

**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/she 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: August 1, 2017

Time: 5:01 p.m.

Room: Teacher Education Center (TEC)

**Special Meeting for Public Hearing on
Tentative 2017-2018 Budget and Millage Rates
and Other Business Matters**

I. CALL MEETING TO ORDER

II. PLEDGE OF ALLEGIANCE TO THE FLAG

III. ADOPTION OF THE ORDERS OF THE DAY

IV. CITIZEN INPUT

V. CONSENT AGENDA

A. Approval of Personnel Recommendations – Mr. Green

Attached is a list of personnel recommendations that includes personnel additions, terminations, and/or changes. Superintendent recommends approval.

VI. ACTION AGENDA

A. Approval of Administrative Services Agreement between Blue Cross Blue Shield of Florida, Inc., D/B/A Florida Blue and the School Board of Indian River County – Mr. Morrison

Approval is requested for the new Administrative Services Agreement between Blue Cross Blue Shield of Florida, Inc., D/B/A Florida Blue and the School Board of Indian River County. The term of the contract is for five (5) years from October 1, 2017, through September 30, 2022, unless the Agreement is terminated earlier in accordance with the provisions of the Agreement. After extensive negotiations between the parties, the recommended contract now contains following provisions:

- ❖ Removal of the Early Termination penalty
- ❖ Reduction in the ASO fees guaranteed for three years
- ❖ Additional \$100,000 audit/wellness contribution
- ❖ Provision of a full-time onsite Florida Blue representative

- ❖ Elimination of all pharmacy rebate withholdings
 - ❖ 150 Day Termination clause
 - ❖ Inclusion of Performance Guarantees
 - ❖ Defining the enrollment, materiality allowance as a 15% change before any consideration of changes in fees
- Superintendent recommends approval

- VII. Reconvene Public Hearing from July 25, 2017
- VIII. Purpose of the Public Hearing
- IX. Discussion of Millage Rates
- X. Public Hearing on Millage Rates
- XI. Approval of Resolution #2018-01 for Adoption of Tentative Millage Rates as Advertised for 7.053 Mills, representing Required Local Effort, Basic Discretionary, Additional Voted Millage and Capital Outlay – Dr. Rendell
- XII. Discussion of Budget
- XIII. Public Hearing on Proposed Budget
- XIV. Approval of Resolution 2018-02 for Adoption of Tentative Budget as Advertised and Presented at this Hearing, and to Establish Final Public Hearing Date – Dr. Rendell
- XV. Closing Comments
(Next Steps in Adoption of Budget and Millage Levy)
- XVI. Adjournment of Public Hearing
- XVII. 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 72-hours prior to the meeting. All special 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>.

CONSENT AGENDA 8/1/17

Personnel Recommendations

1. Instructional Changes
2. Instructional Leaves
3. Instructional Promotions
4. Instructional Transfers
Nolde, Tina – from Indian River Academy, 5th Grade Teacher to Fellsmere Elementary, ESE Teacher 8/7/17
Ridlen, Susan – from Storm Grove Middle, Reading Teacher to Gifford Middle, Reading Teacher 8/7/17
5. Instructional Separations
Gilmor, Nancy – Liberty Magnet, resignation 5/26/17
Reid, Melanie – Indian River Academy, retirement 6/23/17
Wiley, Kristin – VBHS, resignation 5/26/17
6. Instructional Employment
Aranyos, Antony – Sebastian River Middle, Science Teacher, pending clearance
Braaksma, John – Oslo Middle Social Studies Teacher 8/7/17
Brecher, Rosemary – ESE District Wide, ESE Pre-K Teacher 8/7/17
Brock, Lisa – Oslo Middle, Language Arts **Teacher** 8/7/17
Burch, Nathan – SRHS, Assistant Football Coach, supplement only 8/14/17
Collins, Thomas – SRHS, Social Studies Teacher, pending clearance
Cowan, Chance – VBHS, Science Teacher 8/7/17
De Angelis, Luisa – Storm Grove Middle, Business Education Teacher, ~~pending clearance~~ **8/7/17**
DeGraeve, Jennifer – Dodgertown Elementary, Primary Teacher 8/7/17
Edwards, Justin – Dodgertown Elementary, Primary Teacher 8/7/17
Fuller, Patricia – Sebastian Elementary, Primary Teacher 8/7/17
Green, Whitney – Storm Grove, Language Arts Teacher 8/7/17
Hendrix, Brandy – Gifford Middle, ESE Support Facilitator 8/7/17
Hiser, Patrick – Curriculum and Instruction, Teacher on Assignment-Science 8/7/17
Houck, Shane – Treasure Coast Elementary, Intermediate Teacher 8/7/17

Howse, Buckner – Oslo Middle, Math Teacher, pending clearance

Hughes, Whitney – Storm Grove Middle, Science Teacher 8/7/17

Johnson, Mary – Pelican Island Elementary, 3rd Grade Teacher, pending clearance

Johnson, Mia – Sebastian Middle, PE Teacher 8/7/17

Jones, Kristen – Citrus Elementary, Primary Teacher 8/7/17

Kelly, Sarah – VBHS, Spanish Teacher, 8/7/17

Kessler, Michelle – Storm Grove Middle, Reading Teacher 8/7/17

Kirkaldy, Elyse – Sebastian Elementary, ESE Teacher (Sunset Position) 8/7/17

Malas, Marcille – Gifford Middle, Social Studies Teacher, pending clearance

Matthews, Cormack – Storm Grove Middle, Social Studies Teacher 8/7/17

Mauro, Olivia – Indian River Academy, Kindergarten Teacher, pending clearance

Miller, Gwendolyn – Dodgertown Elementary, Primary Teacher, pending clearance

Morgan, Quentin – Gifford Middle, Physical Ed Teacher 8/7/17

Mulcahy-Ladyzhinsky, Colleen – ESE District Wide, ESE Pre-K Teacher 8/7/17

Ortiz-Garcia, Zahirelie – Indian River Academy, Primary Teacher 8/7/17

~~Ridlen, Susan – Gifford Middle, Reading Teacher 8/7/17~~

Russo, James – Citrus Elementary, ESE Teacher 8/7/17

Simon, Becky – Beachland Elementary, Primary Teacher 8/7/17

Smith, Charlie – Sebastian River Middle School, PE Teacher 8/7/17

Stonecipher, Sharon – ESE District Wide, Resource Specialist 8/7/17

Sunderlin, Morgan – Gifford Middle, Business Education Teacher 8/7/17

Tousignant, Kelsey – Storm Grove Middle, ELA Teacher, pending clearance

Vaughn, Susanne – SRHS, Business Education Teacher 8/7/17

Young, Heather – Osceola Magnet, ESE Teacher 8/7/17

7. Support Staff Changes

8. Support Staff Leaves

9. Support Staff Promotions

10. Support Staff Transfers

Alderson, Maribelle – from Storm Grove Middle, Custodian to Treasure Coast Elementary, Custodian 8/2/17

Hamm, Melissa – from Treasure Coast Elementary, Custodian to Storm Grove Middle, Custodian 8/2/17

11. Support Staff Separations
Andrews, Mattie – Transportation, retirement, entering DROP 9/1/17
Davenport, Colleen – Glendale, resignation, 5/26/17
Evans, Valerie – Liberty Magnet, retirement, entering DROP 7/1/17
Heindl, Mary – Transportation, resignation 8/7/17
12. Support Staff Employment
Dewind, Gordon – Physical Plant, Plant Operator I 8/2/17
Heaton, Christopher – Beachland Elementary, Extended Day Student Worker, 8/14/17
LaValley, Tracie – Pelican Island Elementary, Head Custodian 9/1/17
Maldonado, Melissa – ESE District Wide, Behavior Intervention Specialist, pending clearance 8/3/17
Snyder, Eric, Alternative Center for Education, ESE Teacher Assistant 8/14/17
Recendez, Vanessa – Liberty Magnet, Secretary I 8/2/17
Spivey, Rhonda – Alternative Center for Education, Behavior Intervention Specialist 8/3/17
13. Administrative Separations
Bennett-Campbell, Dawn – Storm Grove Middle, resignation 7/31/17
14. Administrative Employment
15. Administrative Leaves
16. Administrative Promotions
17. Approval of Placement in Instructional Substitute Pool
Cazeau, Mona – Substitute Teacher 8/14/17
Garcia, Erica – Substitute Teacher 8/7/17
Glickstein, Samantha – Substitute Teacher 8/7/17
Hall, Delores – Substitute Teacher 8/14/17
Hanlon, Mark – Substitute Teacher 8/14/17
Helwig, Kimberly – Substitute Teacher 8/14/17
Malcolm-Darrisaw, Terry – Substitute Teacher 8/7/17
Vangelder, William – Substitute Teacher 8/7/17
Watson, Sheena – Substitute Teacher 8/14/17

18. Approval of Placement in Support Staff Substitute Pool
Reeves, Wendy – Substitute Bus Driver, 8/14/17
Saunders, Kimberly – Substitute Bus Driver 8/14/17
Sheppard, Gwendolyn – Substitute Bus Assistant 8/14/17

ADMINISTRATIVE SERVICES AGREEMENT

between

BLUE CROSS AND BLUE SHIELD OF FLORIDA, INC. D/B/A FLORIDA BLUE

and

SCHOOL BOARD OF INDIAN RIVER COUNTY

This Administrative Services Agreement (hereinafter referred to as the "Agreement"), made this 30th day of June 2017 is by and between Blue Cross and Blue Shield of Florida, Inc. d/b/a Florida Blue, a Florida corporation having its principal place of business at 4800 Deerwood Campus Parkway, Jacksonville, Florida 32246 (hereinafter referred to as "Florida Blue") and School Board of Indian River County located at 6500 57th Street, Vero Beach, Florida 32967 (hereinafter referred to as the "Employer").

WHEREAS, Employer has established and currently sponsors a self-insured Employee Welfare Benefit Plan, to provide certain benefits (attached hereto as Exhibit "A" and hereinafter called the "Group Health Plan") for covered group members and their covered dependents; and

WHEREAS, except as otherwise specifically provided herein, Employer is to retain all liabilities under its Group Health Plan, and Florida Blue is to provide the agreed upon services to the Group Health Plan without assuming any such liability; and

WHEREAS, Employer desires that, with respect to the Group Health Plan, Florida Blue furnish certain claims processing and administrative services.

NOW, therefore, in consideration of the mutual promises contained herein, and other good and valuable consideration, the parties agree as follows:

SECTION I

TERM

1.1 Initial Term

The initial term of this Agreement shall be from October 1, 2017 (the effective date) and shall end on September 30, 2022 (the termination date), unless the Agreement is terminated earlier in accordance with the provisions of this Agreement.

1.2 Renewal Terms

After the Initial Term, this Agreement will automatically renew each anniversary date for successive one year terms at the renewal rates then in effect, unless either party notifies the other party of its intent not to extend this Agreement at least 150 days prior to the applicable anniversary date.

SECTION II

DUTIES AND RESPONSIBILITIES OF EMPLOYER

2.1 Final Authority

Employer retains all final authority and responsibility for the Group Health Plan including, but not limited to eligibility and enrollment for coverage under the Group Health Plan, the existence of coverage, the benefits structure of the Group Health Plan, claims payment decisions, cost containment program decisions, utilization benefits management, compliance with the requirements of COBRA (Consolidated Omnibus Budget Reconciliation Act of 1985, as amended), compliance with reporting and remitting abandoned property funds, and compliance with any other state and federal law or regulation applicable to Employer, the Group Health Plan, or the administration of the Group Health Plan.

Employer agrees to provide Florida Blue with any information Florida Blue reasonably requires in order to perform the administrative services set forth herein.

2.2 Eligibility and Enrollment

As of the first day of the term of this Agreement, Employer will have delivered to Florida Blue enrollment information regarding eligible and properly enrolled members, as determined by Employer. Employer shall deliver to Florida Blue all employee and dependent eligibility status changes on a monthly basis, or more frequently as mutually agreed by the parties.

Employer shall be responsible for providing each covered employee with a copy of the plan document which shall include the Group Health Plan.

2.3 Financial Obligations

A. Claims Payment

Employer is financially responsible for the payment of all claims paid under the Group Health Plan. Financial arrangements regarding the payment of such claims are set forth in Exhibit "B".

B. Administrative Fees

Employer agrees to promptly pay all administrative fees as set forth in Exhibit "B". Administrative fees are not subject to change during the initial term of this Agreement, except as set forth below. The administrative fees shall be payable to Florida Blue within 45 days of written notification to Employer of the amount owed.

C. Late Charges

In the event Employer fails to pay any amount owed in full by the due date, Employer shall pay Florida Blue, in addition to the amount due, a late charge as set forth in Exhibit "B".

D. Performance Guarantees

Performance guarantees are set forth in Exhibit D, apply to medical claims only and are for the initial term of the Agreement only. Employer acknowledges and agrees that performance guarantees will be considered null and void if this Agreement is not executed. In the event of a conflict between the terms of this Section II, subsection 2.3, letter D and other provisions of the Agreement, the terms of this subsection 2.3, letter D shall control.

Performance guarantee results will be available on a quarterly basis for informational purposes only with final settlement made no earlier than second quarter of the following year.

In the event there is a fifteen percent (15%) increase or decrease in enrollment or projected enrollment (number of lives covered by Florida Blue under the Group's benefit program) for the effective date of the performance guarantees or if Employer makes a material change in benefits during the term of this Agreement, as reasonably determined by Florida Blue, that affects the performance being measured in the performance guarantees, Florida Blue reserves the right to revise or void the performance guarantees.

E. Modifications

Florida Blue may modify the administrative fees contained in Exhibit "B" at any time on or after the first anniversary of this Agreement's effective date, upon giving forty-five (45) days prior written notice to Employer. Additionally, Florida Blue, at any time, may modify the administrative fee, if Employer substantially modifies the Group Health Plan or changes enrollment by fifteen percent (15) %.

2.4 Use of Names and Logos

Employer agrees to allow Florida Blue to use Employer's name and logo on I.D. cards and other forms necessary to effectuate this Agreement, and to promote Employer's relationship with Florida Blue to potential or existing providers. Florida Blue shall not use Employer's name or logo for any other purpose without the prior written consent of Employer.

Employer agrees that the names, logos, symbols, trademarks, tradenames, and service marks of Florida Blue, whether presently existing or hereafter

established, are the sole property of Florida Blue and Florida Blue retains the right to the use and control thereof. Employer shall not use Florida Blue's name, logos, symbols, trademarks or service marks in advertising or promotional materials or otherwise without the prior written consent of Florida Blue and shall cease any such usage immediately upon written notice by Florida Blue or upon termination of this Agreement, whichever is sooner.

2.5 Confidential and Trade Secret Information

Florida Blue maintains proprietary and confidential information and competitively-sensitive trade secret information, which information may be disclosed to Employer for the purposes of analyzing such information in conjunction with the services performed under the Agreement. This Agreement is subject to and governed by the laws of the State of Florida, including without limitation Chapter 119, Florida Statutes, which generally makes public all records or other writings made by or received by the parties. Florida Blue acknowledges its legal obligation to comply with § 119.0701, Florida Statutes. Employer agrees to hold such confidential and/or trade secret information in confidence and only disclose such information to employees of Employer who have a need to know such information; provided however that such employees of Employer agree to maintain the confidentiality of the confidential and/or trade secret information and take all steps necessary to safeguard the confidential and/or trade secret information against unauthorized access, use, and disclosure to at least the extent Employer maintains the confidentiality of its most proprietary and confidential information.

If Employer receives a public records request for public records received from Florida Blue, including any public records request for Confidential Information or Trade Secret Information or for records that may be or may contain Confidential Information or Trade Secret Information, Employer shall promptly notify Florida Blue. The notice shall inform Florida Blue that it must promptly inform Employer, in writing, whether or not Florida Blue claims an exemption to *the* release of part or all of the requested public record. If Florida Blue claims that part or all of a public record is exempt from inspection and copying, that writing shall state the basis of the exemption that it contends is applicable to the record, including the statutory citation to an exemption created or afforded by statute. If Florida Blue claims that an exemption applies to part of a requested public record, Florida Blue shall, in that writing, identify for redaction the part of that public record to which the exemption is asserted and validly applies, and the remainder of that public record shall be produced for inspection and copying. If Florida Blue promptly notifies Employer of a claim of exemption, Employer shall review the exemption claimed and decide whether to release the public records. If Florida Blue fails to promptly notify Employer that it claims an exemption to the release of the requested public record, that failure constitutes a waiver of any claim of trade secret or confidentiality, and Employer shall release the record as requested.

In the event of litigation, including appeals, involving a claim related to a request for public records, as that term is defined in Section 119.011, Florida Statutes, that are or may be or may contain Confidential Information or Trade Secret Information, Florida Blue shall pay all fees and costs of Florida Blue and Employer, including

attorneys' fees and costs, and all awards of fees and costs against Florida Blue and Employer.

Employer shall not disclose such confidential and/or trade secret information to any third party without the express written permission of Florida Blue. If Florida Blue, in its sole discretion, approves release of confidential and/or trade secret information to a third party, the third party and Employer will be required to execute a Confidentiality & Indemnity Agreement, in a form specified by Florida Blue, prior to the release of the confidential information and/or trade secret information to the third party. For purposes of this paragraph, trade secret information is competitively sensitive information which is advantageous to Florida Blue in the marketplace and Florida Blue considers such information to be a trade secret protected from public disclosure, including protection from disclosure in any meeting which is subject to Florida's Government in the Sunshine Law Section 286.011, Florida Statutes.

SECTION III

DUTIES AND RESPONSIBILITIES OF FLORIDA BLUE

3.1 Generally

It is understood and agreed that Florida Blue is empowered and required to act with respect to the Group Health Plan only as expressly stated herein.

Employer and Florida Blue agree that Florida Blue's role is to provide administrative claims payment services, that Florida Blue does not assume any financial risk or obligation with respect to claims, that the services rendered by Florida Blue under this Agreement shall not include the power to exercise control over the Group Health Plan's assets, if any, or discretionary authority over the Health Care Plan's operations, and that Florida Blue will not for any purpose, be deemed to be the "Plan Administrator" of the Group Health Plan or a "fiduciary" with respect to the Group Health Plan. Florida Blue's services hereunder are intended to and shall consist only of ministerial functions.

3.2 Enrollment; Forms and I.D. Cards

Florida Blue shall enroll those individuals who have completed an application and are identified by Employer as eligible for benefits under the Group Health Plan on the effective date of this Agreement, and subsequently during the continuance of this Agreement. Florida Blue shall be entitled to rely on the information furnished to it by Employer, and Employer shall hold Florida Blue harmless for any inaccuracy or failure to provide such information in a timely manner.

Florida Blue shall furnish to Employer, for distribution to persons participating in the Group Health Plan, a supply of identification cards, benefit plan descriptions, forms to be used for submission of claims and enrollment, and any other forms necessary for the administration of the Group Health Plan, as determined by Florida Blue.

3.3 Claims Processing

Florida Blue shall provide claims processing services on behalf of Employer for all properly submitted claims, in accordance with the benefits set forth in Exhibit "A", using funds solely supplied by Employer, as set forth in Exhibit "B". Florida Blue shall furnish each claimant with an explanation of each claim that is paid, rejected, suspended or denied. For purposes of this Agreement, the term "claim(s)" shall be defined as the amount paid or payable by Florida Blue to providers of services and/or covered group members under this Agreement and the Group Health Plan, and in conformity with any Agreements Florida Blue enters into with such providers of services, and includes capitation, physician incentives, pharmacy, physician, hospital and other fee-for-service claims expenditures.

For purposes of this Agreement, the term "claim(s)" shall be defined as the amount paid or payable by Florida Blue to providers of services and/or covered group members under this Agreement and the Group Health Plan, and in conformity with any agreements Florida Blue enters into with such providers of services, and includes capitation, physician incentives, pharmacy, physician, hospital and other fee-for-service claims expenditures. For value-based reimbursement programs Florida Blue enters into with participating providers, an applicable claim level surcharge may be included in the claim amount.

Claim level charges are used to fund a bonus pool for making quality improvement and financial performance incentive payments to providers which have entered into a value-based reimbursement arrangement with Florida Blue.

The surcharge is only applicable to services provided by these providers, and shall not affect member cost sharing.

The accrued bonus pool, which shall be held in a non-interest bearing account, will include surcharge amounts contributed by other self-funded employers. All amounts in the bonus pool shall be available to fund incentive payments to providers who have entered into a value-based reimbursement arrangement with Florida Blue and who have achieved the requisite quality and financial goals.

The amount of the surcharge will be set by Florida Blue based on actuarially estimated incentive payments contractually due to providers. Florida Blue will perform periodic reconciliations of the bonus pool and may adjust the applicable claim level surcharge from time to time as it reasonably determines necessary to appropriately fund the bonus pool.

Such claims level surcharge amounts will not be refunded to Employer, including upon termination of this Agreement. Any surplus funds at the end of an incentive payment measurement period shall be used to fund incentive payments in a subsequent period. Any deficit in funds at the end of an incentive payment measurement period shall be collected in the next period through an adjustment to the claims level surcharge amount which will cover the previous period shortfall.

For value-based reimbursement programs Florida Blue enters into with participating

providers, an applicable per member per month charge may be included in lieu of a claim level surcharge.

Additionally, Florida Blue may enter into bundled payment arrangements with providers of service which require a single provider to be responsible for providing and/or arranging for the provision of a group of services for a defined episode of care (e.g., hospital, physician and/or ancillary services).

In processing such claims for the defined episode of care, notwithstanding the requirements of Exhibit "A", Florida Blue may calculate the member cost sharing based upon the status of the provider receiving the bundled payment without regard to the fact that other provider types may have provided certain components of the episode included in the bundled payment arrangement.

3.4 Program Administration

Florida Blue shall administer its established cost containment programs and utilization benefits management programs, as selected by Employer and described in the Group Health Plan.

Florida Blue shall make available its Preferred Provider Organization Program(s) to covered group members and their covered dependents, as set forth in the Group Health Plan. Any agreements between providers of services and Florida Blue are the sole property of Florida Blue and Florida Blue retains the right to the use and control thereof.

3.5 Inaccurate Payments

Whenever Florida Blue becomes aware that the payment of a claim under the Group Health Plan to any person was, or may have been, made which was not in accordance with the terms of the Group Health Plan, whether or not such payment was Florida Blue's fault, and whether or not such payment was more than or less than was appropriate under the terms of the Group Health Plan, Florida Blue shall investigate such payment in accordance with its standard commercial insurance business practices and either 1) for an overpayment of \$50.00 or more, make a diligent effort to recover any payment which was more than was appropriate under the Group Health Plan or 2) as the case may be, adjust any claim the payment of which was less than appropriate under the Group Health Plan. Employer delegates to Florida Blue the discretion and the authority to determine under what circumstances to compromise a claim or to settle for less than the full amount of the claim. In the event any part of an inaccurate payment is recovered, Employer will receive a refund from Florida Blue. Nothing herein shall require Florida Blue to institute a legal action or suit to recover payments made by Florida Blue.

Additionally, Employer delegates to Florida Blue the discretion and authority to pursue recoveries for claims paid as a result of fraud, abuse or other inappropriate action by a third party, including the right to opt-out or opt-in Employer from any class action. These claims include, but are not limited to, all legal claims Employer can assert whether based on common law or statute such as RICO, antitrust,

deceptive trade practices, consumer fraud, insurance fraud, unjust enrichment, breach of fiduciary duty, breach of contract, breach of covenant of good faith and fair dealing, torts (including fraud, negligence, and product liability), breach of warranty, medical monitoring, false claims and kickbacks. If Florida Blue obtains a recovery from any of these efforts, Florida Blue will reimburse Employer's pro rata share of the recovery. This share is calculated from Employer's claims history or covered members at the time of such recovery, less Employer's pro rata share of costs, if any, fees paid to outside counsel and any other costs incurred in obtaining that recovery. Florida Blue will not charge Employer for any costs if Florida Blue does not obtain a recovery that exceeds those costs.

3.6 Records and Reports

Florida Blue agrees to establish, maintain and provide to Employer, records and reports generated for the purposes of reporting claims experience and conducting audits of operations. Florida Blue will provide claims information only in accordance with Exhibit C (and Exhibit D, if applicable) to this Agreement. Florida Blue will not provide any information with regard to provider pricing agreements or any other information which is of a confidential or proprietary nature, as determined by Florida Blue.

In addition to the above, Employer shall have the right to review the records of Florida Blue as to the receipt of claims, the processing of claims, the payment or denial of claims, and any other relevant information regarding Florida Blue's scope of services under this Agreement, for inspection and audit purposes. Such records and information shall be made available at Florida Blue's expense, including copies and extracts of records as requested by Employer and Employer's auditor or other duly authorized representative or agent of Employer. Upon thirty (30) calendar days' written notice, Florida Blue shall make such records and information available during normal business hours at Florida Blue's place of business.

If the audit identifies errors in the scope of services under the Agreement, Florida Blue shall immediately correct all such agreed upon errors, including but not limited to initiating efforts to recover any overpayment of claims.

3.7 Pharmacy Rebates

In certain circumstances, Florida Blue and/or its pharmacy benefits manager and/or vendors (collectively "PBM") negotiate(s) and receive(s) formulary rebates, volume discounts, and/or fees from certain drug manufacturers/distributors as a result of the inclusion of such manufacturer's/distributor's branded products on Florida Blue's formularies ("Rebates").

The PBM generally passes Rebates through to Florida Blue, as part of its compensation for its services. At times, the PBM may pass through a guaranteed minimum amount per prescription that exceeds the Rebates otherwise payable to Florida Blue. In either situation, Florida Blue passes through 100% of the amounts it receives to Employer.

Florida Blue may receive a portion of the Rebates on a prepaid, estimated basis,

before any drug claims are filed and paid. To the extent that Florida Blue receives prepaid, estimated rebate amounts, Florida Blue retains, as part of its compensation, the interest earned on such amounts from the time it receives such prepayments until it forwards Employer's Rebates. This time period is generally nine to twelve months. Florida Blue expects to earn interest at the rate of 1.25% per annum.

Florida Blue pays Employer its Rebates or guaranteed minimum amount after Florida Blue is able to determine the share attributable to the drug claims actually made by Employer's group members. This typically occurs seven to nine months after the end of the calendar quarter in which the drugs were dispensed.

Florida Blue will provide more specific information on the amounts retained by Florida Blue or the PBM upon request by Employer.

3.8 Claims Payments

The source or sources of payment under the Group Health Plan are to be only the assets of Employer, and Florida Blue will have no liability whatsoever for providing a source from which payments will be made under the Group Health Care Plan.

3.9 Providers Outside the State of Florida

A. Inter-Plan Arrangements

Florida Blue has a variety of relationships with other Blue Cross and/or Blue Shield Licensees referred to generally as "Inter-Plan Arrangements." These Inter-Plan Arrangements operate under rules and procedures issued by the Blue Cross Blue Shield Association ("Association"). Whenever members access healthcare services outside the geographic area Florida Blue serves, the claim for those services may be processed through one of these Inter-Plan Arrangements. The Inter-Plan Arrangements are described generally below.

Typically, when accessing care outside the geographic area Florida Blue serves, members obtain care from healthcare providers that have a contractual agreement ("participating providers") with the local Blue Cross and/or Blue Shield Licensee in that other geographic area ("Host Blue"). In some instances, members may obtain care from healthcare providers in the Host Blue geographic area that do not have a contractual agreement ("nonparticipating providers") with the Host Blue. Florida Blue remains responsible for fulfilling our contractual obligations to Employer. Florida Blue payment practices in both instances are described below.

This disclosure describes how claims are administered for Inter-Plan Arrangements and the fees that are charged in connection with Inter-Plan Arrangements. (Note that Dental Care Benefits, except when not paid as medical claims/benefits, and those Prescription Drug Benefits or Vision Care Benefits that may be administered by a third party contracted by Florida Blue to provide the specific service or services are not processed through Inter-Plan Arrangements.)

B. BlueCard® Program

The BlueCard® Program is an Inter-Plan Arrangement. Under this Arrangement, when members access covered healthcare services within the geographic area served by a Host Blue, the Host Blue will be responsible for contracting and handling all interactions with its participating healthcare providers. The financial terms of the BlueCard Program are described generally below.

1. Liability Calculation Method Per Claim – In General

a. Member Liability Calculation

Unless subject to a fixed dollar copayment, the calculation of the member liability on claims for covered healthcare services will be based on the lower of the participating provider's billed covered charges or the negotiated price made available to Florida Blue by the Host Blue.

b. Employer Liability Calculation

The calculation of Employer liability on claims for covered healthcare services processed through the BlueCard Program will be based on the negotiated price made available to Florida Blue by the Host Blue (under the contract between the Host Blue and the provider). Sometimes, this negotiated price may be greater for a given service or services than the billed charge in accordance with how the Host Blue has negotiated with its participating healthcare provider(s) for specific healthcare services. In cases where the negotiated price exceeds the billed charge, Employer may be liable for the excess amount even when the member's deductible has not been satisfied.

This excess amount reflects an amount that may be necessary to secure (a) the provider's participation in the network and/or (b) the overall discount negotiated by the Host Blue. In such a case, the entire contracted price is paid to the provider, even when the contracted price is greater than the billed charge.

2. Claims Pricing

Host Blues determine a negotiated price, which is reflected in the terms of each Host Blue's provider contracts. The negotiated price made available to Florida Blue by the Host Blue may be represented by one of the following:

(i) An actual price. An actual price is a negotiated rate of payment in effect at the time a claim is processed without any other increases or decreases; or

(ii) An estimated price. An estimated price is a negotiated rate of payment in effect at the time a claim is processed, reduced or increased by a percentage to take into account certain payments negotiated with the provider and other claim- and non-claim-related transactions. Such transactions may include, but are not limited to, anti-fraud and abuse recoveries, provider refunds not applied on a claim-specific basis, retrospective settlements and performance related bonuses or incentives; or

(iii) An average price. An average price is a percentage of billed covered charges in effect at the time a claim is processed representing the aggregate payments negotiated by the Host Blue with all of its healthcare providers or a similar classification of its providers and other claim- and non-claim-related transactions.

Such transactions may include the same ones as noted above for an estimated price.

The Host Blue determines whether it will use an actual, estimated or average price. The use of estimated or average pricing may result in a difference (positive or negative) between the price Employer pays on a specific claim and the actual amount the Host Blue pays to the provider. However, the BlueCard Program requires that the amount paid by the member and Employer is a final price; no future price adjustment will result in increases or decreases to the pricing of past claims.

Any positive or negative differences in estimated or average pricing are accounted for through variance accounts maintained by the Host Blue and are incorporated into future claim prices. As a result, the amounts charged to Employer will be adjusted in a following year, as necessary, to account for over- or underestimation of the past years' prices. The Host Blue will not receive compensation from how the estimated price or average price methods, described above, are calculated. Because all amounts paid are final, neither positive variance account amounts (funds available to be paid in the following year), nor negative variance amounts (the funds needed to be received in the following year), are due to or from Employer. If Employer terminates, you will not receive a refund or charge from the variance account.

Variance account balances are small amounts relative to the overall paid claims amounts and will be liquidated over time. The timeframe for their liquidation depends on variables, including, but not limited to, overall volume/number of claims processed and variance account balance. Variance account balances may earn interest at the federal funds or similar rate. Host Blues may retain interest earned on funds held in variance accounts.

3. BlueCard Program Fees and Compensation

Employer understands and agrees to reimburse Florida Blue for certain fees and compensation which Florida Blue is obligated under the BlueCard Program to pay to the Host Blues, to the Association and/or to vendors of BlueCard Program related services. The specific BlueCard Program fees and compensation that are charged to Employer are set forth in Exhibit B. BlueCard Program Fees and compensation may be revised from time to time.

Only the BlueCard Program access fee may be charged separately each time a claim is processed through the BlueCard Program. All other BlueCard Program related fees are included in the Administrative Fee.

The access fee is charged by the Host Blue to Florida Blue for making its applicable provider network available to Employer's. The access fee will not apply to non-participating provider claims. The access fee is charged on a per claim basis and is charged as a percentage of the discount/differential Florida Blue receives from the applicable Host Blue subject to a maximum of \$2,000 per claim. When charged, Florida Blue passes the access fee directly on to Employer.

Instances may occur in which the claim payment is zero or Florida Blue pays only a small amount because the amounts eligible for payment were applied to patient

cost sharing (such as a deductible or coinsurance). In these instances, Florida Blue will pay the Host Blue's access fee and pass it along directly to Employer as stated above even Employer paid little or had no claim liability.

An Administrative Fee encompasses fees Florida Blue charges to Employer for administering Employer's benefit plan. They may include both local (within Florida Blue's service area) and Inter-Plan fees. For purposes of this Agreement, they include the following BlueCard Program related fees other than the BlueCard Program access fee: namely, administrative expense allowance (AEA) fee, central financial agency fee, ITS transaction fee, toll free number fee, PPO provider directory fee and BlueCard Worldwide Program Fees, if applicable.

C. Special Cases: Value-Based Programs

Value-Based Programs Definitions

Accountable Care Organization (ACO): A group of healthcare providers who agree to deliver coordinated care and meet performance benchmarks for quality and affordability in order to manage the total cost of care for their member populations.

Global Payment/Total Cost of Care: A payment methodology that is defined at the patient level and accounts for either all patient care or for a specific group of services delivered to the patient such as outpatient, physician, ancillary, hospital services and prescription drugs.

Patient-Centered Medical Home (PCMH): A model of care in which each patient has an ongoing relationship with a primary care physician who coordinates a team to take collective responsibility for patient care and, when appropriate, arranges for care with other qualified physicians.

Shared Savings: A payment mechanism in which the provider and payer share cost savings achieved against a target cost budget based upon agreed upon terms and may include downside risk.

Value-Based Program (VBP): An outcomes-based payment arrangement and/or a coordinated care model facilitated with one or more local providers that is evaluated against cost and quality metrics/factors and is reflected in provider payment.

Value-Based Programs Overview

Employer's members may access covered healthcare services from providers that participate in a Host Blue's Value-Based Program. Value-Based Programs may be delivered either through the BlueCard Program or a Negotiated Arrangement. These Value-Based Programs may include, but are not limited to, Accountable Care Organizations, Global Payment/Total Cost of Care arrangements, Patient Centered Medical Homes and Shared Savings arrangements.

Value-Based Programs under the BlueCard Program

Under Value-Based Programs, a Host Blue may pay providers for reaching agreed upon cost/quality goals in the following ways:

The Host Blue may pass these provider payments to Florida Blue, which Florida Blue will pass directly on to Employer as either an amount included in the price of the claim or an amount charged separately in addition to the claim.

When such amounts are included in the price of the claim, the claim may be billed using one of the following pricing methods, as determined by the Host Blue:

(i) Actual Pricing: The charge to accounts for Value-Based Programs incentives/Shared Savings settlements is part of the claim. These charges are passed to Employer via an enhanced provider fee schedule.

(ii) Supplemental Factor: The charge to accounts for Value-Based Programs incentives/Shared Savings settlements is a supplemental amount that is included in the claim as an amount based on a specified supplemental factor (e.g., a small percentage increase in the claim amount). The supplemental factor may be adjusted from time to time.

When such amounts are billed separately from the price of the claim, they may be billed as follows:

- Per Member Per Month (PMPM) Billings: Per member per month billings for Value-Based Programs incentives/Shared Savings settlements to accounts are outside of the claim system. Florida Blue will pass these Host Blue charges directly through to Employer as a separately identified amount on the group billings; or,
- Where Host Blues pass on the costs of Value-Based Programs to Florida Blue as PMPM amounts not attached to specific claims, Florida Blue may elect to pass these amounts to Employer as a claim amount.

The amounts used to calculate either the supplemental factors for estimated pricing or PMPM billings are fixed amounts that are estimated to be necessary to finance the cost of a particular Value-Based Program. Because amounts are estimates, there may be positive or negative differences based on actual experience, and such differences will be accounted for in a variance account maintained by the Host Blue (in the same manner as described in the BlueCard claim pricing section above) until the end of the applicable Value-Based Program payment and/or reconciliation measurement period. The amounts needed to fund a Value-Based Program may be changed before the end of the measurement period if it is determined that amounts being collected are projected to exceed the amount necessary to fund the program or if they are projected to be insufficient to fund the program.

At the end of the Value-Based Program payment and/or reconciliation measurement period for these arrangements, Host Blues will take one of the following actions:

- Use any surplus in funds in the variance account to fund Value-Based Program payments or reconciliation amounts in the next measurement period.

- Address any deficit in funds in the variance account through an adjustment to the PMPM billing amount or the reconciliation billing amount for the next measurement period.

The Host Blue will not receive compensation resulting from how estimated, average or PMPM price methods, described above, are calculated. If Employer terminates, you will not receive a refund or charge from the variance account. This is because any resulting surpluses or deficits would be eventually exhausted through prospective adjustment to the settlement billings in the case of Value-Based Programs. The measurement period for determining these surpluses or deficits may differ from the term of this Agreement.

Variance account balances are small amounts relative to the overall paid claims amounts and will be liquidated over time. The timeframe for their liquidation depends on variables, including, but not limited to, overall volume/number of claims processed and variance account balance. Variance account balances may earn interest, and interest is earned at the federal funds or similar rate. Host Blues may retain interest earned on funds held in variance accounts.

Note: Members will not bear any portion of the cost of Value-Based Programs except when a Host Blue uses either average pricing or actual pricing to pay providers under Value-Based Programs.

Care Coordinator Fees

Host Blues may also bill Florida Blue for care coordinator fees for provider services which we will pass on to Employer as follows:

1. PMPM billings; or
2. Individual claim billings through applicable care coordination codes from the most current editions of either Current Procedural Terminology (CPT) published by the American Medical Association (AMA) or Healthcare Common Procedure Coding System (HCPCS) published by the U.S. Centers for Medicare and Medicaid Services (CMS).

As part of this Agreement, Florida Blue and Employer will not impose member cost sharing for care coordinator fees.

D. Return of Overpayments

Recoveries from a Host Blue or its participating and nonparticipating providers can arise in several ways, including, but not limited to, anti-fraud and abuse recoveries, healthcare provider/hospital bill audits, credit balance audits, utilization review refunds and unsolicited refunds. Recoveries will be applied in general, on either a claim-by-claim or prospective basis. If recovery amounts are passed on a claim-by-claim basis from a Host Blue to Florida Blue they will be credited to Employer. In some cases, the Host Blue will engage a third party to assist in identification or collection of recovery amounts. The fees of such a third party may be charged to Employer as a percentage of the recovery.

E. Inter-Plan Programs: Federal/State Taxes/Surcharges/Fees

In some instances federal or state laws or regulations may impose a surcharge, tax or other fee that applies to self-funded accounts. If applicable, Florida Blue will disclose any such surcharge, tax or other fee to Employer, which will be Employer's liability.

F. Nonparticipating Providers Outside Florida Blue's Service Area

1. Member Liability Calculation

a. In General

When covered healthcare services are provided outside of Florida Blue's service area by nonparticipating providers, the amount(s) a member pays for such services will be based on either the Host Blue's nonparticipating healthcare provider local payment or the pricing arrangements required by applicable state law. In these situations, the member may be responsible for the difference between the amount that the nonparticipating provider bills and

the payment Florida Blue will make for the covered services as set forth in this paragraph. Payments for out-of-network emergency services will be governed by applicable federal and state law.

b. Exceptions

In some exception cases, at Employer's direction, Florida Blue may pay claims from nonparticipating healthcare providers outside of Florida Blue's service area based on the provider's billed charge. This may occur in situations where a member did not have reasonable access to a participating provider, as determined by Florida Blue (in Florida Blue's sole and absolute discretion) or by applicable state law. In other exception cases, (at Employer's direction) Florida Blue may pay such claims based on the payment Florida Blue would make if Florida Blue were paying a nonparticipating provider inside of Florida Blue's service area, as described elsewhere in this Agreement. This may occur where the Host Blue's corresponding payment would be more than Florida Blue's in-service area nonparticipating provider payment. Florida Blue may choose to negotiate a payment with such a provider on an exception basis.

Unless otherwise stated, in any of these exception situations, the member may be responsible for the difference between the amount that the nonparticipating healthcare provider bills and the payment Florida Blue will make for the covered services as set forth in this paragraph.

2. Fees and Compensation

Employer understands and agrees to reimburse Florida Blue for certain fees and compensation which we are obligated under applicable Inter-Plan Arrangement requirements to pay to the Host Blues, to the Association and/or to vendors of Inter-Plan Arrangement-related services. The specific fees and compensation that are charged to Employer are set forth in Exhibit B, if applicable. Fees and compensation under applicable Inter-Plan Arrangements may be revised from time to time.

G. BlueCard Worldwide® Program

1. General Information

If members are outside the United States, (the Commonwealth of Puerto Rico and the U.S. Virgin Islands) (hereinafter: “BlueCard service area”), they may be able to take advantage of the BlueCard Worldwide Program when accessing covered healthcare services. The BlueCard Worldwide Program is unlike the BlueCard Program available in the BlueCard service area in certain ways. For instance, although the BlueCard Worldwide Program assists members with accessing a network of inpatient, outpatient and professional providers, the network is not served by a Host Blue. As such, when members receive care from providers outside the BlueCard service area, the members will typically have to pay the providers and submit the claims themselves to obtain reimbursement for these services.

- Inpatient Services

In most cases, if members contact the BlueCard Worldwide Service Center for assistance, hospitals will not require members to pay for covered inpatient services, except for their cost-share amounts. In such cases, the hospital will submit member claims to the BlueCard Worldwide Service Center to initiate claims processing. However, if the member paid in full at the time of service, the member must submit a claim to obtain reimbursement for covered healthcare services. Members must contact Florida Blue to obtain precertification for non-emergency inpatient services.

- Outpatient Services

Physicians, urgent care centers and other outpatient providers located outside the BlueCard service area will typically require members to pay in full at the time of service. Members must submit a claim to obtain reimbursement for covered healthcare services.

- Submitting a BlueCard Worldwide Claim

When members pay for covered healthcare services outside the BlueCard service area, they must submit a claim to obtain reimbursement. For institutional and professional claims, members should complete a BlueCard Worldwide International claim form and send the claim form with the provider’s itemized bill(s) to the BlueCard Worldwide Service Center address on the form to initiate claims processing. The claim form is available from Florida Blue, the BlueCard Worldwide Service Center, or online at www.bluecardworldwide.com. If members need assistance with their claim submissions, they should call the BlueCard Worldwide Service Center at 1.800.810.BLUE (2583) or call collect at 1.804.673.1177, 24 hours a day, seven days a week.

2. BlueCard Worldwide Program-Related Fees

Employer understands and agrees to reimburse Florida Blue for certain fees and compensation which we are obligated under applicable Inter-Plan Arrangement requirements to pay to the Host Blues, to the Association and/or to vendors of

Inter-Plan Arrangement related services. The specific fees and compensation that are charged to Employer under the BlueCard Worldwide Program are set forth in Exhibit B, if applicable. Fees and compensation under applicable Inter-Plan Arrangements may be revised from time to time.

SECTION IV

TERMINATION

4.1 Administration After Termination

Employer is solely liable and responsible for all claims incurred under the Group Health Plan by its covered group members and their dependents during the term of this Agreement, including those incurred claims which are not presented to Employer or Florida Blue during the term of this Agreement. Florida Blue will adjudicate all claims incurred during the term of this Agreement. For purposes of this Agreement, the date of an incurred claim is the date the particular service was rendered or the supply was furnished. After the effective date of termination of this Agreement, Employer will continue to provide Florida Blue with funds to pay claims incurred prior to the termination date and will continue to pay the applicable administrative fees as set forth in Exhibit "B".

4.2 Unilateral Termination

Employer or Florida Blue may unilaterally terminate this Agreement upon 150 days prior written notice to the other party after the initial term of this Agreement.

4.3 Termination On Anniversary Date

This Agreement shall terminate as of the date of any anniversary of the effective date of this Agreement, if either Employer or Florida Blue has given at least 150 days prior written notice to the other party of its intention not to renew this Agreement as of that anniversary date.

4.4 Termination Upon Default

Upon the occurrence of any of the following events, as determined by Florida Blue, this Agreement will automatically terminate at the end of the 8th business day following the day upon which Employer is notified in writing of any of the events of default set forth hereunder, and then only in the event that Employer has not cured the incident of default:

1. Employer's failure to provide adequate funds, as set in Exhibit "B", as necessary for the payment of claims pursuant to the Group Health Plan;
2. Employer's failure to pay any administrative fees or late penalty as set forth in Exhibit "B" of this Agreement;

3. Employer ceases to maintain a Group Health Plan;
4. Employer modifies the Group Health Plan without the prior written consent of Florida Blue;
5. At any time Florida Blue has reasonable grounds for insecurity with respect to Employer's financial ability to adequately fund the Group Health Plan, and Employer has failed to immediately provide adequate assurances of financial soundness to Florida Blue;
6. At any time any judicial or regulatory body determines that this Agreement, or any provision of this Agreement, is invalid or illegal, or that this arrangement constitutes an insurance policy or program which is subject to state and/or federal insurance regulations and/or taxation;
7. At any time Employer otherwise materially breaches this Agreement.

4.5 Rights and Responsibilities Upon Termination

In the event of termination of this Agreement, Employer will immediately notify each covered group member of the termination date.

Termination of this Agreement for any reason shall not affect the rights or obligations of either party which arise prior to the date of termination.

SECTION V

LEGAL ACTION; INDEMNIFICATION

5.1 Standard of Care

Florida Blue and Employer shall each use the care, skill, prudence and diligence under the circumstances then prevailing that a prudent person acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of like character and with like aims in the performance of its duties hereunder.

5.2 Liability; Indemnification

Florida Blue shall not be liable to Employer or any other person for any mistake of judgment or other action taken in good faith, or for any loss or damage occasioned thereby, unless the loss or damage is due to Florida Blue's gross negligence, criminal conduct or fraudulent acts.

Employer hereby agrees to indemnify and hold harmless Florida Blue, its directors, officers, employees and agents against any and all actions, claims, lawsuits, settlements, judgments, costs, interest, penalties, expenses and taxes, including but not limited to, attorneys' fees and courts costs, resulting from or arising directly

or indirectly out of or in connection with any function of Florida Blue under this Agreement, including the administration of any Cost Containment or Utilization Benefit Management Programs, or payments made pursuant to the direction of Employer, or arising from any legal action or proceeding to recover benefits under this Agreement, or arising from any allegation of a breach of confidentiality arising out of a release of confidential information to the Group or a third party unless it is determined that the direct and sole cause of such liability was the result of gross negligence, criminal conduct or fraudulent acts on the part of Florida Blue or any of its directors, officers, employees or agents. Further, Employer agrees to indemnify and hold harmless Florida Blue for any taxes or assessments, including penalties and interest, or any other amounts legally levied based on the terms of this Agreement. This provision applies to any amounts imposed, now or later, under the authority of any federal, state, or local taxing jurisdiction. This provision will continue in effect after termination of this Agreement for any reason.

5.3 Legal Actions

In the event Florida Blue is served with process in any lawsuit or is made a party to any arbitration proceeding or other legal action relating to any matter for which indemnification is required under the preceding paragraph, Employer shall, upon written request by Florida Blue, immediately furnish a defense to and indemnify and hold harmless Florida Blue in any such lawsuit, proceeding or other action and shall use its best efforts to secure, by motion or otherwise, the dismissal of Florida Blue from such lawsuit, proceeding or other action. Florida Blue will provide Employer with available data and materials that are reasonably necessary for the preparation of the defense of such lawsuit, proceeding or other action.

SECTION VI

MISCELLANEOUS PROVISIONS

6.1 Amendment

Except as otherwise provided for herein, this Agreement may be modified, amended, renewed, or extended only upon mutual agreement, in writing, signed by the duly authorized representatives of Employer and Florida Blue.

6.2 Subsidiaries and Affiliates

Any of the functions to be performed by Florida Blue under this Agreement may be performed by Florida Blue or any of its subsidiaries, affiliates, or designees.

6.3 Governing Law

This Agreement is subject to and shall be governed by the laws of the State of Florida, except where those laws are preempted by the laws of the United States.

6.4 Venue

All actions or proceedings instituted by Employer or Florida Blue hereunder shall be brought in a court of competent jurisdiction in Brevard County, Florida.

6.5 Waiver of Breach

Waiver of a breach of any provision of this Agreement shall not be deemed a waiver of any other breach of the same or a different provision.

6.6 Inconsistencies

If the provisions of this Agreement are in any way inconsistent with the provisions of the Group Health Plan, then the provisions of this Agreement shall prevail and the other provisions shall be deemed modified, but only to the extent necessary to implement the intent of the parties expressed herein.

6.7 Notices

Any notice required to be given pursuant to this Agreement shall be in writing, postage pre-paid, and shall be sent by certified or registered mail, return receipt requested, or by Federal Express or other overnight mail delivery for which evidence of delivery is obtained by the sender, to Florida Blue or Employer at the addresses indicated on the first page of this Agreement, or such other addresses that the parties may hereafter designate. The notice shall be effective on the date the notice was posted.

6.8 Entire Agreement

This Agreement, including the attachments hereto, contains the entire agreement between Florida Blue and Employer with respect to the specific subject matter hereof. Any prior agreements, promises, negotiations or representations, either verbal or written, relating to the subject matter of this Agreement and not expressly set forth in this Agreement are of no force and effect.

6.9 Severability

In the event any provision of this Agreement is deemed to be invalid or unenforceable, all other provisions shall remain in full force and effect.

6.10 Binding Effect of Agreement

The Agreement shall be binding upon and inure to the benefit of the parties, their agents, servants, employees, successors, and assigns unless otherwise set forth herein or agreed to by the parties.

6.11 Survival

The rights and obligations of the parties as set forth herein shall survive the termination of this Agreement to the extent necessary to effectuate the intent of the parties as expressed herein.

6.12 Independent Relationship

Notwithstanding any other provision of this Agreement, in the performance of the obligations of this Agreement, each party is at all times acting and performing as an independent contractor with respect to the other party. It is further expressly agreed that no work, act, commission or omission of either party (or any of its agents or employees) pursuant to the terms and conditions of this Agreement, shall be construed to make or render such party (or any of its agents or employees) an agent, servant, representative, or employee of, or joint venture with, such other party.

6.13 Sovereign Immunity.

Nothing in this Agreement shall serve to waive the Employer's sovereign immunity protections. The Employer does not waive its sovereign immunity as set forth in section 768.28, Florida Statutes, by entering into this Agreement.

6.14 Insurance Requirements.

Minimum Levels. During the Term of this Agreement, Florida Blue will maintain the following minimum levels of insurance coverage:

Commercial General Liability. Standard Insurance Services Office (ISO) Commercial General Liability (CGL) or equivalent form providing combined bodily injury and property damage limits of liability coverage of at least \$1,000,000 per occurrence, \$2,000,000 general aggregate and \$2,000,000 products and completed operations aggregate. The policy shall include Employer as an additional insured.

Automobile Liability. Coverage for all owned, hired and non-owned vehicles with a combined bodily injury and property damage limit of at least \$1,000,000 per accident. The policy shall include Employer as an additional insured.

Workers' Compensation and Employer's Liability. Coverage as required by Florida Workers' Compensation statutes or the Workers' Compensation statutes where the work is being performed, where employees reside and in accordance with the laws of each state. The policy will include Employers Liability coverage with limits of liability not less than \$500,000 Each Accident; \$500,000 Disease - Policy Limit; \$500,000 Disease - Each Employee.

Commercial Umbrella Liability. Umbrella Liability coverage over a schedule of underlying liability coverages as described above (Commercial General Liability, Automobile Liability, and Employer's Liability) for a combined bodily injury and property damage limit of at least \$5,000,000 each occurrence and \$5,000,000 general aggregate. The policy shall be follow form as respects extension of coverage to additional insureds.

Employee Theft or Employee Dishonesty. Limits of at least \$1,000,000 per occurrence, including Clients' (3rd Party) coverage.

Errors & Omissions (or Professional) Liability. Coverage with limits of at least \$5,000,000 per claim and \$20,000,000 aggregate is required. Coverage must apply to all operations and/or services performed under this contract.

Network Security and Privacy Liability. Coverage with limits of at least \$10,000,000 per claim and \$10,000,000 aggregate is required.

6.15 Execution of Agreement

This Agreement may be executed in any number of counterparts, each of which shall be deemed an original and such counterparts shall constitute one and the same instrument.

IN WITNESS WHEREOF, on the date first written above, the parties have caused this Agreement to be executed by their duly authorized representatives.

BLUE CROSS AND BLUE SHIELD
D/B/A FLORIDA
BLUE

SCHOOL BOARD OF FLORIDA, INC.
INDIAN RIVER COUNTY

Signature

Signature

Lynn Esposito
Name (Printed)

Name (Printed)

Vice President, Sales Operations
Title

Title

Date

Date

EXHIBIT "A"
to the
ADMINISTRATIVE SERVICES AGREEMENT
between
BLUE CROSS AND BLUE SHIELD OF FLORIDA, INC.D/B/A FLORIDA BLUE
and
SCHOOL BOARD OF INDIAN RIVER COUNTY
GROUP HEALTH PLAN

The entire Group Health Plan is attached hereto and made a part of this Agreement.

EXHIBIT "B"
to the
ADMINISTRATIVE SERVICES AGREEMENT
between
BLUE CROSS AND BLUE SHIELD OF FLORIDA, INC. D/B/A FLORIDA BLUE
and
SCHOOL BOARD OF INIDAN RIVER COUNTY

FINANCIAL ARRANGEMENTS

I. Effective Date

The effective date of this Exhibit is October 1, 2017.

II. Monthly Payments.

A. Each month, Florida Blue will notify Employer of the amount due to satisfy the previous month's paid claims liability. Florida Blue also will provide Employer with a detailed printout of the previous month's claims payments. Employer agrees to pay the full amount of the bill within ten (10) days of the written notification. If the payment is not received by Florida Blue by the payment due date, the payment will be considered past due and subject to a late payment charge, as set forth below. Additionally, Florida Blue will immediately suspend claims until payment is received by Florida Blue.

B. Employer agrees to pay to Florida Blue, each month during and after the term of this Agreement, an administrative fee, as set forth below. Employer agrees to pay to Florida Blue, each month, the administrative fee within forty-five (45) days of the written notification of the amount due. If payment is not received by Florida Blue by the due date, the payment will be considered past due and subject to a late payment charge, as set forth below. Additionally, Florida Blue will immediately suspend claims until payment is received by Florida Blue.

III. Funding Information

A. Method of Funding Transfer: ACH

IV. Administrative Fees:

A. Administrative fees during the term of the Agreement:

\$48.25 per employee per month from October 1, 2017 through September 30, 2020. This fee includes a \$2.00 Agent of Record fee.

\$49.70 per employee per month from October 1, 2020 through September 30, 2022. This fee includes a \$2.00 Agent of Record fee.

B. Florida Blue will pay Employer \$100,000 wellness/audit contribution in 2017, upon final execution of this Agreement, and each year upon renewal of the Agreement Florida Blue will pay Employer the following wellness/audit contributions:

- Florida Blue will pay \$75,000 wellness/audit contribution on October 1, 2017
- Florida Blue will pay \$75,000 wellness/audit contribution on October 1, 2018
- Florida Blue will pay \$75,000 wellness/audit contribution on October 1, 2019
- Florida Blue will pay \$50,000 wellness/audit contribution on October 1, 2020
- Florida Blue will pay \$50,000 wellness/audit contribution on October 1, 2021

There will be a 120 day termination notice required for both parties.

C. A full-time onsite customer service representative is included in this Agreement from October 1, 2017 through September 30, 2022. The on-site representative position will be a 40 hour per week position.

D. Administrative fees after the termination of the Agreement: 8% of claims paid.

E. Access fees of up to 2.52% of Network Savings for PPO provider claims and 4.51% of Network savings for Traditional provider claims may be assessed for claims incurred in states under the BlueCard program as explained in more detail under Section III, subsection 3.9 below. This access fee will not exceed two thousand dollars (\$2,000) for any one claim and will not apply in Florida, South Carolina or in Consortium Plan service areas where enrolled members reside. Access fees will apply in Consortium Plan service areas where no enrolled members reside. A determination of the Consortium Plan service areas that will not apply access fees for services rendered to members will be made on the basis of enrollment on each subsequent anniversary of this Agreement's effective

date. Access fees will be applied on the basis of where the service was incurred, and not where the member resides.

Network Savings is defined as the total of the amounts computed by subtracting each “allowed amount” for a particular service under the terms of a participating provider’s written agreement from each “billed amount” for such service. In no event shall the term “Network Savings” include duplicate charges or billed amounts for services or supplies not covered under the Employer’s Plan. The term “allowed amount” means the amount received as payment in full by a participating provider, under that provider’s written agreement, from both Florida Blue and covered individuals under Employer’s Plan for claims submitted to, and paid by Florida Blue for a particular covered service, and the term “billed amount” means the amount which would be received by such provider for the same covered service utilizing that provider’s charges.

V. Late Payment Penalty

- A. A daily charge of .00038 times the amount of overdue payment.

VI. Expected Enrollment

- A. The administrative fees referenced above are based on an expected enrollment of: 1,900.
- B. If the actual enrollment changes by fifteen (15)% from this expected enrollment, Florida Blue reserves the right to adjust the administrative fees as set forth in the Agreement. Administrative fees will be charged based on actual enrollment.

EXHIBIT "C"
to the
ADMINISTRATIVE SERVICES AGREEMENT
between
BLUE CROSS AND BLUE SHIELD OF FLORIDA, INC. D/B/A FLORIDA BLUE
and
SCHOOL BOARD OF INDIAN RIVER COUNTY
HIPAA-AS ADDENDUM TO ADMINISTRATIVE SERVICES AGREEMENT

This addendum ("Addendum") is effective upon execution and amends that Administrative Services Agreement ("Agreement") made as of October 1, 2017 by and among Blue Cross and Blue Shield of Florida, Inc. d/b/a Florida Blue ("Florida Blue"); School District of Indian River County ("Employer") and School District of Indian River County Group Health Plan ("GHP").

WHEREAS, Employer has established and maintains GHP as a self-insured employee welfare benefit plan, as described in GHP's Plan Document (referred to in the Agreement as the Group Health Plan); and

WHEREAS, Employer and GHP desire to retain Florida Blue to provide certain claim processing and administrative services with respect to GHP; and

WHEREAS, Employer, GHP, and Florida Blue agree to modify the Agreement to incorporate the provisions of this Addendum to address applicable requirements of the implementing regulations, codified at 45 Code of Federal Regulations ("C.F.R.") Parts 160-64, for the Administrative Simplification provisions of Title II, Subtitle F of the Health Insurance Portability and Accountability Act of 1996 (collectively, "HIPAA-AS"), so that GHP may meet its compliance obligations under HIPAA-AS, and to include additional provisions that Employer, GHP, and Florida Blue desire to have as part of the Agreement;

NOW, THEREFORE, in consideration of the mutual promises contained herein, Employer, GHP, and Florida Blue hereby agree as follows:

PART 1—DEFINITIONS

I. DEFINITIONS

All capitalized terms in this Addendum that are not defined by this Addendum will have the meaning ascribed to them by 45 C.F.R. Parts 160-64. The following terms have the following meanings when used in this Addendum:

- A. "Breach" means the unauthorized acquisition, access, use or disclosure of PHI which compromises the security or privacy of PHI.

- B.** “Covered Employee” means the person to whom coverage under GHP has been extended by Employer.
- C.** “Covered Person” means the Covered Employee and any other persons to whom coverage has been extended under GHP as specified by GHP’s Plan Document.
- D.** “Creditable Coverage Certificate” means a certificate disclosing information relating to an individual’s creditable coverage under a health care benefit program for purposes of reducing any preexisting condition limitation or exclusion imposed by any group health plan coverage.
- E.** “Disclose” and “disclosure” mean, with respect to Protected Health Information, release, transfer, providing access to or divulging to a person or entity not within Florida Blue.
- F.** “Electronic Protected Health Information” means Protected Health Information that is (1) transmitted by electronic media or (2) maintained in electronic media.
- G.** “Protected Health Information” means the Protected Health Information, as that term is defined in 45 C.F.R. § 160.103, that Florida Blue creates or receives for, on behalf of, or from GHP (or from a GHP Business Associate) in the performance of Florida Blue’s duties under the Agreement and this Addendum. For purposes of this Addendum, Protected Health Information encompasses Electronic Protected Health Information.
- H.** “Plan Document” means GHP’s written documentation that informs Covered Persons of the benefits to which they are entitled from GHP and describes the procedures for (1) establishing and carrying out funding of the benefits to which Covered Persons are entitled under GHP, (2) allocating and delegating responsibility for GHP’s operation and administration, and (3) amending the Plan Document. Employer and GHP represent and warrant that GHP’s Plan Document provides for the allocation and delegation of the responsibilities assigned to Florida Blue under the Agreement.
- I.** “Unsecured PHI” means PHI that is not secured through the use of technology or methods approved by the Secretary of Health and Human Services to render the PHI unusable, unreadable or indecipherable to unauthorized individuals.
- J.** “Use” means, with respect to Protected Health Information, utilization, employment, examination, analysis or application within Florida Blue.

PART 2--FLORIDA BLUE'S RESPONSIBILITIES

II. SERVICES PROVIDED BY FLORIDA BLUE

During the continuance of the Agreement, Florida Blue will perform the services set forth in the Agreement with respect to the benefits offered to Covered Persons by GHP.

III. PRIVACY AND SECURITY OF PROTECTED HEALTH INFORMATION

A. Preservation of Privacy

Florida Blue will keep confidential all Protected Health Information that Florida Blue creates or receives on GHP's behalf or receives from GHP (or another Business Associate of GHP) in the performance of its duties under the Agreement and this Addendum.

B. Prohibition on Non-Permitted Use or Disclosure

Florida Blue will neither use nor disclose Protected Health Information (including any Protected Health Information that Florida Blue may receive from a GHP Business Associate) except (1) as permitted or required by this Addendum, (2) as permitted or required in writing by GHP, or (3) as Required by Law.

C. Permitted Uses and Disclosures

Florida Blue will be permitted to use or disclose Protected Health Information only as follows:

1. GHP's Payment Activities and Health Care Operations

Florida Blue will be permitted to use and disclose Protected Health Information for Payment, Health Care Operations, and Data Aggregation for GHP, including programs administered by Florida Blue for GHP that may improve the quality and reduce the cost of care Covered Persons receive. Those programs administered by Florida Blue for GHP:

_____ include (but are not limited to)

X do not include

a payer-based health record program (*i.e.*, Care Profile).

2. Another Covered Entity's Payment Activities and Health Care Operations

Florida Blue will be permitted to disclose Protected Health Information in accordance with 45 C.F.R. § 164.506(c) for the Payment activities of

another Covered Entity or Health Care Provider and for the qualifying Health Care Operations of another Covered Entity.

3. **Provider's Treatment Activities**

Florida Blue will be permitted to disclose Protected Health Information in accordance with 45 C.F.R. § 164.506(c) for the Treatment activities of a Health Care Provider.

4. **Covered Person Permission**

Florida Blue will be permitted to use or disclose Protected Health Information in accordance with an authorization or other permission granted by an Individual (or the Individual's Personal Representative) in accordance with 45 C.F.R. § 164.508 or 45 C.F.R. § 164.510, as applicable.

5. **Florida Blue's Own Management and Administration**

a. **Protected Health Information Use**

Florida Blue will be permitted to use Protected Health Information as necessary for Florida Blue's proper management and administration or to carry out Florida Blue's legal responsibilities.

b. **Protected Health Information Disclosure**

Florida Blue will be permitted to disclose Protected Health Information as necessary for Florida Blue's proper management and administration or to carry out Florida Blue's legal responsibilities only (i) if the disclosure is Required by Law, or (ii) if before the disclosure, Florida Blue obtains from the entity to which the disclosure is to be made reasonable assurance, evidenced by written contract, that the entity will (1) hold Protected Health Information in confidence, (2) use or further disclose Protected Health Information only for the purposes for which Florida Blue disclosed it to the entity or as Required by Law; and (3) notify Florida Blue of any instance of which the entity becomes aware in which the confidentiality of any Protected Health Information was breached.

6. **De-Identified Health Information**

Florida Blue may use Protected Health Information to create De-Identified Health Information in conformance with 45 C.F.R. § 164.514(b). Florida Blue may use and disclose De-Identified Health Information for any purpose, including after any termination of the Agreement and this Addendum.

7. **Limited Data Set**

- a. **Creation of Limited Data Set.** Florida Blue may use Protected Health Information to create a Limited Data Set:
- i. that contains the minimum amount of Protected Health Information reasonably necessary to accomplish the purposes set out in Paragraph b of this Section III.C.6, below; and
 - ii. from which have been removed all of the direct identifiers, as specified in 45 C.F.R. § 164.514(e)(2), of the Individuals whose Protected Health Information is included in the Limited Data Set or of the relatives, household members and employers of those Individuals.
- b. **Florida Blue's Permitted Uses and Disclosures.** Florida Blue may use and disclose the Limited Data Set for only Health Care Operations permitted by this Addendum.
- c. **Prohibition on Unauthorized Use or Disclosure.**
- i. Florida Blue will neither use nor disclose the Limited Data Set for any purpose other than as permitted by Paragraph b of this Section III.C.6, as otherwise permitted in writing by GHP, or as Required by Law.
 - ii. Florida Blue is not authorized to use or disclose the Limited Data Set in a manner that would violate the Privacy Rule, 45 C.F.R. Part 164, Subpart E, if done by GHP.
 - iii. Florida Blue will not attempt to identify the information contained in the Limited Data Set or contact any Individual who may be the subject of information contained in the Limited Data Set.
- d. **Information Safeguards.** Florida Blue will adopt and use appropriate administrative, physical, and technical safeguards to preserve the integrity and confidentiality of the Limited Data Set and to prevent its use or disclosure other than as permitted by this Section III.C.6.

- e. **Permitted Subcontractors, and Agents.** Florida Blue will require any agent or subcontractor to which it discloses the Limited Data Set, to agree to comply with the same restrictions and conditions that apply to Florida Blue's use and disclosure of the Limited Data Set pursuant to this Section III.C.6.
- f. **Breach of Privacy Obligations.** Florida Blue will report to GHP any use or disclosure of the Limited Data Set that is not permitted by this Section III.C.6 of which Florida Blue becomes aware.

D. Minimum Necessary

Florida Blue will, in the performance of its functions and activities on GHP's behalf under the Agreement and this Addendum, make reasonable efforts to use, to disclose, or to request of a Covered Entity only the minimum necessary amount of Protected Health Information to accomplish the intended purpose of the use, the disclosure, or the request, except that Florida Blue will not be obligated to comply with this minimum necessary limitation with respect to:

1. Disclosures to GHP, as distinguished from disclosures to Employer;
2. Disclosure to or request by a health care provider for Treatment;
3. Use with or disclosure to a Covered Person who is the subject of Protected Health Information, or that Covered Person's Personal Representative;
4. Use or disclosure made pursuant to an authorization compliant with 45 C.F.R. § 164.508 that is signed by an Individual who is the subject of Protected Health Information to be used or disclosed, or by that Individual's Personal Representative, as defined in 45 C.F.R. § 164.502(g);
5. Disclosure to the United States Department of Health and Human Services ("DHHS") in accordance with Section VIII below;
6. Use or disclosure that is Required by Law; or
7. Any other use or disclosure that is excepted from the minimum necessary limitation as specified in 45 C.F.R. § 164.502(b)(2).

E. Disclosure to GHP and GHP's Business Associates

Other than disclosures permitted by Section III.C. above, Florida Blue will not disclose Protected Health Information to GHP, a GHP Business Associate, or a GHP Vendor, except as directed by GHP in writing.

F. Disclosure to Florida Blue's Subcontractors and Agents

Florida Blue may disclose Protected Health Information to a subcontractor or agent. Florida Blue will require each subcontractor and agent to which Florida Blue may disclose Protected Health Information to provide reasonable assurance, evidenced by written contract, that such subcontractor or agent will comply with the same privacy and security obligations with respect to Protected Health Information as this Addendum applies to Florida Blue.

G. Disclosure to Employer

Florida Blue will not disclose any Protected Health Information to Employer, except as permitted by and in accordance with PART 3 below.

H. Reporting Non-Permitted Use or Disclosure and Security Incidents

1. Privacy Breach

Florida Blue will report to GHP any use or disclosure of Protected Health Information not permitted by this Addendum or in writing by GHP, including Breaches of Unsecured PHI, of which Florida Blue becomes aware in accordance with relevant legal requirements. Florida Blue will cooperate with GHP in GHP's performance of investigation or assessments necessary to determine whether a Breach of Unsecured PHI has occurred. GHP shall bear sole responsibility for determining the need for and implementing notification concerning any Breach of Unsecured PHI,

2. Security Incidents

Florida Blue will report to GHP any incident of which Florida Blue becomes aware that is (a) a successful unauthorized access, use or disclosure of Electronic Protected Health Information; or (b) a successful major (i) modification or destruction of Electronic Protected Health Information or (ii) interference with system operations in an Information System containing Electronic Protected Health Information. Upon GHP's request, Florida Blue will report any incident of which Florida Blue becomes aware that is a successful minor (a) modification or destruction of Electronic Protected Health Information or (b) interference with system operations in an Information System containing Electronic Protected Health Information.

3. **Data Security Breach**

Notwithstanding anything in this Agreement to the contrary, the parties acknowledge and agree to comply with the requirements of section 501.171, Florida Statutes. In the event of a breach of security as defined in section 501.171, Florida Statutes, Florida Blue shall notify Employer immediately, but no later than ten (10) calendar days following a determination of a breach of data security involving Employer's data. Additionally, Florida Blue shall reasonably cooperate with Employer regarding Employer's statutory notification requirements, and Florida Blue shall be fully responsible for the costs incurred by Employer in complying with such statutory notification requirements. Florida Blue will be deemed to have complied with the notice requirements in this paragraph if it provides notice pursuant to rules, regulations, procedures, or guidelines established by the covered entity's primary or functional federal regulator in the event of a breach of security.

I. **Duty to Mitigate**

Florida Blue will mitigate to the extent practicable any harmful effect of which Florida Blue is aware that is caused by any use or disclosure of Protected Health Information in violation of this Addendum.

J. **Termination of Addendum**

GHP will have the right to terminate the Agreement and this Addendum if Florida Blue has engaged in a pattern of activity or practice that constitutes a material breach or violation of Florida Blue's obligations regarding Protected Health Information under this Addendum and, on notice of such material breach or violation from GHP, fails to take reasonable steps to cure the breach or end the violation. If Florida Blue fails to cure the material breach or end the violation within 90 days after receipt of GHP's notice, GHP may terminate the Agreement and this Addendum by providing Florida Blue written notice of termination, stating the uncured material breach or violation that provides the basis for the termination and specifying the effective date of the termination.

K. **Disposition of Protected Health Information**

1. **Return or Destruction Feasible**

Upon termination of the Addendum, Florida Blue will, if feasible, return to GHP or destroy, all Protected Health Information in Florida Blue's custody or control (or in the custody or control of any subcontractor or agent to which Florida Blue disclosed Protected Health Information). Florida Blue will complete such return or destruction as promptly as practical after termination of the Addendum.

