

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

If a person decides to appeal any decision made by the Board with respect to any matter considered at these meetings, he will need to ensure that a verbatim record is made which includes the testimony and evidence upon which the appeal is to be made.

Date: Thursday, September 6, 2018

Time: 5:01 p.m.

Room: Joe N. Idlette, Jr. Teacher Education Center (TEC)

**Special Meeting for Adoption of Final Budget Amendments,
Annual Financial Cost Report,
and Categorical Flexibility Spending Resolution; and
Public Hearing on Adoption of 2018-2019 Budget and Millage Rates Agenda**

- I. CALL MEETING TO ORDER
- II. PLEDGE OF ALLEGIANCE TO THE FLAG
- III. PURPOSE OF MEETING – Dr. Rendell
- IV. ADOPTION OF THE ORDER OF THE DAY
- V. CITIZEN INPUT
- VI. Consent Agenda
 - A. Approval of Budget Amendments – Dr. Rendell**
 - Enterprise Fund - Extended Day Program Amendment #1
 - Internal Service - Insurance Fund Amendment #1
 - Debt Service Amendment #1
 - Special Revenue - Food Service Amendment #4
 - Special Revenue – Federal Funds Amendment #3
 - Capital Fund Amendment #4
 - General Fund Amendment #4

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

B. Approval of Annual Financial and Cost Reports for 2017-2018 – Dr. Rendell

The Superintendent recommends approval for Form ESE 145-Annual Financial Report, Form ESE 348-Report of Financial Data, and the Annual Cost Report submission to the Commissioner of Education for the fiscal year ending June 30, 2018. These reports will be available at the time of the meeting. Superintendent recommends approval.

VII. ACTION AGENDA

A. Discussion of Rollback Rate and Proposed 2018-2019 Millage Rates – Dr. Rendell

B. Public Hearing on 2018-2019 Millage Rates – Chairman Frost

C. Approval of Resolution # 2019-05 for Adoption of 2018-2019 Millage Rates – Dr. Rendell

Approval of Millage Rates for 2018-2019 that represent Required Local Effort, Basic Discretionary, Additional Voted, and Capital Outlay by Resolution #2019-05. Superintendent recommends approval.

D. Discussion of 2018-2019 Budget – Dr. Rendell

E. Public Input Hearing on Proposed 2018-2019 Budget – Chairman Frost

F. Approval of Resolution # 2019-06 for Adoption of 2018-2019 Budget – Dr. Rendell

Motion for approval of 2018-2019 School District of Indian River County's Budget by Resolution #2019-06. Superintendent recommends approval.

V. Closing Comments – Dr. Rendell

VI. Adjournment

Anyone who needs a special accommodation to participate in these meetings may contact the School District's American Disabilities Act Coordinator at 564-3175 (TTY 564-2792) at least 48-hours in before the meeting. NOTE: Changes and amendments to the agenda can occur 72-hours prior to the meeting. All business meetings will be held in the Joe N. Idlette, Jr. 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>.

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

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
Amendment #1 - July 2017 - June 2018
Enterprise Funds - Extended Day**

ESTIMATED REVENUE					
	Function	Beginning Budget	Increase	Decrease	Revised Budget
Interest on Investments	3431	900.00	4,463.90	0.00	5,363.90
Charges for Services/Child Care Fees	3481/3473	807,900.00	0.00	0.00	807,900.00
Miscellaneous Local	3495	0.00	0.00	0.00	0.00
Refunds prior year	3497	0.00	140.00	0.00	140.00
Transfer from General Fund	3610	0.00	0.00	0.00	0.00
Insurance Loss Recovery	3740	0.00	315.38	0.00	315.38
Net Assets	2700	319,396.31	0.00	0.00	319,396.31
Totals		1,128,196.31	4,919.28	0.00	1,133,115.59
APPROPRIATIONS					
	Function/Object	Beginning Budget	Increase	Decrease	Revised Budget
Salaries	9100 - 100	573,394.40	30,042.06	0.00	603,436.46
Employee Benefits	9100 - 200	108,326.66	30,617.91	0.00	138,944.57
Purchased Services	9100 - 300	58,370.00	0.00	6,603.21	51,766.79
Energy Services	9100 - 400	0.00	0.00	0.00	0.00
Materials and Supplies	9100 - 500	62,300.00	0.00	5,190.77	57,109.23
Capital Outlay	9100 - 600	2,730.00	7,353.28	0.00	10,083.28
Other Expenses	9100 - 700	500.00	252.86	0.00	752.86
Budgeted Fund Balance		322,575.25	0.00	51,552.85	271,022.40
Totals		1,128,196.31	68,266.11	63,346.83	1,133,115.59

Adopted By Board:

District Superintendent's Signature

Extended Day - Amendment # 1

ESTIMATED REVENUES:

Total estimated revenues increased by \$4,919.28 for the months of July 2017 through June 2018

Function Code 3400 - Local Sources:

\$	4,463.90	- Increased Estimated Revenue for Interest Collected
	140.00	- Increase Estimated Revenue for Refunds Prior Year
<u>\$</u>	<u>4,603.90</u>	Net Increase Local Sources

Function Code 3700 - Loss Recoveries:

\$	315.38	- Increase estimated revenue budget for Insurance Loss Recoveries
<u>\$</u>	<u>315.38</u>	Net increase in Loss Recoveries

APPROPRIATIONS:

Changes in the Appropriations Budget are reflected as follows:

\$	60,659.97	- Increase appropriations budget for adjustment in Salaries and Benefits
	(6,603.21)	- Decrease appropriations budget in Other Purchased Services
	(5,190.77)	- Decrease appropriations budget for Supplies
	7,353.28	- Increase appropriations budget in Equipment
	252.86	- Increase appropriations budget in Other Expenses
<u>\$</u>	<u>56,472.13</u>	Net Increase in Appropriations Budget

BUDGETED FUND BALANCE:

There was a decrease of (\$ 50,040.90) to Budgeted Fund Balance for the months of July 2017 through June 2018

\$	(51,552.85)	Decrease to fund balance
<u>\$</u>	<u>(51,552.85)</u>	Total Decrease to Budgeted Fund Balance

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

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
2017-2018 AMENDMENT NO. 1
INTERNAL SERVICE FUND - EMPLOYEE BENEFIT INSURANCE TRUST**

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Misc. Federal Direct-Capitations/Rebates	3199	507,690.00	0.00	0.00	507,690.00
Premium Revenue	3483-3489	21,352,515.00	0.00	145,000.00	21,207,515.00
Interest on Investments	3431	4,000.00	30,000.00	0.00	34,000.00
Other Misc Local Sources	3495	0.00	115,000.00	0.00	115,000.00
Transfer from General Fund	3610	1,566,666.00	0.00	0.00	1,566,666.00
Reinsurance Recovery	3742	0.00	74,242.47	0.00	74,242.47
Fund Balance		235,278.43	0.00	0.00	235,278.43
Totals		23,666,149.43	219,242.47	145,000.00	23,740,391.90
APPROPRIATIONS					
	Object	Present Budget	Increase	Decrease	Revised Budget
Salaries and Benefits	100/210/220/240	187,132.00	0.00	4,666.53	182,465.47
Premium Expense	230	3,473,122.00	12,278.70	0.00	3,485,400.70
Professional and Technical Services	310	1,230,919.00	146,441.98	0.00	1,377,360.98
Travel	3300	750.00	0.00	0.00	750.00
Care Here-Site Expenses	350-430	7,000.00	1,072.70	0.00	8,072.70
Supplies	5100	0.00	8,119.72	0.00	8,119.72
Care Here-Computer HW & Improvements	600	0.00	0.00	0.00	0.00
Dues and Fees	7300	2,250.00	0.00	0.00	2,250.00
Claims Expense	770	17,333,066.00	232,174.03	0.00	17,565,240.03
Miscellaneous Expense-Transitional Reinsurance	790	6,833.00	8,430.72	0.00	15,263.72
Fund Balance	2763	1,425,077.43	0.00	329,608.85	1,095,468.58
Totals		23,666,149.43	408,517.85	334,275.38	23,740,391.90

Adopted By Board: September 11, 2018

District Superintendent's Signature

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
2017-2018 AMENDMENT NO. 1
INTERNAL SERVICE FUND - EMPLOYEE BENEFIT INSURANCE TRUST**

The Superintendent recommends Board approval for the following Budget Amendments for the period July 1, 2017 - June 30, 2018.

Estimated Revenue

Net increase in estimated revenue of \$219,424.47 as follows:

\$ 30,000.00	Increase on Investments based on amount received
\$ 115,000.00	Increase for Wellness Audit funds received
\$ 74,242.47	Increase in Reinsurance Recoveries to actual receipts
\$ 219,242.47	Net Increase in Estimated Revenue

Net decrease in estimated revenue of \$145,000.00 as follows:

\$ 145,000.00	Decrease budget for expected Health Insurance Premium Revenue
\$ 145,000.00	Net Decrease in Estimated Revenue

Appropriations

Net increase in appropriations of \$408,517.85 as follows:

\$ 12,278.70	Increase for Group Insurance, Vision and Dental Premiums
146,441.98	Increase in Professional and Tech Services Expense to actual
1,072.70	Increase for Care Here Site Expenses - Water, Sewer and Electric
8,119.72	Increase in Benefit Enrollment Supplies
232,174.03	Increase for Flexible Reimbursement Claims, Health Claims and Care Here Health Claims
8,430.72	Increase for Other Central Services and Care Here Miscellaneous Expenses
\$ 408,517.85	Net Increase in Appropriations

Net decrease in appropriations of \$4,666.53 as follows:

\$ 4,666.53	Decrease budget for expected Salary and Benefits Expense
\$ 4,666.53	Net Decrease in Appropriations

Fund Balance

Net decrease in fund balance of \$329,608.85 as follows:

\$ 329,608.85	Budgeted decrease in Fund Balance
\$ 329,608.85	Net Decrease in Fund Balance

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

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
2017-2018 AMENDMENT NO. 1
DEBT SERVICE**

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Federal Interest Subsidy	3199	1,422,596.90	0.00	0.00	1,422,596.90
SBE/COBI Bond Reserve	3322/3326	565,311.25	0.00	8,431.74	556,879.51
Interest on Investments	3431	20,200.00	0.00	0.00	20,200.00
Transfer from General Fund	3610	867,259.81	0.00	43,239.96	824,019.85
Transfer from Capital Projects	3630	11,366,548.58	78,398.40	0.00	11,444,946.98
Interfund Transfers	3650	0.00	983.42	0.00	983.42
Beginning Fund Balance	2725	9,515,772.20	0.00	0.00	9,515,772.20
Totals		23,757,688.74	79,381.82	51,671.70	23,785,398.86
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Redemption of Principal	9200-710	7,234,995.49	0.00	0.00	7,234,995.49
Interest Expense	9200-720	5,804,850.67	0.00	12,770.47	5,792,080.20
Dues & Fees	9200-730	17,360.00	399.31	0.00	17,759.31
Payments to Refunded Bond Escrow	9200-760	0.00	820,296.86	0.00	820,296.86
Interfund Transfers	9200-950	0.00	983.42	0.00	983.42
Fund Balance	9700-970	10,700,482.58	0.00	781,199.00	9,919,283.58
Totals		23,757,688.74	821,679.59	793,969.47	23,785,398.86

Adopted By Board: September 6, 2018

District Superintendent's Signature

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
2017-2018 AMENDMENT NO. 1
DEBT SERVICE**

The Superintendent recommends Board approval for the following Budget Amendments for the period July 1, 2017 - June 30, 2018.

