

**District School Board of Indian River County, Florida
6500 – 57th Street, Vero Beach, FL 32967**

It is hereby advised that if a person decides to appeal any decision made by the Board with respect to any matter considered at this meeting, he will need to ensure that a verbatim record is made that includes the testimony and evidence upon which the appeal is to be made.

Date: September 8, 2016

Time: 5:01 p.m.

Room: Teacher Education Center (TEC)

**Special Meeting for Adoption of Final Budget Amendments,
Annual Financial Cost Report,
and Categorical Flexibility Spending Resolution; and
Public Hearing on Adoption of 2016-2017 Budget and Millage Rates Agenda**

- I. CALL MEETING TO ORDER
- II. PLEDGE OF ALLEGIANCE TO THE FLAG
- III. PURPOSE OF MEETING – Dr. Rendell
- IV. ADOPTION OF THE ORDER OF THE DAY
- V. CITIZEN INPUT
- VI. CONSENT AGENDA

A. Approval of Budget Amendments – Mr. Morrison

Budget Amendments:

- Amendment #1 – Enterprise Fund – Extended Day Program
- Amendment #1 – Internal Service - Insurance Fund
- Amendment #4– Debt Service
- Amendment #1 – Special Revenue - Food Service
- Amendment #4 – Capital Fund
- Amendment #3 – Special Revenue – Federal Funds
- Amendment #5 – General Fund - May and June

Explanation of the amendments accompanies the attached Budget Amendments.
Superintendent recommends approval.

B. Approval of Annual Financial and Cost Reports for 2015-2016 – Mr. Morrison

District School Board approval is recommended for Form ESE 145-Annual Financial Report, Form ESE 348-Report of Financial Data in substantially completed form, and the Annual Cost Report submission to the Commissioner of Education for the fiscal year ending June 30, 2016. Superintendent recommends approval.

VII. ACTION AGENDA

A. Approval of Resolution #2017-03 to Exercise Flexibility Authority over Categorical Funds Pursuant to Florida Statute 1011.62(6)(b) – Mr. Morrison

During the fiscal 2012/13 Special Legislative Session, the Legislature amended Florida Statute 1011.62(6)(b) to grant to School Districts the authority to exercise flexibility to expend funds allocated to the School District from the State of Florida Education Finance Program (FEFP) in the areas of Student Transportation, Safe Schools, Supplemental Academic Instruction, Research-based Reading Instruction, and Instructional Materials. The purpose of this Resolution is to exercise flexibility over Instructional Materials funding for a total amount of \$1,135,887.14. Superintendent recommends approval.

B. Discussion of Rollback Rate and proposed 2016-2017 Millage Rates – Mr. Morrison

C. Public Hearing on 2016-2017 Millage Rates - Chairman Simchick

D. Approval of Resolution #2017-04 for Adoption of 2016-2017 Millage Rates – Mr. Morrison

Motion for approval of Millage Rates for 2016-2017 that represent Required Local Effort, Basic Discretionary, Additional Voted, and Capital Outlay by Resolution #2017-04. Superintendent recommends approval.

E. Discussion of 2016-2017 Budget – Mr. Morrison

F. Public Input Hearing on Proposed 2016-2017 Budget – Chairman Simchick

G. Approval of Resolution #2017-05 for Adoption of 2016-2017 Budget – Mr. Morrison

Motion for approval of 2016-2017 School District of Indian River County's Budget by Resolution #2017-05. Superintendent recommends approval.

VIII. CLOSING COMMENTS – Dr. Rendell/Mr. Morrison

IX. ADJOURNMENT

Anyone who needs a special accommodation may contact the School District's American Disabilities Act Coordinator at 564-3175 (TTY 564-8507) at least 48-hours in advance of the meeting. NOTE: Changes and amendments to the agenda can occur prior to the meeting. All business meetings will be held in the Teacher Education Center (TEC) located in the J.A. Thompson Administrative Center at 6500 – 57th Street, Vero Beach, FL 32967, unless otherwise specified. Meetings may broadcast live on Comcast/Xfinity Ch. 28, AT&T Uverse Ch. 99, and the School District's website stream; and may be replayed on Tuesdays and Thursdays at the time of the original meeting. For a schedule, please visit the District's website at www.indianriverschools.org/iretv. The agenda can be accessed by Internet at <http://www.indianriverschools.org>.

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Extended Day - Amendment # 1

ESTIMATED REVENUES:

Total estimated revenues increased by \$44,226.00 for the months of July 2015 through June 2016

Object Code 3473 - Local Sources:

\$	44,226.00	- Increase estimated revenue budget for Summer Camp Program
\$	44,226.00	Net increase in Local Sources

APPROPRIATIONS:

Changes in the Appropriations budget changes are reflected as follows:

\$	6,632.32	- Increase appropriations budget for payroll expenses
	(11,530.71)	- Decrease appropriations budget for Compensated Absences Liability Expense
\$	(4,898.39)	Net increase in Appropriations Budget

BUDGETED FUND BALANCE:

There was a increase to Fund Balance of \$37,593.68 for the months of July 2015 through June 2016, as follows:

\$	49,124.39	- Increase to Fund Balance -
\$	49,124.39	Total increase to Fund Balance

**FLORIDA DEPARTMENT OF EDUCATION
FINANCIAL MANAGEMENT SECTION
AMENDMENT TO SCHOOL DISTRICT BUDGET**

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
Amendment #1 - July 1, 2015 through June 2016
Enterprise Funds - Extended Day**

ESTIMATED REVENUE					
	Function	Beginning Budget	Increase	Decrease	Revised Budget
Totals		1,190,023.20	44,226.00	0.00	1,234,249.20
Interest on Investments	3431	900.00	0.00	0.00	900.00
Charges for Services/Child Care Fees	3481/3473	767,220.00	44,226.00	0.00	811,446.00
Miscellaneous Local	3495	0.00	0.00	0.00	0.00
Transfer from General Fund	3610	0.00	0.00	0.00	0.00
Net Assets	2700	421,903.20	0.00	0.00	421,903.20
APPROPRIATIONS					
	Function/Object	Beginning Budget	Increase	Decrease	Revised Budget
Salaries	9100 - 100	520,188.00	29,802.51	0.00	549,990.51
Employee Benefits	9100 - 200	97,906.72	0.00	12,579.49	85,327.23
Purchased Services	9100 - 300	54,580.00	0.00	12,365.57	42,214.43
Energy Services	9100 - 400	69,020.00	0.00	4,405.10	64,614.90
Materials and Supplies	9100 - 500	8,480.00	0.00	5,154.74	3,325.26
Capital Outlay	9100 - 600	500.00	0.00	196.00	304.00
Other Expenses	9100 - 700	0.00	0.00	0.00	0.00
Budgeted Fund Balance		439,348.48	49,124.39	0.00	488,472.87
Totals		1,190,023.20	78,926.90	34,700.90	1,234,249.20

Adopted By Board: September 8, 2016

District Superintendent's Signature

**FLORIDA DEPARTMENT OF EDUCATION
FINANCIAL MANAGEMENT SECTION
AMENDMENT TO DISTRICT SCHOOL BUDGET**

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
AMENDMENT No. 1 **Fiscal year 2015-2016**
Internal Service Fund-Employee Benefit Insurance Trust

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Totals		18,813,915.77	8,810.19	0.00	18,822,725.96
Premium contributions	3484-3488	18,114,000.00	8,810.19	0.00	18,122,810.19
Capitation/Rebates	3199	486,468.00			486,468.00
Interest on Investments	3431	10,000.00			10,000.00
					0.00
Fund Balance	2763	203,447.77			203,447.77
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Claims expense	7790.7700	9,699,480.00			9,699,480.00
Premium expenses	7790.(all)	8,175,000.00	3,521,270.89		11,696,270.89
Administrative & other expenses	7500&7730(all)	148,145.45	47,411.15		195,556.60
Facilities & Construction	7400.6700	1,015.70		618.80	396.90
Facilities & Construction	7400.6800	0.00	618.80		618.80
Fund Balance	2763	790,274.62		3,559,871.85	(2,769,597.23)
Totals		18,813,915.77	3,569,300.84	3,560,490.65	18,822,725.96

Adopted By Board: _____ 20 _____

District Superintendent's Signature

Amendment #1 Internal Service Fund – Employee Benefits Insurance Trust
Premium Contributions

Increase due to increase in premiums for Vision and Disability Insurance	8,810.19
	<u>8,810.19</u>
2. Increase to budget associated with increased Premium expense Vision and Disability. Additional costs associated with Professional Services \$124,382.27. Claims exceeded by \$2,582,390.23 and Prescription by \$987,930.44.	3,521,270.89
3. Increased budget in Fiscal & Staff Services due to separation costs associated with both Fiscal & Staff members exiting the District in 2016. Increase to Communications, water and electricity accounted for \$1,596.29 additional costs for 2015/2016.	47,411.15
4. Reclass of Facilities cost from Improvements to Remodeling	618.80
3. Fund Balance decreased to meet increase in claims	3,559,871.85

FLORIDA DEPARTMENT OF EDUCATION
FINANCIAL MANAGEMENT SECTION
AMENDMENT TO DISTRICT SCHOOL BUDGET

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
2015-2016 AMENDMENT NO. 4
DEBT SERVICE

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Federal Interest Subsidy	3199	1,411,948.92	0.00	0.00	1,411,948.92
SBE/COBI Bond Reserve	3322/3326	557,432.50	104.91	5,938.52	551,598.89
Interest on Investments	3431	97,075.58	0.00	0.00	97,075.58
Transfer from Capital Projects	3630	10,154,754.13	0.00	0.00	10,154,754.13
Transfer - Interfund from 298 to 294	3650	264,500.59	0.00	0.00	264,500.59
Other Financing Sources	3700	516,085.00	0.00	0.00	516,085.00
Proceeds from Refunding Lease-Purchase Agreements	3755	28,055,000.00	0.00	0.00	28,055,000.00
Premium from Refunding Lease-Purchase Agreements	3794	6,210,855.90	0.00	0.00	6,210,855.90
Fund Balance	2725	6,367,810.72	0.00	0.00	6,367,810.72
Totals		53,635,463.34	104.91	5,938.52	53,629,629.73
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Redemption of Principal	9200-710	5,359,000.00	0.00	0.00	5,359,000.00
Interest Expense	9200-720	5,971,203.58	0.00	0.00	5,971,203.58
Dues & Fees	9200-730	310,820.31	171.19	0.00	310,991.50
Payments to Refunded Lease-Purchase Escrow Agent	9200-762	33,987,007.22	0.00	0.00	33,987,007.22
Professional & Technical Services	9200-310	94,900.00	0.00	0.00	94,900.00
Transfer to Capital Projects Fund	9300-930	38,933.41	0.00	0.00	38,933.41
Transfer - Interfund from 298 to 294	9700-950	264,500.59	0.00	0.00	264,500.59
Fund Balance	9700-970	7,609,098.23	0.00	6,004.80	7,603,093.43
Totals		53,635,463.34	171.19	6,004.80	53,629,629.73

Adopted By Board: September 8, 2016

District Superintendent's Signature

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
2015-2016 AMENDMENT NO. 4
DEBT SERVICE

The Superintendent recommends Board approval for the following Budget Amendments for the period June 1, 2016 - June 30, 2016.

Estimated Revenue

Net decrease in estimated revenue of \$5,833.61 as follows:

104.91	SBE/COBI Bonds-SBA Sinking Fund Earnings
(5,938.52)	SBE/COBI Bonds-CO&DS Withheld for SBE/COBI Bonds
<hr/>	
\$ (5,833.61)	Net Decrease in Estimated Revenue

Appropriations

Net increase in appropriations of \$171.19 as follows:

171.19	SBE/COBI Bonds-SBA Sinking Fund Administration Fees
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\$ 171.19	Net Increase in Appropriations

Fund Balance

Net decrease in fund balance of \$6,004.80 as follows:

(6,004.80)	Budgeted decrease in Fund Balance
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\$ (6,004.80)	Net Decrease in Fund Balance

Food Service - Amendment # 1

ESTIMATED REVENUES:

Total estimated revenues increased by \$6,260.80 for the months of July 2015 through June 2016

Object Code 3300 - State Sources:

\$	(16,265.00)	- Decrease estimated revenue budget for State Breakfast and Lunch Supplement
\$	(16,265.00)	Net decrease State Sources

Object Code 3400 - Local Sources:

\$	22,525.80	- Increase estimated revenue budget for donation of Summer Mobile Feed Bus #2 Alterations
\$	22,525.80	Net increase in Local Sources

APPROPRIATIONS:

Changes in the Appropriations budget changes are reflected as follows:

\$	84,211.00	- Increase appropriations budget for the purchase of New Food Service Vehicles
	22,525.80	- Increase appropriations budget for the Summer Mobile Feeding Bus #2 Alterations
\$	106,736.80	Net increase in Appropriations Budget

FUND BALANCE:

There was a decrease to Fund Balance of \$100,476.00 for the months of July 2015 through June 2016, as follows:

\$	(100,476.00)	- Decrease to Fund Balance -
\$	(100,476.00)	Total decrease to Fund Balance

**FLORIDA DEPARTMENT OF EDUCATION
FINANCIAL MANAGEMENT SECTION
AMENDMENT TO SCHOOL DISTRICT BUDGET**

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
Amendment #1 - July 1, 2015 through June 2016
Special Revenue- Food Service**

ESTIMATED REVENUE					
	Function	Beginning Budget	Increase	Decrease	Revised Budget
Totals		10,908,762.75	22,525.80	16,265.00	10,915,023.55
National School Lunch Act	3260	5,636,872.00	0.00	0.00	5,636,872.00
USDA Donated Commodities	3265	246,734.30	0.00	0.00	246,734.30
Other Food Service Revenue	3268-3299	61,850.00	0.00	0.00	61,850.00
Summer Food Service Program	3267	200,000.00	0.00	0.00	200,000.00
Food Service Supplement	3300	116,483.00	0.00	16,265.00	100,218.00
Gifts, Grants, Bequests	3440	0.00	22,525.80	0.00	22,525.80
Interest on Investments	3431	1,800.00	0.00	0.00	1,800.00
Food Services	3450	1,464,396.45	0.00	0.00	1,464,396.45
Fund Equity	2700	3,180,627.00	0.00	0.00	3,180,627.00
APPROPRIATIONS					
	Function/Object	Beginning Budget	Increase	Decrease	Revised Budget
Salaries	7600 - 100	2,696,426.71	0.00	120,353.13	2,576,073.58
Employee Benefits	7600 - 200	1,031,462.72	0.00	183,983.39	847,479.33
Purchased Services	7600 - 300	150,004.71	0.00	2,184.36	147,820.35
Energy Services	7600 - 400	233,245.58	51,504.33	0.00	284,749.91
Materials and Supplies	7600 - 500	3,440,198.48	244,356.55	0.00	3,684,555.03
Capital Outlay	7600 - 600	169,018.48	77,045.30	0.00	246,063.78
Other Expenses	7600 - 700	272,482.28	40,351.50	0.00	312,833.78
Budgeted Fund Balance		2,915,923.79	0.00	100,476.00	2,815,447.79
Totals		10,908,762.75	413,257.68	406,996.88	10,915,023.55

Adopted By Board: September 8, 2016

District Superintendent's Signature

Capital Fund - Amendment # 4

ESTIMATED REVENUES:

Total estimated revenues increased by \$161,512.45 for the month of June 2016

Object Code 3100 - Federal Direct Sources:

\$	2,588.56	- Increase estimated revenue budget for
\$	2,588.56	Net Increase estimated Federal Direct

Object Code 3300 - State Sources:

\$	60,023.21	- Increase estimated revenue budget for CO & DS Distributed and Interest
	(184,749.00)	- Decrease estimated revenue budget for Charter School Capital Outlay DOE June Calculation
	32,886.26	- Increase estimated revenue budget for Miscellaneous State Sources
\$	(91,839.53)	Net Decrease estimated State Sources

Object Code 3400 - Local Sources:

\$	12,385.97	- Increase estimated revenue budget for Local Capital Improvement Tax
	120,191.37	- Increase estimated revenue budget for Tax Redemptions
	(825.92)	- Decrease estimated revenue budget for Interest on Investments
	119,012.00	- Increase estimated revenue budget for Impact Fees Collected
\$	250,763.42	Net Increase estimated Local Sources

\$	161,512.45	Total Increase in Estimated Revenue
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APPROPRIATIONS

Major Changes in the Appropriations budget are reflected as follows:

Local Capital Improvement Tax, Florida Statute 1011.71(2):

\$	131,184.19	- Increase appropriations budget for Tax Redemptions received to Health & Safety
\$	131,184.19	Net increase in appropriations budget Local Improvement Tax

Other Capital Funds:

\$	119,012.00	- Increase appropriations budget for Impact Fees to Citrus Elementary Classroom Addition
	60,072.49	- Increase appropriations budget for CO & DS to Health & Safety
	35,992.77	- Increase appropriations budget for Fuel Tax Refunds to Transportation Propane Fueling Station
	(184,749.00)	- Decrease appropriations budget for Charter Schools Capital Outlay
\$	30,328.26	Net increase in appropriations budget Other Capital Funds

\$	161,512.45	Total Increase in Budget Appropriations
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Other changes in Budget Appropriations object codes in all other funds were due to the refining of the coding of projects during the period.

**FLORIDA DEPARTMENT OF EDUCATION
FINANCIAL MANAGEMENT SECTION
AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2015-2016**

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
AMENDMENT No. 4 - June 2016
Capital Projects - Consolidated**

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Other Federal Direct	3199	0.00	2,588.56	0.00	2,588.56
CO & DS Distributed	3321	68,705.00	58,001.34	0.00	126,706.34
Interest on Undistributed CO & DS	3325	0.00	2,021.87	0.00	2,021.87
PECO Funds	3391	321,107.00	0.00	0.00	321,107.00
Charter School Capital Outlay	3397	846,889.00	0.00	184,749.00	662,140.00
Miscellaneous State Source	3399	20,000.00	32,886.26	0.00	52,886.26
Local Capital Improvement Tax	3413	22,184,973.00	12,385.97	0.00	22,197,358.97
Tax Redemptions	3421	0.00	120,191.37	0.00	120,191.37
Interest on Investments	3431	39,767.73	567.23	1,393.15	38,941.81
Miscellaneous Local Sources	3490	92,809.00	0.00	0.00	92,809.00
Impact Fees	3496	1,567,154.28	119,012.00	0.00	1,686,166.28
Refund-Prior Year Expense	3497	3,508.47	0.00	0.00	3,508.47
Transfer from Debt Service	3620	38,933.41	0.00	0.00	38,933.41
Other Financing Sources	3700	12,339,439.00	0.00	0.00	12,339,439.00
Certificates of Participation	3751	10,855,000.00	0.00	0.00	10,855,000.00
Premium on Certificates of Participation	3793	1,872,539.60	0.00	0.00	1,872,539.60
Fund Equity	2700	15,229,729.38	0.00	0.00	15,229,729.38
Totals		65,480,554.87	347,654.60	186,142.15	65,642,067.32
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	19,252,902.89	119,241.57	268,858.45	19,103,286.01
Furniture / Fixtures / Equipment	7400 - 640	1,914,600.97	181,755.27	2,012.85	2,094,343.39
Motor Vehicles	7400 - 650	1,056,294.00	2,099.85	0.00	1,058,393.85
Improvements Other Than Bldgs.	7400 - 670	2,127,971.68	162,297.22	200.00	2,290,068.90
Remodeling & Renovations	7400 - 680	26,691,916.99	151,562.50	109.62	26,843,369.87
Computer Software	7400 - 690	32,685.61	0.00	0.00	32,685.61
Debt Services	9200 - 730	102,539.60	485.96	0.00	103,025.56
Transfer to General Fund	9700 - 910	4,146,889.00	0.00	184,749.00	3,962,140.00
Transfer to Debt Service Fund	9700 - 920	10,154,754.13	0.00	0.00	10,154,754.13
Totals		65,480,554.87	617,442.37	455,929.92	65,642,067.32

Adopted By Board: September 8, 2016

District Superintendent's Signature

**FLORIDA DEPARTMENT OF EDUCATION
FINANCIAL MANAGEMENT SECTION
AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2015-2016**

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
AMENDMENT No. 4 - June 2016
Capital Projects - PECO**

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
PECO Funds	3391	321,107.00	0.00	0.00	321,107.00
Totals		321,107.00	0.00	0.00	321,107.00
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Improvements Other Than Bldgs.	7400 - 670	11,041.00	0.00	200.00	10,841.00
Remodeling & Renovations	7400 - 680	310,066.00	200.00	0.00	310,266.00
Totals		321,107.00	200.00	200.00	321,107.00

Adopted By Board: September 8, 2016

District Superintendent's Signature

**FLORIDA DEPARTMENT OF EDUCATION
FINANCIAL MANAGEMENT SECTION
AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2015-2016**

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
AMENDMENT No. 4 - June 2016
Capital Projects - CO/DS**

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
CO & DS Distributed	3321	68,705.00	58,001.34	0.00	126,706.34
Interest on Undistributed CO & DS	3325	0.00	2,021.87	0.00	2,021.87
Interest on Investments	3431	212.27	49.28	0.00	261.55
Fund Equity	2700	126,978.66	0.00	0.00	126,978.66
Totals		195,895.93	60,072.49	0.00	255,968.42
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Furniture / Fixtures / Equipment	7400 - 640	0.00	9,190.34	0.00	9,190.34
Improvements Other Than Bldgs.	7400 - 670	156.00	0.00	0.00	156.00
Remodeling & Renovations	7400 - 680	195,739.93	50,396.19	0.00	246,136.12
Debt Services	9200 - 730	0.00	485.96	0.00	485.96
Totals		195,895.93	60,072.49	0.00	255,968.42

Adopted By Board: _____ September 8, 2016

District Superintendent's Signature

**FLORIDA DEPARTMENT OF EDUCATION
FINANCIAL MANAGEMENT SECTION
AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2015-2016**

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
AMENDMENT No. 4 - June 2016
Capital Projects - Local Capital Improvement Tax**

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Local Capital Improvement Tax	3413	22,184,973.00	12,385.97	0.00	22,197,358.97
Tax Redemptions	3421		120,191.37	0.00	120,191.37
Interest on Investments	3431	31,231.79	0.00	1,393.15	29,838.64
Miscellaneous Local Sources	3490	0.00	0.00	0.00	0.00
Refunds-Prior Year	3497	3,508.47	0.00	0.00	3,508.47
Fund Equity	2700	11,060,592.56	0.00	0.00	11,060,592.56
Totals		33,280,305.82	132,577.34	1,393.15	33,411,490.01
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	7,250,253.30	0.00	268,858.45	6,981,394.85
Furniture / Fixtures / Equipment	7400 - 640	1,822,301.60	172,564.93	0.00	1,994,866.53
Motor Vehicles	7400 - 650	1,024,134.00	87.00	0.00	1,024,221.00
Improvements Other Than Bldgs.	7400 - 670	2,071,485.68	126,424.40	0.00	2,197,910.08
Remodeling & Renovations	7400 - 680	7,638,304.82	100,966.31	0.00	7,739,271.13
Computer Software	7400 - 690	19,072.29	0.00	0.00	19,072.29
Transfer to General Fund	9700 - 910	3,300,000.00	0.00	0.00	3,300,000.00
Transfer to Debt Service Fund	9700 - 920	10,154,754.13	0.00	0.00	10,154,754.13
Totals		33,280,305.82	400,042.64	268,858.45	33,411,490.01

Adopted By Board: _____ September 8, 2016

District Superintendent Signature

**FLORIDA DEPARTMENT OF EDUCATION
FINANCIAL MANAGEMENT SECTION
AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2015-2016**

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
AMENDMENT No. 4 - June 2016
Capital Projects - Other Capital Funds**

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Other Federal Direct	3199	0.00	2,588.56	0.00	2,588.56
Charter School Capital Outlay	3397	846,889.00	0.00	184,749.00	662,140.00
Miscellaneous State Source	3399	20,000.00	32,886.26	0.00	52,886.26
Interest on Investments	3431	8,323.67	517.95	0.00	8,841.62
Miscellaneous Local Sources	3490	92,809.00	0.00	0.00	92,809.00
Impact Fees	3496	1,567,154.28	119,012.00	0.00	1,686,166.28
Transfer from Debt Service	3620	38,933.41	0.00	0.00	38,933.41
Other Financing Sources	3700	12,339,439.00	0.00	0.00	12,339,439.00
Certificates of Participation	3751	10,855,000.00	0.00	0.00	10,855,000.00
Premium on Certificates of Participation	3793	1,872,539.60	0.00	0.00	1,872,539.60
Fund Equity	2700	4,042,158.16	0.00	0.00	4,042,158.16
Totals		31,683,246.12	155,004.77	184,749.00	31,653,501.89
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	12,002,649.59	119,241.57	0.00	12,121,891.16
Furniture / Fixtures / Equipment	7400 - 640	92,299.37	0.00	2,012.85	90,286.52
Motor Vehicles	7400 - 650	32,160.00	2,012.85	0.00	34,172.85
Improvements Other Than Bldgs.	7400 - 670	45,289.00	35,872.82	0.00	81,161.82
Remodeling & Renovations	7400 - 680	18,547,806.24	0.00	109.62	18,547,696.62
Computer Software	7400 - 690	13,613.32	0.00	0.00	13,613.32
Debt Services	9200 - 730	102,539.60	0.00	0.00	102,539.60
Transfer to General Fund	9700 - 910	846,889.00	0.00	184,749.00	662,140.00
Totals		31,683,246.12	157,127.24	186,871.47	31,653,501.89

Adopted By Board: _____ September 8, 2016

District Superintendent's Signature

FLORIDA DEPARTMENT OF EDUCATION
FINANCIAL MANAGEMENT SECTION
AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2015 - 2016

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
AMENDMENT No. 3 - Special Revenue - Other
Special Revenue - Other

ESTIMATED REVENUE

	Revenue Code	Present Budget	Increase	Decrease	Revised Budget
Vocational Education Acts	3201	184,083.83	0.00	0.00	184,083.83
Workforce Innovation & Opportunity Act	3220	161,885.00	0.00	0.00	161,885.00
Teacher/Principal Train/Recruit (Title II)	3225	692,179.40	66,661.70	0.00	758,841.10
Individuals with Disabilities Education Act (IDEA)	3230	3,988,835.15	0.00	0.00	3,988,835.15
Title I	3240	4,593,781.59	0.00	866.00	4,592,915.59
21st Century Schools	3242	316,008.00	0.00	0.00	316,008.00
Federal Through State	3280	48,797.00	1,502.00	0.00	50,299.00
Miscellaneous Federal Through State	3290	0.00	0.00	0.00	0.00
Emergency Immigrant Education Program (Title III)	3293	165,840.06	0.00	7,401.60	158,438.46
Adult Ed Fees (Block Tuition)	3461	0.00	985.50	0.00	985.50
Totals		10,151,410.03	69,149.20	8,267.60	10,212,291.63

APPROPRIATIONS

	Function	Present Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	5,183,624.50	39,908.97	0.00	5,223,533.47
Pupil Personnel Services	6100	1,150,357.08	58,938.46	0.00	1,209,295.54
Instructional & Media Services	6200	0.00	0.00	0.00	0.00
Instructional & Curriculum Development	6300	2,006,574.20	129,576.99	0.00	2,136,151.19
Instructional Staff Training	6400	896,582.86	60,017.34	0.00	956,600.20
Instructional Related Technology	6500	3,400.00	0.00	2.74	3,397.26
General Administration	7200	520,569.14	0.00	160,344.58	360,224.56
School Administration	7300	0.00	0.00	0.00	0.00
Transportation Services	7800	118,538.25	0.00	60,401.84	58,136.41
Community Services	9100	271,764.00	0.00	6,811.00	264,953.00
Totals		10,151,410.03	288,441.76	227,560.16	10,212,291.63

Adopted By Board: _____ September 8, 2016

District Superintendent's Signature


8/18/16

Special Revenue Other - Amendment # 3

ESTIMATED REVENUES:

Total estimated revenues increased by \$60,881.60 for the months of May 1, 2016 through June 30, 2016

Object Code 3225 - Teacher/Principal Train/Recruit (Title II)

\$ 66,661.70 - Increase estimated revenue for 2015-16 Teacher/Principal Train/Recruit, Title II per Project Award Notification (PAN) dated 4/15/16
\$ 66,661.70

Object Code 3240 - Title I

\$ (866.00) - Decrease estimated revenue due per Project Award Notification (PAN) dated 2/15/16
\$ (866.00)

Object Code 3280 - Federal Through Local

\$ 1,505.00 - Increase estimated revenue for 2015-16 Carl Perkins Post Secondary per Project Award Notification (PAN) dated 4/20/16
\$ (3.00) - Decrease estimated revenue for 2015-16 SEDNET Allocation
\$ 1,502.00

Object Code 3293 - Emergency Immigrant Education Program (Title III)

\$ (7,401.60) - Decrease estimated revenue due to reduction in roll forward per PAN dated 12/30/16
\$ (7,401.60)

Adult Education Fees (block tuition)

\$ 985.50 -Amend Use of Program Income for tuition in Adult Educational associated with the Adult General Education Block Tuition
\$ 985.50

\$ 60,881.60 Total net change in estimated revenue for the period May 1, 2016 - June 30, 2016

APPROPRIATIONS:

Appropriation changes reflect the amendment to functions for the grants amended to the estimated revenue listed above and for function shifts to cover grant expenditures through June 30, 2016

**FLORIDA DEPARTMENT OF EDUCATION
FINANCIAL MANAGEMENT SECTION
AMENDMENT TO DISTRICT SCHOOL BUDGET**

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
Amendment #5 - May and June 2016
General Fund**

ESTIMATED REVENUE					
	Function	Revised Budget	Increase	Decrease	Revised Budget
Grand Totals		167,019,897.34	2,458,006.64	0.00	169,477,903.98
Federal Direct Sources	3100	150,000.00	0.00	0.00	150,000.00
Federal Through State Sources	3200	370,000.00	4,158.14	0.00	374,158.14
State Sources	3300	41,492,604.78	27,324.55	0.00	41,519,929.33
Local Sources	3400	98,573,853.12	364,318.03	0.00	98,938,171.15
Transfers	3600	2,396,889.00	1,565,251.00	0.00	3,962,140.00
Other Financing Sources	3700	110,775.00	496,954.92	0.00	607,729.92
Fund Equity	2700	23,925,775.44	0.00	0.00	23,925,775.44
APPROPRIATIONS					
	Function	Revised Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	92,630,068.51	0.00	497,277.92	92,132,790.59
Pupil Personnel Services	6100	3,565,120.70	126,372.89	0.00	3,691,493.59
Instructional Media Services	6200	1,919,721.41	61,919.41	0.00	1,981,640.82
Instructional Curriculum Development	6300	3,516,304.63	284,564.56	0.00	3,800,869.19
Instructional Staff Training	6400	1,832,274.23	2,331.96	0.00	1,834,606.19
Instructional Related Technology	6500	7,776,980.55	0.00	166,758.94	7,610,221.61
Board of Education	7100	1,147,043.56	80,517.79	0.00	1,227,561.35
General Administration	7200	651,788.88	16,420.80	0.00	668,209.68
School Administration	7300	8,455,752.44	361,035.76	0.00	8,816,788.20
Facilities Acquisition and Construction	7400	2,040,007.43	0.00	92,699.66	1,947,307.77
Fiscal Services	7500	1,139,173.86	0.00	30,059.84	1,109,114.02
Food Services	7600	0.00	46,688.67	0.00	46,688.67
Central Services	7700	2,315,741.49	6,780.68	0.00	2,322,522.17
Transportation Services	7800	4,726,032.68	89,969.85	0.00	4,816,002.53
Operation Services	7900	12,104,928.76	0.00	117,295.67	11,987,633.09
Maintenance Services	8100	2,764,591.42	525,530.54	0.00	3,290,121.96
Administrative Technology Services	8200	4,423,636.84	295,208.90	0.00	4,718,845.74
Community Services	9100	17,351.57	1,158.50	0.00	18,510.07
Debt Services	9200	0.00	0.00	0.00	0.00
Transfers	9700	214,918.88	0.00	214,918.88	0.00
Budgeted Fund Balance		15,778,459.50	1,678,517.24	0.00	17,456,976.74
Grand Totals		167,019,897.34	3,577,017.55	1,119,010.91	169,477,903.98

Adopted By Board: September 8, 2016

District Superintendent's Signature

General Fund - Amendment # 5

ESTIMATED REVENUES

Total estimated revenues increased by \$2,458,006.64 for the months of May and June 2016

Object Code 3200 - Federal Through State Sources:

\$	4,158.14	- Increase estimated revenue for Florida Diagnostic & Learning Resource System (FDLRS)
\$	4,158.14	

Object Code 3300 - State Sources:

\$	15,421.55	- Increase estimated revenue budget for the Voluntary Pre-K Program to actual collections
	7,522.00	- Increase estimated revenue budget for Class Size Reduction in FEFP funding- 4th Calculation
	(18,091.00)	- Decrease estimated revenue budget in FEFP funding - 4th Calculation
	22,472.00	- Increase estimated revenue budget for Performance Based Incentives
\$	27,324.55	

Object Code 3400 - Local Sources:

\$	44,550.00	- Increase estimated revenue budget for Literacy in Motion Summer Program
	32,750.00	- Increase estimated revenue budget for Literacy and the Lagoon Summer Program
	47,900.00	- Increase estimated revenue budget for the Algebra Counts Program
	5,000.00	- Increase estimated revenue budget for Wabasso's Phoenix Café Program
	35,695.00	- Increase estimated revenue budget for the Speak Up Program
	107,534.00	- Increase estimated revenue budget for the Ready, Set, Grow Summer Program
	19,521.03	- Increase estimated revenue budget for collection of internal accounts reimbursement - Various Schools
	(11,903.00)	- Decrease estimated revenue budget for Miscellaneous Revenue
	71,972.44	- Increase estimated revenue budget for Interest on Investments
	11,298.56	- Increase estimated revenue budget for Rent
\$	364,318.03	

Object Code 3600 - Transfers:

\$	(184,749.00)	- Decrease in budgeted transfer for State Charter School Capital Outlay funds
	1,750,000.00	- Increase in budgeted transfer from Capital Outlay funds (Restoration of budget from October)
\$	1,565,251.00	

Object Code 3700 - Other Financing Sources:

\$	496,954.92	- Increase in estimated revenue for the Vero Beach High School Flood Insurance Claim
\$	496,954.92	

APPROPRIATIONS

Changes in the Appropriations budget changes are reflected as follows:

\$	19,521.03	- Increase appropriations budget for collection of internal accounts reimbursement - Various Schools
\$	107,534.00	- Increase appropriations budget for the Ready, Set, Grow program
\$	32,750.00	- Increase appropriations budget for the Literacy and Lagoon summer program
\$	44,550.00	- Increase appropriations budget for the Literacy in Motion summer program
\$	(7,200.00)	- Decrease appropriations budget for the Algebra Counts program
\$	35,695.00	- Increase appropriations budget for the Speak Up program
\$	5,000.00	- Increase appropriations budget for Wabasso's Phoenix Café program
\$	4,158.14	- Increase appropriations budget for the Florida Diagnostic & Learning Resource System (FDLRS)
\$	15,421.55	- Increase estimated appropriations budget for the Voluntary Pre-Kindergarten School Year and Summer program
\$	501,250.42	- Increase estimated appropriations budget for the Vero Beach High School Flood Damage
\$	5,704.50	- Increase estimated appropriations budget for the Citrus Elementary Flood Damage
\$	(4,245.24)	- Decrease estimated appropriations budget for unspent High School Stem Grant
\$	19,430.00	- Increase estimated appropriations budget for Terminal Pay
\$	(80.00)	- Decrease estimated budget for the Dori Slosberg program
\$	779,489.40	Net increase in appropriations budget

BUDGETED FUND BALANCE:

The Budgeted Fund Balance increased by \$1,678,517.24 in the months of May and June 2016

\$	1,750,000.00	- Increase due to the reinstatement of the transfer from Capital Outlay Funds
\$	(71,482.76)	- Decrease to cover VBHS Flood Expenses
\$	1,678,517.24	Net Increase to Budgeted Fund Balance

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2016

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	138,106.59
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	138,106.59
<i>Federal Through State and Local:</i>		
Medicaid	3202	302,114.26
National Forest Funds	3255	
Federal Through Local	3280	24,158.14
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	326,272.40
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	19,156,228.00
Workforce Development	3315	1,051,473.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	84,472.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	10,105.20
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	148,064.89
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	19,103,361.00
Florida School Recognition Funds	3361	978,174.00
Voluntary Prekindergarten Program	3371	511,474.83
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	478,738.50
Total State	3300	41,522,091.42
<i>Local:</i>		
District School Taxes	3411	95,469,336.00
Tax Redemptions	3421	564,514.68
Payment in Lieu of Taxes	3422	
Excess Fees	3423	23.71
Tuition	3424	
Rent	3425	151,298.56
Interest on Investments	3431	237,185.23
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	25,520.45
Gifts, Grants and Bequests	3440	288,101.83
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	20,529.50
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	112,496.39
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	5,853.39
Postsecondary Lab Fees	3465	50,462.73
Lifelong Learning Fees	3466	3,504.00
GED® Testing Fees	3467	8,826.25
Financial Aid Fees	3468	
Other Student Fees	3469	7,768.00
<i>Other Fees:</i>		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	195,170.05
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	76,894.32
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	347,760.73
Other Miscellaneous Local Sources	3495	1,583,459.22
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	29,789.16
Collections for Lost, Damaged and Sold Textbooks	3498	12,771.74
Receipt of Food Service Indirect Costs	3499	267,717.61
Total Local	3400	99,458,983.55
Total Revenues	3000	141,445,453.96

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
For the Fiscal Year Ended June 30, 2016

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000	53,174,078.97	13,232,142.09	17,255,810.00	326.75	2,983,657.15	147,151.08	1,760,565.29	88,553,731.33
Student Support Services	6100	2,892,058.82	713,426.72	16,730.12	1,503.51	31,604.57	0.00	19,122.07	3,674,445.81
Instructional Media Services	6200	1,438,070.66	369,000.98	6,079.69	0.00	18,978.50	73,362.31	41,644.56	1,947,136.70
Instruction and Curriculum Development Services	6300	3,051,335.74	716,647.83	18,764.48	0.00	6,597.75	0.00	4,270.51	3,797,616.31
Instructional Staff Training Services	6400	991,367.52	218,184.24	364,124.81	0.00	11,220.47	0.00	89,495.16	1,674,392.20
Instruction-Related Technology	6500	624,119.50	153,495.51	942,670.01	0.00	52.98	2,634,233.65	0.00	4,354,571.65
Board	7100	214,945.20	119,634.89	618,368.74	0.00	769.71	0.00	31,302.65	985,021.19
General Administration	7200	289,749.94	89,460.26	25,216.09	456.30	9,540.49	635.50	248,676.65	663,735.23
School Administration	7300	6,914,633.22	1,659,804.48	72,065.47	644.99	65,076.02	4,508.59	27,351.55	8,744,084.32
Facilities Acquisition and Construction	7410	480,723.68	113,225.91	260,732.05	4,638.25	1,634.35	6,400.07	0.00	867,354.31
Fiscal Services	7500	808,509.34	211,631.50	56,205.71	0.00	3,659.68	151.21	18,300.41	1,098,457.85
Food Services	7600	43,370.86	3,317.81	0.00	0.00	0.00	0.00	0.00	46,688.67
Central Services	7700	1,470,919.08	390,805.95	253,078.96	5,859.48	0.00	453.63	9,404.00	2,130,521.10
Student Transportation Services	7800	2,713,039.85	873,201.95	262,073.32	387,234.71	199,040.34	14.99	201,882.33	4,636,487.49
Operation of Plant	7900	3,469,412.96	1,015,598.28	2,927,119.25	4,186,877.07	342,649.51	7.99	296.75	11,941,961.81
Maintenance of Plant	8100	1,898,528.90	502,304.70	478,445.32	44,117.55	190,698.57	1,754.89	247.00	3,116,096.93
Administrative Technology Services	8200	1,917,928.40	456,933.34	978,486.35	2,685.43	1,946.09	339,911.58	0.00	3,697,891.19
Community Services	9100	16,296.43	2,213.64	0.00	0.00	0.00	0.00	0.00	18,510.07
Capital Outlay:									
Facilities Acquisition and Construction	7420						1,513,195.12		1,513,195.12
Other Capital Outlay	9300						480,795.52		480,795.52
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		82,409,089.07	20,841,030.08	24,535,970.37	4,634,344.04	3,867,126.18	5,202,576.13	2,452,558.93	143,942,694.80
Excess (Deficiency) of Revenues Over Expenditures									(2,497,240.84)

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	83,023.09
Loss Recoveries	3740	580,263.30
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	3,962,140.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	3,962,140.00
Transfers Out: (Function 9700)		
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	0.00
Total Other Financing Sources (Uses)		4,625,426.39
Net Change In Fund Balance		2,128,185.55
Fund Balance, July 1, 2015	2800	23,925,775.44
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	305,455.47
Restricted Fund Balance	2720	7,978,584.33
Committed Fund Balance	2730	
Assigned Fund Balance	2740	13,467,741.77
Unassigned Fund Balance	2750	4,302,179.42
Total Fund Balances, June 30, 2016	2700	26,053,960.99

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	4,433,230.12
School Breakfast Reimbursement	3262	1,318,358.17
Afterschool Snack Reimbursement	3263	210,966.00
Child Care Food Program	3264	0.00
USDA-Donated Commodities	3265	515,393.60
Cash in Lieu of Donated Foods	3266	0.00
Summer Food Service Program	3267	224,101.33
Fresh Fruit and Vegetable Program	3268	55,685.90
Other Food Services	3269	0.00
Federal Through Local	3280	0.00
Miscellaneous Federal Through State	3299	0.00
Total Federal Through State and Local	3200	6,757,735.12
<i>State:</i>		
School Breakfast Supplement	3337	41,519.00
School Lunch Supplement	3338	58,699.00
State Through Local	3380	0.00
Other Miscellaneous State Revenues	3399	0.00
Total State	3300	100,218.00
<i>Local:</i>		
Interest on Investments	3431	7,586.76
Gain on Sale of Investments	3432	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00
Gifts, Grants and Bequests	3440	22,525.80
Student Lunches	3451	481,171.05
Student Breakfasts	3452	48,908.25
Adult Breakfasts/Lunches	3453	25,095.50
Student and Adult á la Carte Fees	3454	612,542.37
Student Snacks	3455	0.00
Other Food Sales	3456	373,870.18
Other Miscellaneous Local Sources	3495	14,668.95
Refunds of Prior Year's Expenditures	3497	4,722.30
Total Local	3400	1,591,091.16
Total Revenues	3000	8,449,044.28

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	2,523,063.73
Employee Benefits	200	792,455.71
Purchased Services	300	116,671.14
Energy Services	400	274,409.87
Materials and Supplies	500	3,598,073.77
Capital Outlay	600	12,827.06
Other	700	306,234.25
Other Capital Outlay (Function 9300)	600	61,241.73
Total Expenditures		7,684,977.26
Excess (Deficiency) of Revenues Over Expenditures		764,067.02
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		764,067.02
Fund Balance, July 1, 2015	2800	3,180,627.40
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	110,689.32
Restricted Fund Balance	2720	3,834,005.10
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2016	2700	3,944,694.42

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	174,730.40
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	3,980,313.83
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	161,885.00
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>NCLB - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	4,096,465.33
Teacher and Principal Training and Recruiting - Title II, Part A	3225	459,496.56
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	242,844.50
Federal Through Local	3280	50,299.00
Emergency Immigrant Education Program	3293	149,170.23
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	9,315,204.85
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	985.50
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	985.50
Total Revenues	3000	9,316,190.35

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000	3,490,189.56	984,199.75	264,288.26	0.00	142,271.84	0.00	100,885.82	4,981,835.23
Student Support Services	6100	899,721.19	215,470.00	12,667.41	0.00	38,717.96	0.00	0.00	1,166,576.56
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	1,534,206.39	363,076.60	37,134.99	0.00	338.63	10,002.19	860.46	1,945,619.26
Instructional Staff Training Services	6400	325,670.24	72,828.23	180,986.59	0.00	10,125.91	0.00	35,982.34	625,593.31
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	3,397.26	0.00	3,397.26
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	347,760.73	347,760.73
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	507.79	72.48	0.00	0.00	0.00	0.00	43,017.20	43,597.47
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	151,684.31	27,466.00	2,150.00	0.00	20,510.22	0.00	0.00	201,810.53
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		6,401,979.48	1,663,113.06	497,227.25	0.00	211,964.56	13,399.45	528,506.55	9,316,190.35
Excess (Deficiency) of Revenues over Expenditures									0.00

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
For the Fiscal Year Ended June 30, 2016

Exhibit K-3
FDOE Page 7
Fund 420

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	0.00
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2015	2800	0.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	0.00
Restricted Fund Balance	2720	0.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2016	2700	0.00

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
FEDERAL ECONOMIC STIMULUS PROGRAMS**

For the Fiscal Year Ended June 30, 2016

Exhibit K-4
FDOE Page 8
Funds 430

REVENUES	Account Number	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Totals
<i>Federal Direct:</i>					
Workforce Innovation and Opportunity Act (WIOA)	3170	0.00	0.00		0.00
Community Action Programs	3180	0.00	0.00		0.00
Reserve Officers Training Corps (ROTC)	3191	0.00	0.00		0.00
Miscellaneous Federal Direct	3199	0.00	0.00		0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00
<i>Federal Through State and Local:</i>					
Career and Technical Education	3201	0.00	0.00		0.00
Race to the Top	3214			0.00	0.00
Individuals with Disabilities Education Act (IDEA)	3230	0.00	0.00	0.00	0.00
Elementary and Secondary Education Act - Title I	3240	0.00	0.00	0.00	0.00
Other Food Services	3269	0.00	0.00	0.00	0.00
Federal Through Local	3280	0.00	0.00	0.00	0.00
Miscellaneous Federal Through State	3299	0.00	0.00	0.00	0.00
Total Federal Through State and Local	3200	0.00	0.00	0.00	0.00
<i>State:</i>					
State Through Local	3380	0.00	0.00	0.00	0.00
Other Miscellaneous State Revenues	3399	0.00	0.00	0.00	0.00
Total State	3300	0.00	0.00	0.00	0.00
<i>Local:</i>					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00
Refunds of Prior Year's Expenditures	3497	0.00	0.00	0.00	0.00
Total Local	3400	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	0.00	0.00

ESE 348

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2016

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420						0.00		0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued)
For the Fiscal Year Ended June 30, 2016

Exhibit K-4
FDOE Page 9
Fund 432

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	0.00
Loss Recoveries	3740	0.00
Transfers In:		
From General Fund	3610	0.00
From Debt Service Funds	3620	0.00
From Capital Projects Funds	3630	0.00
Interfund	3650	0.00
From Permanent Funds	3660	0.00
From Internal Service Funds	3670	0.00
From Enterprise Funds	3690	0.00
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To the General Fund	910	0.00
To Debt Service Funds	920	0.00
To Capital Projects Funds	930	0.00
Interfund	950	0.00
To Permanent Funds	960	0.00
To Internal Service Funds	970	0.00
To Enterprise Funds	990	0.00
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2015	2800	0.00
Adjustments to Fund Balance	2891	0.00
Ending Fund Balance:		
Nonspendable Fund Balance	2710	0.00
Restricted Fund Balance	2720	0.00
Committed Fund Balance	2730	0.00
Assigned Fund Balance	2740	0.00
Unassigned Fund Balance	2750	0.00
Total Fund Balances, June 30, 2016	2700	0.00

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued)
For the Fiscal Year Ended June 30, 2016

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued)
For the Fiscal Year Ended June 30, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
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	0.00
Transfers Out: (Function 9700)		
To the 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	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2015	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2016	2700	0.00

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP (Continued)
For the Fiscal Year Ended June 30, 2016

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP (Continued)
For the Fiscal Year Ended June 30, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
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	0.00
Transfers Out: (Function 9700)		
To the 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	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2015	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2016	2700	0.00

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
For the Fiscal Year Ended June 30, 2016

REVENUES	Account Number								
<i>Federal Through State and Local:</i>									
Federal Through Local	3280								
Total Federal Through State and Local	3200								0.00
<i>Local:</i>									
Interest on Investments	3431								
Gain on Sale of Investments	3432								
Net Increase (Decrease) in Fair Value of Investments	3433								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local	3400								0.00
Total Revenues	3000								0.00
EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
For the Fiscal Year Ended June 30, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loss Recoveries	3740	
Transfers In:		
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	0.00
Transfers Out: (Function 9700)		
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	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2015	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2016	2700	0.00

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
<i>Federal:</i>									
Miscellaneous Federal Direct	3199							1,419,564.62	1,419,564.62
Miscellaneous Federal Through State	3299							0.00	0.00
<i>State:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322	551,493.98	0.00	0.00	0.00	0.00	0.00	0.00	551,493.98
SBE/COBI Bond Interest	3326	104.91	0.00	0.00	0.00	0.00	0.00	0.00	104.91
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous State Revenues	3399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total State Sources	3300	551,598.89	0.00	0.00	0.00	0.00	0.00	0.00	551,598.89
<i>Local:</i>									
District Debt Service Taxes	3412	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
County Local Sales Tax	3418	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School District Local Sales Tax	3419	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tax Redemptions	3421	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payment in Lieu of Taxes	3422	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess Fees	3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest on Investments	3431	0.00	0.00	0.00	0.00	0.00	89,723.10	21,008.87	110,731.97
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00			0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00	0.00	0.00	0.00	0.00	5.64	109,527.80	109,533.44
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunds of Prior Year's Expenditures	3497	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	89,728.74	130,536.67	220,265.41
Total Revenues	3000	551,598.89	0.00	0.00	0.00	0.00	89,728.74	1,550,101.29	2,191,428.92
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	344,000.00	0.00	0.00	0.00	0.00	5,015,000.00		5,359,000.00
Interest	720	213,432.50	0.00	0.00	0.00	0.00	4,205,745.98	1,552,025.10	5,971,203.58
Dues and Fees	730	171.19	0.00	0.00	0.00	0.00	292,304.57	14,433.00	306,908.76
Miscellaneous	790								0.00
Total Expenditures		557,603.69	0.00	0.00	0.00	0.00	9,513,050.55	1,566,458.10	11,637,112.34
Excess (Deficiency) of Revenues Over Expenditures		(6,004.80)	0.00	0.00	0.00	0.00	(9,423,321.81)	(16,356.81)	(9,445,683.42)

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00	516,085.00		516,085.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00			0.00
Discount on Sale of Bonds (Function 9299)	891	0.00	0.00	0.00	0.00	0.00			0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00	28,055,000.00		28,055,000.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00	6,210,855.90		6,210,855.90
Discount on Lease-Purchase Agreements (Function 9299)	893	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds (Function 9299)	892	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762	0.00	0.00	0.00	0.00	0.00	(34,078,082.60)	0.00	(34,078,082.60)
Transfers In:									
From General Fund	3610	0.00	0.00	0.00	0.00	0.00			0.00
From Capital Projects Funds	3630	0.00	0.00	0.00	0.00	0.00	8,847,307.05	1,307,447.08	10,154,754.13
From Special Revenue Funds	3640	0.00	0.00	0.00	0.00	0.00			0.00
Interfund	3650	0.00	0.00	0.00	0.00	0.00	264,500.59		264,500.59
From Permanent Funds	3660	0.00	0.00	0.00	0.00	0.00			0.00
From Internal Service Funds	3670	0.00	0.00	0.00	0.00	0.00			0.00
From Enterprise Funds	3690	0.00	0.00	0.00	0.00	0.00			0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	9,111,807.64	1,307,447.08	10,419,254.72
Transfers Out: (Function 9700)									
To General Fund	910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Capital Projects Funds	930	0.00	0.00	0.00	0.00	(38,933.41)	0.00	0.00	(38,933.41)
To Special Revenue Funds	940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund	950	0.00	0.00	0.00	0.00	0.00	(264,500.59)	0.00	(264,500.59)
To Permanent Funds	960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Internal Service Funds	970	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To Enterprise Funds	990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	(38,933.41)	(264,500.59)	0.00	(303,434.00)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	(38,933.41)	9,551,165.35	1,307,447.08	10,819,679.02
Net Change in Fund Balances		(6,004.80)	0.00	0.00	0.00	(38,933.41)	127,843.54	1,291,090.27	1,373,995.60
Fund Balance, July 1, 2015	2800	107,294.57				38,933.41	276,644.40	5,944,938.34	6,367,810.72
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	101,289.77					404,487.94	7,236,028.61	7,741,806.32
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2016	2700	101,289.77	0.00	0.00	0.00	0.00	404,487.94	7,236,028.61	7,741,806.32

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended June 30, 2016

Exhibit K-7
FDOE Page 14
Funds 300

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Cap. Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
<i>Federal:</i>												
Miscellaneous Federal Direct	3199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,588.56	0.00	2,588.56
Miscellaneous Federal Through State	3299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>State:</i>												
CO&DS Distributed	3321	0.00	0.00	0.00	0.00	0.00	126,706.34	0.00	0.00	0.00	0.00	126,706.34
Interest on Undistributed CO&DS	3325	0.00	0.00	0.00	0.00	0.00	2,021.87	0.00	0.00	0.00	0.00	2,021.87
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
State Through Local	3380	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Public Education Capital Outlay (PECO)	3391	0.00	0.00	0.00	321,107.00			0.00	0.00	0.00	0.00	321,107.00
Classrooms First Program	3392	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SMART Schools Small County Assistance Program	3395	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Class Size Reduction Capital Outlay	3396	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Funding	3397	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	662,140.00	0.00	662,140.00
Other Miscellaneous State Revenues	3399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,886.26	0.00	52,886.26
Total State Sources	3300	0.00	0.00	0.00	321,107.00	0.00	128,728.21	0.00	0.00	715,026.26	0.00	1,164,861.47
<i>Local:</i>												
District Local Capital Improvement Tax	3413	0.00	0.00	0.00	0.00	0.00	0.00	22,197,358.97	0.00	0.00	0.00	22,197,358.97
County Local Sales Tax	3418	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
School District Local Sales Tax	3419	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Tax Redemptions	3421	0.00	0.00	0.00	0.00	0.00	0.00	120,191.37	0.00	0.00	0.00	120,191.37
Payment in Lieu of Taxes	3422	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Excess Fees	3423	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Interest on Investments	3431	0.00	0.00	0.00	0.00	0.00	261.55	29,838.64		8,841.62		38,941.81
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase (Decrease) in Fair Value of Investments	3433	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	92,809.00	0.00	92,809.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,686,166.28	0.00	1,686,166.28
Refunds of Prior Year's Expenditures	3497	0.00	0.00	0.00	0.00	0.00	0.00	3,508.47	0.00		0.00	3,508.47
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	261.55	22,350,897.45	0.00	1,787,816.90	0.00	24,138,975.90
Total Revenues	3000	0.00	0.00	0.00	321,107.00	0.00	128,989.76	22,350,897.45	0.00	2,505,431.72	0.00	25,306,425.93
EXPENDITURES												
<i>Capital Outlay: (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630							5,078,484.08		4,565,916.83		9,644,400.91
Furniture, Fixtures and Equipment	640						8,657.78	1,441,116.33		75,334.42		1,525,108.53
Motor Vehicles (Including Buses)	650						532.56	1,024,221.00		32,673.00		1,057,426.56
Land	660											0.00
Improvements Other Than Buildings	670				10,841.00		156.00	1,311,300.49		26,387.00		1,348,684.49
Remodeling and Renovations	680				302,627.28		55,967.86	4,148,140.26		6,274,136.50		10,780,871.90
Computer Software	690							4,000.00		13,613.32		17,613.32
<i>Debt Service: (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						485.96			102,487.30		102,973.26
Miscellaneous	790											0.00
Total Expenditures		0.00	0.00	0.00	313,468.28	0.00	65,800.16	13,007,262.16	0.00	11,090,548.37	0.00	24,477,078.97
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	7,638.72	0.00	63,189.60	9,343,635.29	0.00	(8,585,116.65)	0.00	829,346.96

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Cap. Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710									12,339,439.00		12,339,439.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750									10,855,000.00		10,855,000.00
Premium on Lease-Purchase Agreements	3793									1,872,539.60		1,872,539.60
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610											0.00
From Debt Service Funds	3620									38,933.41		38,933.41
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,933.41	0.00	38,933.41
Transfers Out: (Function 9700)												
To General Fund	910							(3,300,000.00)		(662,140.00)		(3,962,140.00)
To Debt Service Funds	920							(10,154,754.13)				(10,154,754.13)
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	(13,454,754.13)	0.00	(662,140.00)	0.00	(14,116,894.13)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(13,454,754.13)	0.00	24,443,772.01	0.00	10,989,017.88
Net Change in Fund Balances		0.00	0.00	0.00	7,638.72	0.00	63,189.60	(4,111,118.84)	0.00	15,858,655.36	0.00	11,818,364.84
Fund Balance, July 1, 2015	2800	0.00	0.00	0.00	0.00	0.00	126,978.66	11,060,592.56	0.00	4,042,158.16	0.00	15,229,729.38
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720				7,638.72		190,168.26	6,949,473.72		19,900,813.52		27,048,094.22
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2016	2700	0.00	0.00	0.00	7,638.72	0.00	190,168.26	6,949,473.72	0.00	19,900,813.52	0.00	27,048,094.22

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2016

REVENUES	Account Number								
Federal Direct	3100								
Federal Through State and Local	3200								
State Sources	3300								
Local Sources	3400								
Total Revenues	3000		0.00						
EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures									0.00

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
For the Fiscal Year Ended June 30, 2016

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
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	0.00
Transfers Out: (Function 9700)		
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	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2015	2800	
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2016	2700	0.00

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2016

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
OPERATING REVENUES									
Charges for Services	3481						808,746.85		808,746.85
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	808,746.85	0.00	808,746.85
OPERATING EXPENSES (Function 9900)									
Salaries	100						549,795.24		549,795.24
Employee Benefits	200						84,538.74		84,538.74
Purchased Services	300						40,338.23		40,338.23
Energy Services	400						0.00		0.00
Materials and Supplies	500						64,306.78		64,306.78
Capital Outlay	600						3,325.26		3,325.26
Other	700						304.00		304.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	742,608.25	0.00	742,608.25
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	66,138.60	0.00	66,138.60
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431						1,902.39		1,902.39
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	1,902.39	0.00	1,902.39
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	68,040.99	0.00	68,040.99
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610						0.00		0.00
From Debt Service Funds	3620						0.00		0.00
From Capital Projects Funds	3630						0.00		0.00
From Special Revenue Funds	3640						0.00		0.00
Interfund	3650						0.00		0.00
From Permanent Funds	3660						0.00		0.00
From Internal Service Funds	3670						0.00		0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910						0.00		0.00
To Debt Service Funds	920						0.00		0.00
To Capital Projects Funds	930						0.00		0.00
To Special Revenue Funds	940						0.00		0.00
Interfund	950						0.00		0.00
To Permanent Funds	960						0.00		0.00
To Internal Service Funds	970						0.00		0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	68,040.99	0.00	68,040.99
Net Position, July 1, 2015	2880						421,903.20		421,903.20
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2016	2780						489,944.19		489,944.19

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484	17,399,355.10							17,399,355.10
Other Operating Revenues	3489	160,568.79							160,568.79
Total Operating Revenues		17,559,923.89	0.00	0.00	0.00	0.00	0.00	0.00	17,559,923.89
OPERATING EXPENSES (Function 9900)									
Salaries	100	159,950.82							159,950.82
Employee Benefits	200	2,793,731.78							2,793,731.78
Purchased Services	300	1,302,391.55							1,302,391.55
Energy Services	400	3,736.51							3,736.51
Materials and Supplies	500	0.00							0.00
Capital Outlay	600	1,634.50							1,634.50
Other	700	17,323,056.49							17,323,056.49
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		21,584,501.65	0.00	0.00	0.00	0.00	0.00	0.00	21,584,501.65
Operating Income (Loss)		(4,024,577.76)	0.00	0.00	0.00	0.00	0.00	0.00	(4,024,577.76)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	5,980.21							5,980.21
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		5,980.21	0.00	0.00	0.00	0.00	0.00	0.00	5,980.21
Income (Loss) Before Operating Transfers		(4,018,597.55)	0.00	0.00	0.00	0.00	0.00	0.00	(4,018,597.55)
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		(4,018,597.55)	0.00	0.00	0.00	0.00	0.00	0.00	(4,018,597.55)
Net Position, July 1, 2015	2880	203,447.77							203,447.77
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2016	2780	(3,815,149.78)							(3,815,149.78)

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
SCHOOL INTERNAL FUNDS
June 30, 2016

Exhibit K-11
FDOE Page 19
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2015	Additions	Deductions	Ending Balance June 30, 2016
Cash	1110	1,246,628.42	3,090,155.98	3,183,575.70	1,153,208.70
Investments	1160				0.00
Accounts Receivable, Net	1131	2,590.00	1,923.50	2,590.00	1,923.50
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150	53,796.15	41,790.26	53,796.15	41,790.26
Total Assets		1,303,014.57	3,133,869.74	3,239,961.85	1,196,922.46
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	25,763.47	5,012.06	25,763.47	5,012.06
Internal Accounts Payable	2290	1,277,251.10	3,128,857.68	3,214,198.38	1,191,910.40
Due to Budgetary Funds	2161				0.00
Total Liabilities		1,303,014.57	3,133,869.74	3,239,961.85	1,196,922.46

	Account Number	Governmental Activities Total Balance [1] June 30, 2016	Business-Type Activities Total Balance [1] June 30, 2016	Total	Governmental Activities - Debt Principal Payments 2015-16	Governmental Activities - Principal Due Within One Year 2016-17	Governmental Activities - Debt Interest Payments 2015-16	Governmental Activities - Interest Due Within One Year 2016-17
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	4,320,000.00		4,320,000.00	344,000.00	356,000.00	213,432.50	202,122.50
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	4,320,000.00	0.00	4,320,000.00	344,000.00	356,000.00	213,432.50	202,122.50
Liability for Compensated Absences	2330	9,691,318.60	24,335.90	9,715,654.50				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	96,136,926.56		96,136,926.56	5,015,000.00	6,250,000.00	3,990,827.10	4,041,990.00
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343	26,261,000.00		26,261,000.00			1,552,025.10	1,552,025.10
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349	12,855,524.00		12,855,524.00	0.00	1,041,295.67	214,918.24	206,266.12
Total Lease-Purchase Agreements Payable	2340	135,253,450.56	0.00	135,253,450.56	5,015,000.00	7,291,295.67	5,757,770.44	5,800,281.22
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360			0.00				
Net Pension Liability	2365			0.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		149,264,769.16	24,335.90	149,289,105.06	5,359,000.00	7,647,295.67	5,971,202.94	6,002,403.72

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2016, including discounts and premiums.