2. **Return or Destruction Not Feasible**

Florida Blue will identify for GHP any Protected Health Information that Florida Blue (or any subcontractor or agent to which Florida Blue disclosed Protected Health Information) cannot feasibly return to GHP or destroy upon termination of the Addendum and will describe the purposes that

make the return to GHP or destruction infeasible. Florida Blue will limit its (and, by its written contract pursuant to Section III.F. above, any subcontractor's or agent's) further use or disclosure of Protected Health Information after termination of the Addendum to the purposes that make return to GHP or destruction infeasible and to those uses or disclosures Required by Law.

3. Ongoing Privacy and Security Obligations

Florida Blue's obligations to preserve the privacy and safeguard the security of Protected Health Information as specified in this Addendum will survive termination or other conclusion of the Agreement and this Addendum.

IV. ACCESS, AMENDMENT, AND DISCLOSURE ACCOUNTING FOR PROTECTED HEALTH INFORMATION

A. Access

Florida Blue will, consistent with 45 C.F.R. § 164.524(b)(2), make available to the Covered Person (or the Covered Person's Personal Representative) for inspection and copying any of the Protected Health Information about the Covered Person that qualifies as part of a Designated Record Set that Florida Blue has in its custody or control, and that is not exempted from access by 45 C.F.R. § 164.524(a), so that GHP can meet its access obligations under 45 C.F.R. § 164.524.

B. Amendment

Florida Blue will, consistent with 45 C.F.R. § 164.526(b)(2), amend, pursuant to a Covered Person's written request to amend (or a written request to amend by the Covered Person's Personal Representative), any portion of Protected Health Information about the Covered Person that qualifies as part of a Designated Record Set that Florida Blue has in its custody or control, so that GHP can meet its amendment obligations under 45 C.F.R. § 164.526.

C. Disclosure Accounting

So that GHP may meet its disclosure accounting obligations under 45 C.F.R. § 164.528, Florida Blue will do the following:

1. Disclosure Tracking

Starting April 14, 2003, Florida Blue will, consistent with 45 C.F.R. § 164.528(b), record each disclosure of Protected Health Information that is not excepted from disclosure accounting under 45 C.F.R. § 164.528(a) that Florida Blue makes to GHP or to a third party ("Accountable Disclosures").

2. Disclosure Tracking Time Periods

Florida Blue will have available for Covered Person the disclosure information for each Accountable Disclosure for at least six (6) years immediately following the date of the Accountable Disclosure (except Florida Blue will not be required to have disclosure information for disclosures occurring before April 14, 2003).

3. Provision of Disclosure Information

Florida Blue will, consistent with 45 C.F.R. § 164.528(c)(1), make available to the Covered Person (or the Covered Person's Personal Representative) the disclosure information regarding the Covered Person, so that GHP can meet its disclosure accounting obligations under 45 C.F.R. § 164.528.

D. Restriction Requests

GHP will direct a Covered Person to promptly notify Florida Blue in the manner designated by Florida Blue of any request for restriction on the use or disclosure of Protected Health Information about a Covered Person that may affect Florida Blue. Consistent with 45 C.F.R. § 164.522(a), and on behalf of GHP, Florida Blue will agree to or deny any such restriction request. Florida Blue will not be in breach of the Agreement or this Addendum for failure to comply with a restriction request on the use or disclosure of Protected Health Information about a Covered Person unless GHP or the Covered Person (or the Covered Person's Personal Representative) notifies Florida Blue in the manner designated by Florida Blue of the terms of the restriction and Florida Blue agrees to the restriction request in writing.

E. Confidential Communications

Florida Blue will provide a process for a Covered Person to request that Florida Blue communicate with the Covered Person about Protected Health Information about the Covered Person by confidential alternative location, and Covered Person to provide Florida Blue with the information that Florida Blue needs to be able to evaluate that request. Consistent with 45 C.F.R. § 164.522(b) and on behalf of GHP, Florida Blue will agree to or deny any confidential communication request. Furthermore, Florida Blue will develop policies and procedures consistent with 45 C.F.R. § 164.522(b) to fulfill its obligations under this paragraph.

Florida Blue will provide a process for termination of any requirement to communicate with the Covered Person about Protected Health Information about the Covered Person by confidential alternative location.

F. Complaint Process

Florida Blue will, consistent with 45 C.F.R. § 164.530(d) and on behalf of GHP, provide a process for Covered Persons (or Covered Person's Personal Representative) to make complaints concerning Florida Blue's policies and procedures, which policies and procedures GHP hereby adopts as its own so that GHP can meet its compliance obligations under 45 C.F.R. Part 164.

V. GHP'S PRIVACY PRACTICES NOTICE

A. Preparation of GHP's Privacy Practices Notices

Florida Blue will prepare Privacy Practices Notices appropriate for the benefit plans that Florida Blue administers for GHP under the Agreement and reflective of the requirements of 45 C.F.R. Part 164 pertaining to use and disclosure of Protected Health Information and Covered Person's rights with respect to Protected Health Information. The Privacy Practices Notices will address whether GHP discloses or authorizes Florida Blue to disclose to Employer enrollment data, Summary Health Information that may include Covered Persons' Individually Identifiable Health Information, or Protected Health Information for plan administration functions. Unless otherwise agreed upon by the Parties, GHP hereby adopts Florida Blue's Privacy Practices Notice attached as **EXHIBIT 1**, and any future revisions thereof, as its own.

B. Distribution of GHP's Privacy Practices Notice

Florida Blue will distribute GHP's then effective and appropriate Privacy Practices Notice to each new Covered Employee upon the Covered Employee's enrollment in GHP and to any Covered Employee upon request. Florida Blue will distribute any GHP revised Privacy Practices Notice to each Covered Employee then enrolled in GHP, and may distribute any GHP revised Privacy Practices Notice to any other Covered Person over the age of 18 then enrolled in GHP, within sixty (60) days after any material change in GHP's Privacy Practices Notice.

Florida Blue will distribute GHP's Privacy Practices Notice to any Covered Person requesting it. Additionally, every three (3) years after April 14, 2003, Florida Blue will notify each Covered Employee then enrolled in GHP, and may notify any other Covered Person over the age of 18 then enrolled in GHP, of the availability of GHP's Privacy Practices Notice upon request.

C. Florida Blue to Comply with Notices

Florida Blue will neither use nor disclose Protected Health Information in any manner inconsistent with the content of GHP's then current Privacy Practices Notice applicable to the benefit plans that Florida Blue administers for GHP under the Agreement.

VI. ISSUANCE OF CERTIFICATE OF CREDITABLE COVERAGE

At the written or electronic direction of Employer or GHP, Florida Blue may use and disclose Protected Health Information to issue to each Covered Person, whose coverage under a benefits plan administered pursuant to the Agreement terminates during the term of the Agreement, a Certificate of Creditable Coverage. The Certificate of Creditable Coverage will be based upon the coverage that the Covered Person had under the benefits plan administered pursuant to the Agreement and the information that

Employer or GHP provides to Florida Blue regarding the Covered Person's coverage eligibility and coverage termination under that benefits plan.

VII. SAFEGUARDING PROTECTED HEALTH INFORMATION

A. Privacy of Protected Health Information

Florida Blue will maintain reasonable and appropriate administrative, physical, and technical safeguards, consistent with 45 C.F.R. § 164.530(c) and any other implementing regulations issued by DHHS that are applicable to Florida Blue as GHP's Business Associate, to protect against reasonably anticipated threats or hazards to and to ensure the security and integrity of Protected Health Information, to protect against reasonably anticipated unauthorized use or disclosure of Protected Health Information, and to reasonably safeguard Protected Health Information from any intentional or unintentional use or disclosure in violation of this Addendum.

B. Security of Electronic Protected Health Information

Florida Blue will develop, implement, maintain, and use administrative, technical, and physical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of Electronic Protected Health Information that Florida Blue creates, receives, maintains, or transmits on behalf of GHP consistent with the Security Rule, 45 C.F.R. Part 164, Subpart C.

VIII. INSPECTION OF INTERNAL PRACTICES, BOOKS, AND RECORDS

Florida Blue will make its internal practices, books, and records relating to its use and disclosure of Protected Health Information available to GHP and to DHHS to determine GHP's compliance with 45 C.F.R. Part 164, Subpart E "Privacy of Individually Identifiable Health Information."

PART 3—EMPLOYER'S RESPONSIBILITIES

IX. DATA EXCHANGE BETWEEN EMPLOYER AND FLORIDA BLUE

A. Enrollment Data

Florida Blue may disclose to Employer the minimum necessary information regarding whether an individual is a Covered Person participating in GHP or enrolled or disenrolled from coverage under the GHP.

Employer may electronically exchange data with Florida Blue regarding the enrollment and disenrollment of Covered Persons as participants in GHP using the Enrollment and Disenrollment in Health Plan Standard Transaction (ASC X12N 834-Benefit Enrollment and Maintenance) as specified in 45 C.F.R. Part 162, Subpart O.

B. Other Data Exchanges and Notifications

Employer will exchange with Florida Blue all data not otherwise addressed in this Section IX and any notification by using such forms, tape formats, or electronic formats as Florida Blue may approve. Employer will furnish all information reasonably required by Florida Blue to effect such data exchanges or notifications.

X. SUMMARY HEALTH INFORMATION

Upon Employer's written request for the purpose either (A) to obtain premium bids for providing health insurance coverage under GHP, or (B) to modify, amend, or terminate GHP, Florida Blue will provide Summary Health Information regarding the Covered Persons participating in GHP to Employer.

XI. EMPLOYER'S CERTIFICATION

Employer hereby makes the certification specified in **EXHIBIT 2** so that Employer may request and receive the minimum necessary Protected Health Information from Florida Blue for those plan administration functions that Employer will perform for GHP. GHP therefore authorizes Florida Blue to disclose the minimum necessary Protected Health Information to those authorized representatives of Employer as specified in **EXHIBIT 3** for the plan administration functions that Employer will perform for GHP as specified in GHP's Plan Document as amended and in **EXHIBIT 3**. Florida Blue may rely on Employer's certification and GHP's authorization that Employer has provided the requisite certification and will have no obligation to verify (1) that GHP's Plan Document has been amended to comply with the requirements of 45 C.F.R. § 164.504(f)(2), 45 C.F.R. § 164.314(b)(2), or this Section XI, or (2) that Employer is complying with GHP's Plan Document as amended.

PART 4—MISCELLANEOUS

XII. AUTOMATIC AMENDMENT TO CONFORM TO APPLICABLE LAW

Upon the compliance date of any final regulation or amendment to final regulation with respect to Protected Health Information, Standard Transactions, the security of Health Information, or other aspects of HIPAA-AS applicable to this Addendum or to the Agreement, this Addendum will automatically amend such that the obligations imposed on Employer, GHP, and Florida Blue remain in compliance with such regulations, unless Florida Blue elects to terminate the Agreement by providing Employer and GHP notice of termination in accordance with the Agreement at least **90** days before the compliance date of such final regulation or amendment to final regulation.

XIII. CONFLICTS

The provisions of this Addendum will override and control any conflicting provision of the Agreement. All nonconflicting provisions of the Agreement will remain in full force and effect.

XIV. ADD GHP AS A PARTY TO AGREEMENT

Notwithstanding Section 3.1 of the Agreement, in order to make clear the respective HIPAA-AS compliance obligations of Florida Blue, GHP, and Employer, as set forth in this Addendum, GHP shall hereby be added as a separate party to the Agreement.

XV. REVISION TO SECTION 3.3

The first sentence of Section 3.3 of the Agreement shall be deleted and replaced as follows: "The Florida Blue shall provide claims processing services on behalf of the Group Health Plan."

XVI. REVISION TO SECTION 3.6

In order for GHP to be able to comply with its obligations under the HIPAA-AS Privacy and Security Rules and for Employer and Florida Blue to be able to comply with their obligations hereunder, the terms and conditions of Section 3.6 of the Agreement, and any subsequent amendments made thereto by the parties, shall be made subject to this Addendum.

XVII. REVISION TO SECTION 6.6

Section 6.6 of the Agreement shall be given effect except with respect to the subject matter of this Addendum, in which case Section XIII of this Addendum shall control.

XVIII. COMPLIANCE DATE FOR SECURITY OBLIGATIONS

Florida Blue's security obligations as set forth in Sections III.F, III.H.2, and VII.B herein shall take effect the later of (A) the last date set forth in PART 5 below or (B) the compliance deadline of the HIPAA-AS Security Rule (which is, as of the date hereof, April 20, 2005 or April 20 2006 for Small Health Plans).

XVIX. HITECH COMPLIANCE

Florida Blue shall comply with all applicable requirements of Title XIII, Subtitle D of the Health Information Technology for Economic and Clinical Health Act ("HITECH"), 42 U.S.C. Sections 17921-17954 and all applicable HITECH implementing regulations issued by the Department of Health and Human Services as of the date by which Florida Blue must comply with such statutory and regulatory requirements.

PART 5—SIGNATURES

**BLUE CROSS AND BLUE SHIELD
FLORIDA BLUE:**

**SCHOOL BOARD OF FLORIDA D/B/A
INDIAN RIVER COUNTY GROUP
HEALTH PLAN**

By: _____

By: _____

Title: Vice President, Sales Operations

Title: _____

Date: May 30, 2017

Date: _____

SCHOOL BOARD OF INDIAN RIVER COUNTY:

By: _____

Title: _____

Date: _____

EXHIBIT 1—SAMPLE NOTICE OF PRIVACY PRACTICES

THIS NOTICE DESCRIBES HOW MEDICAL INFORMATION ABOUT YOU MAY BE USED AND DISCLOSED AND HOW YOU CAN GET ACCESS TO THIS INFORMATION.

PLEASE REVIEW IT CAREFULLY.

This Notice is effective as of September 03, 2013.

We (Blue Cross and Blue Shield of Florida, Inc., d/b/a/ Florida Blue and Health Options, Inc., d/b/a Florida Blue HMO, collectively referred to as Florida Blue in this Notice) understand the importance of, and are committed to, maintaining the privacy of your protected health information (PHI). PHI is health and nonpublic personal financial information that can reasonably be used to identify you and that we maintain in the normal course of either administering your employer's self-insured group health plan or providing you with insured health care coverage and other services. PHI also includes your personally identifiable information that we may collect from you in connection with the application and enrollment process for health insurance coverage.

We are required by applicable federal and state laws to maintain the privacy of your PHI. We are also required to provide you with this Notice which describes our privacy practices, our legal duties, and your rights concerning your PHI. We are required to follow the privacy practices that are described in this Notice while it is in effect.

We reserve the right to change our privacy practices and the terms of this Notice at any time and to make the terms of our revised Notice effective for all of your PHI that we either currently maintain or that we may maintain in the future. If we make a significant change in our privacy practices, we will post a revised Notice on our web site by the effective date, and provide the revised Notice, or information about the change and how to get the revised Notice, to covered individuals in our next annual mailing.

How we protect your PHI:

- Our employees are trained on our privacy and data protection policies and procedures;
- We use administrative, physical and technical safeguards to help maintain the privacy and security of your PHI;
- We have policies and procedures in place to restrict our employees' use of your PHI to those employees who are authorized to access this information for treatment or payment purposes or to perform certain healthcare operations; and
- Our corporate Business Ethics, Integrity & Compliance division monitors how we follow our privacy policies and procedures.

How we must disclose your PHI:

- **To You:** We will disclose your PHI to you or someone who has the legal right to act on your behalf (your personal representative) in order to administer your 'Individual Rights' under this Notice.
- **To The Secretary of the Department of Health and Human Services (HHS):** We will disclose your PHI to HHS, if necessary, to ensure that your privacy rights are protected.
- **As Required by Law:** We will disclose your PHI when required by law to do so.

How we may use and disclose your PHI without your written authorization:

We may use and disclose your PHI without your written authorization in a number of different ways in connection with your treatment, the payment for your health care, and our health care operations. When using or disclosing your PHI, or requesting your PHI from another entity, we will make reasonable efforts to limit such use, disclosure or request, to the extent practicable, to the minimum necessary to accomplish the intended purpose of such use, disclosure or request. The following are only a few examples of the types of uses and disclosures of your PHI that we may make without your written authorization.

- **For Treatment:** We may use and disclose your PHI as necessary to aid in your treatment or the coordination of your care. For example, we may disclose your PHI to doctors, dentists, hospitals, or other health care providers in order for them to provide treatment to you.
- **For Payment:** We may use and disclose your PHI to administer your health benefits policy or contract. For example, we may use and disclose your PHI to pay claims for services provided to you by doctors, dentists or hospitals. We may disclose your PHI to a health care provider or another health plan so that the provider or plan may obtain payment of a claim or engage in other payment activities.
- **To Family, Friends, and Others for Treatment or Payment:** Our disclosure of your PHI for the treatment and payment purposes described above may include disclosures to others who are involved in your care or the administration of your health benefits policy or contract. For example, we may disclose your PHI to your family members, friends or caregivers if you direct us to do so or if we exercise professional judgment and determine that they are involved in either your care or the administration of your health benefits policy. We may send an explanation of benefits to the policyholder, which may include claims paid and other information. We may determine that persons are involved in your care or the administration of your health benefits policy if you either agree or fail to object to a disclosure of your PHI to such persons when given an opportunity. In an emergency or in situations where you are incapacitated or not otherwise present, we may disclose

your PHI to your family members, friends, caregivers or others, when the circumstances indicate that such disclosure is authorized by you and is in your best interests. In these situations we will only disclose your PHI that is relevant to such other person's involvement in your care or the administration of your health benefits policy.

- **For Health Care Operations:** We may use and disclose your PHI to support other business activities. For example, we may use or disclose your PHI to conduct quality assessment and improvement activities, to conduct fraud and abuse investigations, to engage in care coordination or case management, or to communicate with you about health related benefits, products or services or treatment alternatives that may be of interest to you. We may also disclose your PHI to another entity subject to federal privacy laws, as long as the entity has or had a relationship with you and the PHI is disclosed only for certain health care operations of that provider, plan, or other entity. We may use and disclose your PHI as needed to conduct or arrange for legal services, auditing, or other functions. We may also use and disclose your PHI to perform underwriting activities, however, we are prohibited from using or disclosing your genetic information for underwriting purposes.
- **To Business Associates for Treatment, Payment or Health Care Operations:** Our use of your PHI for treatment, payment or health care operations described above (or for other uses or disclosures described in this Notice) may involve our disclosure of your PHI to certain other entities with which we have contracted to perform or provide certain services on our behalf (Business Associates). We may allow our Business Associates to create, receive, maintain, or transmit your PHI on our behalf in order for the Business Associate to provide services to us, or for the proper management and administration of the Business Associate or to fulfill the Business Associate's legal responsibilities. These Business Associates include lawyers, accountants, consultants, claims clearinghouses, and other third parties. Our Business Associates may re-disclose your PHI to subcontractors in order for these subcontractors to provide services to the Business Associates. These subcontractors will be subject to the same restrictions and conditions that apply to the Business Associates. Whenever such arrangement with a Business Associate involves the use or disclosure of your PHI, we will have a written contract with our Business Associate that contains terms designed to protect the privacy of your PHI.
- **For Public Health and Safety:** We may use or disclose your PHI to the extent necessary to avert a serious and imminent threat to the health or safety of you or others. We may also disclose your PHI for public health and government health care oversight activities and to report suspected abuse, neglect or domestic violence to government authorities.

- **As Permitted by Law:** We may use or disclose your PHI when we are permitted to do so by law.
- **For Process and Proceedings:** We may disclose your PHI in response to a court or administrative order, subpoena, discovery request, or other lawful process.
- **Criminal Activity or Law Enforcement:** We may disclose your PHI to a law enforcement official with regard to crime victims and criminal activities. We may disclose your PHI if we believe that the use or disclosure is necessary to prevent or lessen a serious and imminent threat to the health and safety of a person or the public. We may also disclose your PHI if it is necessary for law enforcement authorities to identify or apprehend an individual.
- **Special Government Functions:** When the appropriate conditions apply, we may use or disclose PHI of individuals who are Armed Forces personnel (i) for activities deemed necessary by appropriate military command authorities; (ii) for the purpose of determination by the Department of Veterans Affairs of your eligibility for benefits, or (iii) to foreign military authorities if you are a member of that foreign military service. We may also disclose your PHI to authorized federal officials for conducting national security and intelligence activities, including the provision of protective services to the President or others legally authorized to receive such governmental protection.
- **Inmates:** We may use or disclose your PHI if you are an inmate of a correctional facility and your physician created or received your PHI in the course of providing care to you.
- **To Plan Sponsors, if applicable (including employers who act as Plan Sponsors):** We may disclose enrollment and disenrollment information to the plan sponsor of your group health plan. We may also disclose certain PHI to the plan sponsor to perform plan administration functions. We may disclose summary health information to the plan sponsor so that the plan sponsor may either obtain premium bids or decide whether to amend, modify or terminate your group health plan. Please see your plan documents, where applicable, for a full explanation of the limited uses and disclosures that the plan sponsor may make of your PHI in providing plan administration functions for your group health plan.
- **For Coroners, Funeral Directors, and Organ Donation:** We may disclose your PHI to a coroner or medical examiner for identification purposes, determining cause of death or for the coroner or medical examiner to perform other duties authorized by law. We may also disclose PHI to a funeral director, as authorized by law, in order to permit the funeral director to carry out his or her duties. We may disclose such information in reasonable anticipation of death. PHI may be used and disclosed for cadaveric organ, eye, or tissue donation purposes.

- **Research:** We may disclose your PHI to researchers when their research has been approved by an institutional review board that has reviewed the research purposes and established protocols to ensure the privacy of your PHI, or as otherwise permitted by federal privacy law.
- **Fundraising:** We may use your PHI to contact you in order to raise funds for our benefit. You have the right to opt out of receiving such communications.
- **Limited data sets and de-identified information:** We may use or disclose your PHI to create a limited data set or de-identified information, and use and disclose such information as permitted by law.
- **For Workers' Compensation:** We may disclose your PHI as permitted by workers' compensation and similar laws.

Uses and disclosures of PHI permitted only after authorization is received:

We will obtain your written authorization, as described below, for: (i) uses and disclosures of your PHI for marketing purposes, including subsidized treatment communications (except for certain activities otherwise permitted by federal privacy law, such as face-to-face communications or promotional gifts of nominal value); (ii) disclosures of your PHI that constitute a sale of PHI under federal privacy law and that requires your authorization; and (iii) other uses and disclosures of your PHI not described in this Notice.

There are also other federal and state laws that may further restrict our disclosure of certain PHI (to the extent we maintain such information) that is deemed highly confidential. Highly confidential PHI may include information pertaining to:

- psychotherapy notes;
- alcohol and drug abuse prevention, treatment and referral;
- HIV/AIDS testing, diagnosis or treatment;
- sexually transmitted diseases; and
- genetic testing.

Our intent is to meet the requirements of these more stringent privacy laws and we will only disclose this type of specially protected PHI with your prior written authorization except when our disclosure of this information is permitted or required by law.

Authorization: You may give us written authorization to use your PHI or disclose it to anyone for any purpose not otherwise permitted or required by law. If you give us an authorization, you may revoke it in writing at any time. Your revocation will not affect any use or disclosure permitted by your authorization while it was in effect. In the event that you are incapacitated or are otherwise unable to respond to our request for an authorization, (for example, if you are or become legally incompetent), we may accept

an authorization from any person who is legally authorized to give such authorization on your behalf.

Individual Rights:

To exercise any of these rights, please call the customer service number on your ID card.

- **Access:** With limited exceptions, you have the right to inspect, or obtain copies of, your PHI. We may charge you a reasonable fee as permitted by law. We will provide you a copy of your PHI in the form and format requested, if it is readily producible in such form or format or, if not, in a readable hard copy form or such format as agreed to by you and us. Where your PHI is contained in one or more designated record sets electronically, you have the right to obtain a copy of such information in the electronic form and format requested, if it is readily producible in such form and format; or if not, in a readable electronic form and format as agreed to by us and you. You may request that we transmit the copy of your PHI directly to another person, provided your request is in writing, signed by you, and you clearly identify the designated person and where to send the copy of the PHI.
- **Amendment:** With limited exceptions, you have the right to request that we amend your PHI.
- **Disclosure Accounting:** You have the right to request and receive a list of certain disclosures made of your PHI. If you request this list more than once in a 12-month period, we may charge you a reasonable fee as permitted by law to respond to any additional request.
- **Use/Disclosure Restriction:** You have the right to request that we restrict our use or disclosure of your PHI for certain purposes. We are required to agree to a request to restrict the disclosure of your PHI to a health plan if you submit the request to us and: (i) the disclosure is for purposes of carrying out payment or health care operations and is not otherwise required by law; and (ii) the PHI pertains solely to a health care item or service for which you, or a person on your behalf other than the health plan, has paid the covered entity out-of-pocket in full. We may not be required to agree to all other restriction requests and, in certain cases, we may deny your request. We will agree to restrict the use or disclosure of your PHI provided the law allows and we determine the restriction does not impact our ability to administer your benefits. Even when we agree to a restriction request, we may still disclose your PHI in a medical emergency and use or disclose your PHI for public health and safety and other similar public benefit purposes permitted or required by law.
- **Confidential Communication:** You have the right to request that we communicate with you in confidence about your PHI at an alternative address. When you call the customer service number on your ID card to request

confidential communications at an alternative address, please ask for a "PHI address."

Note: If you choose to have confidential communications sent to you at a PHI address, we will only respond to inquiries from you. If you receive services from any health care providers, you are responsible for notifying those providers directly if you would like a PHI address from them.

- **Privacy Notice:** You have the right to request and receive a copy of this Notice at any time. For more information or if you have questions about this Notice, please contact us using the information listed at the end of this Notice.
- **Breach:** You have the right to receive, and we are required to provide, written notification of a breach where your unsecured PHI has been accessed, used, acquired, or disclosed to an unauthorized person as a result of such breach, and which compromises the security or privacy of your PHI. Unless specified in writing by you to receive the notification by electronic mail, we will provide such written notification by first class mail or, if necessary, by such other substituted forms of communication permitted under the law.
- **Paper Copy:** You have the right to receive a paper copy of this Notice, upon request, even if you have previously agreed to receive the Notice electronically.

Complaints

If you are concerned that we may have violated your privacy rights, you may complain to us using the contact information listed at the end of this Notice. You may also submit a written complaint to the U.S. Department of Health and Human Services. We will provide you with the address for the U.S. Department of Health and Human Services upon request.

We support your right to protect the privacy of your PHI. We will not retaliate in any way if you choose to file a complaint with us or with the U.S. Department of Health and Human Services.

Contact: Business Ethics, Integrity & Compliance
Florida Blue
PO Box 44283
Jacksonville, FL 32203-4283
1-888-574-2583

Si usted desea una copia de esta notificación en español, por favor comuníquese con un representante de servicio al cliente utilizando el número telefónico indicado en su tarjeta de asegurado.

72656 0913R

EXHIBIT 2—EMPLOYER’S CERTIFICATION

PART 1 – Employer to Amend Plan Documents for Privacy provisions

Employer certifies that Employer has amended GHP’s Plan Document to incorporate the provisions required by 45 C.F.R. § 164.504(f)(2), as set forth below, and agrees to comply with GHP’s Plan Document as amended.

1. Neither use nor further disclose Protected Health Information, except as permitted or required by GHP’s Plan Document or as required by law.
2. Neither use nor disclose Protected Health Information for any employment-related action or decision, or in connection with any other benefit or employee benefit plan of Employer.
3. Ensure adequate separation between Employer and GHP by (a) describing those employees or classes of employees or other persons under Employer’s control who will be given access to Protected Health Information to perform plan administration functions for GHP, (b) restricting the access to and use of Protected Health Information by such employees or other persons to the plan administration functions that Employer will perform for GHP, and (c) instituting an effective mechanism for resolving any noncompliance with GHP’s Plan Document by such employees or other persons.
4. Ensure that any subcontractor or agent to which Employer provides Protected Health Information agrees to the restrictions and conditions of GHP’s Plan Document with respect to Protected Health Information.
5. Report to GHP any use or disclosure of Protected Health Information of which Employer becomes aware that is inconsistent with the uses and disclosures allowed by GHP’s Plan Document.
6. Make Protected Health Information available to GHP or, at GHP’s direction, to the Covered Person who is the subject of Protected Health Information (or the Covered Person’s Personal Representative) so that GHP can meet its access obligations under 45 C.F.R. § 164.524.
7. Make Protected Health Information available to GHP for amendment and, on notice from GHP, amend Protected Health Information, so that GHP can meet its amendment obligations under 45 C.F.R. § 164.526.
8. Record Disclosure Information as defined above for each disclosure that Employer makes of Protected Health Information that is not excepted from disclosure accounting and provide that Disclosure Information to GHP on request so that GHP can meet its disclosure accounting obligations under 45 C.F.R. § 164.528.

9. Make its internal practices, books, and records relating to its use and disclosure of Protected Health Information available to GHP and to DHHS to determine GHP's compliance with 45 C.F.R. Part 164, Subpart E "Privacy of Individually Identifiable Health Information."
10. Return to GHP or destroy if feasible all Protected Health Information in whatever form or medium that Employer (and any subcontractor or agent of Employer) received from GHP or Florida Blue, including all copies thereof and all data, compilations, and other works derived there from that allow identification of any present or past Covered Person who is the subject of Protected Health Information, when Employer no longer needs Protected Health Information for the plan administration functions for which the Employer received Protected Health Information. Employer will limit the use or disclosure of any of Protected Health Information that Employer (or any subcontractor or agent of Employer) cannot feasibly return to GHP or destroy to the purposes that make its return to GHP or destruction infeasible.

PART 2 - Employer to Amend Plan Documents for Security provisions

Employer further certifies that Employer has amended GHP's Plan Document to incorporate the provisions required by 45 C.F.R. § 164.314(b)(2), as set forth below, and agrees to comply with GHP's Plan Document as amended.

1. Implement administrative, physical and technical safeguards that reasonably and appropriately protect the confidentiality, integrity and availability of Electronic Protected Health Information that Employer creates, receives, maintains or transmits on GHP's behalf.
2. Ensure that the adequate separation between Employer and GHP required by 45 C.F.R. § 164.504(f)(2)(iii) (as described in item 3 above) is supported by reasonable and appropriate Security Measures.
3. Ensure that any subcontractor or agent to which Employer provides Electronic Protected Health Information agrees to implement reasonable and appropriate Security Measures to protect the Electronic Protected Health Information.
4. Report to GHP any incident of which Employer becomes aware that is (a) a successful unauthorized access, use or disclosure of Electronic Protected Health Information; or (b) a successful major (i) modification or destruction of Electronic Protected Health Information or (ii) interference with system operations in an Information System containing Electronic Protected Health Information. Upon GHP's request, Employer will report any incident of which Employer becomes aware that is a successful minor (a) modification or destruction of Electronic Protected Health Information or (b) interference with system operations in an Information System containing Electronic Protected Health Information.

**EXHIBIT 3— DISCLOSURE OF PROTECTED HEALTH INFORMATION
FOR PLAN ADMINISTRATION**

Group Health Plan (“GHP”) must promptly notify Florida Blue in writing if any of the information contained in EXHIBIT 3 changes.

PART 1

Name(s) and Title(s) of Employer representatives (i.e. employees of Employer) authorized to request and receive the minimum necessary Protected Health Information from Florida Blue:

for the performance of the following plan administration functions for GHP unless otherwise indicated by GHP:

- Actuarial and statistical analysis
- Claims/membership inquiries
- Procurement of reinsurance or stop loss coverage
- Quality assessment and improvement activities
- Performance monitoring
- Other health care operations
- Payment activities

PART 2

Identify the name(s), title(s) and company name(s) of any individual(s) from organizations other than Employer or Group Health Plan (“GHP”) (examples of such “GHP Vendor” types of services include, but are not limited to, stop-loss carriers; reinsurers; agents, brokers or consultants; or external auditors) that Employer or GHP hereby authorizes to request and receive the minimum necessary Protected Health Information to perform plan administration functions and/or assist with the procurement of reinsurance or stop-loss coverage:

Company Name	Type of Service Performed (Example: stop-loss carrier, reinsurer, agent, broker)	Name of Individual Performing Service	Title of Individual Performing Service

EXHIBIT “D”
to the
ADMINISTRATIVE SERVICES AGREEMENT
between
BLUE CROSS AND BLUE SHIELD OF FLORIDA, INC. D/B/A FLORIDA BLUE
and
SCHOOL DISTRICT OF INDIAN RIVER COUNTY
PERFORMANCE GUARANTEES

Guarantees are “Based on NSA book of business results”.

Service Level Measures	Goals	Amount at Risk
Abandon Rate Number of calls that reach the call center and are placed in queue but do not reach the final destination because the caller hangs up before a representative becomes available.	≤5%	1% of estimated annualized Administrative fees = \$11,200.00
Average ACD Phone Queue Time Actual length of time a member waits to speak with a customer service associate after all ACD options have been chosen.	≤30 seconds	1% of estimated annualized Administrative fees = \$11,200.00
Blockage Rate Percentage of calls blocked during business hours.	≤8%	1% of estimated annualized Administrative fees = \$11,200.00
Enrollment Timeliness Percentage of ID cards mailed by effective date provided that the enrollment data is received from the employer 30 days prior to the effective date of coverage.	≥99%	1% of estimated annualized Administrative fees = \$11,200.00
Claims Processing Timeliness Percentage of provider and subscriber claims processed within 30 calendar days from receipt to the date that a claim has passed all edits and is pending the issuance of a check, voucher or denial.	≥97%	1% of estimated annualized Administrative fees = \$11,200.00
Claims Processing Accuracy Percentage of claims processed accurately.	≥97%	1% of estimated annualized Administrative fees = \$11,200.00

Claims Dollar Accuracy Percentage of claim dollars paid accurately.	$\geq 98\%$	1% of estimated annualized Administrative fees = \$11,200.00
Inquiry Timeliness Percentage of inquiries finalize within 7 days	$< 90\%$	1% of estimated annualized Administrative fees = \$11,200.00
Total Percent at Risk of proposed ASO fee not to exceed a maximum payout of 10%		

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NOTICE OF CONTINUATION

The Tentative Budget Hearing held on July 25, 2017
for the Indian River County School District was recessed and will be
continued on August 1, 2017 at 5:01pm at 6500 57th Street, Vero Beach
Florida at the J.A. Thompson Administrative Center, Vero Beach.

NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy

A. Initially proposed tax levy.....	\$ 121,679,652
B. Less tax reductions due to Value Adjustment Board	
and other assessment changes	\$ 290,320
C. Actual property tax levy	\$ 121,389,332
This year's proposed tax levy	\$ 124,685,049

A portion of the tax levy is required under state law in order for the school board to receive **\$43,473,415** in state education grants. The required portion has **increased** by **0.25** percent, and represents approximately **six-tenths** of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board. All concerned citizens are invited to a public hearing on the tax increase to be held on August 1, 2017 at 5:01 p.m. in the School Board meeting room located at the J.A. Thompson Administrative Center at 6500 57th Street, Vero Beach, Florida.

A DECISION on the proposed tax increase and the budget will be made at this hearing.

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Indian River County School District will soon consider a measure to continue to impose a 1.50 mill property tax for the Capital Outlay projects listed herein. This tax is in addition to the School Board's proposed tax of 5.553 mills for operating expenses and is proposed solely at the discretion of the School Board.

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

The Capital Outlay Tax will generate approximately \$25,456,752 to be used for the following projects:

CONSTRUCTION AND REMODELING

Acquisition of Land and Buildings
Construction and Remodeling - Districtwide

MAINTENANCE, RENOVATION, AND REPAIR

Reimbursement of the maintenance, renovation and repairs paid through the General Fund as permitted by Florida Statute

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

MOTOR VEHICLE PURCHASES

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

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

Furniture/Equipment – Districtwide, Technology Equipment/Software and Infrastructure - Districtwide
Communication Equipment – Districtwide Communication/Enterprise Technology - Districtwide
Playground Equipment – Districtwide, Purchase software applications for Districtwide administration
Lease-Purchase of computers, Lease of tablets

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

Annual Master Lease Payments for various facilities and renovations
Debt Service payments on Series 2010, 2014, 2016 Certificates of Participation

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Lease and Lease-purchase of New and Replacement Equipment – Districtwide
Lease and Lease-purchase of New and Replacement Portable Classrooms – Districtwide
Leasing of educational and ancillary facilities and plants

PAYMENTS OF LOANS APPROVED PURSUANT TO SS.1011.14 AND 1011.15, F.S.

Loans for short term cash flow, payment of loans to eliminate emergency conditions

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES AND REGULATIONS

Water and Wastewater Systems Management, Asbestos Abatement/ Removal, Radon Testing, Removal of Hazardous Waste, Ground Water Recovery System, Removal of Underground Storage Tanks, Wetland Monitoring, Air Quality Testing and Remediation, Lead/Copper Testing, Pesticide Program, Safety Inspections, Elevator Inspections

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

Insurance premiums on District facilities, equipment and plant infrastructure

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Leasing of portable classrooms

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

******CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S. 1013.62(4), F.S.**

PURCHASE OF REAL PROPERTY

CONSTRUCTION OF SCHOOL FACILITIES

PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES

PURCHASE OF VEHICLES TO TRANSPORT STUDENTS

RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES

PAYMENT OF THE COST OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE SCHOOL FACILITIES

PURCHASE OR LEASE OF DRIVER'S EDUCATION VEHICLES, MAINTENANCE VEHICLES, SECURITY VEHICLES, OR VEHICLES USED IN STORING OR DISTRIBUTING MATERIALS AND EQUIPMENT

COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

All concerned citizens are invited to a public hearing to be held on **August 1, 2017 at 5:01 PM.** in the Indian River County School Board meeting room, 6500 57th Street, Vero Beach, Florida. A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

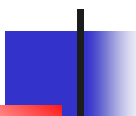
2017-18 FEFP Second Calculation
Certified Required Local Effort Millage Rates

District	Certified	Certified	Required	Prior	Potential Additional	Total
	2017 Tax Roll ¹	2017 Required Local Effort (RLE) Millage Rate ²	Local Effort From Taxes	Period Funding Adjustment Millage (PPFAM) Rate	PPFAM Due to Unrealized Tax Roll	Prior Period Funding Adjustment Millage
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	15,296,680,670	4.370	64,172,635	0.007		0.007
2 Baker	939,462,215	4.161	3,752,738			
3 Bay	16,691,764,799	4.303	68,951,677			
4 Bradford	980,884,385	4.294	4,043,441			
5 Brevard	38,759,682,715	4.312	160,446,482	0.008		0.008
6 Broward	193,471,849,512	4.212	782,307,293	(0.006)	0.020	0.014
7 Calhoun	450,830,323	4.228	1,829,866	0.002		0.002
8 Charlotte	17,069,863,012	4.348	71,250,974			
9 Citrus	9,482,456,430	4.331	39,425,778	0.002		0.002
10 Clay	11,149,208,791	4.185	44,793,061	0.005		0.005
11 Collier	88,650,392,928	2.892	246,121,859	0.002		0.002
12 Columbia	2,733,072,573	4.313	11,316,232	0.007		0.007
13 Miami-Dade	305,125,757,799	4.376	1,281,821,103	0.150		0.150
14 DeSoto	1,678,605,387	4.291	6,914,780			
15 Dixie	528,280,461	4.275	2,168,063			
16 Duval	64,320,200,875	4.224	260,820,987	0.013		0.013
17 Escambia	17,900,851,479	4.373	75,149,207	0.010		0.010
18 Flagler	8,906,402,211	4.373	37,389,789	0.018		0.018
19 Franklin	1,944,151,488	3.609	6,735,785			
20 Gadsden	1,520,798,787	4.289	6,261,798			
21 Gilchrist	710,291,976	4.281	2,919,130			
22 Glades	640,625,509	4.144	2,548,562	0.010		0.010
23 Gulf	1,823,834,953	4.108	7,192,621			
24 Hamilton	775,038,498	4.313	3,209,031			
25 Hardee	1,611,310,501	4.361	6,745,848			
26 Hendry	2,019,244,350	4.195	8,131,901	0.037		0.037
27 Hernando	9,333,042,344	4.371	39,162,939			
28 Highlands	5,169,041,813	4.294	21,308,031			
29 Hillsborough	94,188,312,804	4.348	393,149,553			
30 Holmes	516,702,629	4.257	2,111,619	0.028		0.028
31 Indian River	17,678,299,914	4.295	72,891,166	0.010		0.010
32 Jackson	1,670,048,550	4.211	6,751,271			
33 Jefferson	630,569,141	4.360	2,639,310			
34 Lafayette	284,541,762	4.226	1,154,375			
35 Lake	21,113,566,012	4.330	87,764,871	0.025		0.025
36 Lee	81,973,613,642	4.413	347,279,575	0.018		0.018
37 Leon	16,953,001,597	4.317	70,258,664	0.008		0.008
38 Levy	1,873,722,506	4.317	7,765,306			
39 Liberty	248,816,055	4.176	997,494			
40 Madison	738,377,832	4.280	3,033,847	0.063		0.063
41 Manatee	35,849,173,561	4.357	149,947,055	0.003		0.003
42 Marion	18,258,221,824	4.299	75,352,412	0.013		0.013
43 Martin	22,442,764,243	4.285	92,320,555	0.019		0.019
44 Monroe	27,428,922,458	1.608	42,341,479			
45 Nassau	8,476,613,984	4.326	35,203,039	0.024		0.024
46 Okaloosa	17,538,866,021	4.340	73,073,931			
47 Okeechobee	1,883,689,939	4.358	7,880,756			
48 Orange	132,185,903,582	4.192	531,958,376	0.030		0.030
49 Osceola	24,597,378,050	4.501	106,284,287			
50 Palm Beach	190,165,751,792	4.263	778,249,536	0.008		0.008
51 Pasco	27,307,574,009	4.317	113,171,325			
52 Pinellas	80,533,507,010	4.255	328,963,269	0.006		0.006
53 Polk	35,068,873,988	4.257	143,316,669	0.009		0.009
54 Putnam	3,803,972,825	4.106	14,994,348			
55 St. Johns	25,826,921,360	4.295	106,489,562			
56 St. Lucie	21,313,882,731	4.326	88,515,702			
57 Santa Rosa	9,861,255,888	4.407	41,720,213	0.028		0.028
58 Sarasota	58,860,022,628	3.961	223,818,768			
59 Seminole	33,586,360,019	4.312	139,031,409	0.009		0.009
60 Sumter	11,891,014,524	3.485	39,782,578			
61 Suwannee	1,822,179,017	4.163	7,282,302			
62 Taylor	1,395,870,491	4.289	5,747,413			
63 Union ⁴	260,876,415	4.380	1,096,933	0.003		0.003
64 Volusia	35,019,721,155	4.264	143,351,127	0.008		0.008
65 Wakulla	1,290,892,456	4.322	5,356,068	0.006		0.006
66 Walton	18,479,173,592	2.456	43,569,456			
67 Washington	916,273,297	4.415	3,883,533			
68 Washington Special	0	0.000	0			
69 FAMU Lab School	0	0.000	0			
70 FAU - Palm Beach	0	0.000	0			
71 FAU - St. Lucie	0	0.000	0			
72 FSU Lab - Broward	0	0.000	0			
73 FSU Lab - Leon	0	0.000	0			
74 UF Lab School	0	0.000	0			
75 Virtual School	0	0.000	0			
Total	1,903,618,856,087	4.308	7,605,390,763			

1. Certified by the Florida Department of Revenue on July 13, 2017.
2. State average millage rate is 4.308.

2017-18 FEFP Second Calculation
 Prekindergarten through Grade 12 Funding Summary - Page 3

District	Virtual Education Contribution	Digital Classrooms Allocation	Federally Connected Student Supplement	Gross State & Local FEFP	Required Local Effort Taxes	Net State FEFP
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	63,072	948,923	0	160,602,483	64,172,635	96,429,848
2 Baker	94	574,989	0	28,899,567	3,752,738	25,146,829
3 Bay	4,899	930,364	890,714	156,145,819	68,951,677	87,194,142
4 Bradford	5,415	548,645	0	19,468,316	4,043,441	15,424,875
5 Brevard	22,487	1,634,835	2,501,028	417,743,301	160,446,482	257,296,819
6 Broward	0	4,738,628	0	1,522,602,879	782,307,293	740,295,586
7 Calhoun	20,242	533,510	0	14,288,927	1,829,866	12,459,061
8 Charlotte	0	739,959	0	86,118,867	71,250,974	14,867,893
9 Citrus	4,271	734,205	0	83,975,484	39,425,778	44,549,706
10 Clay	36,134	1,076,023	579,411	215,063,977	44,793,061	170,270,916
11 Collier	0	1,223,719	0	273,504,798	246,121,859	27,382,939
12 Columbia	32,556	653,800	0	58,331,979	11,316,232	47,015,747
13 Miami-Dade	0	5,981,905	82,971	1,989,420,850	1,281,821,103	707,599,747
14 DeSoto	1,184	576,723	0	29,655,646	6,914,780	22,740,866
15 Dixie	9,997	534,138	0	13,697,668	2,168,063	11,529,605
16 Duval	6,778	2,515,154	533,465	741,909,694	260,820,987	481,088,707
17 Escambia	106,384	1,116,359	1,861,900	227,580,494	75,149,207	152,431,287
18 Flagler	53,230	701,468	0	70,448,496	37,389,789	33,058,707
19 Franklin	0	519,795	0	7,483,546	6,735,785	747,761
20 Gadsden	2,429	578,705	0	31,225,425	6,261,798	24,963,627
21 Gilchrist	9,021	541,841	0	17,786,786	2,919,130	14,867,656
22 Glades	63	528,082	283,402	11,812,353	2,548,562	9,263,791
23 Gulf	2,420	529,894	0	11,393,322	7,192,621	4,200,701
24 Hamilton	6,920	525,226	0	10,167,959	3,209,031	6,958,928
25 Hardee	15,749	581,904	0	30,341,640	6,745,848	23,595,792
26 Hendry	174	614,673	0	44,415,618	8,131,901	36,283,717
27 Hernando	78,955	847,050	0	129,318,309	39,162,939	90,155,370
28 Highlands	18,378	690,369	0	68,866,237	21,308,031	47,558,206
29 Hillsborough	0	3,821,307	1,222,526	1,229,900,247	393,149,553	836,750,694
30 Holmes	30,512	548,060	0	19,984,330	2,111,619	17,872,711
31 Indian River	0	772,831	0	96,275,464	72,891,166	23,384,298
32 Jackson	13,482	599,285	0	38,830,810	6,751,271	32,079,539
33 Jefferson	930	510,720	0	5,147,444	2,639,310	2,508,134
34 Lafayette	3,562	518,918	0	7,890,356	1,154,375	6,735,981
35 Lake	28,780	1,153,891	0	233,470,199	87,764,871	145,705,328
36 Lee	0	1,942,160	68,481	525,548,650	347,279,575	178,269,075
37 Leon	30,585	1,026,854	0	193,530,430	70,258,664	123,271,766
38 Levy	2,011	583,963	0	33,901,540	7,765,306	26,136,234
39 Liberty	190	521,234	0	9,783,748	997,494	8,786,254
40 Madison	3,688	542,480	0	16,840,508	3,033,847	13,806,661
41 Manatee	10,644	1,261,815	0	269,539,890	149,947,055	119,592,835
42 Marion	108,861	1,165,835	0	238,020,385	75,352,412	162,667,973
43 Martin	0	794,201	0	107,456,466	92,320,555	15,135,911
44 Monroe	0	627,404	996,118	47,055,772	42,341,479	4,714,293
45 Nassau	4,351	684,333	0	66,821,287	35,203,039	31,618,248
46 Okaloosa	23,704	985,774	2,582,708	181,156,147	73,073,931	108,082,216
47 Okeechobee	17,245	601,462	0	39,383,794	7,880,756	31,503,038
48 Orange	0	3,631,060	0	1,122,442,127	531,958,376	590,483,751
49 Osceola	52,383	1,504,321	0	360,893,580	106,284,287	254,609,293
50 Palm Beach	0	3,488,675	26,271	1,109,805,064	778,249,536	331,555,528
51 Pasco	71,287	1,638,258	0	428,439,456	113,171,325	315,268,131
52 Pinellas	0	2,067,910	32,130	563,899,224	328,963,269	234,935,955
53 Polk	106,609	2,080,175	0	572,000,653	143,316,669	428,683,984
54 Putnam	17,620	669,504	0	63,565,126	14,994,348	48,570,778
55 St. Johns	19,969	1,113,942	0	217,894,734	106,489,562	111,405,172
56 St. Lucie	21,156	1,115,651	0	223,432,005	88,515,702	134,916,303
57 Santa Rosa	34,295	930,969	1,222,746	159,474,713	41,720,213	117,754,500
58 Sarasota	0	1,167,840	0	248,663,099	223,818,768	24,844,331
59 Seminole	100,825	1,553,060	0	374,955,802	139,031,409	235,924,393
60 Sumter	0	630,911	0	44,199,714	39,782,578	4,417,136
61 Suwannee	32,369	594,107	0	33,447,039	7,282,302	26,164,737
62 Taylor	0	540,563	0	15,771,065	5,747,413	10,023,652
63 Union	15,916	535,124	0	14,345,227	1,096,933	13,248,294
64 Volusia	68,005	1,475,261	0	345,858,769	143,351,127	202,507,642
65 Wakulla	1,984	580,219	0	30,137,124	5,356,068	24,781,056
66 Walton	0	643,860	0	48,415,089	43,569,456	4,845,633
67 Washington	13,696	548,184	0	19,576,819	3,883,533	15,693,286
68 Washington Special	0	2,674	0	1,149,278	0	1,149,278
69 FAMU Lab School	1,770	508,826	0	4,274,237	0	4,274,237
70 FAU - Palm Beach	0	517,651	0	7,930,459	0	7,930,459
71 FAU - St. Lucie	0	522,130	0	8,502,564	0	8,502,564
72 FSU Lab - Broward	0	510,738	0	4,625,485	0	4,625,485
73 FSU Lab - Leon	10,693	527,009	0	10,816,026	0	10,816,026
74 UF Lab School	2,181	517,965	0	7,779,731	0	7,779,731
75 Virtual School	10,801,326	0	0	169,863,123	0	169,863,123
Total	12,151,481	80,000,000	12,883,871	16,044,965,239	7,605,390,763	8,439,574,476



2017-2018
Proposed Tentative Budget & Millage Rates

School Board of Indian River County
Vero Beach, Florida
August 1, 2017
5:01 pm

Proposed 2017-18 Millage

	Adopted 2016-17	Proposed 2017-18	Increase / (Decrease)
Operating			
Required Local Effort	4.562	4.305	(0.257)
Local Discretionary	0.748	0.748	0.000
Special Millage Referendum	0.600	0.500	(0.100)
Capital Outlay	<u>1.500</u>	<u>1.500</u>	<u>0.000</u>
Total Millage	7.410	7.053	(0.357)

Notes:

- 1) 2017/2018 Proposed millage is 4.81% lower than the prior year adopted rate

Roll-back Rate vs. Proposed Millage

	Roll-back 2017-18	Proposed 2017-18	Increase / (Decrease)
Operating			
Required Local Effort	4.294	4.305	0.011
Local Discretionary	0.704	0.748	0.044
Capital Outlay	1.412	1.500	0.088
Voted Millage	0.565	0.500	(0.065)
Total Millage	6.975	7.053	0.078

Notes:

- 1) 2017/2018 Proposed millage is 1.12% higher than the roll back rate

Tax on Residential Home – Scenario #1

- Assumes no increase in assessed valuation of \$200,000 home
- 16/17 Taxes \$1,296.75
- 17/18 Taxes \$1,234.28
- Tax **Decrease** (\$62.47) or 4.81% less

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

Tax on Residential Home – Scenario #2

- Assumes 7.66% increase in assessed valuation of \$200,000 home, capped at 3%=\$6,000 increase
- 16/17 Taxes \$1,296.75
- 17/18 Taxes \$1,276.59
- Tax **Decrease** (\$20.16), or 1.55% less

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

2017-2018 First TRIM Public Hearing

Public Hearing on 2017-2018 Proposed Millage Rates

Proposed Tentative Budget

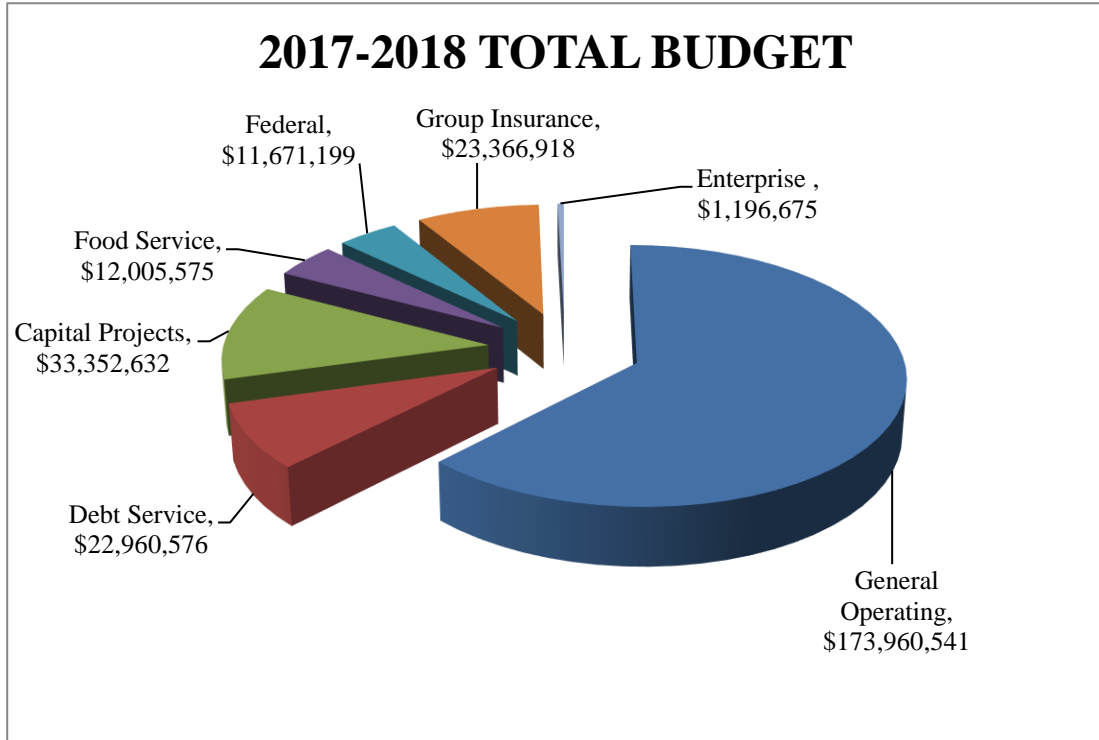
	2016-2017	2017-2018	Difference
General Operating	\$ 171,597,683	\$ 173,960,541	\$ 2,362,858
Debt Service	22,185,013	22,960,576	775,563
Capital Projects	51,985,021	33,352,632	(18,632,389)
Special Revenue - Food Services	11,716,239	12,005,575	289,336
Special Revenue - Federal	10,479,644	11,671,199	1,191,555
Group Insurance	17,567,868	23,366,918	5,799,050
Enterprise Fund	1,211,183	1,196,675	(14,508)
Grand Total	\$ 286,742,651	\$ 278,514,116	\$ (8,228,535)

2017-2018 First TRIM Public Hearing

Public Hearing on 2017-2018 Proposed Tentative Budget

**THE SCHOOL DISTRICT OF INDIAN RIVER COUNTY
TENTATIVE BUDGET BOOK
2017-18**

August 1, 2017



Fund	Description	2016-2017	2017-18	Difference
100	General Operating	\$ 171,597,683	\$ 173,960,541	\$ 2,362,858
200	Debt Service	22,185,013	22,960,576	775,563
300	Capital Projects	51,985,021	33,352,632	(18,632,389)
400 FS	Food Service	11,716,239	12,005,575	289,336
400 OTHER	Federal	10,479,644	11,671,199	1,191,555
700	Group Insurance	17,567,868	23,366,918	5,799,050
900	Enterprise	1,211,183	1,196,675	(14,508)
TOTALS		\$ 286,742,651	\$ 278,514,116	\$ (8,228,535)

Dr. Mark J. Rendell
Superintendent
Vero Beach, Florida

An Equal Opportunity Employer



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**The School Board of Indian River County, Florida
Tentative Budget Book
for the fiscal year ended June 30, 2018**

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August 1, 2017

To the Citizens of Indian River County:

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

Fund 100 is the section of the budget that is usually discussed at School Board meetings and workshops. It includes the salaries of teachers, administrators, bus drivers, secretaries, maintenance workers, and most other personnel in the system with the exception of cafeteria workers and federal grant personnel who are in Fund 400. Sixty seven percent of operating expenditures in 2017-2018 will be spent for salaries, benefits and substitute employee costs. This leaves thirty three cents out of every dollar to purchase supplies, equipment, gasoline, utilities and other materials that are necessary in the operation of the school system. Fund 100 is supported primarily from the Florida Education Finance Program (FEFP) which combines state and local funds to provide an equitable funding base for each student in Florida. The 2017-18 FEFP 2nd calculation shows an increase in total state and local funds of \$2.1million dollars when compared to the 4th FEFP calculation for 2016-2017. In Indian River County, approximately 66% of the FEFP funds will be generated through local property tax.

The focus in General Operations this year is to continue to implement legislative changes made to Florida Statutes as a result of HB 7069 during the 2017/18 Legislative Session and continuing to comply with the class size constitutional amendment. The Board's policy is to maintain a minimum of 5% operating reserve in order to maintain a strong financial base, which is a minimal fund balance reserve that bond rating companies and auditing groups use to assess the district's financial solvency.

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

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

In Fund 400, Special Revenue, the lion's share of the budget consists of approximately \$5.6 million in Federal Title I grant funds as well as approximately \$4.4 million of Individual with Disabilities Act (IDEA) funds.

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

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

Sincerely,

Mark J. Rendell

Mark J. Rendell, Ed.D.
Superintendent



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TRIM NOTICES AND TAX RATES

BUDGET SUMMARY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL DISTRICT OF INDIAN RIVER
COUNTY ARE 4.9% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES
FISCAL YEAR 2017-2018

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort	4.305 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)	0.5000	Total Millage	7.053

	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	INTERNAL SERVICE	ENTERPRISE FUND	TOTAL ALL FUNDS
ESTIMATED REVENUES:							
Federal Sources	\$ 515,000	\$ 1,418,041	\$ -	\$ 18,194,507	\$ -	\$ -	\$ 20,127,548
State Sources	45,302,024	568,323	859,216	98,306	-	-	\$ 46,827,869
Local Sources	97,720,767	20,200	26,601,930	1,605,723	21,864,205	808,800	\$ 148,621,625
TOTAL REVENUES	143,537,791	2,006,564	27,461,146	19,898,536	21,864,205	808,800	\$ 215,577,042
Transfers In	5,383,949	12,238,364	-	-	1,566,666	-	\$ 19,188,979
Nonrevenue Sources	135,000	-	-	-	-	-	\$ 135,000
Fund Balances - July 1, 2017	24,903,801	8,715,648	5,891,486	3,778,238	(63,953)	387,875	\$ 43,613,095
TOTAL REVENUES AND BALANCES	\$ 173,960,541	\$ 22,960,576	\$ 33,352,632	\$ 23,676,774	\$ 23,366,918	\$ 1,196,675	\$ 278,514,116

EXPENDITURES

Instruction	\$ 101,458,439	\$ -	\$ -	5,829,324	\$ -	\$ -	\$ 107,287,763
Pupil Personnel Services	3,815,371	-	-	1,515,141	-	-	\$ 5,330,512
Instructional Media Services	1,842,884	-	-	-	-	-	\$ 1,842,884
Instructional & Curriculum Development	4,197,870	-	-	2,406,533	-	-	\$ 6,604,403
Instructional Staff Training	1,777,293	-	-	1,121,913	-	-	\$ 2,899,206
Instructional Technology	10,308,210	-	-	-	-	-	\$ 10,308,210
Board of Education	2,158,027	-	-	-	-	-	\$ 2,158,027
General Administration	887,417	-	-	523,382	-	-	\$ 1,410,799
School Administration	9,126,578	-	-	-	-	-	\$ 9,126,578
Facilities Acquisition & Construction	628,305	-	15,497,579	-	-	-	\$ 16,125,884
Fiscal Services	1,180,893	-	-	-	-	-	\$ 1,180,893
Food Services	-	-	-	9,310,260	-	-	\$ 9,310,260
Central Services	2,384,835	-	-	5,765	22,241,072	-	\$ 24,631,672
Pupil Transportation Services	4,763,248	-	-	131,404	-	-	\$ 4,894,652
Operation of Plant	12,478,414	-	-	-	-	-	\$ 12,478,414
Maintenance of Plant	2,762,313	-	-	-	-	-	\$ 2,762,313
Administrative Technology	3,474,650	-	-	-	-	-	\$ 3,474,650
Community Services	-	-	-	137,737	-	805,621	\$ 943,358
Debt Service	94,155	13,060,217	-	-	-	-	\$ 13,154,372
TOTAL EXPENDITURES	\$ 163,338,902	\$ 13,060,217	\$ 15,497,579	\$ 20,981,459	\$ 22,241,072	\$ 805,621	\$ 235,924,850
Transfers Out	\$ 2,433,926	\$ -	\$ 16,755,053	\$ -	\$ -	\$ -	\$ 19,188,979
Fund Balances - June 30, 2018	\$ 8,187,713	\$ 9,900,359	\$ 1,100,000	\$ 2,695,315	\$ 1,125,846	\$ 391,054	\$ 23,400,287
TOTAL EXPENDITURES, TRANSFERS & BALANCES	\$ 173,960,541	\$ 22,960,576	\$ 33,352,632	\$ 23,676,774	\$ 23,366,918	\$ 1,196,675	\$ 278,514,116

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

**NOTICE OF
PROPOSED TAX INCREASE**

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

Last year's property tax levy

A. Initially proposed tax levy.....	\$ 121,679,652
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ 290,320
C. Actual property tax levy	\$ 121,389,332
This year's proposed tax levy	\$ 124,685,049

A portion of the tax levy is required under state law in order for the school board to receive **\$43,473,415** in state education grants. The required portion has **increased** by **0.25** percent, and represents approximately **six-tenths** of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board. All concerned citizens are invited to a public hearing on the tax increase to be held on August 1, 2017 at 5:01 p.m. in the School Board meeting room located at the J.A. Thompson Administrative Center at 6500 57th Street, Vero Beach, Florida.

A DECISION on the proposed tax increase and the budget will be made at this hearing.

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Indian River County School District will soon consider a measure to continue to impose a 1.50 mill property tax for the Capital Outlay projects listed herein. This tax is in addition to the School Board's proposed tax of 5.553 mills for operating expenses and is proposed solely at the discretion of the School Board.

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

The Capital Outlay Tax will generate approximately \$25,456,752 to be used for the following projects:

CONSTRUCTION AND REMODELING

Acquisition of Land and Buildings
Construction and Remodeling - Districtwide

MAINTENANCE, RENOVATION, AND REPAIR

Reimbursement of the maintenance, renovation and repairs paid through the General Fund as permitted by Florida Statute

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

MOTOR VEHICLE PURCHASES

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

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

Furniture/Equipment – Districtwide, Technology Equipment/Software and Infrastructure - Districtwide
Communication Equipment – Districtwide Communication/Enterprise Technology - Districtwide
Playground Equipment – Districtwide, Purchase software applications for Districtwide administration
Lease-Purchase of computers, Lease of tablets

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

Annual Master Lease Payments for various facilities and renovations
Debt Service payments on Series 2010, 2014, 2016 Certificates of Participation

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Lease and Lease-purchase of New and Replacement Equipment – Districtwide
Lease and Lease-purchase of New and Replacement Portable Classrooms – Districtwide
Leasing of educational and ancillary facilities and plants

PAYMENTS OF LOANS APPROVED PURSUANT TO SS.1011.14 AND 1011.15, F.S.

Loans for short term cash flow, payment of loans to eliminate emergency conditions

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES AND REGULATIONS

Water and Wastewater Systems Management, Asbestos Abatement/ Removal, Radon Testing, Removal of Hazardous Waste, Ground Water Recovery System, Removal of Underground Storage Tanks, Wetland Monitoring, Air Quality Testing and Remediation, Lead/Copper Testing, Pesticide Program, Safety Inspections, Elevator Inspections

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

Insurance premiums on District facilities, equipment and plant infrastructure

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Leasing of portable classrooms

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

*****CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S. 1013.62(4), F.S.**

PURCHASE OF REAL PROPERTY

CONSTRUCTION OF SCHOOL FACILITIES

PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES

PURCHASE OF VEHICLES TO TRANSPORT STUDENTS

RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES

PAYMENT OF THE COST OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE SCHOOL FACILITIES

PURCHASE OR LEASE OF DRIVER'S EDUCATION VEHICLES, MAINTENANCE VEHICLES, SECURITY VEHICLES, OR VEHICLES USED IN STORING OR DISTRIBUTING MATERIALS AND EQUIPMENT

COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

All concerned citizens are invited to a public hearing to be held on **August 1, 2017 at 5:01 PM** in the Indian River County School Board meeting room, 6500 57th Street, Vero Beach, Florida. A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.