Estimated Revenue

Net increase in estimated revenue of \$27,710.12 as follows:

\$ (8,431.74)	SBE/COBI Bonds - Reduce for CO&DS Withheld for SBE/COBI Bonds
43,238.07	2016B COP - Transfer of unused project funds from the Capital Projects Fund - Will be used for future debt payments
37,415.37	Performance Contracting - Transfer of unused project funds from the Capital Projects Fund - Will be used for future debt payments
(43,239.96)	Performance Contracting - Reduce General Fund Transfer to actual funds required for debt payments
(1,012.50)	2016A&B COP - Reduce Capital Transfer to actual funds required for debt payments
(500.00)	2007 COP - Reduce Capital Transfer to actual funds required for debt payments
(742.54)	2010A QSCB - Reduce Capital Transfer to actual funds required for debt payments
983.42	2016A COP - Transfer of residual funds from the 2007 COP fund after final debt payments on 7/1/17
<u>\$ 27,710.12</u>	Net Increase in Estimated Revenue

Appropriations

Net increase in appropriations of \$808,909.12 as follows:

\$ (12,770.47)	SBE/COBI Bonds - Reduce for interest payment that was adjusted by accrued interest on refunded Series 2008-A Bonds
399.31	SBE/COBI Bonds - Increase for SBA Sinking Fund Administrative Fees
820,296.86	SBE/COBI Bonds - Increase for payments made to refunded bonds escrow agent on Series 2008-A Bonds paid from prior year refunding cash held with fiscal agent
983.42	2007 COP - Transfer of residual funds to the 2016A COP after final debt payments on 7/1/17
<u>\$ 808,909.12</u>	Net Increase in Appropriations

Fund Balance

Net decrease in fund balance of \$781,199.00 as follows:

\$ (781,199.00)	Budgeted increase in Fund Balance
<u>\$ (781,199.00)</u>	Net Increase in Fund Balance

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

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
Amendment #4 - May 2018 - June 2018
Food Service**

ESTIMATED REVENUE					
	Function	Beginning Budget	Increase	Decrease	Revised Budget
National School Lunch Act	3260	5,694,890.82	0.00	0.00	5,694,890.82
USDA Donated Commodities	3265	533,017.00	0.00	0.00	533,017.00
Summer Food Service Program	3267	260,500.00	0.00	0.00	260,500.00
Fresh Fruit and Vegetables Program	3268	59,800.00	0.00	0.00	59,800.00
Food Service Supplement	3300	98,306.00	0.00	0.00	98,306.00
Interest on Investments	3431	18,079.07	0.00	0.00	18,079.07
Food Service Sales	3450	1,248,545.55	0.00	0.00	1,248,545.55
Food Other - Meals on Wheels	3456	118,200.08	0.00	0.00	118,200.08
Food Other - Catering	3457	5,109.33	0.00	0.00	5,109.33
Other Miscellaneous Local	3495	7,019.86	0.00	0.00	7,019.86
Refunds-Prior Year Expense	3497	167.43	0.00	0.00	167.43
Fund Equity	2700	3,832,030.03	0.00	0.00	3,832,030.03
Totals		11,875,665.17	0.00	0.00	11,875,665.17
APPROPRIATIONS					
	Function/Object	Beginning Budget	Increase	Decrease	Revised Budget
Salaries	7600 - 100	2,940,374.55	0.00	85,035.74	2,855,338.81
Employee Benefits	7600 - 200	1,085,465.77	0.00	28,249.81	1,057,215.96
Purchased Services	7600 - 300	218,145.48	0.00	83,177.70	134,967.78
Energy Services	7600 - 400	271,866.10	23,305.71	0.00	295,171.81
Materials and Supplies	7600 - 500	3,912,206.36	88,952.66	0.00	4,001,159.02
Capital Outlay	7600 - 600	1,096,007.15	0.00	25,362.56	1,070,644.59
Other Expenses	7600 - 700	341,469.36	82,842.44	0.00	424,311.80
Budgeted Fund Balance		2,010,130.40	26,725.00	0.00	2,036,855.40
Totals		11,875,665.17	221,825.81	221,825.81	11,875,665.17

Adopted By Board: September 6, 2018

District Superintendent's Signature

Food Service - Amendment #4

ESTIMATED REVENUES:

Total estimated revenues remained the same \$0.00 for the months of May 2018 through June 2018

Object Code 3100 - Federal Direct Sources:

Object Code 3400 - Local Sources:

APPROPRIATIONS:

Changes in the Appropriations budget are reflected as follows:

\$	(85,035.74)	- Decrease appropriations budget for adjustments in Salaries
	(28,249.81)	- Decrease appropriations budget for adjustment in Employee Benefits
	(83,177.70)	- Decrease appropriations budget for Purchased Services
	23,305.71	- Increase appropriations budget for Energy Services Adjustment
	88,952.66	- Increase appropriations budget for Food Costs
	-	- Increase appropriations budget for Supplies
	(25,362.56)	- Decrease appropriations budget for Furniture, Fixtures and Equipement
	82,842.44	- Increase appropriations budget for Other Expenses - Indirect Costs adjustments
<u>\$</u>	<u>(26,725.00)</u>	Net decrease in Appropriations Budget

BUDGETED FUND BALANCE:

There was an increase to budgeted Fund Balance of \$ 26,725.00 for the months of May 2018 through June 2018, as follows:

\$	26,725.00	Increase to Budgeted Fund Balance -
<u>\$</u>	<u>26,725.00</u>	Total Decrease to Budgeted Fund Balance

FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2017- 2018

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

ESTIMATED REVENUE					
	Revenue Code	Present Budget	Increase	Decrease	Revised Budget
Vocational Education Acts	3201	178,909.00	0.00	0.00	178,909.00
Workforce Innovation & Opportunity Act	3221	151,203.00	0.00	0.00	151,203.00
Teacher/Principal Train/Recruit (Title II)	3225	685,401.59	0.00	0.00	685,401.59
Individuals with Disabilities Education Act (IDEA)	3230	4,184,695.87	0.00	0.00	4,184,695.87
Elementary & Secondary Education Act (Title I & Title IV)	3240	5,417,094.92	18,561.09	0.00	5,435,656.01
21st Century Schools	3242	492,548.17	100,628.00	0.00	593,176.17
Federal Through State	3280	112,941.16	0.00	25,529.62	87,411.54
Emergency Immigrant Education Program (Title III)	3293	153,141.28	0.00	0.00	153,141.28
Adult Ed Fees (Block Tuition)	3461	0.00	1,196.16	0.00	1,196.16
Totals		11,375,934.99	120,385.25	25,529.62	11,470,790.62
APPROPRIATIONS					
	Function	Present Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	5,766,915.05	0.00	72,627.67	5,694,287.38
Pupil Personnel Services	6100	1,242,313.54	4,592.92	0.00	1,246,906.46
Instructional & Media Services	6200	4,034.79	0.00	0.00	4,034.79
Instructional & Curriculum Development	6300	2,294,860.43		45,088.41	2,249,772.02
Instructional Staff Training	6400	1,000,804.93	29,248.23	0.00	1,030,053.16
General Administration	7200	421,405.48	85,689.26	0.00	507,094.74
Central Services	7700	4,609.00	0.00	0.00	4,609.00
Transportation Services	7800	187,202.86	20,159.71	0.00	207,362.57
Community Services	9100	453,788.91	72,881.59	0.00	526,670.50
Totals		11,375,934.99	212,571.71	117,716.08	11,470,790.62

Adopted By Board: _____

 District Superintendent's Signature

AMENDMENT No. 3 - Special Revenue - Other

ESTIMATED REVENUES:

Total estimated revenues increased by \$94,855.63 for the months of May 1, 2018 through June 30, 2018.

Revenue Code 3240 - Title I & Title IV

\$ 18,561.09 - Title I - Part A 2017-2018: Increase estimated revenue for Certified Rollforward per the FLDOE Project Award Notification dated 5/21/18

\$ 18,561.09

Revenue Code 3242 - 21st. Century

\$ 30,003.00 - 21st Century-SES/TEC 2017-2018: Increase estimated revenue per the FLDOE Budget Amendment - Project Award Notification dated 5/9/18

\$ 70,625.00 - 21st Century-PIE 2017-2018: Increase estimated revenue per the FLDOE Budget Amendment - Project Award Notification dated 5/17/18

\$ 100,628.00

Revenue Code 3280 - Federal Through Local

\$ 3,617.37 - FDLRS 2017-2018: Increase estimated revenue for approved expenditures from FDLRS

\$ 923.00 - Carl Perkins Post Secondary 2017-2018: Increase estimated revenue per the FLDOE Budget Amendment - Project Award Notification dated 5/2/18

\$ (2,177.55) - SEDNET 2017-2018: Decrease estimated revenue for fiscal year 2017-2018 grant close out

\$ (27,892.44) - TPCA 2017-2018: Decrease estimated revenue for fiscal year 2017-2018 grant close out

\$ (25,529.62)

Revenue Code 3461 - Adult Ed Fees (Block Tuition)

\$ 1,196.16 - Adult Ed 2017-2018: Increase estimated revenue for Program Income associated with Adult Education tuition

\$ 1,196.16

\$ 94,855.63 Total net change in estimated revenue for the period May 1, 2018 - June 30, 2018

APPROPRIATIONS:

Appropriation changes reflect the amendment to functions for the grants amended to the estimated revenue listed above and for function shifts to cover grant expenditures through June 30, 2018.

FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2017-2018

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 4 May 2018 - June 2018
 Capital Projects - Consolidated

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Other Federal Direct	3199	0.00	0.00	0.00	0.00
CO & DS Distributed	3321	112,971.00	0.00	2,958.22	110,012.78
Interest on Undistributed CO & DS	3325	0.00	8,229.71	0.00	8,229.71
Classrooms for Kids	3396	0.00	0.00	0.00	0.00
Charter School Capital Outlay	3397	432,756.00	0.00	0.00	432,756.00
Miscellaneous State Source	3399	9,004.84	7,673.99	0.00	16,678.83
Local Capital Improvement Tax	3413	25,465,694.90	0.00	0.00	25,465,694.90
Tax Redemptions	3421	0.00	49,058.48	0.00	49,058.48
Increase (Decrease) FMV of Investments	3433	0.00	0.00	0.00	0.00
Miscellaneous Local Sources	3490	33,468.60	0.00	0.00	33,468.60
Impact Fees	3496	1,250,602.00	321,238.00	0.00	1,571,840.00
Refund-Prior Year Expense	3497	9,736.00	0.00	0.00	9,736.00
Sale of Land	3731	0.00	0.00	0.00	0.00
Premium on Certificates of Participation	3793	0.00	0.00	0.00	0.00
Fund Equity	2700	12,592,689.85	0.00	0.00	12,592,689.85
Totals		41,932,557.44	498,126.51	2,958.22	42,427,725.73
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	5,237,771.01	335,250.59	0.00	5,573,021.60
Furniture / Fixtures / Equipment	7400 - 640	1,654,950.22	7,516.38	58,848.65	1,603,617.95
Motor Vehicles	7400 - 650	1,157,089.62	0.00	75.00	1,157,014.62
Land	7400 - 660	0.00	0.00	0.00	0.00
Improvements Other Than Bldgs.	7400 - 670	2,381,677.82	166,122.70	0.00	2,547,800.52
Remodeling & Renovations	7400 - 680	14,703,761.25	7,676.54	122,435.64	14,589,002.15
Charter School Local Capital Imprv.	7900 - 743	1,417,451.00	0.00	0.00	1,417,451.00
Debt Services	9200 - 730	0.00	553.17	0.00	553.17
Transfer to General Fund	9700 - 910	3,932,756.00	161,561.74	0.00	4,094,317.74
Transfer to Debt Service Fund	9700 - 920	11,409,786.65	37,415.37	2,255.04	11,444,946.98
Restricted Fund Balance	2726	37,313.87	0.00	37,313.87	0.00
Totals		41,932,557.44	716,096.49	220,928.20	42,427,725.73

29,835,035.88
 \$ 495,168.29 Change in revenues

42,427,725.73 Total Appropriations
 532,482.16 Change in Budgeted Approp
 (37,313.87) Change in Restricted FB
 \$ 495,168.29 Change in appropriations

Adopted By Board: September 6, 2018

 District Superintendent's Signature

**FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2017-2018**

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 4 May 2018 - June 2018
 Capital Projects - Public Education Capital Outlay (PECO)**

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
PECO Funds	3391	306,030.00	0.00	0.00	306,030.00
Fund Equity	2700	25,146.28	0.00	0.00	25,146.28
Totals		331,176.28	0.00	0.00	331,176.28
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Improvements Other Than Bldgs.	7400 - 670	48,590.07	380.25	0.00	48,970.32
Remodeling & Renovations	7400 - 680	282,586.21	0.00	380.25	282,205.96
Totals		331,176.28	380.25	380.25	331,176.28

Adopted By Board: September 6, 2018

District Superintendent's Signature

**FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2017-2018**

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 4 May 2018 - June 2018
 Capital Projects - Capital Outlay and Debt Service (CO/DS)**

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
CO & DS Distributed	3321	112,971.00	0.00	2,958.22	110,012.78
Interest on Undistributed CO & DS	3325	0.00	8,229.71	0.00	8,229.71
Interest on Investments	3431	836.31	541.66	0.00	1,377.97
Fund Equity	2700	169,668.30	0.00	0.00	169,668.30
Totals		283,475.61	8,771.37	2,958.22	289,288.76
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Improvements Other Than Bldgs.	7400 - 670	64,145.02	0.00	0.00	64,145.02
Remodeling & Renovations	7400 - 680	219,330.59	7,676.54	2,416.56	224,590.57
Debt Services	9200 - 730	0.00	553.17	0.00	553.17
Totals		283,475.61	8,229.71	2,416.56	289,288.76

Adopted By Board: September 6, 2018

District Superintendent's Signature

**FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2017-2018**

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 4 May 2018 - June 2018
 Capital Projects - Local Capital Improvement Tax**