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2016

Exhibit K-13
FDOE Page 21

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2015	Returned To FDOE	Revenues [1] 2015-16	Expenditures 2015-16	Flexibility [2] 2015-16	Unexpended June 30, 2016
Class Size Reduction Operating Funds (3355)	94740	0.00	0.00	19,103,361.00	19,103,361.00		0.00
Excellent Teaching Program (3363)	90570	0.00	0.00	0.00	0.00		0.00
Florida Digital Classrooms (FEFP Earmark)	98250	17,772.53	0.00	518,275.00	73,764.00		462,283.53
Florida School Recognition Funds (3361)	92040	2,548.98	0.00	978,174.00	980,200.59		522.39
Instructional Materials (FEFP Earmark) [3]	90880	44,031.51	0.00	1,313,357.00	188,835.81	1,135,887.14	32,665.56
Library Media (FEFP Earmark) [3]	90881	7,339.45	0.00	74,164.00	65,429.83	0.00	16,073.62
Preschool Projects (3372)	97950	0.00	0.00				0.00
Public School Technology	90320	0.00	0.00				0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	12,108.20	0.00	885,698.00	897,806.20	0.00	0.00
Safe Schools (FEFP Earmark) [5]	90803	0.00	0.00	402,957.00	402,957.00	0.00	0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030	0.00	0.00				0.00
Student Transportation (FEFP Earmark)	90830	0.00	0.00	3,568,975.00	3,568,975.00	0.00	0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280	0.00	0.00	3,584,647.00	3,584,647.00	0.00	0.00
Teacher Training	91290	0.00	0.00				0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	2,540.44	0.00	292,248.00	293,267.08		1,521.36
Voluntary Prekindergarten - School Year Program (3371)	96440	0.00	0.00	365,671.43	365,671.43		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441	0.00	0.00	145,803.40	119,419.10		26,384.30

[1] Include both state and local revenue sources.
[2] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.
[3] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
[4] Expenditures for designated low-performing elementary schools should be included in expenditures.
[5] Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2016

Exhibit K-14
FDOE Page 22

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:						
Natural Gas	411	3,760.79	2,918.87			6,679.66
Bottled Gas	421	24,007.08	8,256.91			32,263.99
Electricity	430	4,140,390.18	257,492.43			4,397,882.61
Heating Oil	440	0.00	0.00			0.00
Total		4,168,158.05	268,668.21	0.00	0.00	4,436,826.26
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412	0.00				0.00
Liquefied Petroleum Gas	422	180,302.98				180,302.98
Gasoline	450	4,312.46				4,312.46
Diesel Fuel	460	202,619.27				202,619.27
Oil and Grease	540	9,987.97				9,987.97
Total		397,222.68		0.00	0.00	397,222.68

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651				1,024,734.00	1,024,734.00

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311					0.00
Subawards Under Subagreements - In Excess of \$25,000	312					0.00
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	277,417.11
Food	570	2,779,265.23
Donated Foods	580	520,066.19

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2016

Exhibit K-14
FDOE Page 23

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	37,878,604.88	934,360.19		38,812,965.07
Basic Programs 101, 102 and 103 (Function 5100)	140	947,709.75			947,709.75
Basic Programs 101, 102 and 103 (Function 5100)	750	125,060.09	48,070.52		173,130.61
Total Basic Program Salaries		38,951,374.72	982,430.71	0.00	39,933,805.43
Other Programs 130 (ESOL) (Function 5100)	120	385,995.83	276,659.10		662,654.93
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		385,995.83	276,659.10	0.00	662,654.93
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	7,220,946.36	80,182.19		7,301,128.55
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	133,045.63			133,045.63
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	186,606.16	45,407.30		232,013.46
Total ESE Program Salaries		7,540,598.15	125,589.49	0.00	7,666,187.64
Career Program 300 (Function 5300)	120	1,759,129.05	16,085.00	0.00	1,775,214.05
Career Program 300 (Function 5300)	140	47,374.22	0.00	0.00	47,374.22
Career Program 300 (Function 5300)	750	8,342.40	490.00	0.00	8,832.40
Total Career Program Salaries		1,814,845.67	16,575.00	0.00	1,831,420.67
Total		48,692,814.37	1,401,254.30	0.00	50,094,068.67

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
TEXTBOOKS (used for classroom instruction)					
Textbooks (Function 5000)	520	1,682,724.41	0.00	0.00	1,682,724.41

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
For the Fiscal Year Ended June 30, 2016

Exhibit K-14
FDOE Page 24

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
<i>Instruction:</i>								
Basic	5100					1,135,887.14		1,135,887.14
Exceptional	5200							0.00
Career Education	5300							0.00
Adult General	5400							0.00
Prekindergarten	5500							0.00
Other Instruction	5900							0.00
Total Flexible Spending Instructional Expenditure	5000	0.00	0.00	0.00	0.00	1,135,887.14	0.00	1,135,887.14

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (Object 393)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>					
General Fund	100	15,825,569.97	153,232.00		15,978,801.97
Food Service Special Revenue Fund	410				0.00
Other Federal Programs Special Revenue Fund	420	208,082.49			208,082.49
Federal Economic Stimulus Special Revenue Funds	430				0.00
Capital Projects Funds	3XX				0.00
Total Charter School Distributions		16,033,652.46	153,232.00	0.00	16,186,884.46

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	3,180.18
Other Federal Programs Special Revenue Fund	5900	
Federal Economic Stimulus Special Revenue Funds	5900	
Total	5900	3,180.18

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2015	Earnings 2015-16	Expenditures 2015-16	Unexpended June 30, 2016
Earnings, Expenditures and Carryforward Amounts:	0.00	302,114.26	302,114.26	0.00
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			302,114.26	
School Nurses and Health Care Services				
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
Total Expenditures			302,114.26	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2016:</i>		
Total Assets and Deferred Outflows of Resources	100	
Total Liabilities and Deferred Inflows of Resources	100	

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VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Prekindergarten	5500	387,127.19	87,079.29	2,307.38	0.00	4,171.90	2,540.00	3,721.91	486,947.67
Student Support Services	6100	3,791.01	544.81	0.00	0.00	0.00	0.00	0.00	4,335.82
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	5.13	0.00	0.00	0.00	0.00	190.00	195.13
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		390,918.20	87,629.23	2,307.38	0.00	4,171.90	2,540.00	3,911.91	491,478.62

[1] Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.).

Categorical Flexible Spending Resolution # 2017-03

RESOLUTION OF THE SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA, PURSUANT TO SECTION 1011.62(6)(b), FLORIDA STATUTES, PROVIDING THE DISTRICT SCHOOL BOARD THE AUTHORITY TO EXERCISE FLEXIBILITY TO EXPEND FUNDS ALLOCATED TO THE SCHOOL DISTRICT FROM THE FUNDS RECEIVED FOR STUDENT TRANSPORTATION, SAFE SCHOOLS, SUPPLEMENTAL ACADEMIC INSTRUCTION, RESEARCH-BASED READING INSTRUCTION AND INSTRUCTIONAL MATERIALS. THESE FUNDS ARE URGENTLY NEEDED TO MAINTAIN ACADEMIC CLASSROOM INSTRUCTION AS SPECIFIED BY THE SCHOOL BOARD.

WHEREAS, section 1011.62(6)(b), Florida Statutes, provides flexibility to expend selected categorical funds and approve an amendment to the school district's 2015-16 operating budget; and

WHEREAS, the School Board of Indian River County has approved necessary budget amendments to balance the 2015-16 budget; and

WHEREAS, the school board finds and declares that the funds received from the above-referenced specific state appropriations are urgently needed to maintain board-specified academic classroom instruction.

NOW THEREFORE, be it resolved as follows:

1. The school board hereby approves using student transportation funds in the amount of \$0.00.
2. The school board hereby approves using safe school funds in the amount of \$0.00.
3. The school board hereby approves using supplemental academic instruction funds in the amount of \$0.00 and certifies that the required additional hours of instruction have been provided for students in designated low-performing elementary schools (if applicable).
4. The school board hereby approves using research-based reading instruction funds in the amount of \$0.00 and certifies that the required additional hours of instruction have been provided for students in designated low-performing elementary schools (if applicable). An amendment describing the changes that the district is making to its reading plan will be submitted to the Florida Department of Education.
5. The school board hereby approves using instructional materials funds in the amount of \$1,135,887.14 and certifies that all instructional material purchases necessary to provide updated materials that are aligned with applicable state standards and course descriptions and that meet statutory requirements of content and learning have been completed for the fiscal year.

Total amount of Categorical Flexibility Funds: \$1,135,887.14.

STATE OF FLORIDA
COUNTY OF INDIAN RIVER

I, Dr. Mark J. Rendell, superintendent of schools and ex-officio secretary of the District School Board of Indian River County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Indian River County, Florida, _____, 2016.

Signature of Superintendent of Schools

Date of Signature

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2016-2017 Beginning Budget & Millage Rates

Final TRIM Hearing
School Board of Indian River County
Vero Beach, Florida
September 8, 2016
5:01 pm

Proposed 2016-17 Millage

	Adopted 2015-16	Proposed 2016-17	Increase / (Decrease)
Operating			
Required Local Effort	5.107	4.562	(0.545)
Local Discretionary	0.748	0.748	0.000
Special Millage Referendum	0.600	0.600	0.000
Capital Outlay	<u>1.500</u>	<u>1.500</u>	<u>0.000</u>
Total Millage	7.955	7.410	(0.545)

Roll-back Rate vs. Proposed Millage

	Roll-back 2016-17	Proposed 2016-17	Increase / (Decrease)
Operating			
Required Local Effort	4.843	4.562	(0.281)
Local Discretionary	0.709	0.748	0.039
Capital Outlay	1.423	1.500	0.077
Voted Millage	0.569	0.600	0.031
Total Millage	7.544	7.410	(0.134)

Notes:

- 1) 2016/2017 Proposed millage is 1.78% **lower** than the roll back rate

Tax on Residential Home – Scenario #1

- Assumes no increase in assessed valuation of \$200,000 home
- 15/16 Taxes \$1,392.13
- 16/17 Taxes \$1,296.75
- Tax **Decrease** (\$95.38) or 6.85%

Assessed Value	\$200,000
Less – Homestead Exemption	<u>(25,000)</u>
Taxable Value of Home	\$175,000

Tax on Residential Home – Scenario #2

- Assumes 6.59% increase in assessed valuation of \$200,000 home, capped at 3%=\$6,000 increase
- 15/16 Taxes \$1,392.13
- 16/17 Taxes \$1,341.21
- Tax **Decrease** (\$50.92), or 3.66% less

Assessed Value	\$206,000
Less – Homestead Exemption	<u>(25,000)</u>
Taxable Value of Home	\$181,000

2016-2017 Final TRIM Public Hearing

Public Hearing on 2016-2017 Millage Rates

Proposed Beginning Budget

	2015-2016	2016-2017	Difference	% inc(dec)
General Operating	\$ 168,495,033	\$ 171,597,683	\$ 3,102,650	1.84%
Debt Service	18,601,215	22,185,013	3,583,798	19.27%
Capital Projects	38,683,404	51,985,021	13,301,617	34.39%
Special Revenue - Food Services	10,908,763	11,716,239	807,476	7.40%
Special Revenue - Other	11,239,928	10,479,644	(760,284)	-6.76%
Internal Service	18,813,916	17,567,868	(1,246,048)	-6.62%
Enterprise Fund	1,427,916	1,211,183	(216,733)	-15.18%
Grand Total	\$ 268,170,175	\$ 286,742,651	\$ 18,572,476	6.93%

2016-2017 Final TRIM Public Hearing

Public Hearing on 2016-2017
Proposed Beginning Budget

RESOLUTION # 2017-04
FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2016, AND ENDING JUNE 30, 2017.

WHEREAS, section 1011.04, Florida Statutes, requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, section 1011.71, Florida Statutes, provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised as shown by the officially adopted budget and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>16,421,005,663</u>	Required Local Effort	\$ <u>71,616,604</u>	<u>4.5430</u> mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	\$ <u>299,520</u>	<u>0.0190</u> mills s. 1011.62(4)(e), F.S.
	Total Required Millage	\$ <u>71,916,124</u>	<u>4.5620</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>16,421,005,663</u>	Discretionary Operating	\$ <u>11,791,596</u>	<u>0.7480</u> mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>16,421,005,663</u>	Additional Operating	\$ <u>9,458,500</u>	<u>0.6000</u> mills ss. 1011.71(9) and 1011.73(2), F.S.
	Additional Capital Improvement	\$ <u>0</u>	<u>0</u> mills s. 1011.73(1), F.S.

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>16,421,005,663</u>	Local Capital Improvement	\$ <u>23,646,249</u>	<u>1.5000</u> mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u> </u>	<u> </u>	\$ <u> </u>	<u> </u> mills s. 1010.40, F.S.
	<u> </u>	\$ <u> </u>	<u> </u> mills s. 1011.74, F.S.
	<u> </u>	\$ <u> </u>	<u> </u> mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☐ EXCEEDS ☒ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 1.78 PERCENT.

STATE OF FLORIDA

COUNTY OF INDIAN RIVER

I, Dr. Mark Rendell, Superintendent of Schools and ex-officio Secretary of the District School Board of Indian River____ County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Indian River County, Florida, on September 8, 2016.

Signature of District School Superintendent

Date of Signature

Note: Copies of this resolution shall be sent to the Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 West Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

RESOLUTION NUMBER 2017-05

INDIAN RIVER COUNTY SCHOOL BOARD

A RESOLUTION OF THE INDIAN RIVER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2016-2017.

WHEREAS, the School Board of INDIAN RIVER County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2016 to June 30, 2017; and

WHEREAS, the INDIAN RIVER County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2016-2017.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the INDIAN RIVER County School Board adopted the final millage rates and the budget in the amount of \$286,742,651 for fiscal year 2016-2017.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of INDIAN RIVER County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of INDIAN RIVER County as a final budget for the categories indicated for the fiscal year July 1, 2016 to June 30, 2017.

Board Chair

September 8, 2016

Date

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A. Certified Taxable Value of Property in County by Property Appraiser			16,421,005,663.00
B. Millage Levies on Nonexempt Property:			DISTRICT MILLAGE LEVIES
	Nonvoted	Voted	Total
1. Required Local Effort	4.5430		4.5430
2. Prior-Period Funding Adjustment Millage	0.0190		0.0190
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating		0.6000	0.6000
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	6.8100	0.6000	7.4100

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION II. GENERAL FUND - FUND 100

Page 2

ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	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	1,200.00
Total Federal Through State and Local	3200	351,200.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	22,878,220.00
Workforce Development	3315	1,073,315.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	84,472.00
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	10,105.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	145,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	19,106,732.00
Florida School Recognition Funds	3361	978,174.00
Voluntary Prekindergarten Program (VPK)	3371	499,433.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	44,775,451.00
<i>LOCAL:</i>		
District School Taxes	3411	92,866,699.26
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	145,000.00
Investment Income	3430	220,000.00
Gifts, Grants and Bequests	3440	11,595.00
Adult General Education Course Fees	3461	25,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	141,400.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	7,900.00
Postsecondary Lab Fees	3465	44,200.00
Lifelong Learning Fees	3466	6,000.00
GED® Testing Fees	3467	8,000.00
Financial Aid Fees	3468	
Other Student Fees	3469	8,000.00
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	2,343,628.76
Total Local	3400	96,002,423.02
TOTAL ESTIMATED REVENUES		141,279,074.02
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	80,000.00
Loss Recoveries	3740	22,507.80
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	4,162,140.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	4,162,140.00
TOTAL OTHER FINANCING SOURCES		4,264,647.80
Fund Balance, July 1, 2016	2800	26,053,960.99
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		171,597,682.81

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION II. GENERAL FUND - FUND 100 (Continued) Page 3

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	96,712,644.79	55,158,390.24	13,954,439.73	19,718,128.28	292.41	5,368,702.58	616,767.34	1,895,924.21
Student Support Services	6100	3,787,727.95	2,999,092.11	725,342.49	22,948.66	1,424.32	27,765.75	2,510.05	8,644.57
Instructional Media Services	6200	2,072,275.98	1,508,937.72	444,792.00	5,825.14		13,282.63	96,299.24	3,139.25
Instruction and Curriculum Development Services	6300	3,469,688.03	2,701,510.08	741,899.99	20,632.16		5,533.33	112.47	
Instructional Staff Training Services	6400	1,378,569.38	789,804.35	188,575.17	317,439.30		11,842.40	4,804.13	66,104.03
Instruction-Related Technology	6500	9,152,692.19	655,417.93	165,165.80	580,396.78		52.98	7,751,658.70	
Board	7100	1,192,408.66	381,820.20	123,431.13	669,495.22		769.71	75.00	16,817.40
General Administration	7200	665,791.62	289,971.67	90,082.02	17,353.25	426.40	10,445.88		257,512.40
School Administration	7300	8,746,036.34	6,763,245.95	1,654,237.49	153,597.10	750.00	61,720.83	32,530.19	79,954.78
Facilities Acquisition and Construction	7400	1,059,006.24	477,863.41	113,316.48	52,324.64	3,233.46	1,477.57	410,700.68	90.00
Fiscal Services	7500	1,139,107.61	799,181.84	211,257.38	58,486.18		3,659.68	26,749.00	39,773.53
Food Service	7600								
Central Services	7700	2,300,867.38	1,446,127.00	398,896.31	340,818.27	5,457.21	102,373.14	1,541.45	5,654.00
Student Transportation Services	7800	4,444,326.96	2,613,388.86	852,601.93	289,180.51	486,555.53	202,500.25	42.00	57.88
Operation of Plant	7900	11,652,373.24	3,239,450.10	986,666.40	3,015,358.96	4,076,822.85	322,860.21	4,236.80	6,977.92
Maintenance of Plant	8100	2,804,090.59	1,846,130.37	496,367.30	259,126.35	40,132.75	158,121.90	4,211.92	
Administrative Technology Services	8200	3,955,224.81	2,049,904.25	497,036.41	858,273.34	1,577.57	1,889.75	546,443.49	100.00
Community Services	9100								
Debt Service	9200	83,700.30							83,700.30
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		154,616,532.07	83,720,236.08	21,644,108.03	26,379,384.14	4,616,672.50	6,292,998.59	9,498,682.46	2,464,450.27
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920	1,041,295.67							
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970	2,333,000.00							
To Enterprise Funds	990								
Total Transfers Out	9700	3,374,295.67							
TOTAL OTHER FINANCING USES		3,374,295.67							
Nonspendable Fund Balance, June 30, 2017	2710	305,455.47							
Restricted Fund Balance, June 30, 2017	2720	1,734,490.84							
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740	1,020,635.85							
Unassigned Fund Balance, June 30, 2017	2750	10,546,272.91							
TOTAL ENDING FUND BALANCE	2700	13,606,855.07							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		171,597,682.81							

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410 Page 4

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	6,103,967.24
USDA-Donated Commodities	3265	243,234.30
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	6,347,201.54
<i>STATE:</i>		
School Breakfast Supplement	3337	41,519.00
School Lunch Supplement	3338	58,699.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	100,218.00
<i>LOCAL:</i>		
Investment Income	3430	2,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	1,322,125.20
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,324,125.20
TOTAL ESTIMATED REVENUES		7,771,544.74
OTHER FINANCING SOURCES:		
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2016	2800	3,944,694.42
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		11,716,239.16

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

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

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	2,720,623.30
Employee Benefits	200	1,165,904.23
Purchased Services	300	251,027.13
Energy Services	400	224,650.00
Materials and Supplies	500	3,500,787.50
Capital Outlay	600	281,809.67
Other	700	152,951.22
Capital Outlay <i>(Function 9300)</i>	600	
TOTAL APPROPRIATIONS	7600	8,297,753.05
OTHER FINANCING USES:		
<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	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2017	2710	110,689.32
Restricted Fund Balance, June 30, 2017	2720	3,307,796.79
Committed Fund Balance, June 30, 2017	2730	
Assigned Fund Balance, June 30, 2017	2740	
Unassigned Fund Balance, June 30, 2017	2750	
TOTAL ENDING FUND BALANCE	2700	3,418,486.11
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		11,716,239.16

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	179,995.82
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	161,885.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	745,838.51
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	3,842,342.68
Elementary and Secondary Education Act, Title I	3240	4,767,427.32
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	637,201.50
Federal Through Local	3280	18,966.00
Miscellaneous Federal Through State	3299	125,987.00
Total Federal Through State And Local	3200	10,479,643.83
<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	
TOTAL ESTIMATED REVENUES		10,479,643.83
OTHER FINANCING SOURCES:		
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2016	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		10,479,643.83

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued) Page 7

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	5,166,708.28	3,545,136.82	1,294,555.49	225,231.41		68,315.06	15,800.00	17,669.50
Student Support Services	6100	1,253,191.41	933,293.72	248,448.22	31,161.89		40,287.58		
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	1,954,305.83	1,485,529.00	427,678.45	36,318.38		4,780.00		
Instructional Staff Training Services	6400	821,250.71	450,963.00	108,790.50	144,198.84		24,298.37		93,000.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	541,755.54							541,755.54
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	8,609.00	4,303.00	306.00	4,000.00				
Student Transportation Services	7800	154,535.59	11,784.19	1,295.52	500.00				140,955.88
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	579,287.47	472,895.16	74,344.53	15,519.00		16,528.78		
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		10,479,643.83	6,903,904.89	2,155,418.71	456,929.52		154,209.79	15,800.00	793,380.92
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720								
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		10,479,643.83							

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

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

Page 8

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	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2016	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION V. SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS - FUND 432 (Continued) Page 9

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								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720								
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Other Food Services	3269	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
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	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2016	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION V. SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS - FUND 433 (Continued) Page 11

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								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720								
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Race to the Top	3214	
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	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2016	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION V. SPECIAL REVENUE FUNDS - RACE TO THE TOP - FUND 434 (Continued) Page 13

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								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720								
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 Page 14

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Total Federal Through State and Local	3200	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
<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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2016	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued) Page 15

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								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720								
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION VII. DEBT SERVICE FUNDS									
Page 16									
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
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199	1,419,564.62							1,419,564.62
Total Federal Direct Sources	3100	1,419,564.62							1,419,564.62
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322	558,112.50	558,112.50						
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300	558,112.50	558,112.50						
LOCAL SOURCES:									
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	9,050.00						1,050.00	8,000.00
Gifts, Grants and Bequests	3440								
Total Local Sources	3400	9,050.00						1,050.00	8,000.00
TOTAL ESTIMATED REVENUES		1,986,727.12	558,112.50					1,050.00	1,427,564.62
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610	1,041,295.67						1,041,295.67	
From Capital Projects Funds	3630	11,415,183.20						10,110,352.34	1,304,830.86
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	12,456,478.87						11,151,648.01	1,304,830.86
TOTAL OTHER FINANCING SOURCES		12,456,478.87						11,151,648.01	1,304,830.86
Fund Balance, July 1, 2016	2800	7,741,806.32	101,289.77					404,487.94	7,236,028.61
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		22,185,012.31	659,402.27					11,557,185.95	9,968,424.09

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION VII. DEBT SERVICE FUNDS (Continued)

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APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	7,647,295.67	356,000.00					7,291,295.67	
Interest	720	6,002,393.72	202,112.50					4,248,256.12	1,552,025.10
Dues and Fees	730	17,000.00						12,000.00	5,000.00
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	13,666,689.39	558,112.50					11,551,551.79	1,557,025.10
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (Function 9299)	760								
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720	8,518,322.92	101,289.77					5,634.16	8,411,398.99
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCES	2700	8,518,322.92	101,289.77					5,634.16	8,411,398.99
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES									
		22,185,012.31	659,402.27					11,557,185.95	9,968,424.09

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION VIII. CAPITAL PROJECTS FUNDS

Page 18

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
<i>FEDERAL DIRECT SOURCES:</i>												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
<i>FEDERAL THROUGH STATE AND LOCAL:</i>												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
<i>STATE SOURCES:</i>												
CO&DS Distributed	3321	112,970.00						112,970.00				
Interest on Undistributed CO&DS	3325											
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	463,410.00				463,410.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397	662,140.00										
Other Miscellaneous State Revenues	3399	20,000.00										662,140.00
Total State Sources	3300	1,258,520.00				463,410.00		112,970.00				20,000.00
<i>LOCAL SOURCES:</i>												
District Local Capital Improvement Tax	3413	23,646,248.00							23,646,248.00			
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430	32,158.00						300.00	28,958.00			2,900.00
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496											
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	23,678,406.00						300.00	23,675,206.00			2,900.00
TOTAL ESTIMATED REVENUES		24,936,926.00				463,410.00		113,270.00	23,675,206.00			685,040.00
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
<i>Transfers In:</i>												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2016	2800	27,048,094.22				7,638.72		190,168.26	6,949,473.72			19,900,813.52
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		51,985,020.22				471,048.72		303,438.26	30,624,679.72			20,585,853.52

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

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	9,462,145.10							1,906,170.77		7,555,974.33	
Furniture, Fixtures and Equipment	640	1,396,638.02							1,381,685.92		14,952.10	
Motor Vehicles (Including Buses)	650	1,301,499.85							1,300,000.00		1,499.85	
Land	660											
Improvements Other Than Buildings	670	2,261,844.66				19,110.00			2,167,959.84		74,774.82	
Remodeling and Renovations	680	21,970,445.70				451,938.72		303,438.96	8,938,607.90		12,276,460.12	
Computer Software	690	15,072.29							15,072.29			
Redemption of Principal	710											
Interest	720											
Dues and Fees	730	52.30									52.30	
TOTAL APPROPRIATIONS		36,407,697.92				471,048.72		303,438.96	15,709,496.72		19,923,713.52	
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	4,162,140.00							3,500,000.00		662,140.00	
To Debt Service Funds	920	11,415,183.00							11,415,183.00			
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	15,577,323.00							14,915,183.00		662,140.00	
TOTAL OTHER FINANCING USES		15,577,323.00							14,915,183.00		662,140.00	
Nonspendable Fund Balance, June 30, 2017	2710											
Restricted Fund Balance, June 30, 2017	2720											
Committed Fund Balance, June 30, 2017	2730											
Assigned Fund Balance, June 30, 2017	2740											
Unassigned Fund Balance, June 30, 2017	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		51,985,020.92				471,048.72		303,438.96	30,624,679.72		20,585,853.52	

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

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2016	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

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								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720								
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION X. ENTERPRISE FUNDS

Page 22

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	720,339.00						720,339.00	
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues		720,339.00						720,339.00	
<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, 2016	2880	489,944.19						489,944.19	
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		1,211,183.19						1,211,183.19	
ESTIMATED EXPENSES	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100	463,870.20						463,870.20	
Employee Benefits	200	91,602.29						91,602.29	
Purchased Services	300	34,969.00						34,969.00	
Energy Services	400								
Materials and Supplies	500	61,305.00						61,305.00	
Capital Outlay	600	8,070.00						8,070.00	
Other (including Depreciation)	700	500.00						500.00	
Total Operating Expenses		660,316.49						660,316.49	
<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, 2017	2780	(170,372.30)						(170,372.30)	
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		489,944.19						489,944.19	

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

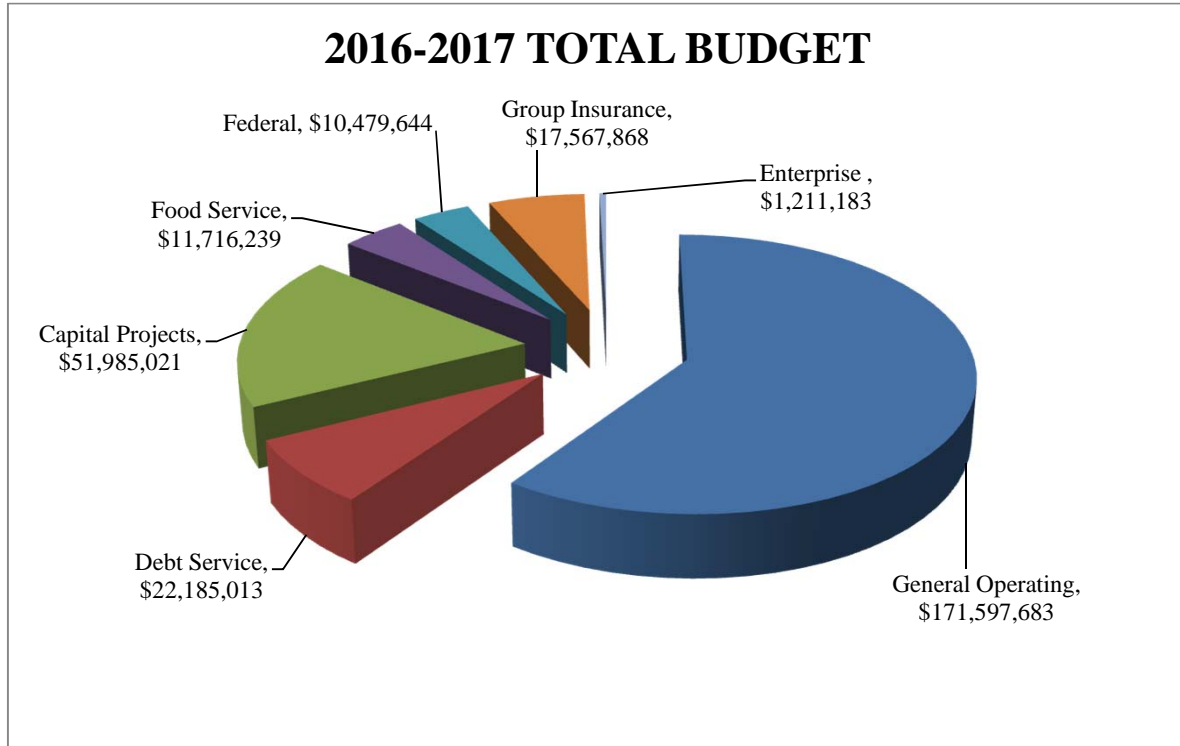
SECTION XI. INTERNAL SERVICE FUNDS

Page 23

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
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	18,099,018.00	18,099,018.00						
Other Operating Revenues	3489	945,000.00	945,000.00						
Total Operating Revenues		19,044,018.00	19,044,018.00						
NONOPERATING REVENUES:									
Investment Income	3430	6,000.00	6,000.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		6,000.00	6,000.00						
Transfers In:									
From General Fund	3610	2,333,000.00	2,333,000.00						
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600	2,333,000.00	2,333,000.00						
Net Position, July 1, 2016	2880	(3,815,149.78)	(3,815,149.78)						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		17,567,868.22	17,567,868.22						
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100	144,500.00	144,500.00						
Employee Benefits	200	3,373,500.00	3,373,500.00						
Purchased Services	300	1,292,269.85	1,292,269.85						
Energy Services	400	4,000.00	4,000.00						
Materials and Supplies	500	6,000.00	6,000.00						
Capital Outlay	600	3,100.00	3,100.00						
Other (including Depreciation)	700	18,334,630.15	18,334,630.15						
Total Operating Expenses		23,158,000.00	23,158,000.00						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
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, 2017	2780	(5,590,131.78)	(5,590,131.78)						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		17,567,868.22	17,567,868.22						

**THE SCHOOL DISTRICT OF INDIAN RIVER COUNTY
BEGINNING BUDGET BOOK
2016-2017**

September 8, 2016



Fund	Description	2015-2016	2016-2017	Difference
100	General Operating	\$ 168,495,033	\$ 171,597,683	\$ 3,102,650
200	Debt Service	18,601,215	22,185,013	3,583,798
300	Capital Projects	38,683,404	51,985,021	13,301,617
400 FS	Food Service	10,908,763	11,716,239	807,476
400 OTHER	Federal	11,239,928	10,479,644	(760,284)
700	Group Insurance	18,813,916	17,567,868	(1,246,048)
900	Enterprise	1,427,916	1,211,183	(216,733)
TOTALS		\$ 268,170,175	\$ 286,742,651	\$ 18,572,476

Dr. Mark J. Rendell
Superintendent
Vero Beach, Florida

An Equal Opportunity Employer

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 2016-2017

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort	4.562	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	Total Millage	7.410

ESTIMATED REVENUES:	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	INTERNAL SERVICE	ENTERPRISE FUND	TOTAL ALL FUNDS
Federal Sources	\$ 501,200	\$ 1,419,565	\$ -	\$ 17,571,973	\$ -	\$ -	\$ 19,492,738
State Sources	44,690,979	558,112	1,238,521	100,218	-	-	\$ 46,587,830
Local Sources	95,820,252	9,050	23,698,406	1,324,125	19,050,018	721,239	\$ 140,623,090
TOTAL REVENUES	141,012,431	1,986,727	24,936,927	18,996,316	19,050,018	721,239	\$ 206,703,658
Transfers In	4,162,140	12,456,479	-	-	1,750,000	-	\$ 18,368,619
Nonrevenue Sources	85,400	-	-	-	-	-	\$ 85,400
Fund Balances - July 1, 2016	25,325,088	7,774,643	27,048,094	3,005,748	(3,740,610)	489,944	\$ 59,831,015
TOTAL REVENUES AND BALANCES	\$ 170,585,059	\$ 22,217,849	\$ 51,985,021	\$ 22,002,064	\$ 17,059,408	\$ 1,211,183	\$ 284,988,692

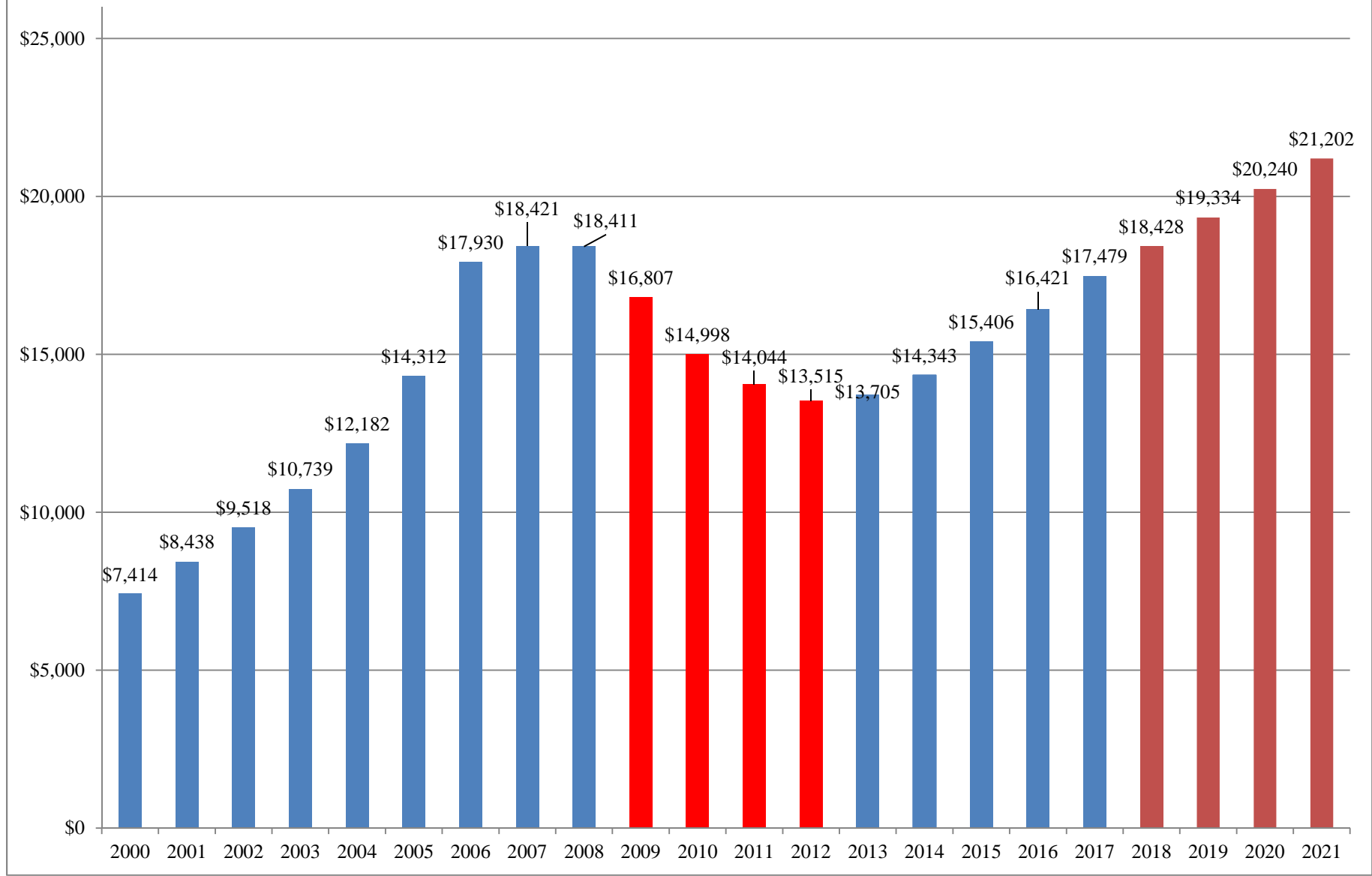
EXPENDITURES	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	INTERNAL SERVICE	ENTERPRISE FUND	TOTAL ALL FUNDS
Instruction	\$ 97,684,933	\$ -	\$ -	\$ 5,369,995	\$ -	\$ -	\$ 103,054,928
Pupil Personnel Services	\$ 3,787,472	-	-	1,289,009	-	-	\$ 5,076,481
Instructional Media Services	\$ 2,074,460	-	-	-	-	-	\$ 2,074,460
Instructional & Curriculum Development	\$ 3,466,146	-	-	2,133,861	-	-	\$ 5,600,007
Instructional Staff Training	\$ 1,328,136	-	-	1,084,272	-	-	\$ 2,412,408
Instructional Technology	\$ 9,289,879	-	-	-	-	-	\$ 9,289,879
Board of Education	\$ 1,622,369	-	-	-	-	-	\$ 1,622,369
General Administration	\$ 663,182	-	-	580,670	-	-	\$ 1,243,852
School Administration	\$ 8,679,144	-	-	-	-	-	\$ 8,679,144
Facilities Acquisition & Construction	\$ 1,047,003	-	36,407,698	-	-	-	\$ 37,452,918
Fiscal Services	\$ 1,132,650	-	-	-	-	-	\$ 1,132,650
Food Services	\$ -	-	-	8,226,649	-	-	\$ 8,226,649
Central Services	\$ 2,236,263	-	-	8,609	23,158,000	-	\$ 25,402,872
Pupil Transportation Services	\$ 4,498,160	-	-	214,640	-	-	\$ 4,712,800
Operation of Plant	\$ 11,649,999	-	-	-	-	-	\$ 11,649,999
Maintenance of Plant	\$ 2,784,578	-	-	-	-	-	\$ 2,784,578
Administrative Technology	\$ 3,939,440	-	-	-	-	-	\$ 3,939,440
Community Services	\$ -	-	-	578,616	-	660,316	\$ 1,238,932
Debt Service	\$ 100,000	13,666,690	-	-	-	-	\$ 13,766,690
TOTAL EXPENDITURES	\$ 155,983,816	\$ 13,666,690	\$ 36,407,698	\$ 19,486,321	\$ 23,158,000	\$ 660,316	\$ 249,361,058
Transfers Out	\$ 2,791,296	\$ -	\$ 15,577,323	\$ -	\$ -	\$ -	\$ 18,368,619
Fund Balances - June 30, 2017	\$ 11,809,947	\$ 8,551,159	\$ -	\$ 2,515,743	\$ (6,098,592)	\$ 550,867	\$ 17,259,015
TOTAL EXPENDITURES,						\$ -	
TRANSFERS & BALANCES	\$ 170,585,059	\$ 22,217,849	\$ 51,985,021	\$ 22,002,064	\$ 17,059,408	\$ 1,211,183	\$ 284,988,692

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

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

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

SOURCE: AD VALOREM ESTIMATING CONFERENCE
August 1, 2016



Estimated 2016-2017 Indian River School District Taxes

	<u>2015</u>	<u>2016</u>	<u>Difference</u>
1 Estimated Taxable Value =	\$ 15,406,231,597	\$ 16,421,005,663	6.59%

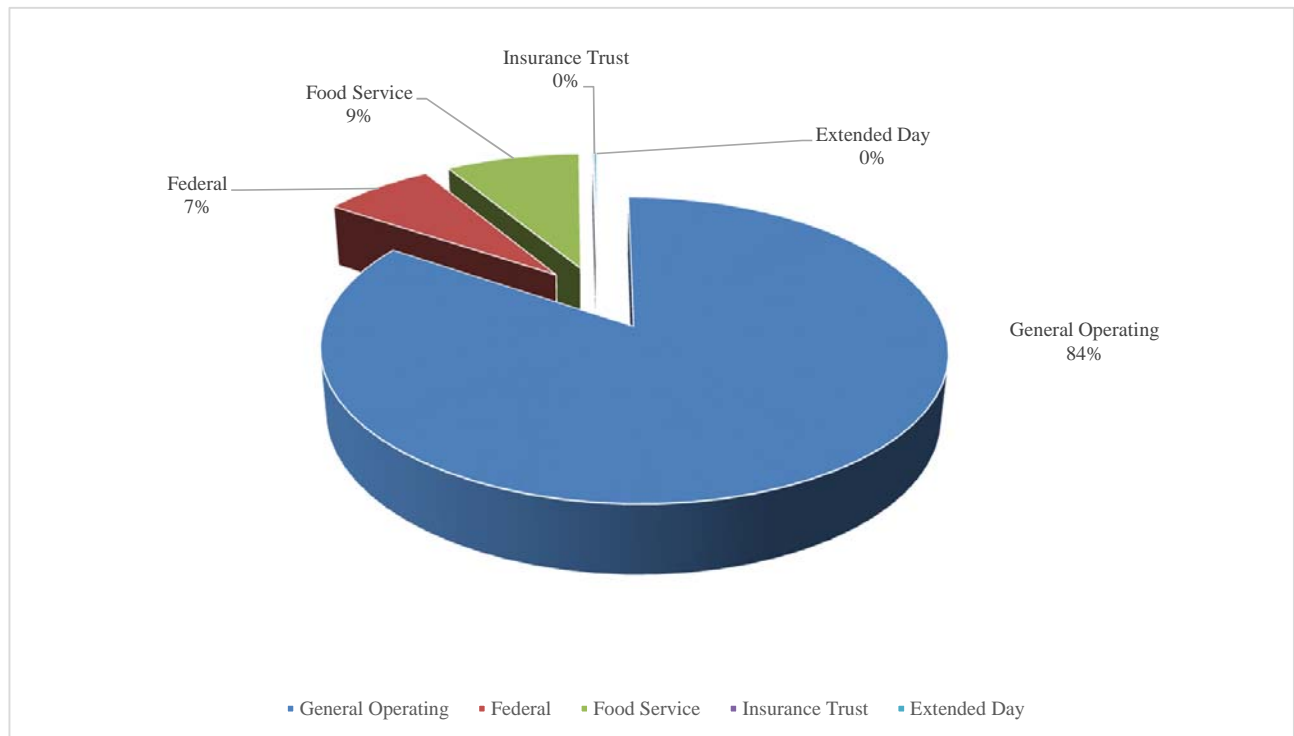
MILLAGE RATE COMPARISON			
DESCRIPTION	2015-2016	2016-2017	DIFFERENCE
2 Required Local Effort	5.107	4.562	(0.545)
3 Discretionary	0.748	0.748	0.000
4 Capital Projects	1.500	1.500	0.000
5 Special Referendum Millage	0.600	0.600	0.000
6 Total Millage	7.955	7.410	(\$0.545)

SAMPLE HOME TAX BILL - No Change in Property Value			
7 Assessed Val.		\$200,000	
8 Homestead		(\$25,000)	
9 Taxable Value		\$175,000	
TAXES	2015-2016	2016-2017	DIFFERENCE
10 Required Local Effort	\$893.73	\$798.35	(\$95.38)
11 Discretionary	\$130.90	\$130.90	\$0.00
12 Capital Projects	\$262.50	\$262.50	\$0.00
13 Special Referendum Millage	\$105.00	\$105.00	\$0.00
14 Total School District Taxes	\$1,392.13	\$1,296.75	(\$95.38)

SAMPLE HOME TAX BILL -Increase in Property Value 6.59% with 3% Save Our Homes Cap			
15 Assessed Val.	\$200,000	\$206,000	\$6,000
16 Homestead	(\$25,000)	(\$25,000)	\$0
17 Taxable Value	\$175,000	\$181,000	\$6,000
TAXES	2015-2016	2016-2017	DIFFERENCE
18 Required Local Effort	\$893.73	\$825.72	(\$68.01)
19 Discretionary	\$130.90	\$135.39	\$4.49
20 Capital Projects	\$262.50	\$271.50	\$9.00
21 Special Referendum Millage	\$105.00	\$108.60	\$3.60
22 Total School District Taxes	\$1,392.13	\$1,341.21	(\$50.92)

SUMMARY OF ALL DISTRICTWIDE POSITION ALLOCATIONS
ALL FUNDS
UNIT COMPARISON

FUND	Actual 2015-2016	Budget 2016-2017	DIFFERENCE
General Operating	1,719.80	1,735.61	15.81
Federal	159.05	143.80	(15.25)
Food Service	185.00	174.00	(11.00)
Insurance Trust	1.80	1.80	0.00
Extended Day	3.10	3.10	0.00
Grand Total	2,068.75	2,058.31	(10.44)

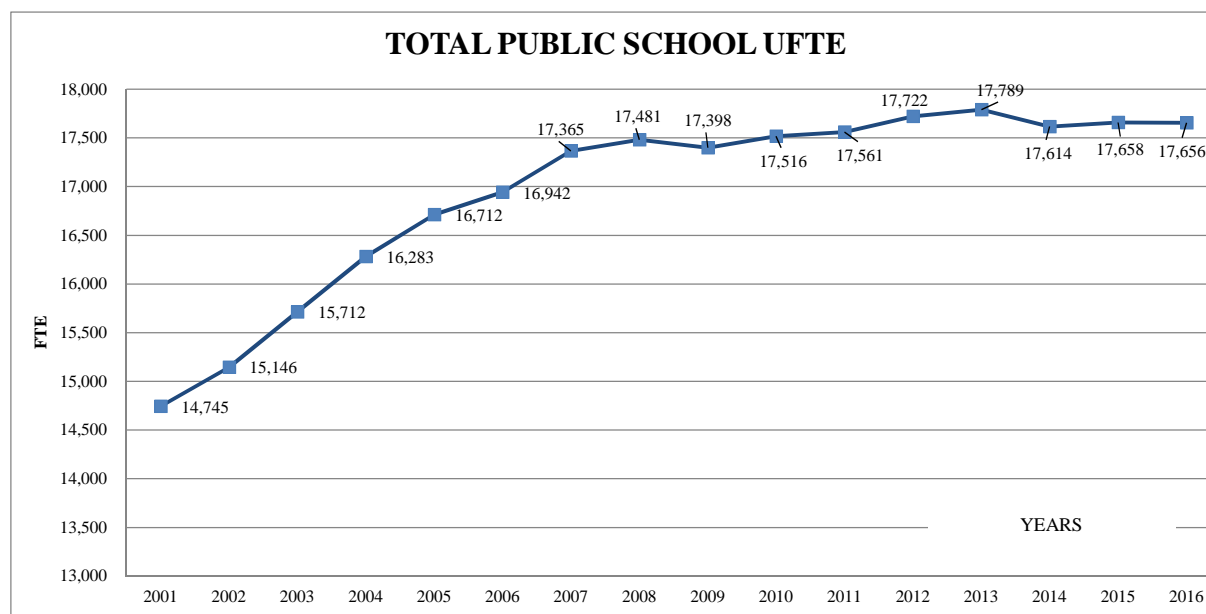
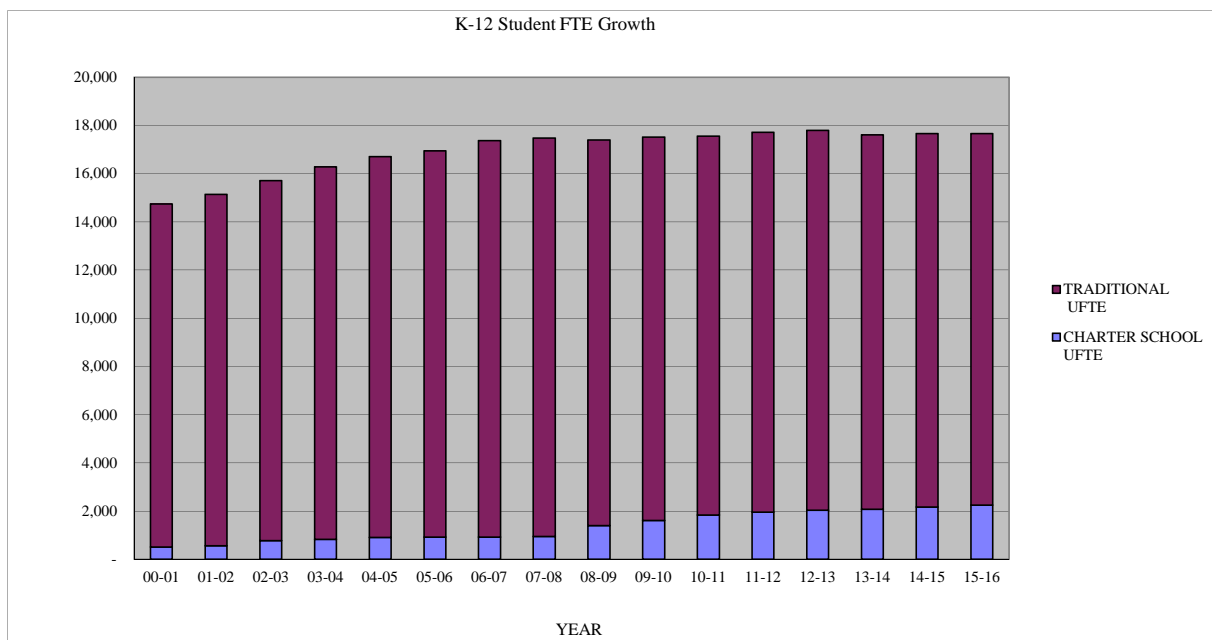


