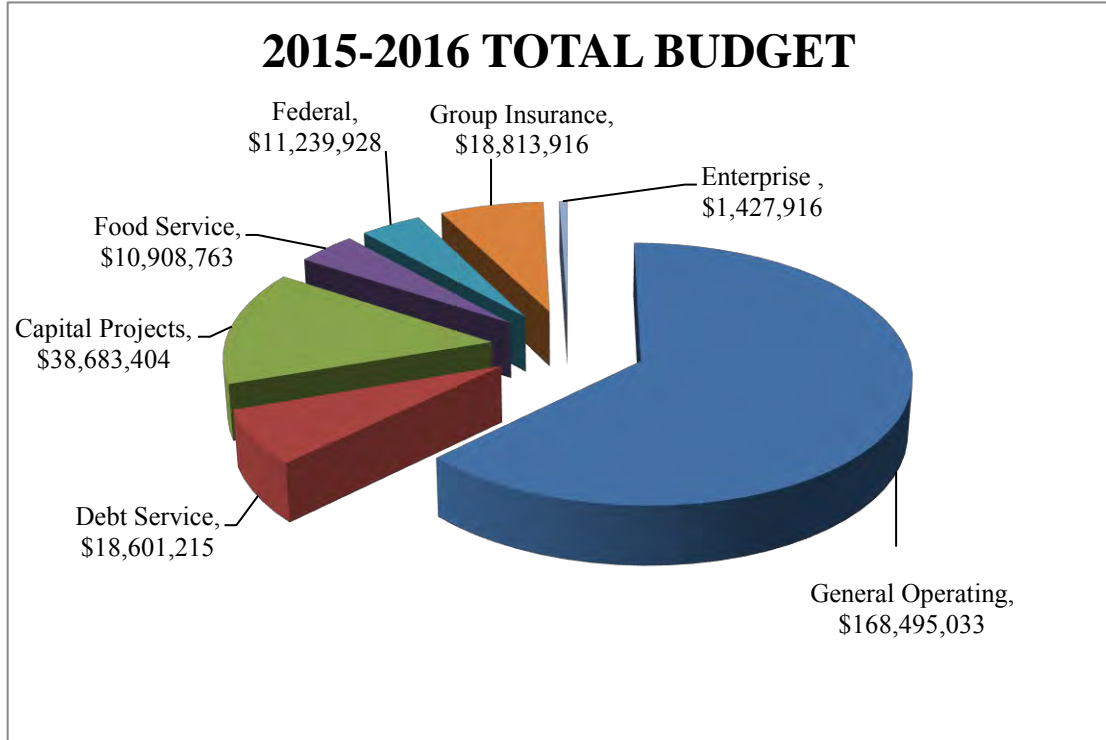


**THE SCHOOL DISTRICT OF INDIAN RIVER COUNTY**  
**BEGINNING BUDGET BOOK**  
**2015-2016**  
**PUBLIC HEARING**  
**September 8, 2015**



Fund	Description	2014-2015	2015-2016	Difference
100	General Operating	\$ 161,263,530	\$ 168,495,033	\$ 7,231,503
200	Debt Service	22,475,399	18,601,215	(3,874,184)
300	Capital Projects	41,564,030	38,683,404	(2,880,626)
400 FS	Food Service	11,220,336	10,908,763	(311,573)
400 OTHER	Federal	11,768,957	11,239,928	(529,029)
700	Group Insurance	21,562,781	18,813,916	(2,748,865)
900	Enterprise	1,340,541	1,427,916	87,375
<b>TOTALS</b>		<b>\$ 271,195,574</b>	<b>\$ 268,170,176</b>	<b>\$ (3,025,398)</b>

Dr. Mark J. Rendell  
 Superintendent  
 Vero Beach, Florida

An Equal Opportunity Employer



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# School District of Indian River County

1990 25<sup>th</sup> Street • Vero Beach, Florida, 32960-3395 • Telephone: 772-564-3000 • Fax: 772-569-0424

Mark J. Rendell, Ed.D. - Superintendent

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## Certification and Compliance

District School Board

of INDIAN RIVER County, Florida

September 8, 2015

The Honorable Pam Stewart  
Commissioner of Education  
State of Florida  
325 W. Gaines Street, Room 824  
Tallahassee, Florida 32399-0400

Dear Commissioner:

I certify that the District Summary Budget for the fiscal year July 1, 2015, through June 30, 2016, as approved by the school board on **September 8, 2015**, and recorded in the official minutes of the school board, is the official District Summary Budget and was transmitted to the Florida Department of Education on September 11, 2015.

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

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

*Mark J. Rendell*

Signature of Superintendent of Schools

*September 8, 2015*

Signature Date

“Educate and inspire every student to be successful”

Shawn R. Frost • Dale Simchick • Matthew McCain • Charles G. Searcy • Claudia Jiménez  
District 1                      District 2                      District 3                      District 4                      District 5

“To serve all students with excellence”  
Equal Opportunity Educator and Employer



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**The School Board of Indian River County, Florida  
Beginning Budget Book  
for the fiscal year ended June 30, 2016**

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September 8, 2015

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

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

Fund 100 is the section of the budget that is usually discussed at School Board meetings and workshops. It includes the salaries of teachers, administrators, bus drivers, secretaries, maintenance workers, and most other personnel in the system with the exception of cafeteria workers and federal grant personnel who are in Fund 400. Sixty seven percent of operating expenditures in 2015-2016 will be spent for salaries, benefits and substitute employee costs. This leaves thirty three cents out of every dollar to purchase supplies, equipment, gasoline, utilities and other materials that are necessary in the operation of the school system. Fund 100 is supported primarily from the Florida Education Finance Program (FEFP) which combines state and local funds to provide an equitable funding base for each student in Florida. The 2015-16 FEFP shows an increase in total state and local funds of \$4.6 million when compared to the 4<sup>th</sup> FEFP calculation for 2014-2015. In Indian River County, approximately 70% of the FEFP funds will be generated through local property tax.

The focus in General Operations this year is to continue to implement legislative changes made to §1012.22 Florida Statutes regarding Teacher Performance Pay and Salary Schedules, continuing to comply with the class size constitutional amendment, and to continue 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 \$5.1 million in Federal Title I grant funds as well as approximately \$4.2 million of Individual with Disabilities Act (IDEA) funds.

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

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

Sincerely,

*Mark J. Rendell*

Mark J. Rendell, Ed.D.  
Superintendent

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**Fiscal Year 2015-16**

**SECTION I. ASSESSMENT AND MILLAGE LEVIES**

A. Certification of Taxable Value of Property in County by Property Appraiser			15,406,231,597.00
B. Millage Levies on Nonexempt Property:			<b>DISTRICT MILLAGE LEVIES</b>
	Nonvoted	Voted	Total
1. Required Local Effort	5.0900		5.0900
2. Prior-Period Funding Adjustment Millage	0.0170		0.0170
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating		0.6000	0.6000
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
<b>TOTAL MILLS</b>	7.3550	0.6000	7.9550



**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2016**

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

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	150,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	150,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	350,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	350,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	19,871,781.00
Workforce Development	3315	1,051,473.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	62,000.00
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	10,105.00
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	
State Forest Funds	3342	
State License Tax	3343	145,000.00
District Discretionary Lottery Funds	3344	63,227.00
Class Size Reduction Operating Funds	3355	19,451,392.00
Florida School Recognition Funds	3361	353,689.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program (VPK)	3371	467,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	41,475,667.00
<i>LOCAL:</i>		
District School Taxes	3411	95,469,336.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	70.00
Tuition	3424	
Rent	3425	140,000.00
Investment Income	3430	138,297.00
Gifts, Grants and Bequests	3440	3,000.00
Adult General Education Course Fees	3461	25,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	123,400.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	9,200.00
Postsecondary Lab Fees	3465	55,250.00
Lifelong Learning Fees	3466	8,000.00
GED® Testing Fees	3467	8,000.00
Financial Aid Fees	3468	
Other Student Fees	3469	10,000.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	175,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	2,207,148.51
Total Local	3400	98,371,701.51
<b>TOTAL ESTIMATED REVENUES</b>		<b>140,347,368.51</b>
<b>OTHER FINANCING SOURCES</b>		
Loans	3720	
Sale of Capital Assets	3730	75,000.00
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	4,146,889.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	4,146,889.00
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>4,221,889.00</b>
Fund Balance, July 1, 2015	2800	23,925,775.44
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>168,495,032.95</b>

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2016

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	92,848,873.82	55,345,170.99	12,216,573.43	17,053,590.77	8,765.03	7,028,761.65	791,961.14	404,050.81
Student Support Services	6100	3,408,391.62	2,671,992.67	664,582.93	21,547.55	3,861.00	32,595.79	650.00	13,161.68
Instructional Media Services	6200	1,945,191.33	1,410,509.81	394,086.28	7,649.54		37,465.17	92,179.53	3,301.00
Instruction and Curriculum Development Services	6300	3,342,505.51	2,718,543.13	599,744.64	14,260.00		6,358.74	3,599.00	
Instructional Staff Training Services	6400	1,449,485.50	853,283.86	188,636.12	245,583.59		12,189.61	7,410.00	142,382.32
Instruction-Related Technology	6500	8,064,370.98	549,686.57	140,191.16	633,902.45		800.00	6,739,790.80	
Board	7100	1,240,265.80	380,667.20	142,403.30	681,195.30		1,500.00	500.00	34,000.00
General Administration	7200	634,326.84	286,967.99	89,452.23	20,053.24	500.00	13,682.39	1,570.99	222,100.00
School Administration	7300	8,509,887.31	6,726,682.10	1,549,104.63	95,546.80	1,000.00	66,296.26	39,367.94	31,889.58
Facilities Acquisition and Construction	7400	2,002,764.20	425,622.40	110,167.24	274,933.06	8,200.00	5,079.60	1,178,761.90	
Fiscal Services	7500	1,046,687.77	741,828.65	196,138.53	67,171.59		3,500.00	26,749.00	11,300.00
Food Service	7600								
Central Services	7700	2,305,955.82	1,382,260.86	371,724.28	439,274.66	11,196.00	70,177.37	9,539.00	21,783.65
Student Transportation Services	7800	4,891,108.38	2,628,450.62	870,161.05	384,478.53	713,949.31	191,365.30	463.46	102,240.11
Operation of Plant	7900	12,115,633.85	3,273,423.52	1,008,087.24	2,953,070.83	4,504,056.83	361,535.44	7,233.99	8,226.00
Maintenance of Plant	8100	3,050,897.43	1,917,040.80	511,385.79	348,768.14	67,359.33	191,448.69	14,456.68	438.00
Administrative Technology Services	8200	3,762,937.22	1,701,442.93	419,866.19	569,431.70	3,850.00	2,051.64	1,066,194.76	100.00
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		150,619,283.38	83,013,574.10	19,472,305.04	23,810,457.75	5,322,737.50	8,024,807.65	9,980,428.19	994,973.15
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2016	2710	310,237.54							
Restricted Fund Balance, June 30, 2016	2720	8,031,520.28							
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740	1,257,601.90							
Unassigned Fund Balance, June 30, 2016	2750	8,276,389.85							
<b>TOTAL ENDING FUND BALANCE</b>	2700	17,875,749.57							
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		168,495,032.95							

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2016**

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

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	5,898,722.00
USDA-Donated Commodities	3265	246,734.30
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>6,145,456.30</b>
<i>STATE:</i>		
School Breakfast Supplement	3337	52,734.00
School Lunch Supplement	3338	63,749.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
<b>Total State</b>	<b>3300</b>	<b>116,483.00</b>
<i>LOCAL:</i>		
Investment Income	3430	1,800.00
Gifts, Grants and Bequests	3440	
Food Service	3450	1,464,396.45
Other Miscellaneous Local Sources	3495	
<b>Total Local</b>	<b>3400</b>	<b>1,466,196.45</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>7,728,135.75</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
<b>Total Transfers In</b>	<b>3600</b>	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2015	2800	3,180,627.40
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>10,908,763.15</b>

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2016**

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

<b>APPROPRIATIONS</b>	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	2,696,426.71
Employee Benefits	200	1,031,462.72
Purchased Services	300	150,004.71
Energy Services	400	233,245.58
Materials and Supplies	500	3,440,198.48
Capital Outlay	600	169,018.48
Other	700	272,482.28
Capital Outlay (Function 9300)	600	
<b>TOTAL APPROPRIATIONS</b>	7600	7,992,838.96
<b>OTHER FINANCING USES:</b>		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
<b>TOTAL OTHER FINANCING USES</b>		
Nonspendable Fund Balance, June 30, 2016	2710	88,553.01
Restricted Fund Balance, June 30, 2016	2720	2,827,371.18
Committed Fund Balance, June 30, 2016	2730	
Assigned Fund Balance, June 30, 2016	2740	
Unassigned Fund Balance, June 30, 2016	2750	
<b>TOTAL ENDING FUND BALANCE</b>	2700	2,915,924.19
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		10,908,763.15

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2016**

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

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
<i>FEDERAL DIRECT:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	178,760.53
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	161,885.00
Teacher and Principal Training and Recruitment - Title II, Part A	3225	903,824.67
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	4,283,244.03
Elementary and Secondary Education Act, Title I	3240	5,169,604.86
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	28,250.00
Miscellaneous Federal Through State	3299	497,582.93
Total Federal Through State And Local	3200	11,223,152.02
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		<b>11,223,152.02</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2015	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>11,223,152.02</b>

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2016

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	5,723,265.67	3,931,862.37	1,235,460.61	125,934.95		297,804.78	101,529.92	30,673.04
Student Support Services	6100	1,200,503.57	867,278.12	211,679.58	23,580.08		94,964.54		3,001.25
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	2,119,753.11	1,569,156.43	421,006.76	73,412.86		10,000.00	42,101.04	4,076.02
Instructional Staff Training Services	6400	1,131,598.17	590,385.88	108,974.44	268,944.15		57,958.90	12,402.00	92,932.80
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	623,055.11							623,055.11
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	147,546.39	4,425.00	665.00	677.00				141,779.39
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	277,430.00	219,427.00	38,338.00	3,500.00		16,165.00		
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		11,223,152.02	7,182,534.80	2,016,124.39	496,049.04		476,893.22	156,032.96	895,517.61
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		11,223,152.02							

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY**  
**DISTRICT SUMMARY BUDGET**  
For Fiscal Year Ending June 30, 2016

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Individuals with Disabilities Education Act (IDEA)	3230	
Elementary and Secondary Education Act, Title I	3240	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2015	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2016

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									



**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2016**

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

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Other Food Services	3269	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2015	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2016

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2016**

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

<b>ESTIMATED REVENUES</b>	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Race to the Top	3214	16,774.91
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	16,774.91
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		<b>16,774.91</b>
<b>OTHER FINANCING SOURCES:</b>		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2015	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>16,774.91</b>

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
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SECTION V. SPECIAL REVENUE FUNDS - RACE TO THE TOP - FUND 434 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	16,774.91	12,392.82				4,382.09		
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		16,774.91	12,392.82				4,382.09		
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		16,774.91							

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2016**

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

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Total Federal Through State and Local	3200	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>	<b>3000</b>	
<b>OTHER FINANCING SOURCES</b>		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2015	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
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SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2016

SECTION VII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>FEDERAL DIRECT SOURCES:</i>									
Miscellaneous Federal Direct	3199	1,411,948.92							1,411,948.92
Total Federal Direct Sources	3100	1,411,948.92							1,411,948.92
<i>FEDERAL THROUGH STATE AND LOCAL:</i>									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
<i>STATE SOURCES:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322	557,532.50	557,532.50						
SBE/COBI Bond Interest	3326								
Racing Commission Funds	3341								
Total State Sources	3300	557,532.50	557,532.50						
<i>LOCAL SOURCES:</i>									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Rent	3425								
Investment Income	3430	12,000.00						8,000.00	4,000.00
Gifts, Grants and Bequests	3440								
Total Local Sources	3400	12,000.00						8,000.00	4,000.00
<b>TOTAL ESTIMATED REVENUES</b>		1,981,481.42	557,532.50					8,000.00	1,415,948.92
<i>OTHER FINANCING SOURCES:</i>									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
<i>Transfers In:</i>									
From General Fund	3610								
From Capital Projects Funds	3630	10,251,923.34						8,944,476.26	1,307,447.08
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	10,251,923.34						8,944,476.26	1,307,447.08
<b>TOTAL OTHER FINANCING SOURCES</b>		10,251,923.34						8,944,476.26	1,307,447.08
Fund Balance, July 1, 2015	2800	6,367,810.72	107,294.57				38,933.41	276,644.40	5,944,938.34
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b>		18,601,215.48	664,827.07				38,933.41	9,229,120.66	8,668,334.34

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2016

SECTION VII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	5,359,000.00	344,000.00					5,015,000.00	
Interest	720	5,694,933.86	213,432.50					3,929,476.26	1,552,025.10
Dues and Fees	730	19,800.00						8,000.00	11,800.00
Miscellaneous	790								
<b>TOTAL APPROPRIATIONS</b>	9200	11,073,733.86	557,432.50					8,952,476.26	1,563,825.10
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720	7,527,481.62	107,394.57				38,933.41	276,644.40	7,104,509.24
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
<b>TOTAL ENDING FUND BALANCES</b>	2700	7,527,481.62	107,394.57				38,933.41	276,644.40	7,104,509.24
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>		18,601,215.48	664,827.07				38,933.41	9,229,120.66	8,668,334.34



DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2016

SECTION VIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<b>FEDERAL DIRECT SOURCES:</b>												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
<b>FEDERAL THROUGH STATE AND LOCAL:</b>												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
<b>STATE SOURCES:</b>												
CO&DS Distributed	3321	68,705.00						68,705.00				
Interest on Undistributed CO&DS	3325											
Racing Commission Funds	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	321,107.00				321,107.00						
Classrooms First Program	3392											
District Effort Recognition Program	3394											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397	846,889.00									846,889.00	
Special Facility Construction Account	3398											
Other Miscellaneous State Revenues	3399	20,000.00									20,000.00	
Total State Sources	3300	1,256,701.00				321,107.00		68,705.00			866,889.00	
<b>LOCAL SOURCES:</b>												
District Local Capital Improvement Tax	3413	22,184,973.00							22,184,973.00			
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430	12,000.00							12,000.00			
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496											
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	22,196,973.00							22,196,973.00			
<b>TOTAL ESTIMATED REVENUES</b>		<b>23,453,674.00</b>				<b>321,107.00</b>		<b>68,705.00</b>	<b>22,196,973.00</b>		<b>866,889.00</b>	
<b>OTHER FINANCING SOURCES</b>												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
<b>Transfers In:</b>												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
<b>TOTAL OTHER FINANCING SOURCES</b>												
Fund Balance, July 1, 2015	2800	15,229,729.38						126,978.66	11,060,592.56		4,042,158.16	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b>		<b>38,683,403.38</b>				<b>321,107.00</b>		<b>195,683.66</b>	<b>33,257,565.56</b>		<b>4,909,047.16</b>	

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

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400/9200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	10,801,629.02							7,697,961.04		3,103,667.98	
Furniture, Fixtures and Equipment	640	2,171,019.20							2,107,898.35		63,120.85	
Motor Vehicles (Including Buses)	650	934,610.00							902,450.00		32,160.00	
Land	660											
Improvements Other Than Buildings	670	1,842,332.03						156.00	1,815,789.03		26,387.00	
Remodeling and Renovations	680	8,398,450.81				321,107.00		195,382.49	7,060,558.71		821,402.61	
Computer Software	690	102,947.00							90,000.00		12,947.00	
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
<b>TOTAL APPROPRIATIONS</b>		24,250,988.06				321,107.00		195,538.49	19,674,657.13		4,059,685.44	
<b>OTHER FINANCING USES:</b>												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	4,146,889.00							3,300,000.00		846,889.00	
To Debt Service Funds	920	10,251,923.34							10,251,923.34			
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	14,398,812.34							13,551,923.34		846,889.00	
<b>TOTAL OTHER FINANCING USES</b>		14,398,812.34							13,551,923.34		846,889.00	
Nonspendable Fund Balance, June 30, 2016	2710											
Restricted Fund Balance, June 30, 2016	2720	33,602.98						145.17	30,985.09		2,472.72	
Committed Fund Balance, June 30, 2016	2730											
Assigned Fund Balance, June 30, 2016	2740											
Unassigned Fund Balance, June 30, 2016	2750											
<b>TOTAL ENDING FUND BALANCES</b>	2700	33,602.98						145.17	30,985.09		2,472.72	
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>		38,683,403.38				321,107.00		195,683.66	33,257,565.56		4,909,047.16	

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

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2015	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>									
<b>OTHER FINANCING USES</b>									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									

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

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
<i>OPERATING REVENUES:</i>									
Charges for Services	3481	767,220.00						767,220.00	
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues		767,220.00						767,220.00	
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430	900.00						900.00	
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		900.00						900.00	
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2015	2880	659,796.19						659,796.19	
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION</b>		1,427,916.19						1,427,916.19	
<b>ESTIMATED EXPENSES</b>									
	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100	520,188.00						520,188.00	
Employee Benefits	200	97,906.72						97,906.72	
Purchased Services	300	54,580.00						54,580.00	
Energy Services	400								
Materials and Supplies	500	69,020.00						69,020.00	
Capital Outlay	600	8,480.00						8,480.00	
Other (including Depreciation)	700	500.00						500.00	
Total Operating Expenses		750,674.72						750,674.72	
<i>NONOPERATING EXPENSES: (Function 9900)</i>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2016	2780	677,241.47						677,241.47	
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION</b>		1,427,916.19						1,427,916.19	

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2016

SECTION XI. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
<i>OPERATING REVENUES:</i>									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	18,600,468.00	18,600,468.00						
Other Operating Revenues	3489								
Total Operating Revenues		18,600,468.00	18,600,468.00						
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430	10,000.00	10,000.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		10,000.00	10,000.00						
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2015	2880	203,447.77	203,447.77						
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION</b>		18,813,915.77	18,813,915.77						
<b>ESTIMATED EXPENSES</b>									
	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100	111,113.78	111,113.78						
Employee Benefits	200	2,805,897.22	2,805,897.22						
Purchased Services	300	1,177,574.85	1,177,574.85						
Energy Services	400	2,500.00	2,500.00						
Materials and Supplies	500	5,000.00	5,000.00						
Capital Outlay	600	1,200.00	1,200.00						
Other (including Depreciation)	700	13,920,725.15	13,920,725.15						
Total Operating Expenses		18,024,011.00	18,024,011.00						
<i>NONOPERATING EXPENSES: (Function 9900)</i>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2016	2780	789,904.77	789,904.77						
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION</b>		18,813,915.77	18,813,915.77						

# TRIM NOTICES AND TAX RATES

**BUDGET SUMMARY**  
**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL DISTRICT OF INDIAN RIVER**  
**COUNTY ARE 3.31% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**  
**FISCAL YEAR 2015-2016**

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

Required Local Effort	5.107 Basic Discretionary Operating	0.7480	Debt Service	0.0000
Basic Discretionary Capital Outlay	1.500 Discretionary Critical Needs (Operating)	0.0000		
Additional Discretionary Capital Outlay	0.000 Additional Discretionary (Statutory, Voted)	0.6000	<b>Total Millage</b>	<b>7.955</b>

ESTIMATED REVENUES:	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	INTERNAL SERVICE	ENTERPRISE FUND	TOTAL ALL FUNDS
Federal Sources	\$ 500,000	\$ 1,411,949	\$ -	\$ 17,733,784	\$ -	\$ -	\$ 19,645,733
State Sources	39,535,824	557,532	1,141,204	116,483	-	-	\$ 41,351,043
Local Sources	99,961,931	12,000	22,196,973	1,466,196	18,610,468	768,120	\$ 143,015,688
<b>TOTAL REVENUES</b>	<b>139,997,755</b>	<b>1,981,481</b>	<b>23,338,177</b>	<b>19,316,463</b>	<b>18,610,468</b>	<b>768,120</b>	<b>\$ 204,012,464</b>
Transfers In	4,146,889	10,140,734	-	-	-	-	\$ 14,287,623
Nonrevenue Sources	75,000	-	-	-	-	-	\$ 75,000
Fund Balances - July 1, 2015	23,824,059	11,179,248	15,168,117	3,492,947	24,087	677,382	\$ 54,365,840
<b>TOTAL REVENUES AND BALANCES</b>	<b>\$ 168,043,703</b>	<b>\$ 23,301,463</b>	<b>\$ 38,506,294</b>	<b>\$ 22,809,410</b>	<b>\$ 18,634,555</b>	<b>\$ 1,445,502</b>	<b>\$ 272,740,927</b>

**EXPENDITURES**

Instruction	\$ 93,156,933	\$ -	\$ -	\$ 5,836,549	\$ -	\$ -	\$ 98,993,482
Pupil Personnel Services	\$ 3,725,494	-	-	1,205,504	-	-	\$ 4,930,998
Instructional Media Services	\$ 1,946,663	-	-	-	-	-	\$ 1,946,663
Instructional & Curriculum Development	\$ 2,959,404	-	-	2,142,319	-	-	\$ 5,101,723
Instructional Staff Training	\$ 1,423,952	-	-	1,301,270	-	-	\$ 2,725,222
Instructional Technology	\$ 8,927,130	-	-	-	-	-	\$ 8,927,130
Board of Education	\$ 1,167,757	-	-	-	-	-	\$ 1,167,757
General Administration	\$ 624,197	-	-	626,210	-	-	\$ 1,250,407
School Administration	\$ 8,469,116	-	-	-	-	-	\$ 8,469,116
Facilities Acquisition & Construction	\$ 1,146,503	-	24,218,671	-	-	-	\$ 25,365,174
Fiscal Services	\$ 1,256,192	-	-	-	-	-	\$ 1,256,192
Food Services	\$ -	-	-	7,877,905	-	-	\$ 7,877,905
Central Services	\$ 2,284,492	-	-	35,213	18,024,011	-	\$ 20,343,716
Pupil Transportation Services	\$ 4,936,126	-	-	148,833	-	-	\$ 5,084,959
Operation of Plant	\$ 12,010,082	-	-	-	-	-	\$ 12,010,082
Maintenance of Plant	\$ 3,021,512	-	-	-	-	-	\$ 3,021,512
Administrative Technology	\$ 3,678,786	-	-	15,000	-	-	\$ 3,693,786
Community Services	\$ -	-	-	277,430	-	750,675	\$ 1,028,105
Debt Service	\$ -	10,710,167	-	-	-	-	\$ 10,710,167
<b>TOTAL EXPENDITURES</b>	<b>\$ 150,734,340</b>	<b>\$ 10,710,167</b>	<b>\$ 24,218,671</b>	<b>\$ 19,466,233</b>	<b>\$ 18,024,011</b>	<b>\$ 750,675</b>	<b>\$ 223,904,096</b>
Transfers Out	\$ -	\$ -	\$ 14,287,623	\$ -	\$ -	\$ -	\$ 14,287,623
Fund Balances - June 30, 2016	\$ 17,309,363	\$ 12,591,296	\$ -	\$ 3,343,177	\$ 610,544	\$ 694,827	\$ 34,549,207
<b>TOTAL EXPENDITURES, TRANSFERS &amp; BALANCES</b>	<b>\$ 168,043,703</b>	<b>\$ 23,301,463</b>	<b>\$ 38,506,294</b>	<b>\$ 22,809,410</b>	<b>\$ 18,634,555</b>	<b>\$ 1,445,502</b>	<b>\$ 272,740,926</b>

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



**NOTICE OF  
PROPOSED TAX INCREASE**

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

**Last year’s property tax levy**

A. Initially proposed tax levy.....	\$ 114,668,979
B. Less tax reductions due to Value Adjustment Board and other assessment changes .....	\$ 422,472
C. Actual property tax levy .....	\$ 114,246,507
<b>This year’s proposed tax levy .....</b>	<b>\$ 122,556,572</b>

A portion of the tax levy is required under state law in order for the school board to receive **\$39,740,089** in state education grants. The required portion has **increased** by **5.73** 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 28, 2015 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 **6.455** 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 \$22,184,973 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 Video- Districtwide	Electrical and Plumbing Repairs and Upgrades – District wide
Energy Management Improvements	Drainage, Grading and Site Improvements
Paving parking areas, walkways and sidewalks – Districtwide	Repair, Renovation and Maintenance of Educational Facilities, including Classrooms , Portable Classrooms, Core Areas, Labs, Restrooms, Administrative, Band, Physical Education and Athletic Areas
Replace and Repair Windows, Doors and Door Locks – Districtwide	Consulting Services on Capital Projects - Districtwide
Roof Repairs – Districtwide	

#### **MOTOR VEHICLE PURCHASES**

Purchase of Motor Vehicles  
Purchase of Nine (9) 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, 2014 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 28, 2015 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.

## FREQUENTLY ASKED QUESTIONS

### **What is a “Mill”?**

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

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

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

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

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

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

Millage rates are predicted to decrease by 0.50% as the advertised tentative millage rate is higher than the rolled back rate by 6.03%. The amount your taxes will change will depend on whether the value of your property increased or decreased on the tax notice.

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

Homestead property taxable value can not increase more than 3% per year as a result of Florida’s “Save our Homes” constitutional amendment. For the 2015/2016 tax year, the Property Appraiser’s Office has verified the cap on increased taxable value for homestead at 3%.

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

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

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

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

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

2)

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

The Florida Legislature requires local tax participation in order to receive state funds for education. If a district fails to levy the required local effort millage rate, they can not receive state funding for the FEFP (Florida Education Finance Program). In Indian River, these state funds total \$39,740,089 for 2015-2016.



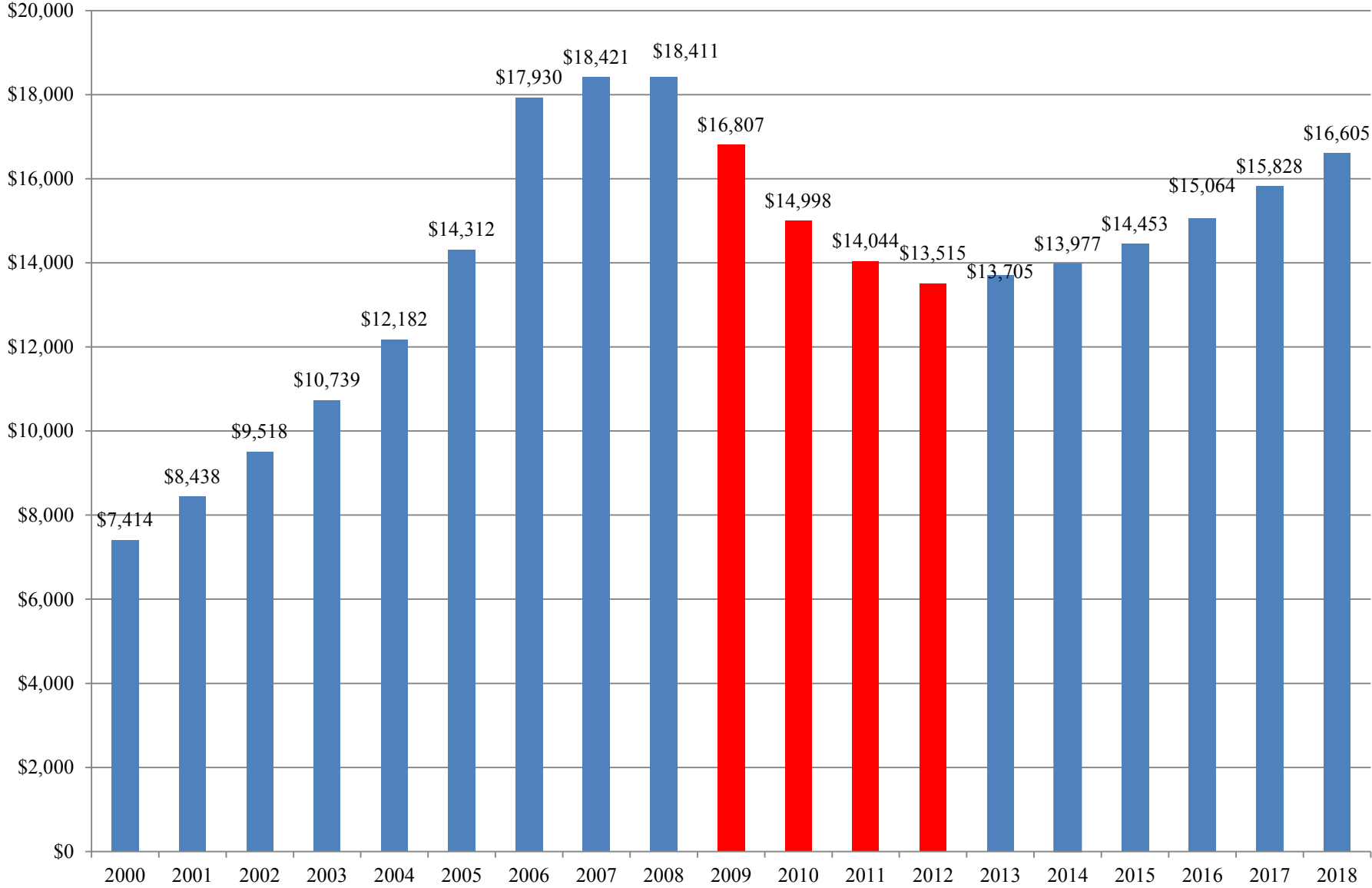
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# GENERAL FUND

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

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

SOURCE: AD VALOREM ESTIMATING CONFERENCE  
MARCH 7, 2014



**Estimated 2015-2016 Indian River School District Taxes**

	<u>2015</u>	<u>2016</u>	<u>Difference</u>
1 Estimated Taxable Value =	\$ 14,342,586,540	\$ 15,406,231,597	7.42%

<b>MILLAGE RATE COMPARISON</b>				
	DESCRIPTION	2014-2015	2015-2016	DIFFERENCE
2	Required Local Effort	5.147	5.107	(0.040)
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	<b>Total Millage</b>	<b>7.995</b>	<b>7.955</b>	<b>(0.040)</b>

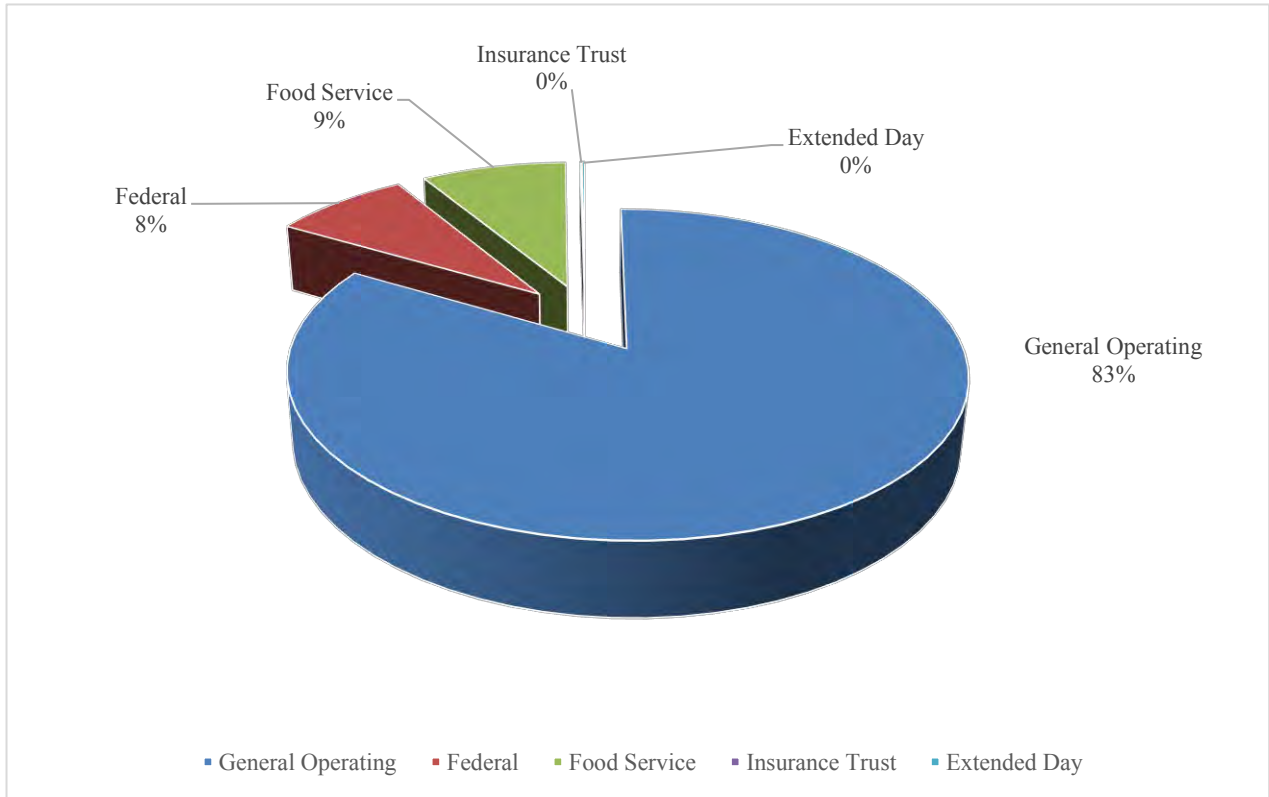
<b>SAMPLE HOME TAX BILL - No Change in Property Value</b>				
7	Assessed Val.		\$200,000	
8	Homestead		(\$25,000)	
9	Taxable Value		<u>\$175,000</u>	
	TAXES	2014-2015	2015-2016	DIFFERENCE
10	Required Local Effort	\$900.73	\$893.73	(\$7.00)
11	Discretionary	\$130.90	\$130.90	\$0.00
12	Capital Projects	\$262.50	\$262.50	\$0.00
13	Special Referendum Millage	\$105.00	\$105.00	\$0.00
14	<b>Total School District Taxes</b>	<b>\$1,399.13</b>	<b>\$1,392.13</b>	<b>(\$7.00)</b>

<b>SAMPLE HOME TAX BILL -Increase in Property Value 7.42%</b>				
15	Assessed Val.	\$200,000	\$203,484	
16	Homestead	(\$25,000)	(\$25,000)	
17	Taxable Value	<u>\$175,000</u>	<u>\$178,484</u>	
	TAXES	2014-2015	2015-2016	DIFFERENCE
18	Required Local Effort	\$900.73	\$911.52	\$10.79
19	Discretionary	\$130.90	\$133.51	\$2.61
20	Capital Projects	\$262.50	\$267.73	\$5.23
21	Special Referendum Millage	\$105.00	\$107.09	\$2.09
22	<b>Total School District Taxes</b>	<b>\$1,399.13</b>	<b>\$1,419.85</b>	<b>\$20.72</b>

\* Based on the FEFP Conference March 5, 2015

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

FUND	Actual 2014-2015	Budget 2015-2016	DIFFERENCE
General Operating	1,716.80	1,722.05	5.25
Federal	158.30	163.52	5.22
Food Service	185.00	174.00	(11.00)
Insurance Trust	1.80	1.80	0.00
Extended Day	3.10	3.10	0.00
<b>Grand Total</b>	<b>2,065.00</b>	<b>2,064.47</b>	<b>(0.53)</b>





**IMPORTANT COMPARISONS FOR 2015-2016**

	Final 2014-2015	Estimated 2015-2016	Increase/ (Decrease)
<u>UFTE (Students):</u>			
Traditional School Students	15,497	15,436	(61)
Charter Operated School Students	2,161	2,256	95
UFTE - Total K-12 Students	17,658	17,693	35
 WFTE (K-12 Students)	 19,178	 19,194	 16
Base Student Allocation	\$4,031.77	\$4,154.45	\$122.68
District Cost Differential	0.9928	0.9978	0.0050
Value of Taxable Property	\$14,342,586,540	\$15,406,231,597	7.42%
Required Local Effort (RLE) Millage	5.147	5.107	(0.0400)
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	7.995	7.955	(0.0400)

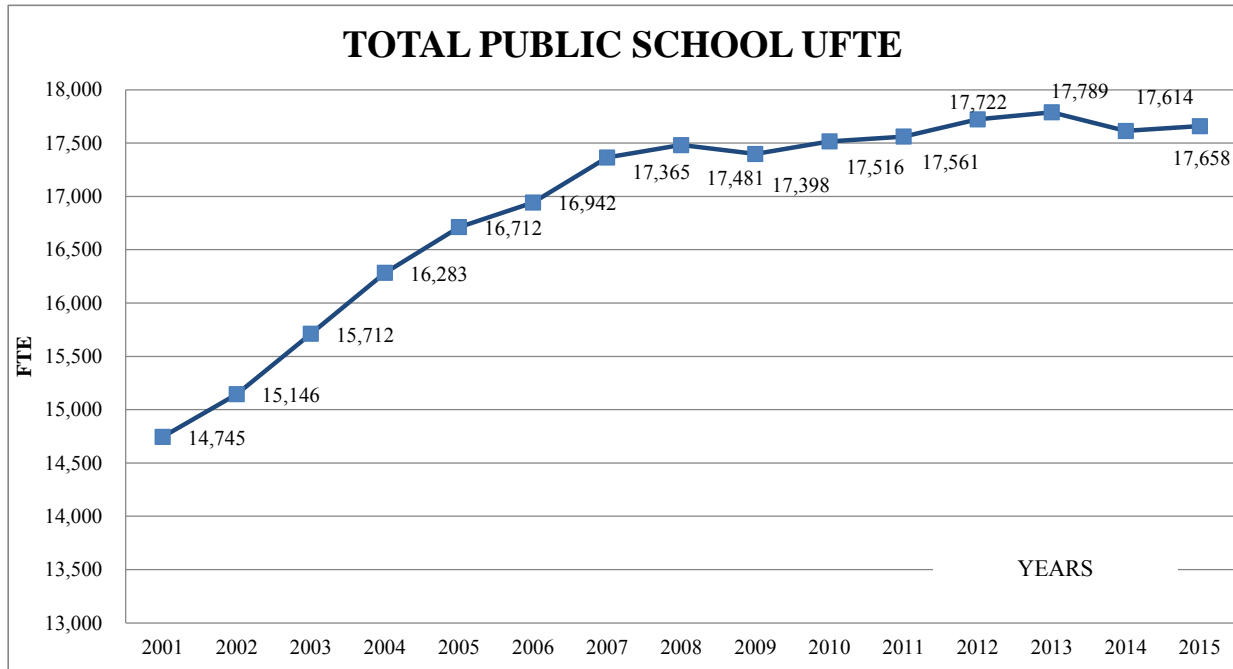
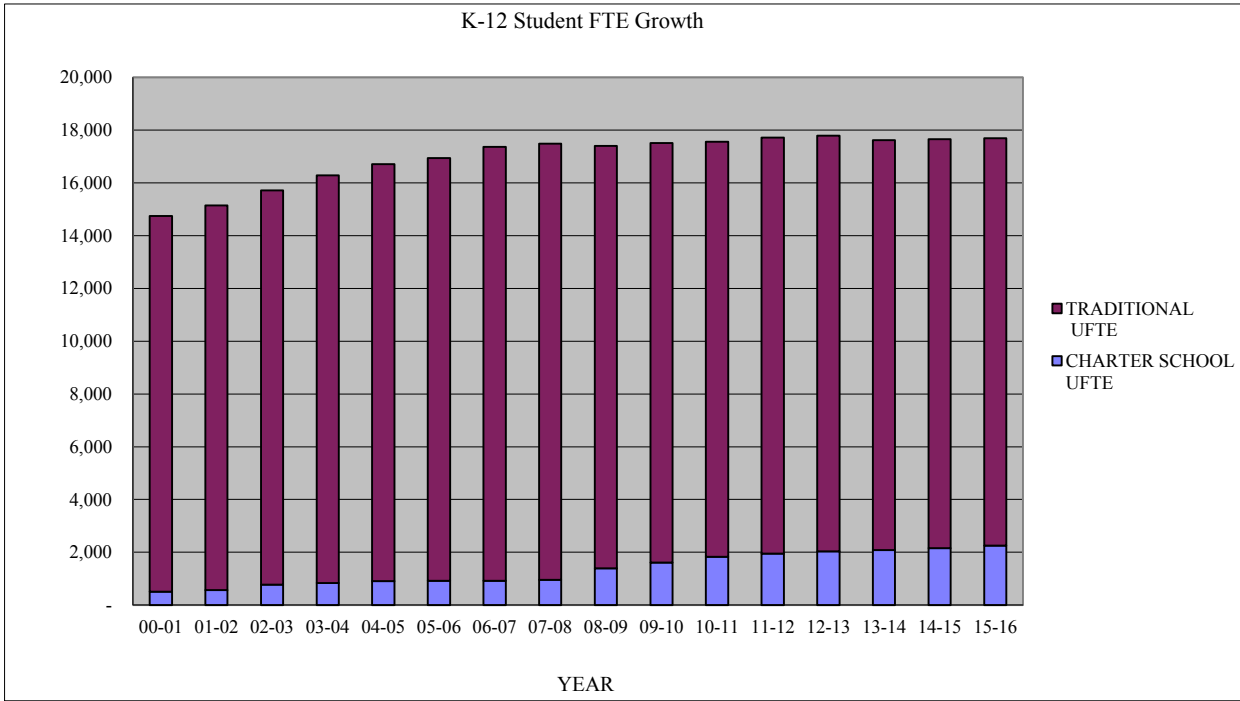
**ACTUAL STUDENT FULL TIME EQUIVELENT (FTE)  
K THROUGH 12**

**1997-1998 THROUGH 2015-2016**

<u>SCHOOL YEAR</u>	<u>TRADITIONAL</u>	<u>TRADITIONAL GAIN (LOSS)</u>	<u>CHARTERS</u>	<u>CHARTER GAIN (LOSS)</u>	<u>NET ANNUAL GAIN</u>	<u>CUMULATIVE GAIN</u>	<u>GRAND TOTAL</u>
1997-1998	14,080	N/A	0	N/A	N/A	N/A	14,080
1998-1999	14,044	-36	270	N/A	-36	-36	14,314
1999-2000	14,157	113	379	109	222	186	14,536
2000-2001	14,236	79	505	126	205	391	14,741
2001-2002	14,583	347	563	58	405	796	15,146
2002-2003	14,941	358	767	204	562	1,358	15,708
2003-2004	15,458	517	829	62	579	1,937	16,287
2004-2005	15,822	364	907	78	442	2,379	16,729
2005-2006	16,020	198	923	16	214	2,593	16,943
2006-2007	16,450	430	915	-8	422	3,015	17,365
2007-2008	16,531	81	950	35	116	3,131	17,481
2008-2009	16,012	-519	1,386	436	-83	3,048	17,398
2009-2010	15,904	-108	1,612	226	118	3,166	17,516
2010-2011	15,742	-162	1,829	217	55	3,221	17,571
2011-2012	15,768	26	1,954	125	151	3,372	17,722
2012-2013	15,741	-27	2,049	95	68	3,440	17,790
2013-2014	15,523	-218	2,091	42	-176	3,264	17,614
2014-2015	15,497	-26	2,161	70	44	3,308	17,658
PROJECTED 2015-2016	15,436	-61	2,256	95	35	3,343	17,693

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

### K-12 Student Enrollment Graphs



**FTE History**

**UNWEIGHTED FTE**

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

**WEIGHTED FTE**

	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
PROGRAM	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	RECALIBRATED ACTUAL
Basic K-3 (101)	3,791.49	4,090.79	4,295.23	4,303.69	4,275.70	4,328.42	4,333.53	4,595.81	4,674.97	4,817.78	4,859.49
Basic - 4-8 (102)	4,966.42	4,909.34	4,946.36	5,111.69	5,149.57	5,173.02	5,259.05	5,299.17	5,234.90	5,288.84	5,352.25
Basic - 9-12 (103)	3,947.16	3,898.25	3,954.07	3,892.74	3,789.28	3,776.27	3,773.11	3,761.91	3,941.13	3,866.43	3,825.35
ESOL	728.11	860.28	979.99	949.56	934.99	1,035.53	1,086.09	1,037.11	1,053.45	832.88	734.19
<b>Total Basic/At Risk</b>	<b>13,433.18</b>	<b>13,758.67</b>	<b>14,175.65</b>	<b>14,257.68</b>	<b>14,149.55</b>	<b>14,313.24</b>	<b>14,451.79</b>	<b>14,694.01</b>	<b>14,904.45</b>	<b>14,805.93</b>	<b>14,771.28</b>
ESE - Level 1 (111)	912.75	805.88	772.10	781.65	801.42	797.60	856.42	880.17	890.72	940.74	912.93
ESE - Level 2 (112)	1,272.44	1,389.86	1,413.05	1,327.93	1,313.96	1,281.70	1,261.59	1,232.80	1,263.09	1,250.95	1,296.18
ESE - Level 3 (113)	1,204.39	1,158.64	1,096.86	1,120.12	1,079.26	1,067.29	1,002.78	928.96	875.98	837.04	861.06
ESE - Level 4 (254)	417.52	310.98	304.69	317.73	386.06	373.37	387.21	422.31	384.29	365.90	383.18
ESE - Level 5 (255)	226.88	170.28	155.25	156.67	178.37	183.87	178.84	185.06	183.95	174.81	156.08
<b>Total Exceptional</b>	<b>4,033.99</b>	<b>3,835.64</b>	<b>3,741.95</b>	<b>3,704.10</b>	<b>3,759.07</b>	<b>3,703.83</b>	<b>3,686.84</b>	<b>3,649.29</b>	<b>3,598.03</b>	<b>3,569.44</b>	<b>3,609.43</b>
Career Education	641.22	624.11	663.25	645.27	608.28	561.52	573.81	568.13	538.04	443.55	438.01
<b>Total - Career Educatio</b>	<b>641.22</b>	<b>624.11</b>	<b>663.25</b>	<b>645.27</b>	<b>608.28</b>	<b>561.52</b>	<b>573.81</b>	<b>568.13</b>	<b>538.04</b>	<b>443.55</b>	<b>438.01</b>
Total Reported WFTE	18,108.39	18,218.42	18,580.85	18,607.05	18,516.90	18,578.59	18,712.43	18,911.43	19,040.52	18,818.91	18,818.72
Additional "Add on" WFTE	94.68	92.64	105.12	150.24	119.70	114.66	176.28	202.48	234.98	399.00	359.16
<b>GRAND TOTAL</b>	<b>18,203.07</b>	<b>18,311.06</b>	<b>18,685.97</b>	<b>18,757.29</b>	<b>18,636.60</b>	<b>18,693.25</b>	<b>18,888.71</b>	<b>19,113.91</b>	<b>19,275.50</b>	<b>19,217.92</b>	<b>19,177.88</b>