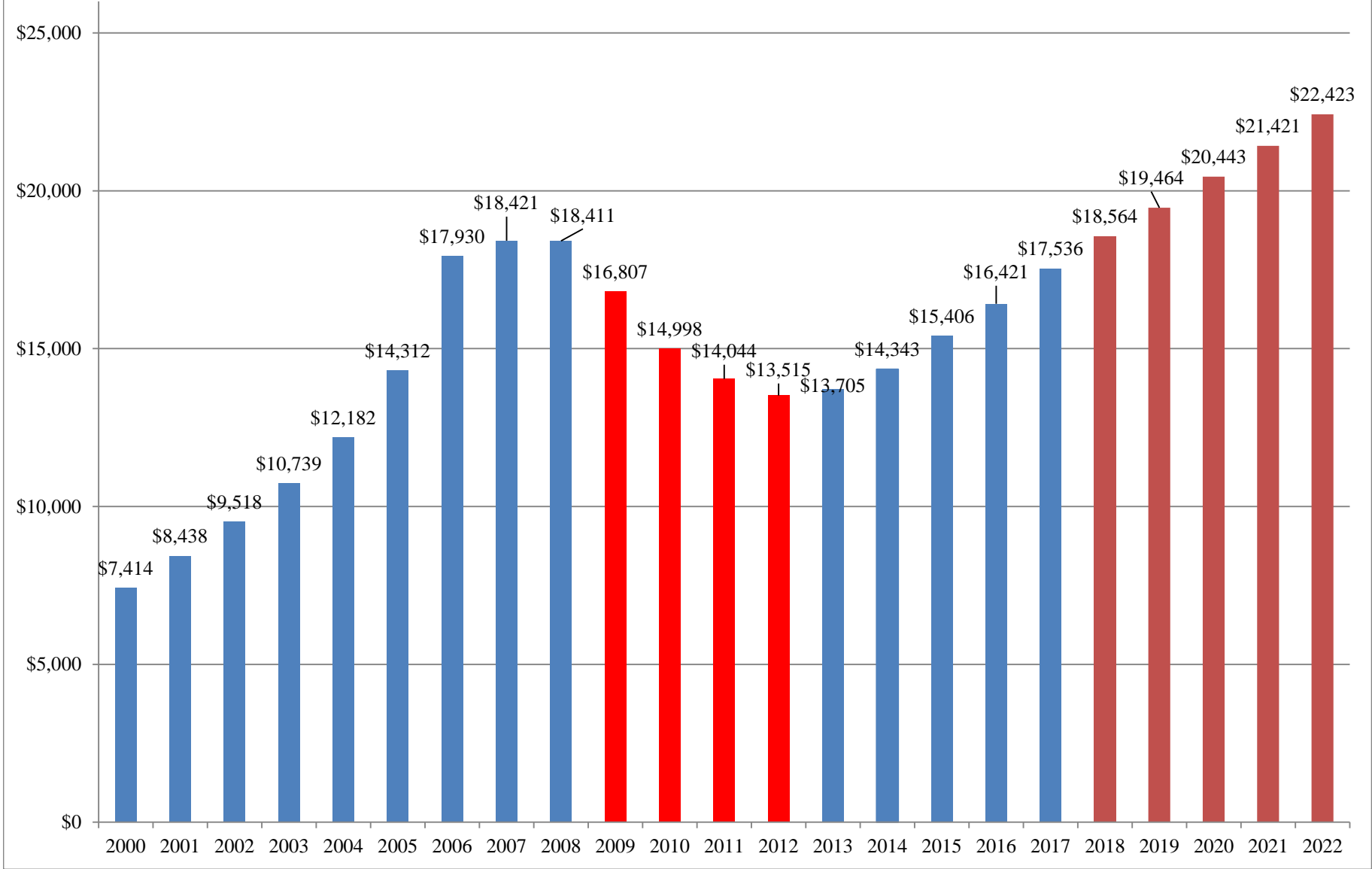
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GENERAL FUND

School District of Indian River County
Taxable Assessed Valuation Trend

July 1, Taxable Value
(Billions)

SOURCE:
AD VALOREM ESTIMATING CONFERENCE
March 7, 2017



Estimated 2016-2017 Indian River School District Taxes

	<u>2016</u>	<u>2017</u>	<u>Difference</u>
1 Estimated Taxable Value =	\$ 16,421,005,663	\$ 17,678,299,914	7.66%

MILLAGE RATE COMPARISON			
DESCRIPTION	2016-17	2017-18	DIFFERENCE
2 Required Local Effort	4.562	4.305	(0.257)
3 Discretionary	0.748	0.748	0.000
4 Capital Projects	1.500	1.500	0.000
5 Special Referendum Millage	0.600	0.500	(0.100)
6 Total Millage	7.410	7.053	(0.357)

SAMPLE HOME TAX BILL - No Change in Property Value			
7 Assessed Val.		\$200,000	
8 Homestead		<u>(\$25,000)</u>	
9 Taxable Value		\$175,000	
TAXES	2016-17	2017-18	DIFFERENCE
10 Required Local Effort	\$798.35	\$753.38	(\$44.98)
11 Discretionary	\$130.90	\$130.90	\$0.00
12 Capital Projects	\$262.50	\$262.50	\$0.00
13 Special Referendum Millage	\$105.00	\$87.50	(\$17.50)
14 Total School District Taxes	\$1,296.75	\$1,234.28	(\$62.47)

SAMPLE HOME TAX BILL -Increase in Property Value 7.66% with 3% Save Our Homes Cap

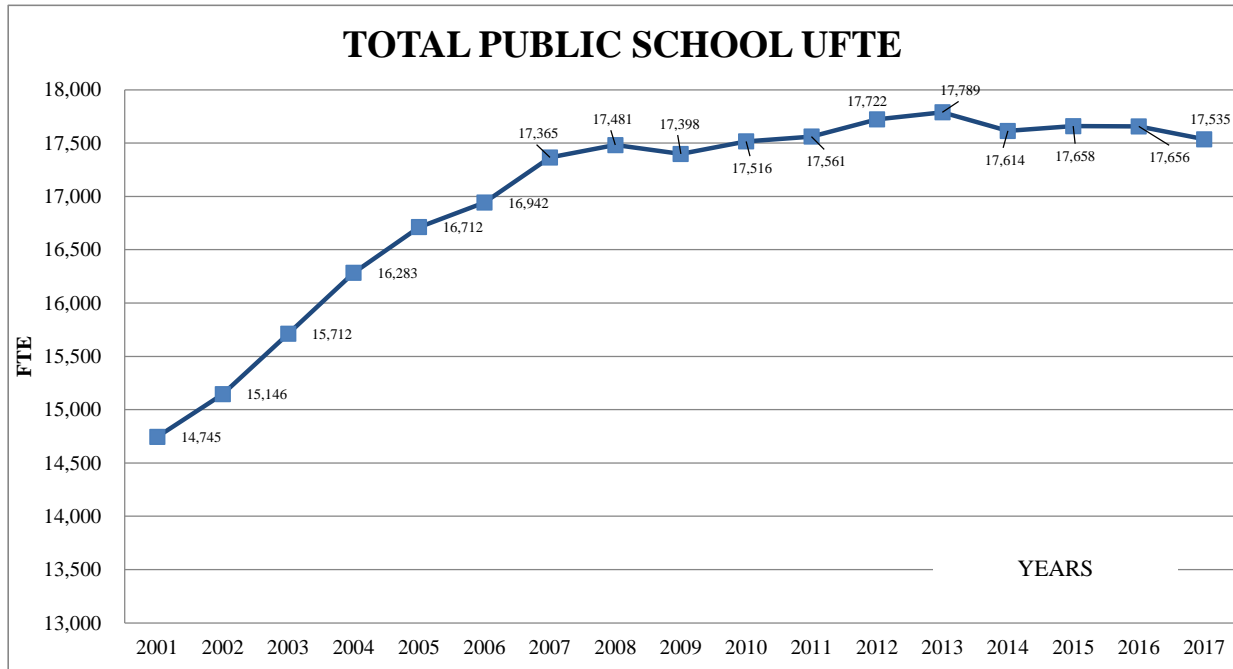
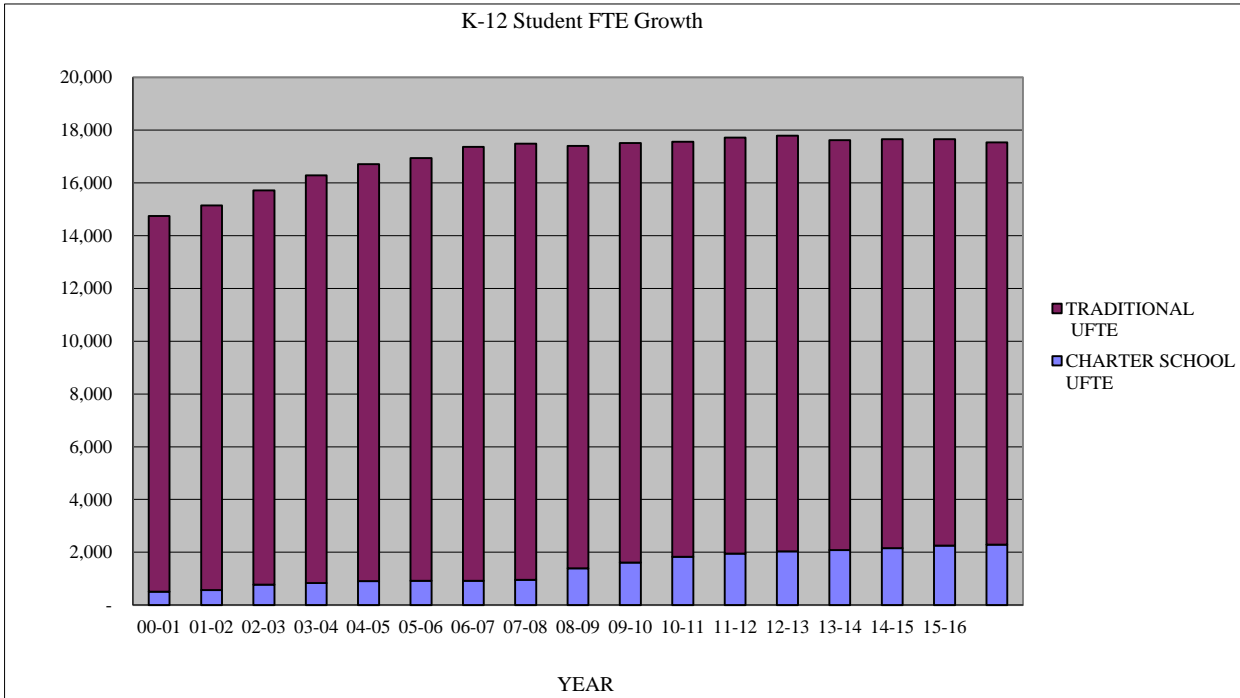
15 Assessed Val.	\$200,000	\$206,000	\$6,000
16 Homestead	<u>(\$25,000)</u>	<u>(\$25,000)</u>	\$0
17 Taxable Value	\$175,000	\$181,000	\$6,000
TAXES	2016-17	2017-18	DIFFERENCE
18 Required Local Effort	\$798.35	\$779.21	(\$19.15)
19 Discretionary	\$130.90	\$135.39	\$4.49
20 Capital Projects	\$262.50	\$271.50	\$9.00
21 Special Referendum Millage	\$105.00	\$90.50	(\$14.50)
22 Total School District Taxes	\$1,296.75	\$1,276.59	(\$20.16)

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

1997-1998 THROUGH 2017-2018

<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
2016-2017	15,251	-153	2,284	32	-121	3,185	17,535
*PROJECTED 2017-2018	15,245	-6	2,295	11	5	3,190	17,540
*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	2016/17
PROGRAM	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	RECALIBRATED 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	4,048.33
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	5,367.65
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	3,795.43
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	672.02
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	13,883.43
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	853.32
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	1,358.01
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	874.98
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	120.51
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	21.81
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	3,228.63
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	423.17
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	423.17
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	17,535.23

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	2016/17
PROGRAM	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	RECALIBRATED 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	4,563.33	4,465.31
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	5,367.65
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	3,967.64	3,799.23
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	714.19	788.64
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	14,608.22	14,420.82
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	866.51	941.21
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	1,358.01
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	898.79	875.85
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	434.68
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	117.25
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	3,741.04	3,727.01
Career Education	641.22	624.11	663.25	645.27	608.28	561.52	573.81	568.13	538.04	443.55	458.07	404.62	423.55
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	404.62	423.55
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	18,753.87	18,571.38
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	254.59
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	19,116.79	18,825.97

**School District of Indian River County
Analysis of 2016-17 FEFP 4th Calculation vs 2017-18 Conference Report**

Line #		2016-17 FEFP 4th Calculation	2017-18 FEFP Conference Report	Difference	% inc(dec)
1	UFTE	17,535.23	17,540.92	5.69	0.03%
2	WFTE	18,825.97	19,194.47	368.50	1.96%
3	Taxable Assessed Value (TAV)	\$16,421,005,563	\$17,535,645,414	1,114,639,851.00	6.79%
4	BSA	\$4,160.71	\$4,133.64	(\$27.07)	-0.65%
5	DCD	0.9955	1.001	0.0055	0.55%
6	BSAxDCD	\$4,141.99	\$4,137.77	(\$4.21)	-0.10%
7	Base FEFP Funding (WFTE X BSA X DCD)	77,976,920	78,111,608	134,688	0.17%
	Declining Enrollment Supplement	131,201	0	(131,201)	100.00%
8	Safe Schools	400,938	425,252	24,314	6.06%
9	ESE Guaranteed Allocation	5,387,030	5,321,360	(65,670)	-1.22%
10	Supplemental Academic Instruction	4,008,821	4,010,841	2,020	0.05%
12	Instructional Materials	1,407,080	1,405,734	(1,346)	-0.10%
13	Student Transportation	3,714,572	3,755,621	41,049	1.11%
14	Digital Classroom Allocation	775,076	772,831	(2,245)	100.00%
15	Teachers Classroom Supply Assistance	283,497	284,038	541	0.19%
16	Reading Allocation	863,104	859,561	(3,543)	-0.41%
	Gross State FEFP	\$ 94,948,239	\$ 94,946,846	\$ (1,393)	0.00%
	Less RLE	(71,616,604)	(72,538,652)	(922,048)	
18	Proration to Appropriation	(45,021)	-	45,021	
19	Additional Allocation	4,852	-	(4,852)	
20	Prior Year Adjustment			0	
21	Net State FEFP	\$ 23,291,466	\$ 22,408,194	\$ (883,272)	-3.79%
21	Adj for McKay Scholarships		-	\$ -	
22	Adj for Instr Matls Scholarships	-	-	\$ -	
23	Adj for Prior Yr Scholarship Adj	-	-	\$ -	
24	Adjusted Net State FEFP	\$ 23,291,466	\$ 22,408,194	\$ (883,272)	-3.79%
	State Categorical Programs				
25	Class Size Reduction Allocation	19,353,184	19,241,292	(111,892)	-0.58%
26	Discretionary Lottery/School Recognition	849,216	847,825	(1,391)	-0.16%
	Total Categorical Funding	20,202,400	20,089,117	(113,283)	
27	Total State Funding	\$ 43,493,866	\$ 42,497,311	\$ (996,555)	-2.29%
	Local Funding				
28	Total RLE	\$ 71,616,604	\$ 72,538,652	\$ 922,048	1.29%
29	Total Discretionary Taxes from 0.748 Mills	11,791,596	12,591,996	800,400	6.79%
30	Total Local Funding	\$ 83,408,200	\$ 85,130,648	\$ 1,722,448.00	2.07%
31	Total State and Local Funding	\$ 126,902,066	\$ 127,627,959	\$ 725,893	0.57%
32	Total Funding Adjustment			\$ 725,893	
33	Total Funds per UFTE	7,236.98	7,276.01	\$ 41.38	0.57%

* Note: Comparison of 4th FEFP Calculation to Conference Report does not reflect:

McKay Scholarship deduction	(615,902)
Prior year adjustments	39,607
Net reduction	<u>(576,295)</u>

School District of Indian River County
Analysis of 2016-17 FEFP 4th Calculation vs 2017-18 Special Session Conference Report

Line #		2016-17 FEFP 4th Calculation	2017-18 FEFP Special Session HB 3A	Difference	% inc(dec)
1	UFTE	17,535.23	17,540.92	5.69	0.03%
2	WFTE	18,825.97	19,194.47	368.50	1.96%
3	Taxable Assessed Value (TAV)	\$16,421,005,563	\$17,535,645,414	1,114,639,851.00	6.79%
4	BSA	\$4,160.71	\$4,203.95	\$43.24	1.04%
5	DCD	0.9955	1.001	0.0055	0.55%
6	BSAxD CD	\$4,141.99	\$4,208.15	\$66.17	1.60%
7	Base FEFP Funding (WFTE X BSA X DCD)	77,976,920	79,440,226	1,463,306	1.88%
	Declining Enrollment Supplement	131,201	0	(131,201)	100.00%
8	Safe Schools	400,938	425,252	24,314	6.06%
9	ESE Guaranteed Allocation	5,387,030	5,321,360	(65,670)	-1.22%
10	Supplemental Academic Instruction	4,008,821	4,010,841	2,020	0.05%
12	Instructional Materials	1,407,080	1,405,734	(1,346)	-0.10%
13	Student Transportation	3,714,572	3,755,621	41,049	1.11%
14	Digital Classroom Allocation	775,076	772,831	(2,245)	100.00%
15	Teachers Classroom Supply Assistance	283,497	284,038	541	0.19%
16	Reading Allocation	863,104	859,561	(3,543)	-0.41%
	Gross State FEFP	\$ 94,948,239	\$ 96,275,464	\$ 1,327,225	1.40%
	Less RLE	(71,616,604)	(72,437,647)	(821,043)	
18	Proration to Appropriation	(45,021)	-	45,021	
19	Additional Allocation	4,852	-	(4,852)	
20	Prior Year Adjustment			0	
21	Net State FEFP	\$ 23,291,466	\$ 23,837,817	\$ 546,351	2.35%
21	Adj for McKay Scholarships		-	\$ -	
22	Adj for Instr Matls Scholarships	-	-	\$ -	
23	Adj for Prior Yr Scholarship Adj	-	-	\$ -	
24	Adjusted Net State FEFP	\$ 23,291,466	\$ 23,837,817	\$ 546,351	2.35%
	State Categorical Programs				
25	Class Size Reduction Allocation	19,353,184	19,241,292	(111,892)	-0.58%
26	Discretionary Lottery/School Recognition	849,216	847,825	(1,391)	-0.16%
	Total Categorical Funding	20,202,400	20,089,117	(113,283)	
27	Total State Funding	\$ 43,493,866	\$ 43,926,934	\$ 433,068	1.00%
	Local Funding				
28	Total RLE	\$ 71,616,604	\$ 72,437,647	\$ 821,043	1.15%
29	Total Discretionary Taxes from 0.748 Mills	11,791,596	12,591,996	800,400	6.79%
30	Total Local Funding	\$ 83,408,200	\$ 85,029,643	\$ 1,621,443.00	1.94%
31	Total State and Local Funding	\$ 126,902,066	\$ 128,956,577	\$ 2,054,511	1.62%
32	Total Funding Adjustment			\$ 2,054,511	
33	Total Funds per UFTE	7,236.98	7,351.76	\$ 117.13	1.62%

* Note: Comparison of 4th FEFP Calculation to Conference Report does not reflect:

McKay Scholarship deduction	(615,902)
Prior year adjustments	39,607
Net reduction	<u>(576,295)</u>

School District of Indian River County
Analysis of 2016-17 FEFP 4th Calculation vs 2017-18 Special Session Conference Report

Line #		2016-17 FEFP	2017-18 FEFP	Difference	% inc(dec)
		4th Calculation	2nd FEFP Calculation		
1	UFTE	17,535.23	17,540.92	5.69	0.03%
2	WFTE	18,825.97	18,877.69	51.72	0.27%
3	Taxable Assessed Value (TAV)	\$16,421,005,563	\$17,678,299,914	1,257,294,351.00	7.66%
4	BSA	\$4,160.71	\$4,203.95	\$43.24	1.04%
5	DCD	0.9955	1.001	0.0055	0.55%
6	BSAxDCD	\$4,141.99	\$4,208.15	\$66.17	1.60%
7	Base FEFP Funding (WFTE X BSA X DCD)	77,976,920	79,440,226	1,463,306	1.88%
	Declining Enrollment Supplement	131,201	0	(131,201)	100.00%
8	Safe Schools	400,938	425,252	24,314	6.06%
9	ESE Guaranteed Allocation	5,387,030	5,321,360	(65,670)	-1.22%
10	Supplemental Academic Instruction	4,008,821	4,010,841	2,020	0.05%
12	Instructional Materials	1,407,080	1,405,734	(1,346)	-0.10%
13	Student Transportation	3,714,572	3,755,621	41,049	1.11%
14	Digital Classroom Allocation	775,076	772,831	(2,245)	100.00%
15	Teachers Classroom Supply Assistance	283,497	284,038	541	0.19%
16	Reading Allocation	863,104	859,561	(3,543)	-0.41%
	Gross State FEFP	\$ 94,948,239	\$ 96,275,464	\$ 1,327,225	1.40%
	Less RLE	(71,616,604)	(72,891,166)	(1,274,562)	
18	Proration to Appropriation	(45,021)	-	45,021	
19	Additional Allocation	4,852	-	(4,852)	
20	Prior Year Adjustment			0	
21	Net State FEFP	\$ 23,291,466	\$ 23,384,298	\$ 92,832	0.40%
21	Adj for McKay Scholarships		-	\$ -	
22	Adj for Instr Matls Scholarships	-	-	\$ -	
23	Adj for Prior Yr Scholarship Adj	-	-	\$ -	
24	Adjusted Net State FEFP	\$ 23,291,466	\$ 23,384,298	\$ 92,832	0.40%
	State Categorical Programs				
25	Class Size Reduction Allocation	19,353,184	19,241,292	(111,892)	-0.58%
26	Discretionary Lottery/School Recognition	849,216	847,825	(1,391)	-0.16%
	Total Categorical Funding	20,202,400	20,089,117	(113,283)	
27	Total State Funding	\$ 43,493,866	\$ 43,473,415	\$ (20,451)	-0.05%
	Local Funding				
28	Total RLE	\$ 71,616,604	\$ 72,891,166	\$ 1,274,562	1.78%
29	Total Discretionary Taxes from 0.748 Mills	11,791,596	12,694,434	902,838	7.66%
30	Total Local Funding	\$ 83,408,200	\$ 85,585,600	\$ 2,177,400.00	2.61%
31	Total State and Local Funding	\$ 126,902,066	\$ 129,059,015	\$ 2,156,949	1.70%
32	Total Funding Adjustment			\$ 2,156,949	
33	Total Funds per UFTE	7,236.98	7,357.60	\$ 122.97	1.70%

* Note: Comparison of 4th FEFP Calculation to Conference Report does not reflect:

McKay Scholarship deduction	(615,902)
Prior year adjustments	39,607
Net reduction	<u>(576,295)</u>

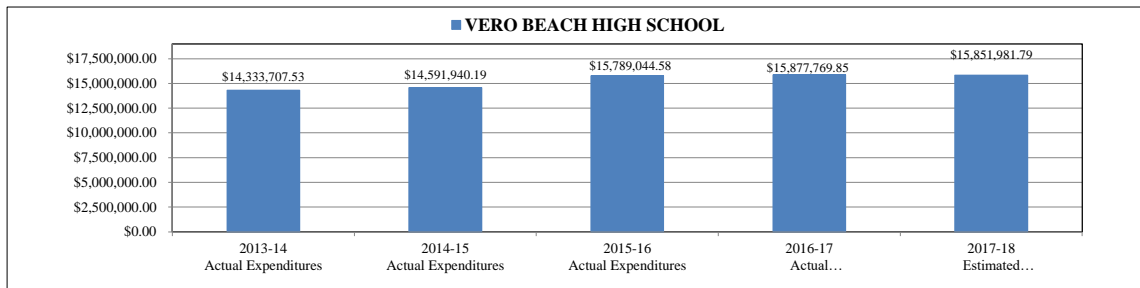
**School District of Indian River County
2015-16 Cost Factors vs. 2016-17 Cost Factors**

Group 1 <u>Program Title</u>	Cost Factor		Net Change	Percent Change
	2016-2017	2017-2018		
Basic Education K-3 (101)	1.103	1.107	0.004	0.36%
Basic Education 4-8 (102)	1.000	1.000	0.000	0.00%
Basic Education 9-12 (103)	1.001	1.001	0.000	0.00%
Basic Education with ESE Services K-3 (111)	1.103	1.107	0.004	0.36%
Basic Education with ESE Services 4-8 (112)	1.000	1.000	0.000	0.00%
Basic Education with ESE Services 9-12 (113)	1.001	1.001	0.000	0.00%
Group 2				
English for Speakers of Other Languages (ESOL) (130)	1.194	1.212	0.018	1.51%
Exceptional Student Education - Support Level 4 (254)	3.607	3.619	0.012	0.33%
Exceptional Student Education - Support Level 5 (255)	5.376	5.526	0.150	2.79%
Special Programs for Career Education (300)	1.001	1.001	0.000	0.00%

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

Function	Description	Actual 2014-2015	Actual 2015-2016	Estimated 2016-2017	Proposed Budget 2017-2018	Increase (Decrease)
FEDERAL:						
1	3191 ROTC	\$ 153,346	\$ 138,107	\$ 129,781	\$ 165,000	\$ 35,219
2	3202 Medicaid Reimbursement	369,546	302,114	647,490	350,000	(297,490)
3	3230 Education for the Handicapped	-	4,158	-	-	-
4	3280 Federal through local	-	20,000	-	-	-
5	TOTAL FEDERAL DIRECT	\$ 522,892	\$ 464,379	\$ 777,271	\$ 515,000	\$ (262,271)
STATE:						
6	3310 Florida Education Finance Program	20,301,641	19,156,228	22,714,631	\$ 23,384,298	\$ 669,667
7	3315 Workforce Development	1,059,190	1,051,473	1,073,315	1,081,854	8,539
8	3317 Workforce Development - Performance Bonus	70,559	84,472	22,970	-	(22,970)
9	3323 Withheld for SBE Administrative Expense	10,234	10,105	-	10,105	10,105
10	3343 State License Tax	150,008	148,065	142,919	150,000	7,081
11	3344 Lottery Funds	63,689	-	293,593	-	(293,593)
12	3355 Class Size Reduction	19,310,219	19,103,361	19,359,781	19,241,292	(118,489)
13	3361 Lottery School Recognition	353,689	978,174	555,699	847,825	292,126
14	3371 Voluntary Pre-K Program	472,588	511,475	464,481	540,000	75,519
15	3399 Other Miscellaneous State	50,633	478,739	439,965	46,650	(393,315)
16	TOTAL STATE	\$ 41,842,450	\$ 41,522,092	\$ 45,067,354	\$ 45,302,024	\$ 234,670
LOCAL:						
17	3411 District School Tax	81,167,567	86,595,347	83,408,200	85,585,600	\$ 2,177,400
18	3421 Tax Redemptions	543,326	564,515	906,112	500,000	(406,112)
19	3411 Special Election Millage (0.60)(0.50)	8,230,893	8,873,989	9,525,606	8,485,585	(1,040,021)
20	3423 Tax collector fees returned	70	24	9	-	(9)
21	3425 Rent	146,534	151,299	154,014	150,000	(4,014)
22	3431 Interest on Investments	193,933	237,185	255,554	225,000	(30,554)
23	3433 Increase in FMV of investments	-	25,520	(17,849)	-	17,849
24	3440 Gifts, Grants and Bequests	241,085	288,102	269,702	524,732	255,030
25	3460 Adult Student Fees	225,225	209,439	227,690	225,850	(1,840)
26	3473 School Age Childcare	191,397	195,170	198,791	190,000	(8,791)
27	3491 Bus Fees	74,616	76,894	71,616	55,000	(16,616)
28	3493 Sale of Junk	939	-	-	-	-
29	3494 Federal Indirect	508,539	347,761	535,333	615,000	79,667
30	3495 Misc. Local Revenue	1,839,225	1,583,459	1,931,483	829,000	(1,102,483)
31	3497 Refunds of prior year expenditures	1,510	29,789	4,097	-	(4,097)
32	3498 Collections for lost / damaged textbooks	-	12,772	7,796	-	(7,796)
33	3499 Receipt of Food Services Indirect Costs	220,453	267,718	267,463	335,000	67,537
34	TOTAL LOCAL	\$ 93,585,312	\$ 99,458,983	\$ 97,745,616	\$ 97,720,767	\$ (24,849)
35	TOTAL ESTIMATED REVENUES	135,950,654	141,445,454	143,590,241	143,537,791	(52,450)
OTHER FINANCING SOURCES:						
36	3630 Transfers from Capital	\$ 3,846,889	\$ 3,962,140	\$ 4,173,675	\$ 5,383,949	\$ 1,210,274
37	3730 Sale of Fixed Assets	243,227	83,023	141,710	135,000	(6,710)
38	3740 Insurance Loss Recoveries	9,294	580,263	58,994	-	(58,994)
39	TOTAL OTHER SOURCES	\$ 4,099,410	\$ 4,625,426	\$ 4,374,379	\$ 5,518,949	\$ 1,144,570
		140,050,064	146,070,880	147,964,620	149,056,740	1,092,120
FUND BALANCES:						
40	Nonspendable	\$ 310,238	\$ 305,455	\$ 305,455	\$ 305,455	\$ -
41	Restricted	8,031,520	7,978,584	7,978,584	9,165,918	1,187,334
42	Unrestricted:					
43	Assigned	7,911,660	13,467,742	13,467,742	15,432,428	1,964,686
44	Unassigned	7,672,358	4,302,179	4,302,179	-	(4,302,179)
45	TOTAL FUND BALANCES	\$ 23,925,776	\$ 26,053,960	\$ 26,053,960	\$ 24,903,801	\$ (1,150,159)
TOTAL ESTIMATED REVENUES, OTHER SOURCES AND FUND BALANCES						
46		\$ 163,975,840	\$ 172,124,840	\$ 174,018,580	\$ 173,960,541	\$ (58,039)
47	Total Unweighted FTE Students	17,658	17,656	17,535	17,540	5
48	Total Funding & Balances per FTE	9,286	9,749	9,924	9,918	(6)
49	FEFP & Taxes Total	\$ 121,133,116	\$ 125,833,110	\$ 126,038,311	\$ 129,059,015	\$ 1,574,571

**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 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$677,043.19	\$598,670.08	\$540,088.23	\$544,355.25	\$465,038.69	(\$79,316.56)
000	(GF)NON-DISCR SALARY (DIST)	\$11,171,746.40	\$11,534,695.24	\$11,812,762.65	\$12,173,255.69	\$12,060,429.07	(\$112,826.62)
006	COMMUNICATIONS (DISTRICT)	\$3,721.31	\$3,761.98	\$4,110.82	\$4,149.14	\$4,274.00	\$124.86
008	ELECTRICAL	\$1,170,744.06	\$1,052,530.58	\$962,684.95	\$987,707.96	\$998,058.00	\$10,350.04
074	FLORIDA TEACHER LEAD (DIST)	\$39,708.83	\$34,575.37	\$34,804.41	\$34,682.10	\$0.00	(\$34,682.10)
075	TEXTBOOK ALLOCATION (FTE)	\$43,399.23	\$47,546.24	\$0.00	\$0.00	\$286,669.76	\$286,669.76
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$14,903.60	\$20,166.30	\$9,152.36	\$13,697.23	\$16,159.00	\$2,461.77
077	SCHOOL IMP (LOTTERY)(FTE)	\$1,157.92	\$13,978.77	\$22,471.56	\$16,096.12	\$56,346.54	\$40,250.42
080	SCIENCE LAB MATERIALS (FTE)	\$4,134.20	\$4,235.67	\$4,098.86	\$4,220.30	\$4,536.34	\$316.04
081	CLOSING THE ACHIEVEMENT GAP	\$2,028.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
084	DUAL ENROLLMENT	\$0.00	\$135,999.96	\$134,458.64	\$133,289.49	\$133,500.00	\$210.51
085	ADVANCED PLACEMENT (FTE)	\$180,884.39	\$218,134.34	\$248,089.61	\$305,673.76	\$554,813.91	\$249,140.15
092	DISTRCT SUPP STUdT COMPETITION	\$0.00	\$4,644.95	\$4,750.95	\$4,514.00	\$0.00	(\$4,514.00)
094	TERMINAL PAY	\$0.00	\$0.00	\$180,931.61	\$154,460.06	\$0.00	(\$154,460.06)
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$804.78	\$0.00	\$0.00	\$0.00	\$0.00
501	DIST SUPP - GRADUATION COSTS	\$4,982.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
504	EMPL& STUDENT PUBLIC RELATIONS	\$0.00	\$0.00	\$0.00	\$551.15	\$0.00	(\$551.15)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$11,178.53	\$5,587.24	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$6,981.64	\$4,579.10	\$21,120.35	\$8,672.70	\$0.00	(\$8,672.70)
510	VBHS FLOOD	\$820.81	\$0.00	\$368,096.92	\$159,377.58	\$0.00	(\$159,377.58)
521	SUBS-CEA TEMPORARY DUTY	\$0.00	\$0.00	\$0.00	\$206.18	\$0.00	(\$206.18)
530	EQUAL OPPORTUNITY SCHOOLS	\$0.00	\$0.00	\$0.00	\$24,400.00	\$0.00	(\$24,400.00)
532	CWA CONTRACT	\$0.00	\$0.00	\$11,201.70	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$13,114.61	\$0.00	(\$13,114.61)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$67,369.44	\$128.34	(\$67,241.10)
540	0.25 CRITICAL NEEDS MILLAGE	\$96,471.90	\$172,351.58	\$577,423.10	\$599,954.23	\$0.00	(\$599,954.23)
541	0.35 CRITICAL NEEDS MILLAGE	\$73,911.97	\$1,940.90	\$97.57	\$97.60	\$0.00	(\$97.60)
544	DISTRICTWIDE MOVING	\$0.00	\$423.45	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$388,311.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
547	P-CARD PROGRAM	\$0.00	\$0.00	\$0.00	(\$615.36)	\$0.00	\$615.36
548	WATER,SEWER, GARBAGE (DIST)	\$54,775.76	\$76,377.31	\$63,407.69	\$67,165.20	\$80,332.00	\$13,166.80
549	BOTTLED GAS (PROPANE) (DIST)	\$15,964.78	\$11,166.78	\$10,056.21	\$9,420.31	\$10,182.00	\$761.69
555	2012-13 RETRO PAY	\$84,165.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
562	CAREER VOCATIONAL ADD ON FTE	\$87,420.50	\$417,825.98	\$83,629.29	\$91,705.05	\$754,375.70	\$662,670.65
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$7,271.70	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$191,996.08	\$191,996.08
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$11,974.04	\$1,985.48	(\$9,988.56)
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$263,122.00	\$0.00	\$0.00	\$0.00
579	COURSE & CREDIT RECOVERY	\$0.00	\$6,746.87	\$8,015.49	\$6,820.50	\$0.00	(\$6,820.50)
580	IRCEA SUPPLEMENTS	\$187,214.54	\$180,816.88	\$201,473.22	\$194,581.07	\$191,934.00	(\$2,647.07)
582	END OF COURSE BOOT CAMP/CONSUMABLE SHIPPING	\$8,200.84	\$8,948.90	\$10,356.35	\$2,453.59	\$9,311.63	\$6,858.04
587	SMART HORIZONS	\$0.00	\$0.00	\$19,425.00	\$62,160.00	\$0.00	(\$62,160.00)
588	SECONDARY SCHOOL REMEDIATION	\$0.00	\$0.00	\$7,677.36	\$4,664.40	\$0.00	(\$4,664.40)
589	IRFIL EXPENSES	\$5,885.82	\$5,055.68	\$4,572.56	\$0.00	\$0.00	\$0.00
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$0.00	\$680.34	\$0.00	\$1,391.00	\$0.00	(\$1,391.00)
591	CUSTODIAL SUBSTITUTES	\$1,482.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
592	SACS ACCREDITATION REVIEW	\$2,493.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
596	20% CAPE FUNDS	\$0.00	\$0.00	\$70,340.59	\$29,387.70	\$0.00	(\$29,387.70)
598	SICK LEAVE BUYBACK	\$5,153.07	\$3,343.87	\$3,540.39	\$8,283.59	\$0.00	(\$8,283.59)
704	FLORIDA VIRTUAL SCHOOL FRANCHISE	\$0.00	\$0.00	\$0.00	\$0.00	\$8,586.25	\$8,586.25
905	DORI SLOSBERG	\$0.00	\$18,820.00	\$11,662.50	\$23,325.00	\$23,325.00	\$0.00
907	HIGH SCHOOL STEM GRANT	\$0.00	\$89.76	\$0.00	\$0.00	\$0.00	\$0.00
916	BIOTECH ACADEMISS-VB & SR HIGH	\$0.00	\$1,850.00	\$0.00	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$82,562.70	\$115,209.17	\$0.00	(\$115,209.17)
TOTALS		\$14,333,707.53	\$14,591,940.19	\$15,789,044.58	\$15,877,769.85	\$15,851,981.79	(\$25,788.06)

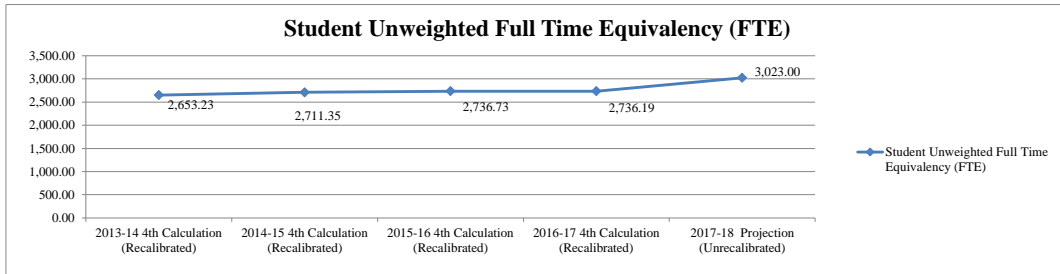
**School District of Indian River County
General Operating Budget
Facility 0031**

Staffing Summary (Full Time Equivalent)

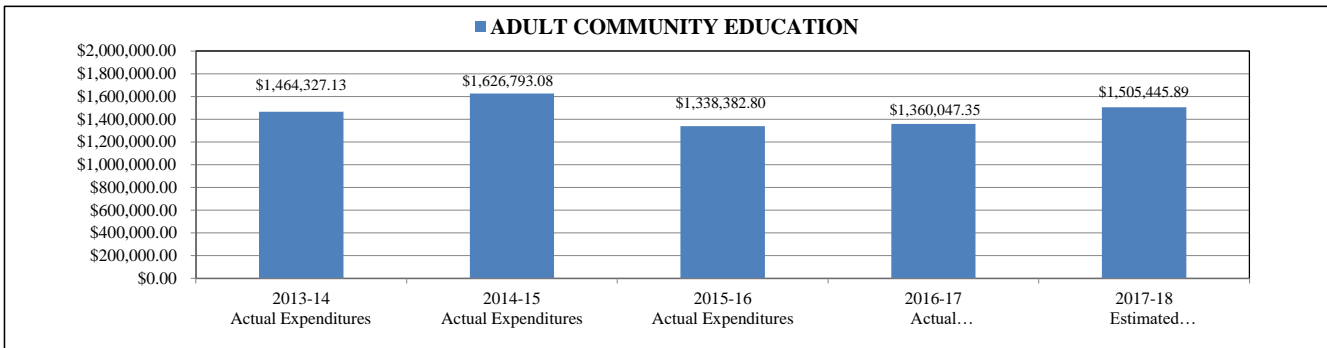
Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL FLC	2.00	2.00	2.00	2.00	2.00	0.00
ASST PRINCIPAL SENIOR HIGH	4.00	4.00	4.00	4.00	4.00	0.00
ATHLETIC DIRECTOR	1.00	1.00	1.00	1.00	1.00	0.00
ATHLETIC TRAINER	1.00	1.00	1.00	1.00	1.00	0.00
AUDITORIUM DIRECTOR	1.00	1.00	1.00	1.00	1.00	0.00
BAND DIRECTOR - SR HIGH	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER SENIOR HIGH SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	15.00	15.00	15.00	15.00	15.00	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	1.00	2.00	0.00	-2.00
ESE SELF-CARE AIDE	1.00	1.00	1.00	1.00	1.00	0.00
ESE TEACHER ASSISTANT 6-21	7.00	7.00	7.00	7.00	7.00	0.00
FACILITIES COORDINATOR	1.00	1.00	1.00	1.00	1.00	0.00
GRADUATION COACH	0.00	0.00	0.00	1.00	1.00	0.00
GROUNDSMAN	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE SENIOR HIGH	7.00	7.00	8.00	8.00	8.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEAD CUSTODIAN II	2.00	2.00	2.00	2.00	2.00	0.00
HEALTH ASSISTANT 2	2.00	2.00	2.00	2.00	2.00	0.00
LIBRARIAN/MEDIA SPEC SENIOR HI	2.00	2.00	2.00	2.00	2.00	0.00
MEDIA CENTER ASSISTANT, SENIOR	2.00	2.00	2.00	2.00	2.00	0.00
OCCUPATIONAL SPECIALIST	0.10	0.10	0.10	0.10	0.10	0.00
PLANT OPERATOR	2.00	2.00	2.00	2.00	2.00	0.00
PRINCIPAL HIGH SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
RECORDS SPECIALIST HIGH SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
ROTC INSTRUCTOR	2.00	2.00	2.00	2.00	2.00	0.00
Security Monitor II	2.00	2.00	2.00	2.00	2.00	0.00
SCHOOL COMPTR LAB ASSISTANT	2.00	2.00	2.00	2.00	1.00	-1.00
SECRETARY GUIDANCE	2.00	2.00	2.00	2.00	2.00	0.00
SECRETARY I	2.00	2.00	2.00	2.00	2.00	0.00
SENIOR SECRETARY I	5.00	5.00	5.00	5.00	5.00	0.00
SWITCHBOARD OPERATOR/RECEPTION	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ART SENIOR HIGH	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER ASSISTANT - ESOL SR HI	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	4.00	4.00	4.00	4.00	4.00	0.00
TEACHER BUSINESS EDUCATION	5.00	4.00	4.00	4.00	4.00	0.00
TEACHER DRAMA, SENIOR HIGH	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER DROPOUT PREVENTION SR	0.40	1.00	1.00	1.00	1.00	0.00
TEACHER ESOL	1.00	0.00	0.00	0.00	0.00	0.00
TEACHER EXCEPTIONAL ED - VE	11.00	11.00	11.00	11.00	11.00	0.00
TEACHER EXCEPTIONAL ED AUTISM	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL EDUCATION	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER FOREIGN LANGUAGE, SR H	8.00	8.00	8.00	8.00	8.00	0.00
TEACHER HEALTH OCCUPATIONS	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER IN-SCHOOL SUSPENSION,	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER LANGUAGE ARTS SR HIGH	18.00	18.00	18.00	18.00	18.00	0.00
TEACHER MATH SR HIGH	20.00	20.00	20.00	20.00	20.00	0.00
TEACHER MUSIC SENIOR HIGH	2.70	2.70	2.70	2.70	2.70	0.00
TEACHER PHYSICAL EDUCATION, SR	8.00	8.00	8.00	8.00	8.00	0.00
TEACHER READING, SENIOR HIGH	3.00	5.00	5.00	5.00	5.00	0.00
TEACHER SCIENCE SENIOR HIGH	17.00	17.00	17.00	17.00	17.00	0.00
TEACHER SOCIAL STUDIES SR HIGH	17.00	17.00	17.00	17.00	17.00	0.00
TEACHER TECHNOLOGY EDUCATION	5.00	5.00	5.00	5.00	5.00	0.00
TEACHER, AP/IB PROGRAM	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER, EMOTIONAL/BEHAVIORAL	4.00	4.00	4.00	4.00	4.00	0.00
TV PRODUCTION TEACHER	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER CRITICAL THINKING	0.00	1.00	1.00	1.00	1.00	0.00
TEACHER, STEM	0.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	211.20	213.80	214.80	216.80	213.80	(3.00)

**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 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	2,653.23	2,711.35	2,736.73	2,736.19	3,023.00



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



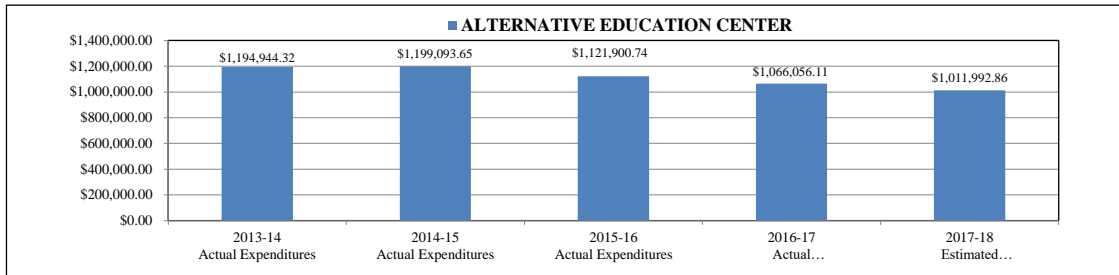
ADULT COMMUNITY EDUCATION

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
74	FLORIDA TEACHER LEAD (DIST)	\$269.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$14.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
610	ADULT EDUCATION-GENERAL	984,014.72	1,175,352.57	\$872,150.49	\$876,298.48	\$1,048,423.09	\$172,124.61
612	ADULT EDUCATION-CULINARY	8,446.44	\$0.00	\$0.00	\$15,727.20	\$0.00	(\$15,727.20)
613	ADULT EDUCATION-CDL	6,296.43	4,591.06	\$4,140.61	\$4,797.74	\$5,262.30	\$464.56
614	ADULT EDUCATION-SECURITY D TRN	2,587.92	3,434.10	\$2,756.06	\$1,320.52	\$2,598.80	\$1,278.28
615	ADULT EDUCATION-SECURITY G TRN	\$0.00	\$972.10	\$1,615.05	\$0.00	\$450.00	\$450.00
616	ADULT EDUCATION-WELDING PROGRAM	\$51,816.01	\$7,363.47	\$8,821.91	\$161.25	\$300.00	\$138.75
620	ADULT EDUCATION-MEDICAL	9,701.41	6,693.02	\$7,307.95	\$29,190.69	\$21,753.40	(\$7,437.29)
621	ADULT EDUCATION-CERT NURSE AST	86,839.63	86,733.06	\$74,157.10	\$65,986.31	\$71,317.54	\$5,331.23
623	ADULT EDUCATION-MEDICAL ASST	69,378.94	68,967.21	\$70,465.06	\$68,753.70	\$77,609.48	\$8,855.78
625	ADULT EDUCATION-MEDICAL CODING	7,816.05	10,368.54	\$7,834.13	\$6,341.14	\$17,541.00	\$11,199.86
626	ADULT EDUCATION-PHLEBOTOMY	6,577.54	10,205.47	\$7,394.69	\$7,454.87	\$15,559.86	\$8,104.99
627	ADULT EDUCATION-PHARMACY TECH	57,856.39	57,882.02	\$59,893.80	\$62,747.98	\$37,751.84	(\$24,996.14)
628	ADULT EDUCATION-LIC PRAC NURSE	172,712.62	171,803.46	\$205,333.41	\$214,490.46	\$206,878.58	(\$7,611.88)
905	BANDWIDTH GRANT	\$0.00	22,427.00	\$0.00	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$16,512.54	\$6,777.01	\$0.00	(\$6,777.01)
TOTALS		\$1,464,327.13	\$1,626,793.08	\$1,338,382.80	\$1,360,047.35	\$1,505,445.89	\$145,398.54

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADULT ED OCCUP OUTREACH COORD	1.00	1.00	1.00	1.00	1.00	0.00
ASSISTANT PRINCIPAL	0.00	0.00	0.00	0.00	1.00	1.00
BOOKKEEPER SENIOR HIGH SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
COORD ADULT AND COMMUNITY ED	0.85	0.85	0.00	0.00	0.00	0.00
DIRECTOR OF LPN PROGRAM	1.00	1.00	1.00	1.00	1.00	0.00
EDUCATION TECHNOLOGY SPEC	0.90	0.90	0.90	0.90	0.90	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
OUTREACH SPECIALIST	1.00	1.00	1.00	1.00	1.00	0.00
PRINCIPAL ADULT CAREER EDUCATION	0.00	0.00	1.00	1.00	1.00	0.00
RECORDS SPECIALIST	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY II - 12 MONTH	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ADULT EDUCATION	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER HEALTH OCCUPATIONS	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	13.75	13.75	13.90	13.90	14.90	1.00

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



ALTERNATIVE EDUCATION CENTER

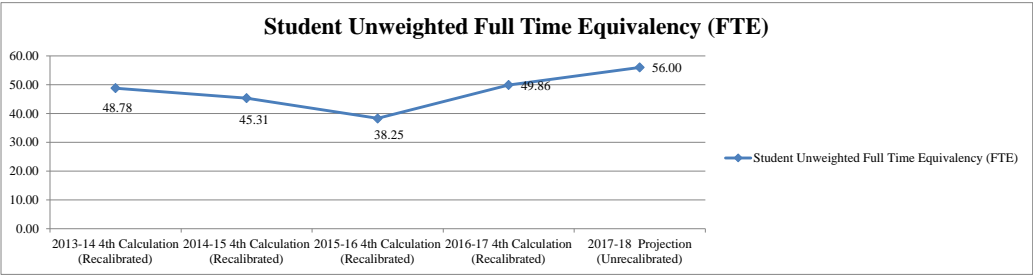
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$14,060.28	\$10,908.07	\$11,567.06	\$15,318.01	\$15,125.11	(\$192.90)
000	(GF)NON-DISCR SALARY (DIST)	\$1,018,073.73	\$987,982.30	\$978,707.65	\$930,427.91	\$910,026.62	(\$20,401.29)
006	COMMUNICATIONS (DISTRICT)	\$1,378.39	\$1,342.51	\$1,489.28	\$1,411.68	\$1,454.00	\$42.32
008	ELECTRICAL	\$72,958.08	\$69,106.38	\$67,904.52	\$67,949.48	\$62,177.00	(\$5,772.48)
051	TITLE 1 SKIPPED SCHOOLS / ALT ED SUPPORT	\$20,119.30	\$29,262.42	\$9,349.61	\$1,440.29	\$0.00	(\$1,440.29)
074	FLORIDA TEACHER LEAD (DIST)	\$2,959.33	\$2,770.34	\$2,597.30	\$2,116.59	\$0.00	(\$2,116.59)
075	TEXTBOOK ALLOCATION (FTE)	\$8,679.78	\$642.24	\$0.00	\$0.00	\$2,672.20	\$2,672.20
076	LIBRARY MEDIA CATEGORICAL	\$0.00	\$0.00	\$0.00	\$0.00	\$916.92	\$916.92
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$0.00	\$1,371.03	\$0.00	\$1,919.01	\$1,919.01
094	TERMINAL PAY	\$0.00	\$0.00	\$29,591.76	\$26,489.90	\$0.00	(\$26,489.90)
510	ICPALMS	\$93.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
530	EQUAL OPPORTUNITY SCHOOLS	\$0.00	\$0.00	\$0.00	\$1,200.00	\$0.00	(\$1,200.00)
532	CWA CONTRACT	\$0.00	\$0.00	\$1,910.91	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$1,904.52	\$0.00	(\$1,904.52)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$735.00	\$0.00	(\$735.00)
540	0.25 CRITICAL NEEDS MILLAGE	\$6,255.13	\$79,642.34	\$287.56	\$15.22	\$0.00	(\$15.22)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$852.60	\$102.70	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$28,441.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$6,708.91	\$6,893.92	\$7,108.52	\$7,286.22	\$8,197.00	\$910.78
549	BOTTLED GAS (PROPANE) (DIST)	\$2,032.34	\$1,848.23	\$720.10	\$654.73	\$618.00	(\$36.73)
555	2012-13 RETRO PAY	\$3,696.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$8,634.80	\$8,095.31	\$8,036.33	\$8,046.78	\$8,887.00	\$840.22
589	IRFIL EXPENSE	\$0.00	\$496.89	\$400.54	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$858.57	\$1,059.78	\$0.00	(\$1,059.78)
TOTALS		\$1,194,944.32	\$1,199,093.65	\$1,121,900.74	\$1,066,056.11	\$1,011,992.86	(\$54,063.25)

Staffing Summary (Full Time Equivalent)

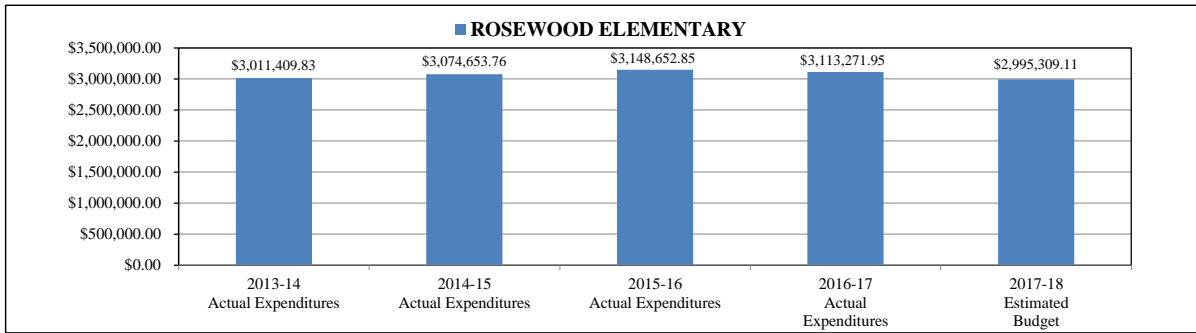
Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	2.00	2.00	0.00
PRINCIPAL FOR ALTERNATIVE EDUC	1.00	1.00	1.00	1.00	1.00	0.00
ESE TEACHER ASSISTANT 6-21	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT, OTHER BASIC	4.00	4.00	4.00	4.00	4.00	0.00
TEACHER CULINARY ARTS	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER DROPOUT PREVENTION SR	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER MATH SR HIGH	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION, SR	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER SCIENCE SENIOR HIGH	2.00	2.00	2.00	2.00	2.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	21.00	21.00	21.00	21.00	21.00	0.00

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

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	48.78	45.31	38.25	49.86	56.00



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



ROSEWOOD ELEMENTARY

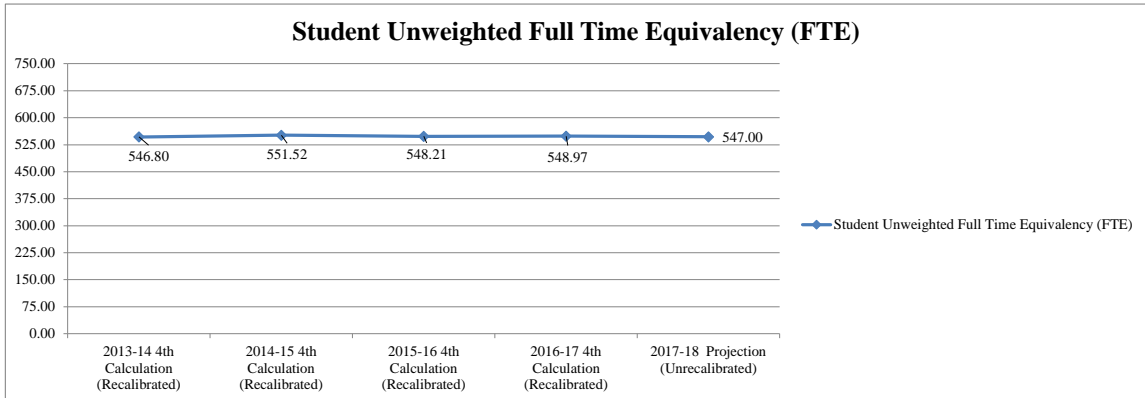
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$41,364.04	\$41,677.92	\$43,820.81	\$38,920.95	\$47,547.42	\$8,626.47
000	(GF)NON-DISCR SALARY (DIST)	\$2,391,827.29	\$2,615,316.51	\$2,616,147.83	\$2,663,303.05	\$2,620,754.10	(\$42,548.95)
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$588.31	\$719.17	\$620.21	\$639.00	\$18.79
008	ELECTRICAL	\$154,696.51	\$159,983.56	\$148,067.82	\$140,356.90	\$142,799.00	\$2,442.10
074	FLORIDA TEACHER LEAD (DIST)	\$9,577.47	\$9,083.64	\$8,571.09	\$8,669.49	\$0.00	(\$8,669.49)
075	TEXTBOOK ALLOCATION (FTE)	\$2,284.90	\$10,323.01	\$0.00	\$0.00	\$31,160.30	\$31,160.30
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$3,475.57	\$3,679.67	\$2,624.81	\$2,393.52	\$2,829.94	\$436.42
077	SCHOOL IMP (LOTTERY)(FTE)	\$903.98	\$1,661.24	\$3,616.77	\$2,651.50	\$15,815.41	\$13,163.91
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$1,200.08	\$359.92	\$478.95	\$2,696.15	\$2,217.20
081	CLOSING THE ACHIEVEMENT GAP	\$7,003.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$15,839.69	\$8,491.54	\$0.00	(\$8,491.54)
506	EVEN YEAR SUMMER SCHOOL	\$37,323.92	\$23,908.19	\$52,727.18	\$18,473.33	\$0.00	(\$18,473.33)
510	ICPALMS/VBHS FLOOD	\$217.90	\$0.00	\$0.00	\$57,230.18	\$0.00	(\$57,230.18)
514	ROSEWOOD BASEBALL FILED SUPPORT	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$0.00	\$17,800.55	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$2,229.83	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$2,452.89	\$0.00	(\$2,452.89)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$3,300.00	\$0.00	(\$3,300.00)
540	0.25 CRITICAL NEEDS MILLAGE	\$168,209.55	\$112,231.41	\$120,710.71	\$113,604.55	\$0.00	(\$113,604.55)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$83.67	\$0.00	\$97.60	\$0.00	(\$97.60)
545	TEACHER SALARY ALLOCATION	\$93,380.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
547	P-CARD PROGRAM	\$0.00	\$0.00	\$0.00	\$615.36	\$0.00	(\$615.36)
548	WATER,SEWER, GARBAGE (DIST)	\$7,415.31	\$7,057.18	\$8,356.59	\$8,886.19	\$9,053.00	\$166.81
550	INSERVICE INCENTIVE PAY	\$0.00	\$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	\$0.00
564	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$0.00	\$7,995.53	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$86,073.11	\$86,073.11
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
578	SCHOOL RECOGNITION	\$54,702.00	\$54,139.73	\$54,062.41	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$17,632.03	\$18,569.35	\$20,852.70	\$19,369.33	\$21,785.00	\$2,415.67
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$875.00	\$875.00
589	IRFIL EXPENSES	\$1,544.59	\$1,377.44	\$0.00	\$0.00	\$0.00	\$0.00
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$0.00	\$2,800.00	\$0.00	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$531.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$4,972.85	\$1,636.90	\$3,802.39	\$0.00	(\$3,802.39)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$16,512.54	\$13,554.02	\$0.00	(\$13,554.02)
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$7,231.68	\$7,231.68
TOTALS		\$3,011,409.83	\$3,074,653.76	\$3,148,652.85	\$3,113,271.95	\$2,995,309.11	(\$117,962.84)

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

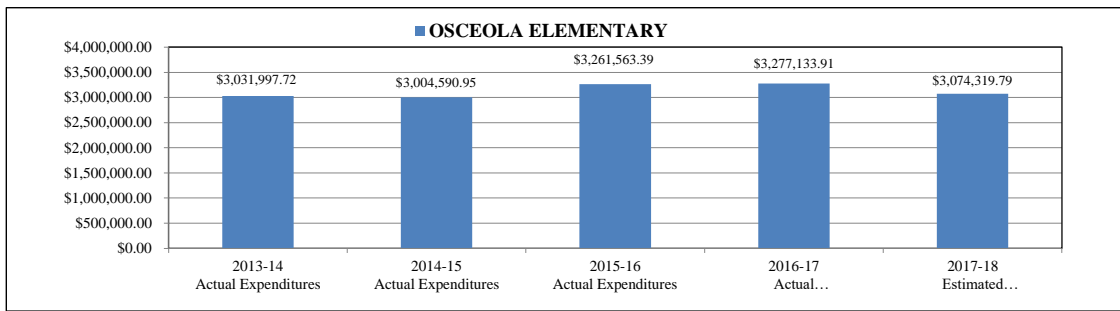
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	2.00	2.00	2.00	2.00	2.00	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL EDUCATION	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER GRADE 1	5.00	5.00	5.00	5.00	5.00	0.00
TEACHER GRADE 2	5.00	5.00	5.00	5.00	5.00	0.00
TEACHER GRADE 3	5.00	5.00	5.00	5.00	5.00	0.00
TEACHER GRADE 4	4.00	4.00	4.00	4.00	4.00	0.00
TEACHER GRADE 5	4.00	4.00	4.00	4.00	4.00	0.00
TEACHER KINDERGARTEN	5.00	5.00	5.00	5.00	5.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	47.50	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 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	546.80	551.52	548.21	548.97	547.00



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



OSCEOLA ELEMENTARY

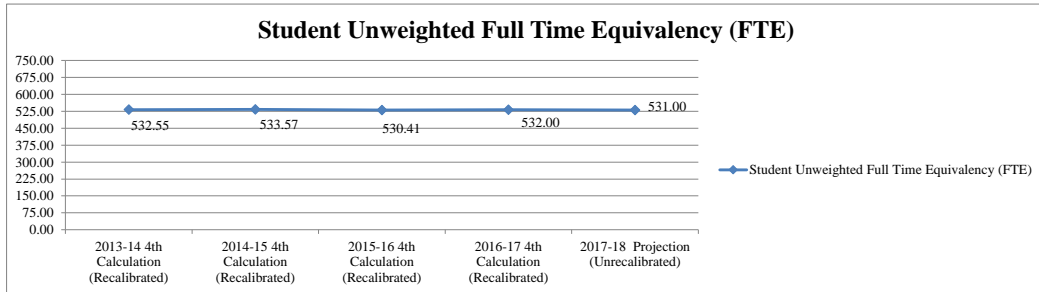
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$52,261.35	\$57,433.29	\$52,225.62	\$50,486.24	\$46,975.85	(\$3,510.39)
000	(GF)NON-DISCR SALARY (DIST)	\$2,507,714.45	\$2,668,932.57	\$2,733,956.70	\$2,810,129.95	\$2,751,083.78	(\$59,046.17)
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$588.23	\$714.77	\$620.32	\$639.00	\$18.68
008	ELECTRICAL	\$77,827.04	\$79,331.68	\$83,600.42	\$101,581.29	\$100,081.00	(\$1,500.29)
074	FLORIDA TEACHER LEAD (DIST)	\$9,147.02	\$7,843.10	\$8,830.81	\$8,267.78	\$0.00	(\$8,267.78)
075	TEXTBOOK ALLOCATION (FTE)	\$1,817.01	\$12,605.47	\$0.00	\$0.00	\$30,845.85	\$30,845.85
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,322.98	\$3,348.21	\$2,162.71	\$2,392.41	\$3,470.68	\$1,078.27
077	SCHOOL IMP (LOTTERY)(FTE)	\$759.04	\$0.00	\$2,485.79	\$1,672.58	\$26,576.82	\$24,904.24
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$0.00	\$1,578.90	\$0.00	\$1,080.31	\$1,080.31
081	CLOSING THE ACHIEVEMENT GAP	\$4,521.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
093	EXCEPTIONAL (GIFTED SERV)	\$0.00	\$0.00	\$81,730.03	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$89,451.76	\$7,911.98	\$0.00	(\$7,911.98)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$55,193.97	\$31,918.18	\$0.00	\$0.00	\$0.00
510	ICPALMS/VBHS FLOOD	\$211.66	\$0.00	\$0.00	\$66,480.73	\$0.00	(\$66,480.73)
521	SUBS-CEA TEMPORARY DUTY	\$0.00	\$0.00	\$0.00	\$97.60	\$0.00	(\$97.60)
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$5,693.90	\$2,646.10	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$2,780.99	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$2,764.28	\$0.00	(\$2,764.28)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$650.00	\$0.00	(\$650.00)
540	0.25 CRITICAL NEEDS MILLAGE	\$176,078.75	\$76,230.73	\$70,073.27	\$113,754.88	\$0.00	(\$113,754.88)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$91,852.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$10,934.93	\$10,331.71	\$10,186.01	\$11,366.88	\$11,791.00	\$424.12
549	BOTTLED GAS (PROPANE) (DIST)	\$5,555.04	\$4,287.25	\$564.50	\$1,455.09	\$1,455.00	(\$0.09)
550	OSCEOLA WATER INTRUSION	\$0.00	\$0.00	\$0.00	\$15,128.80	\$0.00	(\$15,128.80)
555	2012-13 RETRO PAY	\$17,875.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$0.00	\$11,332.90	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$74,259.90	\$74,259.90
578	SCHOOL RECOGNITION	\$53,000.00	\$0.00	\$51,780.09	\$53,041.00	\$0.00	(\$53,041.00)
580	IRCEA SUPPLEMENTS	\$17,974.99	\$19,304.24	\$21,207.54	\$21,561.31	\$21,785.00	\$223.69
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$681.00	\$681.00
588	OSCEOLA ROBOTICS PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
589	IRFIL EXPENSES	\$1,266.23	\$1,800.48	\$1,463.54	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$246.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$1,666.12	\$872.76	\$993.76	\$0.00	(\$993.76)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$0.00	\$6,777.03	\$0.00	(\$6,777.03)
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$3,594.60	\$3,594.60
TOTALS		\$3,031,997.72	\$3,004,590.95	\$3,261,563.39	\$3,277,133.91	\$3,074,319.79	(\$202,814.12)

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

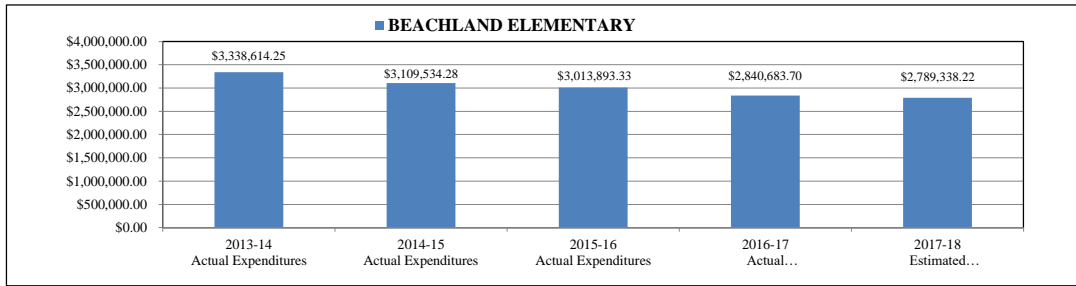
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	2.00	2.00	0.00
ESE TEACHER ASSISTANT 6-21	1.00	1.00	1.00	1.00	1.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	1.00	1.00	1.00	1.00	1.00	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER GRADE 1	5.50	5.50	5.50	5.50	5.50	0.00
TEACHER GRADE 2	4.50	4.50	4.50	4.50	4.50	0.00
TEACHER GRADE 3	5.00	5.00	5.00	5.00	5.00	0.00
TEACHER GRADE 4	4.00	4.00	4.00	4.00	4.00	0.00
TEACHER GRADE 5	4.00	4.00	4.00	4.00	4.00	0.00
TEACHER KINDERGARTEN	5.00	5.00	5.00	5.00	5.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER SCH BASED READING STRA	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	47.00	47.00	47.00	47.00	47.00	0.00

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	532.55	533.57	530.41	532.00	531.00



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



BEACHLAND ELEMENTARY

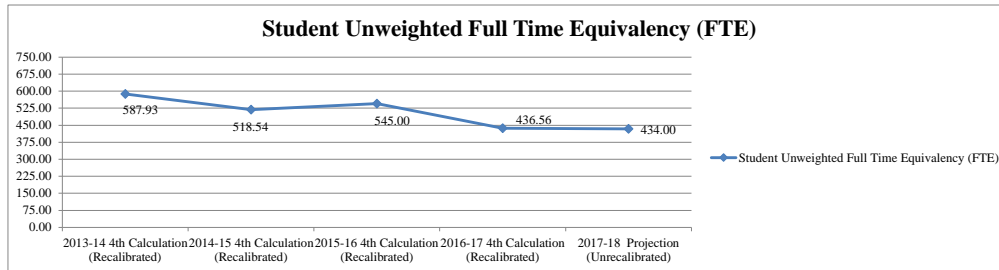
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$50,037.02	\$49,678.96	\$45,581.07	\$34,515.49	\$41,434.47	\$6,918.98
000	(GF)NON-DISCR SALARY (DIST)	\$2,757,696.47	\$2,627,964.39	\$2,509,439.45	\$2,444,663.07	\$2,419,297.76	(\$25,365.31)
006	COMMUNICATIONS (DISTRICT)	\$1,120.02	\$1,131.45	\$1,160.94	\$1,187.01	\$1,223.00	\$35.99
008	ELECTRICAL	\$141,373.63	\$139,028.29	\$132,031.79	\$105,996.85	\$107,226.00	\$1,229.15
074	FLORIDA TEACHER LEAD (DIST)	\$10,868.81	\$9,736.25	\$8,311.36	\$7,254.65	\$0.00	(\$7,254.65)
075	TEXTBOOK ALLOCATION (FTE)	\$10,777.58	\$9,813.67	\$0.00	\$0.00	\$30,845.85	\$30,845.85
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,966.67	\$3,385.61	\$2,419.42	\$2,184.49	\$2,242.72	\$58.23
077	SCHOOL IMP (LOTTERY)(FTE)	\$809.30	\$0.00	\$6,132.90	\$1,025.46	\$12,572.87	\$11,547.41
080	SCIENCE LAB MATERIALS (FTE)	\$685.19	\$10.97	\$2,569.05	\$141.31	\$1,405.14	\$1,263.83
081	CLOSING THE ACHIEVEMENT GAP	\$5,749.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
089	SCHOOLS OF INNOVATION	\$0.00	\$0.00	\$9,305.00	\$0.00	\$0.00	\$0.00
093	EXCEPTIONAL STUDENT EDUCATION-GIFTED	\$0.00	\$62,020.45	\$62,229.40	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$74,758.84	\$44,274.03	\$0.00	(\$44,274.03)
095	DONATIONS	\$29,458.80	\$0.00	\$354.21	\$130.29	\$0.00	(\$130.29)
510	ICPALMS	\$425.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
516	PROJECT LEAD THE WAY	\$0.00	\$0.00	\$0.00	\$0.00	\$3,450.00	\$3,450.00
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$7,196.14	\$6,401.12	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$1,669.18	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$1,584.14	\$0.00	(\$1,584.14)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$12,750.48	\$0.00	(\$12,750.48)
540	0.25 CRITICAL NEEDS MILLAGE	\$153,893.83	\$102,765.49	\$66,917.51	\$155,985.03	\$0.00	(\$155,985.03)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$16,199.40	\$48.19	\$0.00	\$97.60	\$0.00	(\$97.60)
545	TEACHER SALARY ALLOCATION	\$107,370.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
547	P-CARD PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$10,131.77	\$9,935.51	\$9,948.81	\$6,841.09	\$7,138.00	\$296.91
555	2012-13 RETRO PAY	\$21,172.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT 15/16	\$0.00	\$0.00	\$472.02	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$130,661.89	\$130,661.89
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$135.00	\$1,070.00	\$935.00
578	SCHOOL RECOGNITION	\$0.00	\$58,177.49	\$50,937.36	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$16,125.77	\$18,448.48	\$21,875.95	\$21,917.71	\$21,785.00	(\$132.71)
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$1,432.00	\$1,432.00
589	IRFIL EXPENSES	\$1,752.59	\$1,668.94	\$1,377.95	\$0.00	\$0.00	\$0.00
905	BANDWIDTH GRANT	\$0.00	\$8,524.00	\$0.00	\$0.00	\$0.00	\$0.00
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$7,553.52	\$7,553.52
TOTALS		\$3,338,614.25	\$3,109,534.28	\$3,013,893.33	\$2,840,683.70	\$2,789,338.22	(\$51,345.48)

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

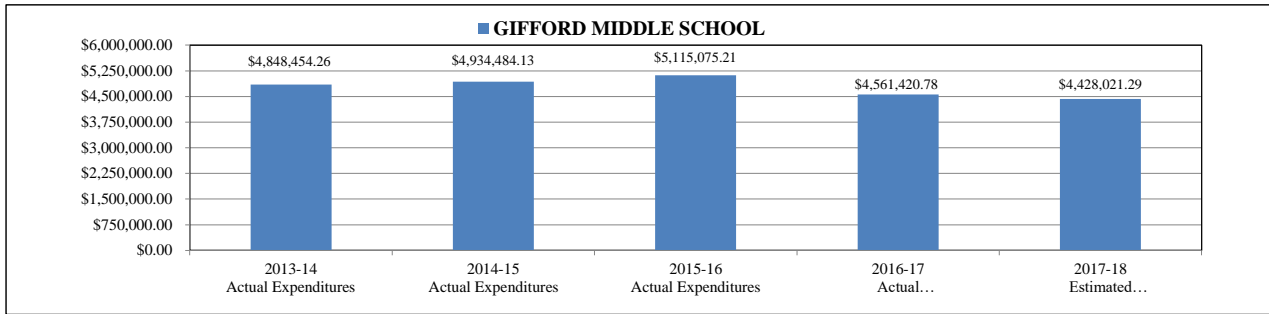
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMENTARY	1.00	1.00	1.00	0.50	0.50	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL COMPTN LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED - VE	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER GRADE 1	5.00	6.00	4.50	5.00	5.00	0.00
TEACHER GRADE 2	6.00	4.00	4.50	4.00	5.00	1.00
TEACHER GRADE 3	6.00	6.00	4.50	5.00	5.00	0.00
TEACHER GRADE 4	5.00	5.00	4.50	3.00	4.00	1.00
TEACHER GRADE 5	6.00	4.00	4.50	4.00	3.00	-1.00
TEACHER KINDERGARTEN	5.00	4.00	4.50	4.00	5.00	1.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELEMENTARY	1.00	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	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	53.50	49.50	47.50	45.00	47.00	2.00

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	587.93	518.54	545.00	436.56	434.00



**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 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
...	NON-LABOR DISCRETIONARY	\$100,759.30	\$78,197.58	\$69,111.45	\$68,559.90	\$72,523.63	\$3,963.73
000	(GF)NON-DISCR SALARY (DIST)	\$3,828,030.31	\$4,009,622.95	\$3,963,335.55	\$3,999,205.10	\$3,924,670.30	(\$74,534.80)
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$588.27	\$715.32	\$620.31	\$639.00	\$18.69
008	ELECTRICAL	\$478,091.83	\$462,020.09	\$405,148.52	\$224,850.60	\$206,657.00	(\$18,193.60)
074	FLORIDA TEACHER LEAD (DIST)	\$14,958.07	\$12,808.23	\$12,931.61	\$11,825.16	\$0.00	(\$11,825.16)
075	TEXTBOOK ALLOCATION (FTE)	\$24,261.08	\$20,163.08	\$0.00	\$0.00	\$81,024.30	\$81,024.30
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,504.02	\$5,066.37	\$3,859.22	\$3,630.78	\$4,118.60	\$487.82
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$2,270.93	\$9,851.61	\$4,611.06	\$23,202.57	\$18,591.51
080	SCIENCE LAB MATERIALS (FTE)	\$1,232.44	\$396.02	\$118.76	\$1,832.97	\$2,229.89	\$396.92
081	CLOSING THE ACHIEVEMENT GAP	\$10,354.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
089	SCHOOLS OF INNOVATION	\$0.00	\$0.00	\$12,674.83	\$599.70	\$0.00	(\$599.70)
093	EXCEPTIONAL (GIFTED SERV)(DIS)	\$73,004.65	\$92,581.99	\$151,917.63	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$152,567.98	\$8,094.66	\$0.00	(\$8,094.66)
505	SUMMER SCHOOL	\$2,161.18	\$0.00	\$0.00	\$40,916.18	\$0.00	(\$40,916.18)
510	ICPALMS	\$463.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
516	PROJECT LEAD THE WAY	\$0.00	\$0.00	\$0.00	\$6,729.61	\$10,850.00	\$4,120.39
521	SUBS-CEA TEMPORARY DUTY	\$0.00	\$0.00	\$0.00	\$146.40	\$0.00	(\$146.40)
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$2,451.22	\$3,093.69	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$3,424.32	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$2,135.82	\$0.00	(\$2,135.82)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$5,270.00	\$0.00	(\$5,270.00)
540	0.25 CRITICAL NEEDS MILLAGE	\$0.00	\$154,952.99	\$126,935.01	\$46,725.28	\$0.00	(\$46,725.28)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$27,283.84	\$991.09	\$195.10	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$143,957.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$11,392.03	\$10,023.67	\$12,941.41	\$13,857.99	\$16,019.00	\$2,161.01
549	BOTTLED GAS (PROPANE) (DIST)	\$3,700.87	\$2,247.94	\$799.10	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$28,791.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$0.00	\$14,164.18	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$0.00	\$0.00	\$79,014.00	\$0.00	\$0.00	\$0.00
579	SECONDARY REMEDIATION	\$2,255.54	\$574.52	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$51,419.17	\$48,085.17	\$50,650.75	\$45,716.23	\$53,638.00	\$7,921.77
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$449.00	\$449.00
588	SECONDARY SCHOOL REMEDIATION	\$0.00	\$0.00	\$0.00	\$36,066.32	\$0.00	(\$36,066.32)
589	IRFIL EXPENSES	\$1,907.87	\$3,167.64	\$1,735.65	\$0.00	\$0.00	\$0.00
596	20% CAPE FUNDS	\$0.00	\$0.00	\$0.00	\$3,800.00	\$0.00	(\$3,800.00)
598	SICK LEAVE BUYBACK	\$3,517.22	\$3,566.58	\$1,740.32	\$3,841.55	\$0.00	(\$3,841.55)
599	SCHOOL SECURITY	\$35,776.79	\$24,707.80	\$29,892.93	\$32,385.16	\$32,000.00	(\$385.16)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$8,256.27	\$0.00	\$0.00	\$0.00
TOTALS		\$4,848,454.26	\$4,934,484.13	\$5,115,075.21	\$4,561,420.78	\$4,428,021.29	(\$133,399.49)