**ACTUAL STUDENT FULL TIME EQUIVELENT (FTE)
K THROUGH 12**

1997-1998 THROUGH 2016-2017

<u>SCHOOL YEAR</u>	<u>TRADITIONAL</u>	<u>TRADITIONAL GAIN (LOSS)</u>	<u>CHARTERS</u>	<u>CHARTER GAIN (LOSS)</u>	<u>NET ANNUAL GAIN</u>	<u>CUMULATIVE GAIN</u>	<u>GRAND TOTAL</u>
1997-1998	14,080	N/A	0	N/A	N/A	N/A	14,080
1998-1999	14,044	-36	270	N/A	-36	-36	14,314
1999-2000	14,157	113	379	109	222	186	14,536
2000-2001	14,236	79	505	126	205	391	14,741
2001-2002	14,583	347	563	58	405	796	15,146
2002-2003	14,941	358	767	204	562	1,358	15,708
2003-2004	15,458	517	829	62	579	1,937	16,287
2004-2005	15,822	364	907	78	442	2,379	16,729
2005-2006	16,020	198	923	16	214	2,593	16,943
2006-2007	16,450	430	915	-8	422	3,015	17,365
2007-2008	16,531	81	950	35	116	3,131	17,481
2008-2009	16,012	-519	1,386	436	-83	3,048	17,398
2009-2010	15,904	-108	1,612	226	118	3,166	17,516
2010-2011	15,742	-162	1,829	217	55	3,221	17,571
2011-2012	15,768	26	1,954	125	151	3,372	17,722
2012-2013	15,741	-27	2,049	95	68	3,440	17,790
2013-2014	15,523	-218	2,091	42	-176	3,264	17,614
2014-2015	15,497	-26	2,161	70	44	3,308	17,658
2015-2016	15,404	-93	2,252	91	-2	3,306	17,656
*PROJECTED 2016-2017	15,086	-318	2,287	35	-283	3,023	17,373
*Recalibrated projections SOURCE: DOE Form A - FTE Web Forecasting							

K-12 Student Enrollment Graphs



FTE History

UNWEIGHTED FTE

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

WEIGHTED FTE

	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
PROGRAM	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	RECALIBRATED ACTUAL	RECALIBRATED ACTUAL	RECALIBRATED ACTUAL
Basic K-3 (101)	3,791.49	4,090.79	4,295.23	4,303.69	4,275.70	4,328.42	4,333.53	4,595.81	4,674.97	4,817.78	4,635.07	4,737.53
Basic - 4-8 (102)	4,966.42	4,909.34	4,946.36	5,111.69	5,149.57	5,173.02	5,259.05	5,299.17	5,234.90	5,288.84	5,352.25	5,363.06
Basic - 9-12 (103)	3,947.16	3,898.25	3,954.07	3,892.74	3,789.28	3,776.27	3,773.11	3,761.91	3,941.13	3,866.43	3,935.84	3,860.09
ESOL	728.11	860.28	979.99	949.56	934.99	1,035.53	1,086.09	1,037.11	1,053.45	832.88	719.47	749.77
Total Basic/At Risk	13,433.18	13,758.67	14,175.65	14,257.68	14,149.55	14,313.24	14,451.79	14,694.01	14,904.45	14,805.93	14,642.64	14,710.46
ESE - Level 1 (111)	912.75	805.88	772.10	781.65	801.42	797.60	856.42	880.17	890.72	940.74	870.77	899.59
ESE - Level 2 (112)	1,272.44	1,389.86	1,413.05	1,327.93	1,313.96	1,281.70	1,261.59	1,232.80	1,263.09	1,250.95	1,296.18	1,343.53
ESE - Level 3 (113)	1,204.39	1,158.64	1,096.86	1,120.12	1,079.26	1,067.29	1,002.78	928.96	875.98	837.04	885.93	874.43
ESE - Level 4 (254)	417.52	310.98	304.69	317.73	386.06	373.37	387.21	422.31	384.29	365.90	380.16	427.52
ESE - Level 5 (255)	226.88	170.28	155.25	156.67	178.37	183.87	178.84	185.06	183.95	174.81	148.44	204.68
Total Exceptional	4,033.99	3,835.64	3,741.95	3,704.10	3,759.07	3,703.83	3,686.84	3,649.29	3,598.03	3,569.44	3,581.47	3,749.75
Career Education	641.22	624.11	663.25	645.27	608.28	561.52	573.81	568.13	538.04	443.55	458.07	387.28
Total - Career Education	641.22	624.11	663.25	645.27	608.28	561.52	573.81	568.13	538.04	443.55	458.07	387.28
Total Reported WFTE	18,108.39	18,218.42	18,580.85	18,607.05	18,516.90	18,578.59	18,712.43	18,911.43	19,040.52	18,818.91	18,682.19	18,847.49
Additional "Add on" WFTE	94.68	92.64	105.12	150.24	119.70	114.66	176.28	202.48	234.98	399.00	359.16	362.92
GRAND TOTAL	18,203.07	18,311.06	18,685.97	18,757.29	18,636.60	18,693.25	18,888.71	19,113.91	19,275.50	19,217.92	19,041.35	19,210.41

School District of Indian River County
Analysis of 2015-16 FEFP 4th Calculation vs 2016-17 Second Calculation

Line #		2015-16 FEFP 4th Calculation	2016-17 FEFP 2nd Calculation	Difference	% inc(dec)
1	UFTE	17,656.46	17,373.00	(283.46)	-1.61%
2	WFTE	19,210.10	19,194.47	(15.63)	-0.08%
3	Taxable Assessed Value (TAV)	15,406,231,597	16,421,005,563	1,014,773,966.00	6.59%
4	BSA	\$ 4,154.45	\$ 4,160.71	\$ 6.26	0.15%
5	DCD	0.9978	0.9955	(0.0023)	-0.23%
6	BSAxDCD	\$ 4,145.31	\$ 4,141.99	\$ (3.32)	-0.08%
7	Base FEFP Funding (WFTE X BSA X DCD)	\$ 79,631,824.00	\$ 77,871,547.00	\$ (1,760,277.00)	-2.21%
	Declining Enrollment Supplement	22,518.00	318,952.00	296,434.00	100.00%
8	Safe Schools	402,957.00	399,683.00	(3,274.00)	-0.81%
9	ESE Guaranteed Allocation	4,812,368.00	5,232,996.00	420,628.00	8.74%
10	Supplemental Academic Instruction	3,584,647.00	3,850,491.00	265,844.00	7.42%
12	Instructional Materials	1,387,521.00	1,331,343.00	(56,178.00)	-4.05%
13	Student Transportation	3,568,975.00	3,606,003.00	37,028.00	1.04%
14	Digital Classroom Allocation	518,275.00	772,312.00	254,037.00	100.00%
15	Teachers Classroom Supply Assistance	292,248.00	283,497.00	(8,751.00)	-2.99%
16	Reading Allocation	885,698.00	862,385.00	(23,313.00)	-2.63%
17	Virtual Education Contribution	-	-	0.00	#DIV/0!
	Gross State FEFP	\$ 95,107,031.00	\$ 94,529,209.00	\$ (577,822.00)	-0.61%
	Less RLE	(75,281,010.00)	(71,616,604.00)	3,664,406.00	
18	Proration to Appropriation	(214,591.00)	(34,385.00)	180,206.00	
19	Prior Year Adjustment	160,027.00		(160,027.00)	
20	Net State FEFP	\$ 19,771,457.00	\$ 22,878,220.00	\$ 3,106,763.00	15.71%
21	Adj for McKay Scholarships	(597,138.00)	-	597,138.00	
22	Adj for Instr Matls Scholarships	-	-	-	
23	Adj for Prior Yr Scholarship Adj	-	-	-	
24	Adjusted Net State FEFP	\$ 19,174,319.00	\$ 22,878,220.00	\$ 3,703,901.00	19.32%
	State Categorical Programs				
25	Class Size Reduction Allocation	\$ 19,095,839.00	\$ 19,106,732.00	\$ 10,893.00	
26	Discretionary Lottery/School Recognition	978,174.00	978,174.00	-	
27	Total State Funding	\$ 39,685,443.00	\$ 42,963,126.00	\$ 3,277,683.00	8.26%
	Local Funding				
28	Total RLE	\$ 75,281,010.00	\$ 71,616,604.00	\$ (3,664,406.00)	-4.87%
29	Total Discretionary Taxes from 0.748 Mills	11,062,907.00	11,791,596.00	728,689.00	6.59%
30	Total Local Funding	\$ 86,343,917.00	\$ 83,408,200.00	\$ (2,935,717.00)	-3.40%
31	Total State and Local Funding	\$ 126,029,360.00	\$ 126,371,326.00	\$ 341,966.00	0.27%
32	Total Funding Adjustment			\$ 341,966.00	
33	Total Funds per UFTE	7,137.86	7,274.01	\$ 136.15	1.91%

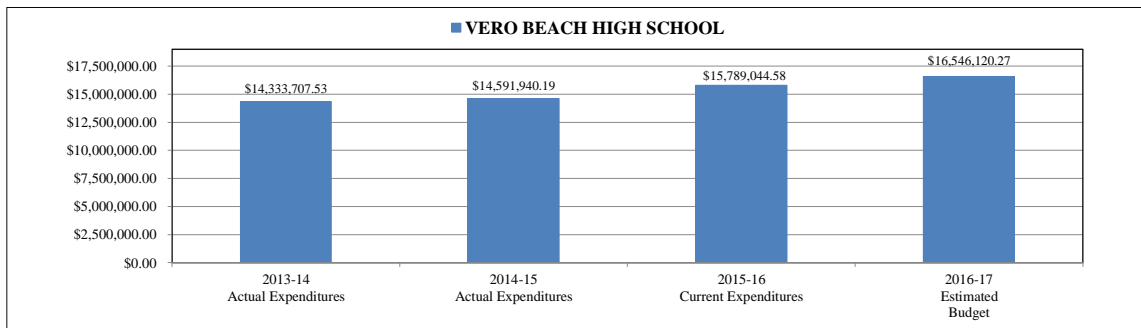
School District of Indian River County
2015-16 Cost Factors vs. 2016-17 Cost Factors

Group 1	Program Title	Cost Factor		Net Change	Percent Change
		2015-2016	2016-2017		
	Basic Education K-3 (101)	1.115	1.103	(0.012)	-1.08%
	Basic Education 4-8 (102)	1.000	1.000	0.000	0.00%
	Basic Education 9-12 (103)	1.005	1.001	(0.004)	-0.40%
	Basic Education with ESE Services K-3 (111)	1.115	1.103	(0.012)	-1.08%
	Basic Education with ESE Services 4-8 (112)	1.000	1.000	0.000	0.00%
	Basic Education with ESE Services 9-12 (113)	1.005	1.001	(0.004)	-0.40%
Group 2					
	English for Speakers of Other Languages (ESOL) (130)	1.180	1.194	0.014	1.19%
	Exceptional Student Education - Support Level 4 (254)	3.613	3.607	(0.006)	-0.17%
	Exceptional Student Education - Support Level 5 (255)	5.258	5.376	0.118	2.24%
	Special Programs for Career Education (300)	1.005	1.001	(0.004)	-0.40%

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

Function	Description	Actual 2015-2016	Proposed Budget 2016-2017	Increase (Decrease)	Percentage Increase (Decrease)
FEDERAL:					
1	3191 ROTC	\$ 138,107	\$ 150,000	\$ 11,893	9%
2	3202 Medicaid Reimbursement	302,114	350,000	47,886	16%
3	3230 Education for the Handicapped	4,158	1,200	(2,958)	-71%
4	3280 Federal through local	20,000	-	(20,000)	-100%
5	TOTAL FEDERAL DIRECT	\$ 464,379	\$ 501,200	\$ 36,821	8%
STATE:					
6	3310 Florida Education Finance Program	19,156,228	\$ 22,878,220	\$ 3,721,992	19%
7	3315 Workforce Development	1,051,473	1,073,315	21,842	2%
8	3317 Workforce Development - Performance Bonus	84,472	84,472	-	0%
9	3323 Withheld for SBE Administrative Expense	10,105	10,105	-	100%
10	3343 State License Tax	148,065	145,000	(3,065)	-2%
11	3344 Lottery Funds	-	-	-	100%
12	3355 Class Size Reduction	19,103,361	19,106,732	3,371	0%
13	3361 Lottery School Recognition	978,174	978,174	-	0%
14	3371 Voluntary Pre-K Program	511,475	499,433	(12,042)	-2%
15	3399 Other Miscellaneous State	478,739	-	(478,739)	-100%
16	TOTAL STATE	\$ 41,522,092	\$ 44,775,451	\$ 3,253,359	8%
LOCAL:					
17	3411 District School Tax	86,595,347	\$ 83,408,200	\$ (3,187,147)	-4%
18	3421 Tax Redemptions	564,515	-	(564,515)	0%
19	3411 Special Election Millage (0.60)	8,873,989	9,458,499	584,510	7%
20	3423 Tax collector fees returned	24	-	(24)	-100%
21	3425 Rent	151,299	145,000	(6,299)	-4%
22	3431 Interest on Investments	237,185	220,000	(17,185)	-7%
23	3433 Increase in FMV of investments	25,520	-	(25,520)	-100%
24	3440 Gifts, Grants and Bequests	288,102	11,595	(276,507)	-96%
25	3460 Adult Student Fees	209,439	240,500	31,061	15%
26	3473 School Age Childcare	195,170	175,000	(20,170)	-10%
27	3491 Bus Fees	76,894	75,000	(1,894)	-2%
28	3493 Sale of Junk	-	-	-	0%
29	3494 Federal Indirect	347,761	400,000	52,239	15%
30	3495 Misc. Local Revenue	1,583,459	1,598,629	15,170	1%
31	3497 Refunds of prior year expenditures	29,789	-	(29,789)	0%
32	3498 Collections for lost / damaged textbooks	12,772	-	(12,772)	0%
33	3499 Receipt of Food Services Indirect Costs	267,718	270,000	2,282	1%
34	TOTAL LOCAL	\$ 99,458,983	\$ 96,002,423	\$ (3,456,560)	-3%
35	TOTAL ESTIMATED REVENUES	141,445,454	141,279,074	(166,380)	0%
OTHER FINANCING SOURCES:					
36	3630 Transfers from Capital	\$ 3,962,140	\$ 4,162,140	\$ 200,000	5%
37	3730 Sale of Fixed Assets	83,023	80,000	(3,023)	-4%
38	3740 Insurance Loss Recoveries	580,263	22,508	(557,755)	-96%
39	TOTAL OTHER SOURCES	\$ 4,625,426	\$ 4,264,648	\$ (360,778)	-8%
		146,070,880	145,543,722	(527,158)	0%
FUND BALANCES:					
40	Nonspendable	\$ 310,238	\$ 305,455	\$ (4,783)	-2%
41	Restricted	8,031,520	7,978,584	(52,936)	-1%
42	Unrestricted:				
43	Assigned	7,911,660	13,467,742	5,556,082	70%
44	Unassigned	7,672,358	4,302,179	(3,370,178)	-44%
45	TOTAL FUND BALANCES	\$ 23,925,776	\$ 26,053,961	\$ 2,128,185	9%
TOTAL ESTIMATED REVENUES, OTHER SOURCES AND FUND BALANCES					
46		\$ 169,996,656	\$ 171,597,683	\$ 1,601,027	
47	Total Unweighted FTE Students	17,658	17,373	(285)	
48	Total Funding & Balances per FTE	9,627	9,877	250	
49	FEFP & Taxes Total	\$ 125,833,110	\$ 126,371,326	\$ 538,216	

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



VERO BEACH HIGH SCHOOL

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$677,043.19	\$598,670.08	\$540,088.23	\$551,819.65	\$11,731.42
000	(GF)NON-DISCR SALARY (DIST)	\$11,171,746.40	\$11,534,695.24	\$11,812,762.65	\$11,898,481.67	\$85,719.02
006	COMMUNICATIONS (DISTRICT)	\$3,721.31	\$3,761.98	\$4,110.82	\$3,900.00	(\$210.82)
008	ELECTRICAL	\$1,170,744.06	\$1,052,530.58	\$962,684.95	\$895,500.00	(\$67,184.95)
074	FLORIDA TEACHER LEAD (DIST)	\$39,708.83	\$34,575.37	\$34,804.41	\$0.00	(\$34,804.41)
075	TEXTBOOK ALLOCATION (FTE)	\$43,399.23	\$47,546.24	\$0.00	\$38,314.22	\$38,314.22
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$14,903.60	\$20,166.30	\$9,152.36	\$16,312.09	\$7,159.73
077	SCHOOL IMP (LOTTERY)(FTE)	\$1,157.92	\$13,978.77	\$22,471.56	\$21,837.34	(\$634.22)
080	SCIENCE LAB MATERIALS (FTE)	\$4,134.20	\$4,235.67	\$4,098.86	\$4,241.93	\$143.07
081	CLOSING THE ACHIEVEMENT GAP	\$2,028.30	\$0.00	\$0.00	\$0.00	\$0.00
084	DUAL ENROLLMENT	\$0.00	\$135,999.96	\$134,458.64	\$136,000.00	\$1,541.36
085	ADVANCED PLACEMENT (FTE)	\$180,884.39	\$218,134.34	\$248,089.61	\$892,586.55	\$644,496.94
092	DISTRCT SUPP STUDET COMPETITION	\$0.00	\$4,644.95	\$4,750.95	\$0.00	(\$4,750.95)
092	TERMINAL PAY	\$0.00	\$0.00	\$180,931.61	\$0.00	(\$180,931.61)
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$804.78	\$0.00	\$0.00	\$0.00
501	DIST SUPP - GRADUATION COSTS	\$4,982.00	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$11,178.53	\$5,587.24	\$0.00	(\$5,587.24)
506	EVEN YEAR SUMMER SCHOOL	\$6,981.64	\$4,579.10	\$21,120.35	\$8,672.70	(\$12,447.65)
510	VBHS FLOOD	\$820.81	\$0.00	\$368,096.92	\$145,532.50	(\$222,564.42)
530	EQUAL OPPORTUNITY SCHOOLS	\$0.00	\$0.00	\$0.00	\$24,400.00	\$24,400.00
532	CWA CONTRACT	\$0.00	\$0.00	\$11,201.70	\$0.00	(\$11,201.70)
540	0.25 CRITICAL NEEDS MILLAGE	\$96,471.90	\$172,351.58	\$577,423.10	\$685,063.69	\$107,640.59
541	0.35 CRITICAL NEEDS MILLAGE	\$73,911.97	\$1,940.90	\$97.57	\$90,259.78	\$90,162.21
544	DISTRICTWIDE MOVING	\$0.00	\$423.45	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$388,311.92	\$0.00	\$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)	\$54,775.76	\$76,377.31	\$63,407.69	\$60,800.00	(\$2,607.69)
549	BOTTLED GAS (PROPANE) (DIST)	\$15,964.78	\$11,166.78	\$10,056.21	\$9,071.87	(\$984.34)
555	2012-13 RETRO PAY	\$84,165.36	\$0.00	\$0.00	\$0.00	\$0.00
562	CAREER VOCATIONAL ADD ON FTE	\$87,420.50	\$417,825.98	\$83,629.29	\$727,897.34	\$644,268.05
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$7,271.70	\$0.00	(\$7,271.70)
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$13,284.52	\$13,284.52
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$263,122.00	\$0.00	(\$263,122.00)
579	COURSE & CREDIT RECOVERY	\$0.00	\$6,746.87	\$8,015.49	\$15,000.00	\$6,984.51
580	IRCEA SUPPLEMENTS	\$187,214.54	\$180,816.88	\$201,473.22	\$191,934.00	(\$9,539.22)
582	END OF COURSE BOOT CAMP	\$8,200.84	\$8,948.90	\$10,356.35	\$12,000.00	\$1,643.65
587	SMART HORIZONS	\$0.00	\$0.00	\$19,425.00	\$60,865.00	\$41,440.00
588	HIGH SCHOOL CREDIT RECOVERY	\$0.00	\$0.00	\$7,677.36	\$13,200.00	\$5,522.64
589	IRFIL EXPENSES	\$5,885.82	\$5,055.68	\$4,572.56	\$0.00	(\$4,572.56)
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$0.00	\$680.34	\$0.00	\$1,391.00	\$1,391.00
591	CUSTODIAL SUBSTITUTES	\$1,482.18	\$0.00	\$0.00	\$0.00	\$0.00
592	SACS ACCREDITATION REVIEW	\$2,493.01	\$0.00	\$0.00	\$0.00	\$0.00
596	20% CAPE FUNDS	\$0.00	\$0.00	\$70,340.59	\$15,254.42	(\$55,086.17)
598	SICK LEAVE BUYBACK	\$5,153.07	\$3,343.87	\$3,540.39	\$0.00	(\$3,540.39)
704	FLORIDA VIRTUAL SCHOOL FRANCHISE	\$0.00	\$0.00	\$0.00	\$12,500.00	\$12,500.00
905	BANDWIDTH GRANT / DORI SLOSBERG	\$0.00	\$18,820.00	\$11,662.50	\$0.00	(\$11,662.50)
907	HIGH SCHOOL STEM GRANT	\$0.00	\$89.76	\$0.00	\$0.00	\$0.00
916	BIOTECH ACADEMISS-VB & SR HIGH	\$0.00	\$1,850.00	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$82,562.70	\$0.00	(\$82,562.70)
TOTALS		\$14,333,707.53	\$14,591,940.19	\$15,789,044.58	\$16,546,120.27	\$757,075.69

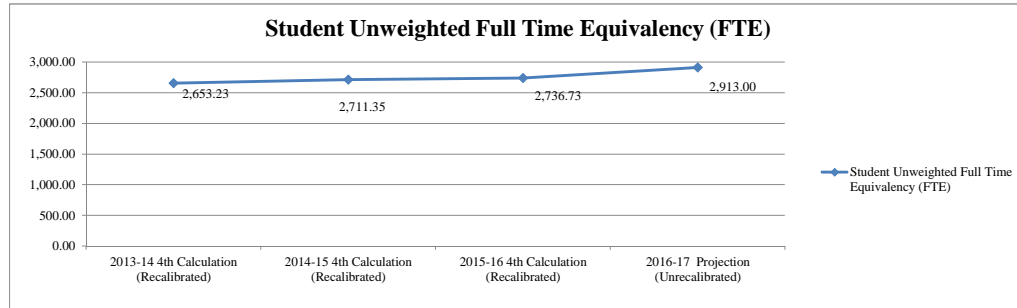
School District of Indian River County
General Operating Budget
Facility 0031

Staffing Summary (Full Time Equivalent)

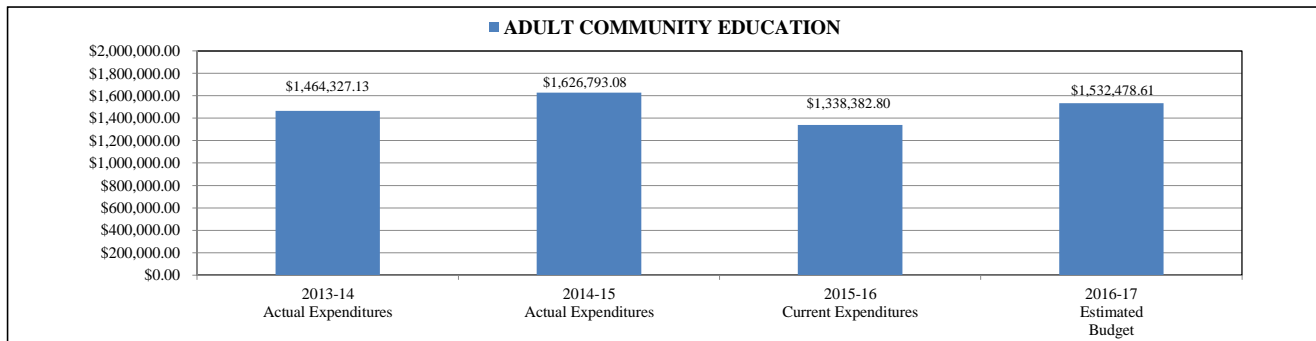
Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL FLC	2.00	2.00	2.00	2.00	0.00
ASST PRINCIPAL SENIOR HIGH	4.00	4.00	4.00	4.00	0.00
ATHLETIC DIRECTOR	1.00	1.00	1.00	1.00	0.00
ATHLETIC TRAINER	1.00	1.00	1.00	1.00	0.00
AUDITORIUM DIRECTOR	1.00	1.00	1.00	1.00	0.00
BAND DIRECTOR - SR HIGH	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER SENIOR HIGH SCHOOL	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	15.00	15.00	15.00	15.00	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	1.00	1.00	0.00
ESE SELF-CARE AIDE	1.00	1.00	1.00	1.00	0.00
ESE TEACHER ASSISTANT 6-21	7.00	7.00	7.00	7.00	0.00
FACILITIES COORDINATOR	1.00	1.00	1.00	1.00	0.00
GRADUATION COACH	0.00	0.00	0.00	1.00	1.00
GROUNDSMAN	1.00	1.00	1.00	1.00	0.00
GUIDANCE SENIOR HIGH	7.00	7.00	8.00	8.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	0.00
HEAD CUSTODIAN II	2.00	2.00	2.00	2.00	0.00
HEALTH ASSISTANT 2	2.00	2.00	2.00	2.00	0.00
LIBRARIAN/MEDIA SPEC SENIOR HI	2.00	2.00	2.00	2.00	0.00
MEDIA CENTER ASSISTANT, SENIOR	2.00	2.00	2.00	2.00	0.00
OCCUPATIONAL SPECIALIST	0.10	0.10	0.10	0.10	0.00
PLANT OPERATOR	2.00	2.00	2.00	2.00	0.00
PRINCIPAL HIGH SCHOOL	1.00	1.00	1.00	1.00	0.00
RECORDS SPECIALIST HIGH SCHOOL	1.00	1.00	1.00	1.00	0.00
ROTC INSTRUCTOR	2.00	2.00	2.00	2.00	0.00
Security Monitor II	2.00	2.00	2.00	2.00	0.00
SCHOOL COMPTR LAB ASSISTANT	2.00	2.00	2.00	2.00	0.00
SECRETARY GUIDANCE	2.00	2.00	2.00	2.00	0.00
SECRETARY I	2.00	2.00	2.00	2.00	0.00
SENIOR SECRETARY I	5.00	5.00	5.00	5.00	0.00
SWITCHBOARD OPERATOR/RECEPTION	1.00	1.00	1.00	1.00	0.00
TEACHER ART SENIOR HIGH	3.00	3.00	3.00	3.00	0.00
TEACHER ASSISTANT - ESOL SR HI	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	4.00	4.00	4.00	4.00	0.00
TEACHER BUSINESS EDUCATION	5.00	4.00	4.00	4.00	0.00
TEACHER DRAMA, SENIOR HIGH	1.00	1.00	1.00	1.00	0.00
TEACHER DROPOUT PREVENTION SR	0.40	1.00	1.00	1.00	0.00
TEACHER ESOL	1.00	0.00	0.00	0.00	0.00
TEACHER EXCEPTIONAL ED - VE	11.00	11.00	11.00	11.00	0.00
TEACHER EXCEPTIONAL ED AUTISM	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL EDUCATION	1.00	1.00	1.00	1.00	0.00
TEACHER FOREIGN LANGUAGE, SR H	8.00	8.00	8.00	8.00	0.00
TEACHER HEALTH OCCUPATIONS	2.00	2.00	2.00	2.00	0.00
TEACHER IN-SCHOOL SUSPENSION,	2.00	2.00	2.00	2.00	0.00
TEACHER LANGUAGE ARTS SR HIGH	18.00	18.00	18.00	18.00	0.00
TEACHER MATH SR HIGH	20.00	20.00	20.00	20.00	0.00
TEACHER MUSIC SENIOR HIGH	2.70	2.70	2.70	2.70	0.00
TEACHER PHYSICAL EDUCATION, SR	8.00	8.00	8.00	8.00	0.00
TEACHER READING, SENIOR HIGH	3.00	5.00	5.00	5.00	0.00
TEACHER SCIENCE SENIOR HIGH	17.00	17.00	17.00	17.00	0.00
TEACHER SOCIAL STUDIES SR HIGH	17.00	17.00	17.00	17.00	0.00
TEACHER TECHNOLOGY EDUCATION	5.00	5.00	5.00	5.00	0.00
TEACHER, AP/IB PROGRAM	1.00	1.00	1.00	1.00	0.00
TEACHER, EMOTIONAL/BEHAVIORAL	4.00	4.00	4.00	4.00	0.00
TV PRODUCTION TEACHER	1.00	1.00	1.00	1.00	0.00
TEACHER CRITICAL THINKING	0.00	1.00	1.00	1.00	0.00
TEACHER, STEM	0.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	211.20	213.80	214.80	215.80	1.00

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

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	2,653.23	2,711.35	2,736.73	2,913.00



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



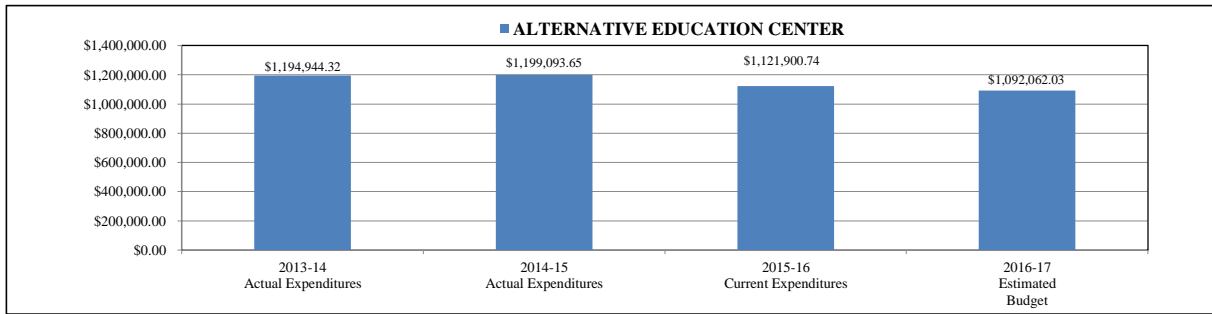
ADULT COMMUNITY EDUCATION

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
74	FLORIDA TEACHER LEAD (DIST)	\$269.03	\$0.00	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$14.00	\$0.00	\$0.00	\$0.00	\$0.00
610	ADULT EDUCATION-GENERAL	984,014.72	1,175,352.57	\$872,150.49	\$1,021,569.11	\$149,418.62
612	ADULT EDUCATION-CULINARY	8,446.44	\$0.00	\$0.00	\$0.00	\$0.00
613	ADULT EDUCATION-CDL	6,296.43	4,591.06	\$4,140.61	\$3,542.60	(\$598.01)
614	ADULT EDUCATION-SECURITY D TRN	2,587.92	3,434.10	\$2,756.06	\$3,942.60	\$1,186.54
615	ADULT EDUCATION-SECURITY G TRN	\$0.00	\$972.10	\$1,615.05	\$1,814.20	\$199.15
616	ADULT EDUCATION-WELDING PROGRAM	\$51,816.01	\$7,363.47	\$8,821.91	\$10,861.62	\$2,039.71
620	ADULT EDUCATION-MEDICAL	9,701.41	6,693.02	\$7,307.95	\$29,956.31	\$22,648.36
621	ADULT EDUCATION-CERT NURSE AST	86,839.63	86,733.06	\$74,157.10	\$79,516.20	\$5,359.10
623	ADULT EDUCATION-MEDICAL ASST	69,378.94	68,967.21	\$70,465.06	\$83,432.62	\$12,967.56
625	ADULT EDUCATION-MEDICAL CODING	7,816.05	10,368.54	\$7,834.13	\$11,677.80	\$3,843.67
626	ADULT EDUCATION-PHLEBOTOMY	6,577.54	10,205.47	\$7,394.69	\$9,349.40	\$1,954.71
627	ADULT EDUCATION-PHARMACY TECH	57,856.39	57,882.02	\$59,893.80	\$65,551.86	\$5,658.06
628	ADULT EDUCATION-LIC PRAC NURSE	172,712.62	171,803.46	\$205,333.41	\$211,264.29	\$5,930.88
905	BANDWIDTH GRANT	\$0.00	22,427.00	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$16,512.54	\$0.00	(\$16,512.54)
TOTALS		\$1,464,327.13	\$1,626,793.08	\$1,338,382.80	\$1,532,478.61	\$194,095.81

Staffing Summary (Full Time Equivalent)

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

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



ALTERNATIVE EDUCATION CENTER

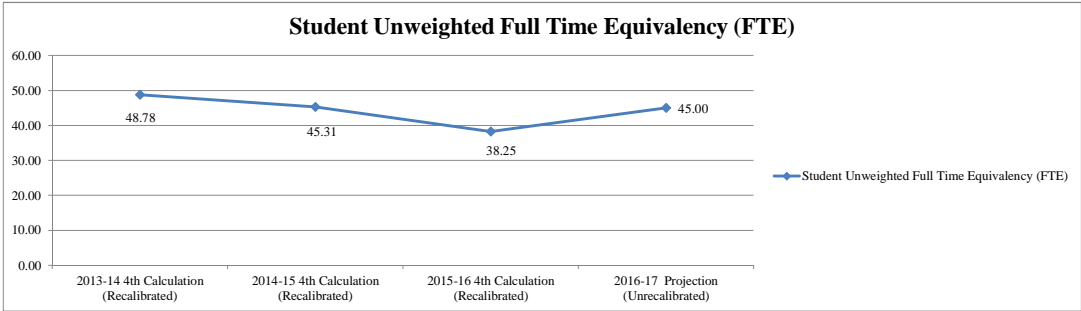
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$14,060.28	\$10,908.07	\$11,567.06	\$14,775.11	\$3,208.05
000	(GF)NON-DISC SALARY (DIST)	\$1,018,073.73	\$987,982.30	\$978,707.65	\$952,785.59	(\$25,922.06)
006	COMMUNICATIONS (DISTRICT)	\$1,378.39	\$1,342.51	\$1,489.28	\$1,400.00	(\$89.28)
008	ELECTRICAL	\$72,958.08	\$69,106.38	\$67,904.52	\$61,200.00	(\$6,704.52)
051	TITLE 1 SKIPPED SCHOOLS / ALT ED SUPPORT	\$20,119.30	\$29,262.42	\$9,349.61	\$7,566.30	(\$1,783.31)
074	FLORIDA TEACHER LEAD (DIST)	\$2,959.33	\$2,770.34	\$2,597.30	\$0.00	(\$2,597.30)
075	TEXTBOOK ALLOCATION (FTE)	\$8,679.78	\$642.24	\$0.00	\$535.50	\$535.50
076	LIBRARY MEDIA CATEGORICAL	\$0.00	\$0.00	\$0.00	\$670.11	\$670.11
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$0.00	\$1,371.03	\$870.12	(\$500.91)
094	TERMINAL PAY	\$0.00	\$0.00	\$29,591.76	\$0.00	(\$29,591.76)
510	ICPALMS	\$93.20	\$0.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$1,910.91	\$0.00	(\$1,910.91)
540	0.25 CRITICAL NEEDS MILLAGE	\$6,255.13	\$79,642.34	\$287.56	\$0.00	(\$287.56)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$852.60	\$102.70	\$0.00	\$36,172.30	\$36,172.30
545	TEACHER SALARY ALLOCATION	\$28,441.79	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$6,708.91	\$6,893.92	\$7,108.52	\$7,200.00	\$91.48
549	BOTTLED GAS (PROPANE) (DIST)	\$2,032.34	\$1,848.23	\$720.10	\$0.00	(\$720.10)
555	2012-13 RETRO PAY	\$3,696.66	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$8,634.80	\$8,095.31	\$8,036.33	\$8,887.00	\$850.67
589	IRFIL EXPENSE	\$0.00	\$496.89	\$400.54	\$0.00	(\$400.54)
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$858.57	\$0.00	(\$858.57)
TOTALS		\$1,194,944.32	\$1,199,093.65	\$1,121,900.74	\$1,092,062.03	(\$107,031.62)

Staffing Summary (Full Time Equivalent)

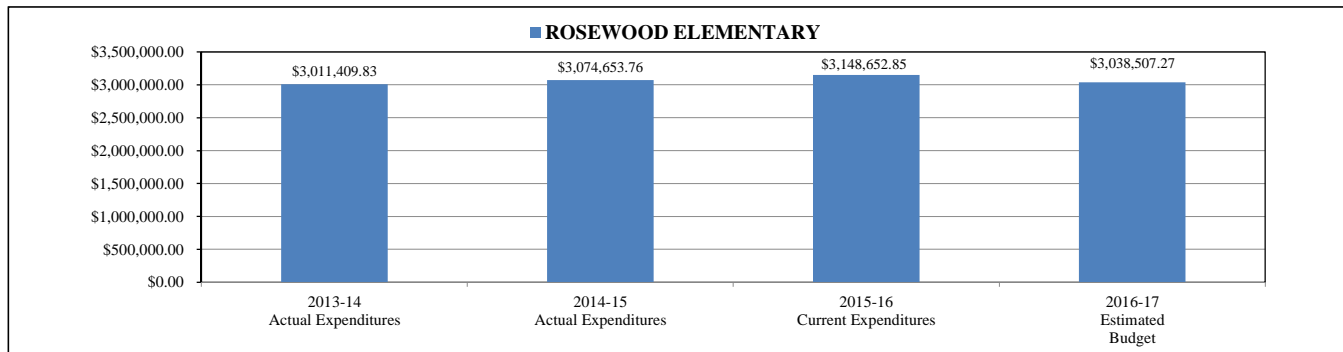
Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	2.00	0.00
PRINCIPAL FOR ALTERNATIVE EDUC	1.00	1.00	1.00	1.00	0.00
ESE TEACHER ASSISTANT 6-21	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT, OTHER BASIC	4.00	4.00	4.00	4.00	0.00
TEACHER CULINARY ARTS	1.00	1.00	1.00	1.00	0.00
TEACHER DROPOUT PREVENTION SR	3.00	3.00	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	2.00	2.00	0.00
TEACHER MATH SR HIGH	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION, SR	1.00	1.00	1.00	1.00	0.00
TEACHER SCIENCE SENIOR HIGH	2.00	2.00	2.00	2.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	21.00	21.00	21.00	21.00	0.00

School District of Indian River County General Operating Budget Facility 0033
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FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	48.78	45.31	38.25	45.00



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



ROSEWOOD ELEMENTARY

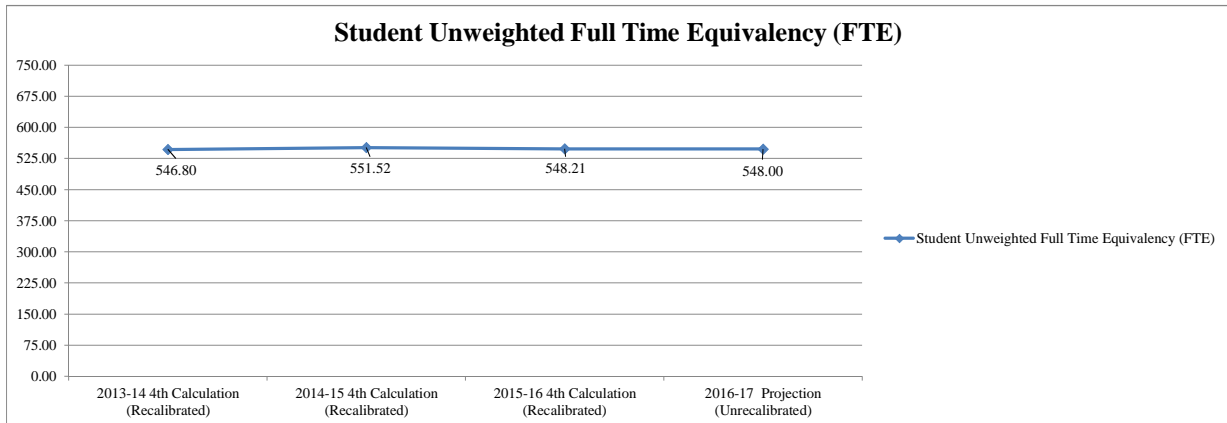
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$41,364.04	\$41,677.92	\$43,820.81	\$54,278.14	\$10,457.33
000	(GF)NON-DISCR SALARY (DIST)	\$2,391,827.29	\$2,615,316.51	\$2,616,147.83	\$2,589,816.34	(\$26,331.49)
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$588.31	\$719.17	\$700.00	(\$19.17)
008	ELECTRICAL	\$154,696.51	\$159,983.56	\$148,067.82	\$132,700.00	(\$15,367.82)
074	FLORIDA TEACHER LEAD (DIST)	\$9,577.47	\$9,083.64	\$8,571.09	\$0.00	(\$8,571.09)
075	TEXTBOOK ALLOCATION (FTE)	\$2,284.90	\$10,323.01	\$0.00	\$4,385.68	\$4,385.68
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$3,475.57	\$3,679.67	\$2,624.81	\$2,506.06	(\$118.75)
077	SCHOOL IMP (LOTTERY)(FTE)	\$903.98	\$1,661.24	\$3,616.77	\$7,930.94	\$4,314.17
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$1,200.08	\$359.92	\$2,598.68	\$2,238.76
081	CLOSING THE ACHIEVEMENT GAP	\$7,003.22	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$15,839.69	\$0.00	(\$15,839.69)
506	EVEN YEAR SUMMER SCHOOL	\$37,323.92	\$23,908.19	\$52,727.18	\$18,532.13	(\$34,195.05)
510	ICPALMS	\$217.90	\$0.00	\$0.00	\$0.00	\$0.00
514	ROSEWOOD BASEBALL FILED SUPPORT	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$0.00	\$17,800.55	\$0.00	(\$17,800.55)
532	CWA CONTRACT	\$0.00	\$0.00	\$2,229.83	\$0.00	(\$2,229.83)
540	0.25 CRITICAL NEEDS MILLAGE	\$168,209.55	\$112,231.41	\$120,710.71	\$152,882.97	\$32,172.26
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$83.67	\$0.00	\$37,441.33	\$37,441.33
545	TEACHER SALARY ALLOCATION	\$93,380.61	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$7,415.31	\$7,057.18	\$8,356.59	\$6,900.00	(\$1,456.59)
550	INSERVICE INCENTIVE PAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$18,688.23	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$0.00	\$7,995.53	\$0.00	(\$7,995.53)
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
578	SCHOOL RECOGNITION	\$54,702.00	\$54,139.73	\$54,062.41	\$0.00	(\$54,062.41)
580	IRCEA SUPPLEMENTS	\$17,632.03	\$18,569.35	\$20,852.70	\$21,785.00	\$932.30
589	IRFIL EXPENSES	\$1,544.59	\$1,377.44	\$0.00	\$0.00	\$0.00
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$0.00	\$2,800.00	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$531.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$4,972.85	\$1,636.90	\$0.00	(\$1,636.90)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$16,512.54	\$0.00	(\$16,512.54)
TOTALS		\$3,011,409.83	\$3,074,653.76	\$3,148,652.85	\$3,038,507.27	(\$110,145.58)

School District of Indian River County
General Operating Budget
Facility 0041

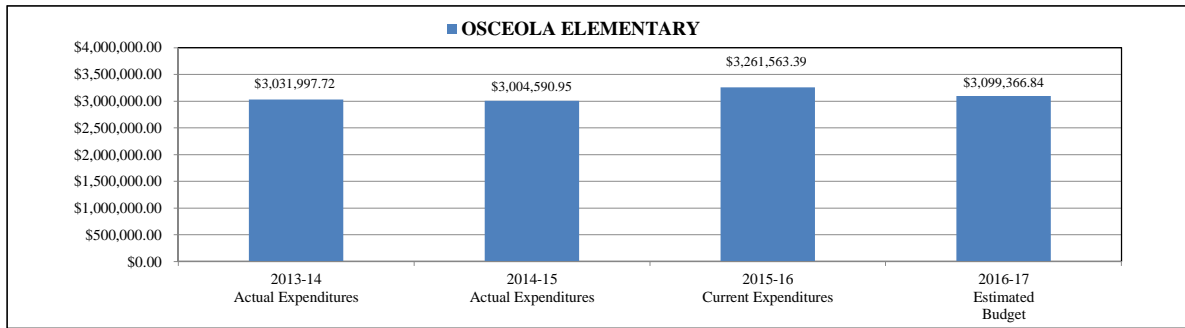
Staffing Summary (Full Time Equivalent)

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

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	546.80	551.52	548.21	548.00



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



OSCEOLA ELEMENTARY

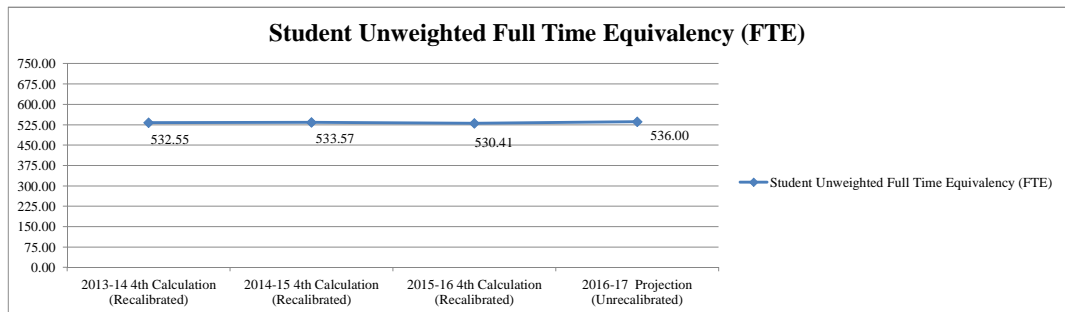
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$52,261.35	\$57,433.29	\$52,225.62	\$52,885.95	\$660.33
000	(GF)NON-DISCR SALARY (DIST)	\$2,507,714.45	\$2,668,932.57	\$2,733,956.70	\$2,769,587.40	\$35,630.70
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$588.23	\$714.77	\$700.00	(\$14.77)
008	ELECTRICAL	\$77,827.04	\$79,331.68	\$83,600.42	\$85,900.00	\$2,299.58
074	FLORIDA TEACHER LEAD (DIST)	\$9,147.02	\$7,843.10	\$8,830.81	\$0.00	(\$8,830.81)
075	TEXTBOOK ALLOCATION (FTE)	\$1,817.01	\$12,605.47	\$0.00	\$21,243.28	\$21,243.28
076	LIBRARY MEDIA CATEGORICAL (FTE)	\$2,322.98	\$3,348.21	\$2,162.71	\$3,229.69	\$1,066.98
077	SCHOOL IMP (LOTTERY)(FTE)	\$759.04	\$0.00	\$2,485.79	\$18,625.18	\$16,139.39
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$0.00	\$1,578.90	\$521.71	(\$1,057.19)
081	CLOSING THE ACHIEVEMENT GAP	\$4,521.46	\$0.00	\$0.00	\$0.00	\$0.00
093	EXCEPTIONAL (GIFTED SERV)	\$0.00	\$0.00	\$81,730.03	\$0.00	(\$81,730.03)
094	TERMINAL PAY	\$0.00	\$0.00	\$89,451.76	\$0.00	(\$89,451.76)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$55,193.97	\$31,918.18	\$0.00	(\$31,918.18)
510	ICPALMS	\$211.66	\$0.00	\$0.00	\$0.00	\$0.00
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$5,693.90	\$2,646.10	\$0.00	(\$2,646.10)
532	CWA CONTRACT	\$0.00	\$0.00	\$2,780.99	\$0.00	(\$2,780.99)
540	0.25 CRITICAL NEEDS MILLAGE	\$176,078.75	\$76,230.73	\$70,073.27	\$90,884.83	\$20,811.56
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	\$91,852.11	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$10,934.93	\$10,331.71	\$10,186.01	\$10,000.00	(\$186.01)
549	BOTTLED GAS (PROPANE) (DIST)	\$5,555.04	\$4,287.25	\$564.50	\$0.00	(\$564.50)
550	OSCEOLA WATER INTRUSION	\$0.00	\$0.00	\$0.00	\$15,128.80	\$15,128.80
555	2012-13 RETRO PAY	\$17,875.95	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$0.00	\$11,332.90	\$0.00	(\$11,332.90)
578	SCHOOL RECOGNITION	\$53,000.00	\$0.00	\$51,780.09	\$0.00	(\$51,780.09)
580	IRCEA SUPPLEMENTS	\$17,974.99	\$19,304.24	\$21,207.54	\$21,785.00	\$577.46
588	OSCEOLA ROBOTICS PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
589	IRFIL EXPENSES	\$1,266.23	\$1,800.48	\$1,463.54	\$0.00	(\$1,463.54)
593	ENERGY SAVINGS REBATE	\$246.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$1,666.12	\$872.76	\$0.00	(\$872.76)
TOTALS		\$3,031,997.72	\$3,004,590.95	\$3,261,563.39	\$3,099,366.84	(\$162,196.55)

School District of Indian River County
General Operating Budget
Facility 0051

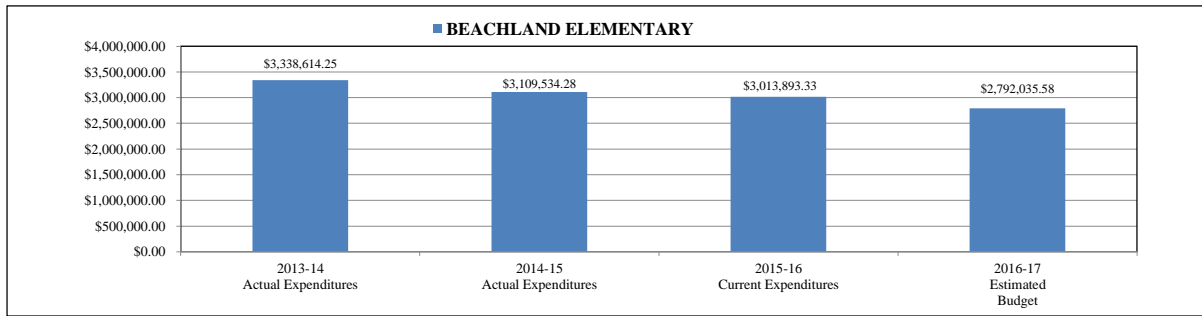
Staffing Summary (Full Time Equivalent)

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

	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 Projection (Unrecalibrated)
FTE History and Projection				
Student Unweighted Full Time Equivalency (FTE)	532.55	533.57	530.41	536.00



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



BEACHLAND ELEMENTARY

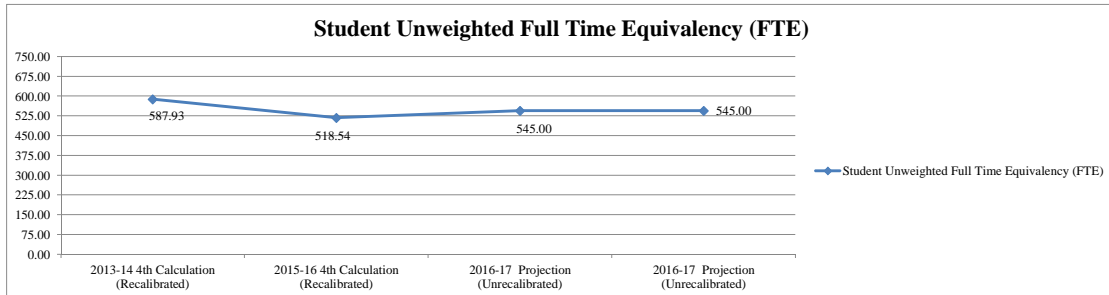
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$50,037.02	\$49,678.96	\$45,581.07	\$45,684.60	\$103.53
000	(GF)NON-DISCR SALARY (DIST)	\$2,757,696.47	\$2,627,964.39	\$2,509,439.45	\$2,506,286.85	(\$3,152.60)
006	COMMUNICATIONS (DISTRICT)	\$1,120.02	\$1,131.45	\$1,160.94	\$1,100.00	(\$60.94)
008	ELECTRICAL	\$141,373.63	\$139,028.29	\$132,031.79	\$102,100.00	(\$29,931.79)
074	FLORIDA TEACHER LEAD (DIST)	\$10,868.81	\$9,736.25	\$8,311.36	\$0.00	(\$8,311.36)
075	TEXTBOOK ALLOCATION (FTE)	\$10,777.58	\$9,813.67	\$0.00	\$3,708.00	\$3,708.00
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,966.67	\$3,385.61	\$2,419.42	\$2,266.24	(\$153.18)
077	SCHOOL IMP (LOTTERY)(FTE)	\$809.30	\$0.00	\$6,132.90	\$5,182.90	(\$950.00)
080	SCIENCE LAB MATERIALS (FTE)	\$685.19	\$10.97	\$2,569.05	\$1,088.06	(\$1,480.99)
081	CLOSING THE ACHIEVEMENT GAP	\$5,749.64	\$0.00	\$0.00	\$0.00	\$0.00
089	SCHOOLS OF INNOVATION	\$0.00	\$0.00	\$9,305.00	\$0.00	(\$9,305.00)
093	EXECPTIONAL STUDENT EDUCATION-GIFTED	\$0.00	\$62,020.45	\$62,229.40	\$0.00	(\$62,229.40)
094	TERMINAL PAY	\$0.00	\$0.00	\$74,758.84	\$0.00	(\$74,758.84)
095	DONATIONS	\$29,458.80	\$0.00	\$354.21	\$130.29	(\$223.92)
510	ICPALMS	\$425.19	\$0.00	\$0.00	\$0.00	\$0.00
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$7,196.14	\$6,401.12	\$0.00	(\$6,401.12)
532	CWA CONTRACT	\$0.00	\$0.00	\$1,669.18	\$0.00	(\$1,669.18)
540	0.25 CRITICAL NEEDS MILLAGE	\$153,893.83	\$102,765.49	\$66,917.51	\$87,171.83	\$20,254.32
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$16,199.40	\$48.19	\$0.00	\$5,026.81	\$5,026.81
545	TEACHER SALARY ALLOCATION	\$107,370.07	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$10,131.77	\$9,935.51	\$9,948.81	\$9,300.00	(\$648.81)
555	2012-13 RETRO PAY	\$21,172.50	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT 15/16	\$0.00	\$0.00	\$472.02	\$0.00	(\$472.02)
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$1,205.00	\$1,205.00
578	SCHOOL RECOGNITION	\$0.00	\$58,177.49	\$50,937.36	\$0.00	(\$50,937.36)
580	IRCEA SUPPLEMENTS	\$16,125.77	\$18,448.48	\$21,875.95	\$21,785.00	(\$90.95)
589	IRFIL EXPENSES	\$1,752.59	\$1,668.94	\$1,377.95	\$0.00	(\$1,377.95)
905	BANDWIDTH GRANT	\$0.00	\$8,524.00	\$0.00	\$0.00	\$0.00
TOTALS		\$3,338,614.25	\$3,109,534.28	\$3,013,893.33	\$2,792,035.58	(\$221,857.75)

School District of Indian River County
General Operating Budget
Facility 0061

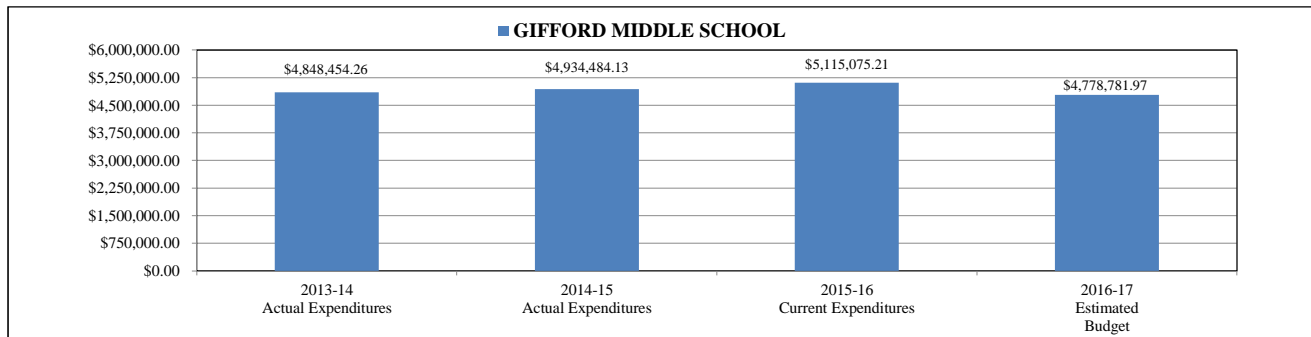
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMENTARY	1.00	1.00	1.00	0.50	-0.50
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	1.00	1.00	0.00
SCHOOL COMPTN LAB ASSISTANT	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	2.00	2.00	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED - VE	3.00	3.00	3.00	3.00	0.00
TEACHER GRADE 1	5.00	6.00	4.50	5.00	0.50
TEACHER GRADE 2	6.00	4.00	4.50	4.00	-0.50
TEACHER GRADE 3	6.00	6.00	4.50	5.00	0.50
TEACHER GRADE 4	5.00	5.00	4.50	3.00	-1.50
TEACHER GRADE 5	6.00	4.00	4.50	4.00	-0.50
TEACHER KINDERGARTEN	5.00	4.00	4.50	4.00	-0.50
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELEMENTARY	1.00	1.00	1.00	1.00	0.00
TEACHER SCH BASED READING STRATEGIES	0.00	0.00	0.00	0.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	53.50	49.50	47.50	45.00	-2.50