**School District of Indian River County**  
**Analysis of 2014-15 FEFP 4th Calculation vs 2015-16 Conference Report**

Line #		<b>2014-15 FEFP 4th Calculation</b>	<b>2015-16 FEFP Conference Rpt</b>	<b>Difference</b>	<b>% inc(dec)</b>
1	UFTE	17,657.59	17,692.63	35.04	0.20%
2	WFTE	19,177.88	19,194.47	16.59	0.09%
3	Taxable Assessed Value (TAV)	14,342,586,540	15,469,560,156	1,126,973,616.00	7.86%
4	BSA	\$ 4,031.77	\$ 4,154.45	\$ 122.68	3.04%
5	DCD	0.9928	0.9978	0.0050	0.50%
6	BSAxD CD	\$ 4,002.74	\$ 4,145.31	\$ 142.57	3.56%
7	Base FEFP Funding (WFTE X BSA X DCD)	\$ 76,764,091.48	\$ 79,567,032.47	\$ 2,802,940.99	3.65%
8	Safe Schools	386,661.00	403,501.00	16,840.00	4.36%
9	ESE Guaranteed Allocation	4,817,505.00	4,812,368.00	(5,137.00)	-0.11%
10	Supplemental Academic Instruction	3,576,353.00	3,584,647.00	8,294.00	0.23%
12	Instructional Materials	1,394,983.00	1,405,429.00	10,446.00	0.75%
13	Student Transportation	3,659,361.00	3,717,364.00	58,003.00	1.59%
14	Digital Classroom Allocation	391,572.00	519,424.00	127,852.00	100.00%
15	Teachers Classroom Supply Assistance	298,248.00	292,248.00	(6,000.00)	-2.01%
16	Reading Allocation	891,202.00	886,715.00	(4,487.00)	-0.50%
17	Virtual Education Contribution	8,427.00	-	(8,427.00)	-100.00%
	<b>Gross State FEFP</b>	<b>\$ 92,188,403.48</b>	<b>\$ 95,188,728.47</b>	<b>\$ 3,000,324.99</b>	<b>3.25%</b>
	Less RLE	(70,785,828.00)	(77,149,790.00)	(6,363,962.00)	
	Proration to Appropriation	(656,466.00)	-	656,466.00	
	Prior Year Adjustment	44,924.00	-	(44,924.00)	
20	<b>Net State FEFP</b>	<b>\$ 20,791,033.48</b>	<b>\$ 18,038,938.47</b>	<b>\$ (2,752,095.01)</b>	<b>-13.24%</b>
21	Adj for McKay Scholarships	(481,682.00)	-	481,682.00	
22	Adj for Instr Matls Scholarships	(6,448.00)	-	6,448.00	
23	Adj for Prior Yr Scholarship Adj	(1,262.00)	-	1,262.00	
24	<b>Adjusted Net State FEFP</b>	<b>\$ 20,301,641.48</b>	<b>\$ 18,038,938.47</b>	<b>\$ (2,262,703.01)</b>	<b>-11.15%</b>
	<b>State Categorical Programs</b>				
25	Class Size Reduction Allocation	\$ 19,309,833.00	\$ 19,451,392.00	\$ 141,559.00	
26	Discretionary Lottery/School Recognition	417,284.00	416,916.00	(368.00)	
27	<b>Total State Funding</b>	<b>\$ 40,473,226.48</b>	<b>\$ 37,907,246.47</b>	<b>\$ (2,565,980.01)</b>	<b>-6.34%</b>
	<b>Local Funding</b>				
28	Total RLE	\$ 70,785,828.00	\$ 77,149,790.00	\$ 6,363,962.00	8.99%
29	Total Discretionary Taxes from 0.748 Mills	10,299,125.00	11,108,382.00	809,257.00	7.86%
30	<b>Total Local Funding</b>	<b>\$ 81,084,953.00</b>	<b>\$ 88,258,172.00</b>	<b>\$ 7,173,219.00</b>	<b>8.85%</b>
31	<b>Total State and Local Funding</b>	<b>\$ 121,558,179.48</b>	<b>\$ 126,165,418.47</b>	<b>\$ 4,607,238.99</b>	<b>3.79%</b>
32	<b>Total Funding Adjustment</b>			<b>\$ 4,607,238.99</b>	
33	Total Funds per UFTE	6,884.19	7,130.96	\$ 246.77	3.58%

**School District of Indian River County  
2014-15 Cost Factors vs. 2015-16 Cost Factors**

<b>Group 1</b>	<b>Program Title</b>	<b>Cost Factor</b>		<b>Net Change</b>	<b>Percent Change</b>
		<b>2014-2015</b>	<b>2015-2016</b>		
	Basic Education K-3 (101)	1.126	1.115	(0.011)	-0.98%
	Basic Education 4-8 (102)	1.000	1.000	0.000	0.00%
	Basic Education 9-12 (103)	1.004	1.005	0.001	0.10%
	Basic Education with ESE Services K-3 (111)	1.126	1.115	(0.011)	-0.98%
	Basic Education with ESE Services 4-8 (112)	1.000	1.000	0.000	0.00%
	Basic Education with ESE Services 9-12 (113)	1.004	1.005	0.001	0.10%
<b>Group 2</b>					
	English for Speakers of Other Languages (ESOL) (130)	1.147	1.180	0.033	2.88%
	Exceptional Student Education - Support Level 4 (254)	3.548	3.613	0.065	1.83%
	Exceptional Student Education - Support Level 5 (255)	5.104	5.258	0.154	3.02%
	Special Programs for Career Education (300)	1.004	1.005	0.001	0.10%

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

Function	Description	Actual 2014-2015	Proposed 2015-2016	Increase (Decrease)	Percentage Increase (Decrease)
<b>FEDERAL:</b>					
1	3191 ROTC	\$ 153,346	\$ 150,000	\$ (3,346)	-2%
2	3202 Medicaid Reimbursement	369,546	350,000	(19,546)	-5%
3	TOTAL FEDERAL DIRECT	\$ 522,892	\$ 500,000	(22,892)	-4%
<b>STATE:</b>					
4	3310 Florida Education Finance Program	20,301,641.00	\$ 19,871,781	\$ (429,860)	-2%
5	3315 Workforce Development	1,059,190.00	1,051,473	(7,717)	-1%
6	3317 Workforce Development - Performance Bonus	70,559.00	62,000	(8,559)	-12%
7	3323 Withheld for SBE Administrative Expense	10,234.00	10,105	(129)	100%
8	3343 State License Tax	150,008.00	145,000	(5,008)	-3%
9	3344 Lottery Funds	63,689.00	63,227	(462)	-1%
10	3355 Class Size Reduction	19,310,219.00	19,451,392	141,173	1%
11	3361 Lottery School Recognition	353,689.00	353,689	-	0%
12	3371 Voluntary Pre-K Program	472,588.00	467,000	(5,588)	-1%
13	3399 Other Miscellaneous State	50,633.00	-	(50,633)	-100%
14	TOTAL STATE	\$ 41,842,450	\$ 41,475,667	\$ (366,783)	-1%
<b>LOCAL:</b>					
15	3411 District School Tax	81,167,567	\$ 86,595,347	\$ 5,427,780	7%
16	3421 Tax Redemptions	543,326	-	(543,326)	0%
17	3411 Special Election Millage (0.60)	8,230,893	8,873,989	643,096	8%
18	3423 Tax collector fees returned	70	70	-	0%
19	3425 Rent	146,534	140,000	(6,534)	-4%
20	3431 Interest on Investments	193,933	138,297	(55,636)	-29%
21	3440 Gifts, Grants and Bequests	241,085	3,000	(238,085)	-99%
22	3460 Adult Student Fees	225,225	238,850	13,625	6%
23	3473 School Age Childcare	191,397	175,000	(16,397)	-9%
24	3491 Bus Fees	74,616	52,000	(22,616)	-30%
25	3493 Sale of Junk	939	-	(939)	0%
26	3494 Federal Indirect	508,539	500,000	(8,539)	-2%
27	3495 Misc. Local Revenue	1,839,225	1,460,149	(379,076)	-21%
28	3497 Refunds of prior year expenditures	1,510	-	(1,510)	0%
29	3499 Receipt of Food Services Indirect Costs	220,453	195,000	(25,453)	-12%
30	TOTAL LOCAL	\$ 93,585,312	\$ 98,371,702	\$ 4,786,390	5%
31	<b>TOTAL ESTIMATED REVENUES</b>	135,950,654	140,347,369	4,396,715	3%
<b>OTHER FINANCING SOURCES:</b>					
32	3630 Transfers from Capital	\$ 3,846,889	\$ 4,146,889	\$ 300,000	8%
33	3730 Sale of Fixed Assets	243,227	75,000	(168,227)	-69%
34	3740 Insurance Loss Recoveries	9,294	-	(9,294)	-100%
35	TOTAL OTHER SOURCES	\$ 4,099,410	\$ 4,221,889	\$ 122,479	3%
		140,050,064	144,569,258	4,519,194	3%
<b>FUND BALANCES:</b>					
36	Nonspendable	\$ 310,238	\$ 310,238	\$ -	0%
37	Restricted	8,031,520	8,031,520	-	0%
38	Unrestricted:				
39	Assigned	7,911,660	7,911,660	-	0%
40	Unassigned	7,672,358	7,672,358	-	0%
41	TOTAL FUND BALANCES	\$ 23,925,775	\$ 23,925,775	\$ -	0%
<b>TOTAL ESTIMATED REVENUES, OTHER SOURCES AND FUND BALANCES</b>					
42		<b>\$ 163,975,839</b>	<b>\$ 168,495,033</b>	<b>\$ 4,519,194</b>	
43	Total Unweighted FTE Students	17,658	17,693	35	
44	Total Funding & Balances per FTE	9,286	9,523	237	
45	<b>FEPP &amp; Taxes Total</b>	<b>\$ 121,133,116</b>	<b>\$ 126,272,209</b>	<b>\$ 5,238,863</b>	

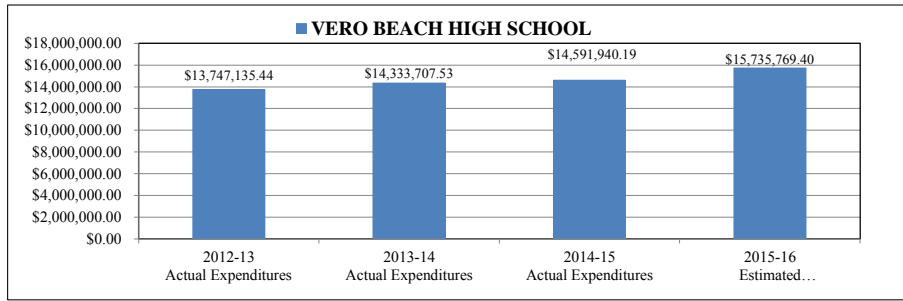


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SCHOOL &  
DEPARTMENT  
INFORMATION  
AND STATISTICS

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



**VERO BEACH HIGH SCHOOL**

Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$601,355.42	\$677,043.19	\$598,670.08	\$566,156.72	(\$32,513.36)
000	(GF)NON-DISCR SALARY (DIST)	\$10,717,995.72	\$11,171,746.40	\$11,534,695.24	\$11,468,566.12	(\$66,129.12)
006	COMMUNICATIONS (DISTRICT)	\$3,461.12	\$3,721.31	\$3,761.98	\$3,530.00	(\$231.98)
008	ELECTRICAL	\$1,249,640.10	\$1,170,744.06	\$1,052,530.58	\$1,027,769.00	(\$24,761.58)
070	CLASS SIZE REDUCTION (DIST)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$27,864.26	\$39,708.83	\$34,575.37	\$0.00	(\$34,575.37)
075	TEXTBOOK ALLOCATION (FTE)	\$56,904.96	\$43,399.23	\$47,546.24	\$81,340.50	\$33,794.26
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$7,412.20	\$14,903.60	\$20,166.30	\$13,149.17	(\$7,017.13)
077	SCHOOL IMP (LOTTERY)(FTE)	\$6,110.90	\$1,157.92	\$13,978.77	\$38,186.34	\$24,207.57
079	SAFE SCHOOLS *FEFP* (FTE)	\$0.00	\$0.00	\$0.00	\$37,500.00	\$37,500.00
080	SCIENCE LAB MATERIALS (FTE)	\$4,355.55	\$4,134.20	\$4,235.67	\$4,098.86	(\$136.81)
081	CLOSING THE ACHIEVEMENT GAP	\$15,699.81	\$2,028.30	\$0.00	\$0.00	\$0.00
084	DUAL ENROLLMENT	\$0.00	\$0.00	\$135,999.96	\$136,000.00	\$0.04
085	ADVANCED PLACEMENT (FTE)	\$123,193.55	\$180,884.39	\$218,134.34	\$749,087.32	\$530,952.98
092	DISTRCT SUPP STUdT COMPETITION	\$0.00	\$0.00	\$4,644.95	\$0.00	(\$4,644.95)
500	IRSD PERFORMANCE PAY (DIST)	\$40,828.09	\$0.00	\$804.78	\$0.00	(\$804.78)
501	DIST SUPP - GRADUATION COSTS	\$4,090.00	\$4,982.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$449.53	\$0.00	\$11,178.53	\$0.00	(\$11,178.53)
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$6,981.64	\$4,579.10	\$1,250.00	(\$3,329.10)
510	ICPALMS	\$0.00	\$820.81	\$0.00	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$316,822.58	\$96,471.90	\$172,351.58	\$510,573.45	\$338,221.87
541	0.35 CRITICAL NEEDS MILLAGE	\$0.00	\$73,911.97	\$1,940.90	\$90,357.35	\$88,416.45
544	DISTRICTWIDE MOVING	\$0.00	\$0.00	\$423.45	\$0.00	(\$423.45)
545	TEACHER SALARY ALLOCATION	\$0.00	\$388,311.92	\$0.00	\$0.00	\$0.00
547	P-CARD PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$50,624.39	\$54,775.76	\$76,377.31	\$74,165.00	(\$2,212.31)
549	BOTTLED GAS (PROPANE) (DIST)	\$14,484.53	\$15,964.78	\$11,166.78	\$11,926.49	\$759.71
550	INSERVICE INCENTIVE PAY	\$15,878.40	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$84,165.36	\$0.00	\$0.00	\$0.00
562	CAREER VOCATIONAL ADD ON FTE	\$54,192.17	\$87,420.50	\$417,825.98	\$702,228.84	\$284,402.86
578	SCHOOL RECOGNITION	\$256,818.00	\$0.00	\$0.00	\$0.00	\$0.00
579	SECONDARY REMEDIATION	\$0.00	\$0.00	\$6,746.87	\$13,150.00	\$6,403.13
580	IRCEA SUPPLEMENTS	\$178,954.16	\$187,214.54	\$180,816.88	\$191,934.00	\$11,117.12
582	END OF COURSE BOOT CAMP	\$0.00	\$8,200.84	\$8,948.90	\$12,000.00	\$3,051.10
589	IRFIL EXPENSES	\$0.00	\$5,885.82	\$5,055.68	\$0.00	(\$5,055.68)
590	RESERVE-CLAIMS UNDER DEDUCTII	\$0.00	\$0.00	\$680.34	\$0.00	(\$680.34)
591	CUSTODIAL SUBSTITUTES	\$0.00	\$1,482.18	\$0.00	\$0.00	\$0.00
592	SACS ACCREDITATION REVIEW	\$0.00	\$2,493.01	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$5,153.07	\$3,343.87	\$0.00	(\$3,343.87)
905	BANDWIDTH GRANT	\$0.00	\$0.00	\$18,820.00	\$0.00	(\$18,820.00)
907	HIGH SCHOOL STEM GRANT	\$0.00	\$0.00	\$89.76	\$2,800.24	\$2,710.48
916	BIOTECH ACADEMISS-VB & SR HIGH	\$0.00	\$0.00	\$1,850.00	\$0.00	(\$1,850.00)
<b>TOTALS</b>		<b>\$13,747,135.44</b>	<b>\$14,333,707.53</b>	<b>\$14,591,940.19</b>	<b>\$15,735,769.40</b>	<b>\$1,143,829.21</b>

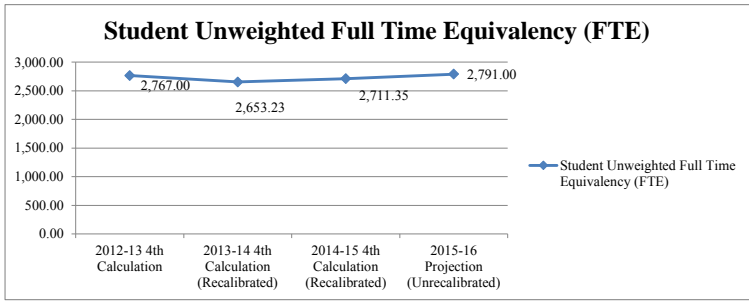
**School District of Indian River County  
General Operating Budget  
Facility 0031**

**Staffing Summary (Full Time Equivalent)**

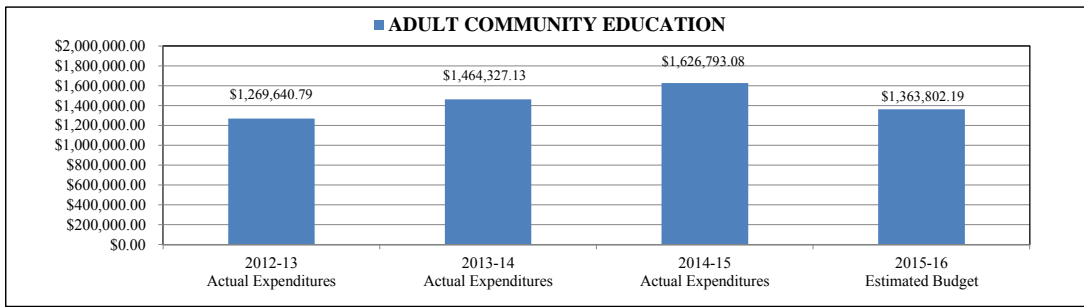
<b>Position Description</b>	<b>2013-14 Allocation</b>	<b>2014-15 Allocation</b>	<b>2015-16 Allocation</b>	<b>Variance</b>
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	0.00
ASST PRINCIPAL FLC	2.00	2.00	2.00	0.00
ASST PRINCIPAL SENIOR HIGH	4.00	4.00	4.00	0.00
ATHLETIC DIRECTOR	1.00	1.00	1.00	0.00
ATHLETIC 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	7.00	7.00	7.00	0.00
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	8.00	1.00
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	2.00	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	2.00	0.00
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/RECEPTI	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 ASSISTANT EXCEPTIONAL	4.00	4.00	4.00	0.00
TEACHER BUSINESS EDUCATION	5.00	4.00	4.00	0.00
TEACHER DRAMA, SENIOR HIGH	1.00	1.00	1.00	0.00
TEACHER DROPOUT PREVENTION SI	0.40	1.00	1.00	0.00
TEACHER ESOL	1.00	0.00	0.00	0.00
TEACHER EXCEPTIONAL ED - VE	11.00	11.00	11.00	0.00
TEACHER EXCEPTIONAL ED AUTISM	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL EDUCATIO	1.00	1.00	1.00	0.00
TEACHER FOREIGN LANGUAGE, SR I	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	18.00	18.00	18.00	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, SF	8.00	8.00	8.00	0.00
TEACHER READING, SENIOR HIGH	3.00	5.00	5.00	0.00
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 EDUCATIO	5.00	5.00	5.00	0.00
TEACHER, AP/IB PROGRAM	1.00	1.00	1.00	0.00
TEACHER, EMOTIONAL/BEHAVIORA	4.00	4.00	4.00	0.00
TV PRODUCTION TEACHER	1.00	1.00	1.00	0.00
TEACHER CRITICAL THINKING	0.00	1.00	1.00	0.00
TEACHER, STEM	0.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLO</b>	<b>211.20</b>	<b>213.80</b>	<b>214.80</b>	<b>1.00</b>

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

<b>FTE History and Projection</b>	<b>2012-13 4th Calculation</b>	<b>2013-14 4th Calculation (Recalibrated)</b>	<b>2014-15 4th Calculation (Recalibrated)</b>	<b>2015-16 Projection (Unrecalibrated)</b>
Student Unweighted Full Time Equivalenc	2,767.00	2,653.23	2,711.35	2,791.00



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



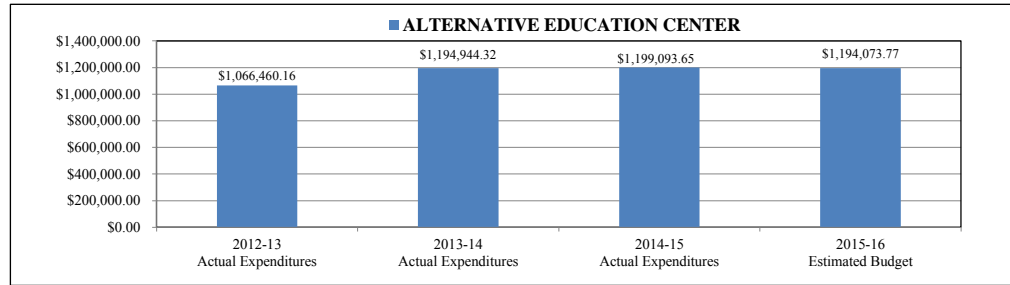
**ADULT COMMUNITY EDUCATION**

Project#	Description	2012-13	2013-14	2014-15	2015-16	Variance
		Actual Expenditures	Actual Expenditures	Actual Expenditures	Estimated Budget	
74	FLORIDA TEACHER LEAD (DIST)	\$0.00	\$269.03	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$0.00	\$14.00	\$0.00	\$0.00	\$0.00
610	ADULT EDUCATION-GENERAL	814,724.84	984,014.72	1,175,352.57	\$896,201.07	(\$279,151.50)
612	ADULT EDUCATION-CULINARY	8,477.45	8,446.44	-	\$0.00	\$0.00
613	ADULT EDUCATION-CDL	2,734.55	6,296.43	4,591.06	\$6,976.20	\$2,385.14
614	ADULT EDUCATION-SECURITY D TRN	2,719.78	2,587.92	3,434.10	\$550.00	(\$2,884.10)
615	ADULT EDUCATION-SECURITY G TRN	\$0.00	\$0.00	\$972.10	\$6,262.15	\$5,290.05
616	ADULT EDUCATION-WELDING PROGRAM	\$0.00	\$51,816.01	\$7,363.47	\$3,300.00	(\$4,063.47)
619	ADULT EDUCATION-ADMINISTRATIVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
620	ADULT EDUCATION-MEDICAL	9,030.50	9,701.41	6,693.02	\$10,054.54	\$3,361.52
621	ADULT EDUCATION-CERT NURSE AST	83,920.93	86,839.63	86,733.06	\$116,746.50	\$30,013.44
623	ADULT EDUCATION-MEDICAL ASST	74,283.31	69,378.94	68,967.21	\$76,890.67	\$7,923.46
625	ADULT EDUCATION-MEDICAL CODING	60,710.63	7,816.05	10,368.54	\$5,732.15	(\$4,636.39)
626	ADULT EDUCATION-PHLEBOTOMY	9,511.58	6,577.54	10,205.47	\$4,946.27	(\$5,259.20)
627	ADULT EDUCATION-PHARMACY TECH	53,242.34	57,856.39	57,882.02	\$70,348.61	\$12,466.59
628	ADULT EDUCATION-LIC PRAC NURSE	150,284.88	172,712.62	171,803.46	\$165,794.03	(\$6,009.43)
905	BANDWIDTH GRANT	-	-	22,427.00	\$0.00	(\$22,427.00)
<b>TOTALS</b>		<b>\$1,269,640.79</b>	<b>\$1,464,327.13</b>	<b>\$1,626,793.08</b>	<b>\$1,363,802.19</b>	<b>(\$262,990.89)</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 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
PRINCIPAL ADULT CAREER EDUCATION	0.00	0.00	1.00	1.00
COORD ADULT AND COMMUNITY ED	0.85	0.85	0.00	(0.85)
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	3.00	3.00	3.00	0.00
TEACHER HEALTH OCCUPATIONS	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>13.75</b>	<b>13.75</b>	<b>13.90</b>	<b>0.15</b>

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



**ALTERNATIVE EDUCATION CENTER**

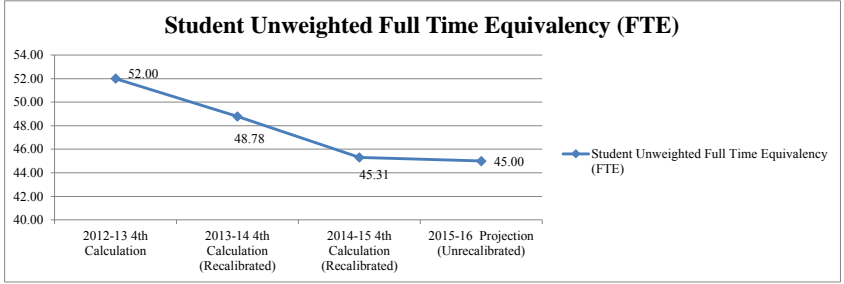
Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$14,103.40	\$14,060.28	\$10,908.07	\$9,741.46	(\$1,166.61)
000	(GF)NON-DISCR SALARY (DIST)	\$897,498.80	\$1,018,073.73	\$987,982.30	\$983,588.41	(\$4,393.89)
006	COMMUNICATIONS (DISTRICT)	\$1,417.32	\$1,378.39	\$1,342.51	\$1,279.00	(\$63.51)
008	ELECTRICAL	\$70,082.89	\$72,958.08	\$69,106.38	\$61,752.00	(\$7,354.38)
051	TITLE I SKIPPED SCHOOLS / ALT ED SUPPORT	\$22,961.89	\$20,119.30	\$29,262.42	\$19,255.36	(\$10,007.06)
074	FLORIDA TEACHER LEAD (DIST)	\$2,014.74	\$2,959.33	\$2,770.34	\$0.00	(\$2,770.34)
075	TEXTBOOK ALLOCATION (FTE)	\$2,316.12	\$8,679.78	\$642.24	\$1,726.96	\$1,084.72
076	LIBRARY MEDIA CATEGORICAL	\$0.00	\$0.00	\$0.00	\$497.98	\$497.98
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$0.00	\$0.00	\$2,192.52	\$2,192.52
500	IRSD PERFORMANCE PAY (DIST)	\$5,185.43	\$0.00	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$0.00	\$93.20	\$0.00	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$32,258.69	\$6,255.13	\$79,642.34	\$60,419.78	(\$19,222.56)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$852.60	\$102.70	\$36,172.30	\$36,069.60
544	DISTRICTWIDE MOVING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$0.00	\$28,441.79	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$6,258.65	\$6,708.91	\$6,893.92	\$6,904.00	\$10.08
549	BOTTLED GAS (PROPANE) (DIST)	\$1,735.82	\$2,032.34	\$1,848.23	\$1,657.00	(\$191.23)
550	INSERVICE INCENTIVE PAY	\$3,094.94	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$3,696.66	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$7,531.47	\$8,634.80	\$8,095.31	\$8,887.00	\$791.69
589	IRFIL EXPENSE	\$0.00	\$0.00	\$496.89	\$0.00	(\$496.89)
<b>TOTALS</b>		<b>\$1,066,460.16</b>	<b>\$1,194,944.32</b>	<b>\$1,199,093.65</b>	<b>\$1,194,073.77</b>	<b>(\$5,019.88)</b>

**Staffing Summary (Full Time Equivalent)**

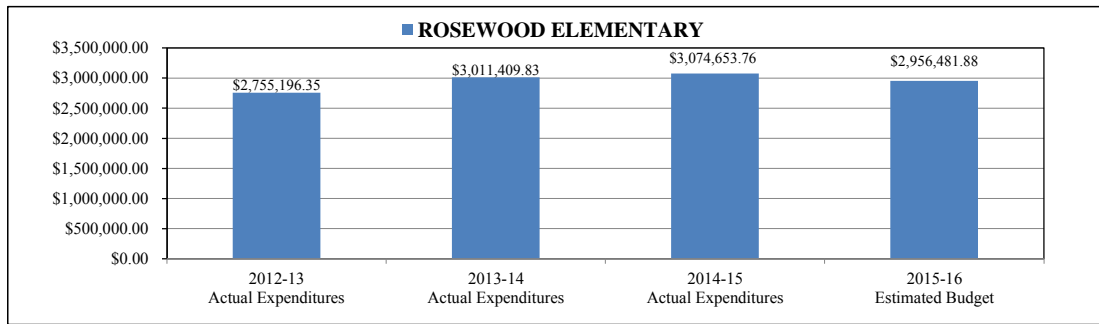
Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	0.00
PRINCIPAL FOR ALTERNATIVE EDUC	1.00	1.00	1.00	0.00
ESE TEACHER ASSISTANT 6-21	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	1.00	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	1.00	1.00	1.00	0.00
TEACHER SCIENCE SENIOR HIGH	2.00	2.00	2.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>0.00</b>

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

<b>FTE History and Projection</b>	<b>2012-13 4th Calculation</b>	<b>2013-14 4th Calculation (Recalibrated)</b>	<b>2014-15 4th Calculation (Recalibrated)</b>	<b>2015-16 Projection (Unrecalibrated)</b>
Student Unweighted Full Time Equivalency (FTE)	52.00	48.78	45.31	45.00



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



**ROSEWOOD ELEMENTARY**

Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$46,567.37	\$41,364.04	\$41,677.92	\$59,361.62	\$17,683.70
000	(GF)NON-DISCR SALARY (DIST)	\$2,330,708.69	\$2,391,827.29	\$2,615,316.51	\$2,499,535.27	(\$115,781.24)
006	COMMUNICATIONS (DISTRICT)	\$675.36	\$631.71	\$588.31	\$588.00	(\$0.31)
008	ELECTRICAL	\$148,333.56	\$154,696.51	\$159,983.56	\$159,926.00	(\$57.56)
070	CLASS SIZE REDUCTION (DIST)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$6,766.49	\$9,577.47	\$9,083.64	\$0.00	(\$9,083.64)
075	TEXTBOOK ALLOCATION (FTE)	\$4,473.67	\$2,284.90	\$10,323.01	\$13,788.00	\$3,464.99
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,030.19	\$3,475.57	\$3,679.67	\$2,663.92	(\$1,015.75)
077	SCHOOL IMP (LOTTERY)(FTE)	\$684.69	\$903.98	\$1,661.24	\$10,886.17	\$9,224.93
080	SCIENCE LAB MATERIALS (FTE)	\$1,159.42	\$0.00	\$1,200.08	\$2,437.80	\$1,237.72
081	CLOSING THE ACHIEVEMENT GAP	\$6,787.69	\$7,003.22	\$0.00	\$0.00	\$0.00
095	DONATIONS	\$1,094.45	\$0.00	\$0.00	\$1,405.55	\$1,405.55
500	IRSD PERFORMANCE PAY (DIST)	\$5,162.43	\$0.00	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$37,323.92	\$23,908.19	\$0.00	(\$23,908.19)
510	ICPALMS	\$0.00	\$217.90	\$0.00	\$0.00	\$0.00
514	ROSEWOOD BASEBALL FILED SUPPORT	\$0.00	\$0.00	\$6,000.00	\$6,000.00	\$0.00
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$0.00	\$0.00	\$16,942.30	\$16,942.30
540	0.25 CRITICAL NEEDS MILLAGE	\$122,796.33	\$168,209.55	\$112,231.41	\$119,485.65	\$7,254.24
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$83.67	\$37,441.33	\$37,357.66
545	TEACHER SALARY ALLOCATION	\$0.00	\$93,380.61	\$0.00	\$0.00	\$0.00
547	P-CARD PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$5,096.20	\$7,415.31	\$7,057.18	\$6,995.00	(\$62.18)
550	INSERVICE INCENTIVE PAY	\$3,364.07	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$18,688.23	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION	\$51,273.28	\$54,702.00	\$54,139.73	\$540.27	(\$53,599.46)
580	IRCEA SUPPLEMENTS	\$18,222.46	\$17,632.03	\$18,569.35	\$18,485.00	(\$84.35)
589	IRFIL EXPENSES	\$0.00	\$1,544.59	\$1,377.44	\$0.00	(\$1,377.44)
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$0.00	\$0.00	\$2,800.00	\$0.00	(\$2,800.00)
593	ENERGY SAVINGS REBATE	\$0.00	\$531.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$4,972.85	\$0.00	(\$4,972.85)
<b>TOTALS</b>		<b>\$2,755,196.35</b>	<b>\$3,011,409.83</b>	<b>\$3,074,653.76</b>	<b>\$2,956,481.88</b>	<b>(\$118,171.88)</b>

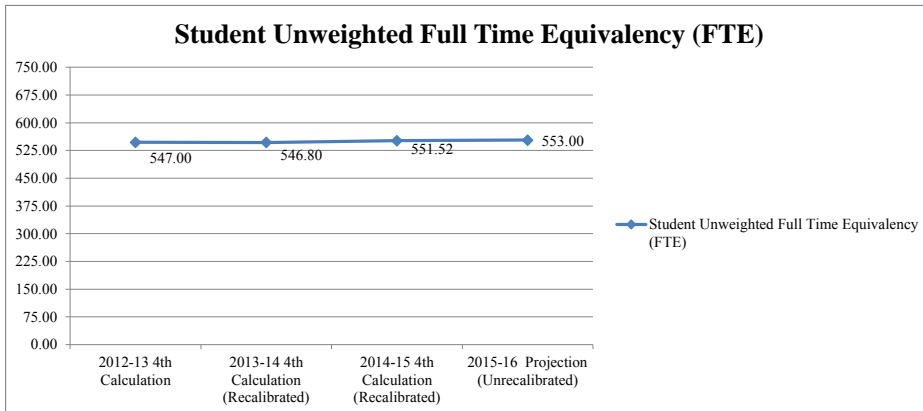


**School District of Indian River County  
General Operating Budget  
Facility 0041**

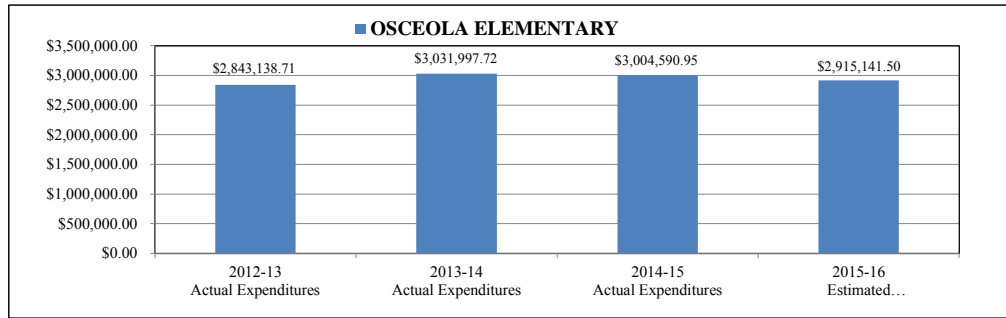
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14	2014-15	2015-16	Variance
	Allocation	Allocation	Allocation	
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 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	2.00	2.00	2.00	0.00
PLANT OPERATOR	0.50	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	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
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>47.50</b>	<b>47.50</b>	<b>47.50</b>	<b>0.00</b>

<b>FTE History and Projection</b>	<b>2012-13 4th Calculation</b>	<b>2013-14 4th Calculation (Recalibrated)</b>	<b>2014-15 4th Calculation (Recalibrated)</b>	<b>2015-16 Projection (Unrecalibrated)</b>
Student Unweighted Full Time Equivalency (FTE)	547.00	546.80	551.52	553.00



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



**OSCEOLA ELEMENTARY**

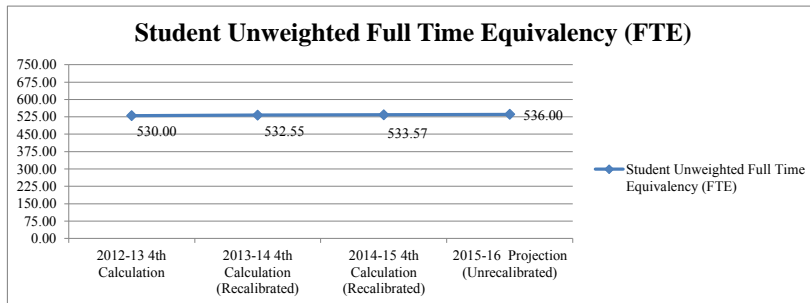
Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$55,243.77	\$52,261.35	\$57,433.29	\$56,765.12	(\$668.17)
000	(GF)NON-DISCR SALARY (DIST)	\$2,498,459.47	\$2,507,714.45	\$2,668,932.57	\$2,614,928.98	(\$54,003.59)
006	COMMUNICATIONS (DISTRICT)	\$665.01	\$631.71	\$588.23	\$588.00	(\$0.23)
008	ELECTRICAL	\$81,863.18	\$77,827.04	\$79,331.68	\$79,913.00	\$581.32
070	CLASS SIZE REDUCTION (DIST)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$6,462.38	\$9,147.02	\$7,843.10	\$0.00	(\$7,843.10)
075	TEXTBOOK ALLOCATION (FTE)	\$20,096.88	\$1,817.01	\$12,605.47	\$13,339.25	\$733.78
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,436.50	\$2,322.98	\$3,348.21	\$3,005.56	(\$342.65)
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$759.04	\$0.00	\$20,234.22	\$20,234.22
080	SCIENCE LAB MATERIALS (FTE)	\$512.96	\$0.00	\$0.00	\$1,596.72	\$1,596.72
081	CLOSING THE ACHIEVEMENT GAP	\$7,483.79	\$4,521.46	\$0.00	\$0.00	\$0.00
500	IRSD PERFORMANCE PAY (DIST)	\$7,172.31	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$55,193.97	\$0.00	(\$55,193.97)
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
510	ICPALMS	\$0.00	\$211.66	\$0.00	\$0.00	\$0.00
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$0.00	\$5,693.90	\$2,646.10	(\$3,047.80)
540	0.25 CRITICAL NEEDS MILLAGE	\$65,362.22	\$176,078.75	\$76,230.73	\$78,279.55	\$2,048.82
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$0.00	\$8,875.00	\$8,875.00
545	TEACHER SALARY ALLOCATION	\$0.00	\$91,852.11	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$11,521.20	\$10,934.93	\$10,331.71	\$10,337.00	\$5.29
549	BOTTLED GAS (PROPANE) (DIST)	\$5,343.31	\$5,555.04	\$4,287.25	\$5,148.00	\$860.75
550	INSERVICE INCENTIVE PAY	\$1,076.50	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$17,875.95	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$52,564.00	\$53,000.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$17,445.02	\$17,974.99	\$19,304.24	\$18,485.00	(\$819.24)
588	OSCEOLA ROBOTICS PROGRAM	\$9,430.21	\$0.00	\$0.00	\$0.00	\$0.00
589	IRFIL EXPENSES	\$0.00	\$1,266.23	\$1,800.48	\$0.00	(\$1,800.48)
593	ENERGY SAVINGS REBATE	\$0.00	\$246.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$1,666.12	\$0.00	(\$1,666.12)
<b>TOTALS</b>		<b>\$2,843,138.71</b>	<b>\$3,031,997.72</b>	<b>\$3,004,590.95</b>	<b>\$2,915,141.50</b>	<b>(\$89,449.45)</b>

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

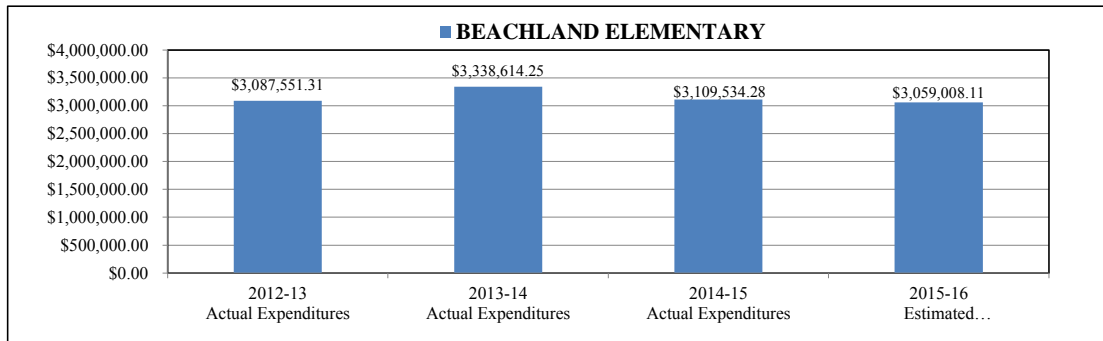
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	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	1.00	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 ASSISTANT EXCEPTIONAL	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
<b>TOTAL NUMBER OF POSITION ALLOCATIC</b>	<b>47.00</b>	<b>47.00</b>	<b>47.00</b>	<b>0.00</b>

<b>FTE History and Projection</b>	<b>2012-13 4th Calculation</b>	<b>2013-14 4th Calculation (Recalibrated)</b>	<b>2014-15 4th Calculation (Recalibrated)</b>	<b>2015-16 Projection (Unrecalibrated)</b>
Student Unweighted Full Time Equivalency (FTE)	530.00	532.55	533.57	536.00



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



**BEACHLAND ELEMENTARY**

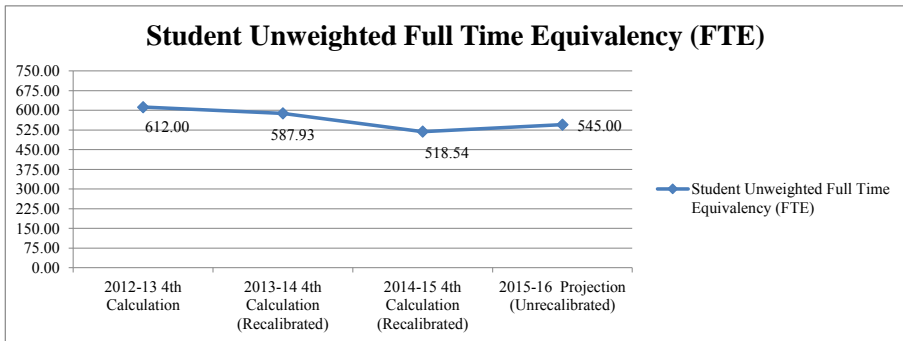
Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$51,146.92	\$50,037.02	\$49,678.96	\$56,983.86	\$7,304.90
000	(GF)NON-DISCR SALARY (DIST)	\$2,676,338.31	\$2,757,696.47	\$2,627,964.39	\$2,628,291.49	\$327.10
006	COMMUNICATIONS (DISTRICT)	\$1,112.94	\$1,120.02	\$1,131.45	\$1,037.00	(\$94.45)
008	ELECTRICAL	\$134,281.24	\$141,373.63	\$139,028.29	\$139,953.00	\$924.71
070	CLASS SIZE REDUCTION (DIST)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$7,488.75	\$10,868.81	\$9,736.25	\$0.00	(\$9,736.25)
075	TEXTBOOK ALLOCATION (FTE)	\$13,775.61	\$10,777.58	\$9,813.67	\$12,963.50	\$3,149.83
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,919.94	\$2,966.67	\$3,385.61	\$2,599.91	(\$785.70)
077	SCHOOL IMP (LOTTERY)(FTE)	\$981.74	\$809.30	\$0.00	\$10,801.25	\$10,801.25
080	SCIENCE LAB MATERIALS (FTE)	\$261.72	\$685.19	\$10.97	\$3,216.78	\$3,205.81
081	CLOSING THE ACHIEVEMENT GAP	\$2,495.55	\$5,749.64	\$0.00	\$0.00	\$0.00
089	SCHOOLS OF INNOVATION	\$0.00	\$0.00	\$0.00	\$9,305.00	\$9,305.00
093	EXECPTIONAL STUDENT EDUCATION-C	\$0.00	\$0.00	\$62,020.45	\$62,049.95	\$29.50
095	DONATIONS	\$0.00	\$29,458.80	\$0.00	\$484.50	\$484.50
500	IRSD PERFORMANCE PAY (DIST)	\$7,633.21	\$0.00	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$0.00	\$425.19	\$0.00	\$0.00	\$0.00
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$0.00	\$7,196.14	\$6,427.86	(\$768.28)
540	0.25 CRITICAL NEEDS MILLAGE	\$105,364.54	\$153,893.83	\$102,765.49	\$92,128.69	(\$10,636.80)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$16,199.40	\$48.19	\$5,026.81	\$4,978.62
545	TEACHER SALARY ALLOCATION	\$0.00	\$107,370.07	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$7,176.68	\$10,131.77	\$9,935.51	\$8,638.00	(\$1,297.51)
550	INSERVICE INCENTIVE PAY	\$3,498.64	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$21,172.50	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION	\$55,766.00	\$0.00	\$58,177.49	\$615.51	(\$57,561.98)
580	IRCEA SUPPLEMENTS	\$17,309.52	\$16,125.77	\$18,448.48	\$18,485.00	\$36.52
589	IRFIL EXPENSES	\$0.00	\$1,752.59	\$1,668.94	\$0.00	(\$1,668.94)
905	BANDWIDTH GRANT	\$0.00	\$0.00	\$8,524.00	\$0.00	(\$8,524.00)
<b>TOTALS</b>		<b>\$3,087,551.31</b>	<b>\$3,338,614.25</b>	<b>\$3,109,534.28</b>	<b>\$3,059,008.11</b>	<b>(\$50,526.17)</b>

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

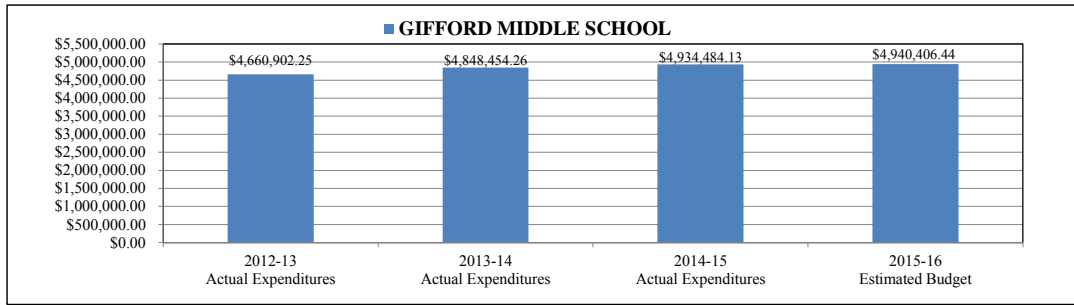
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	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, ELEMENT.	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.50	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	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED - VE	3.00	3.00	3.00	0.00
TEACHER GRADE 1	5.00	6.00	4.50	-1.50
TEACHER GRADE 2	6.00	4.00	4.50	0.50
TEACHER GRADE 3	6.00	6.00	4.50	-1.50
TEACHER GRADE 4	5.00	5.00	4.50	-0.50
TEACHER GRADE 5	6.00	4.00	4.50	0.50
TEACHER KINDERGARTEN	5.00	4.00	4.50	0.50
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELEM	1.00	1.00	1.00	0.00
TEACHER SCH BASED READING STRAI	0.00	0.00	0.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCA</b>	<b>53.50</b>	<b>49.50</b>	<b>47.50</b>	<b>-2.00</b>

FTE History and Projection	2012-13 4th Calculation	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (l	612.00	587.93	518.54	545.00



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



**GIFFORD MIDDLE SCHOOL**

Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
...	NON-LABOR DISCRETIONARY	\$80,770.47	\$100,759.30	\$78,197.58	\$85,888.98	\$7,691.40
000	(GF)NON-DISCR SALARY (DIST)	\$3,796,465.40	\$3,828,030.31	\$4,009,622.95	\$3,949,513.52	(\$60,109.43)
006	COMMUNICATIONS (DISTRICT)	\$675.36	\$631.71	\$588.27	\$588.00	(\$0.27)
008	ELECTRICAL	\$417,855.00	\$478,091.83	\$462,020.09	\$411,487.00	(\$50,533.09)
070	CLASS SIZE REDUCTION (DIST)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$10,187.75	\$14,958.07	\$12,808.23	\$0.00	(\$12,808.23)
075	TEXTBOOK ALLOCATION (FTE)	\$24,824.28	\$24,261.08	\$20,163.08	\$20,361.00	\$197.92
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,393.10	\$4,504.02	\$5,066.37	\$3,963.14	(\$1,103.23)
077	SCHOOL IMP (LOTTERY)(FTE)	\$1,380.66	\$0.00	\$2,270.93	\$20,570.04	\$18,299.11
079	SAFE SCHOOLS *FEFP* (FTE)	\$33,625.54	\$0.00	\$0.00	\$0.00	\$0.00
080	SCIENCE LAB MATERIALS (FTE)	\$961.15	\$1,232.44	\$396.02	\$1,916.22	\$1,520.20
081	CLOSING THE ACHIEVEMENT GAP	\$7,776.73	\$10,354.80	\$0.00	\$0.00	\$0.00
089	SCHOOLS OF INNOVATION	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00
093	EXCEPTIONAL (GIFTED SERV)(DIS)	\$48,775.85	\$73,004.65	\$92,581.99	\$121,186.07	\$28,604.08
500	IRSD PERFORMANCE PAY (DIST)	\$10,668.85	\$0.00	\$0.00	\$0.00	\$0.00
505	SUMMER SCHOOL	\$3,858.96	\$2,161.18	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$0.00	\$463.02	\$0.00	\$0.00	\$0.00
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$0.00	\$2,451.22	\$3,548.78	\$1,097.56
540	0.25 CRITICAL NEEDS MILLAGE	\$63,350.99	\$0.00	\$154,952.99	\$138,882.68	(\$16,070.31)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$27,283.84	\$991.09	\$58,883.91	\$57,892.82
545	TEACHER SALARY ALLOCATION	\$0.00	\$143,957.50	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$11,420.45	\$11,392.03	\$10,023.67	\$10,098.00	\$74.33
549	BOTTLED GAS (PROPANE) (DIST)	\$3,259.06	\$3,700.87	\$2,247.94	\$2,248.00	\$0.06
550	INSERVICE INCENTIVE PAY	\$4,709.70	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$28,791.02	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$87,945.39	\$0.00	\$0.00	\$0.00	\$0.00
579	SECONDARY REMEDIATION	\$0.00	\$2,255.54	\$574.52	\$0.00	(\$574.52)
580	IRCEA SUPPLEMENTS	\$47,997.56	\$51,419.17	\$48,085.17	\$53,638.00	\$5,552.83
589	IRFIL EXPENSES	\$0.00	\$1,907.87	\$3,167.64	\$0.00	(\$3,167.64)
598	SICK LEAVE BUYBACK	\$0.00	\$3,517.22	\$3,566.58	\$0.00	(\$3,566.58)
599	SCHOOL SECURITY	\$0.00	\$35,776.79	\$24,707.80	\$42,633.10	\$17,925.30
<b>TOTALS</b>		<b>\$4,660,902.25</b>	<b>\$4,848,454.26</b>	<b>\$4,934,484.13</b>	<b>\$4,940,406.44</b>	<b>\$5,922.31</b>