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Local Capital Improvement Tax	3413	25,465,694.90	0.00	0.00	25,465,694.90
Tax Redemptions	3421	0.00	49,058.48	0.00	49,058.48
Interest on Investments	3431	154,333.40	96,953.99	0.00	251,287.39
Refunds-Prior Year	3497	9,736.00	0.00	0.00	9,736.00
Fund Equity	2700	8,560,524.18	0.00	0.00	8,560,524.18
Totals		34,190,288.48	146,012.47	0.00	34,336,300.95
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	545,475.00	0.00	0.00	545,475.00
Furniture / Fixtures / Equipment	7400 - 640	1,427,504.09	0.00	58,848.65	1,368,655.44
Motor Vehicles	7400 - 650	1,157,089.62	0.00	75.00	1,157,014.62
Improvements Other Than Bldgs.	7400 - 670	2,130,836.82	153,938.38	0.00	2,284,775.20
Remodeling & Renovations	7400 - 680	12,645,383.37	0.00	108,308.96	12,537,074.41
Charter School Local Capital Imprv.	7430 - 793	1,417,451.00	0.00	0.00	1,417,451.00
Transfer to General Fund	9700 - 910	3,500,000.00	161,561.74	0.00	3,661,561.74
Transfer to Debt Service Fund	9700 - 920	11,366,548.58	0.00	2,255.04	11,364,293.54
Totals		34,190,288.48	315,500.12	169,487.65	34,336,300.95

Adopted By Board: September 6, 2018

District Superintendent's Signature

FLORIDA DEPARTMENT OF EDUCATION
 FINANCIAL MANAGEMENT SECTION
 AMENDMENT TO DISTRICT SCHOOL BUDGET FY 2017-2018

SCHOOL DISTRICT OF INDIAN RIVER COUNTY
 AMENDMENT No. 4 May 2018 - June 2018
 Capital Projects - Other Capital Funds

ESTIMATED REVENUE					
	Function	Present Budget	Increase	Decrease	Revised Budget
Charter School Capital Outlay	3397	432,756.00	0.00	0.00	432,756.00
Miscellaneous State Source	3399	9,004.84	7,673.99	0.00	16,678.83
Interest on Investments	3431	27,834.55	14,430.68	0.00	42,265.23
Miscellaneous Local Sources	3490	33,468.60	0.00	0.00	33,468.60
Impact Fees	3496	1,250,602.00	321,238.00	0.00	1,571,840.00
Transfer from General	3610	1,510,000.00	0.00	0.00	1,510,000.00
Insurance Loss Recoveries	3740	26,599.99	0.00	0.00	26,599.99
Fund Equity	2700	3,837,351.09	0.00	0.00	3,837,351.09
Totals		7,127,617.07	343,342.67	0.00	7,470,959.74
APPROPRIATIONS					
	Function/Object	Present Budget	Increase	Decrease	Revised Budget
Buildings & Fixed Equipment	7400 - 630	4,692,296.01	335,250.59	0.00	5,027,546.60
Furniture / Fixtures / Equipment	7400 - 640	227,446.13	7,516.38	0.00	234,962.51
Motor Vehicles	7400 - 650	0.00	0.00	0.00	0.00
Improvements Other Than Bldgs.	7400 - 670	138,105.91	11,804.07	0.00	149,909.98
Remodeling & Renovations	7400 - 680	1,556,461.08	0.00	11,329.87	1,545,131.21
Transfer to General Fund	9700 - 910	432,756.00	0.00	0.00	432,756.00
Transfer to Debt Service Fund *	9700 - 920	43,238.07	37,415.37	0.00	80,653.44
Restricted Fund Balance	2726	37,313.87	-	37,313.87	0.00
Totals		7,127,617.07	391,986.41	48,643.74	7,470,959.74

Adopted By Board: September 6, 2018

District Superintendent's Signature

Capital Fund - Amendment # 4

ESTIMATED REVENUES:

Total estimated revenues increased by \$ 495,168.29 for the months of May 2018 through June 2018

Function Code 3300 - State Sources:

\$ 157.91	- Increase estimated revenue budget for Misc. State Sources Fuel Tax Rebate Quarter 3 & 4 Adjustment
8,229.71	- Increase estimated revenue budget for Interest Earned on Undistributed CO & DS
7,516.08	- Increase estimated revenue budget for settlement Antitrust DRAM/ODD
(2,958.22)	- Decrease estimated revenue budget for CO&DS (Capital Outlay & Debt Service) for MVLR (Motor Vehicle Licenses)
<u>\$ 12,945.48</u>	Net Increase estimated State Sources

Function Code 3400 - Local Sources:

\$ 49,058.48	- Increase estimated revenue budget for Current Year Tax Redemptions Revenue TAV
111,926.33	- Increase estimated revenue budget for Interest on Investments
321,238.00	- Increase estimated revenue budget for Impact Fees Collected
<u>\$ 482,222.81</u>	Net Increase estimated Local Sources

\$ 495,168.29 Total Increase in Estimated Revenue

APPROPRIATIONS

Major Changes in the Appropriations budget are reflected as follows:

Capital Outlay and Debt Service (CO&DS):

\$ 5,813.15	- Increase appropriations budget for CO & DS
<u>\$ 5,813.15</u>	Net Decrease estimated CO&DS

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

\$ 148,267.51	- Increase appropriations budget for Health and Safety
(100,000.00)	- Decrease appropriations budget for Property Casualty Premium
(61,561.74)	- Decrease appropriations budget for FF&E Capital Buyback from General
161,561.74	- Increase appropriations budget for Transfer to General Fund Maintenance Costs
(2,255.04)	- Decrease appropriations budget for Transfer to Debt Service COPS 2007, 2016A&B, QSCB
<u>\$ 146,012.47</u>	Net increase in appropriations budget Local Improvement Tax

Other Capital Funds:

\$ 335,250.59	- Increase appropriations budget for Impact Fees and Interest Collected to Student Capacity Growth
157.37	- Increase appropriations budget for Fuel Tax Adjustment Quarter 3 & 4 to Paving Improvements
7,516.08	- Increase appropriations budget for Technology Equipment for Settlement Antitrust DRAM/ODD
108.19	- Increase appropriations budget for Health and Safety - Interest Earned on Investments
24.23	- Increase appropriations budget for SRHS Locker-room Renovation - GO Bond Interest on Investments
184.71	- Increase appropriations budget for Citrus Bowl COPS2016 B Interest on Investments
37,415.37	- Increase appropriations budget for Performance Contract Transfer to Debt Fund - Project Completed
<u>\$ 380,656.54</u>	Net increase in appropriations budget Other Capital Funds

\$ 532,482.16 Total Increase in Budget Appropriations

RESTRICTED FUND BALANCE:

There was a decrease to Restricted Fund Balance of (\$ 37,313.87) for the months of May 2018 through June 2018, as follows:

\$ (37,313.87)	- Decrease to Restricted Fund Balance **
<u>\$ (37,313.87)</u>	Total Decrease to Budgeted Fund Balance

** Adjusting Entry to remove Balance of Restricted Fund Balance for the Closing Out of Performance Contracting
\$ 37,313.87 Transfer to Prepaid Debt Expense in the Debt Fund

All other Fund changes in Appropriations are due to re-classing of objects codes with in projects during this period.

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

**SCHOOL DISTRICT OF INDIAN RIVER COUNTY
Amendment # 4 - March 2018 through June 2018
General Fund**

ESTIMATED REVENUE					
	Function	Beginning Budget	Increase	Decrease	Revised Budget
Grand Totals		173,909,440.14	336,707.04	243,086.00	174,003,061.18
Federal Direct Sources	3100	165,000.00	0.00	0.00	165,000.00
Federal Through State Sources	3200	350,000.00	0.00	0.00	350,000.00
State Sources	3300	45,982,857.00	0.00	243,086.00	45,739,771.00
Local Sources	3400	98,027,783.17	336,145.04	0.00	98,363,928.21
Transfers	3600	3,932,194.00	562.00	0.00	3,932,756.00
Other Financing Sources	3700	198,815.36	0.00	0.00	198,815.36
Fund Equity	2700	25,252,790.61	0.00	0.00	25,252,790.61
APPROPRIATIONS					
	Function	Beginning Budget	Increase	Decrease	Revised Budget
Instructional Services	5000	101,241,661.57	0.00	812,188.42	100,429,473.15
Pupil Personnel Services	6100	3,742,001.51	21,165.17	0.00	3,763,166.68
Instructional Media Services	6200	2,019,212.65	0.00	13,033.98	2,006,178.67
Instructional Curriculum Development	6300	4,470,527.60	268,346.86	0.00	4,738,874.46
Instructional Staff Training	6400	1,774,669.52	16,535.62	0.00	1,791,205.14
Instructional Related Technology	6500	9,647,539.90	0.00	1,161,474.54	8,486,065.36
Board of Education	7100	1,708,182.70	0.00	218,697.46	1,489,485.24
General Administration	7200	747,288.63	0.00	191,689.79	555,598.84
School Administration	7300	9,342,378.48	0.00	166,442.59	9,175,935.89
Facilities Acquisition and Construction	7400	663,652.91	94,081.76	0.00	757,734.67
Fiscal Services	7500	1,117,080.52	34,552.05	0.00	1,151,632.57
Food Services	7600	24,271.86	0.00	0.00	24,271.86
Central Services	7700	2,323,688.50	0.00	29,085.75	2,294,602.75
Transportation Services	7800	4,641,833.42	263,175.32	0.00	4,905,008.74
Operation Services	7900	12,674,199.65	156,267.01	0.00	12,830,466.66
Maintenance Services	8100	3,799,229.02	228,211.92	0.00	4,027,440.94
Administrative Technology Services	8200	3,930,099.65	1,323,280.02	0.00	5,253,379.67
Community Services	9100	1,636.67	0.00	0.00	1,636.67
Debt Services	9200	20,709.00	0.00	10,105.20	10,603.80
Transfers	9700	3,943,925.81	0.00	43,239.96	3,900,685.85
Budgeted Fund Balance		6,075,650.57	333,963.00	0.00	6,409,613.57
Grand Totals		173,909,440.14	2,739,578.73	2,645,957.69	174,003,061.18

Adopted By Board: September 6, 2018

District Superintendent's Signature

General Fund - Amendment # 4

ESTIMATED REVENUES

Total estimated revenues increased by \$93,621.04 in the months of March 2018 through June 2018

Object Code 3300 - State Sources:

\$ (243,086.00) - Decrease estimated revenue budget for Class Size Amendment funding - 4th FEFP Calculation
\$ (243,086.00)

Object Code 3400 - Local Sources:

\$ 57,000.00 - Increase estimated revenue budget for Literacy on Lagoon & Literacy in Motion Grant
217,988.36 - Increase estimated revenue budget for Step into Kindergarten Grant
61,156.68 - Increase estimated revenue budget for misc payroll reimbursements
\$ 336,145.04

Object Code 3600 - Transfers:

\$ 562.00 - Increase in budgeted transfer for State Charter School Capital Outlay funds
\$ 562.00

APPROPRIATIONS

Changes in the Appropriations budget changes are reflected as follows:

\$ (240,341.96) - Decrease appropriations budget for reduction in Class Size - 4th FEFP Calculation
\$ (240,341.96) Net decrease in appropriations budget

BUDGETED FUND BALANCE:

The Budgeted Fund Balance increased by \$333,963.00 in the months of March 2018 through June 2018

**FLORIDA DEPARTMENT OF EDUCATION
SUPERINTENDENT’S ANNUAL FINANCIAL REPORT (ESE 145)
DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
For the Fiscal Year Ended June 30, 2018**

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The Superintendent’s Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2018, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on September 6, 2018.

Signature of District School Superintendent

Signature Date

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**FLORIDA DEPARTMENT OF EDUCATION
 REPORT OF FINANCIAL DATA TO THE
 COMMISSIONER OF EDUCATION (ESE 348)
 DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
 For the Fiscal Year Ended June 30, 2018**

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2018, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on September 6, 2018.