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 Projection (Unrecalibrated)	2016-17 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	587.93	518.54	545.00	545.00



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



GIFFORD MIDDLE SCHOOL

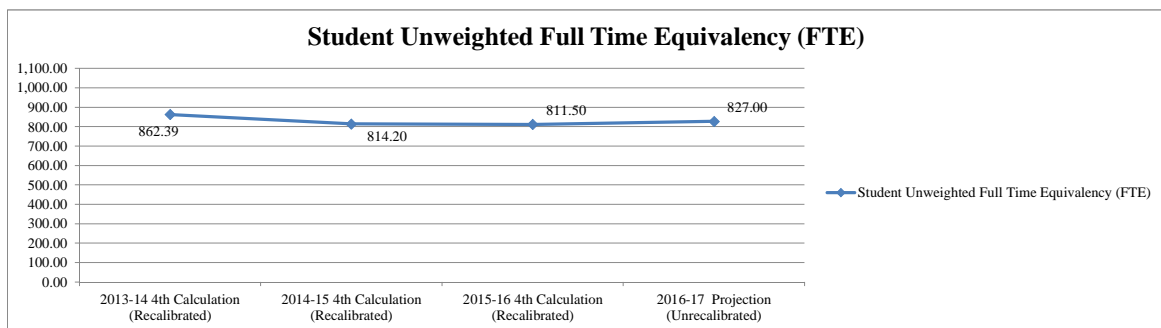
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$100,759.30	\$78,197.58	\$69,111.45	\$77,752.04	\$8,640.59
000	(GF)NON-DISCN SALARY (DIST)	\$3,828,030.31	\$4,009,622.95	\$3,963,335.55	\$4,086,987.28	\$123,651.73
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$588.27	\$715.32	\$700.00	(\$15.32)
008	ELECTRICAL	\$478,091.83	\$462,020.09	\$405,148.52	\$377,200.00	(\$27,948.52)
074	FLORIDA TEACHER LEAD (DIST)	\$14,958.07	\$12,808.23	\$12,931.61	\$0.00	(\$12,931.61)
075	TEXTBOOK ALLOCATION (FTE)	\$24,261.08	\$20,163.08	\$0.00	\$6,492.00	\$6,492.00
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,504.02	\$5,066.37	\$3,859.22	\$3,755.67	(\$103.55)
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$2,270.93	\$9,851.61	\$12,768.21	\$2,916.60
080	SCIENCE LAB MATERIALS (FTE)	\$1,232.44	\$396.02	\$118.76	\$2,892.99	\$2,774.23
081	CLOSING THE ACHIEVEMENT GAP	\$10,354.80	\$0.00	\$0.00	\$0.00	\$0.00
089	SCHOOLS OF INNOVATION	\$0.00	\$0.00	\$12,674.83	\$599.70	(\$12,075.13)
093	EXCEPTIONAL (GIFTED SERV)(DIS)	\$73,004.65	\$92,581.99	\$151,917.63	\$0.00	(\$151,917.63)
094	TERMINAL PAY	\$0.00	\$0.00	\$152,567.98	\$0.00	(\$152,567.98)
505	SUMMER SCHOOL	\$2,161.18	\$0.00	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$463.02	\$0.00	\$0.00	\$0.00	\$0.00
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$2,451.22	\$3,093.69	\$0.00	(\$3,093.69)
532	CWA CONTRACT	\$0.00	\$0.00	\$3,424.32	\$0.00	(\$3,424.32)
540	0.25 CRITICAL NEEDS MILLAGE	\$0.00	\$154,952.99	\$126,935.01	\$46,615.03	(\$80,319.98)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$27,283.84	\$991.09	\$195.10	\$58,688.81	\$58,493.71
545	TEACHER SALARY ALLOCATION	\$143,957.50	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$11,392.03	\$10,023.67	\$12,941.41	\$13,400.00	\$458.59
549	BOTTLED GAS (PROPANE) (DIST)	\$3,700.87	\$2,247.94	\$799.10	\$0.00	(\$799.10)
555	2012-13 RETRO PAY	\$28,791.02	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$0.00	\$14,164.18	\$7.70	(\$14,156.48)
578	SCHOOL RECOGNITION 12/13	\$0.00	\$0.00	\$79,014.00	\$0.00	(\$79,014.00)
579	SECONDARY REMEDIATION	\$2,255.54	\$574.52	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$51,419.17	\$48,085.17	\$50,650.75	\$53,638.00	\$2,987.25
589	IRFIL EXPENSES	\$1,907.87	\$3,167.64	\$1,735.65	\$0.00	(\$1,735.65)
596	20% CAPE FUNDS	\$0.00	\$0.00	\$0.00	\$3,800.00	\$3,800.00
598	SICK LEAVE BUYBACK	\$3,517.22	\$3,566.58	\$1,740.32	\$0.00	(\$1,740.32)
599	SCHOOL SECURITY	\$35,776.79	\$24,707.80	\$29,892.93	\$33,484.54	\$3,591.61
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$8,256.27	\$0.00	(\$8,256.27)
TOTALS		\$4,848,454.26	\$4,934,484.13	\$5,115,075.21	\$4,778,781.97	(\$336,293.24)

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

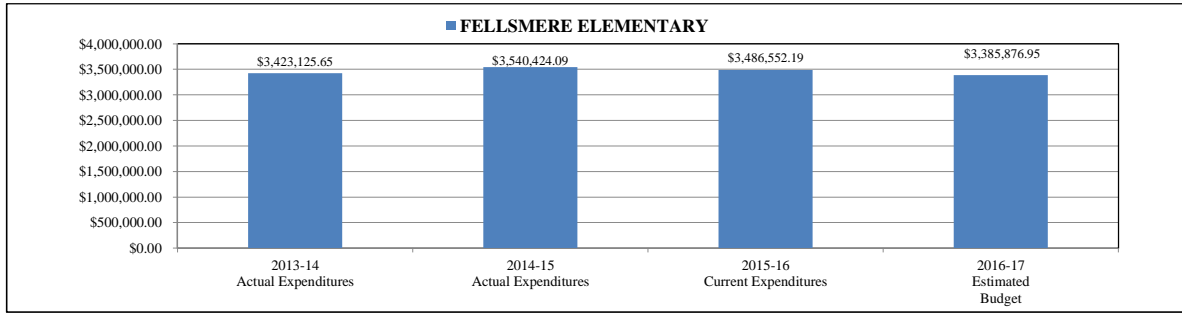
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL MIDDLE SCHOOL	2.00	2.00	2.00	2.00	0.00
BAND DIRECTOR - MIDDLE	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER MIDDLE SCHOOL	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	3.50	3.50	3.50	3.50	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	1.00	1.00	0.00
ESE TEACHER ASSISTANT 6-21	2.00	2.00	2.00	1.00	-1.00
ESE SELF-CARE AIDE	1.00	1.00	1.00	0.00	-1.00
GUIDANCE MIDDLE SCHOOL	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN II	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC MIDDLE	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	1.00	1.00	1.00	1.00	0.00
PRINCIPAL MIDDLE SCHOOL	1.00	1.00	1.00	1.00	0.00
SENIOR SECRETARY I	1.00	1.00	1.00	1.00	0.00
SENIOR SECRETARY I GUIDANCE	1.00	1.00	1.00	1.00	0.00
SWITCHBOARD OPERATOR/RECEPTION	1.00	0.00	0.00	0.00	0.00
TEACHER ART MIDDLE	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	2.00	2.00	2.00	2.00	0.00
TEACHER BUSINESS EDUCATION	1.00	1.00	1.00	1.00	0.00
TEACHER CRITICAL THINKING	0.00	0.00	1.00	0.00	-1.00
TEACHER EXCEPTIONAL ED - VE	3.00	3.00	3.00	4.00	1.00
TEACHER EXCEPTIONAL ED GIFTED	2.00	2.00	2.00	2.00	0.00
TEACHER EXCEPTIONAL EDUCATION	2.00	2.00	2.00	2.00	0.00
TEACHER FOREIGN LANGUAGE, MIDD	1.00	1.00	1.00	1.00	0.00
TEACHER LANGUAGE ARTS MIDDLE	7.00	7.00	6.00	7.00	1.00
TEACHER MATH MIDDLE	8.00	7.00	7.00	7.00	0.00
TEACHER MUSIC MIDDLE	1.30	1.30	1.30	1.30	0.00
TEACHER PHYSICAL EDUCATION MID	3.00	3.00	3.00	3.00	0.00
TEACHER READING MIDDLE	7.00	7.00	5.00	6.00	1.00
TEACHER SCIENCE MIDDLE	7.00	7.00	7.00	6.00	-1.00
TEACHER SOCIAL STUDIES MIDDLE	7.00	6.60	5.60	5.60	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	74.80	72.40	69.40	68.40	-1.00

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	862.39	814.20	811.50	827.00



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



FELLSMERE ELEMENTARY

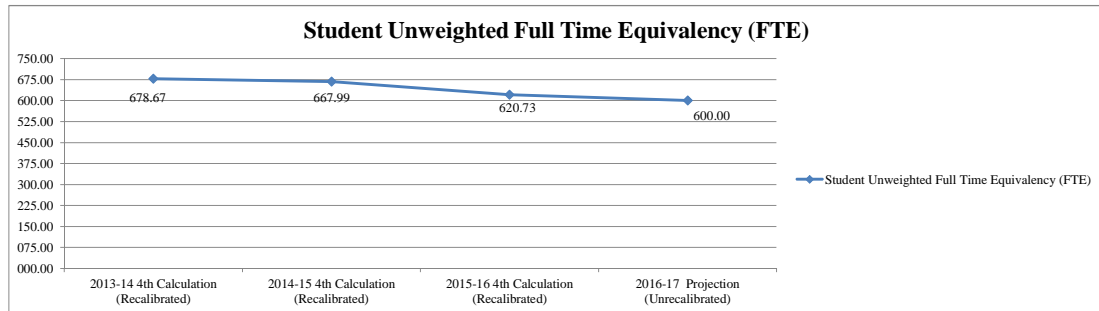
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$55,297.58	\$60,755.28	\$59,951.20	\$63,772.59	\$3,821.39
000	(GF)NON-DISC. SALARY (DIST)	\$2,848,055.29	\$2,974,497.56	\$2,999,764.58	\$2,989,816.78	(\$9,947.80)
006	COMMUNICATIONS (DISTRICT)	\$1,271.76	\$1,508.60	\$1,547.92	\$1,400.00	(\$147.92)
008	ELECTRICAL	\$133,291.58	\$111,927.68	\$124,641.11	\$126,500.00	\$1,858.89
074	FLORIDA TEACHER LEAD (DIST)	\$13,612.92	\$12,972.54	\$11,724.38	\$0.00	(\$11,724.38)
075	TEXTBOOK ALLOCATION (FTE)	\$0.00	\$16,272.45	\$0.00	\$4,965.84	\$4,965.84
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,161.97	\$3,393.69	\$3,727.99	\$2,803.17	(\$924.82)
077	SCHOOL IMP (LOTTERY)(FTE)	\$539.30	\$0.00	\$2,210.12	\$15,930.35	\$13,720.23
080	SCIENCE LAB MATERIALS (FTE)	\$394.25	\$706.93	\$3,566.43	\$1,582.72	(\$1,983.71)
094	TERMINAL PAY	\$0.00	\$0.00	\$43,543.63	\$0.00	(\$43,543.63)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$252.39	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$472.59	\$0.00	(\$472.59)
510	ICPALMS	\$786.31	\$0.00	\$0.00	\$0.00	\$0.00
521	SUMMER ENRICHMENT-FROG LEG \$\$	\$0.00	\$1,617.26	\$0.00	\$0.00	\$0.00
524	LOWEST 300 SCHOOLS	\$0.00	\$230,372.04	\$83,680.50	\$0.00	(\$83,680.50)
532	CWA CONTRACT	\$0.00	\$0.00	\$2,144.63	\$0.00	(\$2,144.63)
539	TITLE I DIFFERENTIAL PAY-GF	\$5,858.65	\$0.00	\$0.00	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$168,520.94	\$77,806.28	\$88,245.92	\$102,657.79	\$14,411.87
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$6,907.29	\$0.00	\$15,587.71	\$15,587.71
545	TEACHER SALARY ALLOCATION	\$124,503.69	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$24,804.98	\$21,091.24	\$20,245.59	\$20,800.00	\$554.41
549	BOTTLED GAS (PROPANE) (DIST)	(\$1,090.88)	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$21,926.20	\$0.00	\$0.00	\$0.00	\$0.00
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$275.00	\$275.00
580	IRCEA SUPPLEMENTS	\$18,422.13	\$18,126.30	\$20,320.90	\$21,785.00	\$1,464.10
589	IRFIL EXPENSES	\$988.32	\$2,216.56	\$1,448.14	\$0.00	(\$1,448.14)
593	ENERGY SAVINGS REBATE	\$116.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$1,664.66	\$0.00	\$810.79	\$0.00	(\$810.79)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$8,256.27	\$0.00	(\$8,256.27)
962	READY SET GROW - STEP INTO K	\$0.00	\$0.00	\$10,249.50	\$18,000.00	\$7,750.50
TOTALS		\$3,423,125.65	\$3,540,424.09	\$3,486,552.19	\$3,385,876.95	(\$100,675.24)

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

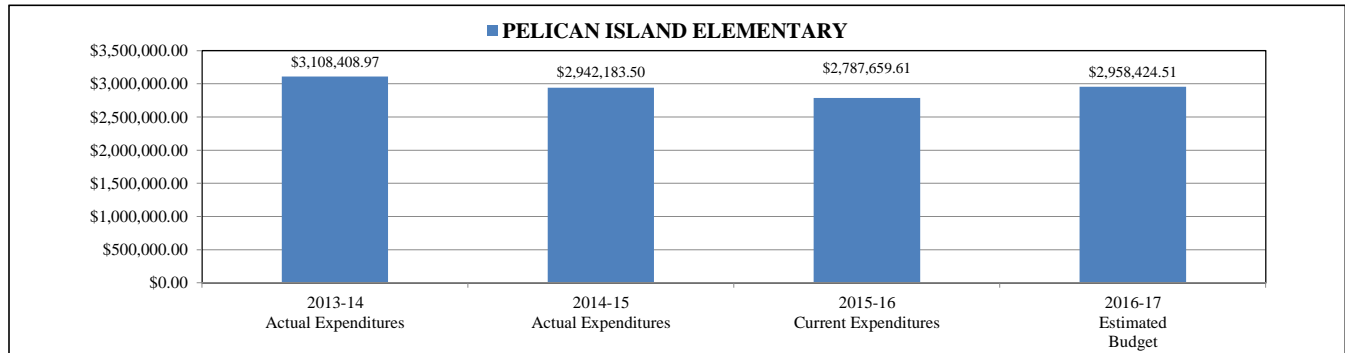
Staffing Summary (Full Time Equivalent)

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

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	678.67	667.99	620.73	600.00



School District of Indian River County
General Operating Budget
Facility 0121



PELICAN ISLAND ELEMENTARY

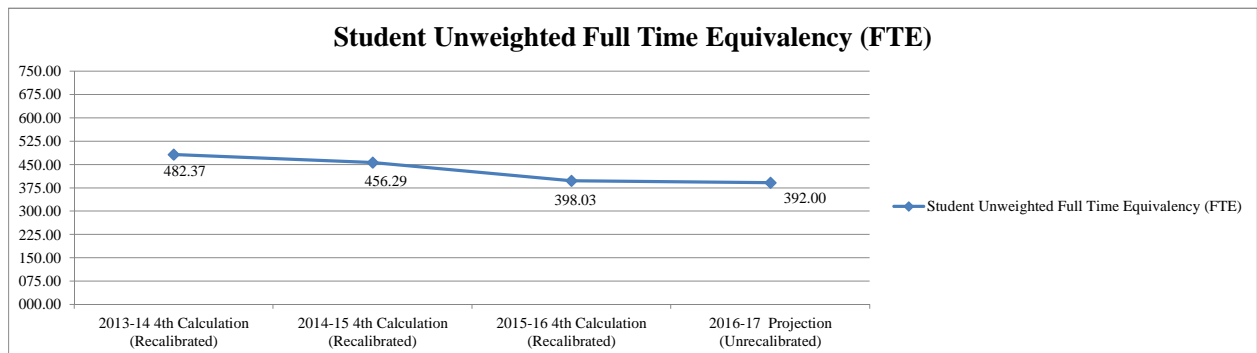
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$56,992.27	\$48,045.04	\$39,275.29	\$39,623.63	\$348.34
000	(GF)NON-DISCR SALARY (DIST)	\$2,625,928.67	\$2,602,363.49	\$2,414,074.49	\$2,683,461.29	\$269,386.80
006	COMMUNICATIONS (DISTRICT)	\$1,839.67	\$2,062.48	\$2,253.31	\$2,000.00	(\$253.31)
008	ELECTRICAL	\$94,171.19	\$96,927.29	\$78,005.73	\$79,000.00	\$994.27
074	FLORIDA TEACHER LEAD (DIST)	\$10,761.20	\$9,655.45	\$8,454.18	\$0.00	(\$8,454.18)
075	TEXTBOOK ALLOCATION (FTE)	\$5,788.25	\$5,191.63	\$0.00	\$3,184.24	\$3,184.24
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,834.98	\$2,754.19	\$2,073.40	\$1,940.06	(\$133.34)
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$0.00	\$4,243.17	\$4,673.38	\$430.21
080	SCIENCE LAB MATERIALS (FTE)	\$1,487.50	\$167.45	\$267.20	\$1,850.69	\$1,583.49
081	CLOSING THE ACHIEVEMENT GAP	\$4,268.92	\$655.27	\$0.00	\$0.00	\$0.00
093	EXCEPTIONAL SERVICES-GIFTED	\$0.00	\$63,681.69	\$65,376.42	\$0.00	(\$65,376.42)
094	TERMINAL PAY	\$0.00	\$0.00	\$10,559.18	\$0.00	(\$10,559.18)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$496.22	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$787.58	\$0.00	\$693.73	\$0.00	(\$693.73)
532	CWA CONTRACT	\$0.00	\$0.00	\$2,782.94	\$0.00	(\$2,782.94)
539	TITLE I DIFFERENTIAL PAY-GF	\$101,768.99	\$0.00	\$0.00	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$134,498.83	\$80,948.48	\$68,817.08	\$83,809.27	\$14,992.19
541	0.35 CRITIAL NEEDS MILLAGE	\$0.00	\$90.54	\$0.00	\$13,284.46	\$13,284.46
548	WATER,SEWER, GARBAGE (DIST)	\$10,654.21	\$8,431.64	\$8,826.63	\$7,700.00	(\$1,126.63)
549	BOTTLED GAS (PROPANE) (DIST)	\$0.00	\$1,597.65	\$1,741.18	\$0.00	(\$1,741.18)
554	TITLE I DIFFERENTIATED PAY	\$14,581.05	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$23,007.64	\$0.00	\$0.00	\$0.00	\$0.00
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$44,281.00	\$0.00	(\$44,281.00)
580	IRCEA SUPPLEMENTS	\$18,421.53	\$17,576.87	\$18,070.28	\$21,785.00	\$3,714.72
589	IRFIL EXPENSES	\$616.49	\$1,538.12	\$0.00	\$0.00	\$0.00
962	READY SET GROW - STEP INTO K	\$0.00	\$0.00	\$17,864.40	\$15,912.49	(\$1,951.91)
TOTALS		\$3,108,408.97	\$2,942,183.50	\$2,787,659.61	\$2,958,424.51	\$170,764.90

School District of Indian River County
General Operating Budget
Facility 0121

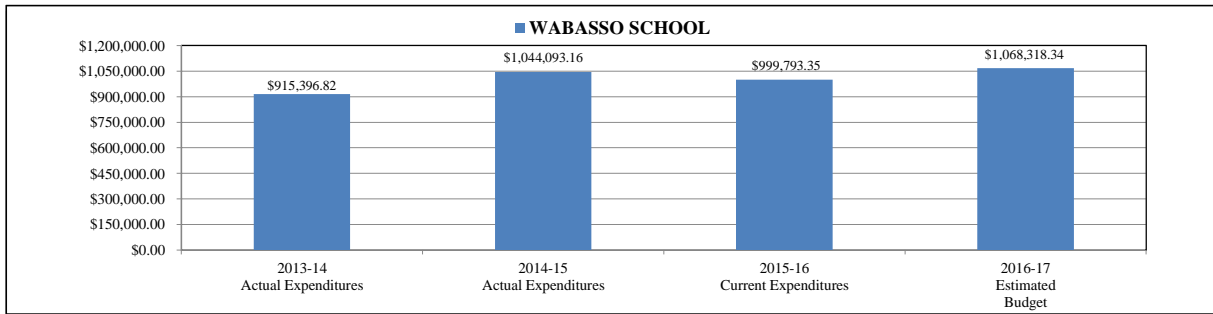
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	2.00	0.00
ESE TEACHER ASSISTANT 6-21	4.00	4.00	4.00	4.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	3.00	3.00	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED - SLD	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED AUTISM	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED GIFTED	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED PK HDC	2.00	2.00	2.00	3.00	1.00
TEACHER GRADE 1	3.50	3.50	3.50	3.00	-0.50
TEACHER GRADE 2	5.00	5.00	4.50	5.00	0.50
TEACHER GRADE 3	5.00	5.00	4.50	5.00	0.50
TEACHER GRADE 4	4.00	4.00	3.50	4.00	0.50
TEACHER GRADE 5	3.00	3.00	3.50	4.00	0.50
TEACHER KINDERGARTEN	3.50	3.50	3.50	3.00	-0.50
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	1.00	0.00
TEACHER PRE-K	1.10	1.10	1.10	1.00	-0.10
TEACHER, EMOTIONAL/BEHAVIORAL	1.00	1.00	1.00	2.00	1.00
TOTAL NUMBER OF POSITION ALLOCATIONS	53.60	53.60	52.60	55.50	2.90

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	482.37	456.29	398.03	392.00



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



WABASSO SCHOOL

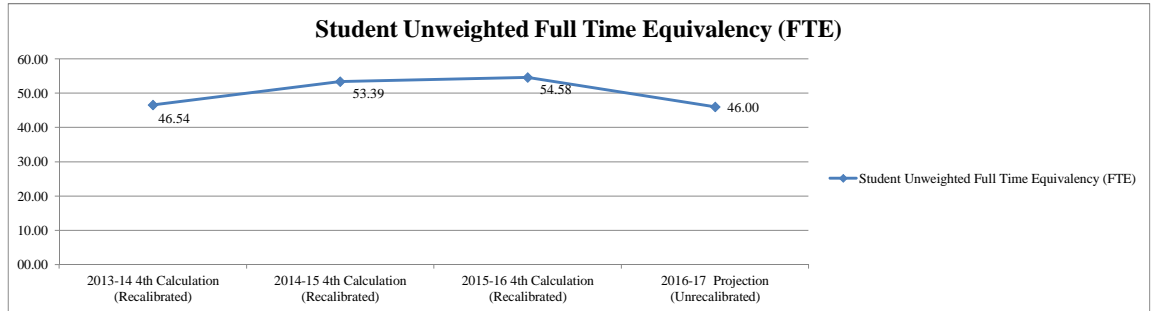
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$22,567.85	\$20,623.74	\$18,828.20	\$22,618.05	\$3,789.85
000	(GF)NON-DISCR SALARY (DIST)	\$774,257.41	\$922,702.61	\$798,041.61	\$956,196.47	\$158,154.86
006	COMMUNICATIONS (DISTRICT)	\$1,206.92	\$1,214.85	\$1,244.34	\$1,200.00	(\$44.34)
008	ELECTRICAL	\$25,641.25	\$26,201.40	\$30,911.51	\$30,900.00	(\$11.51)
051	TITLE I SKIPPED SCHOOLS	\$0.00	\$18,063.54	\$9,764.69	\$10,474.03	\$709.34
074	FLORIDA TEACHER LEAD (DIST)	\$2,259.85	\$2,548.33	\$2,467.43	\$0.00	(\$2,467.43)
077	SCHOOL IMP (LOTTERY)(FTE)	\$953.85	\$1,227.27	\$1,064.36	\$556.03	(\$508.33)
094	TERMINAL PAY	\$0.00	\$0.00	\$59,852.07	\$0.00	(\$59,852.07)
505	ODD YEAR SUMMER SCHOOL	\$17,981.66	\$24,345.86	\$13,831.20	\$0.00	(\$13,831.20)
506	EVEN YEAR SUMMER SCHOOL	\$30,209.24	\$19,183.04	\$33,566.07	\$10,323.56	(\$23,242.51)
532	CWA CONTRACT	\$0.00	\$0.00	\$555.25	\$0.00	(\$555.25)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$2,131.55	\$0.00	\$0.00	\$6,125.00	\$6,125.00
544	DISTRICTWIDE MOVING	\$0.00	\$1,125.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$21,326.67	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$4,086.78	\$3,291.45	\$3,881.67	\$3,600.00	(\$281.67)
549	BOTTLED GAS (PROPANE) (DIST)	\$0.00	\$0.00	\$287.98	\$0.00	(\$287.98)
555	2012-13 RETRO PAY	\$7,096.16	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$5,327.35	\$3,473.26	\$5,444.46	\$5,390.00	(\$54.46)
589	IRFIL EXPENSES	\$260.28	\$92.81	\$292.71	\$0.00	(\$292.71)
593	ENERGY SAVINGS REBATE	\$30.00	\$0.00	\$0.00	\$0.00	\$0.00
920	SPEAK UP GRANT - WABASSO	\$30.00	\$0.00	\$19,759.80	\$15,935.20	(\$3,824.60)
921	PHOENIX CAFÉ	\$30.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
TOTALS		\$915,396.82	\$1,044,093.16	\$999,793.35	\$1,068,318.34	\$68,524.99

Staffing Summary (Full Time Equivalent)

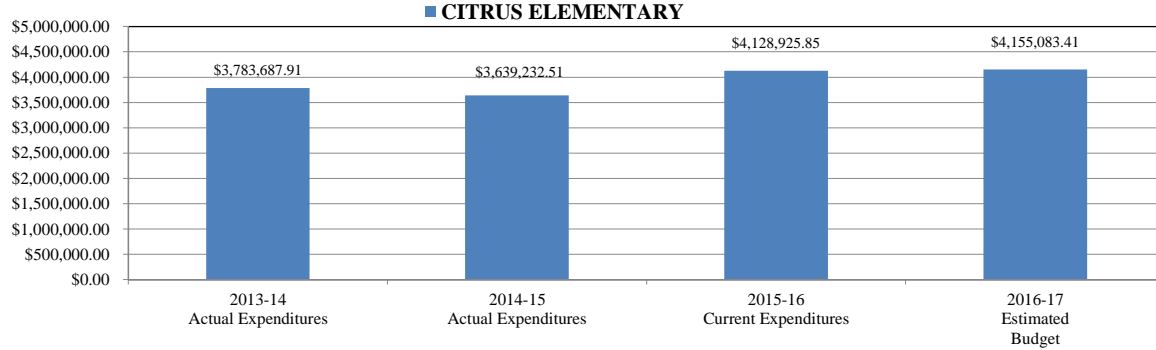
Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	0.00
ESE TEACHER ASSISTANT 6-21	2.00	2.00	2.00	2.00	0.00
JOB COACH (ESE TEACHER ASSISTANT)	0.00	0.00	1.00	1.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 3	1.00	1.00	1.00	1.00	0.00
PRINCIPAL SPECIAL ED SCHOOL	1.00	1.00	1.00	1.00	0.00
PSYCHOLOGIST	0.00	0.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	6.00	6.00	6.00	10.00	4.00
TEACHER EXCEPTIONAL ED H/H	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED OI	0.90	0.90	0.90	0.90	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	13.90	13.90	15.90	19.90	4.00

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

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	46.54	53.39	54.58	46.00



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



CITRUS ELEMENTARY

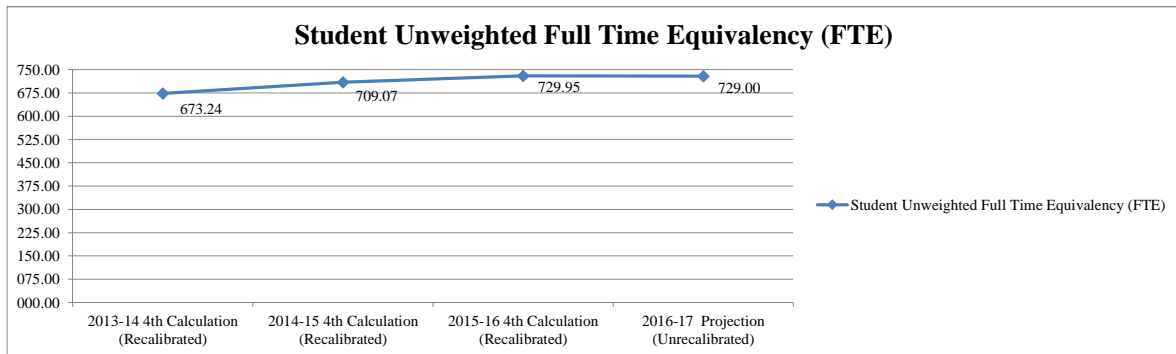
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$65,693.04	\$58,819.03	\$57,490.13	\$72,979.67	\$15,489.54
000	(GF)NON-DISC SALARY (DIST)	\$3,154,130.42	\$3,314,844.21	\$3,718,746.84	\$3,776,970.65	\$58,223.81
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$570.42	\$715.32	\$700.00	(\$15.32)
008	ELECTRICAL	\$128,865.06	\$144,290.48	\$116,687.27	\$109,500.00	(\$7,187.27)
074	FLORIDA TEACHER LEAD (DIST)	\$13,666.72	\$12,516.58	\$12,583.75	\$0.00	(\$12,583.75)
075	TEXTBOOK ALLOCATION (FTE)	\$6,563.52	\$8,114.31	\$0.00	\$9,206.83	\$9,206.83
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,880.26	\$3,835.35	\$3,334.39	\$3,429.21	\$94.82
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$3,675.00	\$6,239.81	\$3,989.95	(\$2,249.86)
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$2,816.55	\$860.93	\$883.17	\$22.24
081	CLOSING THE ACHIEVEMENT GAP	\$3,225.53	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$41,358.69	\$0.00	(\$41,358.69)
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$301.80	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$480.06	\$0.00	(\$480.06)
506	EVEN YEAR SUMMER SCHOOL	\$497.69	\$0.00	\$497.69	\$0.00	(\$497.69)
510	VBHS FLOOD	\$0.00	\$0.00	\$540.00	\$5,164.50	\$4,624.50
532	CWA CONTRACT	\$0.00	\$0.00	\$3,148.02	\$0.00	(\$3,148.02)
539	TITLE I DIFFERENTIAL PAY-GF	\$4,490.16	\$0.00	\$0.00	\$0.00	\$0.00
540	0.25 OF 0.60 CRITICAL NEEDS MILLAGE	\$143,413.36	\$55,644.16	\$100,290.96	\$93,564.43	(\$6,726.53)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$21,315.00	\$0.00	\$0.00	\$39,025.00	\$39,025.00
545	TEACHER SALARY ALLOCATION	\$130,805.84	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$20,871.38	\$14,911.99	\$17,420.21	\$17,200.00	(\$220.21)
550	INSERVICE INCENTIVE PAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
554	TITLE I DIFFERENTIATED PAY	\$45,285.98	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$18,029.57	\$0.00	\$0.00	\$0.00	\$0.00
566	SUBS FOR SOLAR TRAINING	\$0.00	\$0.00	(\$97.57)	\$0.00	\$97.57
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$685.00	\$685.00
580	IRCEA SUPPLEMENTS	\$18,331.11	\$15,914.70	\$21,629.68	\$21,785.00	\$155.32
589	IRFIL EXPENSE	\$0.00	\$1,439.20	\$0.00	\$0.00	\$0.00
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$0.00	\$75.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$2,991.56	\$1,463.73	\$2,230.86	\$0.00	(\$2,230.86)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$24,768.81	\$0.00	(\$24,768.81)
TOTALS		\$3,783,687.91	\$3,639,232.51	\$4,128,925.85	\$4,155,083.41	\$26,157.56

School District of Indian River County
General Operating Budget
Facility 0141

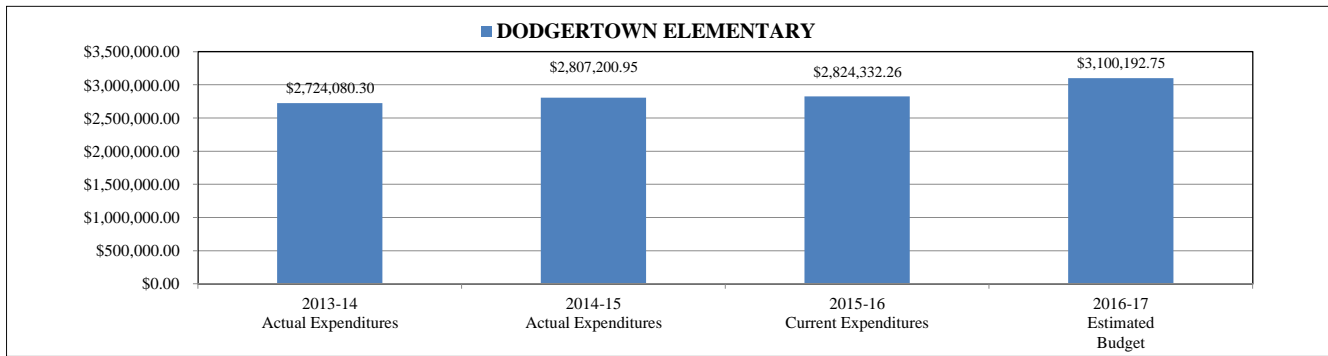
Staffing Summary (Full Time Equivalent)

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

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	673.24	709.07	729.95	729.00



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



DODGERTOWN ELEMENTARY

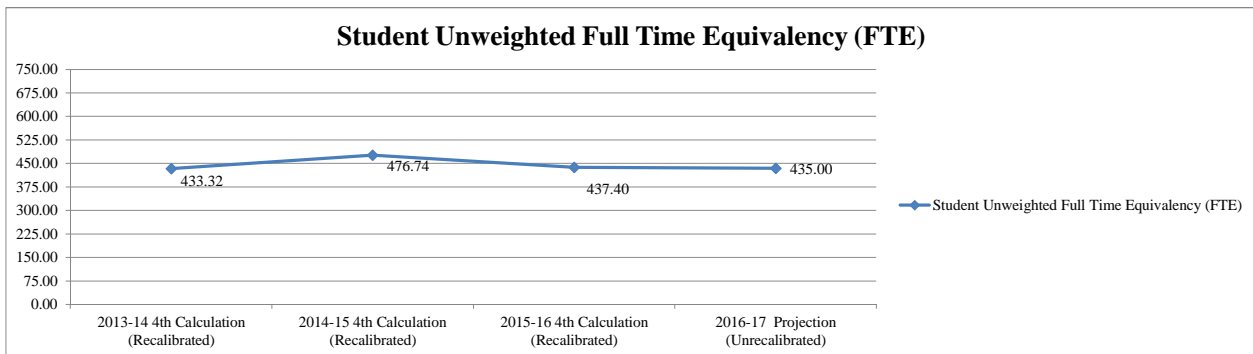
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$48,071.81	\$41,850.08	\$42,918.01	\$43,068.43	\$150.42
000	(GF)NON-DISCR SALARY (DIST)	\$2,255,953.87	\$2,444,997.83	\$2,517,804.40	\$2,599,758.65	\$154,760.82
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$588.24	\$715.32	\$700.00	\$111.76
008	ELECTRICAL	\$76,336.45	\$71,399.61	\$62,711.85	\$64,900.00	(\$6,499.61)
074	FLORIDA TEACHER LEAD (DIST)	\$9,093.21	\$9,354.43	\$8,298.97	\$0.00	(\$9,354.43)
075	TEXTBOOK ALLOCATION (FTE)	\$11,255.16	\$12,820.91	\$0.00	\$3,499.20	(\$9,321.71)
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,638.22	\$2,418.93	\$2,344.30	\$1,997.77	(\$421.16)
077	SCHOOL IMP (LOTTERY)(FTE)	\$16.97	\$0.00	\$4,071.80	\$6,054.05	\$6,054.05
080	SCIENCE LAB MATERIALS (FTE)	\$4,799.13	\$341.76	\$466.98	\$423.67	\$81.91
081	CLOSING THE ACHIEVEMENT GAP	\$359.10	\$0.00	\$0.00	\$0.00	\$0.00
089	SCHOOLS OF INNOVATION	\$0.00	\$8,005.65	\$14,900.33	\$2,700.00	(\$5,305.65)
093	EXCEPTIONAL EDUCATION - GIFTED	\$0.00	\$79,291.81	\$0.00	\$0.00	(\$79,291.81)
094	TERMINAL PAY	\$0.00	\$0.00	\$30,004.82	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$502.88	\$0.00	\$0.00	(\$502.88)
506	EVEN YEAR SUMMER SCHOOL	\$493.00	\$0.00	\$499.94	\$0.00	\$0.00
510	ICPALMS	\$527.26	\$0.00	\$0.00	\$0.00	\$0.00
524	LOWEST 300 SCHOOLS	\$0.00	\$0.00	\$0.00	\$128,753.70	\$128,753.70
532	CWA CONTRACT	\$0.00	\$0.00	\$3,097.27	\$0.00	\$0.00
539	TITLE I DIFFERENTIAL PAY-GF	\$738.56	\$0.00	\$0.00	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$171,775.39	\$104,532.16	\$100,717.92	\$133,839.83	\$29,307.67
541	0.35 of 0.6 CRITICAL MILLAGE	\$0.00	\$177.55	\$0.00	\$50,247.45	\$50,069.90
545	TEACHER SALARY ALLOCATION	\$86,232.73	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$19,988.59	\$12,895.95	\$14,910.59	\$14,600.00	\$1,704.05
555	2012-13 RETRO PAY	\$17,316.06	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$2,475.00	\$7,525.00	\$7,525.00
566	SUBS FOR SOLAR TRAINING	\$0.00	\$0.00	(\$48.81)	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$16,106.98	\$17,563.11	\$18,443.57	\$21,785.00	\$4,221.89
589	IRFIL EXPENSES	\$854.10	\$460.05	\$0.00	\$0.00	(\$460.05)
590	RESERVE-CLAIMS UNDER DEDUCTIBLE	\$0.00	\$0.00	\$0.00	\$20,340.00	\$20,340.00
593	ENERGY SAVINGS REBATE	\$892.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS		\$2,724,080.30	\$2,807,200.95	\$2,824,332.26	\$3,100,192.75	\$291,923.87

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

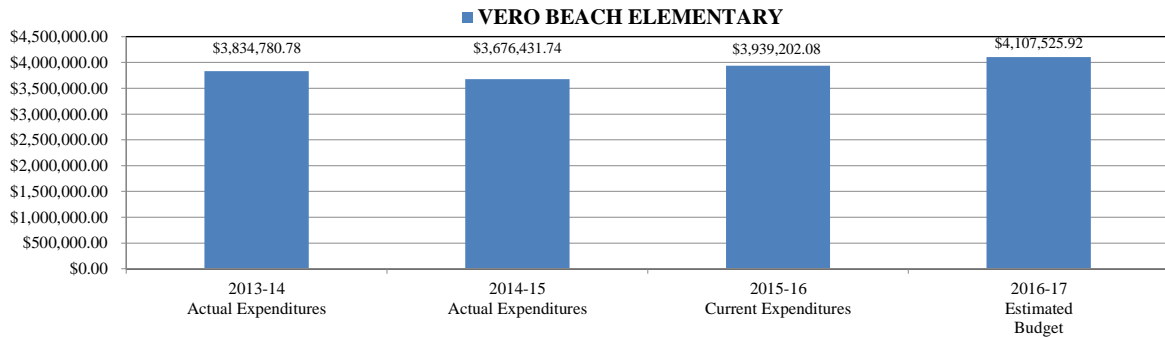
Staffing Summary (Full Time Equivalent)

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

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	433.32	476.74	437.40	435.00



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



VERO BEACH ELEMENTARY

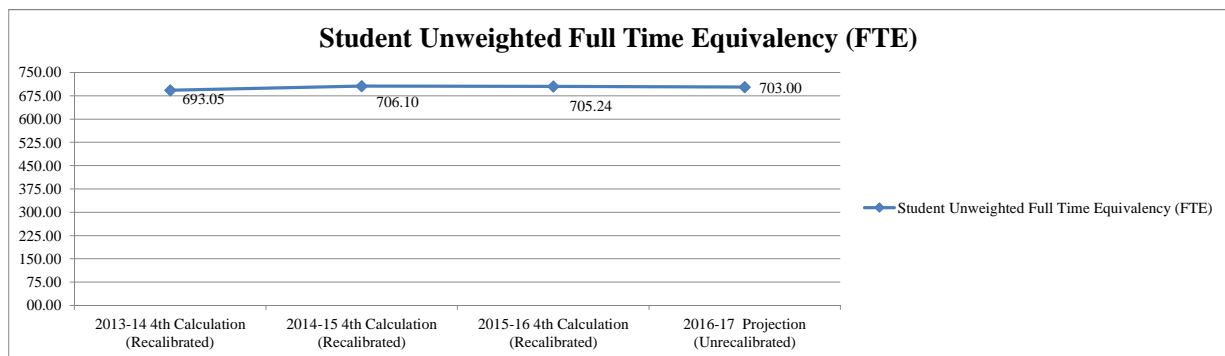
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$62,995.42	\$70,283.39	\$80,101.95	\$70,083.40	(\$10,018.55)
000	(GF)NON-DISCR SALARY (DIST)	\$3,125,813.29	\$3,366,270.40	\$3,499,058.14	\$3,606,931.25	\$107,873.11
006	COMMUNICATIONS (DISTRICT)	\$1,751.73	\$1,688.38	\$1,876.26	\$1,700.00	(\$176.26)
008	ELECTRICAL	\$98,936.47	\$95,969.65	\$107,510.37	\$110,500.00	\$2,989.63
074	FLORIDA TEACHER LEAD (DIST)	\$12,967.25	\$12,576.42	\$12,126.48	\$0.00	(\$12,126.48)
075	TEXTBOOK ALLOCATION (FTE)	\$23,705.12	\$13,848.83	\$0.00	\$5,641.92	\$5,641.92
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$3,336.52	\$3,931.55	\$3,368.02	\$3,254.41	(\$113.61)
077	SCHOOL IMP (LOTTERY)(FTE)	\$1,289.60	\$1,403.05	\$5,547.64	\$6,872.35	\$1,324.71
078	EMERGENCY RESPONSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
079	SAFE SCHOOLS *FEFP* (FTE)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
080	SCIENCE LAB MATERIALS (FTE)	\$592.30	\$626.82	\$633.49	\$694.34	\$60.85
081	CLOSING THE ACHIEVEMENT GAP	\$1,853.92	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$57,107.89	\$0.00	(\$57,107.89)
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$402.40	\$0.00	\$0.00	\$0.00
502	VERO BEACH ELM FLOOD	\$153,918.50	\$15,739.30	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$345.00	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$500.00	\$0.00	\$487.38	\$0.00	(\$487.38)
510	ICPALMS	\$402.14	\$0.00	\$0.00	\$0.00	\$0.00
524	LOWEST 300 SCHOOLS	\$0.00	\$0.00	\$0.00	\$124,341.30	\$124,341.30
532	CWA CONTRACT	\$0.00	\$0.00	\$4,608.65	\$0.00	(\$4,608.65)
539	TITLE I DIFFERENTIAL PAY-GF	\$36,150.53	\$0.00	\$0.00	\$0.00	\$0.00
540	0.25 of 0.60 CRITICAL NEEDS MILLAGE	\$132,572.79	\$56,491.35	\$81,395.71	\$86,690.65	\$5,294.94
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	\$119,757.47	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$16,477.82	\$14,759.01	\$17,685.68	\$15,800.00	(\$1,885.68)
549	BOTTLED GAS (PROPANE) (DIST)	\$1,832.63	\$1,831.85	\$456.93	\$0.00	(\$456.93)
550	INSERVICE INCENTIVE PAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$17,074.06	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$9,952.24	\$0.00	(\$9,952.24)
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$23,714.97	\$23,714.97
578	SCHOOL RECOGNITION 12/13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$18,135.53	\$18,238.30	\$21,623.89	\$21,785.00	\$161.11
589	IRFIL EXPENSES	\$1,603.55	\$1,067.01	\$0.00	\$0.00	\$0.00
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$0.00	\$959.03	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$372.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$2,742.14	\$0.00	\$1,702.49	\$0.00	(\$1,702.49)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$24,768.81	\$0.00	(\$24,768.81)
962	STEP INTO KINDERGARTEN	\$0.00	\$0.00	\$9,190.06	\$27,141.33	\$17,951.27
TOTALS		\$3,834,780.78	\$3,676,431.74	\$3,939,202.08	\$4,107,525.92	\$168,323.84

School District of Indian River County
General Operating Budget
Facility 0161

Staffing Summary (Full Time Equivalent)

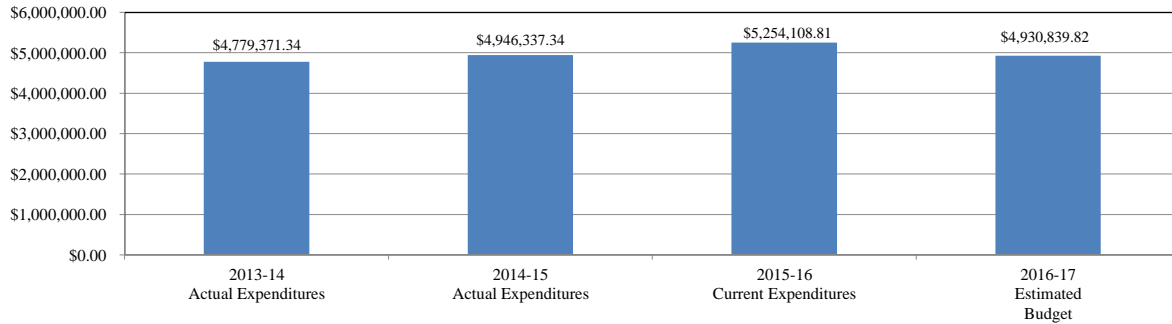
Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	2.00	1.00	-1.00
CUSTODIAN - REGULAR	4.00	4.00	4.00	4.00	0.00
ESE TEACHER ASSISTANT 6-21	3.00	3.00	3.00	3.00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

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	693.05	706.10	705.24	703.00



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

■ SEBASTIAN RIVER MIDDLE SCHOOL



SEBASTIAN RIVER MIDDLE SCHOOL

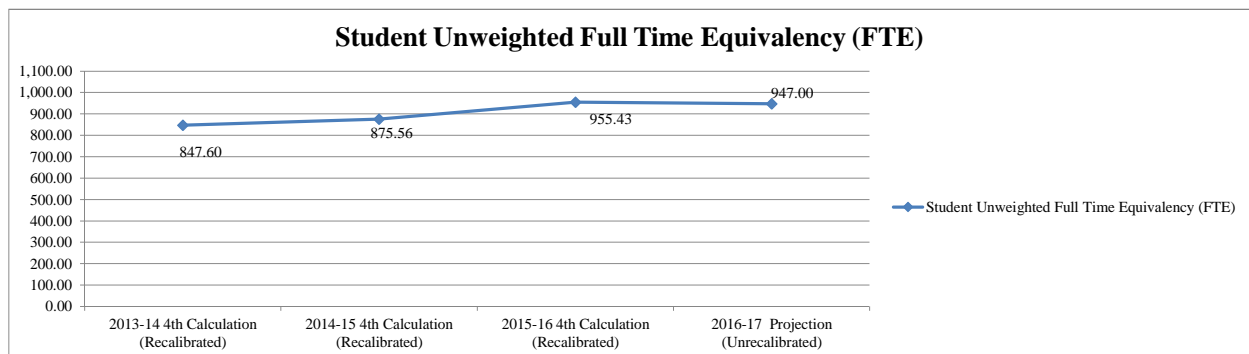
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$77,836.43	\$90,556.30	\$68,329.88	\$89,623.65	\$21,293.77
000	(GF)NON-DISCR SALARY (DIST)	\$3,817,384.14	\$4,057,001.31	\$4,173,264.67	\$4,182,217.60	\$8,952.93
006	COMMUNICATIONS (DISTRICT)	\$1,203.42	\$1,214.85	\$1,244.34	\$1,200.00	(\$44.34)
008	ELECTRICAL	\$237,503.00	\$204,124.84	\$175,976.58	\$177,600.00	\$1,623.42
074	FLORIDA TEACHER LEAD (DIST)	\$15,065.68	\$13,285.02	\$13,765.67	\$0.00	(\$13,765.67)
075	TEXTBOOK ALLOCATION (FTE)	\$4,817.49	\$11,203.20	\$0.00	\$7,643.44	\$7,643.44
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,466.44	\$4,875.13	\$4,196.55	\$4,306.64	\$110.09
077	SCHOOL IMP (LOTTERY)(FTE)	\$1,516.91	\$1,530.73	\$2,070.33	\$11,858.58	\$9,788.25
080	SCIENCE LAB MATERIALS (FTE)	\$286.52	\$380.74	\$187.06	\$5,207.04	\$5,019.98
081	CLOSING THE ACHIEVEMENT GAP	\$3,543.27	\$0.00	\$0.00	\$0.00	\$0.00
086	INTL BACCALAURATE (IB)(FTE)	\$9,324.85	\$13,194.60	\$22,995.48	\$23,474.52	\$479.04
089	SCHOOLS OF INNOVATION	\$0.00	\$0.00	\$14,078.44	\$0.00	(\$14,078.44)
093	EXCEPTIONAL EDUCATION -GIFTED	\$59,359.89	\$61,009.78	\$63,896.46	\$0.00	(\$63,896.46)
094	TERMINAL PAY	\$0.00	\$0.00	\$132,217.49	\$0.00	(\$132,217.49)
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$402.40	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$903.01	\$0.00	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$356.60	\$0.00	\$0.00	\$0.00	\$0.00
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$13,822.97	\$1,176.69	\$0.00	(\$1,176.69)
532	CWA CONTRACT	\$0.00	\$0.00	\$4,130.65	\$0.00	(\$4,130.65)
540	0.25 CRITICAL NEEDS MILLAGE	\$279,902.42	\$393,563.20	\$395,391.79	\$333,423.95	(\$61,967.84)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$11,936.68	\$498.11	\$292.71	\$1,584.18	\$1,291.47
545	TEACHER SALARY ALLOCATION	\$141,872.78	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$13,773.93	\$13,188.88	\$12,984.90	\$11,700.00	(\$1,284.90)
549	BOTTLED GAS (PROPANE) (DIST)	\$6,417.62	\$5,244.50	\$2,770.81	\$0.00	(\$2,770.81)
555	2012-13 RETRO PAY	\$30,604.44	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT 15/16	\$0.00	\$0.00	\$15,822.41	\$0.00	(\$15,822.41)
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$23,562.22	\$23,562.22
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$84,967.90	\$0.00	(\$84,967.90)
579	SECONDARY SCHOOL REMEDIATION	\$3,531.08	\$81.90	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$52,668.01	\$53,132.63	\$53,085.90	\$53,638.00	\$552.10
589	IRFIL EXPENSES	\$2,968.06	\$2,344.25	\$1,057.86	\$0.00	(\$1,057.86)
593	ENERGY SAVINGS REBATE	\$533.00	\$0.00	\$0.00	\$0.00	\$0.00
596	20% CAPE FUNDS	\$0.00	\$0.00	\$0.00	\$3,800.00	\$3,800.00
598	SICK LEAVE BUYBACK	\$1,595.67	\$0.00	\$1,947.97	\$0.00	(\$1,947.97)
905	BANDWITH GRANT	\$0.00	\$5,682.00	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$8,256.27	\$0.00	(\$8,256.27)
TOTALS		\$4,779,371.34	\$4,946,337.34	\$5,254,108.81	\$4,930,839.82	(\$323,268.99)

School District of Indian River County
General Operating Budget
Facility 0171

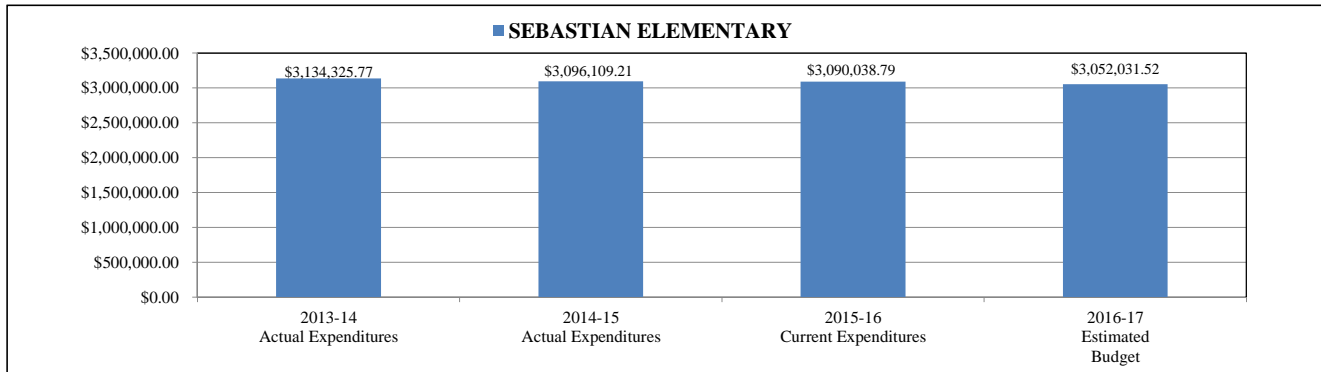
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL MIDDLE SCHOOL	2.00	2.00	2.00	2.00	0.00
BAND DIRECTOR - MIDDLE	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER MIDDLE SCHOOL	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	4.00	4.00	4.00	4.00	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	1.00	1.00	0.00
ESE TEACHER ASSISTANT 6-21	1.00	1.00	1.00	1.00	0.00
GUIDANCE MIDDLE SCHOOL	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN II	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 2	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC MIDDLE	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, MIDDLE	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.00
PRINCIPAL MIDDLE SCHOOL	1.00	1.00	1.00	1.00	0.00
SENIOR SECRETARY I	1.00	1.00	1.00	1.00	0.00
SENIOR SECRETARY I GUIDANCE	1.00	1.00	1.00	1.00	0.00
TEACHER ART MIDDLE	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL MIDDLE	1.00	1.00	1.00	1.00	0.00
TEACHER COMPUTER EDU, MIDDLE	1.00	1.00	1.00	1.00	0.00
TEACHER CRITICAL THINKING	0.00	0.00	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED - SLD	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	6.00	7.00	7.00	7.00	0.00
TEACHER EXCEPTIONAL ED GIFTED	1.00	1.00	1.00	1.00	0.00
TEACHER FOREIGN LANGUAGE, MIDDLE	2.00	2.00	2.00	2.00	0.00
TEACHER IN-SCHOOL SUSPENSION,	1.00	1.00	1.00	1.00	0.00
TEACHER LANGUAGE ARTS MIDDLE	7.00	7.00	7.00	7.00	0.00
TEACHER MATH MIDDLE	9.00	8.00	10.00	10.00	0.00
TEACHER MUSIC MIDDLE	1.00	1.00	1.00	1.50	0.50
TEACHER PHYSICAL EDUCATION MIDDLE	3.00	3.00	3.00	3.00	0.00
TEACHER READING MIDDLE	8.00	8.00	5.00	5.00	0.00
TEACHER SCIENCE MIDDLE	6.00	7.00	7.00	8.00	1.00
TEACHER SOCIAL STUDIES MIDDLE	6.00	6.00	7.00	6.00	(1.00)
TOTAL NUMBER OF POSITION ALLOCATIONS	74.50	75.50	77.50	78.00	0.50