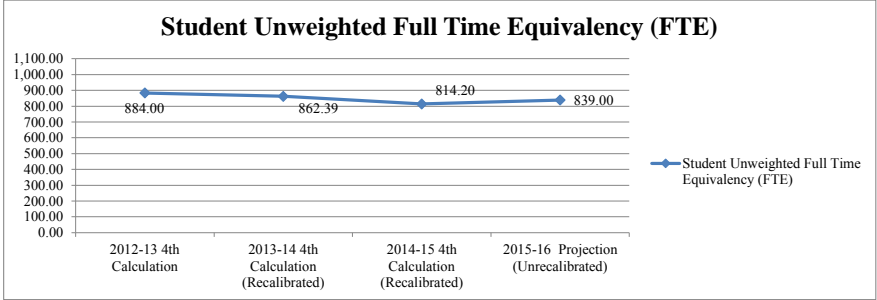
**School District of Indian River County  
General Operating Budget  
Facility 0081**

**Staffing Summary (Full Time Equivalent)**

<b>Position Description</b>	<b>2013-14 Allocation</b>	<b>2014-15 Allocation</b>	<b>2015-16 Allocation</b>	<b>Variance</b>
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	3.50	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	1.00	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	1.00	0.00
TEACHER ART MIDDLE	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	2.00	2.00	2.00	0.00
TEACHER BUSINESS EDUCATION	1.00	1.00	1.00	0.00
TEACHER CRITICAL THINKING	0.00	0.00	1.00	1.00
TEACHER EXCEPTIONAL ED - VE	3.00	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED GIFTED	2.00	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	6.00	-1.00
TEACHER MATH MIDDLE	8.00	7.00	7.00	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	7.00	7.00	5.00	-2.00
TEACHER SCIENCE MIDDLE	7.00	7.00	7.00	0.00
TEACHER SOCIAL STUDIES MIDDLE	7.00	6.60	5.60	-1.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>74.80</b>	<b>73.40</b>	<b>70.40</b>	<b>-3.00</b>

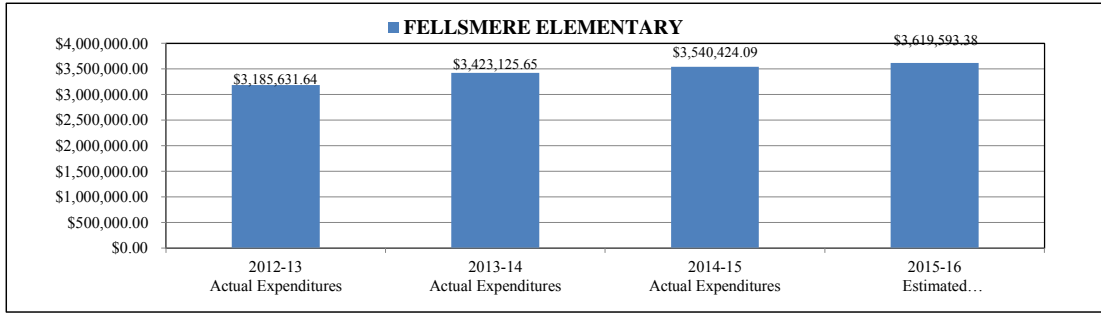
**School District of Indian River County  
General Operating Budget  
Facility 0081**

<b>FTE History and Projection</b>	<b>2012-13 4th Calculation</b>	<b>2013-14 4th Calculation (Recalibrated)</b>	<b>2014-15 4th Calculation (Recalibrated)</b>	<b>2015-16 Projection (Unrecalibrated)</b>
Student Unweighted Full Time Equivalency (FTE)	884.00	862.39	814.20	839.00





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



**FELLSMERE ELEMENTARY**

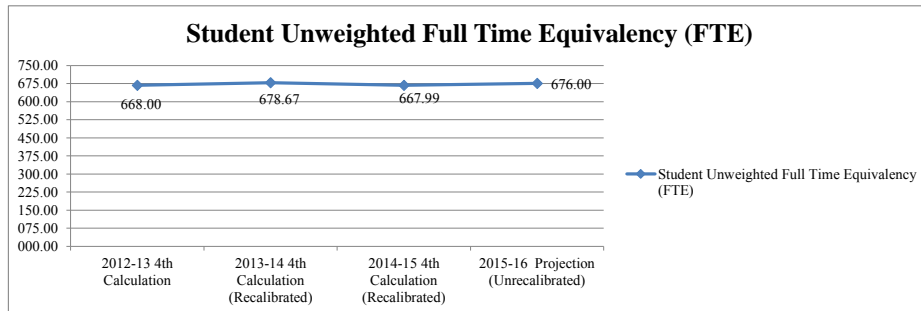
Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$63,915.01	\$55,297.58	\$60,755.28	\$73,130.11	\$12,374.83
000	(GF)NON-DISCR SALARY (DIST)	\$2,827,766.92	\$2,848,055.29	\$2,974,497.56	\$2,945,794.86	(\$28,702.70)
006	COMMUNICATIONS (DISTRICT)	\$1,112.94	\$1,271.76	\$1,508.60	\$1,382.00	(\$126.60)
008	ELECTRICAL	\$134,695.56	\$133,291.58	\$111,927.68	\$114,479.00	\$2,551.32
070	CLASS SIZE REDUCTION (DIST)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$9,617.54	\$13,612.92	\$12,972.54	\$0.00	(\$12,972.54)
075	TEXTBOOK ALLOCATION (FTE)	\$2,959.54	\$0.00	\$16,272.45	\$16,699.75	\$427.30
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,579.28	\$4,161.97	\$3,393.69	\$3,737.87	\$344.18
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$539.30	\$0.00	\$17,692.04	\$17,692.04
080	SCIENCE LAB MATERIALS (FTE)	\$600.68	\$394.25	\$706.93	\$4,559.46	\$3,852.53
081	CLOSING THE ACHIEVEMENT GAP	\$2,292.31	\$0.00	\$0.00	\$0.00	\$0.00
096	RENTAL BUDGETS TO SCHOOLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
500	IRSD PERFORMANCE PAY (DIST)	\$2,533.48	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$252.39	\$8.22	(\$244.17)
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
510	ICPALMS	\$0.00	\$786.31	\$0.00	\$0.00	\$0.00
521	SUMMER ENRICHMENT-FROG LEG \$\$	\$0.00	\$0.00	\$1,617.26	\$0.00	(\$1,617.26)
524	LOWEST 300 SCHOOLS	\$0.00	\$0.00	\$230,372.04	\$300,000.00	\$69,627.96
539	TITLE I DIFFERENTIAL PAY-GF	\$0.00	\$5,858.65	\$0.00	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$102,722.63	\$168,520.94	\$77,806.28	\$88,152.36	\$10,346.08
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$6,907.29	\$15,587.71	\$8,680.42
545	TEACHER SALARY ALLOCATION	\$0.00	\$124,503.69	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$15,243.13	\$24,804.98	\$21,091.24	\$19,385.00	(\$1,706.24)
549	BOTTLED GAS (PROPANE) (DIST)	\$1,548.92	(\$1,090.88)	\$0.00	\$0.00	\$0.00
550	INSERVICE INCENTIVE PAY	\$807.37	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$21,926.20	\$0.00	\$0.00	\$0.00
577	SCHOOL RECOGNITION 11/12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$17,236.33	\$18,422.13	\$18,126.30	\$18,485.00	\$358.70
589	IRFIL EXPENSES	\$0.00	\$988.32	\$2,216.56	\$0.00	(\$2,216.56)
593	ENERGY SAVINGS REBATE	\$0.00	\$116.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$1,664.66	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		<b>\$3,185,631.64</b>	<b>\$3,423,125.65</b>	<b>\$3,540,424.09</b>	<b>\$3,619,593.38</b>	<b>\$79,169.29</b>

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

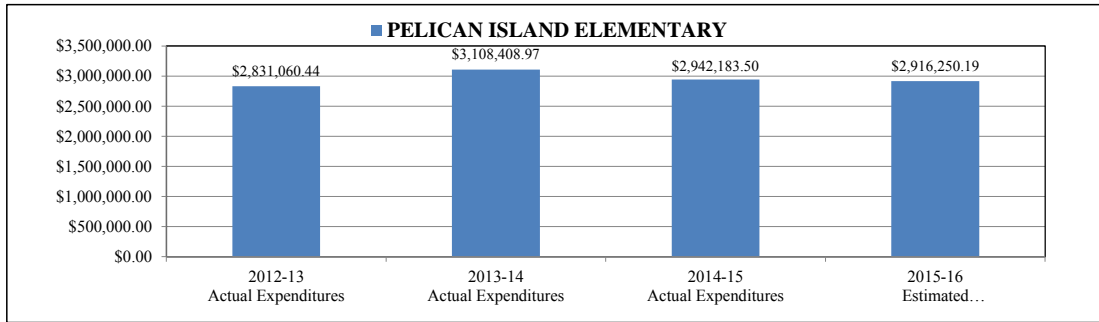
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	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 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	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	2.00	1.00
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	1.00	0.00
TEACHER GRADE 1	6.00	6.00	6.00	0.00
TEACHER GRADE 2	8.00	6.00	6.00	0.00
TEACHER GRADE 3	7.00	8.00	6.00	-2.00
TEACHER GRADE 4	5.00	5.00	7.00	2.00
TEACHER GRADE 5	5.00	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
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>60.00</b>	<b>59.00</b>	<b>60.00</b>	<b>1.00</b>

FTE History and Projection	2012-13 4th Calculation	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	668.00	678.67	667.99	676.00



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



**PELICAN ISLAND ELEMENTARY**

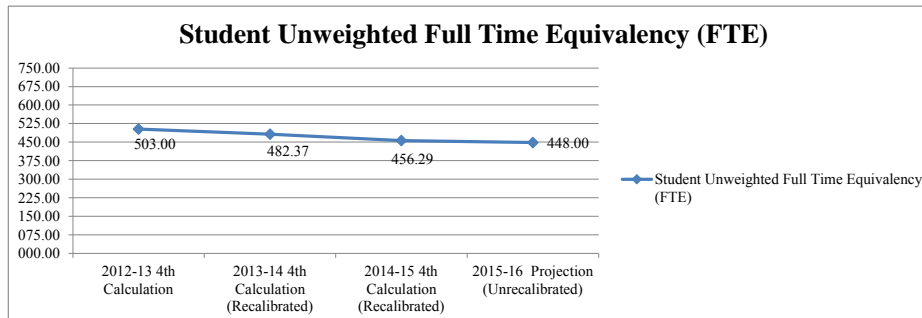
Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$53,347.23	\$56,992.27	\$48,045.04	\$49,469.12	\$1,424.08
000	(GF)NON-DISCR SALARY (DIST)	\$2,518,945.04	\$2,625,928.67	\$2,602,363.49	\$2,558,192.06	(\$44,171.43)
006	COMMUNICATIONS (DISTRICT)	\$1,688.34	\$1,839.67	\$2,062.48	\$1,883.00	(\$179.48)
008	ELECTRICAL	\$84,455.65	\$94,171.19	\$96,927.29	\$95,661.00	(\$1,266.29)
070	CLASS SIZE REDUCTION (DIST)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$7,412.73	\$10,761.20	\$9,655.45	\$0.00	(\$9,655.45)
075	TEXTBOOK ALLOCATION (FTE)	\$8,595.81	\$5,788.25	\$5,191.63	\$11,465.40	\$6,273.77
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,241.63	\$2,834.98	\$2,754.19	\$2,222.32	(\$531.87)
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$0.00	\$0.00	\$8,577.47	\$8,577.47
079	SAFE SCHOOLS *FEFP* (FTE)	\$398.68	\$0.00	\$0.00	\$0.00	\$0.00
080	SCIENCE LAB MATERIALS (FTE)	\$420.60	\$1,487.50	\$167.45	\$1,739.76	\$1,572.31
081	CLOSING THE ACHIEVEMENT GAP	\$6,065.65	\$4,268.92	\$655.27	\$0.00	(\$655.27)
093	EXCEPTIONAL SERVICES-GIFTED	\$0.00	\$0.00	\$63,681.69	\$63,853.20	\$171.51
500	IRSD PERFORMANCE PAY (DIST)	\$11,379.80	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$497.36	\$0.00	\$496.22	\$0.00	(\$496.22)
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$787.58	\$0.00	\$500.00	\$500.00
539	TITLE I DIFFERENTIAL PAY-GF	\$0.00	\$101,768.99	\$0.00	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$98,637.05	\$134,498.83	\$80,948.48	\$81,594.40	\$645.92
541	0.35 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$90.54	\$13,284.46	\$13,193.92
548	WATER,SEWER, GARBAGE (DIST)	\$15,192.07	\$10,654.21	\$8,431.64	\$7,725.00	(\$706.64)
549	BOTTLED GAS (PROPANE) (DIST)	\$2,334.75	\$0.00	\$1,597.65	\$1,598.00	\$0.35
550	INSERVICE INCENTIVE PAY	\$2,287.56	\$0.00	\$0.00	\$0.00	\$0.00
554	TITLE I DIFFERENTIATED PAY	\$0.00	\$14,581.05	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$23,007.64	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$17,160.49	\$18,421.53	\$17,576.87	\$18,485.00	\$908.13
589	IRFIL EXPENSES	\$0.00	\$616.49	\$1,538.12	\$0.00	(\$1,538.12)
<b>TOTALS</b>		<b>\$2,831,060.44</b>	<b>\$3,108,408.97</b>	<b>\$2,942,183.50</b>	<b>\$2,916,250.19</b>	<b>(\$25,933.31)</b>

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

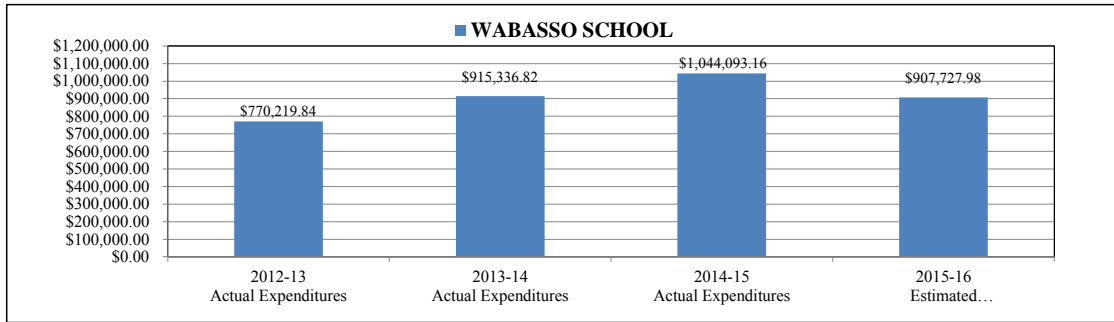
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	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	4.00	4.00	4.00	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	0.50	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 ASSISTANT EXCEPTIONAL	3.00	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED - SLD	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED AUTISM	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED PK HDC	2.00	2.00	2.00	0.00
TEACHER GRADE 1	3.50	3.50	3.50	0.00
TEACHER GRADE 2	5.00	5.00	4.50	-0.50
TEACHER GRADE 3	5.00	5.00	4.50	-0.50
TEACHER GRADE 4	4.00	4.00	3.50	-0.50
TEACHER GRADE 5	3.00	3.00	3.50	0.50
TEACHER KINDERGARTEN	3.50	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
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>52.60</b>	<b>52.60</b>	<b>51.60</b>	<b>-1.00</b>

FTE History and Projection	2012-13 4th Calculation	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	503.00	482.37	456.29	448.00



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



**WABASSO SCHOOL**

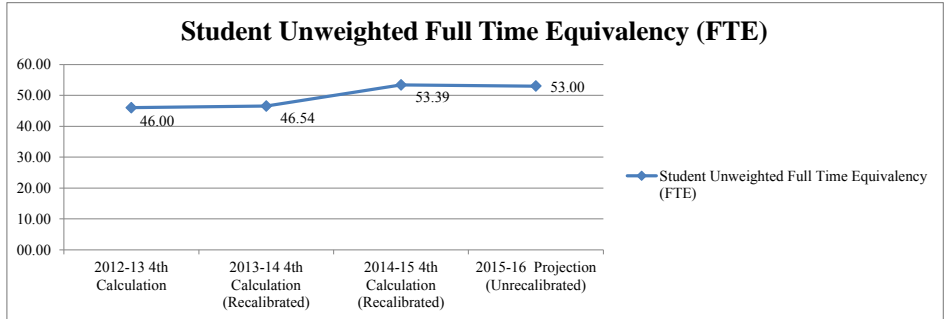
Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$19,993.11	\$22,567.85	\$20,623.74	\$22,905.57	\$2,281.83
000	(GF)NON-DISCR SALARY (DIST)	\$657,743.51	\$774,257.41	\$922,702.61	\$820,419.18	(\$102,283.43)
006	COMMUNICATIONS (DISTRICT)	\$1,196.34	\$1,206.92	\$1,214.85	\$1,113.00	(\$101.85)
008	ELECTRICAL	\$29,364.83	\$25,641.25	\$26,201.40	\$26,409.00	\$207.60
051	TITLE I SKIPPED SCHOOLS	\$1,476.66	\$0.00	\$18,063.54	\$20,775.52	\$2,711.98
074	FLORIDA TEACHER LEAD (DIST)	\$1,596.59	\$2,259.85	\$2,548.33	\$0.00	(\$2,548.33)
077	SCHOOL IMP (LOTTERY)(FTE)	\$1.22	\$953.85	\$1,227.27	\$1,387.71	\$160.44
500	IRSD PERFORMANCE PAY (DIST)	\$3,162.43	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$29,153.68	\$17,981.66	\$24,345.86	\$0.00	(\$24,345.86)
506	EVEN YEAR SUMMER SCHOOL	\$16,270.26	\$30,209.24	\$19,183.04	\$250.00	(\$18,933.04)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$2,131.55	\$0.00	\$6,125.00	\$6,125.00
544	DISTRICTWIDE MOVING	\$0.00	\$0.00	\$1,125.00	\$0.00	(\$1,125.00)
545	TEACHER SALARY ALLOCATION	\$0.00	\$21,326.67	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$4,512.84	\$4,086.78	\$3,291.45	\$2,953.00	(\$338.45)
550	INSERVICE INCENTIVE PAY	\$538.25	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$7,096.16	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$5,210.12	\$5,327.35	\$3,473.26	\$5,390.00	\$1,916.74
589	IRFIL EXPENSES	\$0.00	\$260.28	\$92.81	\$0.00	(\$92.81)
593	ENERGY SAVINGS REBATE	\$0.00	\$30.00	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		<b>\$770,219.84</b>	<b>\$915,336.82</b>	<b>\$1,044,093.16</b>	<b>\$907,727.98</b>	<b>(\$136,365.18)</b>

**Staffing Summary (Full Time Equivalent)**

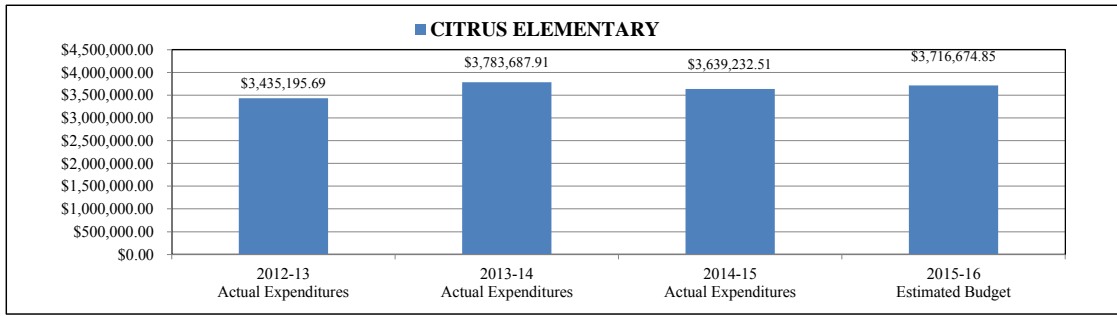
Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	0.00
ESE TEACHER ASSISTANT 6-21	2.00	2.00	2.00	0.00
JOB COACH (ESE TEACHER ASSISTANT)	0.00	0.00	1.00	1.00
HEAD CUSTODIAN I	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 3	1.00	1.00	1.00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

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

<b>FTE History and Projection</b>	<b>2012-13 4th Calculation</b>	<b>2013-14 4th Calculation (Recalibrated)</b>	<b>2014-15 4th Calculation (Recalibrated)</b>	<b>2015-16 Projection (Unrecalibrated)</b>
Student Unweighted Full Time Equivalency (FTE)	46.00	46.54	53.39	53.00



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



**CITRUS ELEMENTARY**

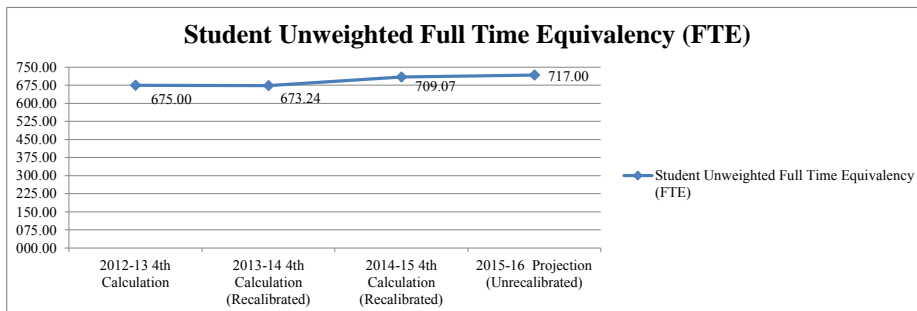
Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$58,318.59	\$65,693.04	\$58,819.03	\$75,755.66	\$16,936.63
000	(GF)NON-DISCR SALARY (DIST)	\$3,112,415.35	\$3,154,130.42	\$3,314,844.21	\$3,314,972.35	\$128.14
006	COMMUNICATIONS (DISTRICT)	\$675.36	\$631.71	\$570.42	\$569.00	(\$1.42)
008	ELECTRICAL	\$110,946.74	\$128,865.06	\$144,290.48	\$130,316.00	(\$13,974.48)
070	CLASS SIZE REDUCTION (DIST)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$8,895.27	\$13,666.72	\$12,516.58	\$0.00	(\$12,516.58)
075	TEXTBOOK ALLOCATION (FTE)	\$5,746.00	\$6,563.52	\$8,114.31	\$32,072.01	\$23,957.70
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,097.41	\$4,880.26	\$3,835.35	\$3,478.82	(\$356.53)
077	SCHOOL IMP (LOTTERY)(FTE)	\$3,675.00	\$0.00	\$3,675.00	\$9,404.24	\$5,729.24
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$0.00	\$2,816.55	\$1,050.65	(\$1,765.90)
081	CLOSING THE ACHIEVEMENT GAP	\$8,469.22	\$3,225.53	\$0.00	\$0.00	\$0.00
500	IRSD PERFORMANCE PAY (DIST)	\$8,194.30	\$0.00	\$301.80	\$0.00	(\$301.80)
505	ODD YEAR SUMMER SCHOOL	\$499.90	\$0.00	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$497.69	\$0.00	\$500.00	\$500.00
539	TITLE I DIFFERENTIAL PAY-GF	\$0.00	\$4,490.16	\$0.00	\$0.00	\$0.00
540	0.25 OF 0.60 CRITICAL NEEDS MILLAGE	\$79,329.82	\$143,413.36	\$55,644.16	\$75,958.12	\$20,313.96
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$21,315.00	\$0.00	\$39,025.00	\$39,025.00
545	TEACHER SALARY ALLOCATION	\$0.00	\$130,805.84	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$14,046.56	\$20,871.38	\$14,911.99	\$15,088.00	\$176.01
550	INSERVICE INCENTIVE PAY	\$3,902.30	\$0.00	\$0.00	\$0.00	\$0.00
554	TITLE I DIFFERENTIATED PAY	\$0.00	\$45,285.98	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$18,029.57	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$17,983.87	\$18,331.11	\$15,914.70	\$18,485.00	\$2,570.30
589	IRFIL EXPENSE	\$0.00	\$0.00	\$1,439.20	\$0.00	(\$1,439.20)
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$0.00	\$0.00	\$75.00	\$0.00	(\$75.00)
598	SICK LEAVE BUYBACK	\$0.00	\$2,991.56	\$1,463.73	\$0.00	(\$1,463.73)
<b>TOTALS</b>		<b>\$3,435,195.69</b>	<b>\$3,783,687.91</b>	<b>\$3,639,232.51</b>	<b>\$3,716,674.85</b>	<b>\$77,442.34</b>

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

**Staffing Summary (Full Time Equivalent)**

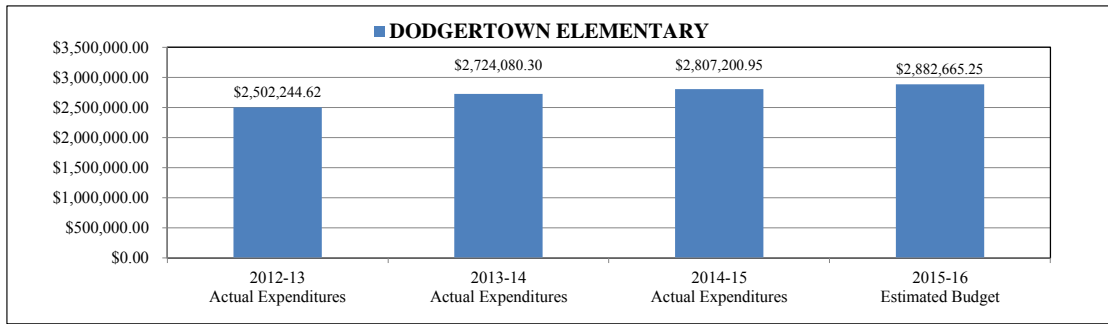
Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	3.00	3.00	3.00	0.00
ESE TEACHER ASSISTANT 6-21	2.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	0.00
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	0.50	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	2.00	1.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	3.00	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED - VE	4.00	4.00	4.00	0.00
TEACHER EXCEPTIONAL ED AUTISM	3.00	3.00	3.00	0.00
TEACHER GRADE 1	6.00	7.00	7.00	0.00
TEACHER GRADE 2	7.00	6.00	7.00	1.00
TEACHER GRADE 3	7.00	7.00	6.00	-1.00
TEACHER GRADE 4	4.00	5.00	6.50	1.50
TEACHER GRADE 5	5.00	4.00	5.50	1.50
TEACHER KINDERGARTEN	6.00	7.00	8.00	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
TEACHER SCH BASED READING STRA	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>65.50</b>	<b>66.50</b>	<b>71.50</b>	<b>5.00</b>

FTE History and Projection	2012-13 4th Calculation	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	675.00	673.24	709.07	717.00





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



**DODGERTOWN ELEMENTARY**

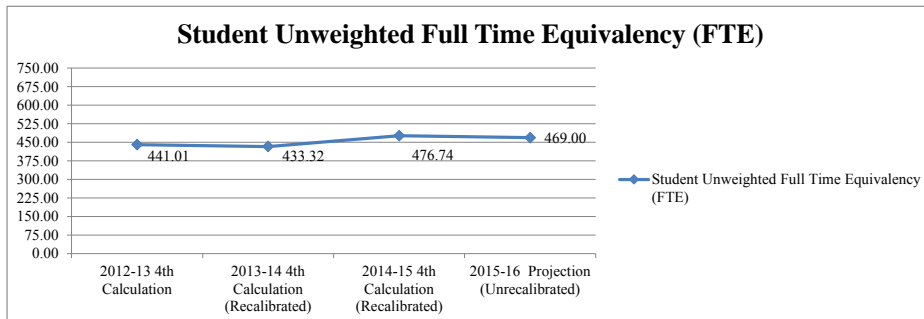
Project#	Description	2012-13	2013-14	2014-15	2015-16	Variance
		Actual Expenditures	Actual Expenditures	Actual Expenditures	Estimated Budget	
....	NON-LABOR DISCRETIONARY	\$37,990.91	\$48,071.81	\$41,850.08	\$51,485.68	\$9,635.60
000	(GF)NON-DISCR SALARY (DIST)	\$2,202,920.40	\$2,255,953.87	\$2,444,997.83	\$2,441,059.59	(\$3,938.24)
006	COMMUNICATIONS (DISTRICT)	\$675.36	\$631.71	\$588.24	\$588.00	(\$0.24)
008	ELECTRICAL	\$79,757.45	\$76,336.45	\$71,399.61	\$72,796.00	\$1,396.39
070	CLASS SIZE REDUCTION (DIST)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$6,044.22	\$9,093.21	\$9,354.43	\$0.00	(\$9,354.43)
075	TEXTBOOK ALLOCATION (FTE)	\$1,575.35	\$11,255.16	\$12,820.91	\$11,918.50	(\$902.41)
076	LIBRARY MEDIA CATEGORICAL (FTE)	\$1,737.12	\$2,638.22	\$2,418.93	\$2,373.77	(\$45.16)
077	SCHOOL IMP (LOTTERY)(FTE)	\$1,996.18	\$16.97	\$0.00	\$9,700.20	\$9,700.20
079	SAFE SCHOOLS *FEFP* (FTE)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
080	SCIENCE LAB MATERIALS (FTE)	\$446.75	\$4,799.13	\$341.76	\$475.12	\$133.36
081	CLOSING THE ACHIEVEMENT GAP	\$4,056.78	\$359.10	\$0.00	\$0.00	\$0.00
089	SCHOOLS OF INNOVATION	\$0.00	\$0.00	\$8,005.65	\$21,019.35	\$13,013.70
093	EXCEPTIONAL EDUCATION - GIFTED	\$0.00	\$0.00	\$79,291.81	\$79,473.95	\$182.14
500	IRSD PERFORMANCE PAY (DIST)	\$6,037.70	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$498.50	\$0.00	\$502.88	\$0.00	(\$502.88)
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$493.00	\$0.00	\$500.00	\$500.00
510	ICPALMS	\$0.00	\$527.26	\$0.00	\$0.00	\$0.00
539	TITLE I DIFFERENTIAL PAY-GF	\$0.00	\$738.56	\$0.00	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$118,816.68	\$171,775.39	\$104,532.16	\$109,751.64	\$5,219.48
541	0.35 of 0.6 CRITICAL MILLAGE	\$0.00	\$0.00	\$177.55	\$0.00	(\$177.55)
545	TEACHER SALARY ALLOCATION	\$0.00	\$86,232.73	\$0.00	\$50,247.45	\$50,247.45
548	WATER,SEWER, GARBAGE (DIST)	\$22,184.69	\$19,988.59	\$12,895.95	\$12,791.00	(\$104.95)
550	INSERVICE INCENTIVE PAY	\$2,153.00	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$17,316.06	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$15,353.53	\$16,106.98	\$17,563.11	\$18,485.00	\$921.89
589	IRFIL EXPENSES	\$0.00	\$854.10	\$460.05	\$0.00	(\$460.05)
593	ENERGY SAVINGS REBATE	\$0.00	\$892.00	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		<b>\$2,502,244.62</b>	<b>\$2,724,080.30</b>	<b>\$2,807,200.95</b>	<b>\$2,882,665.25</b>	<b>\$75,464.30</b>

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

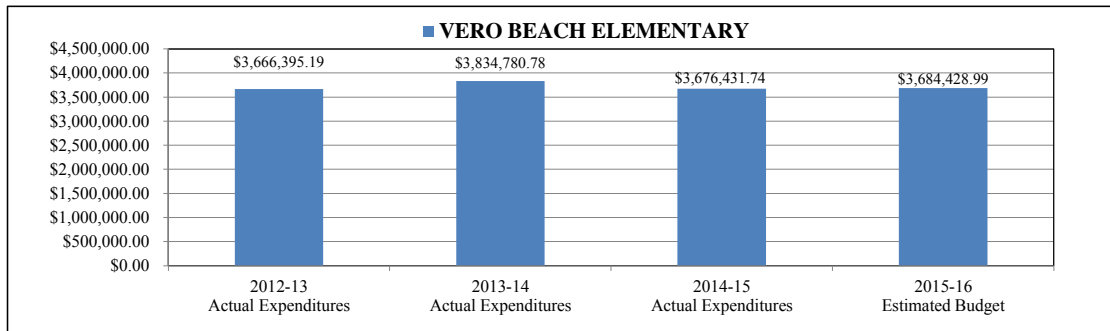
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	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 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	0.50	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 ASSISTANT EXCEPTIONAL	2.00	2.00	2.00	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	5.00	1.00
TEACHER GRADE 2	5.00	5.00	4.00	-1.00
TEACHER GRADE 3	4.00	5.00	5.00	0.00
TEACHER GRADE 4	4.00	3.00	4.00	1.00
TEACHER GRADE 5	3.00	4.00	3.00	-1.00
TEACHER KINDERGARTEN	3.00	4.00	4.00	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
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>47.05</b>	<b>49.05</b>	<b>49.05</b>	<b>0.00</b>

<b>FTE History and Projection</b>	<b>2012-13 4th Calculation</b>	<b>2013-14 4th Calculation (Recalibrated)</b>	<b>2014-15 4th Calculation (Recalibrated)</b>	<b>2015-16 Projection (Unrecalibrated)</b>
Student Unweighted Full Time Equivalency (FTE)	441.01	433.32	476.74	469.00



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



**VERO BEACH ELEMENTARY**

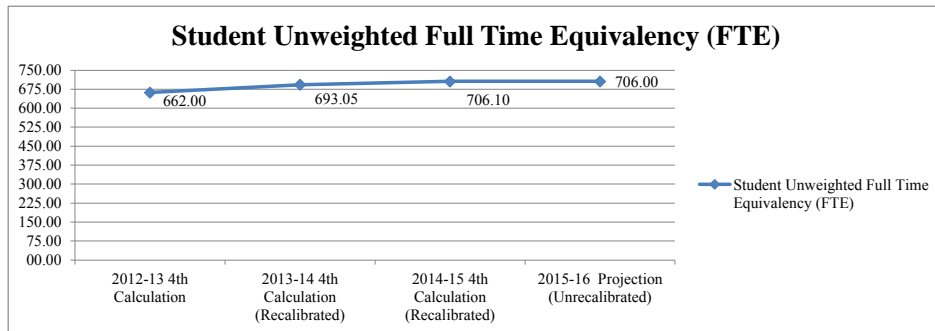
Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$62,073.70	\$62,995.42	\$70,283.39	\$95,656.66	\$25,373.27
000	(GF)NON-DISCR SALARY (DIST)	\$3,260,588.27	\$3,125,813.29	\$3,366,270.40	\$3,354,933.69	(\$11,336.71)
006	COMMUNICATIONS (DISTRICT)	\$1,766.48	\$1,751.73	\$1,688.38	\$1,590.00	(\$98.38)
008	ELECTRICAL	\$95,572.58	\$98,936.47	\$95,969.65	\$95,867.00	(\$102.65)
070	CLASS SIZE REDUCTION (DIST)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$9,693.57	\$12,967.25	\$12,576.42	\$0.00	(\$12,576.42)
075	TEXTBOOK ALLOCATION (FTE)	\$13,157.55	\$23,705.12	\$13,848.83	\$17,652.50	\$3,803.67
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,921.78	\$3,336.52	\$3,931.55	\$3,448.85	(\$482.70)
077	SCHOOL IMP (LOTTERY)(FTE)	\$916.93	\$1,289.60	\$1,403.05	\$10,930.70	\$9,527.65
078	EMERGENCY RESPONSE	\$246.05	\$0.00	\$0.00	\$0.00	\$0.00
079	SAFE SCHOOLS *FEFP* (FTE)	\$3,608.50	\$0.00	\$0.00	\$0.00	\$0.00
080	SCIENCE LAB MATERIALS (FTE)	\$509.89	\$592.30	\$626.82	\$657.85	\$31.03
081	CLOSING THE ACHIEVEMENT GAP	\$2,177.42	\$1,853.92	\$0.00	\$0.00	\$0.00
095	DONATIONS	\$23,464.16	\$0.00	\$0.00	\$0.00	\$0.00
500	IRSD PERFORMANCE PAY (DIST)	\$9,396.03	\$0.00	\$402.40	\$0.00	(\$402.40)
502	VERO BEACH ELM FLOOD	\$0.00	\$153,918.50	\$15,739.30	\$0.00	(\$15,739.30)
505	ODD YEAR SUMMER SCHOOL	\$997.36	\$0.00	\$345.00	\$0.00	(\$345.00)
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00
510	ICPALMS	\$0.00	\$402.14	\$0.00	\$0.00	\$0.00
539	TITLE I DIFFERENTIAL PAY-GF	\$0.00	\$36,150.53	\$0.00	\$0.00	\$0.00
540	0.25 of 0.60 CRITICAL NEEDS MILLAGE	\$78,598.18	\$132,572.79	\$56,491.35	\$65,538.74	\$9,047.39
541	0.35 of 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$0.00	\$2,375.00	\$2,375.00
545	TEACHER SALARY ALLOCATION	\$0.00	\$119,757.47	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$14,946.48	\$16,477.82	\$14,759.01	\$14,478.00	(\$281.01)
549	BOTTLED GAS (PROPANE) (DIST)	\$1,236.79	\$1,832.63	\$1,831.85	\$2,315.00	\$483.15
550	INSERVICE INCENTIVE PAY	\$5,159.90	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$17,074.06	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$55,748.00	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$17,134.17	\$18,135.53	\$18,238.30	\$18,485.00	\$246.70
589	IRFIL EXPENSES	\$0.00	\$1,603.55	\$1,067.01	\$0.00	(\$1,067.01)
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$0.00	\$0.00	\$959.03	\$0.00	(\$959.03)
593	ENERGY SAVINGS REBATE	\$0.00	\$372.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$2,742.14	\$0.00	\$0.00	\$0.00
945	URBAN FORESTRY GRANT- VBE TREES	\$6,481.40	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		<b>\$3,666,395.19</b>	<b>\$3,834,780.78</b>	<b>\$3,676,431.74</b>	<b>\$3,684,428.99</b>	<b>\$7,997.25</b>

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

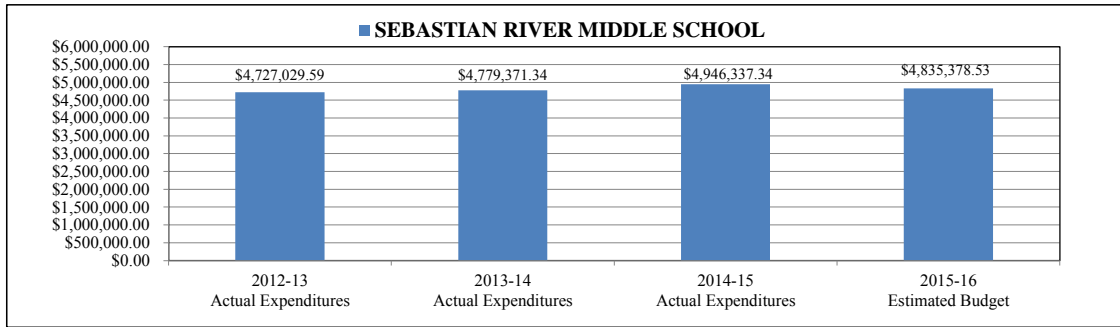
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 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	4.00	4.00	4.00	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
PLANT OPERATOR	0.50	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	2.00	1.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	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	2.00	2.00	2.00	0.00
TEACHER GRADE 1	6.00	7.00	7.00	0.00
TEACHER GRADE 2	7.00	6.00	7.00	1.00
TEACHER GRADE 3	3.00	8.00	6.00	-2.00
TEACHER GRADE 4	5.00	5.50	7.00	1.50
TEACHER GRADE 5	3.00	4.50	5.00	0.50
TEACHER KINDERGARTEN	7.00	6.00	7.00	1.00
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	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>59.60</b>	<b>65.60</b>	<b>68.60</b>	<b>3.00</b>

FTE History and Projection	2012-13 4th Calculation	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	662.00	693.05	706.10	706.00



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



**SEBASTIAN RIVER MIDDLE SCHOOL**

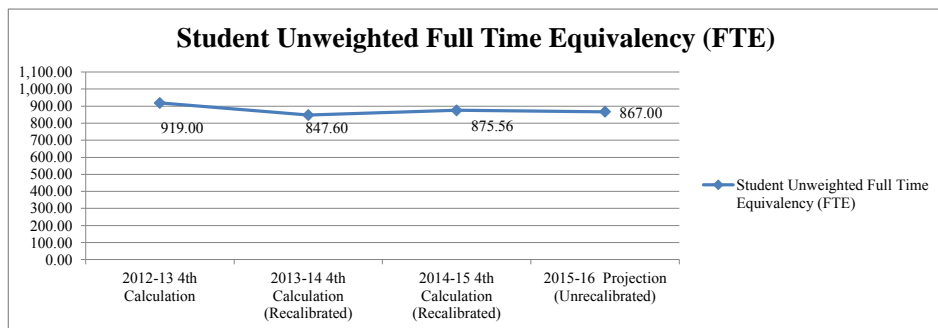
Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$89,262.65	\$77,836.43	\$90,556.30	\$109,862.59	\$19,306.29
000	(GF)NON-DISCR SALARY (DIST)	\$3,876,925.38	\$3,817,384.14	\$4,057,001.31	\$3,901,372.03	(\$155,629.28)
006	COMMUNICATIONS (DISTRICT)	\$1,127.43	\$1,203.42	\$1,214.85	\$1,113.00	(\$101.85)
008	ELECTRICAL	\$213,156.98	\$237,503.00	\$204,124.84	\$201,918.00	(\$2,206.84)
074	FLORIDA TEACHER LEAD (DIST)	\$11,404.20	\$15,065.68	\$13,285.02	\$0.00	(\$13,285.02)
075	TEXTBOOK ALLOCATION (FTE)	\$13,196.59	\$4,817.49	\$11,203.20	\$23,030.03	\$11,826.83
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,489.47	\$4,466.44	\$4,875.13	\$4,203.75	(\$671.38)
077	SCHOOL IMP (LOTTERY)(FTE)	\$1,479.55	\$1,516.91	\$1,530.73	\$12,860.24	\$11,329.51
080	SCIENCE LAB MATERIALS (FTE)	\$577.37	\$286.52	\$380.74	\$4,104.27	\$3,723.53
081	CLOSING THE ACHIEVEMENT GAP	\$9,499.46	\$3,543.27	\$0.00	\$0.00	\$0.00
086	INTL BACCALAURATE (IB)(FTE)	\$10,205.96	\$9,324.85	\$13,194.60	\$23,470.00	\$10,275.40
089	SCHOOLS OF INNOVATION	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00
093	EXCEPTIONAL EDUCATION -GIFTED	\$55,787.98	\$59,359.89	\$61,009.78	\$60,710.64	(\$299.14)
500	IRSD PERFORMANCE PAY (DIST)	\$8,613.12	\$0.00	\$402.40	\$0.00	(\$402.40)
505	ODD YEAR SUMMER SCHOOL	\$3,232.86	\$903.01	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$0.00	\$356.60	\$0.00	\$0.00	\$0.00
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$0.00	\$13,822.97	\$1,177.03	(\$12,645.94)
540	0.25 CRITICAL NEEDS MILLAGE	\$356,196.65	\$279,902.42	\$393,563.20	\$403,567.06	\$10,003.86
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$11,936.68	\$498.11	\$1,876.89	\$1,378.78
545	TEACHER SALARY ALLOCATION	\$0.00	\$141,872.78	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$13,142.98	\$13,773.93	\$13,188.88	\$12,230.00	(\$958.88)
549	BOTTLED GAS (PROPANE) (DIST)	\$2,426.83	\$6,417.62	\$5,244.50	\$5,245.00	\$0.50
550	INSERVICE INCENTIVE PAY	\$4,306.02	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$30,604.44	\$0.00	\$0.00	\$0.00
579	SECONDARY SCHOOL REMEDIATION	\$0.00	\$3,531.08	\$81.90	\$0.00	(\$81.90)
580	IRCEA SUPPLEMENTS	\$51,998.11	\$52,668.01	\$53,132.63	\$53,638.00	\$505.37
589	IRFIL EXPENSES	\$0.00	\$2,968.06	\$2,344.25	\$0.00	(\$2,344.25)
593	ENERGY SAVINGS REBATE	\$0.00	\$533.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$1,595.67	\$0.00	\$0.00	\$0.00
905	BANDWITH GRANT	\$0.00	\$0.00	\$5,682.00	\$0.00	(\$5,682.00)
<b>TOTALS</b>		<b>\$4,727,029.59</b>	<b>\$4,779,371.34</b>	<b>\$4,946,337.34</b>	<b>\$4,835,378.53</b>	<b>(\$110,958.81)</b>

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

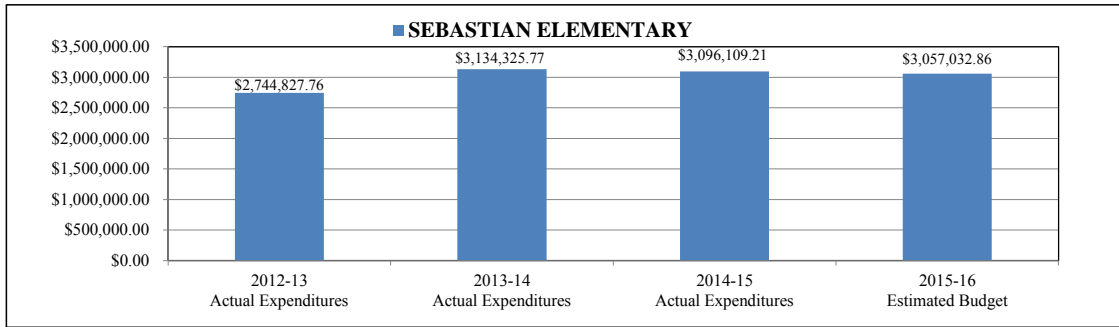
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 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	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
PLANT OPERATOR	0.50	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 CRITICAL THINKING	0.00	0.00	2.00	2.00
TEACHER EXCEPTIONAL ED - SLD	1.00	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, 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	9.00	8.00	8.00	0.00
TEACHER MUSIC MIDDLE	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION MIDDLE	3.00	3.00	3.00	0.00
TEACHER READING MIDDLE	8.00	8.00	5.00	(3.00)
TEACHER SCIENCE MIDDLE	6.00	7.00	7.00	0.00
TEACHER SOCIAL STUDIES MIDDLE	6.00	6.00	7.00	1.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>74.50</b>	<b>75.50</b>	<b>75.50</b>	<b>0.00</b>

FTE History and Projection	2012-13 4th Calculation	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	919.00	847.60	875.56	867.00



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



**SEBASTIAN ELEMENTARY**

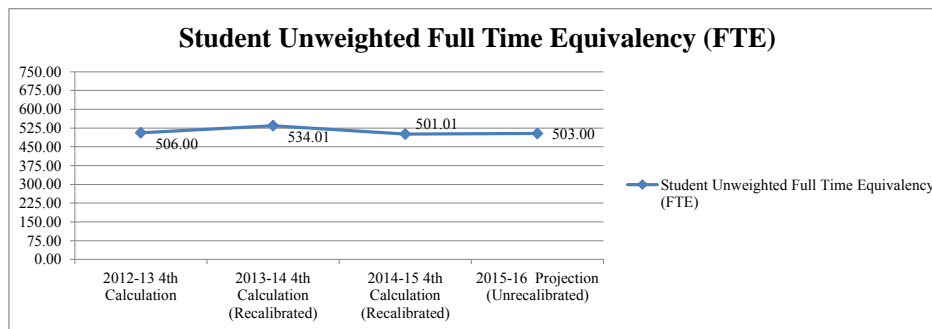
Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$27,614.30	\$37,738.82	\$40,129.19	\$54,708.27	\$14,579.08
000	(GF)NON-DISCR SALARY (DIST)	\$2,410,238.74	\$2,548,599.34	\$2,723,090.20	\$2,678,516.04	(\$44,574.16)
006	COMMUNICATIONS (DISTRICT)	\$1,196.34	\$1,203.42	\$1,214.85	\$1,113.00	(\$101.85)
008	ELECTRICAL	\$118,288.10	\$107,816.85	\$106,209.06	\$98,538.00	(\$7,671.06)
074	FLORIDA TEACHER LEAD (DIST)	\$6,614.43	\$9,631.27	\$9,065.80	\$0.00	(\$9,065.80)
075	TEXTBOOK ALLOCATION (FTE)	\$10,297.38	\$9,876.24	\$8,189.55	\$12,525.25	\$4,335.70
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,151.63	\$2,195.67	\$3,661.56	\$2,506.63	(\$1,154.93)
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$0.00	\$26.40	\$10,437.53	\$10,411.13
080	SCIENCE LAB MATERIALS (FTE)	\$1,074.57	\$567.05	\$54.40	\$3,553.03	\$3,498.63
081	CLOSING THE ACHIEVEMENT GAP	\$3,874.56	\$5,022.63	\$0.00	\$0.00	\$0.00
500	IRSD PERFORMANCE PAY (DIST)	\$8,154.44	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$491.30	\$0.00	\$26,707.14	\$0.00	(\$26,707.14)
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
510	ICPALMS	\$0.00	\$215.02	\$0.00	\$0.00	\$0.00
539	TITLE I DIFFERENTIAL PAY-GF	\$0.00	\$77,444.22	\$0.00	\$0.00	\$0.00
540	0.25 OF 0.6. CRITICAL NEEDS MILLAGE	\$117,964.72	\$172,246.59	\$121,175.82	\$127,185.64	\$6,009.82
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$10,831.50	\$79.35	\$8,295.65	\$8,216.30
545	TEACHER SALARY ALLOCATION	\$0.00	\$94,731.13	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$13,949.56	\$14,554.80	\$13,882.10	\$12,399.00	(\$1,483.10)
549	BOTTLED GAS (PROPANE) (DIST)	\$2,250.11	\$1,764.66	\$2,341.05	\$2,341.00	(\$0.05)
550	INSERVICE INCENTIVE PAY	\$3,498.64	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$20,229.88	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$17,168.94	\$18,503.71	\$18,602.88	\$18,485.00	(\$117.88)
589	IRFIL EXPENSES	\$0.00	\$1,152.97	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$2,764.49	\$0.00	(\$2,764.49)
901	LITERACY & LAGOON READING PROGRAM	\$0.00	\$0.00	\$18,915.37	\$25,428.82	\$6,513.45
<b>TOTALS</b>		<b>\$2,744,827.76</b>	<b>\$3,134,325.77</b>	<b>\$3,096,109.21</b>	<b>\$3,057,032.86</b>	<b>(\$39,076.35)</b>