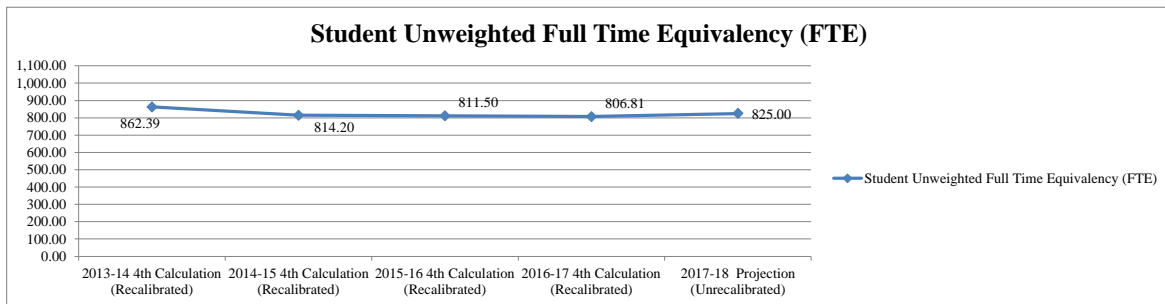
**School District of Indian River County
General Operating Budget
Facility 0081**

Staffing Summary (Full Time Equivalent)

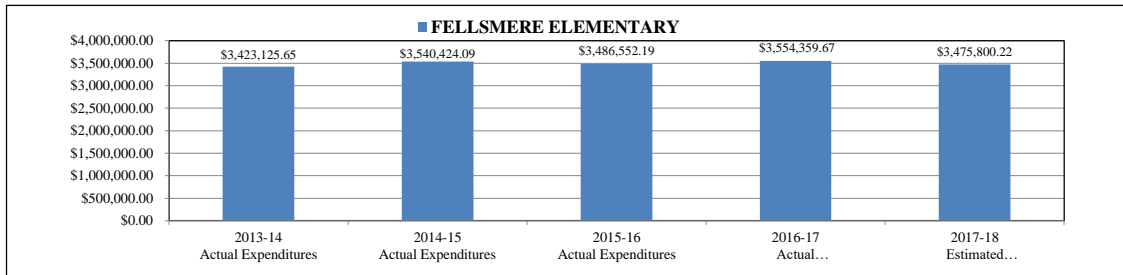
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Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL MIDDLE SCHOOL	2.00	2.00	2.00	2.00	2.00	0.00
BAND DIRECTOR - MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER MIDDLE SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	3.50	3.50	3.50	1.00	1.00	0.00
EDUCATION TECHNOLOGY SPEC	1.00	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	0.00
ESE SELF-CARE AIDE	1.00	1.00	1.00	0.00	0.00	0.00
GUIDANCE MIDDLE SCHOOL	2.00	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN II	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	1.00	1.00	1.00	1.00	1.00	0.00
PRINCIPAL MIDDLE SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
SENIOR SECRETARY I	1.00	1.00	1.00	1.00	1.00	0.00
SENIOR SECRETARY I GUIDANCE	1.00	1.00	1.00	1.00	1.00	0.00
SWITCHBOARD OPERATOR/RECEPTION	1.00	0.00	0.00	0.00	0.00	0.00
TEACHER ART MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER BUSINESS EDUCATION	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER CRITICAL THINKING	0.00	0.00	1.00	0.00	0.00	0.00
TEACHER EXCEPTIONAL ED - VE	3.00	3.00	3.00	4.00	6.00	2.00
TEACHER EXCEPTIONAL ED GIFTED	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER EXCEPTIONAL EDUCATION	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER FOREIGN LANGUAGE, MIDD	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER LANGUAGE ARTS MIDDLE	7.00	7.00	6.00	7.00	7.00	0.00
TEACHER MATH MIDDLE	8.00	7.00	7.00	7.00	7.00	0.00
TEACHER MUSIC MIDDLE	1.30	1.30	1.30	1.30	1.30	0.00
TEACHER PHYSICAL EDUCATION MID	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER READING MIDDLE	7.00	7.00	5.00	6.00	6.00	0.00
TEACHER SCIENCE MIDDLE	7.00	7.00	7.00	6.00	6.00	0.00
TEACHER SOCIAL STUDIES MIDDLE	7.00	6.60	5.60	5.60	5.60	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	74.80	72.40	69.40	65.90	67.90	2.00

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	862.39	814.20	811.50	806.81	825.00



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



FELLSMERE ELEMENTARY

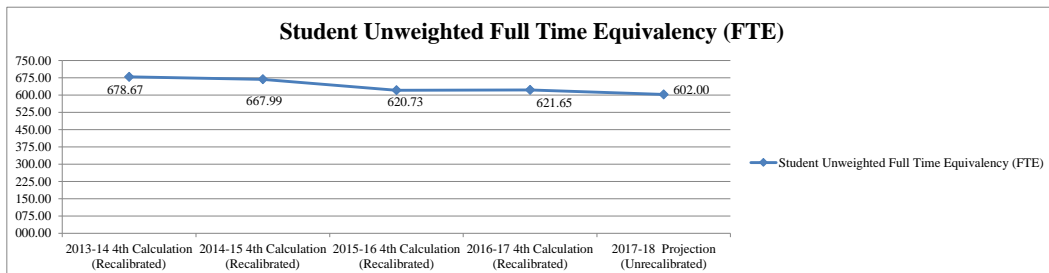
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$55,297.58	\$60,755.28	\$59,951.20	\$58,211.88	\$55,489.19	(\$2,722.69)
000	(GF)NON-DISCR SALARY (DIST)	\$2,848,055.29	\$2,974,497.56	\$2,999,764.58	\$3,110,097.45	\$3,087,249.55	(\$22,847.90)
006	COMMUNICATIONS (DISTRICT)	\$1,271.76	\$1,508.60	\$1,547.92	\$1,582.68	\$1,630.00	\$47.32
008	ELECTRICAL	\$133,291.58	\$111,927.68	\$124,641.11	\$131,679.58	\$137,656.00	\$5,976.42
074	FLORIDA TEACHER LEAD (DIST)	\$13,612.92	\$12,972.54	\$11,724.38	\$12,425.24	\$0.00	(\$12,425.24)
075	TEXTBOOK ALLOCATION (FTE)	\$0.00	\$16,272.45	\$0.00	\$0.00	\$40,590.28	\$40,590.28
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,161.97	\$3,393.69	\$3,727.99	\$2,769.43	\$3,110.91	\$341.48
077	SCHOOL IMP (LOTTERY)(FTE)	\$539.30	\$0.00	\$2,210.12	\$6,509.06	\$21,037.75	\$14,528.69
080	SCIENCE LAB MATERIALS (FTE)	\$394.25	\$706.93	\$3,566.43	\$365.49	\$1,869.96	\$1,504.47
094	TERMINAL PAY	\$0.00	\$0.00	\$43,543.63	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$252.39	\$0.00	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$472.59	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$786.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
521	SUMMER ENRICHMENT-FROG LEG \$\$	\$0.00	\$1,617.26	\$0.00	\$0.00	\$0.00	\$0.00
524	LOWEST 300 SCHOOLS	\$0.00	\$230,372.04	\$83,680.50	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$2,144.63	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$2,602.28	\$0.00	(\$2,602.28)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$3,116.35	\$0.00	(\$3,116.35)
539	TITLE I DIFFERENTIAL PAY-GF	\$5,858.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$168,520.94	\$77,806.28	\$88,245.92	\$102,750.40	\$0.00	(\$102,750.40)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$6,907.29	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$124,503.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$24,804.98	\$21,091.24	\$20,245.59	\$20,708.00	\$19,470.00	(\$1,238.00)
549	BOTTLED GAS (PROPANE) (DIST)	(\$1,090.88)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$21,926.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$78,382.34	\$78,382.34
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$645.00	\$645.00
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$0.00	\$62,073.00	\$0.00	(\$62,073.00)
580	IRCEA SUPPLEMENTS	\$18,422.13	\$18,126.30	\$20,320.90	\$21,228.10	\$21,785.00	\$556.90
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$1,130.00	\$1,130.00
589	IRFIL EXPENSES	\$988.32	\$2,216.56	\$1,448.14	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$116.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$1,664.66	\$0.00	\$810.79	\$4,591.14	\$0.00	(\$4,591.14)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$8,256.27	\$0.00	\$0.00	\$0.00
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$5,754.24	\$5,754.24
962	READY SET GROW - STEP INTO K	\$0.00	\$0.00	\$10,249.50	\$13,649.59	\$0.00	(\$13,649.59)
TOTALS		\$3,423,125.65	\$3,540,424.09	\$3,486,552.19	\$3,554,359.67	\$3,475,800.22	(\$78,559.45)

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

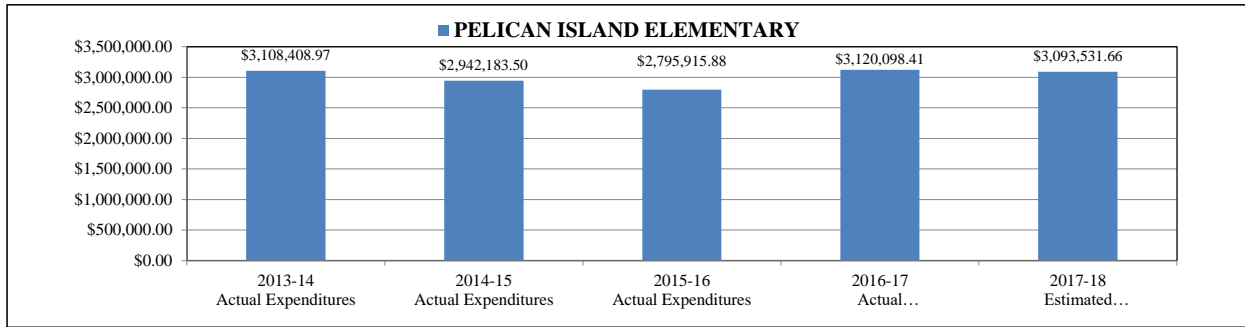
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	2.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	3.00	3.00	3.00	3.00	3.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	1.00	1.00	1.00	1.00	1.00	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	2.00	2.00	2.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED PK HDC	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER GRADE 1	6.00	6.00	6.00	5.00	7.00	2.00
TEACHER GRADE 2	8.00	6.00	6.00	6.00	5.00	-1.00
TEACHER GRADE 3	7.00	8.00	6.00	7.00	6.00	-1.00
TEACHER GRADE 4	5.00	5.00	7.00	5.00	6.00	1.00
TEACHER GRADE 5	5.00	5.00	5.00	6.00	7.00	1.00
TEACHER KINDERGARTEN	6.00	6.00	6.00	6.00	6.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER RESOURCE	0.00	0.00	0.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	60.00	59.00	61.00	60.00	62.00	2.00

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	678.67	667.99	620.73	621.65	602.00



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



PELICAN ISLAND ELEMENTARY

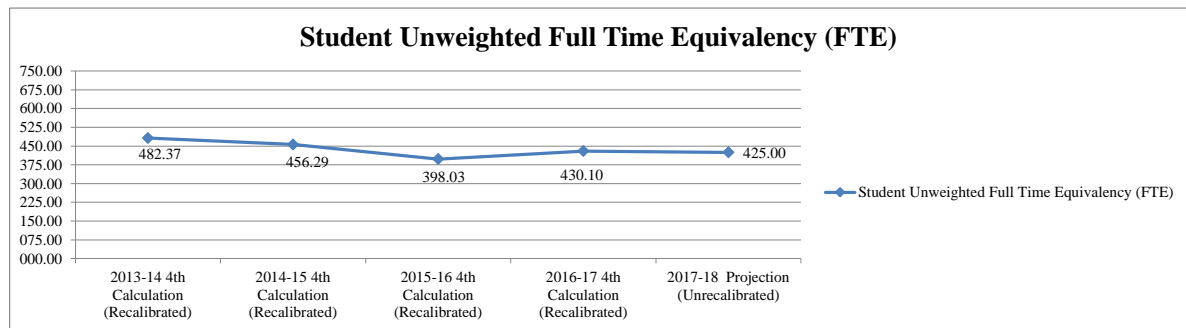
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$56,992.27	\$48,045.04	\$39,275.29	\$34,967.10	\$33,462.03	(\$1,505.07)
000	(GF)NON-DISCR SALARY (DIST)	\$2,625,928.67	\$2,602,363.49	\$2,414,074.49	\$2,804,736.33	\$2,799,834.25	(\$4,902.08)
006	COMMUNICATIONS (DISTRICT)	\$1,839.67	\$2,062.48	\$2,253.31	\$2,444.18	\$2,510.00	\$65.82
008	ELECTRICAL	\$94,171.19	\$96,927.29	\$78,005.73	\$81,050.52	\$83,456.00	\$2,405.48
074	FLORIDA TEACHER LEAD (DIST)	\$10,761.20	\$9,655.45	\$8,454.18	\$8,992.66	\$0.00	(\$8,992.66)
075	TEXTBOOK ALLOCATION (FTE)	\$5,788.25	\$5,191.63	\$0.00	\$0.00	\$27,313.44	\$27,313.44
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,834.98	\$2,754.19	\$2,073.40	\$1,829.64	\$2,239.42	\$409.78
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$0.00	\$4,243.17	(\$1,064.00)	\$13,558.52	\$14,622.52
080	SCIENCE LAB MATERIALS (FTE)	\$1,487.50	\$167.45	\$267.20	\$482.86	\$1,819.44	\$1,336.58
081	CLOSING THE ACHIEVEMENT GAP	\$4,268.92	\$655.27	\$0.00	\$0.00	\$0.00	\$0.00
093	EXCEPTIONAL SERVICES-GIFTED	\$0.00	\$63,681.69	\$65,376.42	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$10,559.18	\$7,377.66	\$0.00	(\$7,377.66)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$496.22	\$0.00	\$4,226.94	\$0.00	(\$4,226.94)
506	EVEN YEAR SUMMER SCHOOL	\$787.58	\$0.00	\$693.73	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$2,782.94	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$4,025.33	\$0.00	(\$4,025.33)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$1,059.96	\$25,469.90	\$24,409.94
539	TITLE I DIFFERENTIAL PAY-GF	\$101,768.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$134,498.83	\$80,948.48	\$68,817.08	\$84,016.24	\$0.00	(\$84,016.24)
541	0.35 CRITICAL NEEDS MILLAGE	\$0.00	\$90.54	\$0.00	\$2,059.75	\$0.00	(\$2,059.75)
547	P-CARD PROGRAM	\$0.00	\$0.00	\$0.00	(\$75.65)	\$0.00	\$75.65
548	WATER,SEWER, GARBAGE (DIST)	\$10,654.21	\$8,431.64	\$8,826.63	\$9,670.43	\$9,358.00	(\$312.43)
549	BOTTLED GAS (PROPANE) (DIST)	\$0.00	\$1,597.65	\$1,741.18	\$1,363.29	\$896.00	(\$467.29)
554	TITLE I DIFFERENTIATED PAY	\$14,581.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$23,007.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$58,606.42	\$58,606.42
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$6,590.00	\$6,590.00
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$44,281.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$18,421.53	\$17,576.87	\$18,070.28	\$19,732.47	\$21,785.00	\$2,052.53
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$375.00	\$375.00
589	IRFIL EXPENSES	\$616.49	\$1,538.12	\$0.00	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$8,256.27	\$6,777.01	\$0.00	(\$6,777.01)
923	COLLAB. & INITIATIVE FUND	\$0.00	\$0.00	\$0.00	\$26,103.55	\$0.00	(\$26,103.55)
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$6,258.24	\$6,258.24
962	READY SET GROW - STEP INTO K	\$0.00	\$0.00	\$17,864.40	\$20,322.14	\$0.00	(\$20,322.14)
TOTALS		\$3,108,408.97	\$2,942,183.50	\$2,795,915.88	\$3,120,098.41	\$3,093,531.66	(\$26,566.75)

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

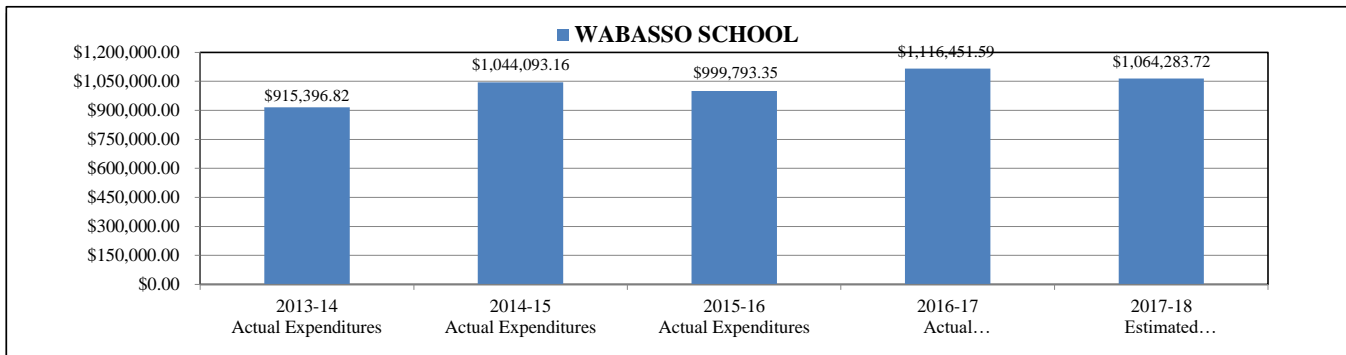
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	2.00	2.00	0.00
ESE TEACHER ASSISTANT 6-21	4.00	4.00	4.00	4.00	4.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEM	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED - SLD	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED AUTISM	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED GIFTED	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED PK HDC	2.00	2.00	2.00	3.00	3.00	0.00
TEACHER GRADE 1	3.50	3.50	3.50	3.00	3.00	0.00
TEACHER GRADE 2	5.00	5.00	4.50	5.00	5.00	0.00
TEACHER GRADE 3	5.00	5.00	4.50	5.00	5.00	0.00
TEACHER GRADE 4	4.00	4.00	3.50	4.00	4.00	0.00
TEACHER GRADE 5	3.00	3.00	3.50	4.00	4.00	0.00
TEACHER KINDERGARTEN	3.50	3.50	3.50	3.00	3.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PRE-K	1.10	1.10	1.10	1.00	1.00	0.00
TEACHER, EMOTIONAL/BEHAVIORAL	1.00	1.00	1.00	2.00	2.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	53.60	53.60	52.60	55.50	55.50	0.00

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	482.37	456.29	398.03	430.10	425.00



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



WABASSO SCHOOL

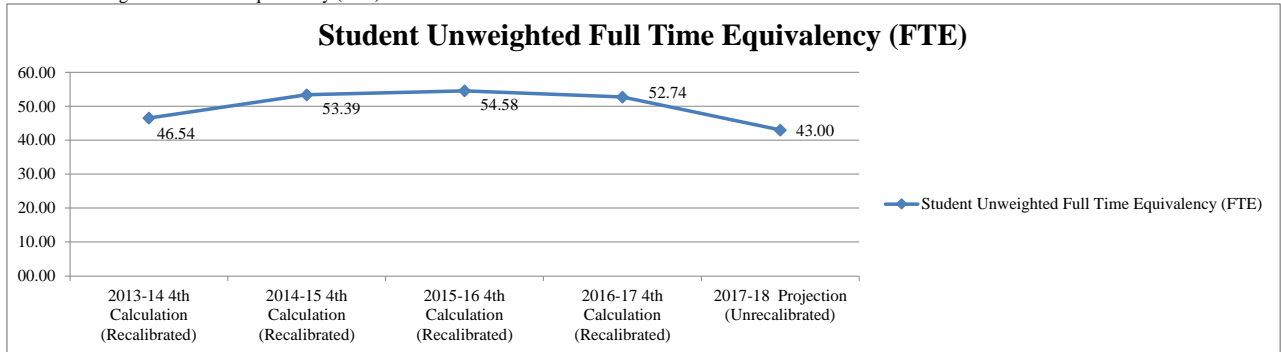
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$22,567.85	\$20,623.74	\$18,828.20	\$21,413.09	\$25,609.21	\$4,196.12
000	(GF)NON-DISCR SALARY (DIST)	\$774,257.41	\$922,702.61	\$798,041.61	\$941,461.83	\$939,291.62	(\$2,170.21)
006	COMMUNICATIONS (DISTRICT)	\$1,206.92	\$1,214.85	\$1,244.34	\$1,270.41	\$1,309.00	\$38.59
008	ELECTRICAL	\$25,641.25	\$26,201.40	\$30,911.51	\$33,949.80	\$34,955.00	\$1,005.20
051	TITLE I SKIPPED SCHOOLS	\$0.00	\$18,063.54	\$9,764.69	\$9,377.97	\$0.00	(\$9,377.97)
074	FLORIDA TEACHER LEAD (DIST)	\$2,259.85	\$2,548.33	\$2,467.43	\$2,619.27	\$0.00	(\$2,619.27)
077	SCHOOL IMP (LOTTERY)(FTE)	\$953.85	\$1,227.27	\$1,064.36	\$0.00	\$1,658.08	\$1,658.08
094	TERMINAL PAY	\$0.00	\$0.00	\$59,852.07	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$17,981.66	\$24,345.86	\$13,831.20	\$54,262.86	\$87.30	(\$54,175.56)
506	EVEN YEAR SUMMER SCHOOL	\$30,209.24	\$19,183.04	\$33,566.07	\$10,190.42	\$0.00	(\$10,190.42)
532	CWA CONTRACT	\$0.00	\$0.00	\$555.25	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$1,577.83	\$0.00	(\$1,577.83)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$220.00	\$0.00	(\$220.00)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$2,131.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
544	DISTRICTWIDE MOVING	\$0.00	\$1,125.00	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$21,326.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$4,086.78	\$3,291.45	\$3,881.67	\$4,351.22	\$4,046.00	(\$305.22)
549	BOTTLED GAS (PROPANE) (DIST)	\$0.00	\$0.00	\$287.98	\$2,026.05	\$1,749.00	(\$277.05)
555	2012-13 RETRO PAY	\$7,096.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$5,327.35	\$3,473.26	\$5,444.46	\$5,458.79	\$5,390.00	(\$68.79)
589	IRFIL EXPENSES	\$260.28	\$92.81	\$292.71	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$30.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$0.00	\$666.09	\$0.00	(\$666.09)
920	SPEAK UP GRANT - WABASSO	\$30.00	\$0.00	\$19,759.80	\$15,934.49	\$0.00	(\$15,934.49)
921	PHOENIX CAFÉ	\$30.00	\$0.00	\$0.00	\$4,999.98	\$0.00	(\$4,999.98)
926	LIVING LAB - WABASSO	\$0.00	\$0.00	\$0.00	\$6,671.49	\$50,188.51	\$43,517.02
TOTALS		\$915,396.82	\$1,044,093.16	\$999,793.35	\$1,116,451.59	\$1,064,283.72	(\$52,167.87)

Staffing Summary (Full Time Equivalent)

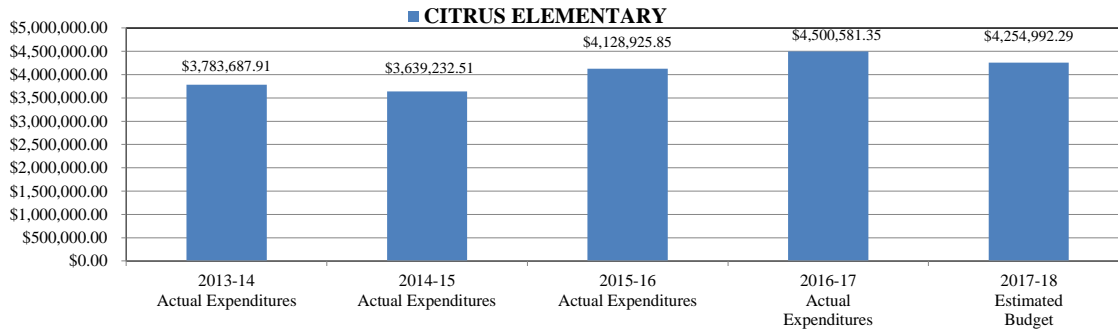
Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ESE TEACHER ASSISTANT 6-21	2.00	2.00	2.00	2.00	2.00	0.00
JOB COACH (ESE TEACHER ASSISTANT)	0.00	0.00	1.00	1.00	1.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 3	1.00	1.00	1.00	1.00	1.00	0.00
PRINCIPAL SPECIAL ED SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
PSYCHOLOGIST	0.00	0.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	6.00	6.00	6.00	10.00	10.00	0.00
TEACHER EXCEPTIONAL ED H/H	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED OI	0.90	0.90	0.90	0.90	0.90	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	13.90	13.90	15.90	19.90	19.90	0.00

**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 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	46.54	53.39	54.58	52.74	43.00



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



CITRUS ELEMENTARY

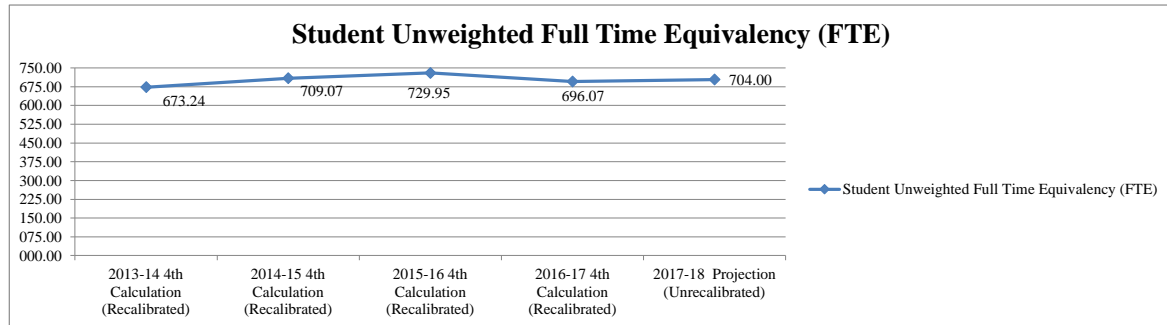
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$65,693.04	\$58,819.03	\$57,490.13	\$65,596.94	\$63,905.13	(\$1,691.81)
000	(GF)NON-DISCR SALARY (DIST)	\$3,154,130.42	\$3,314,844.21	\$3,718,746.84	\$3,902,743.24	\$3,846,864.06	(\$55,879.18)
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$570.42	\$715.32	\$620.28	\$639.00	\$18.72
008	ELECTRICAL	\$128,865.06	\$144,290.48	\$116,687.27	\$108,606.54	\$93,981.00	(\$14,625.54)
074	FLORIDA TEACHER LEAD (DIST)	\$13,666.72	\$12,516.58	\$12,583.75	\$11,798.86	\$0.00	(\$11,798.86)
075	TEXTBOOK ALLOCATION (FTE)	\$6,563.52	\$8,114.31	\$0.00	\$0.00	\$44,502.60	\$44,502.60
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,880.26	\$3,835.35	\$3,334.39	\$3,327.36	\$3,547.40	\$220.04
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$3,675.00	\$6,239.81	\$3,900.00	\$13,168.35	\$9,268.35
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$2,816.55	\$860.93	\$747.27	\$866.77	\$119.50
081	CLOSING THE ACHIEVEMENT GAP	\$3,225.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$41,358.69	\$11,079.65	\$0.00	(\$11,079.65)
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$301.80	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$480.06	\$76,940.13	\$0.00	(\$76,940.13)
506	EVEN YEAR SUMMER SCHOOL	\$497.69	\$0.00	\$497.69	\$0.00	\$0.00	\$0.00
510	VBHS FLOOD	\$0.00	\$0.00	\$540.00	\$5,164.50	\$0.00	(\$5,164.50)
532	CWA CONTRACT	\$0.00	\$0.00	\$3,148.02	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$3,612.61	\$0.00	(\$3,612.61)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$5,046.39	\$0.00	(\$5,046.39)
539	TITLE I DIFFERENTIAL PAY-GF	\$4,490.16	\$0.00	\$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	\$168,192.73	\$0.00	(\$168,192.73)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$21,315.00	\$0.00	\$0.00	\$97.59	\$0.00	(\$97.59)
545	TEACHER SALARY ALLOCATION	\$130,805.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$20,871.38	\$14,911.99	\$17,420.21	\$30,226.19	\$30,869.00	\$642.81
550	INSERVICE INCENTIVE PAY	\$0.00	\$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	\$0.00
555	2012-13 RETRO PAY	\$18,029.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
566	SUBS FOR SOLAR TRAINING	\$0.00	\$0.00	(\$97.57)	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$126,383.98	\$126,383.98
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$33.60	\$1,426.40	\$1,392.80
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$0.00	\$72,995.00	\$0.00	(\$72,995.00)
580	IRCEA SUPPLEMENTS	\$18,331.11	\$15,914.70	\$21,629.68	\$21,629.34	\$21,785.00	\$155.66
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$2,631.00	\$2,631.00
589	IRFIL EXPENSE	\$0.00	\$1,439.20	\$0.00	\$0.00	\$0.00	\$0.00
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$0.00	\$75.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$2,991.56	\$1,463.73	\$2,230.86	\$1,446.15	\$0.00	(\$1,446.15)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$24,768.81	\$6,776.98	\$0.00	(\$6,776.98)
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$4,422.60	\$4,422.60
TOTALS		\$3,783,687.91	\$3,639,232.51	\$4,128,925.85	\$4,500,581.35	\$4,254,992.29	(\$245,589.06)

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

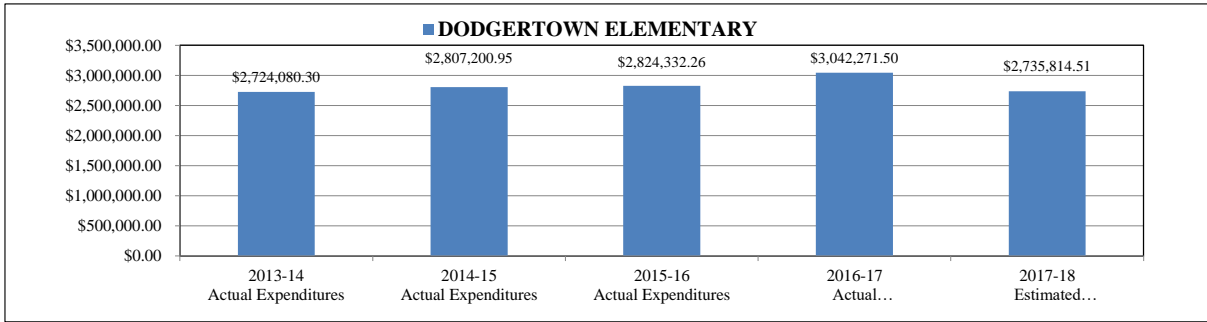
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	2.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	3.00	3.00	3.00	3.00	3.00	0.00
ESE TEACHER ASSISTANT 6-21	2.00	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	2.00	2.00	2.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED - VE	4.00	4.00	4.00	4.00	4.00	0.00
TEACHER EXCEPTIONAL ED AUTISM	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER GRADE 1	6.00	7.00	7.00	7.00	7.00	0.00
TEACHER GRADE 2	7.00	6.00	7.00	7.00	7.00	0.00
TEACHER GRADE 3	7.00	7.00	6.00	7.00	8.00	1.00
TEACHER GRADE 4	4.00	5.00	6.50	6.00	7.00	1.00
TEACHER GRADE 5	5.00	4.00	5.50	6.00	6.00	0.00
TEACHER KINDERGARTEN	6.00	7.00	8.00	6.00	6.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER RESOURCE	0.00	0.00	0.00	1.00	1.00	0.00
TEACHER SCH BASED READING STRA	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	65.50	66.50	72.50	71.50	73.50	2.00

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	673.24	709.07	729.95	696.07	704.00



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



DODGERTOWN ELEMENTARY

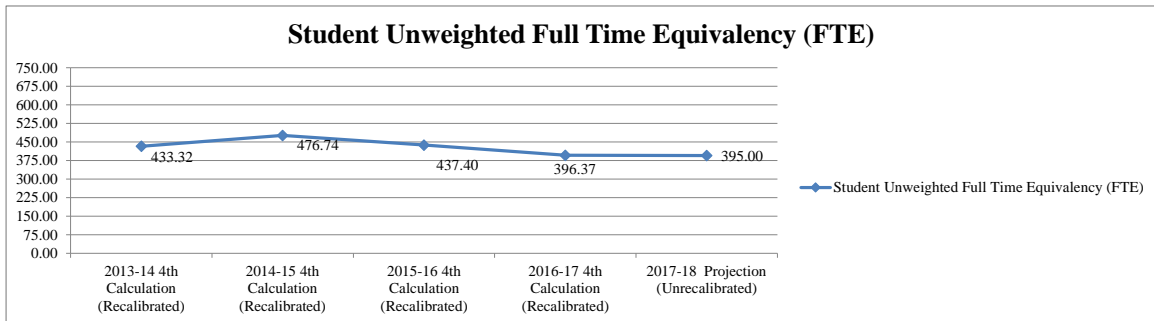
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$48,071.81	\$41,850.08	\$42,918.01	\$37,406.04	\$39,090.37	\$1,684.33
000	(GF)NON-DISCR SALARY (DIST)	\$2,255,953.87	\$2,444,997.83	\$2,517,804.40	\$2,440,472.88	\$2,414,929.23	(\$25,543.65)
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$588.24	\$715.32	\$620.25	\$639.00	\$18.75
008	ELECTRICAL	\$76,336.45	\$71,399.61	\$62,711.85	\$66,302.57	\$67,063.00	\$760.43
074	FLORIDA TEACHER LEAD (DIST)	\$9,093.21	\$9,354.43	\$8,298.97	\$7,966.57	\$0.00	(\$7,966.57)
075	TEXTBOOK ALLOCATION (FTE)	\$11,255.16	\$12,820.91	\$0.00	\$0.00	\$22,538.02	\$22,538.02
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,638.22	\$2,418.93	\$2,344.30	\$1,917.08	\$2,042.72	\$125.64
077	SCHOOL IMP (LOTTERY)(FTE)	\$16.97	\$0.00	\$4,071.80	\$1,749.18	\$11,788.96	\$10,039.78
080	SCIENCE LAB MATERIALS (FTE)	\$4,799.13	\$341.76	\$466.98	\$46.90	\$792.96	\$746.06
081	CLOSING THE ACHIEVEMENT GAP	\$359.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
089	SCHOOLS OF INNOVATION	\$0.00	\$8,005.65	\$14,900.33	\$2,700.00	\$0.00	(\$2,700.00)
093	EXCEPTIONAL EDUCATION - GIFTED	\$0.00	\$79,291.81	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$30,004.82	\$9,165.09	\$0.00	(\$9,165.09)
502	DODGERTOWN VANDALISM	\$0.00	\$0.00	\$0.00	\$24,938.40	\$0.00	(\$24,938.40)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$502.88	\$0.00	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$493.00	\$0.00	\$499.94	\$0.00	\$0.00	\$0.00
510	ICPALMS/ VBHS FLOOD	\$527.26	\$0.00	\$0.00	\$13,688.75	\$0.00	(\$13,688.75)
524	LOWEST 300 SCHOOLS	\$0.00	\$0.00	\$0.00	\$227,318.96	\$0.00	(\$227,318.96)
532	CWA CONTRACT	\$0.00	\$0.00	\$3,097.27	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$3,722.76	\$0.00	(\$3,722.76)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$1,500.00	\$0.00	(\$1,500.00)
539	TITLE I DIFFERENTIAL PAY-GF	\$738.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$171,775.39	\$104,532.16	\$100,717.92	\$127,213.70	\$0.00	(\$127,213.70)
541	0.35 of 0.6 CRITICAL MILLAGE	\$0.00	\$177.55	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$86,232.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$19,988.59	\$12,895.95	\$14,910.59	\$11,700.78	\$12,147.00	\$446.22
555	2012-13 RETRO PAY	\$17,316.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$2,475.00	\$6,619.23	\$0.00	(\$6,619.23)
566	SUBS FOR SOLAR TRAINING	\$0.00	\$0.00	(\$48.81)	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$108,250.45	\$108,250.45
580	IRCEA SUPPLEMENTS	\$16,106.98	\$17,563.11	\$18,443.57	\$20,241.06	\$21,785.00	\$1,543.94
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
589	IRFIL EXPENSES	\$854.10	\$460.05	\$0.00	\$0.00	\$0.00	\$0.00
590	RESERVE-CLAIMS UNDER DEDUCTIBLE	\$0.00	\$0.00	\$0.00	\$25,010.00	\$0.00	(\$25,010.00)
593	ENERGY SAVINGS REBATE	\$892.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
599	SCHOOL SECURITY	\$0.00	\$0.00	\$0.00	\$11,971.30	\$24,741.64	\$12,770.34
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$9,506.16	\$9,506.16
TOTALS		\$2,724,080.30	\$2,807,200.95	\$2,824,332.26	\$3,042,271.50	\$2,735,814.51	(\$306,456.99)

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

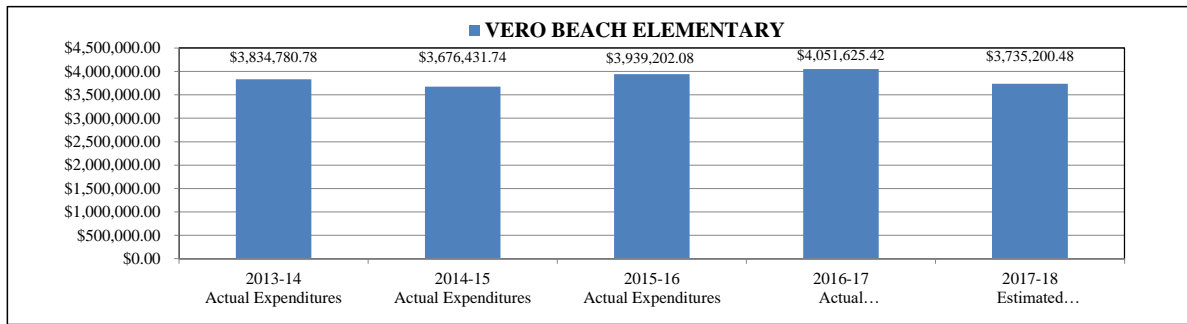
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	2.00	2.00	0.00
ESE TEACHER ASSISTANT 6-21	1.00	1.00	1.00	1.00	1.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	2.00	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED PK HDC	3.55	3.55	3.55	3.55	3.55	0.00
TEACHER GRADE 1	4.00	4.00	5.00	4.00	4.00	0.00
TEACHER GRADE 2	5.00	5.00	4.00	4.00	4.00	0.00
TEACHER GRADE 3	4.00	5.00	5.00	4.00	5.00	1.00
TEACHER GRADE 4	4.00	3.00	4.00	3.00	4.00	1.00
TEACHER GRADE 5	3.00	4.00	3.00	3.00	4.00	1.00
TEACHER KINDERGARTEN	3.00	4.00	4.00	4.00	3.00	-1.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER OTHER ELEMENTARY	0.00	0.00	0.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	47.05	49.05	49.05	48.05	50.05	2.00

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	433.32	476.74	437.40	396.37	395.00



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



VERO BEACH ELEMENTARY

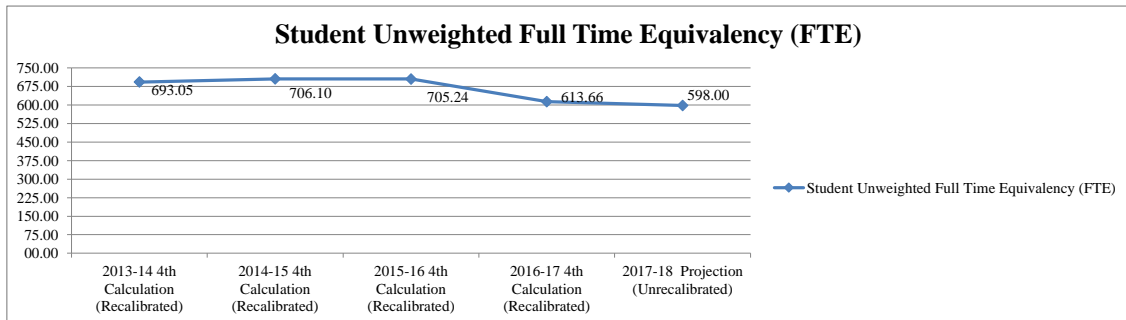
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$62,995.42	\$70,283.39	\$80,101.95	\$68,440.17	\$68,493.01	\$52.84
000	(GF)NON-DISCR SALARY (DIST)	\$3,125,813.29	\$3,366,270.40	\$3,499,058.14	\$3,476,927.99	\$3,378,500.72	(\$98,427.27)
006	COMMUNICATIONS (DISTRICT)	\$1,751.73	\$1,688.38	\$1,876.26	\$1,807.32	\$1,862.00	\$54.68
008	ELECTRICAL	\$98,936.47	\$95,969.65	\$107,510.37	\$100,942.28	\$102,672.00	\$1,729.72
074	FLORIDA TEACHER LEAD (DIST)	\$12,967.25	\$12,576.42	\$12,126.48	\$11,473.32	\$0.00	(\$11,473.32)
075	TEXTBOOK ALLOCATION (FTE)	\$23,705.12	\$13,848.83	\$0.00	\$0.00	\$37,697.48	\$37,697.48
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$3,336.52	\$3,931.55	\$3,368.02	\$2,596.01	\$3,696.02	\$1,100.01
077	SCHOOL IMP (LOTTERY)(FTE)	\$1,289.60	\$1,403.05	\$5,547.64	\$4,185.90	\$14,355.01	\$10,169.11
080	SCIENCE LAB MATERIALS (FTE)	\$592.30	\$626.82	\$633.49	\$123.49	\$1,215.19	\$1,091.70
081	CLOSING THE ACHIEVEMENT GAP	\$1,853.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$57,107.89	\$5,200.74	\$0.00	(\$5,200.74)
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$402.40	\$0.00	\$0.00	\$0.00	\$0.00
502	VERO BEACH ELM FLOOD	\$153,918.50	\$15,739.30	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$345.00	\$0.00	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$500.00	\$0.00	\$487.38	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$402.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
524	LOWEST 300 SCHOOLS	\$0.00	\$0.00	\$0.00	\$168,701.69	\$1,454.31	(\$167,247.38)
532	CWA CONTRACT	\$0.00	\$0.00	\$4,608.65	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$4,434.21	\$0.00	(\$4,434.21)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$2,905.00	\$0.00	(\$2,905.00)
539	TITLE I DIFFERENTIAL PAY-GF	\$36,150.53	\$0.00	\$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	\$86,641.70	\$0.00	(\$86,641.70)
541	0.35 of 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$119,757.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
547	P-CARD PROGRAM	\$0.00	\$0.00	\$0.00	(\$587.97)	\$0.00	\$587.97
548	WATER,SEWER, GARBAGE (DIST)	\$16,477.82	\$14,759.01	\$17,685.68	\$19,064.01	\$19,490.00	\$425.99
549	BOTTLED GAS (PROPANE) (DIST)	\$1,832.63	\$1,831.85	\$456.93	\$867.89	\$868.00	\$0.11
550	INSERVICE INCENTIVE PAY	\$0.00	\$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	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$9,952.24	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$57,188.18	\$57,188.18
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$12,946.93	\$20,008.04	\$7,061.11
578	SCHOOL RECOGNITION 12/13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$18,135.53	\$18,238.30	\$21,623.89	\$21,288.60	\$21,785.00	\$496.40
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00	\$900.00
589	IRFIL EXPENSES	\$1,603.55	\$1,067.01	\$0.00	\$0.00	\$0.00	\$0.00
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$0.00	\$959.03	\$0.00	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$372.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$2,742.14	\$0.00	\$1,702.49	\$1,518.90	\$0.00	(\$1,518.90)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$24,768.81	\$27,108.02	\$0.00	(\$27,108.02)
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$5,015.52	\$5,015.52
962	STEP INTO KINDERGARTEN	\$0.00	\$0.00	\$9,190.06	\$35,039.22	\$0.00	(\$35,039.22)
TOTALS		\$3,834,780.78	\$3,676,431.74	\$3,939,202.08	\$4,051,625.42	\$3,735,200.48	(\$316,424.94)

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

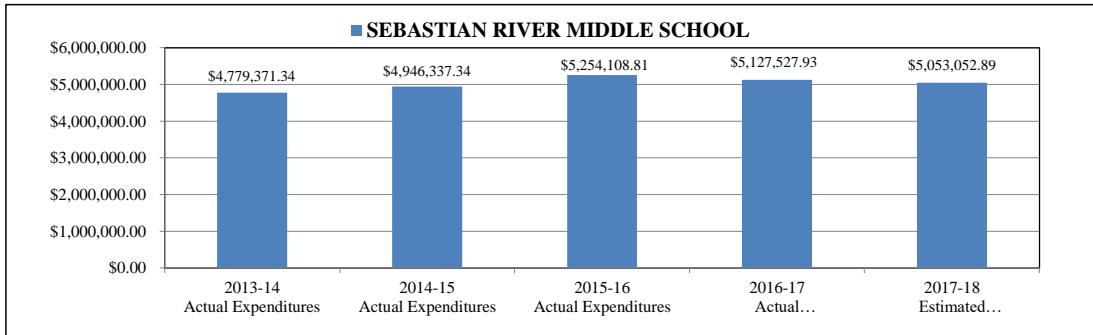
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	2.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	4.00	4.00	4.00	4.00	4.00	0.00
ESE TEACHER ASSISTANT 6-21	3.00	3.00	3.00	3.00	3.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	2.00	2.00	2.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED PK HDC	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER GRADE 1	6.00	7.00	7.00	5.00	5.00	0.00
TEACHER GRADE 2	7.00	6.00	7.00	6.00	5.00	-1.00
TEACHER GRADE 3	3.00	8.00	6.00	8.00	7.00	-1.00
TEACHER GRADE 4	5.00	5.50	7.00	6.00	6.00	0.00
TEACHER GRADE 5	3.00	4.50	5.00	5.00	5.00	0.00
TEACHER KINDERGARTEN	7.00	6.00	7.00	5.00	5.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	2.00	2.00	0.00
TEACHER PRE-K	1.10	1.10	1.10	1.10	1.10	0.00
TEACHER SCH BASED READING STRA	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER RESOURCE	0.00	0.00	0.00	1.00	1.00	0.00
TEACHER, OTHER ELEMENTARY	1.00	1.00	1.00	0.00	0.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	59.60	65.60	69.60	65.60	63.60	-2.00

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	693.05	706.10	705.24	613.66	598.00



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



SEBASTIAN RIVER MIDDLE SCHOOL

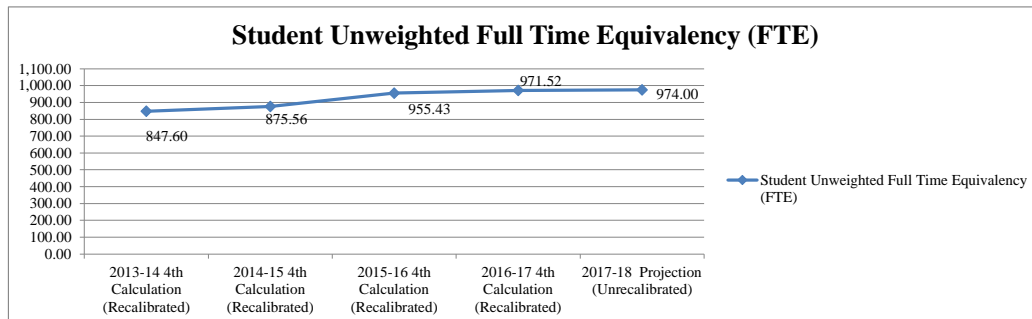
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
...	NON-LABOR DISCRETIONARY	\$77,836.43	\$90,556.30	\$68,329.88	\$66,324.34	\$81,025.52	\$14,701.18
000	(GF)NON-DISCR SALARY (DIST)	\$3,817,384.14	\$4,057,001.31	\$4,173,264.67	\$4,354,522.85	\$4,290,386.32	(\$64,136.53)
006	COMMUNICATIONS (DISTRICT)	\$1,203.42	\$1,214.85	\$1,244.34	\$1,270.41	\$1,309.00	\$38.59
008	ELECTRICAL	\$237,503.00	\$204,124.84	\$175,976.58	\$173,684.93	\$177,792.00	\$4,107.07
074	FLORIDA TEACHER LEAD (DIST)	\$15,065.68	\$13,285.02	\$13,765.67	\$13,762.99	\$0.00	(\$13,762.99)
075	TEXTBOOK ALLOCATION (FTE)	\$4,817.49	\$11,203.20	\$0.00	\$0.00	\$94,528.35	\$95,252.94
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,466.44	\$4,875.13	\$4,196.55	\$4,302.12	\$4,813.54	\$511.42
077	SCHOOL IMP (LOTTERY)(FTE)	\$1,516.91	\$1,530.73	\$2,070.33	\$2,822.29	\$27,376.66	\$24,554.37
080	SCIENCE LAB MATERIALS (FTE)	\$286.52	\$380.74	\$187.06	\$4,580.58	\$2,035.16	(\$2,545.42)
081	CLOSING THE ACHIEVEMENT GAP	\$3,543.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
086	INTL BACCALAURATE (IB)(FTE)	\$9,324.85	\$13,194.60	\$22,995.48	\$18,107.59	\$23,000.00	\$4,892.41
089	SCHOOLS OF INNOVATION	\$0.00	\$0.00	\$14,078.44	\$0.00	\$0.00	\$0.00
093	EXCEPTIONAL EDUCATION -GIFTED	\$59,359.89	\$61,009.78	\$63,896.46	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$132,217.49	\$39,758.82	\$0.00	(\$39,758.82)
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$402.40	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$903.01	\$0.00	\$0.00	\$32,881.15	\$0.00	(\$32,881.15)
510	ICPALMS	\$356.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$13,822.97	\$1,176.69	\$0.00	\$0.00	\$0.00
530	EQUAL OPPORTUNITY SCHOOLS (2017)	\$0.00	\$0.00	\$0.00	\$1,122.12	\$0.00	(\$1,122.12)
532	CWA CONTRACT	\$0.00	\$0.00	\$4,130.65	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$3,797.86	\$0.00	(\$3,797.86)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$15,229.24	\$0.00	(\$15,229.24)
540	0.25 CRITICAL NEEDS MILLAGE	\$279,902.42	\$393,563.20	\$395,391.79	\$281,561.92	\$0.00	(\$281,561.92)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$11,936.68	\$498.11	\$292.71	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$141,872.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$13,773.93	\$13,188.88	\$12,984.90	\$16,304.02	\$17,540.00	\$1,235.98
549	BOTTLED GAS (PROPANE) (DIST)	\$6,417.62	\$5,244.50	\$2,770.81	\$1,800.05	\$1,800.00	(\$0.05)
555	2012-13 RETRO PAY	\$30,604.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT 15/16	\$0.00	\$0.00	\$15,822.41	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$243,234.39	\$243,234.39
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$3,753.65	\$32,121.57	\$28,367.92
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$84,967.90	\$0.00	\$0.00	\$0.00
579	SECONDARY SCHOOL REMEDIATION	\$3,531.08	\$81.90	\$0.00	\$32,755.36	\$0.00	(\$32,755.36)
580	IRCEA SUPPLEMENTS	\$52,668.01	\$53,132.63	\$53,085.90	\$51,425.95	\$53,638.00	\$2,212.05
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$2,452.38	\$2,452.38
589	IRFIL EXPENSES	\$2,968.06	\$2,344.25	\$1,057.86	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$533.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
596	20% CAPE FUNDS	\$0.00	\$0.00	\$0.00	\$3,800.00	\$0.00	(\$3,800.00)
598	SICK LEAVE BUYBACK	\$1,595.67	\$0.00	\$1,947.97	\$4,684.28	\$0.00	(\$4,684.28)
905	BANDWITH GRANT	\$0.00	\$5,682.00	\$0.00	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$8,256.27	\$0.00	\$0.00	\$0.00
TOTALS		\$4,779,371.34	\$4,946,337.34	\$5,254,108.81	\$5,127,527.93	\$5,053,052.89	(\$74,475.04)

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

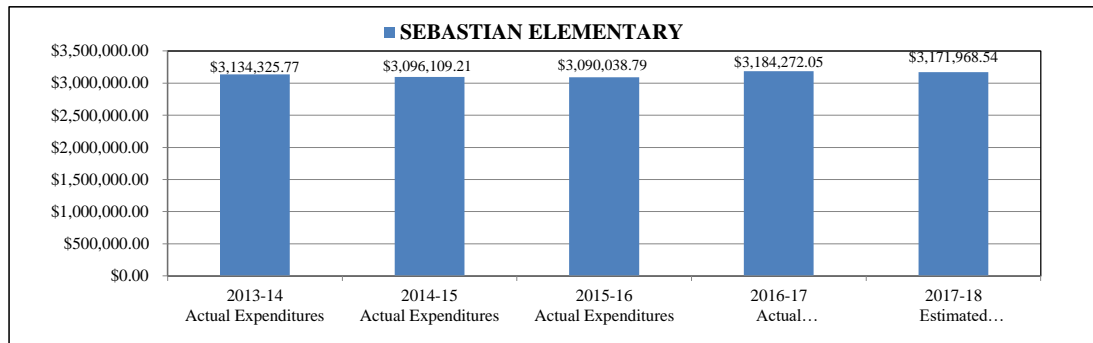
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL MIDDLE SCHOOL	2.00	2.00	2.00	2.00	2.00	0.00
BAND DIRECTOR - MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER MIDDLE SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	4.00	4.00	4.00	4.00	4.00	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	1.00	1.00	1.00	0.00
ESE TEACHER ASSISTANT 6-21	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE MIDDLE SCHOOL	2.00	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN II	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 2	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.50	0.00
PRINCIPAL MIDDLE SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
SENIOR SECRETARY I	1.00	1.00	1.00	1.00	1.00	0.00
SENIOR SECRETARY I GUIDANCE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ART MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER COMPUTER EDU, MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER CRITICAL THINKING	0.00	0.00	2.00	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED - SLD	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	6.00	7.00	7.00	6.00	8.00	2.00
TEACHER EXCEPTIONAL ED GIFTED	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER FOREIGN LANGUAGE, MIDDLE	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER IN-SCHOOL SUSPENSION,	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER LANGUAGE ARTS MIDDLE	7.00	7.00	7.00	7.00	7.00	0.00
TEACHER MATH MIDDLE	9.00	8.00	10.00	10.00	10.00	0.00
TEACHER MUSIC MIDDLE	1.00	1.00	1.00	1.50	1.50	0.00
TEACHER PHYSICAL EDUCATION MID	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER READING MIDDLE	8.00	8.00	5.00	5.00	5.00	0.00
TEACHER SCIENCE MIDDLE	6.00	7.00	7.00	8.00	8.00	0.00
TEACHER SOCIAL STUDIES MIDDLE	6.00	6.00	7.00	6.00	6.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	74.50	75.50	77.50	77.00	79.00	2.00

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	847.60	875.56	955.43	971.52	974.00



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



SEBASTIAN ELEMENTARY

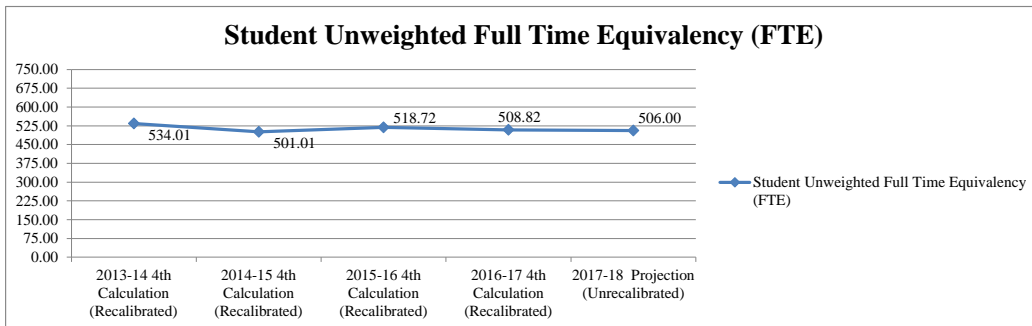
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$37,738.82	\$40,129.19	\$28,003.35	\$33,560.19	\$44,809.88	\$11,249.69
000	(GF)NON-DISCR SALARY (DIST)	\$2,548,599.34	\$2,723,090.20	\$2,698,234.44	\$2,818,294.75	\$2,803,260.00	(\$15,034.75)
006	COMMUNICATIONS (DISTRICT)	\$1,203.42	\$1,214.85	\$1,244.24	\$1,270.41	\$1,309.00	\$38.59
008	ELECTRICAL	\$107,816.85	\$106,209.06	\$94,263.67	\$99,586.66	\$89,645.00	(\$9,941.66)
074	FLORIDA TEACHER LEAD (DIST)	\$9,631.27	\$9,065.80	\$8,311.35	\$8,567.13	\$0.00	(\$8,567.13)
075	TEXTBOOK ALLOCATION (FTE)	\$9,876.24	\$8,189.55	\$0.00	\$0.00	\$32,836.63	\$32,836.63
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,195.67	\$3,661.56	\$2,377.52	\$2,337.32	\$2,644.69	\$307.37
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$26.40	\$752.23	\$55.47	\$19,713.24	\$19,657.77
080	SCIENCE LAB MATERIALS (FTE)	\$567.05	\$54.40	\$520.39	\$401.80	\$3,657.88	\$3,256.08
081	CLOSING THE ACHIEVEMENT GAP	\$5,022.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$27,425.25	\$16,431.88	\$0.00	(\$16,431.88)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$26,707.14	\$15,498.40	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$215.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
530	EQUAL OPPORTUNITY SCHOOLS (2017)	\$0.00	\$0.00	\$0.00	\$892.00	\$0.00	(\$892.00)
532	CWA CONTRACT	\$0.00	\$0.00	\$2,785.01	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$2,456.04	\$0.00	(\$2,456.04)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$4,356.93	\$0.00	(\$4,356.93)
539	TITLE I DIFFERENTIAL PAY-GF	\$77,444.22	\$0.00	\$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	\$150,918.41	\$0.00	(\$150,918.41)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$10,831.50	\$79.35	\$0.00	\$97.60	\$0.00	(\$97.60)
545	TEACHER SALARY ALLOCATION	\$94,731.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
547	P-CARD PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$14,554.80	\$13,882.10	\$14,075.17	\$15,955.01	\$14,746.00	(\$1,209.01)
549	BOTTLED GAS (PROPANE) (DIST)	\$1,764.66	\$2,341.05	\$1,015.97	\$1,844.68	\$1,845.00	\$0.32
555	2012-13 RETRO PAY	\$20,229.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$8,968.68	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$122,126.68	\$122,126.68
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$1,680.26	\$4,209.74	\$2,529.48
580	IRCEA SUPPLEMENTS	\$18,503.71	\$18,602.88	\$20,710.76	\$16,602.28	\$21,785.00	\$5,182.72
589	IRFIL EXPENSES	\$1,152.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$2,764.49	\$969.69	\$2,186.22	\$0.00	(\$2,186.22)
901	LITERACY & LAGOON READING PROGRAM	\$0.00	\$18,915.37	\$19,840.19	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$16,512.54	\$6,777.01	\$0.00	(\$6,777.01)
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$9,379.80	\$9,379.80
TOTALS		\$3,134,325.77	\$3,096,109.21	\$3,090,038.79	\$3,184,272.05	\$3,171,968.54	(\$12,303.51)

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

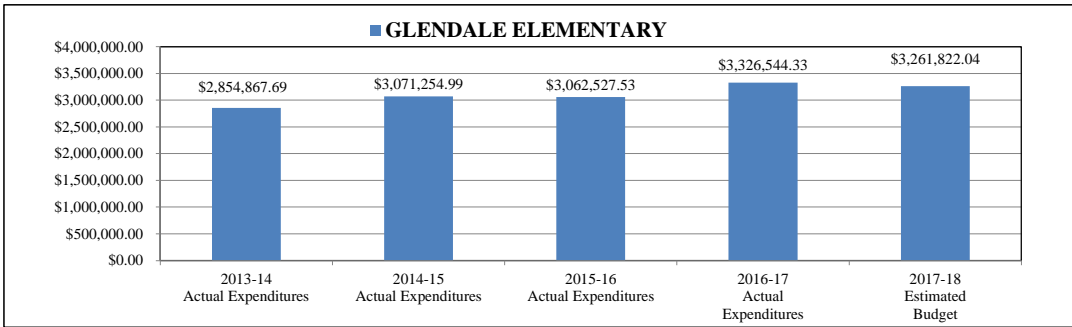
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	2.00	2.00	0.00
ESE TEACHER ASSISTANT 6-21	2.00	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	1.00	1.00	1.00	1.00	1.00	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	2.00	2.00	2.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - SLD	2.00	2.00	2.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	2.00	3.00	3.00	0.00
TEACHER GRADE 1	4.00	4.00	5.00	4.00	5.00	1.00
TEACHER GRADE 2	6.00	6.00	4.00	5.00	4.00	-1.00
TEACHER GRADE 3	5.00	5.00	5.00	6.00	6.00	0.00
TEACHER GRADE 4	4.00	4.00	5.00	4.00	5.00	1.00
TEACHER GRADE 5	4.00	4.00	4.00	5.00	4.00	-1.00
TEACHER KINDERGARTEN	5.00	5.00	3.00	5.00	5.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	52.00	52.00	50.00	52.00	52.00	0.00

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	534.01	501.01	518.72	508.82	506.00



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



GLENDALE ELEMENTARY

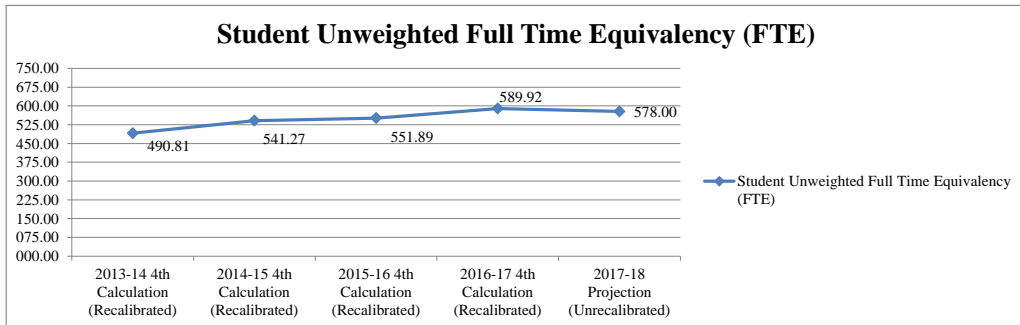
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$36,248.07	\$42,081.10	\$40,978.91	\$46,153.10	\$43,077.18	(\$3,075.92)
000	(GF)NON-DISCR SALARY (DIST)	\$2,390,212.97	\$2,764,432.78	\$2,803,564.41	\$3,012,004.96	\$2,961,531.62	(\$50,473.34)
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$588.24	\$715.32	\$620.31	\$639.00	\$18.69
008	ELECTRICAL	\$114,053.02	\$113,750.90	\$98,051.38	\$105,696.78	\$101,922.00	(\$3,774.78)
074	FLORIDA TEACHER LEAD (DIST)	\$9,147.02	\$8,989.42	\$9,497.74	\$9,655.86	\$0.00	(\$9,655.86)
075	TEXTBOOK ALLOCATION (FTE)	\$10,358.03	\$4,803.68	\$0.00	\$0.00	\$36,972.83	\$36,972.83
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,828.97	\$2,754.32	\$2,642.59	\$2,513.78	\$2,920.53	\$406.75
077	SCHOOL IMP (LOTTERY)(FTE)	\$562.30	\$726.34	\$1,184.31	\$6,552.50	\$13,884.21	\$7,331.71
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$0.00	\$0.00	\$0.00	\$4,195.44	\$4,195.44
081	CLOSING THE ACHIEVEMENT GAP	\$3,810.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
089	SCHOOLS OF INNOVATION	\$0.00	\$2,160.00	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$7,096.60	\$25.87	\$0.00	(\$25.87)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$0.00	\$3,990.42	\$0.00	(\$3,990.42)
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$425.57	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$118.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$3,249.35	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$3,483.33	\$0.00	(\$3,483.33)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$5,925.00	\$0.00	(\$5,925.00)
539	TITLE I DIFFERENTIAL PAY-GF	\$3,406.65	\$0.00	\$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	\$84,278.19	\$0.00	(\$84,278.19)
541	0.35 OF 0.6 CRITICAL NEEDS MILLAGE	\$0.00	\$89.87	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$94,526.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$9,109.90	\$9,331.76	\$10,204.56	\$9,121.50	\$9,208.00	\$86.50
549	BOTTLED GAS (PROPANE) (DIST)	\$1,677.24	\$0.00	\$856.50	\$368.28	\$368.00	(\$0.28)
554	TITLE I DIFFERENTIATED PAY	\$36,605.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$16,118.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$1,445.54	\$3,460.24	\$0.00	(\$3,460.24)
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$53,561.07	\$53,561.07
578	SCHOOL RECOGNITION	\$0.00	\$48,558.61	\$0.00	\$331.27	\$0.00	(\$331.27)
580	IRCEA SUPPLEMENTS	\$18,072.34	\$18,264.89	\$21,187.35	\$22,648.15	\$21,785.00	(\$863.15)
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$550.00	\$550.00
589	IRFIL EXPENSES	\$1,621.41	\$1,150.47	\$0.00	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$181.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$0.00	\$2,937.78	\$0.00	(\$2,937.78)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$0.00	\$6,777.01	\$0.00	(\$6,777.01)
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$11,207.16	\$11,207.16
TOTALS		\$2,854,867.69	\$3,071,254.99	\$3,062,527.53	\$3,326,544.33	\$3,261,822.04	(\$64,722.29)

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

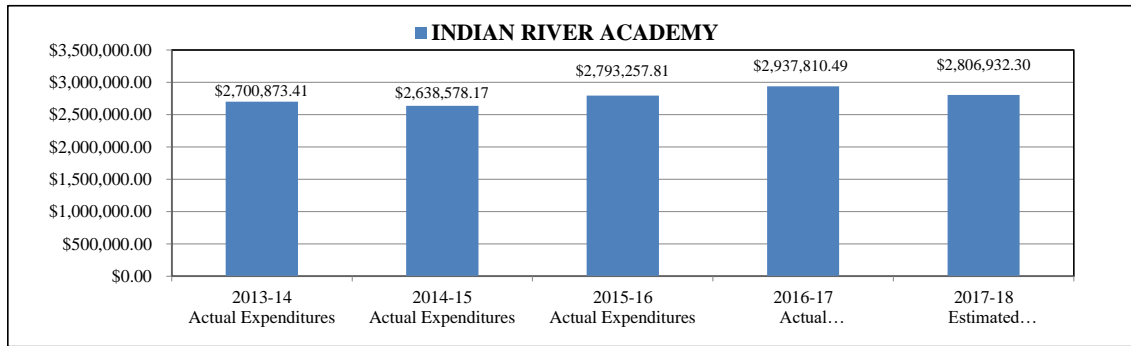
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	2.00	2.00	0.00
ESE TEACHER ASSISTANT 6-21	2.00	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
READING COACH, ELEMENTARY	2.00	2.00	2.00	2.00	2.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER ASSISTANT PRE K	0.00	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	3.00	3.00	2.00	2.00	2.00	0.00
TEACHER GRADE 1	5.50	5.50	6.00	6.00	6.00	0.00
TEACHER GRADE 2	4.50	6.00	5.00	7.00	6.00	-1.00
TEACHER GRADE 3	4.50	5.50	6.00	6.00	6.00	0.00
TEACHER GRADE 4	3.50	5.50	4.50	5.00	5.00	0.00
TEACHER GRADE 5	4.00	3.50	3.50	5.00	5.00	0.00
TEACHER KINDERGARTEN	5.00	6.00	6.00	5.00	5.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PRE K	0.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	52.50	59.50	57.50	60.50	59.50	-1.00

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	490.81	541.27	551.89	589.92	578.00