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	847.60	875.56	955.43	947.00



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



SEBASTIAN ELEMENTARY

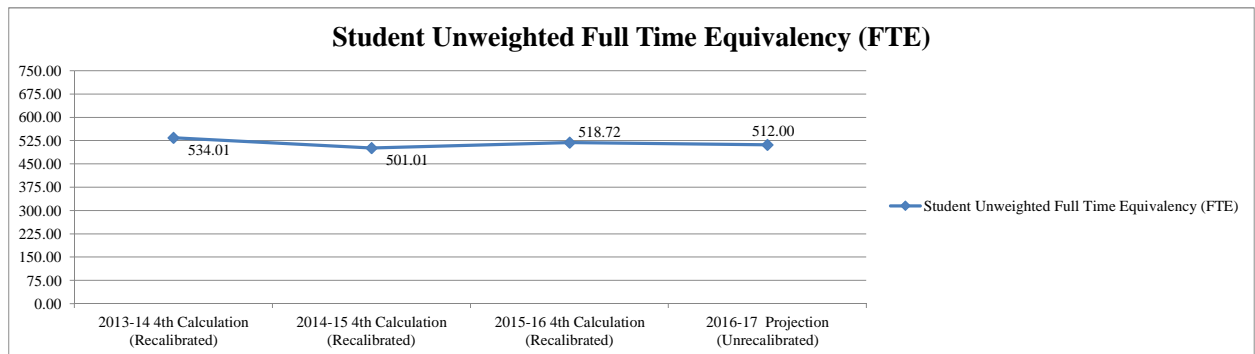
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$37,738.82	\$40,129.19	\$28,003.35	\$51,483.36	\$23,480.01
000	(GF)NON-DISCR SALARY (DIST)	\$2,548,599.34	\$2,723,090.20	\$2,698,234.44	\$2,692,612.83	(\$5,621.61)
006	COMMUNICATIONS (DISTRICT)	\$1,203.42	\$1,214.85	\$1,244.24	\$1,200.00	(\$44.24)
008	ELECTRICAL	\$107,816.85	\$106,209.06	\$94,263.67	\$83,400.00	(\$10,863.67)
074	FLORIDA TEACHER LEAD (DIST)	\$9,631.27	\$9,065.80	\$8,311.35	\$0.00	(\$8,311.35)
075	TEXTBOOK ALLOCATION (FTE)	\$9,876.24	\$8,189.55	\$0.00	\$4,149.76	\$4,149.76
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,195.67	\$3,661.56	\$2,377.52	\$2,463.35	\$85.83
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$26.40	\$752.23	\$10,105.08	\$9,352.85
080	SCIENCE LAB MATERIALS (FTE)	\$567.05	\$54.40	\$520.39	\$3,525.42	\$3,005.03
081	CLOSING THE ACHIEVEMENT GAP	\$5,022.63	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$27,425.25	\$0.00	(\$27,425.25)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$26,707.14	\$15,498.40	\$0.00	(\$15,498.40)
510	ICPALMS	\$215.02	\$0.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$2,785.01	\$0.00	(\$2,785.01)
539	TITLE I DIFFERENTIAL PAY-GF	\$77,444.22	\$0.00	\$0.00	\$0.00	\$0.00
540	0.25 OF 0.6. CRITICAL NEEDS MILLAGE	\$172,246.59	\$121,175.82	\$128,529.94	\$157,601.07	\$29,071.13
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$10,831.50	\$79.35	\$0.00	\$8,295.65	\$8,295.65
545	TEACHER SALARY ALLOCATION	\$94,731.13	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$14,554.80	\$13,882.10	\$14,075.17	\$12,800.00	(\$1,275.17)
549	BOTTLED GAS (PROPANE) (DIST)	\$1,764.66	\$2,341.05	\$1,015.97	\$0.00	(\$1,015.97)
555	2012-13 RETRO PAY	\$20,229.88	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$8,968.68	\$0.00	(\$8,968.68)
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$2,610.00	\$2,610.00
580	IRCEA SUPPLEMENTS	\$18,503.71	\$18,602.88	\$20,710.76	\$21,785.00	\$1,074.24
589	IRFIL EXPENSES	\$1,152.97	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$2,764.49	\$969.69	\$0.00	(\$969.69)
901	LITERACY & LAGOON READING PROGRAM	\$0.00	\$18,915.37	\$19,840.19	\$0.00	(\$19,840.19)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$16,512.54	\$0.00	(\$16,512.54)
TOTALS		\$3,134,325.77	\$3,096,109.21	\$3,090,038.79	\$3,052,031.52	(\$38,007.27)

School District of Indian River County
General Operating Budget
Facility 0191

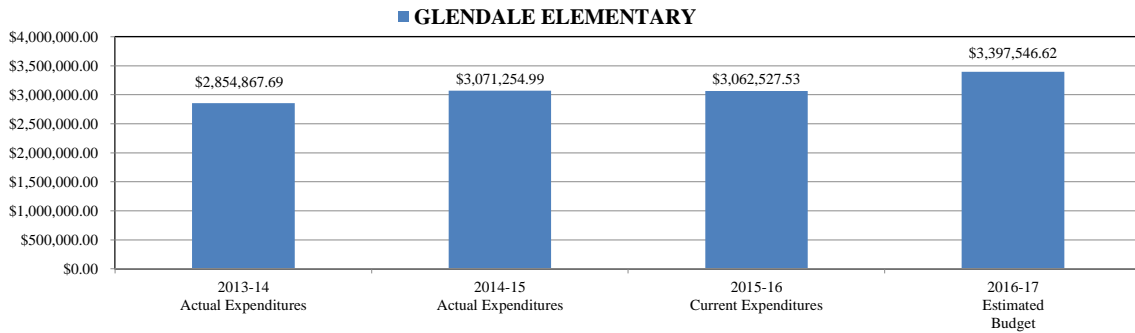
Staffing Summary (Full Time Equivalent)

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

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	534.01	501.01	518.72	512.00



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



GLENDALE ELEMENTARY

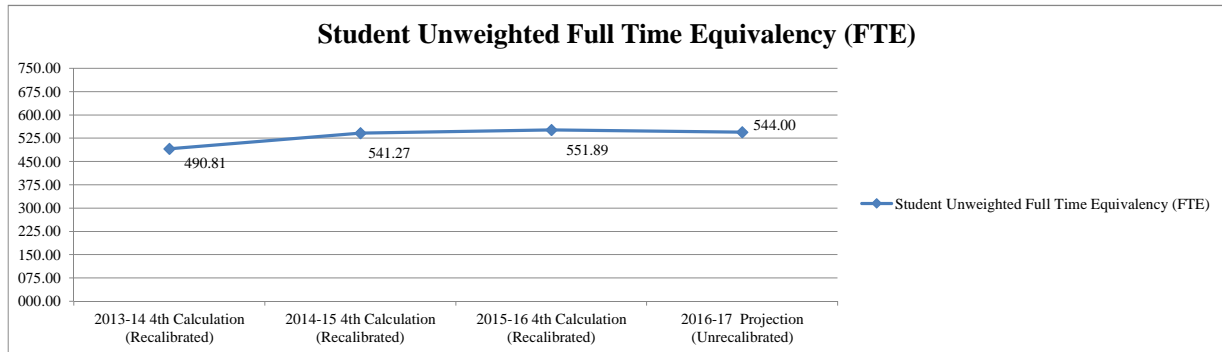
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$36,248.07	\$42,081.10	\$40,978.91	\$55,151.35	\$14,172.44
000	(GF)NON-DISCR SALARY (DIST)	\$2,390,212.97	\$2,764,432.78	\$2,803,564.41	\$2,979,481.36	\$175,916.95
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$588.24	\$715.32	\$700.00	(\$15.32)
008	ELECTRICAL	\$114,053.02	\$113,750.90	\$98,051.38	\$100,900.00	\$2,848.62
074	FLORIDA TEACHER LEAD (DIST)	\$9,147.02	\$8,989.42	\$9,497.74	\$0.00	(\$9,497.74)
075	TEXTBOOK ALLOCATION (FTE)	\$10,358.03	\$4,803.68	\$0.00	\$4,415.12	\$4,415.12
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,828.97	\$2,754.32	\$2,642.59	\$2,514.21	(\$128.38)
077	SCHOOL IMP (LOTTERY)(FTE)	\$562.30	\$726.34	\$1,184.31	\$9,394.01	\$8,209.70
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$0.00	\$0.00	\$3,576.02	\$3,576.02
081	CLOSING THE ACHIEVEMENT GAP	\$3,810.68	\$0.00	\$0.00	\$0.00	\$0.00
089	SCHOOLS OF INNOVATION	\$0.00	\$2,160.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$7,096.60	\$0.00	(\$7,096.60)
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$425.57	\$0.00	(\$425.57)
510	ICPALMS	\$118.35	\$0.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$3,249.35	\$0.00	(\$3,249.35)
539	TITLE I DIFFERENTIAL PAY-GF	\$3,406.65	\$0.00	\$0.00	\$0.00	\$0.00
540	0.25 OF 0.6 CRITICAL NEEDS MILLAGE	\$105,577.32	\$53,572.61	\$61,427.40	\$81,361.79	\$19,934.39
541	0.35 OF 0.6 CRITICAL NEEDS MILLAGE	\$0.00	\$89.87	\$0.00	\$124,585.13	\$124,585.13
545	TEACHER SALARY ALLOCATION	\$94,526.51	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$9,109.90	\$9,331.76	\$10,204.56	\$9,700.00	(\$504.56)
549	BOTTLED GAS (PROPANE) (DIST)	\$1,677.24	\$0.00	\$856.50	\$0.00	(\$856.50)
554	TITLE I DIFFERENTIATED PAY	\$36,605.74	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$16,118.46	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$1,445.54	\$3,460.24	\$2,014.70
578	SCHOOL RECOGNITION	\$0.00	\$48,558.61	\$0.00	\$522.39	\$522.39
580	IRCEA SUPPLEMENTS	\$18,072.34	\$18,264.89	\$21,187.35	\$21,785.00	\$597.65
589	IRFIL EXPENSES	\$1,621.41	\$1,150.47	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$181.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS		\$2,854,867.69	\$3,071,254.99	\$3,062,527.53	\$3,397,546.62	\$335,019.09

School District of Indian River County
General Operating Budget
Facility 0201

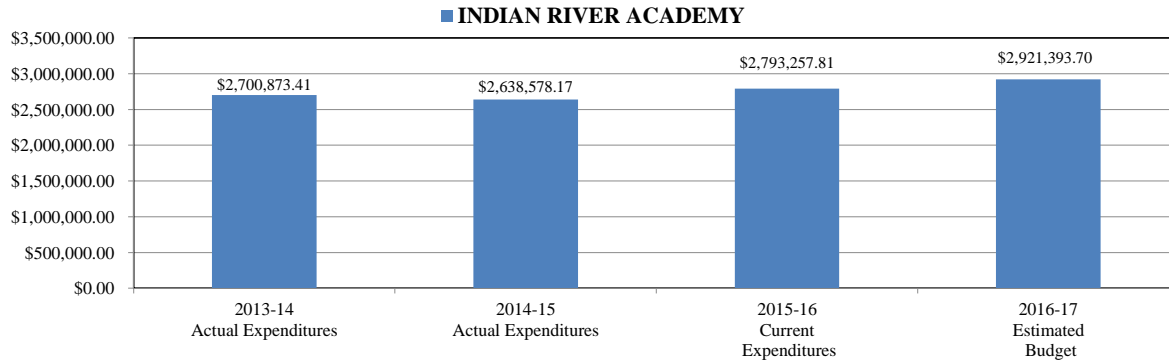
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	2.00	0.00
ESE TEACHER ASSISTANT 6-21	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	0.00
READING COACH, ELEMENTARY	2.00	2.00	2.00	2.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	3.00	3.00	3.00	3.00	0.00
TEACHER ASSISTANT PRE K	0.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	3.00	3.00	2.00	2.00	0.00
TEACHER GRADE 1	5.50	5.50	6.00	6.00	0.00
TEACHER GRADE 2	4.50	6.00	5.00	6.00	1.00
TEACHER GRADE 3	4.50	5.50	6.00	6.00	0.00
TEACHER GRADE 4	3.50	5.50	4.50	5.00	0.50
TEACHER GRADE 5	4.00	3.50	3.50	5.00	1.50
TEACHER KINDERGARTEN	5.00	6.00	6.00	5.00	-1.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	1.00	0.00
TEACHER PRE K	0.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	52.50	59.50	57.50	59.50	2.00

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	490.81	541.27	551.89	544.00



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



INDIAN RIVER ACADEMY

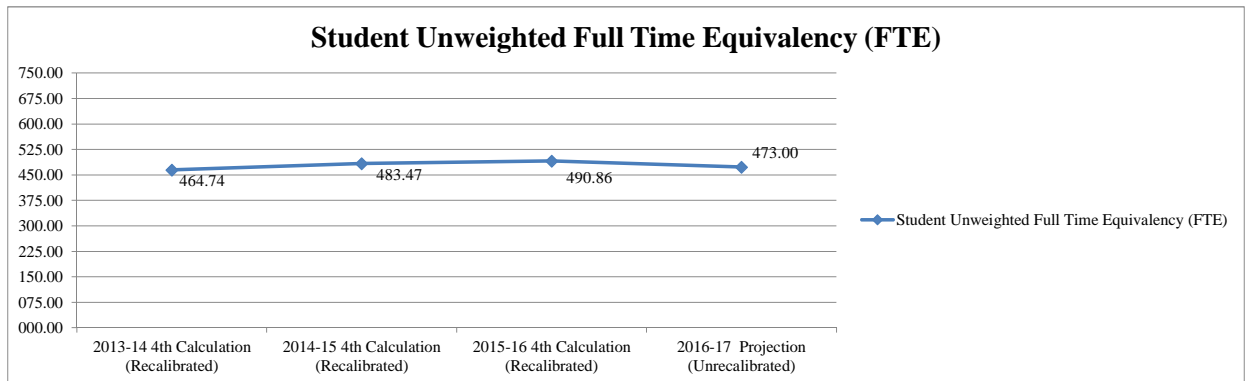
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$48,285.33	\$46,411.21	\$41,251.06	\$48,473.94	\$7,222.88
000	(GF)NON-DISCR SALARY (DIST)	\$2,274,845.51	\$2,374,984.07	\$2,526,058.45	\$2,462,695.56	(\$63,362.89)
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$588.24	\$715.32	\$700.00	(\$15.32)
008	ELECTRICAL	\$75,040.08	\$75,770.63	\$67,692.91	\$64,200.00	(\$3,492.91)
074	FLORIDA TEACHER LEAD (DIST)	\$7,963.29	\$8,108.15	\$7,551.45	\$0.00	(\$7,551.45)
075	TEXTBOOK ALLOCATION (FTE)	\$6,054.58	\$1,571.26	\$0.00	\$3,926.88	\$3,926.88
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,467.33	\$2,730.65	\$2,330.32	\$2,296.78	(\$33.54)
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$812.25	\$4,962.26	\$4,386.07	(\$576.19)
079	SAFE SCHOOLS *FEFP* (FTE)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
080	SCIENCE LAB MATERIALS (FTE)	\$430.06	\$830.48	\$87.77	\$789.50	\$701.73
081	CLOSING THE ACHIEVEMENT GAP	\$5,907.83	\$0.00	\$0.00	\$0.00	\$0.00
089	SCHOOLS OF INNOVATION	\$0.00	\$14,882.29	\$10,479.02	\$0.00	(\$10,479.02)
094	TERMINAL PAY	\$0.00	\$0.00	\$29,952.65	\$0.00	(\$29,952.65)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$449.84	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$487.50	\$0.00	\$456.50	\$0.00	(\$456.50)
532	CWA CONTRACT	\$0.00	\$0.00	\$3,022.94	\$0.00	(\$3,022.94)
539	TITLE I DIFFERENTIAL PAY-GF	\$2,421.91	\$0.00	\$0.00	\$0.00	\$0.00
540	0.25 OF 0.6 CRITICAL NEEDS MILLAGE	\$154,753.20	\$82,140.05	\$64,452.77	\$103,714.97	\$39,262.20
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	\$80,191.82	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$8,501.49	\$9,164.44	\$8,737.70	\$8,600.00	(\$137.70)
549	BOTTLED GAS (PROPANE) (DIST)	\$2,469.91	\$1,248.62	\$1,027.65	\$0.00	(\$1,027.65)
555	2012-13 RETRO PAY	\$14,468.13	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$6,691.23	\$0.00	(\$6,691.23)
580	IRCEA SUPPLEMENTS	\$15,953.73	\$16,509.70	\$16,817.95	\$21,785.00	\$4,967.05
589	IRFIL EXPENSES	\$0.00	\$590.55	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$969.86	\$0.00	(\$969.86)
961	PD-ADVANCED CONSCIOUS GRANT	\$0.00	\$1,785.74	\$0.00	\$0.00	\$0.00
TOTALS		\$2,700,873.41	\$2,638,578.17	\$2,793,257.81	\$2,921,393.70	\$128,135.89

School District of Indian River County
General Operating Budget
Facility 0221

Staffing Summary (Full Time Equivalent)

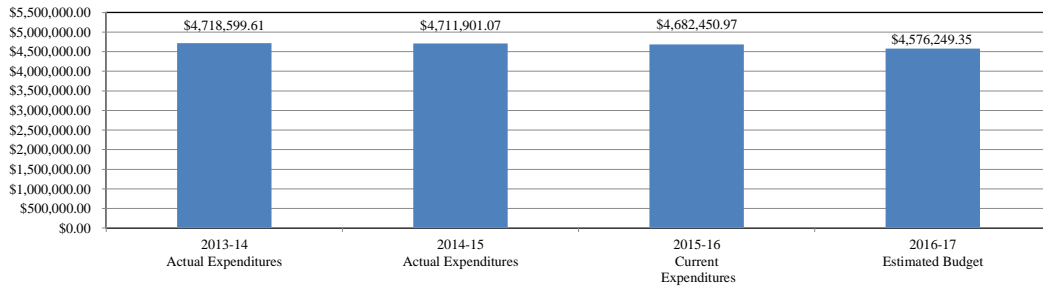
Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	2.00	0.00
ESE TEACHER ASSISTANT 6-21	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	3.00	3.00	3.00	2.00	-1.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	2.00	2.00	0.00
TEACHER GRADE 1	3.50	5.00	4.50	5.00	0.50
TEACHER GRADE 2	4.00	5.00	5.00	5.00	0.00
TEACHER GRADE 3	5.00	5.00	6.00	5.00	-1.00
TEACHER GRADE 4	3.00	3.50	4.00	5.00	1.00
TEACHER GRADE 5	2.00	3.50	4.00	4.00	0.00
TEACHER KINDERGARTEN	4.50	4.00	4.50	4.00	-0.50
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	45.00	49.00	51.00	50.00	-1.00

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	464.74	483.47	490.86	473.00



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

■ OSLO MIDDLE SCHOOL



OSLO MIDDLE SCHOOL

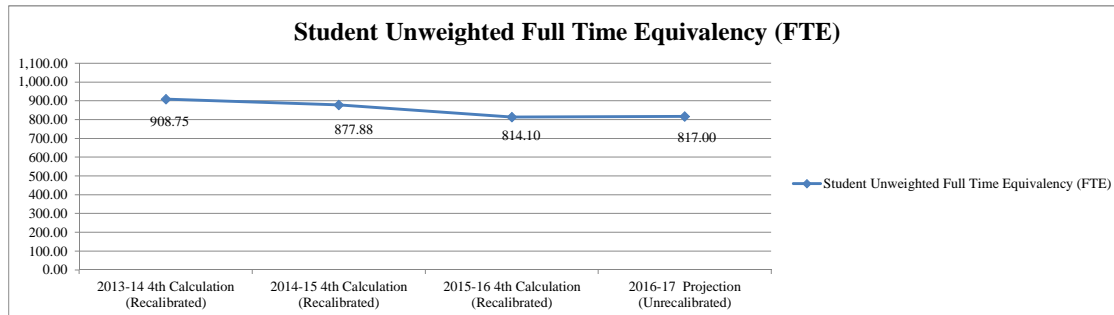
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$60,523.92	\$38,314.29	\$65,504.46	\$77,457.33	\$11,952.87
000	(GF)NON-DISCR SALARY (DIST)	\$3,848,463.00	\$3,901,015.14	\$3,824,284.43	\$3,864,504.49	\$40,220.06
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$588.21	\$715.32	\$700.00	(\$15.32)
008	ELECTRICAL	\$286,582.56	\$293,385.31	\$273,147.63	\$274,200.00	\$1,052.37
074	FLORIDA TEACHER LEAD (DIST)	\$14,258.59	\$13,325.69	\$11,567.93	\$0.00	(\$11,567.93)
075	TEXTBOOK ALLOCATION (FTE)	\$8,991.96	\$8,650.27	\$0.00	\$6,512.80	\$6,512.80
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,933.53	\$5,232.01	\$4,036.82	\$3,958.21	(\$78.61)
077	SCHOOL IMP (LOTTERY)(FTE)	\$336.00	\$2,160.28	\$4,458.32	\$10,554.73	\$6,096.41
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$138.59	\$3,845.35	\$1,651.00	(\$2,194.35)
081	CLOSING THE ACHIEVEMENT GAP	\$11,217.03	\$0.00	\$0.00	\$0.00	\$0.00
093	EXCEPTIONAL EDUCATION -GIFTED	\$62,530.98	\$63,573.87	\$31,018.96	\$0.00	(\$31,018.96)
094	TERMINAL PAY	\$0.00	\$0.00	\$114,846.36	\$0.00	(\$114,846.36)
505	ODD YEAR SUMMER SCHOOL	\$654.14	\$0.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$3,419.90	\$0.00	(\$3,419.90)
540	0.25 OF 0.6 CRITICAL NEEDS MILLAGE	\$145,913.54	\$307,666.45	\$248,557.97	\$203,362.09	(\$45,195.88)
541	0.35 OF 0.6 CRITICAL NEEDS MILLAGE	\$30,694.32	\$446.74	\$600.48	\$56,617.78	\$56,017.30
545	TEACHER SALARY ALLOCATION	\$139,824.42	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$15,152.83	\$15,823.67	\$16,496.13	\$16,900.00	\$403.87
549	BOTTLED GAS (PROPANE) (DIST)	\$633.33	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$25,300.87	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$6,913.93	\$0.00	(\$6,913.93)
579	SECONDARY SCHOOL REMEDIATION	\$4,100.00	\$1,046.56	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$53,761.69	\$52,928.31	\$51,410.03	\$53,638.00	\$2,227.97
589	IRFIL EXPENSES	\$1,254.96	\$179.73	\$2,357.05	\$0.00	(\$2,357.05)
596	20% CAPE FUNDS	\$0.00	\$0.00	\$0.00	\$3,800.00	\$3,800.00
598	SICK LEAVE BUYBACK	\$2,840.23	\$1,743.95	\$1,662.82	\$0.00	(\$1,662.82)
905	BANDWIDTH GRANT	\$0.00	\$5,682.00	\$0.00	\$0.00	\$0.00
919	VERIZON STEM GRANT	\$0.00	\$0.00	\$17,607.08	\$2,392.92	(\$15,214.16)
TOTALS		\$4,718,599.61	\$4,711,901.07	\$4,682,450.97	\$4,576,249.35	(\$106,201.62)

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

Staffing Summary (Full Time Equivalent)

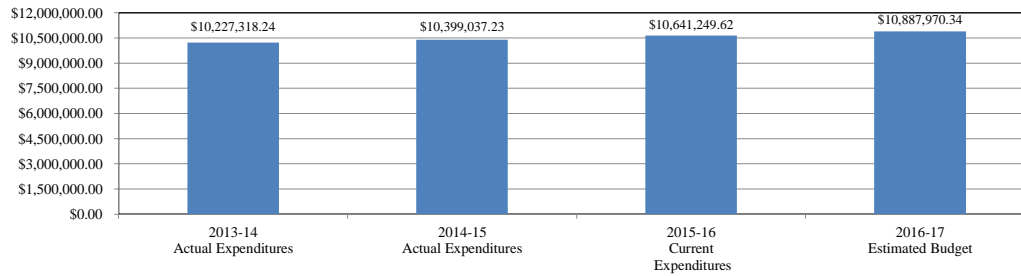
Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL MIDDLE SCHOOL	2.00	2.00	2.00	2.00	0.00
BAND DIRECTOR - MIDDLE	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER MIDDLE SCHOOL	1.00	1.00	1.00	1.00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

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	908.75	877.88	814.10	817.00



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

■ SEBASTIAN RIVER HIGH SCHOOL



SEBASTIAN RIVER HIGH SCHOOL

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$374,165.72	\$367,157.15	\$326,936.89	\$359,866.37	\$32,929.48
000	(GF)NON-DISCN SALARY (DIST)	\$8,007,866.23	\$8,447,720.10	\$8,383,846.24	\$8,432,982.62	\$49,136.38
006	COMMUNICATIONS (DISTRICT)	\$3,552.30	\$5,064.67	\$5,682.17	\$5,000.00	(\$682.17)
008	ELECTRICAL	\$446,540.63	\$436,399.46	\$434,819.70	\$451,000.00	\$16,180.30
074	FLORIDA TEACHER LEAD (DIST)	\$28,759.31	\$25,985.51	\$22,678.87	\$0.00	(\$22,678.87)
075	TEXTBOOK ALLOCATION (FTE)	\$36,807.52	\$36,752.10	\$0.00	\$24,901.00	\$24,901.00
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$9,785.05	\$8,800.99	\$9,888.29	\$8,506.24	(\$1,382.05)
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$16,849.58	\$24,200.12	\$0.00	(\$24,200.12)
079	SAFE SCHOOLS *FEFP* (FTE)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
080	SCIENCE LAB MATERIALS (FTE)	\$3,149.82	\$2,592.14	\$1,735.85	\$3,864.81	\$2,128.96
081	CLOSING THE ACHIEVEMENT GAP	\$13,615.57	\$0.00	\$0.00	\$0.00	\$0.00
084	DUAL ENROLLMENT	\$0.00	\$63,497.40	\$117,183.44	\$117,200.00	\$16.56
085	ADVANCED PLACEMENT (FTE)	\$52,976.31	\$41,262.63	\$57,663.88	\$213,360.19	\$155,696.31
086	INTL BACCALAURATE (IB)(FTE)	\$225,699.82	\$154,389.32	\$167,512.32	\$289,819.51	\$122,307.19
092	DISTRICT SUPP STUDENT COMPETITION	\$4,889.52	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$210,362.98	\$0.00	(\$210,362.98)
501	DIST SUPP - GRADUATION COSTS	\$8,538.23	\$1,260.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$22,639.54	\$10,430.61	\$0.00	(\$10,430.61)
506	EVEN YEAR SUMMER SCHOOL	\$11,666.83	\$8,212.27	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$700.01	\$0.00	\$0.00	\$0.00	\$0.00
530	EQUAL OPPORTUNITY SCHOOLS	\$0.00	\$0.00	\$0.00	\$24,400.00	\$24,400.00
532	CWA CONTRACT	\$0.00	\$0.00	\$7,002.03	\$0.00	(\$7,002.03)
540	0.25 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$360,985.59	\$380,213.33	\$417,551.45	\$37,338.12
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$49,451.96	\$1,371.04	\$585.32	\$9,995.04	\$9,409.72
545	TEACHER SALARY ALLOCATION	\$292,227.53	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$39,055.23	\$43,228.08	\$48,392.03	\$44,300.00	(\$4,092.03)
549	BOTTLED GAS (PROPANE) (DIST)	\$9,718.38	\$4,635.68	\$2,872.02	\$600.00	(\$2,272.02)
555	2012-13 RETRO PAY	\$58,519.92	\$0.00	\$0.00	\$0.00	\$0.00
562	CAREER VOCATIONAL ADD ON FTE	\$157,031.49	\$143,521.81	\$101,777.89	\$209,396.53	\$107,618.64
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$25,160.74	\$0.00	(\$25,160.74)
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$8,265.82	\$8,265.82
578	SCHOOL RECOGNITION	\$186,297.00	\$0.00	\$0.00	\$0.00	\$0.00
579	SECONDARY REMEDIATION	\$269.15	\$12,370.68	\$1,372.75	\$0.00	(\$1,372.75)
580	IRCEA SUPPLEMENTS	\$183,149.48	\$173,629.70	\$170,974.55	\$191,934.00	\$20,959.45
582	END OF COURSE BOOT CAMP	\$7,629.27	\$7,732.52	\$10,003.68	\$0.00	(\$10,003.68)
587	SMART HORIZONS	\$0.00	\$0.00	\$19,425.00	\$19,425.00	\$0.00
589	IRFIL EXPENSES	\$1,899.96	\$3,447.06	\$0.00	\$0.00	\$0.00
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$0.00	\$1,711.40	\$3,203.00	\$0.00	(\$3,203.00)
592	SACS ACCREDITATION REVIEW	\$0.00	\$2,240.00	\$0.00	\$0.00	\$0.00
596	20% CAPE FUNDS	\$0.00	\$0.00	\$28,923.42	\$0.00	(\$28,923.42)
597	ATHLETIC TRAINER - SRHS	\$13,356.00	\$0.00	\$0.00	\$0.00	\$0.00
592	SACS ACCREDITATION	\$0.00	\$1,571.93	\$0.00	\$0.00	\$0.00
596	20% CAPE FUNDS	\$0.00	\$0.00	\$0.00	\$16,057.95	\$16,057.95
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$2,733.08	\$0.00	(\$2,733.08)
599	SCHOOL SECURITY	\$0.00	\$0.00	\$4,469.30	\$27,043.81	\$22,574.51
704	FLORIDA VIRTUAL SCHOOL FRANCHISE	\$0.00	\$0.00	\$0.00	\$12,500.00	\$12,500.00
905	DORI SLOSBERG GRANT	\$0.00	\$2,165.00	\$11,662.50	\$0.00	(\$11,662.50)
916	BIOTECH ACADEMICS-VB & SR HIGH	\$0.00	\$1,843.88	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$49,537.62	\$0.00	(\$49,537.62)
TOTALS		\$10,227,318.24	\$10,399,037.23	\$10,641,249.62	\$10,887,970.34	\$246,720.72

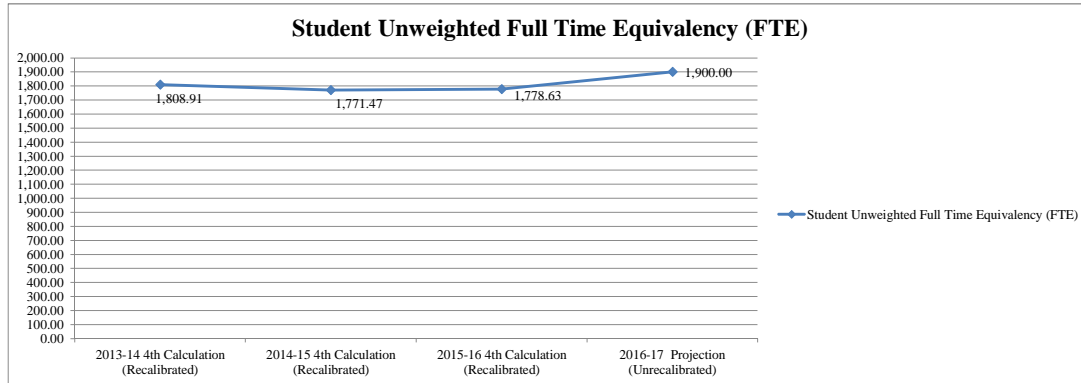
School District of Indian River County
General Operating Budget
Facility 0291

Staffing Summary (Full Time Equivalent)

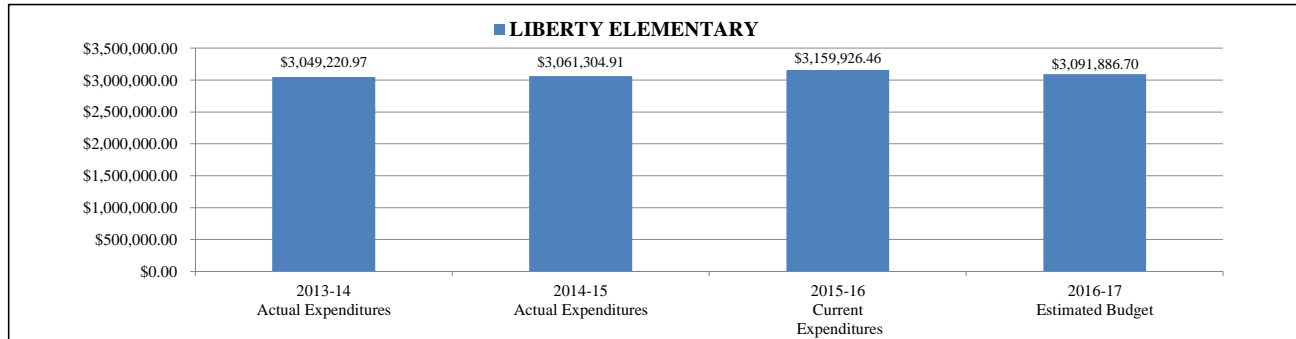
Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	0.00
ASSISTANT BAND DIRECTOR SHS	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL SENIOR HIGH	4.00	4.00	4.00	4.00	0.00
ATHLETIC DIRECTOR	1.00	1.00	1.00	1.00	0.00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

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

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	1,808.91	1,771.47	1,778.63	1,900.00



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



LIBERTY ELEMENTARY

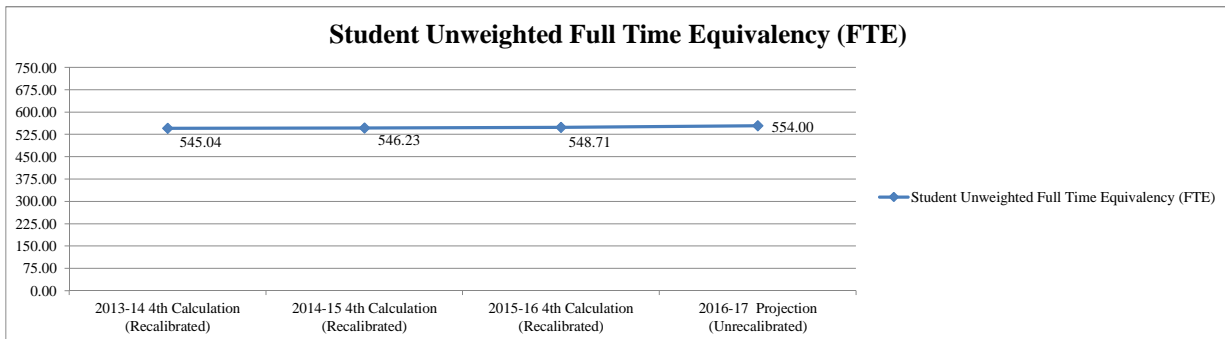
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$48,482.00	\$56,551.27	\$51,507.22	\$54,395.05	\$2,887.83
000	(GF)NON-DISCR SALARY (DIST)	\$2,509,916.38	\$2,644,135.15	\$2,695,719.54	\$2,758,515.58	\$62,796.04
006	COMMUNICATIONS (DISTRICT)	\$746.71	\$754.30	\$773.96	\$700.00	(\$73.96)
008	ELECTRICAL	\$118,442.04	\$133,850.47	\$100,247.59	\$102,500.00	\$2,252.41
074	FLORIDA TEACHER LEAD (DIST)	\$10,223.14	\$8,320.58	\$9,173.58	\$0.00	(\$9,173.58)
075	TEXTBOOK ALLOCATION (FTE)	\$7,743.95	\$7,008.87	\$0.00	\$4,389.68	\$4,389.68
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,831.47	\$3,759.22	\$860.58	\$4,409.82	\$3,549.24
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$0.00	\$2,697.50	\$9,800.39	\$7,102.89
080	SCIENCE LAB MATERIALS (FTE)	\$554.48	\$513.25	\$457.63	\$534.00	\$76.37
081	CLOSING THE ACHIEVEMENT GAP	\$2,616.77	\$0.00	\$0.00	\$0.00	\$0.00
086	INTL BACCALAURATE (IB)(FTE)	\$10,229.04	\$9,930.48	\$8,678.95	\$11,321.05	\$2,642.10
089	SCHOOLS OF INNOVATION	\$0.00	\$0.00	\$12,432.78	\$0.00	(\$12,432.78)
093	EXCEPTIONAL EDUCATION - GIFTED	\$0.00	\$55,427.72	\$70,417.04	\$0.00	(\$70,417.04)
094	TERMINAL PAY	\$0.00	\$0.00	\$23,100.72	\$0.00	(\$23,100.72)
506	EVEN YEAR SUMMER SCHOOL	\$21,968.48	\$13,943.65	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$2,784.23	\$0.00	(\$2,784.23)
540	0.25 OF 0.60 CRITICAL NEEDS MILLAGE	\$131,331.33	\$75,623.73	\$88,642.32	\$102,713.73	\$14,071.41
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$13,641.92	\$0.00	\$0.00	\$13,875.00	\$13,875.00
545	TEACHER SALARY ALLOCATION	\$97,294.13	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$8,817.04	\$6,437.20	\$6,882.07	\$6,600.00	(\$282.07)
555	2012-13 RETRO PAY	\$20,544.17	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$9,523.14	\$0.00	(\$9,523.14)
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$347.40	\$347.40
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$53,009.00	\$0.00	(\$53,009.00)
580	IRCEA SUPPLEMENTS	\$15,659.35	\$18,002.81	\$20,461.76	\$21,785.00	\$1,323.24
589	IRFIL EXPENSES	\$867.62	\$1,997.02	\$682.99	\$0.00	(\$682.99)
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$6,615.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$1,366.17	\$2,026.56	\$0.00	\$0.00	\$0.00
901	LITERACY & LAGOON READING PROGRAM	\$19,329.78	\$14,498.63	\$1,873.86	\$0.00	(\$1,873.86)
905	BANDWIDTH GRANT	\$0.00	\$8,524.00	\$0.00	\$0.00	\$0.00
TOTALS		\$3,049,220.97	\$3,061,304.91	\$3,159,926.46	\$3,091,886.70	(\$68,039.76)

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

Staffing Summary (Full Time Equivalent)

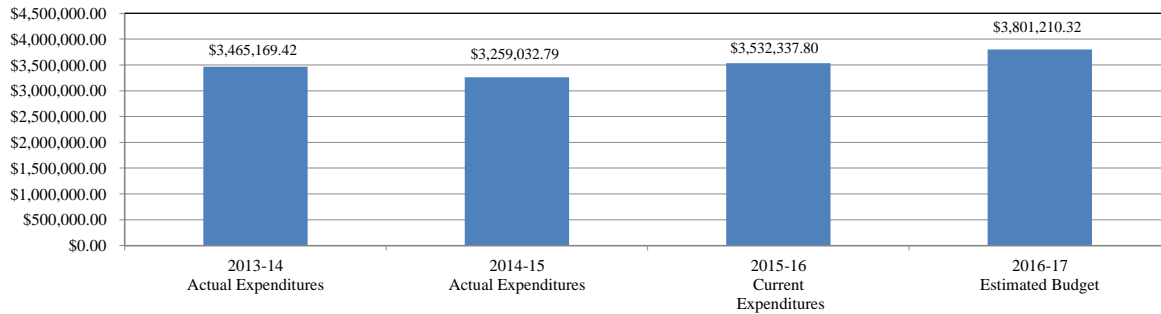
Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	0.00
HEALTH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

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	545.04	546.23	548.71	554.00



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

■ TREASURE COAST ELEMENTARY



TREASURE COAST ELEMENTARY

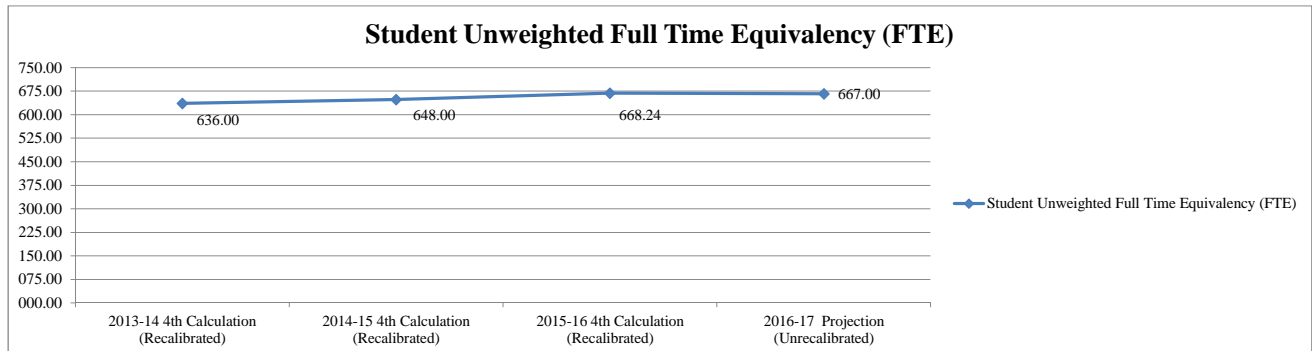
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$73,411.48	\$57,677.19	\$55,669.10	\$66,771.54	\$11,102.44
000	(GF)NON-DISCR SALARY (DIST)	\$2,817,697.24	\$2,942,431.91	\$3,170,026.55	\$3,360,750.47	\$190,723.92
006	COMMUNICATIONS (DISTRICT)	\$1,203.42	\$1,214.85	\$1,244.34	\$1,200.00	(\$44.34)
008	ELECTRICAL	\$172,677.07	\$132,905.92	\$119,265.52	\$123,100.00	\$3,834.48
074	FLORIDA TEACHER LEAD (DIST)	\$11,030.23	\$10,868.86	\$11,168.39	\$0.00	(\$11,168.39)
075	TEXTBOOK ALLOCATION (FTE)	\$10,618.77	\$3,026.79	\$0.00	\$5,345.92	\$5,345.92
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$3,214.87	\$3,771.09	\$3,076.26	\$3,068.02	(\$8.24)
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$697.90	\$2,227.39	\$8,339.58	\$6,112.19
079	SAFE SCHOOLS *FEFP* (FTE)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
080	SCIENCE LAB MATERIALS (FTE)	\$689.09	\$615.59	\$547.68	\$637.25	\$89.57
081	CLOSING THE ACHIEVEMENT GAP	\$17,842.94	\$0.00	\$0.00	\$0.00	\$0.00
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$29,633.51	\$10,634.37	(\$18,999.14)
510	ICPALMS	\$278.27	\$0.00	\$0.00	\$0.00	\$0.00
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$7,104.52	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$3,644.78	\$0.00	(\$3,644.78)
540	0.25 OF 0.60 CRITICAL NEEDS MILLAGE	\$142,393.80	\$59,240.55	\$68,988.14	\$89,981.10	\$20,992.96
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$52,862.44	\$0.00	\$0.00	\$58,112.56	\$58,112.56
545	TEACHER SALARY ALLOCATION	\$117,260.47	\$0.00	\$0.00	\$0.00	\$0.00
547	P-CARD PROGRAM	\$0.00	\$585.93	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$6,633.36	\$7,319.37	\$6,532.55	\$5,700.00	(\$832.55)
555	2012-13 RETRO PAY	\$16,005.18	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$18,105.05	\$18,699.28	\$20,813.63	\$21,785.00	\$971.37
589	IRFIL EXPENSES	\$1,739.93	\$1,478.91	\$795.95	\$0.00	(\$795.95)
598	SICK LEAVE BUYBACK	\$1,505.81	\$1,440.89	\$1,599.89	\$0.00	(\$1,599.89)
901	LITERACY & LAGOON READING PROG	\$0.00	\$9,953.24	\$18,347.01	\$19,991.62	\$1,644.61
922	LITERACY IN MOTION	\$0.00	\$0.00	\$18,757.11	\$25,792.89	\$7,035.78
TOTALS		\$3,465,169.42	\$3,259,032.79	\$3,532,337.80	\$3,801,210.32	\$268,872.52

School District of Indian River County
General Operating Budget
Facility 0341

Staffing Summary (Full Time Equivalent)

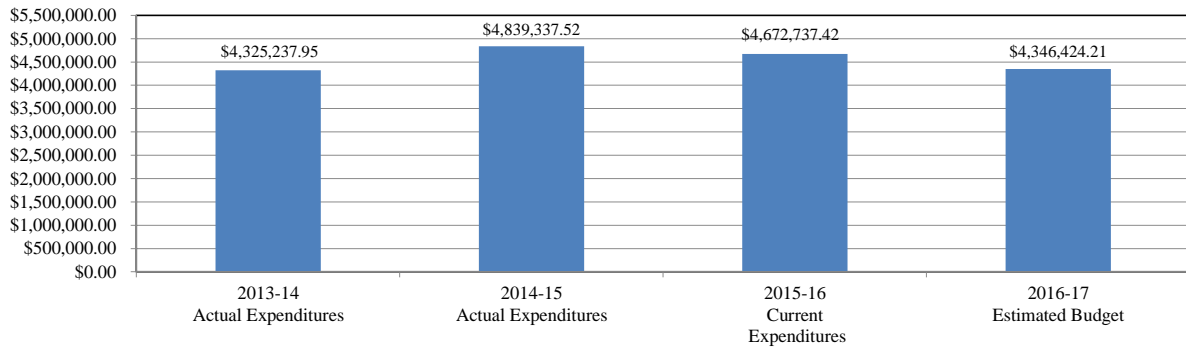
Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	3.00	3.00	3.00	3.00	0.00
ESE TEACHER ASSISTANT 6-21	1.00	1.00	1.00	1.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	2.00	2.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	2.00	2.00	2.00	2.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	2.00	2.00	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	3.00	3.00	0.00
TEACHER GRADE 1	6.00	6.00	5.00	6.00	1.00
TEACHER GRADE 2	5.00	5.00	6.00	5.00	(1.00)
TEACHER GRADE 3	7.00	6.00	6.00	7.00	1.00
TEACHER GRADE 4	6.00	6.00	5.00	5.00	0.00
TEACHER GRADE 5	6.00	6.00	6.00	7.00	1.00
TEACHER KINDERGARTEN	6.00	5.00	6.00	7.00	1.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	0.00
TEACHER RESOURCE	0.00	0.00	0.00	1.00	1.00
TEACHER PHYSICAL EDUCATION ELE	2.00	2.00	2.00	2.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	60.50	58.50	61.50	65.50	4.00

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	636.00	648.00	668.24	667.00



School District of Indian River County
General Operating Budget
Facility 0371

■ STORM GROVE MIDDLE SCHOOL



STORM GROVE MIDDLE SCHOOL

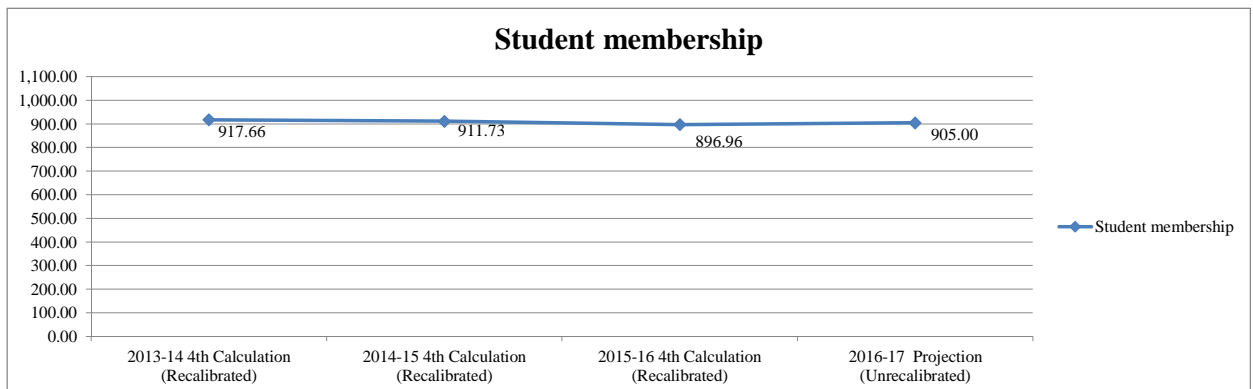
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$58,297.65	\$75,842.08	\$92,051.50	\$84,476.77	(\$7,574.73)
000	(GF)NON-DISCR SALARY (DIST)	\$3,461,265.31	\$3,873,066.76	\$3,686,533.58	\$3,545,303.91	(\$141,229.67)
006	COMMUNICATIONS (DISTRICT)	\$1,378.39	\$1,342.57	\$1,487.63	\$1,400.00	(\$87.63)
008	ELECTRICAL	\$232,842.81	\$255,956.24	\$243,066.69	\$244,200.00	\$1,133.31
074	FLORIDA TEACHER LEAD (DIST)	\$13,989.56	\$13,912.29	\$12,746.43	\$0.00	(\$12,746.43)
075	TEXTBOOK ALLOCATION (FTE)	\$7,053.18	\$20,017.44	\$0.00	\$7,175.68	\$7,175.68
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,429.89	\$5,026.82	\$954.28	\$8,034.74	\$7,080.46
077	SCHOOL IMP (LOTTERY)(FTE)	\$38.99	\$7,805.00	\$3,609.10	\$5,725.35	\$2,116.25
080	SCIENCE LAB MATERIALS (FTE)	\$409.54	\$1,499.13	\$1,372.56	\$1,644.06	\$271.50
081	CLOSING THE ACHIEVEMENT GAP	\$9,486.32	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$28,950.15	\$0.00	(\$28,950.15)
505	ODD YEAR SUMMER SCHOOL	\$322.03	\$0.00	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$35,397.95	\$12,763.53	(\$22,634.42)
510	ICPALMS	\$779.76	\$0.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$4,049.92	\$0.00	(\$4,049.92)
540	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$278,314.03	\$408,150.43	\$343,415.53	\$307,998.69	(\$35,416.84)
541	0.25 OF 0.60 CRITICAL NEEDS MILLAGE	\$8,700.00	\$718.91	\$392.61	\$3,063.48	\$2,670.87
545	TEACHER SALARY ALLOCATION	\$133,571.20	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$37,569.15	\$21,270.20	\$25,749.57	\$27,000.00	\$1,250.43
549	BOTTLED GAS (PROPANE) (DIST)	\$145.79	\$165.89	\$838.13	\$0.00	(\$838.13)
555	2012-13 RETRO PAY	\$22,361.95	\$0.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION	\$0.00	\$90,895.19	\$89,292.31	\$0.00	(\$89,292.31)
579	SECONDARY SCHOOL REMEDIATION	\$3,454.96	\$502.63	\$0.00	\$15,000.00	\$15,000.00
580	IRCEA SUPPLEMENTS	\$48,661.11	\$52,763.71	\$53,515.43	\$53,638.00	\$122.57
582	END OF COURSE BOOT CAMP	\$0.00	\$0.00	\$1,599.52	\$12,000.00	\$10,400.48
588	SECONDARY SCHOOL REMEDIATION	\$0.00	\$0.00	\$11,889.05	\$13,200.00	\$1,310.95
589	IRFIL EXPENSES	\$1,657.33	\$1,273.54	\$2,002.72	\$0.00	(\$2,002.72)
593	ENERGY SAVINGS REBATE	\$509.00	\$0.00	\$0.00	\$0.00	\$0.00
596	20% CAPE FUNDS	\$0.00	\$0.00	\$0.00	\$3,800.00	\$3,800.00
598	SICK LEAVE BUYBACK	\$0.00	\$1,255.33	\$0.00	\$0.00	\$0.00
903	FIN ESE GRANT (SGMS)	\$0.00	\$2,191.36	\$797.68	\$0.00	(\$797.68)
905	BANDWIDTH GRANT	\$0.00	\$5,682.00	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$33,025.08	\$0.00	(\$33,025.08)
TOTALS		\$4,325,237.95	\$4,839,337.52	\$4,672,737.42	\$4,346,424.21	(\$326,313.21)

School District of Indian River County
General Operating Budget
Facility 0371

Staffing Summary (Full Time Equivalent)

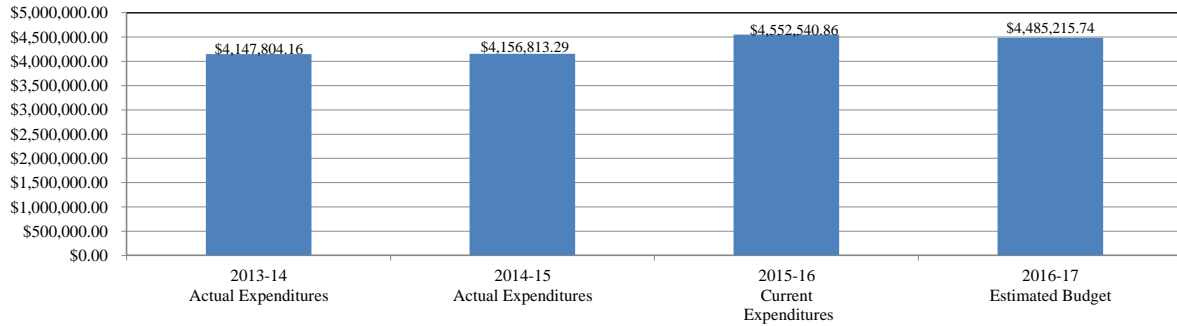
Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL MIDDLE SCHOOL	2.00	2.00	2.00	2.00	0.00
BAND DIRECTOR - MIDDLE	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER MIDDLE SCHOOL	1.00	1.00	1.00	1.00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

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 Projection (Unrecalibrated)
Student membership	917.66	911.73	896.96	905.00



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

INDIAN RIVER CHARTER HIGH SCHOOL

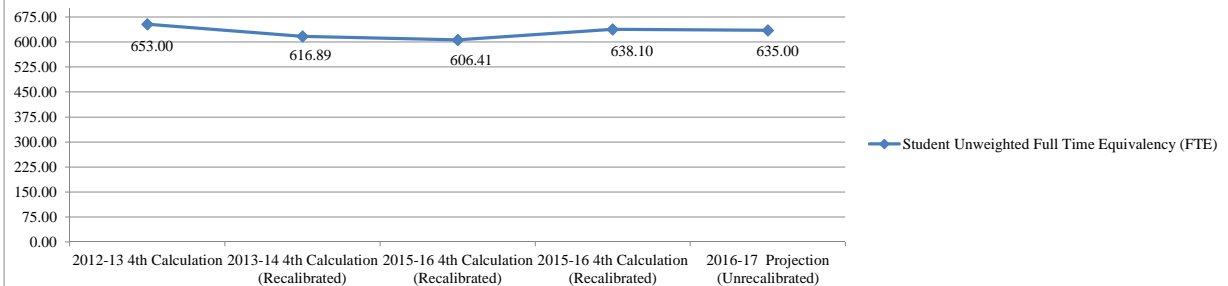


INDIAN RIVER CHARTER HIGH SCHOOL

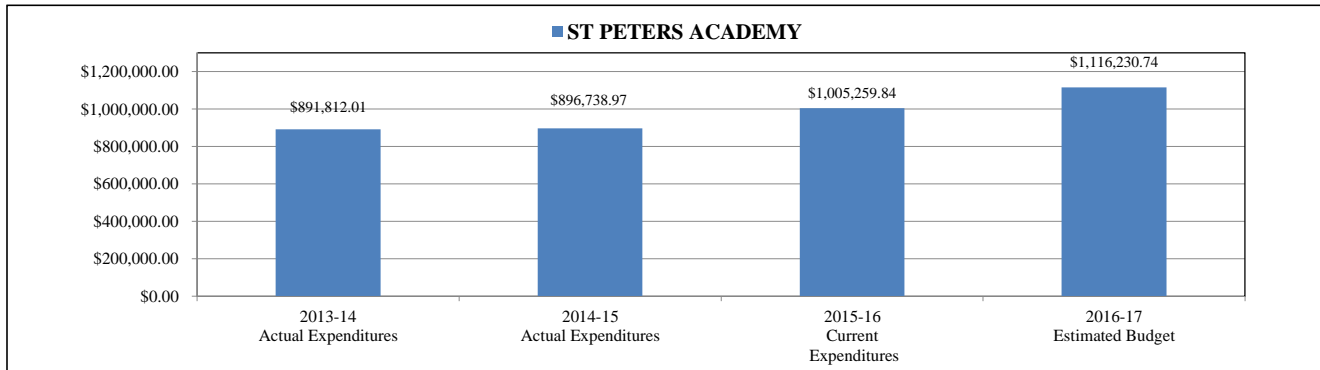
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	BASE FUNDING	\$3,059,346.19	\$3,121,216.50	\$3,410,476.54	\$3,437,169.41	\$26,692.87
070	CLASS SIZE REDUCTION (DIST)	\$558,313.00	\$544,795.00	\$574,773.00	\$571,555.00	(\$3,218.00)
074	FLORIDA TEACHER LEAD (DIST)	\$10,761.20	\$9,994.53	\$8,571.09	\$0.00	(\$8,571.09)
075	TEXTBOOK ALLOCATION (FTE)	\$46,273.00	\$44,996.00	\$46,905.00	\$47,894.00	\$989.00
077	SCHOOL IMPROVEMENT (LOTTERY)	\$5,691.00	\$2,019.00	\$0.00	\$0.00	\$0.00
079	SAFE SCHOOLS *FEFP* (FTE)	\$13,715.00	\$12,264.00	\$14,563.00	\$14,599.00	\$36.00
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
082	SUPPLEMENTAL ACADEMIC *SAI*	\$124,612.00	\$123,101.00	\$129,549.00	\$131,402.00	\$1,853.00
084	*DUAL ENROLLMENT* (FTE)	\$19,525.28	\$31,531.71	\$21,366.33	\$0.00	(\$21,366.33)
085	ADVANCED PLACEMENT (FTE)	\$26,737.80	\$67,630.32	\$93,518.40	\$93,443.00	(\$75.40)
088	DIGITAL CLASSROOM	\$0.00	\$13,448.00	\$18,730.00	\$28,210.00	\$9,480.00
540	0.25 CRITICAL NEEDS MILLAGE	\$116,452.69	\$115,933.23	\$125,701.88	\$130,761.33	\$5,059.45
545	TEACHER SALARY INCREASE	\$101,101.00	\$0.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION	\$65,276.00	\$61,689.00	\$58,849.00	\$0.00	(\$58,849.00)
905	BANDWIDTH GRANT	\$0.00	\$8,195.00	\$0.00	\$0.00	\$0.00
911	READING ALOCATION *FEFP*	\$0.00	\$0.00	\$0.00	\$30,182.00	\$30,182.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$49,537.62	\$0.00	(\$49,537.62)
TOTALS		\$4,147,804.16	\$4,156,813.29	\$4,552,540.86	\$4,485,215.74	(\$67,325.12)