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

**Staffing Summary (Full Time Equivalent)**

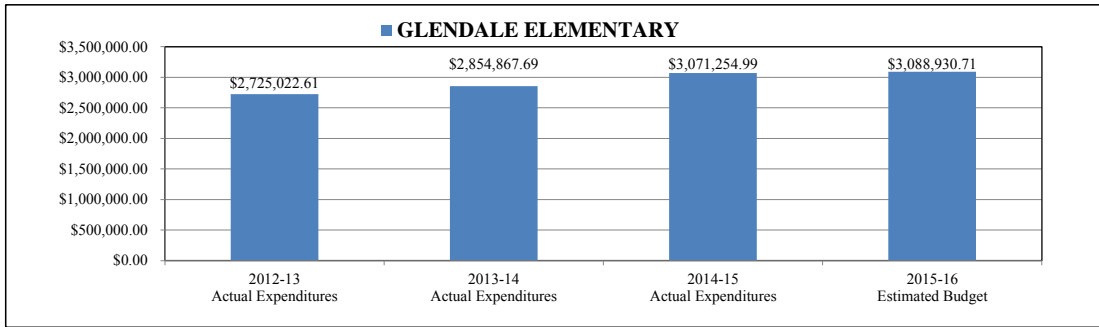
Position Description	2013-14	2014-15	2015-16	Variance
	Allocation	Allocation	Allocation	
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	0.00
ESE TEACHER ASSISTANT 6-21	2.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	0.00
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	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 EXCEPTIONAL	2.00	2.00	2.00	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	4.00	4.00	4.00	0.00
TEACHER GRADE 2	6.00	6.00	5.00	-1.00
TEACHER GRADE 3	5.00	5.00	5.00	0.00
TEACHER GRADE 4	4.00	4.00	4.50	0.50
TEACHER GRADE 5	4.00	4.00	4.50	0.50
TEACHER KINDERGARTEN	5.00	5.00	4.00	-1.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>52.00</b>	<b>52.00</b>	<b>51.00</b>	<b>-1.00</b>

<b>FTE History and Projection</b>	<b>2012-13 4th Calculation</b>	<b>2013-14 4th Calculation (Recalibrated)</b>	<b>2014-15 4th Calculation (Recalibrated)</b>	<b>2015-16 Projection (Unrecalibrated)</b>
Student Unweighted Full Time Equivalency (FTE)	506.00	534.01	501.01	503.00





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



**GLENDALE ELEMENTARY**

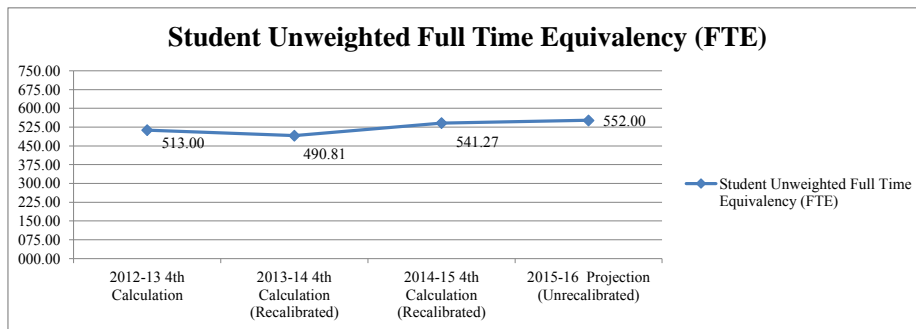
Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$37,367.04	\$36,248.07	\$42,081.10	\$58,403.99	\$16,322.89
000	(GF)NON-DISCR SALARY (DIST)	\$2,451,178.58	\$2,390,212.97	\$2,764,432.78	\$2,724,601.36	(\$39,831.42)
006	COMMUNICATIONS (DISTRICT)	\$675.36	\$631.71	\$588.24	\$588.00	(\$0.24)
008	ELECTRICAL	\$108,934.11	\$114,053.02	\$113,750.90	\$106,357.00	(\$7,393.90)
074	FLORIDA TEACHER LEAD (DIST)	\$5,892.17	\$9,147.02	\$8,989.42	\$0.00	(\$8,989.42)
075	TEXTBOOK ALLOCATION (FTE)	\$3,531.14	\$10,358.03	\$4,803.68	\$13,531.75	\$8,728.07
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,047.42	\$2,828.97	\$2,754.32	\$2,673.30	(\$81.02)
077	SCHOOL IMP (LOTTERY)(FTE)	\$590.67	\$562.30	\$726.34	\$9,567.44	\$8,841.10
080	SCIENCE LAB MATERIALS (FTE)	\$315.56	\$0.00	\$0.00	\$3,051.72	\$3,051.72
081	CLOSING THE ACHIEVEMENT GAP	\$1,099.80	\$3,810.68	\$0.00	\$0.00	\$0.00
089	SCHOOLS OF INNOVATION	\$0.00	\$0.00	\$2,160.00	\$0.00	(\$2,160.00)
095	DONATIONS	\$3,804.50	\$0.00	\$0.00	\$373.27	\$373.27
500	IRSD PERFORMANCE PAY (DIST)	\$10,054.58	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$489.40	\$0.00	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$353.88	\$0.00	\$0.00	\$500.00	\$500.00
510	ICPALMS	\$0.00	\$118.35	\$0.00	\$0.00	\$0.00
539	TITLE I DIFFERENTIAL PAY-GF	\$0.00	\$3,406.65	\$0.00	\$0.00	\$0.00
540	0.25 OF 0.6 CRITICAL NEEDS MILLAGE	\$67,517.11	\$105,577.32	\$53,572.61	\$16,360.36	(\$37,212.25)
541	0.35 OF 0.6 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$89.87	\$124,585.13	\$124,495.26
545	TEACHER SALARY ALLOCATION	\$0.00	\$94,526.51	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$9,413.18	\$9,109.90	\$9,331.76	\$9,330.00	(\$1.76)
549	BOTTLED GAS (PROPANE) (DIST)	\$1,439.52	\$1,677.24	\$0.00	\$0.00	\$0.00
550	INSERVICE INCENTIVE PAY	\$2,556.66	\$0.00	\$0.00	\$0.00	\$0.00
554	TITLE I DIFFERENTIATED PAY	\$0.00	\$36,605.74	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$16,118.46	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$48,558.61	\$522.39	(\$48,036.22)
580	IRCEA SUPPLEMENTS	\$17,761.93	\$18,072.34	\$18,264.89	\$18,485.00	\$220.11
589	IRFIL EXPENSES	\$0.00	\$1,621.41	\$1,150.47	\$0.00	(\$1,150.47)
593	ENERGY SAVINGS REBATE	\$0.00	\$181.00	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		<b>\$2,725,022.61</b>	<b>\$2,854,867.69</b>	<b>\$3,071,254.99</b>	<b>\$3,088,930.71</b>	<b>\$17,675.72</b>

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

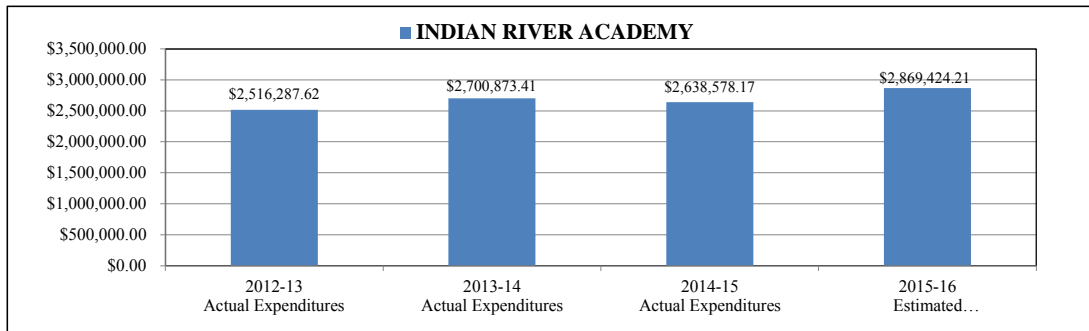
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 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	0.50	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	0.00
READING COACH, ELEMENTARY	2.00	2.00	2.00	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 ASSISTANT EXCEPTIONAL	3.00	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED - VE	3.00	3.00	3.00	0.00
TEACHER GRADE 1	5.50	5.50	6.00	0.50
TEACHER GRADE 2	4.50	6.00	5.00	-1.00
TEACHER GRADE 3	4.50	5.50	6.00	0.50
TEACHER GRADE 4	3.50	5.50	4.50	-1.00
TEACHER GRADE 5	4.00	3.50	3.50	0.00
TEACHER KINDERGARTEN	5.00	6.00	6.00	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
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>52.50</b>	<b>57.50</b>	<b>56.50</b>	<b>-1.00</b>

FTE History and Projection	2012-13 4th Calculation	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	513.00	490.81	541.27	552.00



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



**INDIAN RIVER ACADEMY**

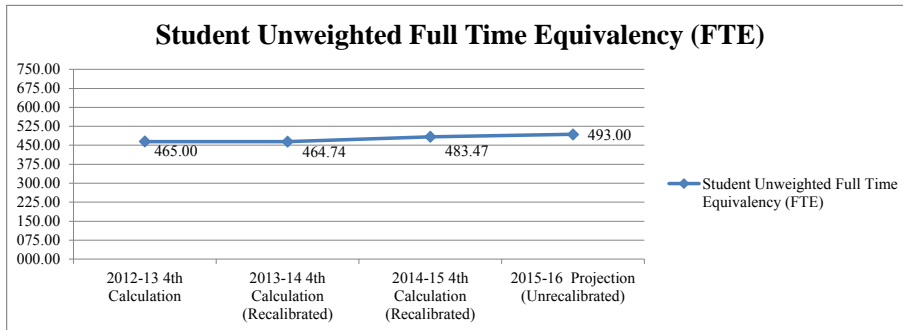
Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$46,093.90	\$48,285.33	\$46,411.21	\$51,410.49	\$4,999.28
000	(GF)NON-DISCR SALARY (DIST)	\$2,241,005.07	\$2,274,845.51	\$2,374,984.07	\$2,387,012.44	\$12,028.37
006	COMMUNICATIONS (DISTRICT)	\$675.36	\$631.71	\$588.24	\$588.00	(\$0.24)
008	ELECTRICAL	\$77,205.48	\$75,040.08	\$75,770.63	\$76,530.00	\$759.37
070	CLASS SIZE REDUCTION (DIST)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$5,626.07	\$7,963.29	\$8,108.15	\$0.00	(\$8,108.15)
075	TEXTBOOK ALLOCATION (FTE)	\$1,946.18	\$6,054.58	\$1,571.26	\$12,086.75	\$10,515.49
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,028.69	\$2,467.33	\$2,730.65	\$2,418.23	(\$312.42)
077	SCHOOL IMP (LOTTERY)(FTE)	\$100.00	\$0.00	\$812.25	\$8,100.29	\$7,288.04
079	SAFE SCHOOLS *FEFP* (FTE)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
080	SCIENCE LAB MATERIALS (FTE)	\$58.28	\$430.06	\$830.48	\$410.95	(\$419.53)
081	CLOSING THE ACHIEVEMENT GAP	\$2,466.96	\$5,907.83	\$0.00	\$0.00	\$0.00
089	SCHOOLS OF INNOVATION	\$0.00	\$0.00	\$14,882.29	\$10,516.06	(\$4,366.23)
500	IRSD PERFORMANCE PAY (DIST)	\$8,260.02	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$478.00	\$0.00	\$449.84	\$0.00	(\$449.84)
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$487.50	\$0.00	\$500.00	\$500.00
539	TITLE I DIFFERENTIAL PAY-GF	\$0.00	\$2,421.91	\$0.00	\$0.00	\$0.00
540	0.25 OF 0.6 CRITICAL NEEDS MILLAGE	\$100,491.18	\$154,753.20	\$82,140.05	\$90,553.14	\$8,413.09
541	0.35 OF 0.6 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$0.00	\$199,825.00	\$199,825.00
545	TEACHER SALARY ALLOCATION	\$0.00	\$80,191.82	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$8,532.55	\$8,501.49	\$9,164.44	\$7,096.00	(\$2,068.44)
549	BOTTLED GAS (PROPANE) (DIST)	\$1,901.63	\$2,469.91	\$1,248.62	\$1,249.00	\$0.38
550	INSERVICE INCENTIVE PAY	\$3,229.51	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$14,468.13	\$0.00	\$0.00	\$0.00
577	SCHOOL RECOGNITION 11/12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$16,188.74	\$15,953.73	\$16,509.70	\$18,485.00	\$1,975.30
589	IRFIL EXPENSES	\$0.00	\$0.00	\$590.55	\$0.00	(\$590.55)
961	PD-ADVANCED CONSCIOUS GRANT	\$0.00	\$0.00	\$1,785.74	\$2,642.86	\$857.12
<b>TOTALS</b>		<b>\$2,516,287.62</b>	<b>\$2,700,873.41</b>	<b>\$2,638,578.17</b>	<b>\$2,869,424.21</b>	<b>\$230,846.04</b>

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

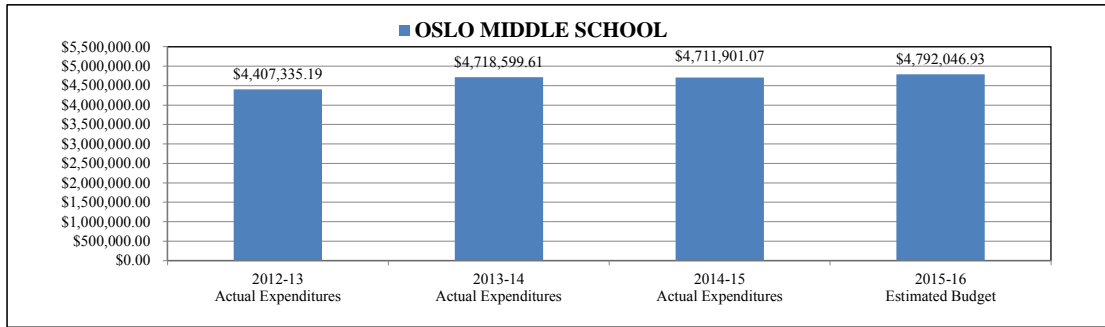
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	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
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 ASSISTANT EXCEPTIONAL	3.00	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	2.00	0.00
TEACHER GRADE 1	3.50	5.00	4.50	-0.50
TEACHER GRADE 2	4.00	5.00	5.00	0.00
TEACHER GRADE 3	5.00	5.00	6.00	1.00
TEACHER GRADE 4	3.00	3.50	4.00	0.50
TEACHER GRADE 5	2.00	3.50	4.00	0.50
TEACHER KINDERGARTEN	4.50	4.00	4.50	0.50
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>45.00</b>	<b>49.00</b>	<b>51.00</b>	<b>2.00</b>

FTE History and Projection	2012-13 4th Calculation	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	465.00	464.74	483.47	493.00



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



**OSLO MIDDLE SCHOOL**

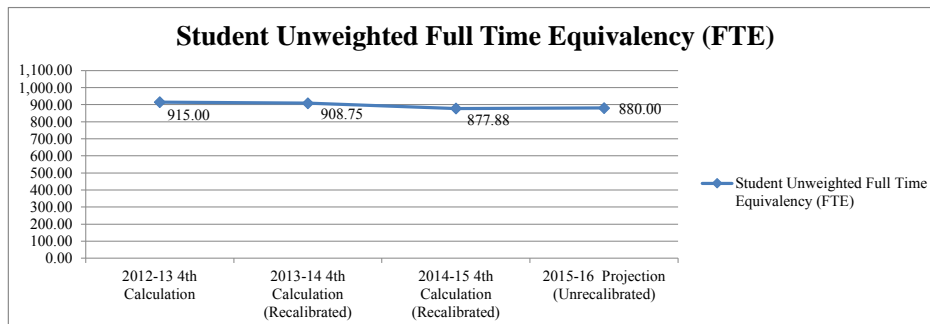
Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$72,325.82	\$60,523.92	\$38,314.29	\$94,396.65	\$56,082.36
000	(GF)NON-DISCR SALARY (DIST)	\$3,656,736.41	\$3,848,463.00	\$3,901,015.14	\$3,904,327.11	\$3,311.97
006	COMMUNICATIONS (DISTRICT)	\$675.36	\$631.71	\$588.21	\$588.00	(\$0.21)
008	ELECTRICAL	\$258,392.66	\$286,582.56	\$293,385.31	\$295,460.00	\$2,074.69
074	FLORIDA TEACHER LEAD (DIST)	\$9,693.57	\$14,258.59	\$13,325.69	\$0.00	(\$13,325.69)
075	TEXTBOOK ALLOCATION (FTE)	\$20,708.59	\$8,991.96	\$8,650.27	\$21,947.02	\$13,296.75
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,133.84	\$4,933.53	\$5,232.01	\$4,331.58	(\$900.43)
077	SCHOOL IMP (LOTTERY)(FTE)	\$1,410.73	\$336.00	\$2,160.28	\$13,243.50	\$11,083.22
080	SCIENCE LAB MATERIALS (FTE)	\$238.00	\$0.00	\$138.59	\$4,397.32	\$4,258.73
081	CLOSING THE ACHIEVEMENT GAP	\$10,854.86	\$11,217.03	\$0.00	\$0.00	\$0.00
093	EXCEPTIONAL EDUCATION -GIFTED	\$58,778.78	\$62,530.98	\$63,573.87	\$62,746.91	(\$826.96)
095	DONATIONS	\$27,940.00	\$0.00	\$0.00	\$0.00	\$0.00
500	IRSD PERFORMANCE PAY (DIST)	\$9,924.76	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$2,848.15	\$654.14	\$0.00	\$0.00	\$0.00
540	0.25 OF 0.6 CRITICAL NEEDS MILLAGE	\$199,932.95	\$145,913.54	\$307,666.45	\$264,328.58	(\$43,337.87)
541	0.35 OF 0.6 CRITICAL NEEDS MILLAGE	\$0.00	\$30,694.32	\$446.74	\$57,218.26	\$56,771.52
545	TEACHER SALARY ALLOCATION	\$0.00	\$139,824.42	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$18,287.20	\$15,152.83	\$15,823.67	\$15,424.00	(\$399.67)
549	BOTTLED GAS (PROPANE) (DIST)	\$0.00	\$633.33	\$0.00	\$0.00	\$0.00
550	INSERVICE INCENTIVE PAY	\$2,556.69	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$25,300.87	\$0.00	\$0.00	\$0.00
579	SECONDARY SCHOOL REMEDIATION	\$0.00	\$4,100.00	\$1,046.56	\$0.00	(\$1,046.56)
580	IRCEA SUPPLEMENTS	\$51,896.82	\$53,761.69	\$52,928.31	\$53,638.00	\$709.69
589	IRFIL EXPENSES	\$0.00	\$1,254.96	\$179.73	\$0.00	(\$179.73)
598	SICK LEAVE BUYBACK	\$0.00	\$2,840.23	\$1,743.95	\$0.00	(\$1,743.95)
905	BANDWIDTH GRANT	\$0.00	\$0.00	\$5,682.00	\$0.00	(\$5,682.00)
<b>TOTALS</b>		<b>\$4,407,335.19</b>	<b>\$4,718,599.61</b>	<b>\$4,711,901.07</b>	<b>\$4,792,046.93</b>	<b>\$80,145.86</b>

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

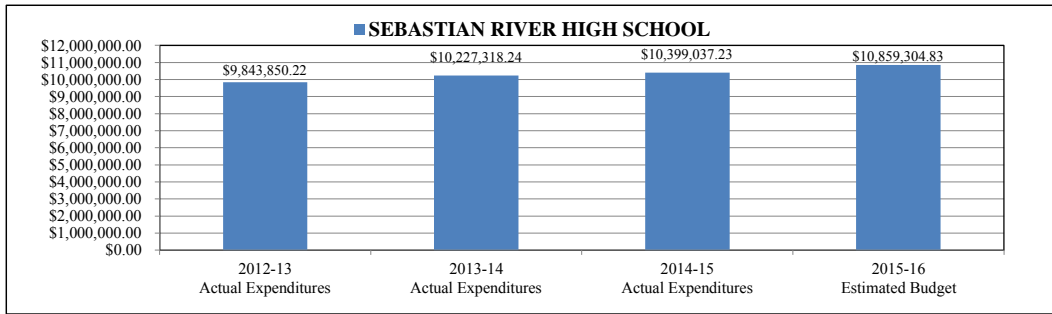
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 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	1.00	1.00	1.00	0.00
ORCHESTRA DIRECTOR, ASSOCIATE	0.80	0.80	0.80	0.00
PLANT OPERATOR	0.50	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	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	4.00	4.00	4.00	0.00
TEACHER CRITICAL THINKING	0.00	0.00	1.00	1.00
TEACHER EXCEPTIONAL ED - VE	7.00	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	5.00	5.00	5.00	0.00
TEACHER MATH MIDDLE	7.00	7.00	7.00	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	7.00	6.00	-1.00
TEACHER SCIENCE MIDDLE	7.00	7.00	7.00	0.00
TEACHER SOCIAL STUDIES MIDDLE	5.00	5.00	5.00	0.00
TEACHER TECHNOLOGY EDUCATION	2.00	2.00	2.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>79.30</b>	<b>79.30</b>	<b>79.30</b>	<b>0.00</b>

FTE History and Projection	2012-13 4th Calculation	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	915.00	908.75	877.88	880.00



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



**SEBASTIAN RIVER HIGH SCHOOL**

Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$395,343.56	\$374,165.72	\$367,157.15	\$383,862.76	\$16,705.61
000	(GF)NON-DISCR SALARY (DIST)	\$7,949,531.59	\$8,007,866.23	\$8,447,720.10	\$8,395,149.44	(\$52,570.66)
006	COMMUNICATIONS (DISTRICT)	\$2,974.01	\$3,552.30	\$5,064.67	\$4,500.00	(\$564.67)
008	ELECTRICAL	\$436,751.69	\$446,540.63	\$436,399.46	\$420,603.00	(\$15,796.46)
070	CLASS SIZE REDUCTION (DIST)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$20,508.55	\$28,759.31	\$25,985.51	\$0.00	(\$25,985.51)
075	TEXTBOOK ALLOCATION (FTE)	\$44,992.95	\$36,807.52	\$36,752.10	\$53,144.00	\$16,391.90
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$8,996.34	\$9,785.05	\$8,800.99	\$10,390.70	\$1,589.71
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$0.00	\$16,849.58	\$17,974.58	\$1,125.00
079	SAFE SCHOOLS *FEFP* (FTE)	\$0.00	\$0.00	\$0.00	\$37,500.00	\$37,500.00
080	SCIENCE LAB MATERIALS (FTE)	\$2,929.41	\$3,149.82	\$2,592.14	\$2,843.78	\$251.64
081	CLOSING THE ACHIEVEMENT GAP	\$11,968.05	\$13,615.57	\$0.00	\$0.00	\$0.00
084	DUAL ENROLLMENT	\$0.00	\$0.00	\$63,497.40	\$66,000.00	\$2,502.60
085	ADVANCED PLACEMENT (FTE)	\$36,246.40	\$52,976.31	\$41,262.63	\$213,542.31	\$172,279.68
086	INTL BACCALAURATE (IB)(FTE)	\$191,687.99	\$225,699.82	\$154,389.32	\$349,634.22	\$195,244.90
092	DISTRICT SUPP STUDENT COMPETITION	\$4,973.86	\$4,889.52	\$0.00	\$0.00	\$0.00
500	IRSD PERFORMANCE PAY (DIST)	\$30,503.49	\$0.00	\$0.00	\$0.00	\$0.00
501	DIST SUPP - GRADUATION COSTS	\$9,955.64	\$8,538.23	\$1,260.00	\$0.00	(\$1,260.00)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$22,639.54	\$1,000.00	(\$21,639.54)
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$11,666.83	\$8,212.27	\$1,000.00	(\$7,212.27)
510	ICPALMS	\$0.00	\$700.01	\$0.00	\$0.00	\$0.00
540	0.25 OF 0.60 CRITICAL NEEDS MILLAGE	\$172,544.50	\$0.00	\$360,985.59	\$286,797.36	(\$74,188.23)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$49,451.96	\$1,371.04	\$10,580.36	\$9,209.32
545	TEACHER SALARY ALLOCATION	\$0.00	\$292,227.53	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$41,339.81	\$39,055.23	\$43,228.08	\$38,054.00	(\$5,174.08)
549	BOTTLED GAS (PROPANE) (DIST)	\$6,925.47	\$9,718.38	\$4,635.68	\$3,056.00	(\$1,579.68)
550	INSERVICE INCENTIVE PAY	\$11,168.69	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$58,519.92	\$0.00	\$0.00	\$0.00
562	CAREER VOCATIONAL ADD ON FTE	\$103,004.45	\$157,031.49	\$143,521.81	\$345,143.32	\$201,621.51
578	SCHOOL RECOGNITION	\$172,638.00	\$186,297.00	\$0.00	\$0.00	\$0.00
579	SECONDARY REMEDIATION	\$0.00	\$269.15	\$12,370.68	\$13,150.00	\$779.32
580	IRCEA SUPPLEMENTS	\$188,865.77	\$183,149.48	\$173,629.70	\$191,934.00	\$18,304.30
582	END OF COURSE BOOT CAMP	\$0.00	\$7,629.27	\$7,732.52	\$12,000.00	\$4,267.48
589	IRFIL EXPENSES	\$0.00	\$1,899.96	\$3,447.06	\$0.00	(\$3,447.06)
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$0.00	\$0.00	\$1,711.40	\$0.00	(\$1,711.40)
592	SACS ACCREDITATION REVIEW	\$0.00	\$0.00	\$2,240.00	\$0.00	(\$2,240.00)
597	ATHLETIC TRAINER - SRHS	\$0.00	\$13,356.00	\$0.00	\$0.00	\$0.00
592	SACS ACCREDITATION	\$0.00	\$0.00	\$1,571.93	\$0.00	(\$1,571.93)
905	BANDWIDTH GRANT	\$0.00	\$0.00	\$2,165.00	\$0.00	(\$2,165.00)
907	HIGH SCHOOL STEM GRANT	\$0.00	\$0.00	\$0.00	\$1,445.00	\$1,445.00
916	BIOTECH ACADEMICS-VB & SR HIGH	\$0.00	\$0.00	\$1,843.88	\$0.00	(\$1,843.88)
<b>TOTALS</b>		<b>\$9,843,850.22</b>	<b>\$10,227,318.24</b>	<b>\$10,399,037.23</b>	<b>\$10,859,304.83</b>	<b>\$460,267.60</b>

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

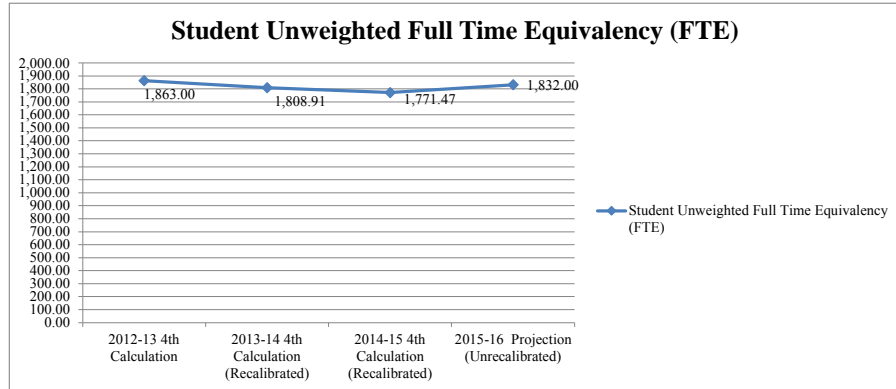
**Staffing Summary (Full Time Equivalent)**

<b>Position Description</b>	<b>2013-14 Allocation</b>	<b>2014-15 Allocation</b>	<b>2015-16 Allocation</b>	<b>Variance</b>
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	10.00	10.00	11.00	1.00
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	2.00	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	1.00	1.00	1.00	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	1.00	1.00	2.00	1.00
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	1.00	1.00	0.00
TEACHER ART SENIOR HIGH	2.00	2.00	1.00	-1.00
TEACHER ASSISTANT - ESOL SR HI	1.00	1.00	1.00	0.00
TEACHER BUSINESS EDUCATION	4.00	4.00	4.00	0.00
TEACHER CULINARY ARTS	1.00	1.00	1.00	0.00
TEACHER DRAMA SENIOR HIGH	0.80	0.80	0.80	0.00
TEACHER DROPOUT PREVENTION SR	2.00	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED - VE	9.00	9.00	9.00	0.00
TEACHER EXCEPTIONAL ED AUTISM	1.00	1.00	1.00	0.00
TEACHER FOREIGN LANGUAGE, SR H	6.00	6.00	6.00	0.00
TEACHER HEALTH OCCUPATIONS	1.00	1.00	1.00	0.00
TEACHER IN-SCHOOL SUSPENSION,	1.00	1.00	1.00	0.00
TEACHER LANGUAGE ARTS SR HIGH	14.00	14.50	13.50	-1.00
TEACHER MARKETING EDUCATION	1.00	1.00	1.00	0.00
TEACHER MATH SR HIGH	13.00	14.00	13.00	-1.00
TEACHER MATH/ACCOUNTABILITY	1.00	1.00	0.00	-1.00
TEACHER MUSIC SENIOR HIGH	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION, SR	5.00	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	11.00	12.00	12.00	0.00
TEACHER TECHNOLOGY EDUCATION	2.00	2.00	2.00	0.00
TEACHER, AP/IB PROGRAM	2.00	2.00	2.00	0.00
TEACHER, CRITICAL THINKING	1.00	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	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>141.80</b>	<b>145.30</b>	<b>143.30</b>	<b>-2.00</b>

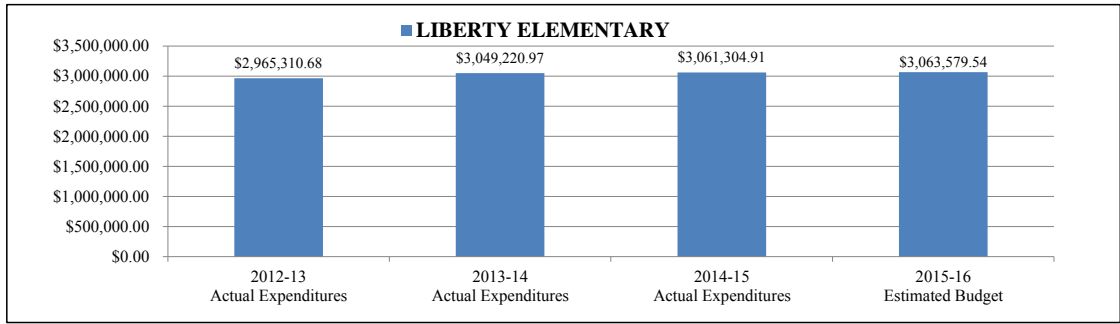


**School District of Indian River County  
General Operating Budget  
Facility 0291**

<b>FTE History and Projection</b>	<b>2012-13 4th Calculation</b>	<b>2013-14 4th Calculation (Recalibrated)</b>	<b>2014-15 4th Calculation (Recalibrated)</b>	<b>2015-16 Projection (Unrecalibrated)</b>
Student Unweighted Full Time Equivalency (FTE)	1,863.00	1,808.91	1,771.47	1,832.00



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



**LIBERTY ELEMENTARY**

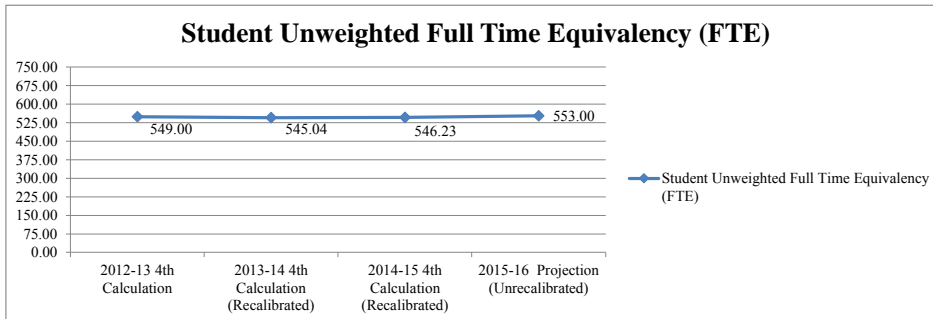
Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$50,444.70	\$48,482.00	\$56,551.27	\$59,398.11	\$2,846.84
000	(GF)NON-DISCR SALARY (DIST)	\$2,563,628.21	\$2,509,916.38	\$2,644,135.15	\$2,621,360.20	(\$22,774.95)
006	COMMUNICATIONS (DISTRICT)	\$741.96	\$746.71	\$754.30	\$691.00	(\$63.30)
008	ELECTRICAL	\$125,371.53	\$118,442.04	\$133,850.47	\$137,270.00	\$3,419.53
070	CLASS SIZE REDUCTION (DIST)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$7,222.66	\$10,223.14	\$8,320.58	\$0.00	(\$8,320.58)
075	TEXTBOOK ALLOCATION (FTE)	\$15,576.99	\$7,743.95	\$7,008.87	\$13,655.75	\$6,646.88
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,804.00	\$2,831.47	\$3,759.22	\$2,801.20	(\$958.02)
077	SCHOOL IMP (LOTTERY)(FTE)	\$322.76	\$0.00	\$0.00	\$11,408.35	\$11,408.35
080	SCIENCE LAB MATERIALS (FTE)	\$394.20	\$554.48	\$513.25	\$470.36	(\$42.89)
081	CLOSING THE ACHIEVEMENT GAP	\$6,453.97	\$2,616.77	\$0.00	\$0.00	\$0.00
086	INTL BACCALAURATE (IB)(FTE)	\$15,710.63	\$10,229.04	\$9,930.48	\$10,000.00	\$69.52
089	SCHOOLS OF INNOVATION	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00
093	EXCEPTIONAL EDUCATION - GIFTED	\$0.00	\$0.00	\$55,427.72	\$69,771.12	\$14,343.40
500	IRSD PERFORMANCE PAY (DIST)	\$5,079.66	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$992.30	\$0.00	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$21,968.48	\$13,943.65	\$0.00	(\$13,943.65)
540	0.25 OF 0.60 CRITICAL NEEDS MILLAGE	\$90,255.42	\$131,331.33	\$75,623.73	\$81,024.59	\$5,400.86
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$13,641.92	\$0.00	\$13,875.00	\$13,875.00
545	TEACHER SALARY ALLOCATION	\$0.00	\$97,294.13	\$0.00	\$0.00	\$0.00
547	P-CARD PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$8,603.04	\$8,817.04	\$6,437.20	\$6,495.00	\$57.80
550	INSERVICE INCENTIVE PAY	\$2,691.24	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$20,544.17	\$0.00	\$0.00	\$0.00
577	SCHOOL RECOGNITION 11/12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$51,262.00	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$17,755.41	\$15,659.35	\$18,002.81	\$18,485.00	\$482.19
589	IRFIL EXPENSES	\$0.00	\$867.62	\$1,997.02	\$0.00	(\$1,997.02)
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$0.00	\$6,615.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$1,366.17	\$2,026.56	\$0.00	(\$2,026.56)
901	LITERACY & LAGOON READING PROGRAM	\$0.00	\$19,329.78	\$14,498.63	\$1,873.86	(\$12,624.77)
905	BANDWIDTH GRANT	\$0.00	\$0.00	\$8,524.00	\$0.00	(\$8,524.00)
<b>TOTALS</b>		<b>\$2,965,310.68</b>	<b>\$3,049,220.97</b>	<b>\$3,061,304.91</b>	<b>\$3,063,579.54</b>	<b>\$2,274.63</b>

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

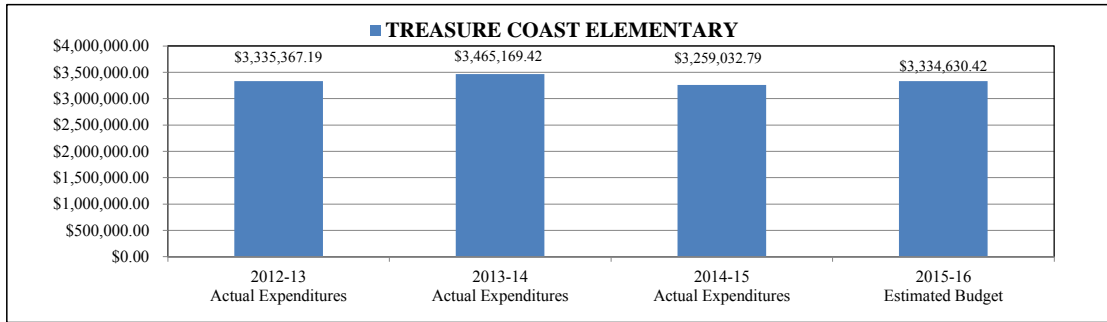
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 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	0.50	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	2.00	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	6.00	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	0.00	0.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>50.50</b>	<b>48.50</b>	<b>48.50</b>	<b>0.00</b>

FTE History and Projection	2012-13 4th Calculation	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	549.00	545.04	546.23	553.00



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



**TREASURE COAST ELEMENTARY**

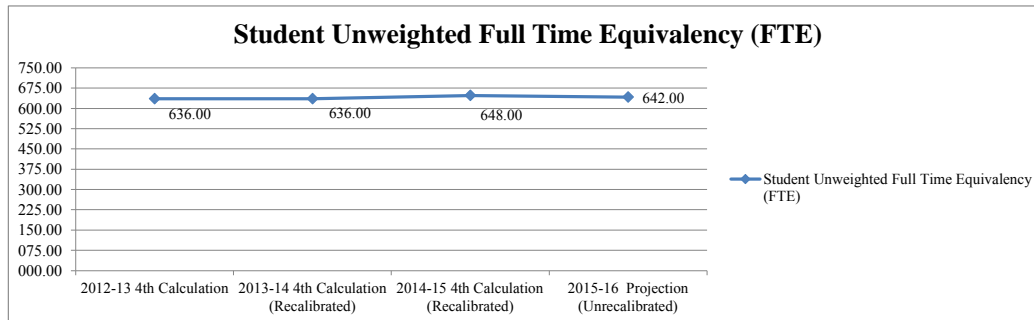
Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$69,480.60	\$73,411.48	\$57,677.19	\$69,488.69	\$11,811.50
000	(GF)NON-DISCR SALARY (DIST)	\$2,931,315.96	\$2,817,697.24	\$2,942,431.91	\$2,948,257.52	\$5,825.61
006	COMMUNICATIONS (DISTRICT)	\$1,158.41	\$1,203.42	\$1,214.85	\$1,113.00	(\$101.85)
008	ELECTRICAL	\$132,022.10	\$172,677.07	\$132,905.92	\$135,225.00	\$2,319.08
070	CLASS SIZE REDUCTION (DIST)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
074	FLORIDA TEACHER LEAD (DIST)	\$8,363.08	\$11,030.23	\$10,868.86	\$0.00	(\$10,868.86)
075	TEXTBOOK ALLOCATION (FTE)	\$8,798.45	\$10,618.77	\$3,026.79	\$16,179.50	\$13,152.71
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$3,115.87	\$3,214.87	\$3,771.09	\$3,137.20	(\$633.89)
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$0.00	\$697.90	\$10,159.95	\$9,462.05
079	SAFE SCHOOLS *FEFP* (FTE)	\$2,414.25	\$0.00	\$0.00	\$0.00	\$0.00
080	SCIENCE LAB MATERIALS (FTE)	\$600.92	\$689.09	\$615.59	\$550.10	(\$65.49)
081	CLOSING THE ACHIEVEMENT GAP	\$5,572.31	\$17,842.94	\$0.00	\$0.00	\$0.00
500	IRSD PERFORMANCE PAY (DIST)	\$6,615.53	\$0.00	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$0.00	\$278.27	\$0.00	\$0.00	\$0.00
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$0.00	\$7,104.52	\$2,895.48	(\$4,209.04)
540	0.25 OF 0.60 CRITICAL NEEDS MILLAGE	\$83,244.51	\$142,393.80	\$59,240.55	\$64,196.42	\$4,955.87
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$52,862.44	\$0.00	\$58,112.56	\$58,112.56
545	TEACHER SALARY ALLOCATION	\$0.00	\$117,260.47	\$0.00	\$0.00	\$0.00
547	P-CARD PROGRAM	\$0.00	\$0.00	\$585.93	\$0.00	(\$585.93)
548	WATER,SEWER, GARBAGE (DIST)	\$3,392.85	\$6,633.36	\$7,319.37	\$6,830.00	(\$489.37)
550	INSERVICE INCENTIVE PAY	\$3,229.50	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$16,005.18	\$0.00	\$0.00	\$0.00
577	SCHOOL RECOGNITION 11/12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$59,143.60	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$16,899.25	\$18,105.05	\$18,699.28	\$18,485.00	(\$214.28)
589	IRFIL EXPENSES	\$0.00	\$1,739.93	\$1,478.91	\$0.00	(\$1,478.91)
598	SICK LEAVE BUYBACK	\$0.00	\$1,505.81	\$1,440.89	\$0.00	(\$1,440.89)
901	LITERACY & LAGOON READING PROG	\$0.00	\$0.00	\$9,953.24	\$0.00	(\$9,953.24)
<b>TOTALS</b>		<b>\$3,335,367.19</b>	<b>\$3,465,169.42</b>	<b>\$3,259,032.79</b>	<b>\$3,334,630.42</b>	<b>\$75,597.63</b>

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

**Staffing Summary (Full Time Equivalent)**

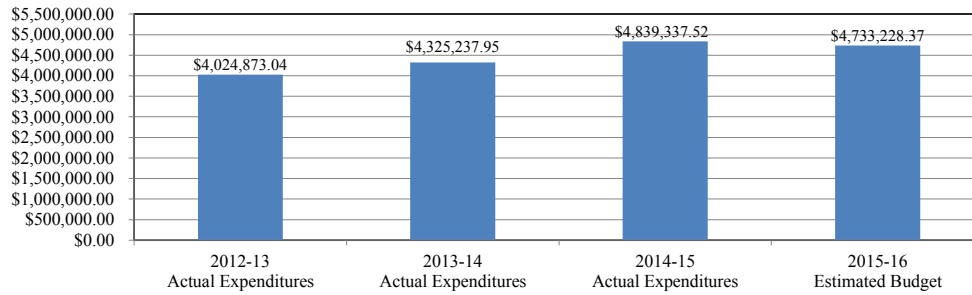
Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	3.00	3.00	3.00	0.00
ESE TEACHER ASSISTANT 6-21	1.00	1.00	1.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	0.00
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	0.50	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	2.00	1.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	2.00	2.00	2.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	2.00	0.00
TEACHER GRADE 1	6.00	6.00	5.00	(1.00)
TEACHER GRADE 2	5.00	5.00	5.50	0.50
TEACHER GRADE 3	7.00	6.00	6.50	0.50
TEACHER GRADE 4	6.00	6.00	4.50	(1.50)
TEACHER GRADE 5	6.00	6.00	6.50	0.50
TEACHER KINDERGARTEN	6.00	5.00	5.00	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
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>59.50</b>	<b>57.50</b>	<b>57.50</b>	<b>0.00</b>

FTE History and Projection	2012-13 4th Calculation	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	636.00	636.00	648.00	642.00



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

**■ STORM GROVE MIDDLE SCHOOL**



**STORM GROVE MIDDLE SCHOOL**

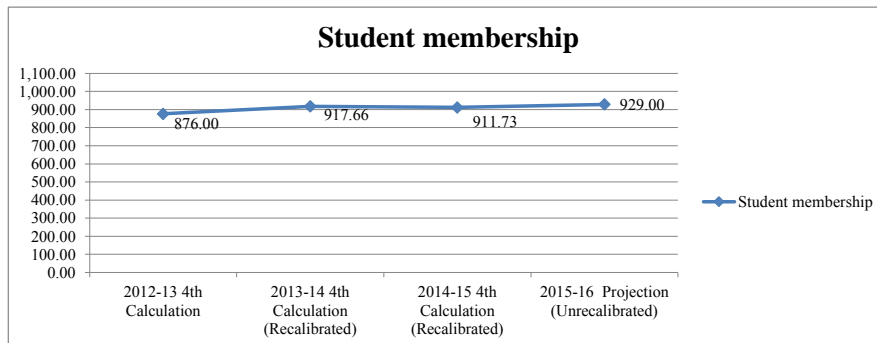
Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$84,893.81	\$58,297.65	\$75,842.08	\$97,628.47	\$21,786.39
000	(GF)NON-DISCR SALARY (DIST)	\$3,148,439.62	\$3,461,265.31	\$3,873,066.76	\$3,858,966.40	(\$14,100.36)
006	COMMUNICATIONS (DISTRICT)	\$1,507.32	\$1,378.39	\$1,342.57	\$1,279.00	(\$63.57)
008	ELECTRICAL	\$226,506.20	\$232,842.81	\$255,956.24	\$257,124.00	\$1,167.76
074	FLORIDA TEACHER LEAD (DIST)	\$9,503.50	\$13,989.56	\$13,912.29	\$0.00	(\$13,912.29)
075	TEXTBOOK ALLOCATION (FTE)	\$23,616.85	\$7,053.18	\$20,017.44	\$22,963.46	\$2,946.02
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$3,765.62	\$4,429.89	\$5,026.82	\$4,952.70	(\$74.12)
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$38.99	\$7,805.00	\$8,034.04	\$229.04
080	SCIENCE LAB MATERIALS (FTE)	\$934.43	\$409.54	\$1,499.13	\$1,805.72	\$306.59
081	CLOSING THE ACHIEVEMENT GAP	\$9,220.21	\$9,486.32	\$0.00	\$0.00	\$0.00
500	IRSD PERFORMANCE PAY (DIST)	\$9,553.59	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$2,778.60	\$322.03	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$0.00	\$779.76	\$0.00	\$0.00	\$0.00
540	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$350,538.02	\$278,314.03	\$408,150.43	\$404,687.04	(\$3,463.39)
541	0.25 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$8,700.00	\$718.91	\$3,456.09	\$2,737.18
545	TEACHER SALARY ALLOCATION	\$0.00	\$133,571.20	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$30,322.87	\$37,569.15	\$21,270.20	\$16,886.00	(\$4,384.20)
549	BOTTLED GAS (PROPANE) (DIST)	\$192.31	\$145.79	\$165.89	\$128.00	(\$37.89)
550	INSERVICE INCENTIVE PAY	\$2,825.81	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$22,361.95	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 11/12	\$75,747.72	\$0.00	\$90,895.19	\$870.81	(\$90,024.38)
579	SECONDARY SCHOOL REMEDIATION	\$0.00	\$3,454.96	\$502.63	\$0.00	(\$502.63)
580	IRCEA SUPPLEMENTS	\$44,526.56	\$48,661.11	\$52,763.71	\$53,638.00	\$874.29
589	IRFIL EXPENSES	\$0.00	\$1,657.33	\$1,273.54	\$0.00	(\$1,273.54)
593	ENERGY SAVINGS REBATE	\$0.00	\$509.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$1,255.33	\$0.00	(\$1,255.33)
903	FIN ESE GRANT (SGMS)	\$0.00	\$0.00	\$2,191.36	\$808.64	(\$1,382.72)
905	BANDWIDTH GRANT	\$0.00	\$0.00	\$5,682.00	\$0.00	(\$5,682.00)
<b>TOTALS</b>		<b>\$4,024,873.04</b>	<b>\$4,325,237.95</b>	<b>\$4,839,337.52</b>	<b>\$4,733,228.37</b>	<b>(\$106,109.15)</b>

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

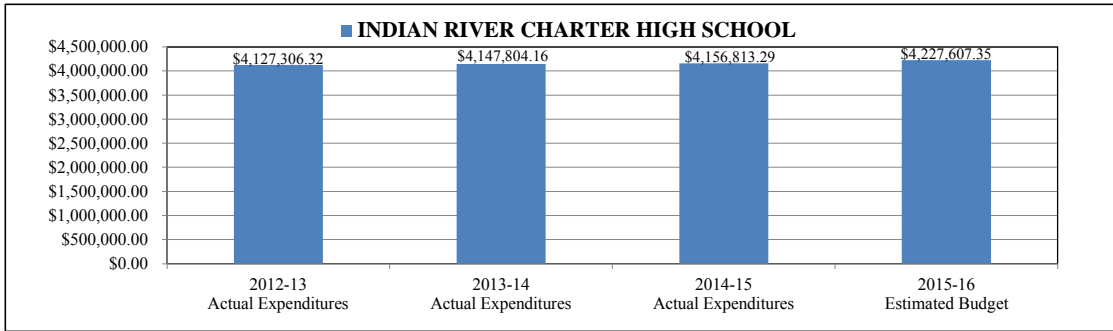
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 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	1.00	1.00	1.00	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	2.00	2.00	2.00	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	1.00	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 ASSISTANT EXCEPTIONAL	1.00	1.00	1.00	0.00
TEACHER BUSINESS EDUCATION	2.00	2.00	2.00	0.00
TEACHER CRITICAL THINKING	0.00	0.00	1.00	1.00
TEACHER EXCEPTIONAL ED - VE	6.00	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	6.00	-1.00
TEACHER MATH MIDDLE	8.00	8.00	7.00	-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	8.00	8.00	6.00	-2.00
TEACHER SCIENCE MIDDLE	6.00	7.00	6.00	-1.00
TEACHER SOCIAL STUDIES MIDDLE	6.00	6.00	6.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIO</b>	<b>73.20</b>	<b>74.20</b>	<b>70.20</b>	<b>-4.00</b>

