0.00	\$8,524.00	\$8,524.00
TOTALS		\$3,133,257.31	\$3,087,551.31	\$3,339,815.03	\$3,132,920.91	(\$206,894.12)

School District of Indian River County
General Operating Budget
Facility 0061

Staffing Summary (Full Time Equivalent)

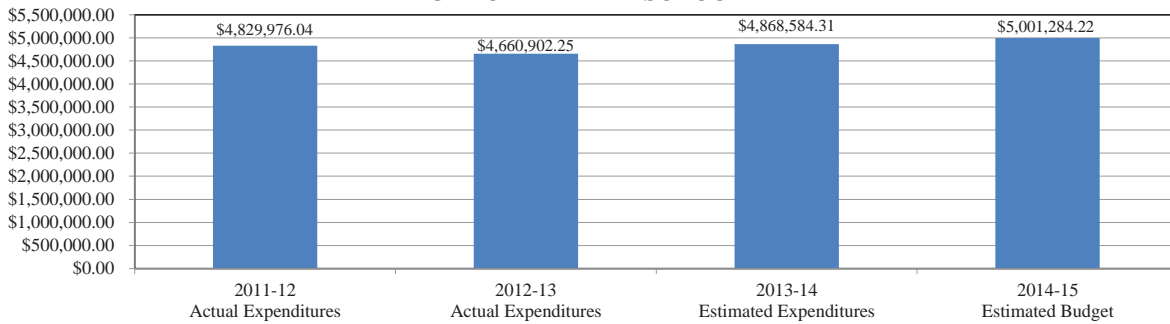
Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.00	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	2.00	0.00	0.00	0.00
TEACHER EXCEPTIONAL ED - VE	1.80	1.80	1.80	0.00
TEACHER GRADE 1	7.00	5.00	5.00	0.00
TEACHER GRADE 2	6.00	6.00	6.00	0.00
TEACHER GRADE 3	6.00	6.00	6.00	0.00
TEACHER GRADE 4	5.00	5.00	5.00	0.00
TEACHER GRADE 5	5.00	6.00	6.00	0.00
TEACHER KINDERGARTEN	4.00	5.00	5.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	51.80	50.30	50.30	0.00

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 4th Calculation (recalibrated)	2014-15 Projection (unrecalibrated)
Student Full Time Equivalent	598.00	612.00	588.00	590.00



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

■ GIFFORD MIDDLE SCHOOL



GIFFORD MIDDLE SCHOOL

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$68,691.11	\$80,770.47	\$100,759.30	\$91,370.52	(\$9,388.78)
000	(GF)NON-DISCR SALARY (DIST)	\$3,590,901.92	\$3,796,465.40	\$3,841,354.51	\$3,993,337.28	\$151,982.77
006	COMMUNICATIONS (DISTRICT)	\$567.24	\$675.36	\$631.71	\$632.00	\$0.29
008	ELECTRICAL	\$427,821.81	\$417,855.00	\$484,822.30	\$428,729.00	(\$56,093.30)
070	CLASS SIZE REDUCTION (DIST)	\$301,539.85	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$10,176.30	\$10,187.75	\$14,958.07	\$0.00	(\$14,958.07)
075	TEXTBOOK ALLOCATION (FTE)	\$25,910.50	\$24,824.28	\$24,261.08	\$22,423.71	(\$1,837.37)
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,603.05	\$4,393.10	\$4,504.02	\$5,121.35	\$617.33
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$1,380.66	\$0.00	\$16,734.47	\$16,734.47
079	SAFE SCHOOLS *FEFP* (FTE)	\$34,168.29	\$33,625.54	\$0.00	\$0.00	\$0.00
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$961.15	\$1,232.44	\$1,294.49	\$62.05
081	CLOSING THE ACHIEVEMENT GAP	\$7,312.50	\$7,776.73	\$10,354.80	\$0.00	(\$10,354.80)
093	EXCEPTIONAL (GIFTED SERV)(DIS)	\$47,711.73	\$48,775.85	\$73,004.65	\$119,198.49	\$46,193.84
500	IRSD PERFORMANCE PAY (DIST)	\$133,894.00	\$10,668.85	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$3,858.96	\$2,161.18	\$0.00	(\$2,161.18)
510	ICPALMS	\$0.00	\$0.00	\$463.02	\$0.00	(\$463.02)
540	0.25 CRITICAL NEEDS MILLAGE	\$81,078.38	\$63,350.99	\$0.00	\$157,946.91	\$157,946.91
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$27,283.84	\$57,500.00	\$30,216.16
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$143,957.50	\$0.00	(\$143,957.50)
548	WATER,SEWER, GARBAGE (DIST)	\$13,988.16	\$11,420.45	\$11,467.41	\$12,709.00	\$1,241.59
549	BOTTLED GAS (PROPANE) (DIST)	\$5,264.67	\$3,259.06	\$3,700.87	\$3,701.00	\$0.13
550	INSERVICE INCENTIVE PAY	\$5,184.64	\$4,709.70	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$0.00	\$28,791.02	\$0.00	(\$28,791.02)
577	SCHOOL RECOGNITION 11/12	\$71,161.89	\$0.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$0.00	\$87,945.39	\$0.00	\$0.00	\$0.00
579	COURSE & CREDIT RECOVERY	\$0.00	\$0.00	\$2,255.54	\$0.00	(\$2,255.54)
580	IRCEA SUPPLEMENTS	\$0.00	\$47,997.56	\$51,419.17	\$53,239.00	\$1,819.83
589	IRFIL EXPENSES	\$0.00	\$0.00	\$1,907.87	\$0.00	(\$1,907.87)
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$3,517.22	\$0.00	(\$3,517.22)
599	SCHOOL SECURITY	\$0.00	\$0.00	\$35,776.79	\$37,347.00	\$1,570.21
TOTALS		\$4,829,976.04	\$4,660,902.25	\$4,868,584.31	\$5,001,284.22	\$132,699.91

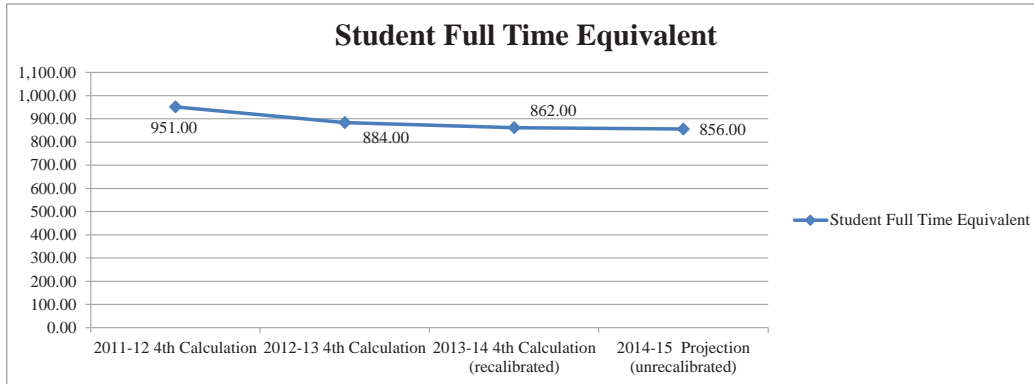
School District of Indian River County
General Operating Budget
Facility 0081

Staffing Summary (Full Time Equivalent)

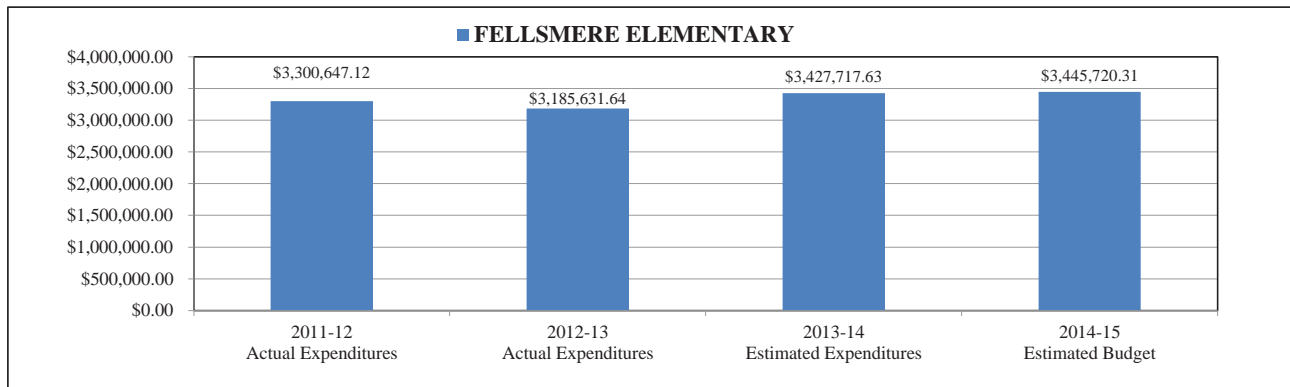
Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	0.00
ASST PRINCIPAL MIDDLE SCHOOL	2.00	2.00	2.00	0.00
BAND DIRECTOR - MIDDLE	1.00	1.00	1.00	0.00
BOOKKEEPER MIDDLE SCHOOL	0.40	0.40	1.00	0.60
CUSTODIAN - REGULAR	3.53	3.50	3.50	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	1.00	0.00
ESE TEACHER ASSISTANT 6-21	2.00	2.00	2.00	0.00
ESE SELF-CARE AIDE	1.00	1.00	1.00	0.00
GUIDANCE MIDDLE SCHOOL	2.00	2.00	2.00	0.00
HEAD CUSTODIAN II	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC MIDDLE	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.00	1.00	1.00	0.00
PRINCIPAL MIDDLE SCHOOL	1.00	1.00	1.00	0.00
SENIOR SECRETARY I	1.00	1.00	1.00	0.00
SENIOR SECRETARY I GUIDANCE	1.00	1.00	1.00	0.00
SWITCHBOARD OPERATOR/RECEPTION	1.00	1.00	0.00	-1.00
TEACHER ART MIDDLE	1.00	1.00	1.00	0.00
TEACHER BUSINESS EDUCATION	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	4.00	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED GIFTED	1.00	2.00	2.00	0.00
TEACHER EXCEPTIONAL EDUCATION	2.00	2.00	2.00	0.00
TEACHER FOREIGN LANGUAGE, MIDD	1.00	1.00	1.00	0.00
TEACHER LANGUAGE ARTS MIDDLE	7.00	7.00	7.00	0.00
TEACHER MATH MIDDLE	7.50	8.00	8.00	0.00
TEACHER MUSIC MIDDLE	1.30	1.30	1.30	0.00
TEACHER PHYSICAL EDUCATION MID	3.00	3.00	3.00	0.00
TEACHER READING MIDDLE	5.00	7.00	7.00	0.00
TEACHER SCIENCE MIDDLE	6.00	7.00	7.00	0.00
TEACHER SOCIAL STUDIES MIDDLE	7.60	7.00	6.60	-0.40
TEACHER TECHNOLOGY EDUCATION	2.00	0.00	0.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	70.33	72.20	71.40	-0.80

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

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 4th Calculation (recalibrated)	Projection (unrecalibrated)
Student Full Time Equivalent	951.00	884.00	862.00	856.00



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



FELLSMERE ELEMENTARY

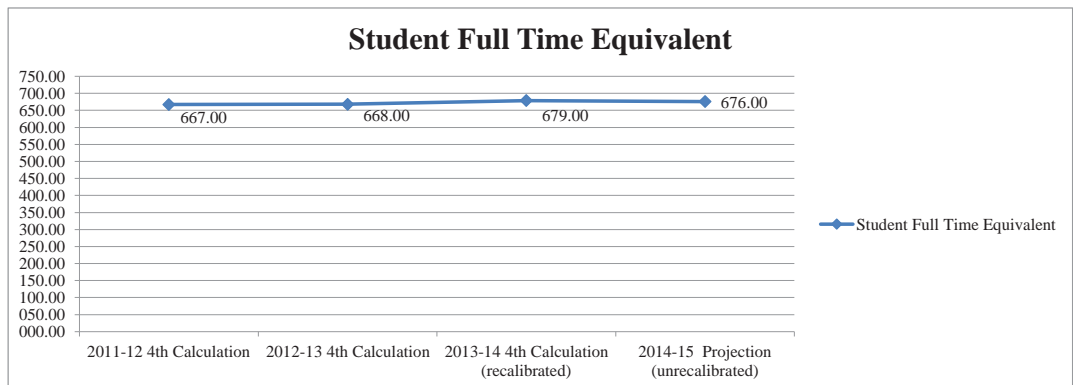
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$62,040.74	\$63,915.01	\$58,326.08	\$73,032.02	\$14,705.94
000	(GF)NON-DISCR SALARY (DIST)	\$2,521,287.90	\$2,827,766.92	\$2,848,601.15	\$3,058,562.96	\$209,961.81
006	COMMUNICATIONS (DISTRICT)	\$1,109.16	\$1,112.94	\$1,271.76	\$1,018.00	(\$253.76)
008	ELECTRICAL	\$114,365.81	\$134,695.56	\$134,054.27	\$133,090.00	(\$964.27)
070	CLASS SIZE REDUCTION (DIST)	\$262,080.24	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$9,158.67	\$9,617.54	\$13,612.92	\$0.00	(\$13,612.92)
075	TEXTBOOK ALLOCATION (FTE)	\$13,638.20	\$2,959.54	\$15,791.38	\$16,966.75	\$1,175.37
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,738.60	\$2,579.28	\$4,161.97	\$3,925.21	(\$236.76)
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$0.00	\$539.30	\$12,682.11	\$12,142.81
080	SCIENCE LAB MATERIALS (FTE)	\$1,741.57	\$600.68	\$394.25	\$4,698.60	\$4,304.35
081	CLOSING THE ACHIEVEMENT GAP	\$4,163.55	\$2,292.31	\$0.00	\$0.00	\$0.00
500	IRSD PERFORMANCE PAY (DIST)	\$76,230.99	\$2,533.48	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$0.00	\$0.00	\$786.31	\$0.00	(\$786.31)
521	SUMMER ENRICHMENT-FROG LEG \$\$	\$225.62	\$0.00	\$0.00	\$1,617.26	\$1,617.26
539	TITLE I DIFFERENTIAL PAY-GF	\$58,837.37	\$0.00	\$5,858.65	\$0.00	(\$5,858.65)
540	0.25 CRITICAL NEEDS MILLAGE	\$112,035.74	\$102,722.63	\$152,729.56	\$76,419.40	(\$76,310.16)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$0.00	\$20,120.00	\$20,120.00
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$124,503.69	\$0.00	(\$124,503.69)
548	WATER,SEWER, GARBAGE (DIST)	\$14,593.56	\$15,243.13	\$25,059.91	\$25,002.00	(\$57.91)
549	BOTTLED GAS (PROPANE) (DIST)	\$519.34	\$1,548.92	(\$1,090.88)	\$241.00	\$1,331.88
550	INSERVICE INCENTIVE PAY	\$2,592.32	\$807.37	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$0.00	\$21,926.20	\$0.00	(\$21,926.20)
577	SCHOOL RECOGNITION 11/12	\$43,287.74	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$0.00	\$17,236.33	\$18,422.13	\$18,345.00	(\$77.13)
589	IRFIL EXPENSES	\$0.00	\$0.00	\$988.32	\$0.00	(\$988.32)
593	ENERGY SAVINGS REBATE	\$0.00	\$0.00	\$116.00	\$0.00	(\$116.00)
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$1,664.66	\$0.00	(\$1,664.66)
TOTALS		\$3,300,647.12	\$3,185,631.64	\$3,427,717.63	\$3,445,720.31	\$18,002.68

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

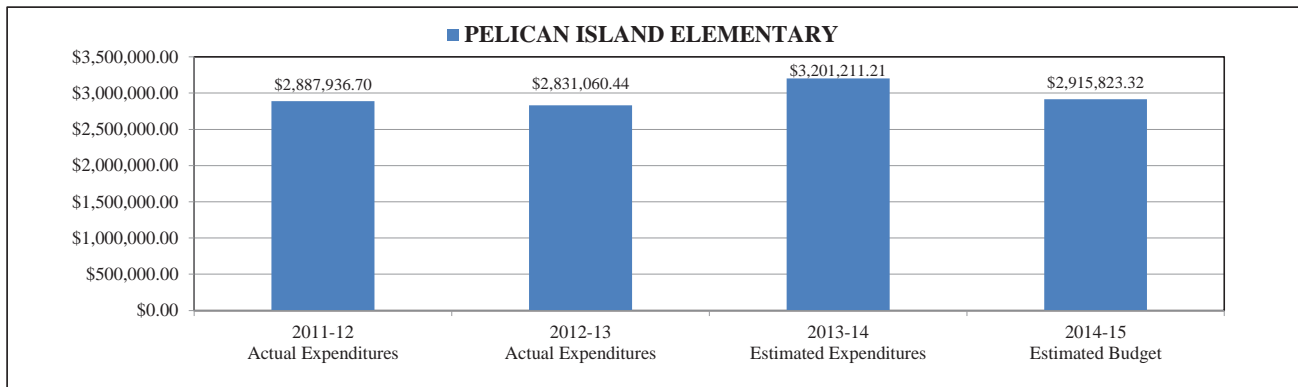
Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	3.00	3.00	3.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.00	1.00	1.00	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	1.00	0.00
SCHOOL COMPTN LAB ASSISTANT	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	3.00	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED PK HDC	1.00	1.00	2.00	1.00
TEACHER GRADE 1	8.00	6.00	6.00	0.00
TEACHER GRADE 2	7.00	8.00	8.00	0.00
TEACHER GRADE 3	7.00	7.00	7.00	0.00
TEACHER GRADE 4	5.00	5.00	5.00	0.00
TEACHER GRADE 5	4.00	5.00	5.00	0.00
TEACHER KINDERGARTEN	7.00	6.00	6.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	2.00	2.00	2.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	60.00	60.00	61.00	1.00

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 4th Calculation (recalibrated)	2014-15 Projection (unrecalibrated)
Student Full Time Equivalent	667.00	668.00	679.00	676.00



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



PELICAN ISLAND ELEMENTARY

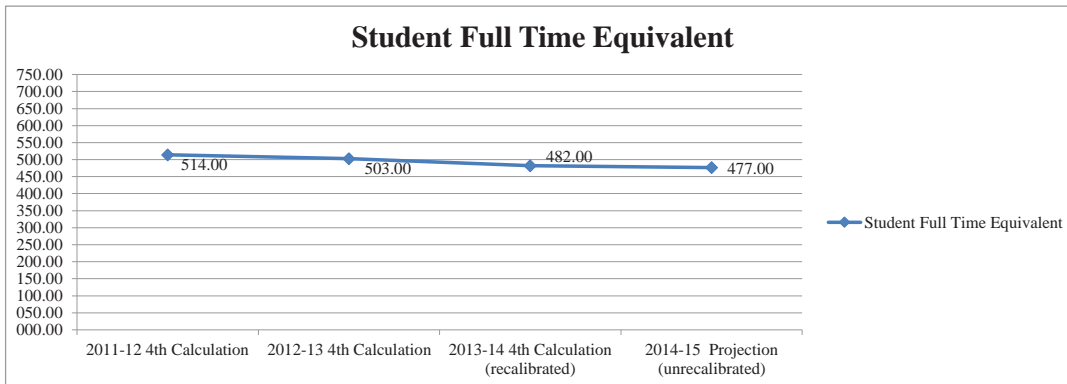
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$45,169.40	\$53,347.23	\$56,992.27	\$51,401.63	(\$5,590.64)
000	(GF)NON-DISCR SALARY (DIST)	\$2,101,916.94	\$2,518,945.04	\$2,625,928.67	\$2,614,788.03	(\$11,140.64)
006	COMMUNICATIONS (DISTRICT)	\$1,614.06	\$1,688.34	\$1,839.67	\$1,758.00	(\$81.67)
008	ELECTRICAL	\$89,022.28	\$84,455.65	\$94,668.60	\$95,427.00	\$758.40
070	CLASS SIZE REDUCTION (DIST)	\$382,784.34	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$6,972.65	\$7,412.73	\$10,761.20	\$0.00	(\$10,761.20)
075	TEXTBOOK ALLOCATION (FTE)	\$11,680.02	\$8,595.81	\$5,788.25	\$12,059.25	\$6,271.00
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$1,751.46	\$2,241.63	\$2,834.98	\$2,786.32	(\$48.66)
077	SCHOOL IMP (LOTTERY)(FTE)	\$787.60	\$0.00	\$0.00	\$5,155.29	\$5,155.29
079	SAFE SCHOOLS *FEFP* (FTE)	\$0.00	\$398.68	\$0.00	\$0.00	\$0.00
080	SCIENCE LAB MATERIALS (FTE)	\$26.77	\$420.60	\$1,487.50	\$1,519.36	\$31.86
081	CLOSING THE ACHIEVEMENT GAP	\$7,727.87	\$6,065.65	\$4,268.92	\$655.70	(\$3,613.22)
500	IRSD PERFORMANCE PAY (DIST)	\$86,627.37	\$11,379.80	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$497.36	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$787.58	\$0.00	(\$787.58)
539	TITLE I DIFFERENTIAL PAY-GF 2012/13	\$0.00	\$0.00	\$101,768.99	\$0.00	(\$101,768.99)
540	0.25 CRITICAL NEEDS MILLAGE	\$106,723.60	\$98,637.05	\$134,498.83	\$80,102.74	(\$54,396.09)
541	0.35 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$0.00	\$11,000.00	\$11,000.00
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$92,193.44	\$0.00	(\$92,193.44)
548	WATER,SEWER, GARBAGE (DIST)	\$11,650.24	\$15,192.07	\$10,768.65	\$10,825.00	\$56.35
549	BOTTLED GAS (PROPANE) (DIST)	\$2,387.40	\$2,334.75	\$0.00	\$10,000.00	\$10,000.00
550	INSERVICE INCENTIVE PAY	\$2,017.86	\$2,287.56	\$0.00	\$0.00	\$0.00
554	TITLE I DIFFERENTIAL PAY-GF 2013/14	\$0.00	\$0.00	\$14,578.00	\$0.00	(\$14,578.00)
555	2012-13 RETRO PAY	\$0.00	\$0.00	\$23,007.64	\$0.00	(\$23,007.64)
563	SCHOOL RECOGNITION 10/11	\$10.14	\$0.00	\$0.00	\$0.00	\$0.00
577	SCHOOL RECOGNITION 11/12	\$29,066.70	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$0.00	\$17,160.49	\$18,421.53	\$18,345.00	(\$76.53)
589	IRFIL EXPENSES	\$0.00	\$0.00	\$616.49	\$0.00	(\$616.49)
TOTALS		\$2,887,936.70	\$2,831,060.44	\$3,201,211.21	\$2,915,823.32	(\$285,387.89)

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

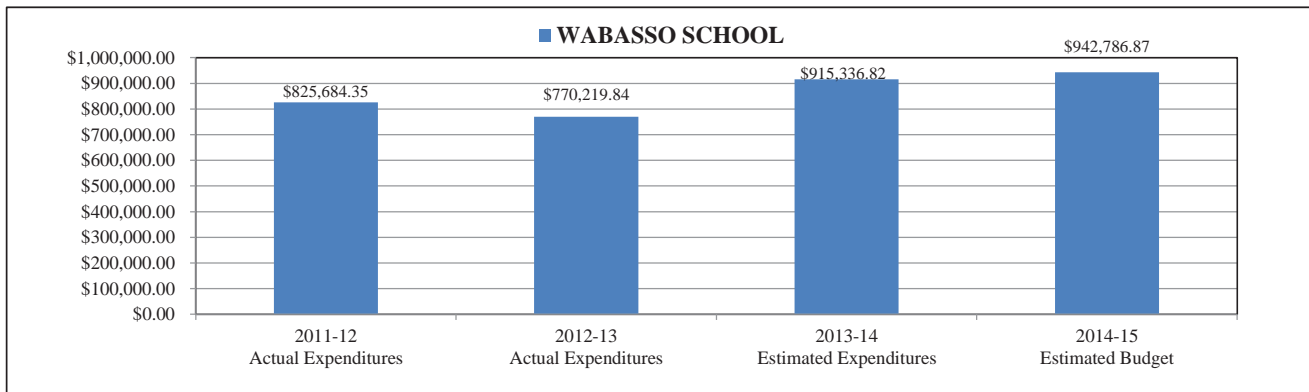
Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	0.00
ESE TEACHER ASSISTANT 6-21	3.00	4.00	2.00	-2.00
HEAD CUSTODIAN I	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.00	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	0.00	-1.00
TEACHER EXCEPTIONAL ED - SLD	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED AUTISM	1.00	1.00	0.00	-1.00
TEACHER EXCEPTIONAL ED PK HDC	2.00	2.00	1.00	-1.00
TEACHER GRADE 1	4.50	3.50	3.50	0.00
TEACHER GRADE 2	3.50	5.00	5.00	0.00
TEACHER GRADE 3	6.00	5.00	5.00	0.00
TEACHER GRADE 4	4.00	4.00	4.00	0.00
TEACHER GRADE 5	4.00	3.00	3.00	0.00
TEACHER KINDERGARTEN	4.00	3.50	3.50	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	0.00
TEACHER PRE-K	1.10	1.10	1.10	0.00
TEACHER, EMOTIONAL/BEHAVIORAL	1.00	1.00	1.00	0.00
TEACHER, EMOTIONAL/BEHAVIORAL	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	51.10	50.60	45.60	-5.00

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 4th Calculation (recalibrated)	Projection (unrecalibrated)
Student Full Time Equivalent	514.00	503.00	482.00	477.00



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



WABASSO SCHOOL

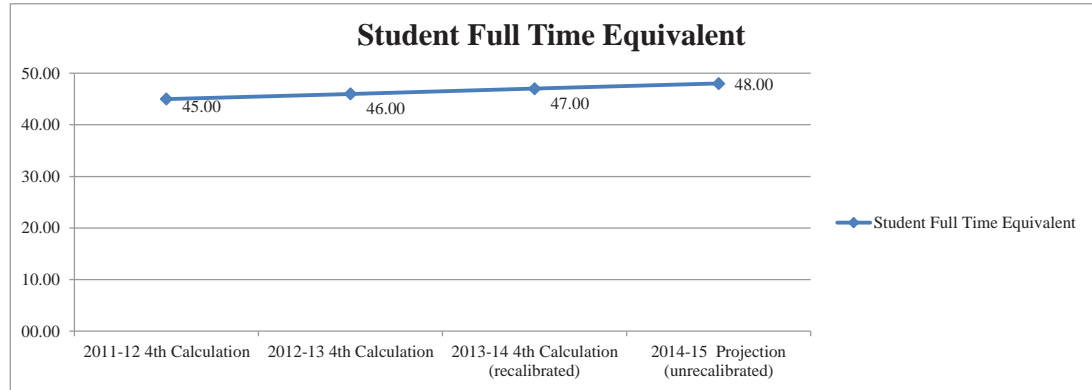
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
...	NON-LABOR DISCRETIONARY	\$23,548.57	\$19,993.11	\$22,935.27	\$20,858.25	(\$2,077.02)
000	(GF)NON-DISCR SALARY (DIST)	\$702,609.82	\$657,743.51	\$774,257.41	\$860,397.12	\$86,139.71
006	COMMUNICATIONS (DISTRICT)	\$1,192.56	\$1,196.34	\$1,206.92	\$1,094.00	(\$112.92)
008	ELECTRICAL	\$25,661.83	\$29,364.83	\$25,641.25	\$25,676.00	\$34.75
051	TITLE I SKIPPED SCHOOLS	\$11,653.56	\$1,476.66	\$0.00	\$20,775.52	\$20,775.52
074	FLORIDA TEACHER LEAD (DIST)	\$1,394.53	\$1,596.59	\$2,259.85	\$0.00	(\$2,259.85)
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$1.22	\$953.85	\$1,747.98	\$794.13
500	IRSD PERFORMANCE PAY (DIST)	\$23,995.98	\$3,162.43	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$29,153.68	\$17,981.66	\$0.00	(\$17,981.66)
506	EVEN YEAR SUMMER SCHOOL	\$30,284.89	\$16,270.26	\$29,841.82	\$0.00	(\$29,841.82)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$2,131.55	\$3,750.00	\$1,618.45
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$21,326.67	\$0.00	(\$21,326.67)
548	WATER,SEWER, GARBAGE (DIST)	\$3,978.22	\$4,512.84	\$4,086.78	\$4,158.00	\$71.22
550	INSERVICE INCENTIVE PAY	\$1,364.39	\$538.25	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$0.00	\$7,096.16	\$0.00	(\$7,096.16)
580	IRCEA SUPPLEMENTS	\$0.00	\$5,210.12	\$5,327.35	\$4,330.00	(\$997.35)
589	IRFIL EXPENSES	\$0.00	\$0.00	\$260.28	\$0.00	(\$260.28)
593	ENERGY SAVINGS REBATE	\$0.00	\$0.00	\$30.00	\$0.00	(\$30.00)
TOTALS		\$825,684.35	\$770,219.84	\$915,336.82	\$942,786.87	\$27,450.05

Staffing Summary (Full Time Equivalent)

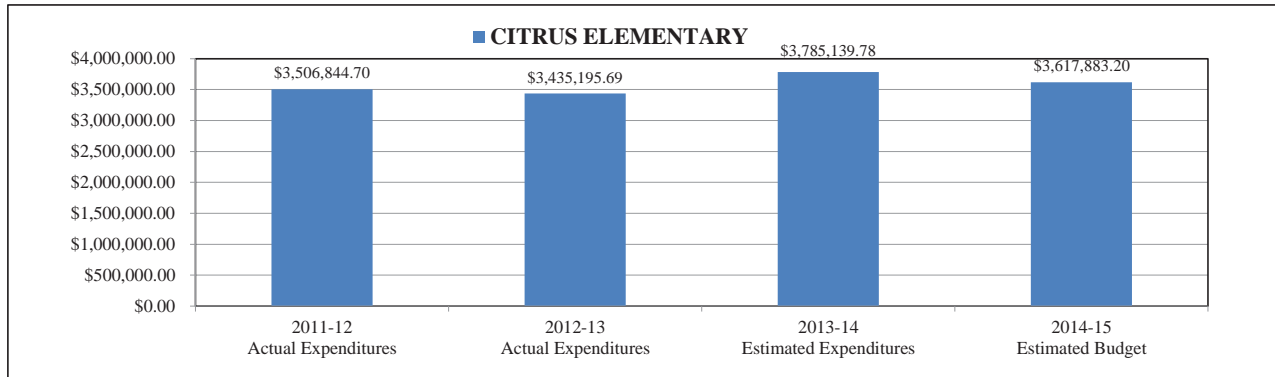
Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	0.00
ESE TEACHER ASSISTANT 6-21	0.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 3	1.00	1.00	1.00	0.00
PRINCIPAL SPECIAL ED SCHOOL	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	5.00	6.00	6.00	0.00
TEACHER EXCEPTIONAL ED H/H	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED OI	0.90	0.90	0.90	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	10.90	13.90	13.90	0.00

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

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 4th Calculation (recalibrated)	2014-15 Projection (unrecalibrated)
Student Full Time Equivalent	45.00	46.00	47.00	48.00



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



CITRUS ELEMENTARY

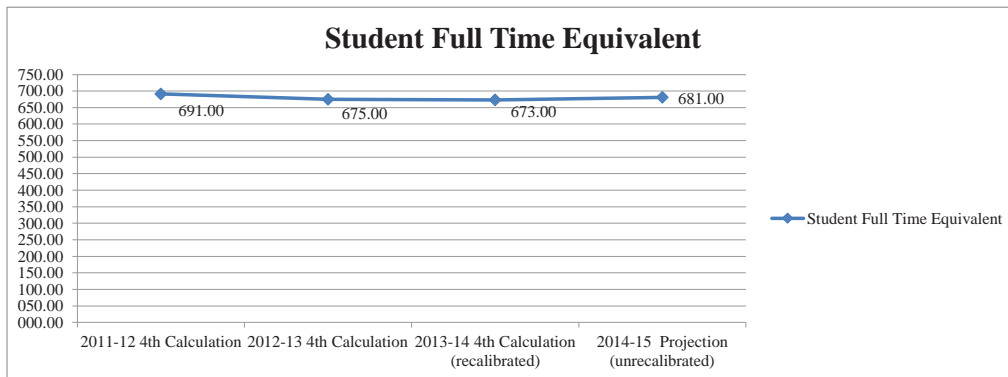
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
...	NON-LABOR DISCRETIONARY	\$59,352.29	\$58,318.59	\$65,693.04	\$72,020.31	\$6,327.27
000	(GF)NON-DISCR SALARY (DIST)	\$2,520,595.06	\$3,112,415.35	\$3,154,130.42	\$3,252,126.48	\$97,996.06
006	COMMUNICATIONS (DISTRICT)	\$567.24	\$675.36	\$631.71	\$632.00	\$0.29
008	ELECTRICAL	\$122,890.08	\$110,946.74	\$130,114.20	\$127,419.00	(\$2,695.20)
070	CLASS SIZE REDUCTION (DIST)	\$575,273.81	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$8,631.01	\$8,895.27	\$13,666.72	\$0.00	(\$13,666.72)
075	TEXTBOOK ALLOCATION (FTE)	\$18,213.38	\$5,746.00	\$13,580.48	\$16,831.00	\$3,250.52
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,612.80	\$2,097.41	\$4,880.26	\$3,910.63	(\$969.63)
077	SCHOOL IMP (LOTTERY)(FTE)	\$2,400.00	\$3,675.00	\$0.00	\$7,761.21	\$7,761.21
080	SCIENCE LAB MATERIALS (FTE)	\$113.05	\$0.00	\$0.00	\$3,264.49	\$3,264.49
081	CLOSING THE ACHIEVEMENT GAP	\$7,386.65	\$8,469.22	\$3,225.53	\$0.00	(\$3,225.53)
500	IRSD PERFORMANCE PAY (DIST)	\$68,868.67	\$8,194.30	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$9,043.05	\$499.90	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$497.69	\$0.00	(\$497.69)
539	TITLE I DIFFERENTIAL PAY-GF	\$0.00	\$0.00	\$4,490.16	\$0.00	(\$4,490.16)
540	0.25 CRITICAL NEEDS MILLAGE	\$94,055.57	\$79,329.82	\$136,396.40	\$56,243.08	(\$80,153.32)
541	0.35 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$21,315.00	\$36,650.00	\$15,335.00
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$130,805.84	\$0.00	(\$130,805.84)
548	WATER,SEWER, GARBAGE (DIST)	\$11,930.27	\$14,046.56	\$21,074.11	\$22,680.00	\$1,605.89
550	INSERVICE INCENTIVE PAY	\$4,911.77	\$3,902.30	\$0.00	\$0.00	\$0.00
554	TITLE I DIFFERENTIAL PAY-GF 2013/14	\$0.00	\$0.00	\$45,285.98	\$0.00	(\$45,285.98)
555	2012-13 RETRO PAY	\$0.00	\$0.00	\$18,029.57	\$0.00	(\$18,029.57)
580	IRCEA SUPPLEMENTS	\$0.00	\$17,983.87	\$18,331.11	\$18,345.00	\$13.89
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$2,991.56	\$0.00	(\$2,991.56)
TOTALS		\$3,506,844.70	\$3,435,195.69	\$3,785,139.78	\$3,617,883.20	(\$167,256.58)

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

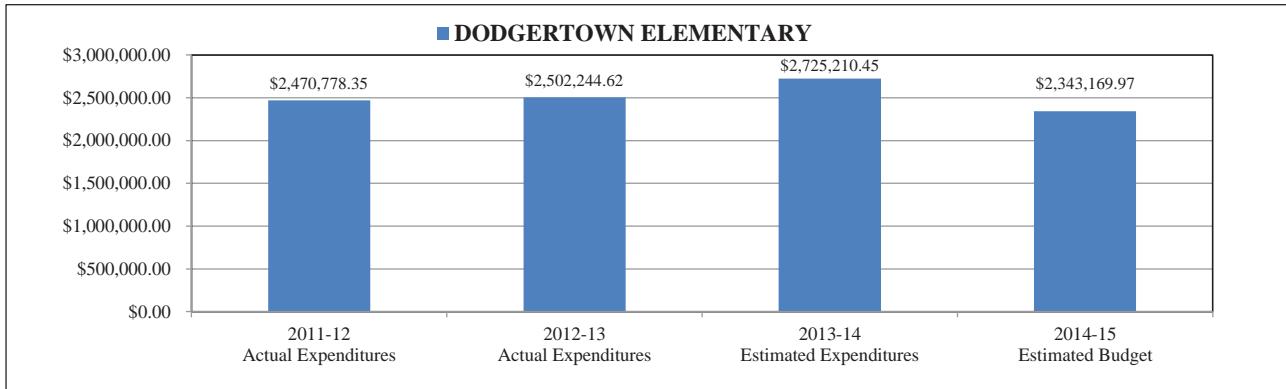
Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	3.00	3.00	3.00	0.00
ESE TEACHER ASSISTANT 6-21	3.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.00	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	3.00	4.00	4.00	0.00
TEACHER EXCEPTIONAL ED AUTISM	3.00	3.00	3.00	0.00
TEACHER GRADE 1	7.50	6.00	6.00	0.00
TEACHER GRADE 2	6.50	7.00	7.00	0.00
TEACHER GRADE 3	6.00	7.00	7.00	0.00
TEACHER GRADE 4	4.50	4.00	4.00	0.00
TEACHER GRADE 5	5.50	5.00	5.00	0.00
TEACHER KINDERGARTEN	6.00	6.00	6.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	2.00	2.00	2.00	0.00
TEACHER SCH BASED READING STRA	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	63.00	62.50	62.50	0.00

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 4th Calculation (recalibrated)	Projection (unrecalibrated)
Student Full Time Equivalent	691.00	675.00	673.00	681.00