 Signature of District School Superintendent
 ESE 348

 Signature Date

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2018

Exhibit K-1
FDOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	118,374.70
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	118,374.70
<i>Federal Through State and Local:</i>		
Medicaid	3202	298,005.79
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	298,005.79
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	22,887,595.00
Workforce Development	3315	1,081,854.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	10,105.20
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	147,839.91
District Discretionary Lottery Funds	3344	31,207.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	19,123,483.00
Florida School Recognition Funds	3361	476,475.00
Voluntary Prekindergarten Program	3371	553,553.86
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,586,595.00
Total State	3300	45,898,707.97
<i>Local:</i>		
District School Taxes	3411	94,086,727.45
Tax Redemptions	3421	356,406.97
Payment in Lieu of Taxes	3422	
Excess Fees	3423	24.82
Tuition	3424	
Rent	3425	93,492.92
Interest on Investments	3431	359,895.72
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	13,627.99
Gifts, Grants and Bequests	3440	541,080.93
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	18,203.84
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	107,222.21
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	5,711.85
Postsecondary Lab Fees	3465	43,725.65
Lifelong Learning Fees	3466	6,535.00
GED® Testing Fees	3467	9,621.25
Financial Aid Fees	3468	
Other Student Fees	3469	24,538.00
<i>Other Fees:</i>		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	232,564.68
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	52,203.55
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	464,839.75
Other Miscellaneous Local Sources	3495	2,082,331.48
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	152,833.06
Collections for Lost, Damaged and Sold Textbooks	3498	1,354.93
Receipt of Food Service Indirect Costs	3499	346,047.39
Total Local	3400	98,998,989.44
Total Revenues	3000	145,754,077.90

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
 For the Fiscal Year Ended June 30, 2018

Exhibit K-1
 FDOE Page 2
 Fund 100

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	55,634,159.38	15,217,638.35	19,705,825.26	313.62	2,709,313.09	112,203.61	1,833,095.99	95,212,549.30
Student Support Services	6100	2,796,448.85	767,322.44	18,545.88	1,692.68	23,930.00		22,195.43	3,630,135.28
Instructional Media Services	6200	1,452,652.29	411,418.62	5,089.01		14,596.71	75,853.23	20,566.06	1,980,175.92
Instruction and Curriculum Development Services	6300	3,746,981.46	948,314.00	6,136.98		8,034.34	126.41	8,417.72	4,718,010.91
Instructional Staff Training Services	6400	977,158.37	260,721.97	374,728.84		2,864.31		26,659.70	1,642,133.19
Instruction-Related Technology	6500	638,639.24	167,502.54	650,229.21		34,678.81	3,421,490.26		4,912,540.06
Board	7100	401,182.80	155,325.22	651,933.09		2,255.43		19,306.68	1,230,003.22
General Administration	7200	299,426.54	98,311.25	46,967.29	274.55	11,834.23		63,829.31	520,643.17
School Administration	7300	6,866,226.58	1,884,852.10	101,786.42	451.16	39,460.85	2,402.79	36,602.65	8,931,782.55
Facilities Acquisition and Construction	7410	439,686.63	107,196.94	88,389.31	4,040.21	14,699.62	24,564.10		678,576.81
Fiscal Services	7500	823,213.00	236,949.55	62,695.12		2,843.22		4,849.15	1,130,550.04
Food Services	7600	19,699.00	1,506.96	185.10					21,391.06
Central Services	7700	1,343,559.99	414,087.93	276,456.70	6,449.26	667.45	51.00	19,082.26	2,060,354.59
Student Transportation Services	7800	2,679,169.45	1,007,123.57	303,442.31	536,484.17	173,260.31		146,396.00	4,845,875.81
Operation of Plant	7900	3,614,715.94	1,234,083.78	3,087,277.39	4,231,140.12	327,927.78	1,295.24		12,496,440.25
Maintenance of Plant	8100	2,144,907.47	619,734.08	676,375.13	46,027.53	160,462.42	1,809.88	830.54	3,650,147.05
Administrative Technology Services	8200	2,034,351.24	527,140.40	917,815.27	2,990.32	6,146.94	197,152.45	328.00	3,685,924.62
Community Services	9100	1,537.02	99.65						1,636.67
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420						279,751.53		279,751.53
Other Capital Outlay	9300						734,473.18		734,473.18
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		85,913,715.25	24,059,329.35	26,973,878.31	4,829,863.62	3,532,975.51	4,851,173.68	2,202,159.49	152,363,095.21
Excess (Deficiency) of Revenues Over Expenditures									(7,049,017.31)

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DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND (Continued)

Exhibit K-1
 FDOE Page 3
Fund 100

For the Fiscal Year Ended June 30, 2018

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	80,880.90
Loss Recoveries	3740	176,886.71
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	4,094,317.74
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	4,094,317.74
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	(824,019.85)
To Capital Projects Funds	930	(1,510,000.00)
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	(1,566,666.00)
To Enterprise Funds	990	
Total Transfers Out	9700	(3,900,685.85)
Total Other Financing Sources (Uses)		451,399.50
Net Change In Fund Balance		(6,597,617.81)
Fund Balance, July 1, 2017	2800	25,252,790.61
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	324,167.84
Restricted Fund Balance	2720	5,741,926.23
Committed Fund Balance	2730	
Assigned Fund Balance	2740	12,589,078.73
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2018	2700	18,655,172.80

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES**

Exhibit K-2
FDOE Page 4
Fund 410

For the Fiscal Year Ended June 30, 2018

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	4,251,093.23
School Breakfast Reimbursement	3262	1,261,565.35
Afterschool Snack Reimbursement	3263	234,777.84
Child Care Food Program	3264	
USDA-Donated Commodities	3265	506,592.00
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	329,494.63
Fresh Fruit and Vegetable Program	3268	58,886.60
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	6,642,409.65
<i>State:</i>		
School Breakfast Supplement	3337	38,941.00
School Lunch Supplement	3338	54,718.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	93,659.00
<i>Local:</i>		
Interest on Investments	3431	39,084.46
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	422,387.21
Student Breakfasts	3452	42,561.25
Adult Breakfasts/Lunches	3453	13,360.00
Student and Adult á la Carte Fees	3454	476,796.07
Student Snacks	3455	
Other Food Sales	3456	128,061.41
Other Miscellaneous Local Sources	3495	15,598.92
Refunds of Prior Year's Expenditures	3497	167.43
Total Local	3400	1,138,016.75
Total Revenues	3000	7,874,085.40

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES (Continued)
For the Fiscal Year Ended June 30, 2018

Exhibit K-2
FDOE Page 5
Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	2,818,978.73
Employee Benefits	200	984,488.56
Purchased Services	300	124,137.31
Energy Services	400	279,972.03
Materials and Supplies	500	3,766,224.23
Capital Outlay	600	64,962.29
Other	700	405,392.89
Other Capital Outlay (Function 9300)	600	624,889.05
Total Expenditures		9,069,045.09
Excess (Deficiency) of Revenues Over Expenditures		(1,194,959.69)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		(1,194,959.69)
Fund Balance, July 1, 2017	2800	3,832,030.03
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	101,833.18
Restricted Fund Balance	2720	2,535,237.16
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2018	2700	2,637,070.34

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - OTHER FEDERAL PROGRAMS
For the Fiscal Year Ended June 30, 2018

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	173,041.28
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	3,934,000.22
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	148,078.79
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	4,224,535.21
Teacher and Principal Training and Recruiting - Title II, Part A	3225	534,604.09
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	472,863.43
Federal Through Local	3280	87,411.54
Emergency Immigrant Education Program	3293	137,720.36
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	9,712,254.92
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	1,196.16
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	1,196.16
Total Revenues	3000	9,713,451.08

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
 For the Fiscal Year Ended June 30, 2018

Exhibit K-3
 FDOE Page 7
 Fund 420

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	3,104,447.21	984,373.85	351,755.87		463,710.36	41,522.15	153,291.53	5,099,100.97
Student Support Services	6100	780,990.89	204,683.60	3,966.21		40,513.95			1,030,154.65
Instructional Media Services	6200	3,435.69	565.14						4,000.83
Instruction and Curriculum Development Services	6300	1,479,223.56	381,548.42	28,771.49		409.52	4,273.47	5,939.45	1,900,165.91
Instructional Staff Training Services	6400	371,101.95	95,419.58	153,662.24		29,914.84		50,916.78	701,015.39
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200							464,839.75	464,839.75
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800	337.18	51.36					75,932.98	76,321.52
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100	309,293.83	55,897.24	13,749.32		49,248.41	2,250.00	5,035.07	435,473.87
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300						2,378.19		2,378.19
Total Expenditures		6,048,830.31	1,722,539.19	551,905.13	0.00	583,797.08	50,423.81	755,955.56	9,713,451.08
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loans	3720								
Sale of Capital Assets	3730								
Loss Recoveries	3740								
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	0.00							
<i>Transfers Out: (Function 9700)</i>									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	0.00							
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2017	2800	0.00							
Adjustments to Fund Balance	2891								
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2018	2700	0.00							

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
 For the Fiscal Year Ended June 30, 2018

Exhibit K-4
 FDOE Page 8
 Fund 490

REVENUES		Account Number								
<i>Federal Through State and Local:</i>										
Federal Through Local		3280								
Total Federal Through State and Local		3200							0.00	
<i>Local:</i>										
Interest on Investments		3431								
Gain on Sale of Investments		3432								
Net Increase (Decrease) in Fair Value of Investments		3433								
Gifts, Grants and Bequests		3440								
Other Miscellaneous Local Sources		3495								
Total Local		3400							0.00	
Total Revenues		3000							0.00	
EXPENDITURES		Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>										
Instruction		5000								0.00
Student Support Services		6100								0.00
Instructional Media Services		6200								0.00
Instruction and Curriculum Development Services		6300								0.00
Instructional Staff Training Services		6400								0.00
Instruction-Related Technology		6500								0.00
Board		7100								0.00
General Administration		7200								0.00
School Administration		7300								0.00
Facilities Acquisition and Construction		7410								0.00
Fiscal Services		7500								0.00
Central Services		7700								0.00
Student Transportation Services		7800								0.00
Operation of Plant		7900								0.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Community Services		9100								0.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300								0.00
Total Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures										
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		Account Number								
Loss Recoveries		3740								
<i>Transfers In:</i>										
From General Fund		3610								
From Debt Service Funds		3620								
From Capital Projects Funds		3630								
Interfund		3650								
From Permanent Funds		3660								
From Internal Service Funds		3670								
From Enterprise Funds		3690								
Total Transfers In		3600							0.00	
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
Interfund		950								
To Permanent Funds		960								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700							0.00	
Total Other Financing Sources (Uses)									0.00	
Net Change in Fund Balance									0.00	
Fund Balance, July 1, 2017		2800								
Adjustments to Fund Balance		2891								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710								
Restricted Fund Balance		2720								
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
Total Fund Balances, June 30, 2018		2700							0.00	

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2018

REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
<i>Federal:</i>									
Miscellaneous Federal Direct	3199							1,422,610.90	1,422,610.90
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322	553,562.02							553,562.02
SBE/COBI Bond Interest	3326	3,317.49							3,317.49
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	556,879.51	0.00	0.00	0.00	0.00	0.00	0.00	556,879.51
<i>Local:</i>									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431						3,827.88	124,790.63	128,618.51
Gain on Sale of Investments	3432							22,014.16	22,014.16
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	3,827.88	146,804.79	150,632.67
Total Revenues	3000	556,879.51	0.00	0.00	0.00	0.00	3,827.88	1,569,415.69	2,130,123.08
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	381,000.00					6,853,995.49		7,234,995.49
Interest	720	171,540.78					4,068,514.32	1,552,025.10	5,792,080.20
Dues and Fees	730	399.31					10,479.23	3,156.40	14,034.94
Miscellaneous	790								0.00
Total Expenditures		552,940.09	0.00	0.00	0.00	0.00	10,932,989.04	1,555,181.50	13,041,110.63
Excess (Deficiency) of Revenues Over Expenditures		3,939.42	0.00	0.00	0.00	0.00	(10,929,161.16)	14,234.19	(10,910,987.55)

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761	(820,296.86)							(820,296.86)
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
<i>Transfers In:</i>									
From General Fund	3610						824,019.85		824,019.85
From Capital Projects Funds	3630						10,145,390.94	1,299,556.04	11,444,946.98
From Special Revenue Funds	3640								0.00
Interfund	3650						983.42		983.42
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	10,970,394.21	1,299,556.04	12,269,950.25
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950						(983.42)		(983.42)
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	(983.42)	0.00	(983.42)
Total Other Financing Sources (Uses)		(820,296.86)	0.00	0.00	0.00	0.00	10,969,410.79	1,299,556.04	11,448,669.97
Net Change in Fund Balances		(816,357.44)	0.00	0.00	0.00	0.00	40,249.63	1,313,790.23	537,682.42
Fund Balance, July 1, 2017	2800	901,413.97					73,642.46	8,540,715.77	9,515,772.20
Adjustments to Fund Balances	2891								0.00
<i>Ending Fund Balance:</i>									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	85,056.53					113,892.09	9,854,506.00	10,053,454.62
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balances, June 30, 2018	2700	85,056.53	0.00	0.00	0.00	0.00	113,892.09	9,854,506.00	10,053,454.62

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
 For the Fiscal Year Ended June 30, 2018