FTE History and Projection	2012-13 4th Calculation	2013-14 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	653.00	616.89	606.41	638.10	635.00

Student Unweighted Full Time Equivalency (FTE)



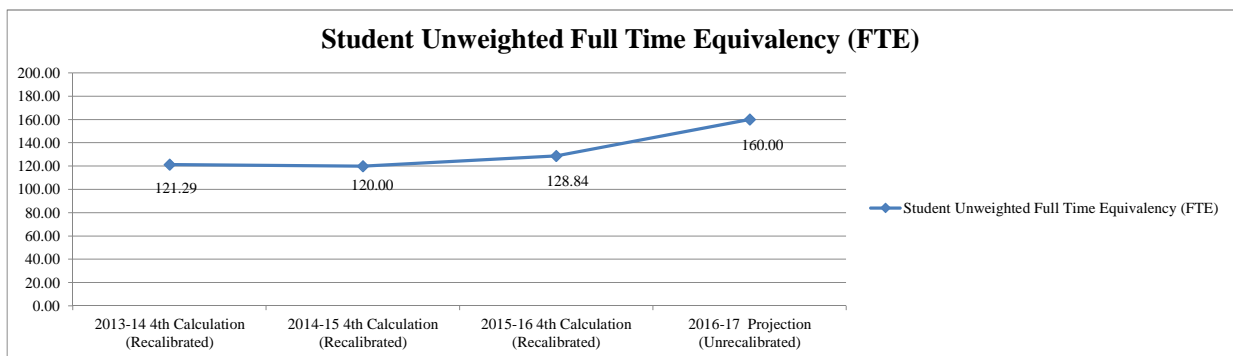
**School District of Indian River County
General Operating Budget
Facility 5002**



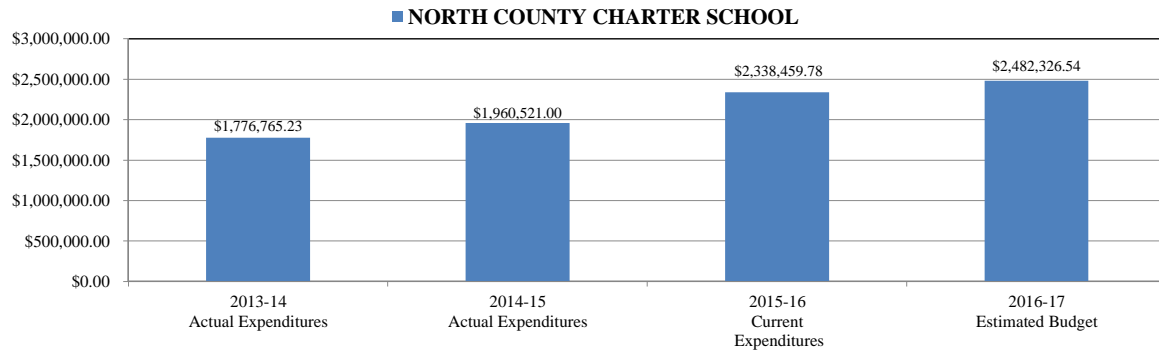
ST PETERS ACADEMY

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	BASE FUNDING	\$646,625.45	\$661,763.35	\$749,396.02	\$830,187.66	\$80,791.64
070	CLASS SIZE REDUCTION (DIST)	\$161,381.00	\$159,196.00	\$174,671.00	\$193,965.00	\$19,294.00
074	FLORIDA TEACHER LEAD (DIST)	\$1,614.18	\$1,699.07	\$1,818.11	\$0.00	(\$1,818.11)
075	TEXTBOOK ALLOCATION (FTE)	\$9,098.00	\$8,904.00	\$9,470.00	\$11,472.00	\$2,002.00
077	SCHOOL IMPROVEMENT (LOTTERY)	\$1,214.00	\$436.00	\$0.00	\$0.00	\$0.00
079	SAFE SCHOOLS *FEFP* (FTE)	\$2,924.00	\$2,649.00	\$2,940.00	\$3,497.00	\$557.00
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
082	SUPPLEMENTAL ACADEMIC *SAI*	\$24,501.00	\$24,360.00	\$26,157.00	\$31,474.00	\$5,317.00
088	DIGITAL CLASSROOM	\$0.00	\$2,661.00	\$3,782.00	\$6,757.00	\$2,975.00
540	0.25 CRITICAL NEEDS MILLAGE	\$22,896.38	\$22,941.55	\$25,380.71	\$31,320.08	\$5,939.37
545	TEACHER SALARY INCREASE	\$21,558.00	\$0.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION	\$0.00	\$12,129.00	\$11,645.00	\$0.00	(\$11,645.00)
911	READING ALOCATION *FEFP*	\$0.00	\$0.00	\$0.00	\$7,558.00	\$7,558.00
TOTALS		\$891,812.01	\$896,738.97	\$1,005,259.84	\$1,116,230.74	\$110,970.90

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	121.29	120.00	128.84	160.00



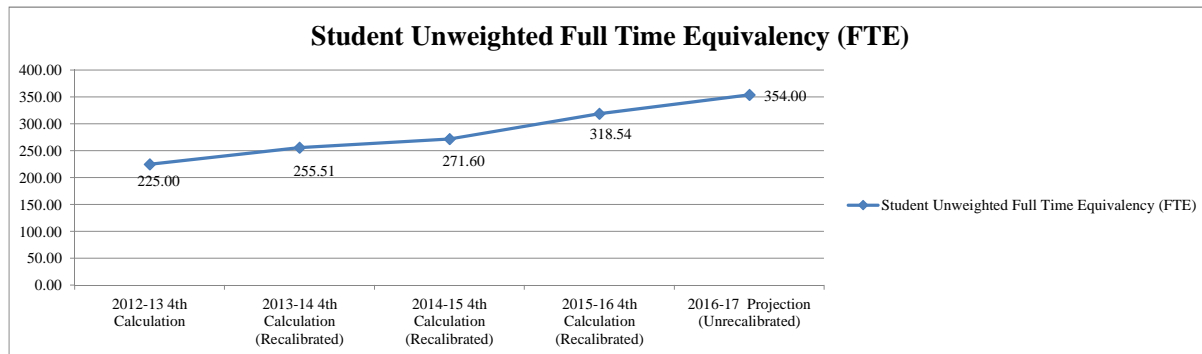
**School District of Indian River County
General Operating Budget
Facility 5003**



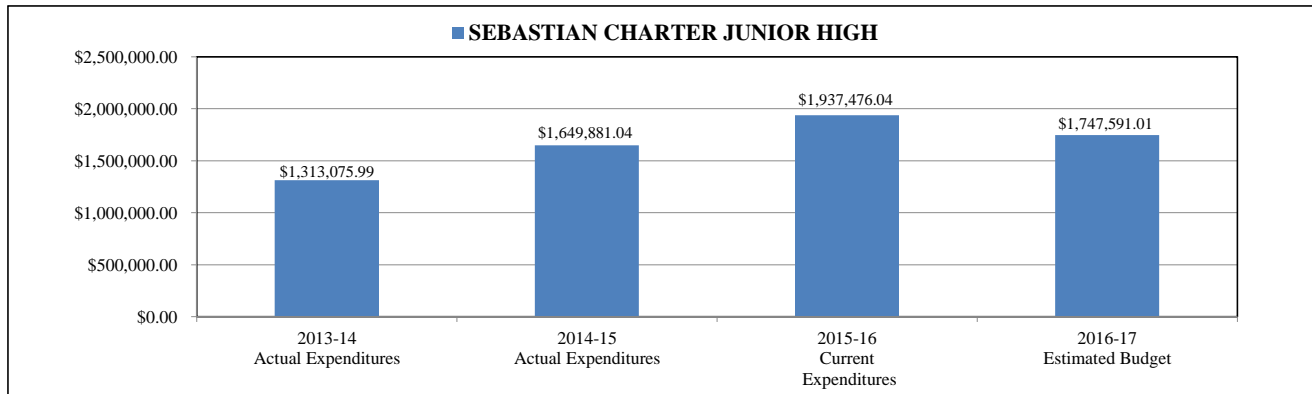
NORTH COUNTY CHARTER SCHOOL

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	BASE FUNDING	\$1,269,401.21	\$1,421,527.57	\$1,689,366.09	\$1,834,946.12	\$145,580.03
070	CLASS SIZE REDUCTION (DIST)	\$330,820.00	\$369,346.00	\$417,580.00	\$437,717.00	\$20,137.00
074	FLORIDA TEACHER LEAD (DIST)	\$3,766.42	\$3,844.05	\$4,675.14	\$0.00	(\$4,675.14)
075	TEXTBOOK ALLOCATION (FTE)	\$19,166.00	\$20,152.00	\$23,415.00	\$26,151.00	\$2,736.00
077	SCHOOL IMPROVEMENT (LOTTERY)	\$2,539.00	\$992.00	\$0.00	\$0.00	\$0.00
079	SAFE SCHOOLS *FEFP* (FTE)	\$6,119.00	\$6,026.00	\$7,270.00	\$7,971.00	\$701.00
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
082	SUPPLEMENTAL ACADEMIC *SAI*	\$51,613.00	\$55,135.00	\$64,671.00	\$71,746.00	\$7,075.00
088	DIGITAL CLASSROOM	\$0.00	\$6,023.00	\$9,350.00	\$15,403.00	\$6,053.00
540	0.25 CRITICAL NEEDS MILLAGE	\$48,233.60	\$51,924.38	\$62,750.47	\$71,397.42	\$8,646.95
545	TEACHER SALARY INCREASE	\$45,107.00	\$0.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION	\$0.00	\$25,551.00	\$26,357.00	\$0.00	(\$26,357.00)
911	READING ALOCATION *FEFP*	\$0.00	\$0.00	\$0.00	\$16,995.00	\$16,995.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$33,025.08	\$0.00	(\$33,025.08)
TOTALS		\$1,776,765.23	\$1,960,521.00	\$2,338,459.78	\$2,482,326.54	\$143,866.76

FTE History and Projection	2012-13 4th Calculation	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	225.00	255.51	271.60	318.54	354.00



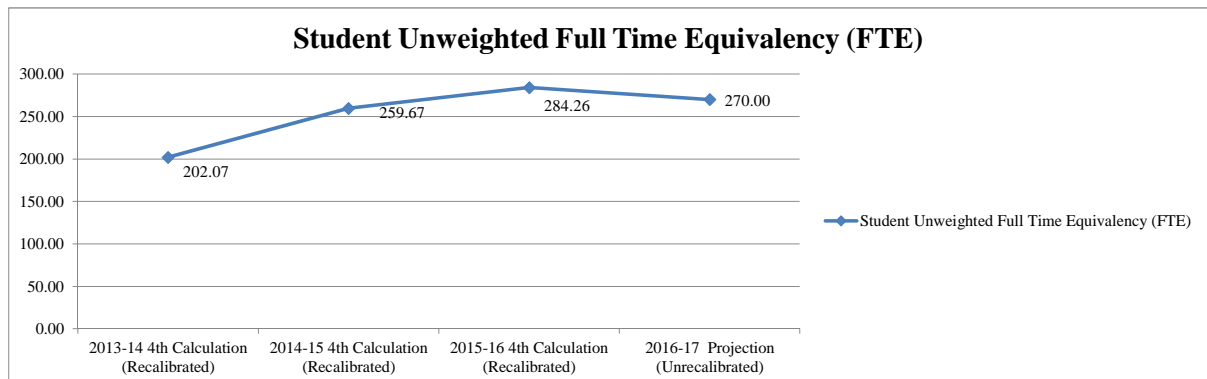
**School District of Indian River County
General Operating Budget
Facility 5005**



SEBASTIAN CHARTER JUNIOR HIGH

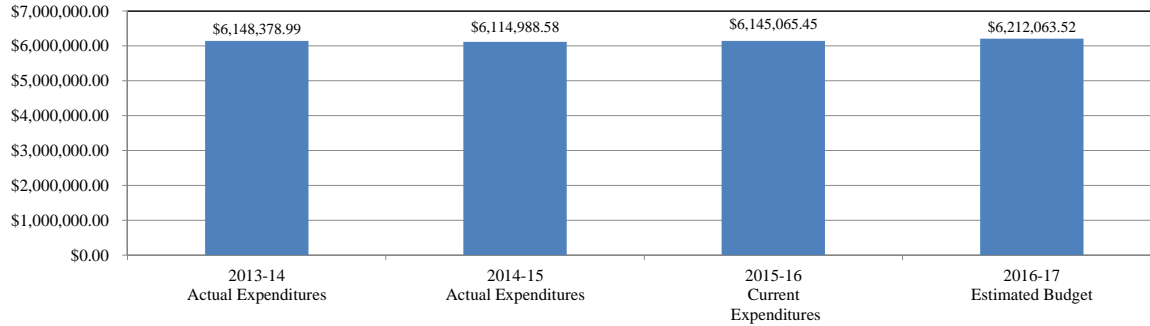
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	BASE FUNDING	\$996,039.10	\$1,308,884.19	\$1,488,578.08	\$1,354,757.69	(\$133,820.39)
070	CLASS SIZE REDUCTION (DIST)	\$180,612.00	\$204,448.00	\$254,193.00	\$235,181.00	(\$19,012.00)
074	FLORIDA TEACHER LEAD (DIST)	\$3,228.36	\$3,075.24	\$3,560.90	\$0.00	(\$3,560.90)
075	TEXTBOOK ALLOCATION (FTE)	\$15,157.00	\$19,268.00	\$20,894.00	\$19,766.00	(\$1,128.00)
077	SCHOOL IMPROVEMENT (LOTTERY)	\$1,845.00	\$861.00	\$0.00	\$0.00	\$0.00
079	SAFE SCHOOLS *FEFP* (FTE)	\$4,447.00	\$5,230.00	\$6,487.00	\$6,025.00	(\$462.00)
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
082	SUPPLEMENTAL ACADEMIC *SAI*	\$40,818.00	\$52,713.00	\$57,709.00	\$54,231.00	(\$3,478.00)
088	DIGITAL CLASSROOM	\$0.00	\$5,758.00	\$8,344.00	\$11,643.00	\$3,299.00
540	0.25 CRITICAL NEEDS MILLAGE	\$38,145.53	\$49,643.61	\$55,997.52	\$53,965.32	(\$2,032.20)
545	TEACHER SALARY INCREASE	\$32,784.00	\$0.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$25,200.00	\$0.00	(\$25,200.00)
911	READING ALOCATION *FEFP*	\$0.00	\$0.00	\$0.00	\$12,022.00	\$12,022.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$16,512.54	\$0.00	(\$16,512.54)
TOTALS		\$1,313,075.99	\$1,649,881.04	\$1,937,476.04	\$1,747,591.01	(\$189,885.03)

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	202.07	259.67	284.26	270.00



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

■ IMAGINE SCHOOLS AT INDIAN RIVER SOUTH

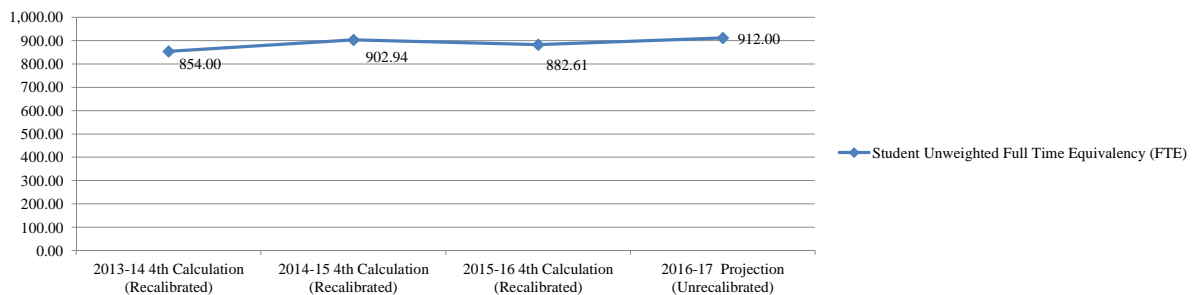


IMAGINE SCHOOLS AT INDIAN RIVER SOUTH

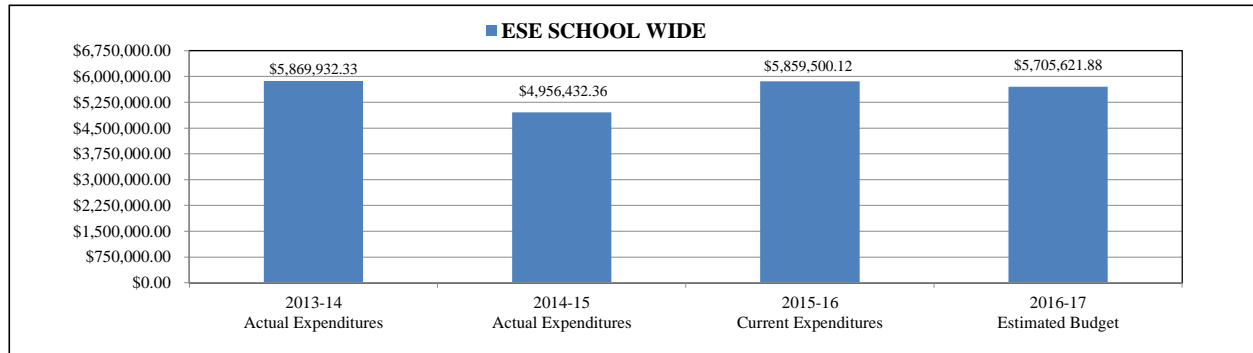
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	BASE FUNDING	\$4,432,630.81	\$4,616,083.36	\$4,556,868.44	\$4,663,370.71	\$106,502.27
070	CLASS SIZE REDUCTION (DIST)	\$1,018,882.00	\$1,020,876.00	\$999,609.00	\$1,005,116.00	\$5,507.00
074	FLORIDA TEACHER LEAD (DIST)	\$12,375.38	\$12,813.50	\$12,207.31	\$0.00	(\$12,207.31)
075	TEXTBOOK ALLOCATION (FTE)	\$67,140.00	\$66,998.00	\$64,877.00	\$67,936.00	\$3,059.00
077	SCHOOL IMPROVEMENT (LOTTERY)	\$8,604.00	\$3,149.00	\$0.00	\$0.00	\$0.00
079	SAFE SCHOOLS *FEFP* (FTE)	\$20,734.00	\$19,125.00	\$20,143.00	\$20,708.00	\$565.00
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$183,297.00	\$0.00	\$0.00	\$0.00
082	SUPPLEMENTAL ACADEMIC *SAI*	\$180,804.00	\$0.00	\$179,189.00	\$186,388.00	\$7,199.00
088	DIGITAL CLASSROOM	\$0.00	\$20,023.00	\$25,908.00	\$40,015.00	\$14,107.00
540	0.25 CRITICAL NEEDS MILLAGE	\$168,965.80	\$172,623.72	\$173,868.89	\$185,480.81	\$11,611.92
545	TEACHER SALARY INCREASE	\$152,843.00	\$0.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION	\$85,400.00	\$0.00	\$87,626.00	\$0.00	(\$87,626.00)
911	READING ALOCATION *FEFP*	\$0.00	\$0.00	\$0.00	\$43,049.00	\$43,049.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$24,768.81	\$0.00	(\$24,768.81)
TOTALS		\$6,148,378.99	\$6,114,988.58	\$6,145,065.45	\$6,212,063.52	\$66,998.07

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	854.00	902.94	882.61	912.00

Student Unweighted Full Time Equivalency (FTE)



School District of Indian River County
General Operating Budget
Facility 9002



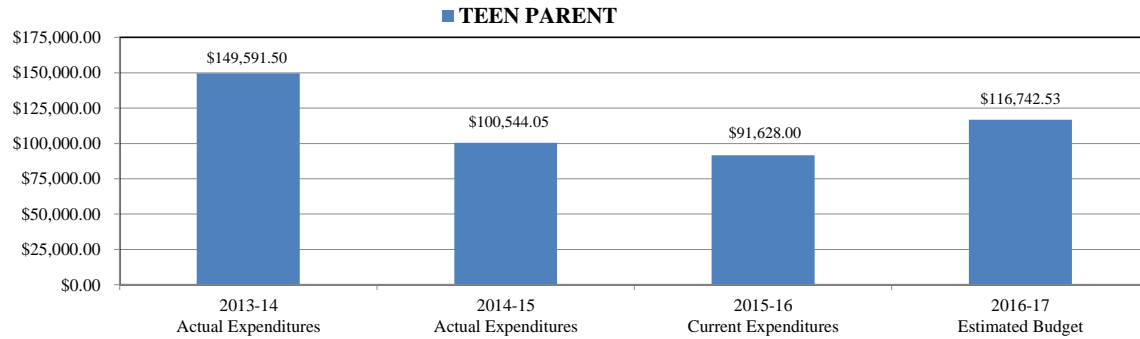
ESE SCHOOL WIDE

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$304,131.57	\$343,996.23	\$490,756.09	\$466,130.83	(\$24,625.26)
000	(GF)NON-DISCR SALARY (DIST)	\$4,959,597.93	\$4,573,591.95	\$5,212,884.99	\$5,235,902.16	\$23,017.17
074	FLORIDA TEACHER LEAD (DIST)	\$2,744.10	\$2,380.39	\$7,250.05	\$0.00	(\$7,250.05)
093	EXCEPTIONAL (GIFTED SERV)(DIS)	\$280,834.51	\$20,419.50	\$682.94	\$0.00	(\$682.94)
094	TERMINAL PAY	\$0.00	\$0.00	\$105,739.32	\$0.00	(\$105,739.32)
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$804.80	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$60,324.77	\$7,469.68	\$8,753.31	\$0.00	(\$8,753.31)
506	EVEN YEAR SUMMER SCHOOL	\$2,786.48	\$1,550.38	\$6,100.03	\$2,388.89	(\$3,711.14)
510	ICPALMS	\$224.20	\$0.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$19,127.96	\$0.00	(\$19,127.96)
539	TITLE I DIFFERENTIAL PAY-GF	\$7,228.59	\$0.00	\$0.00	\$0.00	\$0.00
540	CRITICAL NEEDS MILLAGE	\$102,474.23	\$0.00	\$0.00	\$0.00	\$0.00
544	DISTRICTWIDE MOVING	\$487.60	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$120,915.66	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$24,244.76	\$0.00	\$0.00	\$0.00	\$0.00
590	RESERVE-CLAIMS UNDER DEDUCTIBLE	\$1,462.57	\$0.00	\$0.00	\$0.00	\$0.00
595	FIN SUBSTITUTE REIMBURSEMENT	\$750.71	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$1,724.65	\$4,000.36	\$4,047.29	\$0.00	(\$4,047.29)
910	FSA ACCESS POINT TRAINING	\$0.00	\$2,219.07	\$0.00	\$0.00	\$0.00
912	FDLRS	\$0.00	\$0.00	\$4,158.14	\$1,200.00	(\$2,958.14)
TOTALS		\$5,869,932.33	\$4,956,432.36	\$5,859,500.12	\$5,705,621.88	(\$153,878.24)

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	Variance
ADMINISTRATIVE ASSISTANT, DIST	1.00	1.00	1.00	1.00	0.00
DIRECTOR OF ESE	0.00	0.00	0.00	1.00	1.00
ESE RECORDS SPECIALIST	1.00	2.00	1.00	1.00	0.00
ESE SIGN LANGUAGE INTERPRETER	2.00	2.00	2.00	2.00	0.00
ESE TEACHER ASSISTANT 6-21	2.00	1.00	2.00	2.00	0.00
EXECUTIVE DIR ESE & STUDENT SERVICES	1.00	1.00	1.00	0.00	-1.00
OCCUPATIONAL THERAPIST	5.00	5.00	5.00	5.00	0.00
PHYSICAL THERAPIST	1.00	1.00	1.00	1.00	0.00
PROGRAM SPECIALIST	0.00	0.20	4.96	4.96	0.00
RESOURCE SPECIALIST	12.70	12.00	12.00	13.00	1.00
SPEECH & LANGUAGE PATHOLOGIST	26.60	26.60	23.30	14.80	-8.50
STUDENT SUPPORT SPECIALIST 10	14.30	14.30	10.75	10.75	0.00
TEACHER EXCEPTIONAL ED GIFTED	4.00	4.00	4.00	4.00	0.00
TEACHER EXCEPTIONAL ED H/H	4.00	4.00	4.00	1.00	-3.00
TEACHER EXCEPTIONAL ED OI	0.10	0.10	0.10	0.10	0.00
TEACHER EXCEPTIONAL ED VI	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	75.70	75.20	73.11	62.61	-10.50

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



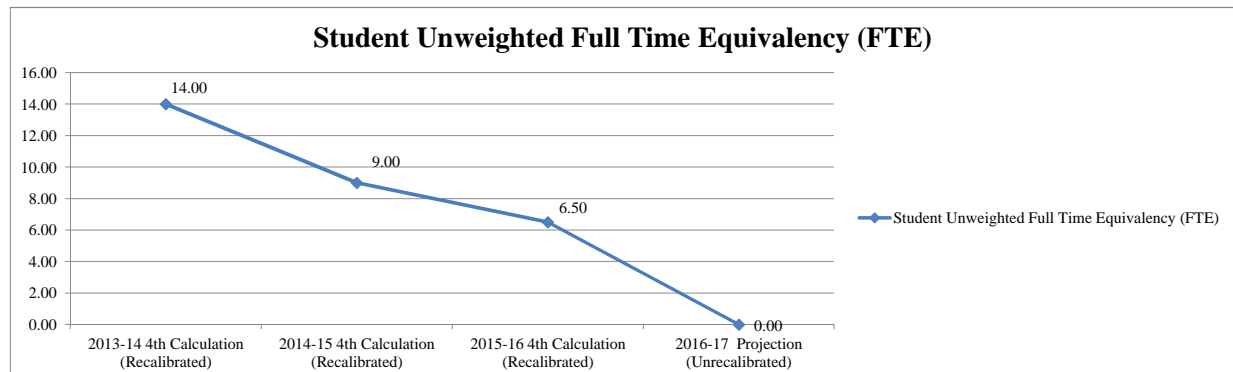
TEEN PARENT

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$66,678.58	\$42,899.01	\$27,182.79	\$52,750.00	\$25,567.21
000	(GF)NON-DISCR SALARY (DIST)	\$80,315.66	\$57,645.04	\$64,393.27	\$63,992.53	(\$400.74)
074	FLORIDA TEACHER LEAD	\$0.00	\$0.00	\$51.94	\$0.00	(\$51.94)
545	TEACHER SALARY ALLOCATION	\$2,193.97	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$403.29	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS		\$149,591.50	\$100,544.05	\$91,628.00	\$116,742.53	\$25,114.53

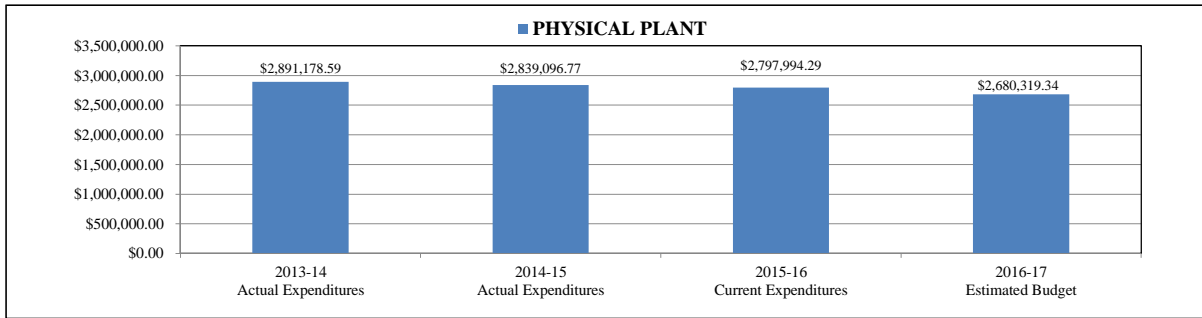
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	Variance
SCHOOL SOCIAL WORKER PROTECH	1.00	1.00	1.00	1.00	0.00
TEACHER DRAMA, SENIOR HIGH	0.20	0.20	0.20	0.20	0.00
TEACHER RESOURCE TEEN/PARENT	0.80	0.80	0.80	0.80	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	2.00	2.00	2.00	2.00	0.00

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	14.00	9.00	6.50	0.00



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



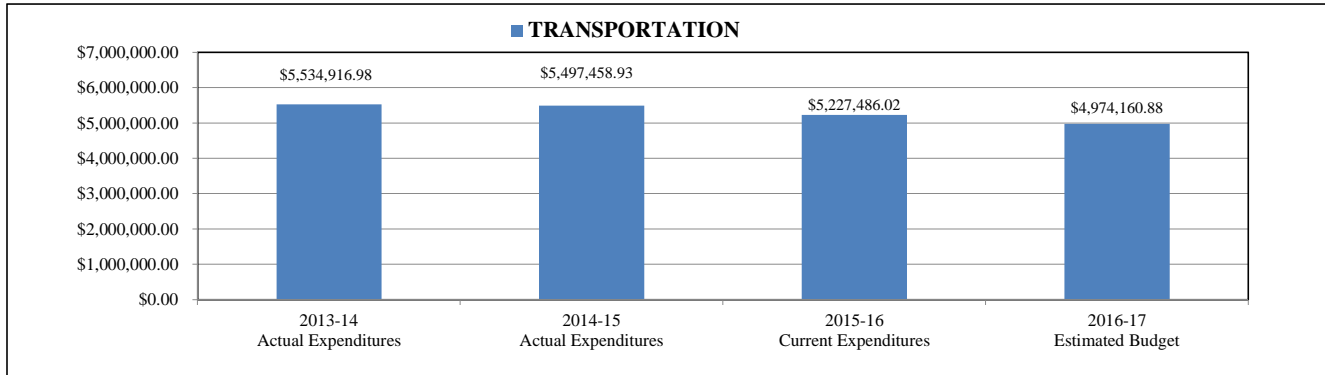
PHYSICAL PLANT

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$453,449.92	\$448,955.39	\$342,986.95	\$273,781.54	(\$69,205.41)
000	(GF)NON-DISCR SALARY (DIST)	\$2,261,341.10	\$1,907,296.34	\$1,886,767.32	\$1,858,745.07	(\$28,022.25)
094	TERMINAL PAY	\$0.00	\$0.00	\$452.09	\$0.00	(\$452.09)
446	VBHS CITRUS BOWL RENOVATIONS	\$0.00	\$0.00	\$29,643.25	\$0.00	(\$29,643.25)
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
511	DISTRICT SUPPORT - SUPPLEMENT TO SITES	\$4,751.70	\$9,334.20	\$13,242.25	\$13,357.75	\$115.50
512	GROUNDS MAINTENANCE - DISTRICTWIDE	\$0.00	\$213,181.00	\$223,623.00	\$229,440.00	\$5,817.00
515	TURF MANAGEMENT	\$0.00	\$59,220.00	\$107,951.25	\$117,557.96	\$9,606.71
532	CWA CONTRACT	\$0.00	\$0.00	\$7,482.14	\$0.00	(\$7,482.14)
538	SCHOOL CLEAN TEAMS	\$0.00	\$0.00	\$15,999.02	\$16,000.00	\$0.98
550	INSERVICE INCENTIVE PAY	\$0.00	\$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	\$21,443.80	\$13,763.40	\$15,242.40	\$16,105.88	\$863.48
591	CUSTODIAL SUBSTITUTES	\$150,192.07	\$187,346.44	\$154,604.62	\$155,331.14	\$726.52
TOTALS		\$2,891,178.59	\$2,839,096.77	\$2,797,994.29	\$2,680,319.34	(\$117,674.95)

Staffing Summary (Full Time Equivalent)

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

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



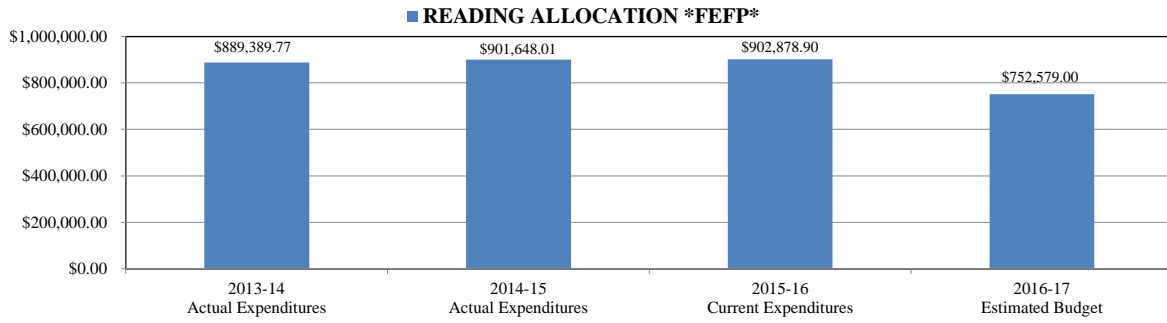
TRANSPORTATION

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$1,235,666.89	\$984,126.90	\$832,669.81	\$963,117.75	\$130,447.94
000	(GF)NON-DISCR SALARY (DIST)	\$4,186,598.24	\$4,356,236.53	\$4,245,518.07	\$3,908,929.61	(\$336,588.46)
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$656.72	\$814.60	\$740.00	(\$74.60)
094	TERMINAL PAY	\$0.00	\$0.00	\$20,386.15	\$0.00	(\$20,386.15)
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$1,560.11	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$73,229.37	\$51,377.19	\$0.00	(\$51,377.19)
506	EVEN YEAR SUMMER SCHOOL	\$67,487.40	\$41,838.08	\$19,897.87	\$6,488.50	(\$13,409.37)
520	SUMMER BUS MAINTENANCE *TRANSP	\$8,701.91	\$14,307.00	\$0.00	\$24,276.00	\$24,276.00
529	SOFTWARE & LICENCE RENEWALS	\$0.00	\$0.00	\$0.00	\$37,708.00	\$37,708.00
532	CWA CONTRACT	\$0.00	\$0.00	\$32,601.43	\$0.00	(\$32,601.43)
558	INTERDEPARTMENT VEHICLE MAINT	\$4,689.53	\$5,974.93	\$4,662.72	\$10,000.00	\$5,337.28
582	END OF COURSE BOOT CAMP	\$3,987.05	\$0.00	\$0.00	\$0.00	\$0.00
586	TECHNOLOGY SOFTWARE/HARDWARE	\$18,611.08	\$0.00	\$7,074.00	\$7,031.00	(\$43.00)
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$0.00	\$6,970.35	\$0.00	\$0.00	\$0.00
594	PARENTAL TRANSPORTATION	\$8,543.17	\$12,558.94	\$10,911.75	\$15,870.02	\$4,958.27
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$1,572.43	\$0.00	(\$1,572.43)
TOTALS		\$5,534,916.98	\$5,497,458.93	\$5,227,486.02	\$4,974,160.88	(\$253,325.14)

Staffing Summary (Full Time Equivalent)

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

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



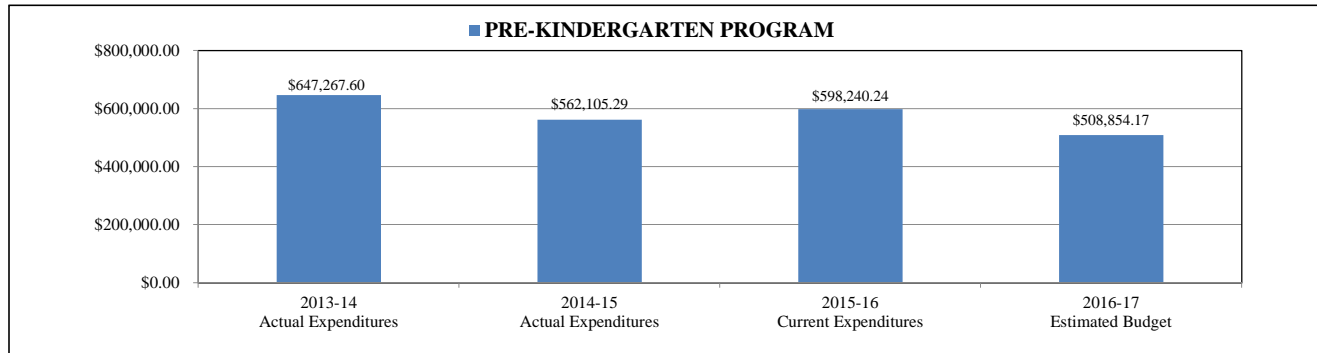
READING ALLOCATION *FEFP*

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
74	FLORIDA TEACHER LEAD (DIST)	\$0.00	\$0.00	\$2,337.57	\$0.00	(\$2,337.57)
545	TEACHER SALARY ALLOCATION	\$9,284.64	\$0.00	\$0.00	\$0.00	\$0.00
911	READING ALLOCATION *FEFP*FTE*	\$880,105.13	\$901,648.01	\$900,541.33	\$752,579.00	(\$147,962.33)
TOTALS		\$889,389.77	\$901,648.01	\$902,878.90	\$752,579.00	(\$150,299.90)

Staffing Summary (Full Time Equivalent)

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

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



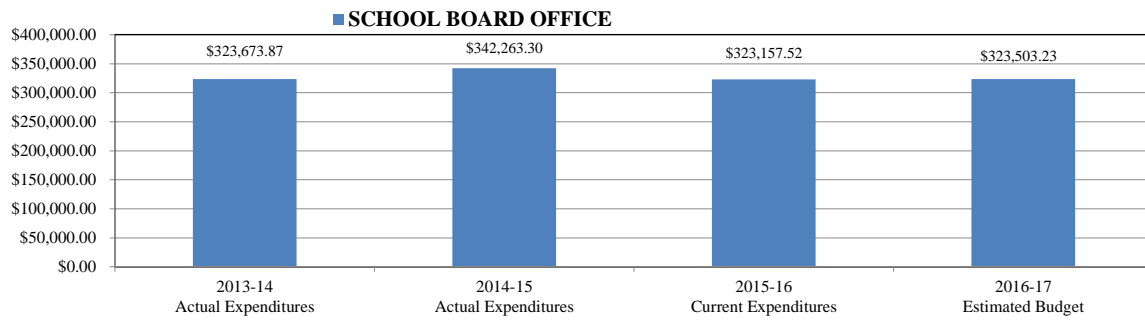
PRE-KINDERGARTEN PROGRAM

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
74	FLORIDA TEACHER LEAD (DIST)	\$0.00	\$0.00	\$960.94	\$0.00	(\$960.94)
095	DONATIONS	\$3,803.53	\$45.97	\$0.00	\$1,335.80	\$1,335.80
545	TEACHER SALARY ALLOCATION	\$4,511.78	\$0.00	\$0.00	\$0.00	\$0.00
567	VPK ODD YEAR SUMMER	\$60,531.93	\$51,470.65	\$68,407.47	\$50,716.29	(\$17,691.18)
906	I LIKE SCIENCE GRANT	\$0.00	\$0.00	\$3,577.24	\$0.00	(\$3,577.24)
931	STEP INTO KINDERGARTEN	\$0.00	\$0.00	\$24,605.82	\$7,256.19	(\$17,349.63)
946	VPK GREAT IDEAS GRANT	\$60,127.86	\$2,970.00	\$0.00	\$0.00	\$0.00
947	VPK GREAT IDEAS GRANT - TITLE I SUMMER	\$109.08	\$18,528.25	\$82,660.78	\$0.00	(\$82,660.78)
948	TREASURE CST ELEM PK TRANSITION	\$0.00	\$21,119.99	(\$6,275.36)	\$0.00	\$6,275.36
949	SMART TABLES FOR PRE-K	\$0.00	\$34,958.00	\$1,232.20	\$0.00	(\$1,232.20)
965	VPK EVEN YEAR SUMMER	\$44,129.56	\$66,078.94	\$51,011.63	\$60,000.00	\$8,988.37
971	VPK SCHOOL YEAR PROGRAM	\$474,053.86	\$366,933.49	\$372,059.52	\$389,545.89	\$17,486.37
TOTALS		\$647,267.60	\$562,105.29	\$598,240.24	\$508,854.17	(\$89,386.07)

Staffing Summary (Full Time Equivalent)

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

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



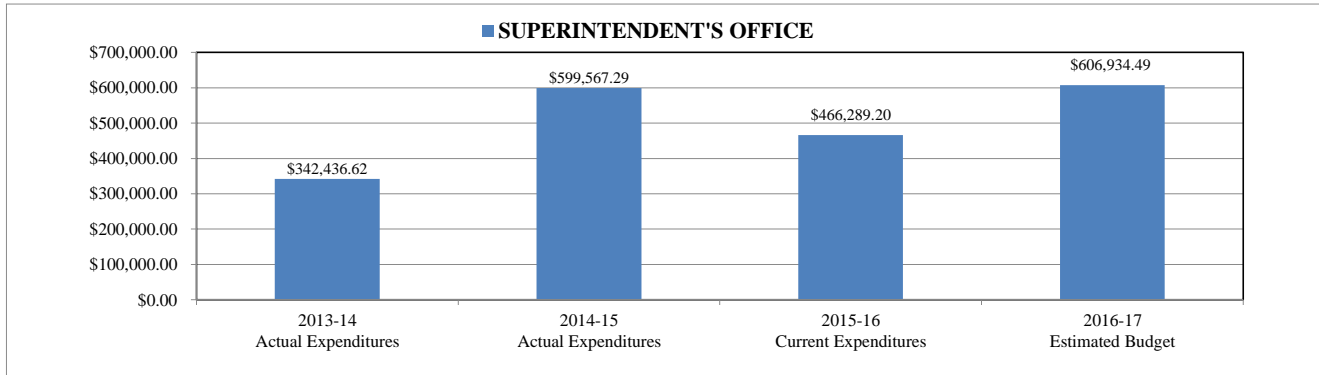
SCHOOL BOARD OFFICE

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$36,813.11	\$33,017.47	\$9,878.68	\$10,163.82	\$285.14
000	(GF)NON-DISCR SALARY (DIST)	\$286,860.76	\$309,245.83	\$313,278.84	\$313,339.41	\$60.57
TOTALS		\$323,673.87	\$342,263.30	\$323,157.52	\$323,503.23	\$345.71

Staffing Summary (Full Time Equivalent)

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

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



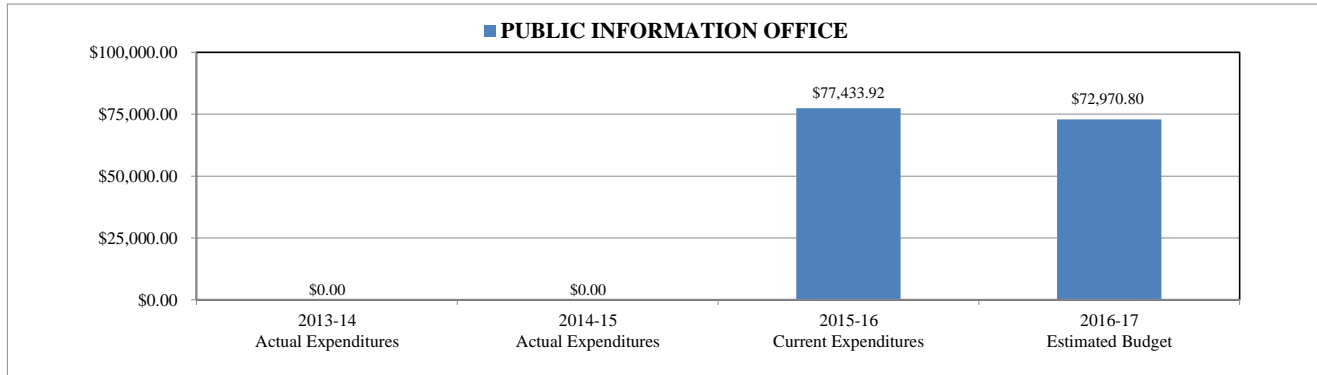
SUPERINTENDENT'S OFFICE

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$26,348.29	\$59,987.58	\$66,183.85	\$51,302.77	(\$14,881.08)
000	(GF)NON-DISCR SALARY (DIST)	\$303,235.97	\$498,300.22	\$330,152.88	\$332,523.75	\$2,370.87
099	EXECUTIVE SEARCH COSTS	\$4,104.91	\$0.00	\$0.00	\$0.00	\$0.00
507	COPIER LEASING COSTS	\$4,956.32	\$5,288.20	\$5,573.46	\$6,800.00	\$1,226.54
516	ADMINISTRATIVE TRAINING	\$0.00	\$5,743.00	\$0.00	\$0.00	\$0.00
526	SUPERINTENDENT CONSULTING CONT	\$0.00	\$11,902.50	\$0.00	\$0.00	\$0.00
534	SUPERINTENDENT DISCRETIONARY	\$3,791.13	\$3,088.83	\$1,984.70	\$3,000.00	\$1,015.30
561	HOSPITALITY	\$0.00	\$2,179.02	\$3,308.03	\$3,500.00	\$191.97
563	NAVIANCE 5YR CONTRACT	\$0.00	\$0.00	\$49,951.98	\$199,807.97	\$149,855.99
570	NEOLA	\$0.00	\$13,077.94	\$9,134.30	\$10,000.00	\$865.70
TOTALS		\$342,436.62	\$599,567.29	\$466,289.20	\$606,934.49	\$140,645.29

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	Variance
ADMIN ASST, DISTRICT	1.00	1.00	1.00	1.00	0.00
EXECUTIVE ASST FOR SUPERINTENDENT	1.00	1.00	1.00	1.00	0.00
PUBLIC INFORMATION OFFICER	0.00	0.00	1.00	1.00	0.00
SUPERINTENDENT	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	3.00	3.00	4.00	4.00	0.00

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



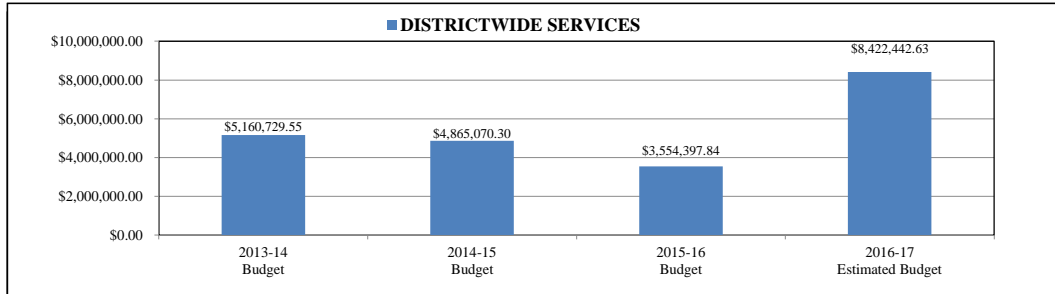
PUBLIC INFORMATION OFFICE

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$0.00	\$0.00	\$264.75	\$3,000.00	\$2,735.25
000	(GF)NON-DISCR SALARY (DIST)	\$0.00	\$0.00	\$49,269.17	\$69,970.80	\$20,701.63
560	IN VIEW	\$0.00	\$0.00	\$27,900.00	\$0.00	(\$27,900.00)
TOTALS		\$0.00	\$0.00	\$77,433.92	\$72,970.80	(\$4,463.12)

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	Variance
PUBLIC INFORMATION OFFICER	0.00	0.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	0.00	0.00	1.00	1.00	0.00

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

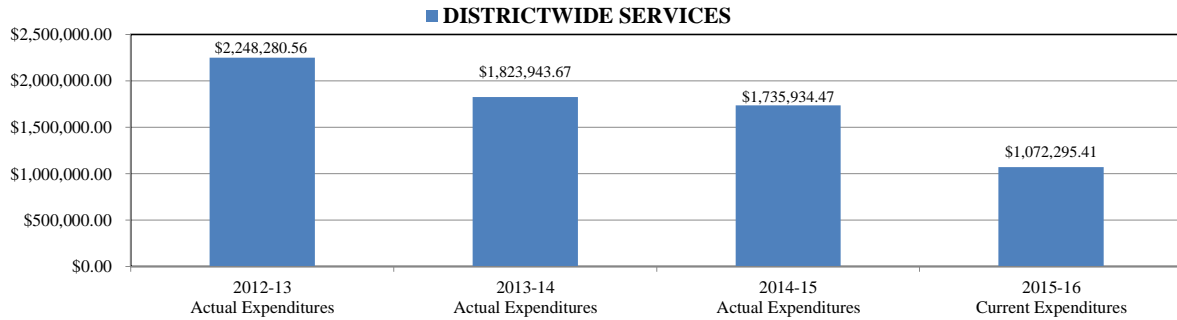


DISTRICTWIDE SERVICES

Project	Description **	2013-14 Budget	2014-15 Budget	2015-16 Budget	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	(\$3,106.00)	\$80,000.00	\$138,000.00	\$2,674.09	(\$135,325.91)
000	(GF)NON-DISCR SALARY (DIST.)	\$239,410.00	\$916,000.00	\$377,816.20	\$1,695,000.00	\$1,317,183.80
006	COMMUNICATIONS (DISTRICT)	\$125,000.00	\$262,318.00	\$134,294.00	\$153,200.00	\$18,906.00
008	ELECTRICAL	\$201,000.00	\$280,137.00	\$222,484.00	\$153,500.00	(\$68,984.00)
036	CONSULTING / LEGAL FEES	\$367,807.86	\$407,937.48	\$485,270.92	\$646,703.41	\$161,432.49
074	FLORIDA TEACHER LEAD (DIST.)	\$305,762.99	\$299,603.55	\$294,788.44	\$285,018.36	(\$9,770.08)
075	TEXTBOOK ALLOCATION (FTE)	\$780,386.32	\$553,489.02	\$6,620.03	\$16,729.00	\$10,108.97
076	LIBRARY MEDIA CATEGORICAL	\$20,552.55	\$16,150.55	\$3,882.85	\$4,513.13	\$630.28
077	SCHOOL IMPROVEMENT (LOTTO)	\$12,012.80	\$105,245.28	\$22,913.71	\$21,535.71	(\$1,378.00)
078	EMERGENCY RESPONSE	\$5,000.00	\$2,800.00	\$2,800.00	\$4,800.00	\$2,000.00
079	SAFE SCHOOLS *FEPP* (FTE)	\$364,172.68	\$383,826.50	\$0.00	\$0.00	\$0.00
080	SCIENCE LAB MATERIALS	\$9,370.51	\$10,755.34	\$13,258.90	\$13,106.14	(\$152.76)
081	CLOSING THE ACHIEVEMENT GAP	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00
084	*DUAL ENROLLMENT* (FTE)	\$25,000.00	\$25,000.00	\$0.00	\$56,400.00	\$56,400.00
085	ADVANCED PLACEMENT (FTE)	\$53,772.37	\$0.00	\$0.00	\$0.00	\$0.00
088	DIGITAL CLASSROOM	\$0.00	\$344,346.00	\$0.00	\$0.00	\$0.00
089	SCHOOLS OF INNOVATION	\$0.00	\$0.00	\$233,195.00	\$0.00	(\$233,195.00)
092	DIST. SUPP - STUDENT COMPETITION	\$0.00	\$4,400.00	\$0.00	\$0.00	\$0.00
096	RENTAL BUDGETS TO SCHOOLS	\$0.00	\$0.00	\$47,189.07	\$0.00	(\$47,189.07)
099	EXECUTIVE SEARCH COSTS	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00
501	DIST. SUPP - GRADUATION COSTS	\$15,850.00	\$0.00	\$0.00	\$0.00	\$0.00
503	MULTICULTURAL ACHIEVEMENT PLAN	\$0.00	\$0.00	\$0.00	\$80,000.00	\$80,000.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$328,007.44	\$0.00	\$300,196.32	\$300,196.32
506	EVEN YEAR SUMMER SCHOOL	\$227,689.11	\$0.00	\$362,000.00	\$0.00	(\$362,000.00)
508	NEGOTIATIONS	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
509	FINGERPRINTING COSTS	\$0.00	\$25,000.00	\$25,000.00	\$0.00	(\$25,000.00)
511	DIST. SUPPORT-SUPPLMT TO SITES	\$314,017.00	\$135,161.64	\$5,318.78	\$0.00	(\$5,318.78)
513	FEES PAID TO COUNTY	\$125,000.00	\$120,000.00	\$127,000.00	\$132,500.00	\$5,500.00
515	TURF MANGEMENT	\$0.00	\$0.00	\$22,000.00	\$0.00	(\$22,000.00)
519	IRCC TUITION REIMB AGREEMENT	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
526	DISTRICT TELECOMM UPGRADE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
529	SOFTWARE & LICENSE RENEWALS	\$5,500.00	\$5,620.00	\$5,620.00	\$0.00	(\$5,620.00)
540	.25 CRITICAL NEEDS MILLAGE	\$41,754.51	\$0.00	\$145,004.94	\$261,964.31	\$116,959.37
544	DISTRICTWIDE MOVING	\$3,000.00	\$4,000.00	\$60,000.00	\$4,427.50	(\$55,572.50)
547	P-CARD PROGRAM	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST.)	\$15,000.00	\$35,000.00	\$6,249.00	\$6,000.00	(\$249.00)
549	BOTTLED GAS (PROPANE) (DIST.)	\$2,400.00	\$0.00	\$0.00	\$12,049.00	\$12,049.00
551	PERFORMANCE CONTRACTING	\$0.00	\$0.00	\$0.00	\$1,041,295.67	\$1,041,295.67
554	INSURANCE FUND SAFE HARBOR TRNSFR	\$0.00	\$0.00	\$0.00	\$2,333,000.00	\$2,333,000.00
556	RESERVE FOR TAN COSTS (INT,ETC	\$100,000.00	\$0.00	\$0.00	\$83,700.30	\$83,700.30
557	GROUP INCENTIVE BONUS	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00
559	GOV DEALS	\$10,000.00	\$5,000.00	\$5,000.00	\$7,500.00	\$2,500.00
565	DIST.RENTAL OF SCHOOL SITES	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00
568	PRO-TECH SALARY STUDY	\$0.00	\$0.00	\$400,000.00	\$0.00	(\$400,000.00)
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$45,444.00	\$45,444.00
578	SCHOOL RECOGNITION	\$1,102,669.00	\$444,675.00	\$353,689.00	\$978,174.00	\$624,485.00
579	COURSE & CREDIT RECOVERY	\$325,000.00	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$6,500.00	\$0.00	\$0.00	\$0.00	\$0.00
582	END OF COURSE SUMMER BOOT CAMP	\$19,581.85	\$0.00	\$0.00	\$0.00	\$0.00
586	TECHNOLOGY SOFTWARE/HARDWARE	\$0.00	\$0.00	\$0.00	\$49,666.69	\$49,666.69
589	IRFIL EXPENSES	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATES	\$0.00	\$3,500.00	\$3,500.00	\$0.00	(\$3,500.00)
598	SICK LEAVE BUYBACK	\$0.00	\$50,000.00	\$50,000.00	\$30,000.00	(\$20,000.00)
599	SCHOOL SECURITY	\$0.00	\$2,097.50	\$1,503.00	\$3,345.00	\$1,842.00
962	PROJECT CHILD	\$11,626.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTALS	\$5,160,729.55	\$4,865,070.30	\$3,554,397.84	\$8,422,442.63	\$4,868,044.79