FTE History and Projection	2012-13 4th Calculation	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 Projection (Unrecalibrated)
Student membership	876.00	917.66	911.73	929.00



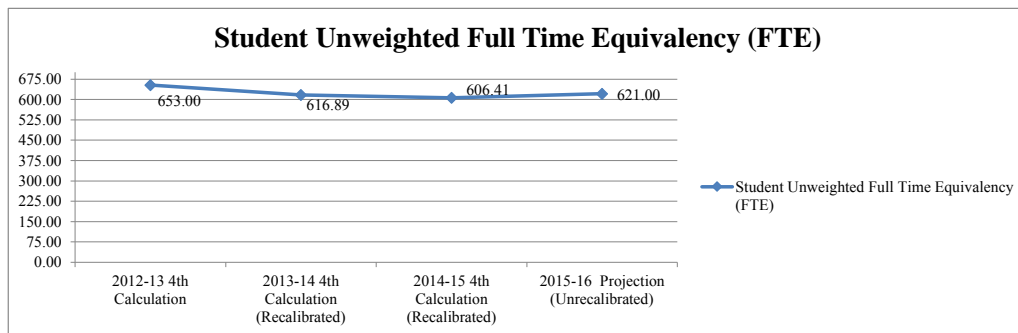
**School District of Indian River County  
General Operating Budget  
Facility 5001**



**INDIAN RIVER CHARTER HIGH SCHOOL**

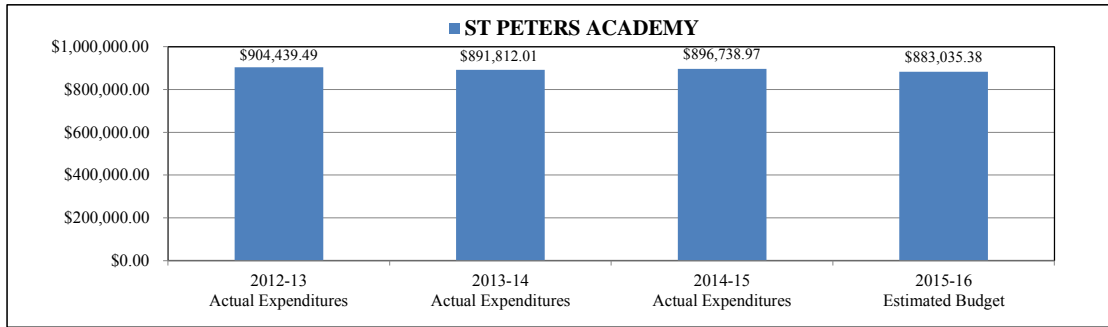
Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	BASE FUNDING	\$3,101,598.00	\$3,059,346.19	\$3,121,216.50	\$3,267,519.52	\$146,303.02
070	CLASS SIZE REDUCTION (DIST)	\$598,389.00	\$558,313.00	\$544,795.00	\$546,203.00	\$1,408.00
074	FLORIDA TEACHER LEAD (DIST)	\$7,602.80	\$10,761.20	\$9,994.53	\$0.00	(\$9,994.53)
075	TEXTBOOK ALLOCATION (FTE)	\$48,096.00	\$46,273.00	\$44,996.00	\$45,230.00	\$234.00
077	SCHOOL IMPROVEMENT (LOTTERY)	\$0.00	\$5,691.00	\$2,019.00	\$2,078.00	\$59.00
079	SAFE SCHOOLS *FEFP* (FTE)	\$15,169.00	\$13,715.00	\$12,264.00	\$13,830.00	\$1,566.00
080	SCIENCE LAB MATERIALS (FTE)	\$774.00	\$0.00	\$0.00	\$0.00	\$0.00
082	SUPPLEMENTAL ACADEMIC *SAI*	\$129,246.00	\$124,612.00	\$123,101.00	\$122,864.00	(\$237.00)
084	*DUAL ENROLLMENT* (FTE)	\$14,261.69	\$19,525.28	\$31,531.71	\$0.00	(\$31,531.71)
085	ADVANCED PLACEMENT (FTE)	\$38,498.83	\$26,737.80	\$67,630.32	\$87,549.00	\$19,918.68
088	DIGITAL CLASSROOM	\$0.00	\$0.00	\$13,448.00	\$17,803.00	\$4,355.00
540	0.25 CRITICAL NEEDS MILLAGE	\$103,788.00	\$116,452.69	\$115,933.23	\$124,530.83	\$8,597.60
545	TEACHER SALARY INCREASE	\$0.00	\$101,101.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION	\$58,182.00	\$65,276.00	\$61,689.00	\$0.00	(\$61,689.00)
585	PRIOR YEAR CHARTER ADJUSTMENT	\$11,701.00	\$0.00	\$0.00	\$0.00	\$0.00
905	BANDWIDTH GRANT	\$0.00	\$0.00	\$8,195.00	\$0.00	(\$8,195.00)
<b>TOTALS</b>		<b>\$4,127,306.32</b>	<b>\$4,147,804.16</b>	<b>\$4,156,813.29</b>	<b>\$4,227,607.35</b>	<b>\$70,794.06</b>

<b>FTE History and Projection</b>	<b>2012-13 4th Calculation</b>	<b>2013-14 4th Calculation (Recalibrated)</b>	<b>2014-15 4th Calculation (Recalibrated)</b>	<b>2015-16 Projection (Unrecalibrated)</b>
Student Unweighted Full Time Equivalency (FTE)	653.00	616.89	606.41	621.00





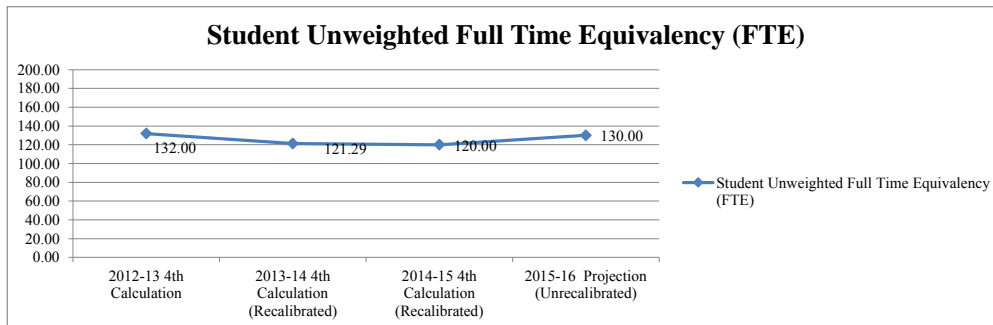
**School District of Indian River County  
General Operating Budget  
Facility 5002**



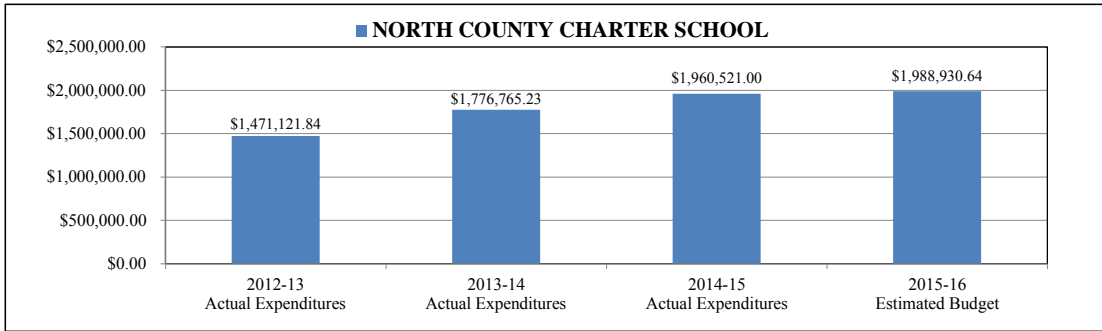
**ST PETERS ACADEMY**

Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	BASE FUNDING	\$639,054.00	\$646,625.45	\$661,763.35	\$659,399.48	(\$2,363.87)
070	CLASS SIZE REDUCTION (DIST)	\$184,896.00	\$161,381.00	\$159,196.00	\$159,040.00	(\$156.00)
074	FLORIDA TEACHER LEAD (DIST)	\$1,330.49	\$1,614.18	\$1,699.07	\$0.00	(\$1,699.07)
075	TEXTBOOK ALLOCATION (FTE)	\$9,726.00	\$9,098.00	\$8,904.00	\$8,950.00	\$46.00
077	SCHOOL IMPROVEMENT (LOTTERY)	\$0.00	\$1,214.00	\$436.00	\$432.00	(\$4.00)
079	SAFE SCHOOLS *FEFP* (FTE)	\$3,339.00	\$2,924.00	\$2,649.00	\$2,737.00	\$88.00
080	SCIENCE LAB MATERIALS (FTE)	\$156.00	\$0.00	\$0.00	\$0.00	\$0.00
082	SUPPLEMENTAL ACADEMIC *SAI*	\$26,138.00	\$24,501.00	\$24,360.00	\$24,311.00	(\$49.00)
088	DIGITAL CLASSROOM	\$0.00	\$0.00	\$2,661.00	\$3,523.00	\$862.00
540	0.25 CRITICAL NEEDS MILLAGE	\$26,878.00	\$22,896.38	\$22,941.55	\$24,642.90	\$1,701.35
545	TEACHER SALARY INCREASE	\$0.00	\$21,558.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION	\$12,922.00	\$0.00	\$12,129.00	\$0.00	(\$12,129.00)
<b>TOTALS</b>		<b>\$904,439.49</b>	<b>\$891,812.01</b>	<b>\$896,738.97</b>	<b>\$883,035.38</b>	<b>(\$13,703.59)</b>

	2012-13 4th Calculation	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 Projection (Unrecalibrated)
<b>FTE History and Projection</b>				
Student Unweighted Full Time Equivalency (FTE)	132.00	121.29	120.00	130.00



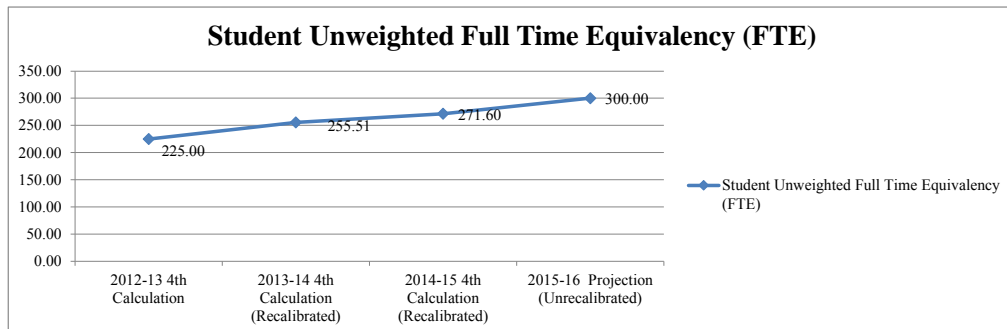
**School District of Indian River County  
General Operating Budget  
Facility 5003**



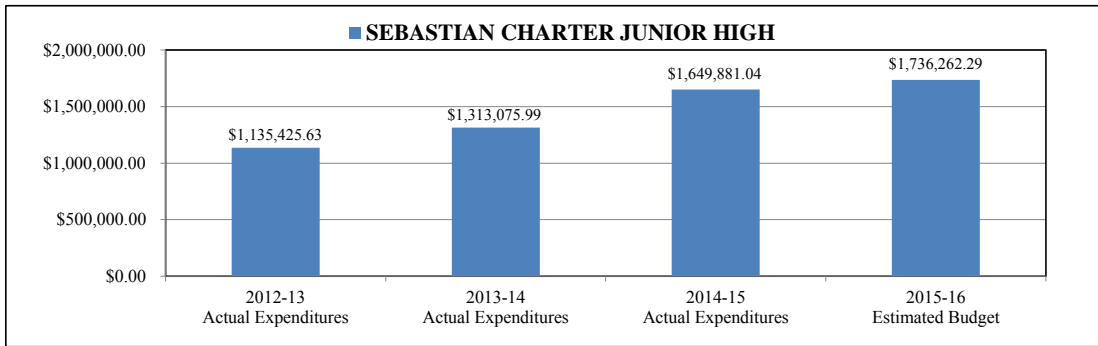
**NORTH COUNTY CHARTER SCHOOL**

Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	BASE FUNDING	\$1,047,306.00	\$1,269,401.21	\$1,421,527.57	\$1,475,648.55	\$54,120.98
070	CLASS SIZE REDUCTION (DIST)	\$295,359.00	\$330,820.00	\$369,346.00	\$367,075.00	(\$2,271.00)
074	FLORIDA TEACHER LEAD (DIST)	\$2,280.84	\$3,766.42	\$3,844.05	\$0.00	(\$3,844.05)
075	TEXTBOOK ALLOCATION (FTE)	\$16,578.00	\$19,166.00	\$20,152.00	\$20,257.00	\$105.00
077	SCHOOL IMPROVEMENT (LOTTERY)	\$0.00	\$2,539.00	\$992.00	\$979.00	(\$13.00)
079	SAFE SCHOOLS *FEFP* (FTE)	\$5,569.00	\$6,119.00	\$6,026.00	\$6,194.00	\$168.00
080	SCIENCE LAB MATERIALS (FTE)	\$267.00	\$0.00	\$0.00	\$0.00	\$0.00
082	SUPPLEMENTAL ACADEMIC *SAI*	\$44,550.00	\$51,613.00	\$55,135.00	\$55,028.00	(\$107.00)
088	DIGITAL CLASSROOM	\$0.00	\$0.00	\$6,023.00	\$7,974.00	\$1,951.00
540	0.25 CRITICAL NEEDS MILLAGE	\$40,461.00	\$48,233.60	\$51,924.38	\$55,775.09	\$3,850.71
545	TEACHER SALARY INCREASE	\$0.00	\$45,107.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION	\$18,751.00	\$0.00	\$25,551.00	\$0.00	(\$25,551.00)
<b>TOTALS</b>		<b>\$1,471,121.84</b>	<b>\$1,776,765.23</b>	<b>\$1,960,521.00</b>	<b>\$1,988,930.64</b>	<b>\$28,409.64</b>

<b>FTE History and Projection</b>	<b>2012-13 4th Calculation</b>	<b>2013-14 4th Calculation (Recalibrated)</b>	<b>2014-15 4th Calculation (Recalibrated)</b>	<b>2015-16 Projection (Unrecalibrated)</b>
Student Unweighted Full Time Equivalency (FTE)	225.00	255.51	271.60	300.00



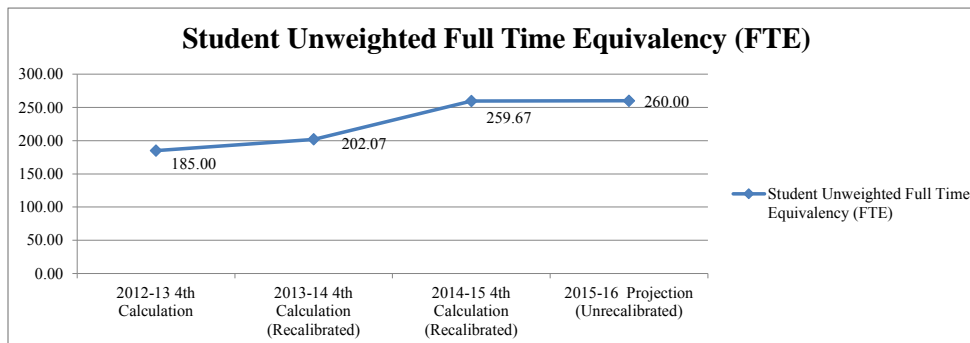
**School District of Indian River County  
General Operating Budget  
Facility 5005**



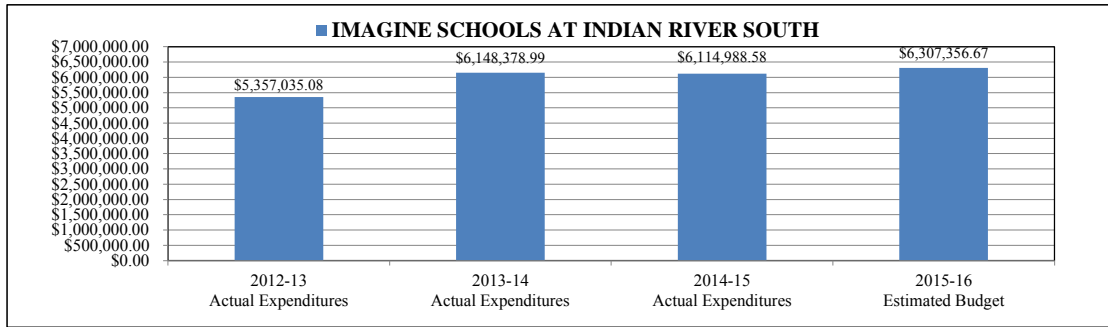
**SEBASTIAN CHARTER JUNIOR HIGH**

Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	BASE FUNDING	\$865,321.00	\$996,039.10	\$1,308,884.19	\$1,364,458.11	\$55,573.92
070	CLASS SIZE REDUCTION (DIST)	\$166,078.00	\$180,612.00	\$204,448.00	\$232,098.00	\$27,650.00
074	FLORIDA TEACHER LEAD (DIST)	\$1,710.63	\$3,228.36	\$3,075.24	\$0.00	(\$3,075.24)
075	TEXTBOOK ALLOCATION (FTE)	\$13,647.00	\$15,157.00	\$19,268.00	\$19,368.00	\$100.00
077	SCHOOL IMPROVEMENT (LOTTERY)	\$0.00	\$1,845.00	\$861.00	\$855.00	(\$6.00)
079	SAFE SCHOOLS *FEFP* (FTE)	\$4,220.00	\$4,447.00	\$5,230.00	\$5,922.00	\$692.00
080	SCIENCE LAB MATERIALS (FTE)	\$220.00	\$0.00	\$0.00	\$0.00	\$0.00
082	SUPPLEMENTAL ACADEMIC *SAI*	\$36,674.00	\$40,818.00	\$52,713.00	\$52,612.00	(\$101.00)
088	DIGITAL CLASSROOM	\$0.00	\$0.00	\$5,758.00	\$7,624.00	\$1,866.00
540	0.25 CRITICAL NEEDS MILLAGE	\$31,088.00	\$38,145.53	\$49,643.61	\$53,325.18	\$3,681.57
545	TEACHER SALARY INCREASE	\$0.00	\$32,784.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION	\$16,467.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		<b>\$1,135,425.63</b>	<b>\$1,313,075.99</b>	<b>\$1,649,881.04</b>	<b>\$1,736,262.29</b>	<b>\$86,381.25</b>

FTE History and Projection	2012-13 4th Calculation	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (	185.00	202.07	259.67	260.00



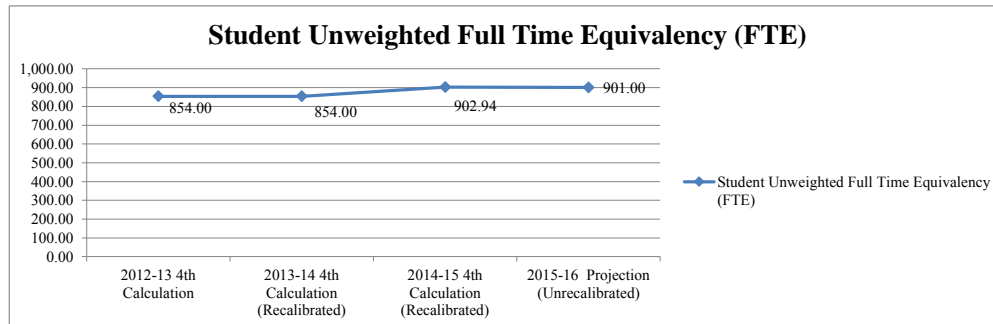
**School District of Indian River County  
General Operating Budget  
Facility 5006**



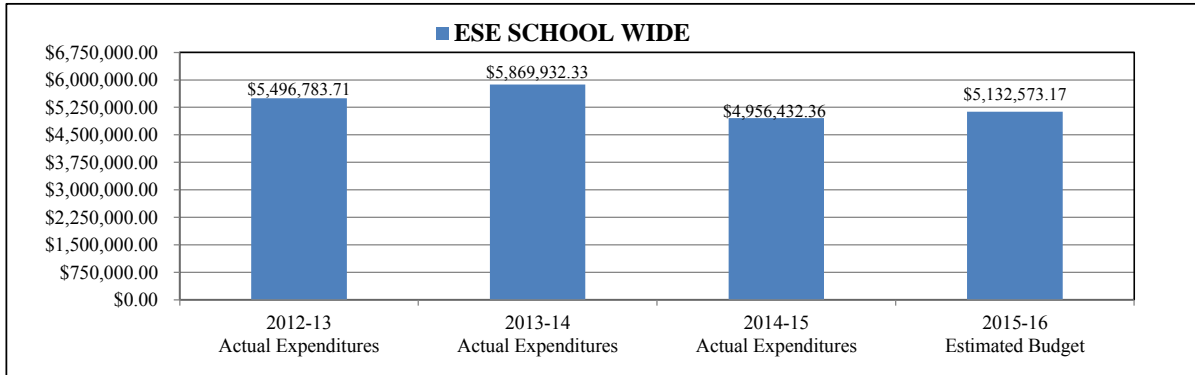
**IMAGINE SCHOOLS AT INDIAN RIVER SOUTH**

Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	BASE FUNDING	\$3,883,198.00	\$4,432,630.81	\$4,616,083.36	\$4,804,086.19	\$188,002.83
070	CLASS SIZE REDUCTION (DIST)	\$992,180.00	\$1,018,882.00	\$1,020,876.00	\$1,017,339.00	(\$3,537.00)
074	FLORIDA TEACHER LEAD (DIST)	\$8,363.08	\$12,375.38	\$12,813.50	\$0.00	(\$12,813.50)
075	TEXTBOOK ALLOCATION (FTE)	\$62,924.00	\$67,140.00	\$66,998.00	\$67,347.00	\$349.00
077	SCHOOL IMPROVEMENT (LOTTERY)	\$0.00	\$8,604.00	\$3,149.00	\$3,115.00	(\$34.00)
079	SAFE SCHOOLS *FEFP* (FTE)	\$20,527.00	\$20,734.00	\$19,125.00	\$20,593.00	\$1,468.00
080	SCIENCE LAB MATERIALS (FTE)	\$1,012.00	\$0.00	\$183,297.00	\$0.00	(\$183,297.00)
082	SUPPLEMENTAL ACADEMIC *SAI*	\$169,092.00	\$180,804.00	\$0.00	\$182,942.00	\$182,942.00
088	DIGITAL CLASSROOM	\$0.00	\$0.00	\$20,023.00	\$26,509.00	\$6,486.00
540	0.25 CRITICAL NEEDS MILLAGE	\$143,896.00	\$168,965.80	\$172,623.72	\$185,425.48	\$12,801.76
545	TEACHER SALARY INCREASE	\$0.00	\$152,843.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION	\$75,843.00	\$85,400.00	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		<b>\$5,357,035.08</b>	<b>\$6,148,378.99</b>	<b>\$6,114,988.58</b>	<b>\$6,307,356.67</b>	<b>\$192,368.09</b>

FTE History and Projection	2012-13 4th Calculation	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	854.00	854.00	902.94	901.00



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



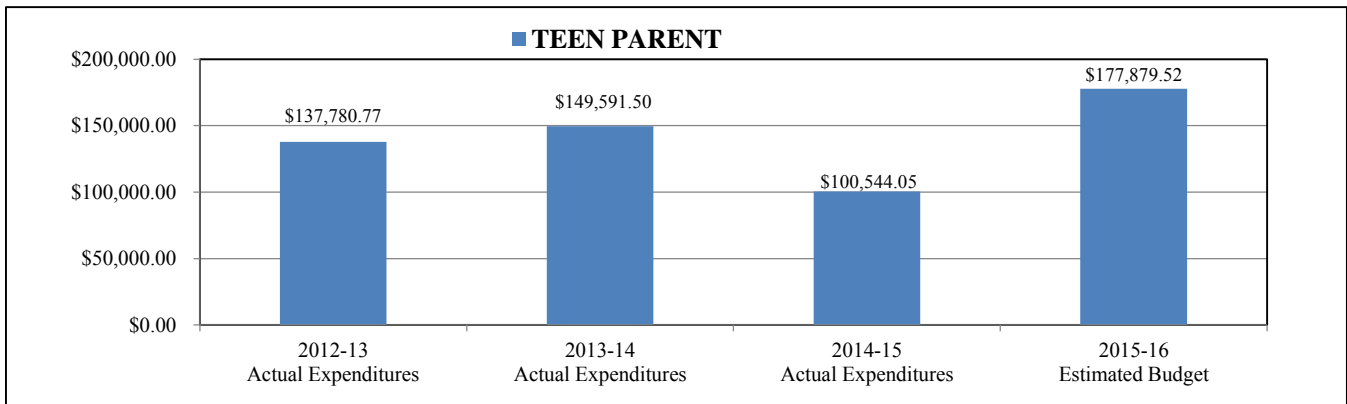
**ESE SCHOOL WIDE**

Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$490,482.25	\$304,131.57	\$343,996.23	\$352,372.60	\$8,376.37
000	(GF)NON-DISCR SALARY (DIST)	\$4,541,317.58	\$4,959,597.93	\$4,573,591.95	\$4,759,629.02	\$186,037.07
074	FLORIDA TEACHER LEAD (DIST)	\$2,356.85	\$2,744.10	\$2,380.39	\$0.00	(\$2,380.39)
075	TEXTBOOK ALLOCATION (FTE)	\$25,823.48	\$0.00	\$0.00	\$0.00	\$0.00
093	EXCEPTIONAL (GIFTED SERV)(DIS)	\$285,094.27	\$280,834.51	\$20,419.50	\$20,571.55	\$152.05
500	IRSD PERFORMANCE PAY (DIST)	\$1,701.55	\$0.00	\$804.80	\$0.00	(\$804.80)
505	ODD YEAR SUMMER SCHOOL	\$88,767.11	\$60,324.77	\$7,469.68	\$0.00	(\$7,469.68)
506	EVEN YEAR SUMMER SCHOOL	\$44,314.10	\$2,786.48	\$1,550.38	\$0.00	(\$1,550.38)
510	ICPALMS	\$0.00	\$224.20	\$0.00	\$0.00	\$0.00
539	TITLE I DIFFERENTIAL PAY-GF	\$0.00	\$7,228.59	\$0.00	\$0.00	\$0.00
540	CRITICAL NEEDS MILLAGE	\$16,926.52	\$102,474.23	\$0.00	\$0.00	\$0.00
544	DISTRICTWIDE MOVING	\$0.00	\$487.60	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$0.00	\$120,915.66	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$24,244.76	\$0.00	\$0.00	\$0.00
590	RESERVE-CLAIMS UNDER DEDUCTIBLE	\$0.00	\$1,462.57	\$0.00	\$0.00	\$0.00
595	FIN SUBSTITUTE REIMBURSEMENT	\$0.00	\$750.71	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$1,724.65	\$4,000.36	\$0.00	(\$4,000.36)
910	FSA ACCESS POINT TRAINING	\$0.00	\$0.00	\$2,219.07	\$0.00	(\$2,219.07)
<b>TOTALS</b>		<b>\$5,496,783.71</b>	<b>\$5,869,932.33</b>	<b>\$4,956,432.36</b>	<b>\$5,132,573.17</b>	<b>\$176,140.81</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 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	2.00	2.00	2.00	0.00
EXEC DIR. ESE & STUDENT SERVICE	1.00	1.00	1.00	0.00
OCCUPATIONAL THERAPIST	5.00	5.00	5.00	0.00
PHYSICAL THERAPIST	1.00	1.00	1.00	0.00
PROGRAM SPECIALIST	0.00	0.20	0.20	0.00
RESOURCE SPECIALIST	12.70	12.00	12.00	0.00
SPEECH & LANGUAGE PATHOLOGIST	26.60	26.60	23.30	-3.30
STUDENT SUPPORT SPECIALIST 10	14.30	14.30	14.95	0.65
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
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>75.70</b>	<b>75.20</b>	<b>72.55</b>	<b>-2.65</b>

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



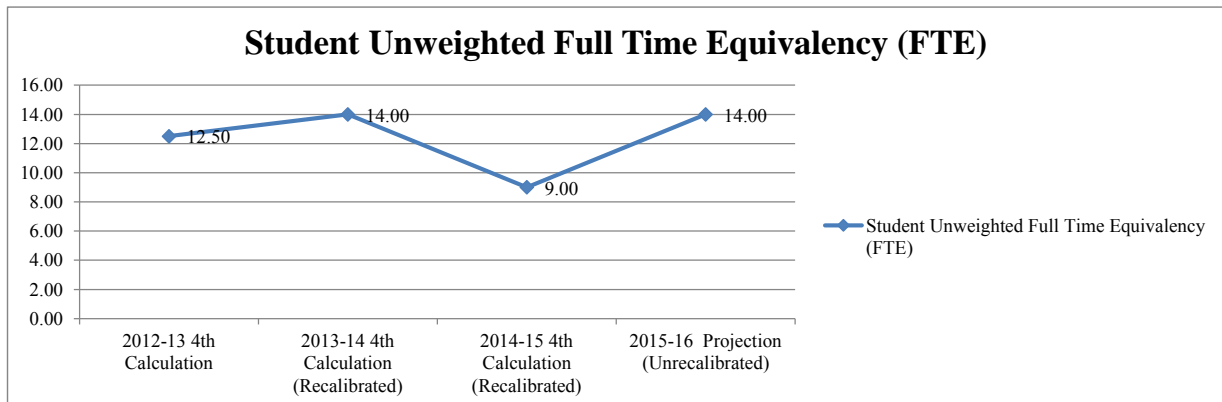
**TEEN PARENT**

Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$52,644.46	\$66,678.58	\$42,899.01	\$121,365.00	\$78,465.99
000	(GF)NON-DISCR SALARY (DIST)	\$85,136.31	\$80,315.66	\$57,645.04	\$56,514.52	(\$1,130.52)
545	TEACHER SALARY ALLOCATION	\$0.00	\$2,193.97	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$0.00	\$403.29	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		<b>\$137,780.77</b>	<b>\$149,591.50</b>	<b>\$100,544.05</b>	<b>\$177,879.52</b>	<b>\$77,335.47</b>

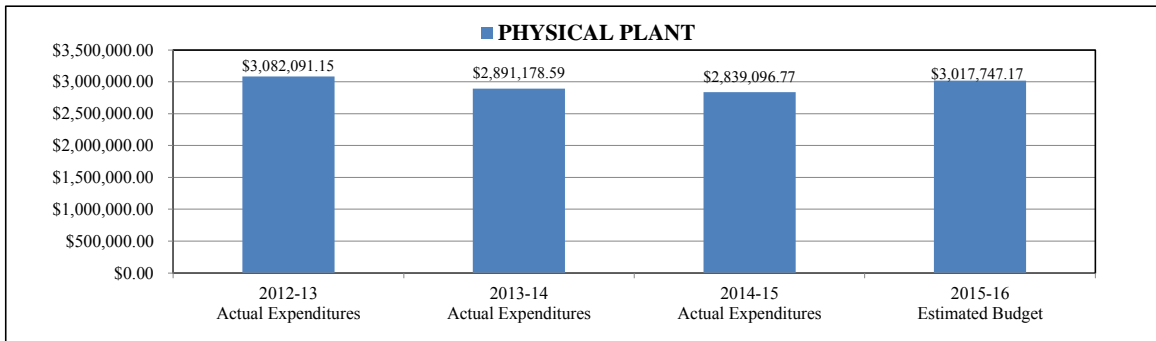
**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	Variance
SCHOOL SOCIAL WORKER PROTECH	1.00	1.00	1.00	0.00
TEACHER DRAMA, SENIOR HIGH	0.20	0.20	0.20	0.00
TEACHER RESOURCE TEEN/PARENT	0.80	0.80	0.80	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>

FTE History and Projection	2012-13 4th Calculation	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	12.50	14.00	9.00	14.00



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



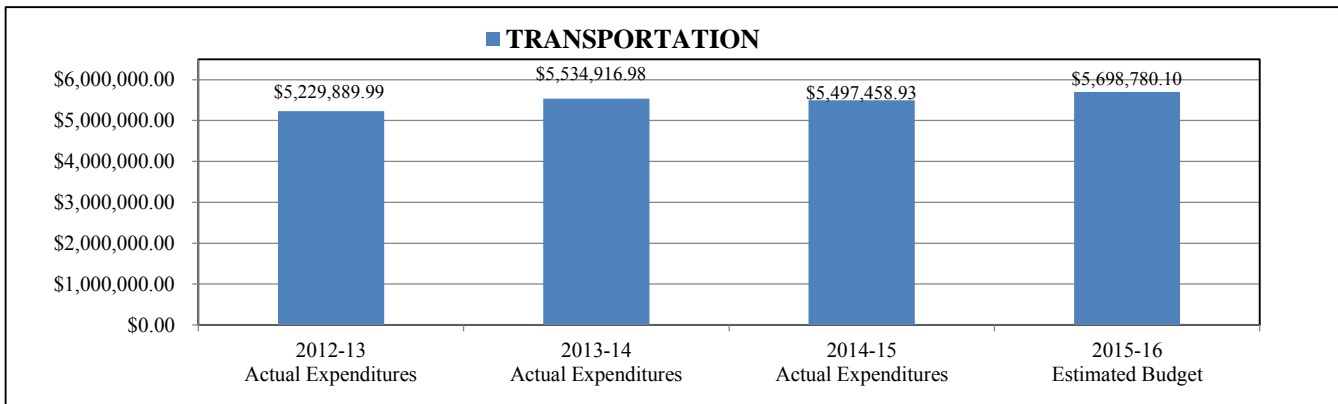
**PHYSICAL PLANT**

Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$454,855.54	\$453,449.92	\$448,955.39	\$436,576.90	(\$12,378.49)
000	(GF)NON-DISCR SALARY (DIST)	\$2,525,191.27	\$2,261,341.10	\$1,907,296.34	\$1,996,936.92	\$89,640.58
500	IRSD PERFORMANCE PAY (DIST)	\$75,579.74	\$0.00	\$0.00	\$0.00	\$0.00
511	DISTRICT SUPPORT - SUPPLEMENT TO SITES	\$0.00	\$4,751.70	\$9,334.20	\$105,000.00	\$95,665.80
512	GROUNDS MAINTENANCE - DISTRICTWIDE	\$0.00	\$0.00	\$213,181.00	\$218,990.00	\$5,809.00
515	TURF MANAGEMENT	\$0.00	\$0.00	\$59,220.00	\$85,000.00	\$25,780.00
538	SCHOOL CLEAN TEAMS	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
550	INSERVICE INCENTIVE PAY	\$26,464.60	\$0.00	\$0.00	\$0.00	\$0.00
574	OSCEOLA FLOOD 2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
586	TECHNOLOGY SOFTWARE/ HARDWARE	\$0.00	\$21,443.80	\$13,763.40	\$15,242.40	\$1,479.00
591	CUSTODIAL SUBSTITUTES	\$0.00	\$150,192.07	\$187,346.44	\$155,000.95	(\$32,345.49)
<b>TOTALS</b>		<b>\$3,082,091.15</b>	<b>\$2,891,178.59</b>	<b>\$2,839,096.77</b>	<b>\$3,017,747.17</b>	<b>\$178,650.40</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	Variance
AIR CONDITIONING/REFRIG MECHAN	5.00	6.00	6.00	0.00
BUILDING AUTOMATION SPECIALIST	0.00	1.00	1.00	0.00
CARPENTER	3.00	1.00	1.00	0.00
CARPET CREW	2.00	1.00	1.00	0.00
CREW CHIEF	3.00	1.00	1.00	0.00
DIR PHYSICAL PLANT	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	4.00	3.00
GENERAL MAINTENANCE WORKER	4.00	1.00	1.00	0.00
GROUNDSKEEPER	6.00	1.00	1.00	0.00
IAQ ENERGY MANAGER	1.00	1.00	1.00	0.00
INDOOR AIR QUALITY TECHNICIAN	1.00	1.00	1.00	0.00
LOCKSMITH	2.00	3.00	3.00	0.00
PAINTER	5.00	2.00	2.00	0.00
PAINTER, LEAD	1.00	0.00	0.00	0.00
PARTS EXPIDITER	0.00	0.00	1.00	1.00
PESTICIDE APPLICATOR	2.00	2.00	2.00	0.00
PHYSICAL PLANT SPECIALIST	0.00	1.00	1.00	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.00
PLANT SUPERVISOR - GENERAL	1.00	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	0.00	0.00	0.00
SECRETARY/BOOKKEEPER MAINT	1.00	0.00	0.00	0.00
SITE COORDINATOR	1.00	0.00	0.00	0.00
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	0.00	(1.00)
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>52.50</b>	<b>36.50</b>	<b>39.50</b>	<b>3.00</b>

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



**TRANSPORTATION**

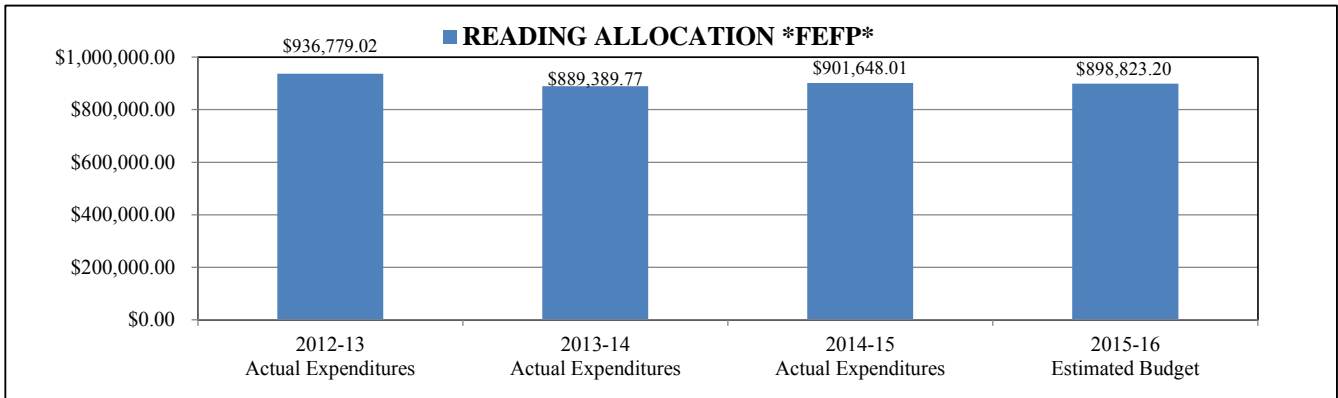
Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$1,013,419.13	\$1,235,666.89	\$984,126.90	\$1,265,591.97	\$281,465.07
000	(GF)NON-DISCR SALARY (DIST)	\$4,061,257.57	\$4,186,598.24	\$4,356,236.53	\$4,318,181.38	(\$38,055.15)
006	COMMUNICATIONS (DISTRICT)	\$675.36	\$631.71	\$656.72	\$660.00	\$3.28
500	IRSD PERFORMANCE PAY (DIST)	\$112,101.31	\$0.00	\$1,560.11	\$0.00	(\$1,560.11)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$73,229.37	\$0.00	(\$73,229.37)
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$67,487.40	\$41,838.08	\$0.00	(\$41,838.08)
520	SUMMER BUS MAINTENANCE *TRANSP	\$14,746.60	\$8,701.91	\$14,307.00	\$15,360.00	\$1,053.00
550	INSERVICE INCENTIVE PAY	\$24,629.74	\$0.00	\$0.00	\$0.00	\$0.00
558	INTERDEPARTMENT VEHICLE MAINT	\$3,060.28	\$4,689.53	\$5,974.93	\$26,000.00	\$20,025.07
582	END OF COURSE BOOT CAMP	\$0.00	\$3,987.05	\$0.00	\$0.00	\$0.00
586	TECHNOLOGY SOFTWARE/HARDWARE	\$0.00	\$18,611.08	\$0.00	\$57,065.00	\$57,065.00
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$0.00	\$0.00	\$6,970.35	\$0.00	(\$6,970.35)
594	PARENTAL TRANSPORTATION	\$0.00	\$8,543.17	\$12,558.94	\$15,921.75	\$3,362.81
<b>TOTALS</b>		<b>\$5,229,889.99</b>	<b>\$5,534,916.98</b>	<b>\$5,497,458.93</b>	<b>\$5,698,780.10</b>	<b>\$201,321.17</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 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	7.00	7.00	7.00	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 TECHN	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
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>126.00</b>	<b>126.00</b>	<b>126.00</b>	<b>0.00</b>



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



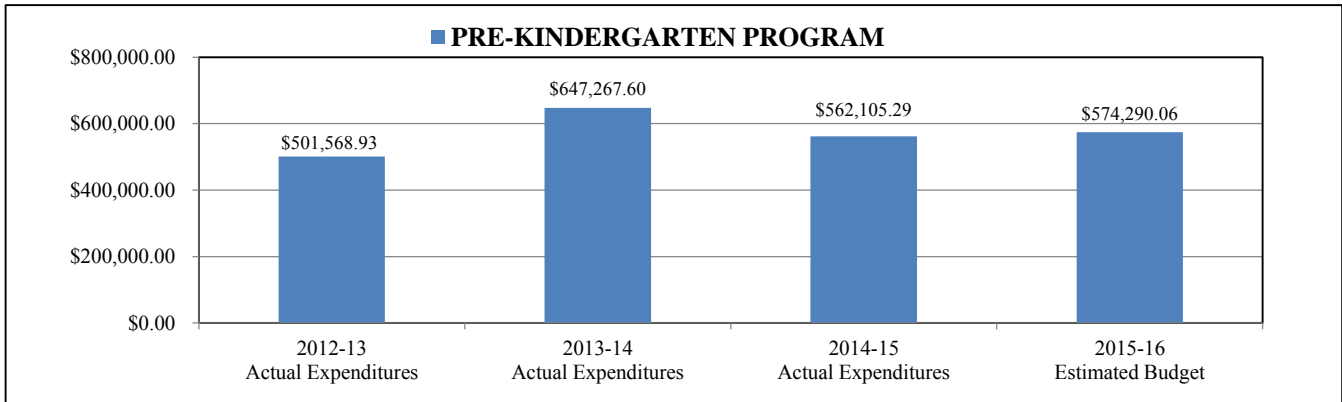
**READING ALLOCATION \*FEFP\***

Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
545	TEACHER SALARY ALLOCATION	\$0.00	\$9,284.64	\$0.00	\$0.00	\$0.00
911	READING ALLOCATION *FEFP*FTE*	\$936,779.02	\$880,105.13	\$901,648.01	\$898,823.20	(\$2,824.81)
<b>TOTALS</b>		\$936,779.02	\$889,389.77	\$901,648.01	\$898,823.20	(\$2,824.81)

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 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
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>0.00</b>

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



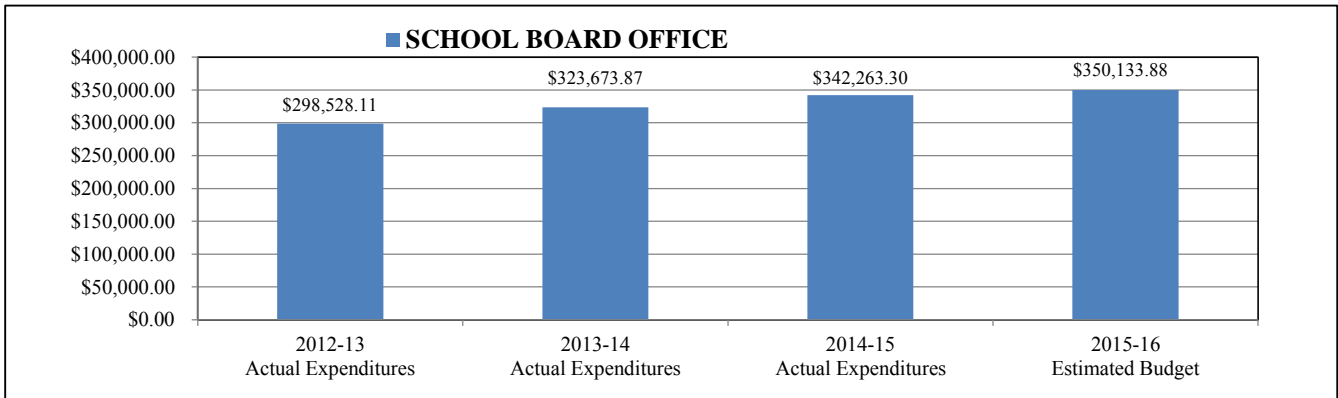
**PRE-KINDERGARTEN PROGRAM**

Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
095	DONATIONS	\$1,666.94	\$3,803.53	\$45.97	\$283.56	\$237.59
545	TEACHER SALARY ALLOCATION	\$0.00	\$4,511.78	\$0.00	\$0.00	\$0.00
567	VPK ODD YEAR SUMMER	\$50,582.61	\$60,531.93	\$51,470.65	\$52,000.00	\$529.35
906	I LIKE SCIENCE GRANT	\$0.00	\$0.00	\$0.00	\$4,000.00	
946	VPK GREAT IDEAS GRANT	\$0.00	\$60,127.86	\$2,970.00	\$6,902.14	\$3,932.14
947	VPK GREAT IDEAS GRANT - TITLE I SUMMER	\$0.00	\$109.08	\$18,528.25	\$100,362.67	\$81,834.42
948	TREASURE CST ELEM PK TRANSITION	\$0.00	\$0.00	\$21,119.99	\$3,880.01	(\$17,239.98)
949	SMART TABLES FOR PRE-K	\$0.00	\$0.00	\$34,958.00	\$1,861.68	(\$33,096.32)
965	VPK EVEN YEAR SUMMER	\$56,041.34	\$44,129.56	\$66,078.94	\$45,000.00	(\$21,078.94)
971	VPK SCHOOL YEAR PROGRAM	\$393,278.04	\$474,053.86	\$366,933.49	\$360,000.00	(\$6,933.49)
<b>TOTALS</b>		<b>\$501,568.93</b>	<b>\$647,267.60</b>	<b>\$562,105.29</b>	<b>\$574,290.06</b>	<b>\$8,184.77</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	Variance
SCHOOL READINESS COORDINATOR	0.40	0.40	1.00	0.60
CHILD DEVELOPMENT ASSOCIATE	0.00	0.00	1.40	1.40
TEACHER ASSISTANT, PRE-K	5.00	1.45	1.00	-0.45
TEACHER PRE-K	5.25	4.15	3.20	-0.95
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>10.65</b>	<b>6.00</b>	<b>6.60</b>	<b>0.60</b>

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



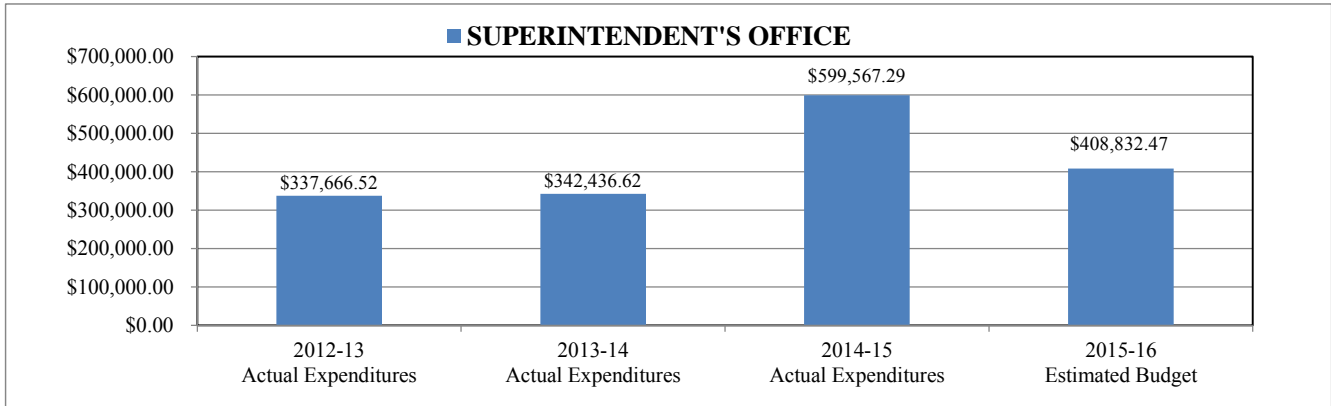
**SCHOOL BOARD OFFICE**

Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$37,232.75	\$36,813.11	\$33,017.47	\$38,938.38	\$5,920.91
000	(GF)NON-DISCR SALARY (DIST)	\$261,295.36	\$286,860.76	\$309,245.83	\$311,195.50	\$1,949.67
<b>TOTALS</b>		\$298,528.11	\$323,673.87	\$342,263.30	\$350,133.88	\$7,870.58

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 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
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>