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



DODGERTOWN ELEMENTARY

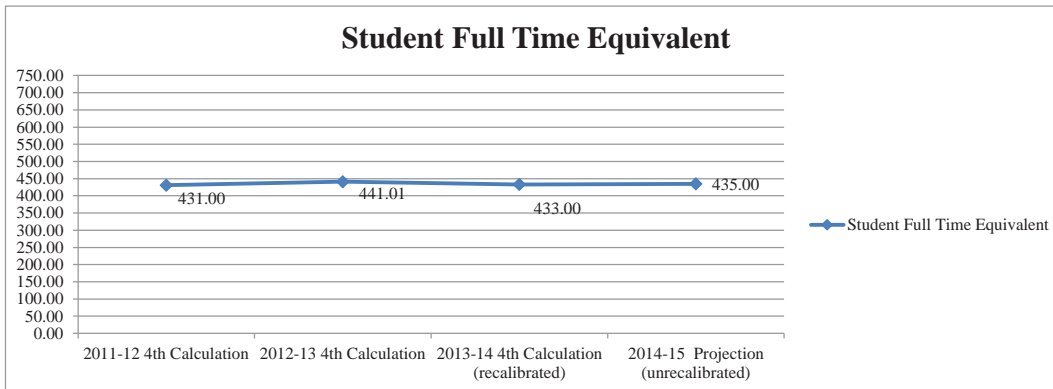
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$40,410.82	\$37,990.91	\$50,955.07	\$47,066.82	(\$3,888.25)
000	(GF)NON-DISCR SALARY (DIST)	\$1,851,534.14	\$2,202,920.40	\$2,253,070.61	\$2,011,062.44	(\$242,008.17)
006	COMMUNICATIONS (DISTRICT)	\$567.24	\$675.36	\$631.71	\$632.00	\$0.29
008	ELECTRICAL	\$61,424.51	\$79,757.45	\$77,292.02	\$75,350.00	(\$1,942.02)
070	CLASS SIZE REDUCTION (DIST)	\$241,368.39	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$6,558.06	\$6,044.22	\$9,093.21	\$0.00	(\$9,093.21)
075	TEXTBOOK ALLOCATION (FTE)	\$12,865.60	\$1,575.35	\$11,255.16	\$12,286.38	\$1,031.22
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$1,880.99	\$1,737.12	\$2,638.22	\$2,504.35	(\$133.87)
077	SCHOOL IMP (LOTTERY)(FTE)	\$5,439.80	\$1,996.18	\$16.97	\$6,124.65	\$6,107.68
079	SAFE SCHOOLS *FEFP* (FTE)	\$1,800.00	\$0.00	\$0.00	\$0.00	\$0.00
080	SCIENCE LAB MATERIALS (FTE)	\$19.90	\$446.75	\$4,799.13	\$411.65	(\$4,387.48)
081	CLOSING THE ACHIEVEMENT GAP	\$3,963.78	\$4,056.78	\$359.10	\$0.00	(\$359.10)
500	IRSD PERFORMANCE PAY (DIST)	\$20,553.02	\$6,037.70	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$498.50	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$493.00	\$0.00	(\$493.00)
510	ICPALMS	\$0.00	\$0.00	\$527.26	\$0.00	(\$527.26)
539	TITLE I DIFFERENTIAL PAY-GF	\$45,313.90	\$0.00	\$738.56	\$0.00	(\$738.56)
540	0.25 CRITICAL NEEDS MILLAGE	\$155,243.48	\$118,816.68	\$171,775.39	\$98,791.68	(\$72,983.71)
5410	.35 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$0.00	\$48,050.00	\$48,050.00
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$86,232.73	\$0.00	(\$86,232.73)
548	WATER,SEWER, GARBAGE (DIST)	\$19,326.21	\$22,184.69	\$20,163.17	\$22,545.00	\$2,381.83
550	INSERVICE INCENTIVE PAY	\$2,508.51	\$2,153.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$0.00	\$17,316.06	\$0.00	(\$17,316.06)
580	IRCEA SUPPLEMENTS	\$0.00	\$15,353.53	\$16,106.98	\$18,345.00	\$2,238.02
589	IRFIL EXPENSES	\$0.00	\$0.00	\$854.10	\$0.00	(\$854.10)
593	ENERGY SAVINGS REBATE	\$0.00	\$0.00	\$892.00	\$0.00	(\$892.00)
TOTALS		\$2,470,778.35	\$2,502,244.62	\$2,725,210.45	\$2,343,169.97	(\$382,040.48)

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

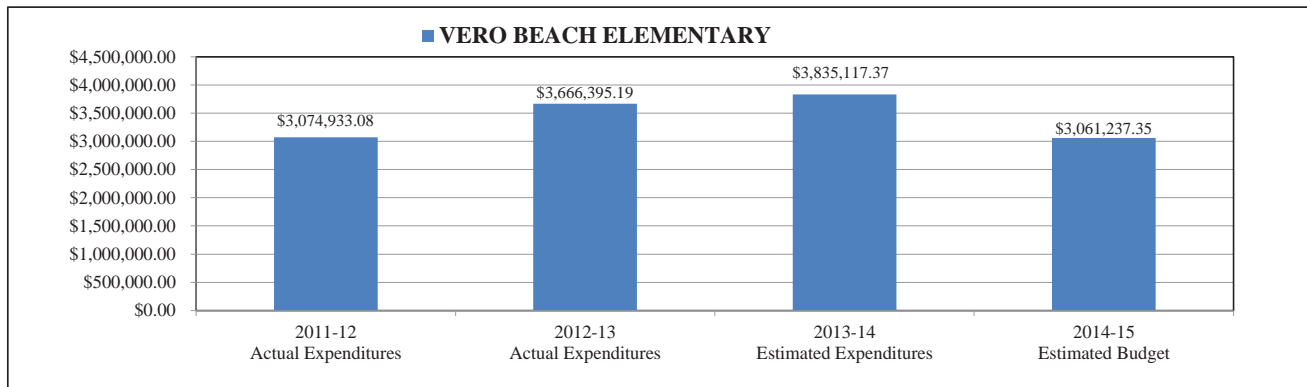
Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	0.00
ESE TEACHER ASSISTANT 6-21	2.00	0.00	0.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.00	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED PK HDC	3.55	3.55	3.55	0.00
TEACHER GRADE 1	4.00	4.00	4.00	0.00
TEACHER GRADE 2	4.00	5.00	5.00	0.00
TEACHER GRADE 3	4.00	4.00	4.00	0.00
TEACHER GRADE 4	4.00	4.00	4.00	0.00
TEACHER GRADE 5	3.00	3.00	3.00	0.00
TEACHER KINDERGARTEN	4.00	3.00	3.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATION	45.55	44.05	44.05	0.00

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 4th Calculation (recalibrated)	2014-15 Projection (unrecalibrated)
Student Full Time Equivalent	431.00	441.01	433.00	435.00



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



VERO BEACH ELEMENTARY

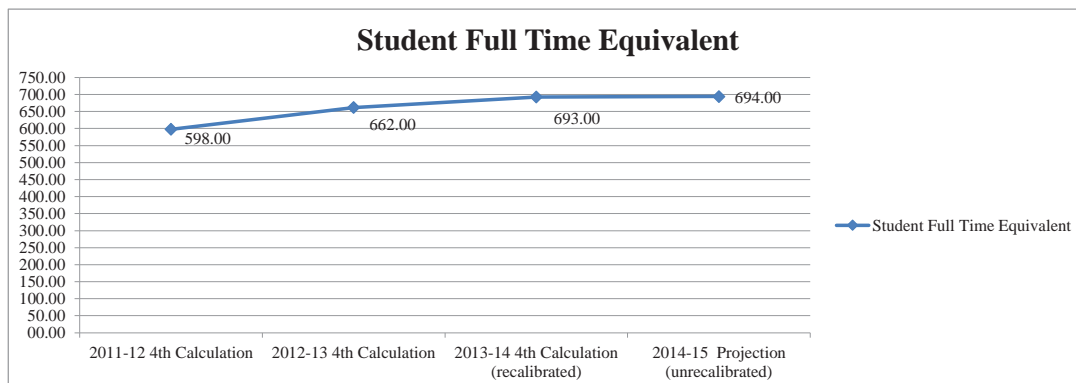
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$43,390.32	\$62,073.70	\$62,995.42	\$82,147.41	\$19,151.99
000	(GF)NON-DISCR SALARY (DIST)	\$2,220,665.28	\$3,260,588.27	\$3,125,813.29	\$2,741,004.14	(\$384,809.15)
006	COMMUNICATIONS (DISTRICT)	\$567.24	\$1,766.48	\$1,751.73	\$1,684.00	(\$67.73)
008	ELECTRICAL	\$89,579.28	\$95,572.58	\$99,218.36	\$98,464.00	(\$754.36)
070	CLASS SIZE REDUCTION (DIST)	\$420,264.15	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$8,103.35	\$9,693.57	\$12,967.25	\$0.00	(\$12,967.25)
075	TEXTBOOK ALLOCATION (FTE)	\$11,671.23	\$13,157.55	\$23,705.12	\$17,326.25	(\$6,378.87)
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,501.74	\$2,921.78	\$3,336.52	\$3,991.12	\$654.60
077	SCHOOL IMP (LOTTERY)(FTE)	\$307.50	\$916.93	\$1,289.60	\$7,038.00	\$5,748.40
078	EMERGENCY RESPONSE	\$0.00	\$246.05	\$0.00	\$0.00	\$0.00
079	SAFE SCHOOLS *FEFP* (FTE)	\$5,040.00	\$3,608.50	\$0.00	\$0.00	\$0.00
080	SCIENCE LAB MATERIALS (FTE)	\$2,558.96	\$509.89	\$592.30	\$684.48	\$92.18
081	CLOSING THE ACHIEVEMENT GAP	\$2,697.64	\$2,177.42	\$1,853.92	\$0.00	(\$1,853.92)
095	DONATIONS	\$2,117.44	\$23,464.16	\$0.00	\$0.00	\$0.00
500	IRSD PERFORMANCE PAY (DIST)	\$55,730.50	\$9,396.03	\$0.00	\$0.00	\$0.00
502	VERO BEACH ELM FLOOD	\$0.00	\$0.00	\$153,918.50	\$15,739.30	(\$138,179.20)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$997.36	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$500.00	\$0.00	(\$500.00)
510	ICPALMS	\$0.00	\$0.00	\$402.14	\$0.00	(\$402.14)
539	TITLE I DIFFERENTIAL PAY-GF	\$56,568.51	\$0.00	\$36,150.53	\$0.00	(\$36,150.53)
540	0.25 CRITICAL NEEDS MILLAGE	\$90,445.49	\$78,598.18	\$132,572.79	\$55,246.65	(\$77,326.14)
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$119,757.47	\$0.00	(\$119,757.47)
548	WATER,SEWER, GARBAGE (DIST)	\$13,943.01	\$14,946.48	\$16,532.52	\$17,734.00	\$1,201.48
549	BOTTLED GAS (PROPANE) (DIST)	\$2,368.45	\$1,236.79	\$1,832.63	\$1,833.00	\$0.37
550	INSERVICE INCENTIVE PAY	\$6,276.14	\$5,159.90	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$0.00	\$17,074.06	\$0.00	(\$17,074.06)
577	SCHOOL RECOGNITION 11/12	\$40,136.85	\$0.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$0.00	\$55,748.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$0.00	\$17,134.17	\$18,135.53	\$18,345.00	\$209.47
589	IRFIL EXPENSES	\$0.00	\$0.00	\$1,603.55	\$0.00	(\$1,603.55)
593	ENERGY SAVINGS REBATE	\$0.00	\$0.00	\$372.00	\$0.00	(\$372.00)
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$2,742.14	\$0.00	(\$2,742.14)
945	URBAN FORESTRY GRANT- VBE TREES	\$0.00	\$6,481.40	\$0.00	\$0.00	\$0.00
TOTALS		\$3,074,933.08	\$3,666,395.19	\$3,835,117.37	\$3,061,237.35	(\$773,880.02)

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

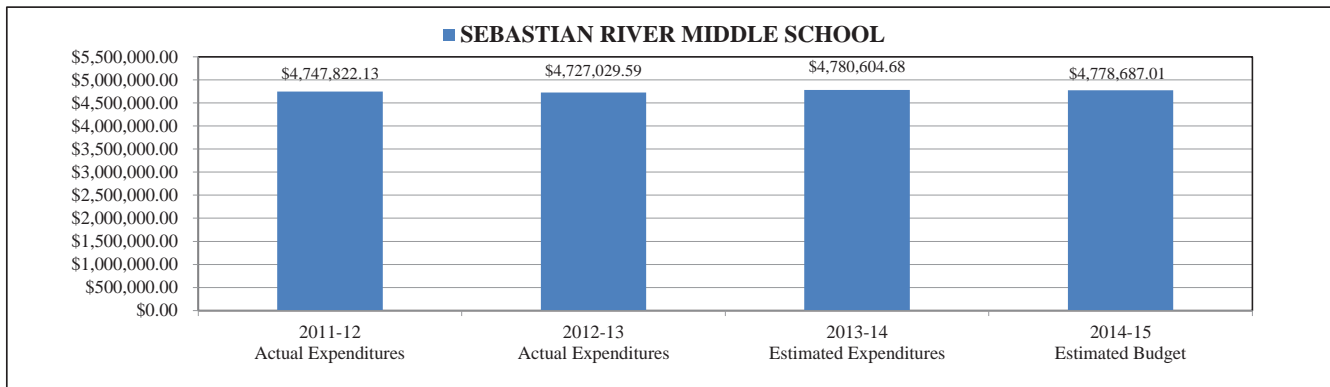
Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	3.00	4.00	4.00	0.00
ESE TEACHER ASSISTANT 6-21	4.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 1	2.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.00	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	3.00	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED PK HDC	4.00	2.00	2.00	0.00
TEACHER GRADE 1	6.50	6.00	6.00	0.00
TEACHER GRADE 2	6.00	7.00	7.00	0.00
TEACHER GRADE 3	6.00	3.00	6.00	3.00
TEACHER GRADE 4	4.00	5.00	5.00	0.00
TEACHER GRADE 5	5.00	3.00	4.00	1.00
TEACHER KINDERGARTEN	6.50	7.00	7.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	0.00
TEACHER PRE-K	1.10	1.10	1.10	0.00
TEACHER SCH BASED READING STRA	1.00	1.00	1.00	0.00
TEACHER, OTHER ELEMENTARY	0.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	64.10	57.60	61.60	4.00

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 4th Calculation (recalibrated)	2014-15 Projection (unrecalibrated)
Student Full Time Equivalent	598.00	662.00	693.00	694.00



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



SEBASTIAN RIVER MIDDLE SCHOOL

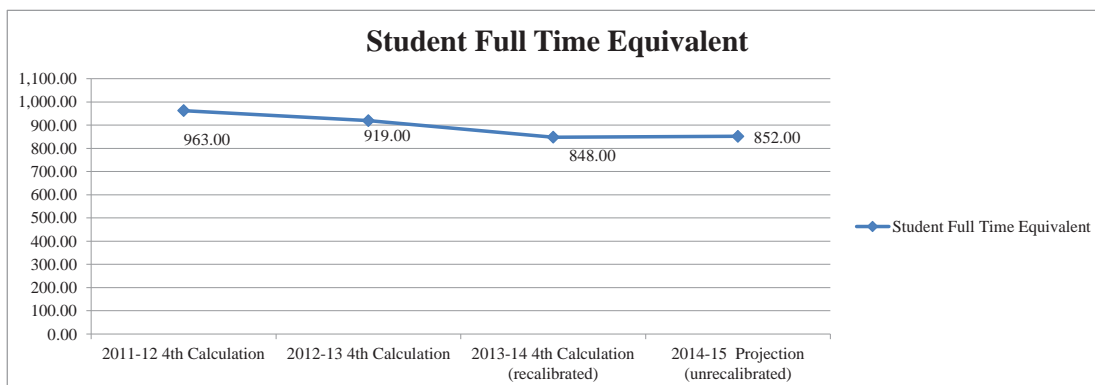
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$75,609.09	\$89,262.65	\$77,836.43	\$106,865.54	\$29,029.11
000	(GF)NON-DISCR SALARY (DIST)	\$3,463,956.38	\$3,876,925.38	\$3,817,384.14	\$3,810,908.00	(\$6,476.14)
006	COMMUNICATIONS (DISTRICT)	\$1,192.56	\$1,127.43	\$1,203.42	\$1,094.00	(\$109.42)
008	ELECTRICAL	\$219,214.90	\$213,156.98	\$238,613.50	\$237,601.00	(\$1,012.50)
070	CLASS SIZE REDUCTION (DIST)	\$384,748.84	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$11,495.45	\$11,404.20	\$15,065.68	\$0.00	(\$15,065.68)
075	TEXTBOOK ALLOCATION (FTE)	\$24,893.56	\$13,196.59	\$4,817.49	\$22,152.90	\$17,335.41
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,549.63	\$4,489.47	\$4,466.44	\$4,876.19	\$409.75
077	SCHOOL IMP (LOTTERY)(FTE)	\$1,485.82	\$1,479.55	\$1,516.91	\$7,824.27	\$6,307.36
080	SCIENCE LAB MATERIALS (FTE)	\$446.46	\$577.37	\$286.52	\$3,390.56	\$3,104.04
081	CLOSING THE ACHIEVEMENT GAP	\$11,303.06	\$9,499.46	\$3,543.27	\$0.00	(\$3,543.27)
086	INTL BACCALAURATE (IB)(FTE)	\$8,550.00	\$10,205.96	\$9,324.85	\$14,000.00	\$4,675.15
093	EXCEPTIONAL (GIFTED SERV)(DIS)	\$54,784.59	\$55,787.98	\$59,359.89	\$59,716.90	\$357.01
095	DONATIONS	\$2,035.00	\$0.00	\$0.00	\$0.00	\$0.00
500	IRSD PERFORMANCE PAY (DIST)	\$106,520.85	\$8,613.12	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$3,232.86	\$903.01	\$0.00	(\$903.01)
510	ICPALMS	\$0.00	\$0.00	\$356.60	\$0.00	(\$356.60)
540	0.25 CRITICAL NEEDS MILLAGE	\$357,178.61	\$356,196.65	\$279,902.42	\$431,056.65	\$151,154.23
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$11,936.68	\$0.00	(\$11,936.68)
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$141,872.78	\$0.00	(\$141,872.78)
548	WATER,SEWER, GARBAGE (DIST)	\$14,091.83	\$13,142.98	\$13,896.77	\$13,862.00	(\$34.77)
549	BOTTLED GAS (PROPANE) (DIST)	\$853.73	\$2,426.83	\$6,417.62	\$6,418.00	\$0.38
550	INSERVICE INCENTIVE PAY	\$4,911.77	\$4,306.02	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$0.00	\$30,604.44	\$0.00	(\$30,604.44)
579	SECONDARY SCHOOL REMEDIATION	\$0.00	\$0.00	\$3,531.08	\$0.00	(\$3,531.08)
580	IRCEA SUPPLEMENTS	\$0.00	\$51,998.11	\$52,668.01	\$53,239.00	\$570.99
589	IRFIL EXPENSES	\$0.00	\$0.00	\$2,968.06	\$0.00	(\$2,968.06)
593	ENERGY SAVINGS REBATE	\$0.00	\$0.00	\$533.00	\$0.00	(\$533.00)
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$1,595.67	\$0.00	(\$1,595.67)
905	BANDWIDTH GRANT	\$0.00	\$0.00	\$0.00	\$5,682.00	\$5,682.00
TOTALS		\$4,747,822.13	\$4,727,029.59	\$4,780,604.68	\$4,778,687.01	(\$1,917.67)

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

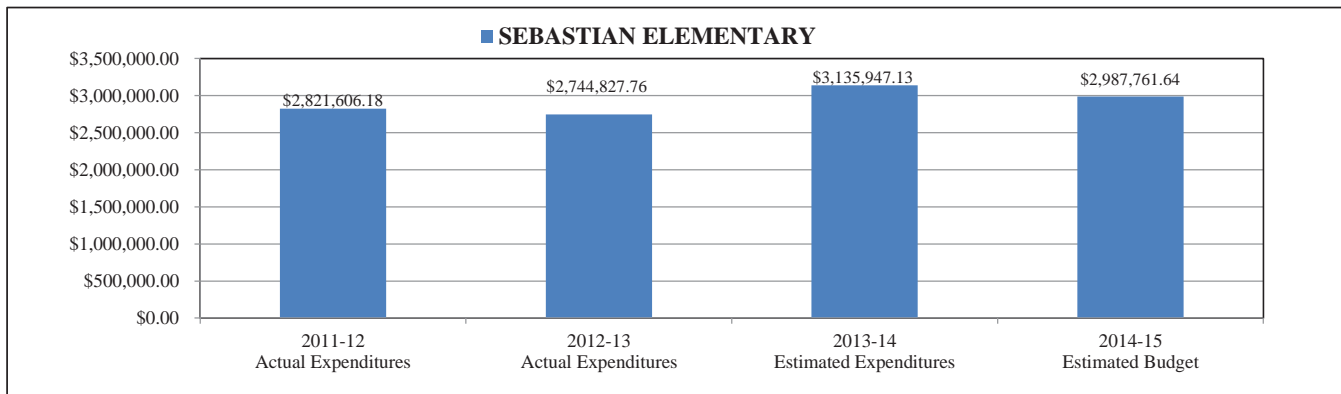
Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	0.00
ASST PRINCIPAL MIDDLE SCHOOL	2.00	2.00	2.00	0.00
BAND DIRECTOR - MIDDLE	1.00	1.00	1.00	0.00
BOOKKEEPER MIDDLE SCHOOL	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	4.00	4.00	4.00	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	1.00	0.00
ESE TEACHER ASSISTANT 6-21	0.00	1.00	1.00	0.00
GUIDANCE MIDDLE SCHOOL	2.00	2.00	2.00	0.00
HEAD CUSTODIAN II	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 2	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC MIDDLE	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, MIDDLE	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.00	0.50	0.50	0.00
PRINCIPAL MIDDLE SCHOOL	1.00	1.00	1.00	0.00
SENIOR SECRETARY I	1.00	1.00	1.00	0.00
SENIOR SECRETARY I GUIDANCE	1.00	1.00	1.00	0.00
TEACHER ART MIDDLE	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL MIDDLE	1.00	1.00	1.00	0.00
TEACHER COMPUTER EDU, MIDDLE	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - SLD	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	5.00	6.00	6.00	0.00
TEACHER EXCEPTIONAL ED GIFTED	1.00	1.00	1.00	0.00
TEACHER FOREIGN LANGUAGE, MIDDLE	2.00	2.00	2.00	0.00
TEACHER IN-SCHOOL SUSPENSION,	1.00	1.00	1.00	0.00
TEACHER LANGUAGE ARTS MIDDLE	7.00	7.00	7.00	0.00
TEACHER MATH MIDDLE	8.00	9.00	8.00	(1.00)
TEACHER MUSIC MIDDLE	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION MID	4.00	3.00	3.00	0.00
TEACHER READING MIDDLE	6.50	8.00	8.00	0.00
TEACHER SCIENCE MIDDLE	8.00	6.00	7.00	1.00
TEACHER SOCIAL STUDIES MIDDLE	6.00	6.00	6.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	72.50	74.50	74.50	0.00

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 4th Calculation (recalibrated)	2014-15 Projection (unrecalibrated)
Student Full Time Equivalent	963.00	919.00	848.00	852.00



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



SEBASTIAN ELEMENTARY

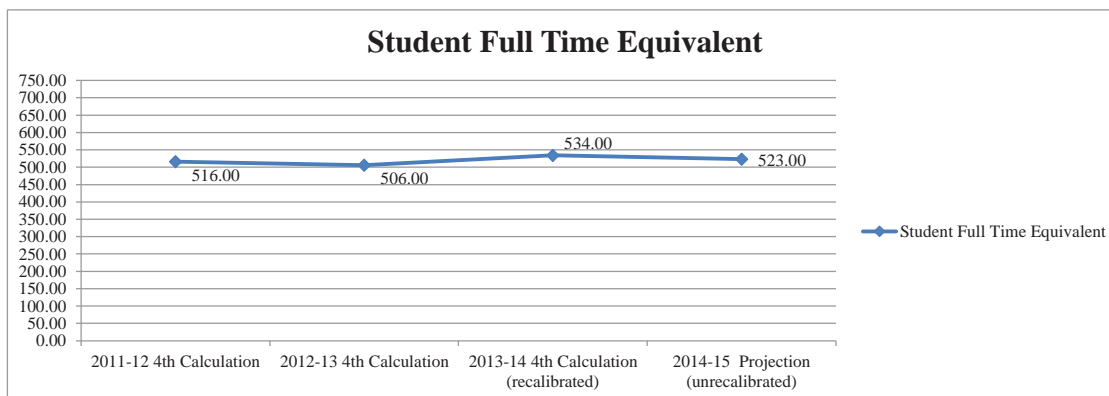
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$34,740.15	\$27,614.30	\$37,738.82	\$57,671.95	\$19,933.13
000	(GF)NON-DISCR SALARY (DIST)	\$2,074,102.64	\$2,410,238.74	\$2,548,599.34	\$2,642,697.78	\$94,098.44
006	COMMUNICATIONS (DISTRICT)	\$1,192.56	\$1,196.34	\$1,203.42	\$1,094.00	(\$109.42)
008	ELECTRICAL	\$111,229.60	\$118,288.10	\$109,248.69	\$97,907.00	(\$11,341.69)
070	CLASS SIZE REDUCTION (DIST)	\$336,274.33	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$6,350.35	\$6,614.43	\$9,631.27	\$0.00	(\$9,631.27)
075	TEXTBOOK ALLOCATION (FTE)	\$8,634.70	\$10,297.38	\$9,876.24	\$13,959.33	\$4,083.09
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,249.32	\$2,151.63	\$2,195.67	\$3,763.34	\$1,567.67
077	SCHOOL IMP (LOTTERY)(FTE)	\$25.75	\$0.00	\$0.00	\$6,706.35	\$6,706.35
080	SCIENCE LAB MATERIALS (FTE)	\$1,793.27	\$1,074.57	\$567.05	\$3,181.57	\$2,614.52
081	CLOSING THE ACHIEVEMENT GAP	\$6,637.58	\$3,874.56	\$5,022.63	\$0.00	(\$5,022.63)
500	IRSD PERFORMANCE PAY (DIST)	\$66,802.12	\$8,154.44	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$9,103.42	\$491.30	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$0.00	\$0.00	\$215.02	\$0.00	(\$215.02)
539	TITLE I DIFFERENTIAL PAY-GF	\$0.00	\$0.00	\$77,444.22	\$0.00	(\$77,444.22)
540	0.25 CRITICAL NEEDS MILLAGE	\$138,471.56	\$117,964.72	\$172,246.59	\$120,093.32	(\$52,153.27)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$10,831.50	\$6,000.00	(\$4,831.50)
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$94,731.13	\$0.00	(\$94,731.13)
548	WATER,SEWER, GARBAGE (DIST)	\$18,871.43	\$13,949.56	\$14,744.32	\$14,577.00	(\$167.32)
549	BOTTLED GAS (PROPANE) (DIST)	\$2,944.38	\$2,250.11	\$1,764.66	\$1,765.00	\$0.34
550	INSERVICE INCENTIVE PAY	\$2,183.02	\$3,498.64	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$0.00	\$20,229.88	\$0.00	(\$20,229.88)
580	IRCEA SUPPLEMENTS	\$0.00	\$17,168.94	\$18,503.71	\$18,345.00	(\$158.71)
589	IRFIL EXPENSES	\$0.00	\$0.00	\$1,152.97	\$0.00	(\$1,152.97)
TOTALS		\$2,821,606.18	\$2,744,827.76	\$3,135,947.13	\$2,987,761.64	(\$148,185.49)

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

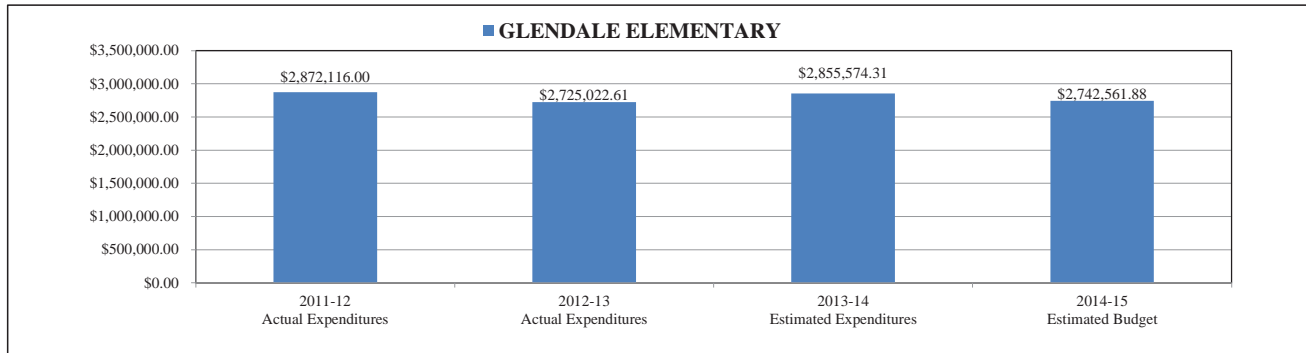
Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	0.00
ESE TEACHER ASSISTANT 6-21	2.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.00	1.00	1.00	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - SLD	2.00	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	2.00	0.00
TEACHER GRADE 1	5.00	4.00	4.00	0.00
TEACHER GRADE 2	4.50	6.00	6.00	0.00
TEACHER GRADE 3	5.50	5.00	5.00	0.00
TEACHER GRADE 4	4.00	4.00	4.00	0.00
TEACHER GRADE 5	4.00	4.00	4.00	0.00
TEACHER KINDERGARTEN	4.00	5.00	5.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	48.00	50.00	50.00	0.00

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 4th Calculation (recalibrated)	Projection (unrecalibrated)
Student Full Time Equivalent	516.00	506.00	534.00	523.00



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



GLENDALE ELEMENTARY

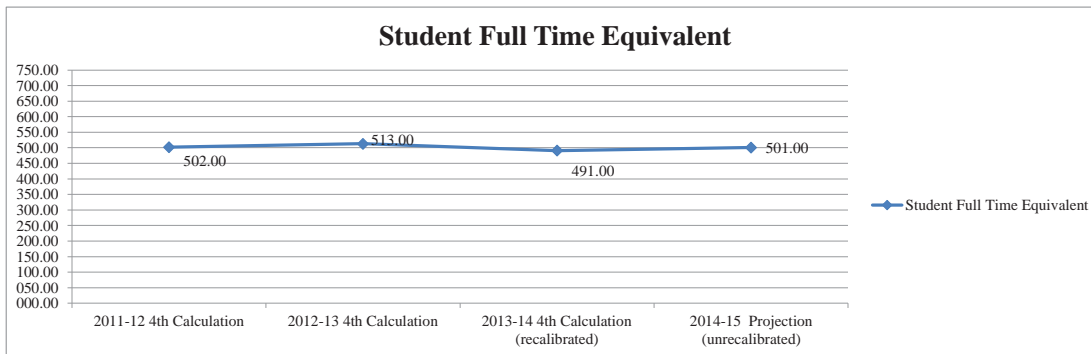
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$46,801.13	\$37,367.04	\$36,248.07	\$53,140.29	\$16,892.22
000	(GF)NON-DISCR SALARY (DIST)	\$2,115,815.49	\$2,451,178.58	\$2,390,212.97	\$2,393,210.72	\$2,997.75
006	COMMUNICATIONS (DISTRICT)	\$567.24	\$675.36	\$631.71	\$632.00	\$0.29
008	ELECTRICAL	\$108,718.73	\$108,934.11	\$114,698.57	\$115,625.00	\$926.43
070	CLASS SIZE REDUCTION (DIST)	\$298,138.42	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$6,407.30	\$5,892.17	\$9,147.02	\$0.00	(\$9,147.02)
075	TEXTBOOK ALLOCATION (FTE)	\$10,439.77	\$3,531.14	\$10,358.03	\$12,288.19	\$1,930.16
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,381.19	\$2,047.42	\$2,828.97	\$2,829.52	\$0.55
077	SCHOOL IMP (LOTTERY)(FTE)	\$677.53	\$590.67	\$562.30	\$6,234.25	\$5,671.95
080	SCIENCE LAB MATERIALS (FTE)	\$2,887.60	\$315.56	\$0.00	\$2,591.64	\$2,591.64
081	CLOSING THE ACHIEVEMENT GAP	\$328.48	\$1,099.80	\$3,810.68	\$0.00	(\$3,810.68)
095	DONATIONS	\$1,345.92	\$3,804.50	\$0.00	\$373.27	\$373.27
500	IRSD PERFORMANCE PAY (DIST)	\$60,193.98	\$10,054.58	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$489.40	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$353.88	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$0.00	\$0.00	\$118.35	\$0.00	(\$118.35)
539	TITLE I DIFFERENTIAL PAY-GF	\$83,308.72	\$0.00	\$3,406.65	\$0.00	(\$3,406.65)
540	0.25 CRITICAL NEEDS MILLAGE	\$83,383.74	\$67,517.11	\$105,577.32	\$3,300.00	(\$102,277.32)
541	0.35 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$0.00	\$122,300.00	\$122,300.00
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$94,526.51	\$0.00	(\$94,526.51)
548	WATER,SEWER, GARBAGE (DIST)	\$9,544.95	\$9,413.18	\$9,170.97	\$10,015.00	\$844.03
549	BOTTLED GAS (PROPANE) (DIST)	\$438.52	\$1,439.52	\$1,677.24	\$1,677.00	(\$0.24)
550	INSERVICE INCENTIVE PAY	\$1,500.15	\$2,556.66	\$0.00	\$0.00	\$0.00
554	TITLE I DIFFERENTIATED PAY	\$0.00	\$0.00	\$36,605.74	\$0.00	(\$36,605.74)
555	2012-13 RETRO PAY	\$0.00	\$0.00	\$16,118.46	\$0.00	(\$16,118.46)
577	SCHOOL RECOGNITION 11/12	\$39,237.14	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$0.00	\$17,761.93	\$18,072.34	\$18,345.00	\$272.66
589	IRFIL EXPENSES	\$0.00	\$0.00	\$1,621.41	\$0.00	(\$1,621.41)
593	ENERGY SAVINGS REBATE	\$0.00	\$0.00	\$181.00	\$0.00	(\$181.00)
TOTALS		\$2,872,116.00	\$2,725,022.61	\$2,855,574.31	\$2,742,561.88	(\$113,012.43)

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

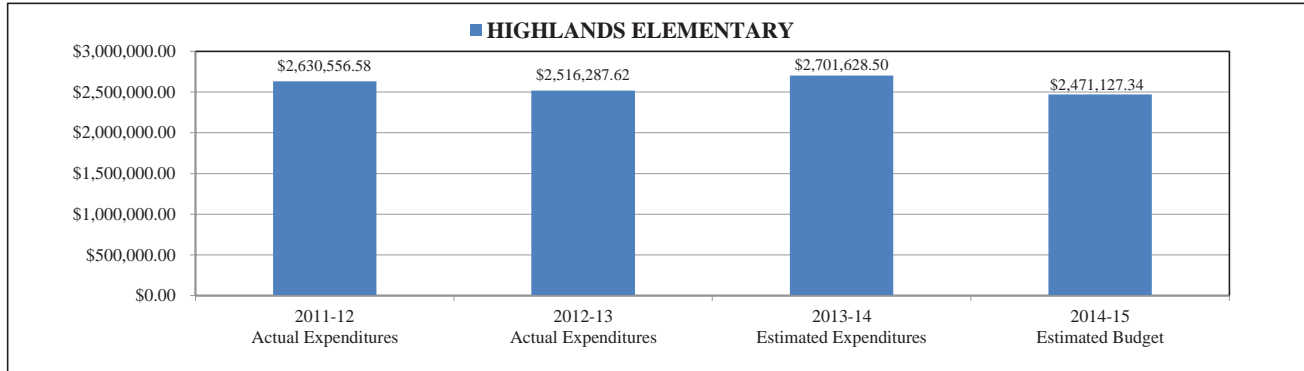
Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2013-14 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	0.00
ESE TEACHER ASSISTANT 6-21	3.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.00	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	3.00	3.00	3.00	0.00
TEACHER GRADE 1	5.50	5.50	5.50	0.00
TEACHER GRADE 2	4.50	4.50	4.50	0.00
TEACHER GRADE 3	5.00	4.50	4.50	0.00
TEACHER GRADE 4	4.00	3.50	3.50	0.00
TEACHER GRADE 5	4.00	4.00	4.00	0.00
TEACHER KINDERGARTEN	5.00	5.00	5.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	50.00	48.50	48.50	0.00

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 4th Calculation (recalibrated)	2014-15 Projection (unrecalibrated)
Student Full Time Equivalent	502.00	513.00	491.00	501.00



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



HIGHLANDS ELEMENTARY

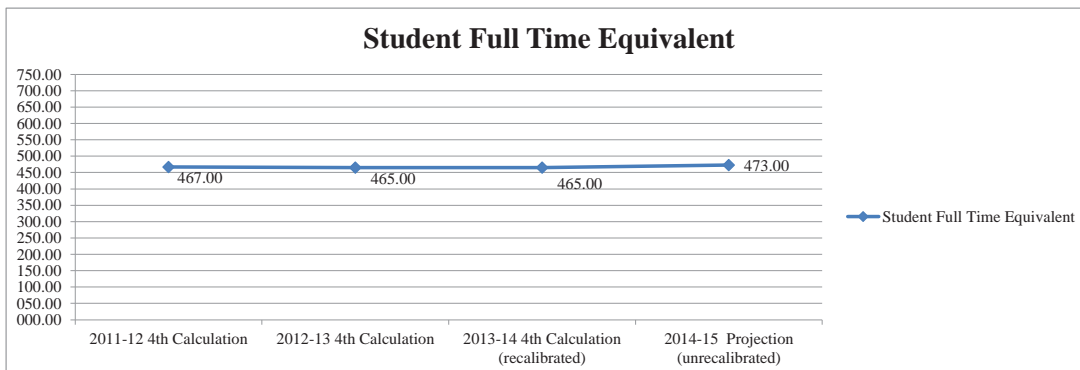
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$46,546.15	\$46,093.90	\$48,285.33	\$49,175.71	\$890.38
000	(GF)NON-DISCR SALARY (DIST)	\$1,865,978.77	\$2,241,005.07	\$2,274,845.51	\$2,018,402.94	(\$256,442.57)
006	COMMUNICATIONS (DISTRICT)	\$567.24	\$675.36	\$631.71	\$632.00	\$0.29
008	ELECTRICAL	\$96,293.49	\$77,205.48	\$75,735.30	\$73,097.00	(\$2,638.30)
070	CLASS SIZE REDUCTION (DIST)	\$371,807.29	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$5,955.02	\$5,626.07	\$7,963.29	\$0.00	(\$7,963.29)
075	TEXTBOOK ALLOCATION (FTE)	\$5,425.32	\$1,946.18	\$16,137.46	\$11,618.50	(\$4,518.96)
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$1,986.71	\$2,028.69	\$2,467.33	\$2,828.22	\$360.89
077	SCHOOL IMP (LOTTERY)(FTE)	\$365.19	\$100.00	\$0.00	\$5,286.51	\$5,286.51
079	SAFE SCHOOLS *FEFP* (FTE)	\$1,937.40	\$0.00	\$0.00	\$0.00	\$0.00
080	SCIENCE LAB MATERIALS (FTE)	\$927.82	\$58.28	\$430.06	\$830.48	\$400.42
081	CLOSING THE ACHIEVEMENT GAP	\$7,807.00	\$2,466.96	\$5,907.83	\$0.00	(\$5,907.83)
500	IRSD PERFORMANCE PAY (DIST)	\$32,386.24	\$8,260.02	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$478.00	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$487.50	\$0.00	(\$487.50)
539	TITLE I DIFFERENTIAL PAY-GF	\$43,040.47	\$0.00	\$2,421.91	\$0.00	(\$2,421.91)
540	0.25 CRITICAL NEEDS MILLAGE	\$105,119.32	\$100,491.18	\$144,670.32	\$81,597.98	(\$63,072.34)
541	0.35 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$0.00	\$197,450.00	\$197,450.00
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$80,191.82	\$0.00	(\$80,191.82)
548	WATER,SEWER, GARBAGE (DIST)	\$8,064.17	\$8,532.55	\$8,561.36	\$9,393.00	\$831.64
549	BOTTLED GAS (PROPANE) (DIST)	\$2,997.84	\$1,901.63	\$2,469.91	\$2,470.00	\$0.09
550	INSERVICE INCENTIVE PAY	\$2,319.45	\$3,229.51	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$0.00	\$14,468.13	\$0.00	(\$14,468.13)
577	SCHOOL RECOGNITION 11/12	\$31,031.69	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$0.00	\$16,188.74	\$15,953.73	\$18,345.00	\$2,391.27
TOTALS		\$2,630,556.58	\$2,516,287.62	\$2,701,628.50	\$2,471,127.34	(\$230,501.16)