** 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

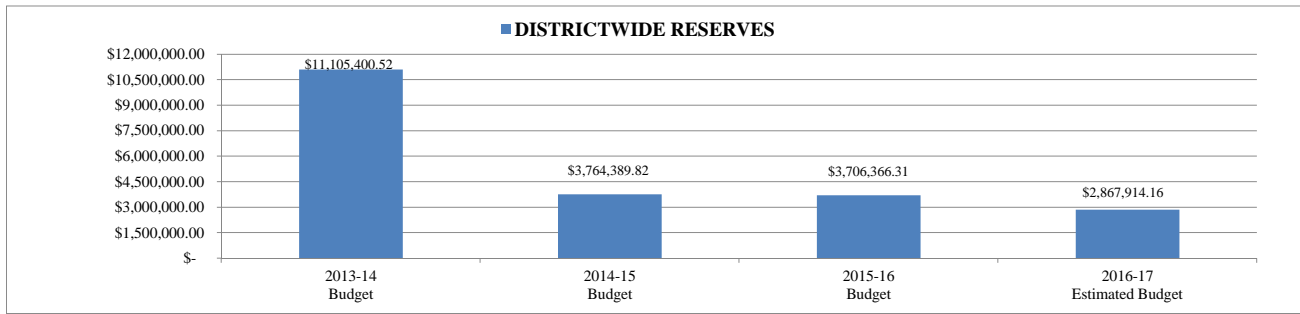


DISTRICTWIDE SERVICES

Project	Description **	2012-13 Actual Expenditures	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	Variance
***	NON-LABOR DISCRETIONARY	\$311,274.47	(\$6,664.20)	\$185,965.42	(\$123,091.02)	(\$309,056.44)
000	(GF)NON-DISCR SALARY (DIST)	\$2,934.38	(\$297.54)	\$27,143.10	\$70,846.14	\$43,703.04
006	COMMUNICATIONS (DISTRICT)	\$126,170.30	\$244,757.66	\$144,602.01	\$103,061.54	(\$41,540.47)
008	ELECTRICAL	\$250,681.21	\$179,992.25	\$168,685.04	\$125,965.30	(\$42,719.74)
036	CONSULTING /LEGAL FEES	\$345,530.78	\$439,542.21	\$388,902.31	\$591,496.67	\$202,594.36
074	FLORIDA TEACHER LEAD (DIST)	\$0.00	\$0.00	\$256.27	\$0.00	(\$256.27)
075	TEXTBOOK ALLOCATION (FTE)	\$0.00	\$0.00	\$483,647.40	\$0.00	(\$483,647.40)
076	LIBRARY MEDIA CATEGORICAL (FTE)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
078	EMERGENCY RESPONSE	\$238,423.12	\$0.00	\$0.00	\$2,642.40	\$2,642.40
079	SAFE SCHOOLS *FEFP* (FTE)	\$356,687.00	\$360,903.50	\$0.00	\$0.00	\$0.00
084	*DUAL ENROLLMENT* (FTE)	\$0.00	\$201,348.04	\$0.00	\$0.00	\$0.00
089	SCHOOLS OF INNOVATION	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00
094	TERMINAL PAY	\$0.00	\$0.00	\$0.00	\$17,351.57	\$17,351.57
099	EXECUTIVE SEARCH COSTS	\$0.00	\$0.00	\$16,216.44	\$0.00	(\$16,216.44)
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$0.00	\$97.24	\$97.24
511	DIST. SUPPORT-SUPPLMT TO SITES	\$292,957.12	\$214,197.01	\$108,588.26	\$0.00	(\$108,588.26)
513	FEES PAID TO COUNTY	\$113,429.14	\$119,746.42	\$125,869.79	\$131,827.38	\$5,957.59
526	DISTRICT TELECOMM UPGRADE	(\$1,529.59)	\$0.00	\$0.00	\$0.00	\$0.00
529	SOFTWARE & LICENSE RENEWALS	\$5,422.00	\$5,498.00	\$5,614.00	\$0.00	(\$5,614.00)
541	.35 CRITICAL NEEDS MILLAGE	\$0.00	\$852.62	\$0.00	\$0.00	\$0.00
544	DISTRICTWIDE MOVING	\$0.00	\$0.00	\$2,047.50	\$22,835.75	\$20,788.25
547	P-CARD PROGRAM	\$3,747.14	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST.)	\$10,848.31	\$7,239.93	\$5,540.01	\$5,018.51	(\$521.50)
549	BOTTLED GAS (PROPANE) (DIST.)	\$0.00	\$0.00	\$551.86	\$0.00	(\$551.86)
555	2012-13 RETRO PAY	\$0.00	(\$12,061.18)	\$0.00	\$0.00	\$0.00
556	RESERVE FOR TAN COSTS (INT,ETC	\$155,625.61	\$28,611.11	\$0.00	\$0.00	\$0.00
559	GOV DEALS	\$14,648.57	\$7,831.34	\$18,867.77	\$6,381.52	(\$12,486.25)
565	DIST.RENTAL OF SCHOOL SITES	\$900.00	\$0.00	\$0.00	\$0.00	\$0.00
586	TECHNOLOGY SOFTWARE/HARDWARE	\$0.00	\$19,917.50	\$3,569.93	\$114,787.41	\$111,217.48
590	INSURANCE LOSSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
599	SCHOOL SECURITY	\$0.00	\$903.00	\$1,281.00	\$1,575.00	\$294.00
909	VISION SCREENERS	\$0.00	\$0.00	\$48,586.36	\$0.00	(\$48,586.36)
962	PROJECT CHILD	\$20,531.00	\$11,626.00	\$0.00	\$0.00	\$0.00
TOTALS		\$2,248,280.56	\$1,823,943.67	\$1,735,934.47	\$1,072,295.41	(\$663,639.06)

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

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

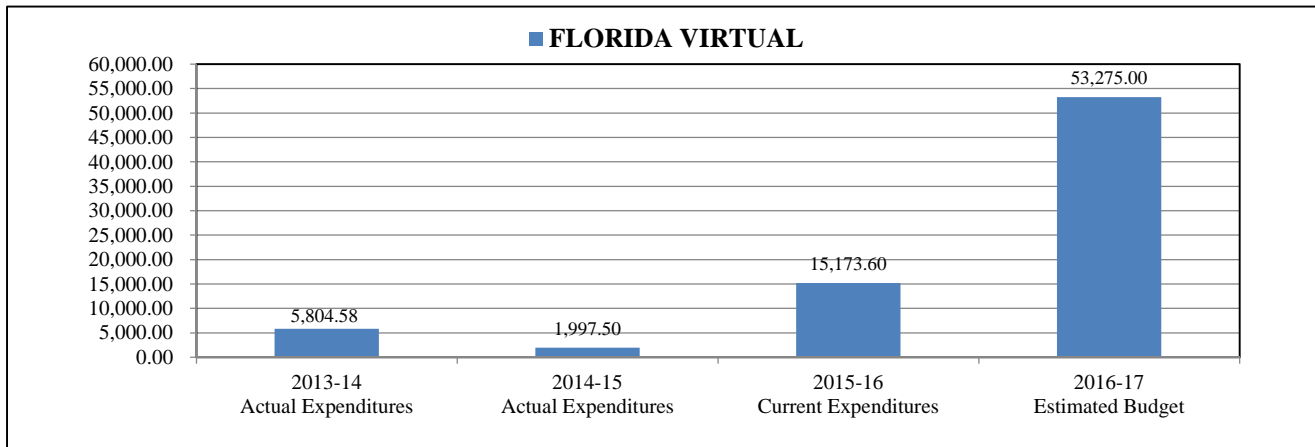


DISTRICTWIDE RESERVES

Project #	Description **	2013-14 Budget	2014-15 Budget	2015-16 Budget	2016-17 Estimated Budget	Variance
000	NON-DISCRETIONARY SALARY	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00
008	RESERVE FOR UTILITY RATE INCREASES	\$149,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00
077	SCHOOL IMPROVEMENT	\$0.00	\$75,363.10	\$0.00	\$0.00	\$0.00
081	VOCATIONAL REHAB MATCHING	\$0.00	\$0.00	\$0.00	\$8,250.00	
083	RESERVE FOR OVER(UNDER) FTE	\$821,000.00	\$665,767.00	\$955,803.00	\$100,000.00	(\$855,803.00)
084	DUAL ENROLLMENT	\$350,000.00	\$0.00	\$0.00	\$0.00	\$0.00
087	RESERVE FOR GROWTH	\$0.00	\$0.00	\$249,869.00	\$223,047.00	(\$26,822.00)
089	SCHOOLS OF INNOVATION	\$0.00	\$200,000.00	\$0.00	\$0.00	\$0.00
090	RESERVE FOR SPECIAL PROJECTS	\$52,743.51	\$86,747.00	\$98,227.00	\$369,636.50	\$271,409.50
092	DISTRCT SUPP STUdT COMPETITION	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$699,948.00	\$750,000.00	\$750,000.00	\$750,000.00	\$0.00
500	PERFORMANCE PAY	\$0.00	\$680,000.00	\$680,000.00	\$40,000.00	(\$640,000.00)
524	LOWEST 300 SCHOOLS	\$0.00	\$300,000.00	\$0.00	\$0.00	\$0.00
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$166,875.00	\$0.00	(\$166,875.00)
533	CWA PERFORMANCE PAY	\$0.00	\$0.00	\$0.00	\$166,875.00	\$166,875.00
539	TITLE I DIFFERENTIATED PAY-GF	\$0.00	\$140,000.00	\$140,000.00	\$0.00	(\$140,000.00)
541	0.35 CRITICALOPERATING MILLAGE	\$3,916,225.51	\$140,512.72	\$0.00	\$0.00	\$0.00
542	RESERVE FOR LOSS IN TAV	\$0.00	\$0.00	\$45,475.00	\$0.00	(\$45,475.00)
545	RESERVE FOR TEACHER SALARY INCREASE	\$3,164,057.00	\$0.00	\$0.00	\$0.00	\$0.00
552	RESERVE FOR MCKAY SCHOLARSHIPS	\$350,000.00	\$385,000.00	\$482,000.00	\$615,229.00	\$133,229.00
561	BUDGETARY RESERVES TCHR UNITS	\$346,152.00	\$0.00	\$0.00	\$0.00	\$0.00
562	CAREER VOCATIONAL ADD ON	\$0.00	\$0.00	\$0.00	\$504,722.84	\$504,722.84
581	RESERVE FOR SALARY ENHANCEMENTS- IRCEA	\$600,000.00	\$0.00	\$0.00	\$0.00	\$0.00
581	RESERVE FOR SALARY ENHANCEMENTS-NONBARG	\$300,000.00	\$0.00	\$0.00	\$0.00	\$0.00
581	RESERVE FOR SALARY ENHANCEMENTS-CWA	\$300,000.00	\$84,000.00	\$0.00	\$0.00	\$0.00
583	RESERVE FOR FUNDING CLIFF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
586	TECHNOLOGY SOFTWARE/HARDWARE	\$30,065.50	\$0.00	\$119,645.00	\$0.00	(\$119,645.00)
590	RESERVE FOR CLAIMS UNDER DEDUCTIBLE	\$21,209.00	\$7,000.00	\$18,472.31	\$9,462.60	(\$9,009.71)
596	20% CAPE FUNDS	\$0.00	\$0.00	\$0.00	\$80,691.22	\$80,691.22
TOTALS		11,105,400.52	3,764,389.82	3,706,366.31	2,867,914.16	(846,702.15)

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

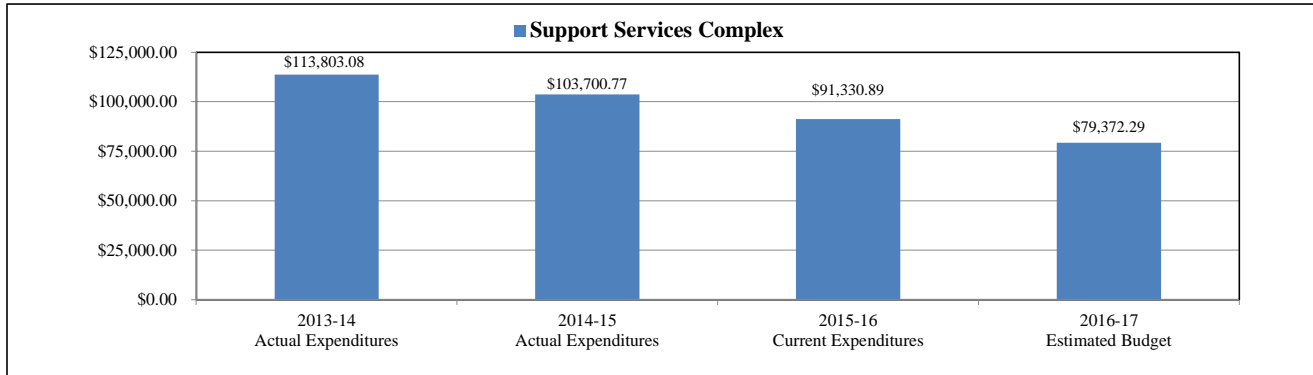
**School District of Indian River County
General Operating Budget
Department 9117**



FLORIDA VIRTUAL

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
701	FLORIDA VIRTUAL SCHOOL	\$5,804.58	\$1,997.50	\$15,173.60	\$53,275.00	\$51,277.50
TOTALS		5,804.58	1,997.50	15,173.60	53,275.00	51,277.50

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



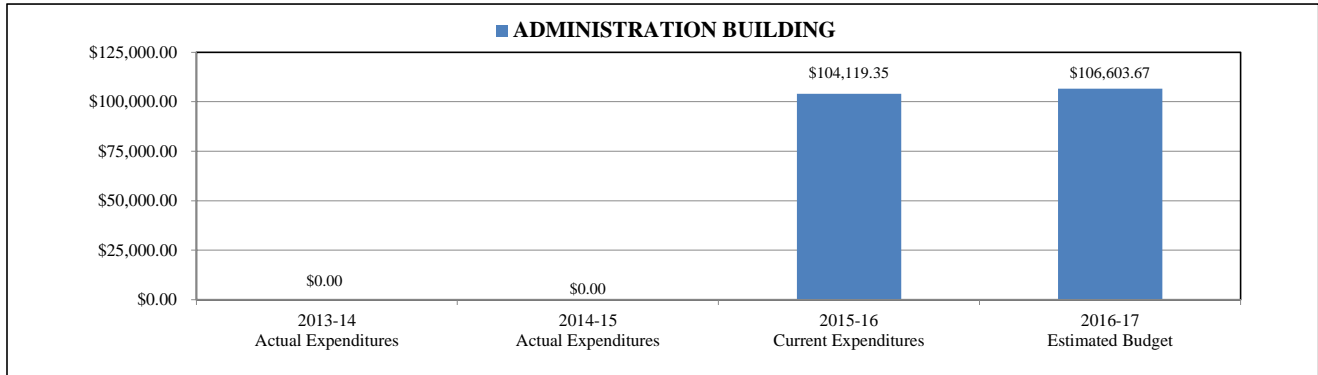
Support Services Complex

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
***	NON LABOR DISCRETIONARY	\$0.00	\$0.00	\$197.60	\$0.00	(\$197.60)
000	(GF)NON-DISCR SALARY (DIST)	\$45,270.28	\$45,695.34	\$34,167.07	\$23,272.29	(\$10,894.78)
006	COMMUNICATIONS (DISTRICT)	\$1,890.70	\$2,501.81	\$2,322.04	\$1,900.00	(\$422.04)
008	ELECTRICAL	\$58,022.01	\$49,764.57	\$46,780.31	\$47,200.00	\$419.69
532	CWA CONTRACT	\$0.00	\$0.00	\$318.82	\$0.00	(\$318.82)
548	WATER,SEWER, GARBAGE (DIST)	\$8,620.09	\$5,739.05	\$7,545.05	\$7,000.00	(\$545.05)
TOTALS		\$113,803.08	\$103,700.77	\$91,330.89	\$79,372.29	(\$11,958.60)

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	Variance
HEAD CUSTODIAN II	1.00	1.00	1.00	0.50	-0.50
TOTAL NUMBER OF POSITION ALLOCATIONS	1.00	1.00	1.00	0.50	-0.50

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



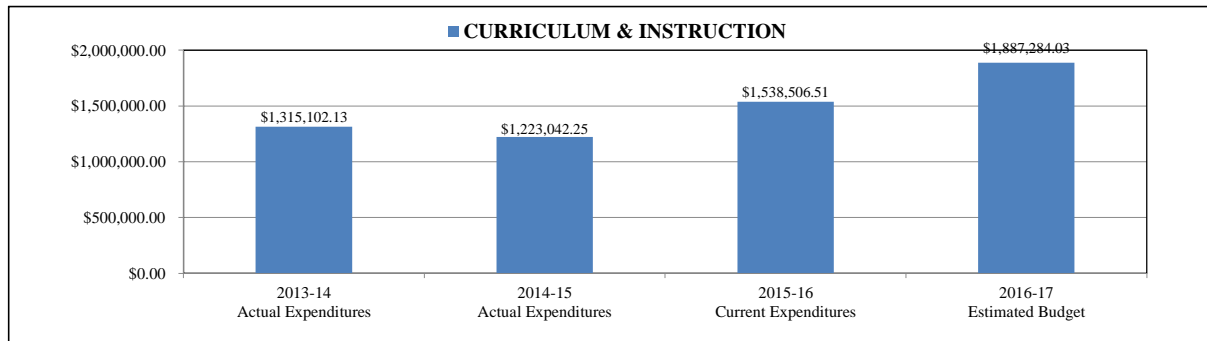
ADMINISTRATION BUILDING

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
***	NON LABOR DISCRETIONARY	\$0.00	\$0.00	\$2,305.46	\$5,529.08	\$3,223.62
000	(GF)NON-DISCR SALARY (DIST)	\$0.00	\$0.00	\$34,391.90	\$62,774.59	\$28,382.69
006	COMMUNICATIONS (DISTRICT)	\$0.00	\$0.00	\$38,717.38	\$12,200.00	(\$26,517.38)
008	ELECTRICAL	\$0.00	\$0.00	\$26,647.15	\$24,200.00	(\$2,447.15)
532	CWA CONTRACT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$0.00	\$0.00	\$2,057.46	\$1,900.00	(\$157.46)
550	INSERVICE INCENTIVE PAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS		\$0.00	\$0.00	\$104,119.35	\$106,603.67	\$2,484.32

Staffing Summary (Full Time Equivalent)

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

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



CURRICULUM & INSTRUCTION

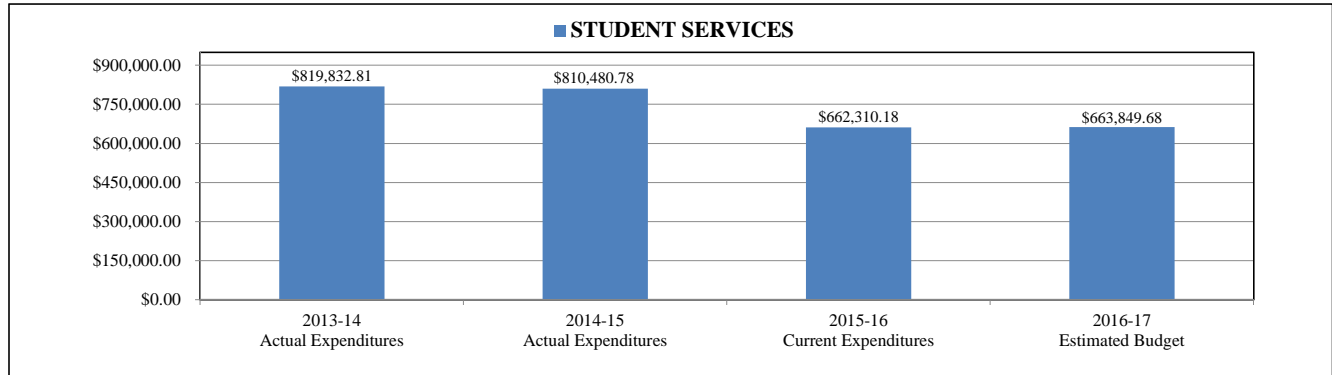
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$160,163.33	\$145,451.42	\$148,790.03	\$146,758.94	(\$2,031.09)
000	(GF)NON-DISCR SALARY (DIST)	\$700,113.91	\$781,975.46	\$1,010,398.60	\$891,895.61	(\$118,502.99)
075	TEXTBOOK ALLOCATION (FTE)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
084	*DUAL ENROLLMENT* (FTE)	\$62,465.73	\$66,284.41	\$90,045.29	\$74,330.00	(\$15,715.29)
092	DISTRCT SUPP STUdT COMPETITION	\$3,333.60	\$166.22	\$298.92	\$6,500.00	\$6,201.08
094	TERMINAL PAY	\$0.00	\$0.00	\$6,204.13	\$0.00	(\$6,204.13)
095	DONATIONS	\$0.00	\$0.00	\$0.00	\$4,395.00	\$4,395.00
505	ODD YEAR SUMMER SCHOOL	\$44,193.94	\$233.65	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$1,926.14	\$12,379.78	\$0.00	\$0.00	\$0.00
518	PRINTING/POSTAGE & COMMUNICATI	\$929.91	\$1,565.53	\$234.86	\$2,235.54	\$2,000.68
525	I-READY	\$0.00	\$48,668.00	\$50,299.26	\$287,361.44	\$237,062.18
530	EQUAL OPPORTUNITY SCHOOLS	\$0.00	\$0.00	\$0.00	\$12,500.00	\$12,500.00
536	DREAMBOX	\$0.00	\$0.00	\$0.00	\$33,500.00	\$33,500.00
540	0.25 CRITICAL NEEDS MILLAGE	\$48,292.11	\$59,057.20	\$114.52	\$0.00	(\$114.52)
541	0.35 CRITICAL NEEDS MILLAGE	\$47,500.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00
545	TEACHER SALARY ALLOCATION	\$10,072.55	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-2013 RETRO PAY	\$1,486.39	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$9,175.00	\$0.00	(\$9,175.00)
574	ESE MANAGEMENT STUDY (DMC)	\$0.00	\$0.00	\$49,250.00	\$98,500.00	\$49,250.00
579	COURSE & CREDIT RECOVERY	\$136,047.00	\$23,737.00	\$14,625.00	\$0.00	(\$14,625.00)
580	IRCEA SUPPLEMENTS	\$19,480.34	\$19,380.15	\$17,111.60	\$39,285.00	\$22,173.40
582	END OF COURSE BOOT CAMP	\$803.79	\$0.00	\$1,946.43	\$0.00	(\$1,946.43)
583	ONLINE LEARNING	\$716.49	\$0.00	\$0.00	\$0.00	\$0.00
589	IRFIL EXPENSES	\$16,696.14	\$7,381.14	\$13,384.11	\$0.00	(\$13,384.11)
704	FLORIDA VIRTUAL FRANCHISE	\$0.00	\$0.00	\$7,699.08	\$0.00	(\$7,699.08)
903	ZERO ROBOTICS	\$9,898.84	\$0.00	\$0.00	\$0.00	\$0.00
913	PERT-POST SEC.READINESS TEST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
914	ALGEBRA COUNTS	\$0.00	\$0.00	\$59,500.00	\$55,100.00	(\$4,400.00)
923	MATH & SCIENCE PARTNERSHIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
960	FUNDATIONS COACH	\$50,981.92	\$56,762.29	\$59,429.68	\$181,965.37	\$122,535.69
962	STEP INTO KINDERGARTEN	\$0.00	\$0.00	\$0.00	\$7,957.13	\$7,957.13
TOTALS		\$1,315,102.13	\$1,223,042.25	\$1,538,506.51	\$1,887,284.03	\$348,777.52

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

Staffing Summary (Full Time Equivalent)

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

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



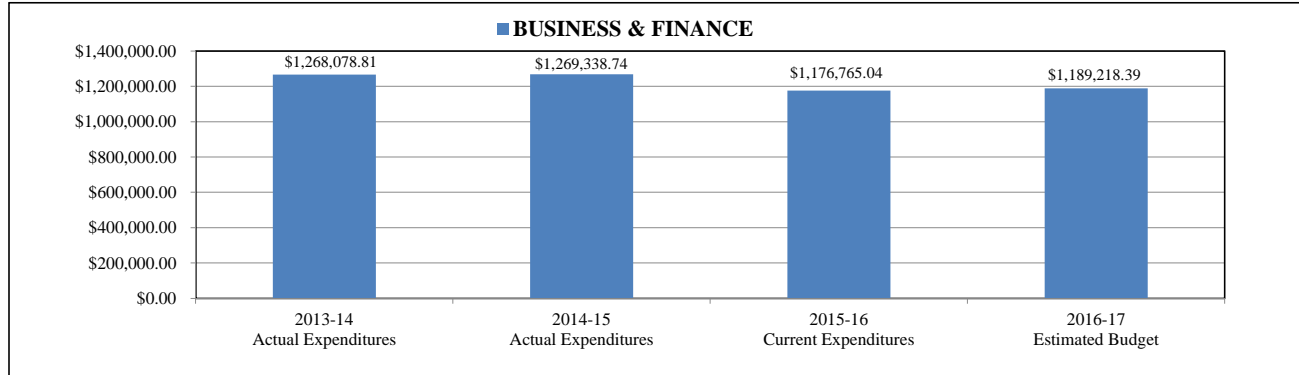
STUDENT SERVICES

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$18,324.27	\$25,801.26	\$19,020.16	\$25,590.40	\$6,570.24
000	(GF)NON-DISCR SALARY (DIST)	\$778,936.85	\$758,719.95	\$633,415.24	\$625,494.82	(\$7,920.42)
079	SAFE SCHOOLS *FEFP* (FTE)	\$4,575.75	\$15,313.16	\$3,476.00	\$0.00	(\$3,476.00)
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
518	PRINTING/POSTAGE & COMMUNICATI	\$6,352.28	\$10,646.41	\$6,159.31	\$12,764.46	\$6,605.15
532	CWA CONTRACT	\$0.00	\$0.00	\$239.47	\$0.00	(\$239.47)
545	TEACHER SALARY ALLOCATION	\$11,643.66	\$0.00	\$0.00	\$0.00	\$0.00
550	INSERVICE INCENTIVE PAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
587	PREPARE GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS		\$819,832.81	\$810,480.78	\$662,310.18	\$663,849.68	\$1,539.50

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	Variance
DIR STUDENT SERVICES	1.00	1.00	1.00	0.00	-1.00
DISTRICT PSYCHOLOGIST	0.65	0.65	0.00	0.00	0.00
EXE OF ESE & STUDENT SERVICES	0.00	0.00	0.00	1.00	1.00
HEALTH ASSISTANT I	1.00	1.00	1.00	1.00	0.00
HEALTH SERVICES COORDINATOR	1.00	1.00	1.00	1.00	0.00
HEALTH SERVICES COORDINATOR , ASST	0.00	0.00	1.00	1.00	0.00
SCHOOL PSYCHOLOGIST	7.15	7.15	4.95	4.95	0.00
SCHOOL SOCIAL WORKER PROTECH	1.00	1.00	0.00	0.00	0.00
SECRETARY II - 12 MONTH	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	12.80	12.80	9.95	9.95	0.00

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



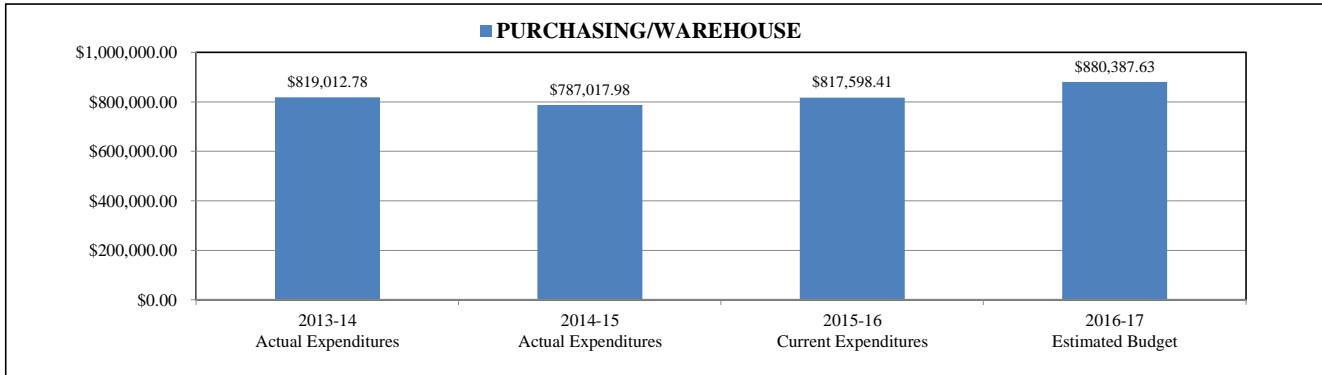
BUSINESS & FINANCE

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$39,621.64	\$37,457.82	\$35,896.22	\$33,838.18	(\$2,058.04)
000	(GF)NON-DISCR SALARY (DIST)	\$1,140,654.17	\$1,195,048.74	\$1,097,213.58	\$1,066,029.93	(\$31,183.65)
094	TERMINAL PAY	\$0.00	\$0.00	\$157.29	\$0.00	(\$157.29)
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
504	EMPL& STUDENT PUBLIC RELATIONS	\$0.00	\$229.00	\$0.00	\$0.00	\$0.00
517	INTERNAL AUDIT / AUDIT COMMITTEE COSTS	\$16,750.00	\$16,750.00	\$17,250.00	\$15,000.00	(\$2,250.00)
532	CWA CONTRACT	\$0.00	\$0.00	\$1,841.02	\$0.00	(\$1,841.02)
541	0.35 OF 0.60 CRITIAL MILLAGE	\$0.00	\$1,137.02	\$517.49	\$345.49	(\$172.00)
550	INSERVICE INCENTIVE PAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
556	RESERVE FOR TAN COSTS (INT,ETC	\$58,347.58	\$0.00	\$0.00	\$0.00	\$0.00
565	INVESTMENT FEES	\$0.00	\$0.00	\$6,096.78	\$27,803.22	\$21,706.44
586	TECHNOLOGY SOFTWARE/HARDWARE	\$12,705.42	\$18,716.16	\$17,792.66	\$46,201.57	\$28,408.91
TOTALS		\$1,268,078.81	\$1,269,338.74	\$1,176,765.04	\$1,189,218.39	\$12,453.35

Staffing Summary (Full Time Equivalent)

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

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



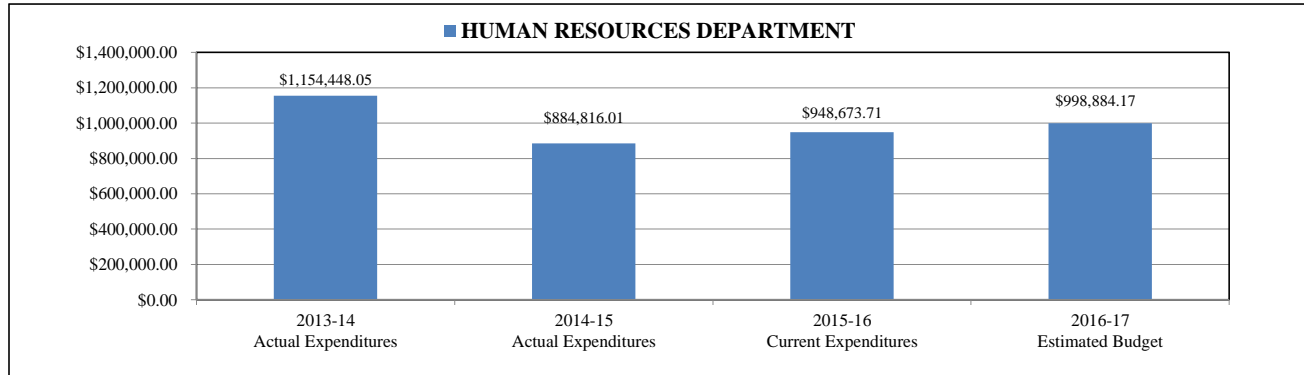
PURCHASING/WAREHOUSE

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$36,972.80	\$23,198.90	(\$7,239.05)	\$88,696.99	\$65,498.09
000	(GF)NON-DISCR SALARY (DIST)	\$736,283.22	\$720,801.49	\$746,451.05	\$740,113.61	\$19,312.12
094	TERMINAL PAY	\$0.00	\$0.00	\$32,110.47	\$0.00	\$0.00
511	DIST SUPPORT-SUPPLMT TO SITES	\$28,496.70	\$28,993.00	\$29,872.00	\$35,000.00	\$6,007.00
532	CWA CONTRACT	\$0.00	\$0.00	\$2,384.89	\$0.00	\$0.00
544	DISTRICTWIDE MOVING	\$2,590.00	\$0.00	\$0.00	\$0.00	\$0.00
553	DISTRICTWIDE RECYCLING PROGRAM	\$14,670.06	\$14,024.59	\$14,019.05	\$16,577.03	\$2,552.44
TOTALS		\$819,012.78	\$787,017.98	\$817,598.41	\$880,387.63	\$93,369.65

Staffing Summary (Full Time Equivalent)

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

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



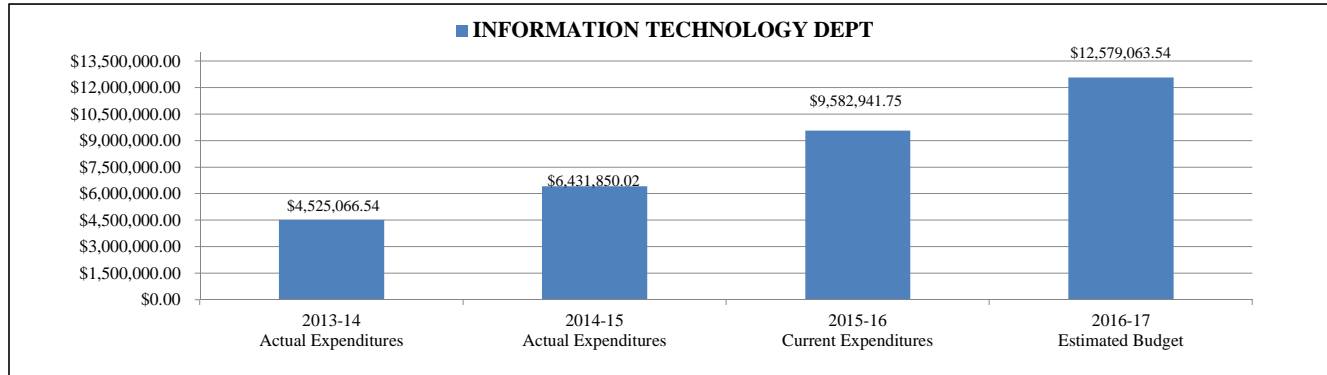
HUMAN RESOURCES DEPARTMENT

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$176,734.10	\$129,373.70	\$126,092.97	\$140,636.92	\$11,263.22
000	(GF)NON-DISCR SALARY (DIST)	\$784,485.43	\$716,923.14	\$739,889.76	\$727,932.96	\$11,009.82
036	CONSULTING/LEGAL FEES	\$23,545.85	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$224.64	\$0.00	\$0.00
095	DONATIONS	\$4,841.17	(\$300.00)	\$0.00	\$0.00	\$300.00
504	EMPL& STUDENT PUBLIC RELATIONS	\$11,315.79	\$11,512.48	\$11,523.76	\$13,050.00	\$1,537.52
508	NEGOTIATIONS	\$123,211.74	\$9,698.10	\$13,669.22	\$58,550.80	\$48,852.70
509	FINGERPRINTING COSTS	\$2,349.63	\$6,602.91	\$6,676.10	\$8,470.00	\$1,867.09
518	PRINTING/POSTAGE & COMMUNICATI	\$6,365.67	\$6,255.68	\$5,631.51	\$7,868.49	\$1,612.81
526	MARZANO TRAINING	\$0.00	\$0.00	\$36,100.00	\$36,100.00	\$36,100.00
528	PRO-TECH SALARY STUDY	\$0.00	\$4,750.00	\$7,438.32	\$6,275.00	\$1,525.00
532	CWA CONTRACT	\$0.00	\$0.00	\$1,427.43	\$0.00	\$0.00
570	NEOLA	\$21,598.67	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS		\$1,154,448.05	\$884,816.01	\$948,673.71	\$998,884.17	\$114,068.16

Staffing Summary (Full Time Equivalent)

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

School District of Indian River County
General Operating Budget
Department 9442



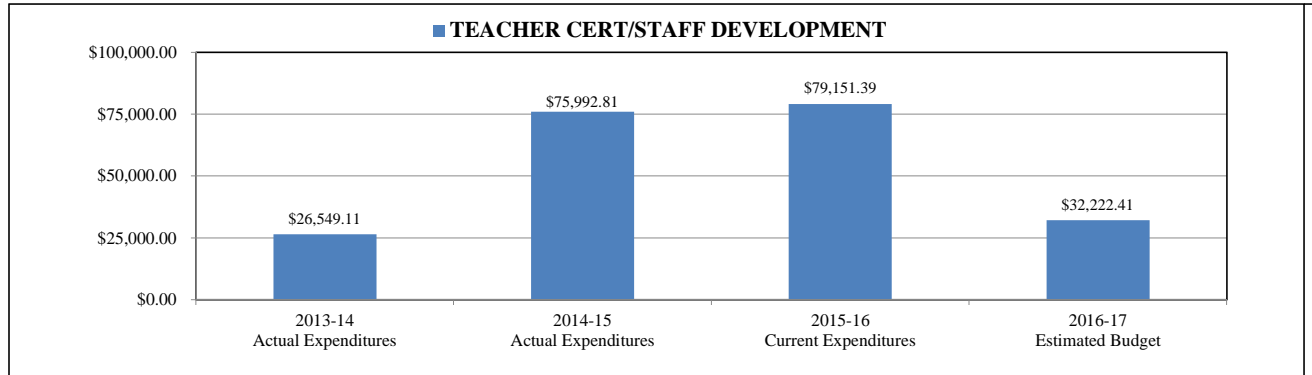
INFORMATION TECHNOLOGY DEPT

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$867,323.72	\$958,803.64	\$113,722.19	\$123,377.02	\$9,654.83
000	(GF)NON-DISCR SALARY (DIST)	\$2,046,834.04	\$2,102,943.51	\$2,469,034.77	\$2,461,035.08	(\$7,999.69)
088	DIGITAL CLASSROOM	\$0.00	\$325,886.47	\$7,650.00	\$1,132,567.53	\$1,124,917.53
094	TERMINAL PAY	\$0.00	\$0.00	\$2,157.60	\$0.00	(\$2,157.60)
541	0.60 SPECIAL OPERATING MILLAGE	\$1,606,188.10	\$3,038,423.48	\$6,194,659.08	\$7,940,400.03	\$1,745,740.95
546	ACT - HIGH SCHOOLS	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
586	TECHNOLOGY SOFTWARE/HARDWARE	\$0.00	\$0.00	\$795,352.53	\$871,683.88	\$76,331.35
902	PAEC TRAINING	\$0.00	\$1,104.20	\$365.58	\$0.00	(\$365.58)
913	PERT-POST SEC READINESS TEST	\$4,720.68	\$4,688.72	\$0.00	\$0.00	\$0.00
944	IMPACT 100 - FORESCOUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS		\$4,525,066.54	\$6,431,850.02	\$9,582,941.75	\$12,579,063.54	\$2,996,121.79

Staffing Summary (Full Time Equivalent)

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

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



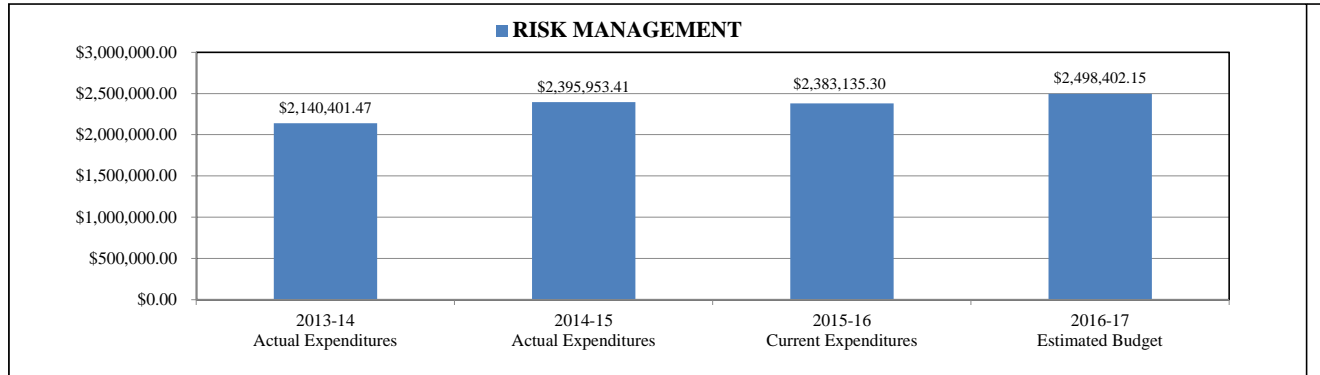
TEACHER CERT/STAFF DEVELOPMENT

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$2,043.41	\$665.95	\$1,888.73	\$1,888.73	\$0.00
000	(GF)NON-DISCR SALARY (DIST)	\$24,505.70	\$27,080.46	\$27,851.65	\$27,168.08	(\$683.57)
095	DONATIONS	\$0.00	\$2,301.86	\$1,101.61	\$0.00	(\$1,101.61)
904	INSTR LEADERSHIP & FACULTY DEV GRANT	\$0.00	\$45,944.54	\$42,600.00	\$0.00	(\$42,600.00)
915	PD COMPETENCY PROGRAM	\$0.00	\$0.00	\$5,709.40	\$3,165.60	(\$2,543.80)
TOTALS		\$26,549.11	\$75,992.81	\$79,151.39	\$32,222.41	(\$46,928.98)

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	Variance
COORDINATOR, PROF DEVELOPMENT	0.20	0.20	0.20	0.20	0.00
PERSONNEL RECORDS SPECIALIST	0.25	0.25	0.25	0.25	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	0.45	0.45	0.45	0.45	0.00

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



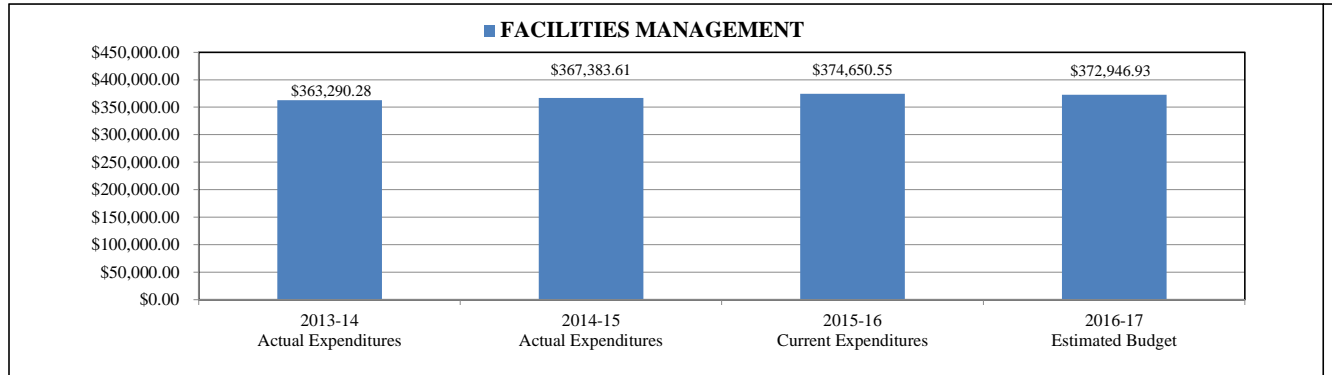
RISK MANAGEMENT

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$1,816,005.87	\$1,811,346.94	\$1,704,219.69	\$1,751,419.97	\$47,200.28
000	(GF)NON-DISCR SALARY (DIST)	\$316,630.57	\$184,495.17	\$215,914.89	\$230,520.26	\$14,605.37
079	SAFE SCHOOLS	\$0.00	\$378,826.50	\$451,520.35	\$498,955.00	\$47,434.65
584	SPECIAL EVENTS/STUDENT FIELD TRIP	\$253.25	(\$2,206.63)	(\$1,716.00)	\$4,000.00	\$5,716.00
586	TECHNOLOGY SOFTWARE/HARDWARE	\$0.00	\$11,040.00	\$11,040.00	\$12,000.00	\$960.00
590	RESERVE FOR CLAIMS UNDER DEDUCTIBLE	\$7,511.78	\$12,451.43	\$2,156.37	\$1,506.92	(\$649.45)
TOTALS		\$2,140,401.47	\$2,395,953.41	\$2,383,135.30	\$2,498,402.15	\$115,266.85

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	Variance
ADMIN AST RISK MGT/EMP BENEFIT	1.00	1.00	1.00	2.00	1.00
EMPLOYEE BENEFITS & RISK MGT S	0.20	0.00	0.00	0.00	0.00
RISK & EMPLOYEE BENIFITS MNGR	1.00	0.00	0.00	0.00	0.00
SAFETY TECHNICIAN	1.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS SPECIALIST	0.00	0.20	0.20	0.20	0.00
INSURANCE SPECIALIST	0.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	3.20	2.20	2.20	3.20	1.00

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



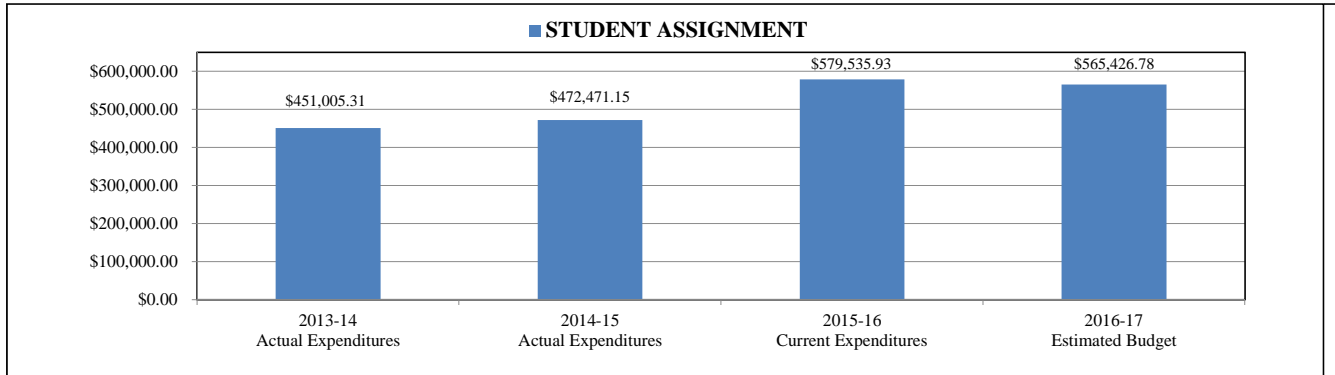
FACILITIES MANAGEMENT

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$11,487.23	\$6,822.49	\$7,702.38	\$7,680.87	(\$21.51)
000	(GF)NON-DISCR SALARY (DIST)	\$351,803.05	\$360,561.12	\$366,948.17	\$365,266.06	(\$1,682.11)
TOTALS		\$363,290.28	\$367,383.61	\$374,650.55	\$372,946.93	(\$1,703.62)

Staffing Summary (Full Time Equivalent)

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

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



STUDENT ASSIGNMENT

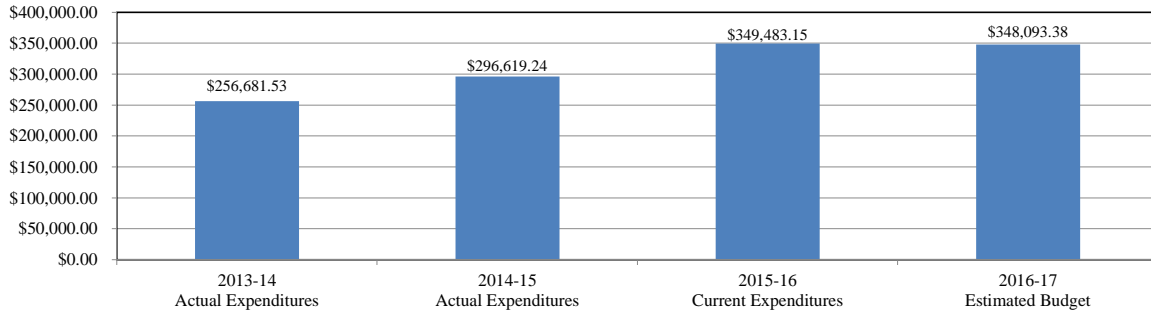
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$10,926.04	\$10,676.25	\$7,510.43	\$10,223.84	\$2,713.41
000	(GF)NON-DISCR SALARY (DIST)	\$429,821.77	\$461,794.90	\$557,769.27	\$555,202.94	(\$2,566.33)
094	TERMINAL PAY	\$0.00	\$0.00	\$14,019.58	\$0.00	(\$14,019.58)
532	CWA CONTRACT	\$0.00	\$0.00	\$236.65	\$0.00	(\$236.65)
545	TEACHER SALARY ALLOCATION	\$8,341.59	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-2013 RETRO PAY	\$1,915.91	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS		\$451,005.31	\$472,471.15	\$579,535.93	\$565,426.78	(\$14,109.15)

Staffing Summary (Full Time Equivalent)

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

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

■ BUILDING AND CODE COMPLIANCE DEPARTMENT



BUILDING AND CODE COMPLIANCE DEPARTMENT

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Current Expenditures	2016-17 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$15,884.25	\$20,777.20	\$25,428.84	\$26,098.09	\$669.25
000	(GF)NON-DISCR SALARY (DIST)	\$240,797.28	\$268,842.36	\$323,735.96	\$321,995.29	(\$1,740.67)
503	EMERGENCY MANAGEMENT PRINTING	\$0.00	\$6,999.68	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$318.35	\$0.00	(\$318.35)
TOTALS		\$256,681.53	\$296,619.24	\$349,483.15	\$348,093.38	(\$1,071.42)

Staffing Summary (Full Time Equivalent)

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

School District of Indian River County
General Operating Fund - School and Department Budgets
Fiscal Years 2015/2016 vs. 2016/2017

Facility	School/Department	2015-16 Beginning Budget	2016-17 Beginning Budget	Increase / (Decrease)
0031	Vero Beach High School	15,735,769.40	16,546,120.27	810,350.87
0033	Alternative Education	1,194,073.77	1,092,062.03	(102,011.74)
0041	Rosewood Elementary	2,956,481.88	3,038,507.27	82,025.39
0051	Osceola Elementary	2,915,141.50	3,099,366.84	184,225.34
0061	Beachland Elementary	3,059,008.11	2,792,035.58	(266,972.53)
0081	Gifford Middle School	4,940,406.44	4,778,781.97	(161,624.47)
0101	Fellsmere Elementary	3,619,593.38	3,385,876.95	(233,716.43)
0121	Pelican Island Elementary	2,916,250.19	2,958,424.51	42,174.32
0131	Wabasso	907,727.98	1,068,318.34	160,590.36
0141	Citrus Elementary	3,716,674.85	4,155,083.41	438,408.56
0151	Dodgertown Elementary	2,882,665.25	3,100,192.75	217,527.50
0161	Vero Beach Elementary	3,684,428.99	4,107,525.92	423,096.93
0171	Sebastian Middle School	4,835,378.53	4,930,839.82	95,461.29
0191	Sebastian Elementary	3,057,032.86	3,052,031.52	(5,001.34)
0201	Glendale Elementary	3,088,930.71	3,397,546.62	308,615.91
0221	Indian River Academy	2,869,424.21	2,921,393.70	51,969.49
0271	Oslo Middle School	4,792,046.93	4,576,249.35	(215,797.58)
0291	Sebastian High School	10,859,304.83	10,887,970.34	28,665.51
0301	Liberty Elementary	3,063,579.54	3,091,886.70	28,307.16
0341	Treasure Coast Elementary	3,334,630.42	3,801,210.32	466,579.90
0371	Stormgrove Middle School	4,733,228.37	4,346,424.21	(386,804.16)
9005	Teen Parent	177,879.52	116,742.53	(61,136.99)
	Subtotal Traditional Schools	89,339,657.66	91,244,590.95	1,904,933.29
	Charter Schools:			
5001	Indian River Charter High	4,227,607.35	4,485,215.74	257,608.39
5002	St. Peter's Academy	883,035.38	1,116,230.74	233,195.36
5003	North County Charter	1,988,930.64	2,482,326.54	493,395.90
5005	Sebastian Charter Junior High	1,736,262.29	1,747,591.01	11,328.72
5006	Imagine Schools at Indian River South	6,307,356.67	6,212,063.52	(95,293.15)
	Subtotal Charter Schools	15,143,192.33	16,043,427.55	900,235.22
School Total:		104,482,849.99	107,288,018.50	2,805,168.51
0032	Adult Education	1,363,802.19	1,532,478.61	168,676.42
9002	Exceptional Student Education	5,132,573.17	5,705,621.88	573,048.71
9006	Physical Plant	3,017,747.17	2,680,319.34	(337,427.83)
9008	Transportation	5,698,780.10	4,974,160.88	(724,619.22)
9011	Reading Allocation	898,823.20	752,579.00	(146,244.20)
9015	Voluntary Prekindgarten	574,290.06	508,854.17	(65,435.89)
9100	Board	350,133.88	323,503.23	(26,630.65)
9101	Superintendent	408,832.47	606,934.49	198,102.02
9113	Public Information Office	-	72,970.80	72,970.80
9115	Districtwide Services	3,674,042.84	8,422,442.63	4,748,399.79
9116	Districtwide Reserves	3,586,721.31	2,867,914.16	(718,807.15)
9117	Florida Virtual	35,000.00	53,275.00	18,275.00
9118	Support Services Complex	104,578.99	79,372.29	(25,206.70)
9119	Administration Building	-	106,603.67	106,603.67
9200	Curriculum & Instructional	1,592,204.57	1,887,284.03	295,079.46
9224	Student Services	732,595.66	663,849.68	(68,745.98)
9300	Business & Finance	1,152,787.54	1,189,218.39	36,430.85
9332	Purchasing	886,835.11	880,387.63	(6,447.48)
9400	Human Resources	1,083,714.18	998,884.17	(84,830.01)
9442	Information Technology	12,094,248.48	12,579,063.54	484,815.06
9443	Staff Development	33,377.62	32,222.41	(1,155.21)
9444	Risk Management	2,489,992.23	2,498,402.15	8,409.92
9551	Facilities	372,525.08	372,946.93	421.85
9552	Student Assignment	557,675.78	565,426.78	7,751.00
9553	Building Standards and Code Compliance	295,151.76	348,093.38	52,941.62
Department Total:		46,136,433.39	50,702,809.24	4,566,375.85
Grand Total:		150,619,283.38	157,990,827.74	7,371,544.36