Exhibit K-6
 FDOE Page 10
 Funds 200

REVENUES	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
<i>Federal:</i>												
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
<i>State:</i>												
CO&DS Distributed	3321						110,012.78					110,012.78
Interest on Undistributed CO&DS	3325						8,229.71					8,229.71
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391				306,030.00							306,030.00
Classrooms First Program	3392											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397									432,756.00		432,756.00
Other Miscellaneous State Revenues	3399									16,678.83		16,678.83
Total State Sources	3300	0.00	0.00	0.00	306,030.00	0.00	118,242.49	0.00	0.00	449,434.83	0.00	873,707.32
<i>Local:</i>												
District Local Capital Improvement Tax	3413							25,464,256.58				25,464,256.58
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419											0.00
Tax Redemptions	3421							49,058.48				49,058.48
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431						1,377.97	252,725.71		42,265.23		296,368.91
Gain on Sale of Investments	3432											0.00
Net Increase (Decrease) in Fair Value of Investments	3433											0.00
Gifts, Grants and Bequests	3440											0.00
Other Miscellaneous Local Sources	3495									33,468.60		33,468.60
Impact Fees	3496									1,571,840.00		1,571,840.00
Refunds of Prior Year's Expenditures	3497							9,736.00				9,736.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	1,377.97	25,775,776.77	0.00	1,647,573.83	0.00	27,424,728.57
Total Revenues	3000	0.00	0.00	0.00	306,030.00	0.00	119,620.46	25,775,776.77	0.00	2,097,008.66	0.00	28,298,435.89
EXPENDITURES												
<i>Capital Outlay: (Function 7400)</i>												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630							386,970.67		1,942,921.12		2,329,891.79
Furniture, Fixtures and Equipment	640							720,305.30		217,867.22		938,172.52
Motor Vehicles (Including Buses)	650							1,156,696.00				1,156,696.00
Land	660											0.00
Improvements Other Than Buildings	670				29,950.07			54,017.88		74,028.88		1,658,066.36
Remodeling and Renovations	680				256,340.24			80,160.05		4,605,564.60		6,365,313.96
Computer Software	690											0.00
Charter School Local Capital Improvement	793							1,417,451.00				1,417,451.00
<i>Debt Service: (Function 9200)</i>												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730							553.17				553.17
Miscellaneous	790											0.00
Total Expenditures		0.00	0.00	0.00	286,290.31	0.00	134,731.10	9,787,057.10	0.00	3,658,066.29	0.00	13,866,144.80
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	0.00	19,739.69	0.00	(15,110.64)	15,988,719.67	0.00	(1,561,057.63)	0.00	14,432,291.09

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2018

Exhibit K-6
 FDOE Page 11
 Funds 200

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ABRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3794											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740									26,599.99		26,599.99
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770											0.00
Transfers In:												
From General Fund	3610									1,510,000.00		1,510,000.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,510,000.00	0.00	1,510,000.00
Transfers Out: (Function 9700)												
To General Fund	910							(3,661,561.74)		(432,756.00)		(4,094,317.74)
To Debt Service Funds	920							(11,364,293.54)		(80,653.44)		(11,444,946.98)
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	(15,025,855.28)	0.00	(513,409.44)	0.00	(15,539,264.72)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	0.00	(15,025,855.28)	0.00	1,023,190.55	0.00	(14,002,664.73)
Net Change in Fund Balances		0.00	0.00	0.00	19,739.69	0.00	(15,110.64)	962,864.39	0.00	(537,867.08)	0.00	429,626.36
Fund Balance, July 1, 2017	2800				25,146.28		169,668.30	8,560,524.18		3,837,351.09		12,592,689.85
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720				44,885.97		154,557.66	9,523,388.57		3,299,484.01		13,022,316.21
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2018	2700	0.00	0.00	0.00	44,885.97	0.00	154,557.66	9,523,388.57	0.00	3,299,484.01	0.00	13,022,316.21

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
 For the Fiscal Year Ended June 30, 2018

REVENUES		Account Number							Totals	
Federal Direct		3100								
Federal Through State and Local		3200								
State Sources		3300								
Local Sources		3400								
Total Revenues		3000	0.00							
EXPENDITURES		Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>										
Instruction		5000								0.00
Student Support Services		6100								0.00
Instructional Media Services		6200								0.00
Instruction and Curriculum Development Services		6300								0.00
Instructional Staff Training Services		6400								0.00
Instruction-Related Technology		6500								0.00
Board		7100								0.00
General Administration		7200								0.00
School Administration		7300								0.00
Facilities Acquisition and Construction		7410								0.00
Fiscal Services		7500								0.00
Central Services		7700								0.00
Student Transportation Services		7800								0.00
Operation of Plant		7900								0.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Community Services		9100								0.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300								0.00
<i>Debt Service: (Function 9200)</i>										
Redemption of Principal		710								0.00
Interest		720								0.00
Total Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures										
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		Account Number							0.00	
Sale of Capital Assets		3730								
Loss Recoveries		3740								
<i>Transfers In:</i>										
From General Fund		3610								
From Debt Service Funds		3620								
From Capital Projects Funds		3630								
From Special Revenue Funds		3640								
From Internal Service Funds		3670								
From Enterprise Funds		3690								
Total Transfers In		3600	0.00							
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
To Special Revenue Funds		940								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700	0.00							
Total Other Financing Sources (Uses)			0.00							
Net Change in Fund Balance										
Fund Balance, July 1, 2017		2800								
Adjustments to Fund Balance		2891								
<i>Ending Fund Balance:</i>										
Nonspendable Fund Balance		2710								
Restricted Fund Balance		2720								
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
Total Fund Balances, June 30, 2018		2700	0.00							

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
 For the Fiscal Year Ended June 30, 2018

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
OPERATING REVENUES									
Charges for Services	3481						962,754.06		962,754.06
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	962,754.06	0.00	962,754.06
OPERATING EXPENSES (Function 9900)									
Salaries	100						603,436.46		603,436.46
Employee Benefits	200						137,230.23		137,230.23
Purchased Services	300						51,766.79		51,766.79
Energy Services	400								0.00
Materials and Supplies	500						57,109.23		57,109.23
Capital Outlay	600						10,083.28		10,083.28
Other	700						752.86		752.86
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	860,378.85	0.00	860,378.85
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	102,375.21	0.00	102,375.21
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431						14,046.56		14,046.56
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495						140.00		140.00
Loss Recoveries	3740						315.38		315.38
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	14,501.94	0.00	14,501.94
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	116,877.15	0.00	116,877.15
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	116,877.15	0.00	116,877.15
Net Position, July 1, 2017	2880						489,406.50		489,406.50
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2018	2780						606,283.65		606,283.65

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2018

Exhibit K-9
 FDOE Page 14
 Funds 700

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484	21,192,065.97							21,192,065.97
Other Operating Revenues	3489	393,811.98							393,811.98
Total Operating Revenues		21,585,877.95	0.00	0.00	0.00	0.00	0.00	0.00	21,585,877.95
OPERATING EXPENSES (Function 9900)									
Salaries	100	138,932.15							138,932.15
Employee Benefits	200	3,386,823.65							3,386,823.65
Purchased Services	300	1,379,328.05							1,379,328.05
Energy Services	400	4,508.41							4,508.41
Materials and Supplies	500	8,119.72							8,119.72
Capital Outlay	600								0.00
Other	700	14,716,269.89							14,716,269.89
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		19,633,981.87	0.00	0.00	0.00	0.00	0.00	0.00	19,633,981.87
Operating Income (Loss)		1,951,896.08	0.00	0.00	0.00	0.00	0.00	0.00	1,951,896.08
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	69,921.76							69,921.76
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495	190,000.00							190,000.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		259,921.76	0.00	0.00	0.00	0.00	0.00	0.00	259,921.76
Income (Loss) Before Operating Transfers		2,211,817.84	0.00	0.00	0.00	0.00	0.00	0.00	2,211,817.84
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610	1,566,666.00							1,566,666.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	1,566,666.00	0.00	0.00	0.00	0.00	0.00	0.00	1,566,666.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		3,778,483.84	0.00	0.00	0.00	0.00	0.00	0.00	3,778,483.84
Net Position, July 1, 2017	2880	235,278.43							235,278.43
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2018	2780	4,013,762.27							4,013,762.27

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 SCHOOL INTERNAL FUNDS
 June 30, 2018

Exhibit K-10
 FDOE Page 15
Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2017	Additions	Deductions	Ending Balance June 30, 2018
Cash	1110	1,263,543.04	3,019,454.84	3,018,277.58	1,264,720.30
Investments	1160				0.00
Accounts Receivable, Net	1131	842.90	492.50	842.90	492.50
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150	37,078.26	41,853.80	37,078.26	41,853.80
Total Assets		1,301,464.20	3,061,801.14	3,056,198.74	1,307,066.60
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	13,620.25	30,857.45	13,620.25	30,857.45
Internal Accounts Payable	2290	1,287,843.95	3,030,943.69	3,042,578.49	1,276,209.15
Due to Budgetary Funds	2161				0.00
Total Liabilities		1,301,464.20	3,061,801.14	3,056,198.74	1,307,066.60

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DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
 SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2018

Exhibit K-11
 FDOE Page 16
Fund 601

	Account Number	Governmental Activities Total Balance [1] June 30, 2018	Business-Type Activities Total Balance [1] June 30, 2018	Total	Governmental Activities - Debt Principal Payments 2017-18	Governmental Activities - Principal Due Within One Year 2018-19	Governmental Activities - Debt Interest Payments 2017-18	Governmental Activities - Interest Due Within One Year 2018-19
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	3,512,000.00		3,512,000.00	381,000.00	389,000.00	184,311.25	163,850.00
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	3,512,000.00	0.00	3,512,000.00	381,000.00	389,000.00	184,311.25	163,850.00
Liability for Compensated Absences	2330	10,618,527.08	26,639.21	10,645,166.29				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	80,620,071.46		80,620,071.46	6,285,000.00	6,600,000.00	3,772,250.00	3,458,000.00
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343	26,261,000.00		26,261,000.00		1,552,025.10		1,552,025.10
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349	11,245,232.84		11,245,232.84	568,995.49	609,297.86	296,264.32	281,989.19
Total Lease-Purchase Agreements Payable	2340	118,126,304.30	0.00	118,126,304.30	6,853,995.49	8,761,322.96	4,068,514.32	5,292,014.29
Estimated Liability for Long-Term Claims	2350	2,323,761.66		2,323,761.66				
Net Other Postemployment Benefits Obligation	2360	14,453,859.00	26,858.00	14,480,717.00				
Net Pension Liability	2365	87,282,314.06	522,362.94	87,804,677.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		236,316,766.10	575,860.15	236,892,626.25	7,234,995.49	9,150,322.96	4,252,825.57	5,455,864.29

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2018, including discounts and premiums.

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DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2018

Exhibit K-12
FDOE Page 17

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2017	Returned To FDOE	Revenues [1] 2017-18	Expenditures 2017-18	Flexibility [2] 2017-18	Unexpended June 30, 2018
Class Size Reduction Operating Funds (3355)	94740			19,123,483.00	19,123,483.00		0.00
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250	534,077.07		772,423.00	779,012.29		527,487.78
Florida School Recognition Funds (3361)	92040			476,475.00	476,413.32		61.68
Instructional Materials (FEFP Earmark) [3]	90880	35,449.55		1,328,040.00	205,897.90	1,136,879.00	20,712.65
Library Media (FEFP Earmark) [3]	90881	17,946.01		75,033.00	72,112.80		20,866.21
Preschool Projects (3372)	97950						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	23,185.88		858,799.00	744,731.67		137,253.21
Safe Schools (FEFP Earmark) [5]	90803			425,066.00	425,066.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEFP Earmark)	90830			3,957,331.00	3,957,331.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280			3,875,319.00	3,875,319.00		0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	1,267.16		284,038.00	278,658.46		6,646.70
Voluntary Prekindergarten - School Year Program (3371)	96440			389,796.80	389,796.80		0.00
Voluntary Prekindergarten - Summer Program (3371)	96441			163,757.06	163,757.06		0.00

[1] Include both state and local revenue sources.

[2] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.

[3] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."

[4] Expenditures for designated low-performing elementary schools should be included in expenditures.