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



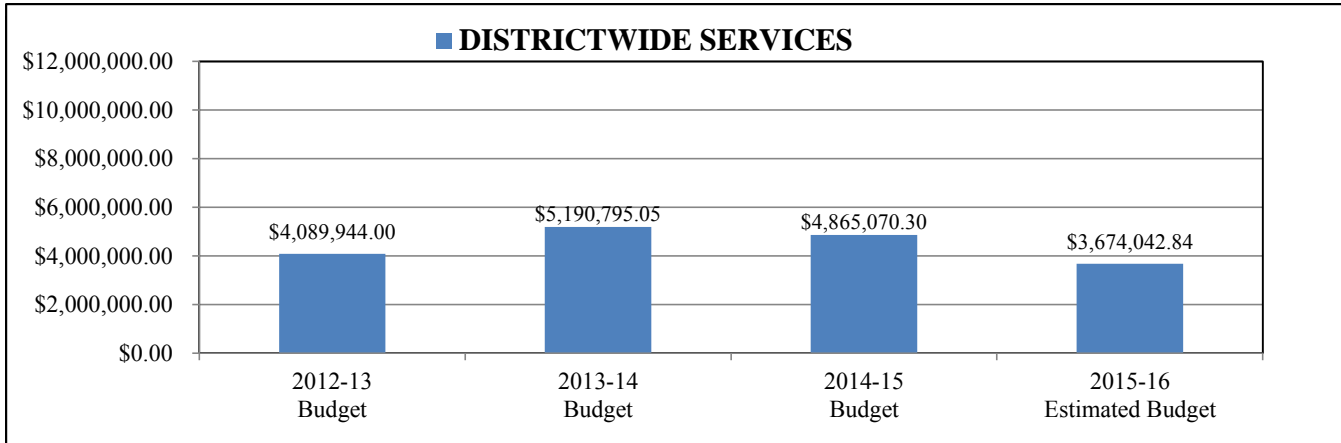
**SUPERINTENDENT'S OFFICE**

Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$40,289.14	\$26,348.29	\$59,987.58	\$41,483.88	(\$18,503.70)
000	(GF)NON-DISCR SALARY (DIST)	\$290,532.63	\$303,235.97	\$498,300.22	\$327,620.35	(\$170,679.87)
099	EXECUTIVE SEARCH COSTS	\$0.00	\$4,104.91	\$0.00	\$0.00	\$0.00
507	COPIER LEASING COSTS	\$4,855.48	\$4,956.32	\$5,288.20	\$6,828.24	\$1,540.04
516	ADMINISTRATIVE TRAINING	\$0.00	\$0.00	\$5,743.00	\$0.00	(\$5,743.00)
526	SUPERINTENDENT CONSULTING CONT	\$0.00	\$0.00	\$11,902.50	\$0.00	(\$11,902.50)
534	SUPERINTENDENT DISCRETIONARY	\$1,989.27	\$3,791.13	\$3,088.83	\$3,000.00	(\$88.83)
560	IN VIEW	\$0.00	\$0.00	\$0.00	\$27,900.00	\$27,900.00
561	HOSPITALITY	\$0.00	\$0.00	\$2,179.02	\$2,000.00	(\$179.02)
570	NEOLA	\$0.00	\$0.00	\$13,077.94	\$0.00	(\$13,077.94)
<b>TOTALS</b>		<b>\$337,666.52</b>	<b>\$342,436.62</b>	<b>\$599,567.29</b>	<b>\$408,832.47</b>	<b>(\$190,734.82)</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	Variance
ADMIN ASST, DISTRICT	1.00	1.00	1.00	0.00
EXECUTIVE ASST FOR SUPERINTENDENT	1.00	1.00	1.00	0.00
PUBLIC INFORMATION OFFICER	0.00	0.00	1.00	1.00
SUPERINTENDENT	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>1.00</b>

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



**DISTRICTWIDE SERVICES**

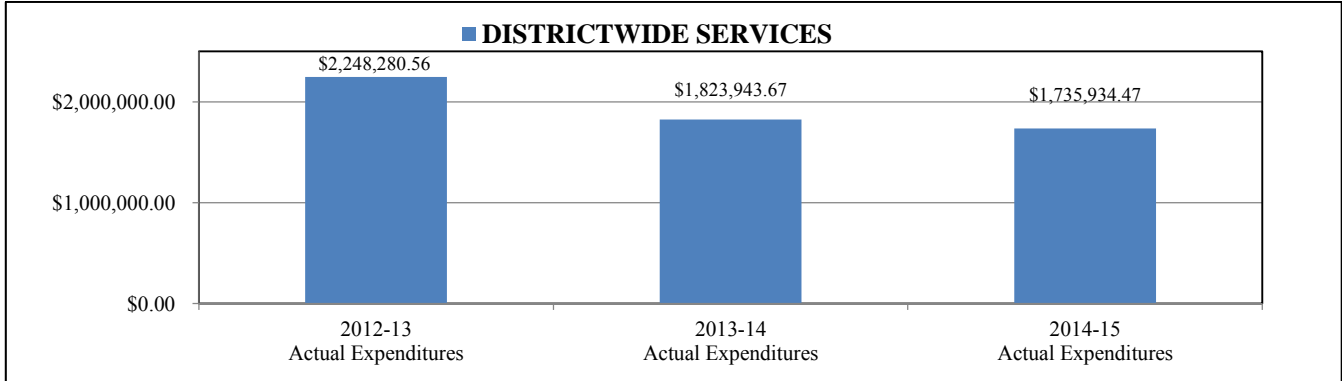
Project Description **		2012-13	2013-14	2014-15	2015-16	Variance
		Budget	Budget	Budget	Estimated Budget	
....	NON-LABOR DISCRETIONARY	\$0.00	(\$3,106.00)	\$80,000.00	\$138,000.00	\$58,000.00
000	(GF)NON-DISCR SALARY (DIST.)	\$351,396.00	\$239,410.00	\$916,000.00	\$377,816.20	(\$538,183.80)
006	COMMUNICATIONS (DISTRICT)	\$210,600.00	\$125,000.00	\$262,318.00	\$134,294.00	(\$128,024.00)
008	ELECTRICAL	\$459,081.00	\$201,000.00	\$280,137.00	\$222,484.00	(\$57,653.00)
036	CONSULTING / LEGAL FEES	\$352,734.00	\$367,807.86	\$407,937.48	\$485,270.92	\$77,333.44
074	FLORIDA TEACHER LEAD (DIST.)	\$214,235.00	\$305,762.99	\$299,603.55	\$294,788.44	(\$4,815.11)
075	TEXTBOOK ALLOCATION (FTE)	\$0.00	\$780,386.32	\$553,489.02	\$6,620.03	(\$546,868.99)
076	LIBRARY MEDIA CATEGORICAL	\$18,758.00	\$20,552.55	\$16,150.55	\$3,882.85	(\$12,267.70)
077	SCHOOL IMPROVEMENT (LOTTO)	\$120,013.00	\$12,012.80	\$105,245.28	\$22,913.71	(\$82,331.57)
078	EMERGENCY RESPONSE	\$3,500.00	\$5,000.00	\$2,800.00	\$2,800.00	\$0.00
079	SAFE SCHOOLS *FEFP* (FTE)	\$353,130.00	\$364,172.68	\$383,826.50	\$0.00	(\$383,826.50)
080	SCIENCE LAB MATERIALS	\$3,375.00	\$9,370.51	\$10,755.34	\$13,258.90	\$2,503.56
081	CLOSING THE ACHIEVEMENT GAP	\$0.00	\$200,000.00	\$0.00	\$0.00	\$0.00
084	*DUAL ENROLLMENT* (FTE)	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	(\$25,000.00)
085	ADVANCED PLACEMENT (FTE)	\$13,487.00	\$53,772.37	\$0.00	\$0.00	\$0.00
086	INTERNATIONAL BACCALAUREATE	\$371.00	\$0.00	\$0.00	\$0.00	\$0.00
088	DIGITAL CLASSROOM	\$0.00	\$0.00	\$344,346.00	\$0.00	(\$344,346.00)
089	SCHOOLS OF INNOVATION	\$0.00	\$0.00	\$0.00	\$233,195.00	\$233,195.00
092	DIST. SUPP - STUDENT COMPETITION	\$5,000.00	\$0.00	\$4,400.00	\$0.00	(\$4,400.00)
096	RENTAL BUDGETS TO SCHOOLS	\$0.00	\$0.00	\$0.00	\$47,189.07	\$47,189.07
099	EXECUTIVE SEARCH COSTS	\$0.00	\$0.00	\$15,000.00	\$0.00	(\$15,000.00)
501	DIST. SUPP - GRADUATION COSTS	\$20,000.00	\$15,850.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$200,000.00	\$0.00	\$328,007.44	\$0.00	(\$328,007.44)
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$227,689.11	\$0.00	\$362,000.00	\$362,000.00
508	NEGOTIATIONS	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00
509	FINGERPRINTING COSTS	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00
511	DIST. SUPPORT-SUPPLMT TO SITES	\$317,592.00	\$314,017.00	\$135,161.64	\$5,318.78	(\$129,842.86)
513	FEES PAID TO COUNTY	\$122,792.00	\$125,000.00	\$120,000.00	\$127,000.00	\$7,000.00
515	TURF MANGEMENT	\$0.00	\$0.00	\$0.00	\$22,000.00	\$22,000.00

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

519	IRCC TUITION REIMB AGREEMENT	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00
526	DISTRICT TELECOMM UPGRADE	\$6,337.00	\$0.00	\$0.00	\$0.00	\$0.00
529	SOFTWARE & LICENSE RENEWALS	\$5,300.00	\$5,500.00	\$5,620.00	\$5,620.00	\$0.00
540	.25 CRITICAL NEEDS MILLAGE	\$0.00	\$41,754.51	\$0.00	\$145,004.94	\$145,004.94
544	DISTRICTWIDE MOVING	\$0.00	\$3,000.00	\$4,000.00	\$60,000.00	\$56,000.00
547	P-CARD PROGRAM	\$10,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST.)	\$14,941.00	\$15,000.00	\$35,000.00	\$6,249.00	(\$28,751.00)
549	BOTTLED GAS (PROPANE) (DIST.)	\$2,400.00	\$2,400.00	\$0.00	\$0.00	\$0.00
556	RESERVE FOR TAN COSTS (INT,ETC	\$250,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00
557	GROUP INCENTIVE BONUS	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
559	GOV DEALS	\$0.00	\$10,000.00	\$5,000.00	\$5,000.00	\$0.00
565	DIST.RENTAL OF SCHOOL SITES	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
568	PRO-TECH SALARY STUDY	\$0.00	\$0.00	\$0.00	\$400,000.00	\$400,000.00
578	SCHOOL RECOGNITION	\$724,902.00	\$1,102,669.00	\$444,675.00	\$353,689.00	(\$90,986.00)
579	COURSE & CREDIT RECOVERY	\$200,000.00	\$325,000.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$0.00	\$6,500.00	\$0.00	\$0.00	\$0.00
582	END OF COURSE SUMMER BOOT CAMP	\$0.00	\$19,581.85	\$0.00	\$0.00	\$0.00
586	TECHNOLOGY SOFTWARE/HARDWARE	\$0.00	\$30,065.50	\$0.00	\$119,645.00	\$119,645.00
589	IRFIL EXPENSES	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATES	\$0.00	\$0.00	\$3,500.00	\$3,500.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00
599	SCHOOL SECURITY	\$0.00	\$0.00	\$2,097.50	\$1,503.00	(\$594.50)
903	ZERO ROBOTICS	\$27,000.00	\$0.00	\$0.00	\$0.00	\$0.00
962	PROJECT CHILD	\$34,000.00	\$11,626.00	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		<b>\$4,089,944.00</b>	<b>\$5,190,795.05</b>	<b>\$4,865,070.30</b>	<b>\$3,674,042.84</b>	<b>(\$1,191,027.46)</b>

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

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

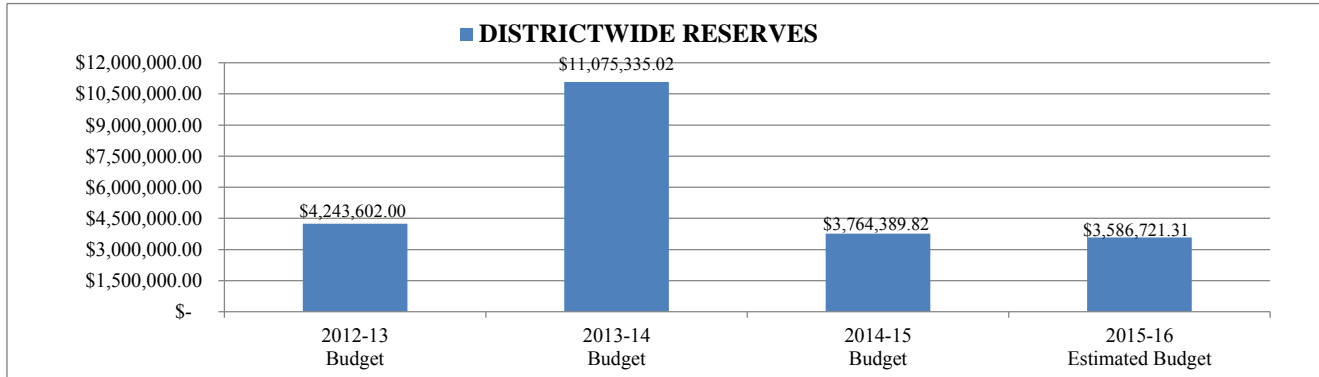


**DISTRICTWIDE SERVICES**

Project Description **	2012-13	2013-14	2014-15	Variance
	Actual Expenditures	Actual Expenditures	Actual Expenditures	
*** NON-LABOR DISCRETIONARY	\$311,274.47	(\$6,664.20)	\$185,965.42	(\$317,938.67)
000 (GF)NON-DISCR SALARY (DIST)	\$2,934.38	(\$297.54)	\$27,143.10	(\$3,231.92)
006 COMMUNICATIONS (DISTRICT)	\$126,170.30	\$244,757.66	\$144,602.01	\$118,587.36
008 ELECTRICAL	\$250,681.21	\$179,992.25	\$168,685.04	(\$70,688.96)
036 CONSULTING / LEGAL FEES	\$345,530.78	\$439,542.21	\$388,902.31	\$94,011.43
074 FLORIDA TEACHER LEAD (DIST)	\$0.00	\$0.00	\$256.27	\$0.00
075 TEXTBOOK ALLOCATION (FTE)	\$0.00	\$0.00	\$483,647.40	\$0.00
076 LIBRARY MEDIA CATEGORICAL (FTE)	\$0.00	\$0.00	\$0.00	\$0.00
078 EMERGENCY RESPONSE	\$238,423.12	\$0.00	\$0.00	(\$238,423.12)
079 SAFE SCHOOLS *FEFP* (FTE)	\$356,687.00	\$360,903.50	\$0.00	\$4,216.50
084 *DUAL ENROLLMENT* (FTE)	\$0.00	\$201,348.04	\$0.00	\$201,348.04
099 EXECUTIVE SEARCH COSTS	\$0.00	\$0.00	\$16,216.44	\$0.00
511 DIST. SUPPORT-SUPPLMT TO SITES	\$292,957.12	\$214,197.01	\$108,588.26	(\$78,760.11)
513 FEES PAID TO COUNTY	\$113,429.14	\$119,746.42	\$125,869.79	\$6,317.28
526 DISTRICT TELECOMM UPGRADE	(\$1,529.59)	\$0.00	\$0.00	\$1,529.59
529 SOFTWARE & LICENSE RENEWALS	\$5,422.00	\$5,498.00	\$5,614.00	\$76.00
541 .35 CRITICAL NEEDS MILLAGE	\$0.00	\$852.62	\$0.00	\$852.62
544 DISTRICTWIDE MOVING	\$0.00	\$0.00	\$2,047.50	\$0.00
547 P-CARD PROGRAM	\$3,747.14	\$0.00	\$0.00	(\$3,747.14)
548 WATER,SEWER, GARBAGE (DIST.)	\$10,848.31	\$7,239.93	\$5,540.01	(\$3,608.38)
549 BOTTLED GAS (PROPANE) (DIST.)	\$0.00	\$0.00	\$551.86	\$0.00
555 2012-13 RETRO PAY	\$0.00	(\$12,061.18)	\$0.00	(\$12,061.18)
556 RESERVE FOR TAN COSTS (INT,ETC)	\$155,625.61	\$28,611.11	\$0.00	(\$127,014.50)
559 GOV DEALS	\$14,648.57	\$7,831.34	\$18,867.77	(\$6,817.23)
565 DIST.RENTAL OF SCHOOL SITES	\$900.00	\$0.00	\$0.00	(\$900.00)
586 TECHNOLOGY SOFTWARE/HARDWARE	\$0.00	\$19,917.50	\$3,569.93	\$19,917.50
590 INSURANCE LOSSES	\$0.00	\$0.00	\$0.00	\$0.00
599 SCHOOL SECURITY	\$0.00	\$903.00	\$1,281.00	\$903.00
909 VISION SCREENERs	\$0.00	\$0.00	\$48,586.36	\$0.00
962 PROJECT CHILD	\$20,531.00	\$11,626.00	\$0.00	(\$8,905.00)
<b>TOTALS</b>	<b>\$2,248,280.56</b>	<b>\$1,823,943.67</b>	<b>\$1,735,934.47</b>	<b>(\$424,336.89)</b>

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

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



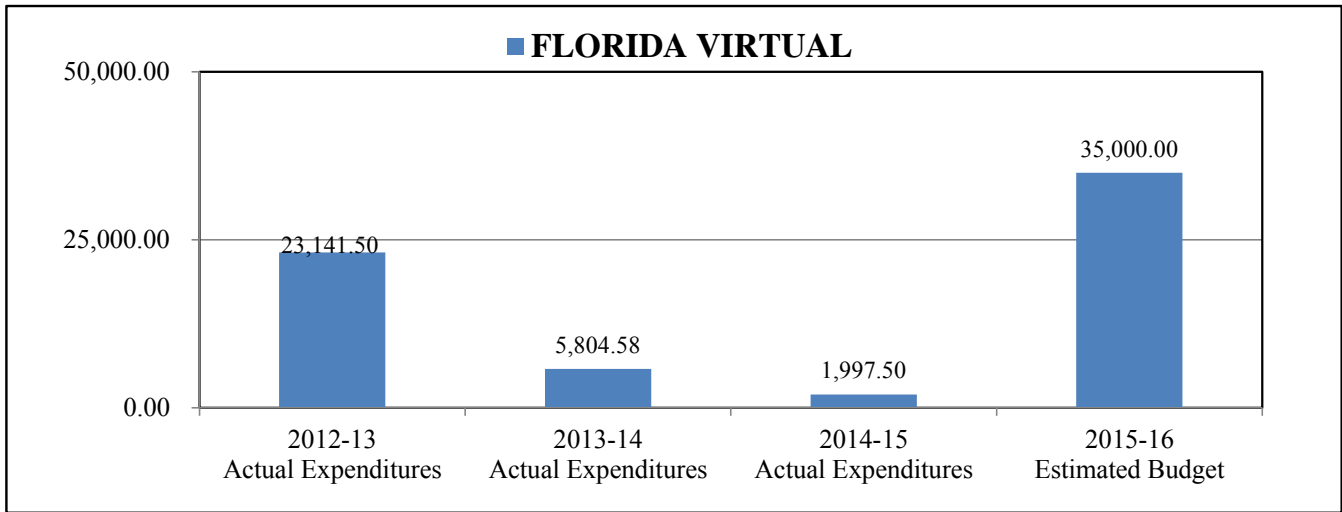
**DISTRICTWIDE RESERVES**

Project #	Description **	2015-16				Variance
		2012-13 Budget	2013-14 Budget	2014-15 Budget	Estimated Budget	
000	NON-DISCRETIONARY SALARY	\$234,948.00	\$0.00	\$100,000.00	\$0.00	(\$100,000.00)
008	RESERVE FOR UTILITY RATE INCREASES	\$396,802.00	\$149,000.00	\$50,000.00	\$0.00	(\$50,000.00)
77	SCHOOL IMPROVEMENT	\$0.00	\$0.00	\$75,363.10	\$0.00	(\$75,363.10)
083	RESERVE FOR OVER(UNDER) FTE	\$331,141.00	\$821,000.00	\$665,767.00	\$955,803.00	\$290,036.00
084	DUAL ENROLLMENT	\$0.00	\$350,000.00	\$0.00	\$0.00	\$0.00
087	RESERVE FOR GROWTH	\$0.00	\$0.00	\$0.00	\$249,869.00	\$249,869.00
189	SCHOOLS OF INNOVATION	\$0.00	\$0.00	\$200,000.00	\$0.00	(\$200,000.00)
090	RESERVE FOR SPECIAL PROJECTS	\$103,659.00	\$52,743.51	\$86,747.00	\$98,227.00	\$11,480.00
092	DISTRCT SUPP STUDT COMPETITION	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$1,000,000.00	\$699,948.00	\$750,000.00	\$750,000.00	\$0.00
500	PERFORMANCE PAY	\$650,000.00	\$0.00	\$680,000.00	\$680,000.00	\$0.00
522	LOWEST 300 SCHOOLS	\$0.00	\$0.00	\$300,000.00	\$0.00	(\$300,000.00)
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$0.00	\$100,000.00	\$0.00	(\$100,000.00)
531	IRCEA CONTRACT	\$315,197.00	\$0.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$0.00	\$166,875.00	\$166,875.00
539	TITLE I DIFFERENTIATED PAY-GF	\$0.00	\$0.00	\$140,000.00	\$140,000.00	\$0.00
540	0.25 CRITICAL OPERATING MILLAGE	\$440,687.00	\$0.00	\$0.00	\$0.00	\$0.00
541	0.35 CRITICAL OPERATING MILLAGE	\$0.00	\$3,916,225.51	\$140,512.72	\$0.00	(\$140,512.72)
542	RESERVE FOR LOSS IN TAV	\$300,000.00	\$0.00	\$0.00	\$45,475.00	\$45,475.00
545	RESERVE FOR TEACHER SALARY INCREASE	\$0.00	\$3,164,057.00	\$0.00	\$0.00	\$0.00
550	IN-SERVICE INCENTIVE PAY	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00
552	RESERVE FOR MCKAY SCHOLARSHIPS	\$271,168.00	\$350,000.00	\$385,000.00	\$482,000.00	\$97,000.00
561	BUDGETARY RESERVES TCHR UNITS	\$0.00	\$346,152.00	\$0.00	\$0.00	\$0.00
581	RESERVE FOR SALARY ENHANCEMENTS- IRCEA	\$0.00	\$600,000.00	\$0.00	\$0.00	\$0.00
581	RESERVE FOR SALARY ENHANCEMENTS-NONBARG	\$0.00	\$300,000.00	\$0.00	\$0.00	\$0.00
581	RESERVE FOR SALARY ENHANCEMENTS-CWA	\$0.00	\$300,000.00	\$84,000.00	\$0.00	(\$84,000.00)
583	RESERVE FOR FUNDING CLIFF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
590	RESERVE FOR CLAIMS UNDER DEDUCTIBLE	\$0.00	\$21,209.00	\$7,000.00	\$18,472.31	\$11,472.31
<b>TOTALS</b>		<b>4,243,602.00</b>	<b>11,075,335.02</b>	<b>3,764,389.82</b>	<b>3,586,721.31</b>	<b>(177,668.51)</b>

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



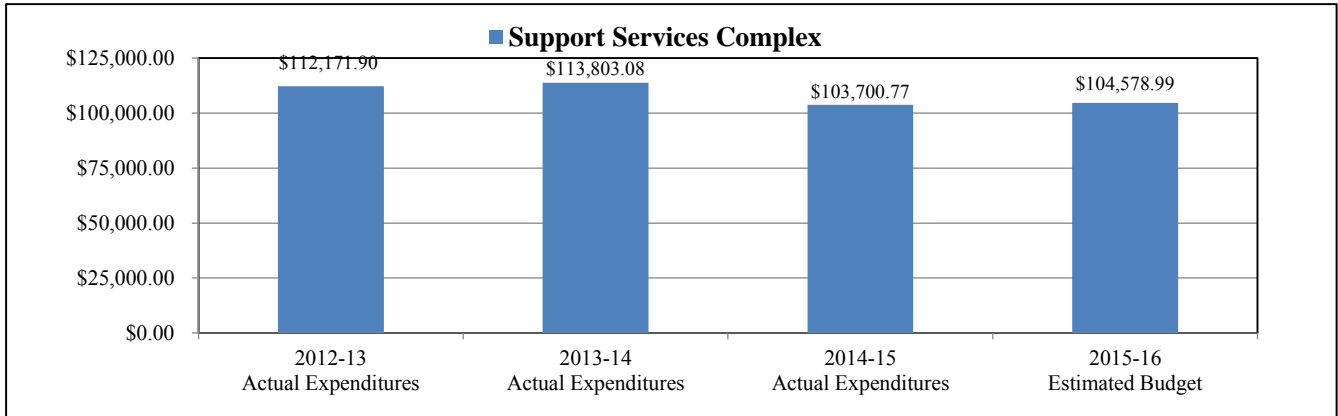
**School District of Indian River County  
General Operating Budget  
Department 9117**



**FLORIDA VIRTUAL**

Project#	Description	2012-13	2013-14	2014-15	2015-16	Variance
		Actual Expenditures	Actual Expenditures	Actual Expenditures	Estimated Budget	
701	FLORIDA VIRTUAL SCHOOL	\$23,141.50	\$5,804.58	\$1,997.50	\$35,000.00	\$33,002.50
<b>TOTALS</b>		23,141.50	5,804.58	1,997.50	35,000.00	33,002.50

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



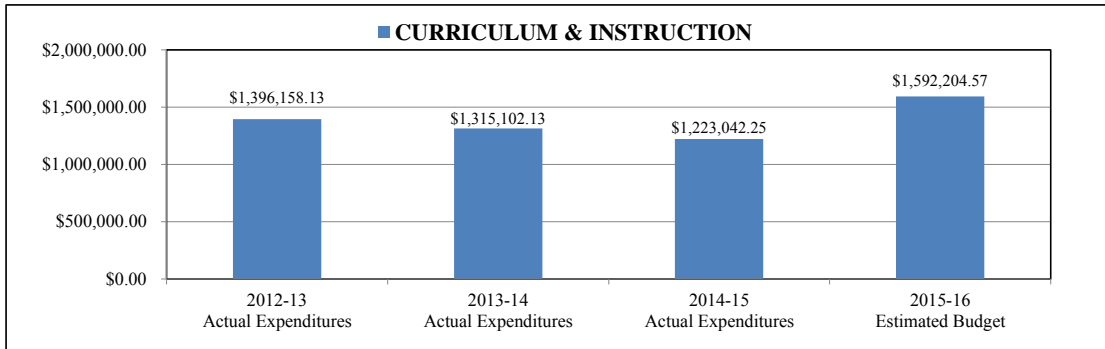
**Support Services Complex**

Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
000	(GF)NON-DISCR SALARY (DIST)	\$42,088.15	\$45,270.28	\$45,695.34	\$45,913.99	\$218.65
006	COMMUNICATIONS (DISTRICT)	\$1,673.89	\$1,890.70	\$2,501.81	\$2,281.00	(\$220.81)
008	ELECTRICAL	\$60,402.83	\$58,022.01	\$49,764.57	\$51,309.00	\$1,544.43
548	WATER,SEWER, GARBAGE (DIST)	\$7,199.65	\$8,620.09	\$5,739.05	\$5,075.00	(\$664.05)
550	INSERVICE INCENTIVE PAY	\$807.38	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		<b>\$112,171.90</b>	<b>\$113,803.08</b>	<b>\$103,700.77</b>	<b>\$104,578.99</b>	<b>\$878.22</b>

**Staffing Summary (Full Time Equivalent)**

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

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



**CURRICULUM & INSTRUCTION**

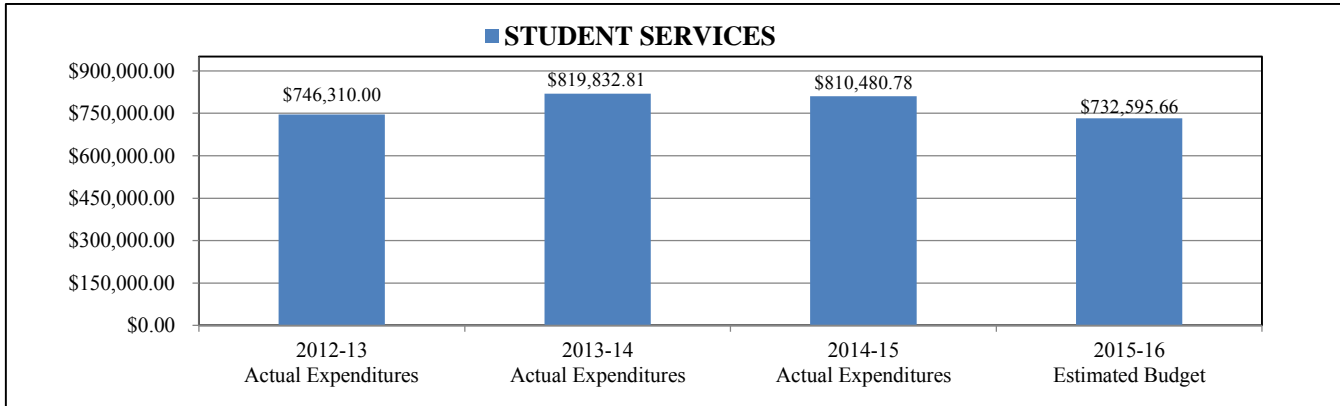
Project	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$113,428.49	\$160,163.33	\$145,451.42	\$212,658.69	\$67,207.27
000	(GF)NON-DISCR SALARY (DIST)	\$736,037.73	\$700,113.91	\$781,975.46	\$933,423.81	\$151,448.35
075	TEXTBOOK ALLOCATION (FTE)	\$5,012.81	\$0.00	\$0.00	\$0.00	\$0.00
084	*DUAL ENROLLMENT* (FTE)	\$74,010.23	\$62,465.73	\$66,284.41	\$90,183.88	\$23,899.47
092	DISTRCT SUPP STUdT COMPETITION	\$1,395.80	\$3,333.60	\$166.22	\$6,516.00	\$6,349.78
500	IRSD PERFORMANCE PAY (DIST)	\$1,701.55	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$70,627.21	\$44,193.94	\$233.65	\$0.00	(\$233.65)
506	EVEN YEAR SUMMER SCHOOL	\$41,106.50	\$1,926.14	\$12,379.78	\$0.00	(\$12,379.78)
518	PRINTING/POSTAGE & COMMUNICATI	\$1,489.06	\$929.91	\$1,565.53	\$4,000.00	\$2,434.47
525	SAT 10	\$0.00	\$0.00	\$48,668.00	\$111,332.00	\$62,664.00
540	0.25 CRITICAL NEEDS MILLAGE	\$116,156.39	\$48,292.11	\$59,057.20	\$0.00	(\$59,057.20)
541	0.35 CRITICAL NEEDS MILLAGE	\$0.00	\$47,500.00	\$0.00	\$45,000.00	\$45,000.00
545	TEACHER SALARY ALLOCATION	\$0.00	\$10,072.55	\$0.00	\$0.00	\$0.00
555	2012-2013 RETRO PAY	\$0.00	\$1,486.39	\$0.00	\$0.00	\$0.00
562	2012-2013 RETRO PAY	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
579	COURSE & CREDIT RECOVERY	\$184,507.32	\$136,047.00	\$23,737.00	\$33,700.00	\$9,963.00
580	IRCEA SUPPLEMENTS	\$20,978.48	\$19,480.34	\$19,380.15	\$19,522.00	\$141.85
582	END OF COURSE BOOT CAMP	\$0.00	\$803.79	\$0.00	\$0.00	\$0.00
583	ONLINE LEARNING	\$3,127.50	\$716.49	\$0.00	\$0.00	\$0.00
589	IRFIL EXPENSES	\$0.00	\$16,696.14	\$7,381.14	\$50,000.00	\$42,618.86
903	ZERO ROBOTICS	\$9,349.20	\$9,898.84	\$0.00	\$0.00	\$0.00
913	PERT-POST SEC.READINESS TEST	\$3,637.80	\$0.00	\$0.00	\$0.00	\$0.00
914	ALGEBRA COUNTS	\$0.00	\$0.00	\$0.00	\$18,000.00	\$18,000.00
923	MATH & SCIENCE PARTNERSHIP	\$13,592.06	\$0.00	\$0.00	\$0.00	\$0.00
960	FUNDATIONS COACH	\$0.00	\$50,981.92	\$56,762.29	\$57,868.19	\$1,105.90
<b>TOTALS</b>		<b>\$1,396,158.13</b>	<b>\$1,315,102.13</b>	<b>\$1,223,042.25</b>	<b>\$1,592,204.57</b>	<b>\$369,162.32</b>

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

**Staffing Summary (Full Time Equivalent)**

<b>Position Description</b>	<b>2013-14 Allocation</b>	<b>2014-15 Allocation</b>	<b>2015-16 Allocation</b>	<b>Variance</b>
ADMINISTRATIVE ASSISTANT, DIST	1.00	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
COORDINATOR, SCHOOL READINESS	0.00	1.00	1.00	0.00
DIR., ASSESSMENT&ACCOUNTABILITY	1.00	0.00	0.00	0.00
DIRECTOR CAREER AND TECHNICAL	0.00	0.00	1.00	1.00
DIRECTOR ELEMENTARY ED	0.00	1.00	1.00	0.00
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	2.00	3.00	3.00	0.00
SECRETARY II - 12 MONTH	0.50	0.50	0.50	0.00
TEACHER ON ASSIGNMENT FOUNDATIONS	1.00	1.00	1.00	0.00
TEACHER ON ASSIGNMENT C/I	0.00	0.00	0.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>11.45</b>	<b>13.45</b>	<b>14.45</b>	<b>1.00</b>

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



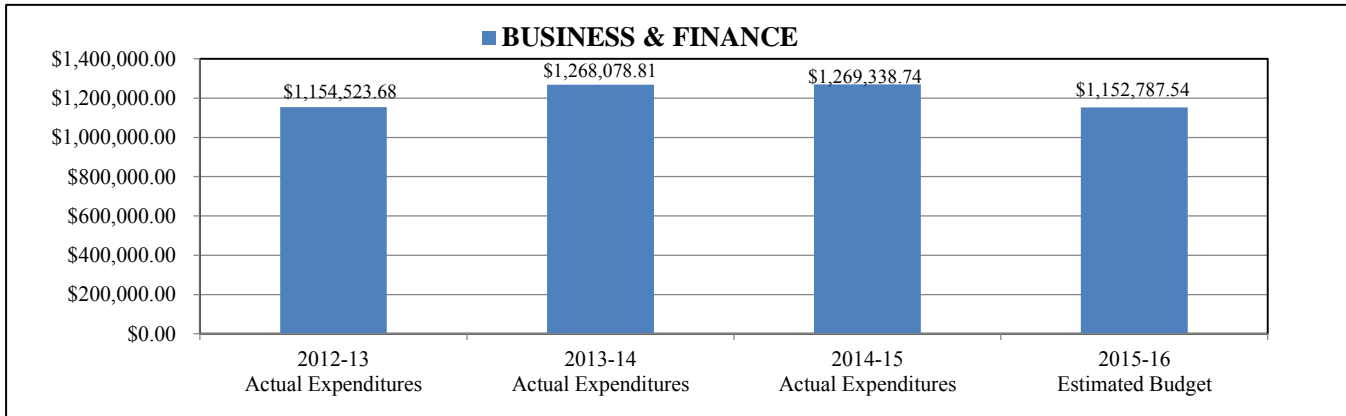
**STUDENT SERVICES**

Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$16,107.37	\$18,324.27	\$25,801.26	\$28,788.89	\$2,987.63
000	(GF)NON-DISCR SALARY (DIST)	\$715,611.52	\$778,936.85	\$758,719.95	\$683,306.77	(\$75,413.18)
079	SAFE SCHOOLS *FEFP* (FTE)	\$476.00	\$4,575.75	\$15,313.16	\$9,500.00	(\$5,813.16)
500	IRSD PERFORMANCE PAY (DIST)	\$3,124.16	\$0.00	\$0.00	\$0.00	\$0.00
518	PRINTING/POSTAGE & COMMUNICATI	\$5,250.95	\$6,352.28	\$10,646.41	\$11,000.00	\$353.59
545	TEACHER SALARY ALLOCATION	\$0.00	\$11,643.66	\$0.00	\$0.00	\$0.00
550	INSERVICE INCENTIVE PAY	\$807.38	\$0.00	\$0.00	\$0.00	\$0.00
587	PREPARE GRANT	\$4,932.62	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		<b>\$746,310.00</b>	<b>\$819,832.81</b>	<b>\$810,480.78</b>	<b>\$732,595.66</b>	<b>(\$77,885.12)</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	Variance
DIR STUDENT SERVICES	1.00	1.00	1.00	0.00
DISTRICT PSYCHOLOGIST	0.65	0.65	0.00	-0.65
HEALTH ASSISTANT I	1.00	1.00	1.00	0.00
HEALTH SERVICES COORDINATOR	1.00	1.00	1.00	0.00
HEALTH SERVICES COORDINATOR , ASST	0.00	0.00	1.00	1.00
SCHOOL PSYCHOLOGIST	7.15	7.15	4.95	-2.20
SCHOOL SOCIAL WORKER PROTECH	1.00	1.00	0.00	-1.00
SECRETARY II - 12 MONTH	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>12.80</b>	<b>12.80</b>	<b>9.95</b>	<b>-2.85</b>

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



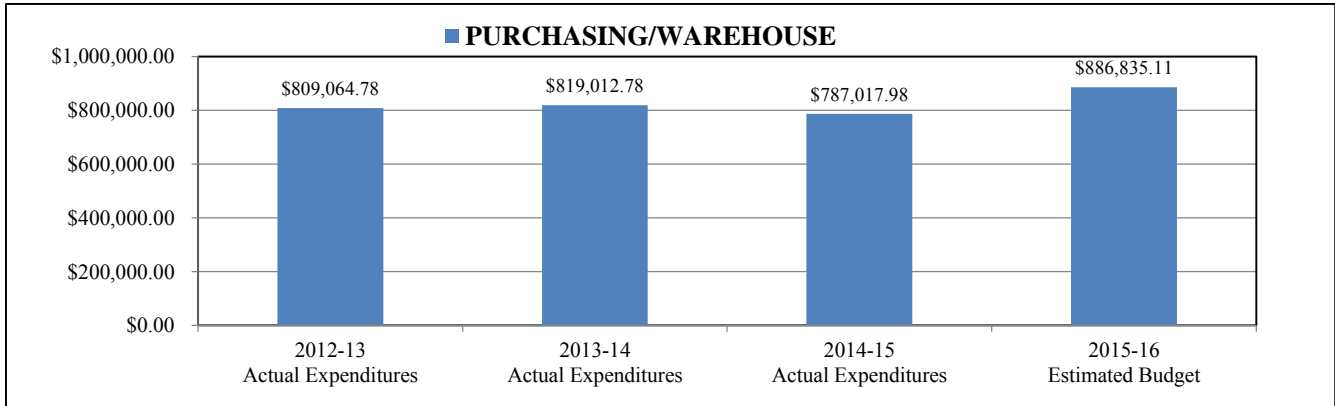
**BUSINESS & FINANCE**

Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$39,702.19	\$39,621.64	\$37,457.82	\$42,377.22	\$4,919.40
000	(GF)NON-DISCR SALARY (DIST)	\$1,085,048.88	\$1,140,654.17	\$1,195,048.74	\$1,039,664.07	(\$155,384.67)
500	IRSD PERFORMANCE PAY (DIST)	\$9,927.67	\$0.00	\$0.00	\$0.00	\$0.00
504	EMPL& STUDENT PUBLIC RELATIONS	\$0.00	\$0.00	\$229.00	\$0.00	(\$229.00)
517	AUDIT COMMITTEE COSTS	\$16,750.00	\$16,750.00	\$16,750.00	\$17,250.00	\$500.00
541	0.35 OF 0.60 CRITIAL MILLAGE	\$0.00	\$0.00	\$1,137.02	\$862.98	(\$274.04)
550	INSERVICE INCENTIVE PAY	\$3,094.94	\$0.00	\$0.00	\$0.00	\$0.00
556	RESERVE FOR TAN COSTS (INT,ETC)	\$0.00	\$58,347.58	\$0.00	\$0.00	\$0.00
586	TECHNOLOGY SOFTWARE/HARDWARE	\$0.00	\$12,705.42	\$18,716.16	\$52,633.27	\$33,917.11
<b>TOTALS</b>		<b>\$1,154,523.68</b>	<b>\$1,268,078.81</b>	<b>\$1,269,338.74</b>	<b>\$1,152,787.54</b>	<b>(\$116,551.20)</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	Variance
ACCOUNTING MANAGER GL	1.00	1.00	0.00	-1.00
ACCOUNTING MANAGER SP	1.00	1.00	0.00	-1.00
ACCOUNTING SPECIALIST I	1.00	1.00	0.00	-1.00
ACCOUNTING SPECIALIST II	2.00	2.00	1.00	-1.00
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
SENIOR ACCOUNTANT	0.00	0.00	2.00	2.00
STAFF ACCOUNTANT	0.00	0.00	1.00	1.00
DIRECTOR OF FINANCE	0.00	0.00	1.00	1.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>0.00</b>

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



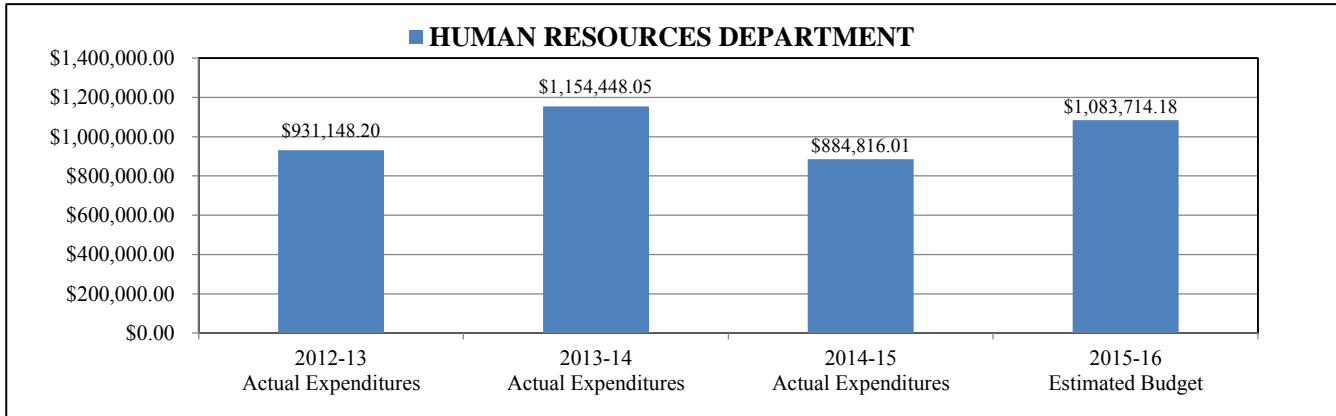
**PURCHASING/WAREHOUSE**

Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$33,907.86	\$36,972.80	\$23,198.90	\$101,683.93	\$78,485.03
000	(GF)NON-DISCR SALARY (DIST)	\$714,398.18	\$736,283.22	\$720,801.49	\$739,607.15	\$18,805.66
006	COMMUNICATIONS (DISTRICT)	\$134.82	\$0.00	\$0.00	\$0.00	\$0.00
500	IRSD PERFORMANCE PAY (DIST)	\$16,468.17	\$0.00	\$0.00	\$0.00	\$0.00
511	DIST SUPPORT-SUPPLMT TO SITES	\$28,655.00	\$28,496.70	\$28,993.00	\$29,872.00	\$879.00
544	DISTRICTWIDE MOVING	\$1,997.50	\$2,590.00	\$0.00	\$0.00	\$0.00
550	INSERVICE INCENTIVE PAY	\$2,153.00	\$0.00	\$0.00	\$0.00	\$0.00
553	DISTRICTWIDE RECYLING PROGRAM	\$11,350.25	\$14,670.06	\$14,024.59	\$15,672.03	\$1,647.44
<b>TOTALS</b>		<b>\$809,064.78</b>	<b>\$819,012.78</b>	<b>\$787,017.98</b>	<b>\$886,835.11</b>	<b>\$99,817.13</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 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
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>0.00</b>

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



**HUMAN RESOURCES DEPARTMENT**

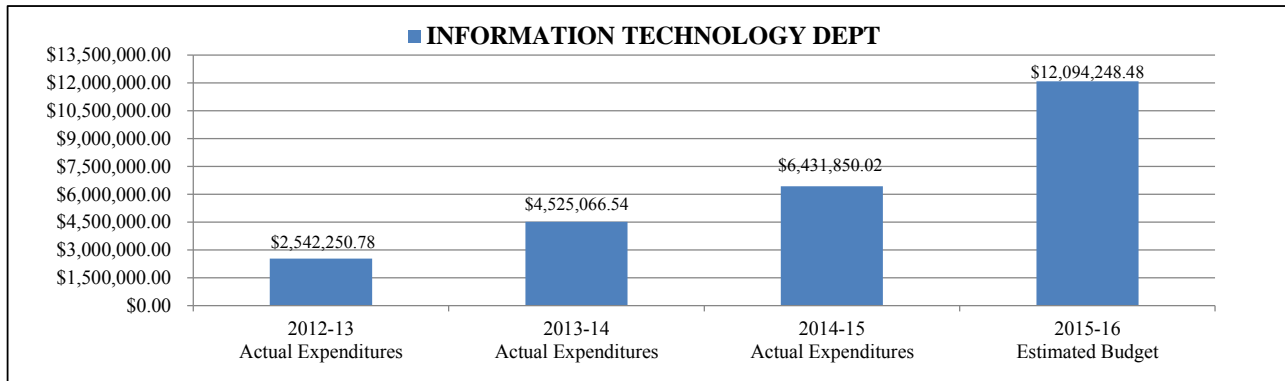
Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$139,825.90	\$176,734.10	\$129,373.70	\$175,811.84	\$46,438.14
000	(GF)NON-DISCR SALARY (DIST)	\$577,706.69	\$784,485.43	\$716,923.14	\$719,739.62	\$2,816.48
036	CONSULTING/LEGAL FEES	\$0.00	\$23,545.85	\$0.00	\$0.00	\$0.00
095	DONATIONS	(\$1,634.21)	\$4,841.17	(\$300.00)	\$300.00	\$600.00
500	IRSD PERFORMANCE PAY (DIST)	\$7,017.31	\$0.00	\$0.00	\$0.00	\$0.00
504	EMPL& STUDENT PUBLIC RELATIONS	\$12,304.46	\$11,315.79	\$11,512.48	\$13,818.00	\$2,305.52
508	NEGOTIATIONS	\$147,277.19	\$123,211.74	\$9,698.10	\$101,782.50	\$92,084.40
509	FINGERPRINTING COSTS	\$6,944.93	\$2,349.63	\$6,602.91	\$13,811.25	\$7,208.34
518	PRINTING/POSTAGE & COMMUNICATI	\$5,812.90	\$6,365.67	\$6,255.68	\$7,200.97	\$945.29
519	IRCC TUITION REIMB AGREEMENT	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00
526	MARZANO TRAINING	\$0.00	\$0.00	\$0.00	\$23,500.00	\$23,500.00
528	PRO-TECH SALARY STUDY	\$0.00	\$0.00	\$4,750.00	\$12,750.00	\$8,000.00
550	INSERVICE INCENTIVE PAY	\$3,094.93	\$0.00	\$0.00	\$0.00	\$0.00
570	NEOLA	\$32,798.10	\$21,598.67	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		<b>\$931,148.20</b>	<b>\$1,154,448.05</b>	<b>\$884,816.01</b>	<b>\$1,083,714.18</b>	<b>\$198,898.17</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 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	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>10.20</b>	<b>11.20</b>	<b>11.20</b>	<b>0.00</b>



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



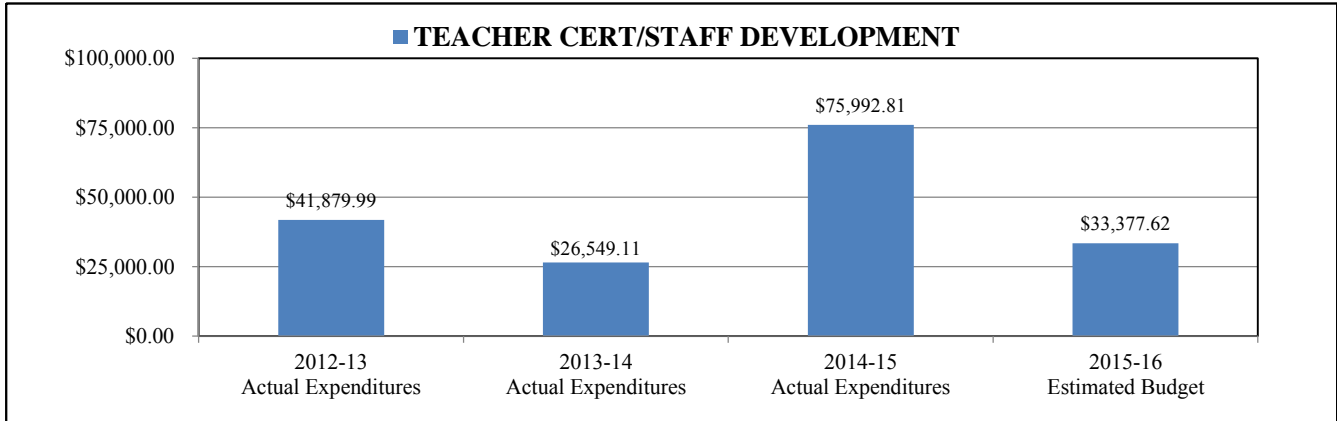
**INFORMATION TECHNOLOGY DEPT**

Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$816,503.02	\$867,323.72	\$958,803.64	\$811,218.30	(\$147,585.34)
000	(GF)NON-DISCR SALARY (DIST)	\$1,616,587.42	\$2,046,834.04	\$2,102,943.51	\$2,159,403.29	\$56,459.78
088	DIGITAL CLASSROOM	\$0.00	\$0.00	\$325,886.47	\$473,763.53	\$147,877.06
500	IRSD PERFORMANCE PAY (DIST)	\$1,701.55	\$0.00	\$0.00	\$0.00	\$0.00
535	GREAT IDEAS GRANT	\$525.90	\$0.00	\$0.00	\$0.00	\$0.00
541	0.60 SPECIAL OPERATING MILLAGE	\$0.00	\$1,606,188.10	\$3,038,423.48	\$8,649,129.54	\$5,610,706.06
550	INSERVICE INCENTIVE PAY	\$932.89	\$0.00	\$0.00	\$0.00	\$0.00
902	PAEC TRAINING	\$0.00	\$0.00	\$1,104.20	\$733.82	(\$370.38)
913	PERT-POST SEC READINESS TEST	\$0.00	\$4,720.68	\$4,688.72	\$0.00	(\$4,688.72)
944	IMPACT 100 - FORESCOUT	\$106,000.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		<b>\$2,542,250.78</b>	<b>\$4,525,066.54</b>	<b>\$6,431,850.02</b>	<b>\$12,094,248.48</b>	<b>\$5,662,398.46</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	Variance
APPLICATION SUPPORT SPEC.	1.00	1.00	1.00	0.00
APPLICATIONS ANALYST	0.50	0.50	0.50	0.00
ASST. SUPT. TECH & ASSESSMENT	1.00	1.00	1.00	0.00
DIRECTOR OF TECHNOLOGY SERVICES	1.00	1.00	1.00	0.00
COMPUTER PROGRAMMER I	1.00	1.00	2.00	1.00
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 ASST FOR TECH & ASSESMENT	1.00	1.00	1.00	0.00
DIR TECH & ASSESSMENT	1.00	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	1.00	1.00	1.00	0.00
OPERATIONS ANALYST	1.00	1.00	1.00	0.00
PERFORMANCE DATA ANALYST	1.00	1.00	1.00	0.00
PROGRAMMER / ANALYST I	1.50	1.50	1.50	0.00
SECRETARY II INFORMATION SERVI	1.00	1.00	1.00	0.00
SUPPORT TECHNICIAN	3.00	3.00	2.00	-1.00
SYSTEMS ADMINISTRATOR	1.00	1.00	1.00	0.00
SYSTEMS SUPPORT TECH	1.00	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
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>28.00</b>	<b>28.00</b>	<b>28.00</b>	<b>0.00</b>