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

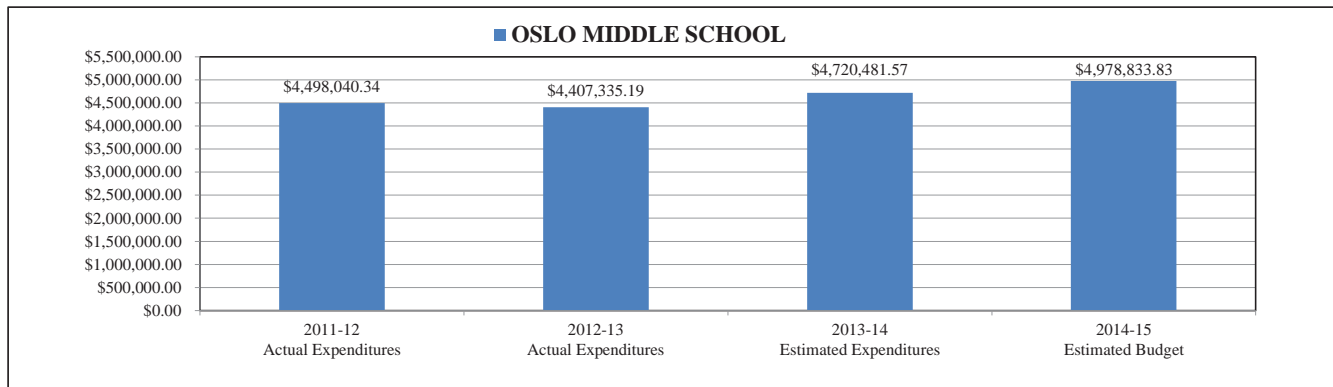
Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	0.00
ESE TEACHER ASSISTANT 6-21	3.00	3.00	3.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	2.00	0.00
TEACHER GRADE 1	5.00	4.50	3.50	-1.00
TEACHER GRADE 2	4.00	4.00	4.00	0.00
TEACHER GRADE 3	4.50	5.00	5.00	0.00
TEACHER GRADE 4	4.00	3.00	3.00	0.00
TEACHER GRADE 5	4.00	4.00	4.00	0.00
TEACHER KINDERGARTEN	4.50	4.50	4.50	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	47.00	46.00	45.00	-1.00

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 4th Calculation (recalibrated)	2014-15 Projection (unrecalibrated)
Student Full Time Equivalent	467.00	465.00	465.00	473.00



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



OSLO MIDDLE SCHOOL

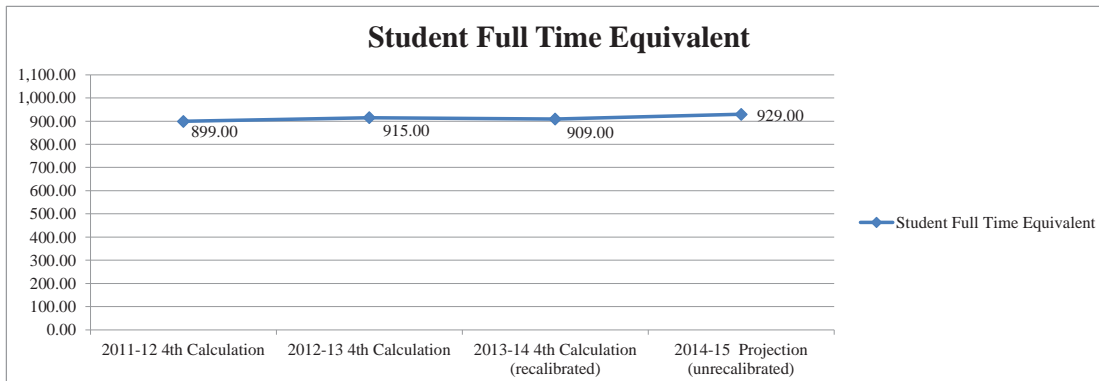
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$55,946.73	\$72,325.82	\$60,523.92	\$94,214.33	\$33,690.41
000	(GF)NON-DISCR SALARY (DIST)	\$3,652,841.65	\$3,656,736.41	\$3,848,463.00	\$4,038,879.70	\$190,416.70
006	COMMUNICATIONS (DISTRICT)	\$567.24	\$675.36	\$631.71	\$632.00	\$0.29
008	ELECTRICAL	\$238,881.82	\$258,392.66	\$288,347.94	\$289,479.00	\$1,131.06
070	CLASS SIZE REDUCTION (DIST)	\$128,692.52	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$9,799.40	\$9,693.57	\$14,258.59	\$0.00	(\$14,258.59)
075	TEXTBOOK ALLOCATION (FTE)	\$18,207.53	\$20,708.59	\$8,991.96	\$22,718.75	\$13,726.79
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,074.69	\$4,133.84	\$4,933.53	\$5,349.77	\$416.24
077	SCHOOL IMP (LOTTERY)(FTE)	\$2,917.07	\$1,410.73	\$336.00	\$8,819.68	\$8,483.68
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$238.00	\$0.00	\$3,438.56	\$3,438.56
081	CLOSING THE ACHIEVEMENT GAP	\$10,789.29	\$10,854.86	\$11,217.03	\$0.00	(\$11,217.03)
093	EXCEPTIONAL (GIFTED SERV)(DIS)	\$57,578.32	\$58,778.78	\$62,530.98	\$62,103.91	(\$427.07)
095	DONATIONS	\$0.00	\$27,940.00	\$0.00	\$0.00	\$0.00
500	IRSD PERFORMANCE PAY (DIST)	\$94,023.03	\$9,924.76	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$2,848.15	\$654.14	\$0.00	(\$654.14)
540	0.25 CRITICAL NEEDS MILLAGE	\$204,018.15	\$199,932.95	\$145,913.54	\$321,804.13	\$175,890.59
541	0.35CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$30,694.32	\$55,290.00	\$24,595.68
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$139,824.42	\$0.00	(\$139,824.42)
548	WATER,SEWER, GARBAGE (DIST)	\$15,813.32	\$18,287.20	\$15,269.41	\$16,550.00	\$1,280.59
549	BOTTLED GAS (PROPANE) (DIST)	\$478.61	\$0.00	\$633.33	\$633.00	(\$0.33)
550	INSERVICE INCENTIVE PAY	\$3,410.97	\$2,556.69	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$0.00	\$25,300.87	\$0.00	(\$25,300.87)
579	SECONDARY SCHOOL REMEDIATION	\$0.00	\$0.00	\$4,100.00	\$0.00	(\$4,100.00)
580	IRCEA SUPPLEMENTS	\$0.00	\$51,896.82	\$53,761.69	\$53,239.00	(\$522.69)
589	IRFIL EXPENSES	\$0.00	\$0.00	\$1,254.96	\$0.00	(\$1,254.96)
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$2,840.23	\$0.00	(\$2,840.23)
905	BANDWIDTH GRANT	\$0.00	\$0.00	\$0.00	\$5,682.00	\$5,682.00
TOTALS		\$4,498,040.34	\$4,407,335.19	\$4,720,481.57	\$4,978,833.83	\$258,352.26

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

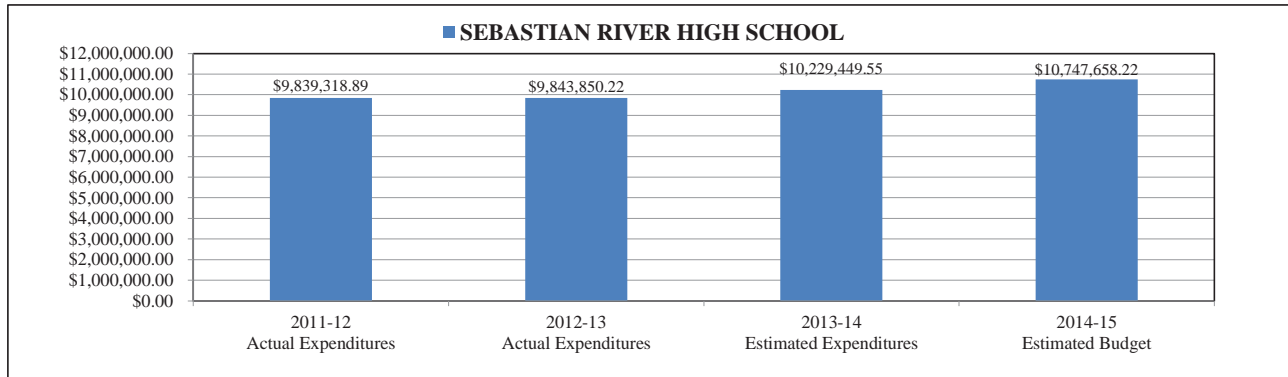
Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	0.00
ASST PRINCIPAL MIDDLE SCHOOL	2.00	2.00	2.00	0.00
BAND DIRECTOR - MIDDLE	1.00	1.00	1.00	0.00
BOOKKEEPER MIDDLE SCHOOL	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	4.00	4.00	4.00	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	1.00	0.00
ESE TEACHER ASSISTANT 6-21	4.00	4.00	4.00	0.00
GUIDANCE MIDDLE SCHOOL	2.00	2.00	2.00	0.00
HEAD CUSTODIAN II	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC MIDDLE	1.00	1.00	1.00	0.00
ORCHESTRA DIRECTOR, ASSOCIATE	0.80	0.80	0.80	0.00
PLANT OPERATOR	0.00	0.50	0.50	0.00
PRINCIPAL MIDDLE SCHOOL	1.00	1.00	1.00	0.00
SENIOR SECRETARY I	2.00	2.00	2.00	0.00
SWITCHBOARD OPERATOR/RECEPTION	1.00	1.00	1.00	0.00
TEACHER ART MIDDLE	1.00	1.00	1.00	0.00
TEACHER ASSISTANT	2.00	2.00	2.00	0.00
TEACHER ASSISTANT ESOL - MIDDLE	0.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	6.00	7.00	7.00	0.00
TEACHER EXCEPTIONAL ED GIFTED	1.00	1.00	1.00	0.00
TEACHER FOREIGN LANGUAGE, MIDD	1.00	1.00	1.00	0.00
TEACHER LANGUAGE ARTS MIDDLE	7.00	5.00	5.00	0.00
TEACHER MATH MIDDLE	7.00	7.00	6.00	-1.00
TEACHER MUSIC MIDDLE	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION MID	3.00	3.00	3.00	0.00
TEACHER READING MIDDLE	5.00	7.00	7.00	0.00
TEACHER SCIENCE MIDDLE	6.00	7.00	7.00	0.00
TEACHER SOCIAL STUDIES MIDDLE	6.00	6.00	6.00	0.00
TEACHER TECHNOLOGY EDUCATION	2.00	2.00	2.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	71.80	75.30	74.30	-1.00

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 4th Calculation (recalibrated)	2014-15 Projection (unrecalibrated)
Student Full Time Equivalent	899.00	915.00	909.00	929.00



**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 Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$345,070.19	\$395,343.56	\$373,496.60	\$406,359.91	\$32,863.31
000	(GF)NON-DISCR SALARY (DIST)	\$7,629,963.00	\$7,949,531.59	\$8,007,866.23	\$8,411,113.82	\$403,247.59
006	COMMUNICATIONS (DISTRICT)	\$1,275.96	\$2,974.01	\$3,552.30	\$3,325.00	(\$227.30)
008	ELECTRICAL	\$477,454.99	\$436,751.69	\$448,274.67	\$454,928.00	\$6,653.33
070	CLASS SIZE REDUCTION (DIST)	\$527,710.33	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$20,710.65	\$20,508.55	\$28,759.31	\$0.00	(\$28,759.31)
075	TEXTBOOK ALLOCATION (FTE)	\$64,522.49	\$44,992.95	\$36,807.52	\$54,267.00	\$17,459.48
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$8,513.61	\$8,996.34	\$9,785.05	\$10,688.63	\$903.58
077	SCHOOL IMP (LOTTERY)(FTE)	\$1,109.15	\$0.00	\$0.00	\$21,538.13	\$21,538.13
080	SCIENCE LAB MATERIALS (FTE)	\$7,355.36	\$2,929.41	\$3,149.82	\$2,867.29	(\$282.53)
081	CLOSING THE ACHIEVEMENT GAP	\$7,559.93	\$11,968.05	\$13,615.57	\$0.00	(\$13,615.57)
084	DUAL ENROLLMENT	\$0.00	\$0.00	\$0.00	\$66,000.00	\$66,000.00
085	ADVANCED PLACEMENT (FTE)	\$34,211.43	\$36,246.40	\$52,976.31	\$208,181.01	\$155,204.70
086	INTL BACCALAURATE (IB)(FTE)	\$121,665.88	\$191,687.99	\$226,368.94	\$162,541.91	(\$63,827.03)
092	DISTRICT SUPP STUDENT COMPETITION	\$0.00	\$4,973.86	\$4,889.52	\$0.00	(\$4,889.52)
500	IRSD PERFORMANCE PAY (DIST)	\$267,564.16	\$30,503.49	\$0.00	\$0.00	\$0.00
501	DIST SUPP - GRADUATION COSTS	\$5,494.10	\$9,955.64	\$8,538.23	\$1,875.00	(\$6,663.23)
506	EVEN YEAR SUMMER SCHOOL	\$2,699.16	\$0.00	\$11,666.83	\$0.00	(\$11,666.83)
510	ICPALMS	\$0.00	\$0.00	\$700.01	\$0.00	(\$700.01)
540	0.25 CRITICAL NEEDS MILLAGE	\$120,285.40	\$172,544.50	\$0.00	\$370,792.22	\$370,792.22
541	0.35 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$49,451.96	\$9,576.40	(\$39,875.56)
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$292,227.53	\$0.00	(\$292,227.53)
548	WATER,SEWER, GARBAGE (DIST)	\$46,630.64	\$41,339.81	\$39,452.50	\$38,413.00	(\$1,039.50)
549	BOTTLED GAS (PROPANE) (DIST)	\$8,443.41	\$6,925.47	\$9,718.38	\$7,853.00	(\$1,865.38)
550	INSERVICE INCENTIVE PAY	\$11,597.21	\$11,168.69	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$0.00	\$58,519.92	\$0.00	(\$58,519.92)
562	CAREER VOCATIONAL ADD ON FTE	\$129,481.84	\$103,004.45	\$157,031.49	\$295,572.90	\$138,541.41
578	SCHOOL RECOGNITION 12/13	\$0.00	\$172,638.00	\$186,297.00	\$0.00	(\$186,297.00)
579	SECONDARY REMEDIATION	\$0.00	\$0.00	\$269.15	\$13,150.00	\$12,880.85
580	IRCEA SUPPLEMENTS	\$0.00	\$188,865.77	\$183,149.48	\$190,505.00	\$7,355.52
582	END OF COURSE BOOT CAMP	\$0.00	\$0.00	\$7,629.27	\$12,000.00	\$4,370.73
589	IRFIL EXPENSES	\$0.00	\$0.00	\$1,899.96	\$0.00	(\$1,899.96)
597	ATHLETIC TRAINER - SRHS	\$0.00	\$0.00	\$13,356.00	\$0.00	(\$13,356.00)
592	SACS ACCREDITATION	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00
905	BANDWIDTH GRANT	\$0.00	\$0.00	\$0.00	\$2,165.00	\$2,165.00
907	HIGH SCHOOL STEM GRANT	\$0.00	\$0.00	\$0.00	\$1,445.00	\$1,445.00
TOTALS		\$9,839,318.89	\$9,843,850.22	\$10,229,449.55	\$10,747,658.22	\$518,208.67

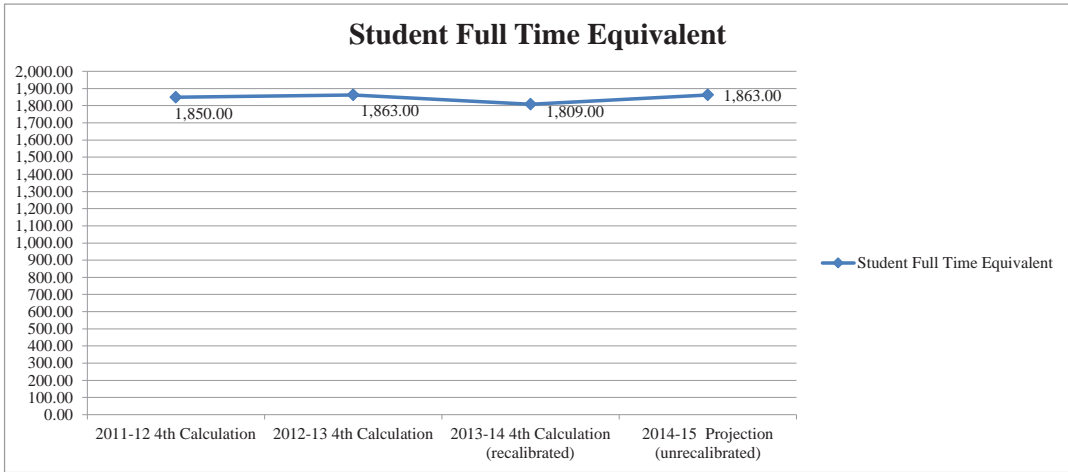
**School District of Indian River County
General Operating Budget
Facility 0291**

Staffing Summary (Full Time Equivalent)

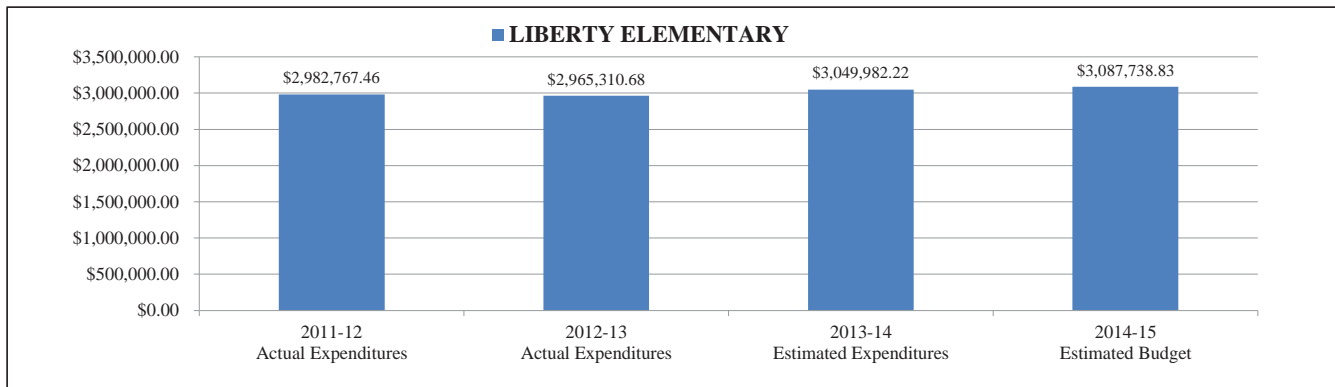
Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	0.00
ASSISTANT BAND DIRECTOR SHS	1.00	1.00	1.00	0.00
ASST PRINCIPAL SENIOR HIGH	4.00	4.00	4.00	0.00
ATHLETIC DIRECTOR	1.00	1.00	1.00	0.00
ATHLETIC TRAINER	1.00	1.00	1.00	0.00
BAND DIRECTOR - SR HIGH	1.00	1.00	1.00	0.00
BOOKKEEPER SENIOR HIGH SCHOOL	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	11.00	10.00	10.00	0.00
EDUCATION TECHNOLOGY SPEC	2.00	2.00	2.00	0.00
GROUNDSKEEPER	1.00	1.00	1.00	0.00
GUIDANCE SENIOR HIGH	5.00	5.00	5.00	0.00
HEAD CUSTODIAN II	1.00	2.00	2.00	0.00
HEALTH ASSISTANT 2	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC SENIOR HI	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.00	1.00	1.00	0.00
PRINCIPAL HIGH SCHOOL	1.00	1.00	1.00	0.00
RECORDS SPECIALIST HIGH SCHOOL	0.80	0.80	0.80	0.00
ROTC INSTRUCTOR	2.00	2.00	2.00	0.00
SECURITY MONITOR II	1.00	1.00	1.00	0.00
SCHEDULING TECHNICIAN	1.00	1.00	1.00	0.00
SENIOR SECRETARY I	3.00	3.00	3.00	0.00
SWITCHBOARD OPERATOR/RECEPTION	2.00	2.00	2.00	0.00
TEACHER AGRICULTURE	1.00	0.00	0.00	0.00
TEACHER ART SENIOR HIGH	2.00	2.00	2.00	0.00
TEACHER ASSISTANT - ESOL SR HI	1.00	1.00	1.00	0.00
TEACHER BUSINESS EDUCATION	5.00	4.00	4.00	0.00
TEACHER CULINARY ARTS	1.00	1.00	1.00	0.00
TEACHER DRAMA SENIOR HIGH	0.00	0.80	0.80	0.00
TEACHER DROPOUT PREVENTION SR	1.00	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED - VE	10.00	9.00	9.00	0.00
TEACHER EXCEPTIONAL ED AUTISM	1.00	1.00	1.00	0.00
TEACHER FOREIGN LANGUAGE, SR H	5.50	6.00	6.00	0.00
TEACHER HEALTH OCCUPATIONS	0.80	1.00	1.00	0.00
TEACHER IN-SCHOOL SUSPENSION,	1.00	1.00	1.00	0.00
TEACHER LANGUAGE ARTS SR HIGH	14.50	14.00	14.50	0.50
TEACHER MARKETING EDUCATION	1.00	1.00	1.00	0.00
TEACHER MATH SR HIGH	13.00	13.00	14.00	1.00
TEACHER MATH/ACCOUNTABILITY	1.00	1.00	1.00	0.00
TEACHER MUSIC SENIOR HIGH	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION, SR	7.00	5.00	5.00	0.00
TEACHER READING, SENIOR HIGH	3.00	3.00	3.00	0.00
TEACHER SCIENCE SENIOR HIGH	12.00	12.00	12.00	0.00
TEACHER SOCIAL STUDIES SR HIGH	12.00	11.00	12.00	1.00
TEACHER TECHNOLOGY EDUCATION	1.00	2.00	3.00	1.00
TEACHER, AP/IB PROGRAM	1.90	1.90	1.90	0.00
TEACHER, CRITICAL THINKING	0.00	1.00	1.00	0.00
TEACHER, EMOTIONAL/BEHAVIORAL	1.00	1.00	1.00	0.00
TV PRODUCTION TEACHER	1.00	1.00	1.00	0.00
TEACHER, STEM	0.00	0.00	1.00	1.00
TOTAL NUMBER OF POSITION ALLOCATIONS	141.50	140.50	145.00	4.50

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

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 4th Calculation (recalibrated)	2014-15 Projection (unrecalibrated)
Student Full Time Equivalent	1,850.00	1,863.00	1,809.00	1,863.00



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



LIBERTY ELEMENTARY

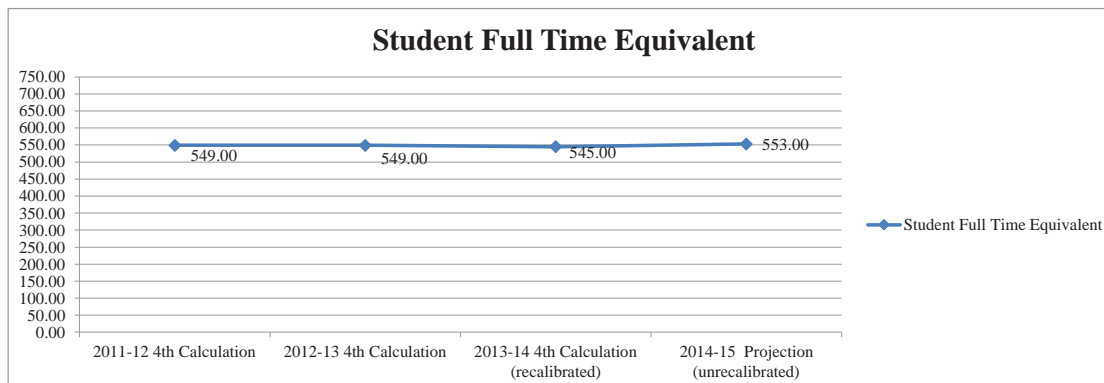
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$43,938.42	\$50,444.70	\$49,400.74	\$59,380.40	\$9,979.66
000	(GF)NON-DISCR SALARY (DIST)	\$2,128,966.97	\$2,563,628.21	\$2,509,916.38	\$2,695,102.13	\$185,185.75
006	COMMUNICATIONS (DISTRICT)	\$739.44	\$741.96	\$746.71	\$713.00	(\$33.71)
008	ELECTRICAL	\$111,394.33	\$125,371.53	\$119,150.18	\$118,760.00	(\$390.18)
070	CLASS SIZE REDUCTION (DIST)	\$417,912.62	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$7,123.41	\$7,222.66	\$10,223.14	\$0.00	(\$10,223.14)
075	TEXTBOOK ALLOCATION (FTE)	\$9,543.86	\$15,576.99	\$7,743.95	\$13,626.00	\$5,882.05
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$1,547.29	\$2,804.00	\$2,831.47	\$3,938.52	\$1,107.05
077	SCHOOL IMP (LOTTERY)(FTE)	\$2,562.72	\$322.76	\$0.00	\$7,311.62	\$7,311.62
080	SCIENCE LAB MATERIALS (FTE)	\$852.21	\$394.20	\$554.48	\$519.31	(\$35.17)
081	CLOSING THE ACHIEVEMENT GAP	\$2,717.35	\$6,453.97	\$2,616.77	\$0.00	(\$2,616.77)
086	INTL BACCALAURATE (IB)(FTE)	\$15,778.82	\$15,710.63	\$10,229.04	\$10,000.00	(\$229.04)
500	IRSD PERFORMANCE PAY (DIST)	\$89,817.49	\$5,079.66	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$992.30	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$21,049.74	\$0.00	(\$21,049.74)
540	0.25 CRITICAL NEEDS MILLAGE	\$100,599.24	\$90,255.42	\$131,331.33	\$74,627.63	(\$56,703.70)
541	0.35 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$13,641.92	\$11,500.00	(\$2,141.92)
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$97,294.13	\$0.00	(\$97,294.13)
547	P-CARD PROGRAM	(\$109.00)	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$8,543.09	\$8,603.04	\$8,870.15	\$9,721.00	\$850.85
550	INSERVICE INCENTIVE PAY	\$3,001.64	\$2,691.24	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$0.00	\$20,544.17	\$0.00	(\$20,544.17)
577	SCHOOL RECOGNITION 11/12	\$37,837.56	\$0.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$0.00	\$51,262.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$0.00	\$17,755.41	\$15,659.35	\$18,345.00	\$2,685.65
589	IRFIL EXPENSES	\$0.00	\$0.00	\$867.62	\$0.00	(\$867.62)
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$0.00	\$0.00	\$6,615.00	\$0.00	(\$6,615.00)
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$1,366.17	\$0.00	(\$1,366.17)
901	LITERACY & LAGOON READING PROG	\$0.00	\$0.00	\$19,329.78	\$55,670.22	\$36,340.44
905	BANDWIDTH GRANT	\$0.00	\$0.00	\$0.00	\$8,524.00	\$8,524.00
TOTALS		\$2,982,767.46	\$2,965,310.68	\$3,049,982.22	\$3,087,738.83	\$37,756.61

School District of Indian River County
General Operating Budget
Facility 0301

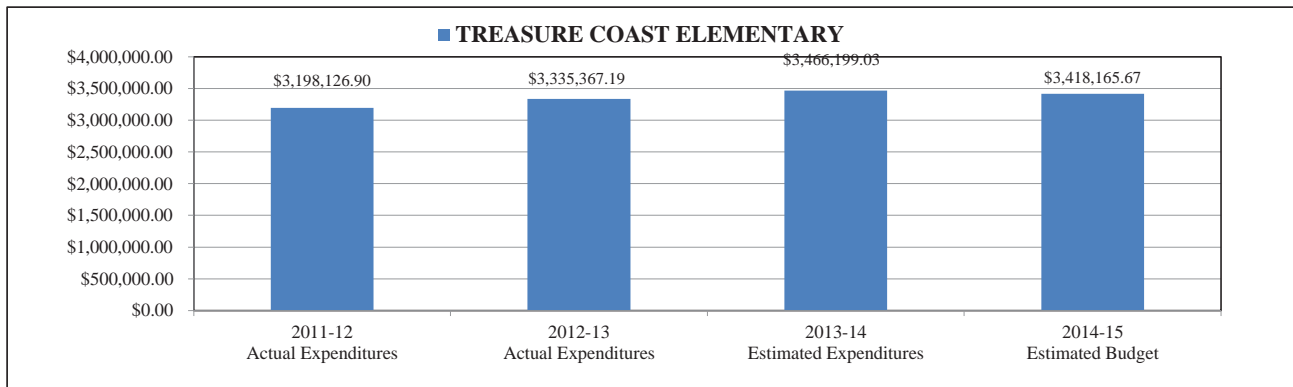
Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.00	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	1.00	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED AUTISM	2.00	2.00	2.00	0.00
TEACHER FOREIGN LANGUAGE, ELEM	1.00	1.00	1.00	0.00
TEACHER GRADE 1	5.00	5.00	5.00	0.00
TEACHER GRADE 2	5.00	5.00	5.00	0.00
TEACHER GRADE 3	5.00	6.00	5.00	(1.00)
TEACHER GRADE 4	4.00	4.00	4.00	0.00
TEACHER GRADE 5	4.00	4.00	4.00	0.00
TEACHER KINDERGARTEN	5.00	5.00	5.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	47.00	49.50	48.50	(1.00)

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 4th Calculation (recalibrated)	2014-15 Projection (unrecalibrated)
Student Full Time Equivalent	549.00	549.00	545.00	553.00



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



TREASURE COAST ELEMENTARY

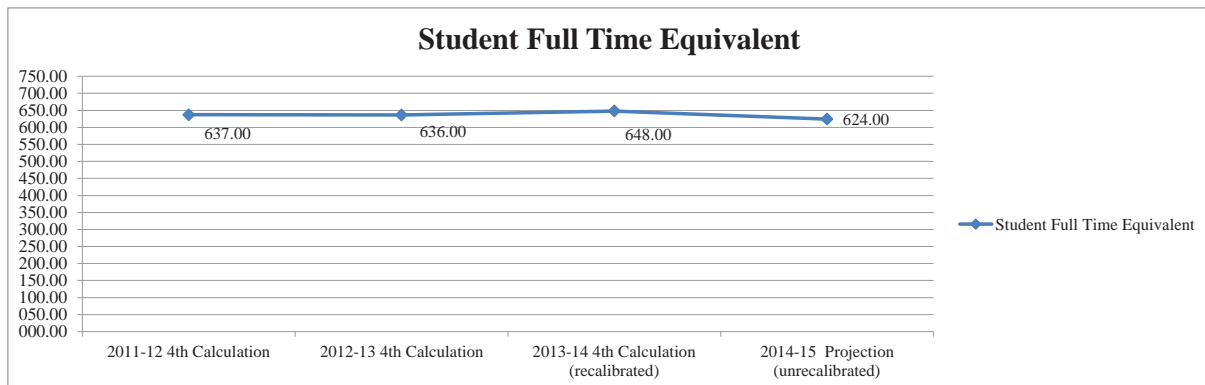
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$67,487.53	\$69,480.60	\$73,411.48	\$69,229.94	(\$4,181.54)
000	(GF)NON-DISCR SALARY (DIST)	\$2,093,576.71	\$2,931,315.96	\$2,817,697.24	\$3,005,889.58	\$188,192.34
006	COMMUNICATIONS (DISTRICT)	\$1,192.56	\$1,158.41	\$1,203.42	\$1,094.00	(\$109.42)
008	ELECTRICAL	\$127,284.35	\$132,022.10	\$173,720.41	\$174,629.00	\$908.59
070	CLASS SIZE REDUCTION (DIST)	\$660,478.74	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$8,103.35	\$8,363.08	\$11,030.23	\$0.00	(\$11,030.23)
075	TEXTBOOK ALLOCATION (FTE)	\$7,963.84	\$8,798.45	\$17,743.84	\$16,199.75	(\$1,544.09)
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,859.26	\$3,115.87	\$3,214.87	\$3,801.83	\$586.96
077	SCHOOL IMP (LOTTERY)(FTE)	\$2,214.21	\$0.00	\$0.00	\$6,004.00	\$6,004.00
079	SAFE SCHOOLS *FEFP* (FTE)	\$0.00	\$2,414.25	\$0.00	\$0.00	\$0.00
080	SCIENCE LAB MATERIALS (FTE)	\$114.12	\$600.92	\$689.09	\$615.59	(\$73.50)
081	CLOSING THE ACHIEVEMENT GAP	\$10,476.98	\$5,572.31	\$17,842.94	\$0.00	(\$17,842.94)
500	IRSD PERFORMANCE PAY (DIST)	\$70,330.22	\$6,615.53	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$0.00	\$0.00	\$278.27	\$0.00	(\$278.27)
540	0.25 CRITICAL NEEDS MILLAGE	\$93,951.99	\$83,244.51	\$135,268.73	\$59,744.42	(\$75,524.31)
541	0.35CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$52,862.44	\$55,737.56	\$2,875.12
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$117,260.47	\$0.00	(\$117,260.47)
547	P-CARD PROGRAM	\$0.00	\$0.00	(\$83.70)	\$0.00	\$83.70
548	WATER,SEWER, GARBAGE (DIST)	\$3,576.01	\$3,392.85	\$6,703.33	\$6,875.00	\$171.67
550	INSERVICE INCENTIVE PAY	\$3,547.39	\$3,229.50	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$0.00	\$16,005.18	\$0.00	(\$16,005.18)
577	SCHOOL RECOGNITION 11/12	\$44,969.64	\$0.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$0.00	\$59,143.60	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$0.00	\$16,899.25	\$18,105.05	\$18,345.00	\$239.95
589	IRFIL EXPENSES	\$0.00	\$0.00	\$1,739.93	\$0.00	(\$1,739.93)
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$1,505.81	\$0.00	(\$1,505.81)
TOTALS		\$3,198,126.90	\$3,335,367.19	\$3,466,199.03	\$3,418,165.67	(\$48,033.36)

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

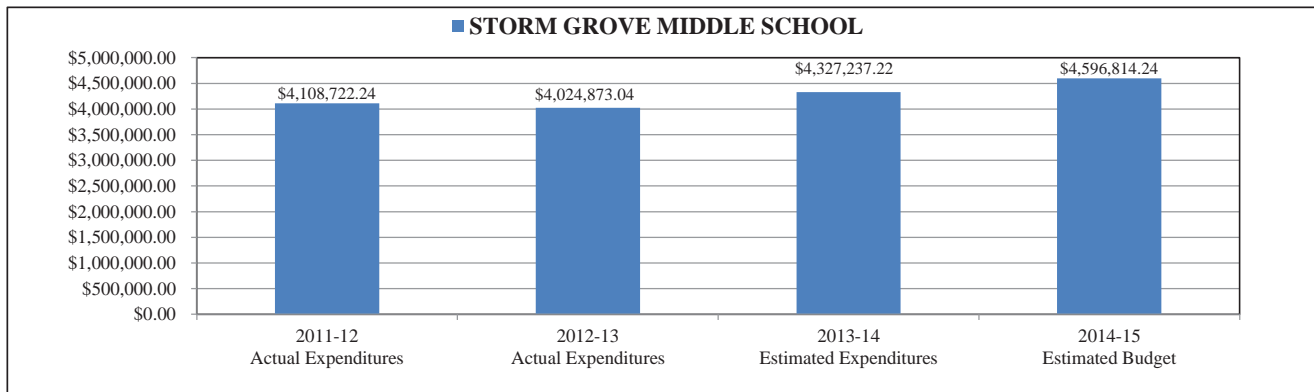
Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	3.00	3.00	3.00	0.00
ESE TEACHER ASSISTANT 6-21	0.00	1.00	2.00	1.00
HEAD CUSTODIAN I	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.00	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	2.00	0.00
TEACHER GRADE 1	5.50	6.00	6.00	0.00
TEACHER GRADE 2	6.00	5.00	5.00	0.00
TEACHER GRADE 3	7.00	7.00	7.00	0.00
TEACHER GRADE 4	6.00	6.00	6.00	0.00
TEACHER GRADE 5	6.00	6.00	6.00	0.00
TEACHER KINDERGARTEN	5.50	6.00	5.00	(1.00)
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	2.00	2.00	2.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	56.00	57.50	57.50	0.00

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 4th Calculation (recalibrated)	2014-15 Projection (unrecalibrated)
Student Full Time Equivalent	637.00	636.00	648.00	624.00



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



STORM GROVE MIDDLE SCHOOL

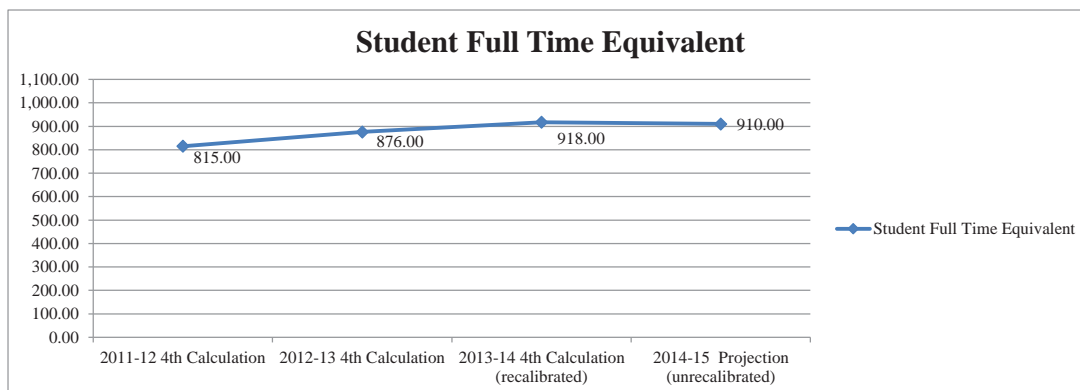
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$54,851.28	\$84,893.81	\$58,297.65	\$92,610.50	\$34,312.85
000	(GF)NON-DISCR SALARY (DIST)	\$3,279,326.94	\$3,148,439.62	\$3,461,265.31	\$3,673,522.23	\$212,256.92
006	COMMUNICATIONS (DISTRICT)	\$1,306.68	\$1,507.32	\$1,378.39	\$1,310.00	(\$68.39)
008	ELECTRICAL	\$230,847.03	\$226,506.20	\$234,706.39	\$230,450.00	(\$4,256.39)
074	FLORIDA TEACHER LEAD (DIST)	\$9,799.40	\$9,503.50	\$13,989.56	\$0.00	(\$13,989.56)
075	TEXTBOOK ALLOCATION (FTE)	\$13,142.29	\$23,616.85	\$7,053.18	\$25,707.50	\$18,654.32
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$3,382.30	\$3,765.62	\$4,429.89	\$5,603.22	\$1,173.33
077	SCHOOL IMP (LOTTERY)(FTE)	\$1,178.53	\$0.00	\$38.99	\$9,001.06	\$8,962.07
080	SCIENCE LAB MATERIALS (FTE)	\$9.10	\$934.43	\$409.54	\$2,165.19	\$1,755.65
081	CLOSING THE ACHIEVEMENT GAP	\$11,532.86	\$9,220.21	\$9,486.32	\$0.00	(\$9,486.32)
500	IRSD PERFORMANCE PAY (DIST)	\$75,013.74	\$9,553.59	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$2,778.60	\$322.03	\$0.00	(\$322.03)
510	ICPALMS	\$0.00	\$0.00	\$779.76	\$0.00	(\$779.76)
540	0.25 CRITICAL NEEDS MILLAGE	\$345,583.44	\$350,538.02	\$278,314.03	\$452,320.54	\$174,006.51
541	0.35 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$8,700.00	\$1,800.00	(\$6,900.00)
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$133,571.20	\$0.00	(\$133,571.20)
548	WATER,SEWER, GARBAGE (DIST)	\$22,706.84	\$30,322.87	\$37,704.84	\$43,195.00	\$5,490.16
549	BOTTLED GAS (PROPANE) (DIST)	\$231.41	\$192.31	\$145.79	\$208.00	\$62.21
550	INSERVICE INCENTIVE PAY	\$2,728.76	\$2,825.81	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$0.00	\$22,361.95	\$0.00	(\$22,361.95)
577	SCHOOL RECOGNITION 11/12	\$57,081.64	\$0.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 11/12	\$0.00	\$75,747.72	\$0.00	\$0.00	\$0.00
579	SECONDARY SCHOOL REMEDIATION	\$0.00	\$0.00	\$3,454.96	\$0.00	(\$3,454.96)
580	IRCEA SUPPLEMENTS	\$0.00	\$44,526.56	\$48,661.11	\$53,239.00	\$4,577.89
589	IRFIL EXPENSES	\$0.00	\$0.00	\$1,657.33	\$0.00	(\$1,657.33)
593	ENERGY SAVINGS REBATE	\$0.00	\$0.00	\$509.00	\$0.00	(\$509.00)
905	BANDWIDTH GRANT	\$0.00	\$0.00	\$0.00	\$5,682.00	\$5,682.00
TOTALS		\$4,108,722.24	\$4,024,873.04	\$4,327,237.22	\$4,596,814.24	\$269,577.02