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



INDIAN RIVER ACADEMY

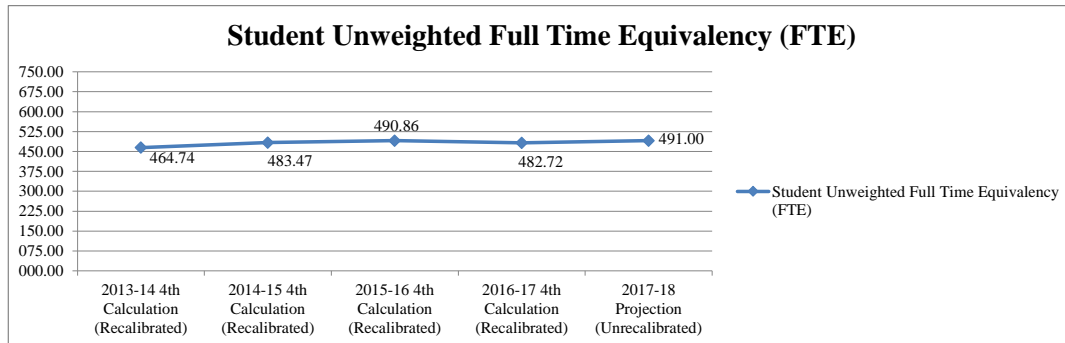
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$48,285.33	\$46,411.21	\$41,251.06	\$47,123.56	\$39,229.87	(\$7,893.69)
000	(GF)NON-DISCR SALARY (DIST)	\$2,274,845.51	\$2,374,984.07	\$2,526,058.45	\$2,550,443.78	\$2,530,136.35	(\$20,307.43)
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$588.24	\$715.32	\$620.28	\$639.00	\$18.72
008	ELECTRICAL	\$75,040.08	\$75,770.63	\$67,692.91	\$71,949.96	\$72,509.00	\$559.04
074	FLORIDA TEACHER LEAD (DIST)	\$7,963.29	\$8,108.15	\$7,551.45	\$7,706.19	\$0.00	(\$7,706.19)
075	TEXTBOOK ALLOCATION (FTE)	\$6,054.58	\$1,571.26	\$0.00	\$0.00	\$32,001.92	\$32,001.92
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,467.33	\$2,730.65	\$2,330.32	\$2,091.92	\$2,599.27	\$507.35
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$812.25	\$4,962.26	\$4,365.40	\$9,337.44	\$4,972.04
079	SAFE SCHOOLS *FEFP* (FTE)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
080	SCIENCE LAB MATERIALS (FTE)	\$430.06	\$830.48	\$87.77	\$263.63	\$1,033.78	\$770.15
081	CLOSING THE ACHIEVEMENT GAP	\$5,907.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
089	SCHOOLS OF INNOVATION	\$0.00	\$14,882.29	\$10,479.02	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$29,952.65	\$42,424.99	\$0.00	(\$42,424.99)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$449.84	\$0.00	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$487.50	\$0.00	\$456.50	\$0.00	\$0.00	\$0.00
510	VBHS FLOOD	\$0.00	\$0.00	\$0.00	\$18,500.00	\$0.00	(\$18,500.00)
532	CWA CONTRACT	\$0.00	\$0.00	\$3,022.94	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$3,155.46	\$0.00	(\$3,155.46)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$5,390.00	\$0.00	(\$5,390.00)
539	TITLE I DIFFERENTIAL PAY-GF	\$2,421.91	\$0.00	\$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	\$101,981.56	\$0.00	(\$101,981.56)
541	0.35 OF 0.6 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$80,191.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$8,501.49	\$9,164.44	\$8,737.70	\$13,255.54	\$13,073.00	(\$182.54)
549	BOTTLED GAS (PROPANE) (DIST)	\$2,469.91	\$1,248.62	\$1,027.65	\$1,239.82	\$1,240.00	\$0.18
555	2012-13 RETRO PAY	\$14,468.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$6,691.23	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$74,551.07	\$74,551.07
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$0.00	\$49,086.00	\$0.00	(\$49,086.00)
580	IRCEA SUPPLEMENTS	\$15,953.73	\$16,509.70	\$16,817.95	\$18,212.40	\$21,785.00	\$3,572.60
589	IRFIL EXPENSES	\$0.00	\$590.55	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$969.86	\$0.00	\$0.00	\$0.00
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$8,796.60	\$8,796.60
961	PD-ADVANCED CONSCIOUS GRANT	\$0.00	\$1,785.74	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS		\$2,700,873.41	\$2,638,578.17	\$2,793,257.81	\$2,937,810.49	\$2,806,932.30	(\$130,878.19)

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

Staffing Summary (Full Time Equivalent)

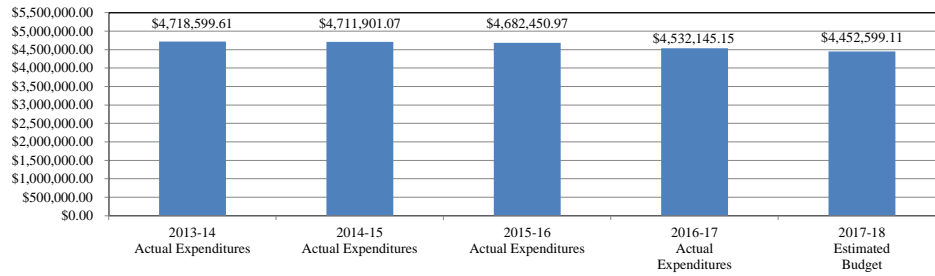
Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	2.00	2.00	0.00
ESE TEACHER ASSISTANT 6-21	2.00	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	1.00	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	3.00	3.00	3.00	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER GRADE 1	3.50	5.00	4.50	5.00	5.00	0.00
TEACHER GRADE 2	4.00	5.00	5.00	6.00	5.00	-1.00
TEACHER GRADE 3	5.00	5.00	6.00	5.00	5.00	0.00
TEACHER GRADE 4	3.00	3.50	4.00	5.00	4.00	-1.00
TEACHER GRADE 5	2.00	3.50	4.00	4.00	5.00	1.00
TEACHER KINDERGARTEN	4.50	4.00	4.50	4.00	4.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	45.00	49.00	51.00	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 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	464.74	483.47	490.86	482.72	491.00



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

OSLO MIDDLE SCHOOL



OSLO MIDDLE SCHOOL

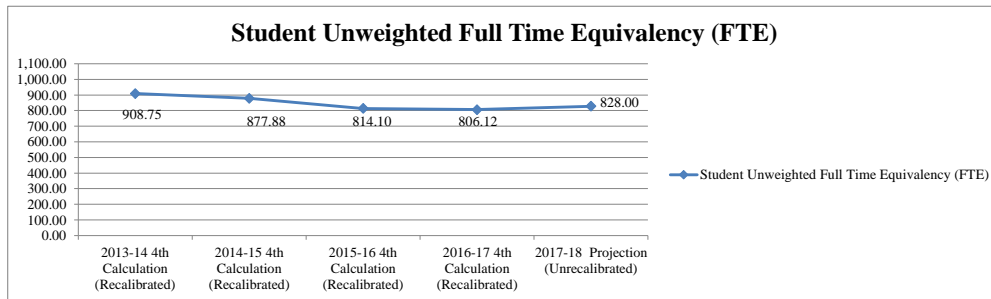
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
...	NON-LABOR DISCRETIONARY	\$60,523.92	\$38,314.29	\$65,504.46	\$70,325.53	\$59,580.80	(\$10,744.73)
000	(GF)NON-DISCR SALARY (DIST)	\$3,848,463.00	\$3,901,015.14	\$3,824,284.43	\$3,939,020.17	\$3,876,168.97	(\$62,851.20)
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$588.21	\$715.32	\$620.34	\$639.00	\$18.66
008	ELECTRICAL	\$286,582.56	\$293,385.31	\$273,147.63	\$257,725.65	\$261,486.00	\$3,760.35
074	FLORIDA TEACHER LEAD (DIST)	\$14,258.59	\$13,325.69	\$11,567.93	\$10,559.93	\$0.00	(\$10,559.93)
075	TEXTBOOK ALLOCATION (FTE)	\$8,991.96	\$8,650.27	\$0.00	\$0.00	\$81,024.30	\$81,024.30
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,933.53	\$5,232.01	\$4,036.82	\$3,848.94	\$4,099.56	\$250.62
077	SCHOOL IMP (LOTTERY)(FTE)	\$336.00	\$2,160.28	\$4,458.32	\$7,833.03	\$18,767.93	\$10,934.90
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$138.59	\$3,845.35	\$1,383.67	\$1,436.20	\$52.53
081	CLOSING THE ACHIEVEMENT GAP	\$11,217.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
093	EXCEPTIONAL EDUCATION -GIFTED	\$62,530.98	\$63,573.87	\$31,018.96	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$114,846.36	\$30,671.78	\$0.00	(\$30,671.78)
505	ODD YEAR SUMMER SCHOOL	\$654.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
521	SUBS-CEA TEMPORARY DUTY	\$0.00	\$0.00	\$0.00	\$97.60	\$0.00	(\$97.60)
532	CWA CONTRACT	\$0.00	\$0.00	\$3,419.90	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$3,320.10	\$0.00	(\$3,320.10)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$10,610.79	\$0.00	(\$10,610.79)
540	0.25 OF 0.6 CRITICAL NEEDS MILLAGE	\$145,913.54	\$307,666.45	\$248,557.97	\$122,874.91	\$0.00	(\$122,874.91)
541	0.35 OF 0.6 CRITICAL NEEDS MILLAGE	\$30,694.32	\$446.74	\$600.48	\$97.60	\$0.00	(\$97.60)
545	TEACHER SALARY ALLOCATION	\$139,824.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$15,152.83	\$15,823.67	\$16,496.13	\$14,314.19	\$16,190.00	\$1,875.81
549	BOTTLED GAS (PROPANE) (DIST)	\$633.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$25,300.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$6,913.93	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$78,847.85	\$78,847.85
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$1,072.00	\$720.50	(\$351.50)
579	SECONDARY SCHOOL REMEDIATION	\$4,100.00	\$1,046.56	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$53,761.69	\$52,928.31	\$51,410.03	\$48,151.06	\$53,638.00	\$5,486.94
589	IRFIL EXPENSES	\$1,254.96	\$179.73	\$2,357.05	\$0.00	\$0.00	\$0.00
596	20% CAPE FUNDS	\$0.00	\$0.00	\$0.00	\$3,800.00	\$0.00	(\$3,800.00)
598	SICK LEAVE BUYBACK	\$2,840.23	\$1,743.95	\$1,662.82	\$3,424.94	\$0.00	(\$3,424.94)
905	BANDWIDTH GRANT	\$0.00	\$5,682.00	\$0.00	\$0.00	\$0.00	\$0.00
919	VERIZON STEM GRANT	\$0.00	\$0.00	\$17,607.08	\$2,392.92	\$0.00	(\$2,392.92)
TOTALS		\$4,718,599.61	\$4,711,901.07	\$4,682,450.97	\$4,532,145.15	\$4,452,599.11	(\$79,546.04)

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

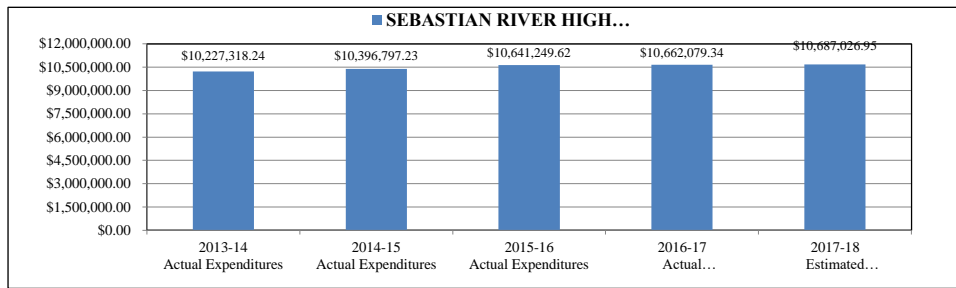
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL MIDDLE SCHOOL	2.00	2.00	2.00	2.00	2.00	0.00
BAND DIRECTOR - MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER MIDDLE SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	4.00	4.00	4.00	4.00	4.00	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	1.00	1.00	1.00	0.00
ESE TEACHER ASSISTANT 6-21	4.00	4.00	4.00	4.00	4.00	0.00
GUIDANCE MIDDLE SCHOOL	2.00	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN II	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
ORCHESTRA DIRECTOR, ASSOCIATE	0.80	0.80	0.80	0.80	0.80	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.50	0.00
PRINCIPAL MIDDLE SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
SENIOR SECRETARY I	2.00	2.00	2.00	2.00	2.00	0.00
SWITCHBOARD OPERATOR/RECEPTION	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ART MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER ASSISTANT ESOL - MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	4.00	4.00	4.00	3.00	3.00	0.00
TEACHER CRITICAL THINKING	0.00	0.00	1.00	0.00	0.00	0.00
TEACHER EXCEPTIONAL ED - VE	7.00	7.00	7.00	6.00	8.00	2.00
TEACHER EXCEPTIONAL ED GIFTED	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER FOREIGN LANGUAGE, MIDD	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER LANGUAGE ARTS MIDDLE	5.00	5.00	5.00	4.00	4.00	0.00
TEACHER MATH MIDDLE	7.00	7.00	7.00	5.00	5.00	0.00
TEACHER MUSIC MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION MID	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER READING MIDDLE	7.00	7.00	6.00	5.00	5.00	0.00
TEACHER SCIENCE MIDDLE	7.00	7.00	7.00	8.00	8.00	0.00
TEACHER SOCIAL STUDIES MIDDLE	5.00	5.00	5.00	8.00	8.00	0.00
TEACHER TECHNOLOGY EDUCATION	2.00	2.00	2.00	2.00	2.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	78.30	78.30	78.30	75.30	77.30	2.00

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	908.75	877.88	814.10	806.12	828.00



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



SEBASTIAN RIVER HIGH SCHOOL

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
...	NON-LABOR DISCRETIONARY	\$374,165.72	\$367,157.15	\$326,936.89	\$263,297.59	\$309,410.54	\$46,112.95
000	(GF)NON-DISCR SALARY (DIST)	\$8,007,866.23	\$8,447,720.10	\$8,383,846.24	\$8,654,010.41	\$8,548,336.51	(\$105,673.90)
006	COMMUNICATIONS (DISTRICT)	\$3,552.30	\$5,064.67	\$5,682.17	\$6,154.66	\$6,169.00	\$14.34
008	ELECTRICAL	\$446,540.63	\$436,399.46	\$434,819.70	\$372,968.79	\$382,771.00	\$9,802.21
074	FLORIDA TEACHER LEAD (DIST)	\$28,759.31	\$25,985.51	\$22,678.87	\$23,875.67	\$0.00	(\$23,875.67)
075	TEXTBOOK ALLOCATION (FTE)	\$36,807.52	\$36,752.10	\$0.00	\$0.00	\$231,245.07	\$231,245.07
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$9,785.05	\$8,800.99	\$9,888.29	\$8,211.55	\$9,005.40	\$793.85
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$16,849.58	\$24,200.12	\$0.00	\$32,999.65	\$32,999.65
080	SCIENCE LAB MATERIALS (FTE)	\$3,149.82	\$2,592.14	\$1,735.85	\$1,708.98	\$5,059.40	\$3,350.42
081	CLOSING THE ACHIEVEMENT GAP	\$13,615.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
084	DUAL ENROLLMENT	\$0.00	\$63,497.40	\$117,183.44	\$149,070.58	\$149,100.00	\$29.42
085	ADVANCED PLACEMENT (FTE)	\$52,976.31	\$41,262.63	\$57,663.88	\$54,369.48	\$135,615.12	\$81,245.64
086	INTL BACCALAURATE (IB)(FTE)	\$225,699.82	\$154,389.32	\$167,512.32	\$164,478.68	\$92,458.78	(\$72,019.90)
092	DISTRICT SUPP STUDENT COMPETITION	\$4,889.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$210,362.98	\$23,094.56	\$0.00	(\$23,094.56)
501	DIST SUPP - GRADUATION COSTS	\$8,538.23	\$1,260.00	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$22,639.54	\$10,430.61	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$11,666.83	\$8,212.27	\$0.00	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$700.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
530	EQUAL OPPORTUNITY SCHOOLS	\$0.00	\$0.00	\$0.00	\$24,400.00	\$0.00	(\$24,400.00)
532	CWA CONTRACT	\$0.00	\$0.00	\$7,002.03	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$6,169.30	\$0.00	(\$6,169.30)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$56,417.80	\$7,300.00	(\$49,117.80)
540	0.25 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$360,985.59	\$380,213.33	\$390,351.44	\$0.00	(\$390,351.44)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$49,451.96	\$1,371.04	\$585.32	\$195.14	\$0.00	(\$195.14)
545	BAND UNIFORMS	\$292,227.53	\$0.00	\$0.00	\$0.00	\$130,000.00	\$130,000.00
548	WATER,SEWER, GARBAGE (DIST)	\$39,055.23	\$43,228.08	\$48,392.03	\$39,178.40	\$39,986.00	\$807.60
549	BOTTLED GAS (PROPANE) (DIST)	\$9,718.38	\$4,635.68	\$2,872.02	\$3,313.62	\$3,314.00	\$0.38
555	2012-13 RETRO PAY	\$58,519.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
562	CAREER VOCATIONAL ADD ON FTE	\$157,031.49	\$143,521.81	\$101,777.89	\$81,312.75	\$235,611.95	\$154,299.20
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$25,160.74	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$78,145.57	\$78,145.57
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$121.61	\$14,364.21	\$14,242.60
578	SCHOOL RECOGNITION	\$186,297.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
579	SECONDARY REMEDIATION	\$269.15	\$12,370.68	\$1,372.75	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$183,149.48	\$173,629.70	\$170,974.55	\$176,340.88	\$191,934.00	\$15,593.12
582	END OF COURSE BOOT CAMP	\$7,629.27	\$7,732.52	\$10,003.68	\$478.28	\$0.00	(\$478.28)
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$2,375.00	\$2,375.00
587	SMART HORIZONS	\$0.00	\$0.00	\$19,425.00	\$19,425.00	\$0.00	(\$19,425.00)
589	IRFIL EXPENSES	\$1,899.96	\$3,447.06	\$0.00	\$0.00	\$0.00	\$0.00
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$0.00	\$1,711.40	\$3,203.00	\$0.00	\$0.00	\$0.00
592	SACS ACCREDITATION REVIEW	\$0.00	\$1,571.93	\$0.00	\$0.00	\$0.00	\$0.00
596	20% CAPE FUNDS	\$0.00	\$0.00	\$28,923.42	\$28,904.54	\$0.00	(\$28,904.54)
597	ATHLETIC TRAINER - SRHS	\$13,356.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$2,733.08	\$3,340.45	\$0.00	(\$3,340.45)
599	SCHOOL SECURITY	\$0.00	\$0.00	\$4,469.30	\$26,571.09	\$27,400.00	\$828.91
704	FLORIDA VIRTUAL SCHOOL FRANCHISE	\$0.00	\$0.00	\$0.00	\$0.00	\$8,586.25	\$8,586.25
905	DORI SLOSBERG GRANT	\$0.00	\$2,165.00	\$11,662.50	\$23,325.00	\$23,325.00	\$0.00
916	BIOTECH ACADEMICS-VB & SR HIGH	\$0.00	\$1,843.88	\$0.00	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$49,537.62	\$60,993.09	\$0.00	(\$60,993.09)
927	SHARKS COUNT-GREAT IDEAS	\$0.00	\$0.00	\$0.00	\$0.00	\$22,514.50	\$22,514.50
TOTALS		\$10,227,318.24	\$10,396,797.23	\$10,641,249.62	\$10,662,079.34	\$10,687,026.95	\$24,947.61

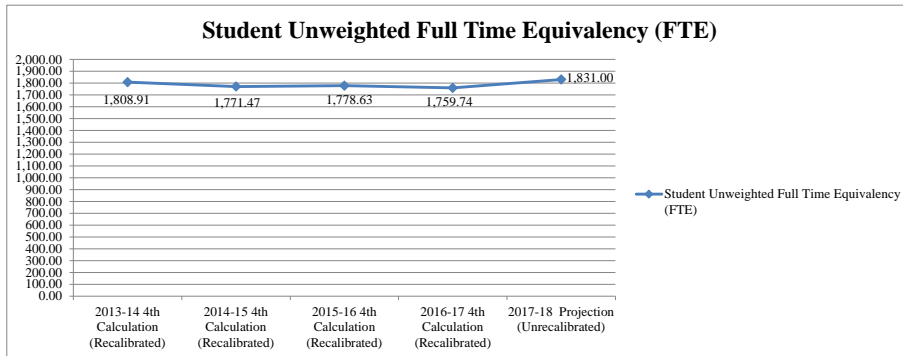
**School District of Indian River County
General Operating Budget
Facility 0291**

Staffing Summary (Full Time Equivalent)

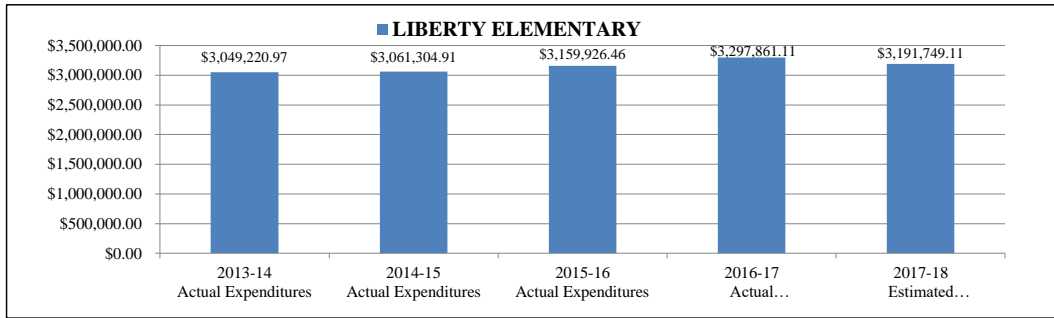
Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASSISTANT BAND DIRECTOR SHS	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL SENIOR HIGH	4.00	4.00	4.00	4.00	4.00	0.00
ATHLETIC DIRECTOR	1.00	1.00	1.00	1.00	1.00	0.00
ATHLETIC TRAINER	1.00	1.00	1.00	1.00	1.00	0.00
BAND DIRECTOR - SR HIGH	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER SENIOR HIGH SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	10.00	10.00	11.00	11.00	11.00	0.00
EDUCATION TECHNOLOGY SPEC	2.00	2.00	2.00	2.00	2.00	0.00
GROUNDSKEEPER	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE SENIOR HIGH	5.00	5.00	5.00	5.00	5.00	0.00
HEAD CUSTODIAN II	2.00	2.00	2.00	2.00	2.00	0.00
HEALTH ASSISTANT 2	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC SENIOR HI	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	1.00	1.00	1.00	1.00	1.00	0.00
PRINCIPAL HIGH SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
RECORDS SPECIALIST HIGH SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
ROTC INSTRUCTOR	2.00	2.00	2.00	2.00	2.00	0.00
SECURITY MONITOR II	1.00	1.00	2.00	2.00	2.00	0.00
SCHEDULING TECHNICIAN	1.00	1.00	1.00	1.00	1.00	0.00
SENIOR SECRETARY I	3.00	3.00	3.00	3.00	3.00	0.00
SWITCHBOARD OPERATOR/RECEPTION	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER AGRICULTURE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ART SENIOR HIGH	2.00	2.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL SR HI	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER BUSINESS EDUCATION	4.00	4.00	4.00	4.00	4.00	0.00
TEACHER CULINARY ARTS	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER DRAMA SENIOR HIGH	0.80	0.80	0.80	0.80	0.80	0.00
TEACHER DROPOUT PREVENTION SR	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED - VE	9.00	9.00	9.00	9.00	9.00	0.00
TEACHER EXCEPTIONAL ED AUTISM	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER FOREIGN LANGUAGE, SR H	6.00	6.00	6.00	6.00	6.00	0.00
TEACHER HEALTH OCCUPATIONS	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER IN-SCHOOL SUSPENSION,	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER LANGUAGE ARTS SR HIGH	14.00	14.50	13.50	13.50	13.50	0.00
TEACHER MARKETING EDUCATION	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER MATH SR HIGH	13.00	14.00	13.00	13.00	13.00	0.00
TEACHER MATH/ACCOUNTABILITY	1.00	1.00	0.00	0.00	0.00	0.00
TEACHER MUSIC SENIOR HIGH	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION, SR	5.00	5.00	5.00	5.00	5.00	0.00
TEACHER READING, SENIOR HIGH	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER SCIENCE SENIOR HIGH	12.00	12.00	12.00	12.00	12.00	0.00
TEACHER SOCIAL STUDIES SR HIGH	11.00	12.00	12.00	12.00	12.00	0.00
TEACHER TECHNOLOGY EDUCATION	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER, AP/IB PROGRAM	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER, CRITICAL THINKING	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER, EMOTIONAL/BEHAVIORAL	1.00	1.00	1.00	1.00	1.00	0.00
TV PRODUCTION TEACHER	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER, STEM	0.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	141.80	145.30	143.30	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 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	1,808.91	1,771.47	1,778.63	1,759.74	1,831.00



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



LIBERTY ELEMENTARY

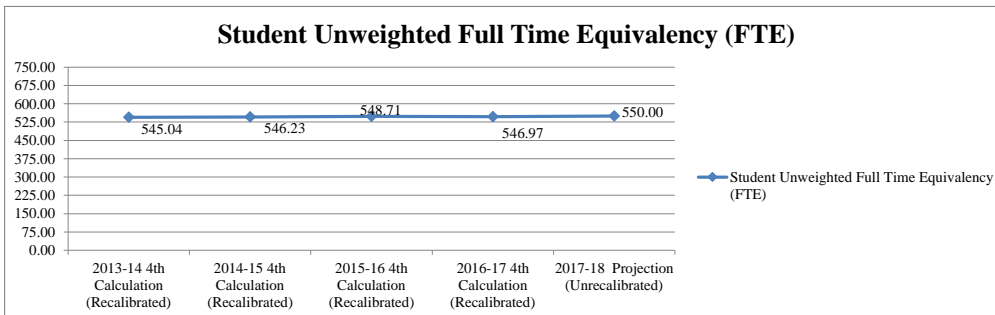
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$48,482.00	\$56,551.27	\$51,507.22	\$48,742.67	\$47,791.41	(\$951.26)
000	(GF)NON-DISCR SALARY (DIST)	\$2,509,916.38	\$2,644,135.15	\$2,695,719.54	\$2,887,052.97	\$2,850,828.55	(\$36,224.42)
006	COMMUNICATIONS (DISTRICT)	\$746.71	\$754.30	\$773.96	\$791.34	\$815.00	\$23.66
008	ELECTRICAL	\$118,442.04	\$133,850.47	\$100,247.59	\$112,518.80	\$115,744.00	\$3,225.20
074	FLORIDA TEACHER LEAD (DIST)	\$10,223.14	\$8,320.58	\$9,173.58	\$9,461.02	\$0.00	(\$9,461.02)
075	TEXTBOOK ALLOCATION (FTE)	\$7,743.95	\$7,008.87	\$0.00	\$0.00	\$31,423.15	\$31,423.15
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,831.47	\$3,759.22	\$860.58	\$3,626.81	\$3,490.51	(\$136.30)
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$0.00	\$2,697.50	\$3,625.67	\$16,387.16	\$12,761.49
080	SCIENCE LAB MATERIALS (FTE)	\$554.48	\$513.25	\$457.63	\$516.24	\$592.08	\$75.84
081	CLOSING THE ACHIEVEMENT GAP	\$2,616.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
086	INTL BACCALAURATE (IB)(FTE)	\$10,229.04	\$9,930.48	\$8,678.95	\$10,975.24	\$10,000.00	(\$975.24)
089	SCHOOLS OF INNOVATION	\$0.00	\$0.00	\$12,432.78	\$0.00	\$0.00	\$0.00
093	EXCEPTIONAL EDUCATION - GIFTED	\$0.00	\$55,427.72	\$70,417.04	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$23,100.72	\$9,981.86	\$0.00	(\$9,981.86)
506	EVEN YEAR SUMMER SCHOOL	\$21,968.48	\$13,943.65	\$0.00	\$0.00	\$0.00	\$0.00
530	EQUAL OPPORTUNITY SCHOOLS	\$0.00	\$0.00	\$0.00	\$964.00	\$0.00	(\$964.00)
532	CWA CONTRACT	\$0.00	\$0.00	\$2,784.23	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$2,847.44	\$0.00	(\$2,847.44)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$19,784.14	\$0.00	(\$19,784.14)
540	0.25 OF 0.60 CRITICAL NEEDS MILLAGE	\$131,331.33	\$75,623.73	\$88,642.32	\$103,822.08	\$0.00	(\$103,822.08)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$13,641.92	\$0.00	\$0.00	\$97.60	\$0.00	(\$97.60)
545	TEACHER SALARY ALLOCATION	\$97,294.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
547	P-CARD PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$8,817.04	\$6,437.20	\$6,882.07	\$7,414.98	\$7,558.00	\$143.02
555	2012-13 RETRO PAY	\$20,544.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$9,523.14	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$76,321.57	\$76,321.57
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$347.40	\$347.40
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$53,009.00	\$54,871.00	\$0.00	(\$54,871.00)
580	IRCEA SUPPLEMENTS	\$15,659.35	\$18,002.81	\$20,461.76	\$20,767.25	\$21,785.00	\$1,017.75
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$2,114.00	\$2,114.00
589	IRFIL EXPENSES	\$867.62	\$1,997.02	\$682.99	\$0.00	\$0.00	\$0.00
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$6,615.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$1,366.17	\$2,026.56	\$0.00	\$0.00	\$0.00	\$0.00
901	LITERACY & LAGOON READING PROGRAM	\$19,329.78	\$14,498.63	\$1,873.86	\$0.00	\$0.00	\$0.00
905	BANDWIDTH GRANT	\$0.00	\$8,524.00	\$0.00	\$0.00	\$0.00	\$0.00
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$6,551.28	\$6,551.28
TOTALS		\$3,049,220.97	\$3,061,304.91	\$3,159,926.46	\$3,297,861.11	\$3,191,749.11	(\$106,112.00)

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

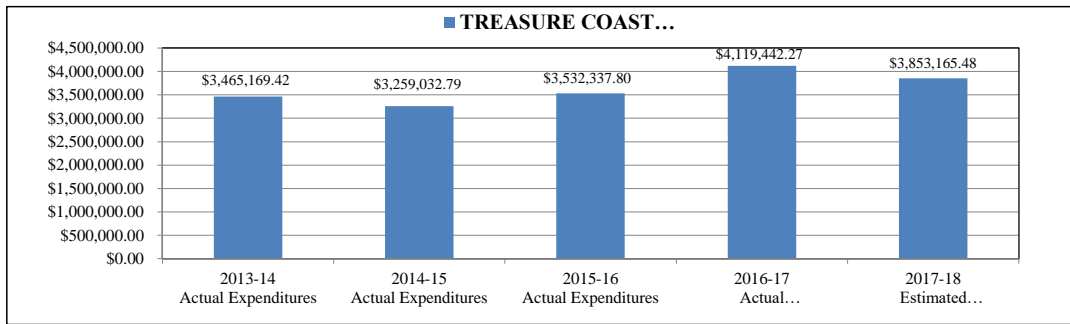
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT I	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	2.00	2.00	1.00	(1.00)
TEACHER EXCEPTIONAL ED AUTISM	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER FOREIGN LANGUAGE, ELEM	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER GRADE 1	5.00	5.00	5.00	5.00	5.00	0.00
TEACHER GRADE 2	5.00	5.00	5.00	5.00	5.00	0.00
TEACHER GRADE 3	6.00	5.00	5.00	5.00	5.00	0.00
TEACHER GRADE 4	4.00	4.00	4.00	4.00	4.00	0.00
TEACHER GRADE 5	4.00	4.00	4.00	4.00	4.00	0.00
TEACHER KINDERGARTEN	5.00	5.00	5.00	5.00	5.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	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	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	50.50	48.50	48.50	48.50	47.50	(1.00)

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	545.04	546.23	548.71	546.97	550.00



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



TREASURE COAST ELEMENTARY

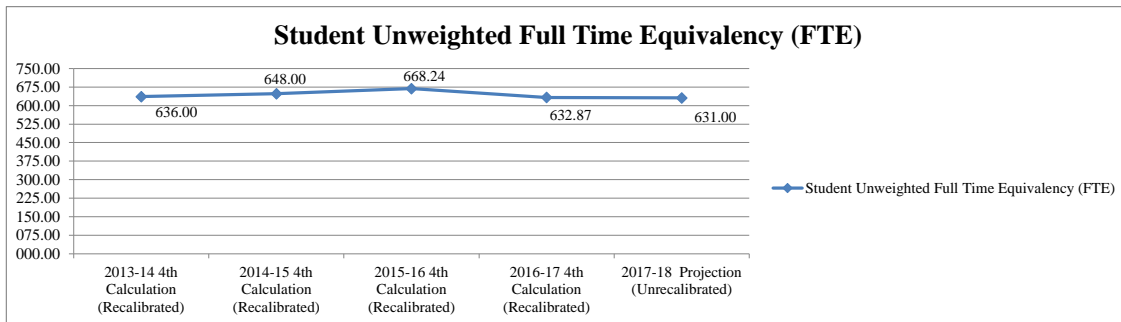
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$73,411.48	\$57,677.19	\$55,669.10	\$61,629.59	\$54,832.65	(\$6,796.94)
000	(GF)NON-DISCR SALARY (DIST)	\$2,817,697.24	\$2,942,431.91	\$3,170,026.55	\$3,532,839.15	\$3,512,260.06	(\$20,579.09)
006	COMMUNICATIONS (DISTRICT)	\$1,203.42	\$1,214.85	\$1,244.34	\$1,270.41	\$1,309.00	\$38.59
008	ELECTRICAL	\$172,677.07	\$132,905.92	\$119,265.52	\$123,290.86	\$126,794.00	\$3,503.14
074	FLORIDA TEACHER LEAD (DIST)	\$11,030.23	\$10,868.86	\$11,168.39	\$12,273.89	\$0.00	(\$12,273.89)
075	TEXTBOOK ALLOCATION (FTE)	\$10,618.77	\$3,026.79	\$0.00	\$0.00	\$37,352.74	\$37,352.74
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$3,214.87	\$3,771.09	\$3,076.26	\$2,983.79	\$3,216.94	\$233.15
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$697.90	\$2,227.39	\$2,101.57	\$17,231.73	\$15,130.16
080	SCIENCE LAB MATERIALS (FTE)	\$689.09	\$615.59	\$547.68	\$448.57	\$853.19	\$404.62
081	CLOSING THE ACHIEVEMENT GAP	\$17,842.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$0.00	\$18,506.25	\$0.00	(\$18,506.25)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$0.00	\$52,845.97	\$0.00	(\$52,845.97)
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$29,633.51	\$11,058.65	\$0.00	(\$11,058.65)
510	ICPALMS	\$278.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$7,104.52	\$0.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$3,644.78	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$3,314.93	\$0.00	(\$3,314.93)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$24,384.08	\$0.00	(\$24,384.08)
540	0.25 OF 0.60 CRITICAL NEEDS MILLAGE	\$142,393.80	\$59,240.55	\$68,988.14	\$95,444.78	\$0.00	(\$95,444.78)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$52,862.44	\$0.00	\$0.00	\$97.59	\$0.00	(\$97.59)
545	TEACHER SALARY ALLOCATION	\$117,260.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
547	P-CARD PROGRAM	\$0.00	\$585.93	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$6,633.36	\$7,319.37	\$6,532.55	\$7,342.49	\$6,739.00	(\$603.49)
555	2012-13 RETRO PAY	\$16,005.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$60,804.17	\$60,804.17
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$0.00	\$66,824.00	\$0.00	(\$66,824.00)
580	IRCEA SUPPLEMENTS	\$18,105.05	\$18,699.28	\$20,813.63	\$19,996.84	\$21,785.00	\$1,788.16
589	IRFIL EXPENSES	\$1,739.93	\$1,478.91	\$795.95	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$1,505.81	\$1,440.89	\$1,599.89	\$1,061.56	\$0.00	(\$1,061.56)
901	LITERACY & LAGOON READING PROG	\$0.00	\$9,953.24	\$18,347.01	\$43,611.13	\$7,071.00	(\$36,540.13)
922	LITERACY IN MOTION	\$0.00	\$0.00	\$18,757.11	\$38,116.17	\$0.00	(\$38,116.17)
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$2,916.00	\$2,916.00
TOTALS		\$3,465,169.42	\$3,259,032.79	\$3,532,337.80	\$4,119,442.27	\$3,853,165.48	(\$266,276.79)

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

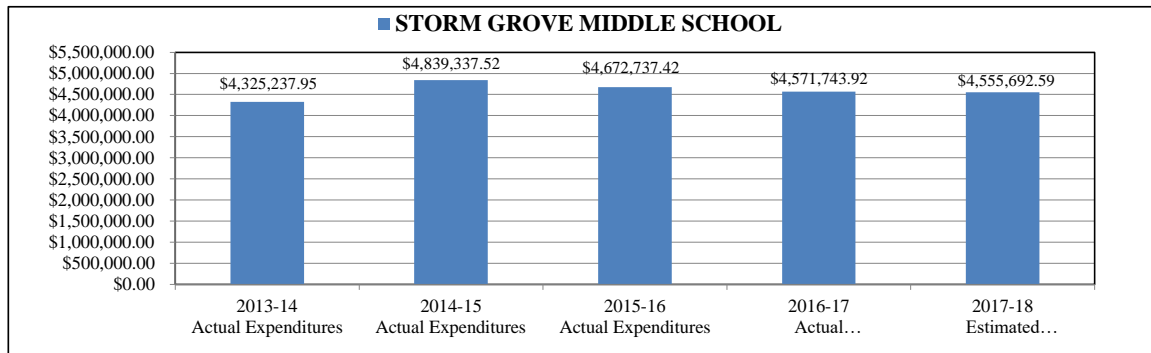
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	3.00	3.00	3.00	3.00	3.00	0.00
ESE TEACHER ASSISTANT 6-21	1.00	1.00	1.00	1.00	1.00	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	1.00	1.00	1.00	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
READING COACH, ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	2.00	2.00	2.00	0.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	2.00	2.00	3.00	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	3.00	3.00	3.50	0.50
TEACHER GRADE 1	6.00	6.00	5.00	6.00	5.00	(1.00)
TEACHER GRADE 2	5.00	5.00	6.00	5.00	7.00	2.00
TEACHER GRADE 3	7.00	6.00	6.00	7.00	6.00	(1.00)
TEACHER GRADE 4	6.00	6.00	5.00	5.00	7.00	2.00
TEACHER GRADE 5	6.00	6.00	6.00	7.00	6.00	(1.00)
TEACHER KINDERGARTEN	6.00	5.00	6.00	7.00	5.00	(2.00)
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER RESOURCE	0.00	0.00	0.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	2.00	2.00	2.00	2.00	2.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	60.50	58.50	61.50	65.50	65.00	(0.50)

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	636.00	648.00	668.24	632.87	631.00



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



STORM GROVE MIDDLE SCHOOL

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$58,297.65	\$75,842.08	\$92,051.50	\$70,962.82	\$78,600.82	\$7,638.00
000	(GF)NON-DISCR SALARY (DIST)	\$3,461,265.31	\$3,873,066.76	\$3,686,533.58	\$3,827,073.01	\$3,791,884.44	(\$35,188.57)
006	COMMUNICATIONS (DISTRICT)	\$1,378.39	\$1,342.57	\$1,487.63	\$1,411.68	\$1,454.00	\$42.32
008	ELECTRICAL	\$232,842.81	\$255,956.24	\$243,066.69	\$250,319.68	\$252,252.00	\$1,932.32
074	FLORIDA TEACHER LEAD (DIST)	\$13,989.56	\$13,912.29	\$12,746.43	\$12,114.15	\$0.00	(\$12,114.15)
075	TEXTBOOK ALLOCATION (FTE)	\$7,053.18	\$20,017.44	\$0.00	\$0.00	\$89,126.73	\$89,126.73
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,429.89	\$5,026.82	\$954.28	\$6,572.43	\$6,020.81	(\$551.62)
077	SCHOOL IMP (LOTTERY)(FTE)	\$38.99	\$7,805.00	\$3,609.10	\$0.00	\$23,039.58	\$23,039.58
080	SCIENCE LAB MATERIALS (FTE)	\$409.54	\$1,499.13	\$1,372.56	\$0.00	\$2,979.38	\$2,979.38
081	CLOSING THE ACHIEVEMENT GAP	\$9,486.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$28,950.15	\$13,657.71	\$0.00	(\$13,657.71)
505	ODD YEAR SUMMER SCHOOL	\$322.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$35,397.95	\$13,808.52	\$0.00	(\$13,808.52)
510	ICPALMS	\$779.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
530	EQUAL OPPORTUNITY SCHOOLS (2017)	\$0.00	\$0.00	\$0.00	\$472.00	\$0.00	(\$472.00)
532	CWA CONTRACT	\$0.00	\$0.00	\$4,049.92	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$2,532.18	\$0.00	(\$2,532.18)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$10,128.00	\$0.00	(\$10,128.00)
540	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$278,314.03	\$408,150.43	\$343,415.53	\$264,000.31	\$0.00	(\$264,000.31)
541	0.25 OF 0.60 CRITICAL NEEDS MILLAGE	\$8,700.00	\$718.91	\$392.61	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$133,571.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$37,569.15	\$21,270.20	\$25,749.57	\$19,318.48	\$20,099.00	\$780.52
549	BOTTLED GAS (PROPANE) (DIST)	\$145.79	\$165.89	\$838.13	\$2,109.31	\$2,109.00	(\$0.31)
555	2012-13 RETRO PAY	\$22,361.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$228,795.83	\$228,795.83
578	SCHOOL RECOGNITION	\$0.00	\$90,895.19	\$89,292.31	\$0.00	\$0.00	\$0.00
579	SECONDARY SCHOOL REMEDIATION	\$3,454.96	\$502.63	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$48,661.11	\$52,763.71	\$53,515.43	\$51,625.63	\$53,638.00	\$2,012.37
582	END OF COURSE BOOT CAMP	\$0.00	\$0.00	\$1,599.52	\$1,236.00	\$0.00	(\$1,236.00)
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$5,693.00	\$5,693.00
588	SECONDARY SCHOOL REMEDIATION	\$0.00	\$0.00	\$11,889.05	\$5,396.87	\$0.00	(\$5,396.87)
589	IRFIL EXPENSES	\$1,657.33	\$1,273.54	\$2,002.72	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$509.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
596	20% CAPE FUNDS	\$0.00	\$0.00	\$0.00	\$3,800.00	\$0.00	(\$3,800.00)
598	SICK LEAVE BUYBACK	\$0.00	\$1,255.33	\$0.00	\$1,651.12	\$0.00	(\$1,651.12)
903	FIN ESE GRANT (SGMS)	\$0.00	\$2,191.36	\$797.68	\$0.00	\$0.00	\$0.00
905	BANDWIDTH GRANT	\$0.00	\$5,682.00	\$0.00	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$33,025.08	\$13,554.02	\$0.00	(\$13,554.02)
TOTALS		\$4,325,237.95	\$4,839,337.52	\$4,672,737.42	\$4,571,743.92	\$4,555,692.59	(\$16,051.33)

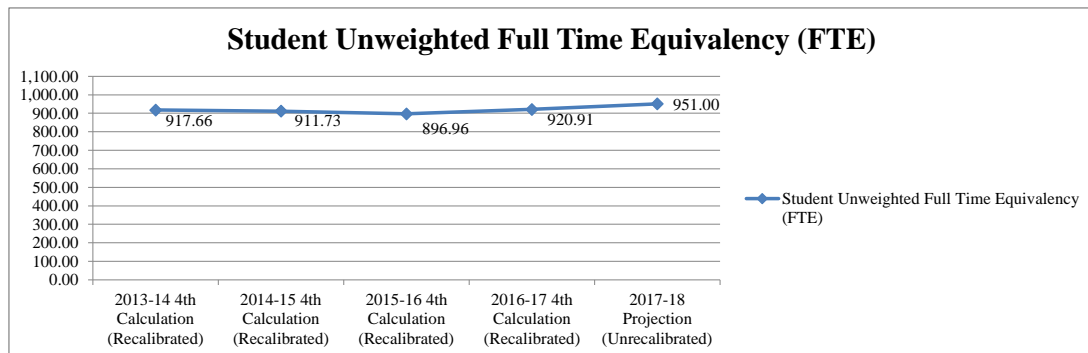
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**School District of Indian River County
General Operating Budget
Facility 0371**

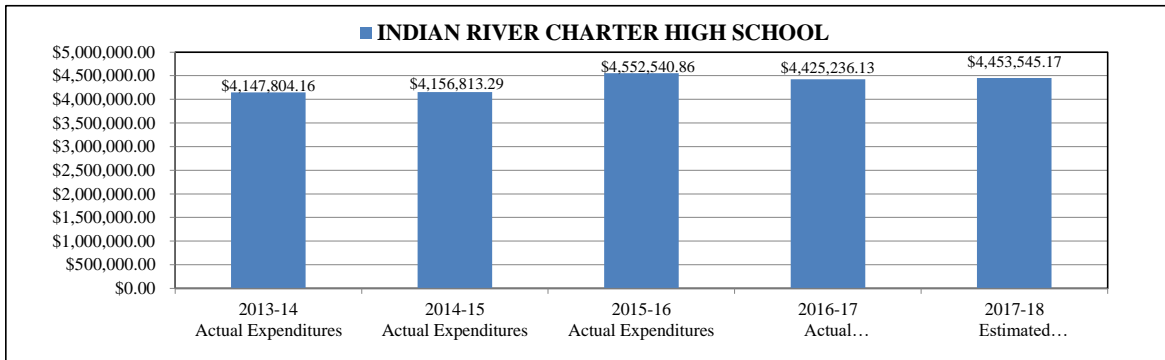
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL MIDDLE SCHOOL	2.00	2.00	2.00	2.00	2.00	0.00
BAND DIRECTOR - MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
BOOKKEEPER MIDDLE SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	4.00	4.00	4.00	4.00	4.00	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	1.00	1.00	1.00	0.00
ESE SELF-CARE AIDE	1.00	1.00	1.00	1.00	1.00	0.00
ESE TEACHER ASSISTANT 6-21	1.00	1.00	1.00	1.00	1.00	0.00
GUIDANCE MIDDLE SCHOOL	2.00	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN II	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 2	1.00	1.00	1.00	1.00	1.00	0.00
LIBRARIAN/MEDIA SPEC MIDDLE	2.00	2.00	2.00	2.00	2.00	0.00
MEDIA CENTER ASSISTANT, MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
ORCHESTRA DIRECTOR, ASSOCIATE	0.20	0.20	0.20	0.20	0.20	0.00
PLANT OPERATOR	1.00	1.00	1.00	1.00	1.00	0.00
PRINCIPAL MIDDLE SCHOOL	1.00	1.00	1.00	1.00	1.00	0.00
SENIOR SECRETARY I	1.00	1.00	1.00	1.00	1.00	0.00
SENIOR SECRETARY I GUIDANCE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ART MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	1.00	1.00	1.00	0.00	0.00	0.00
TEACHER BUSINESS EDUCATION	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER CRITICAL THINKING	0.00	0.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	6.00	6.00	6.00	5.00	7.00	2.00
TEACHER FOREIGN LANGUAGE, MIDD	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER LANGUAGE ARTS MIDDLE	7.00	7.00	6.00	7.00	7.00	0.00
TEACHER MATH MIDDLE	8.00	8.00	7.00	8.00	8.00	0.00
TEACHER MUSIC MIDDLE	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION MID	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER READING MIDDLE	8.00	8.00	6.00	6.00	6.00	0.00
TEACHER SCIENCE MIDDLE	6.00	7.00	6.00	7.00	7.00	0.00
TEACHER SOCIAL STUDIES MIDDLE	6.00	6.00	6.00	7.00	7.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	73.20	74.20	70.20	72.20	74.20	2.00

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	917.66	911.73	896.96	920.91	951.00



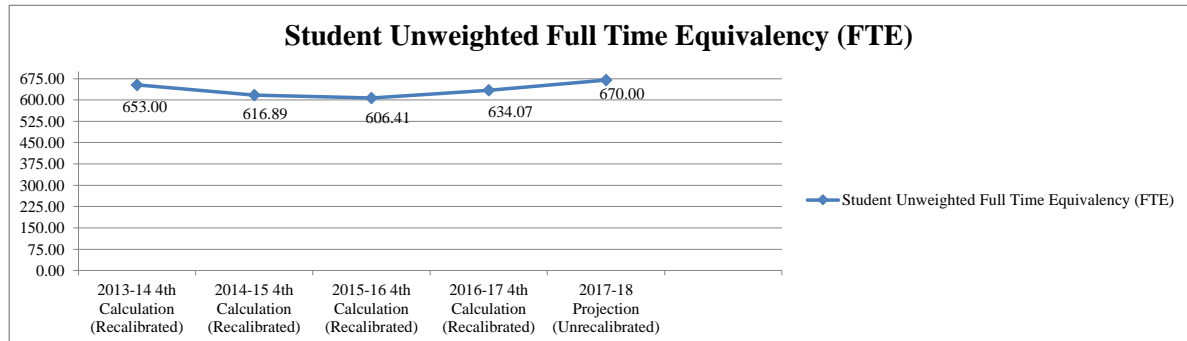
**School District of Indian River County
General Operating Budget
Facility 5001**



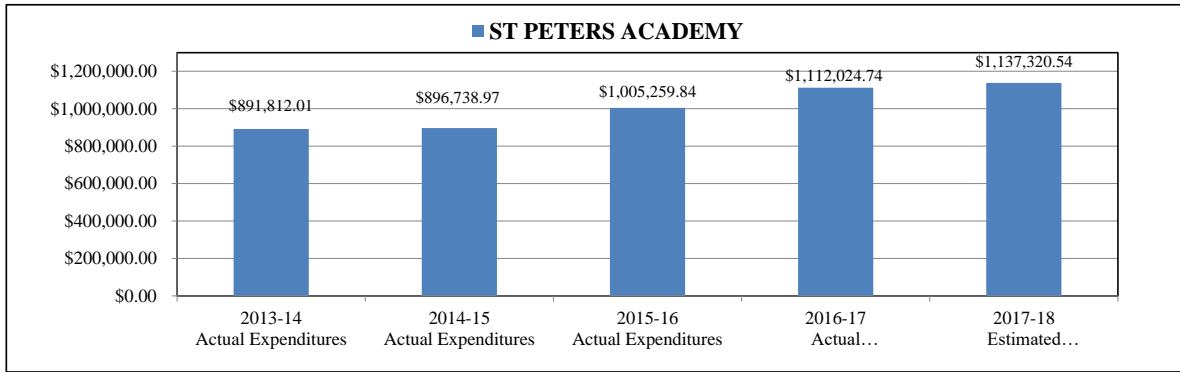
INDIAN RIVER CHARTER HIGH SCHOOL

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	BASE FUNDING	\$3,059,346.19	\$3,121,216.50	\$3,410,476.54	\$3,265,905.73	\$3,257,066.90	(\$8,838.83)
070	CLASS SIZE REDUCTION (DIST)	\$558,313.00	\$544,795.00	\$574,773.00	\$571,314.00	\$571,763.00	\$449.00
074	FLORIDA TEACHER LEAD (DIST)	\$10,761.20	\$9,994.53	\$8,571.09	\$9,324.00	\$0.00	(\$9,324.00)
075	TEXTBOOK ALLOCATION (FTE)	\$46,273.00	\$44,996.00	\$46,905.00	\$47,518.00	\$47,352.00	(\$166.00)
077	SCHOOL IMPROVEMENT (LOTTERY)	\$5,691.00	\$2,019.00	\$0.00	\$10,115.00	\$10,031.00	(\$84.00)
079	SAFE SCHOOLS *FEFP* (FTE)	\$13,715.00	\$12,264.00	\$14,563.00	\$14,498.00	\$15,362.00	\$864.00
082	SUPPLEMENTAL ACADEMIC *SAI*	\$124,612.00	\$123,101.00	\$129,549.00	\$129,507.00	\$129,426.00	(\$81.00)
084	*DUAL ENROLLMENT* (FTE)	\$19,525.28	\$31,531.71	\$21,366.33	\$18,740.15	\$0.00	(\$18,740.15)
085	ADVANCED PLACEMENT (FTE)	\$26,737.80	\$67,630.32	\$93,518.40	\$57,656.00	\$58,578.00	\$922.00
088	DIGITAL CLASSROOM	\$0.00	\$13,448.00	\$18,730.00	\$28,027.00	\$27,918.00	(\$109.00)
091	EARLY GRADUATION	\$0.00	\$0.00	\$0.00	\$2,070.99	\$0.00	(\$2,070.99)
540	SPECIAL OPERATING MILLAGE	\$116,452.69	\$115,933.23	\$125,701.88	\$131,329.04	\$0.00	(\$131,329.04)
545	TEACHER SALARY INCREASE	\$101,101.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL OPERATING MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$306,533.27	\$306,533.27
578	SCHOOL RECOGNITION	\$65,276.00	\$61,689.00	\$58,849.00	\$63,810.00	\$0.00	(\$63,810.00)
585	PRIOR YEAR CHARTER ADJUSTMENTS	\$0.00	\$0.00	\$0.00	\$4,348.01	\$0.00	(\$4,348.01)
597	ESE APPS ALLOCATION	\$0.00	\$0.00	\$0.00	\$428.75	\$0.00	(\$428.75)
905	BANDWIDTH GRANT	\$0.00	\$8,195.00	\$0.00	\$0.00	\$0.00	\$0.00
911	READING ALOCATION *FEFP*	\$0.00	\$0.00	\$0.00	\$29,743.00	\$29,515.00	(\$228.00)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$49,537.62	\$40,901.46	\$0.00	(\$40,901.46)
TOTALS		\$4,147,804.16	\$4,156,813.29	\$4,552,540.86	\$4,425,236.13	\$4,453,545.17	\$28,309.04

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	653.00	616.89	606.41	634.07	670.00



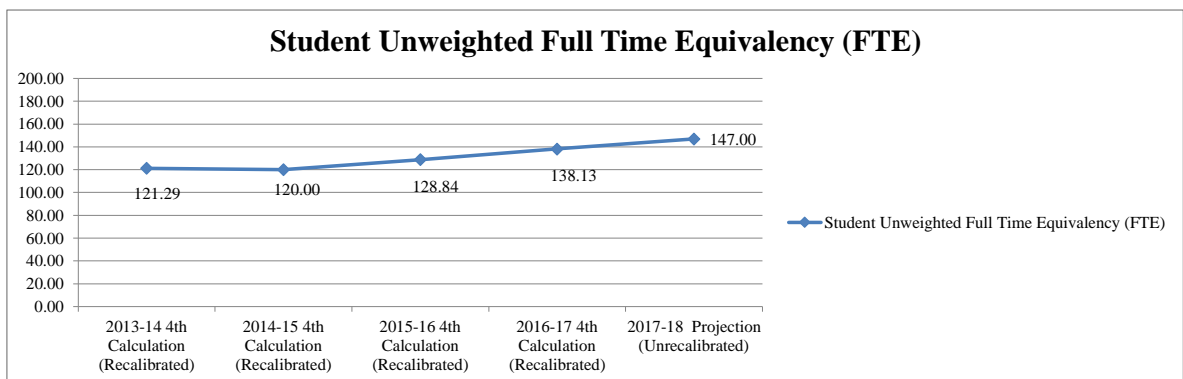
**School District of Indian River County
General Operating Budget
Facility 5002**



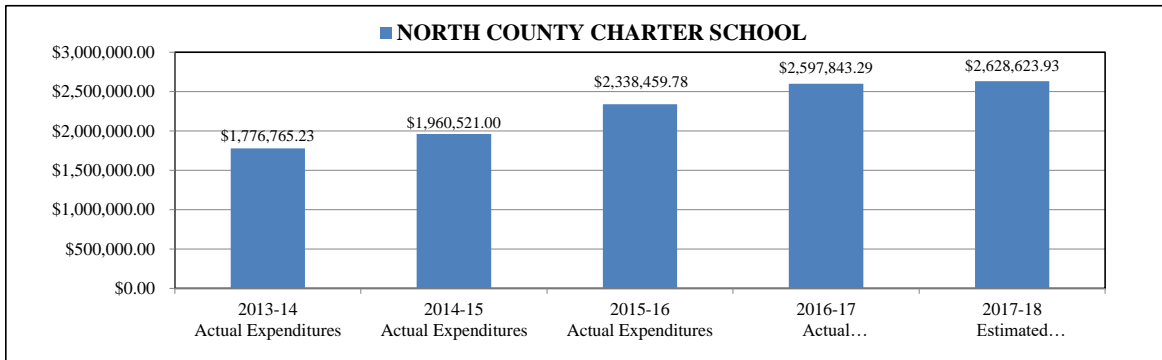
ST PETERS ACADEMY

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	BASE FUNDING	\$646,625.45	\$661,763.35	\$749,396.02	\$818,660.47	\$817,883.05	(\$777.42)
070	CLASS SIZE REDUCTION (DIST)	\$161,381.00	\$159,196.00	\$174,671.00	\$190,743.00	\$187,158.00	(\$3,585.00)
074	FLORIDA TEACHER LEAD (DIST)	\$1,614.18	\$1,699.07	\$1,818.11	\$1,764.00	\$0.00	(\$1,764.00)
075	TEXTBOOK ALLOCATION (FTE)	\$9,098.00	\$8,904.00	\$9,470.00	\$10,351.00	\$11,004.00	\$653.00
077	SCHOOL IMPROVEMENT (LOTTERY)	\$1,214.00	\$436.00	\$0.00	\$2,401.00	\$2,512.00	\$111.00
079	SAFE SCHOOLS *FEFP* (FTE)	\$2,924.00	\$2,649.00	\$2,940.00	\$3,158.00	\$3,570.00	\$412.00
082	SUPPLEMENTAL ACADEMIC *SAI*	\$24,501.00	\$24,360.00	\$26,157.00	\$28,211.00	\$30,078.00	\$1,867.00
088	DIGITAL CLASSROOM	\$0.00	\$2,661.00	\$3,782.00	\$6,105.00	\$6,488.00	\$383.00
540	SPECIAL OPERATING MILLAGE	\$22,896.38	\$22,941.55	\$25,380.71	\$28,609.59	\$0.00	(\$28,609.59)
545	TEACHER SALARY INCREASE	\$21,558.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL OPERATING MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$71,236.49	\$71,236.49
578	SCHOOL RECOGNITION	\$0.00	\$12,129.00	\$11,645.00	\$12,884.00	\$0.00	(\$12,884.00)
585	PRIOR YEAR CHARTER ADJUSTMENTS	\$0.00	\$0.00	\$0.00	\$1,960.37	\$0.00	(\$1,960.37)
597	ESE APPS ALLOCATION	\$0.00	\$0.00	\$0.00	\$118.31	\$0.00	(\$118.31)
911	READING ALOCATION *FEFP*	\$0.00	\$0.00	\$0.00	\$7,059.00	\$7,391.00	\$332.00
TOTALS		\$891,812.01	\$896,738.97	\$1,005,259.84	\$1,112,024.74	\$1,137,320.54	\$25,295.80

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	121.29	120.00	128.84	138.13	147.00



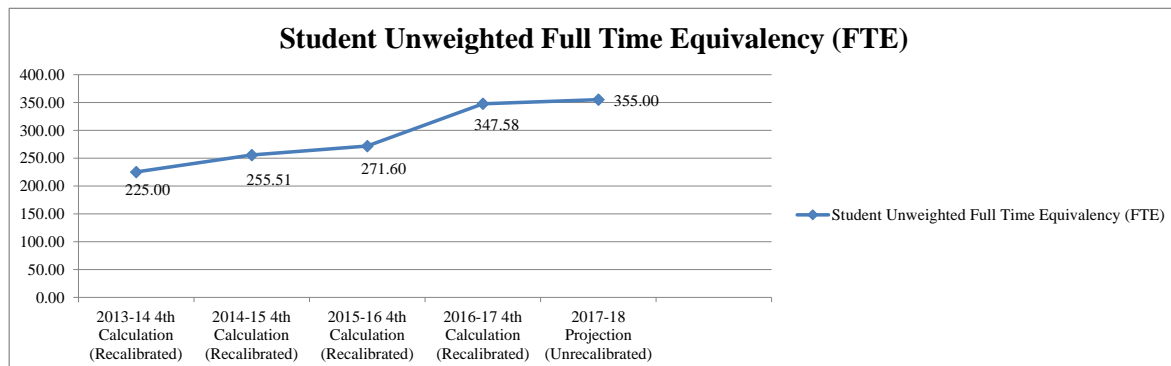
**School District of Indian River County
General Operating Budget
Facility 5003**



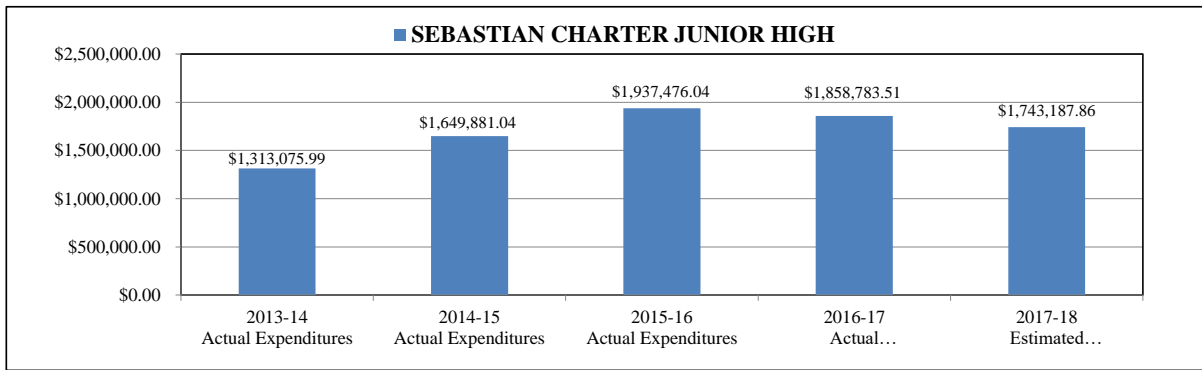
NORTH COUNTY CHARTER SCHOOL

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	BASE FUNDING	\$1,269,401.21	\$1,421,527.57	\$1,689,366.09	\$1,875,050.60	\$1,874,890.84	(\$159.76)
070	CLASS SIZE REDUCTION (DIST)	\$330,820.00	\$369,346.00	\$417,580.00	\$439,610.00	\$441,842.00	\$2,232.00
074	FLORIDA TEACHER LEAD (DIST)	\$3,766.42	\$3,844.05	\$4,675.14	\$5,040.00	\$0.00	(\$5,040.00)
075	TEXTBOOK ALLOCATION (FTE)	\$19,166.00	\$20,152.00	\$23,415.00	\$26,048.00	\$25,999.00	(\$49.00)
077	SCHOOL IMPROVEMENT (LOTTERY)	\$2,539.00	\$992.00	\$0.00	\$5,797.00	\$5,774.00	(\$23.00)
079	SAFE SCHOOLS *FEFP* (FTE)	\$6,119.00	\$6,026.00	\$7,270.00	\$7,947.00	\$8,434.00	\$487.00
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
082	SUPPLEMENTAL ACADEMIC *SAI*	\$51,613.00	\$55,135.00	\$64,671.00	\$70,992.00	\$71,062.00	\$70.00
088	DIGITAL CLASSROOM	\$0.00	\$6,023.00	\$9,350.00	\$15,364.00	\$15,328.00	(\$36.00)
540	SPECIAL OPERATING MILLAGE	\$48,233.60	\$51,924.38	\$62,750.47	\$71,991.02	\$0.00	(\$71,991.02)
545	TEACHER SALARY INCREASE	\$45,107.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL OPERATING MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$168,303.09	\$168,303.09
578	SCHOOL RECOGNITION	\$0.00	\$25,551.00	\$26,357.00	\$31,854.00	\$0.00	(\$31,854.00)
585	PRIOR YEAR CHARTER ADJUSTMENTS	\$0.00	\$0.00	\$0.00	\$3,630.18	\$0.00	(\$3,630.18)
597	ESE APPS ALLOCATION	\$0.00	\$0.00	\$0.00	\$204.85	\$0.00	(\$204.85)
911	READING ALOCATION *FEFP*	\$0.00	\$0.00	\$0.00	\$17,047.00	\$16,991.00	(\$56.00)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$33,025.08	\$27,267.64	\$0.00	(\$27,267.64)
TOTALS		\$1,776,765.23	\$1,960,521.00	\$2,338,459.78	\$2,597,843.29	\$2,628,623.93	\$30,780.64

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	225.00	255.51	271.60	347.58	355.00



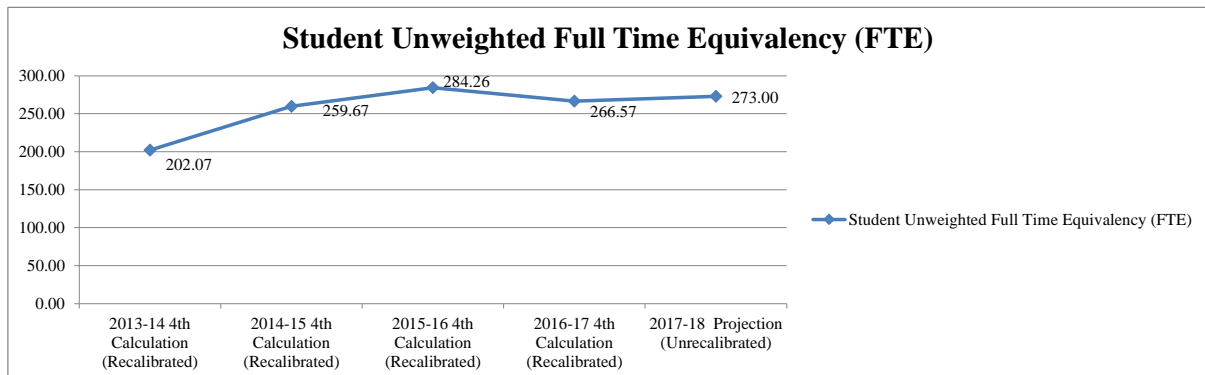
**School District of Indian River County
General Operating Budget
Facility 5005**



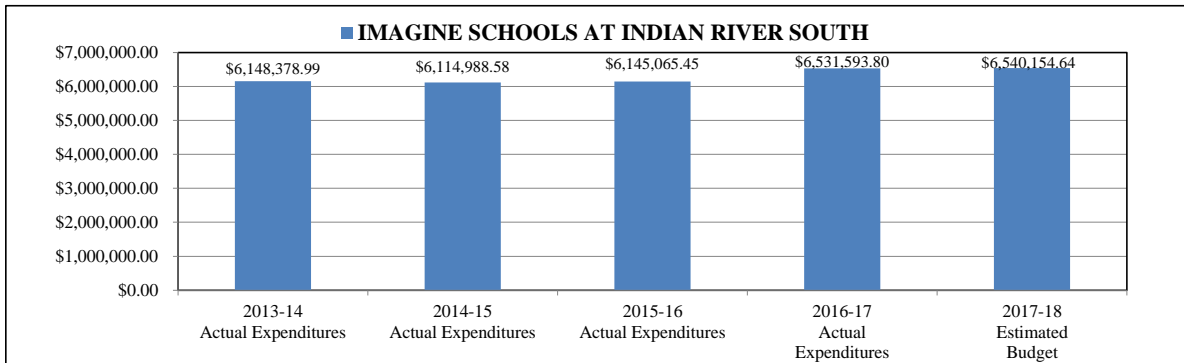
SEBASTIAN CHARTER JUNIOR HIGH

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	BASE FUNDING	\$996,039.10	\$1,308,884.19	\$1,488,578.08	\$1,438,443.25	\$1,291,415.12	(\$147,028.13)
070	CLASS SIZE REDUCTION (DIST)	\$180,612.00	\$204,448.00	\$254,193.00	\$239,202.00	\$226,793.00	(\$12,409.00)
074	FLORIDA TEACHER LEAD (DIST)	\$3,228.36	\$3,075.24	\$3,560.90	\$3,528.00	\$0.00	(\$3,528.00)
075	TEXTBOOK ALLOCATION (FTE)	\$15,157.00	\$19,268.00	\$20,894.00	\$19,977.00	\$18,847.00	(\$1,130.00)
077	SCHOOL IMPROVEMENT (LOTTERY)	\$1,845.00	\$861.00	\$0.00	\$4,156.00	\$3,903.00	(\$253.00)
079	SAFE SCHOOLS *FEFP* (FTE)	\$4,447.00	\$5,230.00	\$6,487.00	\$6,095.00	\$6,114.00	\$19.00
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
082	SUPPLEMENTAL ACADEMIC *SAI*	\$40,818.00	\$52,713.00	\$57,709.00	\$54,446.00	\$51,514.00	(\$2,932.00)
088	DIGITAL CLASSROOM	\$0.00	\$5,758.00	\$8,344.00	\$11,783.00	\$11,112.00	(\$671.00)
540	SPECIAL OPERATING MILLAGE	\$38,145.53	\$49,643.61	\$55,997.52	\$55,212.17	\$0.00	(\$55,212.17)
545	TEACHER SALARY INCREASE	\$32,784.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL OPERATING MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$122,005.74	\$122,005.74
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$25,200.00	\$0.00	\$0.00	\$0.00
585	PRIOR YEAR CHARTER ADJUSTMENTS	\$0.00	\$0.00	\$0.00	\$3,788.78	\$0.00	(\$3,788.78)
597	ESE APPS ALLOCATION	\$0.00	\$0.00	\$0.00	\$275.40	\$0.00	(\$275.40)
911	READING ALOCATION *FEFP*	\$0.00	\$0.00	\$0.00	\$12,222.00	\$11,484.00	(\$738.00)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$16,512.54	\$6,816.91	\$0.00	(\$6,816.91)
924	STUDENTS ATTIRED FOR EDUCATION	\$0.00	\$0.00	\$0.00	\$2,838.00	\$0.00	(\$2,838.00)
TOTALS		\$1,313,075.99	\$1,649,881.04	\$1,937,476.04	\$1,858,783.51	\$1,743,187.86	(\$115,595.65)

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	202.07	259.67	284.26	266.57	273.00



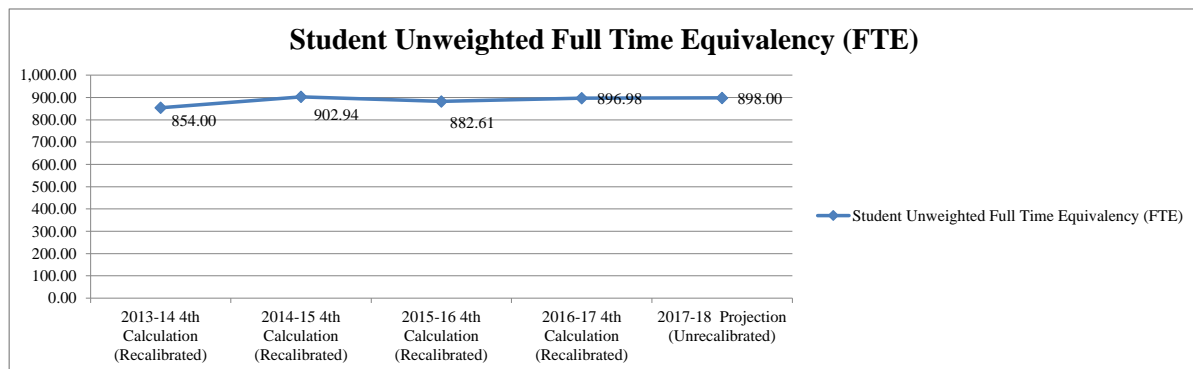
**School District of Indian River County
General Operating Budget
Facility 5006**