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



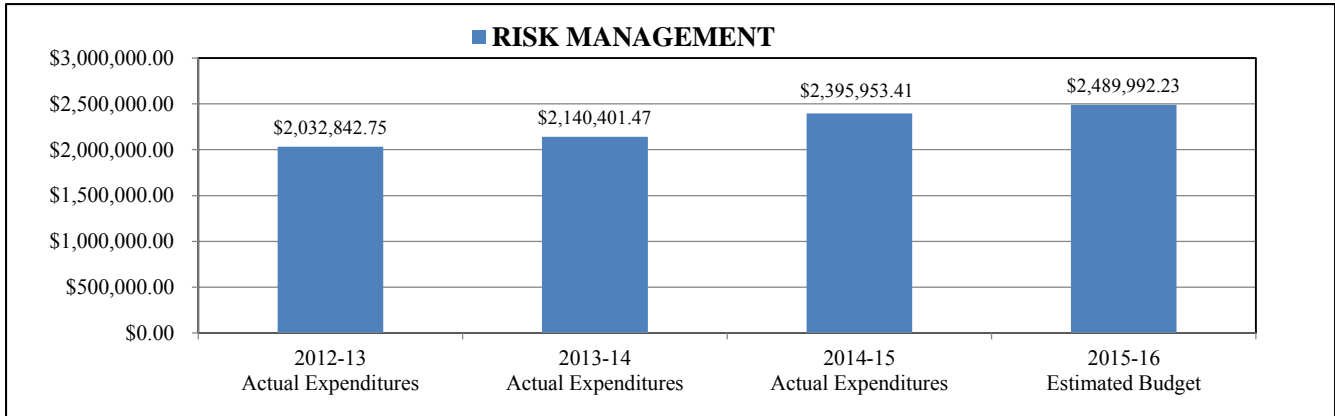
**TEACHER CERT/STAFF DEVELOPMENT**

Project#	Description	2012-13	2013-14	2014-15	2015-16	Variance
		Actual Expenditures	Actual Expenditures	Actual Expenditures	Estimated Budget	
....	NON-LABOR DISCRETIONARY	\$3,563.13	\$2,043.41	\$665.95	\$4,194.00	\$3,528.05
000	(GF)NON-DISCR SALARY (DIST)	\$37,778.61	\$24,505.70	\$27,080.46	\$25,082.01	(\$1,998.45)
095	DONATIONS	\$0.00	\$0.00	\$2,301.86	\$4,101.61	\$1,799.75
550	INSERVICE INCENTIVE PAY	\$538.25	\$0.00	\$0.00	\$0.00	\$0.00
904	INSTR LEADERSHIP & FACULTY DEV GRANT	\$0.00	\$0.00	\$45,944.54	\$0.00	(\$45,944.54)
914	JUST READ - PROF DEV STIPENDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		<b>\$41,879.99</b>	<b>\$26,549.11</b>	<b>\$75,992.81</b>	<b>\$33,377.62</b>	<b>(\$42,615.19)</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	Variance
COORDINATOR, PROF DEVELOPMENT	0.20	0.20	0.20	0.00
PERSONNEL RECORDS SPECIALIST	0.25	0.25	0.25	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>0.45</b>	<b>0.45</b>	<b>0.45</b>	<b>0.00</b>

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



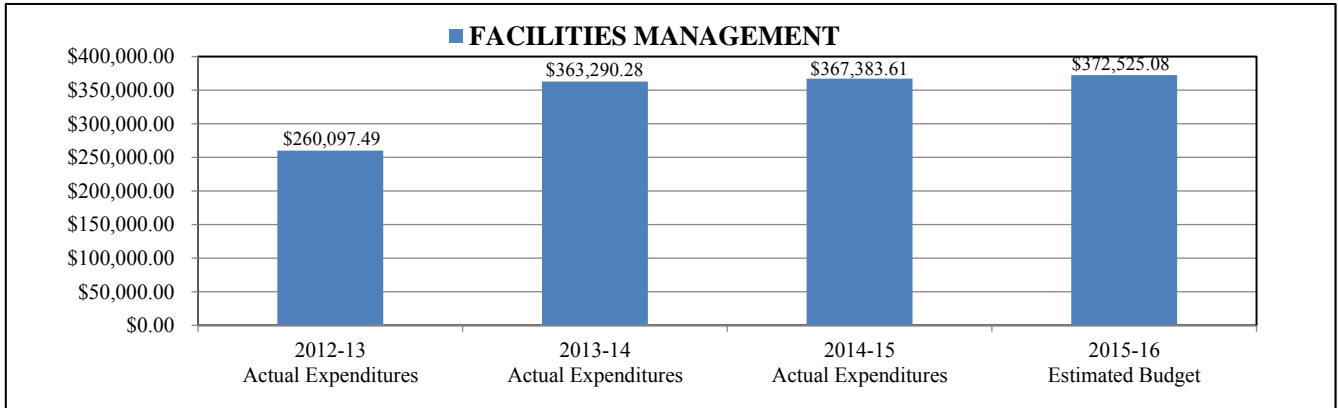
**RISK MANAGEMENT**

Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$1,814,395.45	\$1,816,005.87	\$1,811,346.94	\$1,897,809.15	\$86,462.21
000	(GF)NON-DISCR SALARY (DIST)	\$176,856.94	\$316,630.57	\$184,495.17	\$185,630.64	\$1,135.47
079	SAFE SCHOOLS	\$0.00	\$0.00	\$378,826.50	\$385,278.00	\$6,451.50
584	SPECIAL EVENTS/STUDENT FIELD TRIP	\$4,362.27	\$253.25	(\$2,206.63)	\$7,746.75	\$9,953.38
586	TECHNOLOGY SOFTWARE/HARDWARE	\$34,545.50	\$0.00	\$11,040.00	\$12,000.00	\$960.00
590	INSURANCE LOSSES	\$2,682.59	\$7,511.78	\$12,451.43	\$1,527.69	(\$10,923.74)
<b>TOTALS</b>		<b>\$2,032,842.75</b>	<b>\$2,140,401.47</b>	<b>\$2,395,953.41</b>	<b>\$2,489,992.23</b>	<b>\$94,038.82</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	Variance
ADMIN AST RISK MGT/EMP BENEFIT	1.00	1.00	1.00	0.00
EMPLOYEE BENEFITS & RISK MGT S	0.20	0.00	0.00	0.00
RISK & EMPLOYEE BENIFITS MNGR	1.00	0.00	0.00	0.00
SAFETY TECHNICIAN	1.00	0.00	0.00	0.00
EMPLOYEE BENEFITS SPECIALIST	0.00	0.20	0.20	0.00
INSURANCE SPECIALIST	0.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>3.20</b>	<b>2.20</b>	<b>2.20</b>	<b>0.00</b>

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



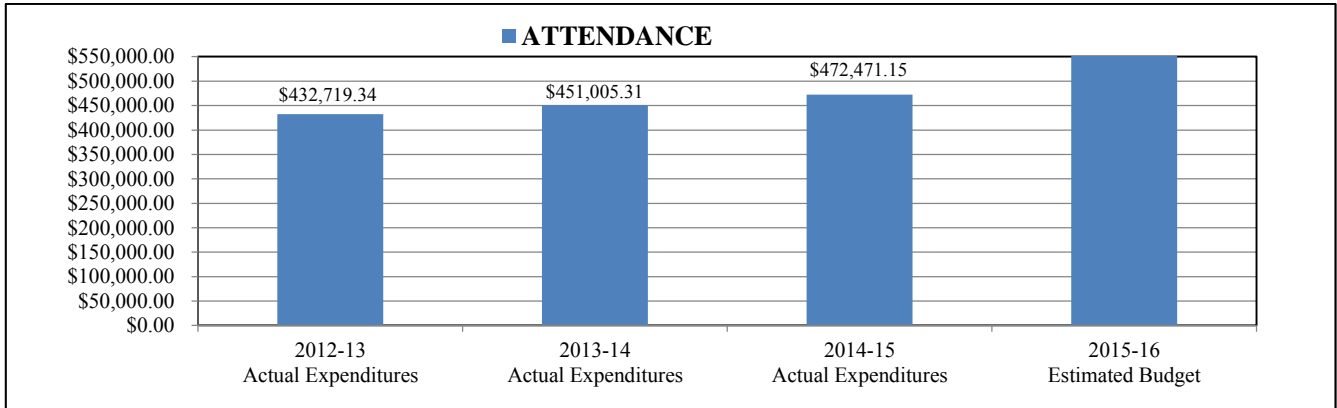
**FACILITIES MANAGEMENT**

Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$7,772.95	\$11,487.23	\$6,822.49	\$10,894.56	\$4,072.07
000	(GF)NON-DISCR SALARY (DIST)	\$252,324.54	\$351,803.05	\$360,561.12	\$361,630.52	\$1,069.40
<b>TOTALS</b>		<b>\$260,097.49</b>	<b>\$363,290.28</b>	<b>\$367,383.61</b>	<b>\$372,525.08</b>	<b>\$5,141.47</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 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
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>

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



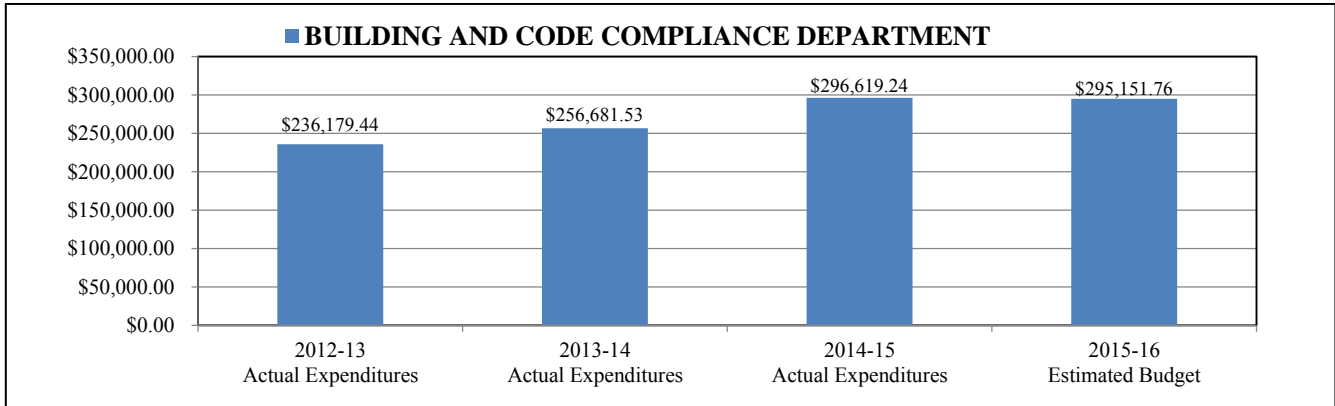
**ATTENDANCE**

Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$13,292.91	\$10,926.04	\$10,676.25	\$17,291.00	\$6,614.75
000	(GF)NON-DISCR SALARY (DIST)	\$417,455.76	\$429,821.77	\$461,794.90	\$540,384.78	\$78,589.88
500	IRSD PERFORMANCE PAY (DIST)	\$1,701.54	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$0.00	\$8,341.59	\$0.00	\$0.00	\$0.00
550	INSERVICE INCENTIVE PAY	\$269.13	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-2013 RETRO PAY	\$0.00	\$1,915.91	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>		<b>\$432,719.34</b>	<b>\$451,005.31</b>	<b>\$472,471.15</b>	<b>\$557,675.78</b>	<b>\$85,204.63</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	Variance
COORDINATOR OF ATTENDANCE	1.00	1.00	1.00	0.00
SCHOOL SOCIAL WORKER	3.80	3.80	5.80	2.00
SCHOOL SOCIAL WORKER/VISITING	1.00	1.00	0.00	-1.00
SECRETARY II ATTENDANCE	1.00	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>6.80</b>	<b>6.80</b>	<b>7.80</b>	<b>1.00</b>

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



**BUILDING AND CODE COMPLIANCE DEPARTMENT**

Project#	Description	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$16,472.71	\$15,884.25	\$20,777.20	\$25,136.60	\$4,359.40
000	(GF)NON-DISCR SALARY (DIST)	\$215,889.46	\$240,797.28	\$268,842.36	\$270,015.16	\$1,172.80
500	IRSD PERFORMANCE PAY (DIST)	\$3,817.27	\$0.00	\$0.00	\$0.00	\$0.00
503	EMERGENCY MANAGEMENT PRINTING	\$0.00	\$0.00	\$6,999.68	\$0.00	(\$6,999.68)
<b>TOTALS</b>		<b>\$236,179.44</b>	<b>\$256,681.53</b>	<b>\$296,619.24</b>	<b>\$295,151.76</b>	<b>\$5,532.20</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 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	1.00	1.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>

School District of Indian River County  
 General Operating Fund - School and Department Budgets  
 Fiscal Years 2014/2015 vs. 2015/2016

Facility	School/Department	2014/ 2015 Beginning Budget	2015/ 2016 Beginning Budget	Increase / (Decrease)
0033	Alternative Education	\$ 1,217,737	\$1,194,074	\$ (23,663)
0061	Beachland Elementary	3,132,921	3,059,008	(73,913)
0141	Citrus Elementary	3,617,883	3,716,675	98,792
0151	Dodgertown Elementary	2,343,170	2,882,665	539,495
0101	Fellsmere Elementary	3,445,720	3,619,593	173,873
0081	Gifford Middle School	5,001,284	4,940,406	(60,878)
0201	Glendale Elementary	2,742,562	3,088,931	346,369
0221	Indian River Academy	2,471,127	2,869,424	398,297
0301	Liberty Elementary	3,093,152	3,063,580	(29,572)
0051	Osceola Elementary	2,965,475	2,915,142	(50,333)
0271	Oslo Middle School	4,978,834	4,792,047	(186,787)
0121	Pelican Island Elementary	2,915,823	2,916,250	427
0041	Rosewood Elementary	2,931,075	2,956,482	25,407
0191	Sebastian Elementary	2,987,762	3,057,033	69,271
0291	Sebastian High School	10,759,044	10,859,305	100,261
0171	Sebastian Middle School	4,778,687	4,835,379	56,692
0371	Stormgrove Middle School	4,596,814	4,733,228	136,414
9005	Teen Parent	223,943	177,880	(46,063)
0341	Treasure Coast Elementary	3,418,166	3,334,630	(83,536)
0161	Vero Beach Elementary	3,062,337	3,684,429	622,092
0031	Vero Beach High School	15,795,019	15,735,769	(59,250)
0131	Wabasso	951,175	907,728	(43,447)
<b>Subtotal Traditional Schools</b>		<b>\$ 87,429,710</b>	<b>\$ 89,339,658</b>	<b>\$ 1,909,947</b>
Charter Schools:				
5001	Indian River Charter High	\$ 4,104,651	\$ 4,227,607	\$ 122,956
5002	St. Peter's Academy	995,090	883,035	(112,055)
5003	North County Charter	1,997,921	1,988,931	(8,990)
5005	Sebastian Charter Junior High	1,584,382	1,736,262	151,880
5006	Imagine Schools at Indian River South	6,351,491	6,307,357	(44,135)
<b>Subtotal Charter Schools</b>		<b>\$ 15,033,535</b>	<b>\$ 15,143,192</b>	<b>\$ 109,657</b>
<b>School Total:</b>		<b>\$ 102,463,246</b>	<b>\$ 104,482,850</b>	<b>\$ 2,019,604</b>
0032	Adult Education	\$ 1,462,189	\$1,363,802	\$ (98,387)
9552	Attendance	465,788	557,676	91,888
9100	Board	337,690	350,134	12,444
9553	Building Department	324,606	295,152	(29,454)
9300	Business & Finance	1,323,156	1,152,788	(170,368)
9200	Curriculum & Instructional	1,308,877	1,592,205	283,328
9116	Districtwide Reserves	3,764,390	3,586,721	(177,669)
9115	Districtwide Services	4,865,070	3,674,043	(1,191,027)
9002	Exceptional Student Education	5,197,218	5,132,573	(64,645)
9551	Facilities	365,787	372,525	6,738
9117	Florida Virtual	44,195	35,000	(9,195)
9400	Human Resources	1,063,547	1,083,714	20,167
9442	Information Technology	9,685,036	12,094,248	2,409,212
9006	Physical Plant	2,784,542	3,017,747	233,205
9332	Purchasing	836,015	886,835	50,820
9011	Reading Allocation	919,576	898,823	(20,753)
9444	Risk Management	2,042,345	2,489,992	447,647
9443	Staff Development	55,864	33,378	(22,486)
9224	Student Services	863,545	732,596	(130,949)
9101	Superintendent	382,638	408,832	26,194
9118	Support Services Complex	115,458	104,579	(10,879)
9008	Transportation	5,273,918	5,698,780	424,862
9015	Voluntary Prekindgarten	510,198	574,290	64,092
	Miscellaneous Projects	8,949	-	(8,949)
<b>Department Total:</b>		<b>\$ 44,000,598</b>	<b>\$ 46,136,433</b>	<b>\$ 2,135,836</b>
<b>Grand Total:</b>		<b>\$ 146,463,844</b>	<b>\$ 150,619,283</b>	<b>\$ 4,155,440</b>

<b>DISTRICT SUMMARY BUDGET</b>									
SECTION II, FUND 100 Fiscal Year 2015-2016					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	92,848,873.82	55,345,170.99	12,216,573.43	17,053,590.77	8,765.03	7,028,761.65	791,961.14	404,050.81
SUPPORT SERVICES:									
Pupil Personnel Services	6100	3,408,391.62	2,671,992.67	664,582.93	21,547.55	3,861.00	32,595.79	650.00	13,161.68
Instructional Media Services	6200	1,945,191.33	1,410,509.81	394,086.28	7,649.54	-	37,465.17	92,179.53	3,301.00
Instruction & Curriculum Development	6300	3,342,505.51	2,718,543.13	599,744.64	14,260.00	-	6,358.74	3,599.00	-
Instructional Staff Training	6400	1,449,485.50	853,283.86	188,636.12	245,583.59	-	12,189.61	7,410.00	142,382.32
Instructional Related Technology	6500	8,064,370.98	549,686.57	140,191.16	633,902.45	-	800.00	6,739,790.80	-
Board of Education	7100	1,240,265.80	380,667.20	142,403.30	681,195.30	-	1,500.00	500.00	34,000.00
General Administration	7200	634,326.84	286,967.99	89,452.23	20,053.24	500.00	13,682.39	1,570.99	222,100.00
School Administration	7300	8,509,887.31	6,726,682.10	1,549,104.63	95,546.80	1,000.00	66,296.26	39,367.94	31,889.58
Facilities Acquisition & Construction	7400	2,002,764.20	425,622.40	110,167.24	274,933.06	8,200.00	5,079.60	1,178,761.90	-
Fiscal Services	7500	1,046,687.77	741,828.65	196,138.53	67,171.59	-	3,500.00	26,749.00	11,300.00
Food Service	7600	-	-	-	-	-	-	-	-
Central Services	7700	2,305,955.82	1,382,260.86	371,724.28	439,274.66	11,196.00	70,177.37	9,539.00	21,783.65
Transportation Services	7800	4,891,108.38	2,628,450.62	870,161.05	384,478.53	713,949.31	191,365.30	463.46	102,240.11
Operation of Plant	7900	12,115,633.85	3,273,423.52	1,008,087.24	2,953,070.83	4,504,056.83	361,535.44	7,233.99	8,226.00
Maintenance of Plant	8100	3,050,897.43	1,917,040.80	511,385.79	348,768.14	67,359.33	191,448.69	14,456.68	438.00
Administrative Technology Services	8200	3,762,937.22	1,701,442.93	419,866.19	569,431.70	3,850.00	2,051.64	1,066,194.76	100.00
Community Services	9100	-	-	-	-	-	-	-	-
Debt Services	9200	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION AND SUPPORT SERVICES		150,619,283.38	83,013,574.10	19,472,305.04	23,810,457.75	5,322,737.50	8,024,807.65	9,980,428.19	994,973.15
Transfers Out	9700	-							
TOTAL APPROPRIATION AND TRANSFERS		150,619,283.38							



School District of Indian River County, Florida  
 General Operating Fund  
 Projected Fund Balances June 30, 2015 and 2016

<u>Projected Fund Balance - July 1, 2015 (as of June 30, 2015)</u>	<u>As a % of Revenue</u>	
Nonspendable	\$ 310,238	0.23%
Restricted	8,031,520	5.91%
Assigned	7,911,660	5.82%
Unassigned	7,672,358	5.64%
Total Fund Balance- July 1, 2015	\$ 23,925,775	17.60%
 Total Fund Balance - July 1, 2015		 \$ 23,925,775
 <u>2015/2016 Projected Revenues</u>		
Federal	\$ 500,000	
State	41,475,667	
Local	98,371,702	
Other Financing Sources	4,221,889	
Total 2015/2016 Projected Revenue	\$ 144,569,258	
 <u>2015/2016 Projected Appropriations</u>		
School and Department Budgets	\$ 150,619,283	
Total 2015/2016 Projected Appropriations	\$ 150,619,283	
 Excess / (Deficiency) of Revenue over Appropriations		 \$ (6,050,026)
 Ending Fund Balance - June 30, 2016		 \$ 17,875,750

<u>Analysis of Ending Fund Balance - June 30, 2016</u>	<u>As a % of Revenue</u>	
Nonspendable	\$ 310,238	0.22%
Restricted	8,031,520	5.72%
Assigned	1,257,602	0.90%
Unassigned	8,276,390	5.90%
Total Fund Balance- June 30, 2016	\$ 17,875,750	12.74%



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# DEBT SERVICES FUND

## FUND 200 DEBT SERVICE BUDGET

This fund is used to retire the indebtedness of the school system which has been incurred for building and renovation construction projects and the acquisition of land for education and ancillary purposes. It is comparable to the mortgage payment in a homeowner's budget. Due to current obligations 55 percent of the funds available are derived from capital funds transfers. During 2014 the State of Florida refinanced bonded debt allocated to the District. This lowered the amount of principal and interest due during the 2015-16 budget cycle for State of Florida Capital Outlay Bonds to approximately 1 percent. The District participates in the Federal Qualified School Construction Bond program which includes an estimated interest subsidy of over 5 percent. Less than 1 percent is derived from interest income on invested funds. The remaining 39 percent consists of a carryover fund balance restricted for debt service which includes a sinking fund account for future debt payments.

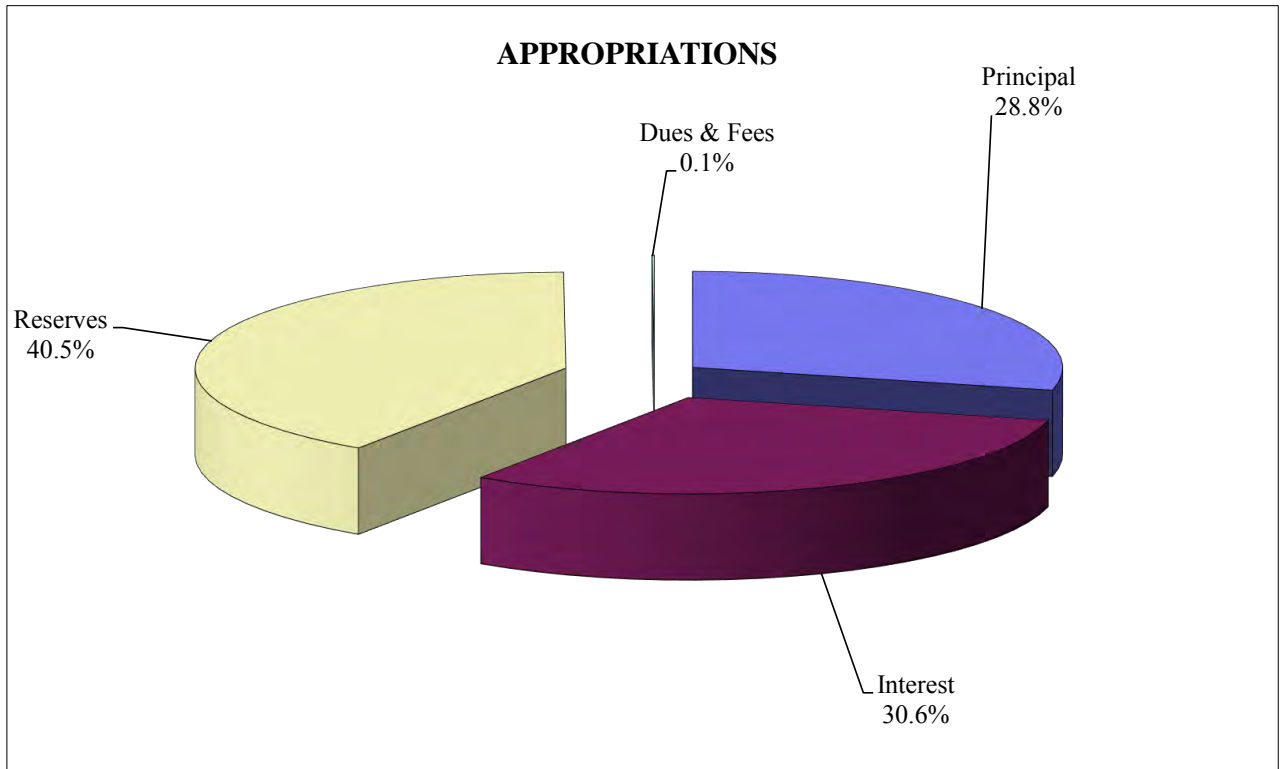
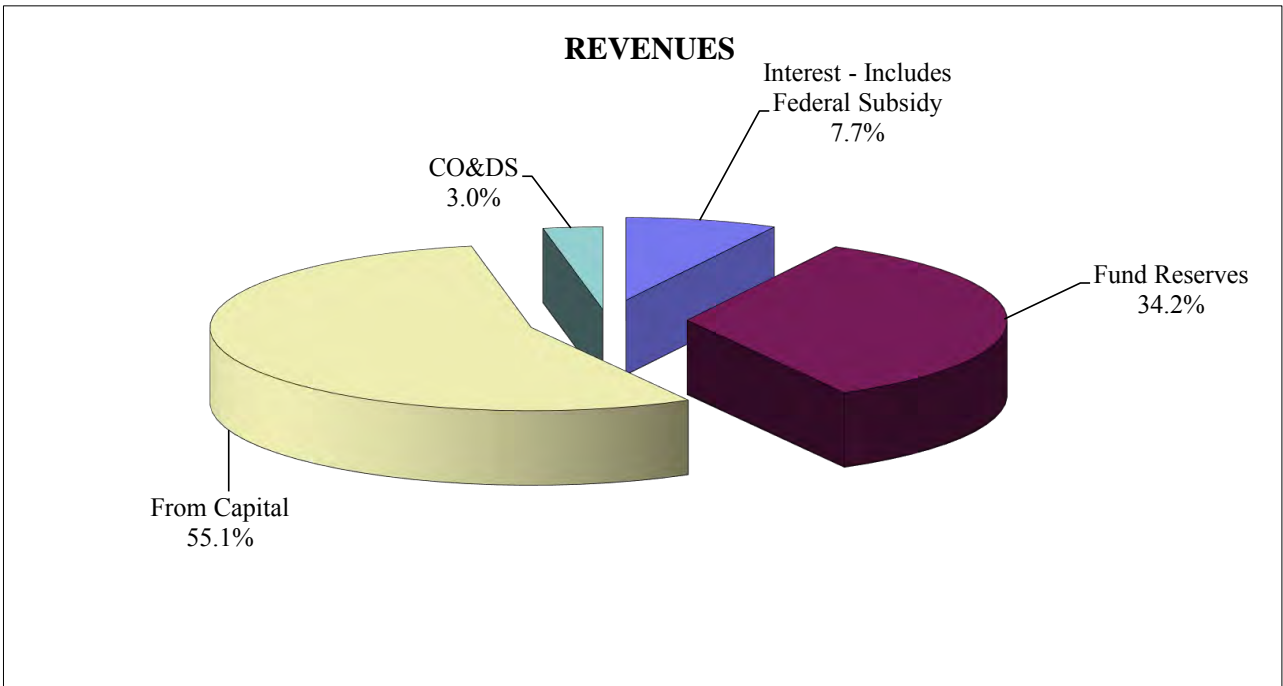
As of July 1, 2015, the total debt balance is \$105,104,429 as shown on the schedule below:

Description	Principal Balance
State Board of Education Bonds	\$4,664,000
Less: Cash with Fiscal Agent	(107,295)
Certificates of Participation	80,180,000
Qualified School Construction Bonds	\$26,261,000
Less: Sinking Fund Balance	(5,893,276)
July 1, 2015 Outstanding Debt Balance	\$105,104,429

The State Board of Education Bonds include a portion refinanced during 2013-14 but not yet paid off at June 30, 2015. The cash to pay off the bonds is being held by the State of Florida's fiscal agent. A portion of the capital outlay millage property tax, normally used for capital projects, has been reserved for annual payments due on Certificates of Participation (COPs) The District has two COPs with final payments due July 1, 2025 and July 1, 2027. In addition, the District is obligated for a Qualified School Construction Bond (QSCB) with a maturity date of December 1, 2028. The QSCB is a federally subsidized bond with annual payments being placed in a sinking fund account with the District's trustee for a final payout at maturity.

During the 2015-16 fiscal year, principal payments on state bonds will be \$344,000 and on COPs will be \$5,015,000. During the 2015-16 fiscal year, an annual sinking fund payment will be due on the QSCB in the amount of \$1,167,370.

**DEBT SERVICE FUND  
2015-2016**



**School District of Indian River County  
Debt Service Fund Budget  
Fiscal Year 2015-16**

<b>Estimated Revenue</b>				
	Current 2014-15	Proposed 2015-16	Increase/ (Decrease)	% Change
Federal Sources:				
ARRA - Qualified School Construction Bonds				
Federal Interest Subsidy	\$ 1,411,949	\$ 1,411,949	\$ -	0.00%
<u>State Sources:</u>				
CO & DS withheld for SBE/COBI Bonds	565,315	557,532	(7,783)	-1.38%
<u>Local Sources:</u>				
Interest on Investments	11,817	12,000	183	1.55%
Total State & Local Revenue	\$ 1,989,081	\$ 1,981,481	\$ (7,600)	-0.38%
<u>Other Sources:</u>				
Transfer from Capital Projects	10,028,621	10,251,924	223,303	2.23%
Transfer from General Fund	19,300	0	(19,300)	-100.00%
Proceeds from Refunding Bonds	45,455,000	0	(45,455,000)	-100.00%
Premium on Refunding Bonds	7,177,668	0	(7,177,668)	-100.00%
FMV Increase on Investments	51,519	0	(51,519)	-100.00%
District Interest/Sinking Fund Taxes	1,930	0	(1,930)	-100.00%
Total Revenue and Other Sources	\$ 64,723,119.01	\$ 12,233,405	\$ (26,900)	-0.04%
Fund Balance - Beginning	9,717,826	6,367,810	(3,350,016)	-34.47%
Total Estimated Revenue, Transfers, Receipts and Fund Balances	<u>\$ 74,440,945</u>	<u>\$ 18,601,215</u>	<u>\$ (55,839,730)</u>	<u>-75.01%</u>
<b>Estimated Appropriations</b>				
Redemption of Principal	\$ 6,249,000	\$ 5,359,000	\$ (890,000)	-14.24%
Interest Expense	6,183,848	5,694,934	(488,914)	-7.91%
Payments to Refunded Bond Escrow	55,188,055	0	(55,188,055)	-100.00%
Professional and Technical Services	434,750	0	(434,750)	-100.00%
Dues and Fees	17,482	19,800	2,318	13.26%
Total Appropriations	\$ 68,073,135	\$ 11,073,734	\$ (56,999,401)	-83.73%
Ending Fund Balance Restricted for Debt Service	6,367,810	7,527,481	1,159,671	18.21%
Total Appropriations and Fund Balances	<u>\$ 74,440,945</u>	<u>\$ 18,601,215</u>	<u>\$ (55,839,730)</u>	<u>-75.01%</u>

# CAPITAL PROJECTS FUND

## **FUND 300**

### **Capital Projects**

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

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

Public Education Capital Outlay funds (PECO) are the primary source of State revenue for Capital Projects. The funds are derived from utility taxes and are allocated by the Legislature each year. The District's share of these funds for construction is based upon the District's pro-rata share of unmet capital outlay needs. PECO funds are also provided for renovation of facilities, which are the only PECO funds allocated to the District for fiscal year 2015-2016.

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

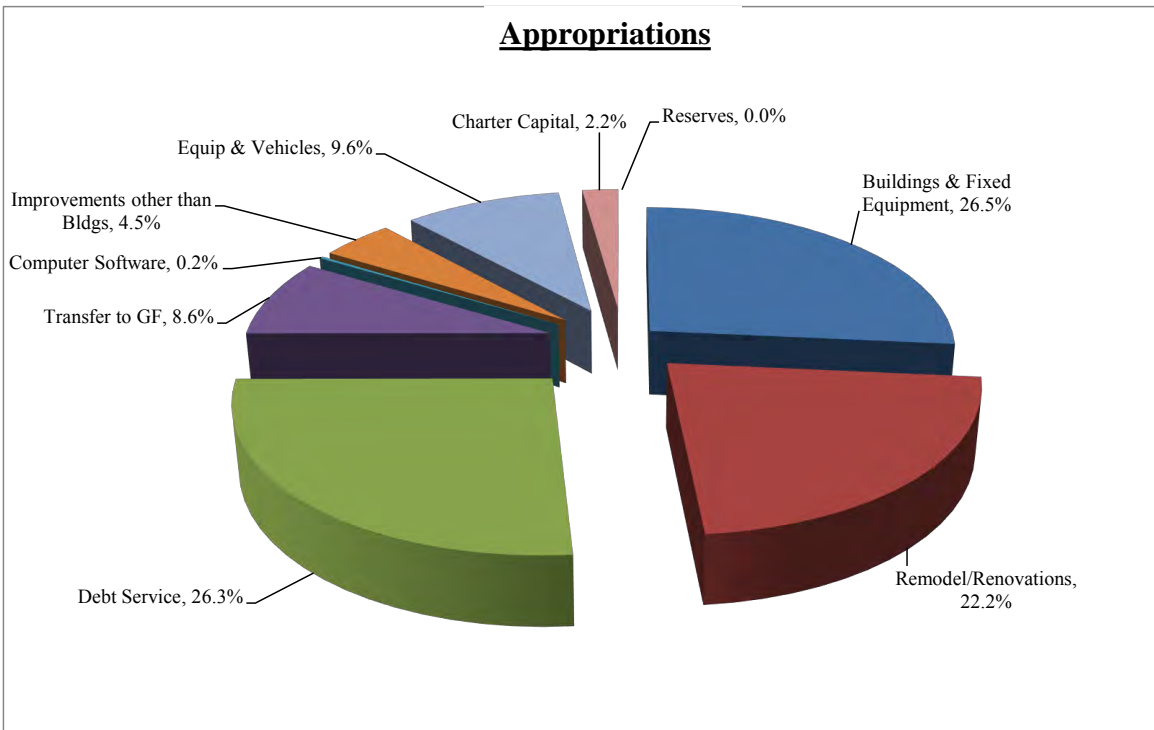
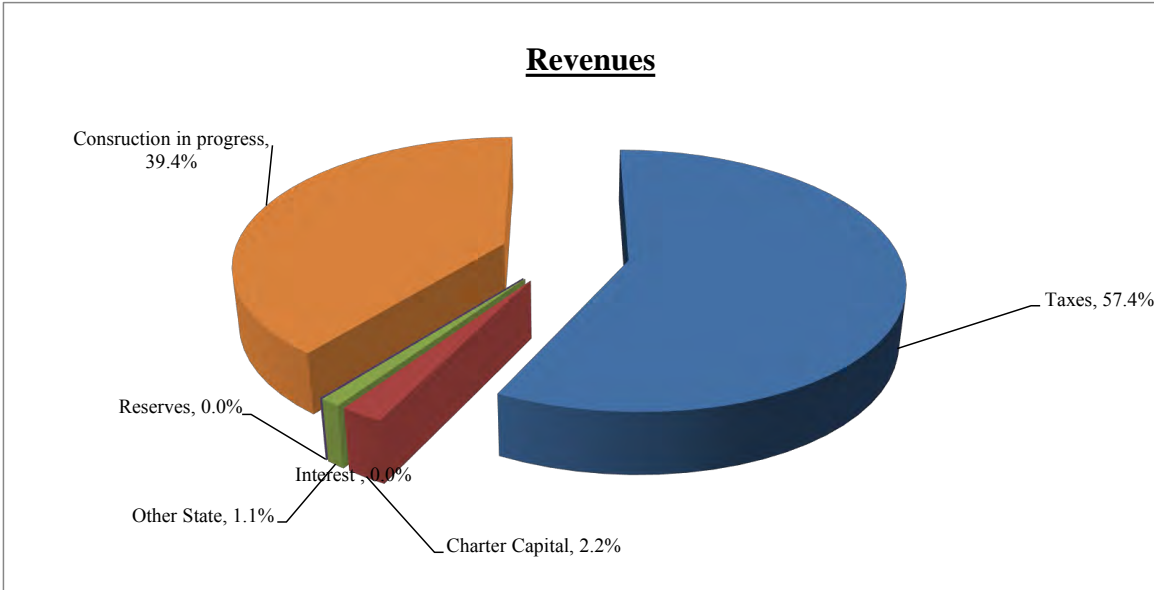
Classrooms First funds were allocated by the 1998 Legislature to provide funding for classroom space. These funds are the result of bonding lottery proceeds at the State level. During the 2001-2002 fiscal year, Indian River School District entered into an inter-local agreement with Osceola County Schools and the State of Florida to bond Classroom First Funds. The state requirement for spending these funds on classrooms will be fulfilled by Osceola County. Osceola County will in turn transmit the same annual payments that would have been received from the state to the Indian River Schools. Those funds can be spent for any lawful purpose and are included in the General Operations portion of this budget for the 2015-2016 fiscal year.

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

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



**FUND 300  
CAPITAL PROJECTS BUDGET**



**School District of Indian River County  
1.50 Mill Planned Projects FY 2015/2016**

	<b>Amount</b>
<b><u>CONSTRUCTION AND REMODELING</u></b>	
Citrus Additional Classrooms	\$ 2,715,713
<b>Subtotal</b>	<b>\$ 2,715,713</b>
 <b><u>MAINTENANCE, RENOVATION, AND REPAIR</u></b>	
Safety to Health and ADA Compliance	\$ 648,766
HVAC, Chillers & Ductwork	252,000
Floor replacements to tile Districtwide	295,000
Maintenance and Repair of Educational Facilities	323,500
Site Improvements Districtwide	647,628
Paving, Sidewalks and Walkways Districtwide	134,157
Painting Districtwide	200,000
Electrical Districtwide	106,000
Roofing Repairs Districtwide	463,290
Plumbing and water projects	30,000
<b>Subtotal</b>	<b>\$ 3,100,341</b>
 <b><u>MOTOR VEHICLE PURCHASES</u></b>	
Nine (9) Buses	\$ 900,000
<b>Subtotal</b>	<b>\$ 900,000</b>
 <b><u>NEW AND REPLACEMENT EQUIPMENT</u></b>	
Playground, Custodial & Miscellaneous Equipment	\$ 709,500
Technology	500,000
<b>Subtotal</b>	<b>\$ 1,209,500</b>
 <b><u>PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT</u></b>	
Debt Service for 2014A Refunding Certificates of Participation	\$ 5,807,250
Debt Service for 2007 Certificates of Participation	3,141,226
Debt Service for 2010 Certificates of Participation	1,563,825
<b>Subtotal</b>	<b>\$ 10,512,301</b>
 <b><u>PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES</u></b>	
District Administrative Office Lease	\$ 45,000
Lease of Relocatables and Equipment	1,000,000
<b>Subtotal</b>	<b>\$ 1,045,000</b>
<b>Total FY 15/16 1.50 Mill Allocation</b>	<b>\$ 19,482,855</b>

**School District of Indian River County  
Capital Projects Fund Budget  
Fiscal Year 2015-2016  
Revenues and Other Financing Sources**

		<b>Actual</b>	<b>Estimated</b>	<b>Increase</b>	<b>%</b>
		<b>2014-2015</b>	<b>2015-2016</b>	<b>(Decrease)</b>	<b>Change</b>
	<b>REVENUES</b>				
1	Property Taxes	\$ 20,773,821	\$ 22,184,973	\$ 1,411,152	6.79%
2	PECO Maintenance	321,266	321,107	(159)	100.00%
3	CO & DS	97,092	68,705	(28,387)	-29.24%
4	State Charter School Capital Outlay	846,889	846,889	-	0.00%
5	Interest	35,077	12,000	(23,077)	-65.79%
6	Impact Fees	1,148,499	-	(1,148,499)	-100.00%
7	Other	267,101	20,000	(247,101)	-92.51%
8	<b>Total Revenues</b>	<b>\$ 23,489,745</b>	<b>\$ 23,453,674</b>	<b>\$ (36,071)</b>	<b>-0.15%</b>
9	<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 23,489,745</b>	<b>\$ 23,453,674</b>	<b>\$ (36,071)</b>	<b>-0.15%</b>
10					
11	<b>Estimated Total Restricted Fund Balance</b>	<b>\$ 19,433,356</b>	<b>\$ 15,229,730</b>	<b>\$ (4,203,626)</b>	<b>-21.63%</b>
12	<b>GRAND TOTAL</b>	<b>\$ 42,923,101</b>	<b>\$ 38,683,404</b>	<b>\$ (4,239,697)</b>	<b>-9.88%</b>

**School District of Indian River County  
Fiscal Year 2015-2016  
Total Capital Projects Fund Budget  
Analysis of Ending Fund Balance**

Project No.		PROJECT ENCUMBRANCES 6-30-15	PROJECT COMMITMENTS BUT NOT YET ENCUMBERED BUDGET 6-30-15	ROLLFORWARD OF PROJECT COMMITMENTS AND ENCUMBRANCES 6-30-15
	<b>RESERVED FOR:</b>			
001	Safety to Health	\$ 257,099	\$ 1,478,628	\$ 1,735,727
002	ADA Compliance	39,385	10,021	49,406
003	Environmental Compliance	1,723	4,526	6,249
004	Air Conditioning	133,362	540,790	674,152
005	Roof	14,639	348,366	363,005
007	Sidewalks and Walkways	-	35,000	35,000
008	Electric	13,139	73,720	86,859
009	Site Improvements	228,571	73,999	302,570
010	Building Improvements	20,915	6,340	27,255
012	Technology	20,818	713,880	734,698
013	School Buses and Motor Vehicles	34,610	-	34,610
016	Plumbing and Water Projects	2,302	1,200	3,502
018	Paving	-	-	-
020	Condition Assessment of Schools	-	-	-
021	Technology Transmission Video	-	164,409	164,409
023	Painting Services	-	5,000	5,000
024	Miscellaneous Equipment	192,628	409,653	602,281
029	Sebastian River High FLC	-	-	-
032	Drainage	-	-	-
033	Windows and Doors	2,879	449	3,328
034	Custodial Equipment	2,020	-	2,020
036	Consulting Fees	1,000	15,780	16,780
037	Glendale Hardcourt	-	-	-
044	Gym/Band/PE	30,312	66,829	97,141
048	Portable Leasing	99,192	265,239	364,431
050	Dodgertown Cafeteria Renovation	-	-	-
052	Land Purchases	-	-	-
054	Vero Beach HS Remodel/Refurbish	-	-	-
060	SRMS Gym Renovation	-	-	-
067	StormGrove Middle	-	-	-
068	Beachland Expansion Master Plan	303,520	-	303,520
069	Upgrade TV Production Studio	-	-	-
072	Playground Equipment	-	20,038	20,038
100	Other Projects District Wide	-	-	-
401	J. A. Thompson Administrative Center Lease	3,750	-	3,750
402	Administration Facility	4,268,386	230	4,268,616
403	Support Services Complex	-	-	-
404	Fellsmere Café Expan & Classroom Addition	15,326	14,746	30,072
406	TCE Additional Classrooms	39,155	-	39,155
407	Vero Beach EI Replacement	-	-	-
408	Energy Management Projects	-	-	-
409	Charter School Capital Outlay (F.S. 1011.71)	-	-	-
411	Renovate Thompson for Osceola	-	-	-
412	Rehabilitate Oslo Middle School	8,550	1,582	10,132
413	VBHS/FLC/PAC HVAC	-	-	-
414	Performing Arts Instrument Allocation	4,281	217	4,498
415	Gifford Middle School Chillers	-	-	-
416	Gifford Middle School Roofing	-	-	-
417	SRHS Lights/EMS	-	-	-
418	Citrus Mechanical Rehabilitation	1,725	-	1,725
419	Sebastian Middle School Thermal Energy Storage	-	-	-
420	Highlands Mechanical Rehabilitation	7,633	-	7,633
421	Floor Replacements to tile District Wide	-	-	-
422	Rosewood Parent Pickup Road Improvements	-	-	-
423	VBHS Firedoors	-	-	-
425	VBHS Citrus Bowl Field Rehabilitation	-	-	-
426	VBHS FLCE Soccer/Lacrosse Fields Rehab	-	-	-
427	TCE & Liberty Firewalls	-	-	-
428	Data Air for IT Computer Room	-	-	-
429	Citrus Additional Classrooms	1,645,573	1,468,127	3,113,700
430	Glendale FAFCO Tank Replacement	-	57,000	57,000
431	Districtwide Chiller Replacement	372,781	792,922	1,165,703
432	VBHS Building IV Repairs	2,960	110,605	113,565
440	Beachland Drainage project	88,093	1,884	89,977
441	Beachland Media Center	3,855	3,906	7,761
442	TCE Parking Lot project	195,830	1,750	197,580
443	StormGrove Middle Stage	-	33,647	33,647
444	Pelican Island Rehabilitation	194,724	122,276	317,000
445	Gifford Middle Media Center Rehabilitation	75,000	27,632	102,632
	<b>Subtotal Project Appropriations</b>	<b>\$ 8,325,736</b>	<b>\$ 6,870,391</b>	<b>\$ 15,196,127</b>
000	Transfer to General Fund	\$ -	\$ -	-
000	Transfer to Debt Service	\$ -	\$ -	-
	<b>Subtotal Appropriations</b>	<b>\$ 8,325,736</b>	<b>\$ 6,870,391</b>	<b>\$ 15,196,127</b>
	Estimated Restricted Fund Balance	-	-	33,603
	<b>Total Estimated Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,603</b>
	<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 8,325,736</b>	<b>\$ 6,870,391</b>	<b>\$ 15,229,730</b>

School District of Indian River County  
 Capital Projects Fund Budget  
 Fiscal Year 2015-2016  
 Total Capital Projects Fund Budget

	ROLLFORWARD OF PROJECT COMMITMENTS AND ENCUMBRANCES 6-30-15	2015/2016 NEW OR ADDITIONAL PROJECT APPROPRIATIONS (NEW MONEY)	2015/2016 TOTAL CAPITAL PROJECTS BUDGET
<b>RESERVED FOR:</b>			
Safety to Health	\$ 1,735,727	\$ 764,263	\$ 2,499,990
ADA Compliance	49,406	-	49,406
Environmental Compliance	6,249	80,000	86,249
Air Conditioning	674,152	252,000	926,152
Roof	363,005	463,290	826,295
Sidewalks and Walkways	35,000	134,157	169,157
Electric	86,859	106,000	192,859
Site Improvements	302,570	647,628	950,198
Building Improvements	27,255	323,500	350,755
Technology	734,698	500,000	1,234,698
School Buses and Motor Vehicles	34,610	900,000	934,610
Plumbing and Water Projects	3,502	30,000	33,502
Paving	-	-	-
Condition Assessment of Schools	-	-	-
Technology Transmission Video	164,409	-	164,409
Painting Services	5,000	200,000	205,000
Miscellaneous Equipment	602,281	257,500	859,781
Sebastian River High FLC	-	-	-
Drainage	-	-	-
Windows and Doors	3,328	-	3,328
Custodial Equipment	2,020	60,000	62,020
Consulting Fees	16,780	-	16,780
Glendale Hardcourt	-	-	-
Gym/Band/PE	97,141	17,000	114,141
Portable Leasing	364,431	888,811	1,253,242
Dodgertown Cafeteria Renovation	-	-	-
Land Purchases	-	-	-
Vero Beach HS Remodel/Refurbish	-	-	-
StormGrove Middle	-	-	-
Beachland Expansion Master Plan	303,520	-	303,520
Upgrade TV Production Studio	-	-	-
Playground Equipment	20,038	350,000	370,038
J. A. Thompson Administrative Center Lease	3,750	45,000	48,750
Administration Facility	4,268,616	-	4,268,616
Support Services Complex	-	-	-
Fellsmere Cafè Expan & Classroom Addition	30,072	-	30,072
TCE Additional Classrooms	39,155	-	39,155
Vero Beach EI Replacement	-	-	-
Energy Management Projects	-	-	-
Charter School Capital Outlay (F.S. 1011.71)	-	-	-
Renovate Thompson for Osceola	-	-	-
Rehabilitate Oslo Middle School	10,132	-	10,132
VBHS/FLC/PAC HVAC	-	-	-
Performing Arts Instrument Allocation	4,498	25,000	29,498
Gifford Middle School Chillers	-	-	-
Gifford Middle School Roofing	-	-	-
SRHS Lights/EMS	-	-	-
Citrus Mechanical Rehabilitation	1,725	-	1,725
Sebastian Middle School Thermal Energy Storage	-	-	-
Highlands Mechanical Rehabilitation	7,633	-	7,633
Floor Replacements to tile District Wide	-	295,000	295,000
Rosewood Parent Pickup Road Improvements	-	-	-
VBHS Firedoors	-	-	-
VBHS Citrus Bowl Field Rehabilitation	-	-	-
VBHS FLC Soccer/Lacrosse Fields Rehab	-	-	-
TCE & Liberty Firewalls	-	-	-
Data Air for IT Computer Room	-	-	-
Citrus Additional Classrooms	3,113,700	2,715,713	5,829,413
Restricted for Series 2007 COP	57,000	-	57,000
Districtwide Chiller Replacement	1,165,703	-	1,165,703
VBHS Building IV Repairs	113,565	-	113,565
Beachland Drainage project	89,977	-	89,977
Beachland Media Center	7,761	-	7,761
TCE Parking Lot project	197,580	-	197,580
StormGrove Middle Stage	33,647	-	33,647
Pelican Island Rehabilitation	317,000	-	317,000
Gifford Middle Media Center Rehabilitaion	102,632	-	102,632
Transfer to General Fund	-	4,146,889	4,146,889
Transfer to Debt Service	-	10,251,923	10,251,923
<b>Subtotal Appropriations</b>	<b>\$ 15,196,127</b>	<b>\$ 23,453,674</b>	<b>\$ 38,649,801</b>
Estimated Restricted Fund Balance	33,603	-	33,603
<b>Total Fund Balance</b>	<b>\$ 33,603</b>	<b>\$ -</b>	<b>\$ 33,603</b>
<b>GRAND TOTAL</b>	<b>\$ 15,229,730</b>	<b>\$ 23,453,674</b>	<b>\$ 38,683,404</b>



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# SPECIAL REVENUE FUND

## **FUND 400**

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

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

The Special Revenue Funds Budget represents the balance in those projects to be carried forward in addition to new grants that have been awarded. The budget will be amended as new projects are approved this fiscal year. The American Recovery and Reinvestment Act (ARRA) Funds total \$16,775 for 2015-16 as a result of the Federal Race to the Top grant award.