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

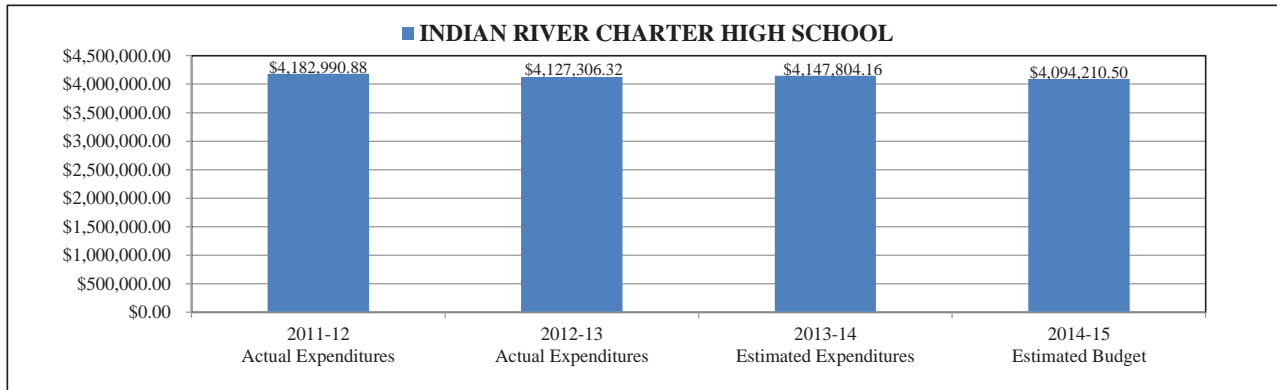
Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	0.00
ASST PRINCIPAL MIDDLE SCHOOL	2.00	2.00	2.00	0.00
BAND DIRECTOR - MIDDLE	1.00	1.00	1.00	0.00
BOOKKEEPER MIDDLE SCHOOL	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	4.00	4.00	4.00	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	1.00	0.00
ESE SELF-CARE AIDE	0.40	0.00	0.00	0.00
ESE TEACHER ASSISTANT 6-21	1.00	1.00	1.00	0.00
GUIDANCE MIDDLE SCHOOL	2.00	2.00	2.00	0.00
HEAD CUSTODIAN II	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 2	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC MIDDLE	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, MIDDLE	1.00	1.00	1.00	0.00
ORCHESTRA DIRECTOR, ASSOCIATE	0.20	0.20	0.20	0.00
PLANT OPERATOR	0.00	1.00	1.00	0.00
PRINCIPAL MIDDLE SCHOOL	1.00	1.00	1.00	0.00
SENIOR SECRETARY I	1.00	1.00	1.00	0.00
SENIOR SECRETARY I GUIDANCE	1.00	1.00	1.00	0.00
TEACHER ART MIDDLE	1.00	1.00	1.00	0.00
TEACHER BUSINESS EDUCATION	2.00	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED - VE	5.00	6.00	6.00	0.00
TEACHER FOREIGN LANGUAGE, MIDD	1.00	1.00	1.00	0.00
TEACHER LANGUAGE ARTS MIDDLE	7.00	7.00	7.00	0.00
TEACHER MATH MIDDLE	7.00	8.00	8.00	0.00
TEACHER MUSIC MIDDLE	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION MID	3.00	3.00	3.00	0.00
TEACHER READING MIDDLE	7.00	8.00	8.00	0.00
TEACHER SCIENCE MIDDLE	7.00	6.00	7.00	1.00
TEACHER SOCIAL STUDIES MIDDLE	6.00	6.00	6.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	67.60	70.20	71.20	1.00

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 4th Calculation (recalibrated)	2014-15 Projection (unrecalibrated)
Student Full Time Equivalent	815.00	876.00	918.00	910.00



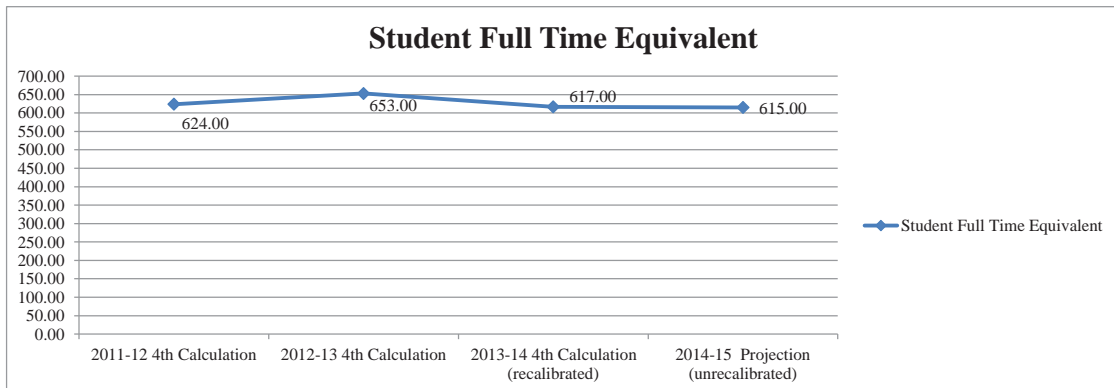
**School District of Indian River County
General Operating Budget
Facility 5001**



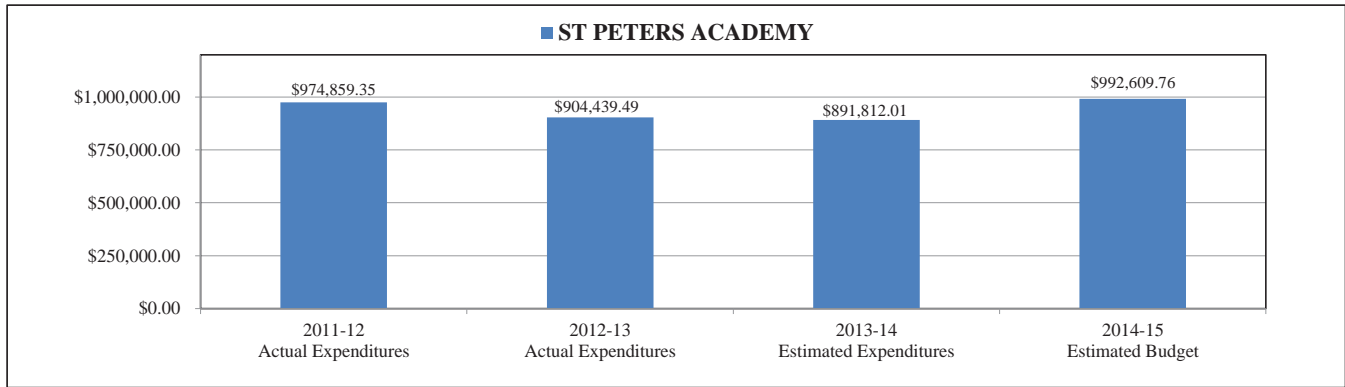
INDIAN RIVER CHARTER HIGH SCHOOL

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	BASE FUNDING	\$3,275,944.04	\$3,101,598.00	\$3,059,346.19	\$3,214,790.50	\$155,444.31
070	CLASS SIZE REDUCTION (DIST)	\$571,059.00	\$598,389.00	\$558,313.00	\$555,507.00	(\$2,806.00)
074	FLORIDA TEACHER LEAD (DIST)	\$7,161.10	\$7,602.80	\$10,761.20	\$0.00	(\$10,761.20)
075	TEXTBOOK ALLOCATION (FTE)	\$47,067.00	\$48,096.00	\$46,273.00	\$47,266.00	\$993.00
077	SCHOOL IMPROVEMENT (LOTTERY)	\$1,927.00	\$0.00	\$5,691.00	\$5,614.00	(\$77.00)
079	SAFE SCHOOLS *FEFP* (FTE)	\$14,622.00	\$15,169.00	\$13,715.00	\$12,526.00	(\$1,189.00)
080	SCIENCE LAB MATERIALS (FTE)	\$748.00	\$774.00	\$0.00	\$0.00	\$0.00
082	SUPPLEMENTAL ACADEMIC *SAI*	\$120,994.00	\$129,246.00	\$124,612.00	\$124,230.00	(\$382.00)
084	*DUAL ENROLLMENT* (FTE)	\$11,680.11	\$14,261.69	\$19,525.28	\$0.00	(\$19,525.28)
085	ADVANCED PLACEMENT (FTE)	\$13,486.63	\$38,498.83	\$26,737.80	\$0.00	(\$26,737.80)
088	DIGITAL CLASSROOM	\$0.00	\$0.00	\$0.00	\$13,655.00	\$13,655.00
540	0.25 CRITICAL NEEDS MILLAGE	\$118,302.00	\$103,788.00	\$116,452.69	\$112,427.00	(\$4,025.69)
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$101,101.00	\$0.00	(\$101,101.00)
578	SCHOOL RECOGNITION 12/13	\$0.00	\$58,182.00	\$65,276.00	\$0.00	(\$65,276.00)
585	PRIOR YEAR CHARTER ADJUSTMENT	\$0.00	\$11,701.00	\$0.00	\$0.00	\$0.00
905	BANDWIDTH GRANT	\$0.00	\$0.00	\$0.00	\$8,195.00	\$8,195.00
TOTALS		\$4,182,990.88	\$4,127,306.32	\$4,147,804.16	\$4,094,210.50	(\$53,593.66)

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 4th Calculation (recalibrated)	2014-15 Projection (unrecalibrated)
Student Full Time Equivalent	624.00	653.00	617.00	615.00



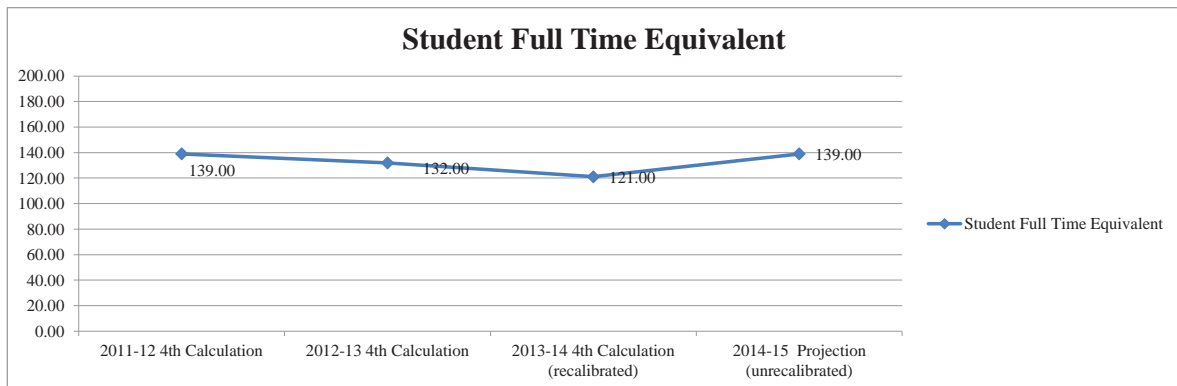
**School District of Indian River County
General Operating Budget
Facility 5002**



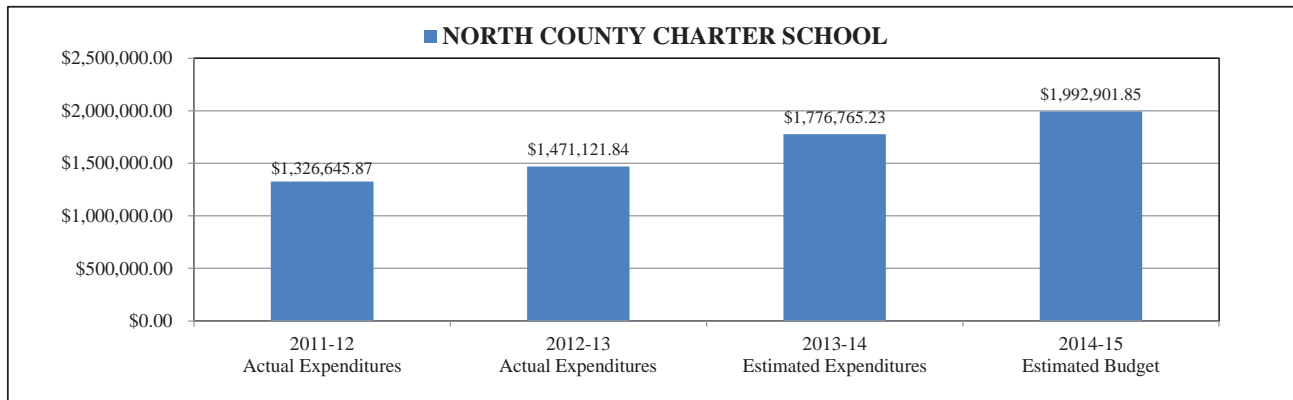
ST PETERS ACADEMY

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	BASE FUNDING	\$702,913.30	\$639,054.00	\$646,625.45	\$737,691.43	\$91,065.98
070	CLASS SIZE REDUCTION (DIST)	\$189,887.00	\$184,896.00	\$161,381.00	\$183,196.00	\$21,815.00
074	FLORIDA TEACHER LEAD (DIST)	\$1,696.05	\$1,330.49	\$1,614.18	\$0.00	(\$1,614.18)
075	TEXTBOOK ALLOCATION (FTE)	\$10,453.00	\$9,726.00	\$9,098.00	\$10,684.00	\$1,586.00
077	SCHOOL IMPROVEMENT (LOTTERY)	\$459.00	\$0.00	\$1,214.00	\$1,381.00	\$167.00
079	SAFE SCHOOLS *FEFP* (FTE)	\$3,482.00	\$3,339.00	\$2,924.00	\$3,082.00	\$158.00
080	SCIENCE LAB MATERIALS (FTE)	\$166.00	\$156.00	\$0.00	\$0.00	\$0.00
082	SUPPLEMENTAL ACADEMIC *SAI*	\$26,873.00	\$26,138.00	\$24,501.00	\$28,078.00	\$3,577.00
088	DIGITAL CLASSROOM	\$0.00	\$0.00	\$0.00	\$3,087.00	\$3,087.00
540	0.25 CRITICAL NEEDS MILLAGE	\$28,570.00	\$26,878.00	\$22,896.38	\$25,410.33	\$2,513.95
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$21,558.00	\$0.00	(\$21,558.00)
577	SCHOOL RECOGNITION 11/12	\$10,360.00	\$0.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$0.00	\$12,922.00	\$0.00	\$0.00	\$0.00
TOTALS		\$974,859.35	\$904,439.49	\$891,812.01	\$992,609.76	\$100,797.75

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 4th Calculation (recalibrated)	2014-15 Projection (unrecalibrated)
Student Full Time Equivalent	139.00	132.00	121.00	139.00



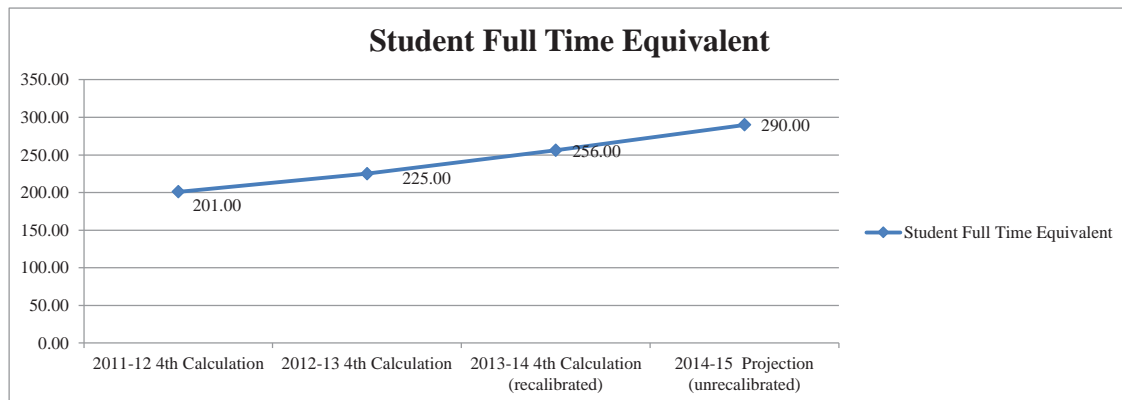
**School District of Indian River County
General Operating Budget
Facility 5003**



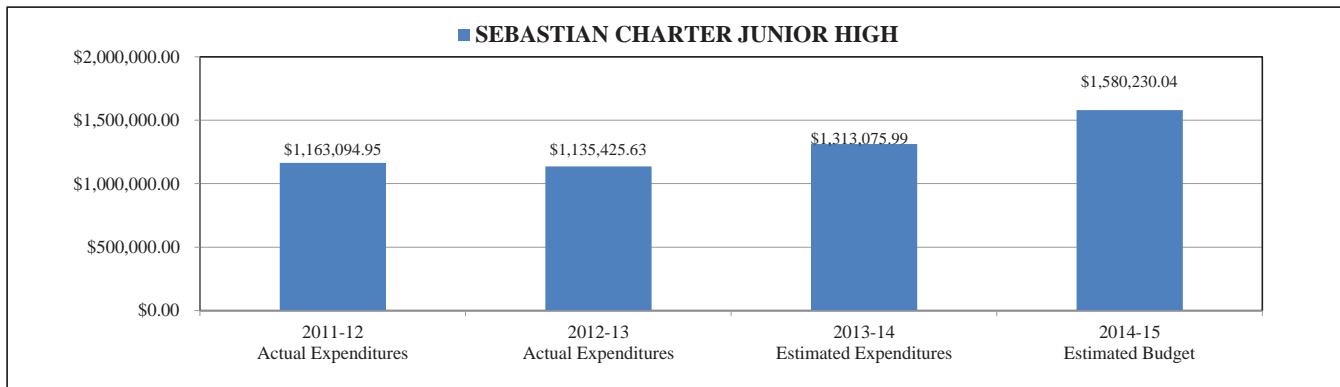
NORTH COUNTY CHARTER SCHOOL

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	BASE FUNDING	\$944,992.92	\$1,047,306.00	\$1,269,401.21	\$1,474,909.58	\$205,508.37
070	CLASS SIZE REDUCTION (DIST)	\$270,058.00	\$295,359.00	\$330,820.00	\$373,490.00	\$42,670.00
074	FLORIDA TEACHER LEAD (DIST)	\$2,072.95	\$2,280.84	\$3,766.42	\$0.00	(\$3,766.42)
075	TEXTBOOK ALLOCATION (FTE)	\$15,169.00	\$16,578.00	\$19,166.00	\$21,520.00	\$2,354.00
077	SCHOOL IMPROVEMENT (LOTTERY)	\$662.00	\$0.00	\$2,539.00	\$2,791.00	\$252.00
079	SAFE SCHOOLS *FEFP* (FTE)	\$5,021.00	\$5,569.00	\$6,119.00	\$6,228.00	\$109.00
080	SCIENCE LAB MATERIALS (FTE)	\$241.00	\$267.00	\$0.00	\$0.00	\$0.00
082	SUPPLEMENTAL ACADEMIC *SAI*	\$38,994.00	\$44,550.00	\$51,613.00	\$56,560.00	\$4,947.00
088	DIGITAL CLASSROOM	\$0.00	\$0.00	\$0.00	\$6,217.00	\$6,217.00
540	0.25 CRITICAL NEEDS MILLAGE	\$39,040.00	\$40,461.00	\$48,233.60	\$51,186.27	\$2,952.67
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$45,107.00	\$0.00	(\$45,107.00)
577	SCHOOL RECOGNITION 11/12	\$10,395.00	\$0.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$0.00	\$18,751.00	\$0.00	\$0.00	\$0.00
TOTALS		\$1,326,645.87	\$1,471,121.84	\$1,776,765.23	\$1,992,901.85	\$216,136.62

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 4th Calculation (recalibrated)	2014-15 Projection (unrecalibrated)
Student Full Time Equivalent	201.00	225.00	256.00	290.00



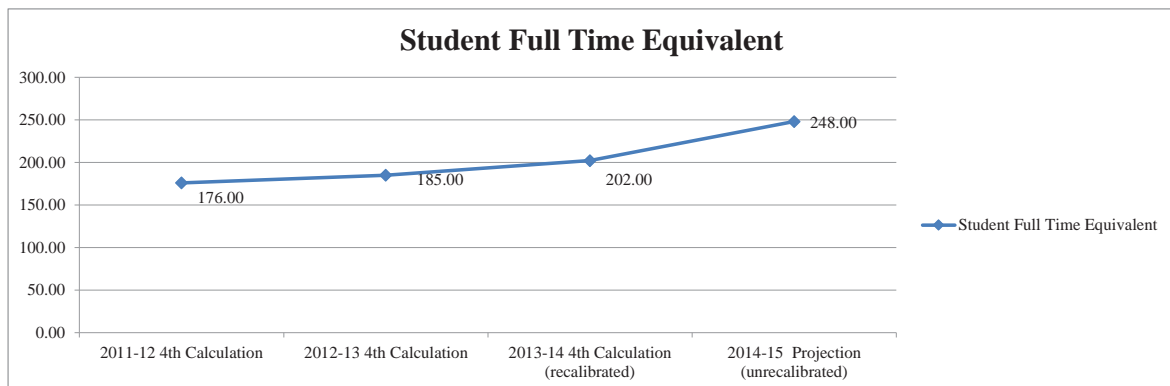
**School District of Indian River County
General Operating Budget
Facility 5005**



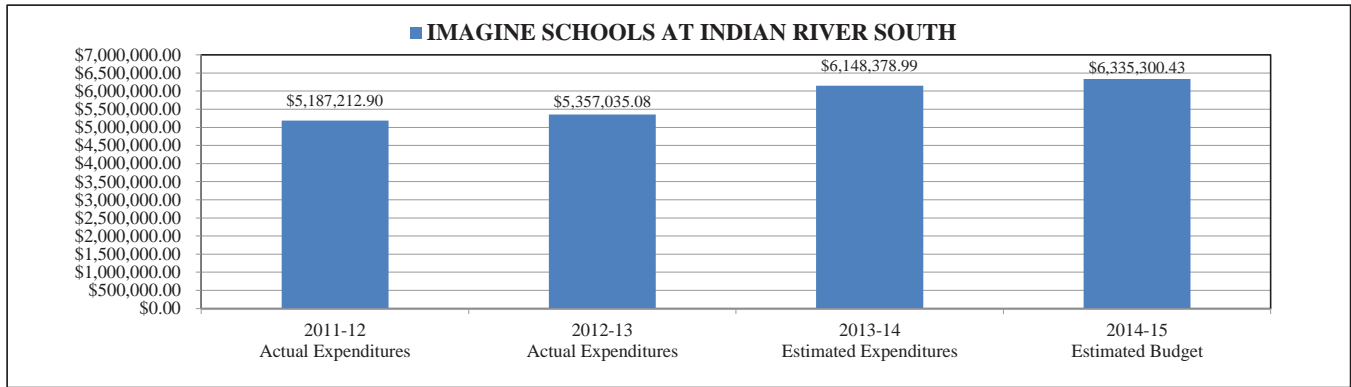
SEBASTIAN CHARTER JUNIOR HIGH

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	BASE FUNDING	\$907,110.45	\$865,321.00	\$996,039.10	\$1,230,009.63	\$233,970.53
070	CLASS SIZE REDUCTION (DIST)	\$158,251.00	\$166,078.00	\$180,612.00	\$222,924.00	\$42,312.00
074	FLORIDA TEACHER LEAD (DIST)	\$1,884.50	\$1,710.63	\$3,228.36	\$0.00	(\$3,228.36)
075	TEXTBOOK ALLOCATION (FTE)	\$13,321.00	\$13,647.00	\$15,157.00	\$19,060.00	\$3,903.00
077	SCHOOL IMPROVEMENT (LOTTERY)	\$535.00	\$0.00	\$1,845.00	\$2,258.00	\$413.00
079	SAFE SCHOOLS *FEFP* (FTE)	\$4,062.00	\$4,220.00	\$4,447.00	\$5,039.00	\$592.00
080	SCIENCE LAB MATERIALS (FTE)	\$212.00	\$220.00	\$0.00	\$0.00	\$0.00
082	SUPPLEMENTAL ACADEMIC *SAI*	\$34,245.00	\$36,674.00	\$40,818.00	\$50,096.00	\$9,278.00
088	DIGITAL CLASSROOM	\$0.00	\$0.00	\$0.00	\$5,507.00	\$5,507.00
540	0.25 CRITICAL NEEDS MILLAGE	\$32,589.00	\$31,088.00	\$38,145.53	\$45,336.41	\$7,190.88
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$32,784.00	\$0.00	(\$32,784.00)
577	SCHOOL RECOGNITION 11/12	\$10,885.00	\$0.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$0.00	\$16,467.00	\$0.00	\$0.00	\$0.00
TOTALS		\$1,163,094.95	\$1,135,425.63	\$1,313,075.99	\$1,580,230.04	\$267,154.05

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 4th Calculation (recalibrated)	2014-15 Projection (unrecalibrated)
Student Full Time Equivalent	176.00	185.00	202.00	248.00



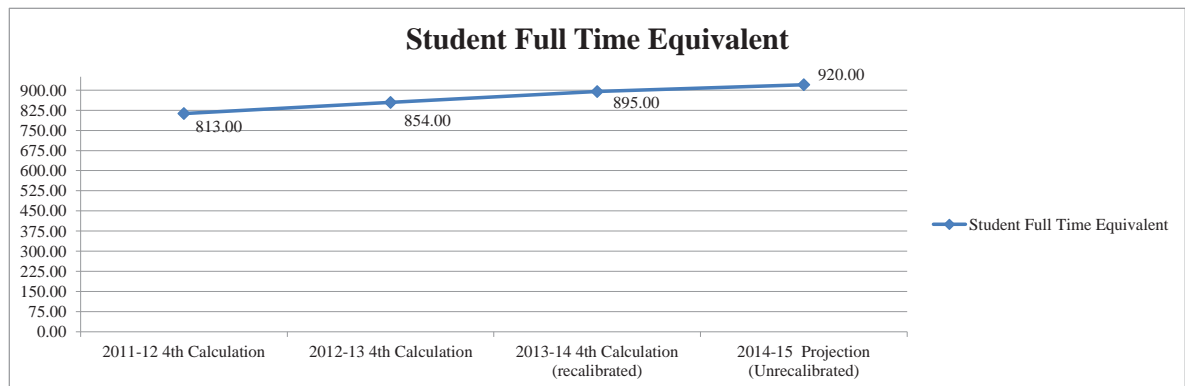
**School District of Indian River County
General Operating Budget
Facility 5006**



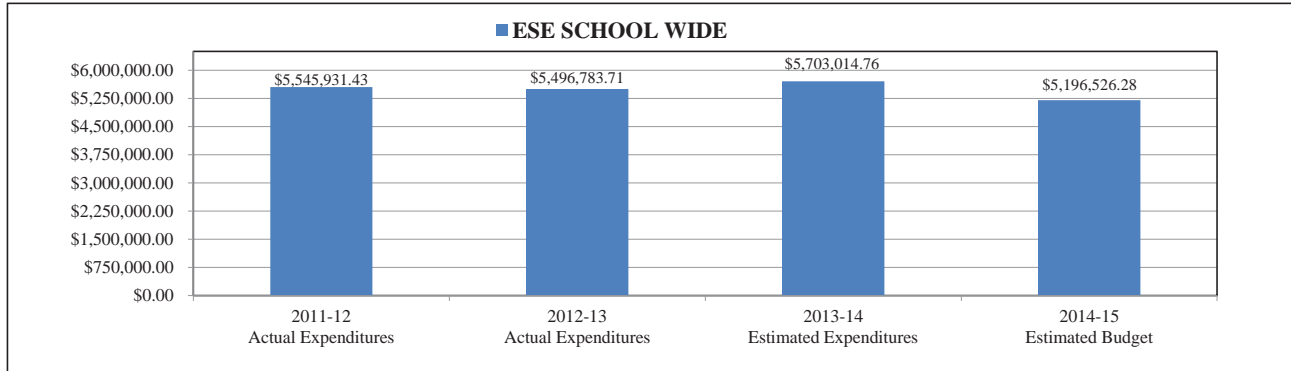
IMAGINE SCHOOLS AT INDIAN RIVER SOUTH

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	BASE FUNDING	\$3,755,963.65	\$3,883,198.00	\$4,432,630.81	\$4,820,545.96	\$387,915.15
070	CLASS SIZE REDUCTION (DIST)	\$940,036.00	\$992,180.00	\$1,018,882.00	\$1,041,186.00	\$22,304.00
074	FLORIDA TEACHER LEAD (DIST)	\$8,480.25	\$8,363.08	\$12,375.38	\$0.00	(\$12,375.38)
075	TEXTBOOK ALLOCATION (FTE)	\$61,353.00	\$62,924.00	\$67,140.00	\$70,708.00	\$3,568.00
077	SCHOOL IMPROVEMENT (LOTTERY)	\$2,585.00	\$0.00	\$8,604.00	\$8,792.00	\$188.00
079	SAFE SCHOOLS *FEFP* (FTE)	\$19,611.00	\$20,527.00	\$20,734.00	\$19,617.00	(\$1,117.00)
080	SCIENCE LAB MATERIALS (FTE)	\$974.00	\$1,012.00	\$0.00	\$0.00	\$0.00
082	SUPPLEMENTAL ACADEMIC *SAI*	\$157,722.00	\$169,092.00	\$180,804.00	\$185,840.00	\$5,036.00
088	PAY FOR PERFORMANCE *MAP*	\$32,650.00	\$0.00	\$0.00	\$20,428.00	\$20,428.00
540	0.25 CRITICAL NEEDS MILLAGE	\$155,863.00	\$143,896.00	\$168,965.80	\$168,183.47	(\$782.33)
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$152,843.00	\$0.00	(\$152,843.00)
577	SCHOOL RECOGNITION 11/12	\$51,975.00	\$0.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$0.00	\$75,843.00	\$85,400.00	\$0.00	(\$85,400.00)
TOTALS		\$5,187,212.90	\$5,357,035.08	\$6,148,378.99	\$6,335,300.43	\$186,921.44

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 4th Calculation (recalibrated)	2014-15 Projection (Unrecalibrated)
Student Full Time Equivalent	813.00	854.00	895.00	920.00



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



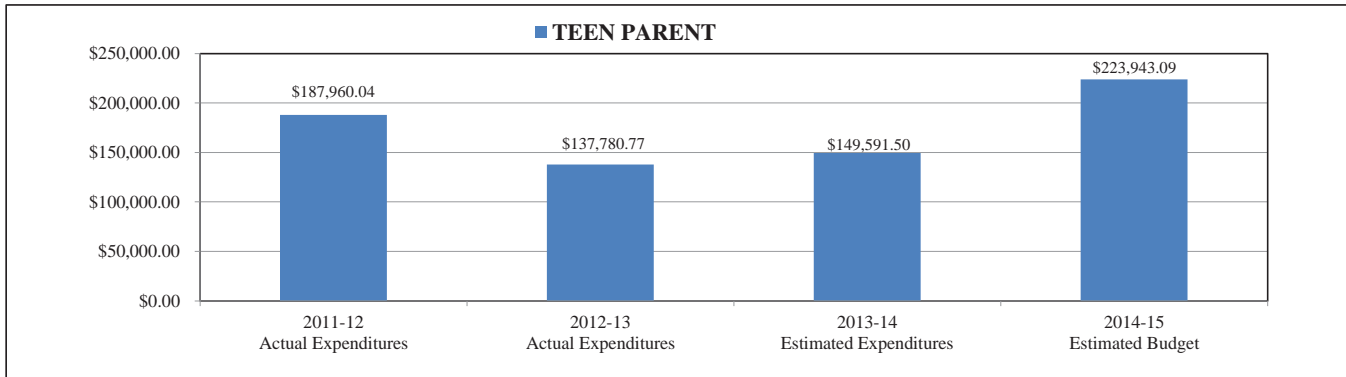
ESE SCHOOL WIDE

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$402,343.90	\$490,482.25	\$371,896.41	\$238,460.53	(\$133,435.88)
000	(GF)NON-DISCR SALARY (DIST)	\$4,555,489.26	\$4,541,317.58	\$4,724,915.52	\$4,679,697.30	(\$45,218.22)
074	FLORIDA TEACHER LEAD (DIST)	\$2,261.40	\$2,356.85	\$2,744.10	\$0.00	(\$2,744.10)
075	TEXTBOOK ALLOCATION (FTE)	\$0.00	\$25,823.48	\$0.00	\$0.00	\$0.00
093	EXCEPTIONAL (GIFTED SERV)(DIS)	\$272,053.78	\$285,094.27	\$280,834.51	\$278,268.45	(\$2,566.06)
500	IRSD PERFORMANCE PAY (DIST)	\$116,945.44	\$1,701.55	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$65,707.42	\$88,767.11	\$60,324.77	\$0.00	(\$60,324.77)
506	EVEN YEAR SUMMER SCHOOL	\$84,734.41	\$44,314.10	\$2,786.48	\$0.00	(\$2,786.48)
510	ICPALMS	\$0.00	\$0.00	\$224.20	\$0.00	(\$224.20)
535	GREAT IDEAS GRANT	\$25,873.38	\$0.00	\$0.00	\$0.00	\$0.00
539	TITLE I DIFFERENTIAL PAY-GF	\$0.00	\$0.00	\$7,228.59	\$0.00	(\$7,228.59)
540	CRITICAL NEEDS MILLAGE	\$0.00	\$16,926.52	\$102,474.23	\$0.00	(\$102,474.23)
544	DISTRICTWIDE MOVING	\$0.00	\$0.00	\$487.60	\$100.00	(\$387.60)
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$120,915.66	\$0.00	(\$120,915.66)
550	INSERVICE INCENTIVE PAY	\$136.44	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$0.00	\$24,244.76	\$0.00	(\$24,244.76)
590	RESERVE-CLAIMS UNDER DEDUCTIBLE	\$0.00	\$0.00	\$1,462.57	\$0.00	(\$1,462.57)
595	FIN SUBSTITUTE REIMBURSEMENT	\$0.00	\$0.00	\$750.71	\$0.00	(\$750.71)
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$1,724.65	\$0.00	(\$1,724.65)
902	SEDNET	\$20,386.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS		\$5,545,931.43	\$5,496,783.71	\$5,703,014.76	\$5,196,526.28	(\$506,488.48)

Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ADMINISTRATIVE ASSISTANT, DIST	1.00	1.00	1.00	0.00
ESE RECORDS SPECIALIST	1.00	1.00	1.00	0.00
ESE SIGN LANGUAGE INTERPRETER	2.00	2.00	2.00	0.00
ESE TEACHER ASSISTANT 6-21	0.00	2.00	2.00	0.00
EXEC DIR. ESE & STUDENT SERVICE	1.00	1.00	1.00	0.00
OCCUPATIONAL THERAPIST	6.00	6.00	6.00	0.00
PHYSICAL THERAPIST	1.00	1.00	1.00	0.00
RESOURCE SPECIALIST	13.70	12.70	12.70	0.00
SPEECH & LANGUAGE PATHOLOGIST	26.60	26.60	26.60	0.00
STUDENT SUPPORT SPECIALIST 10	12.35	14.30	14.30	0.00
TEACHER EXCEPTIONAL ED GIFTED	4.00	4.00	4.00	0.00
TEACHER EXCEPTIONAL ED H/H	4.00	4.00	4.00	0.00
TEACHER EXCEPTIONAL ED OI	0.10	0.10	0.10	0.00
TEACHER EXCEPTIONAL ED VI	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	73.75	76.70	76.70	0.00

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



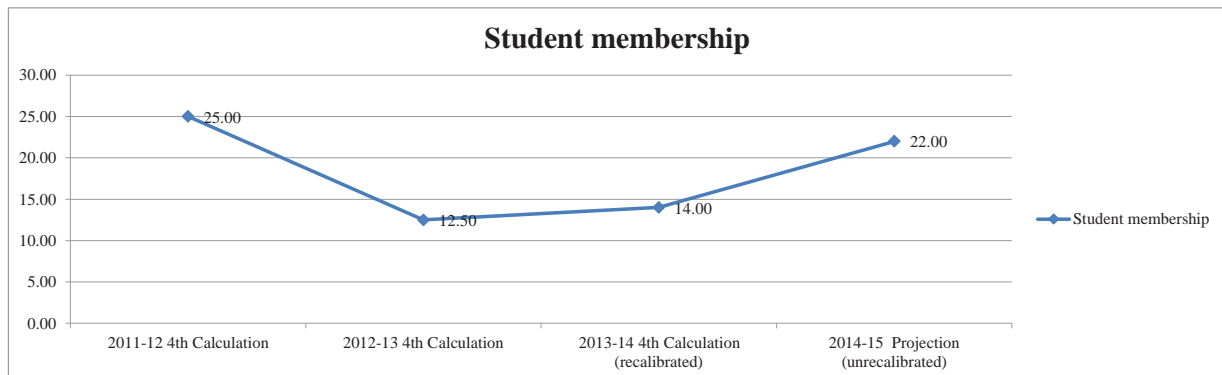
TEEN PARENT

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$103,320.66	\$52,644.46	\$66,678.58	\$121,365.00	\$54,686.42
000	(GF)NON-DISCR SALARY (DIST)	\$83,304.10	\$85,136.31	\$80,315.66	\$102,578.09	\$22,262.43
500	IRSD PERFORMANCE PAY (DIST)	\$1,335.28	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$2,193.97	\$0.00	(\$2,193.97)
555	2012-13 RETRO PAY	\$0.00	\$0.00	\$403.29	\$0.00	(\$403.29)
TOTALS		\$187,960.04	\$137,780.77	\$149,591.50	\$223,943.09	\$74,351.59

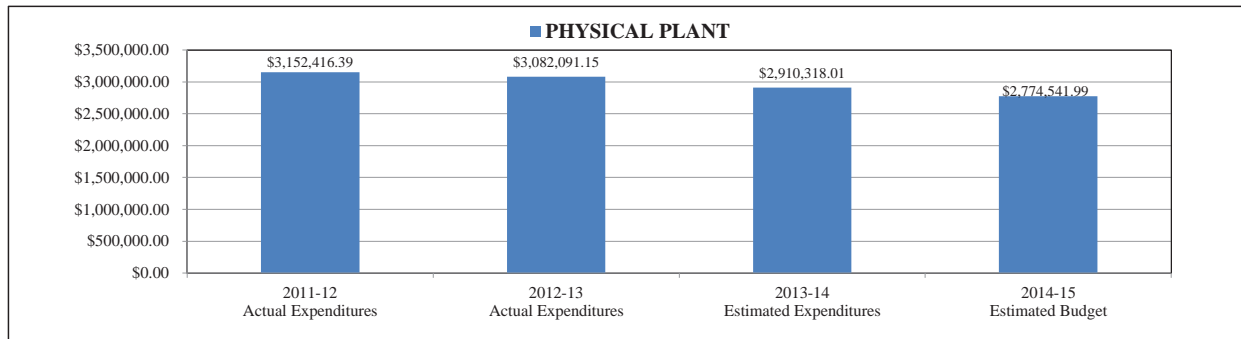
Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
SCHOOL SOCIAL WORKER PROTECH	0.80	0.80	0.80	0.00
TEACHER RESOURCE TEEN/PARENT	0.20	0.20	0.20	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	1.00	1.00	1.00	0.00