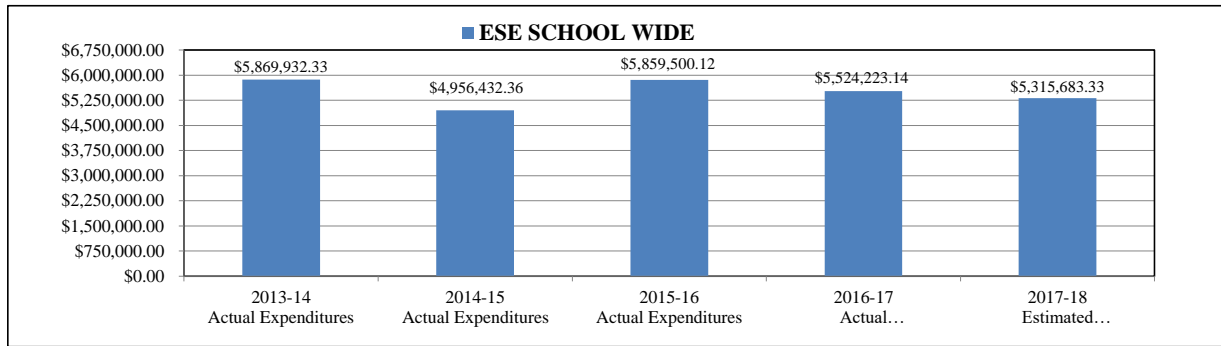
IMAGINE SCHOOLS AT INDIAN RIVER SOUTH

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	BASE FUNDING	\$4,432,630.81	\$4,616,083.36	\$4,556,868.44	\$4,811,326.74	\$4,745,101.03	(\$66,225.71)
070	CLASS SIZE REDUCTION (DIST)	\$1,018,882.00	\$1,020,876.00	\$999,609.00	\$1,022,574.00	\$1,005,104.00	(\$17,470.00)
074	FLORIDA TEACHER LEAD (DIST)	\$12,375.38	\$12,813.50	\$12,207.31	\$13,608.00	\$0.00	(\$13,608.00)
075	TEXTBOOK ALLOCATION (FTE)	\$67,140.00	\$66,998.00	\$64,877.00	\$67,220.00	\$65,963.00	(\$1,257.00)
077	SCHOOL IMPROVEMENT (LOTTERY)	\$8,604.00	\$3,149.00	\$0.00	\$14,625.00	\$14,303.00	(\$322.00)
079	SAFE SCHOOLS *FEFP* (FTE)	\$20,734.00	\$19,125.00	\$20,143.00	\$20,509.00	\$21,400.00	\$891.00
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$183,297.00	\$0.00	\$0.00	\$0.00	\$0.00
082	SUPPLEMENTAL ACADEMIC *SAI*	\$180,804.00	\$0.00	\$179,189.00	\$183,204.00	\$180,295.00	(\$2,909.00)
088	DIGITAL CLASSROOM	\$0.00	\$20,023.00	\$25,908.00	\$39,647.00	\$38,890.00	(\$757.00)
540	SPECIAL OPERATING MILLAGE	\$168,965.80	\$172,623.72	\$173,868.89	\$185,783.14	\$0.00	(\$185,783.14)
545	TEACHER SALARY INCREASE	\$152,843.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL OPERATING MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$427,011.61	\$427,011.61
578	SCHOOL RECOGNITION	\$85,400.00	\$0.00	\$87,626.00	\$88,261.00	\$0.00	(\$88,261.00)
585	PRIOR YEAR CHARTER ADJUSTMENTS	\$0.00	\$0.00	\$0.00	\$4,998.19	\$0.00	(\$4,998.19)
597	ESE APPS ALLOCATION	\$0.00	\$0.00	\$0.00	\$743.09	\$0.00	(\$743.09)
911	READING ALOCATION *FEFP*	\$0.00	\$0.00	\$0.00	\$43,007.00	\$42,087.00	(\$920.00)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$24,768.81	\$27,267.64	\$0.00	(\$27,267.64)
924	STUDENTS ATTIRED FOR EDUCATION	\$0.00	\$0.00	\$0.00	\$8,820.00	\$0.00	(\$8,820.00)
TOTALS		\$6,148,378.99	\$6,114,988.58	\$6,145,065.45	\$6,531,593.80	\$6,540,154.64	\$8,560.84

FTE History and Projection	2013-14 4th Calculation (Recalibrated)	2014-15 4th Calculation (Recalibrated)	2015-16 4th Calculation (Recalibrated)	2016-17 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	854.00	902.94	882.61	896.98	898.00



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



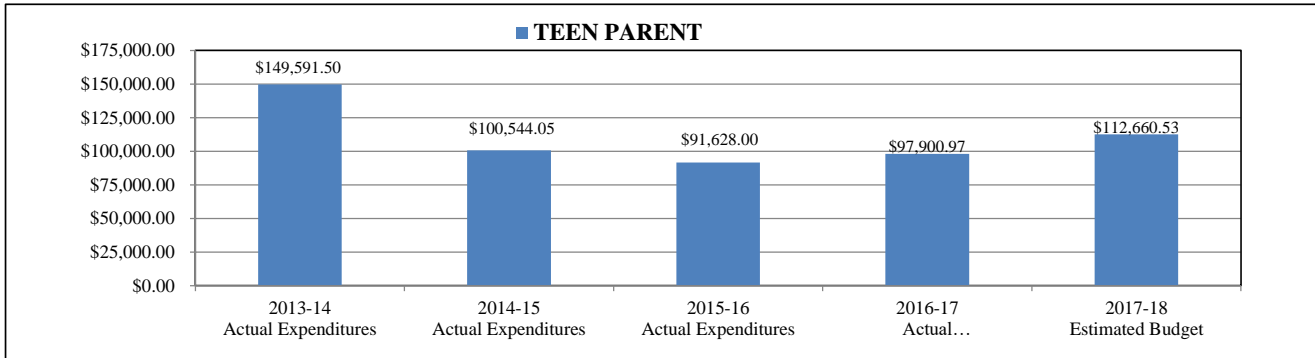
ESE SCHOOL WIDE

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
...	NON-LABOR DISCRETIONARY	\$304,131.57	\$343,996.23	\$490,756.09	\$388,308.58	\$426,099.71	\$37,791.13
000	(GF)NON-DISCR SALARY (DIST)	\$4,959,597.93	\$4,573,591.95	\$5,212,884.99	\$4,976,767.80	\$4,889,583.62	(\$87,184.18)
074	FLORIDA TEACHER LEAD (DIST)	\$2,744.10	\$2,380.39	\$7,250.05	\$2,519.20	\$0.00	(\$2,519.20)
XXX	VOCATIONAL REHAB GRANT MATCH	\$0.00	\$0.00	\$0.00	\$8,250.00	\$0.00	(\$8,250.00)
093	EXCEPTIONAL (GIFTED SERV)(DIS)	\$280,834.51	\$20,419.50	\$682.94	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$105,739.32	\$84,532.06	\$0.00	(\$84,532.06)
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$804.80	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$60,324.77	\$7,469.68	\$8,753.31	\$56,465.67	\$0.00	(\$56,465.67)
506	EVEN YEAR SUMMER SCHOOL	\$2,786.48	\$1,550.38	\$6,100.03	\$3,360.64	\$0.00	(\$3,360.64)
510	ICPALMS	\$224.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$19,127.96	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$316.69	\$0.00	(\$316.69)
539	TITLE I DIFFERENTIAL PAY-GF	\$7,228.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
540	CRITICAL NEEDS MILLAGE	\$102,474.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
544	DISTRICTWIDE MOVING	\$487.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$120,915.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$24,244.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
590	RESERVE-CLAIMS UNDER DEDUCTIBLE	\$1,462.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
595	FIN SUBSTITUTE REIMBURSEMENT	\$750.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$1,724.65	\$4,000.36	\$4,047.29	\$3,702.50	\$0.00	(\$3,702.50)
910	FSA ACCESS POINT TRAINING	\$0.00	\$2,219.07	\$0.00	\$0.00	\$0.00	\$0.00
912	FDLRS	\$0.00	\$0.00	\$4,158.14	\$0.00	\$0.00	\$0.00
TOTALS		\$5,869,932.33	\$4,956,432.36	\$5,859,500.12	\$5,524,223.14	\$5,315,683.33	(\$208,539.81)

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMINISTRATIVE ASSISTANT, DIST	1.00	1.00	1.00	1.00	1.00	0.00
DIRECTOR OF ESE	0.00	0.00	0.00	1.00	1.00	0.00
ESE RECORDS SPECIALIST	1.00	2.00	1.00	1.00	1.00	0.00
ESE SIGN LANGUAGE INTERPRETER	2.00	2.00	2.00	2.00	2.00	0.00
ESE TEACHER ASSISTANT 6-21	2.00	1.00	2.00	2.00	2.00	0.00
EXECUTIVE DIR ESE & STUDENT SERVICES	1.00	1.00	1.00	0.00	0.00	0.00
OCCUPATIONAL THERAPIST	5.00	5.00	5.00	5.00	5.00	0.00
PHYSICAL THERAPIST	1.00	1.00	1.00	1.00	1.00	0.00
PROGRAM SPECIALIST	0.00	0.20	4.96	4.96	4.96	0.00
RESOURCE SPECIALIST	12.70	12.00	12.00	13.00	21.00	8.00
SPEECH & LANGUAGE PATHOLOGIST	26.60	26.60	23.30	14.80	14.80	0.00
STUDENT SUPPORT SPECIALIST 10	14.30	14.30	10.75	10.75	0.00	-10.75
BEHAVIOR INTERVENTION SPEC	0.00	0.00	0.00	0.00	13.20	13.20
TEACHER EXCEPTIONAL ED GIFTED	4.00	4.00	4.00	4.00	4.00	0.00
TEACHER EXCEPTIONAL ED H/H	4.00	4.00	4.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED OI	0.10	0.10	0.10	0.10	0.10	0.00
TEACHER EXCEPTIONAL ED VI	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	75.70	75.20	73.11	62.61	73.06	10.45

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



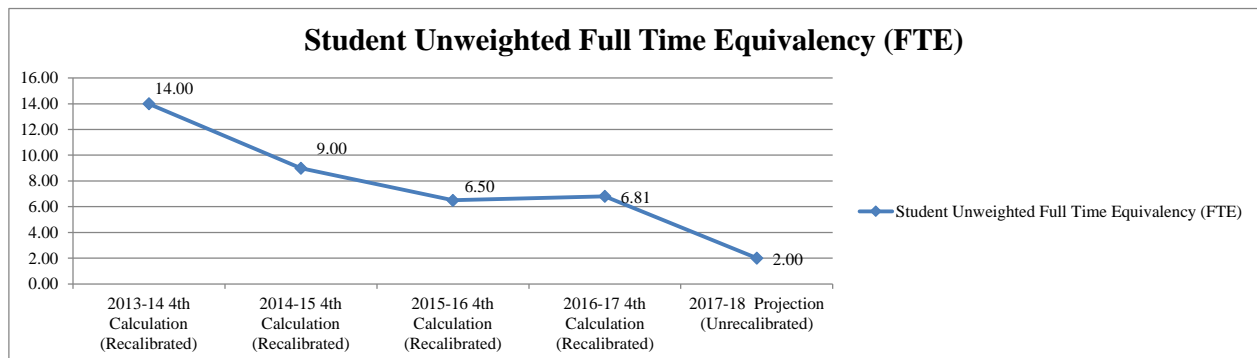
TEEN PARENT

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$66,678.58	\$42,899.01	\$27,182.79	\$32,151.34	\$47,300.00	\$15,148.66
000	(GF)NON-DISCR SALARY (DIST)	\$80,315.66	\$57,645.04	\$64,393.27	\$65,749.63	\$65,360.53	(\$389.10)
074	FLORIDA TEACHER LEAD	\$0.00	\$0.00	\$51.94	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$2,193.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-13 RETRO PAY	\$403.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS		\$149,591.50	\$100,544.05	\$91,628.00	\$97,900.97	\$112,660.53	\$14,759.56

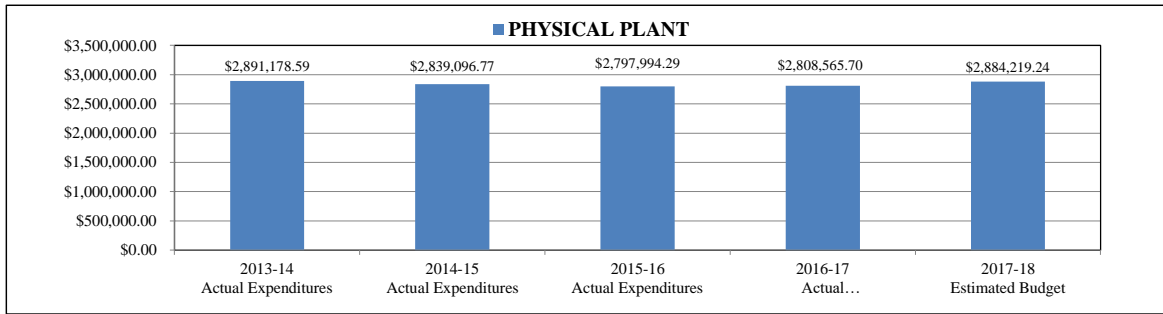
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
SCHOOL SOCIAL WORKER PROTECH	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER DRAMA, SENIOR HIGH	0.20	0.20	0.20	0.20	0.20	0.00
TEACHER RESOURCE TEEN/PARENT	0.80	0.80	0.80	0.80	0.80	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	2.00	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 4th Calculation (Recalibrated)	2017-18 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	14.00	9.00	6.50	6.81	2.00



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



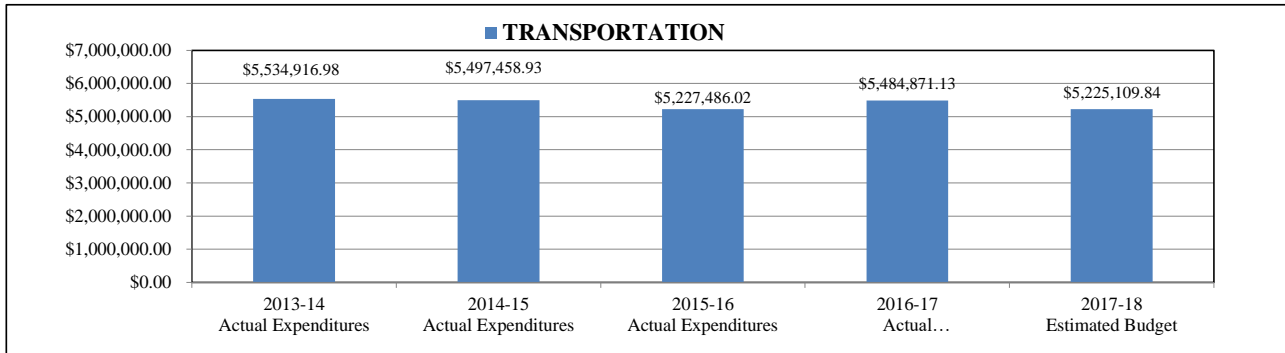
PHYSICAL PLANT

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$453,449.92	\$448,955.39	\$342,986.95	\$299,987.79	\$371,576.01	\$71,588.22
000	(GF)NON-DISCR SALARY (DIST)	\$2,261,341.10	\$1,907,296.34	\$1,886,767.32	\$1,892,189.64	\$1,853,659.00	(\$38,530.64)
094	TERMINAL PAY	\$0.00	\$0.00	\$452.09	\$11,228.40	\$0.00	(\$11,228.40)
446	VBHS CITRUS BOWL RENOVATIONS	\$0.00	\$0.00	\$29,643.25	\$0.00	\$0.00	\$0.00
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$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	\$11,824.15	\$32,000.00	\$20,175.85
512	GROUNDS MAINTENANCE - DISTRICTWIDE	\$0.00	\$213,181.00	\$223,623.00	\$229,440.00	\$229,440.00	\$0.00
515	TURF MANAGEMENT	\$0.00	\$59,220.00	\$107,951.25	\$112,545.00	\$112,560.00	\$15.00
532	CWA CONTRACT	\$0.00	\$0.00	\$7,482.14	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$9,018.67	\$0.00	(\$9,018.67)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$2,555.45	\$0.00	(\$2,555.45)
538	SCHOOL CLEAN TEAMS	\$0.00	\$0.00	\$15,999.02	\$27,883.29	\$50,000.00	\$22,116.71
550	INSERVICE INCENTIVE PAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
574	OSCEOLA FLOOD 2011	\$0.00	\$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	\$12,480.15	(\$3,625.73)
591	CUSTODIAL SUBSTITUTES	\$150,192.07	\$187,346.44	\$154,604.62	\$195,787.43	\$222,504.08	\$26,716.65
TOTALS		\$2,891,178.59	\$2,839,096.77	\$2,797,994.29	\$2,808,565.70	\$2,884,219.24	\$75,653.54

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
AIR CONDITIONING/REFRIG MECHAN	5.00	6.00	6.00	6.00	6.00	0.00
BUILDING AUTOMATION SPECIALIST	0.00	1.00	1.00	1.00	1.00	0.00
CARPENTER	3.00	1.00	1.00	1.00	1.00	0.00
CARPET CREW	2.00	1.00	1.00	1.00	1.00	0.00
CREW CHIEF	3.00	1.00	1.00	1.00	1.00	0.00
DIR PHYSICAL PLANT	1.00	1.00	1.00	1.00	1.00	0.00
ELECTRICIAN	3.00	3.00	3.00	3.00	3.00	0.00
EQUIP/APPL/BOILER MECHANIC	1.00	1.00	4.00	4.00	4.00	0.00
GENERAL MAINTENANCE WORKER	4.00	1.00	1.00	1.00	1.00	0.00
GROUNDSKEEPER	6.00	1.00	1.00	1.00	1.00	0.00
IAQ ENERGY MANAGER	1.00	1.00	1.00	1.00	1.00	0.00
INDOOR AIR QUALITY TECHNICIAN	1.00	1.00	1.00	1.00	1.00	0.00
LOCKSMITH	2.00	3.00	3.00	3.00	3.00	0.00
PAINTER	5.00	2.00	2.00	2.00	2.00	0.00
PAINTER, LEAD	1.00	0.00	0.00	0.00	0.00	0.00
PARTS EXPIDITER	0.00	0.00	1.00	1.00	1.00	0.00
PESTICIDE APPLICATOR	2.00	2.00	2.00	2.00	2.00	0.00
PHYSICAL PLANT SPECIALIST	0.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.50	0.00
PLANT SUPERVISOR - GENERAL	1.00	1.00	1.00	1.00	1.00	0.00
PLANT SUPERVISOR - TECHNICAL	1.00	1.00	1.00	1.00	1.00	0.00
PLUMBER	3.00	3.00	3.00	3.00	3.00	0.00
REFUSE SANITATION TRUCK DRIVER	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY II - 12 MONTH	1.00	0.00	0.00	0.00	0.00	0.00
SECRETARY/BOOKKEEPER MAINT	1.00	0.00	0.00	0.00	0.00	0.00
SITE COORDINATOR	1.00	0.00	0.00	0.00	0.00	0.00
TILE SETTER/MASON	1.00	1.00	1.00	1.00	1.00	0.00
WELDER	1.00	1.00	1.00	1.00	1.00	0.00
HEAD CUSTODIAN II	1.00	1.00	1.00	1.00	1.00	0.00
WORK ORDER SPECIALIST	1.00	1.00	0.00	0.00	0.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	53.50	37.50	40.50	40.50	40.50	0.00

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



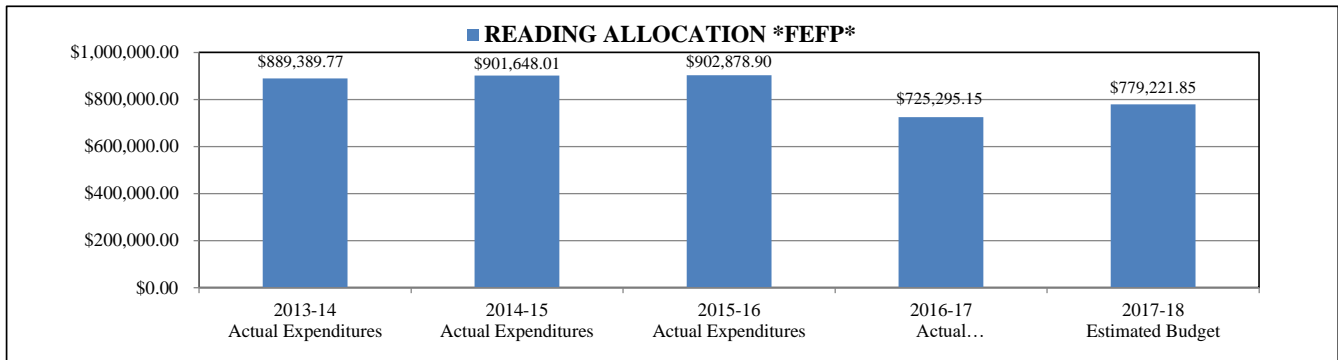
TRANSPORTATION

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$1,235,666.89	\$984,126.90	\$832,669.81	\$895,914.63	\$868,130.45	(\$27,784.18)
000	(GF)NON-DISCR SALARY (DIST)	\$4,186,598.24	\$4,356,236.53	\$4,245,518.07	\$4,368,485.96	\$4,233,748.75	(\$134,737.21)
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$656.72	\$814.60	\$660.34	\$684.00	\$23.66
008	ELECTRICAL	\$0.00	\$0.00	\$0.00	\$44,675.13	\$45,491.00	\$815.87
094	TERMINAL PAY	\$0.00	\$0.00	\$20,386.15	\$28,181.75	\$0.00	(\$28,181.75)
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$1,560.11	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$73,229.37	\$51,377.19	\$7,488.43	\$0.00	(\$7,488.43)
506	EVEN YEAR SUMMER SCHOOL	\$67,487.40	\$41,838.08	\$19,897.87	\$14,670.72	\$0.00	(\$14,670.72)
520	SUMMER BUS MAINTENANCE *TRANSP	\$8,701.91	\$14,307.00	\$0.00	\$13,063.00	\$13,932.97	\$869.97
529	SOFTWARE & LICENCE RENEWALS	\$0.00	\$0.00	\$0.00	\$31,487.40	\$31,500.00	\$12.60
532	CWA CONTRACT	\$0.00	\$0.00	\$32,601.43	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$33,207.24	\$0.00	(\$33,207.24)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$5,499.11	\$0.00	(\$5,499.11)
548	WATER, SEWER AND GARBAGE	\$0.00	\$0.00	\$0.00	\$4,075.29	\$4,596.00	\$520.71
558	INTERDEPARTMENT VEHICLE MAINT	\$4,689.53	\$5,974.93	\$4,662.72	\$3,708.72	\$3,500.00	(\$208.72)
566	CDL LICENCE	\$0.00	\$0.00	\$0.00	\$1,638.65	\$1,638.65	\$0.00
582	END OF COURSE BOOT CAMP	\$3,987.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
586	TECHNOLOGY SOFTWARE/HARDWARE	\$18,611.08	\$0.00	\$7,074.00	\$6,018.00	\$6,018.00	\$0.00
588	SECONDARY SCHOOL REMEDIATION	\$0.00	\$0.00	\$0.00	\$17,618.67	\$0.00	(\$17,618.67)
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$0.00	\$6,970.35	\$0.00	\$0.00	\$0.00	\$0.00
594	PARENTAL TRANSPORTATION	\$8,543.17	\$12,558.94	\$10,911.75	\$6,611.62	\$15,870.02	\$9,258.40
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$1,572.43	\$1,866.47	\$0.00	(\$1,866.47)
TOTALS		\$5,534,916.98	\$5,497,458.93	\$5,227,486.02	\$5,484,871.13	\$5,225,109.84	(\$259,761.29)

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
BUS ASSISTANT	19.00	19.00	19.00	19.00	19.00	0.00
BUS DRIVER	85.00	85.00	85.00	85.00	85.00	0.00
CUSTODIAN - REGULAR	1.00	1.00	1.00	1.00	1.00	0.00
DATA ENTRY CLERK, FIELD TRIPS	1.00	1.00	1.00	1.00	1.00	0.00
DIR TRANSPORTATION	1.00	1.00	1.00	1.00	1.00	0.00
DISPATCHER, TRANSPORTATION	2.00	2.00	2.00	2.00	2.00	0.00
DRIVER TRAINER & SAFETY OFFICE	2.00	2.00	2.00	2.00	2.00	0.00
GARAGE COORDINATOR	1.00	1.00	1.00	1.00	1.00	0.00
MECHANIC	7.00	7.00	7.00	7.00	7.00	0.00
MECHANIC FOREMAN	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY II TRANSPORTATION 12	2.00	2.00	2.00	2.00	2.00	0.00
TRANS COMPUTER ROUTING SPECIAL	1.00	1.00	1.00	1.00	1.00	0.00
TRANSPORTATION COMPUTER TECHN	1.00	1.00	1.00	1.00	1.00	0.00
TRANSPORTATION OPS SPECIALIST	1.00	1.00	1.00	1.00	1.00	0.00
WAREHOUSE FOREMAN	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	126.00	126.00	126.00	126.00	126.00	0.00

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



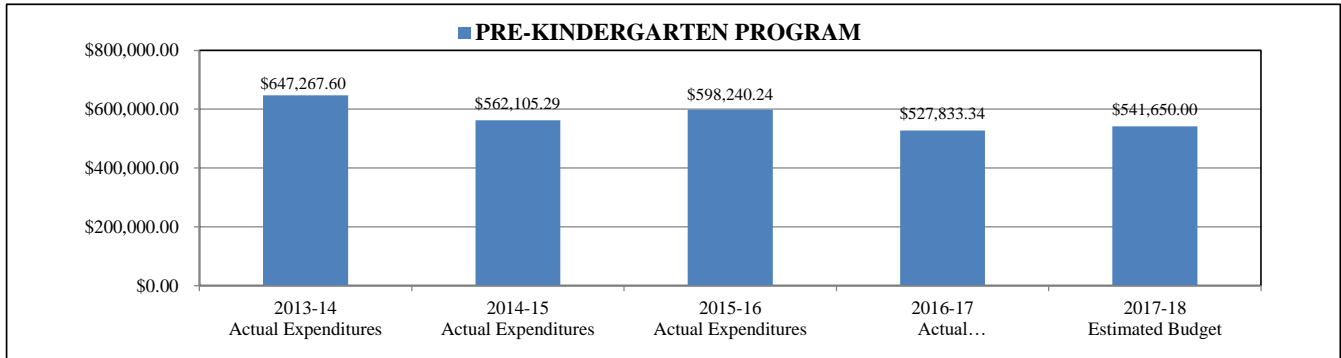
READING ALLOCATION *FEFP*

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
74	FLORIDA TEACHER LEAD (DIST)	\$0.00	\$0.00	\$2,337.57	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$9,284.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
911	READING ALLOCATION *FEFP*FTE*	\$880,105.13	\$901,648.01	\$900,541.33	\$725,295.15	\$779,221.85	\$53,926.70
TOTALS		\$889,389.77	\$901,648.01	\$902,878.90	\$725,295.15	\$779,221.85	\$53,926.70

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
READING COACH, ELEMENTARY	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER READING MIDDLE	4.00	4.00	4.00	4.00	4.00	0.00
TEACHER READING, SENIOR HIGH	6.00	6.00	6.00	6.00	6.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	12.00	12.00	12.00	12.00	12.00	0.00

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



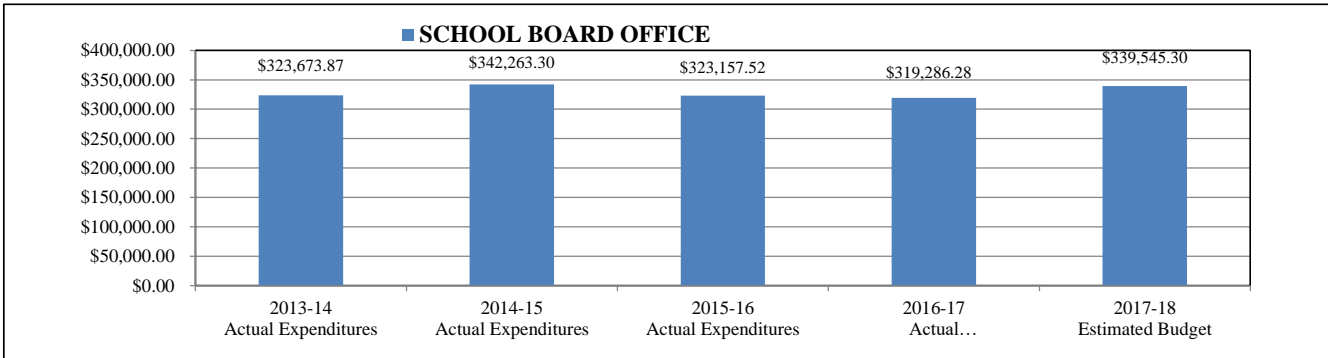
PRE-KINDERGARTEN PROGRAM

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
074	FLORIDA TEACHER LEAD (DIST)	\$0.00	\$0.00	\$960.94	\$0.00	\$0.00	\$0.00
095	DONATIONS	\$3,803.53	\$45.97	\$0.00	\$1,335.80	\$0.00	(\$1,335.80)
545	TEACHER SALARY ALLOCATION	\$4,511.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
XXX	VPK ODD YEAR SUMMER	\$60,531.93	\$51,470.65	\$68,407.47	\$0.00	\$0.00	\$0.00
906	I LIKE SCIENCE GRANT	\$0.00	\$0.00	\$3,577.24	\$0.00	\$0.00	\$0.00
931	STEP INTO KINDERGARTEN	\$0.00	\$0.00	\$24,605.82	\$6,866.65	\$0.00	(\$6,866.65)
946	VPK GREAT IDEAS GRANT	\$60,127.86	\$2,970.00	\$0.00	\$0.00	\$0.00	\$0.00
947	VPK GREAT IDEAS GRANT - TITLE I SUMMER	\$109.08	\$18,528.25	\$82,660.78	\$0.00	\$0.00	\$0.00
948	TREASURE CST ELEM PK TRANSITION	\$0.00	\$21,119.99	(\$6,275.36)	\$0.00	\$0.00	\$0.00
949	SMART TABLES FOR PRE-K	\$0.00	\$34,958.00	\$1,232.20	\$0.00	\$0.00	\$0.00
965	VPK EVEN YEAR SUMMER	\$44,129.56	\$66,078.94	\$51,011.63	\$67,290.13	\$80,000.00	\$12,709.87
967	VPK ODD YEAR SUMMER	\$0.00	\$0.00	\$0.00	\$91,579.44	\$80,000.00	(\$11,579.44)
971	VPK SCHOOL YEAR PROGRAM	\$474,053.86	\$366,933.49	\$372,059.52	\$360,761.32	\$381,650.00	\$20,888.68
TOTALS		\$647,267.60	\$562,105.29	\$598,240.24	\$527,833.34	\$541,650.00	\$13,816.66

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
SCHOOL READINESS COORDINATOR	0.40	0.40	1.00	1.00	1.00	0.00
CHILD DEVELOPMENT ASSOCIATE	0.00	0.00	1.40	1.40	1.40	0.00
TEACHER ASSISTANT, PRE-K	5.00	1.45	1.00	1.00	1.00	0.00
TEACHER PRE-K	5.25	4.15	3.20	3.20	3.20	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	10.65	6.00	6.60	6.60	6.60	0.00

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



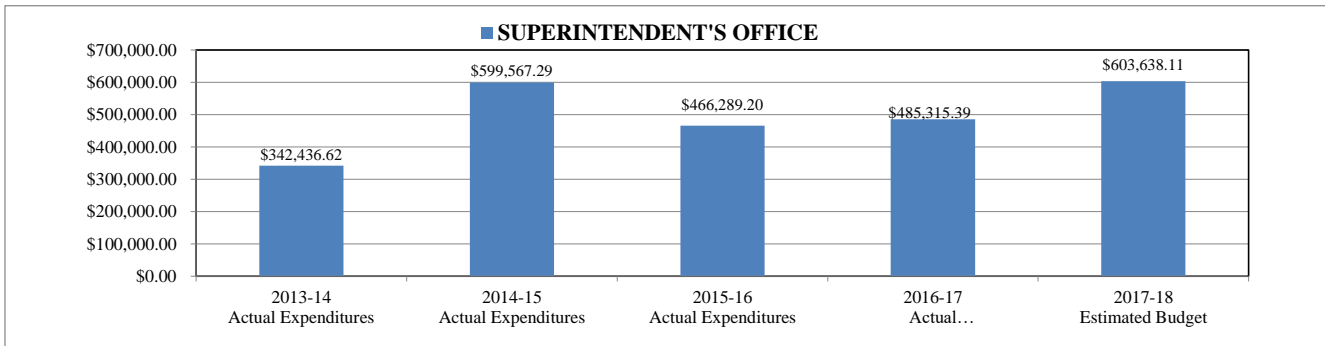
SCHOOL BOARD OFFICE

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$36,813.11	\$33,017.47	\$9,878.68	\$6,939.05	\$7,069.09	\$130.04
000	(GF)NON-DISCR SALARY (DIST)	\$286,860.76	\$309,245.83	\$313,278.84	\$312,347.23	\$332,476.21	\$20,128.98
TOTALS		\$323,673.87	\$342,263.30	\$323,157.52	\$319,286.28	\$339,545.30	\$20,259.02

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
EXECUTIVE ASST TO SCHOOL BOARD	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL BOARD MEMBER	5.00	5.00	5.00	5.00	5.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	6.00	6.00	6.00	6.00	6.00	0.00

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



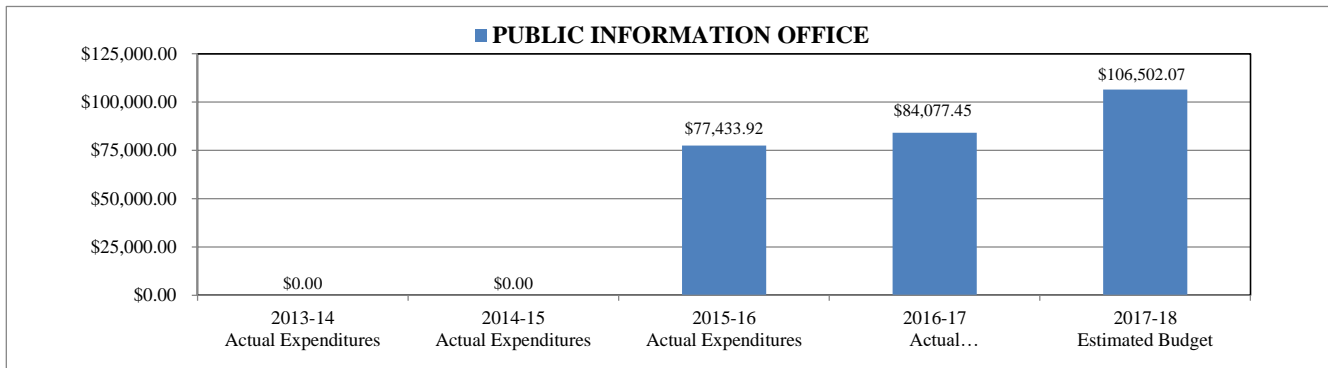
SUPERINTENDENT'S OFFICE

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$26,348.29	\$59,987.58	\$66,183.85	\$54,873.86	\$58,979.02	\$4,105.16
000	(GF)NON-DISCR SALARY (DIST)	\$303,235.97	\$498,300.22	\$330,152.88	\$335,333.99	\$345,164.03	\$9,830.04
099	EXECUTIVE SEARCH COSTS	\$4,104.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
504	EMPL & STUDENT PUBLIC RELATIONS	\$0.00	\$0.00	\$0.00	\$991.86	\$0.00	(\$991.86)
507	COPIER LEASING COSTS	\$4,956.32	\$5,288.20	\$5,573.46	\$6,218.20	\$6,884.73	\$666.53
516	ADMINISTRATIVE TRAINING	\$0.00	\$5,743.00	\$0.00	\$0.00	\$0.00	\$0.00
526	SUPERINTENDENT CONSULTING CONT	\$0.00	\$11,902.50	\$0.00	\$0.00	\$0.00	\$0.00
534	SUPERINTENDENT DISCRETIONARY (PER CONTRACT)	\$3,791.13	\$3,088.83	\$1,984.70	\$2,996.94	\$3,000.00	\$3.06
561	HOSPITALITY (SODA MACHINE FUNDS)	\$0.00	\$2,179.02	\$3,308.03	\$1,729.02	\$4,000.00	\$2,270.98
563	NAVIANCE 5YR CONTRACT	\$0.00	\$0.00	\$49,951.98	\$50,514.88	\$149,856.97	\$99,342.09
570	NEOLA	\$0.00	\$13,077.94	\$9,134.30	\$4,346.64	\$15,653.36	\$11,306.72
913	BATELLE FOR KIDS	\$0.00	\$0.00	\$0.00	\$28,310.00	\$20,100.00	(\$8,210.00)
TOTALS		\$342,436.62	\$599,567.29	\$466,289.20	\$485,315.39	\$603,638.11	\$118,322.72

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASST, DISTRICT	1.00	1.00	1.00	1.00	1.00	0.00
EXECUTIVE ASST FOR SUPERINTENDENT	1.00	1.00	1.00	2.00	2.00	0.00
SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	3.00	3.00	3.00	4.00	4.00	0.00

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



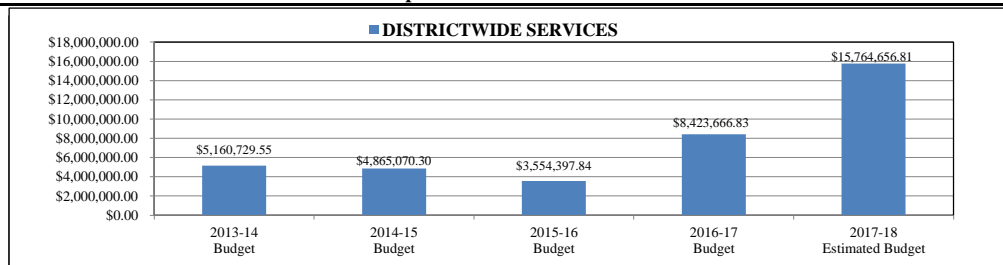
PUBLIC INFORMATION OFFICE

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$0.00	\$0.00	\$264.75	\$12,581.30	\$18,000.00	\$5,418.70
0	(GF)NON-DISCR SALARY (DIST)	\$0.00	\$0.00	\$49,269.17	\$66,040.59	\$75,216.07	\$9,175.48
94	TERMINAL PAY	\$0.00	\$0.00	\$0.00	\$5,455.56	\$0.00	(\$5,455.56)
504	EMPOYEE & STUDENT PUBLIC RELATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$13,286.00	\$13,286.00
560	IN VIEW	\$0.00	\$0.00	\$27,900.00	\$0.00	\$0.00	\$0.00
TOTALS		\$0.00	\$0.00	\$77,433.92	\$84,077.45	\$106,502.07	\$22,424.62

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
PUBLIC INFORMATION OFFICER	0.00	0.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	0.00	0.00	1.00	1.00	1.00	0.00

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

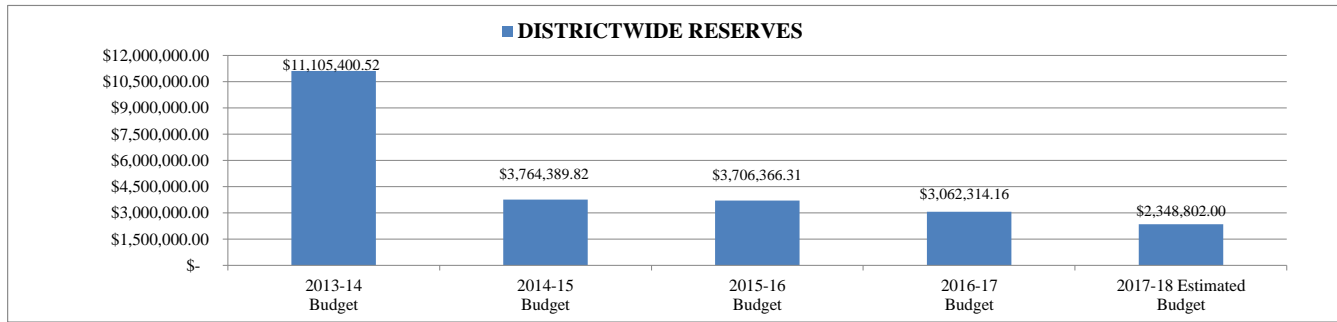


DISTRICTWIDE SERVICES

Project Description **	2013-14 Budget	2014-15 Budget	2015-16 Budget	2016-17 Budget	2017-18 Estimated Budget	Variance
000 NON-LABOR DISCRETIONARY -(FRS INCR)	(\$3,106.00)	\$80,000.00	\$138,000.00	\$2,674.09	\$1,447,704.00	\$1,445,029.91
006 (GF)NON-DISCR SALARY (DIST.)- (SUBSTITUTES)	\$239,410.00	\$916,000.00	\$377,816.20	\$1,695,000.00	\$6,065,118.25	\$4,370,118.25
008 COMMUNICATIONS (DISTRICT)	\$125,000.00	\$262,318.00	\$134,294.00	\$153,200.00	\$17,999.00	(\$135,201.00)
036 ELECTRICAL	\$201,000.00	\$280,137.00	\$222,484.00	\$153,500.00	\$0.00	(\$153,500.00)
074 CONSULTING / LEGAL FEES	\$367,807.86	\$407,937.48	\$485,270.92	\$646,703.41	\$947,387.41	\$300,684.00
075 TITLER I SKIPPED SCHOOLS	\$0.00	\$0.00	\$0.00	\$0.00	\$9,000.00	\$9,000.00
077 TEACHER CLASSROOM SUPPLY ASSISTANCE	\$305,762.99	\$299,603.55	\$294,788.44	\$285,018.36	\$285,305.16	\$286.80
081 TEXTBOOK ALLOCATION (FTE)	\$780,386.32	\$553,489.02	\$6,620.03	\$16,729.00	\$0.00	(\$16,729.00)
084 LIBRARY MEDIA CATEGORICAL	\$20,552.55	\$16,150.55	\$3,882.85	\$4,513.13	\$8,888.43	\$4,375.30
085 SCHOOL IMPROVEMENT (LOTTO)	\$12,012.80	\$105,245.28	\$22,913.71	\$21,535.71	\$5,410.45	(\$16,125.26)
087 EMERGENCY RESPONSE	\$5,000.00	\$2,800.00	\$2,800.00	\$4,800.00	\$4,800.00	\$0.00
088 SAFE SCHOOLS *FEFP* (FTE)	\$364,172.68	\$383,826.50	\$0.00	\$0.00	\$0.00	\$0.00
080 SCIENCE LAB MATERIALS	\$9,370.51	\$10,755.34	\$13,258.90	\$13,106.14	\$14,826.53	\$1,720.39
081 CLOSING THE ACHIEVEMENT GAP	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
084 *DUAL ENROLLMENT* (FTE)	\$25,000.00	\$25,000.00	\$0.00	\$56,400.00	\$18,750.00	(\$37,650.00)
085 ADVANCED PLACEMENT (FTE)	\$53,772.37	\$0.00	\$0.00	\$0.00	\$364,918.54	\$364,918.54
086 INTERNATIONAL BACCALUARATE	\$0.00	\$0.00	\$0.00	\$0.00	\$146,311.68	\$146,311.68
088 DIGITAL CLASSROOM	\$0.00	\$344,346.00	\$0.00	\$0.00	\$0.00	\$0.00
089 SCHOOLS OF INNOVATION	\$0.00	\$0.00	\$233,195.00	\$0.00	\$0.00	\$0.00
092 DIST. SUPP - STUDENT COMPETITION	\$0.00	\$4,400.00	\$0.00	\$0.00	\$0.00	\$0.00
096 RENTAL BUDGETS TO SCHOOLS	\$0.00	\$0.00	\$47,189.07	\$0.00	\$0.00	\$0.00
099 EXECUTIVE SEARCH COSTS	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00
501 DIST. SUPP - GRADUATION COSTS	\$15,850.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
503 MULTICULTURAL ACHIEVEMENT PLAN	\$0.00	\$0.00	\$0.00	\$80,000.00	\$80,000.00	\$0.00
505 ODD YEAR SUMMER SCHOOL	\$0.00	\$328,007.44	\$0.00	\$300,196.32	\$0.00	(\$300,196.32)
506 EVEN YEAR SUMMER SCHOOL	\$227,689.11	\$0.00	\$362,000.00	\$0.00	\$450,000.00	\$450,000.00
508 NEGOTIATIONS	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
509 FINGERPRINTING COSTS	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00
511 DIST. SUPPORT-SUPPLMT TO SITES	\$314,017.00	\$135,161.64	\$5,318.78	\$0.00	\$0.00	\$0.00
513 FEES PAID TO COUNTY	\$125,000.00	\$120,000.00	\$127,000.00	\$133,724.20	\$137,860.00	\$4,135.80
515 TURF MANGEMENT	\$0.00	\$0.00	\$22,000.00	\$0.00	\$0.00	\$0.00
519 IRCC TUITION REIMB AGREEMENT	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
521 SUBS-CEA TEMPORARY DUTY	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00
524 LOWEST 300 SCHOOLS	\$0.00	\$0.00	\$0.00	\$0.00	\$457,859.04	\$457,859.04
529 SOFTWARE & LICENSE RENEWALS	\$5,500.00	\$5,620.00	\$5,620.00	\$0.00	\$0.00	\$0.00
533 CWA CONTRACT (PERFORMANCE PAY)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
540 0.60 CRITICAL NEEDS MILLAGE	\$41,754.51	\$0.00	\$145,004.94	\$261,964.31	\$400,142.67	\$138,178.36
544 DISTRICTWIDE MOVING	\$3,000.00	\$4,000.00	\$60,000.00	\$4,427.50	\$5,000.00	\$572.50
547 P-CARD PROGRAM	\$5,000.00	\$0.00	\$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	\$121,228.00	\$115,228.00
549 BOTTLED GAS (PROPANE) (DIST.)	\$2,400.00	\$0.00	\$0.00	\$12,049.00	\$0.00	(\$12,049.00)
551 PERFORMANCE CONTRACTING	\$0.00	\$0.00	\$0.00	\$1,041,295.67	\$867,259.81	(\$174,035.86)
554 INSURANCE FUND SAFE HARBOR TRNSFR	\$0.00	\$0.00	\$0.00	\$2,333,000.00	\$1,566,666.00	(\$766,334.00)
556 RESERVE FOR TAN COSTS (INT,ETC)	\$100,000.00	\$0.00	\$0.00	\$83,700.30	\$94,155.00	\$10,454.70
557 GROUP INCENTIVE BONUS	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
559 GOV DEALS	\$10,000.00	\$5,000.00	\$5,000.00	\$7,500.00	\$5,000.00	(\$2,500.00)
562 CAREER & VOCATIONAL ADD ON FTE	\$0.00	\$0.00	\$0.00	\$0.00	\$233,304.23	\$233,304.23
565 DIST.RENTAL OF SCHOOL SITES	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
567 0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$354,538.55	\$354,538.55
568 PRO-TECH SALARY STUDY	\$0.00	\$0.00	\$400,000.00	\$0.00	\$0.00	\$0.00
575 SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$45,444.00	\$50,000.00	\$4,556.00
578 SCHOOL RECOGNITION	\$1,102,669.00	\$444,675.00	\$353,689.00	\$978,174.00	\$847,825.00	(\$130,349.00)
579 COURSE & CREDIT RECOVERY	\$325,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580 IRCEA SUPPLEMENTS	\$6,500.00	\$0.00	\$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	\$0.00
586 TECHNOLOGY SOFTWARE/HARDWARE	\$0.00	\$0.00	\$0.00	\$49,666.69	\$0.00	(\$49,666.69)
588 SECONDARY SCHOOL REMEDIATION	\$0.00	\$0.00	\$0.00	\$0.00	\$183,000.00	\$183,000.00
589 IRFIL EXPENSES	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
593 ENERGY SAVINGS REBATES	\$0.00	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00
596 20% CAPE FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$58,326.06	\$58,326.06
598 SICK LEAVE BUYBACK	\$0.00	\$50,000.00	\$50,000.00	\$30,000.00	\$56,100.00	\$26,100.00
599 SCHOOL SECURITY	\$0.00	\$2,097.50	\$1,503.00	\$3,345.00	\$3,155.00	(\$190.00)
928 MOONSHOT PARTNERSHIP	\$0.00	\$0.00	\$0.00	\$0.00	\$456,218.00	\$456,218.00
962 PROJECT CHILD	\$11,626.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS	\$5,160,729.55	\$4,865,070.30	\$3,554,397.84	\$8,423,666.83	\$15,764,656.81	\$7,340,989.98

** 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**

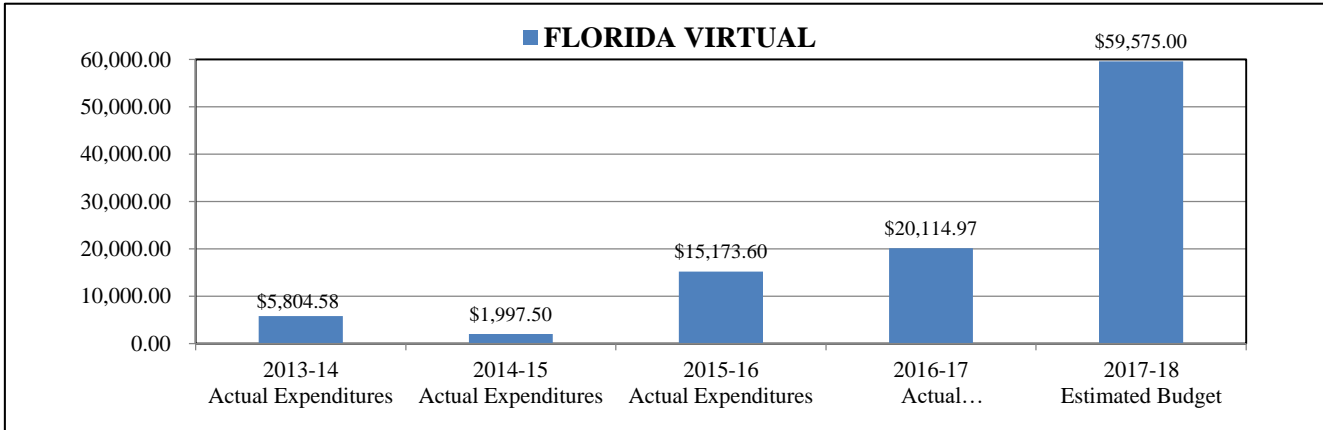


DISTRICTWIDE RESERVES

Project #	Description **	2013-14 Budget	2014-15 Budget	2015-16 Budget	2016-17 Budget	2017-18 Estimated Budget	Variance
000	NON-DISCRETIONARY SALARY	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00
006	COMMUNICATIONS (DISTRICT)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
008	ELECTRICAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
008	RESERVE FOR UTILITY RATE INCREASES	\$149,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
077	SCHOOL IMPROVEMENT	\$0.00	\$75,363.10	\$0.00	\$0.00	\$0.00	\$0.00
081	VOCATIONAL REHAB MATCHING	\$0.00	\$0.00	\$0.00	\$8,250.00	\$0.00	(\$8,250.00)
083	RESERVE FOR OVER(UNDER) FTE	\$821,000.00	\$665,767.00	\$955,803.00	\$100,000.00	\$100,000.00	\$0.00
084	DUAL ENROLLMENT	\$350,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
087	RESERVE FOR GROWTH	\$0.00	\$0.00	\$249,869.00	\$223,047.00	\$0.00	(\$223,047.00)
089	SCHOOLS OF INNOVATION	\$0.00	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00
090	RESERVE FOR SPECIAL PROJECTS	\$52,743.51	\$86,747.00	\$98,227.00	\$369,636.50	\$100,000.00	(\$269,636.50)
092	DISTRCT SUPP STUdT COMPETITION	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$699,948.00	\$750,000.00	\$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	\$0.00	(\$40,000.00)
524	LOWEST 300 SCHOOLS	\$0.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$0.00
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$166,875.00	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE PAY	\$0.00	\$0.00	\$0.00	\$166,875.00	\$0.00	(\$166,875.00)
539	TITLE I DIFFERENTIATED PAY-GF	\$0.00	\$140,000.00	\$140,000.00	\$0.00	\$0.00	\$0.00
541	0.35 CRITICAL OPERATING MILLAGE	\$3,916,225.51	\$140,512.72	\$0.00	\$0.00	\$0.00	\$0.00
542	RESERVE FOR LOSS IN TAV	\$0.00	\$0.00	\$45,475.00	\$0.00	\$0.00	\$0.00
545	RESERVE FOR TEACHER SALARY INCREASE	\$3,164,057.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$0.00	\$0.00	\$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	\$615,902.00	\$673.00
561	BUDGETARY RESERVES TCHR UNITS	\$346,152.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
562	CAREER VOCATIONAL ADD ON	\$0.00	\$0.00	\$0.00	\$504,722.84	\$0.00	(\$504,722.84)
581	RESERVE FOR SALARY ENHANCEMENTS- ADMIN	\$600,000.00	\$0.00	\$0.00	\$0.00	\$141,712.00	\$141,712.00
581	RESERVE FOR SALARY ENHANCEMENTS-PROTECH	\$300,000.00	\$0.00	\$0.00	\$0.00	\$241,417.00	\$241,417.00
581	RESERVE FOR SALARY ENHANCEMENTS-CM	\$0.00	\$0.00	\$0.00	\$0.00	\$55,573.00	\$55,573.00
581	RESERVE FOR SALARY ENHANCEMENTS-CWA	\$300,000.00	\$84,000.00	\$0.00	\$0.00	\$344,198.00	\$344,198.00
586	TECHNOLOGY SOFTWARE/HARDWARE	\$30,065.50	\$0.00	\$119,645.00	\$0.00	\$0.00	\$0.00
590	RESERVE FOR CLAIMS UNDER DEDUCTIBLE	\$21,209.00	\$7,000.00	\$18,472.31	\$9,462.60	\$0.00	(\$9,462.60)
XXX	IMPASSE PROCEEDINGS (\$27PEPM)	\$0.00	\$0.00	\$0.00	\$194,400.00	\$0.00	(\$194,400.00)
596	20% CAPE FUNDS	\$0.00	\$0.00	\$0.00	\$80,691.22	\$0.00	(\$80,691.22)
TOTALS		11,105,400.52	3,764,389.82	3,706,366.31	3,062,314.16	2,348,802.00	(713,512.16)

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

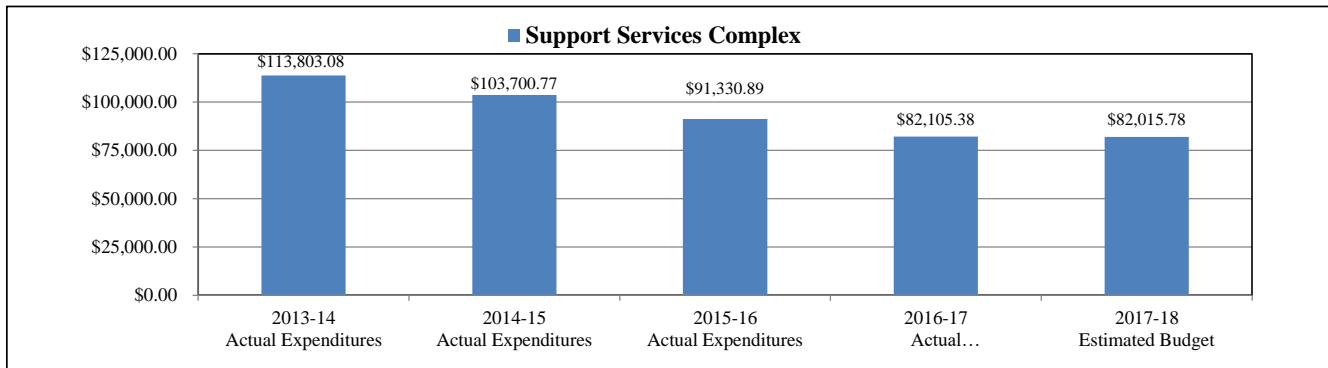
**School District of Indian River County
General Operating Budget
Department 9117**



FLORIDA VIRTUAL

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
701	FLORIDA VIRTUAL SCHOOL	\$5,804.58	\$1,997.50	\$15,173.60	\$20,114.97	\$59,575.00	\$39,460.03
TOTALS		5,804.58	1,997.50	15,173.60	20,114.97	59,575.00	39,460.03

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



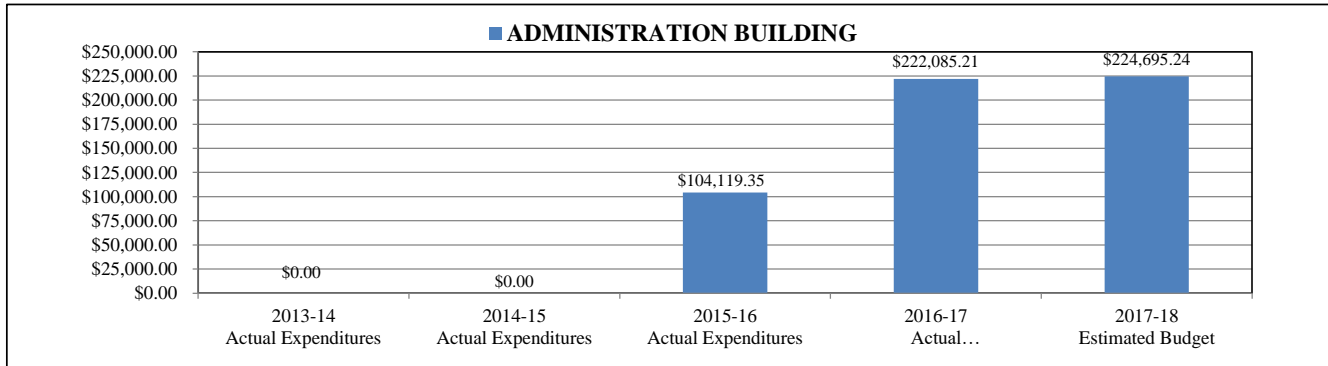
Support Services Complex

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
***	NON LABOR DISCRETIONARY	\$0.00	\$0.00	\$197.60	\$0.00	\$0.00	\$0.00
000	(GF)NON-DISCR SALARY (DIST)	\$45,270.28	\$45,695.34	\$34,167.07	\$23,577.68	\$22,305.78	(\$1,271.90)
006	COMMUNICATIONS (DISTRICT)	\$1,890.70	\$2,501.81	\$2,322.04	\$3,138.88	\$3,219.00	\$80.12
008	ELECTRICAL	\$58,022.01	\$49,764.57	\$46,780.31	\$46,804.13	\$47,680.00	\$875.87
094	TERMINAL PAY	\$0.00	\$0.00	\$0.00	\$21.85	\$0.00	(\$21.85)
532	CWA CONTRACT	\$0.00	\$0.00	\$318.82	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$313.77	\$0.00	(\$313.77)
548	WATER,SEWER, GARBAGE (DIST)	\$8,620.09	\$5,739.05	\$7,545.05	\$8,249.07	\$8,811.00	\$561.93
TOTALS		\$113,803.08	\$103,700.77	\$91,330.89	\$82,105.38	\$82,015.78	(\$89.60)

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
HEAD CUSTODIAN II	1.00	1.00	1.00	0.50	0.50	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	1.00	1.00	1.00	0.50	0.50	0.00

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



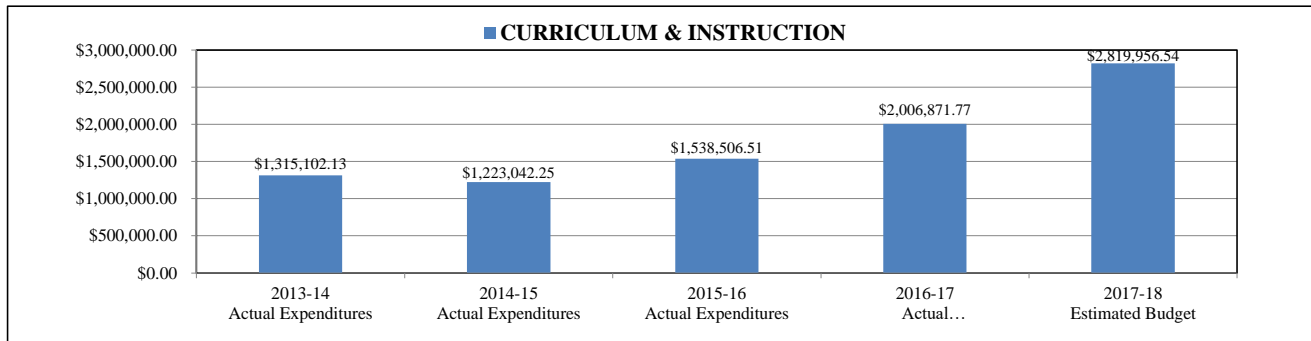
ADMINISTRATION BUILDING

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
***	NON LABOR DISCRETIONARY	\$0.00	\$0.00	\$2,305.46	\$5,064.85	\$6,000.00	\$935.15
000	(GF)NON-DISCR SALARY (DIST)	\$0.00	\$0.00	\$34,391.90	\$70,280.46	\$69,520.24	(\$760.22)
006	COMMUNICATIONS (DISTRICT)	\$0.00	\$0.00	\$38,717.38	\$101,707.90	\$104,857.00	\$3,149.10
008	ELECTRICAL	\$0.00	\$0.00	\$26,647.15	\$40,520.03	\$41,065.00	\$544.97
094	TERMINAL PAY	\$0.00	\$0.00	\$0.00	\$21.82	\$0.00	(\$21.82)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$316.74	\$0.00	(\$316.74)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)
548	WATER,SEWER, GARBAGE (DIST)	\$0.00	\$0.00	\$2,057.46	\$3,173.41	\$3,253.00	\$79.59
TOTALS		\$0.00	\$0.00	\$104,119.35	\$222,085.21	\$224,695.24	\$2,610.03

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
HEAD CUSTODIAN II	1.00	1.00	1.00	1.00	1.00	0.00
HEAD CUSTODIAN II	0.00	0.00	0.00	0.50	0.50	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	1.00	1.00	1.00	1.50	1.50	0.00

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



CURRICULUM & INSTRUCTION

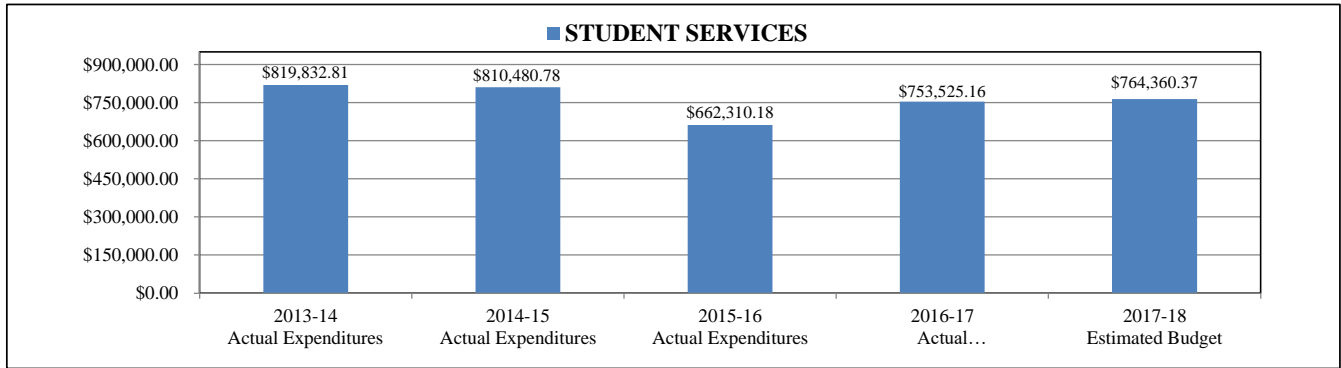
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$160,163.33	\$145,451.42	\$148,790.03	\$105,360.42	\$177,269.50	\$71,909.08
000	(GF)NON-DISCR SALARY (DIST)	\$700,113.91	\$781,975.46	\$1,010,398.60	\$904,044.28	\$1,038,711.88	\$134,667.60
084	*DUAL ENROLLMENT* (FTE) - TEXTBOOKS	\$62,465.73	\$66,284.41	\$90,045.29	\$108,312.37	\$108,500.00	\$187.63
092	DISTRCT SUPP STUdT COMPETITION	\$3,333.60	\$166.22	\$298.92	\$0.00	\$1,500.00	\$1,500.00
094	TERMINAL PAY	\$0.00	\$0.00	\$6,204.13	\$116.57	\$0.00	(\$116.57)
095	DONATIONS	\$0.00	\$0.00	\$0.00	\$125.00	\$0.00	(\$125.00)
503	MULTICULTURAL PLAN	\$0.00	\$0.00	\$0.00	\$0.00	\$80,000.00	\$80,000.00
505	ODD YEAR SUMMER SCHOOL	\$44,193.94	\$233.65	\$0.00	\$35,645.75	\$0.00	(\$35,645.75)
506	EVEN YEAR SUMMER SCHOOL	\$1,926.14	\$12,379.78	\$0.00	\$0.00	\$0.00	\$0.00
518	PRINTING/POSTAGE & COMMUNICATI	\$929.91	\$1,565.53	\$234.86	\$1,654.10	\$12,235.54	\$10,581.44
525	I-READY	\$0.00	\$48,668.00	\$50,299.26	\$295,302.56	\$458,985.00	\$163,682.44
529	SOFTWARE & LICENCES RENEWALS	\$0.00	\$0.00	\$0.00	\$18,000.00	\$0.00	(\$18,000.00)
530	EQUAL OPPORTUNITY SCHOOLS	\$0.00	\$0.00	\$0.00	\$7,613.67	\$0.00	(\$7,613.67)
535	FASA	\$0.00	\$0.00	\$0.00	\$2,800.00	\$2,800.00	\$0.00
536	DREAMBOX	\$0.00	\$0.00	\$0.00	\$33,500.00	\$0.00	(\$33,500.00)
540	0.25 CRITICAL NEEDS MILLAGE	\$48,292.11	\$59,057.20	\$114.52	\$25,620.44	\$45,000.00	\$19,379.56
541	0.35 CRITICAL NEEDS MILLAGE	\$47,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$10,072.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-2013 RETRO PAY	\$1,486.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$9,175.00	\$0.00	\$0.00	\$0.00
569	SPECIAL OPERATING MILLAGE (0.50) (VOCATIONAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$553,593.00	\$553,593.00
574	ESE MANAGEMENT STUDY (DMC)	\$0.00	\$0.00	\$49,250.00	\$98,500.00	\$0.00	(\$98,500.00)
579	COURSE & CREDIT RECOVERY	\$136,047.00	\$23,737.00	\$14,625.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$19,480.34	\$19,380.15	\$17,111.60	\$16,827.61	\$15,285.00	(\$1,542.61)
582	END OF COURSE BOOT CAMP	\$803.79	\$0.00	\$1,946.43	\$2,264.08	\$0.00	(\$2,264.08)
583	ONLINE LEARNING	\$716.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
587	SMART HORIZONS	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
589	IRFIL EXPENSES	\$16,696.14	\$7,381.14	\$13,384.11	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$0.00	\$2,080.02	\$0.00	(\$2,080.02)
704	FLORIDA VIRTUAL FRANCHISE	\$0.00	\$0.00	\$7,699.08	\$0.00	\$0.00	\$0.00
903	ZERO ROBOTICS	\$9,898.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
913	PERT-POST SEC.READINESS TEST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
914	ALGEBRA COUNTS	\$0.00	\$0.00	\$59,500.00	\$54,238.18	\$861.82	(\$53,376.36)
925	AYD / AGILE MINDS	\$0.00	\$0.00	\$0.00	\$20,415.01	\$6,226.04	(\$14,188.97)
960	FUNDATIONS COACHES	\$50,981.92	\$56,762.29	\$59,429.68	\$175,647.62	\$182,792.85	\$7,145.23
972	STEP INTO KINDERGARTEN (CSAC)	\$0.00	\$0.00	\$0.00	\$61,485.75	\$68,514.25	\$7,028.50
973	STEP INTO KINDERGARTEN (UNTD WAY)	\$0.00	\$0.00	\$0.00	\$37,318.34	\$17,681.66	(\$19,636.68)
TOTALS		\$1,315,102.13	\$1,223,042.25	\$1,538,506.51	\$2,006,871.77	\$2,819,956.54	\$813,084.77

**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	2017-18 Allocation	Variance
ADMINISTRATIVE ASSISTANT, DIST	1.00	1.00	1.00	1.00	1.00	0.00
ASST SUPT CURR/INSTRUCTION	1.00	1.00	1.00	1.00	1.00	0.00
COORDINATOR OF TITLE PROGRAMS	0.05	0.05	0.05	0.05	0.05	0.00
COORDINATOR, SCHOOL READINESS	0.00	1.00	1.00	1.00	1.00	0.00
DIR., ASSESMENT&ACCOUNTABILITY	1.00	0.00	0.00	0.00	0.00	0.00
DIRECTOR CAREER AND TECHNICAL	0.00	0.00	1.00	1.00	1.00	0.00
DIRECTOR ELEMENTARY ED	0.00	1.00	1.00	1.00	1.00	0.00
DIRECTOR, SECONDARY ED	1.00	1.00	1.00	1.00	1.00	0.00
ESOL RESOURCE TEACHER	1.50	1.50	1.50	1.50	1.50	0.00
EXEC ASST FOR ASST SUPT CURRIC	1.00	1.00	1.00	1.00	1.00	0.00
EXEC DIR CORE CURRICULUM	1.00	1.00	1.00	1.00	1.00	0.00
COORDINATOR OF EQUITY & INSTRUCTIONAL SUPPORT	0.00	0.00	0.00	0.00	1.00	1.00
PROJECT SPECIALIST	0.40	0.40	0.40	0.40	0.40	0.00
READING COACH, SENIOR HIGH	2.00	3.00	3.00	3.00	3.00	0.00
SECRETARY II - 12 MONTH	0.50	0.50	0.50	0.50	0.50	0.00
TEACHER ON ASSIGNMENT FOUNDATIONS	1.00	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	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	11.45	13.45	14.45	14.45	15.45	1.00