[5] Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

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DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

Exhibit K-13
 FDOE Page 18

For the Fiscal Year Ended June 30, 2018

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:					
Public Utility Services Other than Energy - All Functions	380	459,952.46	21,542.36		481,494.82
Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i>	380	459,952.46			459,952.46
Natural Gas - All Functions	411	977.40	2,364.35		3,341.75
Natural Gas - <i>Functions 7900 & 8100</i>	411	977.40			977.40
Bottled Gas - All Functions	421	501,555.89	14,777.58		516,333.47
Bottled Gas - <i>Functions 7900 & 8100</i>	421	110,237.70			110,237.70
Electricity - All Functions	430	4,103,237.05	254,013.25		4,357,250.30
Electricity - <i>Functions 7900 & 8100</i>	430	4,103,237.05			4,103,237.05
Heating Oil - All Functions	440				0.00
Heating Oil - <i>Functions 7900 & 8100</i>	440				0.00
Gasoline - All Functions	450	65,849.12	5,633.88		71,483.00
Gasoline - <i>Functions 7900 & 8100</i>	450	47,853.24			47,853.24
Diesel Fuel - All Functions	460	158,244.16	3,182.97		161,427.13
Diesel Fuel - <i>Functions 7900 & 8100</i>	460	14,862.26			14,862.26
Other Energy Services - All Functions	490				0.00
Other Energy Services - <i>Functions 7900 & 8100</i>	490				0.00
Subtotal - Functions 7900 & 8100		4,737,120.11	0.00	0.00	4,737,120.11
Total - All Functions		5,289,816.08	301,514.39	0.00	5,591,330.47
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)					
Compressed Natural Gas	412				0.00
Liquefied Petroleum Gas	422	390,981.55			390,981.55
Gasoline	450	3,572.26			3,572.26
Diesel Fuel	460	141,930.36			141,930.36
Oil and Grease	540	5,138.95			5,138.95
Total		541,623.12		0.00	541,623.12

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:					
Buses	651			1,027,230.00	1,027,230.00

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

Exhibit K-13
FDOE Page 19

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>					
Technology-Related Professional and Technical Services	319	108,017.97	20,511.85		128,529.82
Technology-Related Repairs and Maintenance	359	19,074.63			19,074.63
Technology-Related Rentals	369	2,365,865.52	33,028.06		2,398,893.58
Telephone and Other Data Communication Services	379	219,932.40	1,978.09		221,910.49
Other Technology-Related Purchased Services	399	151,758.01			151,758.01
Technology-Related Materials and Supplies	5X9	1,395,949.91	22,009.08		1,417,958.99
Noncapitalized Computer Hardware	644	3,433,198.61	47,706.38		3,480,904.99
Technology-Related Noncapitalized Fixtures and Equipment	649	197,077.58	2,250.00		199,327.58
Noncapitalized Software	692	10,790.44	396.75		11,187.19
Miscellaneous Technology-Related	799				0.00
Total		7,901,665.07	127,880.21	0.00	8,029,545.28

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>					
Capitalized Computer Hardware and Technology-Related Infrastructure	643	293,683.90		76,775.07	370,458.97
Technology-Related Capitalized Fixtures and Equipment	648	183,688.98		30,754.76	214,443.74
Capitalized Software	691	2,990.00			2,990.00
Total		480,362.88	0.00	107,529.83	587,892.71

* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

ESE 348

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
For the Fiscal Year Ended June 30, 2018

Exhibit K-13
FDOE Page 20

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

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	280,564.69
Food	570	2,956,323.70
Donated Foods	580	505,845.35

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Teacher Salaries				
Basic Programs 101, 102 and 103 (Function 5100)	120	40,149,055.66	697,632.80	40,846,688.46
Basic Programs 101, 102 and 103 (Function 5100)	140	282,265.03		282,265.03
Basic Programs 101, 102 and 103 (Function 5100)	750	778,751.14	84,152.50	862,903.64
Total Basic Program Salaries		41,210,071.83	781,785.30	41,991,857.13
Other Programs 130 (ESOL) (Function 5100)	120	94,706.75	167,902.25	262,609.00
Other Programs 130 (ESOL) (Function 5100)	140			0.00
Other Programs 130 (ESOL) (Function 5100)	750			0.00
Total Other Program Salaries		94,706.75	167,902.25	262,609.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	6,064,708.62		6,064,708.62
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	27,847.71		27,847.71
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750	277,450.29		277,450.29
Total ESE Program Salaries		6,370,006.62	0.00	6,370,006.62
Career Program 300 (Function 5300)	120	1,783,449.91		1,783,449.91
Career Program 300 (Function 5300)	140	38,576.99		38,576.99
Career Program 300 (Function 5300)	750	1,286.50	285.00	1,571.50
Total Career Program Salaries		1,823,313.40	285.00	1,823,598.40
TOTAL		49,498,098.60	949,972.55	50,448,071.15

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Textbooks (used for classroom instruction)				
Textbooks (Function 5000)	520	1,482,356.07		1,482,356.07

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
 SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2018

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
<i>Instruction:</i>								
Basic	5100					1,136,879.00		1,136,879.00
Exceptional	5200							0.00
Career Education	5300							0.00
Adult General	5400							0.00
Prekindergarten	5500							0.00
Other Instruction	5900							0.00
Total Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	1,136,879.00	0.00	1,136,879.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (Subobjects 393 and 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>					
General Fund	100	17,346,985.30	154,584.00		17,501,569.30
Special Revenue Funds - Food Service	410				0.00
Special Revenue Funds - Other Federal Programs	420	247,772.09			247,772.09
Capital Projects Funds	3XX				0.00
Total Charter School Distributions		17,594,757.39	154,584.00	0.00	17,749,341.39

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	3,110.89
Special Revenue Funds - Other Federal Programs	5900	
Total	5900	3,110.89

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2017	Earnings 2017-18	Expenditures 2017-18	Unexpended June 30, 2018
Earnings, Expenditures and Carryforward Amounts:		298,005.79	298,005.79	
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			298,005.79	
School Nurses and Health Care Services				
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
Total Expenditures			298,005.79	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2018</i>		
Total Assets and Deferred Outflows of Resources	100	22,518,861.33
Total Liabilities and Deferred Inflows of Resources	100	3,863,688.53

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Prekindergarten	5500	376,373.77	94,633.88	2,465.27		1,057.96		4,647.07	479,177.95
Student Support Services	6100	3,286.28	470.12						3,756.40
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		379,660.05	95,104.00	2,465.27	0.00	1,057.96	0.00	4,647.07	482,934.35

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

**SCHEDULE 5
SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2018**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-Through Grantor Number	Amount Provided to Subrecipients	Total Expenditures
Clustered				
Child Nutrition Cluster:				
United States Department of Agriculture:				
Florida Department of Agriculture and Consumer Services:				
School Breakfast Program	10.553	17002	\$ 1,261,565.35	
National School Lunch Program	10.555	17001, 17003	4,485,871.07	
Summer Food Service Program for Children	10.559	17006, 17007	329,494.63	
Total Child Nutrition Cluster			<u>6,076,931.05</u>	
Special Education Cluster:				
United States Department of Education:				
Special Education - Grants to States:				
Florida Department of Education	84.027	263	134,943.46	3,827,018.21
St. Lucie County District School Board	84.027	None		62,309.98
Total Special Education - Grants to States			<u>134,943.46</u>	<u>3,889,328.19</u>
Special Education - Preschool Grants	84.173	267		106,982.01
Total Special Education Cluster			<u>134,943.46</u>	<u>3,996,310.20</u>
Not Clustered				
United States Department of Agriculture:				
Florida Department of Agriculture and Consumer Services:				
Fresh Fruit and Vegetable Program	10.582	17004		54,514.70
Total Department of Agriculture				<u>54,514.70</u>
United States Department of Defense:				
Army Junior Reserve Officer Training Corps	12.UNK	None		118,374.70
United States Department of Education:				
Florida Department of Education:				
Adult Education - Basic Grants to States	84.002	191		149,274.95
Title I Grants to Local Educational Agencies	84.010	212, 226	107,048.59	4,140,743.17
Migrant Education-State Grant Program	84.011	217		17,077.59
Career and Technical Education-Basic Grants to States	84.048	161		198,142.84
Twenty-First Century Community Learning Centers	84.287	244		472,863.43
English Language Acquisition State Grants	84.365	102	5,780.04	137,720.36
Improving Teacher Quality State Grants	84.367	224		534,604.09
Student Support and Academic Enrichment	84.424	241		66,714.45
Total United States Department of Education			<u>112,828.63</u>	<u>5,717,140.88</u>
Total Expenditures of Federal Awards			\$ 247,772.09	\$ 15,963,271.53

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Please return completed form to:
 Florida Department of Education
 Office of Funding & Financial Reporting
 325 West Gaines Street, Room 814
 Tallahassee, Florida 32399-0400

**FLORIDA DEPARTMENT OF EDUCATION
 RESOLUTION # 2019-05 DETERMINING
 REVENUES AND MILLAGES LEVIED**

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2018, AND ENDING JUNE 30, 2019.

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

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

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

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

DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>18,779,039,806</u>	Required Local Effort	\$ <u>72,634,322</u>	<u>4.0290</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>288,447</u>	<u>0.0160</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>72,922,769</u>	<u>4.0450</u> mills

DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>18,779,039,806</u>	Discretionary Operating	\$ <u>13,484,853</u>	<u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small>

DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>18,779,039,806</u>	Additional Operating	\$ <u>9,013,940</u>	<u>0.5000</u> mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ <u>0</u>	<u> </u> mills <small>s. 1011.73(1), F.S.</small>

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>18,779,039,806</u>	Local Capital Improvement	\$ <u>27,041,818</u>	<u>1.5000</u> mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> mills <small>s. 1011.71(3), F.S.</small>

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED EXCEEDS IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 1.12 PERCENT.

STATE OF FLORIDA

COUNTY OF INDIAN RIVER

I, Dr. Mark J. Rendell, Superintendent of Schools and ex-officio Secretary of the District School Board of Indian River County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Indian River County, Florida, on September 6, 2018

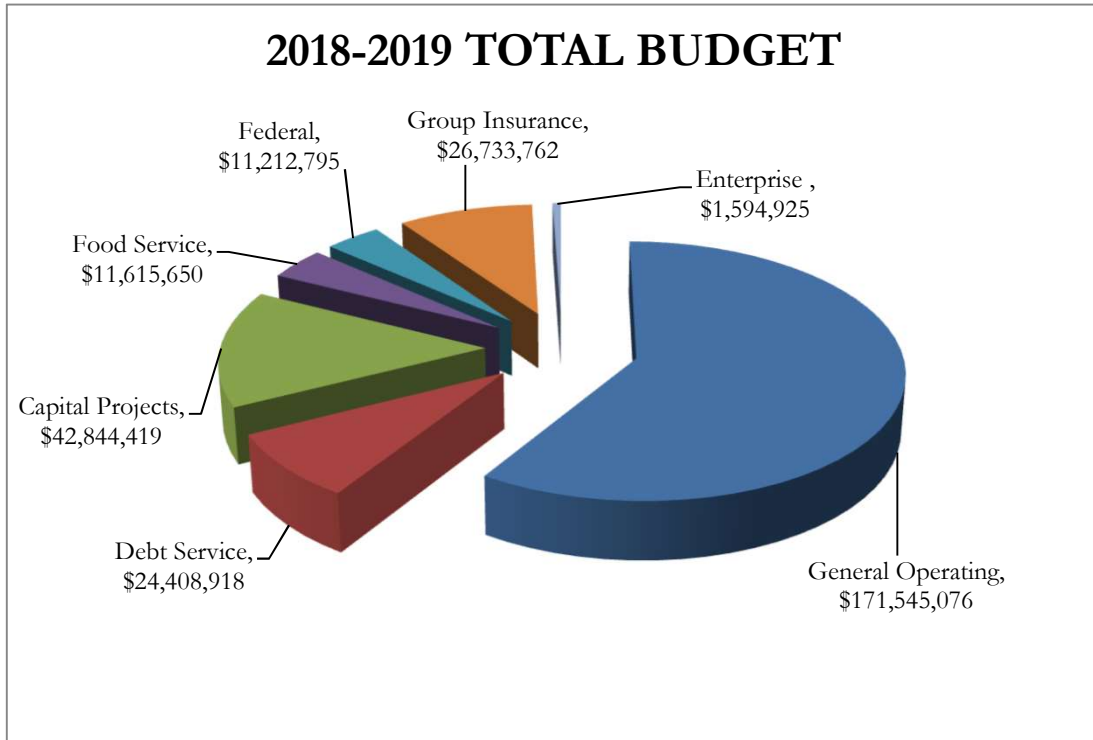
Signature of District School Superintendent

Date of Signature

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

**THE SCHOOL DISTRICT OF INDIAN RIVER COUNTY
BEGINNING BUDGET BOOK
2018-19**

September 6, 2018



Fund	Description	2017-18	2018-19	Difference
100	General Operating	\$ 174,493,373	\$ 171,545,076	\$ (2,948,297)
200	Debt Service	23,757,689	24,408,918	651,229
300	Capital Projects	41,597,304	42,844,419	1,247,115
400 FS	Food Service	12,059,367	11,615,650	(443,717)
400 OTHER	Federal	10,190,618	11,212,795	1,022,177
700	Group Insurance	23,666,149	26,733,762	3,067,613
900	Enterprise	1,128,196	1,594,925	466,729
TOTALS		\$ 286,892,696	\$ 289,955,545	\$ 3,062,849

Dr. Mark J. Rendell
Superintendent
Vero Beach, Florida

An Equal Opportunity Employer

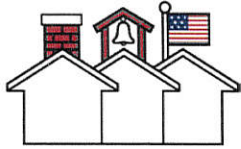


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**The School Board of Indian River County, Florida
Tentative Budget Book
for the fiscal year ended June 30, 2019**

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School District of Indian River County

6500 57th Street • Vero Beach, Florida, 32967 • Telephone: 772-564-3000 • Fax: 772-564-3054

Mark J. Rendell, Ed.D. - Superintendent

Certification and Compliance

District School Board

of INDIAN RIVER County, Florida

September 6, 2018

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

Dear Commissioner:

I certify that the District Summary Budget for the fiscal year July 1, 2018 – June 30, 2019, as approved by the School Board on September 6, 2018, and recorded in the official minutes of the School Board is the official District Summary Budget and has been transmitted to the Department of Education as of September 11, 2018.