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 4th Calculation (recalibrated)	2014-15 Projection (unrecalibrated)
Student membership	25.00	12.50	14.00	22.00



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



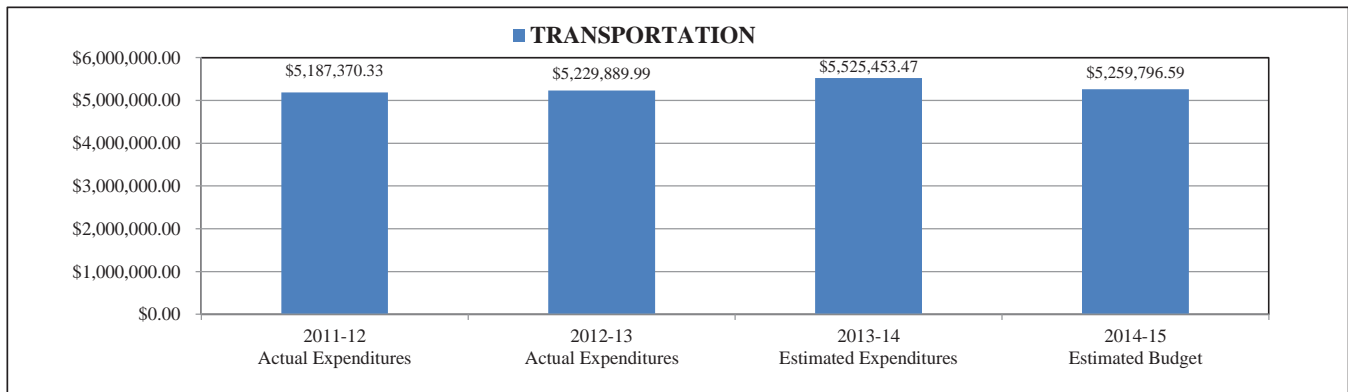
PHYSICAL PLANT

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$450,852.73	\$454,855.54	\$472,589.34	\$468,758.15	(\$3,831.19)
000	(GF)NON-DISCR SALARY (DIST)	\$2,510,781.77	\$2,525,191.27	\$2,261,341.10	\$1,885,187.43	(\$376,153.67)
500	IRSD PERFORMANCE PAY (DIST)	\$84,619.60	\$75,579.74	\$0.00	\$0.00	\$0.00
511	DISTRICT SUPPORT - SUPPLEMENT TO SITES	\$0.00	\$0.00	\$4,751.70	\$248.30	(\$4,503.40)
512	GROUNDS MAINTENANCE - DISTRICTWIDE	\$0.00	\$0.00	\$0.00	\$218,000.00	\$218,000.00
550	INSERVICE INCENTIVE PAY	\$30,187.29	\$26,464.60	\$0.00	\$0.00	\$0.00
574	OSCEOLA FLOOD 2011	\$75,975.00	\$0.00	\$0.00	\$0.00	\$0.00
586	TECHNOLOGY SOFTWARE/ HARDWARE	\$0.00	\$0.00	\$21,443.80	\$15,000.00	(\$6,443.80)
591	CUSTODIAL SUBSTITUTES	\$0.00	\$0.00	\$150,192.07	\$187,348.11	\$37,156.04
TOTALS		\$3,152,416.39	\$3,082,091.15	\$2,910,318.01	\$2,774,541.99	(\$135,776.02)

Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
AIR CONDITIONING/REFRIG MECHAN	5.00	5.00	5.00	0.00
CARPENTER	3.00	3.00	1.00	(2.00)
CARPET CREW	2.00	2.00	1.00	(1.00)
CREW CHIEF	3.00	3.00	1.00	(2.00)
DIR PHYSICAL PLANT	1.00	1.00	1.00	0.00
ELECTRICAL/HVAC COORDINATOR	1.00	1.00	1.00	0.00
ELECTRICIAN	3.00	3.00	3.00	0.00
EQUIP/APPL/BOILER MECHANIC	1.00	1.00	1.00	0.00
GENERAL MAINTENANCE WORKER	4.00	4.00	1.00	(3.00)
GROUNDSKEEPER	6.00	6.00	1.00	(5.00)
IAQ ENERGY MANAGER	0.00	1.00	1.00	0.00
INDOOR AIR QUALITY TECHNICIAN	2.00	2.00	2.00	0.00
LOCKSMITH	2.00	2.00	3.00	1.00
PAINTER	5.00	5.00	2.00	(3.00)
PAINTER, LEAD	1.00	1.00	0.00	(1.00)
PESTICIDE APPLICATOR	2.00	2.00	2.00	0.00
PHYSICAL PLANT SPECIALIST	0.00	0.00	1.00	1.00
PLANT MANAGER	0.00	0.00	1.00	1.00
PLANT OPERATOR	0.00	0.50	0.50	0.00
PLANT SUPERVISOR - TECHNICAL	0.00	1.00	1.00	0.00
PLANT SUPERVISOR - GENERAL	0.00	1.00	1.00	0.00
PLUMBER	3.00	3.00	3.00	0.00
REFUSE SANITATION TRUCK DRIVER	1.00	1.00	1.00	0.00
SECRETARY II - 12 MONTH	1.00	1.00	0.00	(1.00)
SECRETARY/BOOKKEEPER MAINT	1.00	1.00	0.00	(1.00)
SITE COORDINATOR	1.00	1.00	0.00	(1.00)
TILE SETTER/MASON	1.00	1.00	1.00	0.00
WELDER	1.00	1.00	1.00	0.00
HEAD CUSTODIAN II	1.00	1.00	1.00	0.00
WORK ORDER SPECIALIST	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	52.00	55.50	38.50	(17.00)

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



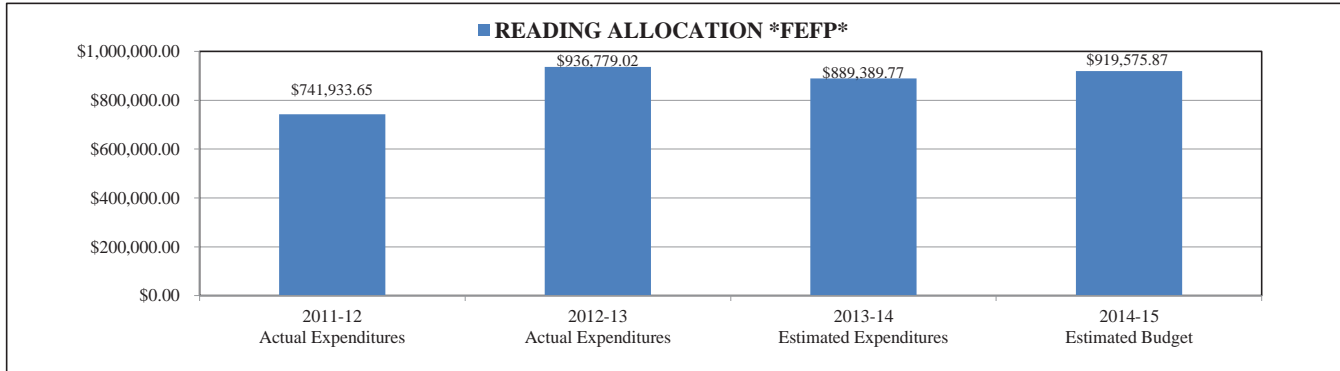
TRANSPORTATION

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$1,089,416.42	\$1,013,419.13	\$1,226,203.38	\$1,234,159.59	\$7,956.21
000	(GF)NON-DISCR SALARY (DIST)	\$3,944,237.67	\$4,061,257.57	\$4,186,598.24	\$3,993,421.77	(\$193,176.47)
006	COMMUNICATIONS (DISTRICT)	\$567.24	\$675.36	\$631.71	\$632.00	\$0.29
500	IRSD PERFORMANCE PAY (DIST)	\$112,983.92	\$112,101.31	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$67,487.40	\$583.23	(\$66,904.17)
520	SUMMER BUS MAINTENANCE *TRANSP	\$9,739.37	\$14,746.60	\$8,701.91	\$15,000.00	\$6,298.09
550	INSERVICE INCENTIVE PAY	\$26,319.36	\$24,629.74	\$0.00	\$0.00	\$0.00
558	INTERDEPARTMENT VEHICLE MAINT	\$4,106.35	\$3,060.28	\$4,689.53	\$6,000.00	\$1,310.47
582	END OF COURSE BOOT CAMP	\$0.00	\$0.00	\$3,987.05	\$0.00	(\$3,987.05)
586	TECHNOLOGY SOFTWARE/HARDWARE	\$0.00	\$0.00	\$18,611.08	\$0.00	(\$18,611.08)
594	PARENTAL TRANSPORTATION	\$0.00	\$0.00	\$8,543.17	\$10,000.00	\$1,456.83
TOTALS		\$5,187,370.33	\$5,229,889.99	\$5,525,453.47	\$5,259,796.59	(\$265,656.88)

Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
BUS ASSISTANT	19.00	19.00	19.00	0.00
BUS DRIVER	85.00	85.00	85.00	0.00
CUSTODIAN - REGULAR	1.00	1.00	1.00	0.00
DATA ENTRY CLERK, FIELD TRIPS	1.00	1.00	1.00	0.00
DIR TRANSPORTATION	1.00	1.00	1.00	0.00
DISPATCHER, TRANSPORTATION	2.00	2.00	2.00	0.00
DRIVER TRAINER & SAFETY OFFICE	2.00	2.00	2.00	0.00
GARAGE COORDINATOR	1.00	1.00	1.00	0.00
MECHANIC	6.00	6.00	6.00	0.00
MECHANIC FOREMAN	1.00	1.00	1.00	0.00
SECRETARY II TRANSPORTATION 12	2.00	2.00	2.00	0.00
TRANS COMPUTER ROUTING SPECIAL	1.00	1.00	1.00	0.00
TRANSPORTATION COMPUTER TECHNI	1.00	1.00	1.00	0.00
TRANSPORTATION OPS SPECIALIST	1.00	1.00	1.00	0.00
WAREHOUSE FOREMAN	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	125.00	125.00	125.00	0.00

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



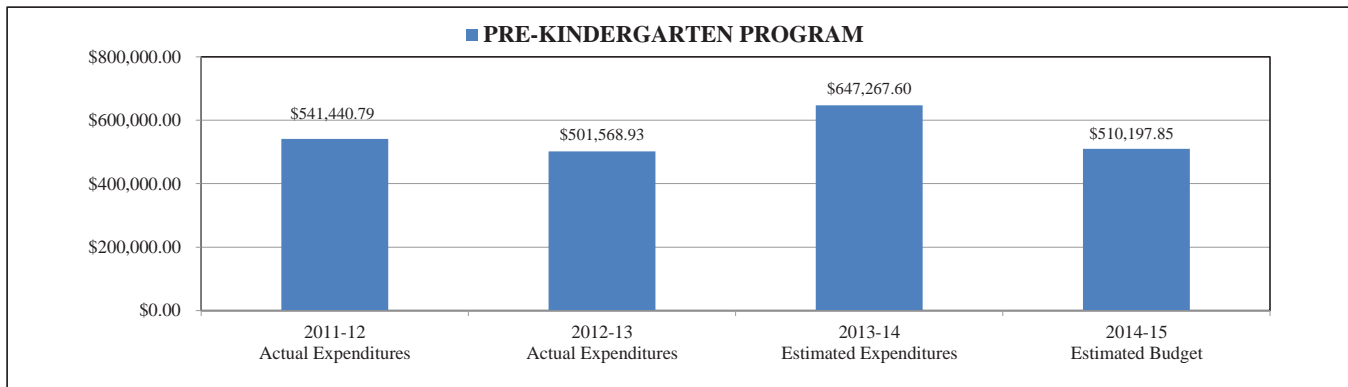
READING ALLOCATION *FEFP*

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$0.00	\$0.00	\$535.66	\$0.00	(\$535.66)
500	IRSD PERFORMANCE PAY (DIST)	\$32,878.10	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$9,284.64	\$0.00	(\$9,284.64)
911	READING ALLOCATION *FEFP*FTE*	\$709,055.55	\$936,779.02	\$879,569.47	\$919,575.87	\$40,006.40
TOTALS		\$741,933.65	\$936,779.02	\$889,389.77	\$919,575.87	\$30,186.10

Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
READING COACH, ELEMENTARY	2.00	2.00	2.00	0.00
TEACHER READING MIDDLE	4.00	4.00	4.00	0.00
TEACHER READING, SENIOR HIGH	6.00	6.00	6.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	12.00	12.00	12.00	0.00

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



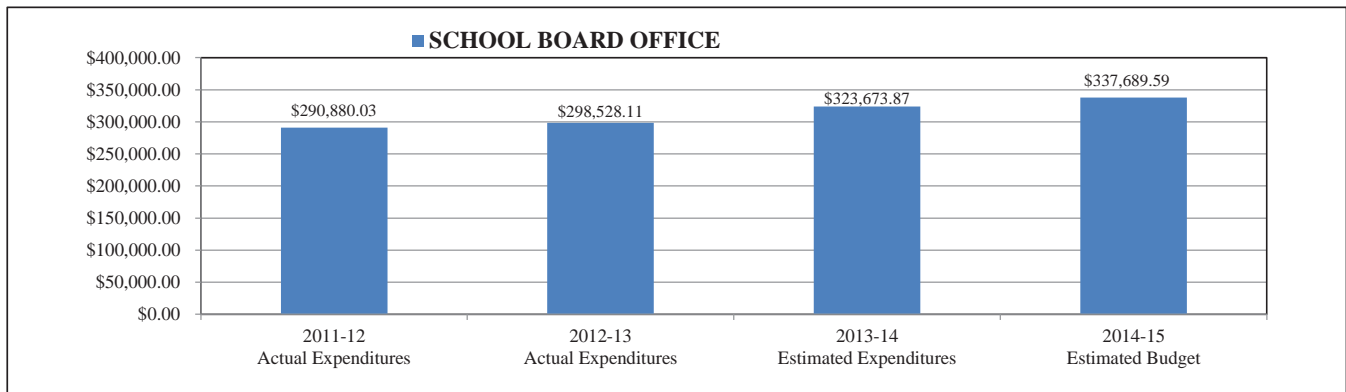
PRE-KINDERGARTEN PROGRAM

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
095	DONATIONS	\$0.00	\$1,666.94	\$3,803.53	\$329.53	(\$3,474.00)
500	IRSD PERFORMANCE PAY (DIST)	\$6,098.19	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$4,511.78	\$0.00	(\$4,511.78)
550	INSERVICE INCENTIVE PAY	\$818.63	\$0.00	\$0.00	\$0.00	\$0.00
567	VPK 2010/2011 SUMMER	\$50,644.77	\$50,582.61	\$60,531.93	\$0.00	(\$60,531.93)
567	VPK 2012/2013 SUMMER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
567	VPK 2013/2014 SUMMER	\$0.00	\$0.00	\$0.00	\$50,305.00	\$50,305.00
946	VPK GREAT IDEAS GRANT	\$0.00	\$0.00	\$60,236.94	\$9,763.06	(\$50,473.88)
947	VPK GREAT IDEAS GRANT-TITILE I SUMMER TRANS	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00
965	VPK 2011/2012 SUMMER	\$46,810.16	\$56,041.34	\$44,129.56	\$0.00	(\$44,129.56)
965	VPK 2013/2014 SUMMER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
965	VPK 2014/2015 SUMMER	\$0.00	\$0.00	\$0.00	\$46,287.59	\$46,287.59
971	VPK SCHOOL YEAR 2011/2012	\$437,069.04	\$0.00	\$0.00	\$0.00	\$0.00
971	VPK SCHOOL YEAR 2012/2013	\$0.00	\$393,278.04	\$0.00	\$0.00	\$0.00
971	VPK SCHOOL YEAR 2013/2014	\$0.00	\$0.00	\$474,053.86	\$0.00	(\$474,053.86)
971	VPK SCHOOL YEAR 2014/2015	\$0.00	\$0.00	\$0.00	\$368,512.67	\$368,512.67
TOTALS		\$541,440.79	\$501,568.93	\$647,267.60	\$510,197.85	(\$137,069.75)

Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
SCHOOL READINESS COORDINATOR	0.40	0.40	0.40	0.00
TEACHER ASSISTANT, PRE-K	4.00	5.00	1.45	-3.55
TEACHER PRE-K	4.75	5.25	4.15	-1.10
TOTAL NUMBER OF POSITION ALLOCATIONS	9.15	10.65	6.00	-4.65

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



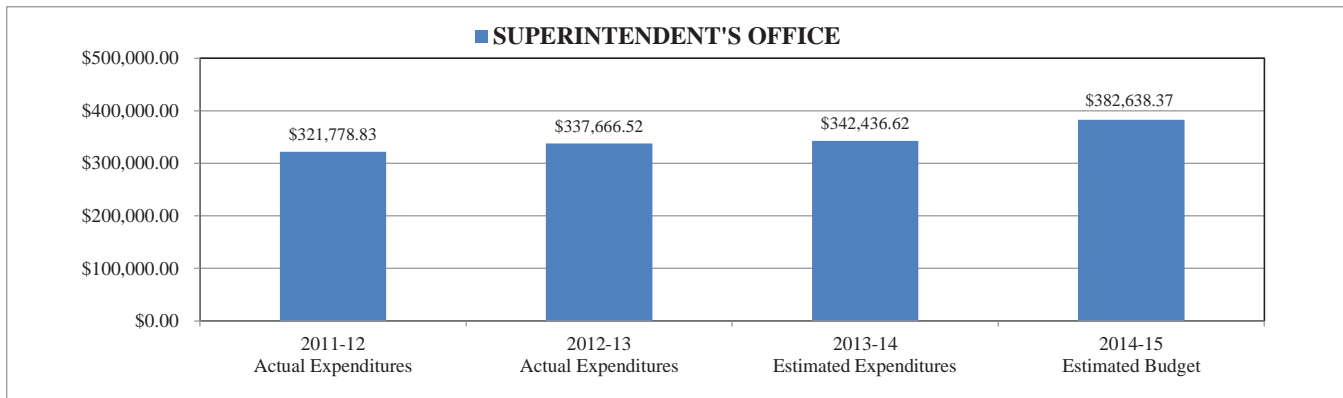
SCHOOL BOARD OFFICE

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$35,587.22	\$37,232.75	\$36,813.11	\$39,002.96	\$2,189.85
000	(GF)NON-DISCR SALARY (DIST)	\$250,978.64	\$261,295.36	\$286,860.76	\$298,686.63	\$11,825.87
099	EXECUTIVE SEARCH COSTS	\$4,314.17	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS		\$290,880.03	\$298,528.11	\$323,673.87	\$337,689.59	\$14,015.72

Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
EXECUTIVE ASST TO SCHOOL BOARD	1.00	1.00	1.00	0.00
SCHOOL BOARD MEMBER	5.00	5.00	5.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	6.00	6.00	6.00	0.00

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



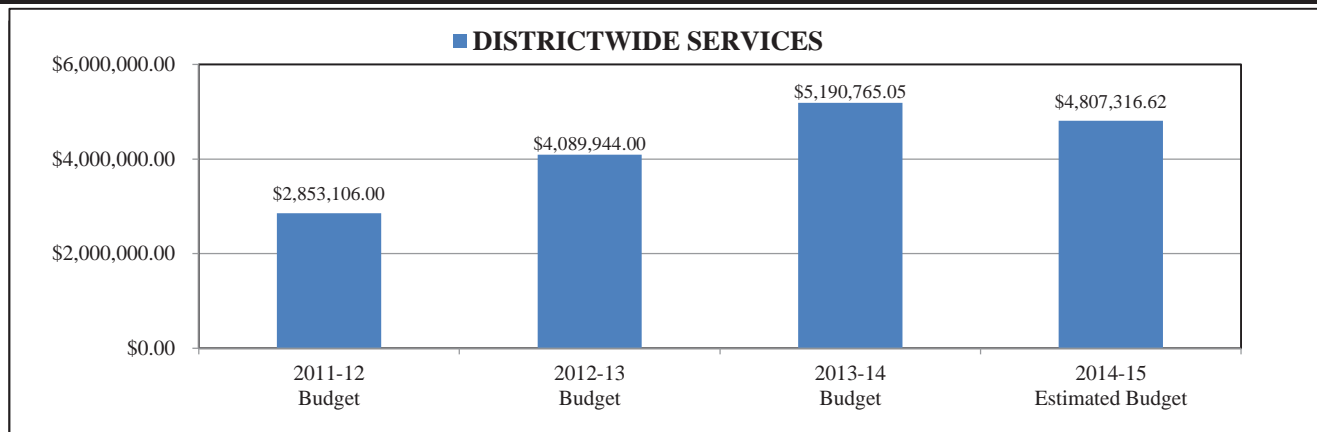
SUPERINTENDENT'S OFFICE

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$30,556.93	\$40,289.14	\$26,348.29	\$29,917.08	\$3,568.79
000	(GF)NON-DISCR SALARY (DIST)	\$285,049.41	\$290,532.63	\$303,235.97	\$318,821.29	\$15,585.32
099	EXECUTIVE SEARCH COSTS	\$0.00	\$0.00	\$4,104.91	\$0.00	(\$4,104.91)
507	COPIER LEASING COSTS	\$5,305.52	\$4,855.48	\$4,956.32	\$6,700.00	\$1,743.68
534	SUPERINTENDENT DISCRETIONARY	\$866.97	\$1,989.27	\$3,791.13	\$4,000.00	\$208.87
570	NEOLA	\$0.00	\$0.00	\$0.00	\$23,200.00	\$23,200.00
TOTALS		\$321,778.83	\$337,666.52	\$342,436.62	\$382,638.37	\$40,201.75

Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ADMIN ASST, DISTRICT	1.00	1.00	1.00	0.00
EXECUTIVE ASST FOR SUPERINTEND	1.00	1.00	1.00	0.00
SUPERINTENDENT	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	3.00	3.00	3.00	0.00

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



DISTRICTWIDE SERVICES

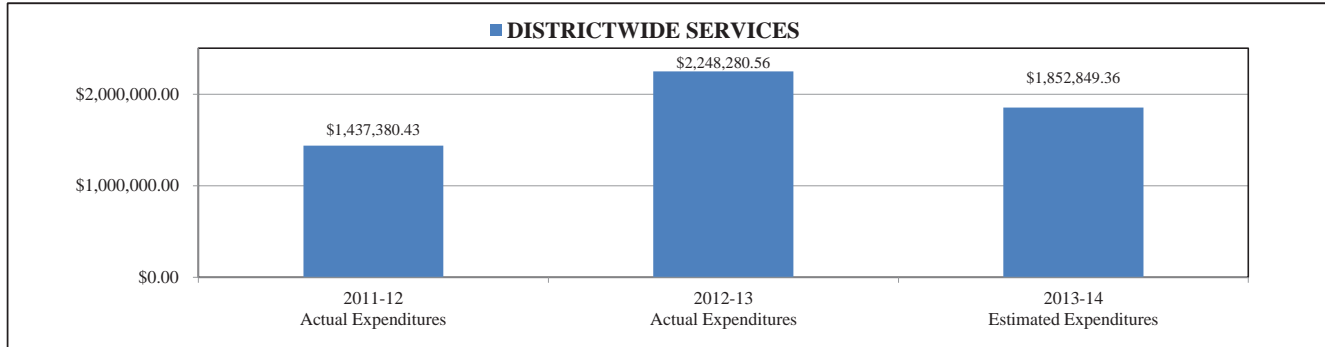
Project	Description **	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 Estimated Budget	Variance
...	NON-LABOR DISCRETIONARY	\$0.00	\$0.00	(\$3,106.00)	\$78,447.00	\$81,553.00
000	(GF)NON-DISCR SALARY (DIST.)	\$1,850.00	\$351,396.00	\$239,410.00	\$916,000.00	\$676,590.00
006	COMMUNICATIONS (DISTRICT)	\$27,993.00	\$210,600.00	\$125,000.00	\$262,318.00	\$137,318.00
008	ELECTRICAL	\$448,785.00	\$459,081.00	\$201,000.00	\$280,137.00	\$79,137.00
036	CONSULTING / LEGAL FEES	\$323,267.00	\$352,734.00	\$367,807.86	\$407,937.48	\$40,129.62
074	FLORIDA TEACHER LEAD (DIST.)	\$213,500.00	\$214,235.00	\$305,762.99	\$299,603.55	(\$6,159.44)
075	TEXTBOOK ALLOCATION (FTE)	\$0.00	\$0.00	\$780,386.32	\$495,295.78	(\$285,090.54)
076	LIBRARY MEDIA CATEGORICAL	\$0.00	\$18,758.00	\$20,552.55	\$16,150.55	(\$4,402.00)
077	SCHOOL IMPROVEMENT (LOTTO)	\$0.00	\$120,013.00	\$12,012.80	\$105,245.28	\$93,232.48
078	EMERGENCY RESPONSE	\$0.00	\$3,500.00	\$5,000.00	\$2,800.00	(\$2,200.00)
079	SAFE SCHOOLS *FEFP* (FTE)	\$409,456.00	\$353,130.00	\$364,172.68	\$383,826.50	\$19,653.82
080	SCIENCE LAB MATERIALS	\$0.00	\$3,375.00	\$9,370.51	\$10,755.34	\$1,384.83
081	CLOSING THE ACHIEVEMENT GAP	\$0.00	\$0.00	\$200,000.00	\$0.00	(\$200,000.00)
084	*DUAL ENROLLMENT* (FTE)	\$75,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00
085	ADVANCED PLACEMENT (FTE)	\$11,281.00	\$13,487.00	\$53,772.37	\$0.00	(\$53,772.37)
086	INTERNATIONAL BACCALAUREATE	\$0.00	\$371.00	\$0.00	\$0.00	\$0.00
088	DIGITAL CLASSROOM	\$0.00	\$0.00	\$0.00	\$344,346.00	\$344,346.00
092	DIST. SUPP - STUDENT COMPETITION	\$0.00	\$5,000.00	\$0.00	\$4,400.00	\$4,400.00
501	DIST. SUPP - GRADUATION COSTS	\$0.00	\$20,000.00	\$15,850.00	\$0.00	(\$15,850.00)
505	ODD YEAR SUMMER SCHOOL	\$307,764.00	\$200,000.00	\$0.00	\$370,000.00	\$370,000.00
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$227,689.11	\$0.00	(\$227,689.11)
508	NEGOTIATIONS	\$0.00	\$0.00	\$50,000.00	\$0.00	(\$50,000.00)
509	FINGERPRINTING COSTS	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00
511	DIST. SUPPORT-SUPPLMT TO SITES	\$286,730.00	\$317,592.00	\$314,017.00	\$110,161.64	(\$203,855.36)
513	FEES PAID TO COUNTY	\$125,000.00	\$122,792.00	\$125,000.00	\$120,000.00	(\$5,000.00)
519	IRCC TUITION REIMB AGREEMENT	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	(\$20,000.00)
526	DISTRICT TELECOMM UPGRADE	\$6,000.00	\$6,337.00	\$0.00	\$0.00	\$0.00
529	SOFTWARE & LICENSE RENEWALS	\$5,500.00	\$5,300.00	\$5,500.00	\$5,620.00	\$120.00
540	.25 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$41,724.51	\$0.00	(\$41,724.51)
541	.35 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

544	DISTRICTWIDE MOVING	\$0.00	\$0.00	\$3,000.00	\$4,000.00	\$1,000.00
547	P-CARD PROGRAM	\$80,000.00	\$10,000.00	\$5,000.00	\$0.00	(\$5,000.00)
548	WATER,SEWER, GARBAGE (DIST.)	\$8,980.00	\$14,941.00	\$15,000.00	\$35,000.00	\$20,000.00
549	BOTTLED GAS (PROPANE) (DIST.)	\$0.00	\$2,400.00	\$2,400.00	\$0.00	(\$2,400.00)
556	RESERVE FOR TAN COSTS (INT,ETC	\$500,000.00	\$250,000.00	\$100,000.00	\$0.00	(\$100,000.00)
557	GROUP INCENTIVE BONUS	\$0.00	\$2,000.00	\$2,000.00	\$0.00	(\$2,000.00)
559	GOV DEALS	\$0.00	\$0.00	\$10,000.00	\$5,000.00	(\$5,000.00)
565	DIST.RENTAL OF SCHOOL SITES	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	(\$2,000.00)
578	SCHOOL RECOGNITION	\$0.00	\$724,902.00	\$1,102,669.00	\$444,675.00	(\$657,994.00)
579	COURSE & CREDIT RECOVERY	\$0.00	\$200,000.00	\$325,000.00	\$0.00	(\$325,000.00)
580	IRCEA SUPPLEMENTS	\$0.00	\$0.00	\$6,500.00	\$0.00	(\$6,500.00)
582	END OF COURSE SUMMER BOOT CAMP	\$0.00	\$0.00	\$19,581.85	\$0.00	(\$19,581.85)
584	SPECIAL EVENTS/STUDENT FIELD TRIP INSUR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
586	TECHNOLOGY SOFTWARE/HARDWARE	\$0.00	\$0.00	\$30,065.50	\$0.00	(\$30,065.50)
589	IRFIL EXPENSES	\$0.00	\$0.00	\$50,000.00	\$0.00	(\$50,000.00)
593	ENERGY SAVINGS REBATES	\$0.00	\$0.00	\$0.00	\$3,500.00	\$3,500.00
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
599	SCHOOL SECURITY	\$0.00	\$0.00	\$0.00	\$2,097.50	\$2,097.50
903	ZERO ROBOTICS	\$0.00	\$27,000.00	\$0.00	\$0.00	\$0.00
962	PROJECT CHILD	\$0.00	\$34,000.00	\$11,626.00	\$0.00	(\$11,626.00)
TOTALS		\$2,853,106.00	\$4,089,944.00	\$5,190,765.05	\$4,807,316.62	(\$383,448.43)

**** 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**

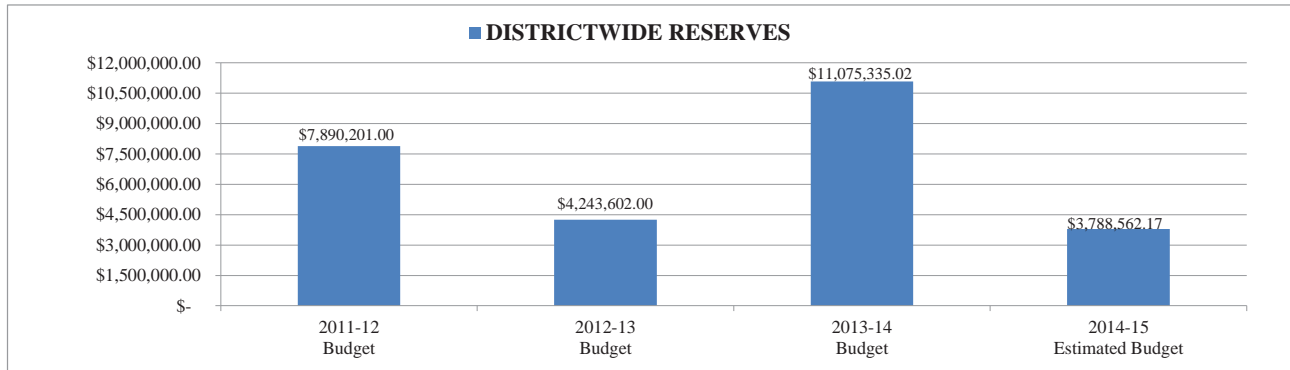


DISTRICTWIDE SERVICES

Project	Description **	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	Variance
***	NON-LABOR DISCRETIONARY	\$0.00	\$311,274.47	\$8,815.11	\$311,274.47
000	(GF)NON-DISCR SALARY (DIST)	\$0.00	\$2,934.38	(\$297.54)	\$2,934.38
006	COMMUNICATIONS (DISTRICT)	\$39,611.77	\$126,170.30	\$244,757.66	\$86,558.53
008	ELECTRICAL	\$206,862.31	\$250,681.21	\$192,514.47	\$43,818.90
036	CONSULTING / LEGAL FEES	\$296,882.61	\$345,530.78	\$439,542.21	\$48,648.17
078	EMERGENCY RESPONSE	\$0.00	\$238,423.12	\$0.00	\$238,423.12
079	SAFE SCHOOLS *FEFP* (FTE)	\$319,801.00	\$356,687.00	\$360,903.50	\$36,886.00
084	*DUAL ENROLLMENT* (FTE)	\$0.00	\$0.00	\$201,348.04	\$0.00
511	DIST. SUPPORT-SUPPLMT TO SITES	\$291,764.23	\$292,957.12	\$214,197.01	\$1,192.89
513	FEES PAID TO COUNTY	\$113,610.67	\$113,429.14	\$119,746.42	(\$181.53)
526	DISTRICT TELECOMM UPGRADE	\$4,573.18	(\$1,529.59)	\$0.00	(\$6,102.77)
529	SOFTWARE & LICENSE RENEWALS	\$5,300.00	\$5,422.00	\$5,498.00	\$122.00
541	.35 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$852.62	\$0.00
547	P-CARD PROGRAM	(\$3,741.16)	\$3,747.14	\$0.00	\$7,488.30
548	WATER,SEWER, GARBAGE (DIST.)	\$6,143.44	\$10,848.31	\$8,144.09	\$4,704.87
549	BOTTLED GAS (PROPANE) (DIST.)	\$346.73	\$0.00	\$0.00	(\$346.73)
555	2012-13 RETRO PAY	\$0.00	\$0.00	(\$12,061.18)	\$0.00
556	RESERVE FOR TAN COSTS (INT,ETC)	\$104,888.89	\$155,625.61	\$28,611.11	\$50,736.72
559	GOV DEALS	\$525.17	\$14,648.57	\$7,831.34	\$14,123.40
565	DIST.RENTAL OF SCHOOL SITES	\$600.00	\$900.00	\$0.00	\$300.00
586	TECHNOLOGY SOFTWARE/HARDWARE	\$0.00	\$0.00	\$19,917.50	\$0.00
590	INSURANCE LOSSES	\$36,445.59	\$0.00	\$0.00	(\$36,445.59)
599	SCHOOL SECURITY	\$0.00	\$0.00	\$903.00	\$0.00
962	PROJECT CHILD	\$13,766.00	\$20,531.00	\$11,626.00	\$6,765.00
TOTALS		\$1,437,380.43	\$2,248,280.56	\$1,852,849.36	\$810,900.13

** 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**

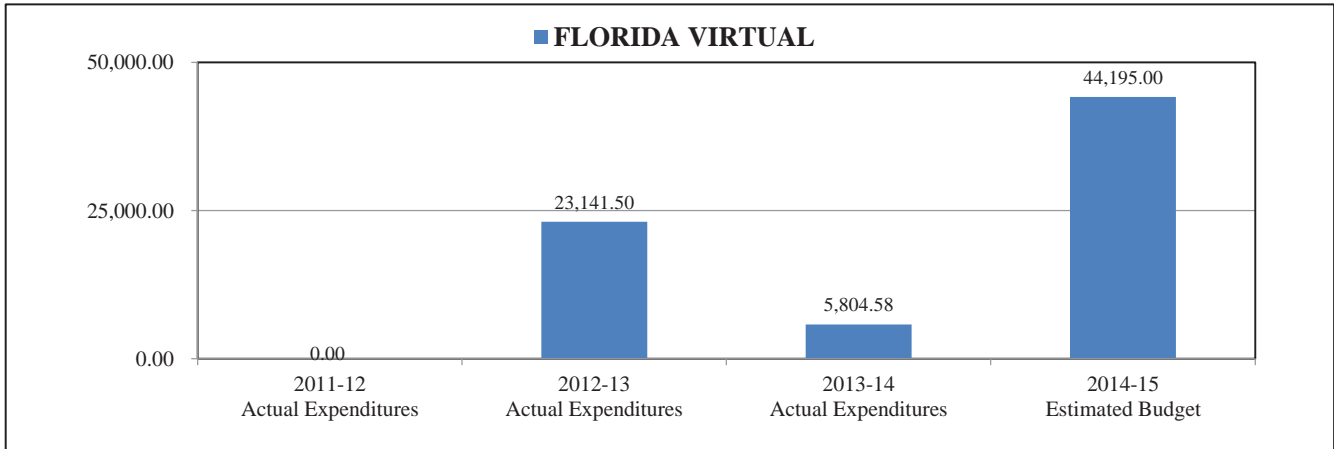


DISTRICTWIDE RESERVES

Project #	Description **	2011-12 Budget	2012-13 Budget	2013-14 Budget	2014-15 Estimated Budget	Variance
000	NON-DISCRETIONARY SALARY	\$0.00	\$234,948.00	\$0.00	\$100,000.00	\$100,000.00
008	RESERVE FOR UTILITY RATE INCREASES	\$0.00	\$396,802.00	\$149,000.00	\$50,000.00	(\$99,000.00)
077	SCHOOL IMPROVEMENT	\$0.00	\$0.00	\$0.00	\$75,363.10	\$75,363.10
083	RESERVE FOR OVER(UNDER) FTE	\$564,599.00	\$331,141.00	\$821,000.00	\$665,767.00	(\$155,233.00)
084	DUAL ENROLLMENT	\$0.00	\$0.00	\$350,000.00	\$0.00	(\$350,000.00)
89	ACADEMIC ACHIEVEMENT AWARDS	\$0.00	\$0.00	\$0.00	\$200,000.00	\$200,000.00
090	RESERVE FOR SPECIAL PROJECTS	\$106,848.00	\$103,659.00	\$52,743.51	\$100,000.00	\$47,256.49
092	DISTRCT SUPP STUdT COMPETITION	\$0.00	\$0.00	\$5,000.00	\$0.00	(\$5,000.00)
094	TERMINAL PAY	\$1,350,000.00	\$1,000,000.00	\$699,948.00	\$750,000.00	\$50,052.00
500	PERFORMANCE PAY	\$1,809,947.00	\$650,000.00	\$0.00	\$680,000.00	\$680,000.00
522	LOWEST 300 SCHOOLS	\$0.00	\$0.00	\$0.00	\$300,000.00	\$300,000.00
531	BARGAINING UNIT CONTRACTS	\$440,000.00	\$315,197.00	\$0.00	\$0.00	\$0.00
539	TITLE I DIFFERENTIATED PAY-GF	\$0.00	\$0.00	\$0.00	\$240,000.00	\$240,000.00
540	CRITICAL OPERATING MILLAGE	\$0.00	\$440,687.00	\$0.00	\$0.00	\$0.00
541	0.25 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$3,916,225.51	\$143,232.07	(\$3,772,993.44)
542	.35 CRITICAL NEEDS MILLAGE	\$341,000.00	\$300,000.00	\$0.00	\$0.00	\$0.00
545	RESERVE FOR TEACHER SALARY INCREASE	\$0.00	\$0.00	\$3,164,057.00	\$0.00	(\$3,164,057.00)
550	IN-SERVICE INCENTIVE PAY	\$250,000.00	\$200,000.00	\$0.00	\$0.00	\$0.00
552	RESERVE FOR MCKAY SCHOLARSHIPS	\$350,000.00	\$271,168.00	\$350,000.00	\$385,000.00	\$35,000.00
561	BUDGETARY RESERVES TCHR UNITS	\$2,677,807.00	\$0.00	\$346,152.00	\$0.00	(\$346,152.00)
581	RESERVE FOR SALARY ENHANCEMENTS- IRCEA	\$0.00	\$0.00	\$600,000.00	\$0.00	(\$600,000.00)
581	RESERVE FOR SALARY ENHANCEMENTS-NONBARG	\$0.00	\$0.00	\$300,000.00	\$0.00	(\$300,000.00)
581	RESERVE FOR SALARY ENHANCEMENTS-CWA	\$0.00	\$0.00	\$300,000.00	\$84,000.00	(\$216,000.00)
590	RESERVE FOR CLAIMS UNDER DEDUCTIBLE	\$0.00	\$0.00	\$21,209.00	\$15,200.00	(\$6,009.00)
TOTALS		7,890,201.00	4,243,602.00	11,075,335.02	3,788,562.17	(7,286,772.85)