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



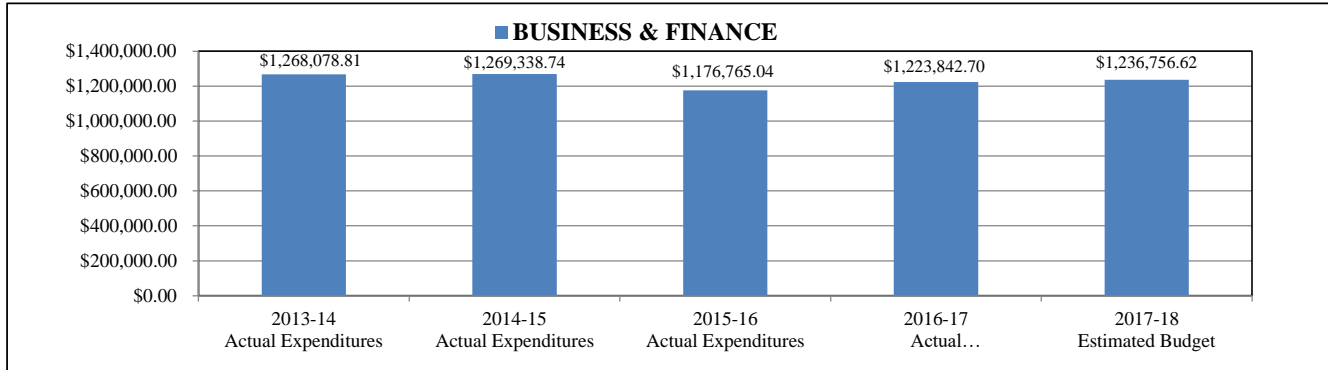
STUDENT SERVICES

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$18,324.27	\$25,801.26	\$19,020.16	\$19,079.37	\$39,593.17	\$20,513.80
000	(GF)NON-DISCR SALARY (DIST)	\$778,936.85	\$758,719.95	\$633,415.24	\$712,507.37	\$703,126.26	(\$9,381.11)
079	SAFE SCHOOLS *FEFP* (FTE)	\$4,575.75	\$15,313.16	\$3,476.00	\$0.00	\$0.00	\$0.00
518	PRINTING/POSTAGE & COMMUNICATI	\$6,352.28	\$10,646.41	\$6,159.31	\$21,620.94	\$21,640.94	\$20.00
532	CWA CONTRACT	\$0.00	\$0.00	\$239.47	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$317.48	\$0.00	(\$317.48)
545	TEACHER SALARY ALLOCATION	\$11,643.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS		\$819,832.81	\$810,480.78	\$662,310.18	\$753,525.16	\$764,360.37	\$10,835.21

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
DIR STUDENT SERVICES	1.00	1.00	1.00	0.00	0.00	0.00
DISTRICT PSYCHOLOGIST	0.65	0.65	0.00	0.00	0.00	0.00
EXE OF ESE & STUDENT SERVICES	0.00	0.00	0.00	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH SERVICES COORDINATOR	1.00	1.00	1.00	1.00	1.00	0.00
HEALTH SERVICES COORDINATOR , ASST	0.00	0.00	1.00	1.00	1.00	0.00
SCHOOL PSYCHOLOGIST	7.15	7.15	4.95	4.95	4.95	0.00
SCHOOL SOCIAL WORKER PROTECH	1.00	1.00	0.00	0.00	0.00	0.00
SECRETARY II - 12 MONTH	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	12.80	12.80	9.95	9.95	9.95	0.00

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



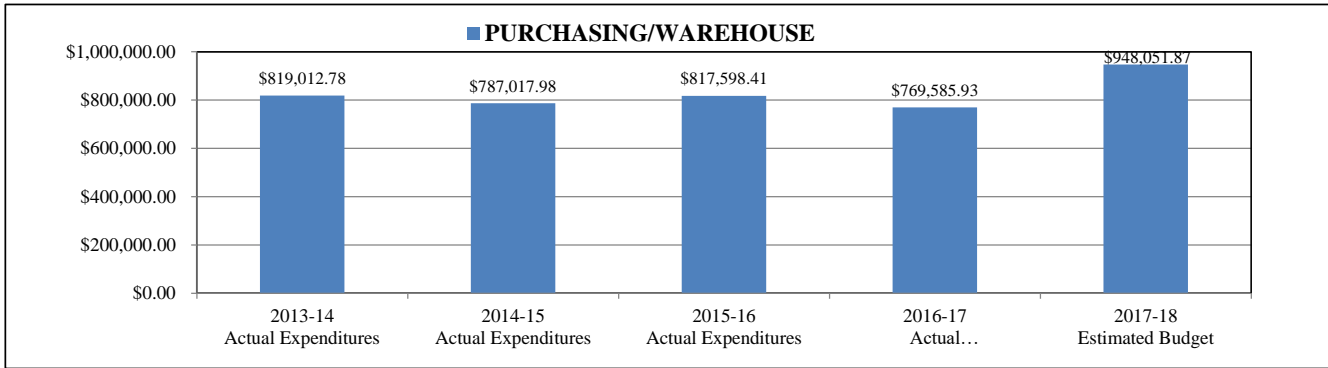
BUSINESS & FINANCE

Project	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
...	NON-LABOR DISCRETIONARY	\$39,621.64	\$37,457.82	\$35,896.22	\$29,108.72	\$37,516.14	\$8,407.42
000	(GF)NON-DISCR SALARY (DIST)	\$1,140,654.17	\$1,195,048.74	\$1,097,213.58	\$1,139,322.20	\$1,168,745.75	\$29,423.55
094	TERMINAL PAY	\$0.00	\$0.00	\$157.29	\$0.00	\$0.00	\$0.00
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$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	\$0.00
517	INTERNAL AUDIT COSTS	\$16,750.00	\$16,750.00	\$17,250.00	\$14,425.00	\$0.00	(\$14,425.00)
532	CWA CONTRACT	\$0.00	\$0.00	\$1,841.02	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$1,882.78	\$0.00	(\$1,882.78)
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$149.83	\$0.00	(\$149.83)
541	0.35 OF 0.60 CRITIAL MILLAGE	\$0.00	\$1,137.02	\$517.49	\$2,214.00	\$1,131.49	(\$1,082.51)
556	RESERVE FOR TAN COSTS (INT,ETC	\$58,347.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
565	INVESTMENT FEES	\$0.00	\$0.00	\$6,096.78	\$17,248.08	\$10,313.05	(\$6,935.03)
586	TECHNOLOGY SOFTWARE/HARDWARE	\$12,705.42	\$18,716.16	\$17,792.66	\$19,492.09	\$19,050.19	(\$441.90)
TOTALS		\$1,268,078.81	\$1,269,338.74	\$1,176,765.04	\$1,223,842.70	\$1,236,756.62	\$12,913.92

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ACCOUNTING MANAGER GL	1.00	1.00	0.00	0.00	0.00	0.00
ACCOUNTING MANAGER SP	1.00	1.00	0.00	0.00	0.00	0.00
ACCOUNTING SPECIALIST I	1.00	1.00	0.00	0.00	0.00	0.00
ACCOUNTING SPECIALIST II	2.00	2.00	0.00	0.00	0.00	0.00
ACCOUNTS PAYABLE MANAGER	1.00	1.00	1.00	1.00	1.00	0.00
ASST SUPT FINANCE	1.00	1.00	1.00	1.00	1.00	0.00
BUDGET ANALYST	1.00	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	1.00	0.00
FISCAL SPECIALIST I	3.00	3.00	3.00	3.00	3.00	0.00
FISCAL SPECIALIST II	1.00	1.00	1.00	1.00	1.00	0.00
HEAD CUSTODIAN II	1.00	1.00	1.00	1.00	1.00	0.00
JUNIOR PROGRAMMER	1.00	1.00	1.00	1.00	1.00	0.00
PAYROLL MANAGER	1.00	1.00	1.00	1.00	1.00	0.00
SENIOR ACCOUNTANT	0.00	0.00	2.00	2.00	2.00	0.00
STAFF ACCOUNTANT	0.00	0.00	2.00	2.00	2.00	0.00
DIRECTOR OF FINANCE	0.00	0.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	16.00	16.00	16.00	16.00	16.00	0.00

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



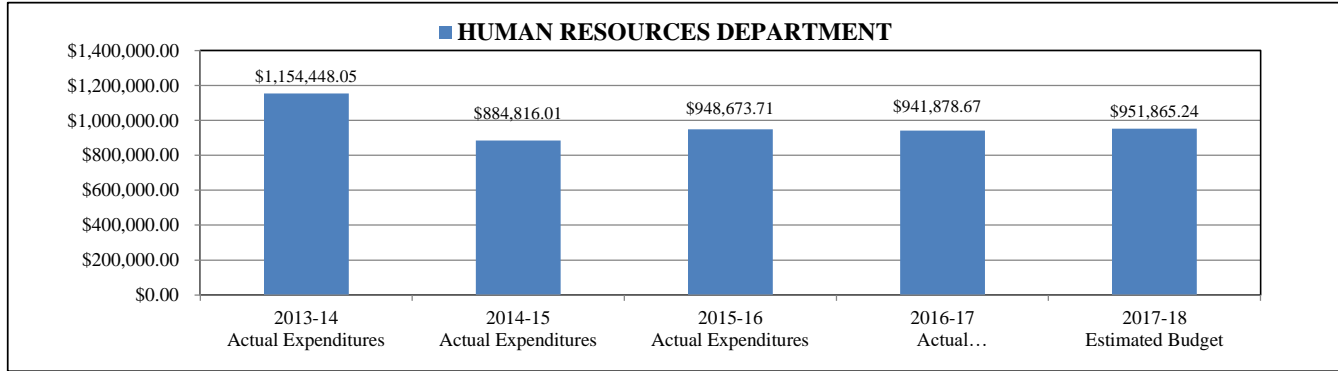
PURCHASING/WAREHOUSE

Project	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$36,972.80	\$23,198.90	(\$7,239.05)	(\$49,810.63)	\$104,907.41	\$154,718.04
000	(GF)NON-DISCR SALARY (DIST)	\$736,283.22	\$720,801.49	\$746,451.05	\$764,472.81	\$781,799.37	\$17,326.56
094	TERMINAL PAY	\$0.00	\$0.00	\$32,110.47	\$0.00	\$0.00	\$0.00
511	DIST SUPPORT-SUPPLMT TO SITES	\$28,496.70	\$28,993.00	\$29,872.00	\$34,384.19	\$40,601.43	\$6,217.24
532	CWA CONTRACT	\$0.00	\$0.00	\$2,384.89	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$2,841.33	\$0.00	(\$2,841.33)
544	DISTRICTWIDE MOVING	\$2,590.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
553	DISTRICTWIDE RECYCLING PROGRAM	\$14,670.06	\$14,024.59	\$14,019.05	\$17,698.23	\$20,743.66	\$3,045.43
TOTALS		\$819,012.78	\$787,017.98	\$817,598.41	\$769,585.93	\$948,051.87	\$178,465.94

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
BUYER	2.00	2.00	2.00	2.00	2.00	0.00
DIR PURCHASING	1.00	1.00	1.00	1.00	1.00	0.00
PRINTER	2.00	2.00	2.00	2.00	2.00	0.00
PROPERTY RECORDS COORDINATOR	1.00	1.00	1.00	1.00	1.00	0.00
PROPERTY RECORDS TECHNICIAN	1.00	1.00	1.00	1.00	1.00	0.00
RECORDS SPECIALIST	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY II INTERNAL SVS 12MO	1.00	1.00	1.00	1.00	1.00	0.00
SUPV PRINT SHOP & RECORDS	1.00	1.00	1.00	1.00	1.00	0.00
WAREHOUSE FOREMAN	1.00	1.00	1.00	1.00	1.00	0.00
WAREHOUSE WORKER	2.00	2.00	2.00	2.00	2.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	13.00	13.00	13.00	13.00	13.00	0.00

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



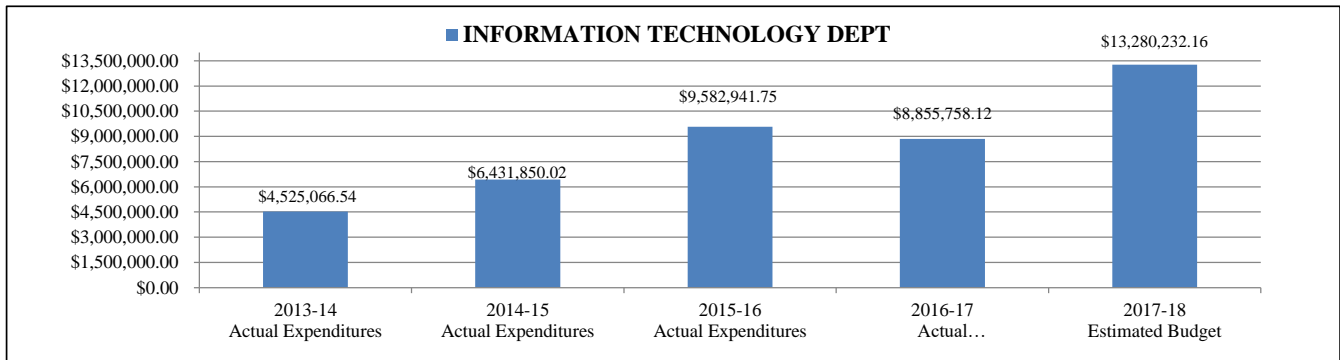
HUMAN RESOURCES DEPARTMENT

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$176,734.10	\$129,373.70	\$126,092.97	\$112,000.62	\$135,576.94	\$23,576.32
000	(GF)NON-DISCR SALARY (DIST)	\$784,485.43	\$716,923.14	\$739,889.76	\$743,444.29	\$702,684.83	(\$40,759.46)
006	COMMUNICATIONS (DISTRICT)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
036	CONSULTING/LEGAL FEES	\$23,545.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$224.64	\$42,310.19	\$0.00	(\$42,310.19)
095	DONATIONS	\$4,841.17	(\$300.00)	\$0.00	\$0.00	\$0.00	\$0.00
504	EMPL& STUDENT PUBLIC RELATIONS	\$11,315.79	\$11,512.48	\$11,523.76	\$10,084.92	\$0.00	(\$10,084.92)
508	NEGOTIATIONS	\$123,211.74	\$9,698.10	\$13,669.22	\$14,088.20	\$71,424.00	\$57,335.80
509	FINGERPRINTING COSTS	\$2,349.63	\$6,602.91	\$6,676.10	\$6,570.30	\$6,900.00	\$329.70
518	PRINTING/POSTAGE & COMMUNICATI	\$6,365.67	\$6,255.68	\$5,631.51	\$3,219.47	\$8,104.47	\$4,885.00
526	MARZANO TRAINING	\$0.00	\$0.00	\$36,100.00	\$5,901.16	\$2,100.00	(\$3,801.16)
528	PRO-TECH SALARY STUDY	\$0.00	\$4,750.00	\$7,438.32	\$3,000.00	\$6,275.00	\$3,275.00
532	CWA CONTRACT	\$0.00	\$0.00	\$1,427.43	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$1,259.52	\$0.00	(\$1,259.52)
570	NEOLA	\$21,598.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
586	TECHNOLOGY HARDWARE/SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$18,800.00	\$18,800.00
TOTALS		\$1,154,448.05	\$884,816.01	\$948,673.71	\$941,878.67	\$951,865.24	\$9,986.57

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ASST SUPT HUMAN RESOURCES	1.00	1.00	1.00	1.00	0.00	-1.00
CERTIFICATION ANALYST	1.00	1.00	1.00	1.00	1.00	0.00
EXEC ASST FOR ASST SUPT HR	1.00	1.00	1.00	1.00	1.00	0.00
EXEC DIR. HR.	1.00	1.00	1.00	1.00	1.00	0.00
FINGERPRINT SPECIALIST	1.00	1.00	1.00	1.00	1.00	0.00
PERSONNEL RECORDS SPECIALIST	1.00	1.00	1.00	1.00	1.00	0.00
PERSONNEL RECORDS TECHNICIAN	2.00	2.00	2.00	2.00	2.00	0.00
POSITION CONTROL & STAFFING SP	1.00	1.00	1.00	1.00	1.00	0.00
SWITCHBOARD OPERATOR/RECEPTION	1.20	1.20	1.20	1.20	1.20	0.00
EMPLOYMENT SPECIALIST	0.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	10.20	11.20	11.20	11.20	10.20	-1.00

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



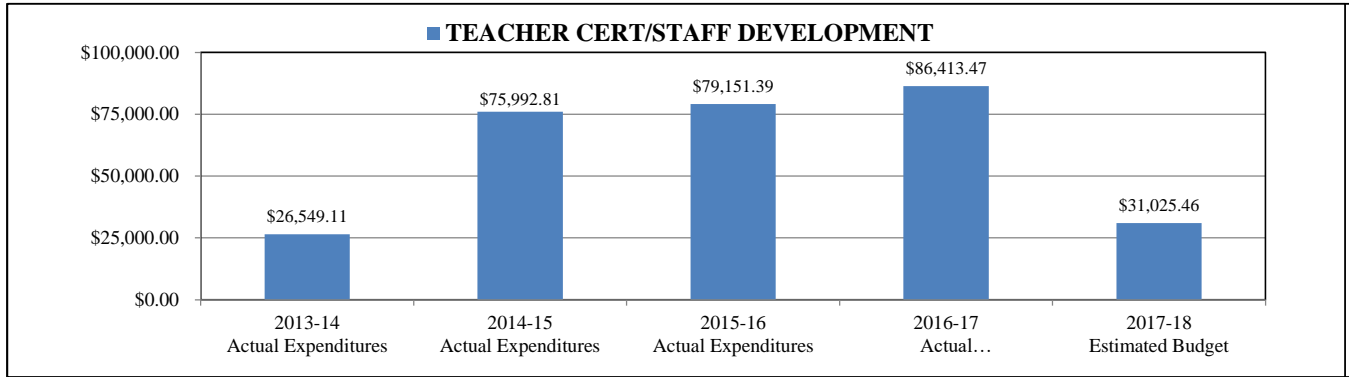
INFORMATION TECHNOLOGY DEPT

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$867,323.72	\$958,803.64	\$113,722.19	\$38,732.40	\$103,030.37	\$64,297.97
000	(GF)NON-DISCR SALARY (DIST)	\$2,046,834.04	\$2,102,943.51	\$2,469,034.77	\$2,474,271.54	\$2,449,420.04	(\$24,851.50)
088	DIGITAL CLASSROOM	\$0.00	\$325,886.47	\$7,650.00	\$602,356.46	\$1,204,685.07	\$602,328.61
094	TERMINAL PAY	\$0.00	\$0.00	\$2,157.60	\$24,771.15	\$0.00	(\$24,771.15)
541	0.60 SPECIAL OPERATING MILLAGE	\$1,606,188.10	\$3,038,423.48	\$6,194,659.08	\$4,853,603.24	\$3,919,823.59	(\$933,779.65)
546	ACT - HIGH SCHOOLS	\$0.00	\$0.00	\$0.00	\$40,715.00	\$53,000.00	\$12,285.00
568	0.50 CRITICAL MILLAGE - TECHNOLOGY	\$0.00	\$0.00	\$0.00	\$0.00	\$4,553,593.00	\$4,553,593.00
586	TECHNOLOGY SOFTWARE/HARDWARE	\$0.00	\$0.00	\$795,352.53	\$818,370.64	\$996,680.09	\$178,309.45
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$0.00	\$2,937.69	\$0.00	(\$2,937.69)
902	PAEC TRAINING	\$0.00	\$1,104.20	\$365.58	\$0.00	\$0.00	\$0.00
913	PERT-POST SEC READINESS TEST	\$4,720.68	\$4,688.72	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS		\$4,525,066.54	\$6,431,850.02	\$9,582,941.75	\$8,855,758.12	\$13,280,232.16	\$4,424,474.04

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
APPLICATION SUPPORT SPEC.	1.00	1.00	4.00	5.00	5.00	0.00
APPLICATIONS ANALYST	0.50	0.50	0.50	0.50	0.00	-0.50
ASST. SUPT. TECH & ASSESSMENT	1.00	1.00	1.00	1.00	1.00	0.00
DATA SPECIALIST	0.00	0.00	0.00	0.00	2.00	2.00
DIRECTOR OF TECHNOLOGY SERVICES	1.00	1.00	1.00	1.00	1.00	0.00
COMPUTER PROGRAMMER I	1.00	1.00	2.00	2.00	2.00	0.00
DISTRICT TV PRODUCTION COORD	2.00	2.00	2.00	2.00	2.00	0.00
EDUCATION TECHNOLOGY SPEC	3.00	3.00	3.00	3.00	5.00	2.00
EDUCATION/INSTRUCTION ANALYST	1.00	1.00	1.00	1.00	1.00	0.00
EXEC ASST FOR TECH & ASSESMENT	1.00	1.00	1.00	1.00	1.00	0.00
DIR TECH & ASSESSMENT	1.00	1.00	1.00	1.00	1.00	0.00
FTE COORDINATOR/TRAINER	1.00	1.00	1.00	1.00	1.00	0.00
NETWORK ADMINISTRATOR	1.00	1.00	1.00	1.00	1.00	0.00
NETWORK SECURITY SPEC	1.00	1.00	1.00	1.00	1.00	0.00
OPERATIONS ANALYST	1.00	1.00	1.00	1.00	1.00	0.00
PERFORMANCE DATA ANALYST	1.00	1.00	1.00	1.00	1.00	0.00
PROGRAMMER / ANALYST I	1.50	1.50	1.50	1.50	1.50	0.00
SECRETARY II INFORMATION SERVI	1.00	1.00	1.00	1.00	1.00	0.00
SUPPORT TECHNICIAN	3.00	3.00	2.00	2.00	2.00	0.00
SYSTEMS ADMINISTRATOR	1.00	1.00	1.00	1.00	1.00	0.00
SYSTEMS SUPPORT TECH	1.00	1.00	1.00	1.00	1.00	0.00
SYSTEMS/ANALYST II	2.00	2.00	2.00	2.00	2.00	0.00
WEB MASTER	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	28.00	28.00	31.00	32.00	35.50	3.50

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



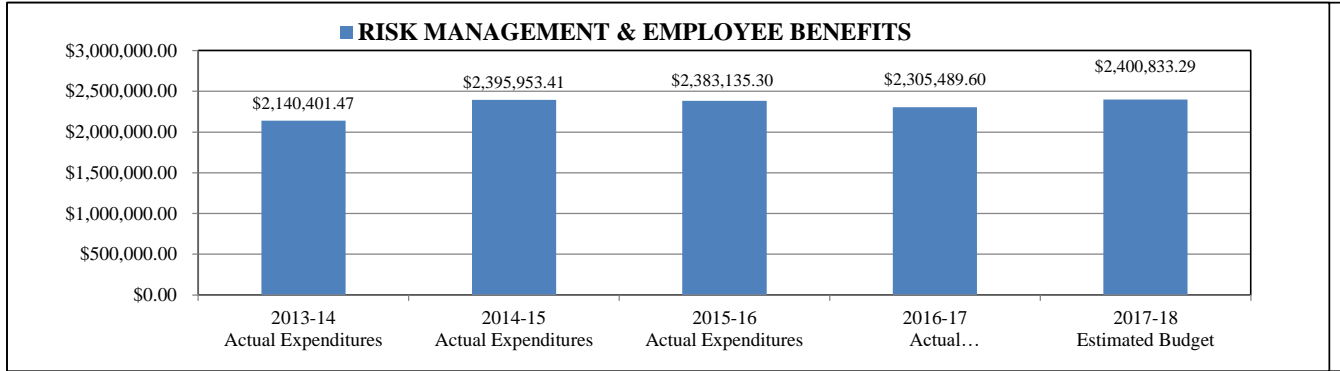
TEACHER CERT/STAFF DEVELOPMENT

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$2,043.41	\$665.95	\$1,888.73	\$1,094.82	\$0.00	(\$1,094.82)
000	(GF)NON-DISCR SALARY (DIST)	\$24,505.70	\$27,080.46	\$27,851.65	\$34,378.87	\$15,815.26	(\$18,563.61)
095	DONATIONS	\$0.00	\$2,301.86	\$1,101.61	\$1,126.14	\$0.00	(\$1,126.14)
904	INSTR LEADERSHIP & FACULTY DEV GRANT	\$0.00	\$45,944.54	\$42,600.00	\$41,010.00	\$0.00	(\$41,010.00)
915	PD COMPETENCY PROGRAM	\$0.00	\$0.00	\$5,709.40	\$8,803.64	\$15,210.20	\$6,406.56
TOTALS		\$26,549.11	\$75,992.81	\$79,151.39	\$86,413.47	\$31,025.46	(\$55,388.01)

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
COORDINATOR, PROF DEVELOPMENT	0.20	0.20	0.20	0.20	0.20	0.00
PERSONNEL RECORDS SPECIALIST	0.25	0.25	0.25	0.25	0.25	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	0.45	0.45	0.45	0.45	0.45	0.00

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



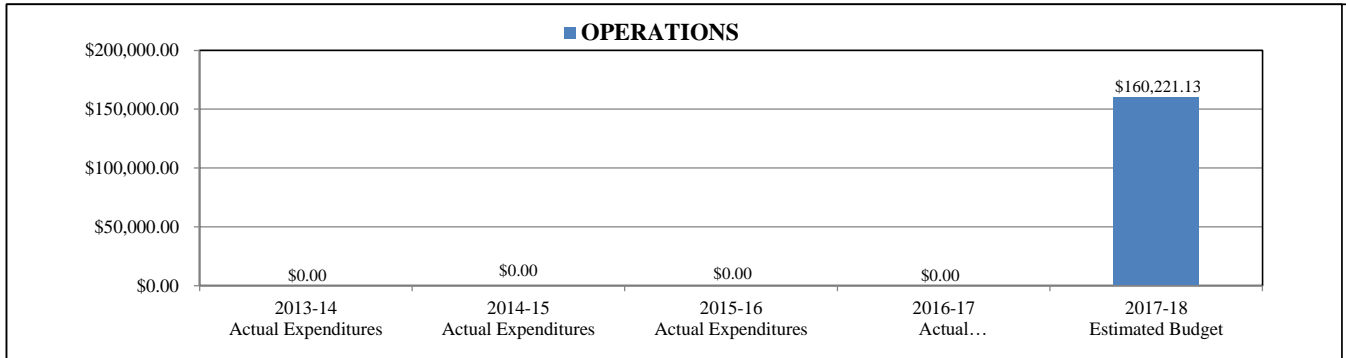
RISK MANAGEMENT & EMPLOYEE BENEFITS

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$1,816,005.87	\$1,811,346.94	\$1,704,219.69	\$1,574,014.28	\$1,724,438.31	\$150,424.03
000	(GF)NON-DISCR SALARY (DIST)	\$316,630.57	\$184,495.17	\$215,914.89	\$185,571.86	\$110,514.98	(\$75,056.88)
079	SAFE SCHOOLS	\$0.00	\$378,826.50	\$451,520.35	\$498,130.00	\$529,495.00	\$31,365.00
094	TERMINAL PAY	\$0.00	\$0.00	\$0.00	\$3,168.56	\$0.00	(\$3,168.56)
510	VBHS FLOOD	\$0.00	\$0.00	\$0.00	\$25,925.00	\$0.00	(\$25,925.00)
584	SPECIAL EVENTS/STUDENT FIELD TRIP	\$253.25	(\$2,206.63)	(\$1,716.00)	(\$329.00)	\$0.00	\$329.00
586	TECHNOLOGY SOFTWARE/HARDWARE	\$0.00	\$11,040.00	\$11,040.00	\$11,385.00	\$11,385.00	\$0.00
590	RESERVE FOR CLAIMS UNDER DEDUCTIBLE	\$7,511.78	\$12,451.43	\$2,156.37	\$7,623.90	\$25,000.00	\$17,376.10
TOTALS		\$2,140,401.47	\$2,395,953.41	\$2,383,135.30	\$2,305,489.60	\$2,400,833.29	\$95,343.69

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ADMIN ASST RISK MGT/EMP BENEFIT	1.00	1.00	1.00	1.00	1.00	0.00
EMPLOYEE BENEFITS & RISK MGT S	0.20	0.00	0.00	0.00	0.00	0.00
RISK & EMPLOYEE BENEFITS MNGR	1.00	0.00	0.00	0.00	0.00	0.00
SAFETY TECHNICIAN	1.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS SPECIALIST	0.00	0.20	0.20	0.00	0.00	0.00
INSURANCE SPECIALIST	0.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	3.20	2.20	2.20	2.00	2.00	0.00

**School District of Indian River County
General Operating Budget
Department 9500**



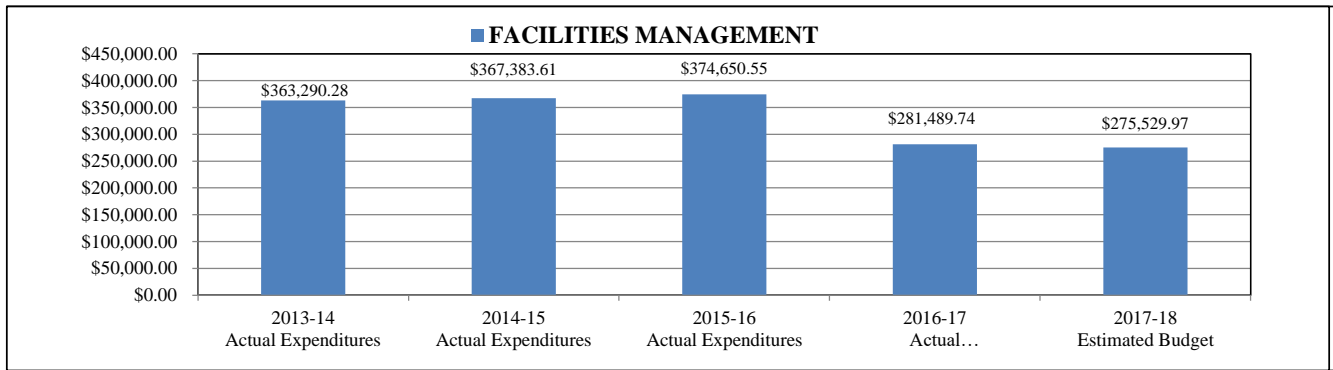
OPERATIONS

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00
000	(GF)NON-DISCR SALARY (DIST)	\$0.00	\$0.00	\$0.00	\$0.00	\$158,221.13	\$158,221.13
TOTALS		\$0.00	\$0.00	\$0.00	\$0.00	\$160,221.13	\$160,221.13

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
ASSISTANT SUPERINTENDENT FOR OPERATIONS	0.00	0.00	0.00	0.00	1.00	1.00
TOTAL NUMBER OF POSITION ALLOCATIONS	0.00	0.00	0.00	0.00	1.00	1.00

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



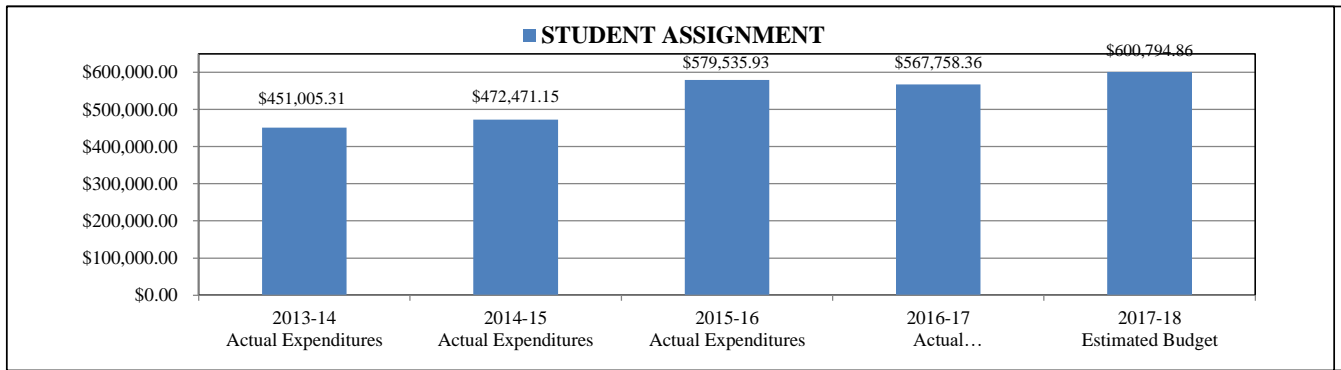
FACILITIES MANAGEMENT

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$11,487.23	\$6,822.49	\$7,702.38	\$5,350.54	\$6,875.00	\$1,524.46
000	(GF)NON-DISCR SALARY (DIST)	\$351,803.05	\$360,561.12	\$366,948.17	\$274,326.83	\$268,654.97	(\$5,671.86)
094	TERMINAL PAY	\$0.00	\$0.00	\$0.00	\$1,812.37	\$0.00	(\$1,812.37)
TOTALS		\$363,290.28	\$367,383.61	\$374,650.55	\$281,489.74	\$275,529.97	(\$5,959.77)

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
DIR FACILITIES PLANNING & CONS	1.00	1.00	1.00	1.00	1.00	0.00
FACILITIES SPECIALIST	1.00	1.00	1.00	1.00	1.00	0.00
FACILITY PLANNER	1.00	1.00	1.00	1.00	1.00	0.00
PLANNING & CONSTRUCTION COORDI	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	4.00	4.00	4.00	4.00	4.00	0.00

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



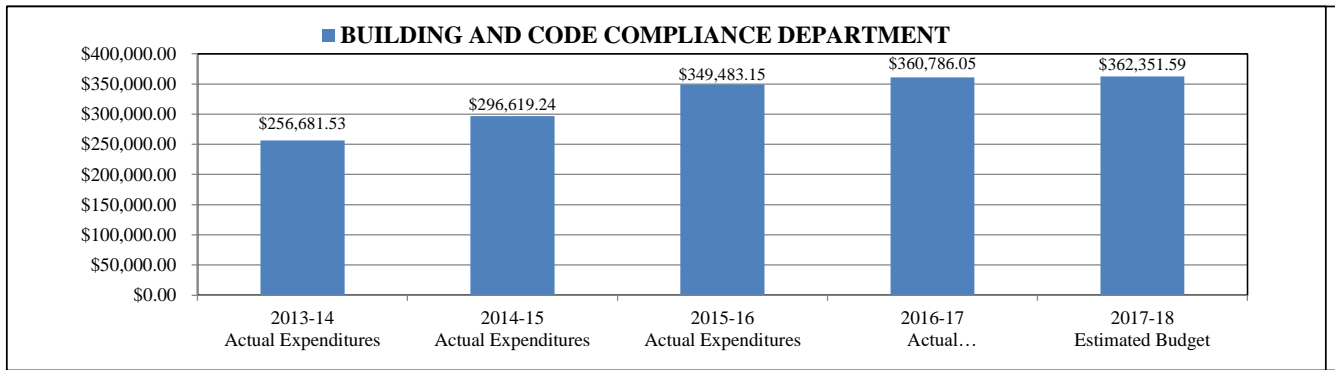
STUDENT ASSIGNMENT

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$10,926.04	\$10,676.25	\$7,510.43	\$6,674.66	\$8,104.25	\$1,429.59
000	(GF)NON-DISCR SALARY (DIST)	\$429,821.77	\$461,794.90	\$557,769.27	\$554,238.72	\$592,690.61	\$38,451.89
094	TERMINAL PAY	\$0.00	\$0.00	\$14,019.58	\$6,531.42	\$0.00	(\$6,531.42)
532	CWA CONTRACT	\$0.00	\$0.00	\$236.65	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$313.56	\$0.00	(\$313.56)
545	TEACHER SALARY ALLOCATION	\$8,341.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
555	2012-2013 RETRO PAY	\$1,915.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS		\$451,005.31	\$472,471.15	\$579,535.93	\$567,758.36	\$600,794.86	\$33,036.50

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
COORDINATOR OF ATTENDANCE	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SOCIAL WORKER	3.80	3.80	5.80	5.80	5.80	0.00
SCHOOL SOCIAL WORKER/VISITING	1.00	1.00	0.00	0.00	0.00	0.00
SECRETARY II ATTENDANCE	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	6.80	6.80	7.80	7.80	7.80	0.00

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



BUILDING AND CODE COMPLIANCE DEPARTMENT

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$15,884.25	\$20,777.20	\$25,428.84	\$22,443.97	\$24,228.44	\$1,784.47
000	(GF)NON-DISCR SALARY (DIST)	\$240,797.28	\$268,842.36	\$323,735.96	\$338,025.54	\$338,123.15	\$97.61
503	EMERGENCY MANAGEMENT PRINTING	\$0.00	\$6,999.68	\$0.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$318.35	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$316.54	\$0.00	(\$316.54)
TOTALS		\$256,681.53	\$296,619.24	\$349,483.15	\$360,786.05	\$362,351.59	\$1,565.54

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	Variance
BUILDING OFFICIAL	1.00	1.00	1.00	1.00	1.00	0.00
CODE COMPLIANCE INSPECTOR	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY/BOOKKEEPER MAINT	1.00	1.00	1.00	1.00	1.00	0.00
SAFETY TECHNICIAN	0.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	3.00	4.00	4.00	4.00	4.00	0.00

School District of Indian River County
 General Operating Fund - School and Department Budgets
 Fiscal Years 2016/2017 vs. 2017/2018

Facility	School/Department	2016-17 Beginning Budget	2017-18 Proposed Budget	Increase / (Decrease)
0033	Alternative Education	1,092,062.03	1,011,992.86	(80,069.17)
0061	Beachland Elementary	2,792,035.58	\$2,789,338.22	(2,697.36)
0141	Citrus Elementary	4,155,083.41	4,254,992.29	99,908.88
0151	Dodgertown Elementary	3,100,192.75	2,735,814.51	(364,378.24)
0101	Fellsmere Elementary	3,385,876.95	3,475,800.22	89,923.27
0081	Gifford Middle School	4,778,781.97	\$4,428,021.29	(350,760.68)
0201	Glendale Elementary	3,397,546.62	3,261,822.04	(135,724.58)
0221	Indian River Academy	2,921,393.70	2,806,932.30	(114,461.40)
0301	Liberty Elementary	3,091,886.70	3,191,749.11	99,862.41
0051	Osceola Elementary	3,099,366.84	3,074,319.79	(25,047.05)
0271	Oslo Middle School	4,576,249.35	4,452,599.11	(123,650.24)
0121	Pelican Island Elementary	2,958,424.51	3,093,531.66	135,107.15
0041	Rosewood Elementary	3,038,507.27	2,995,309.11	(43,198.16)
0191	Sebastian Elementary	3,052,031.52	3,171,968.54	119,937.02
0291	Sebastian High School	10,887,970.34	10,687,026.95	(200,943.39)
0171	Sebastian Middle School	4,930,839.82	5,053,052.89	122,213.07
0371	Stormgrove Middle School	4,346,424.21	4,555,692.59	209,268.38
9005	Teen Parent	116,742.53	112,660.53	(4,082.00)
0341	Treasure Coast Elementary	3,801,210.32	3,853,165.48	51,955.16
0161	Vero Beach Elementary	4,107,525.92	3,735,200.48	(372,325.44)
0031	Vero Beach High School	16,546,120.27	15,851,981.79	(694,138.48)
0131	Wabasso	1,068,318.34	1,064,283.72	(4,034.62)
Subtotal Traditional Schools		91,244,590.95	89,657,255.48	(1,587,335.47)
Charter Schools:				
5006	Imagine Schools at Indian River South	6,212,063.52	6,540,154.64	328,091.12
5001	Indian River Charter High	4,485,215.74	4,453,545.17	(31,670.57)
5003	North County Charter	2,482,326.54	2,628,623.93	146,297.39
5005	Sebastian Charter Junior High	1,747,591.01	1,743,187.86	(4,403.15)
5002	St. Peter's Academy	1,116,230.74	1,137,320.54	21,089.80
Subtotal Charter Schools		16,043,427.55	16,502,832.14	459,404.59
School Total:		107,288,018.50	106,160,087.62	(1,127,930.88)
9119	Administration Building	106,603.67	224,695.24	118,091.57
0032	Adult Education	1,532,478.61	1,505,445.89	(27,032.72)
9553	Building Standards and Code Compliance	348,093.38	362,351.59	14,258.21
9300	Business & Finance	1,189,218.39	1,236,756.62	47,538.23
9200	Curriculum & Instructional	1,887,284.03	2,819,956.54	932,672.51
9116	Districtwide Reserves	2,867,914.16	2,348,802.00	(519,112.16)
9115	Districtwide Services	8,422,442.63	15,764,656.81	7,342,214.18
9002	Exceptional Student Education	5,705,621.88	5,315,683.33	(389,938.55)
9551	Facilities	372,946.93	275,529.97	(97,416.96)
9117	Florida Virtual	53,275.00	59,575.00	6,300.00
9400	Human Resources	998,884.17	951,865.24	(47,018.93)
9442	Information Technology	12,579,063.54	13,280,232.16	701,168.62
9500	Operations	-	\$160,221.13	160,221.13
9006	Physical Plant	2,680,319.34	2,884,219.24	203,899.90
9113	Public Information Office	72,970.80	106,502.07	33,531.27
9332	Purchasing	880,387.63	948,051.87	67,664.24
9011	Reading Allocation	752,579.00	779,221.85	26,642.85
9444	Risk Management	2,498,402.15	2,400,833.29	(97,568.86)
9100	School Board	323,503.23	339,545.30	16,042.07
9443	Staff Development	32,222.41	31,025.46	(1,196.95)
9552	Student Assignment	565,426.78	600,794.86	35,368.08
9224	Student Services	663,849.68	764,360.37	100,510.69
9101	Superintendent	606,934.49	603,638.11	(3,296.38)
9118	Support Services Complex	79,372.29	82,015.78	2,643.49
9008	Transportation	4,974,160.88	5,225,109.84	250,948.96
9015	Voluntary Prekindergarten	508,854.17	541,650.00	32,795.83
Department Total:		50,702,809.24	59,612,739.56	8,909,930.32
Grand Total:		157,990,827.74	165,772,827.18	7,781,999.44

DISTRICT SUMMARY BUDGET

SECTION II, FUND 100
Fiscal Year 2017-2018

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	101,458,438.52	57,747,512.00	14,335,818.12	21,461,145.16	672.60	6,148,079.60	81,771.42	1,683,439.62
SUPPORT SERVICES:									
Pupil Personnel Services	6100	3,815,370.68	2,952,790.95	809,244.73	17,420.87	961.51	23,089.83	677.10	11,185.69
Instructional Media Services	6200	1,842,884.33	1,328,153.94	384,352.44	6,715.28	-	14,400.30	96,399.28	12,863.09
Instruction & Curriculum Development	6300	4,197,870.49	3,471,058.16	708,247.47	8,811.80	-	8,640.59	1,112.47	-
Instructional Staff Training	6400	1,777,293.06	1,093,451.18	306,633.55	202,350.46	-	5,000.40	1,399.84	168,457.63
Instructional Related Technology	6500	10,308,210.14	645,525.00	176,267.28	1,390,412.51	-	57.04	8,095,948.31	-
Board of Education	7100	2,158,026.71	216,655.00	932,690.21	987,671.76	-	648.49	-	20,361.25
General Administration	7200	887,416.98	438,382.01	100,639.22	49,749.75	300.00	22,379.00	-	275,967.00
School Administration	7300	9,126,577.67	7,105,342.72	1,821,306.82	108,502.98	450.00	49,212.39	17,455.59	24,307.17
Facilities Acquisition & Construction	7400	628,305.39	414,081.00	101,698.91	21,210.11	4,305.00	15,930.00	71,080.37	-
Fiscal Services	7500	1,180,893.27	855,293.00	254,170.89	47,251.33	-	3,630.00	-	20,548.05
Food Service	7600	-							
Central Services	7700	2,384,834.86	1,462,743.21	397,424.18	406,520.99	5,665.00	104,964.00	1,767.48	5,750.00
Transportation Services	7800	4,763,247.80	2,682,946.39	1,008,795.45	288,034.02	419,516.33	177,905.77	8,687.82	177,362.02
Operation of Plant	7900	12,478,413.88	3,745,536.38	1,160,114.69	3,298,757.81	3,936,142.80	332,116.88	1,900.00	3,845.32
Maintenance of Plant	8100	2,762,312.60	1,882,047.24	542,077.42	97,931.44	40,500.00	171,816.50	26,440.00	1,500.00
Administrative Technology Services	8200	3,474,649.99	1,796,835.22	485,304.27	1,020,616.67	2,477.57	1,400.00	167,816.26	200.00
Community Services	9100	-							
Debt Services	9200	94,155.00			50,000.00				44,155.00
TOTAL INSTRUCTION AND SUPPORT SERVICES		163,338,901.37	87,838,353.40	23,524,785.65	29,463,102.94	4,410,990.81	7,079,270.79	8,572,455.94	2,449,941.84
Transfers Out	9700	2,433,925.81							
TOTAL APPROPRIATION AND TRANSFERS		165,772,827.18							

School District of Indian River County, Florida
 General Operating Fund
 Projected Fund Balances June 30, 2017 and 2018

Projected Fund Balance - July 1, 2017 (as of June 30, 2017)	As a % of Revenue	
Nonspendable	\$ 305,455	0.21%
Restricted	9,165,918	6.38%
Assigned	15,432,428	10.75%
Unassigned	-	0.00%
Total Fund Balance- July 1, 2017	\$ 24,903,801	17.34%
 Total Fund Balance - July 1, 2017		 \$ 24,903,801
 2017/2018 Projected Revenues		
Federal	\$ 515,000	
State	45,302,024	
Local	97,720,767	
Other Financing Sources	5,518,949	
Total 2017/2018 Projected Revenue	\$ 149,056,740	
 2017/2018 Projected Appropriations		
School and Department Budgets	\$ 165,772,827	
Total 2017/2018 Projected Appropriations	\$ 165,772,827	
 Excess / (Deficiency) of Revenue over Appropriations		 \$ (16,716,087)
 Ending Fund Balance - June 30, 2018		 \$ 8,187,714

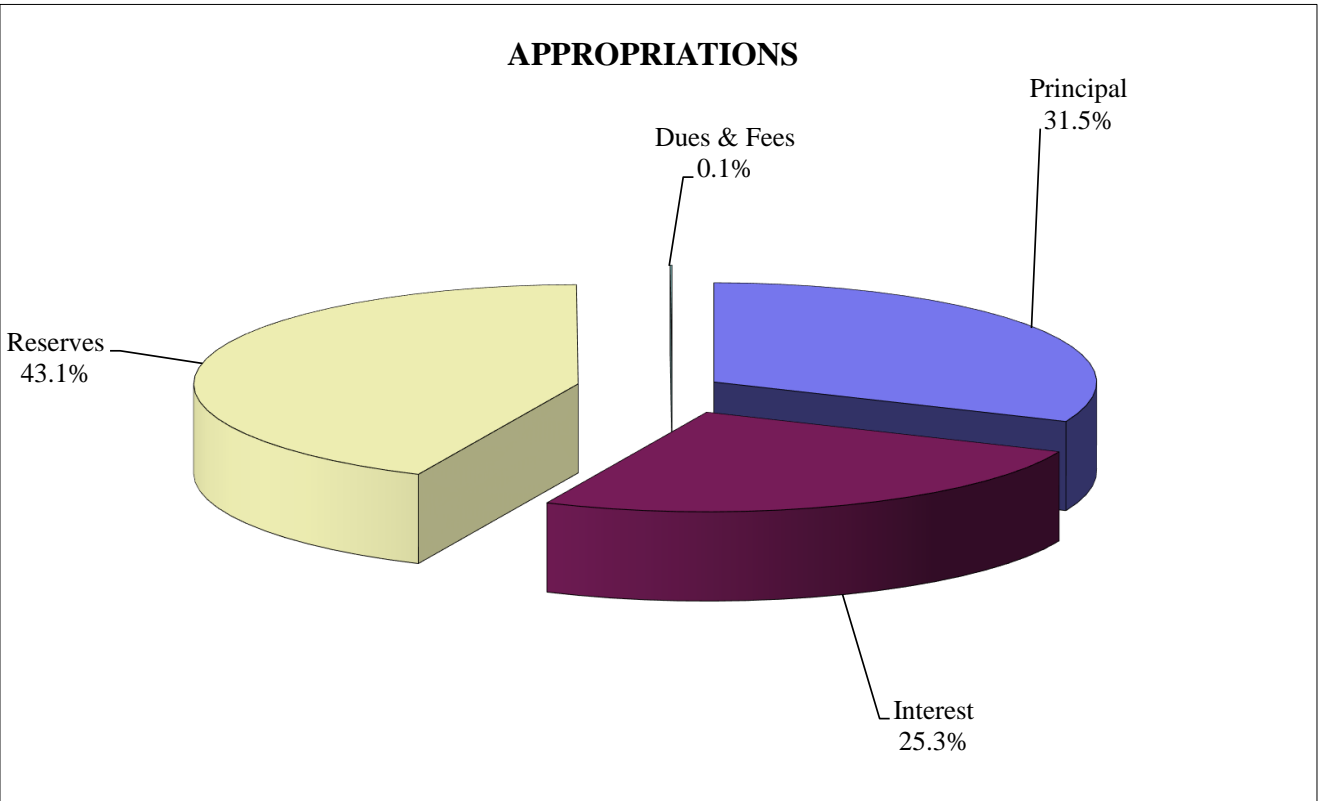
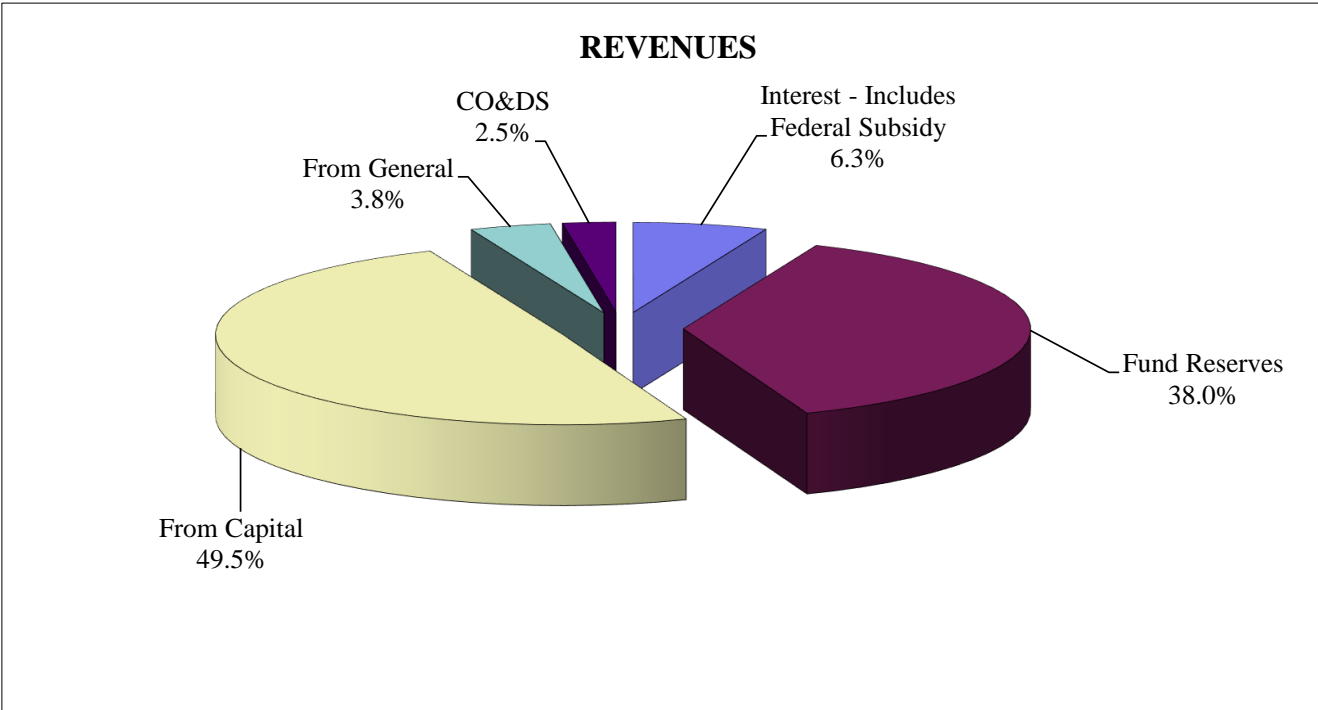
Analysis of Ending Fund Balance - June 30, 2018	As a % of Revenue	
Nonspendable	\$ 305,455	0.21%
Restricted	1,641,138	1.14%
Assigned	4,613,976	3.21%
Unassigned	1,627,145	1.13%
Total Fund Balance- June 30, 2017	\$ 8,187,714	5.70%



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DEBT SERVICES FUND

**DEBT SERVICE FUND
2017-2018**



School District of Indian River County
Debt Service Fund Budget
Fiscal Year 2017-18

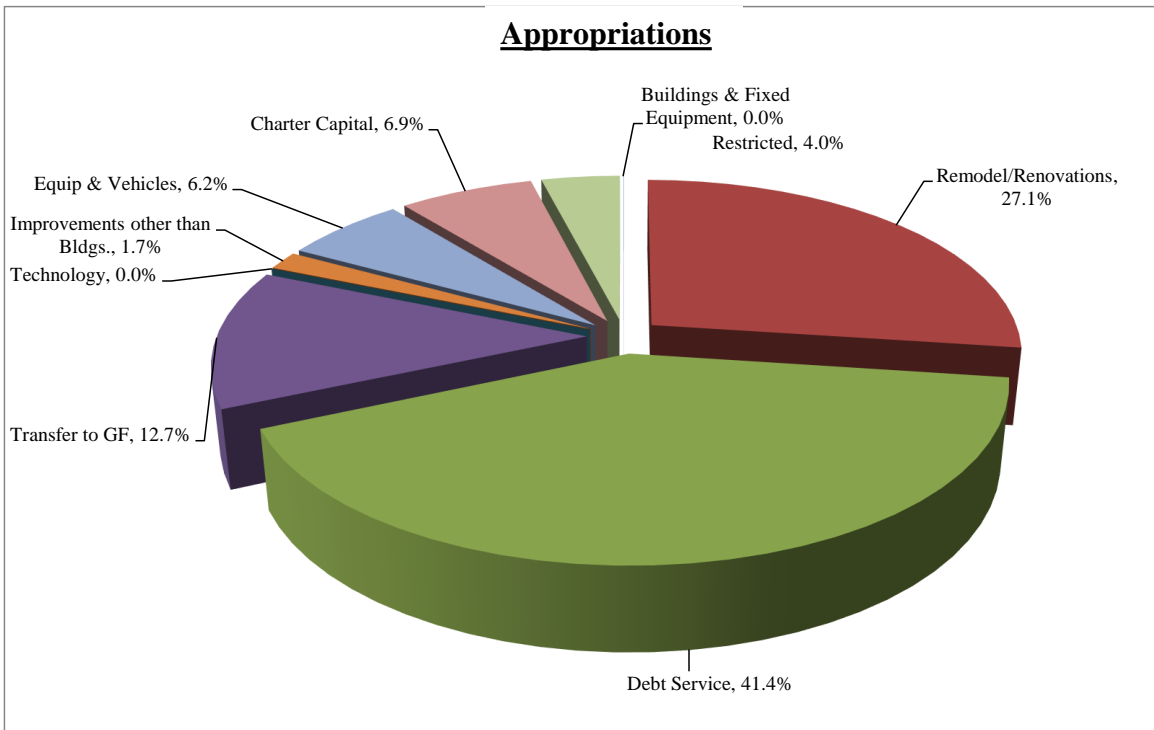
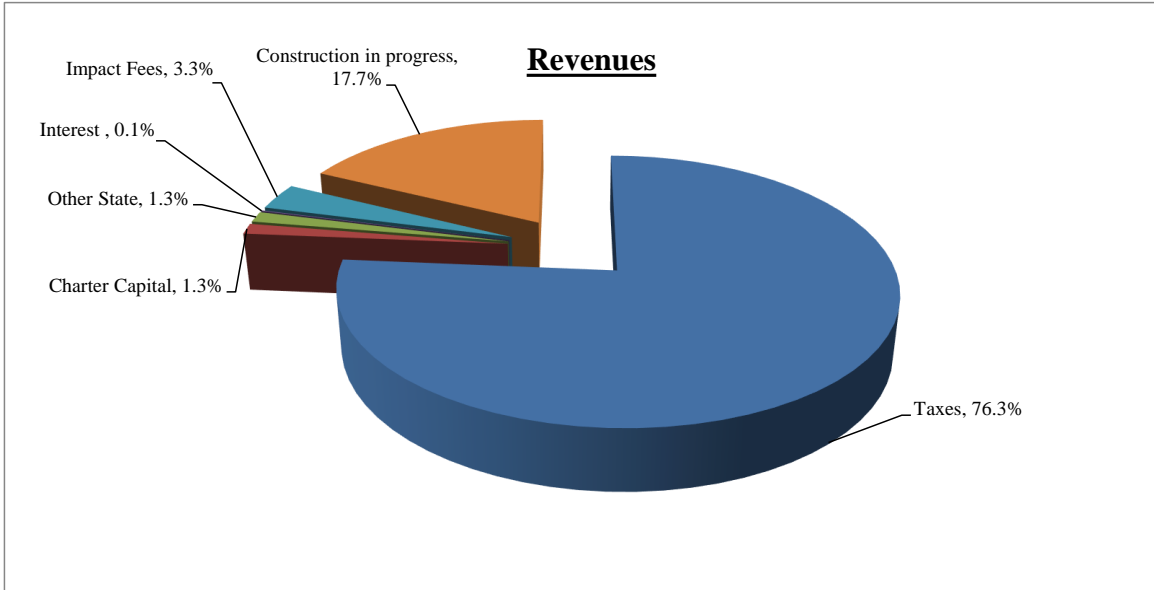
Revenues	Actual 2015-16	Estimated 2016-17	Estimated 2017-18	Increase/ (Decrease)	% Change
Federal Sources:					
ARRA - Qualified School Construction Bonds					
Federal Interest Subsidy	\$ 1,419,565	\$ 1,418,041	\$ 1,418,041	\$ -	0.00%
State Sources:					
CO & DS withheld for SBE/COBI Bonds	551,599	558,113	568,323	10,210	1.83%
Local Sources:					
Interest on Investments	110,732	204,739	20,200	(184,539)	-90.13%
Total State & Local Revenue	\$ 2,081,896	\$ 2,180,893	\$ 2,006,564	\$ (174,329)	-7.99%
Other Sources:					
Transfer from Capital Projects	10,154,754	11,415,183	11,371,104	(44,079)	-0.39%
Transfer from General Fund	-	1,043,296	867,260	(176,036)	-16.87%
Interfund Transfer	264,501	-	-	0	0.00%
Proceeds from Refunding Bonds	28,055,000	-	-	0	0.00%
Premium on Refunding Bonds	6,210,856	-	-	0	0.00%
FMV Increase on Investments	109,533	5,108	-	(5,108)	-100.00%
Other Financing Sources	516,085	-	-	0	0.00%
Total Revenue and Other Sources	\$ 47,392,625	\$ 14,644,480	\$ 14,244,928	\$ (399,552)	-2.73%
Fund Balance - Beginning	6,367,811	7,741,807	8,715,648	2,347,837	36.87%
Total Estimated Revenue, Transfers, Receipts and Fund Balances	\$ 53,760,436	\$ 22,386,287	\$ 22,960,576	\$ 1,948,285	3.62%
Expenditures					
Redemption of Principal	\$ 5,359,000	\$ 7,647,296	\$ 7,234,995	\$ (412,301)	-5.39%
Interest Expense	5,971,204	6,002,394	5,807,862	(194,532)	-3.24%
Payments to Refunded Bond Escrow	33,987,007	0	0	0	0.00%
Professional and Technical Services	44,075	0	0	0	0.00%
Legal Expenses	47,000	0	0	0	0.00%
Dues and Fees	306,909	20,949	17,360	(3,589)	-17.13%
Interfund Transfer	264,501	0	0	0	0.00%
Transfer to Capital Projects Fund	38,933	0	0	0	0.00%
Total Appropriations	\$ 46,018,629	\$ 13,670,639	\$ 13,060,217	\$ (610,422)	-4.47%
Ending Fund Balance Restricted for Debt Service	7,741,807	8,715,648	9,900,359	1,184,711	13.59%
Total Appropriations and Fund Balances	\$ 53,760,436	\$ 22,386,287	\$ 22,960,576	\$ 574,289	2.57%



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CAPITAL PROJECTS FUND

**FUND 300
CAPITAL PROJECTS BUDGET**



**School District of Indian River County
Capital Projects Fund Budget
Fiscal Year 2017-2018**

Revenues and Other Financing Sources

		Actual	Estimated	Estimated	Increase	%
		2015-16	2016-17	2017-18	(Decrease)	Change
	REVENUES					
1	Property Taxes	\$ 22,317,550	\$ 23,818,230	\$ 25,456,752	\$ 1,638,522	6.88%
2	PECO Maintenance	321,107	463,410	310,000	\$ (153,410)	-33.10%
3	CO & DS	128,728	112,841	112,971	\$ 130	0.12%
4	State Charter School Capital Outlay	662,140	652,675	436,245	\$ (216,430)	-33.16%
5	Interest	38,943	86,710	32,158	\$ (54,552)	-62.91%
6	Transfer from Debt Service	38,933	-	-	\$ -	0.00%
7	2016B Certificates of Participation Proceeds	10,855,000	-	-	\$ -	0.00%
8	Other Financing Sources	12,339,439	-	-	\$ -	0.00%
9	Premium on 2016B Certificates of Participation	1,872,540	-	-	\$ -	0.00%
10	Impact Fees	1,541,551	1,431,909	1,100,000	\$ (331,909)	0.00%
11	Other	296,407	183,957	13,020	\$ (170,937)	-92.92%
12	Total Revenues	\$ 50,412,338	\$ 26,749,732	\$ 27,461,146	\$ 711,414	2.66%
13	Total Revenues & Other Financing Sources	\$ 50,412,338	\$ 26,749,732	\$ 27,461,146	\$ 711,414	2.66%
14	Estimated Total Restricted Fund Balance	\$ 15,229,729	\$ -	\$ 5,891,486	\$ 5,891,486	38.68%
15	GRAND TOTAL	\$ 65,642,067	\$ 26,749,732	\$ 33,352,632	\$ 6,602,900	24.68%

**School District of Indian River County
1.50 Mill Planned Projects FY 2017/2018**

MAINTENANCE, RENOVATION, AND REPAIR

Safety to Health and ADA Compliance	\$ 1,171,848
HVAC, Chillers & Ductwork	2,566,326
Floor replacements to tile Districtwide	601,530
Maintenance and Repair of Educational Facilities	995,878
Site Improvements Districtwide	380,160
Paving, Sidewalks and Walkways Districtwide	60,000
Hardcourt Resurface Districtwide	100,000
Painting/Locks Districtwide	207,500
Electrical Districtwide	170,000
Roofing Repairs Districtwide	553,749
Plumbing and Water projects Districtwide	30,000
Subtotal	<u>\$ 6,836,991</u>

MOTOR VEHICLE PURCHASES

Ten (10) Buses	\$ 1,050,000
White Fleet Vehicles	-
Subtotal	<u>\$ 1,050,000</u>

NEW AND REPLACEMENT EQUIPMENT

Playground, Custodial & Miscellaneous Equipment	\$ 650,953
Technology	-
Subtotal	<u>\$ 650,953</u>

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

Debt Service for 2014A Refunding Certificates of Participation	\$ 5,811,000
Debt Service for 2007 Certificates of Participation	1,000
Debt Service for 2010 Certificates of Participation	1,304,854
Debt Service for 2014B Certificates of Participation	4,254,250
Subtotal	<u>\$ 11,371,104</u>

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Lease of Relocatables and Equipment	\$ 600,000
Subtotal	<u>\$ 600,000</u>

Transfer Charter School Capital Outlay Local 1.5 Millage	\$ 1,447,704
Transfer General Fund Maintenance	3,500,000
Subtotal	<u>\$ 4,947,704</u>

Total FY 17/18 1.50 Mill Allocation	<u><u>\$ 25,456,752</u></u>
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**School District of Indian River County
Fiscal Year 2017-2018
Total Capital Projects Fund Budget
Analysis of Ending Fund Balance**

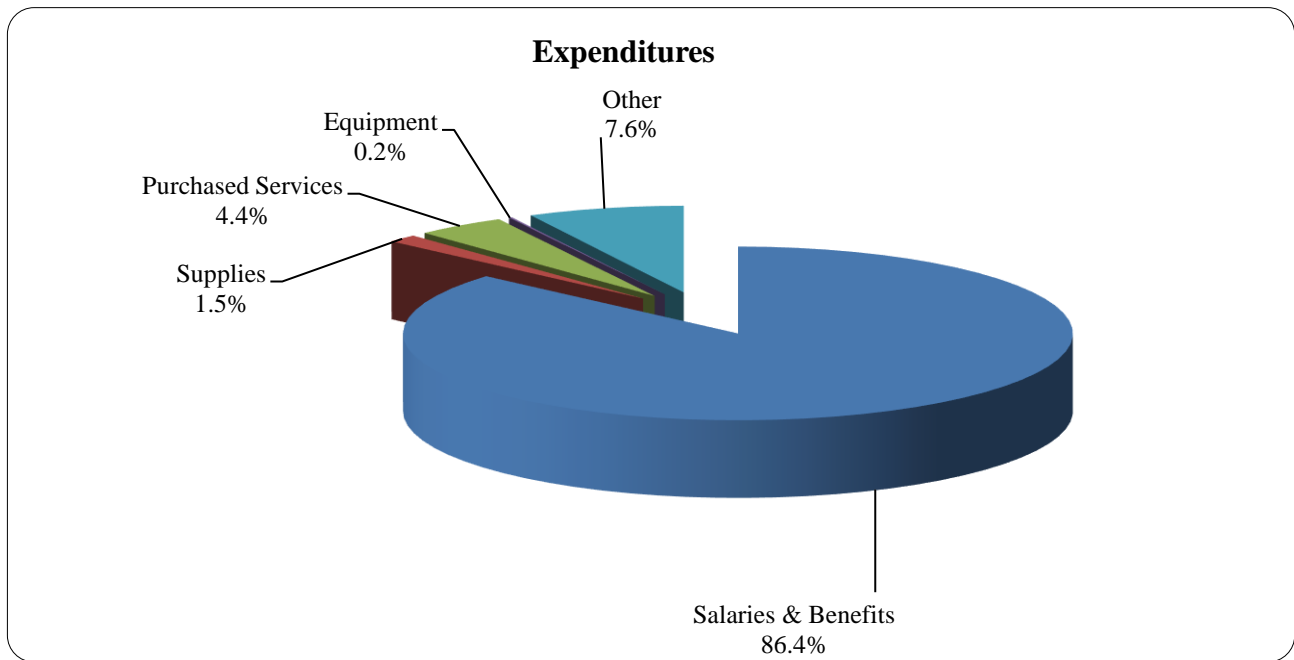
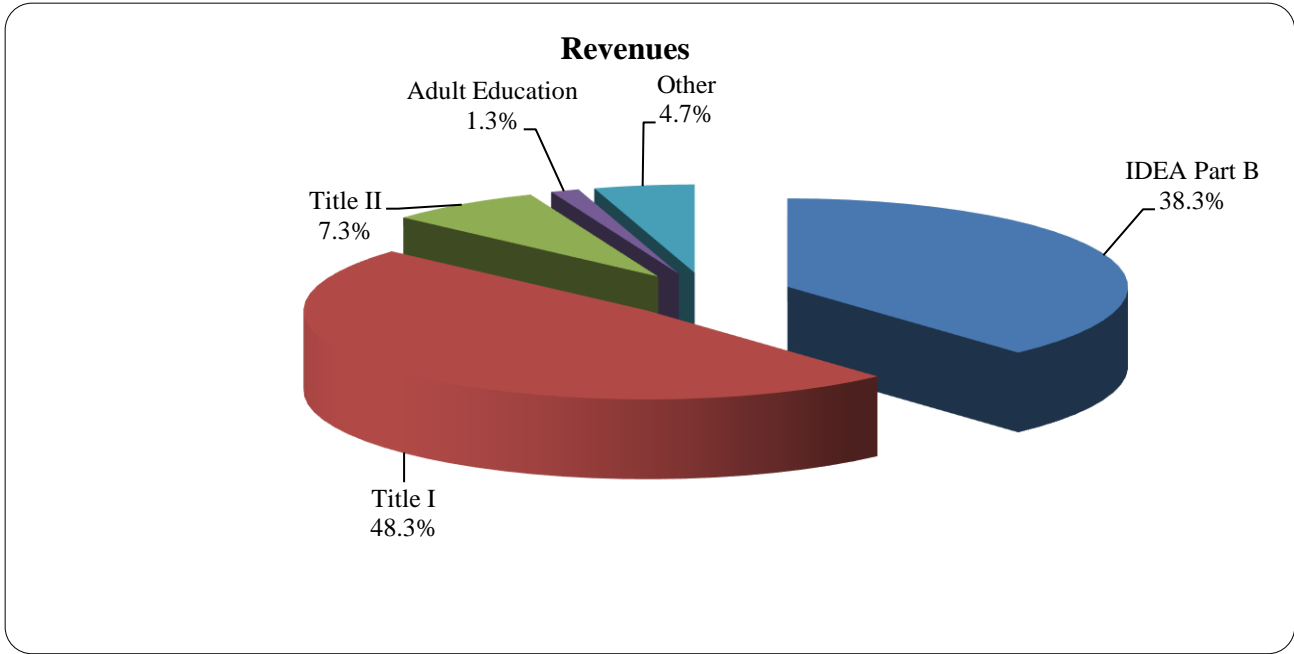
Project No.		PROJECT ENCUMBRANCES - PURCHASE ORDERS 6-30-2017	PROJECT COMMITMENTS BUT NOT YET ENCUMBERED BUDGET - AVAILABLE BUDGET 6-30-17	ROLLFORWARD OF PROJECT COMMITMENTS AND ENCUMBRANCES 6-30-17
	RESERVED FOR:			
001	Safety to Health	\$ 108,074	\$ -	\$ 108,074
002	ADA Compliance	40,230	-	40,230
003	Environmental Compliance	613	-	613
004	Air Conditioning	1,022,188	-	1,022,188
005	Roof	469,502	-	469,502
007	Sidewalks and Walkways	121,246	-	121,246
008	Electric	19,277	-	19,277
009	Site Improvements	327,003	-	327,003
010	Building Improvements	144,293	-	144,293
013	School Buses and Motor Vehicles	122,578	-	122,578
016	Plumbing and Water Projects	3,027	-	3,027
018	Paving	217,335	-	217,335
021	Technology Transmission Video	3,765	-	3,765
023	Painting Services	5,825	-	5,825
024	Miscellaneous Equipment	95,343	-	95,343
030	Concrete Classroom Additions/Relocation	213,480	-	213,480
033	Windows and Doors	1,223	-	1,223
034	Custodial Equipment	2,637	-	2,637
036	Consulting Fees	2,000	-	2,000
048	Portable Leasing	26,547	-	26,547
068	Beachland Expansion Master Plan	1,178,757	-	1,178,757
072	Playground Equipment	192,881	-	192,881
402	Administration Facility	12,134	-	12,134
403	Support Services Complex	20,000	-	20,000
414	Performing Arts Allocation	215,255	-	215,255
421	Floor Replacements to tile District Wide	38,034	-	38,034
429	Citrus Additional Classrooms	16,644	-	16,644
431	Districtwide Chiller Replacement	72,848	-	72,848
442	Parking Lot project	-	-	-
446	VBHS Citrus Bowl Renovations	1,198,747	-	1,198,747
	Subtotal Project Appropriations	\$ 5,891,486	\$ -	\$ 5,891,486
000	Transfer to General Fund	-	-	-
	Subtotal Appropriations	\$ 5,891,486	\$ -	\$ 5,891,486
	Estimated Restricted Fund Balance	-	-	-
	Total Estimated Fund Balance	\$ -	\$ -	\$ -
	TOTAL ENDING FUND BALANCE	\$ 5,891,486	\$ -	\$ 5,891,486