The District Summary Budget has been prepared in compliance with the program expenditure requirements as prescribed by Section 1010.20(3)(a), Florida Statutes.

During the budgetary process, consideration has been given to the District Aggregate Program Expenditure Requirements and all available data have been examined to determine compliance. Upon notification by the Commission of noncompliance during the prior year, we will review our district budget and make amendments necessary to meet legislative requirements.

Mark J. Rendell

Signature of Superintendent of Schools

September 6, 2018

Signature Date

"Educate and inspire every student to be successful"

Shawn R. Frost • Dale Simchick • Laura Zorc • Charles G. Searcy • Tiffany M. Justice
District 1 District 2 District 3 District 4 District 5

"To serve all students with excellence"
Equal Opportunity Educator and Employer



September 6, 2018

To the Citizens of Indian River County:

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

Fund 100 is the section of the budget that is usually discussed at School Board meetings and workshops. It includes the salaries of teachers, administrators, bus drivers, secretaries, maintenance workers, and most other personnel in the system with the exception of cafeteria workers and federal grant personnel who are in Fund 400. Seventy percent of operating expenditures in 2018-2019 will be spent for salaries, benefits and substitute employee costs. This leaves thirty cents out of every dollar to purchase supplies, equipment, gasoline, utilities and other materials that are necessary in the operation of the school system. Fund 100 is supported primarily from the Florida Education Finance Program (FEFP) which combines state and local funds to provide an equitable funding base for each student in Florida. The 2018-19 FEFP 2nd calculation shows an increase in total state and local funds of \$ 1.1 million dollars when compared to the 4th FEFP calculation for 2017-2018. 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 7026 during the 2018/19 Legislative Session to provide security at all of our school sites. 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.

In Fund 400, Special Revenue, the lion's share of the budget consists of approximately \$6 million in Federal Title I grant funds as well as approximately \$4.2 million of Individual with Disabilities Act (IDEA) funds.

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

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

Sincerely,

Mark J. Rendell

Mark J. Rendell, Ed.D.
Superintendent



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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 0.2% LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES
FISCAL YEAR 2018-2019

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

4.045 Required Local Effort	0.7480 Debt Service	0.0000
Basic Discretionary Operating		
1.500 Discretionary Critical Needs (Operating)		
0.000 Additional Discretionary (Statutory, Voted)		
Additional Discretionary Capital Outlay	Total Millage	6.793

ESTIMATED REVENUES:	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	INTERNAL SERVICE	ENTERPRISE FUND	TOTAL ALL FUNDS
Federal Sources	\$ 425,000	\$ 1,422,611	\$ -	\$ 18,465,170	\$ -	\$ -	\$ 20,312,781
State Sources	47,238,337	552,850	1,648,128	98,306	-	-	\$ 49,537,621
Local Sources	99,967,652	123,000	28,173,975	1,627,899	22,720,000	990,355	\$ 153,602,881
TOTAL REVENUES	147,630,989	2,098,461	29,822,103	20,191,375	22,720,000	990,355	\$ 223,453,283
Transfers In	5,012,914	12,257,002	-	-	-	-	\$ 17,269,916
Nonrevenue Sources	246,000	-	-	-	-	-	\$ 246,000
Fund Balances - July 1, 2018	18,655,173	10,053,455	13,022,316	2,637,070	4,013,762	604,570	\$ 48,986,346
TOTAL REVENUES AND BALANCES	\$ 171,545,076	\$ 24,408,918	\$ 42,844,419	\$ 22,828,445	\$ 26,733,762	\$ 1,594,925	\$ 289,955,545

EXPENDITURES

Instruction	\$ 102,661,766	\$ -	\$ -	\$ 5,691,729	\$ -	\$ -	\$ 108,353,495
Pupil Personnel Services	4,098,113	-	-	1,228,774	-	-	\$ 5,326,887
Instructional Media Services	1,808,859	-	-	-	-	-	\$ 1,808,859
Instructional & Curriculum Development	4,422,634	-	-	2,235,981	-	-	\$ 6,658,615
Instructional Staff Training	1,570,311	-	-	1,008,093	-	-	\$ 2,578,404
Instructional Technology	7,906,742	-	-	-	-	-	\$ 7,906,742
Board of Education	864,623	-	-	-	-	-	\$ 864,623
General Administration	503,918	-	-	543,101	-	-	\$ 1,047,019
School Administration	8,967,414	-	-	-	-	-	\$ 8,967,414
Facilities Acquisition & Construction	802,734	-	26,465,790	-	-	-	\$ 27,268,524
Fiscal Services	1,207,177	-	-	-	-	-	\$ 1,207,177
Food Services	-	-	-	9,848,562	-	-	\$ 9,848,562
Central Services	2,302,783	-	-	1,160	21,767,803	-	\$ 24,071,746
Pupil Transportation Services	5,220,334	-	-	134,481	-	-	\$ 5,354,815
Operation of Plant	13,032,252	-	-	-	-	-	\$ 13,032,252
Maintenance of Plant	3,302,468	-	-	-	-	-	\$ 3,302,468
Administrative Technology	3,881,812	-	-	-	-	-	\$ 3,881,812
Community Services	-	-	-	369,476	-	985,861	\$ 1,355,337
Debt Service	-	13,068,092	-	-	-	-	\$ 13,068,092
TOTAL EXPENDITURES	\$ 162,553,939	\$ 13,068,092	\$ 26,465,790	\$ 21,061,357	\$ 21,767,803	\$ 985,861	\$ 245,902,842
Transfers Out	\$ 891,287	\$ -	\$ 16,378,629	\$ -	\$ -	\$ -	\$ 17,269,916
Fund Balances - June 30, 2019	\$ 8,099,850	\$ 11,340,826	\$ -	\$ 1,767,088	\$ 4,965,959	\$ 609,064	\$ 26,782,787
TOTAL EXPENDITURES, TRANSFERS & BALANCES	\$ 171,545,076	\$ 24,408,918	\$ 42,844,419	\$ 22,828,445	\$ 26,733,762	\$ 1,594,925	\$ 289,955,545

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.....	\$ 124,685,049
B. Less tax reductions due to Value Adjustment Board	
and other assessment changes	\$ 482,748
C. Actual property tax levy	\$ 124,202,301
This year's proposed tax levy	\$ 127,566,017

A portion of the tax levy is required under state law in order for the school board to receive **\$43,777,569** in state education grants. The required portion has **decreased** by **1.25** 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 July 31st, 2018 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 **5.293** 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 \$27,041,817 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	Electrical and Plumbing Repairs and Upgrades – Districtwide
Video- Districtwide	Safety and Security Improvements - Districtwide
Energy Management Improvements	Drainage, Grading and Site Improvements
Paving parking areas, walkways and sidewalks – Districtwide	Repair, Renovation and Maintenance of Educational Facilities, including Classrooms , Portable Classrooms, Core Areas, Labs, Restrooms, Administrative, Band, Physical Education and Athletic Areas, Retention Pond Maintenance
Replace and Repair Windows, Doors and Door Locks – Districtwide	Consulting Services on Capital Projects - Districtwide
Roof Repairs and replacements – Districtwide	
Renovation and repair from hurricane damage	

MOTOR VEHICLE PURCHASES

Purchase of Motor Vehicles	Purchase of Maintenance Vehicles
Purchase of Ten (10) School Buses	Lease-purchase security vehicles
Purchase of Instructional Materials delivery truck	Lease of driver's education vehicles

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

PAYMENTS TO PRIVATE ENTITIES TO OFFSET THE COST OF SCHOOL BUSES PURSUANT TO S.1011.71(2)(i),F.S.

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 **July 31, 2018 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.



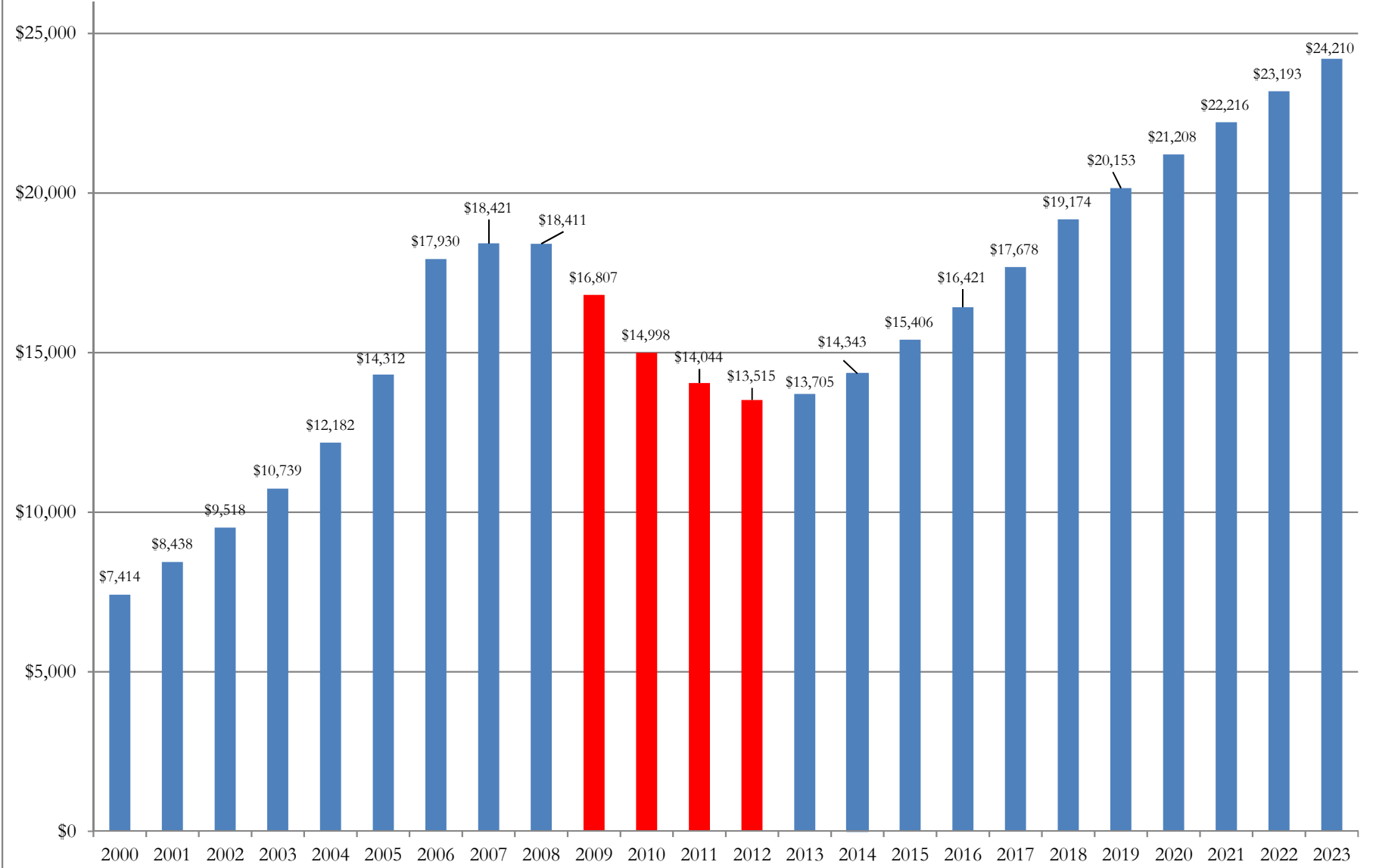
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GENERAL FUND

School District of Indian River County
Taxable Assessed Valuation Trend

July 1, Taxable Value
(Billions)

SOURCE:
AD VALOREM ESTIMATING CONFERENCE
January 23, 2018



Estimated 2018-2019 Indian River School District Taxes

	<u>2018</u>	<u>2019</u>	<u>Difference</u>
1 Estimated Taxable Value =	\$ 17,678,299,914	\$ 18,779,039,806	6.23%

MILLAGE RATE COMPARISON			
DESCRIPTION	2017-18	2018-19	DIFFERENCE
2 Required Local Effort	4.305	4.045	(0.260)
3 Discretionary	0.748	0.748	0.000
4 Capital Projects	1.500	1.500	0.000
5 Special Referendum Millage	0.500	0.500	0.000
6 Total Millage	7.053	6.793	(0.260)