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

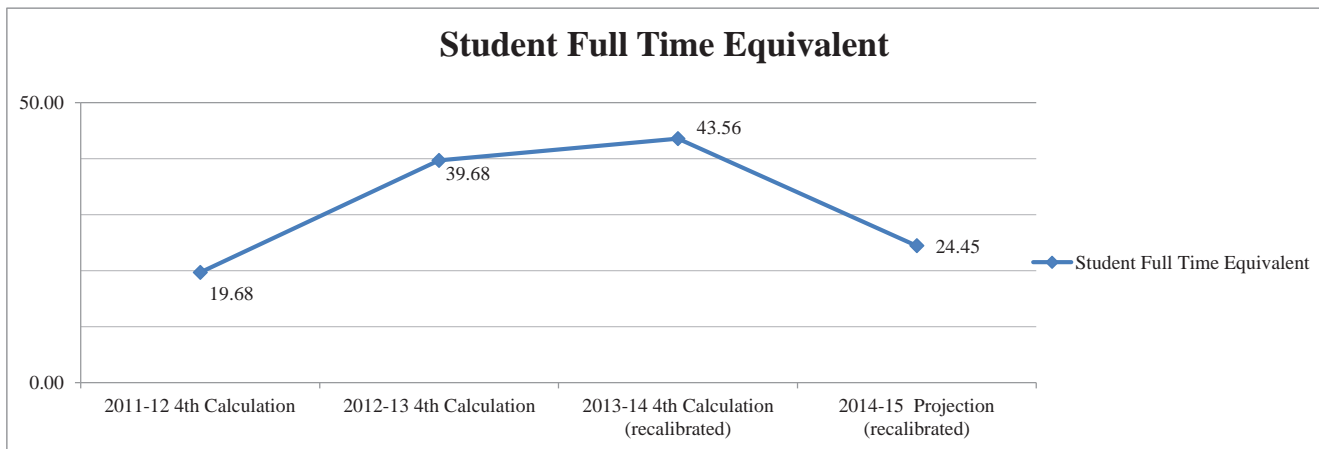
**School District of Indian River County
General Operating Budget
Department 9117**



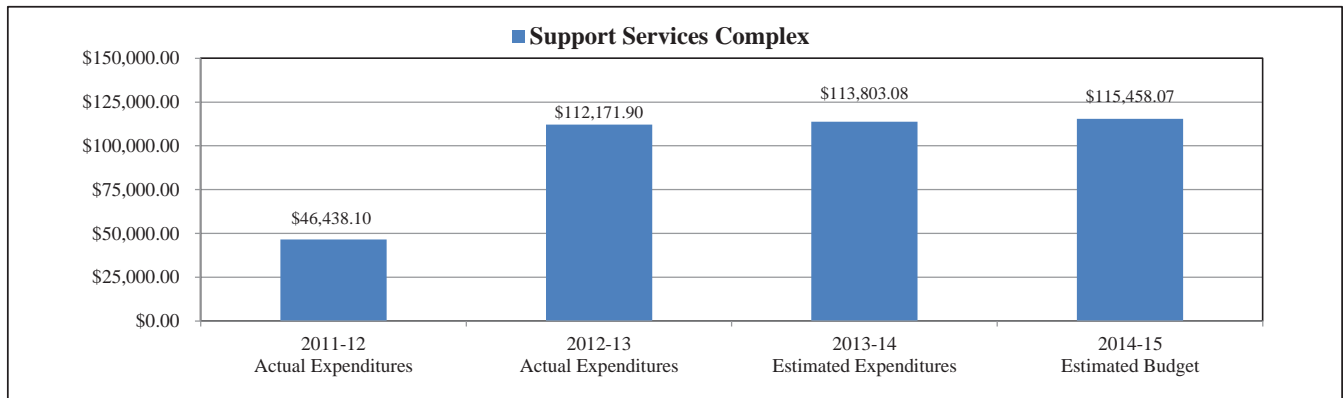
FLORIDA VIRTUAL

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Estimated Budget	Variance
701	FLORIDA VIRTUAL SCHOOL	\$0.00	\$23,141.50	\$5,804.58	\$44,195.00	\$38,390.42
TOTALS		0.00	23,141.50	5,804.58	44,195.00	38,390.42

FTE History and Projection	2011-12 4th Calculation	2012-13 4th Calculation	2013-14 4th Calculation (recalibrated)	2014-15 Projection (recalibrated)
Student Full Time Equivalent	19.68	39.68	43.56	24.45



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



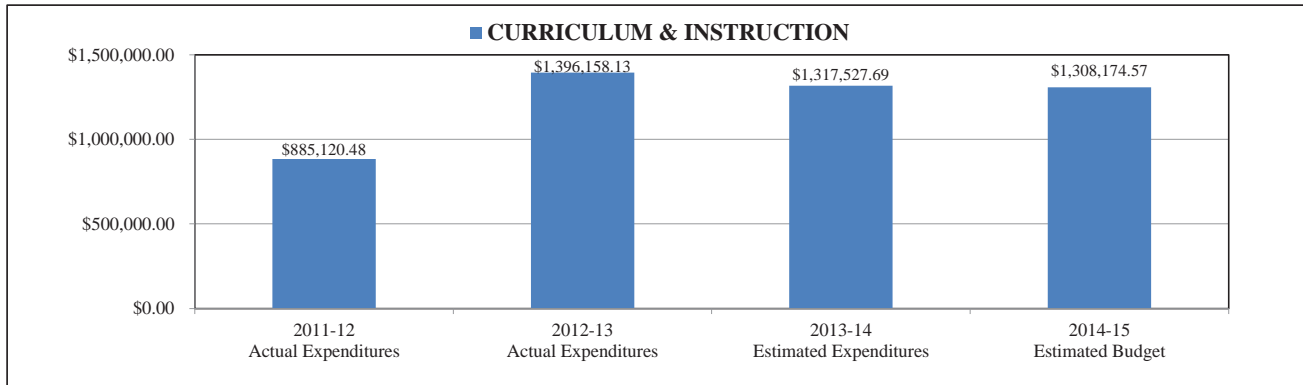
Support Services Complex

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
000	(GF)NON-DISCR SALARY (DIST)	\$20,141.25	\$42,088.15	\$45,270.28	\$45,197.07	(\$73.21)
006	COMMUNICATIONS (DISTRICT)	\$516.08	\$1,673.89	\$1,890.70	\$1,670.00	(\$220.70)
008	ELECTRICAL	\$22,982.89	\$60,402.83	\$58,022.01	\$58,922.00	\$899.99
548	WATER,SEWER, GARBAGE (DIST)	\$2,797.88	\$7,199.65	\$8,620.09	\$9,669.00	\$1,048.91
550	INSERVICE INCENTIVE PAY	\$0.00	\$807.38	\$0.00	\$0.00	\$0.00
TOTALS		\$46,438.10	\$112,171.90	\$113,803.08	\$115,458.07	\$1,654.99

Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
HEAD CUSTODIAN II	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	1.00	1.00	1.00	0.00

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



CURRICULUM & INSTRUCTION

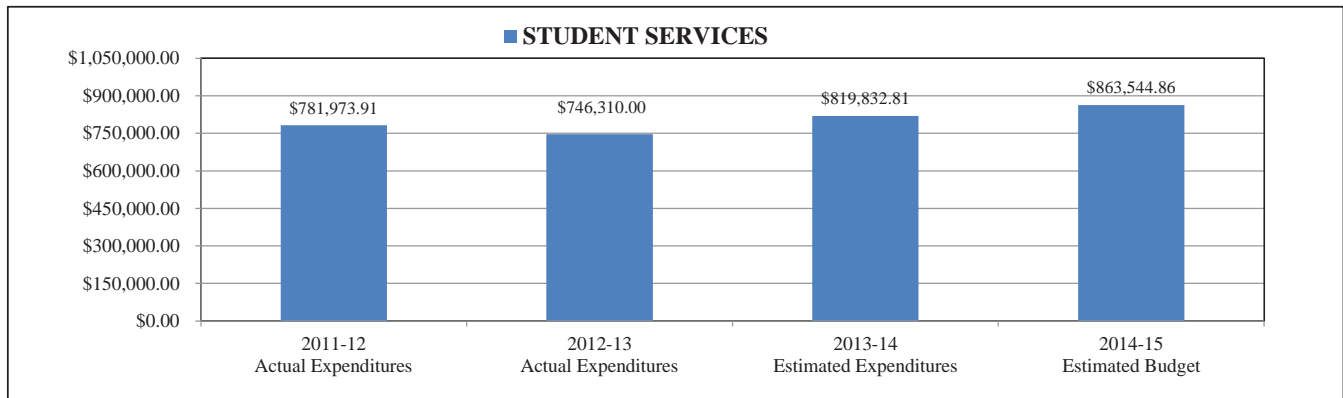
Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$115,678.03	\$113,428.49	\$159,862.16	\$168,608.38	\$8,746.22
000	(GF)NON-DISCR SALARY (DIST)	\$495,513.21	\$736,037.73	\$700,477.47	\$791,238.99	\$90,761.52
065	SIMON MALL PROJECT	\$144.92	\$0.00	\$0.00	\$0.00	\$0.00
075	TEXTBOOK ALLOCATION (FTE)	\$143.20	\$5,012.81	\$0.00	\$0.00	\$0.00
084	*DUAL ENROLLMENT* (FTE)	\$54,375.85	\$74,010.23	\$62,465.73	\$87,534.27	\$25,068.54
092	DISTRCT SUPP STUDT COMPETITION	\$1,298.85	\$1,395.80	\$3,333.60	\$2,500.77	(\$832.83)
500	IRSD PERFORMANCE PAY (DIST)	\$9,393.97	\$1,701.55	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$37,891.02	\$70,627.21	\$44,984.69	\$0.00	(\$44,984.69)
506	EVEN YEAR SUMMER SCHOOL	\$131,199.51	\$41,106.50	\$1,135.39	\$0.00	(\$1,135.39)
518	PRINTING/POSTAGE & COMMUNICATI	\$1,923.40	\$1,489.06	\$929.91	\$4,000.00	\$3,070.09
540	0.25 CRITICAL NEEDS MILLAGE	\$5,388.69	\$116,156.39	\$48,292.11	\$8,739.00	(\$39,553.11)
541	0.35 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$47,500.00	\$45,000.00	(\$2,500.00)
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$10,072.55	\$0.00	(\$10,072.55)
550	INSERVICE INCENTIVE PAY	\$339.21	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-2013 RETRO PAY	\$0.00	\$0.00	\$1,486.39	\$0.00	(\$1,486.39)
575	21ST CENTURY IN-KIND	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
579	COURSE & CREDIT RECOVERY	\$0.00	\$184,507.32	\$138,410.17	\$76,649.42	(\$61,760.75)
580	IRCEA SUPPLEMENTS	\$0.00	\$20,978.48	\$19,480.34	\$19,616.00	\$135.66
582	END OF COURSE BOOT CAMP	\$0.00	\$0.00	\$803.79	\$0.00	(\$803.79)
583	ONLINE LEARNING	\$0.00	\$3,127.50	\$716.49	\$0.00	(\$716.49)
589	IRFIL EXPENSES	\$0.00	\$0.00	\$16,696.14	\$50,287.74	\$33,591.60
903	ZERO ROBOTICS	\$0.00	\$9,349.20	\$9,898.84	\$0.00	(\$9,898.84)
913	PERT-POST SEC.READINESS TEST	\$3,637.80	\$3,637.80	\$0.00	\$0.00	\$0.00
923	MATH & SCIENCE PARTNERSHIP	\$7,547.82	\$13,592.06	\$0.00	\$0.00	\$0.00
960	FUNDATIONS COACH	\$0.00	\$0.00	\$50,981.92	\$54,000.00	\$3,018.08
962	PROJECT CHILD	\$20,145.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS		\$885,120.48	\$1,396,158.13	\$1,317,527.69	\$1,308,174.57	(\$9,353.12)

School District of Indian River County
General Operating Budget
Department 9200

Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ADMINISTRATIVE ASSISTANT, DIST	0.00	1.00	1.00	0.00
ASST SUPT CURR/INSTRUCTION	1.00	1.00	1.00	0.00
COORDINATOR OF TITLE PROGRAMS	0.05	0.05	0.05	0.00
DIR., ASSESSMENT&ACCOUNTABILITY	1.00	1.00	0.00	(1.00)
DIRECTOR, SECONDARY ED	1.00	1.00	1.00	0.00
ESOL RESOURCE TEACHER	1.50	1.50	1.50	0.00
EXEC ASST FOR ASST SUPT CURRIC	1.00	1.00	1.00	0.00
EXEC DIR CORE CURRICULUM	1.00	1.00	1.00	0.00
PROJECT SPECIALIST	0.40	0.40	0.40	0.00
READING COACH, SENIOR HIGH	0.00	2.00	3.00	1.00
SECRETARY II - 12 MONTH	1.50	0.50	0.50	0.00
TEACHER ON ASSIGNMENT FOUNDATIONS	0.00	1.00	1.00	0.00
TEACHER ON ASSIGNMENT C/I	0.50	0.00	0.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	8.95	11.45	11.45	0.00

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



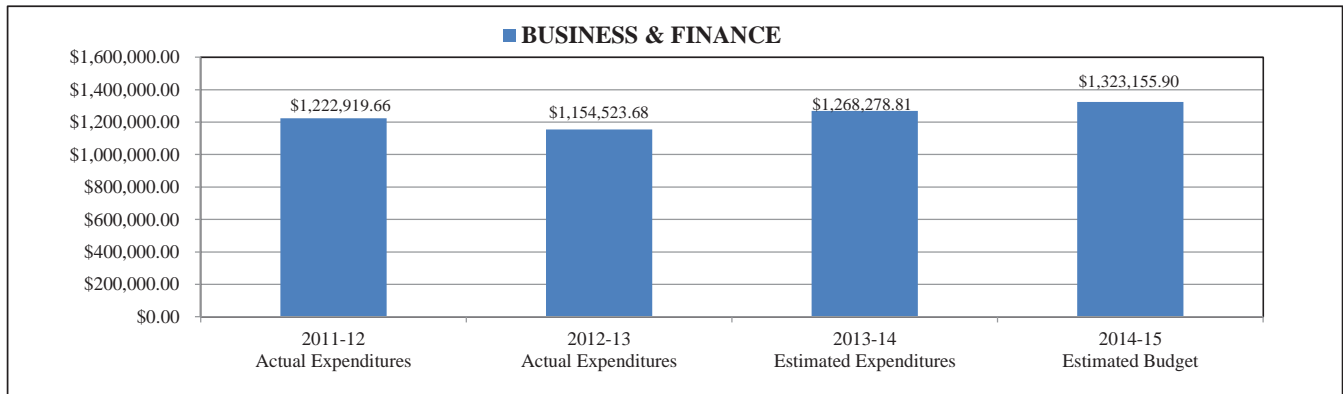
STUDENT SERVICES

Project#	Description	2011-12	2012-13	2013-14	2014-15	Variance
		Actual Expenditures	Actual Expenditures	Estimated Expenditures	Estimated Budget	
....	NON-LABOR DISCRETIONARY	\$16,453.66	\$16,107.37	\$18,324.27	\$28,900.76	\$10,576.49
000	(GF)NON-DISCR SALARY (DIST)	\$751,895.94	\$715,611.52	\$778,936.85	\$793,167.21	\$14,230.36
079	SAFE SCHOOLS *FEFP* (FTE)	\$700.00	\$476.00	\$4,575.75	\$35,076.89	\$30,501.14
500	IRSD PERFORMANCE PAY (DIST)	\$3,167.69	\$3,124.16	\$0.00	\$0.00	\$0.00
518	PRINTING/POSTAGE & COMMUNICATI	\$5,160.66	\$5,250.95	\$6,352.28	\$6,400.00	\$47.72
535	GREAT IDEAS GRANT	\$3,777.33	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$11,643.66	\$0.00	(\$11,643.66)
550	INSERVICE INCENTIVE PAY	\$818.63	\$807.38	\$0.00	\$0.00	\$0.00
587	PREPARE GRANT	\$0.00	\$4,932.62	\$0.00	\$0.00	\$0.00
TOTALS		\$781,973.91	\$746,310.00	\$819,832.81	\$863,544.86	\$43,712.05

Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
DIR STUDENT SERVICES	1.00	1.00	1.00	0.00
DISTRICT PSYCHOLOGIST	0.65	0.65	0.65	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	0.00
HEALTH SERVICES COORDINATOR	0.00	1.00	1.00	0.00
SCHOOL PSYCHOLOGIST	5.85	8.92	8.92	0.00
SCHOOL SOCIAL WORKER PROTECH	1.00	1.00	1.00	0.00
SECRETARY II - 12 MONTH	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	10.50	14.57	14.57	0.00

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



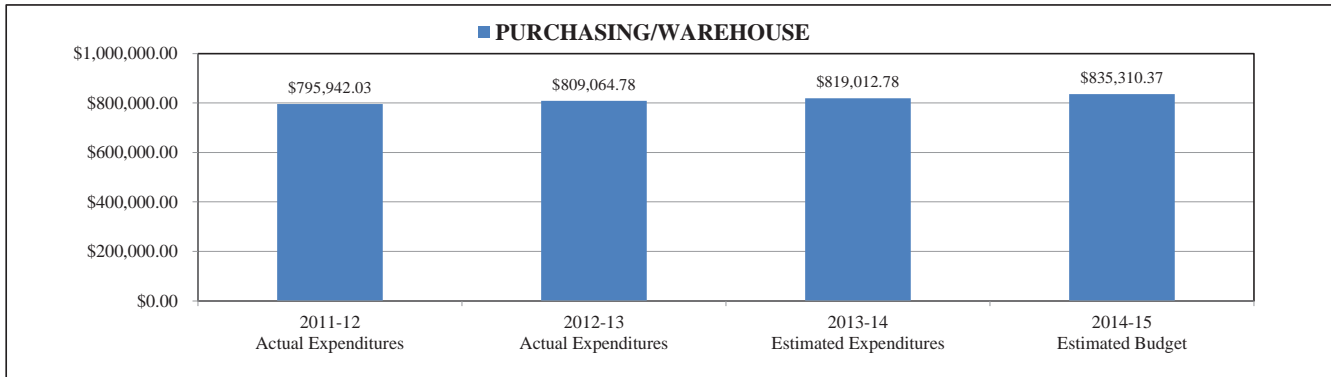
BUSINESS & FINANCE

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$34,988.45	\$39,702.19	\$39,821.64	\$37,218.07	(\$2,603.57)
000	(GF)NON-DISCR SALARY (DIST)	\$1,092,391.67	\$1,085,048.88	\$1,140,654.17	\$1,157,280.29	\$16,626.12
500	IRSD PERFORMANCE PAY (DIST)	\$13,530.94	\$9,927.67	\$0.00	\$0.00	\$0.00
517	AUDIT COMMITTEE COSTS	\$22,975.00	\$16,750.00	\$16,750.00	\$16,750.00	\$0.00
550	INSERVICE INCENTIVE PAY	\$2,969.86	\$3,094.94	\$0.00	\$0.00	\$0.00
556	RESERVE FOR TAN COSTS (INT,ETC	\$56,063.74	\$0.00	\$58,347.58	\$90,000.00	\$31,652.42
586	TECHNOLOGY SOFTWARE/HARDWARE	\$0.00	\$0.00	\$12,705.42	\$21,907.54	\$9,202.12
TOTALS		\$1,222,919.66	\$1,154,523.68	\$1,268,278.81	\$1,323,155.90	\$54,877.09

Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ACCOUNTING MANAGER GL	1.00	1.00	1.00	0.00
ACCOUNTING MANAGER SP	1.00	1.00	1.00	0.00
ACCOUNTING SPECIALIST I	1.00	1.00	1.00	0.00
ACCOUNTING SPECIALIST II	2.00	2.00	2.00	0.00
ACCOUNTS PAYABLE MANAGER	1.00	1.00	1.00	0.00
ASST SUPT FINANCE	1.00	1.00	1.00	0.00
BUDGET ANALYST	1.00	1.00	1.00	0.00
EXEC ASST FOR ASST SUP FIN/CFO	1.00	1.00	1.00	0.00
FISCAL SPECIALIST I	3.00	3.00	3.00	0.00
FISCAL SPECIALIST II	1.00	1.00	1.00	0.00
HEAD CUSTODIAN II	1.00	1.00	1.00	0.00
JUNIOR PROGRAMMER	1.00	1.00	1.00	0.00
PAYROLL MANAGER	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	16.00	16.00	16.00	0.00

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



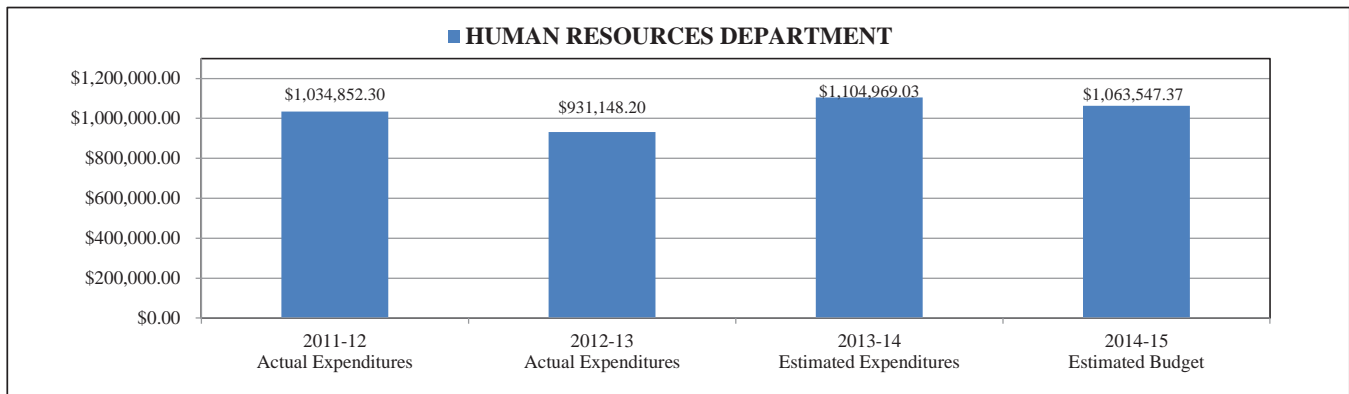
PURCHASING/WAREHOUSE

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$45,894.48	\$33,907.86	\$36,972.80	\$59,064.11	\$22,091.31
0	(GF)NON-DISCR SALARY (DIST)	\$688,205.97	\$714,398.18	\$736,283.22	\$732,246.26	(\$4,036.96)
6	COMMUNICATIONS (DISTRICT)	\$190.41	\$134.82	\$0.00	\$0.00	\$0.00
500	IRSD PERFORMANCE PAY (DIST)	\$13,089.31	\$16,468.17	\$0.00	\$0.00	\$0.00
511	DIST SUPPORT-SUPPLMT TO SITES	\$33,616.00	\$28,655.00	\$28,496.70	\$29,000.00	\$503.30
544	DISTRICTWIDE MOVING	\$0.00	\$1,997.50	\$2,590.00	\$0.00	(\$2,590.00)
550	INSERVICE INCENTIVE PAY	\$2,183.00	\$2,153.00	\$0.00	\$0.00	\$0.00
553	DISTRICTWIDE RECYLING PROGRAM	\$12,762.86	\$11,350.25	\$14,670.06	\$15,000.00	\$329.94
TOTALS		\$795,942.03	\$809,064.78	\$819,012.78	\$835,310.37	\$16,297.59

Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
BUYER	2.00	2.00	2.00	0.00
DIR PURCHASING	1.00	1.00	1.00	0.00
PRINTER	2.00	2.00	2.00	0.00
PROPERTY RECORDS COORDINATOR	1.00	1.00	1.00	0.00
PROPERTY RECORDS TECHNICIAN	1.00	1.00	1.00	0.00
RECORDS SPECIALIST	1.00	1.00	1.00	0.00
SECRETARY II INTERNAL SVS 12MO	1.00	1.00	1.00	0.00
SUPV PRINT SHOP & RECORDS	1.00	1.00	1.00	0.00
WAREHOUSE FOREMAN	1.00	1.00	1.00	0.00
WAREHOUSE WORKER	2.00	2.00	2.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	13.00	13.00	13.00	0.00

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



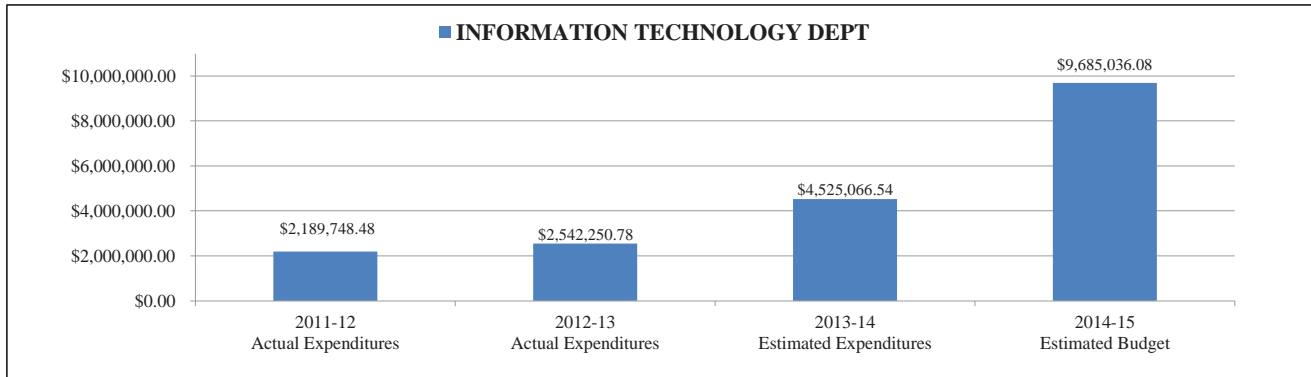
HUMAN RESOURCES DEPARTMENT

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$209,403.93	\$139,825.90	\$127,255.08	\$179,301.39	\$52,046.31
0	(GF)NON-DISCR SALARY (DIST)	\$698,131.52	\$577,706.69	\$784,485.43	\$745,719.17	(\$38,766.26)
36	CONSULTING/LEGAL FEES	\$0.00	\$0.00	\$23,545.85	\$24,814.00	\$1,268.15
95	DONATIONS	\$4,635.55	(\$1,634.21)	\$4,841.17	\$1,853.47	(\$2,987.70)
500	IRSD PERFORMANCE PAY (DIST)	\$8,774.85	\$7,017.31	\$0.00	\$0.00	\$0.00
504	EMPL& STUDENT PUBLIC RELATIONS	\$12,201.02	\$12,304.46	\$11,315.79	\$13,800.00	\$2,484.21
508	NEGOTIATIONS	\$36,327.35	\$147,277.19	\$123,211.74	\$60,000.00	(\$63,211.74)
509	FINGERPRINTING COSTS	\$31,355.71	\$6,944.93	\$2,349.63	\$15,314.00	\$12,964.37
518	PRINTING/POSTAGE & COMMUNICATI	\$4,008.75	\$5,812.90	\$6,365.67	\$7,641.87	\$1,276.20
519	IRCC TUITION REIMB AGREEMENT	\$23,880.56	\$0.00	\$0.00	\$15,000.00	\$15,000.00
550	INSERVICE INCENTIVE PAY	\$3,138.06	\$3,094.93	\$0.00	\$0.00	\$0.00
570	NEOLA	\$2,995.00	\$32,798.10	\$21,598.67	\$103.47	(\$21,495.20)
TOTALS		\$1,034,852.30	\$931,148.20	\$1,104,969.03	\$1,063,547.37	(\$41,421.66)

Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ASST SUPT HUMAN RESOURCES	1.00	1.00	1.00	0.00
CERTIFICATION ANALYST	1.00	1.00	1.00	0.00
EXEC ASST FOR ASST SUPT HR	1.00	1.00	1.00	0.00
EXEC DIR. HR.	1.00	1.00	1.00	0.00
FINGERPRINT SPECIALIST	1.00	1.00	1.00	0.00
PERSONNEL RECORDS SPECIALIST	1.00	1.00	1.00	0.00
PERSONNEL RECORDS TECHNICIAN	2.00	2.00	2.00	0.00
POSITION CONTROL & STAFFING SP	1.00	1.00	1.00	0.00
SWITCHBOARD OPERATOR/RECEPTION	1.20	1.20	1.20	0.00
EMPLOYMENT SPECIALIST	0.00	0.00	1.00	1.00
TOTAL NUMBER OF POSITION ALLOCATIONS	10.20	10.20	11.20	1.00

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



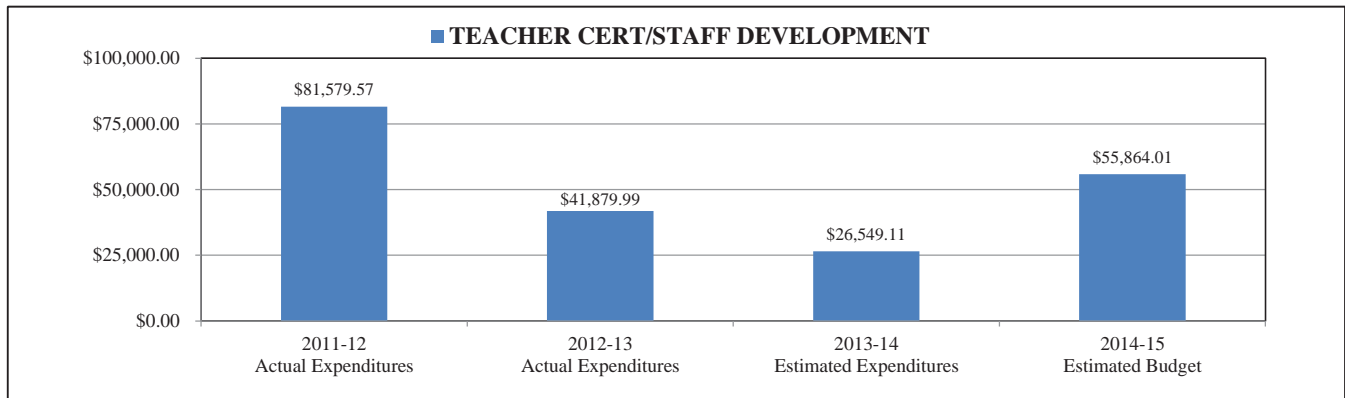
INFORMATION TECHNOLOGY DEPT

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$656,705.88	\$816,503.02	\$867,323.72	\$988,011.79	\$120,688.07
0	(GF)NON-DISCR SALARY (DIST)	\$1,515,136.78	\$1,616,587.42	\$2,046,834.04	\$2,086,131.57	\$39,297.53
500	IRSD PERFORMANCE PAY (DIST)	\$5,281.18	\$1,701.55	\$0.00	\$0.00	\$0.00
535	GREAT IDEAS GRANT	\$11,669.58	\$525.90	\$0.00	\$0.00	\$0.00
541	0.35 SPECIAL OPERATING MILLAGE	\$0.00	\$0.00	\$1,606,188.10	\$6,610,892.72	\$5,004,704.62
550	INSERVICE INCENTIVE PAY	\$955.06	\$932.89	\$0.00	\$0.00	\$0.00
913	PERT-POST SEC READINESS TEST	\$0.00	\$0.00	\$4,720.68	\$0.00	(\$4,720.68)
944	IMPACT 100 - FORESCOUT	\$0.00	\$106,000.00	\$0.00	\$0.00	\$0.00
TOTALS		\$2,189,748.48	\$2,542,250.78	\$4,525,066.54	\$9,685,036.08	\$5,159,969.54

Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ADMIN ASSISTANT, IT	1.00	0.00	0.00	0.00
APPLICATION SUPPORT SPEC.	0.00	1.00	1.00	0.00
APPLICATIONS ANALYST	0.00	1.00	1.00	0.00
ASST. SUPT. TECH & ASSESSMENT	0.00	1.00	1.00	0.00
DIRECTOR OF TECHNOLOGY SERVICES	0.00	1.00	1.00	0.00
COMPUTER PROGRAMMER I	2.00	1.00	1.00	0.00
DISTRICT TV PRODUCTION COORD	2.00	2.00	2.00	0.00
EDUCATION TECHNOLOGY SPEC	3.00	3.00	3.00	0.00
EDUCATION/INSTRUCTION ANALYST	1.00	1.00	1.00	0.00
EXEC DIR INSTR & INFO TECH	1.00	0.00	0.00	0.00
EXEC ASST FOR TECH & ASSESMENT	0.00	1.00	1.00	0.00
DIR TECH & ASSESSMENT	0.00	1.00	1.00	0.00
FTE COORDINATOR/TRAINER	1.00	1.00	1.00	0.00
NETWORK ADMINISTRATOR	1.00	1.00	1.00	0.00
NETWORK SECURITY SPEC	0.00	1.00	1.00	0.00
OPERATIONS ANALYST	1.00	1.00	1.00	0.00
PERFORMANCE DATA ANALYST	0.00	1.00	1.00	0.00
PROGRAMMER / ANALYST I	2.00	2.00	2.00	0.00
SECRETARY II - 12 MONTH	0.00	0.00	0.00	0.00
SECRETARY II INFORMATION SERVI	0.00	1.00	1.00	0.00
SUPPORT TECHNICIAN	2.00	3.00	3.00	0.00
SYSTEMS ADMINISTRATOR	1.00	1.00	1.00	0.00
SYSTEMS SUPPORT TECH	2.00	1.00	1.00	0.00
SYSTEMS/ANALYST II	2.00	2.00	2.00	0.00
WEB MASTER	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	23.00	29.00	29.00	0.00

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



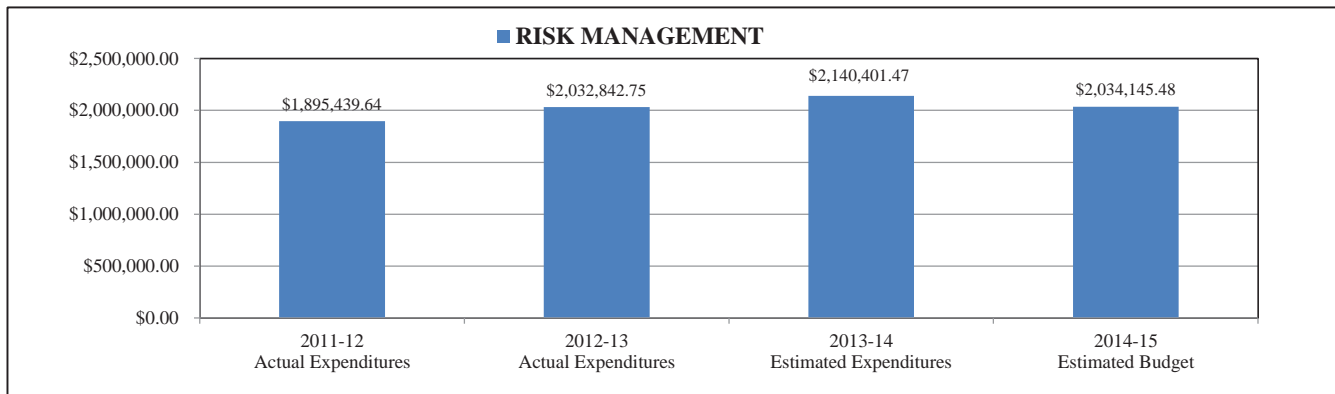
TEACHER CERT/STAFF DEVELOPMENT

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$3,190.30	\$3,563.13	\$2,043.41	\$4,194.00	\$2,150.59
0	(GF)NON-DISCR SALARY (DIST)	\$73,318.94	\$37,778.61	\$24,505.70	\$51,670.01	\$27,164.31
500	IRSD PERFORMANCE PAY (DIST)	\$1,534.92	\$0.00	\$0.00	\$0.00	\$0.00
550	INSERVICE INCENTIVE PAY	\$545.75	\$538.25	\$0.00	\$0.00	\$0.00
914	JUST READ - PROF DEV STIPENDS	\$2,989.66	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS		\$81,579.57	\$41,879.99	\$26,549.11	\$55,864.01	\$29,314.90

Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
COORDINATOR, PROF DEVELOPMENT	0.20	0.20	0.20	0.00
PERSONNEL RECORDS SPECIALIST	0.50	0.50	0.50	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	0.70	0.70	0.70	0.00

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



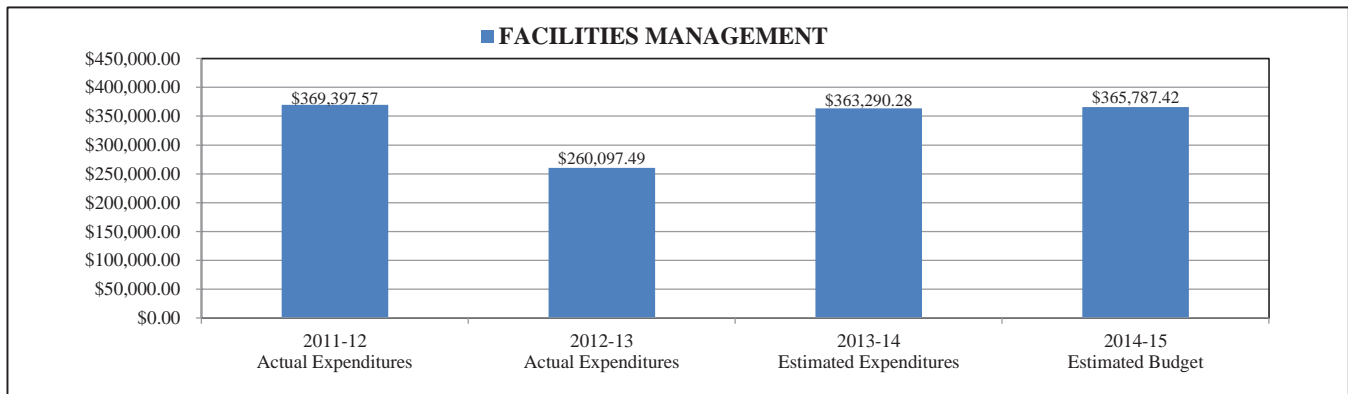
RISK MANAGEMENT

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$1,730,576.83	\$1,814,395.45	\$1,816,005.87	\$1,894,711.16	\$78,705.29
0	(GF)NON-DISCR SALARY (DIST)	\$117,437.00	\$176,856.94	\$316,630.57	\$119,687.57	(\$196,943.00)
78	EMERGENCY RESPONSE	\$1,436.60	\$0.00	\$0.00	\$0.00	\$0.00
568	PROPERTY CASUALTY STUDY	\$45,989.21	\$0.00	\$0.00	\$0.00	\$0.00
584	SPECIAL EVENTS/STUDENT FIELD TRIP	\$0.00	\$4,362.27	\$253.25	\$7,746.75	\$7,493.50
586	TECHNOLOGY SOFTWARE/HARDWARE	\$0.00	\$34,545.50	\$0.00	\$12,000.00	\$12,000.00
590	INSURANCE LOSSES	\$0.00	\$2,682.59	\$7,511.78	\$0.00	(\$7,511.78)
TOTALS		\$1,895,439.64	\$2,032,842.75	\$2,140,401.47	\$2,034,145.48	(\$106,255.99)

Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ADMIN AST RISK MGT/EMP BENEFIT	1.00	1.00	1.00	0.00
EMPLOYEE BENEFITS & RISK MGT S	0.20	0.20	0.00	(0.20)
RISK & EMPLOYEE BENEFITS MNGR	1.00	1.00	0.00	(1.00)
SAFETY TECHNICIAN	1.00	1.00	0.00	(1.00)
EMPLOYEE BENEFITS SPECIALIST	0.00	0.00	0.20	0.20
INSURANCE SPECIALIST	0.00	0.00	1.00	1.00
TOTAL NUMBER OF POSITION ALLOCATIONS	3.20	3.20	2.20	(1.00)

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



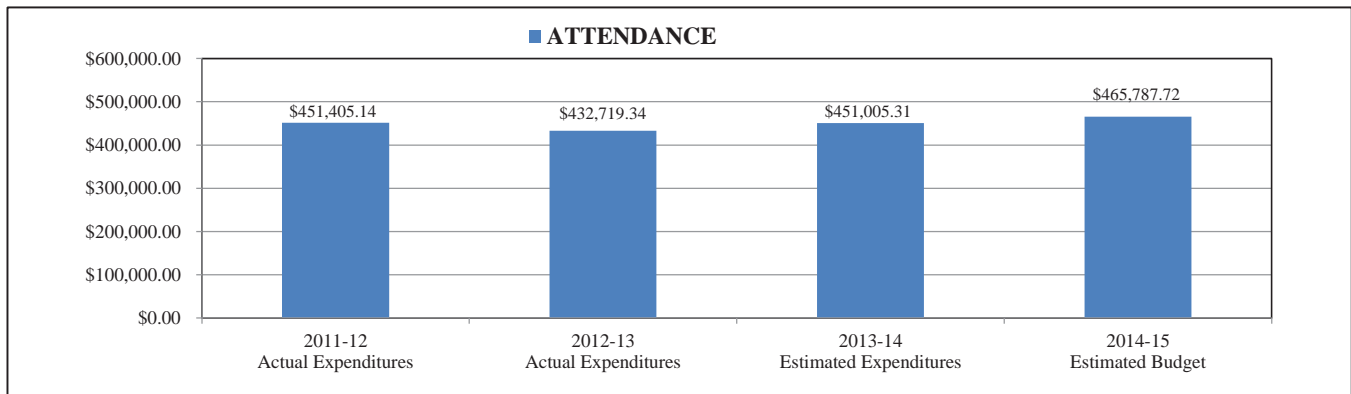
FACILITIES MANAGEMENT

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$5,380.78	\$7,772.95	\$11,487.23	\$10,307.97	(\$1,179.26)
0	(GF)NON-DISCR SALARY (DIST)	\$364,016.79	\$252,324.54	\$351,803.05	\$355,479.45	\$3,676.40
TOTALS		\$369,397.57	\$260,097.49	\$363,290.28	\$365,787.42	\$2,497.14

Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
DIR FACILITIES PLANNING & CONS	1.00	1.00	1.00	0.00
FACILITIES SPECIALIST	1.00	1.00	1.00	0.00
FACILITY PLANNER	1.00	1.00	1.00	0.00
PLANNING & CONSTRUCTION COORDI	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	4.00	4.00	4.00	0.00

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



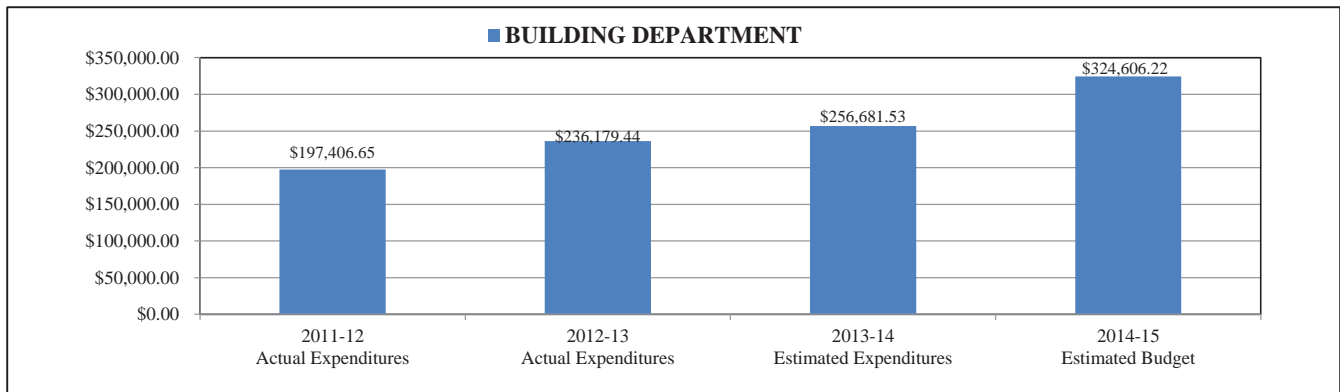
ATTENDANCE

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$17,756.02	\$13,292.91	\$10,926.04	\$18,189.84	\$7,263.80
0	(GF)NON-DISCR SALARY (DIST)	\$428,261.87	\$417,455.76	\$429,821.77	\$447,597.88	\$17,776.11
500	IRSD PERFORMANCE PAY (DIST)	\$4,841.50	\$1,701.54	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$0.00	\$0.00	\$8,341.59	\$0.00	(\$8,341.59)
550	INSERVICE INCENTIVE PAY	\$545.75	\$269.13	\$0.00	\$0.00	\$0.00
555	2012-2013 RETRO PAY	\$0.00	\$0.00	\$1,915.91	\$0.00	(\$1,915.91)
TOTALS		\$451,405.14	\$432,719.34	\$451,005.31	\$465,787.72	\$14,782.41

Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
COORDINATOR OF ATTENDANCE	1.00	1.00	1.00	0.00
SCHOOL SOCIAL WORKER	3.80	3.80	3.80	0.00
SCHOOL SOCIAL WORKER/VISITING	1.00	1.00	1.00	0.00
SECRETARY II ATTENDANCE	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	6.80	6.80	6.80	0.00

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



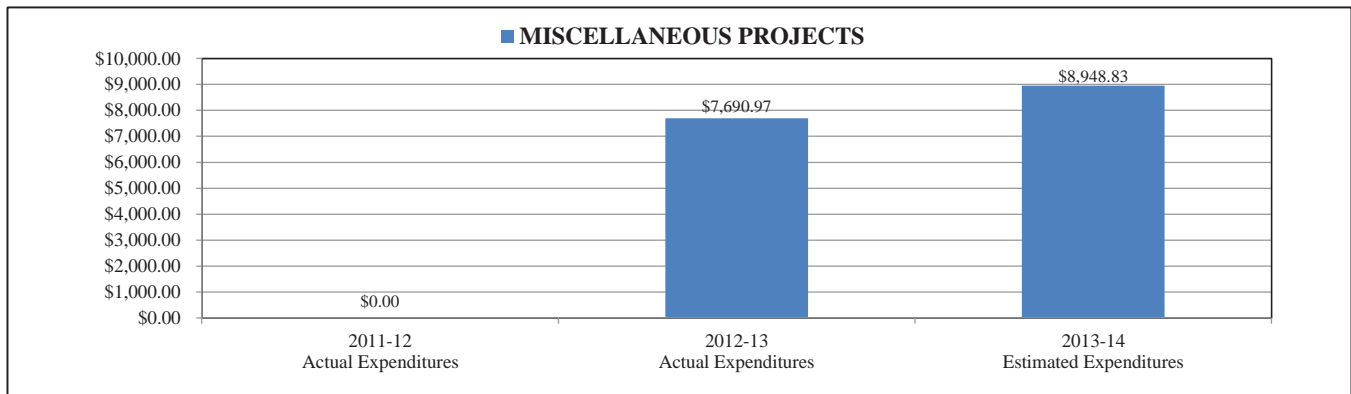
BUILDING DEPARTMENT

Project#	Description	2011-12 Actual Expenditures	2012-13 Actual Expenditures	2013-14 Estimated Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$9,518.29	\$16,472.71	\$15,884.25	\$25,917.69	\$10,033.44
0	(GF)NON-DISCR SALARY (DIST)	\$185,721.73	\$215,889.46	\$240,797.28	\$298,688.53	\$57,891.25
500	IRSD PERFORMANCE PAY (DIST)	\$2,030.19	\$3,817.27	\$0.00	\$0.00	\$0.00
550	INSERVICE INCENTIVE PAY	\$136.44	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS		\$197,406.65	\$236,179.44	\$256,681.53	\$324,606.22	\$67,924.69

Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
BUILDING OFFICIAL	1.00	1.00	1.00	0.00
CODE COMPLIANCE INSPECTOR	1.00	1.00	1.00	0.00
SECRETARY/BOOKKEEPER MAINT	1.00	1.00	1.00	0.00
SAFETY TECHNICIAN	0.00	0.00	1.00	1.00
TOTAL NUMBER OF POSITION ALLOCATIONS	3.00	3.00	4.00	1.00

**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 Expenditures	2014-15 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$0.00	\$3.06	\$0.00	\$0.00	(\$3.06)
006	COMMUNICATIONS (DISTRICT)	\$0.00	\$414.66	\$0.00	\$0.00	(\$414.66)
917	PBS PROJECT	\$0.00	\$7,273.25	\$8,948.83	\$8,948.83	\$1,675.58
TOTALS		\$0.00	\$7,690.97	\$8,948.83	\$8,948.83	\$1,257.86

School District of Indian River County
 General Operating Fund - School and Department Budgets
 Fiscal Years 2013/2014 vs. 2014/2015

Facility	School/Department	2013/ 2014 Beginning Budget	2014/ 2015 Tentative Budget	Increase / (Decrease)
0033	Alternative Education	\$ 1,087,799	\$1,215,017	\$ 127,218
0061	Beachland Elementary	3,121,999	3,132,921	10,922
0141	Citrus Elementary	3,521,240	3,617,883	96,643
0151	Dodgertown Elementary	2,519,952	2,343,170	(176,782)
0101	Fellsmere Elementary	3,074,916	3,445,720	370,804
0081	Gifford Middle School	4,530,542	5,001,284	470,742
0201	Glendale Elementary	2,680,684	2,742,562	61,878
0221	Highlands Elementary	2,527,606	2,471,127	(56,479)
0301	Liberty Elementary	2,915,865	3,087,739	171,874
0051	Osceola Elementary	2,848,902	2,965,475	116,573
0271	Oslo Middle School	4,340,446	4,978,834	638,388
0121	Pelican Island Elementary	2,817,591	2,915,823	98,232
0041	Rosewood Elementary	2,795,493	2,922,098	126,605
0191	Sebastian Elementary	2,832,018	2,987,762	155,744
0291	Sebastian High School	9,704,146	10,747,658	1,043,512
0171	Sebastian Middle School	4,436,441	4,778,687	342,246
0371	Stormgrove Middle School	4,002,470	4,596,814	594,344
9005	Teen Parent	220,797	223,943	3,146
0341	Treasure Coast Elementary	3,209,735	3,418,166	208,431
0161	Vero Beach Elementary	3,316,633	3,061,237	(255,396)
0031	Vero Beach High School	14,147,495	15,776,177	1,628,682
0131	Wabasso	789,936	942,787	152,851
Subtotal Traditional Schools		\$ 81,442,707	\$ 87,372,885	\$ 5,930,178
Charter Schools:				
5001	Indian River Charter High	\$ 3,891,425	\$ 4,094,211	\$ 202,786
5002	St. Peter's Academy	1,113,985	992,610	(121,375)
5003	North County Charter	1,758,950	1,992,902	233,952
5005	Sebastian Charter Junior High	1,411,461	1,580,230	168,769
5006	Imagine Schools at Indian River South	5,459,727	6,335,300	875,573
Subtotal Charter Schools		\$ 13,635,548	\$ 14,995,253	\$ 1,359,705
School Total:		\$ 95,078,255	\$ 102,368,138	\$ 7,289,883
0032	Adult Education	\$ 1,761,384	\$1,462,189	\$ (299,195)
9552	Attendance	450,201	465,788	15,587
9100	Board	307,192	337,690	30,498
9553	Building Department	219,785	324,606	104,821
9300	Business & Finance	1,266,667	1,323,156	56,489
9200	Curriculum & Instructional	987,241	1,308,175	320,934
9116	Districtwide Reserves*	11,075,335	3,788,562	(7,286,773)
9115	Districtwide Services*	5,190,765	4,807,317	(383,448)
9002	Exceptional Student Education	5,197,734	5,196,526	(1,208)
9551	Facilities	355,522	365,787	10,265
9117	Florida Virtual	35,000	44,195	9,195
9400	Human Resources	1,073,019	1,063,547	(9,472)
9442	Information Technology	3,475,993	9,685,036	6,209,043
9006	Physical Plant	2,897,997	2,774,542	(123,455)
9332	Purchasing	818,910	835,310	16,400
9011	Reading Allocation	915,086	919,576	4,490
9444	Risk Management	2,337,755	2,034,145	(303,610)
9443	Staff Development	39,912	55,864	15,952
9224	Student Services	772,273	863,545	91,272
9101	Superintendent	360,524	382,638	22,114
9118	Support Services Complex	110,055	115,458	5,403
9008	Transportation	5,593,476	5,259,797	(333,679)
9015	Voluntary Prekindergarten	557,071	510,198	(46,873)
	Miscellaneous Projects	8,949	8,949	(0)
Department Total:		\$ 45,807,846	\$ 43,932,596	\$ (1,875,250)
Grand Total:		\$ 140,886,101	\$ 146,300,734	\$ 5,414,633

DISTRICT SUMMARY BUDGET

SECTION II, FUND 100
Fiscal Year 2014-2015

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	91,357,209	53,577,599	12,750,084	16,596,786	4,305	6,371,905	734,559	1,321,971
SUPPORT SERVICES:									
Pupil Personnel Services	6100	3,728,964	2,894,043	761,467	25,000	3,861	27,442	5,977	11,174
Instructional Media Services	6200	2,153,874	1,408,557	394,942	6,418	-	16,075	326,881	1,001
Instruction & Curriculum Development	6300	2,979,846	2,381,750	548,925	17,152	-	24,846	7,173	-
Instructional Staff Training	6400	1,222,366	814,118	204,239	147,336	-	3,853	7,410	45,410
Instructional Related Technology	6500	2,319,931	487,223	129,860	731,700	1,744	200	969,204	-
Board of Education	7100	1,012,445	206,036	336,651	429,680	-	1,028	450	38,600
General Administration	7200	405,803	279,387	86,874	17,800	-	7,192	50	14,500
School Administration	7300	8,244,503	6,186,736	1,620,165	89,772	600	203,197	122,849	21,184
Facilities Acquisition & Construction	7400	1,287,658	455,535	104,389	16,508	8,000	3,750	699,476	-
Fiscal Services	7500	1,185,659	827,400	228,518	115,141	-	3,800	-	10,800
Food Service	7600	-	-	-	-	-	-	-	-
Central Services	7700	2,236,471	1,406,405	363,117	357,784	9,430	67,859	11,589	20,287
Transportation Services	7800	4,910,048	2,812,237	884,845	337,340	692,215	182,771	-	640
Operation of Plant	7900	12,675,786	3,176,827	988,552	3,244,684	4,859,066	381,945	5,874	18,838
Maintenance of Plant	8100	2,862,210	1,900,849	498,169	216,631	47,154	184,230	15,177	-
Administrative Technology Services	8200	7,682,961	1,629,472	394,241	789,780	3,100	5,490	4,860,778	100
Community Services	9100	-	-	-	-	-	-	-	-
Debt Services	9200	35,000	-	-	-	-	-	-	35,000
TOTAL INSTRUCTION AND SUPPORT SERVICES		146,300,734	80,444,174	20,295,038	23,139,512	5,629,475	7,485,583	7,767,447	1,539,505
Transfers Out	9700	-							
TOTAL APPROPRIATION AND TRANSFERS		146,300,734							

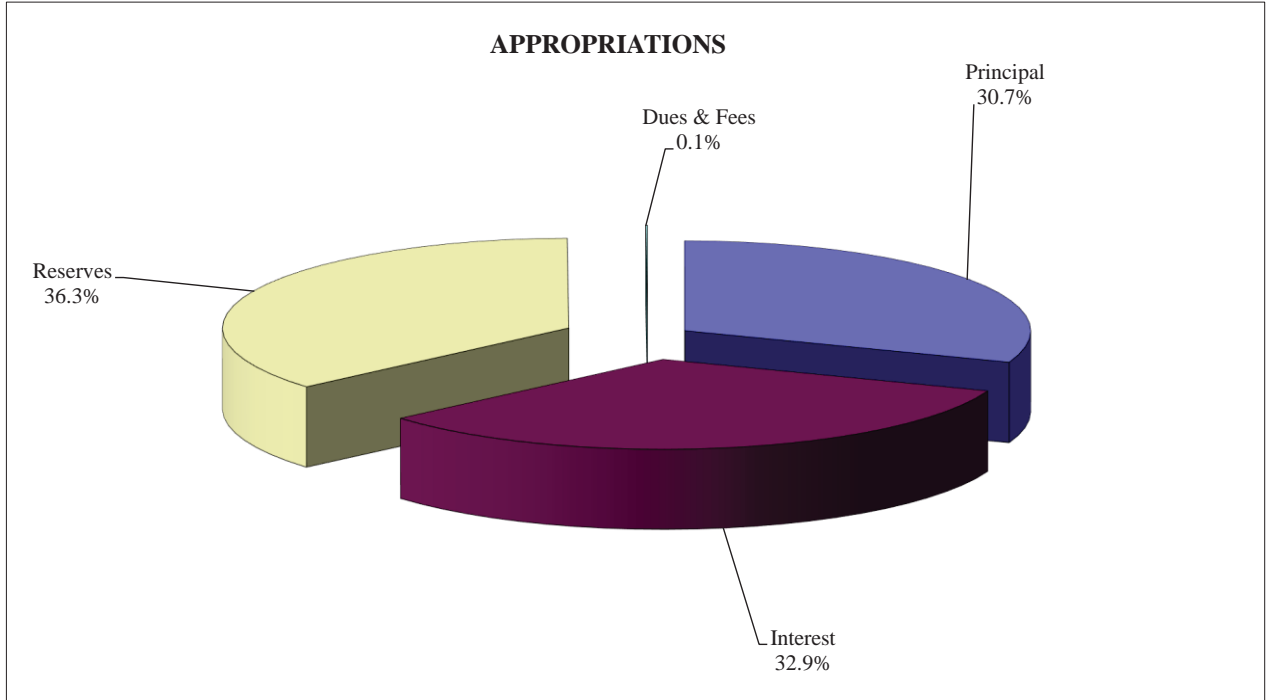
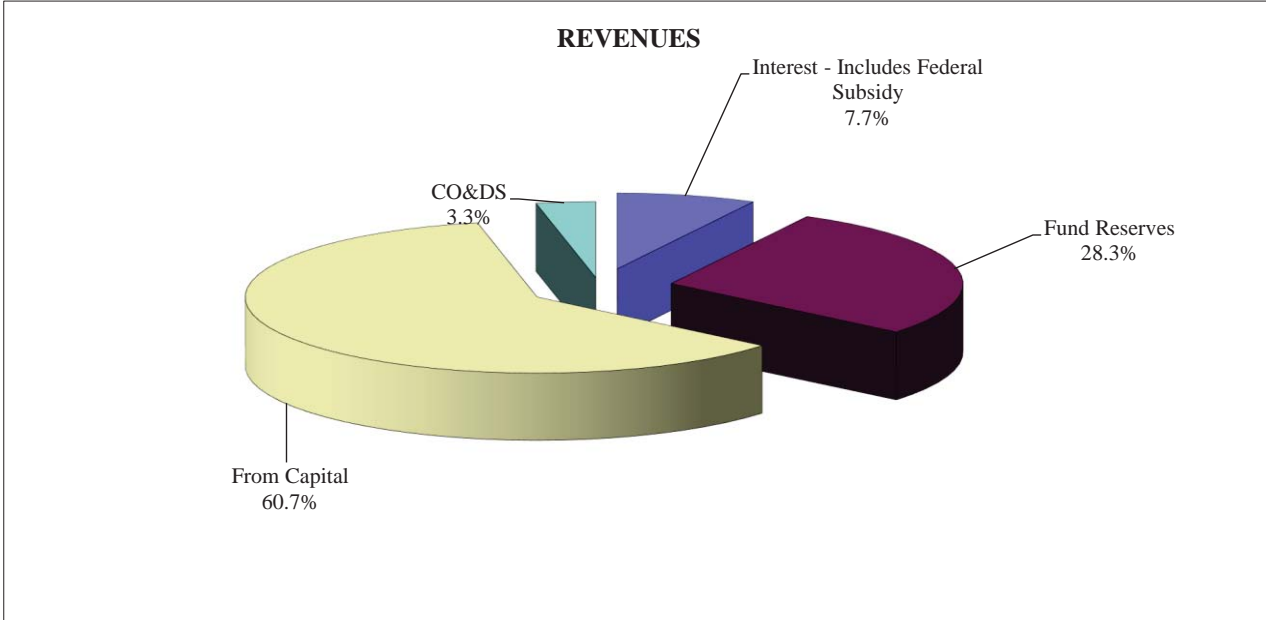
School District of Indian River County, Florida
 General Operating Fund
 Projected Fund Balances June 30, 2014 and 2015

Projected Fund Balance - July 1, 2014 (as of June 30, 2014)	As a % of Revenue	
Nonspendable	\$ 340,285	0.26%
Restricted	6,343,659	4.75%
Assigned	5,990,561	4.49%
Unassigned	7,935,666	5.95%
Total Fund Balance- July 1, 2014	\$ 20,610,171	15.45%
 Total Fund Balance - July 1, 2014		 \$ 20,610,171
 2014/2015 Projected Revenues		
Federal	\$ 560,000	
State	43,255,609	
Local	92,311,592	
Other Financing Sources	4,551,397	
Total 2014/2015 Projected Revenue	\$ 140,678,598	
 2014/2015 Projected Appropriations		
School and Department Budgets	\$ 146,300,734	
Total 2014/2015 Projected Appropriations	\$ 146,300,734	
 Excess / (Deficiency) of Revenue over Appropriations		 \$ (5,622,136)
 Ending Fund Balance - June 30, 2015		 \$ 14,988,035

Analysis of Ending Fund Balance - June 30, 2015	As a % of Revenue	
Nonspendable	\$ 340,285	0.25%
Restricted	3,011,614	2.21%
Assigned	368,425	0.27%
Unassigned	11,267,711	8.28%
Total Fund Balance- June 30, 2015	\$ 14,988,035	11.01%

**DEBT
SERVICE
FUND**

**DEBT SERVICE FUND
2014-2015**



School District of Indian River County
Debt Service Fund Budget
Fiscal Year 2014-15

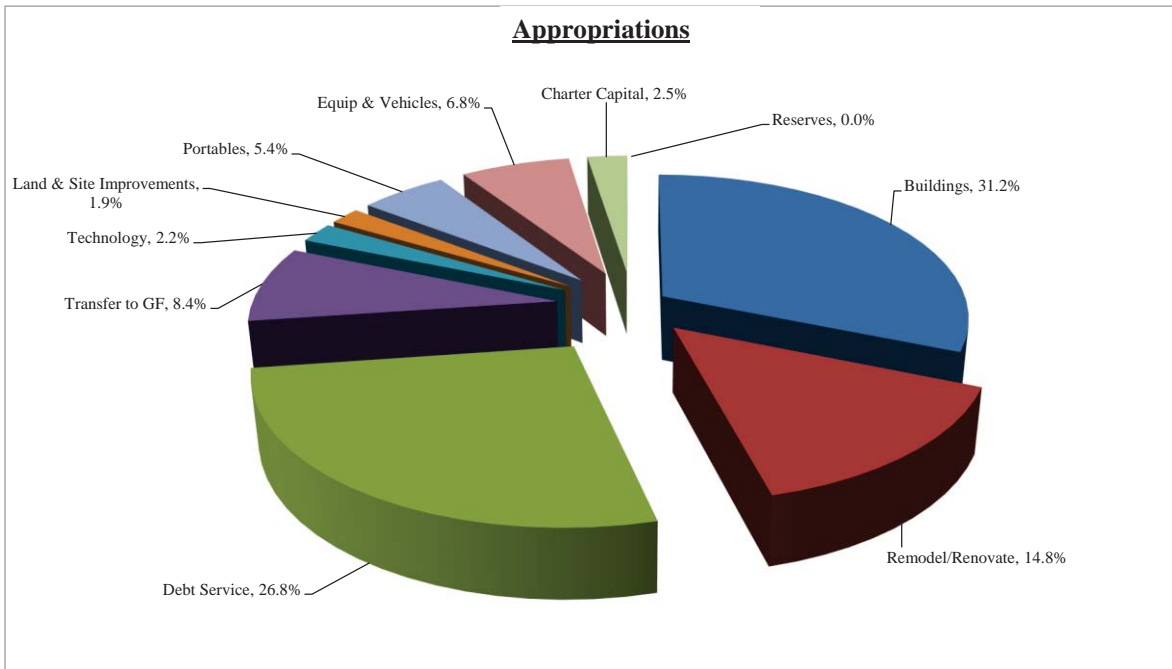
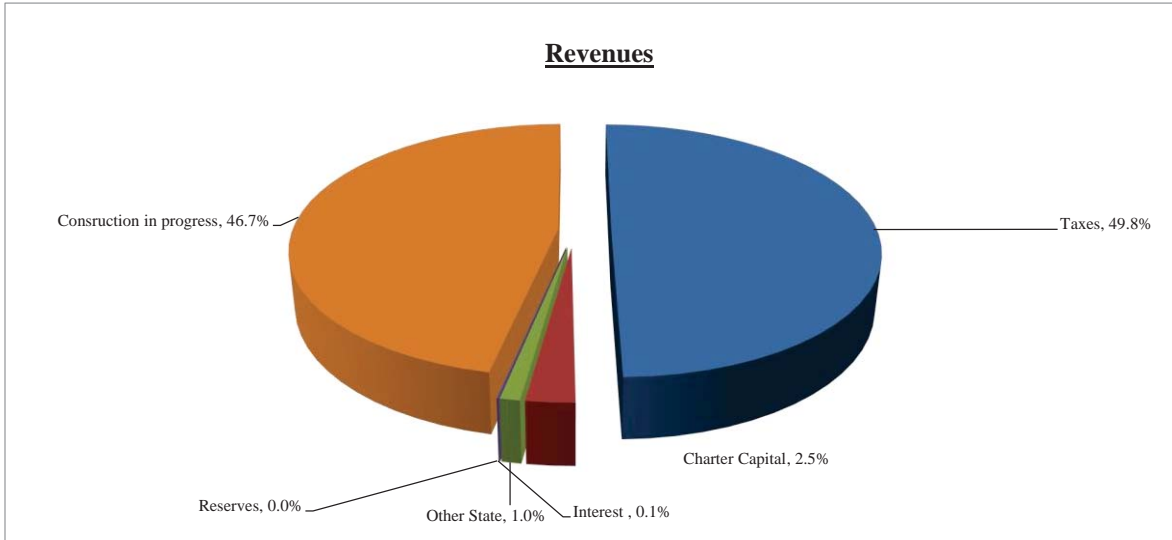
Estimated Revenue					
	Budget 2013-14	Proposed 2014-15	Increase/ (Decrease)	% Change	
Federal Sources:					
ARRA - Qualified School Construction Bonds					
Federal Interest Subsidy	\$ 1,413,472	\$ 1,413,472	\$ -	0.00%	
<u>State Sources:</u>					
CO & DS withheld for SBE/COBI Bonds	599,488	602,912	3,424	0.57%	
<u>Local Sources:</u>					
Interest on Investments	10,000	4,000	(6,000)	-60.00%	
Total State & Local Revenue	\$ 2,022,960	\$ 2,020,384	\$ (2,576)	-0.13%	
<u>Other Sources:</u>					
Transfer from Capital Projects	11,403,436	11,138,898	(264,538)	-2.32%	
Total Revenue and Other Sources	\$ 13,426,396	\$ 13,159,282	\$ (267,114)	-1.99%	
Fund Balance - Beginning	4,148,664	5,193,352	1,044,688	25.18%	
Total Estimated Revenue, Transfers, Receipts and Fund Balances	\$ 17,575,060	\$ 18,352,634	\$ 777,574	4.42%	
Estimated Appropriations					
Redemption of Principal	\$ 5,711,547	\$ 5,635,000	\$ (76,547)	-1.34%	
Interest Expense	6,275,161	6,046,338	(228,823)	-3.65%	
Dues and Fees	15,000	15,000	0	0.00%	
Transfer to capital projects	380,000	0	(380,000)	-100.00%	
Total Appropriations	\$ 12,381,708	\$ 11,696,338	\$ (685,370)	-5.54%	
Ending Fund Balance Restricted for Debt Service	5,193,352	6,656,296	1,462,944	28.17%	
Total Appropriations and Fund Balances	\$ 17,575,060	\$ 18,352,634	\$ 777,574	4.42%	



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CAPITAL PROJECTS FUND

**FUND 300
CAPITAL PROJECTS BUDGET**



**School District of Indian River County
1.50 Mill Planned Projects FY 2014/2015**

	Amount
<u>CONSTRUCTION AND REMODELING</u>	
Citrus Additional Classrooms	\$ 500,000
Subtotal	\$ 500,000
 <u>MAINTENANCE, RENOVATION, AND REPAIR</u>	
Safety to Health and ADA Compliance	\$ 775,060
HVAC, Chillers & Ductwork	228,000
Playgrounds and playground equipment replacement	438,750
Maintenance and Repair of Educational Facilities	3,929,945
Site Improvements Districtwide	96,000
Paving, Sidewalks and Walkways Districtwide	15,000
Drainage Districtwide	5,000
Electrical Districtwide	120,000
Roofing	475,366
Subtotal	\$ 6,083,121
 <u>MOTOR VEHICLE PURCHASES</u>	
Eight (8) Buses	\$ 800,000
Subtotal	\$ 800,000
 <u>NEW AND REPLACEMENT EQUIPMENT</u>	
Furniture and Equipment Districtwide	\$ 586,306
Technology	500,000
Subtotal	\$ 1,086,306
 <u>PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT</u>	
Debt Service for 2005 Certificates of Participation	\$ 6,398,573
Debt Service for 2007 Certificates of Participation	3,137,827
Debt Service for 2010 Certificates of Participation	1,602,498
Subtotal	\$ 11,138,898
 <u>PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES</u>	
District Administrative Office Lease	\$ 45,000
Lease of Relocatables and Equipment	1,000,000
Subtotal	\$ 1,045,000
Total FY 14/15 1.50 Mill Allocation	\$ 20,653,325

**School District of Indian River County
Capital Projects Fund Budget
Fiscal Year 2014-2015
Revenues and Other Financing Sources**

		Estimated	Estimated	Increase	%
		2013-2014	2014-2015	(Decrease)	Change
	REVENUES				
1	Property Taxes	\$ 19,734,677	\$ 20,653,325	\$ 918,648	4.65%
2	PECO Maintenance	-	320,764	320,764	100.00%
3	CO & DS	68,705	68,705	-	0.00%
4	State Charter School Capital Outlay	1,018,341	1,026,397	8,056	0.79%
5	Interest	111,914	30,981	(80,933)	-72.32%
6	Impact Fees	870,456	-	(870,456)	-100.00%
7	Transfer from Debt Service	380,000	-	(380,000)	-100.00%
8	Other	1,447,054	30,000	(1,417,054)	-97.93%
9	Total Revenues	\$ 23,631,147	\$ 22,130,172	\$ (1,500,975)	-6.35%
10					
11	Total Revenues & Other Financing Sources	\$ 23,631,147	\$ 22,130,172	\$ (1,500,975)	-6.35%
12					
13	Estimated Total Restricted Fund Balance	\$ 34,208,670	\$ 19,360,313	\$ (14,848,357)	-43.41%
	GRAND TOTAL	\$ 57,839,817	\$ 41,490,485	\$ (16,349,332)	-28.27%

School District of Indian River County
Fiscal Year 2014-2015
Total Capital Projects Fund Budget
Analysis of Ending Fund Balance

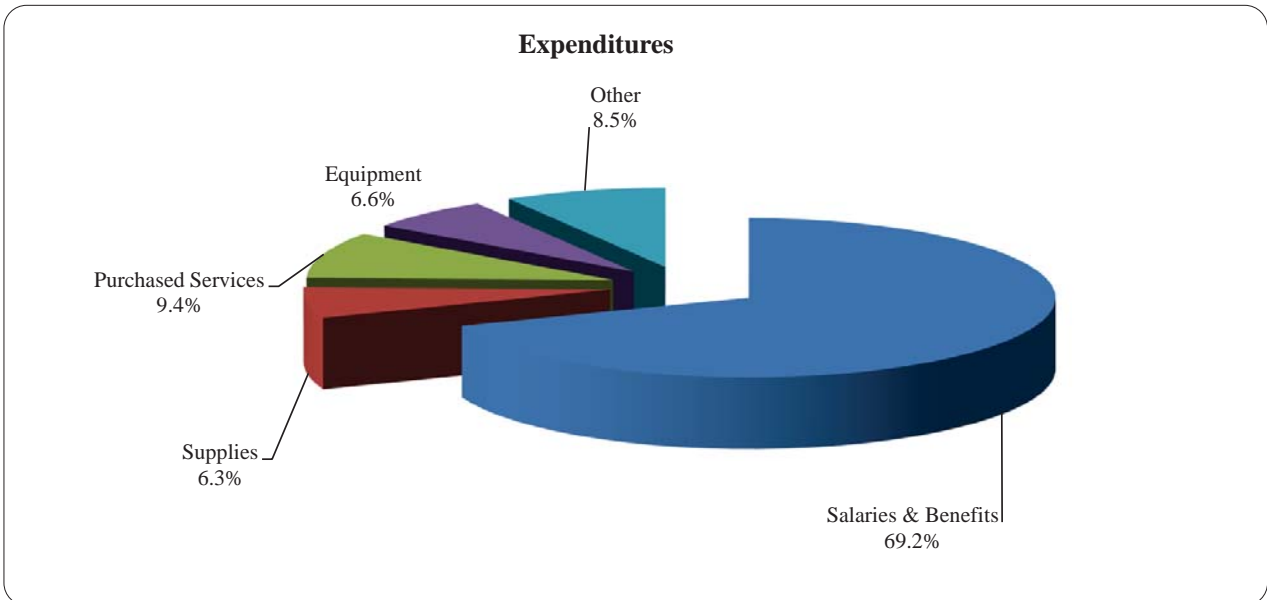
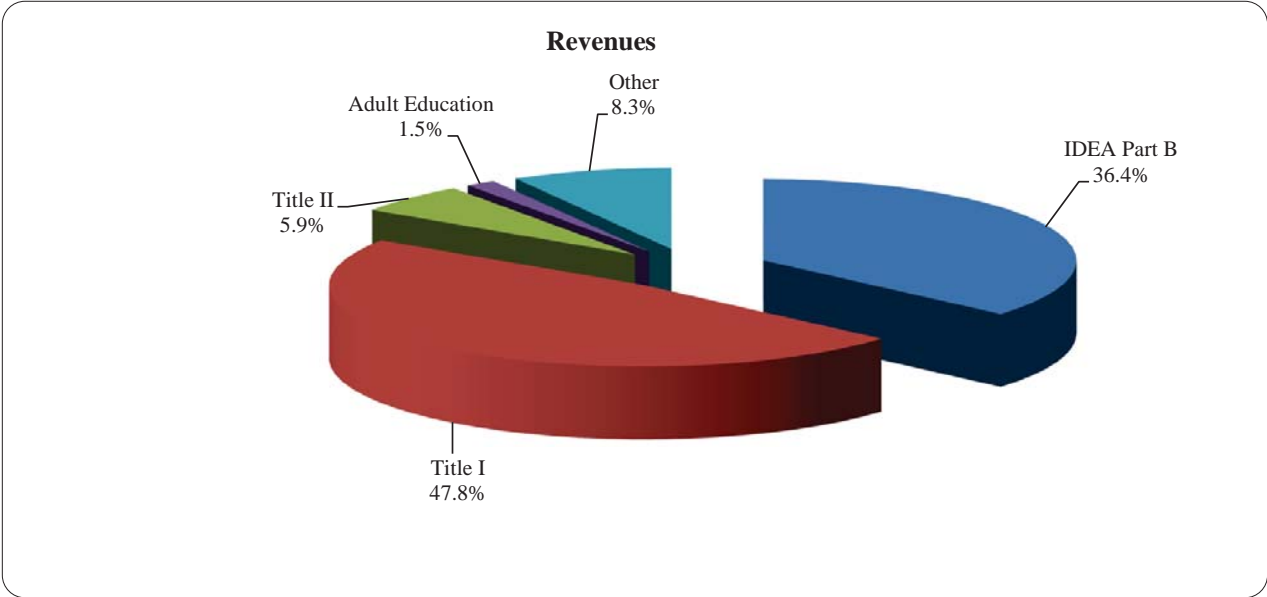
Project No.		PROJECT ENCUMBRANCES 6-30-14	PROJECT COMMITMENTS BUT NOT YET ENCUMBERED BUDGET 6-30-14	ROLLFORWARD OF PROJECT COMMITMENTS AND ENCUMBRANCES 6-30-14
	RESERVED FOR:			
001	Safety to Health	\$ 348,141	\$ 1,274,536	\$ 1,622,677
003	Environmental Compliance	5,324	-	5,324
004	Air Conditioning	25,667	380,197	405,864
005	Roof	8,954	-	8,954
007	Sidewalks and Walkways	698	-	698
008	Electric	46,877	-	46,877
009	Site Improvements	30,855	63,263	94,118
010	Building Improvements	4,272	12,370	16,642
012	Technology	1,785	420,131	421,916
013	School Buses and Motor Vehicles	3,836	46,714	50,550
016	Plumbing and Water Projects	1,144	-	1,144
021	Technology Transmission Video	25,000	60,124	85,124
024	Miscellaneous Equipment	49,573	51,940	101,513
029	Sebastian River High FLC	8,000	-	8,000
033	Windows and Doors	6,725	-	6,725
034	Custodial Equipment	-	-	-
036	Consulting Fees	1,000	27,780	28,780
037	Glendale Hardcourt	1,148	1,324	2,472
044	Gym/Band/PE	10,006	98	10,104
048	Portable Leasing	522,962	713,298	1,236,260
068	Beachland Expansion Master Plan	-	302,907	302,907
072	Playground Equipment	599,042	-	599,042
402	Administration Facility	497,054	6,533,007	7,030,061
404	Fellsmere Café Expan & Classroom Addition	560,157	34,007	594,164
406	TCE Additional Classrooms	636,475	65,919	702,394
407	Vero Beach El Replacement	21,700	-	21,700
411	Renovate Thompson for Osceola	989	-	989
412	Rehabilitate Oslo Middle School	196,857	93,503	290,360
415	Gifford Middle School Chillers	-	17,914	17,914
416	Gifford Middle School Roofing	7,600	128,921	136,521
418	Citrus Mechanical Rehabilitation	3,449	-	3,449
419	Sebastian Middle School Thermal Energy Storage	71,971	5,747	77,718
420	Highlands Mechanical Rehabilitation	13,133	29,983	43,116
422	Rosewood Parent Pickup Road Improvements	190,378	59,056	249,434
425	VBHS Citrus Bowl Field Rehabilitation	1,952	-	1,952
426	VBHS FLCE Soccer/Lacrosse Fields Rehab	4,539	-	4,539
429	Citrus Additional Classrooms	1,250,292	2,894,828	4,145,120
431	Districtwide Chiller Replacement	43,000	817,191	860,191
432	VBHS Building IV Repairs	-	125,000	125,000
	Subtotal Project Appropriations	\$ 5,200,555	\$ 14,159,758	\$ 19,360,313
000	Transfer to General Fund	-	-	-
000	Transfer to Debt Service	-	-	-
	Subtotal Appropriations	\$ 5,200,555	\$ 14,159,758	\$ 19,360,313
	Estimated Restricted Fund Balance	-	-	-
	Total Estimated Fund Balance	\$ -	\$ -	\$ -
	TOTAL ENDING FUND BALANCE	\$ 5,200,555	\$ 14,159,758	\$ 19,360,313