DISTRICT SUMMARY BUDGET									
SECTION II, FUND 100					District Name: Indian River				
Fiscal Year 2016-2017					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	96,712,644.79	55,158,390.24	13,954,439.73	19,718,128.28	292.41	5,368,702.58	616,767.34	1,895,924.21
SUPPORT SERVICES:									
Pupil Personnel Services	6100	3,787,727.95	2,999,092.11	725,342.49	22,948.66	1,424.32	27,765.75	2,510.05	8,644.57
Instructional Media Services	6200	2,072,275.98	1,508,937.72	444,792.00	5,825.14		13,282.63	96,299.24	3,139.25
Instruction& Curriculum Development	6300	3,469,688.03	2,701,510.08	741,899.99	20,632.16		5,533.33	112.47	
Instructional Staff Training	6400	1,378,569.38	789,804.35	188,575.17	317,439.30		11,842.40	4,804.13	66,104.03
Instructional Related Technology	6500	9,152,692.19	655,417.93	165,165.80	580,396.78		52.98	7,751,658.70	
Board of Education	7100	1,192,408.66	381,820.20	123,431.13	669,495.22		769.71	75.00	16,817.40
General Administration	7200	665,791.62	289,971.67	90,082.02	17,353.25	426.40	10,445.88		257,512.40
School Administration	7300	8,746,036.34	6,763,245.95	1,654,237.49	153,597.10	750.00	61,720.83	32,530.19	79,954.78
Facilities Acquisition & Construction	7400	1,059,006.24	477,863.41	113,316.48	52,324.64	3,233.46	1,477.57	410,700.68	90.00
Fiscal Services	7500	1,139,107.61	799,181.84	211,257.38	58,486.18		3,659.68	26,749.00	39,773.53
Food Service	7600	-							
Central Services	7700	2,300,867.38	1,446,127.00	398,896.31	340,818.27	5,457.21	102,373.14	1,541.45	5,654.00
Transportation Services	7800	4,444,326.96	2,613,388.86	852,601.93	289,180.51	486,555.53	202,500.25	42.00	57.88
Operation of Plant	7900	11,652,373.24	3,239,450.10	986,666.40	3,015,358.96	4,076,822.85	322,860.21	4,236.80	6,977.92
Maintenance of Plant	8100	2,804,090.59	1,846,130.37	496,367.30	259,126.35	40,132.75	158,121.90	4,211.92	
Administrative Technology Services	8200	3,955,224.81	2,049,904.25	497,036.41	858,273.34	1,577.57	1,889.75	546,443.49	100.00
Community Services	9100	-							
Debt Services	9200	83,700.30							83,700.30
TOTAL INSTRUCTION AND SUPPORT SERVICES		154,616,532.07	83,720,236.08	21,644,108.03	26,379,384.14	4,616,672.50	6,292,998.59	9,498,682.46	2,464,450.27
Transfers Out	9700	3,374,295.67							
TOTAL APPROPRIATION AND TRANSFERS		157,990,827.74							

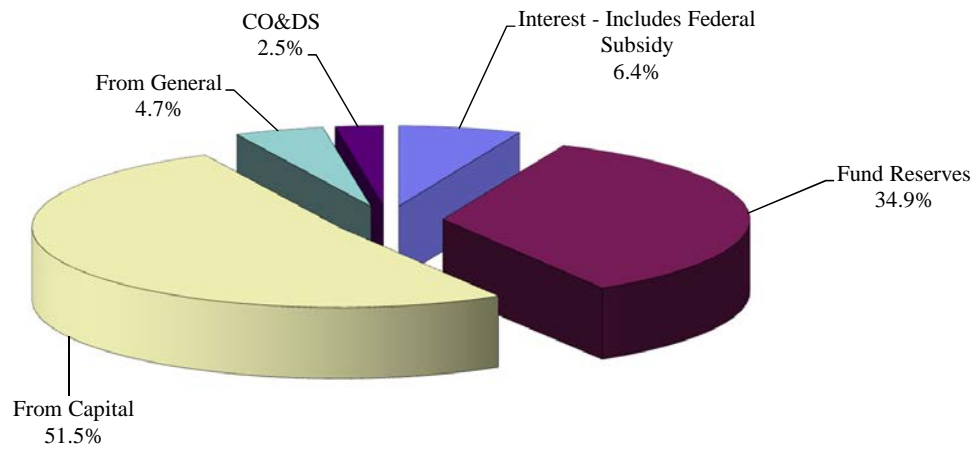
School District of Indian River County, Florida
General Operating Fund
Projected Fund Balances June 30, 2016 and 2017

Projected Fund Balance - July 1, 2016 (as of June 30, 2016)			As a % of Revenue
Nonspendable	\$	305,455	0.22%
Restricted		7,978,584	5.64%
Assigned		13,467,742	9.52%
Unassigned		4,302,179	3.04%
Total Fund Balance- July 1, 2016	\$	26,053,961	18.42%
Total Fund Balance - July 1, 2016			\$ 26,053,961
2016/2017 Projected Revenues			
Federal	\$	501,200	
State		44,775,451	
Local		96,002,423	
Other Financing Sources		4,264,648	
Total 2016/2017 Projected Revenue	\$	145,543,722	
2016/2017 Projected Appropriations			
School and Department Budgets	\$	157,990,828	
Total 2016/2017 Projected Appropriations	\$	157,990,828	
Excess / (Deficiency) of Revenue over Appropriations			\$ (12,447,106)
Ending Fund Balance - June 30, 2017			\$ 13,606,855

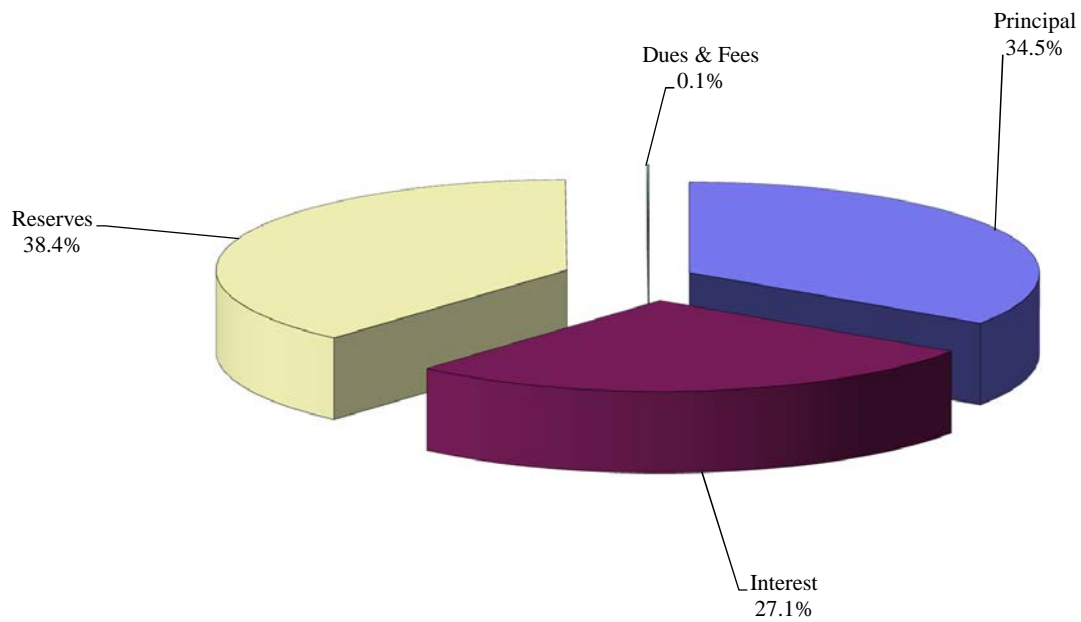
Analysis of Ending Fund Balance - June 30, 2017			As a % of Revenue
Nonspendable	\$	305,455	0.22%
Restricted	\$	1,734,491	1.23%
Assigned	\$	1,020,636	0.72%
Unassigned	\$	10,546,273	7.46%
Total Fund Balance- June 30, 2017	\$	13,606,855	9.63%

**DEBT SERVICE FUND
2016-17**

REVENUES



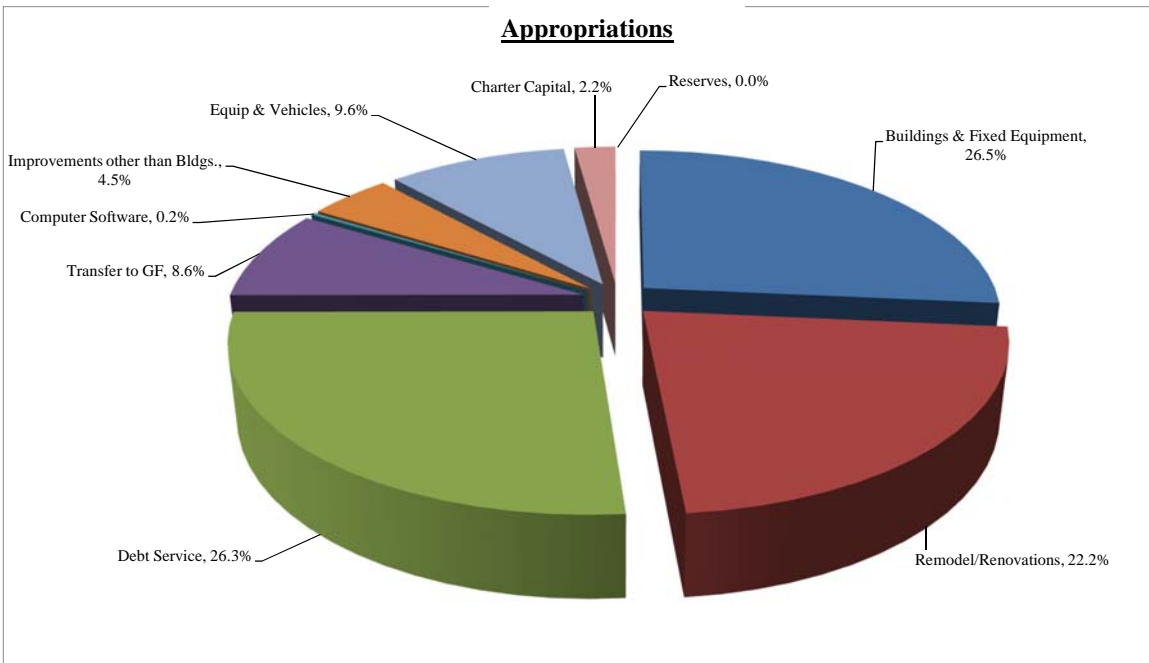
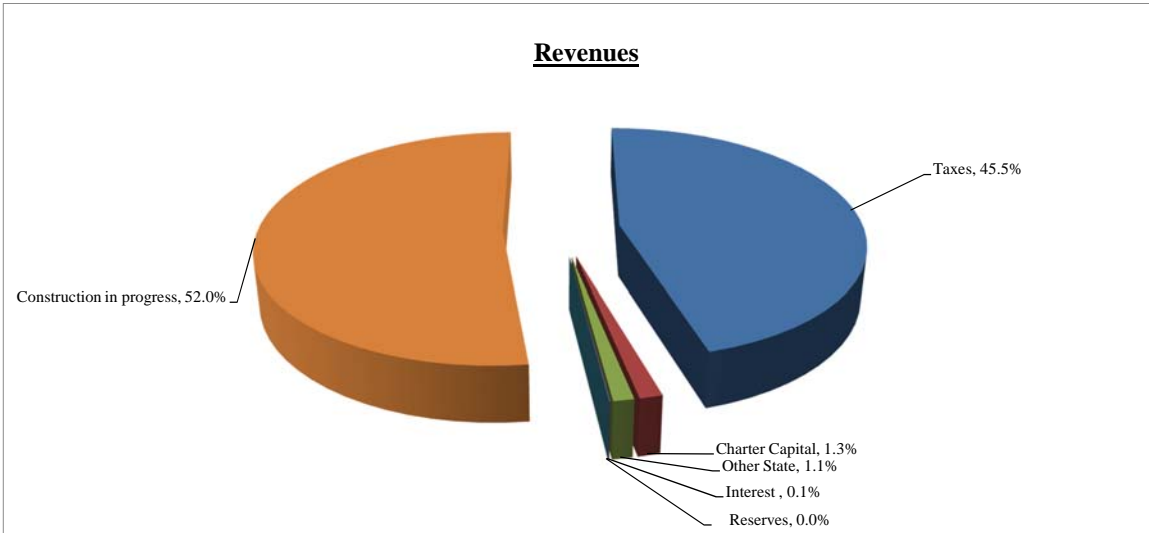
APPROPRIATIONS



School District of Indian River County
Debt Service Fund Budget
Fiscal Year 2016-17

	Actual 2015-16	Estimated 2016-17	Increase/ (Decrease)	% Change
Revenues				
Federal Sources:				
ARRA - Qualified School Construction Bonds				
Federal Interest Subsidy	\$ 1,419,565	\$ 1,419,565	\$ -	0.00%
<u>State Sources:</u>				
CO & DS withheld for SBE/COBI Bonds	551,599	558,112	6,513	100.00%
<u>Local Sources:</u>				
Interest on Investments	110,732	9,050	(101,682)	-91.83%
Total State & Local Revenue	\$ 2,081,896	\$ 1,986,727	\$ (95,169)	-4.57%
<u>Other Sources:</u>				
Transfer from Capital Projects	10,154,754	11,415,183	1,260,429	12.41%
Transfer from General Fund	-	1,041,296	1,041,296	100.00%
Interfund Transfer	264,501	-	(264,501)	-100.00%
Proceeds from Refunding Bonds	28,055,000	-	(28,055,000)	-100.00%
Premium on Refunding Bonds	6,210,856	-	(6,210,856)	-100.00%
FMV Increase on Investments	109,533	-	(109,533)	-100.00%
Other Financing Sources	516,085	-	(516,085)	-100.00%
Total Revenue and Other Sources	\$ 47,392,625	\$ 14,443,206	\$ (32,949,419)	-69.52%
Fund Balance - Beginning	6,367,811	7,741,807	1,373,996	21.58%
Total Estimated Revenue, Transfers, Receipts and Fund Balances	\$ 53,760,436	\$ 22,185,013	\$ (31,575,423)	-58.73%
Expenditures				
Redemption of Principal	\$ 5,359,000	\$ 7,647,296	\$ 2,288,296	42.70%
Interest Expense	5,971,204	6,002,394	31,190	0.52%
Payments to Refunded Bond Escrow	33,987,007	0	(33,987,007)	-100.00%
Professional and Technical Services	44,075	0	(44,075)	-100.00%
Legal Expenses	47,000	0	(47,000)	-100.00%
Dues and Fees	306,909	17,000	(289,909)	-94.46%
Interfund Transfer	264,501	0	(264,501)	-100.00%
Transfer to Capital Projects Fund	38,933	0	(38,933)	-100.00%
Total Appropriations	\$ 46,018,629	\$ 13,666,690	\$ (32,351,939)	-70.30%
Ending Fund Balance Restricted for Debt Service	7,741,807	8,518,323	776,516	10.03%
Total Appropriations and Fund Balances	\$ 53,760,436	\$ 22,185,013	\$ (31,575,423)	-58.73%

FUND 300
CAPITAL PROJECTS BUDGET



**School District of Indian River County
1.50 Mill Planned Projects FY 2016/2017**

MAINTENANCE, RENOVATION, AND REPAIR

Safety to Health and ADA Compliance	\$	676,694
HVAC, Chillers & Ductwork		957,000
Floor replacements to tile Districtwide		323,317
Maintenance and Repair of Educational Facilities		1,320,000
Site Improvements Districtwide		590,160
Paving, Sidewalks and Walkways Districtwide		596,143
Painting Districtwide		75,000
Electrical Districtwide		120,000
Roofing Repairs Districtwide		207,751
Plumbing and water projects		580,000
Subtotal	\$	5,446,065

MOTOR VEHICLE PURCHASES

Ten (10) Buses	\$	1,100,000
White Fleet Vehicles		200,000
Subtotal	\$	1,300,000

NEW AND REPLACEMENT EQUIPMENT

Playground, Custodial & Miscellaneous Equipment	\$	685,000
Technology		500,000
Subtotal	\$	1,185,000

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

Debt Service for 2014A Refunding Certificates of Participation	\$	5,614,362
Debt Service for 2007 Certificates of Participation		1,571,640
Debt Service for 2010 Certificates of Participation		1,304,831
Debt Service for 2014B Certificates of Participation		2,924,350
Subtotal	\$	11,415,183

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

Lease of Relocatables and Equipment	\$	800,000
Subtotal	\$	800,000

Total FY 16/17 1.50 Mill Allocation	\$	20,146,248
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**School District of Indian River County
Capital Projects Fund Budget
Fiscal Year 2016-2017
Revenues and Other Financing Sources**

		Actual	Estimated	Increase	%
		2015-16	2016-17	(Decrease)	Change
	REVENUES				
1	Property Taxes	\$ 22,317,550	\$ 23,646,248	\$ 1,328,698	5.95%
2	PECO Maintenance	321,107	463,410	142,303	100.00%
3	CO & DS	128,728	112,971	(15,757)	-12.24%
4	State Charter School Capital Outlay	662,140	662,140	-	0.00%
5	Interest	38,943	32,158	(6,785)	-17.42%
6	Transfer from Debt Service	38,933	-	(38,933)	-100.00%
7	2016B Certificates of Participation Proceeds	10,855,000	-	(10,855,000)	-100.00%
8	Other Financing Sources	12,339,439	-	(12,339,439)	-100.00%
9	Premium on 2016B Certificates of Participation	1,872,540	-	(1,872,540)	-100.00%
10	Impact Fees	1,541,551	-	(1,541,551)	-100.00%
11	Other	296,407	20,000	(276,407)	-93.25%
12	Total Revenues	\$ 50,412,338	\$ 24,936,927	\$ (25,475,411)	-50.53%
13	Total Revenues & Other Financing Sources	\$ 50,412,338	\$ 24,936,927	\$ (25,475,411)	-50.53%
14	Estimated Total Restricted Fund Balance	\$ 15,229,729	\$ 27,048,094	\$ 11,818,365	77.60%
13	GRAND TOTAL	\$ 65,642,067	\$ 51,985,021	\$ (13,657,046)	-20.81%

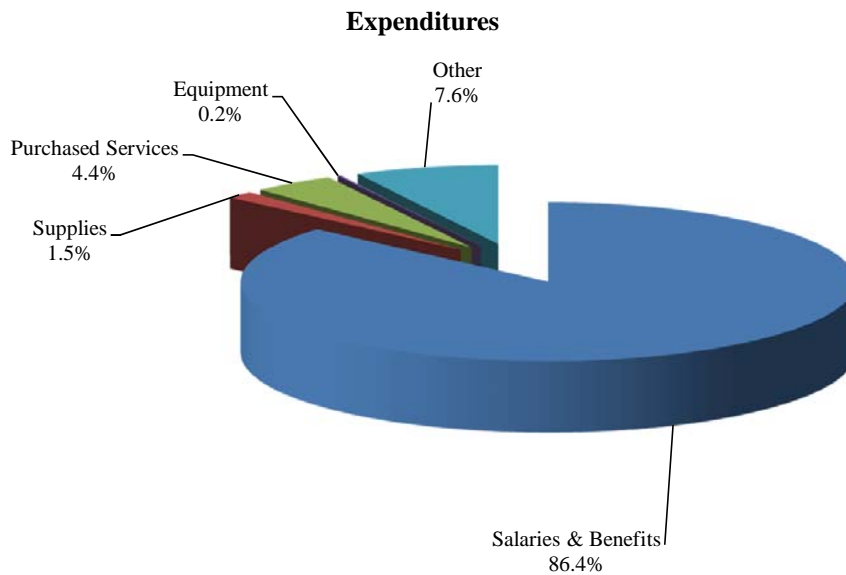
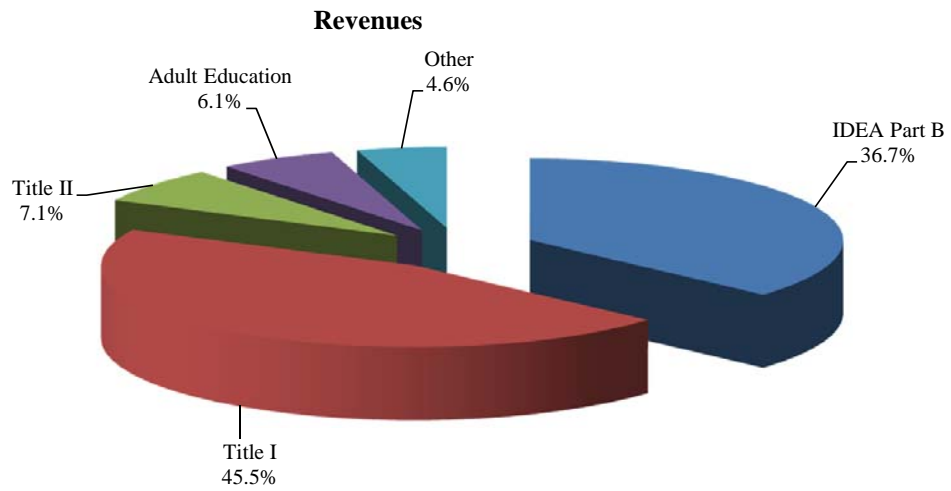
School District of Indian River County
Fiscal Year 2016-2017
Total Capital Projects Fund Budget
Analysis of Ending Fund Balance

Project No.		PROJECT ENCUMBRANCES - PURCHASE ORDERS 6-30-2016	PROJECT COMMITMENTS BUT NOT YET ENCUMBERED BUDGET - AVAILABLE BUDGET 6-30-16	ROLLFORWARD OF PROJECT COMMITMENTS AND ENCUMBRANCES 6-30-16
	RESERVED FOR:			
001	Safety to Health	\$ 277,494	\$ 1,387,764	\$ 1,665,258
002	ADA Compliance	980	71,166	72,146
003	Environmental Compliance	1,562	485	2,047
004	Air Conditioning	31,639	-	31,639
005	Roof	25,354	525,756	551,110
007	Sidewalks and Walkways	21,735	90,588	112,323
008	Electric	60,877	16,185	77,062
009	Site Improvements	84,231	341,113	425,344
010	Building Improvements	149,943	397,037	546,980
012	Technology	43,198	333,846	377,044
013	School Buses and Motor Vehicles	-	1,500	1,500
016	Plumbing and Water Projects	487	698	1,185
018	Paving	-	-	-
021	Technology Transmission Video	20,809	85,582	106,391
023	Painting Services	6,494	2,863	9,357
024	Miscellaneous Equipment	39,777	32,062	71,839
033	Windows and Doors	2,054	-	2,054
034	Custodial Equipment	79	-	79
036	Consulting Fees	2,000	144	2,144
044	Gym/Band/PE	7,515	10,356	17,871
048	Portable Leasing	332,122	173,833	505,955
068	Beachland Expansion Master Plan	331,278	7,335,450	7,666,728
072	Playground Equipment	227,965	91,350	319,315
402	Administration Facility	30,197	72,528	102,725
404	Fellsmere Café Expan & Classroom Addition	1,570	-	1,570
414	Performing Arts Instrument Allocation	51,672	5,633	57,305
421	Floor Replacements to tile District Wide	121,416	4,000	125,416
429	Citrus Additional Classrooms	1,292,096	656,436	1,948,532
431	Districtwide Chiller Replacement	135,501	23,973	159,474
442	TCE Parking Lot project	-	19,826	19,826
444	Pelican Island Rehabilitation	198,207	85,155	283,362
445	Gifford Middle Media Center Rehabilitation	900	-	900
446	VBHS Citrus Bowl Renovations	335,267	3,425,783	3,761,050
551	Performance Contracting	-	8,022,563	8,022,563
	Subtotal Project Appropriations	\$ 3,834,419	\$ 23,213,675	\$ 27,048,094
000	Transfer to General Fund	\$ -	\$ -	\$ -
000	Transfer to Debt Service	-	-	-
	Subtotal Appropriations	\$ 3,834,419	\$ 23,213,675	\$ 27,048,094
	Estimated Restricted Fund Balance	-	-	-
	Total Estimated Fund Balance	\$ -	\$ -	\$ -
	TOTAL ENDING FUND BALANCE	\$ 3,834,419	\$ 23,213,675	\$ 27,048,094

**School District of Indian River County
Capital Projects Fund Budget
Fiscal Year 2016-2017
Total Capital Projects Fund Budget**

		ROLLFORWARD OF PROJECT COMMITMENTS AND ENCUMBRANCES 6-30-16	2016/2017 NEW OR ADDITIONAL PROJECT APPROPRIATIONS (NEW MONEY)	2016/2017 TOTAL CAPITAL PROJECTS BUDGET
RESERVED FOR:				
Safety to Health		\$ 1,665,258	\$ 1,022,262	\$ 2,687,520
ADA Compliance		72,146	150,000	222,146
Environmental Compliance		2,047	-	2,047
Air Conditioning		31,639	852,000	883,639
Roof		551,110	320,722	871,832
Sidewalks and Walkways		112,323	340,000	452,323
Electric		77,062	120,000	197,062
Site Improvements		425,344	590,160	1,015,504
Building Improvements		546,980	1,270,000	1,816,980
Technology		377,044	500,000	877,044
School Buses and Motor Vehicles		1,500	1,300,000	1,301,500
Plumbing and Water Projects		1,185	580,000	581,185
Paving		-	276,143	276,143
Technology Transmission Video		106,391	-	106,391
Painting Services		9,357	75,000	84,357
Miscellaneous Equipment		71,839	250,000	321,839
Windows and Doors		2,054	-	2,054
Custodial Equipment		79	60,000	60,079
Consulting Fees		2,144	50,000	52,144
Gym/Band/PE		17,871	-	17,871
Portable Leasing		505,955	800,000	1,305,955
Beachland Expansion Master Plan		7,666,728	-	7,666,728
Playground Equipment		319,315	350,000	669,315
Administration Facility		102,725	-	102,725
Fellsmere Café Expan & Classroom Addition		1,570	-	1,570
Performing Arts Instrument Allocation		57,305	25,000	82,305
Floor Replacements to tile District Wide		125,416	323,317	448,733
Citrus Additional Classrooms		1,948,532		1,948,532
Districtwide Chiller Replacement		159,474	105,000	264,474
TCE Parking Lot project		19,826		19,826
Pelican Island Rehabilitation		283,362		283,362
Gifford Middle Media Center Rehabilitation		900		900
VBHS Citrus Bowl Renovations		3,761,050		3,761,050
Performance Contracting		8,022,563		8,022,563
Subtotal Project Appropriations		\$ 27,048,094	\$ 9,359,604	\$ 36,407,698
Transfer to General Fund		-	4,162,140	4,162,140
Transfer to Debt Service		-	11,415,183	11,415,183
Subtotal Appropriations		\$ 27,048,094	\$ 24,936,927	\$ 51,985,021
Estimated Restricted Fund Balance		-	-	-
Total Fund Balance		\$ -	\$ -	\$ -
GRAND TOTAL		\$ 27,048,094	\$ 24,936,927	\$ 51,985,021

FUND 400
FEDERAL PROGRAMS BUDGET



School Board of Indian River County, Florida
Special Revenue Funds - Other
Revenues
Fiscal Year 2016-2017

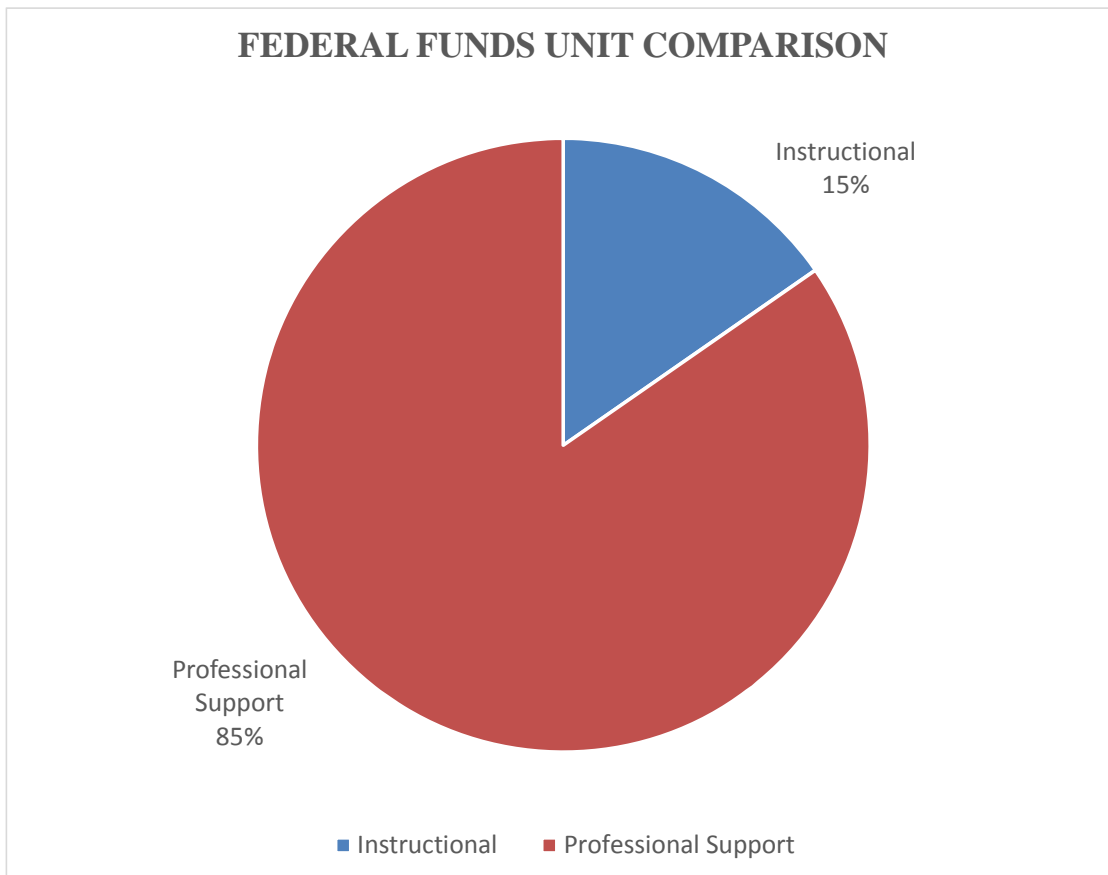
<u>Revenue Source</u>	<u>Revenue Code</u>	<u>Current Budget 2015-2016</u>	<u>Proposed Budget 2016-2017</u>	<u>Increase / (Decrease)</u>	<u>% Change</u>
FEDERAL MONEY RECEIVED THROUGH STATE:					
Vocational Education Acts	3201	\$ 184,084	\$ 179,996	\$ (4,088)	-2.22%
Workforce Innovation & Opportunity Act	3220	161,885	161,885	-	0.00%
Title II, Part A	3225	758,841	745,839	(13,002)	-1.71%
Individuals with Disabilities Education Act	3230	3,988,835	3,842,343	(146,492)	-3.67%
ESEA Title I Grants	3240	4,592,916	4,767,427	174,511	3.80%
21st. Century Schools	3242	316,008	637,201	321,193	101.64%
Federal Through Local	3280	50,299	18,966	(31,333)	-62.29%
Title III, Part A, English Language Acquisition	3293	158,438	125,987	(32,451)	-20.48%
Adult General Education Fees (Block tuition)	3461	986			
Total Federal Through State Sources:		\$ 10,212,292	\$ 10,479,644	\$ 268,338	2.63%
TOTAL ESTIMATED REVENUE:		\$ 10,212,292	\$ 10,479,644	\$ 268,338	2.63%
BALANCE AT BEGINNING OF YEAR:		\$ -	\$ -	\$ -	0.00%
TOTAL ESTIMATED REVENUES, TRANSFERS & BALANCE		\$ 10,212,292	\$ 10,479,644	\$ 268,338	2.63%

Detail of Federal Revenues:

3201, Carl Perkins, Secondary	
Carl Perkins, Secondary	\$ 179,996
Total Carl Perkins, Secondary	<u>\$ 179,996</u>
3220, Adult Education	
Adult Education & Family Literacy	\$ 161,885
Total Race to the Top	<u>\$ 161,885</u>
3225 Title II, Part A	
Estimated Roll of 2015-2016	\$ 4,424
Title II	\$ 741,415
Total Title II	<u>\$ 745,839</u>
3230, Individuals with Disabilities Act:	
Estimated Roll of 2015-2016 IDEA Part B, Entitlement	\$ 633
Estimated Roll of 2015-2016 IDEA Part B, Preschool	\$ -
IDEA Part B, Entitlement	\$ 3,734,188
IDEA Part B, Preschool	\$ 106,837
Project 10 Connect 2015-2016	\$ 685
Total Individuals with Disabilities Act	<u>\$ 3,842,343</u>
3240, Title I	
Estimated Roll of 2015-2016 Title I Basic	\$ 20,908
Estimated Roll of 2015-2016 Title I Migrant Education	\$ 15,190
Title I Part A, Basic	\$ 4,675,551
Title I Migrant Education	\$ 55,778
Title I School Improvement 2015-2016	\$ -
Title I Supplemental for Immig. 2015-2016	\$ -
Total Title I Funds	<u>\$ 4,767,427</u>
3242, 21st Century Schools	
Estimated Roll of 2015-2016	\$ 73,163
21st. Century Schools	\$ 564,038
Total Adult Education	<u>\$ 637,201</u>
3280, Federal Through Local	
Estimated Roll of 2015-2016	TBD
Carl Perkins, Post Secondary	\$ 18,966
Total Federal Through Local	<u>\$ 18,966</u>
3293, Title III, Part A, English Language Acquisition	
Estimated Roll of 2015-2016	TBD
Title III, Part A, English Language Acquisition	\$ 125,987
Total Title III	<u>\$ 125,987</u>

**PERSONNEL ALLOCATION STATISTICS
FEDERAL FUNDS UNIT COMPARISON**

UNIT CLASSIFICATION	Actual 2015-2016	Budget 2016-2017	DIFFERENCE
Instructional	36.80	22.05	(14.75)
Professional Support	122.50	121.75	(0.75)
Grand Total	159.30	143.80	(15.50)



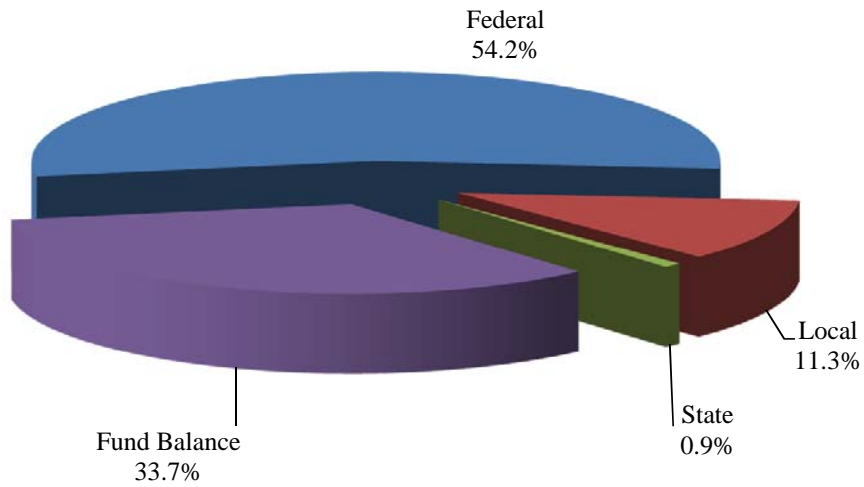
Staffing Summary (Full Time Equivalent)

Program	Position Description	2015-16 Allocation	2016-17 Allocation	Variance
TITLE I BASIC	CHILD DEVELOPMENT ASSOCIATE	0.50	0.50	0.00
TITLE I BASIC	COORDINATOR OF TITLE PROGRAMS	0.95	0.95	0.00
TITLE I BASIC	LEARNING RESOURCE SPEC MATH	2.00	0.00	(2.00)
TITLE I BASIC	MATH COACH-ELEMENTARY	5.00	10.00	5.00
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	13.50	12.50
TITLE I BASIC	TEACHER ASSISTANT, OTHER BASIC	1.00	1.00	0.00
TITLE I BASIC	TEACHER ASSISTANT, PRE-K	1.00	1.50	0.50
TITLE I BASIC	TEACHER ESOL	3.00	3.00	0.00
TITLE I BASIC	TEACHER ON ASSIGNMENT C/I	3.00	2.50	(0.50)
TITLE I BASIC	TEACHER PRE-K	1.00	0.50	(0.50)
TITLE I BASIC	TEACHER ON ASSIGNMENT STAFF DEVELOPMENT	0.00	0.50	0.50
TITLE I BASIC	TEACHER TITLE I RESOURCE	18.00	9.00	(9.00)
TITLE I BASIC	TEACHER, WRITING	0.00	0.00	0.00
TITLE I BASIC Total		48.95	56.45	7.50
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	0.50	0.25
TITLE I MIGRANT Total		0.60	0.85	0.25
TITLE II	COORDINATOR, PROF DEVELOPMENT	0.80	0.80	0.00
TITLE II	PERSONNEL RECORDS SPECIALIST	0.50	0.40	(0.10)
TITLE II	STAFF DEVELOPMENT SPECIALIST	1.00	0.00	(1.00)
TITLE II	TEACHER ON ASSIGN STAFF DEV	2.00	5.50	3.50
TITLE II Total		4.30	6.70	2.40
TITLE III NCLB	ESOL RESOURCE TEACHER	0.25	0.50	0.25
TITLE III NCLB	BILINGUAL PARAPROFESSIONAL	0.00	0.50	0.50
TITLE III NCLB	MIGRANT SECONDARY ADVOCATE	1.75	1.00	(0.75)
TITLE III NCLB Total		2.00	2.00	0.00
IDEA	CLERICAL ASSISTANT	0.80	1.00	0.20
IDEA	BEHAVIOR TECH	1.00	1.00	0.00
IDEA	DISTRICT PSYCHOLOGIST	0.00	0.00	0.00
IDEA	ESE SELF-CARE AIDE	0.00	8.00	8.00
IDEA	ESE TEACHER ASSISTANT 3-5	0.00	0.00	0.00
IDEA	ESE TEACHER ASSISTANT 6-21	75.00	42.00	(33.00)
IDEA	PROGRAM SPECIALIST	5.45	0.95	(4.50)
IDEA	RESOURCE SPECIALIST	0.30	0.00	(0.30)
IDEA	SCHOOL PSYCHOLOGIST	4.60	7.15	2.55
IDEA	SECRETARY II-ADMINISTRATIVE	1.00	1.00	0.00
IDEA	STUDENT SUPPORT SPECIALIST	9.05	10.80	1.75
IDEA Total		97.20	71.90	(25.30)
IDEA PRESCHOOL	SCHOOL PSYCHOLOGIST	0.25	0.15	(0.10)
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	0.15	(0.35)
IDEA PRESCHOOL Total		1.35	1.30	(0.05)
ADULT EDUCATION	CAREER SPECIALIST	1.00	1.00	0.00
ADULT EDUCATION	TEACHER ADULT EDUCATION	1.00	1.00	0.00
ADULT EDUCATION Total		2.00	2.00	0.00
CARL PERKINS	CAREER SPECIALIST	1.00	2.00	1.00
CARL PERKINS	OCCUPATIONAL SPECIALIST	0.90	0.00	(0.90)
CARL PERKINS Total		1.90	2.00	0.10
RACE TO THE TOP	TEACHER ON ASSIGNMENT C/I	1.00	0.00	(1.00)
RACE TO THE TOP Total		1.00	0.00	(1.00)
21st Century	21ST Century Supervisor	0.00	0.60	0.60
21st CENTURY Total		0.00	0.60	0.60
Grand Total		159.30	143.80	15.5

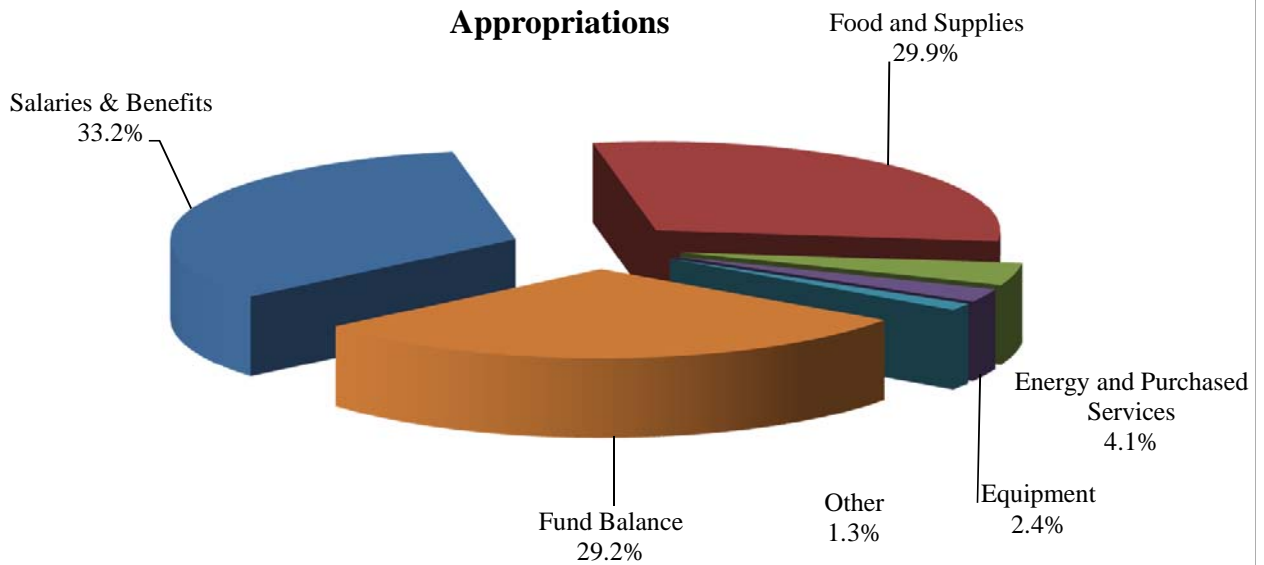
FUND 400

FOOD SERVICE BUDGET

Revenue



Appropriations



School Board of Indian River County, Florida
Special Revenue Fund - Food Service
Revenues
Fiscal Years Ended June 30, 2016 and 2017

FEDERAL MONEY RECEIVED THROUGH STATE:	Function	Actual 2015-16	Estimated 2016-17	Increase / (Decrease)	% Change
National School Lunch Act	3261-3	\$ 5,962,554	\$ 5,869,068	\$ (93,487)	-1.57%
USDA Donated Commodities	3265	515,394	243,234	(272,160)	100.00%
Miscellaneous Federal -Summer Feeding Program	3267	224,101	200,000	(24,101)	-10.75%
Federal through State grant	3268	55,686	34,900	(20,786)	-37.33%
Total Federal Sources		<u>\$ 6,757,735</u>	<u>\$ 6,347,202</u>	<u>\$ (410,534)</u>	<u>-6.08%</u>
STATE SOURCES:					
Food Service Supplement	3337/3338	\$ 100,218	\$ 100,218	\$ -	0.00%
Total State Sources		<u>\$ 100,218</u>	<u>\$ 100,218</u>	<u>\$ -</u>	<u>0.00%</u>
LOCAL SOURCES:					
Gifts, Grants and Requests	3440	\$ 22,526	\$ -	(22,526)	-100.00%
Food Service Sales	3451-3457	1,541,587	1,322,125	(219,462)	-14.24%
Miscellaneous Local Revenue	3431-3495	26,978	2,000	(24,978)	0.00%
Total Local Sources		<u>\$ 1,591,091</u>	<u>\$ 1,324,125</u>	<u>\$ (266,966)</u>	<u>-16.78%</u>
TOTAL REVENUE:		<u>\$ 8,449,044</u>	<u>\$ 7,771,545</u>	<u>\$ (677,500)</u>	<u>-8.02%</u>
BALANCE AT BEGINNING OF YEAR					
Nonspendable Fund Balance	2710	\$ 88,553	\$ 110,689	\$ 22,136	25.00%
Restricted for Food Service Programs	2720	3,092,074	3,834,005	741,931	23.99%
Total Fund Balance		<u>\$ 3,180,627</u>	<u>\$ 3,944,694</u>	<u>\$ 764,067</u>	<u>24.02%</u>
TOTAL REVENUE AND FUND BALANCE:		<u><u>\$ 11,629,672</u></u>	<u><u>\$ 11,716,239</u></u>	<u><u>\$ 86,567</u></u>	<u><u>0.74%</u></u>

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

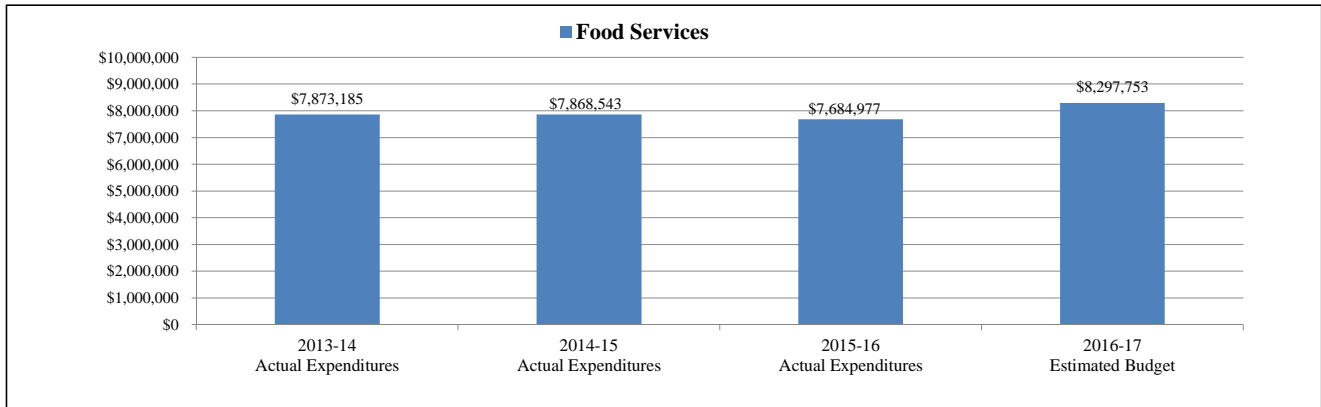
The following services will be available to students:

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

School Board of Indian River County, Florida
Special Revenue Fund - Food Service
Expenditures
Fiscal Years Ended June 30, 2016 and 2017

EXPENDITURES:	Object	Current 2015-16	Estimated 2016-17	Increase / (Decrease)	% Change
Salaries	100	\$ 2,523,064	\$ 2,720,623	\$ 197,560	7.83%
Employee Benefits	200	792,456	1,165,904	373,449	47.13%
Purchased Services	300	116,671	251,027	134,356	115.16%
Energy Services	400	274,410	224,650	(49,760)	-18.13%
Materials and Supplies	500	3,598,074	3,500,788	(97,286)	-2.70%
Capital Outlay	600	74,069	281,810	207,741	280.47%
Other Expenses	700	306,234	152,951	(153,283)	-50.05%
TOTAL EXPENDITURES:		\$ 7,684,977	\$ 8,297,753	\$ 612,776	7.97%
FUND BALANCES AT END OF YEAR:					
Nonspendable Fund Balance	2710	\$ 110,689	\$ 110,689	\$ -	0.00%
Restricted Fund Balance	2720	3,834,005	3,307,797	(526,209)	-13.72%
Total Ending Fund Balance		\$ 3,944,694	\$ 3,418,486	\$ (526,209)	-13.34%
TOTAL EXPENDITURES AND FUND BALANCE:		\$ 11,629,672	\$ 11,716,239	\$ 86,567	0.74%

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



Food Services

Description	Object Code	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Estimated Budget	Variance
Salaries & Wages	1XXX	\$ 2,551,524	\$ 2,569,768	\$ 2,523,064	\$ 2,720,623	\$ 197,560
Benefits	2XXX	749,276	788,851	792,455.7	1,165,904	373,448.52
Purchased Services	3XXX	114,490	92,187	116,671.1	251,027	134,355.99
Energy Services	4XXX	304,390	302,169	274,409.9	224,650	(49,759.87)
Materials and Supplies	5XXX	3,784,303	3,706,306	3,598,073.8	3,500,788	(97,286.27)
Capital Outlay	6XXX	168,559	155,351	74,068.8	281,810	207,740.88
Miscellaneous	7XXX	200,643	253,911	306,234.3	152,951	(153,283.03)
Totals		\$7,873,185	\$7,868,543	\$7,684,977	\$8,297,753	\$612,776

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	Variance
ACCOUNTS PAYABLE CLERK FOOD SE	1.00	1.00	1.00	1.00	0.00
CAFETERIA BAKER	9.00	9.00	7.00	3.00	-4.00
CAFETERIA COOK	20.00	20.00	19.00	22.00	3.00
CAFETERIA MANAGER TRAINEE	0.00	2.00	2.00	2.00	0.00
CAFETERIA WORKER	94.00	102.00	91.00	90.00	-1.00
DIR FOOD & NUTRITION SERVICES	1.00	1.00	1.00	1.00	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	1.00	1.00	0.00
FOOD SERVICE APPLICATION CLERK	1.00	1.00	1.00	1.00	0.00
FOOD SERVICE ASSISTANT	0.00	0.00	3.00	0.00	-3.00
FOOD SERVICE FIELD MANAGER	0.00	0.00	0.00	0.00	0.00
FOOD SERVICE MANAGER ELEM	13.00	13.00	13.00	13.00	0.00
FOOD SERVICE MANAGER HIGH SCHO	3.00	3.00	3.00	3.00	0.00
FOOD SERVICE MANAGER MIDDLE SC	3.00	3.00	3.00	3.00	0.00
FOOD SERVICE MANAGER, HS W/ELD	1.00	1.00	1.00	1.00	0.00
FOOD SERVICE SPECIALIST	1.00	1.00	1.00	1.00	0.00
FOOD & NUTRITION SVCS NUTR SPEC	1.00	1.00	1.00	1.00	0.00
STUDENT MONITOR	26.00	26.00	26.00	26.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	175.00	185.00	174.00	169.00	-5.00

DISTRICT SUMMARY BUDGET

SECTION II, FUND 400
Fiscal Year 2016-2017

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	5,166,708	3,545,137	1,294,555	225,231		68,315	15,800	17,670
SUPPORT SERVICES:									
Pupil Personnel Services	6100	1,253,191	933,294	248,448	31,162	-	40,287		
Instructional Media Services	6200	-							
Instruction& Curriculum Development	6300	1,954,306	1,485,529	427,679	36,318		4,780	-	-
Instructional Staff Training	6400	821,251	450,963	108,791	144,199		24,298		93,000
Instructional Related Technology	6500	-							
Board of Education	7100	-							
General Administration	7200	541,756					-		541,756
School Administration	7300	-							
Facilities Acquisition & Construction	7400	-							
Fiscal Services	7500	-							
Food Service	7600	8,297,753	2,720,623	1,165,904	251,027	224,650	3,500,788	281,810	152,951
Central Services	7700	8,609	4,303	306	4,000				
Transportation Services	7800	154,536	11,784	1,296	500				140,956
Operation of Plant	7900	-							
Maintenance of Plant	8100	-							
Administrative Technology Services	8200	-							
Community Services	9100	579,287	472,895	74,345	15,519		16,528		
Debt Service	9200		-	-	-	-	-	-	-
TOTAL INSTRUCTION AND SUPPORT SERVICES		18,777,397	9,624,528	3,321,324	707,956	224,650	3,654,996	297,610	946,333
Transfers Out	9700	-							
TOTAL APPROPRIATION AND TRANSFERS		18,777,397							

**GROUP HEALTH & LIFE INSURANCE
INTERNAL SERVICE FUND**

ESTIMATED REVENUES

	Actual 2015-2016	Proposed 2016-2017	Increase / Decrease
Premium Contributions - Health, Life, Dental, Flex, Disability, Vision	17,145,663	17,999,018	853,355
Federal Medicare Retiree Drug Subsidy & Part D Capitation/Rebates	414,261	945,000	530,739
Misc. Income - COBRA/Reinsurance	-	100,000	100,000
Interest Income	5,980	6,000	20
TOTAL REVENUES	17,565,904	19,050,018	1,484,114
Other Financing Sources:			
Transfer from General Fund	-	2,333,000	2,333,000
Beginning Balances (July 1):			
Unrestricted Fund Balance	203,448	(3,815,150)	(4,018,598)
Total Net Position (July 1)	203,448	(3,815,150)	(4,018,598)
TOTAL ESTIMATED REVENUES AND RETAINED EARNINGS	17,769,352	17,567,868	(201,484)

ESTIMATED EXPENDITURES

Claims Expense:			
Medical Claims Expense - Florida Blue	10,522,119	10,737,000	214,881
Prescription Drug Card - Florida Blue & AmWINs Rx Part D	4,887,930	5,989,000	1,101,070
Total Projected Claims Expense	15,410,049	16,726,000	1,315,951
CareHere Expenses/Prescriptions & Professional Fees	1,759,752	1,400,000	(359,752)
CareHere Site Expenses	7,380	67,000	59,620
	1,767,132	1,467,000	(300,132)
Total Florida Blue, AmWINsRx & CareHere Expense	17,177,181	18,193,000	1,015,819
Other Expenses - Affordable Care Act			
Patient Center Outcome Research Center Institute Fee - Reinsurance Fee	8,354	56,000	47,646
Total Other Expenses - Affordable Care Act	8,354	56,000	47,646
Other Expenses - FSA and Professional Services			
Salaries and benefits	190,181	179,000	(11,181)
Professional Development	-	6,000	6,000
Flexible Spending Accounts	144,902	150,000	5,098
Dental Insurance	1,345,500	1,400,000	54,500
Vision Insurance	139,253	140,000	747
Reinsurance - Specific Stop Loss	437,402	957,000	519,598
Group Life	514,919	515,000	81
Disability Insurance	326,428	327,000	572
Administrative Service Fees (FL Blue & AmWINs Rx)	1,300,382	1,188,000	(112,382)
Employee Assistance Program	-	47,000	47,000
Total Professional Services	4,398,967	4,909,000	510,033
TOTAL ESTIMATED EXPENDITURES	21,584,502	23,158,000	1,573,498
Est. Ending Balances (June 30):			
Unrestricted Fund Balance	(3,815,150)	(5,590,132)	(1,774,982)
Est. Total Net Position (June 30)	(3,815,150)	(5,590,132)	(1,774,982)
TOTAL ESTIMATED EXPENDITURES AND RETAINED EARNINGS	17,769,352	17,567,868	(201,484)

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation
ACCOUNTANT/AUDITOR	1.00	1.00	1.00	1.00
EMPLOYEE BENEFITS SPECIALIST	0.80	0.80	0.80	0.80
TOTAL NUMBER OF POSITION ALLOCATIONS	1.80	1.80	1.80	1.80

School Board of Indian River County, Florida
Enterprise Fund - Extended Day Program Budget
Fiscal Years Ended June 30, 2016 and 2017

	Object / Function	Actual 2015-16	Estimated 2016-17	Increase / (Decrease)	% Change
LOCAL SOURCES:					
Interest on Investments	3431	\$ 1,902	\$ 900	\$ (1,002)	-52.69%
Charges for Services	3481	808,747	720,339	(88,408)	-10.93%
Total Local Sources		\$ 810,649	\$ 721,239	\$ (89,410)	-11.03%
TOTAL ESTIMATED REVENUE:		\$ 810,649	\$ 721,239	\$ (89,410)	-11.03%
BALANCE AT BEGINNING OF YEAR:					
Net Assets (July 1)	2790	\$ 421,903	\$ 489,944	\$ 68,041	16.13%
TOTAL ESTIMATED REVENUE AND NET ASSETS:		\$ 1,232,552	\$ 1,211,183	\$ (21,369)	-1.73%
ESTIMATED EXPENDITURES:					
Salaries	100	\$ 549,795	\$ 463,870	\$ (85,925)	-15.63%
Employee Benefits	200	84,539	91,602	7,063	8.36%
Purchased Services	300	40,338	34,969	(5,369)	-13.31%
Materials and Supplies	500	64,307	61,305	(3,002)	-4.67%
Capital Outlay	600	3,325	8,070	4,745	142.71%
Other Expenses	700	304	500	196	64.47%
TOTAL EXPENDITURES		\$ 742,608	\$ 660,316	\$ (82,292)	-11.08%
BALANCE AT END OF YEAR:					
Net Assets (June 30)	2790	\$ 489,944	\$ 550,867	\$ 60,923	12.43%
TOTAL EXPENDITURES AND NET ASSETS:		\$ 1,232,552	\$ 1,211,183	\$ (21,369)	-1.73%

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2015-16 Allocation	2016-17 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	0.00	-0.10
EXTENDED DAY STUDENT	1.00	1.00	0.00	-1.00
SUPERVISOR EXTENDED DAY 21ST CENTURY	0.00	0.00	0.40	0.40
TOTAL NUMBER OF POSITION ALLOCATIONS	3.10	3.10	2.40	-0.70