These projects must be carefully monitored to make certain all expenditures made are itemized in the approved project budget and occur within the stipulated time period. In Fund 400, approximately 67% of all expenditures are for salaries and benefits.

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

The School Food Service Program has \$10,908,763 available for program operations and a projection of how these funds will be spent to provide lunches and breakfasts to Indian River County students in 2015-2016.

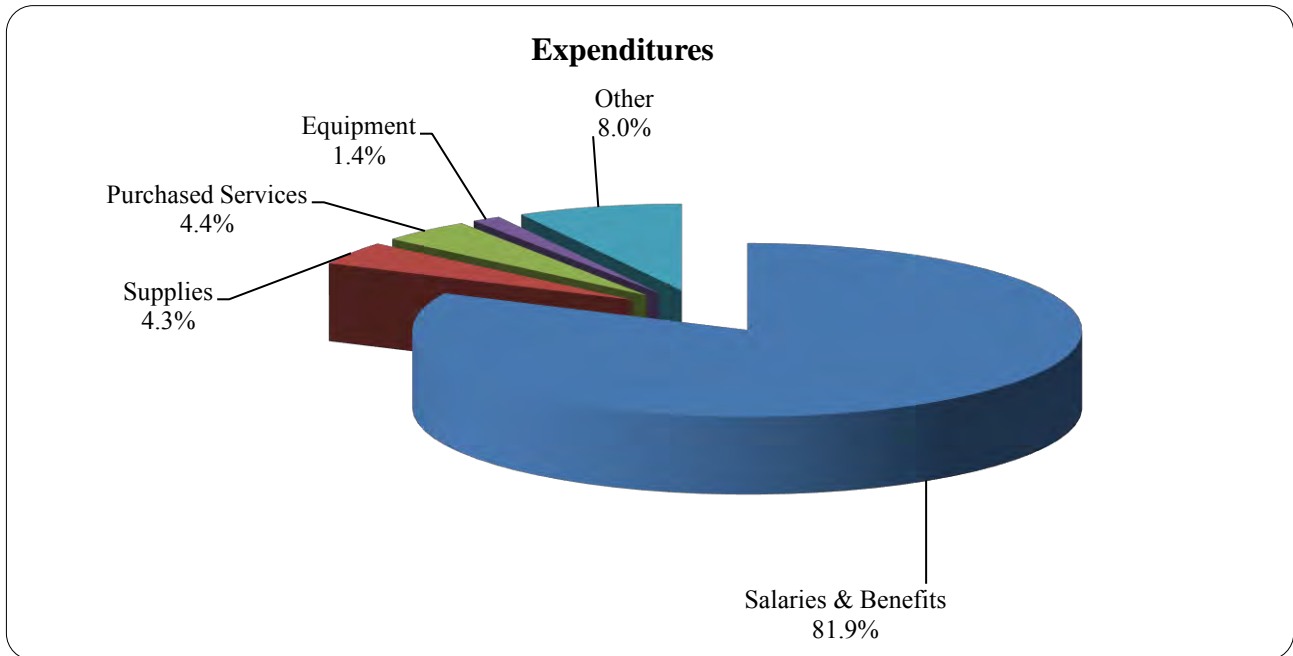
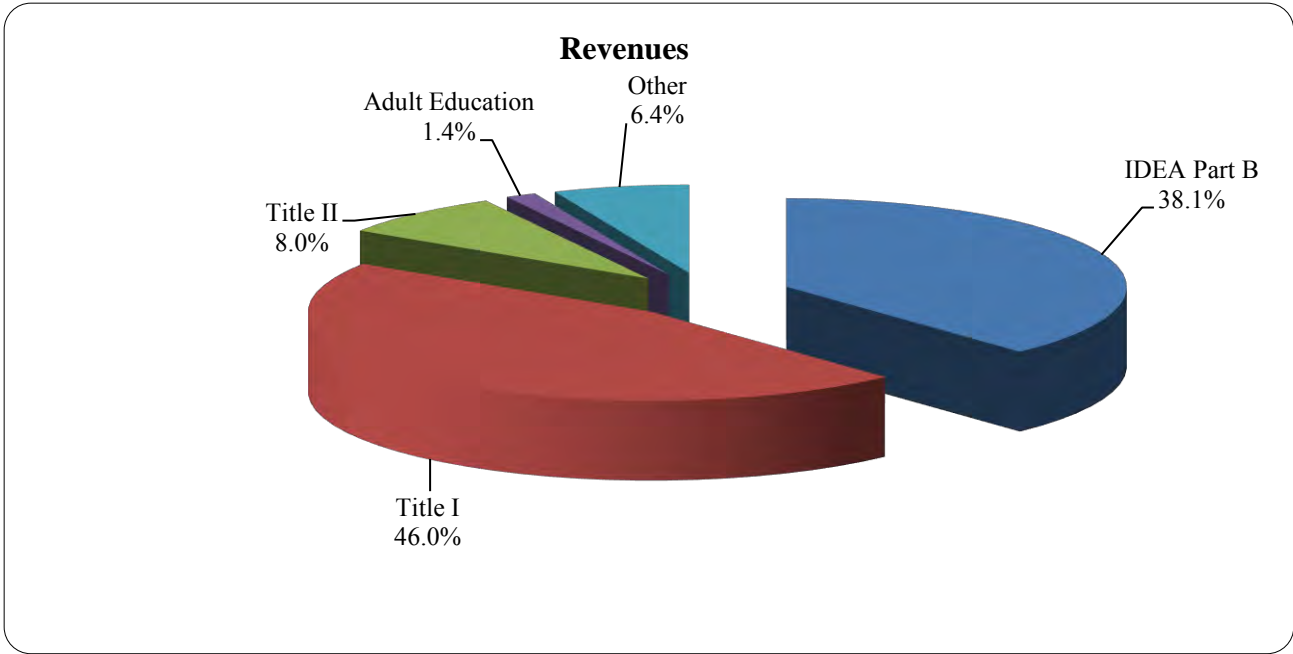
Money and commodity foods are received from the Federal Government for student meals served both to paying students and to students eligible to receive a free or reduced price meal. The State of Florida also provides a supplement to the federal funds for meals served to free and reduced price meals recipients.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

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

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



# FUND 400 FEDERAL PROGRAMS BUDGET



**School Board of Indian River County, Florida**  
**Special Revenue Funds - Other**  
**Revenues**  
**Fiscal Year 2015-2016**

<u>Revenue Source</u>	<u>Revenue Code</u>	<u>Current Budget</u> <u>2014-2015</u>	<u>Proposed Budget</u> <u>2015-2016</u>	<u>Increase /</u> <u>(Decrease)</u>	<u>% Change</u>
<b>FEDERAL MONEY RECEIVED THROUGH STATE:</b>					
Vocational Education Acts	3201	\$ 172,278	\$ 178,761	\$ 6,483	3.76%
Race to the Top	3214	662,471	16,775	(645,696)	-97.47%
Title II, Part A	3225	676,700	903,825	227,125	33.56%
Individuals with Disabilities Education Act	3230	4,765,785	4,283,244	(482,541)	-10.13%
ESEA Title I Grants	3240	5,262,507	5,169,605	(92,902)	-1.77%
Adult General Education	3221	163,731	161,885	(1,846)	-1.13%
Federal Through Local	3280	51,003	28,250	(22,753)	-44.61%
Other Federal Through State	3290	16,438	315,277	298,839	1817.98%
Title III, Part A, English Language Acquisition	3293	216,811	182,306	(34,505)	-15.91%
Adult General Education Fees (Block Tuition)	3461	1,221	-	(1,221)	-100.00%
Total Federal Through State Sources:		\$ 11,988,945	\$ 11,239,928	\$ (749,017)	-6.25%
<b>TOTAL ESTIMATED REVENUE:</b>		<b>\$ 11,988,945</b>	<b>\$ 11,239,928</b>	<b>\$ (749,017)</b>	<b>-6.25%</b>
<b>BALANCE AT BEGINNING OF YEAR:</b>		\$ -	\$ -	-	0.00%
<b>TOTAL ESTIMATED REVENUES, TRANSFERS &amp; BALANCE</b>		<b>\$ 11,988,945</b>	<b>\$ 11,239,928</b>	<b>\$ (749,017)</b>	<b>-6.25%</b>

**Detail of Federal Revenues:**

<b>3201, Carl Perkins, Secondary</b>	
Carl Perkins, Secondary 2014-2015	\$ 7,152
Carl Perkins, Secondary 2015-2016	\$ 171,609
<b>Total Carl Perkins, Secondary</b>	<u>\$ 178,761</u>

<b>3214, Race to the Top</b>	
RTTT Professional Dev. For Digital Learning 2014-2015	\$ 16,775
<b>Total Race to the Top</b>	<u>\$ 16,775</u>

<b>3225 Title II, Part A</b>	
Title II 2014-2015	\$ 213,357
Title II 2015-2016	\$ 690,468
<b>Total Title II</b>	<u>\$ 903,825</u>

<b>3230, Individuals with Disabilities Act:</b>	
IDEA Part B, Entitlement 2014-2015	\$ 229,677
IDEA Part B, Preschool 2014-2015	\$ 10,502
IDEA Part B, Entitlement 2015-2016	\$ 3,927,893
IDEA Part B, Preschool 2015-2016	\$ 114,153
Project 10 Connect 2014-2015	\$ 1,019
<b>Total Individuals with Disabilities Act</b>	<u>\$ 4,283,244</u>

<b>3240, Title I</b>	
Title I School Improvement 2014-2015	\$ 2,082
Title I Part A, Basic 2014-2015	\$ 567,231
Title I Migrant Education 2014-2015	\$ 15,375
Title I Part A, Basic 2015-2016	\$ 4,529,139
Title I Migrant Education 2015-2016	\$ 55,778
<b>Total Title I Funds</b>	<u>\$ 5,169,605</u>

<b>3251, Adult Education:</b>	
Adult Education & Family Literacy 2015-2016	\$ 161,885
<b>Total Adult Education</b>	<u>\$ 161,885</u>

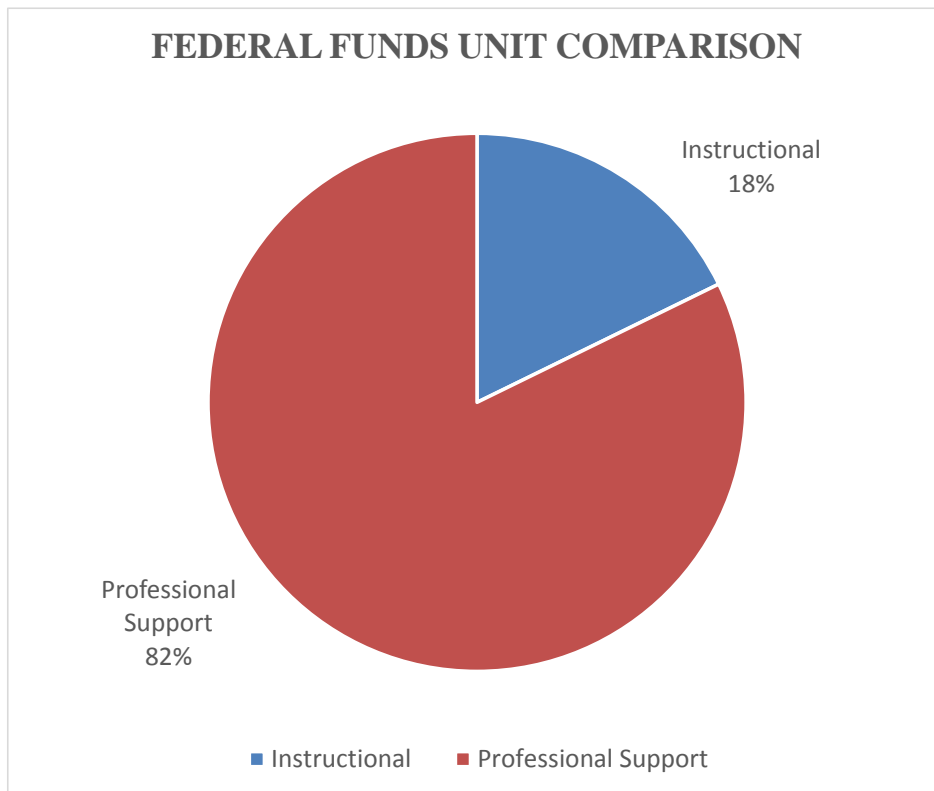
<b>3280, Federal Through Local</b>	
SEDNET 2014-2015	\$ 1,914
Carl Perkins, Post Secondary 2015-2016	\$ 26,336
<b>Total Federal Through Local</b>	<u>\$ 28,250</u>

<b>3290, Other Federal Through State:</b>	
21st Century Community Learning Centers 2015-2016	\$ 315,277
<b>Total Other Federal Through State</b>	<u>\$ 315,277</u>

<b>3293, Title III, Part A, English Language Acquisition</b>	
Title III Part A, English Language Acquisition 2014-2015	\$ 34,598
Title III, Part A, English Language Acquisition 2015-2016	\$ 147,708
<b>Total Title III</b>	<u>\$ 182,306</u>

**PERSONNEL ALLOCATION STATISTICS  
FEDERAL FUNDS UNIT COMPARISON**

UNIT CLASSIFICATION	Actual 2014-2015	Budget 2015-2016	DIFFERENCE
Instructional	29.50	29.00	(0.50)
Professional Support	128.80	134.29	5.49
<b>Grand Total</b>	<b>158.30</b>	<b>163.29</b>	<b>4.99</b>

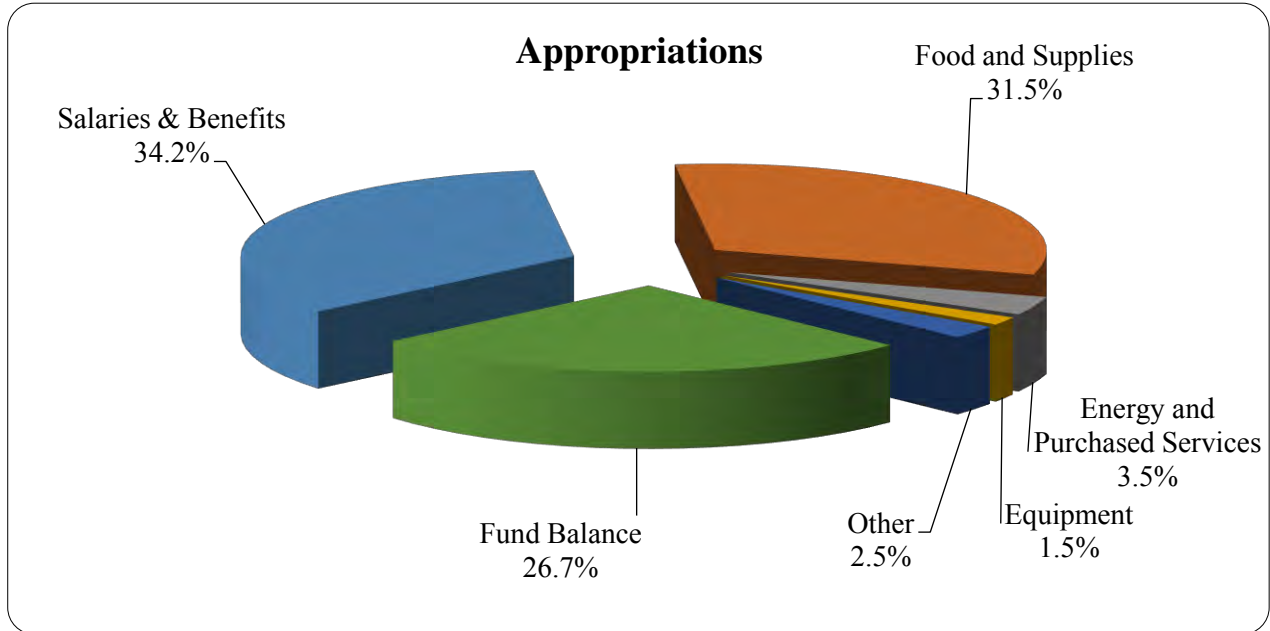
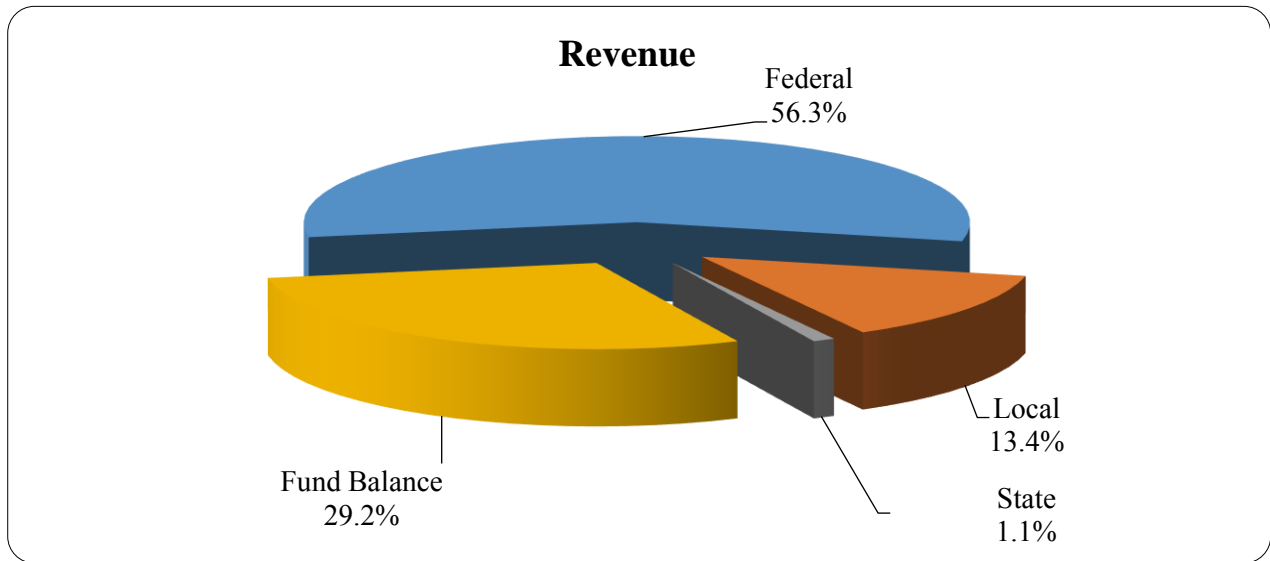


**Staffing Summary (Full Time Equivalent)**

<b>Program</b>	<b>Position Description</b>	<b>2014-15 Allocation</b>	<b>2015-16 Allocation</b>	<b>Variance</b>
TITLE I BASIC	COORDINATOR OF TITLE PROGRAMS	0.95	0.95	0.00
TITLE I BASIC	LEARNING RESOURCE SPEC MATH	2.00	2.00	0.00
TITLE I BASIC	MATH COACH-ELEMENTARY	5.00	5.00	0.00
TITLE I BASIC	MIGRANT PARENT SPECIALIST	0.90	0.90	0.00
TITLE I BASIC	PROJECT SPECIALIST	0.60	0.60	0.00
TITLE I BASIC	SCHOOL SOCIAL WORKER PROTECH	3.00	3.00	0.00
TITLE I BASIC	SECRETARY II - 12 MONTH	0.50	0.50	0.00
TITLE I BASIC	TEACHER ASSISTANT - ESOL ELEME	8.00	9.00	1.00
TITLE I BASIC	TEACHER ASSISTANT TITLE I ELEM	1.00	2.00	1.00
TITLE I BASIC	TEACHER ASSISTANT, OTHER BASIC	1.00	1.00	0.00
TITLE I BASIC	TEACHER ASSISTANT, PRE-K	1.00	1.00	0.00
TITLE I BASIC	TEACHER ESOL	3.00	3.00	0.00
TITLE I BASIC	TEACHER ON ASSIGNMENT C/I	3.00	3.50	0.50
TITLE I BASIC	TEACHER PRE-K	1.00	1.00	0.00
TITLE I BASIC	TEACHER TITLE I RESOURCE	18.00	18.00	0.00
TITLE I BASIC	TEACHER, WRITING	0.00	0.00	0.00
<b>TITLE I BASIC Total</b>		<b>48.95</b>	<b>51.45</b>	<b>2.50</b>
TITLE I MIGRANT	ESOL RESOURCE TEACHER	0.25	0.25	0.00
TITLE I MIGRANT	MIGRANT PARENT SPECIALIST	0.10	0.10	0.00
TITLE I MIGRANT	MIGRANT SECONDARY ADVOCATE	0.25	0.25	0.00
<b>TITLE I MIGRANT Total</b>		<b>0.60</b>	<b>0.60</b>	<b>0.00</b>
TITLE II	COORDINATOR, PROF DEVELOPMENT	0.80	0.80	0.00
TITLE II	PERSONNEL RECORDS SPECIALIST	0.50	0.50	0.00
TITLE II	STAFF DEVELOPMENT SPECIALIST	1.00	2.00	1.00
TITLE II	TEACHER ON ASSIGN STAFF DEV	2.00	2.00	0.00
<b>TITLE II Total</b>		<b>4.30</b>	<b>5.30</b>	<b>1.00</b>
TITLE III NCLB	ESOL RESOURCE TEACHER	0.25	0.25	0.50
TITLE III NCLB	BILINGUAL PARAPROFESSIONAL	0.00	0.50	0.50
TITLE III NCLB	MIGRANT SECONDARY ADVOCATE	1.75	1.75	0.50
<b>TITLE III NCLB Total</b>		<b>2.00</b>	<b>2.50</b>	<b>0.50</b>
IDEA	CLERICAL ASSISTANT	0.80	1.80	1.00
IDEA	DISTRICT PSYCHOLOGIST	0.00	0.75	0.75
IDEA	ESE SELF-CARE AIDE	0.00	0.00	0.00
IDEA	ESE TEACHER ASSISTANT 3-5	0.00	0.00	0.00
IDEA	ESE TEACHER ASSISTANT 6-21	75.00	75.00	0.00
IDEA	PROGRAM SPECIALIST	5.45	0.50	(4.95)
IDEA	RESOURCE SPECIALIST	0.30	0.00	(0.30)
IDEA	SCHOOL PSYCHOLOGIST	4.60	6.05	1.45
IDEA	SECRETARY II-ADMINSTRATIVE	1.00	0.00	(1.00)
IDEA	STUDENT SUPPORT SPECIALIST	9.05	13.22	4.17
<b>IDEA Total</b>		<b>96.20</b>	<b>97.32</b>	<b>1.12</b>
IDEA PRESCHOOL	SCHOOL PSYCHOLOGIST	0.25	0.25	0.00
IDEA PRESCHOOL	SCHOOL READINESS COORDINATOR	0.60	0.00	(0.60)
IDEA PRESCHOOL	SECRETARY	0.00	1.00	1.00
IDEA PRESCHOOL	SPEECH & LANGUAGE PATHOLOGIST	0.50	0.50	0.00
<b>IDEA PRESCHOOL Total</b>		<b>1.35</b>	<b>1.75</b>	<b>0.40</b>
ADULT EDUCATION	CAREER SPECIALIST	1.00	1.00	0.00
ADULT EDUCATION	TEACHER ADULT EDUCATION	1.00	1.00	0.00
<b>ADULT EDUCATION Total</b>		<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
CARL PERKINS	CAREER SPECIALIST	1.00	2.00	1.00
CARL PERKINS	OCCUPATIONAL SPECIALIST	0.90	0.00	(0.90)
<b>CARL PERKINS Total</b>		<b>1.90</b>	<b>2.00</b>	<b>0.10</b>
RACE TO THE TOP	TEACHER ON ASSIGNMENT C/I	1.00	0.00	(1.00)
<b>RACE TO THE TOP Total</b>		<b>1.00</b>	<b>0.00</b>	<b>(1.00)</b>
21st Century	21ST Century Supervisor	0.00	0.60	0.60
<b>21st CENTURY Total</b>		<b>0.00</b>	<b>0.60</b>	<b>0.60</b>
<b>Grand Total</b>		<b>158.30</b>	<b>163.52</b>	<b>4.62</b>

# FOOD SERVICES FUND

# FUND 400 FOOD SERVICE BUDGET



School Board of Indian River County, Florida  
Special Revenue Fund - Food Service  
Revenues  
Fiscal Years Ended June 30, 2015 and 2016

	Function	Actual 2014-15	Estimated 2015-16	Increase / (Decrease)	% Change
<b>FEDERAL MONEY RECEIVED THROUGH STATE:</b>					
National School Lunch Act	3261-3	\$ 5,733,247	\$ 5,636,872	\$ (96,375)	-1.68%
USDA Donated Commodities	3265	300,296	246,734	(53,562)	-17.84%
Miscellaneous Federal -Summer Feeding Program	3267	199,017	200,000	983	0.49%
Federal through State grant	3268	235,952	61,850	(174,102)	-73.79%
Total Federal Sources		<u>\$ 6,468,512</u>	<u>\$ 6,145,456</u>	<u>\$ (323,056)</u>	<u>-4.99%</u>
<b>STATE SOURCES:</b>					
Food Service Supplement	3337/3338	\$ 105,509	\$ 116,483	\$ 10,974	10.40%
Miscellaneous State Sources	3390	-	0	-	#DIV/0!
Total State Sources		<u>\$ 105,509</u>	<u>\$ 116,483</u>	<u>\$ 10,974</u>	<u>10.40%</u>
<b>LOCAL SOURCES:</b>					
Food Service Sales	3451-3457	\$ 1,639,442	\$ 1,464,397	\$ (175,045)	-10.68%
Miscellaneous Local Revenue	3431-3495	16,111	1,800	(14,311)	0.00%
Total Local Sources		<u>\$ 1,655,553</u>	<u>\$ 1,466,197</u>	<u>\$ (189,356)</u>	<u>-11.44%</u>
<b>TOTAL REVENUE:</b>		<u>\$ 8,229,575</u>	<u>\$ 7,728,136</u>	<u>\$ (501,439)</u>	<u>-6.09%</u>
<b>BALANCE AT BEGINNING OF YEAR</b>					
Nonspendable Fund Balance	2710	\$ 103,150	\$ 88,553	\$ (14,597)	-14.15%
Restricted for Food Service Programs	2720	2,716,445	3,092,074	375,629	13.83%
Total Fund Balance		<u>\$ 2,819,595</u>	<u>\$ 3,180,627</u>	<u>\$ 361,032</u>	<u>12.80%</u>
<b>TOTAL REVENUE AND FUND BALANCE:</b>		<u>\$ 11,049,170</u>	<u>\$ 10,908,763</u>	<u>\$ (140,406)</u>	<u>-1.27%</u>

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

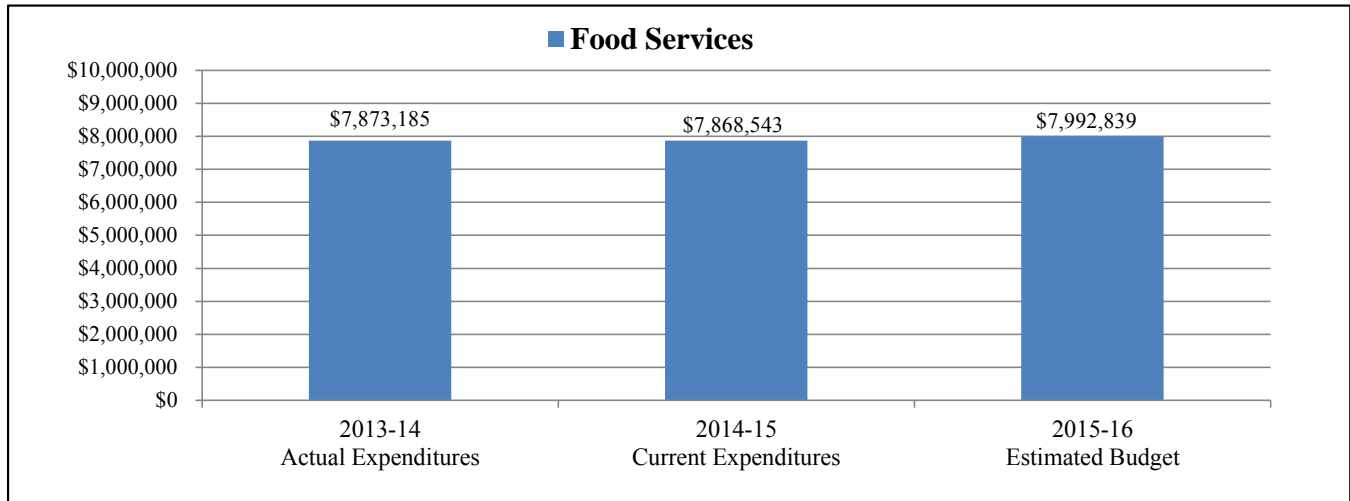
The following services will be available to students:  
Lunch and breakfast will be available to all school sites.  
Offer vs. served will be the type of service for all meals.  
Ala Carte sales will be available at all school sites.

School Board of Indian River County, Florida  
Special Revenue Fund - Food Service  
Expenditures  
Fiscal Years Ended June 30, 2015 and 2016

<b>EXPENDITURES:</b>	Object	<b>Actual 2014-15</b>	<b>Estimated 2015-16</b>	<b>Increase / (Decrease)</b>	<b>% Change</b>
Salaries	100	\$ 2,569,768	\$ 2,696,427	\$ 126,658	4.93%
Employee Benefits	200	788,851	1,031,463	242,612	30.76%
Purchased Services	300	92,187	150,005	57,818	62.72%
Energy Services	400	302,169	233,246	(68,923)	-22.81%
Materials and Supplies	500	3,706,306	3,440,198	(266,108)	-7.18%
Capital Outlay	600	155,351	169,018	13,667	8.80%
Other Expenses	700	253,911	272,482	18,571	7.31%
<b>TOTAL EXPENDITURES:</b>		<b>\$ 7,868,543</b>	<b>\$ 7,992,838</b>	<b>\$ 124,295</b>	<b>1.58%</b>
<b>FUND BALANCES AT END OF YEAR:</b>					
Nonspendable Fund Balance	2710	\$ 88,553	\$ 88,553	\$ -	0.00%
Restricted Fund Balance	2720	3,092,074	2,827,373	(264,701)	-8.56%
Total Ending Fund Balance		\$ 3,180,627	\$ 2,915,926	\$ (264,701)	-8.32%
<b>TOTAL EXPENDITURES AND FUND BALANCE:</b>		<b>\$ 11,049,170</b>	<b>\$ 10,908,763</b>	<b>\$ (140,407)</b>	<b>-1.27%</b>



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



**Food Services**

Description	Object Code	2013-14 Actual Expenditures	Actual Expenditures	2015-16 Estimated Budget	Variance
Salaries & Wages	1XXX	\$ 2,551,524	\$ 2,569,768	\$ 2,696,427	\$ 126,658
Benefits	2XXX	749,276	788,851	1,031,463	\$242,612
Purchased Services	3XXX	114,490	92,187	150,005	\$57,818
Energy Services	4XXX	304,390	302,169	233,246	(\$68,923)
Materials and Supplies	5XXX	3,784,303	3,706,306	3,436,198	(\$270,107)
Capital Outlay	6XXX	168,559	155,351	171,518	\$16,167
Miscellaneous	7XXX	200,643	253,911	273,982	\$20,072
<b>Totals</b>		<b>\$7,873,185</b>	<b>\$7,868,543</b>	<b>\$7,992,839</b>	<b>\$124,296</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	Variance
ACCOUNTS PAYABLE CLERK FOOD SE	1.00	1.00	1.00	0.00
CAFETERIA BAKER	9.00	9.00	7.00	-2.00
CAFETERIA COOK	20.00	20.00	19.00	-1.00
CAFETERIA MANAGER TRAINEE	0.00	2.00	2.00	0.00
CAFETERIA WORKER	94.00	102.00	91.00	-11.00
DIR FOOD & NUTRITION SERVICES	1.00	1.00	1.00	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	1.00	0.00
FOOD SERVICE APPLICATION CLERK	1.00	1.00	1.00	0.00
FOOD SERVICE ASSISTANT	0.00	0.00	3.00	3.00
FOOD SERVICE FIELD MANAGER	0.00	0.00	0.00	0.00
FOOD SERVICE MANAGER ELEM	13.00	13.00	13.00	0.00
FOOD SERVICE MANAGER HIGH SCHO	3.00	3.00	3.00	0.00
FOOD SERVICE MANAGER MIDDLE SC	3.00	3.00	3.00	0.00
FOOD SERVICE MANAGER, HS W/ELD	1.00	1.00	1.00	0.00
FOOD SERVICE SPECIALIST	1.00	1.00	1.00	0.00
FOOD & NUTRUTION SVCS NUTR SPEC	1.00	1.00	1.00	0.00
STUDENT MONITOR	26.00	26.00	26.00	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>175.00</b>	<b>185.00</b>	<b>174.00</b>	<b>-11.00</b>

**DISTRICT SUMMARY BUDGET**

SECTION II, FUND 400  
Fiscal Year 2015-2016

District Name: Indian River  
District Number: 31

**PART II, APPROPRIATIONS**

Account Title	Acct. Code	Total	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other Expenses 700
INSTRUCTION SERVICE	5000	5,723,266	3,931,862	1,235,461	125,935	-	297,805	101,530	30,673
SUPPORT SERVICES:			-	-	-		-		
Pupil Personnel Services	6100	1,200,504	867,278	211,680	23,580	-	94,965	-	3,001
Instructional Media Services	6200	-	-	-	-		-	-	-
Instruction & Curriculum Development	6300	2,119,754	1,569,157	421,007	73,413	-	10,000	42,101	4,076
Instructional Staff Training	6400	1,148,373	602,779	108,974	268,944	-	62,341	12,402	92,933
Instructional Related Technology	6500	-	-	-	-	-	-	-	-
Board of Education	7100	-	-	-	-	-	-	-	-
General Administration	7200	623,055	-	-	-	-	-	-	623,055
School Administration	7300	-	-	-	-	-	-	-	-
Facilities Acquisition & Construction	7400	-	-	-	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-	-	-	-
Food Service	7600	7,992,839	2,696,427	1,031,463	150,005	233,246	3,436,198	171,518	273,982
Central Services	7700	-	-	-	-	-	-	-	-
Transportation Services	7800	147,546	4,425	665	677	-	-	-	141,779
Operation of Plant	7900	-	-	-	-	-	-	-	-
Maintenance of Plant	8100	-	-	-	-	-	-	-	-
Administrative Technology Services	8200	-	-	-	-	-	-	-	-
Community Services	9100	277,430	219,427	38,338	3,500	-	16,165	-	-
Debt Service	9200	-	-	-	-	-	-	-	-
<b>TOTAL INSTRUCTION AND SUPPORT SERVICES</b>		<b>19,232,767</b>	<b>9,891,355</b>	<b>3,047,588</b>	<b>646,054</b>	<b>233,246</b>	<b>3,917,474</b>	<b>327,551</b>	<b>1,169,499</b>
Transfers Out	9700	-							
<b>TOTAL APPROPRIATION AND TRANSFERS</b>		<b>19,232,767</b>							

# INSURANCE TRUST FUND

## **FUND 700**

### **Insurance Trust**

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

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

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

Medical insurance premiums for insured full time employees are paid by the Board maximum cost of \$5,004 per year for major medical. Life insurance and AD&D benefits are paid for by the Board at a rate of \$66 per year per employee.

**Beginning Budget 2015-2016  
GROUP HEALTH & LIFE INSURANCE  
INTERNAL SERVICE FUND**

**ESTIMATED REVENUES**

	Actual 2014-2015	Proposed 2015-2016	Increase / Decrease
Premium Contributions - Health, Life, Dental, Flex, Disability	17,065,092	18,014,000	948,908
Federal Medicare Retiree Drug Subsidy & Part D Capitation/Rebates	493,689	486,468	(7,221)
Misc. Income - COBRA/Reinsurance	360,519	100,000	(260,519)
Interest Income	8,674	10,000	1,326
<b>TOTAL REVENUES</b>	<b>17,927,974</b>	<b>18,610,468</b>	<b>682,494</b>
Beginning Balances (July 1):			
Unrestricted Fund Balance	3,267,495	203,448	(3,064,047)
Total Net Position (July 1)	3,267,495	203,448	(3,064,047)
<b>TOTAL ESTIMATED REVENUES AND RETAINED EARNINGS</b>	<b>21,195,469</b>	<b>18,813,916</b>	<b>(2,381,553)</b>

**ESTIMATED EXPENDITURES**

<u>Claims Expense:</u>			
Medical Claims Expense - Florida Blue	10,765,721	8,300,000	(2,465,721)
Prescription Drug Card - Florida Blue & AmWINS Rx Part D	4,473,492	3,900,000	(573,492)
Total Projected Claims Expense	15,239,213	12,200,000	(3,039,213)
CareHere Expenses/Prescriptions & Professional Fees	1,130,661	1,400,000	269,339
CareHere Site Expenses	10,477	6,000	(4,477)
Total Florida Blue, AmWINSrx & CareHere Expense	16,380,351	13,606,000	(2,774,351)
CareHere One-Time Start Up Costs	183,822	-	(183,822)
<u>Other Expenses - Affordable Care Act</u>			
Patient Center Outcome Research Center Institute Fee - Reinsurance Fee	47,000	120,000	73,000
Total Other Expenses - Affordable Care Act	47,000	120,000	73,000
<u>Other Expenses - FSA and Professional Services</u>			
Salaries and benefits	139,882	138,011	(1,871)
Professional Development	2,841	5,000	2,159
Flexible Spending Accounts	208,090	200,000	(8,090)
Dental Insurance	1,352,414	1,400,000	47,586
Vision Insurance	112,880	125,000	12,120
Reinsurance - Specific Stop Loss	445,762	440,000	(5,762)
Group Life	542,690	550,000	7,310
Disability Insurance	241,198	264,000	22,802
Administrative Service Fees (FL Blue & AmWINS Rx)	1,227,231	1,140,000	(87,231)
Employee Assistance Program	107,860	36,000	(71,860)
Total Professional Services	4,380,848	4,298,011	(82,837)
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>20,992,021</b>	<b>18,024,011</b>	<b>(2,968,010)</b>
Est. Ending Balances (June 30):			
Unrestricted Fund Balance	203,448	789,905	586,457
Est. Total Net Position (June 30)	203,448	789,905	586,457
<b>TOTAL ESTIMATED EXPENDITURES AND RETAINED EARNINGS</b>	<b>21,195,469</b>	<b>18,813,916</b>	<b>(2,381,553)</b>

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	Variance
ACCOUNTANT/AUDITOR	1.00	1.00	1.00	0.00
EMPLOYEE BENEFITS SPECIALIST	0.80	0.80	0.80	0.00
<b>TOTAL NUMBER OF POSITION ALLOCATIONS</b>	<b>1.80</b>	<b>1.80</b>	<b>1.80</b>	<b>0.00</b>



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# ENTERPRISE FUND

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

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

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



**School Board of Indian River County, Florida**  
**Enterprise Fund - Extended Day Program Budget**  
**Fiscal Years Ended June 30, 2015 and 2016**

	Object / Function	Actual 2014-15	Estimated 2015-16	Increase / (Decrease)	% Change
<b>LOCAL SOURCES:</b>					
Interest on Investments	3431	\$ 1,104	\$ 900	\$ (204)	-18.46%
Charges for Services	3481	794,238	767,220	(27,018)	-3.40%
Total Local Sources		\$ 795,342	\$ 768,120	\$ (27,222)	-3.42%
<b>TOTAL ESTIMATED REVENUE:</b>		\$ 795,342	\$ 768,120	\$ (27,222)	-3.42%
<b>BALANCE AT BEGINNING OF YEAR:</b>					
Net Assets (July 1)	2790	\$ 617,709	\$ 659,796	\$ 42,088	6.81%
<b>TOTAL ESTIMATED REVENUE AND NET ASSETS:</b>		<u>\$ 1,413,051</u>	<u>\$ 1,427,916</u>	<u>\$ 14,866</u>	1.05%
<b>ESTIMATED EXPENDITURES:</b>					
Salaries	100	\$ 535,084	\$ 520,188	\$ (14,896)	-2.78%
Employee Benefits	200	112,168	97,907	(14,261)	-12.71%
Purchased Services	300	28,791	54,580	25,789	89.57%
Materials and Supplies	500	66,891	69,020	2,129	3.18%
Capital Outlay	600	10,007	8,480	(1,527)	-15.26%
Other Expenses	700	313	500	187	59.74%
<b>TOTAL EXPENDITURES</b>		\$ 753,254	\$ 750,675	\$ (2,579)	-0.34%
<b>BALANCE AT END OF YEAR:</b>					
Net Assets (June 30)	2790	\$ 659,796	\$ 677,241	\$ 17,445	2.64%
<b>TOTAL EXPENDITURES AND NET ASSETS:</b>		<u>\$ 1,413,051</u>	<u>\$ 1,427,916</u>	<u>\$ 14,866</u>	1.05%

**Staffing Summary (Full Time Equivalent)**

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	Variance
BOOKKEEPER EXTENDED DAY	1.00	1.00	1.00	0.00
SUPERVISOR EXTENDED DAY	1.00	1.00	1.00	0.00
EDUCATION TECHNOLOGY SPECIALIST	0.10	0.10	0.10	0.00
EXTENDED DAY STUDENT	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	3.10	3.10	3.10	0.00



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# DEFINITIONS

## ***DEFINITIONS***

### **Ad Valorem Taxes**

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

### **Allocation Formulas**

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

### **Appropriations**

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

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

The value of 1 FTE (student) in the state FEFP formula. The value in 2015-2016 of a base student is \$ 4,154.45

### **Beginning Balance**

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

### **Capital Outlay Tax**

An assessment of property tax authorized by State Statute for the sole purpose of school capital outlay needs. Maximum allowed for 2015-2016 is 1.50 mills.

### **Categorical**

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

### **Discretionary Tax**

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

### **Encumbrance**

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

### **Ending Balance**

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

### **Expenditures**

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

### **FEFP Formula**

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

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

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

DCD = District Cost Differential. Cost of Living Index

### **FTE Student**

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

### **Function**

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

### **Fund**

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

### **Fund Balance**

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

### **Gross FEFP**

The amount generated from the FEFP formula and specific add on formulas decided by the Legislature. 2015-2016 Gross FEFP includes Additional State Allocations and Funding Adjustments. Add-ons in the Gross FEFP are not considered categoricals and may be spent at the discretion of the Board.

### **Growth Unit**

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

### **Inventory Reserve**

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

### **Just Value**

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

**Lapse Factor**

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

**Membership**

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

**Mill**

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

**Object**

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

**Program Category**

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

**Required Local Effort**

Florida Statutes require a local effort equal to 5.107 mills in ad valorem taxes.

Required Local Effort = 96% x assessed value of non-exempt properties x .005107

FEFP amount = FTE dollars - required local effort.

**Reserve**

A specific designation of Fund Balance to identify future obligations.

**Revenue**

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

**Weighted FTE Program**

Categories of students are weighted for funding. Weighted FTE represent the number of FTE students in a program category multiplied by the cost factor for that category. The State of Florida has established 10 categories for funding. Each category has a cost factor ranging from 1 to 5.258.

**Workforce Development**

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

# BUDGET CALENDAR

**INDIAN RIVER COUNTY SCHOOL BOARD  
TRUTH IN MILLAGE  
RECOMMENDED TIMETABLE FOR  
BOARD WORKSHOPS & PUBLIC HEARINGS  
FY 2015-2016**

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

<b><u>DATE</u></b>	<b><u>TIME</u></b>	<b><u>FORMAT</u></b>	<b><u>ACTIVITY</u></b>
<b>May 26, 2015 (Tuesday)</b>	<b>1:00 PM</b>	<b>WORKSHOP</b>	2014-15 Budget Priorities and review of the 2015/16 Final Legislative Conference Report
<b>June 23, 2015 (Tuesday)</b>	<b>9:30 AM</b>	<b>WORKSHOP</b>	Review 2015-16 Preliminary Budget and Millage Levy
<b>June 23, 2015 (Tuesday)</b>	<b>1:00 PM</b>	<b>WORKSHOP</b>	Review of the Five Year Capital Outlay Plan
<b>July 1, 2015 (Wednesday)</b>			Property Appraiser certifies Tax Roll no later than July 1 (Form DR-420S Certification of Taxable Value)
<b>July 19, 2015 (Sunday)</b>			Florida Department of Education computes required local effort (RLE) millage and certifies rate to each school district no later than July 19
<b>July 23, 2015 (Thursday)</b>	<b>6:00 PM</b>	<b>BUSINESS MEETING</b>	Superintendent submits a <i>proposed</i> budget to the School Board for approval prior to advertising. School Board approval to advertise the
<b>July 25, 2015 (Saturday)</b>			District staff publishes required tentative TRIM advertisements. <ul style="list-style-type: none"> <li>• Ad must run no later than 29<sup>th</sup> day</li> <li>• Ad must also include “to adopt” proposed millage of capital outlay with prioritized list of projects</li> </ul>
<b>July 28, 2015 (Tuesday)</b>	<b>5:01 PM</b>	<b>PUBLIC HEARING</b>	School Board tentatively adopts millage and budget at this tentative hearing. <ul style="list-style-type: none"> <li>• Hearing must be held 2-5 days after advertisement runs in the newspaper</li> </ul>
<b>August 3, 2015 (Monday)</b>			District staff advises the Property Appraiser (by E-TRIM) and written notice to the Tax Collector’s Office of the proposed millage roll-back rate, and the time, date, and place of the final budget Hearing. (Certified DR-420S)
<b>September 08, 2015 (Tuesday)</b>	<b>5:01 PM</b>	<b>PUBLIC HEARING</b>	Special School Board meeting to approve the 2014-15 Annual Financial Report (AFR), approve to transmit the Program Cost Report, and to approve the Final Budget amendments of FY 2014-15 <ul style="list-style-type: none"> <li>• This meeting must precede the Final Budget Hearing</li> </ul>



<b>September 9, 2015 (Wednesday)</b>			District staff will forward the adopted millage resolution to Property Appraiser, Tax Collector, and the Department of Revenue. <ul style="list-style-type: none"> <li>• This is required by the Department of Education and must be done</li> </ul>
<b>September 9, 2015 (Wednesday)</b>			District staff will transmit/submit approved adopted budget, AFR, and Program Cost Report to Department of Education (DOE) <ul style="list-style-type: none"> <li>• Legal due date to the DOE is September 11</li> </ul>
<b>October 08, 2015 (Tuesday)</b>			District staff will certify TRIM Compliance to the Department of Revenue and Department of Education <ul style="list-style-type: none"> <li>• This must be done within 30 days of budget adoption</li> </ul>

## WHO TO CALL FOR PROGRAM INFORMATION

	<b>Person to Call</b>	<b>Phone</b>
Adult & Vocational Education	Christi Shields	564-4995
Alternative Education	Andrew Rynberg	564-3014
Budget, General Information	Carter Morrison	564-3180
Capital Outlay Budget (Fund 300)	Carter Morrison	564-3180
Debt Service Budget (Fund 200)	Carter Morrison	564-3180
Employee Statistics	Edwina Suit	564-3137
Exceptional Education	Michael Ferrentino	564-5932
Federal Funding	Carter Morrison	564-3180
Formulas, Staffing	Mike Smeltzer	564-3062
FTE Statistics	Carter Morrison	564-3180
Insurance (Fund 700)	Bill Fritz	564-3195
Internal Accounts	Carter Morrison	564-3180
Operating Budget (Fund 100)	Carter Morrison	564-3180
Payroll Information	Debbie Couch	564-3068
Purchasing	Rick Chuma	564-5050
School Food Service (Fund 410)	Patrick McCarty	564-4981