**School District of Indian River County
Capital Projects Fund Budget
Fiscal Year 2014-2015
Total Capital Projects Fund Budget**

Project No.		ROLLFORWARD OF PROJECT COMMITMENTS AND ENCUMBRANCES 6-30-13	2014/2015 NEW OR ADDITIONAL PROJECT APPROPRIATIONS (NEW MONEY)	2014/2015 TOTAL CAPITAL PROJECTS BUDGET
	RESERVED FOR:			
001	Safety to Health	\$ 1,622,677	\$ 1,038,824	\$ 2,661,501
002	ADA Compliance	-	57,000	57,000
003	Environmental Compliance	5,324	-	5,324
004	Air Conditioning	405,864	228,000	633,864
005	Roof	8,954	475,366	484,320
007	Sidewalks and Walkways	698	35,000	35,698
008	Electric	46,877	120,000	166,877
009	Site Improvements	94,118	96,000	190,118
010	Building Improvements	16,642	102,000	118,642
012	Technology	421,916	500,000	921,916
013	School Buses and Motor Vehicles	50,550	800,000	850,550
016	Plumbing and Water Projects	1,144	5,000	6,144
018	Paving	-	10,000	10,000
021	Technology Transmission Video	85,124	-	85,124
023	Painting Services	-	5,000	5,000
024	Miscellaneous Equipment	101,513	466,306	567,819
029	Sebastian River High FLC	8,000	-	8,000
032	Drainage	-	5,000	5,000
033	Windows and Doors	6,725	5,000	11,725
034	Custodial Equipment	-	50,000	50,000
036	Consulting Fees	28,780	-	28,780
037	Glendale Hardcourt	2,472	-	2,472
044	Gym/Band/PE	10,104	137,250	147,354
048	Portable Leasing	1,236,260	1,000,000	2,236,260
068	Beachland Expansion Master Plan	302,907	-	302,907
072	Playground Equipment	599,042	438,750	1,037,792
401	J. A. Thompson Administrative Center Lease	-	45,000	45,000
402	Administration Facility	7,030,061	-	7,030,061
404	Fellsmere Café Expan & Classroom Addition	594,164	-	594,164
406	TCE Additional Classrooms	702,394	-	702,394
407	Vero Beach El Replacement	21,700	-	21,700
411	Renovate Thompson for Osceola	989	-	989
412	Rehabilitate Oslo Middle School	290,360	-	290,360
414	Performing Arts Instrument Allocation	-	70,000	70,000
415	Gifford Middle School Chillers	17,914	-	17,914
416	Gifford Middle School Roofing	136,521	-	136,521
418	Citrus Mechanical Rehabilitation	3,449	-	3,449
419	Sebastian Middle School Thermal Energy Storage	77,718	-	77,718
420	Highlands Mechanical Rehabilitation	43,116	-	43,116
421	Floor Replacements to tile District Wide	-	275,381	275,381
422	Rosewood Parent Pickup Road Improvements	249,434	-	249,434
425	VBHS Citrus Bowl Field Rehabilitation	1,952	-	1,952
426	VBHS FLCE Soccer/Lacrosse Fields Rehab	4,539	-	4,539
429	Citrus Additional Classrooms	4,145,120	500,000	4,645,120
431	Districtwide Chiller Replacement	860,191	-	860,191
432	VBHS Building IV Repairs	125,000	-	125,000
000	Transfer to General Fund	-	4,526,397	4,526,397
000	Transfer to Debt Service	-	11,138,898	11,138,898
	Subtotal Appropriations	\$ 19,360,313	\$ 22,130,172	\$ 41,490,485
	Estimated Restricted Fund Balance	-	-	-
	Total Fund Balance	\$ -	\$ -	\$ -
	GRAND TOTAL	\$ 19,360,313	\$ 22,130,172	\$ 41,490,485

SPECIAL REVENUE FUND

**FUND 400
FEDERAL PROGRAMS BUDGET**



School Board of Indian River County, Florida
Special Revenue Funds - Other
Revenues
Fiscal Year 2014-2015

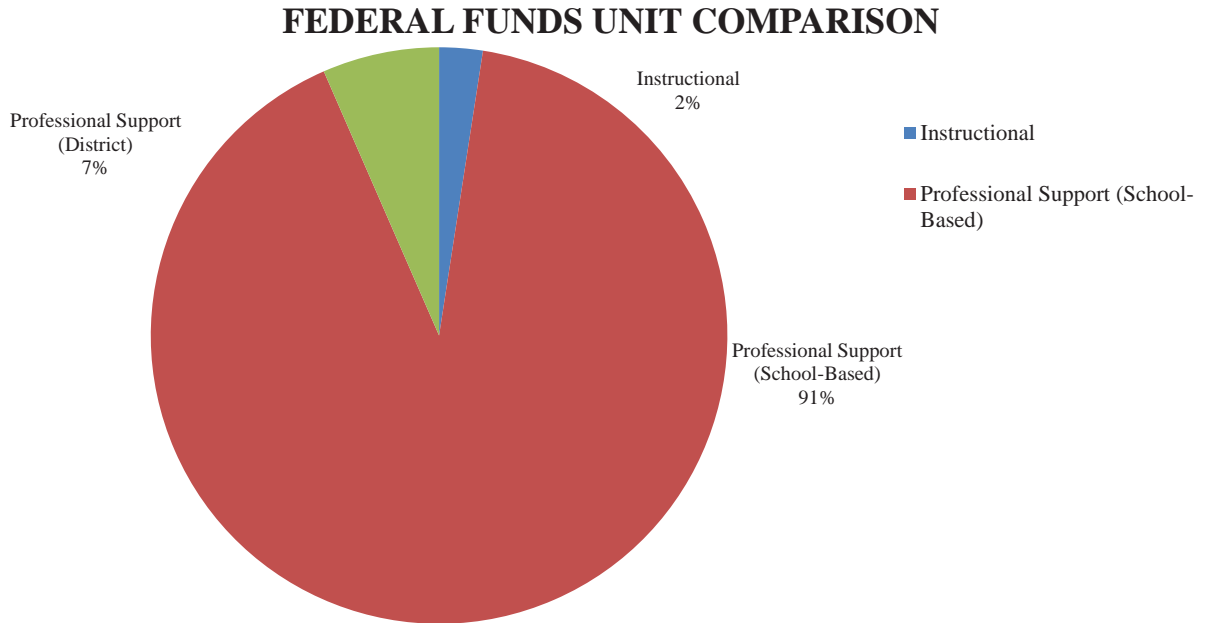
Revenue Source	Revenue Code	Current Budget 2013-2014	Proposed Budget 2014-2015	Increase / (Decrease)	% Change
FEDERAL MONEY RECEIVED THROUGH STATE:					
Vocational Education Acts	3201	\$ 155,707	\$ 162,779	\$ 7,072	4.54%
Race to the Top	3214	630,835	646,690	15,855	2.51%
Title II, Part A	3225	871,103	817,777	(53,326)	-6.12%
Individuals with Disabilities Education Act	3230	4,727,635	5,013,095	285,460	6.04%
ESEA Title I Grants	3240	6,040,079	6,579,627	539,548	8.93%
Adult General Education	3251	248,633	212,031	(36,602)	-14.72%
Federal Through Local	3280	47,307	28,359	(18,948)	-40.05%
Other Federal Through State	3290	317,019	38,804	(278,215)	-87.76%
Title III, Part A, English Language Acquisition	3293	205,485	260,618	55,133	26.83%
Total Federal Through State Sources:		\$ 13,243,803	\$ 13,759,780	\$ 515,977	3.90%
TOTAL ESTIMATED REVENUE:		\$ 13,243,803	\$ 13,759,780	\$ 515,977	3.90%
BALANCE AT BEGINNING OF YEAR:		\$ -	\$ -	\$ -	0.00%
TOTAL ESTIMATED REVENUES, TRANSFERS & BALANCE		\$ 13,243,803	\$ 13,759,780	\$ 515,977	3.90%

Detail of Revenue Codes 3230, 3240, 3251 and 3290:

3201, Carl Perkins, Secondary	
Carl Perkins, Secondary	\$162,779
Total Carl Perkins, Secondary	\$157,851
3214, Race to the Top	
Race to the Top	\$613,741
RTT District Monitoring System	\$750
RTT Fla. Standards Professional Development	\$32,199
Total Race to the Top	\$646,690
3225 Title II, Part A	
Estimated Roll of 2013-2014 Title II	TBD
Title II 2014-15	\$817,777
Total Title II	\$817,777
3230, Individuals with Disabilities Act:	
Estimated Roll of 2013-2014 IDEA Part B, Entitlement	TBD
Estimated Roll of 2013-2014 IDEA Part B, Preschool	TBD
IDEA Part B, Entitlement 2014-2015	\$4,895,950
IDEA Part B, Preschool	\$116,145
Project 10 Connect Mini Grant	\$1,000
Total Individuals with Disabilities Act	\$5,013,095
3240, Title I	
Estimated Roll of 2013-2014 Title I Basic	TBD
Estimated Roll of 2013-2014 Title I Migrant Education	TBD
Title I Part A, Basic	\$6,457,548
Title I Migrant Education	\$106,241
Title I School Improvement	\$15,838
Total Title I Funds	\$6,579,627
3251, Adult Education:	
Adult Education & Family Literacy	\$212,031
Total Adult Education	\$212,031
3280, Federal Through Local	
Carl Perkins, Post Secondary	\$28,359
Total Federal Through Local	\$28,359
3290, Other Federal Through State:	
Estimated Roll of 21st Century Community Learning Centers	TBD
21st Century Community Learning Centers	\$38,804
Total Other Federal Through State	\$38,804
3293, Title III, Part A, English Language Acquisition	
Estimated Roll of Title III, Part A	TBD
Title III, Part A, English Language Acquisition	\$260,618
Total Title III	\$260,618

**PERSONNEL ALLOCATION STATISTICS
FEDERAL FUNDS UNIT COMPARISON**

<u>UNIT CLASSIFICATION</u>	<u>Actual 2013-2014</u>	<u>Budget 2014-2015</u>	<u>DIFFERENCE</u>
Instructional	4.00	4.00	0.00
Total Instructional	4.00	4.00	0.00
Professional Support (School-Based)	148.45	149.40	0.95
Professional Support (District)	11.75	10.75	(1.00)
Grand Total	164.20	164.15	(0.05)



Staffing Summary (Full Time Equivalent)

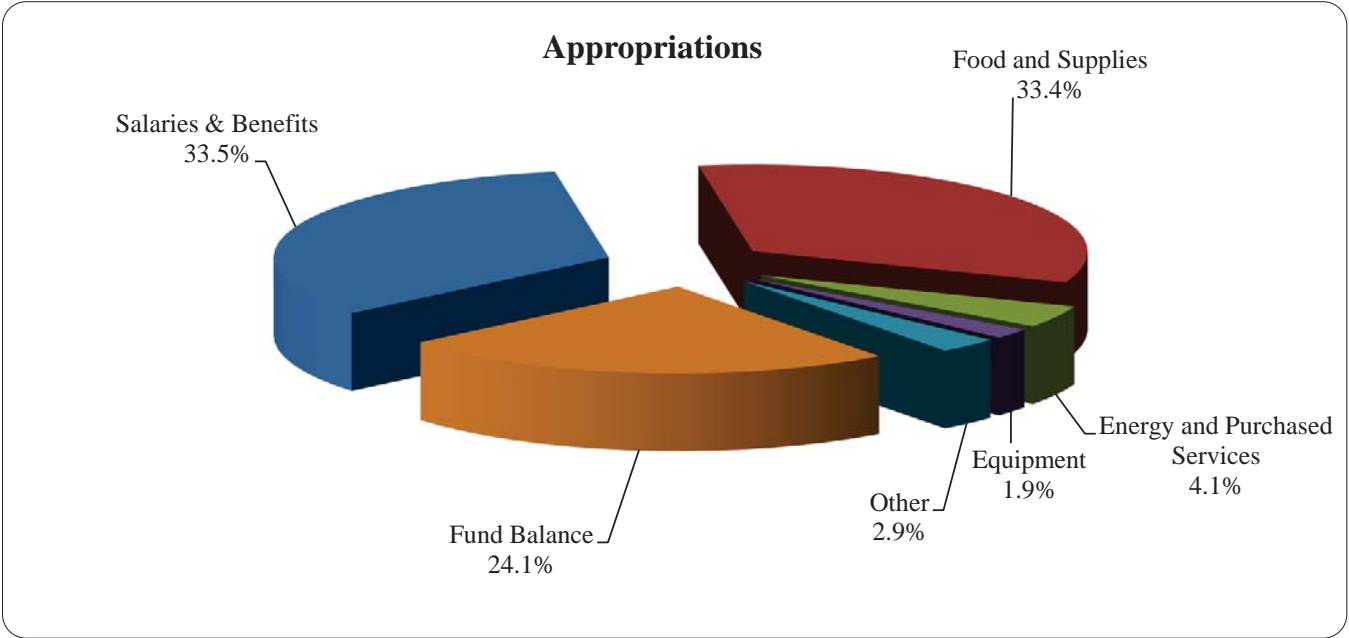
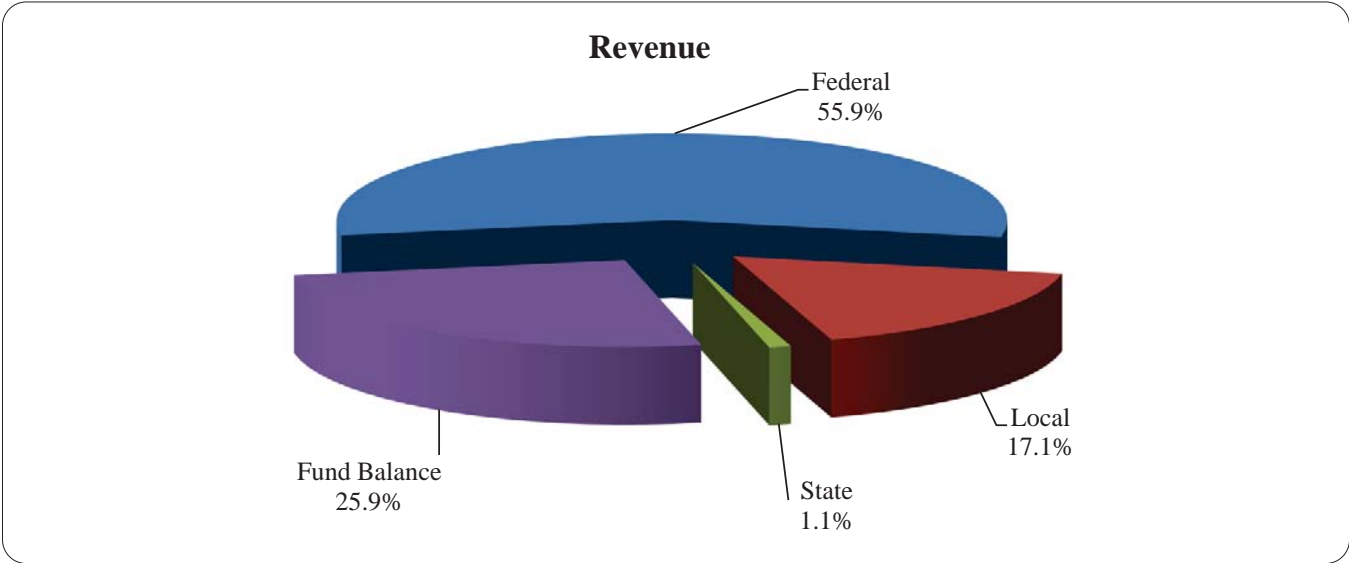
Program	Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
TITLE I BASIC	DIRECTOR OF TITLE I	0.25	0.00	0.00	0.00
TITLE I BASIC	COORDINATOR OF TITLE PROGRAMS	0.90	0.95	0.95	0.00
TITLE I BASIC	TEACHER RESOURCE HOMELESS TRA	1.00	2.00	1.00	-1.00
TITLE I BASIC	MATH COACH-ELEMENTARY	7.00	7.00	7.00	0.00
TITLE I BASIC	MIGRANT PARENT SPECIALIST	0.90	0.90	0.90	0.00
TITLE I BASIC	PROJECT SPECIALIST	0.60	0.60	0.60	0.00
TITLE I BASIC	SCHOOL SOCIAL WORKER PROTECH	3.00	3.00	3.00	0.00
TITLE I BASIC	SECRETARY II - 12 MONTH	0.50	0.50	0.50	0.00
TITLE I BASIC	TEACHER ASSISTANT - ESOL ELEM	8.00	8.00	8.00	0.00
TITLE I BASIC	TEACHER ASSISTANT TITLE I ELEM	0.00	3.00	3.00	0.00
TITLE I BASIC	TEACHER ASSISTANT, HOMELESS	1.00	1.00	1.00	0.00
TITLE I BASIC	TEACHER ASSISTANT, PRE-K	1.00	1.00	1.00	0.00
TITLE I BASIC	TEACHER ESOL	3.00	3.00	3.00	0.00
TITLE I BASIC	TEACHER ON ASSIGNMENT C/I	1.00	3.00	3.00	0.00
TITLE I BASIC	TEACHER PRE-K	1.00	1.00	1.00	0.00
TITLE I BASIC	TEACHER TITLE 1 RESOURCE	16.00	20.00	20.00	0.00
TITLE I BASIC	TEACHER, WRITING	1.00	0.00	0.00	0.00
TITLE I BASIC Total		46.15	54.95	53.95	-1.00
TITLE I MIGRANT	COORDINATOR OF TITLE PROGRAMS	0.05	0.00	0.00	0.00
TITLE I MIGRANT	ESOL RESOURCE TEACHER	0.00	0.00	0.25	0.25
TITLE I MIGRANT	MIGRANT PARENT SPECIALIST	0.05	0.10	0.10	0.00
TITLE I MIGRANT	MIGRANT SECONDARY ADVOCATE	0.50	0.50	0.25	-0.25
TITLE I MIGRANT Total		0.60	0.60	0.60	0.00
TITLE II	COORDINATOR, PROF DEVELOPMENT	0.80	0.80	0.80	0.00
TITLE II	PERSONNEL RECORDS SPECIALIST	0.50	0.50	0.50	0.00
TITLE II	STAFF DEVELOPMENT SPECIALIST	1.00	1.00	1.00	0.00
TITLE II	TEACHER ON ASSIGN STAFF DEV	1.50	2.00	2.00	0.00
TITLE II Total		3.80	4.30	4.30	0.00
TITLE III NCLB	COORDINATOR TITLE III	0.05	0.00	0.00	0.00
TITLE III NCLB	ESOL RESOURCE TEACHER	0.00	0.00	0.25	0.25
TITLE III NCLB	MIGRANT SECONDARY ADVOCATE	2.25	0.00	1.75	1.75
TITLE III NCLB Total		2.30	0.00	2.00	2.00
IDEA	CLERICAL ASSISTANT	0.80	1.80	1.80	0.00
IDEA	DISTRICT PSYCHOLOGIST	0.00	0.00	0.00	0.00
IDEA	ESE SELF-CARE AIDE	0.00	0.00	0.00	0.00

Staffing Summary (Full Time Equivalent)

Program	Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
IDEA	ESE TEACHER ASSISTANT	75.00	75.00	75.00	0.00
IDEA	PROGRAM SPECIALIST	4.00	4.00	5.45	1.45
IDEA	RESOURCE SPECIALIST	0.30	0.30	0.30	0.00
IDEA	SCHOOL PSYCHOLOGIST	4.45	4.60	4.60	0.00
IDEA	PROGRAM ACTIVITY SPECIALIST	0.50	0.00	0.00	0.00
IDEA	COORD. EARLY INTER. STUD. SUPPORT	1.00	1.00	1.00	0.00
IDEA	STUDENT SUPPORT SPECIALIST 10	6.65	8.05	8.05	0.00
IDEA Total		92.70	94.75	96.20	1.45
IDEA PRESCHOOL	SCHOOL PSYCHOLOGIST	0.25	0.25	0.25	0.00
IDEA PRESCHOOL	SCHOOL READINESS COORDINATOR	0.60	0.60	0.60	0.00
IDEA PRESCHOOL	SPEECH & LANGUAGE PATHOLOGIST	0.50	0.50	0.50	0.00
IDEA PRESCHOOL Total		1.35	1.35	1.35	0.00
ADULT EDUCATION	CAREER SPECIALIST	1.00	1.00	1.00	0.00
ADULT EDUCATION	TEACHER ADULT EDUCATION	2.00	2.00	1.50	(0.50)
ADULT EDUCATION	TEACHER ASSISTANT (PART TIME)	0.25	0.25	0.25	0.00
ADULT EDUCATION Total		3.25	3.25	2.75	-0.50
CARL PERKINS	CAREER SPECIALIST	1.00	1.00	1.00	0.00
CARL PERKINS	OCCUPATIONAL SPECIALIST	1.00	1.00	1.00	0.00
CARL PERKINS Total		2.00	2.00	2.00	0.00
RACE TO THE TOP	TEACHER ON ASSIGNMENT C/I	1.00	1.00	1.00	0.00
RACE TO THE TOP Total		1.00	1.00	1.00	0.00
21ST. CENTURY	PROJECT COORDINATOR	1.00	1.00	0.00	-1.00
21ST. CENTURY	SITE COORDINATORS	0.65	0.65	0.00	-0.65
21ST. CENTURY	CLERICAL/DATA CLERKS	0.35	0.35	0.00	-0.35
21ST. CENTURY Total		2.00	2.00	0.00	-2.00
Grand Total		155.15	164.20	164.15	-0.05

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, 2014 and 2015

FEDERAL MONEY RECEIVED THROUGH STATE:	Function	Current 2013-14	Estimated 2014-15	Increase / (Decrease)	% Change
National School Lunch Act	260	\$ 5,677,825	\$ 5,666,626	\$ (11,199)	-0.20%
USDA Donated Commodities	265	429,185	243,234	(185,951)	-43.33%
Federal through State grant	268-269	57,056	0	(57,056)	-100.00%
Miscellaneous Federal -Summer Feeding Program	267/290	220,150	250,000	29,850	13.56%
Total Federal Sources		<u>\$ 6,384,216</u>	<u>\$ 6,159,860</u>	<u>\$ (224,356)</u>	<u>-3.51%</u>
STATE SOURCES:					
Food Service Supplement	337/338	\$ 109,018	\$ 116,483	\$ 7,465	6.85%
Miscellaneous State Sources	339	-	0	-	#DIV/0!
Total State Sources		<u>\$ 109,018</u>	<u>\$ 116,483</u>	<u>\$ 7,465</u>	<u>6.85%</u>
LOCAL SOURCES:					
Food Service Sales	450	\$ 1,724,990	\$ 1,886,449	\$ 161,459	9.36%
Miscellaneous Local Revenue	431/490	7,746	1,800	(5,946)	0.00%
Total Local Sources		<u>\$ 1,732,736</u>	<u>\$ 1,888,249</u>	<u>\$ 155,513</u>	<u>8.97%</u>
TOTAL REVENUE:		<u>\$ 8,225,970</u>	<u>\$ 8,164,592</u>	<u>\$ (61,378)</u>	<u>-0.75%</u>
BALANCE AT BEGINNING OF YEAR					
Nonspendable Fund Balance	2710	\$ 101,945	\$ 101,945	\$ -	0.00%
Restricted for Food Service Programs	2720	2,395,231	2,748,017	352,786	14.73%
Total Fund Balance		<u>\$ 2,497,176</u>	<u>\$ 2,849,962</u>	<u>\$ 352,786</u>	<u>14.13%</u>
TOTAL REVENUE AND FUND BALANCE:		<u>\$ 10,723,146</u>	<u>\$ 11,014,554</u>	<u>\$ 291,408</u>	<u>2.72%</u>

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

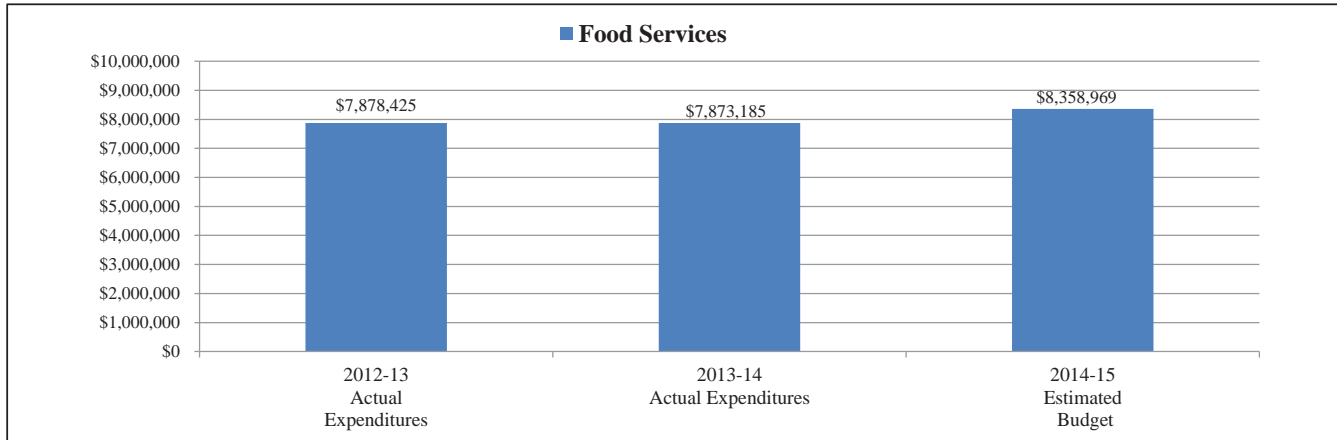
The following services will be available to students:

- Lunch and breakfast will be available to all school sites.
- Offer vs. served will be the type of service for all meals.
- A la 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, 2014 and 2015

EXPENDITURES:	Object	Current 2013-14	Estimated 2014-15	Increase / (Decrease)	% Change
Salaries	100	\$ 2,551,524	\$ 2,681,262	\$ 129,738	5.08%
Employee Benefits	200	749,276	1,011,318	262,042	34.97%
Purchased Services	300	114,490	149,058	34,568	30.19%
Energy Services	400	304,390	304,889	499	0.16%
Materials and Supplies	500	3,784,302	3,683,838	(100,464)	-2.65%
Capital Outlay	600	168,559	207,523	38,964	23.12%
Other Expenses	700	200,643	321,081	120,438	60.03%
TOTAL EXPENDITURES:		\$ 7,873,184	\$ 8,358,969	\$ 485,785	6.17%
FUND BALANCES AT END OF YEAR:					
Nonspendable Fund Balance	2710	\$ 101,945	\$ 101,945	\$ -	0.00%
Restricted Fund Balance	2720	2,748,017	2,553,640	(194,377)	-7.07%
Total Ending Fund Balance		\$ 2,849,962	\$ 2,655,585	\$ (194,377)	-6.82%
TOTAL EXPENDITURES AND FUND BALANCE:		\$ 10,723,146	\$ 11,014,554	\$ 291,408	2.72%

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



Food Services

Description	Object Code	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Estimated Budget	Variance
Salaries & Wages	1XXX	\$ 2,516,969	\$ 2,551,524	#####	\$ 129,738
Benefits	2XXX	771,092	749,276	1,011,318	\$262,042
Purchased Services	3XXX	83,592	114,490	149,058	\$34,568
Energy Services	4XXX	288,616	304,390	304,889	\$499
Materials and Supplies	5XXX	3,957,053	3,784,303	3,683,838	(\$100,465)
Capital Outlay	6XXX	20,369	168,559	207,523	\$38,964
Miscellaneous	7XXX	240,734	200,643	321,081	\$120,438
Totals		\$7,878,425	\$7,873,185	\$8,358,969	\$485,784

Staffing Summary (Full Time Equivalent)

Position Description	2012-13 Allocation	2013-14 Allocation	2014-15 Allocation	Variance
ACCOUNTS PAYABLE CLERK FOOD SE	1.00	1.00	1.00	0.00
CAFETERIA BAKER	11.00	9.00	9.00	0.00
CAFETERIA COOK	23.00	20.00	20.00	0.00
CAFETERIA MANAGER TRAINEE	1.00	0.00	2.00	2.00
CAFETERIA WORKER	91.00	105.00	102.00	-3.00
DIR FOOD & NUTRITION SERVICES	1.00	1.00	1.00	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	1.00	0.00
FOOD SERVICE APPLICATION CLERK	1.00	1.00	1.00	0.00
FOOD SERVICE FIELD MANAGER	1.00	0.00	0.00	0.00
FOOD SERVICE MANAGER ELEM	13.00	13.00	13.00	0.00
FOOD SERVICE MANAGER HIGH SCHO	2.00	3.00	3.00	0.00
FOOD SERVICE MANAGER MIDDLE SC	4.00	3.00	3.00	0.00
FOOD SERVICE MANAGER, HS W/ELD	1.00	1.00	1.00	0.00
FOOD SERVICE SPECIALIST	1.00	1.00	1.00	0.00
FOOD & NUTRITION SVCS NUTR SPEC	0.00	1.00	1.00	0.00
STUDENT MONITOR	26.00	26.00	26.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	178.00	186.00	185.00	-1.00

DISTRICT SUMMARY BUDGET

SECTION II, FUND 100										
District Name: Indian River										
Fiscal Year 2014-2015										
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	7,611,422	4,539,527	1,381,491	248,537	-	695,963	696,133	49,771	
SUPPORT SERVICES:			-	-	-					
Pupil Personnel Services	6100	1,100,161	742,940	185,282	27,388	-	140,546	-	4,006	
Instructional Media Services	6200	-	-	-	-	-	-	-	-	
Instruction & Curriculum Development	6300	2,427,214	1,741,701	447,667	151,355	-	10,000	67,920	8,571	
Instructional Staff Training	6400	1,475,489	501,798	85,438	604,329	-	84,660	6,099	193,165	
Instructional Related Technology	6500	-	-	-	-	-	-	-	-	
Board of Education	7100	-	-	-	-	-	-	-	-	
General Administration	7200	708,296	-	-	-	-	-	-	708,296	
School Administration	7300	81,358	63,756	17,602	-	-	-	-	-	
Facilities Acquisition & Construction	7400	-	-	-	-	-	-	-	-	
Fiscal Services	7500	-	-	-	-	-	-	-	-	
Food Service	7600	8,358,969	2,681,262	1,011,318	149,058	304,889	3,683,838	207,523	321,081	
Central Services	7700	38,750	-	-	38,750	-	-	-	-	
Transportation Services	7800	302,090	-	-	-	-	-	-	302,090	
Operation of Plant	7900	-	-	-	-	-	-	-	-	
Maintenance of Plant	8100	-	-	-	-	-	-	-	-	
Administrative Technology Services	8200	15,000	-	-	15,000	-	-	-	-	
Community Services	9100	-	-	-	-	-	-	-	-	
Debt Services	9200	-	-	-	-	-	-	-	-	
TOTAL INSTRUCTION AND SUPPORT SERVICES		22,118,749	10,270,983	3,128,797	1,234,418	304,889	4,615,007	977,676	1,586,979	
Transfers Out	9700	-								
TOTAL APPROPRIATION AND TRANSFERS		22,118,749								

INSURANCE TRUST FUND

**Beginning Budget 2014-2015
GROUP HEALTH & LIFE INSURANCE
INTERNAL SERVICE FUND**

ESTIMATED REVENUES

	Estimate 2013-2014	Proposed 2014-2015	Increase / Decrease
Premium Contributions - Health, Life, Dental, Flex, Disability	16,790,894	17,889,400	1,098,506
Federal Medicare Retiree Drug Subsidy & Part D Capitation/Rebates	727,207	783,936	56,729
Misc. Income - COBRA/Reinsurance	81,000	81,000	0
Donations	75,000	0	(75,000)
Interest Income	9,893	10,000	107
TOTAL REVENUES	\$ 17,683,994	\$ 18,764,336	\$ 1,080,342
Beginning Balances (July 1):	0		
Reserved Fund Balance			0
Unrestricted Fund Balance	4,113,716	3,468,465	(645,251)
Total Net Position (July 1)	\$ 4,113,716	\$ 3,468,465	\$ (645,251)
TOTAL ESTIMATED REVENUES AND RETAINED EARNINGS	\$ 21,797,710	\$ 22,232,801	\$ 435,091

ESTIMATED EXPENDITURES

<u>Claims Expense:</u>			
Medical Claims Expense	9,693,452	9,911,554	218,102
Prescription Drug Card	3,863,613	3,575,545	(288,068)
Total Projected Claims Expense	\$ 13,557,065	\$ 13,487,099	\$ (69,966)
Total CareHere Expenses/Prescriptions & Professional Fees	0	1,126,200	1,126,200
Total Florida Blue, AmWINSrx & CareHere Expense	13,557,065	14,613,299	1,056,234
CareHere One-Time Start Up Costs		135,000	135,000
<u>Other Expenses - Affordable Care Act</u>			
Patient Center Outcome Research Center Institute Fee - Reinsurance Fee	251,328	170,130	(81,198)
Total Other Expenses - Affordable Care Act	\$ 251,328	\$ 170,130	\$ (81,198)
<u>Other Expenses - FSA and Professional Services</u>			
Salaries and benefits	125,693	136,606	10,913
Professional Development	0	5,000	5,000
Flexible Spending Accounts	208,000	225,000	17,000
Dental Insurance	1,380,341	1,400,000	19,659
Vision Insurance	103,581	103,000	(581)
Reinsurance - Specific Stop Loss	458,202	456,123	(2,079)
Group Life	556,576	550,000	(6,576)
Disability Insurance	262,566	275,000	12,434
Administrative Service Fees (FL Blue & AmWINS Rx)	1,242,407	1,254,822	12,415
Employee Assistance Program	183,486	192,000	8,514
Total Professional Services	\$ 4,520,852	\$ 4,597,551	\$ 65,786
TOTAL ESTIMATED EXPENDITURES	\$ 18,329,245	\$ 19,515,980	\$ 1,186,735
Est. Ending Balances (June 30):			
Unrestricted Fund Balance	3,468,465	2,716,821	(751,644)
Est. Total Net Position (June 30)	\$ 3,468,465	\$ 2,716,821	\$ (751,644)
TOTAL ESTIMATED EXPENDITURES AND RETAINED EARNINGS	21,797,710	22,232,801	435,091

ENTERPRISE FUND

School Board of Indian River County, Florida
Enterprise Fund - Extended Day Program Budget
Fiscal Years Ended June 30, 2014 and 2015

	Object / Function	Budget 2013-14	Proposed 2014-15	Increase / (Decrease)	% Change
LOCAL SOURCES:					
Interest on Investments	3431	\$ 1,000	\$ 700	\$ (300)	-30.00%
Charges for Services	3481/3473	705,545	719,900	14,355	2.03%
Total Local Sources		\$ 706,545	\$ 720,600	\$ 14,055	1.99%
TOTAL ESTIMATED REVENUE:		\$ 706,545	\$ 720,600	\$ 14,055	1.99%
BALANCE AT BEGINNING OF YEAR:					
Net Assets (July 1)	2790	\$ 565,594	\$ 581,988	\$ 16,394	2.90%
TOTAL ESTIMATED REVENUE AND NET ASSETS:		<u>\$ 1,272,139</u>	<u>\$ 1,302,588</u>	<u>\$ 30,449</u>	<u>2.39%</u>
ESTIMATED EXPENDITURES:					
Salaries	100	\$ 497,261	\$ 496,976	\$ (285)	-0.06%
Employee Benefits	200	89,146	93,959	4,813	5.40%
Purchased Services	300	48,222	55,500	7,278	15.09%
Materials and Supplies	500	52,392	70,000	17,608	33.61%
Capital Outlay	600	3,060	33,500	30,440	994.77%
Other Expenses	700	70	150	80	114.29%
TOTAL EXPENDITURES		\$ 690,151	\$ 750,085	\$ 59,934	8.68%
BALANCE AT END OF YEAR:					
Net Assets (June 30)	2790	\$ 581,988	\$ 552,503	\$ (29,485)	-5.07%
TOTAL EXPENDITURES AND NET ASSETS:		<u>\$ 1,272,139</u>	<u>\$ 1,302,588</u>	<u>\$ 30,449</u>	<u>2.39%</u>

BUDGET CALENDAR

**INDIAN RIVER COUNTY SCHOOL BOARD
TRUTH IN MILLAGE
RECOMMENDED TIMETABLE FOR
BOARD WORKSHOPS & PUBLIC HEARINGS
FY 2014-2015**

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

<u>DATE</u>	<u>TIME</u>	<u>FORMAT</u>	<u>ACTIVITY</u>
April 22, 2014 (Tuesday)	9:30 AM	WORKSHOP	2014-15 Board Budget Discussion
May 13, 2014 (Tuesday)	9:30 AM	WORKSHOP	2014-15 Board Budget Discussion
June 10, 2014 (Tuesday)	9:30 AM	WORKSHOP	Review 2014-15 Preliminary Budget and Millage Levy
June 10, 2014 (Tuesday)	1:00 PM	WORKSHOP	Review of the Five Year Capital Plan
July 1, 2014 (Tuesday)			Property Appraiser certifies Tax Roll no later than July 1 (Form DR-420S Certification of Taxable Value)
July 19, 2014 (Saturday)			Florida Department of Education computes required local effort (RLE) millage and certifies rate to each school district no later than July 19
July 22, 2014 (Tuesday)	6:00 PM	BUSINESS MEETING	Superintendent submits a <i>proposed</i> budget to the School Board for approval prior to advertising. School Board approval to advertise the Tentative Budget and Proposed Millage Levy
July 26, 2014 (Saturday)			District staff publishes required tentative TRIM advertisements. <ul style="list-style-type: none"> • Ad must run no later than 29th day • Ad must also include “to adopt” proposed millage of capital outlay with prioritized list of projects
July 31, 2014 (Thursday)	5:01 PM	PUBLIC HEARING	School Board tentatively adopts millage and budget at this tentative hearing. <ul style="list-style-type: none"> • Hearing must be held 2-5 days after advertisement runs in the newspaper
August 1, 2014 (Friday)			District staff advises the Property Appraiser (by E-TRIM) and written notice to the Tax Collector’s Office of the proposed millage roll-back rate, and the time, date, and place of the final budget hearing (Certified DR-420S)
September 09, 2014 (Tuesday)	5:01 PM	PUBLIC HEARING	Special School Board meeting to approve the 2013-14 Annual Financial Report (AFR), approve to transmit the Program Cost Report, and to approve the Final Budget amendments of FY 2013-14 <ul style="list-style-type: none"> • This meeting must precede the Final Budget Hearing

September 09, 2014 (Tuesday)	5:01 PM	PUBLIC HEARING	School Board to adopt the Final Budget and Millage for FY 2014-15 at: 1990, 25 th Street, J.A. Thompson Administrative Center, School Board Meeting Room, Vero Beach, FL 32960 <ul style="list-style-type: none"> This meeting is required by the Department of Revenue and must be held by September 18
September 10, 2014 (Wednesday)			District staff will forward the adopted millage resolution to Property Appraiser, Tax Collector, and the Department of Revenue. <ul style="list-style-type: none"> This is required by the Department of Education and must be done
September 10, 2014 (Wednesday)			District staff will transmit/submit approved adopted budget, AFR, and Program Cost Report to Department of Education (DOE) <ul style="list-style-type: none"> Legal due date to the DOE is September 11
October 07, 2014 (Tuesday)			District staff will certify TRIM Compliance to the Department of Revenue and Department of Education <ul style="list-style-type: none"> This must be done within 30 days of budget adoption



School District of

INDIAN RIVER COUNTY

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