**School District of Indian River County
Capital Projects Fund Budget
Fiscal Year 2017-2018
Total Capital Projects Fund Budget**

Project No.		ROLLFORWARD OF PROJECT COMMITMENTS AND ENCUMBRANCES 6-30-17	2017/2018 NEW OR ADDITIONAL PROJECT APPROPRIATIONS (NEW MONEY)	2017/2018 TOTAL CAPITAL PROJECTS BUDGET
	RESERVED FOR:			
001	Safety to Health	\$ 108,074	\$ 1,463,006	\$ 1,571,080
002	ADA Compliance	40,230	51,000	91,230
003	Environmental Compliance	613	-	613
004	Air Conditioning	1,022,188	1,816,326	2,838,514
005	Roof	469,502	553,749	1,023,251
007	Sidewalks and Walkways	121,246	-	121,246
008	Electric	19,277	170,000	189,277
009	Site Improvements	327,003	145,160	472,163
010	Building Improvements	144,293	1,006,736	1,151,029
013	School Buses and Motor Vehicles	122,578	1,050,000	1,172,578
016	Plumbing and Water Projects	3,027	30,000	33,027
018	Paving	217,335	190,000	407,335
021	Technology Transmission Video	3,765	-	3,765
023	Painting Services	5,825	157,500	163,325
024	Miscellaneous Equipment	95,343	250,000	345,343
030	Concrete Classroom Additions/Relocation	213,480	-	213,480
033	Windows and Doors	1,223	-	1,223
034	Custodial Equipment	2,637	60,000	62,637
036	Consulting Fees	2,000	50,000	52,000
044	Gym/Band/PE	-	52,113	52,113
048	Portable Leasing	26,547	600,000	626,547
068	Beachland Expansion Master Plan	1,178,757	-	1,178,757
072	Playground Equipment	192,881	340,953	533,834
402	Administration Facility	12,134	-	12,134
403	Support Services Complex	20,000	-	20,000
414	Performing Arts Instrument Allocation	215,255	50,000	265,255
421	Floor Replacements to tile District Wide	38,034	601,530	639,564
429	Citrus Additional Classrooms	16,644	-	16,644
	Districtwide Chiller Replacement	-	750,000	750,000
431	Districtwide Chiller Replacement	72,848	-	72,848
442	Parking Lot project	-	218,020	218,020
446	VBHS Citrus Bowl Renovations	1,198,747		1,198,747
	Subtotal Project Appropriations	\$ 5,891,486	\$ 9,606,093	\$ 15,497,579
000	Transfer to General Fund	-	3,936,245	3,936,245
000	Transfer to Debt Service	-	11,371,104	11,371,104
000	Transfer to CSC0 1.5 Millage	-	1,447,704	1,447,704
	Subtotal Appropriations	\$ 5,891,486	\$ 26,361,146	\$ 32,252,632
	Estimated Restricted Fund Balance	-	1,100,000	1,100,000
	Total Fund Balance	\$ -	\$ 1,100,000	\$ 1,100,000
	GRAND TOTAL	\$ 5,891,486	\$ 27,461,146	\$ 33,352,632

SPECIAL REVENUE FUND

FUND 400 FEDERAL PROGRAMS BUDGET



School Board of Indian River County, Florida
Special Revenue Funds - Other
Revenues
Fiscal Year 2017-2018

<u>Revenue Source</u>	<u>Revenue Code</u>	<u>Current Budget 2016-2017</u>	<u>Proposed Budget 2017-2018</u>	<u>Increase / (Decrease)</u>	<u>% Change</u>
FEDERAL MONEY RECEIVED THROUGH STATE:					
Vocational Education Acts	3201	\$ 185,874	\$ 196,025	\$ 10,151	5.46%
Workforce Innovation & Opportunity Act	3221	161,885	203,888	42,003	25.95%
Title II, Part A	3225	840,760	849,045	8,285	0.99%
Individuals with Disabilities Education Act	3230	3,863,105	4,469,494	606,389	15.70%
ESEA Title I Grants	3240	4,857,695	5,643,019	785,324	16.17%
21st. Century Schools	3242	555,288	156,741	(398,547)	-71.77%
Federal Through Local	3280	80,769	407	(80,362)	-99.50%
Title III, Part A, English Language Acquisition	3293	127,198	152,580	25,382	19.95%
Adult General Education Fees (Block tuition)	3461	-	-	-	-
Total Federal Through State Sources:		\$ 10,672,574	\$ 11,671,199	\$ 998,625	9.36%
TOTAL ESTIMATED REVENUE:		\$ 10,672,574	\$ 11,671,199	\$ 998,625	9.36%
BALANCE AT BEGINNING OF YEAR:		\$ -	\$ -	-	0.00%
TOTAL ESTIMATED REVENUES, TRANSFERS & BALANCE		\$ 10,672,574	\$ 11,671,199	\$ 998,625	9.36%

Detail of Federal Revenues:

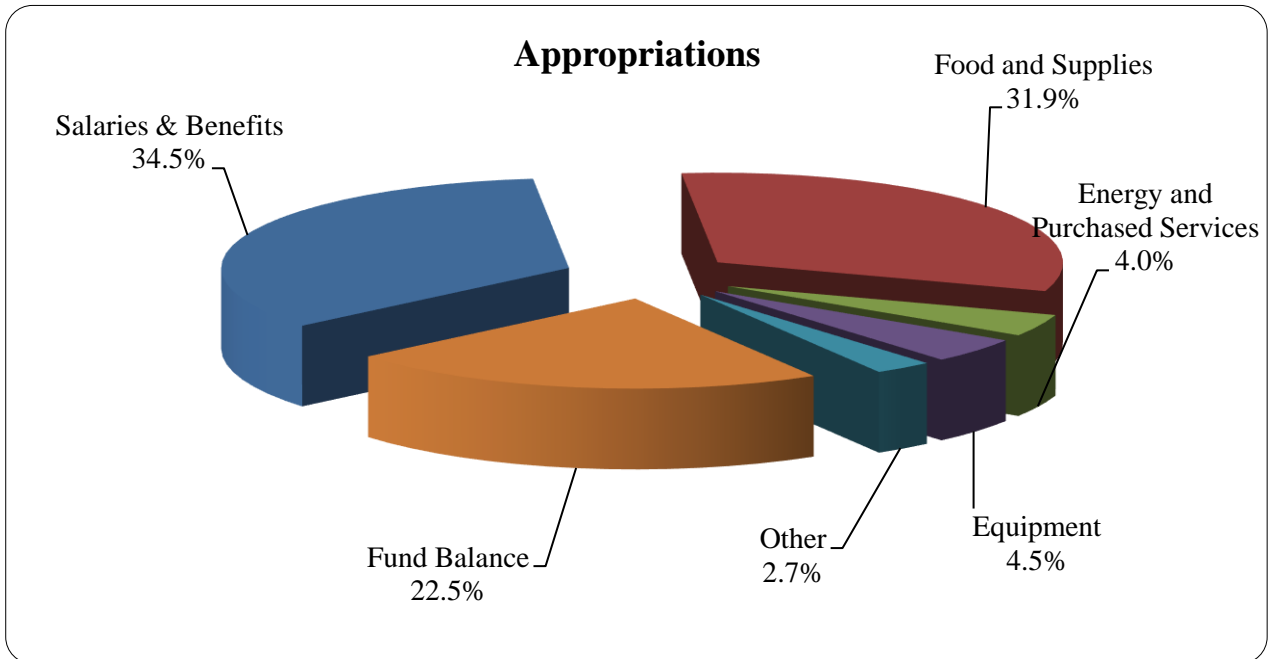
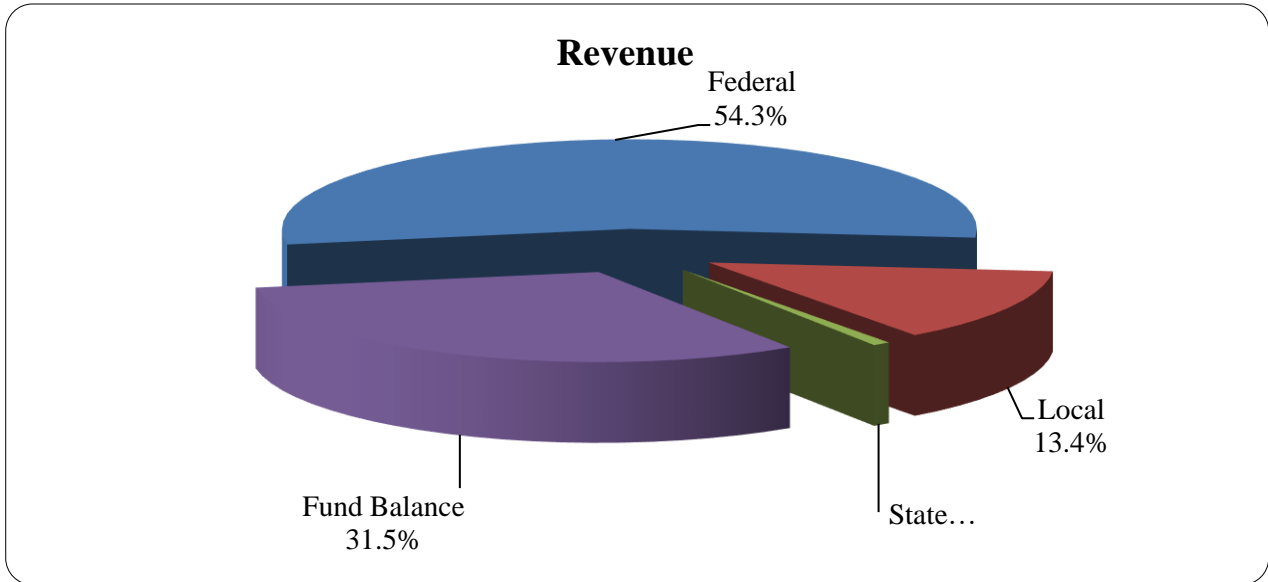
3201, Carl Perkins, Secondary	
Carl Perkins, Secondary	\$ 196,025
Total Carl Perkins, Secondary	<u>\$ 196,025</u>
3221, Adult Education	
Adult Education & Family Literacy	\$ 203,888
Total Adult Education	<u>\$ 203,888</u>
3225 Title II, Part A	
Estimated Roll of 2016-2017	TBD
Title II	\$ 849,045
Total Title II	<u>\$ 849,045</u>
3230, Individuals with Disabilities Act:	
Estimated Roll of 2016-2017 IDEA Part B, Entitlement	TBD
Estimated Roll of 2016-2017 IDEA Part B, Preschool	TBD
IDEA Part B, Entitlement	\$ 4,344,844
IDEA Part B, Preschool	\$ 124,650
Total Individuals with Disabilities Act	<u>\$ 4,469,494</u>
3240, Title I	
Estimated Roll of 2016-2017 Title I Basic	TBD
Estimated Roll of 2016-2017 Title I Migrant Education	TBD
Title I Part A, Basic	\$ 5,614,991
Title I Migrant Education	\$ 13,300
Title I School Improvement	\$ 14,728
Total Title I Funds	<u>\$ 5,643,019</u>
3242, 21st Century Schools	
Estimated Roll of 2016-2017	TBD
21st. Century Schools	\$ 156,741
Total Adult Education	<u>\$ 156,741</u>
3280, Federal Through Local	
Estimated Roll of 2016-2017	TBD
SEDNET mini grant 2016-17	\$ 23
Carl Perkins, Post Secondary	\$ 384
Total Federal Through Local	<u>\$ 407</u>
3293, Title III, Part A, English Language Acquisition	
Estimated Roll of 2016-2017	TBD
Title III, Part A, English Language Acquisition	\$ 137,042
Title III Immigrant	\$ 15,538
Total Title III	<u>\$ 152,580</u>



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FOOD SERVICES FUND

FUND 400 FOOD SERVICE BUDGET



School Board of Indian River County, Florida
Special Revenue Fund - Food Service
Revenues
Fiscal Years Ended June 30, 2017 and 2018

	Function	Actual 2015-16	Budget 2016-17	Estimated 2017-18	Increase / (Decrease)	% Change
FEDERAL MONEY RECEIVED THROUGH STATE:						
National School Lunch Act	3261-3	\$ 5,962,554	\$ 5,869,068	\$ 5,694,891	\$ (174,177)	-2.97%
USDA Donated Commodities	3265	515,394	243,234	533,017	289,783	119.14%
Miscellaneous Federal -Summer Feeding Program	3267	224,101	200,000	260,500	60,500	30.25%
Federal through State grant	3268	55,686	34,900	34,900	-	0.00%
Total Federal Sources		<u>\$ 6,757,735</u>	<u>\$ 6,347,202</u>	<u>\$ 6,523,308</u>	<u>\$ 176,107</u>	<u>2.77%</u>
STATE SOURCES:						
Food Service Supplement	3337/3338	\$ 100,218	\$ 98,306	\$ 98,306	\$ -	0.00%
Total State Sources		<u>\$ 100,218</u>	<u>\$ 98,306</u>	<u>\$ 98,306</u>	<u>\$ -</u>	<u>0.00%</u>
LOCAL SOURCES:						
Gifts, Grants and Requests	3440	\$ 22,526	\$ -	\$ -	-	0.00%
Food Service Sales	3451-3457	1,541,587	1,706,125	1,603,723	(102,402)	-6.00%
Miscellaneous Local Revenue	3431-3495	26,978	2,000	2,000	-	0.00%
Total Local Sources		<u>\$ 1,591,091</u>	<u>\$ 1,708,125</u>	<u>\$ 1,605,723</u>	<u>\$ (102,402)</u>	<u>-6.00%</u>
TOTAL REVENUE:		<u>\$ 8,449,044</u>	<u>\$ 8,153,633</u>	<u>\$ 8,227,337</u>	<u>\$ 73,704</u>	<u>0.90%</u>
BALANCE AT BEGINNING OF YEAR						
Nonspendable Fund Balance	2710	\$ 88,553	\$ 110,689	\$ 110,689	\$ -	0.00%
Restricted for Food Service Programs	2720	3,092,074	3,834,005	3,667,549	(166,457)	-4.34%
Total Fund Balance		<u>\$ 3,180,627</u>	<u>\$ 3,944,694</u>	<u>\$ 3,778,238</u>	<u>\$ (166,457)</u>	<u>-4.22%</u>
TOTAL REVENUE AND FUND BALANCE:		<u><u>\$ 11,629,672</u></u>	<u><u>\$ 12,098,327</u></u>	<u><u>\$ 12,005,575</u></u>	<u><u>\$ (92,752)</u></u>	<u><u>-0.77%</u></u>

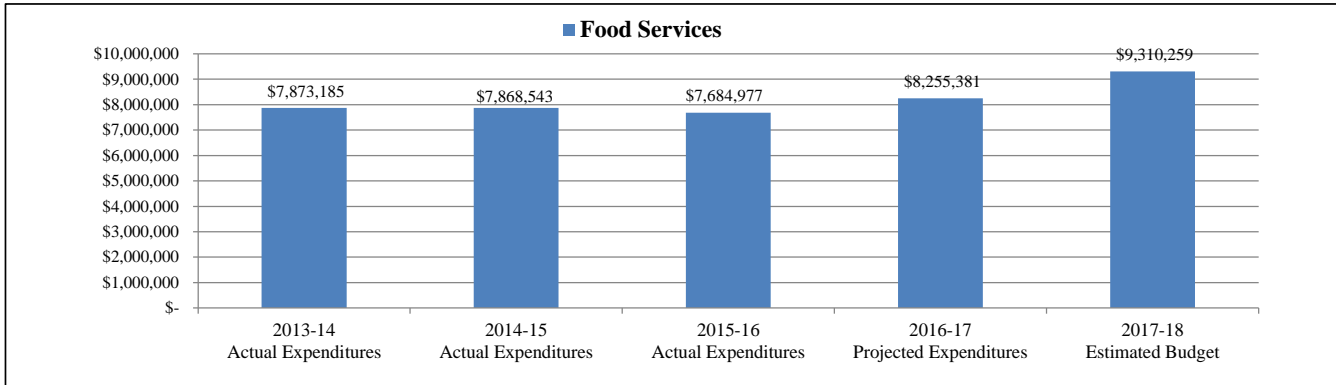
LUNCH & BREAKFAST PRICES:			
	<u>LUNCH</u>		<u>BREAKFAST</u>
K-5	\$ 2.25	\$	1.25
6-8	\$ 2.50	\$	1.25
9-12	\$ 2.50	\$	1.25
Reduced	\$ 0.40	\$	0.30
Adult	\$ 3.25	\$	1.75

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, 2017 and 2018

EXPENDITURES:	Object	Actual 2015-16	Budget 2016-17	Estimated 2017-18	Increase / (Decrease)	% Change
Salaries	100	\$ 2,523,064	\$ 2,604,990	\$ 3,098,945	\$ 493,955	18.96%
Employee Benefits	200	792,456	884,350	1,037,494	153,144	17.32%
Purchased Services	300	116,671	204,114	216,492	12,378	6.06%
Energy Services	400	274,410	263,935	263,494	(441)	-0.17%
Materials and Supplies	500	3,598,074	3,740,269	3,824,338	84,069	2.25%
Capital Outlay	600	74,069	838,284	545,549	(292,735)	-34.92%
Other Expenses	700	306,234	362,035	323,947	(38,088)	-10.52%
Transfer to General	900	0	21,000	0	(21,000)	-100.00%
TOTAL EXPENDITURES:		\$ 7,684,977	\$ 8,918,977	\$ 9,310,259	\$ 391,282	4.39%
FUND BALANCES AT END OF YEAR:						
Nonspendable Fund Balance	2730	\$ 110,689	\$ 110,689	\$ 110,689	\$ 0	0%
Restricted Fund Balance	2720	3,834,005	3,068,661	2,584,627	(484,035)	-15.77%
Total Ending Fund Balance		\$ 3,944,694	\$ 3,179,350	\$ 2,695,316	\$ (484,034)	-15.22%
TOTAL EXPENDITURES AND FUND BALANCE:		\$ 11,629,672	\$ 12,098,327	\$ 12,005,575	\$ (92,752)	-0.77%

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



Food Services

Description	Object Code	2013-14	2014-15	2015-16	2016-17	2017-18	Variance
		Actual Expenditures	Actual Expenditures	Actual Expenditures	Projected Expenditures	Estimated Budget	
Salaries & Wages	1XXX	\$ 2,551,524	\$ 2,569,768	\$ 2,523,064	\$ 2,586,935	\$ 3,098,945	\$ 512,010
Benefits	2XXX	749,276	788,851	792,455.7	877,654.0	1,037,494	159,840.00
Purchased Services	3XXX	114,490	92,187	116,671.1	145,530.0	216,492	70,962.00
Energy Services	4XXX	304,390	302,169	274,409.9	257,319.0	263,494	6,175.00
Materials and Supplies	5XXX	3,784,303	3,706,306	3,598,073.8	3,669,394.0	3,824,338	154,944.00
Capital Outlay	6XXX	168,559	155,351	74,068.8	355,816.0	545,549	189,733.00
Miscellaneous	7XXX	200,643	253,911	306,234.3	341,733.0	323,947	(17,786.00)
	9XXX	0	0	-	21,000.0	0	(21,000.00)
Totals		\$ 7,873,185	\$ 7,868,543	\$ 7,684,977	\$ 8,255,381	\$ 9,310,259	\$1,054,878

Staffing Summary (Full Time Equivalent)

Position Description	2013-14	2014-15	2015-16	2016-17	2017-18	Variance
	Allocation	Allocation	Allocation	Allocation	Allocation	
ACCOUNTS PAYABLE CLERK FOOD SE	1.00	1.00	1.00	1.00	1.00	0.00
CAFETERIA BAKER	9.00	9.00	7.00	3.00	2.00	(1.00)
CAFETERIA COOK	20.00	20.00	19.00	22.00	23.00	1.00
CAFETERIA MANAGER TRAINEE	0.00	2.00	2.00	2.00	3.00	1.00
CAFETERIA WORKER	94.00	102.00	91.00	90.00	92.00	2.00
DIR FOOD & NUTRITION SERVICES	1.00	1.00	1.00	1.00	1.00	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	1.00	1.00	1.00	0.00
FOOD SERVICE APPLICATION CLERK	1.00	1.00	1.00	1.00	1.00	0.00
FOOD SERVICE ASSISTANT	0.00	0.00	3.00	0.00	0.00	0.00
FOOD SERVICE FIELD MANAGER	0.00	0.00	0.00	0.00	0.00	0.00
FOOD SERVICE MANAGER ELEM	13.00	13.00	13.00	13.00	13.00	0.00
FOOD SERVICE MANAGER HIGH SCHO	3.00	3.00	3.00	3.00	3.00	0.00
FOOD SERVICE MANAGER MIDDLE SC	3.00	3.00	3.00	3.00	3.00	0.00
FOOD SERVICE MANAGER, HS W/ELD	1.00	1.00	1.00	1.00	1.00	0.00
FOOD SERVICE SPECIALIST	1.00	1.00	1.00	1.00	1.00	0.00
FOOD & NUTRITION SVCS NUTR SPEC	1.00	1.00	1.00	1.00	1.00	0.00
STUDENT MONITOR	26.00	26.00	26.00	26.00	25.00	(1.00)
SATELLITE WORKER	0.00	0.00	0.00	0.00	4.00	4.00
TRADES TECH	0.00	0.00	0.00	0.00	1.00	1.00
TOTAL NUMBER OF POSITION ALLOCATIONS	175.00	185.00	174.00	169.00	176.00	7.00

DISTRICT SUMMARY BUDGET

SECTION II, FUND 400
Fiscal Year 2017-2018

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	5,829,324	3,753,340	1,166,878	489,223	-	242,101	140,480	37,302
SUPPORT SERVICES:			-	-	-		-		
Pupil Personnel Services	6100	1,515,141	1,115,608	298,584	56,542	-	44,407	-	-
Instructional Media Services	6200	-	-	-	-		-	-	-
Instruction & Curriculum Development	6300	2,406,533	1,830,961	479,194	84,257	-	12,121	-	-
Instructional Staff Training	6400	1,121,913	527,917	144,614	322,454	-	46,959	-	79,969
Instructional Related Technology	6500	-	-	-	-	-	-	-	-
Board of Education	7100	-	-	-	-	-	-	-	-
General Administration	7200	523,382	-	-	-	-	-	-	523,382
School Administration	7300	-	-	-	-	-	-	-	-
Facilities Acquisition & Construction	7400	-	-	-	-	-	-	-	-
Fiscal Services	7500	-	-	-	-	-	-	-	-
Food Service	7600	9,310,260	3,098,945	1,037,494	216,493	263,494	3,824,338	545,549	323,947
Central Services	7700	5,765	4,000	609	1,156	-	-	-	-
Transportation Services	7800	131,404	6,702	759	-	-	-	-	123,943
Operation of Plant	7900	-	-	-	-	-	-	-	-
Maintenance of Plant	8100	-	-	-	-	-	-	-	-
Administrative Technology Services	8200	-	-	-	-	-	-	-	-
Community Services	9100	137,737	85,353	26,173	13,101	-	12,020	-	1,090
Debt Services	9200	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION AND SUPPORT SERVICES		20,981,459	10,422,826	3,154,305	1,183,226	263,494	4,181,946	686,029	1,089,633
Transfers Out	9700	-							
TOTAL APPROPRIATION AND TRANSFERS		20,981,459							

INSURANCE TRUST FUND

**2017-18 Budget
Group Health & Life Insurance
Intenal Service Fund**

ESTIMATED REVENUES				
	Actual	Projected	Proposed	Increase /
	2015-2016	2016-2017	2017-18	(Decrease)
Premium Contributions - Health,	17,151,643	21,044,191	21,352,515	308,324
Federal Medicare Retiree Drug Subsidy & Part D Capitation	414,261	390,617	507,690	117,073
Misc. Income - COBRA/Reinsurance	-	501,701	-	(501,701)
Interest Income	-	6,132	4,000	(2,132)
TOTAL REVENUES	17,565,904	21,942,641	21,864,205	(78,436)
Other Financing Sources:				
Transfer from General Fund	-	2,333,000	1,566,666	(766,334)
Beginning Balances (July 1):				
Reserved Fund Balance			-	-
Unrestricted Fund Balance	203,448	(3,815,150)	(63,953)	3,751,197
Total Net Postion (July 1)	203,448	(3,815,150)	(63,953)	3,751,197
TOTAL ESTIMATED REVENUES AND RETAINED EARNINGS	17,769,352	20,460,491	23,366,918	2,906,427
ESTIMATED EXPENDITURES				
<u>Claims Expense:</u>				
Medical Claims Expense	10,522,119	10,069,964	11,443,089	1,373,125
Prescription Claims Expense - Florida Blue & AmWINS Rx Part D	4,887,930	3,924,253	4,141,840	217,587
Total Projected Claims Expense	15,410,049	13,994,217	15,584,929	1,590,712
CareHere Expenses/Prescriptions & Professional Fees	1,759,752	1,518,694	1,577,638	58,944
CareHere Site Expenses	7,380	7,072	7,000	(72)
	1,767,132	1,525,766	1,584,638	58,872
Total Florida Blue, AmWINSrx & CareHere Expense	17,177,181	15,519,983	17,169,567	1,649,584
<u>Other Expenses - Affordable Care Act</u>				
Patient Center Outcome Research Center Institute Fee - Reinsurance Fee	8,354	67,392	6,833	(60,559)
Total Other Expences - Affordable Care Act	8,354	67,392	6,833	59,038
<u>Other Expenses - FSA and Professional Services</u>				
Salaries and Benefits	190,181	118,234	206,838	88,604
Professional Development	-	-	3,000	3,000
Flexible Spending Accounts	144,902	133,556	170,499	36,943
Dental Insurance	1,345,500	1,399,480	1,349,170	(50,310)
Vision Insurance	139,253	154,462	154,584	122
Reinsurance - Specific Stop Loss	437,402	905,572	895,619	(9,953)
Group Life	514,919	560,645	557,558	(3,087)
Disability Insurance	326,428	431,451	496,485	65,034
Administrative Service Fees (FL Blue & AmWINS Rx)	1,300,382	1,199,725	1,196,919	(2,806)
Employee Assistance Program	-	33,944	34,000	56
Total Professional Services	4,398,967	4,937,069	5,064,672	127,603
TOTAL ESTIMATED EXPENDITURES	21,584,502	20,524,444	22,241,072	1,836,225
Est. Ending Balances (June 30):				
Unrestricted Fund Balance	(3,815,150)	(63,953)	1,125,846	1,070,202
Est. Total Net Position (June 30)	(3,815,150)	(63,953)	1,125,846	1,070,202
TOTAL ESTIMATED EXPENDITURES AND RETAINED EARNINGS	17,769,352	20,460,491	23,366,918	2,906,427

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation
EMPLOYEE BENEFITS SPECIALIST	0.80	0.80	0.80	0.80	1.00
SENIOR ACCOUNTANT	1.00	1.00	1.00	1.00	1.00
ADMIN ASST BENEFITS	1.00	1.00	1.00	1.00	1.00
ADMIN AST RISK MNGMT/BENEFITS	0.00	0.00	0.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	2.80	2.80	2.80	3.80	3.00

ENTERPRISE FUND

School Board of Indian River County, Florida
Enterprise Fund - Extended Day Program Budget
Fiscal Years Ended June 30, 2017 and 2018

	Object / Function	Actual 2015-16	Budget 2016-17	Projected 2017-18	Increase / (Decrease)	% Change
LOCAL SOURCES:						
Interest on Investments	3431	\$ 1,902	\$ 900	\$ 900	\$ -	0.00%
Charges for Services	3473	808,747	797,289	807,900	10,611	1.33%
Total Local Sources		\$ 810,649	\$ 798,189	\$ 808,800	\$ 10,611	1.33%
					\$ -	
TOTAL ESTIMATED REVENUE:		\$ 810,649	\$ 798,189	\$ 808,800	\$ 10,611	1.33%
					\$ -	
BALANCE AT BEGINNING OF YEAR:					0	
Net Assets (July 1)	2790	\$ 421,903	\$ 400,525	\$ 387,875	\$ (12,650)	-3.16%
TOTAL ESTIMATED REVENUE AND NET ASSETS:		<u>\$ 1,232,552</u>	<u>\$ 1,198,714</u>	<u>\$ 1,196,675</u>	<u>\$ (2,039)</u>	-0.17%
ESTIMATED EXPENDITURES:						
Salaries	100	\$ 549,795	\$ 580,250	\$ 573,394	\$ (6,856)	-1.18%
Employee Benefits	200	173,958	109,386	108,327	(1,059)	-0.97%
Purchased Services	300	40,338	54,466	60,800	6,334	11.63%
Materials and Supplies	500	64,307	66,162	62,300	(3,862)	-5.84%
Capital Outlay	600	3,325	271	300	29	10.70%
Other Expenses	700	304	304	500	196	64.47%
TOTAL EXPENDITURES		\$ 832,027	\$ 810,839	\$ 805,621	\$ (5,218)	-0.64%
BALANCE AT END OF YEAR:						
Net Assets (June 30)	2790	\$ 400,525	\$ 387,875	\$ 391,054	\$ 3,179	0.82%
TOTAL EXPENDITURES AND NET ASSETS:		<u>\$ 1,232,552</u>	<u>\$ 1,198,714</u>	<u>\$ 1,196,675</u>	<u>\$ (2,039)</u>	-0.17%

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation
BOOKKEEPER EXTENDED DAY	1.00	1.00	1.00	1.00	1.00
SUPERVISOR EXTENDED DAY	1.00	1.00	1.00	1.00	1.00
EDUCATION TECHNOLOGY SPECIALIST	0.10	0.10	0.10	0.00	0.00
EXTENDED DAY STUDENT	1.00	1.00	1.00	0.00	0.00
SUPERVISOR EXTENDED DAY 21ST CENTURY	0.00	0.00	0.00	0.40	0.40
TOTAL NUMBER OF POSITION ALLOCATIONS	3.10	3.10	3.10	2.40	2.40

BUDGET CALENDAR

**INDIAN RIVER COUNTY SCHOOL BOARD
TRUTH IN MILLAGE
RECOMMENDED TIMETABLE FOR
BOARD WORKSHOPS & PUBLIC HEARINGS
FY 2017/2018**

**Note: TRIM timetable is based on the Property Appraiser certification of the tax roll on July 1, 2017
If the Property Appraiser certifies the tax roll after July 1st this timeline may need to be revised.

<u>DATE</u>	<u>TIME</u>	<u>FORMAT</u>	<u>ACTIVITY</u>
March 28, 2017 (Tuesday)	1:00 PM	WORKSHOP	Update on 2016/17 Budget Update on 2017/18 Budget impactors
April 25, 2017 (Tuesday)	1:00 PM	WORKSHOP	Board Workshop on 2017/18 Budget Priorities and recommendations Update on 2017/18 Budget impactors
May 23, 2017 (Tuesday)	1:00PM	WORKSHOP	Board Workshop on 2017/18 Budget Priorities and recommendations Review of Final Legislative Conference Report
June 27, 2017 (Tuesday)	1:00 PM	WORKSHOP	Board Workshop on 2017/18 Budget Priorities, recommendations
July 1, 2017 (Saturday)			Property Appraiser certifies Tax Roll no later than July 1 (Form DR-420S Certification of Taxable Value)
July 19, 2017 (Wednesday)			Florida Department of Education computes required local effort (RLE) millage and certifies rate to each school district no later than July 19
July 20, 2017 (Thursday)	5:01 PM	SPECIAL BOARD MEETING	Review of the 2017-18 Proposed Tentative Budget prior to advertising
July 20, 2017 (Thursday)	5:01 PM	SPECIAL BOARD MEETING	Superintendent submits a <i>proposed</i> budget to the School Board for approval prior to advertising. School Board approval to advertise the Tentative Budget and Proposed Millage Levy
July 22, 2017 (Saturday)			District staff publishes required tentative TRIM advertisements. <ul style="list-style-type: none"> • Ad must run no later than 29th day • Ad must also include “to adopt” proposed millage of capital outlay with prioritized list of projects
July 25, 2017 (Tuesday)	5:01 PM	PUBLIC HEARING	School Board tentatively adopts millage and budget at this tentative hearing. <ul style="list-style-type: none"> • Hearing must be held 2-5 days after advertisement runs in the newspaper
July 26, 2017 (Wednesday)			District staff advises the Property Appraiser (by E-TRIM) and written notice to the Tax Collector’s Office of the proposed millage roll-back rate, and the time, date, and place of the final budget Hearing. (Certified DR-420S)

September 7, 2017 (Thursday)	5:01 PM	PUBLIC HEARING	Special School Board meeting to approve the 2016-17 Annual Financial Report (AFR), approve to transmit the Program Cost Report, and to approve the Final Budget amendments of FY 2016-17 <ul style="list-style-type: none"> • This meeting must precede the Final Budget Hearing
September 11, 2017 (Monday)			District staff will forward the adopted millage resolution to Property Appraiser, Tax Collector, and the Department of Revenue. <ul style="list-style-type: none"> • This is required by the Department of Education and must be done
September 11, 2017 (Monday)			District staff will transmit/submit approved adopted budget, AFR, and Program Cost Report to Department of Education (DOE) <ul style="list-style-type: none"> • Legal due date to the DOE is September 11
October 6, 2017 (Friday)			District staff will certify TRIM Compliance to the Department of Revenue and Department of Education <ul style="list-style-type: none"> • This must be done within 30 days of budget adoption

WHO TO CALL FOR PROGRAM INFORMATION

	Person to Call	Phone
Adult & Vocational Education	Christi Shields	564-4995
Alternative Education	Pamela Dampier	564-3014
Budget, General Information	Carter Morrison	564-3180
Capital Outlay Budget (Fund 300)	Jon Teske	564-5019
Debt Service Budget (Fund 200)	Carter Morrison	564-3180
Employee Statistics	Edwina Suit	564-3137
Exceptional Education	Heather Stanford	564-5932
Federal Funding	Karen Malits	564-3038
Formulas, Staffing	Mike Smeltzer	564-3062
FTE Statistics	Carter Morrison	564-3180
Insurance (Fund 700)	Carter Morrison	564-3180
Internal Accounts	Carter Morrison	564-3180
Operating Budget (Fund 100)	Carter Morrison	564-3180
Payroll Information	Kathleen Ritch	564-3068
Purchasing	Jeffery Carver	564-5050
School Food Service (Fund 410)	Patrick McCarty	564-4981

BUDGET SUMMARY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL DISTRICT OF INDIAN RIVER
COUNTY ARE 4.9% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES
FISCAL YEAR 2017-2018

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort	4.305 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)	0.5000	Total Millage	7.053

	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	INTERNAL SERVICE	ENTERPRISE FUND	TOTAL ALL FUNDS
ESTIMATED REVENUES:							
Federal Sources	\$ 515,000	\$ 1,418,041	\$ -	\$ 18,194,507	\$ -	\$ -	\$ 20,127,548
State Sources	45,302,024	568,323	859,216	98,306	-	-	\$ 46,827,869
Local Sources	97,720,767	20,200	26,601,930	1,605,723	21,864,205	808,800	\$ 148,621,625
TOTAL REVENUES	143,537,791	2,006,564	27,461,146	19,898,536	21,864,205	808,800	\$ 215,577,042
Transfers In	5,383,949	12,238,364	-	-	1,566,666	-	\$ 19,188,979
Nonrevenue Sources	135,000	-	-	-	-	-	\$ 135,000
Fund Balances - July 1, 2017	24,903,801	8,715,648	5,891,486	3,778,238	(63,953)	387,875	\$ 43,613,095
TOTAL REVENUES AND BALANCES	\$ 173,960,541	\$ 22,960,576	\$ 33,352,632	\$ 23,676,774	\$ 23,366,918	\$ 1,196,675	\$ 278,514,116

EXPENDITURES

Instruction	\$ 101,458,439	\$ -	\$ -	5,829,324	\$ -	\$ -	\$ 107,287,763
Pupil Personnel Services	3,815,371	-	-	1,515,141	-	-	\$ 5,330,512
Instructional Media Services	1,842,884	-	-	-	-	-	\$ 1,842,884
Instructional & Curriculum Development	4,197,870	-	-	2,406,533	-	-	\$ 6,604,403
Instructional Staff Training	1,777,293	-	-	1,121,913	-	-	\$ 2,899,206
Instructional Technology	10,308,210	-	-	-	-	-	\$ 10,308,210
Board of Education	2,158,027	-	-	-	-	-	\$ 2,158,027
General Administration	887,417	-	-	523,382	-	-	\$ 1,410,799
School Administration	9,126,578	-	-	-	-	-	\$ 9,126,578
Facilities Acquisition & Construction	628,305	-	15,497,579	-	-	-	\$ 16,125,884
Fiscal Services	1,180,893	-	-	-	-	-	\$ 1,180,893
Food Services	-	-	-	9,310,260	-	-	\$ 9,310,260
Central Services	2,384,835	-	-	5,765	22,241,072	-	\$ 24,631,672
Pupil Transportation Services	4,763,248	-	-	131,404	-	-	\$ 4,894,652
Operation of Plant	12,478,414	-	-	-	-	-	\$ 12,478,414
Maintenance of Plant	2,762,313	-	-	-	-	-	\$ 2,762,313
Administrative Technology	3,474,650	-	-	-	-	-	\$ 3,474,650
Community Services	-	-	-	137,737	-	805,621	\$ 943,358
Debt Service	94,155	13,060,217	-	-	-	-	\$ 13,154,372
TOTAL EXPENDITURES	\$ 163,338,902	\$ 13,060,217	\$ 15,497,579	\$ 20,981,459	\$ 22,241,072	\$ 805,621	\$ 235,924,850
Transfers Out	\$ 2,433,926	\$ -	\$ 16,755,053	\$ -	\$ -	\$ -	\$ 19,188,979
Fund Balances - June 30, 2018	\$ 8,187,713	\$ 9,900,359	\$ 1,100,000	\$ 2,695,315	\$ 1,125,846	\$ 391,054	\$ 23,400,287
TOTAL EXPENDITURES, TRANSFERS & BALANCES	\$ 173,960,541	\$ 22,960,576	\$ 33,352,632	\$ 23,676,774	\$ 23,366,918	\$ 1,196,675	\$ 278,514,116

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

From: [Jackson, Tara](#) on behalf of [Champion, Linda](#)

To: [Alachua - Karen Clarke](#); [Baker - Sherrie Raulerson](#); [Bay - William Husfelt](#); [Bradford - Stacey Shuford Creighton](#); [Brevard - Dr. Desmond K. Blackburn](#); [Broward - Robert Runcie](#); [Calhoun - Ralph Yoder](#); [Charlotte - Steve Dionisio](#); [Citrus - Sandra C. Himmel](#); [Clay - Addison Davis](#); [Collier - Kamela Patton](#); [Columbia - Alex "Lex" Carswell, Jr.](#); [Dade - Mr. Alberto Carvalho](#); [DeSoto - Adrian Cline](#); [Dixie - Mike Thomas](#) (michaelthomas@dixie.k12.fl.us); [Duval - Dr. Patricia Willis](#); [Escambia - Malcolm Thomas](#); [FAMU - Dr. Kirk Gavin](#); [FAU - Dr. Valerie Bristor](#); [Flagler - James Tager](#); [FLVS - Ron Blocker](#); [Franklin - Traci Moses](#); [FSD&B - Jeanette Prickett](#); [FSU - Dr. Stacy Chambers](#); [Gadsden - Roger Milton](#); [Gilchrist - Robert Rankin](#); [Glades - Scott Bass](#); [Gulf - James Norton](#); [Hamilton - Rex Mitchell](#); [Hardee - Bob Shayman](#); [Hendry - Paul K. Puletti](#); [Hernando - Dr. Lori Romano](#); [Highlands - Brenda Longshore](#); [Hillsborough - Jeff Eakins](#); [Holmes - Terry Mears](#); [Rendell, Mark](#); [Jackson - Larry Moore](#); [Jefferson - Marianne Arbulu](#); [Lafayette - Robert Edwards](#); [Lake - Diane Kornegay](#); [Lee - Dr. Gregory Adkins](#); [Leon - Rocky Hanna](#); [Levy - Jeffery Edison](#); [Liberty - David Summers](#); [Madison - Dr. Karen Pickles](#); [Manatee - Dr. Diana Greene](#); [Marion - Dr. Heidi Maier](#); [Martin - Laurie Gaylord](#); [Monroe - Mark Porter](#); [Nassau - Kathy Burns](#); [Okaloosa - Mary Beth Jackson](#); [Okeechobee - Mr. Ken Kenworthy](#); [Orange - Dr. Barbara Jenkins](#); [Osceola - Dr. Debra Pace](#); [Palm Beach - Dr. Robert Avossa](#); [Pasco - Kurt Browning](#); [Pinellas - Dr. Michael Grego](#); [Polk - Jacqueline Byrd](#); [Putnam - Rick Surrency](#); [Santa Rosa - Tim Wyrosdick](#); [Sarasota - Todd Bowden](#); [Seminole - Walt Griffin](#); [St. Johns - Tim Forson](#); [St. Lucie - Wayne Gent](#); [Sumter - Richard "Rick" A. Shirley](#); [Suwannee - Ted Roush](#); [Taylor - Danny Glover](#); [UF - Dr. Lynda Hayes](#); [UF - Lisa Clemons](#); [Union - Carlton Faulk](#); [Volusia - James T. Russell](#); [Wakulla - Robert Pearce](#); [Walton - Russell Hughes](#); [Washington - Joseph Taylor](#)

Cc: [Alachua - Alex Rella](#); [Baker - Marcelle Richardson](#); [Bay - Jess Snyder](#); [Bradford - John Valinski](#); [Brevard - Pennie Zuercher](#); [Broward - I. Benjamin Leong](#); [Broward - Judith Marte](#); [Broward - Ruth Mirailh](#); [Calhoun - Elaine Barber](#) (effective March 2014); [Charlotte - Greg Griner](#); [Citrus - Tammy Wilson](#); [Clay - Susan Legutko](#); [Collier - Robert \(Bob\) Spencer](#); [Columbia - Bonnie Penner](#); [Dade - Ron Steiger](#); [DeSoto - Laurie Albritton](#); [Dixie - Tonya Howell](#); [Duval - LaTrell Edwards](#); [Duval - Ronald Fagan](#); [Escambia - Terry St. Cyr](#); [FAMU - Denatra Lewis](#); [FAU - Dr. Joel Herbst](#); [Flagler - Tom Tant](#); [FLVS - John Pavelchak](#); [Franklin - Shannon Venable](#); [FSU - Sue Weathersbee](#); [Gadsden - Bonnie Wood](#); [Gadsden - Kimberly Ferree](#); [Gilchrist - David Dose](#); [Glades - Sue Woodward](#); [Gulf - Sissy Worley](#); [Hamilton - Michael Vinson](#); [Hardee - Greg Harrelson](#); [Hendry - Michael Yanosik](#); [Hernando - Kendra Sittig](#); [Hernando - Joyce McIntyre](#); [Highlands - Mike Averyt](#); [Hillsborough - Gretchen Saunders](#); [Holmes - Kelly Leavins](#); [Morrison - Carter](#); [Jackson - Kathy Sneads](#); [Jefferson - Jeanie Walker](#); [Lafayette - Tammi Maund](#); [Lake - Carol MacLeod](#); [Lee - Ami Desamours](#); [Leon - Merrill Wimberley](#); [Levy - Anna Kroll](#); [Levy - Kimberly Lake](#); [Liberty - Sheila Hall](#); [Madison - Mary Loughran](#); [Madison - Walter Copeland](#); [Manatee - Rebecca Roberts](#); [Marion - Theresa Boston-Ellis](#); [Martin - Helene DiBarto](#); [Monroe - James Drake](#); [Nassau - Susan Farmer](#); [Okaloosa - Rita Scallan](#); [Okeechobee - Corey Wheeler](#); [Orange - Dale Kelly](#); [Osceola - Sarah Graber](#); [Palm Beach - Michael Burke](#); [Pasco - Olga Swinson](#); [Pinellas - Kevin Smith](#); [Polk - Michael Perrone](#); [Putnam - Rhonda D. Odom](#); [Santa Rosa - Susan McCole](#); [Sarasota - Mitsi Corcoran](#); [Seminole - Bill Kelly](#); [St. Johns County - Michael Degutis](#); [St. Lucie - Tim Barger](#); [Sumter - Debbie Smith](#); [Suwannee - Vickie Music DePratter](#); [Taylor - Ashley Valentine](#); [UF Lab - Lisa Rankan-Tillett](#); [Union - Renae Prevatt](#); [Volusia - Debra Muller](#); [Wakulla - Randy Beach](#); [Walton - Debra Noyes](#); [Washington - Lucy Carmichael](#)

Subject: Certification of the 2017-18 School District Millage Rates and Prior Period Funding Adjustment Millage

Date: [Tuesday, July 18, 2017 10:30:34 AM](#)

Attachments: [image001.png](#)
[Certification of the 2017-18 School District Millage Rates and Prior Period Funding Adjustment Millage.pdf](#)
[2017-18 Millage Certification Attachment 1.pdf](#)
[Prior Period Millage Adjustment for 2017-18 Second Calculation.pdf](#)



State Board of Education


Marva Johnson, *Chair*
Andy Tuck, *Vice Chair*
Members
Gary Chartrand
Tom Grady
Rebecca Fishman Lipsey
Michael Olenick

Pam Stewart
Commissioner of Education

CONTACT PERSONS:

NAME: Linda Champion
Mark Eggers
PHONE: 850-245-0406
850-245-0405

MEMORANDUM

TO: District School Superintendents
FROM: Pam Stewart 
DATE: July 17, 2017

SUBJECT: Certification of the 2017-18 School District Millage Rates and Prior Period Funding Adjustment Millage

On July 13, 2017, the Florida Department of Revenue certified to me the 2017 estimate of the tax roll that is the basis for determining the Required Local Effort (RLE) millage rate in the Florida Education Finance Program (FEFP). Also certified were the 2015 and 2016 final tax rolls, which are used to calculate the Prior Period Funding Adjustment Millage (PPFAM) pursuant to section 1011.62(4)(e), Florida Statutes (F.S.). As required by section 1011.62(4)(a) and (b), F.S., the 2017-18 RLE millage rates for school districts are certified to be the rates shown on Attachment 1. The statewide average millage rate is 4.308. In addition to the RLE millage rates, Attachment 1 includes the 2017 certified tax roll, the calculated required local tax amount and the PPFAM millage rates. Also included are summary pages from the 2017-18 FEFP Second Calculation. Districts are required to levy the PPFAM millage in addition to the RLE millage.

Attachment 2 includes the 2015 and 2016 tax rolls for school districts, which have been finalized since July 11, 2016, along with the PPFAM calculations. The PPFAM offsets the unrealized RLE revenue resulting from a tax roll decrease that occurs when the certified final tax roll is less than the tax roll used in the FEFP calculation. In addition, if a final taxable value has not been certified for a prior year, the PPFAM is levied in an amount equal to 75 percent of a district's most recent unrealized RLE for which a PPFAM was determined. The 2017 PPFAM has been adjusted to include any shortfall or surplus in the prior-period unrealized RLE funds that were levied for this purpose in 2016-17. Pursuant to section 1011.62(4)(e)2.c., F.S., a reduction made as a result of a surplus may not exceed the 2017 PPFAM millage that was calculated prior to making the surplus adjustment. Any surplus reduction not made because of this limitation is carried forward to the subsequent fiscal year.

PS/jb

Attachments

cc: District School Finance Officers



Marva Johnson, *Chair*
Andy Tuck, *Vice Chair*
Members
Gary Chartrand
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PS/jb

Attachments

cc: District School Finance Officers



CERTIFICATION OF SCHOOL TAXABLE VALUE

Reset Form

Print Form

DR-420S
R. 5/13
Rule 12D-16.002, FAC
Effective 5/13
Provisional

Year : 2017	County : INDIAN RIVER
-------------	-----------------------

Name of School District :
INDIAN RIVER CO SCHOOL DIST

SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	\$	17,097,163,584	(1)
2.	Current year taxable value of personal property for operating purposes	\$	560,681,073	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	20,455,257	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	17,678,299,914	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	275,366,409	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	17,402,933,505	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	16,381,826,116	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		(8)

SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :	
	Electronically Certified by Property Appraiser		6/26/2017 4:46 PM	

SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER

Local board millage includes discretionary and capital outlay.

9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	4.5620	per \$1,000	(9)	
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.8480	per \$1,000	(10)	
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$	74,733,891	(11)	
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	46,655,441	(12)	
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	121,389,332	(13)	
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	4.2943	per \$1,000	(14)	
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.6809	per \$1,000	(15)	
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	4.3050	per \$1,000	(16)	
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage
	1.5000	0.7480	0.0000		0.5000
		Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>		2.7480 per \$1,000	(17)

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 76,105,081	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 48,579,968	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 124,685,049	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>	0.25 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i>	1.12 %	(22)

Final public budget hearing	Date : 9/7/2017	Time : 5:01 PM	Place : 6500 57th Street, Vero Beach, Florida, 32967
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S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Title : DR. MARK J. RENDELL, SUPERINTENDENT		Contact Name And Contact Title : CARTER MORRISON, ASST SUPT FOR FINANCE/CFO		
	Mailing Address : 6500 57th STREET		Physical Address : 6500 57th STREET		
	City, State, Zip : VERO BEACH, FL 32967		Phone Number : 7725643180	Fax Number : 7725643037	

Continued on page 3

Prior Period Funding Adjustment Millage - Page 1

District	2015-16 School Taxable Value	2015-16 RLE Millage	2015-16 Required Local Effort	Final 2015-16 Tax Roll Finalized After 7/1/2015	Post Value Assessment Board Required Local Effort	2015-16 Unrealized RLE Funds
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	13,243,573,055	5.089	64,700,682			
2 Baker	873,648,891	4.841	4,060,161			
3 Bay	15,680,709,298	4.953	74,559,891			
4 Bradford	937,953,314	4.984	4,487,769			
5 Brevard	33,184,902,204	5.024	160,052,111			
6 Broward	164,682,766,157	4.925	778,620,118	163,625,981,734	773,623,642	4,996,476
7 Calhoun	447,224,362	4.753	2,040,631			
8 Charlotte	14,691,632,256	4.949	69,800,533			
9 Citrus	8,861,423,299	4.918	41,837,261			
10 Clay	9,952,760,388	4.889	46,712,684			
11 Collier	74,516,479,122	3.229	230,989,163			
12 Columbia	2,622,522,192	4.851	12,212,981			
13 Miami-Dade	262,127,456,888	5.052	1,271,297,196	254,802,910,519	1,235,773,732	35,523,464
14 DeSoto	1,452,151,527	4.891	6,818,374			
15 Dixie	516,489,227	4.698	2,329,408			
16 Duval	57,541,925,181	4.867	268,854,288			
17 Escambia	16,425,833,308	4.994	78,749,387			
18 Flagler	7,950,953,355	5.004	38,195,108			
19 Franklin	1,800,387,015	3.551	6,137,447			
20 Gadsden	1,485,838,828	4.813	6,865,289			
21 Gilchrist	662,506,024	5.000	3,180,029			
22 Glades	598,217,296	4.796	2,754,288			
23 Gulf	1,485,031,253	5.132	7,316,333			
24 Hamilton	756,385,390	4.859	3,528,266			
25 Hardee	1,599,264,777	4.839	7,429,289			
26 Hendry	1,911,969,802	4.933	9,054,477			
27 Hernando	8,420,099,226	4.948	39,996,145			
28 Highlands	4,851,078,758	4.937	22,991,785			
29 Hillsborough	80,545,571,481	4.999	386,541,419			
30 Holmes	492,342,611	4.923	2,326,851			
31 Indian River	15,406,231,597	5.090	75,281,010			
32 Jackson	1,629,471,251	4.912	7,683,804			
33 Jefferson	613,492,107	4.937	2,907,658			
34 Lafayette	271,097,030	4.840	1,259,625			
35 Lake	18,270,147,621	4.949	86,802,202			
36 Lee	69,129,597,816	5.019	333,082,993			
37 Leon	15,766,294,589	4.949	74,906,296			
38 Levy	1,764,048,130	4.974	8,423,400			
39 Liberty	234,685,541	4.786	1,078,277			
40 Madison	695,726,912	5.032	3,360,862			
41 Manatee	30,521,065,411	5.018	147,028,518			
42 Marion	16,594,463,959	4.894	77,964,774			
43 Martin	20,164,343,363	4.848	93,846,467			
44 Monroe	23,625,229,580	1.802	40,869,757			
45 Nassau	7,383,469,759	5.004	35,469,007			
46 Okaloosa	16,136,615,788	5.030	77,920,490			
47 Okeechobee	1,685,662,603	4.954	8,016,742			
48 Orange	112,367,727,731	4.957	534,726,553			
49 Osceola	21,129,933,005	5.009	101,606,241			
50 Palm Beach	165,191,584,364	5.003	793,395,357			
51 Pasco	23,586,155,476	4.861	110,066,210	23,633,468,723	110,287,000	0
52 Pinellas	69,844,411,317	5.014	336,191,883			
53 Polk	29,712,137,509	4.901	139,794,418			
54 Putnam	3,628,837,889	4.676	16,289,708			
55 St. Johns	22,016,436,261	4.979	105,235,043			
56 St. Lucie	18,176,136,407	5.035	87,856,173			
57 Santa Rosa	8,901,431,536	5.047	43,128,504			
58 Sarasota	50,390,251,295	4.504	217,879,384			
59 Seminole	29,890,095,402	4.895	140,459,536			
60 Sumter	10,761,996,128	3.791	39,166,778			
61 Suwannee	1,645,867,094	4.722	7,460,913			
62 Taylor	1,386,742,673	4.925	6,556,519			
63 Union	253,580,896	4.931	1,200,391			
64 Volusia	30,513,634,131	4.944	144,825,031			
65 Wakulla	1,189,253,057	5.127	5,853,408			
66 Walton	15,149,432,487	2.707	39,369,133			
67 Washington	909,411,104	5.026	4,387,872			
68 Washington Special						
69 FAMU Lab School						
70 FAU Palm Beach						
71 FAU St Lucie						
72 FSU Broward						
73 FSU Leon						
74 UF Lab School						
75 Virtual School						

Prior Period Funding Adjustment Millage - Page 2

District	2016-17	2016-17	2016-17	Final	Post Value	2016-17
	School Taxable Value			RLE Millage		
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	13,844,431,764	4.673	62,107,228	13,821,410,781	62,003,954	103,274
2 Baker	898,191,209	4.473	3,856,905	915,256,590	3,930,185	0
3 Bay	16,100,077,896	4.525	69,938,738	16,144,181,171	70,130,323	0
4 Bradford	964,488,653	4.643	4,298,996	967,367,857	4,311,829	0
5 Brevard	35,873,682,910	4.662	160,553,385	35,807,243,742	160,256,036	297,349
6 Broward	178,803,811,309	4.536	778,611,925			
7 Calhoun	449,888,788	4.441	1,918,038	449,708,602	1,917,270	768
8 Charlotte	15,731,615,470	4.672	70,558,183	15,753,930,776	70,658,270	0
9 Citrus	9,074,017,367	4.643	40,445,436	9,069,466,141	40,425,150	20,286
10 Clay	10,479,541,597	4.504	45,311,861	10,466,452,401	45,255,266	56,595
11 Collier	82,539,106,094	2.995	237,316,438	82,477,055,587	237,138,030	178,408
12 Columbia	2,664,571,401	4.504	11,521,180	2,660,437,780	11,503,307	17,873
13 Miami-Dade	284,845,924,926	4.795	1,311,202,762	278,322,529,881	1,281,174,270	30,028,492
14 DeSoto	1,501,870,003	4.584	6,609,189	1,529,854,652	6,732,340	0
15 Dixie	526,698,848	4.674	2,363,319	528,658,948	2,372,114	0
16 Duval	60,254,060,665	4.527	261,859,327	60,065,263,972	261,038,832	820,495
17 Escambia	17,105,353,677	4.663	76,571,774	17,066,661,790	76,398,570	173,204
18 Flagler	8,434,381,633	4.697	38,031,639	8,399,803,702	37,875,723	155,916
19 Franklin	1,884,562,179	3.502	6,335,747	1,891,574,213	6,359,321	0
20 Gadsden	1,480,890,349	4.531	6,441,518	1,491,453,963	6,487,467	0
21 Gilchrist	671,995,369	4.598	2,966,241	677,497,255	2,990,527	0
22 Glades	614,615,474	4.492	2,650,419	613,130,250	2,644,014	6,405
23 Gulf	1,594,396,993	4.633	7,091,368	1,594,257,591	7,090,748	620
24 Hamilton	766,925,109	4.588	3,377,906	779,293,894	3,432,384	0
25 Hardee	1,593,913,055	4.722	7,225,399	1,609,395,707	7,295,584	0
26 Hendry	1,953,413,364	4.658	8,735,039	1,937,328,367	8,663,113	71,926
27 Hernando	8,625,230,211	4.603	38,113,857	8,747,603,307	38,654,609	0
28 Highlands	5,071,954,922	4.708	22,923,613	5,072,593,049	22,926,497	0
29 Hillsborough	86,673,370,401	4.652	387,076,338	86,758,386,372	387,456,013	0
30 Holmes	507,913,226	4.689	2,286,341	504,856,695	2,272,582	13,759
31 Indian River	16,421,005,663	4.543	71,616,604	16,381,826,116	71,445,731	170,873
32 Jackson	1,645,002,214	4.582	7,235,904	1,655,313,490	7,281,261	0
33 Jefferson	609,094,583	4.602	2,690,931	628,555,196	2,776,907	0
34 Lafayette	274,217,572	4.533	1,193,307	277,647,972	1,208,235	0
35 Lake	19,384,233,816	4.614	85,861,301	19,269,193,798	85,351,738	509,563
36 Lee	75,824,368,848	4.729	344,230,503	75,514,822,478	342,825,212	1,405,291
37 Leon	16,201,569,674	4.583	71,281,722	16,171,924,912	71,151,295	130,427
38 Levy	1,795,424,606	4.628	7,976,856	1,798,207,704	7,989,221	0
39 Liberty	243,449,945	4.470	1,044,692	243,579,859	1,045,250	0
40 Madison	723,236,602	4.673	3,244,497	713,256,565	3,199,726	44,771
41 Manatee	33,138,246,683	4.672	148,629,013	33,114,649,234	148,523,176	105,837
42 Marion	17,291,419,336	4.628	76,823,701	17,239,785,905	76,594,300	229,401
43 Martin	21,187,422,303	4.614	93,848,416	21,094,568,330	93,437,125	411,291
44 Monroe	24,961,179,444	1.721	41,239,862	25,155,015,153	41,560,110	0
45 Nassau	7,851,958,211	4.638	34,960,687	7,807,350,017	34,762,070	198,617
46 Okaloosa	16,797,558,869	4.658	75,113,308	16,795,872,403	75,105,767	7,541
47 Okeechobee	1,775,534,174	4.604	7,847,577	1,796,387,421	7,939,745	0
48 Orange	121,956,624,029	4.563	534,228,552	121,086,569,277	530,417,295	3,811,257
49 Osceola	22,494,745,613	4.643	100,265,380	22,495,710,115	100,269,679	0
50 Palm Beach	178,613,927,082	4.563	782,414,735	178,279,408,937	780,949,385	1,465,350
51 Pasco	25,243,564,952	4.525	109,658,046	25,269,090,310	109,768,928	0
52 Pinellas	74,769,722,195	4.562	327,455,494	74,667,304,252	327,006,952	448,542
53 Polk	31,609,566,863	4.547	137,979,553	31,540,751,830	137,679,167	300,386
54 Putnam	3,645,953,854	4.552	15,932,527	3,659,886,463	15,993,411	0
55 St. Johns	23,937,819,882	4.619	106,146,038	23,943,597,414	106,171,657	0
56 St. Lucie	19,771,067,271	4.662	88,485,807	19,842,348,865	88,804,829	0
57 Santa Rosa	9,466,965,960	4.692	42,642,244	9,409,125,123	42,381,710	260,534
58 Sarasota	54,838,821,256	4.178	219,951,931	54,846,630,663	219,983,254	0
59 Seminole	31,386,022,016	4.599	138,570,543	31,319,417,801	138,276,482	294,061
60 Sumter	11,434,586,065	3.568	39,166,659	11,456,075,494	39,240,266	0
61 Suwannee	1,723,056,704	4.532	7,496,537	1,790,204,658	7,788,679	0
62 Taylor	1,354,121,462	4.534	5,894,003	1,360,129,426	5,920,154	0
63 Union	257,803,950	4.628	1,145,392	257,654,270	1,144,727	665
64 Volusia	32,624,888,000	4.600	144,071,505	32,562,727,835	143,797,006	274,499
65 Wakulla	1,220,327,688	4.618	5,410,054	1,218,515,341	5,402,020	8,034
66 Walton	16,874,193,465	2.549	41,291,826	16,871,852,361	41,286,098	5,728
67 Washington	905,538,660	4.685	4,072,751	907,216,239	4,080,296	0
68 Washington Special						
69 FAMU Lab School						
70 FAU Palm Beach						
71 FAU St Lucie						
72 FSU Broward						
73 FSU Leon						
74 UF Lab School						
75 Virtual School						

Prior Period Funding Adjustment Millage - Summary

District	2015-16 Unrealized RLE Funds	2016-17 Unrealized RLE Funds	Sum of Columns 1 and 2	Prior Year Early PPFAM Adjustment	Total Adjusted Unrealized RLE Funds (Col 3 - Col 4)	2017-18 School Taxable Value	Prior Period Funding Adjustment Millage
	-1-	-2-	-3-	-4-	-5-	-6-	-7-
1 Alachua		103,274	103,274		103,274	15,296,680,670	0.007
2 Baker						939,462,215	
3 Bay						16,691,764,799	
4 Bradford						980,884,385	
5 Brevard		297,349	297,349		297,349	38,759,682,715	0.008
6 Broward	4,996,476		4,996,476	6,122,216	(1,125,740)	193,471,849,512	(0.006)
7 Calhoun		768	768		768	450,830,323	0.002
8 Charlotte						17,069,863,012	
9 Citrus		20,286	20,286		20,286	9,482,456,430	0.002
10 Clay		56,595	56,595		56,595	11,149,208,791	0.005
11 Collier		178,408	178,408		178,408	88,650,392,928	0.002
12 Columbia		17,873	17,873		17,873	2,733,072,573	0.007
13 Miami-Dade	35,523,464	30,028,492	65,551,956	21,672,941	43,879,015	305,125,757,799	0.150
14 DeSoto						1,678,605,387	
15 Dixie						528,280,461	
16 Duval		820,495	820,495		820,495	64,320,200,875	0.013
17 Escambia		173,204	173,204		173,204	17,900,851,479	0.010
18 Flagler		155,916	155,916		155,916	8,906,402,211	0.018
19 Franklin						1,944,151,488	
20 Gadsden						1,520,798,787	
21 Gilchrist						710,291,976	
22 Glades		6,405	6,405		6,405	640,625,509	0.010
23 Gulf		620	620		620	1,823,834,953	
24 Hamilton						775,038,498	
25 Hardee						1,611,310,501	
26 Hendry		71,926	71,926		71,926	2,019,244,350	0.037
27 Hernando						9,333,042,344	
28 Highlands						5,169,041,813	
29 Hillsborough						94,188,312,804	
30 Holmes		13,759	13,759		13,759	516,702,629	0.028
31 Indian River		170,873	170,873		170,873	17,678,299,914	0.010
32 Jackson						1,670,048,550	
33 Jefferson						630,569,141	
34 Lafayette						284,541,762	
35 Lake		509,563	509,563		509,563	21,113,566,012	0.025
36 Lee		1,405,291	1,405,291		1,405,291	81,973,613,642	0.018
37 Leon		130,427	130,427		130,427	16,953,001,597	0.008
38 Levy						1,873,722,506	
39 Liberty						248,816,055	
40 Madison		44,771	44,771		44,771	738,377,832	0.063
41 Manatee		105,837	105,837		105,837	35,849,173,561	0.003
42 Marion		229,401	229,401		229,401	18,258,221,824	0.013
43 Martin		411,291	411,291		411,291	22,442,764,243	0.019
44 Monroe						27,428,922,458	
45 Nassau		198,617	198,617		198,617	8,476,613,984	0.024
46 Okaloosa		7,541	7,541		7,541	17,538,866,021	
47 Okeechobee						1,883,689,939	
48 Orange		3,811,257	3,811,257		3,811,257	132,185,903,582	0.030
49 Osceola						24,597,378,050	
50 Palm Beach		1,465,350	1,465,350		1,465,350	190,165,751,792	0.008
51 Pasco				90,986	(90,986)	27,307,574,009	
52 Pinellas		448,542	448,542		448,542	80,533,507,010	0.006
53 Polk		300,386	300,386		300,386	35,068,873,988	0.009
54 Putnam						3,803,972,825	
55 St. Johns						25,826,921,360	
56 St. Lucie						21,313,882,731	
57 Santa Rosa		260,534	260,534		260,534	9,861,255,888	0.028
58 Sarasota						58,860,022,628	
59 Seminole		294,061	294,061		294,061	33,586,360,019	0.009
60 Sumter						11,891,014,524	
61 Suwannee						1,822,179,017	
62 Taylor						1,395,870,491	
63 Union		665	665		665	260,876,415	0.003
64 Volusia		274,499	274,499		274,499	35,019,721,155	0.008
65 Wakulla		8,034	8,034		8,034	1,290,892,456	0.006
66 Walton		5,728	5,728		5,728	18,479,173,592	
67 Washington						916,273,297	
68 Washington Special							
69 FAMU Lab School							
70 FAU Palm Beach							
71 FAU St Lucie							
72 FSU Broward							
73 FSU Leon							
74 UF Lab School							
75 Virtual School							

Potential Additional Prior Period Funding Adjustment Millage Due to Unrealized Tax Roll

District	2015-16	75%	2017-18	Potential
	Adjusted Values For Undecided Rolls	of Previous PPFAM Adjustment	School Taxable Value	Additional Prior Period Funding Adjustment Millage
	-1-	-2-	-3-	-4-
1 Alachua			15,296,680,670	
2 Baker			939,462,215	
3 Bay			16,691,764,799	
4 Bradford			980,884,385	
5 Brevard			38,759,682,715	
6 Broward	4,996,476	3,747,357	193,471,849,512	0.020
7 Calhoun			450,830,323	
8 Charlotte			17,069,863,012	
9 Citrus			9,482,456,430	
10 Clay			11,149,208,791	
11 Collier			88,650,392,928	
12 Columbia			2,733,072,573	
13 Miami-Dade			305,125,757,799	
14 DeSoto			1,678,605,387	
15 Dixie			528,280,461	
16 Duval			64,320,200,875	
17 Escambia			17,900,851,479	
18 Flagler			8,906,402,211	
19 Franklin			1,944,151,488	
20 Gadsden			1,520,798,787	
21 Gilchrist			710,291,976	
22 Glades			640,625,509	
23 Gulf			1,823,834,953	
24 Hamilton			775,038,498	
25 Hardee			1,611,310,501	
26 Hendry			2,019,244,350	
27 Hernando			9,333,042,344	
28 Highlands			5,169,041,813	
29 Hillsborough			94,188,312,804	
30 Holmes			516,702,629	
31 Indian River			17,678,299,914	
32 Jackson			1,670,048,550	
33 Jefferson			630,569,141	
34 Lafayette			284,541,762	
35 Lake			21,113,566,012	
36 Lee			81,973,613,642	
37 Leon			16,953,001,597	
38 Levy			1,873,722,506	
39 Liberty			248,816,055	
40 Madison			738,377,832	
41 Manatee			35,849,173,561	
42 Marion			18,258,221,824	
43 Martin			22,442,764,243	
44 Monroe			27,428,922,458	
45 Nassau			8,476,613,984	
46 Okaloosa			17,538,866,021	
47 Okeechobee			1,883,689,939	
48 Orange			132,185,903,582	
49 Osceola			24,597,378,050	
50 Palm Beach			190,165,751,792	
51 Pasco			27,307,574,009	
52 Pinellas			80,533,507,010	
53 Polk			35,068,873,988	
54 Putnam			3,803,972,825	
55 St. Johns			25,826,921,360	
56 St. Lucie			21,313,882,731	
57 Santa Rosa			9,861,255,888	
58 Sarasota			58,860,022,628	
59 Seminole			33,586,360,019	
60 Sumter			11,891,014,524	
61 Suwannee			1,822,179,017	
62 Taylor			1,395,870,491	
63 Union			260,876,415	
64 Volusia			35,019,721,155	
65 Wakulla			1,290,892,456	
66 Walton			18,479,173,592	
67 Washington			916,273,297	
68 Washington Special				
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RESOLUTION NUMBER 2018-01

WHEREAS, the School Board of Indian River County, Florida, did pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2017 to June 30, 2018; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the School Board adopted the tentative millage rates for the fiscal year 2017-2018 in the amounts of:

DESCRIPTION	Tentative Millage Levy	Proposed Amount To be Raised
Required local Effort including Prior Period Funding Adjustment	4.305	\$73,060,878
Discretionary Operating	0.748	\$12,694,434
Capital Outlay	1.500	\$25,456,752
Discretionary Capital Improvement	0.000	\$0
Additional Voted Millage	0.500	\$8,485,584
Debt Service	0.000	\$0

The total millage rate levied is higher than the roll-back rate by 1.12 percent

NOW THEREFORE, BE IT RESOLVED:

That the School Board of Indian River County, adopted each tentative millage rate for the fiscal year July 1, 2017 to June 30, 2018 on July 25th 2017 by separate vote before adopting the tentative Budget

Chairman

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RESOLUTION NUMBER 2018-02

A RESOLUTION OF THE SCHOOL BOARD OF INDIAN RIVER COUNTY
ADOPTING THE TENTATIVE BUDGET FOR THE FISCAL YEAR 2017-2018

WHEREAS, the School Board of Indian River County, Florida, under Chapters 200 and 1011, Florida Statutes, approved tentative millage rates and the tentative budget for the fiscal year July 1, 2017 to June 30, 2018; and

WHEREAS, the School Board of Indian River County set forth the appropriations and revenue estimate for the budget for the fiscal year 2017-2018.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the School Board adopted the tentative millage rates and the budget in the amount of **\$278,514,116** for the fiscal year 2017-2018

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the School Board of Indian River County, including the millage rates, is adopted by the School Board of Indian River County as a tentative budget for the categories indicated for the fiscal year July 1, 2017 to June 30, 2018.

Chairman

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