SAMPLE HOME TAX BILL - No Change in Property Value			
7 Assessed Val.		\$200,000	
8 Homestead		(\$25,000)	
9 Taxable Value		\$175,000	
TAXES	2017-18	2018-19	DIFFERENCE
10 Required Local Effort	\$753.38	\$707.88	(\$45.50)
11 Discretionary	\$130.90	\$130.90	\$0.00
12 Capital Projects	\$262.50	\$262.50	\$0.00
13 Special Referendum Millage	\$87.50	\$87.50	\$0.00
14 Total School District Taxes	\$1,234.28	\$1,188.78	(\$45.50)

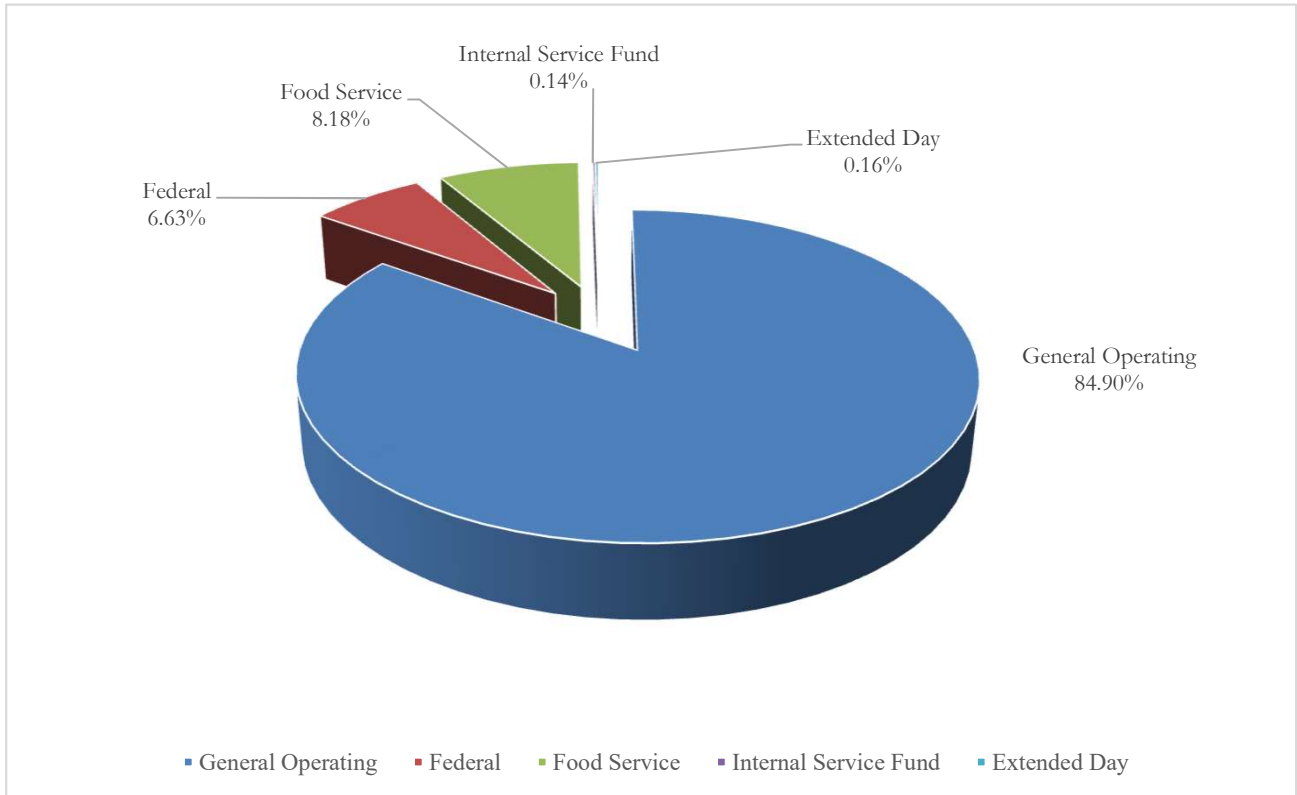
SAMPLE HOME TAX BILL -Increase in Property Value 6.23% with 3% Save Our Homes Cap

Market Value	\$200,000	\$212,460	\$12,460
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15 Assessed Val.	\$200,000	\$206,000	\$6,000
16 Homestead	(\$25,000)	(\$25,000)	\$0
17 Taxable Value	\$175,000	\$181,000	\$6,000
TAXES	2017-18	2018-19	DIFFERENCE
18 Required Local Effort	\$753.38	\$732.15	(\$21.23)
19 Discretionary	\$130.90	\$135.39	\$4.49
20 Capital Projects	\$262.50	\$271.50	\$9.00
21 Special Referendum Millage	\$87.50	\$90.50	\$3.00
22 Total School District Taxes	\$1,234.28	\$1,229.53	(\$4.74)

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

FUND	Budget 2016-17	Budget 2017-2018	Budget 2018-19	inc(dec)
General Operating	1,798.86	1,837.85	1,827.35	(10.50)
Federal	152.80	144.80	142.65	(2.15)
Food Service	169.00	176.30	176.00	(0.30)
Internal Service Fund	3.80	3.00	3.00	0.00
Extended Day	2.40	2.40	3.40	1.00
Grand Total	2,126.86	2,164.35	2,152.40	(11.95)

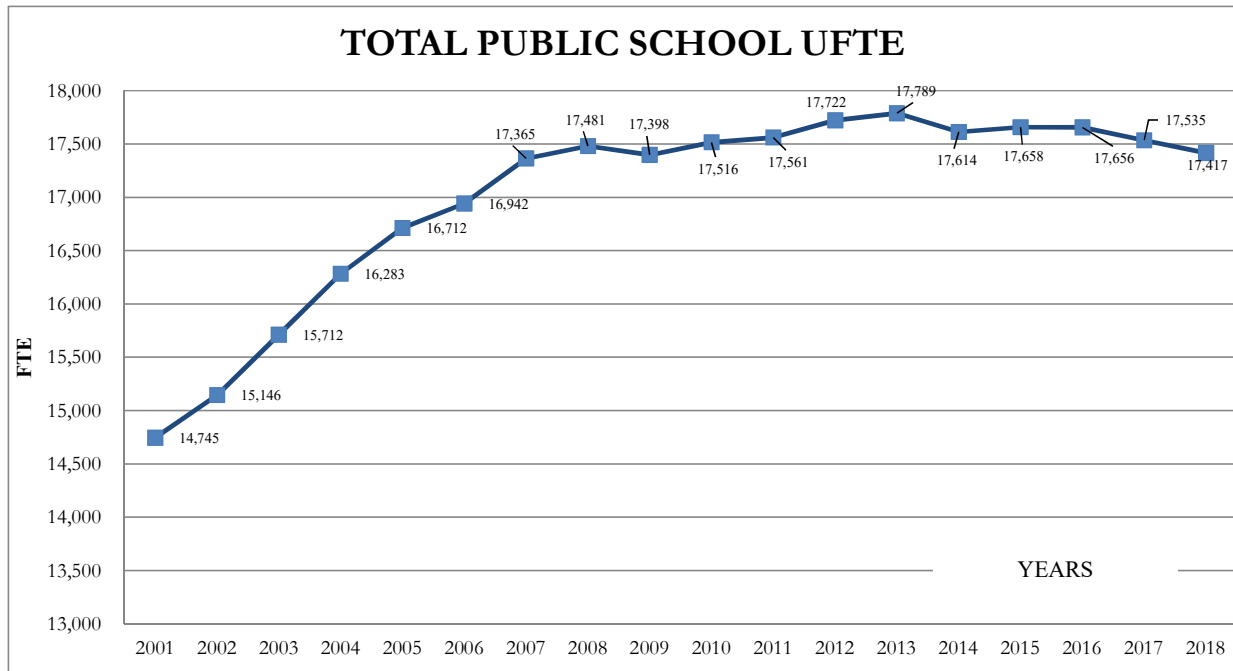
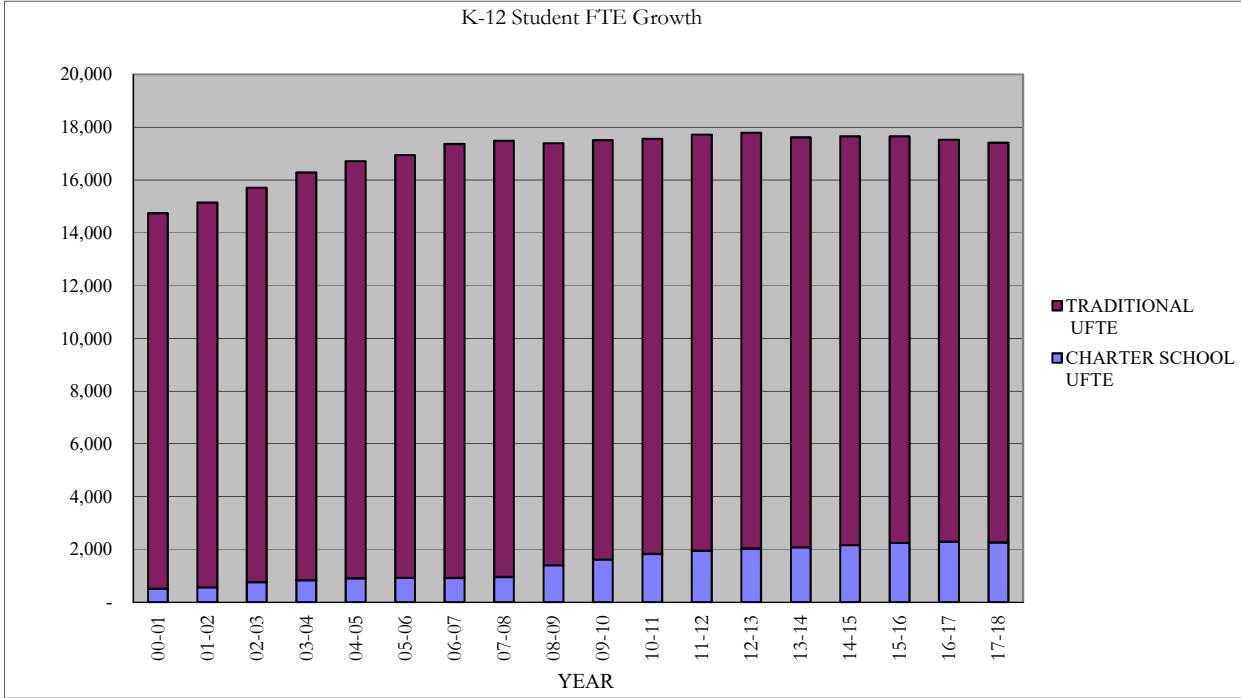


**ACTUAL STUDENT FULL TIME EQUIVALENT (FTE)
K THROUGH 12**

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
2017-2018	15,154	-97	2,263	-21	-118	3,067	17,417
*PROJECTED 2018-2019	14,959	-292	2,360	76	-216	2,969	17,319
*Recalibrated projections SOURCE: FLDOE FEFP 4th Calculation reports DOE Form A - FTE Web Forecasting							

K-12 Student Enrollment Graphs



FTE History

UNWEIGHTED FTE

PROGRAM	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	2017/18
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	RECALIBRATED 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	3,973.27
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	5,291.10
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	3,873.07
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	630.80
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	13,768.24
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	817.18
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	1,400.16
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	904.77
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	124.06
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	20.56
Total Exceptional	3,389.24	3,336.76	3,278.63	3,243.15	3,235.70	3,201.49	3,172.03	3,098.95	3,064.83	3,052.28	3,103.16	3,182.85	3,228.63	3,266.73
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	381.74
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	381.74
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	17,416.71

WEIGHTED FTE

PROGRAM	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	2017/18
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	RECALIBRATED 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	4,347.91	4,397.59
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	5,291.10
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	3,920.68	3,877.85
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	764.53
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	14,424.88	14,331.07
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	916.47	905.44
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	1,400.16
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	903.85	904.77
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	448.97
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	113.61
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	3,730.26	3,772.95
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	382.12
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	382.12
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	18,578.69	18,486.14
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	278.43
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	18,833.28	18,764.57

School District of Indian River County

Analysis of 2017-18 FEFP 3rd Calculation vs 2018-19 Regular Session Conference Report

Line #		2017-18 3rd Calculation	2018-19 Conference Report	Difference	% inc(dec)
1	UFTE	17,416.71	17,318.95	(97.76)	-0.56%
2	WFTE	18,764.57	18,667.50	(97.07)	-0.52%
3	Taxable Assessed Value (TAV)	\$17,678,299,914	\$18,779,039,806	1,100,739,892.00	6.23%
4	BSA	\$4,203.95	\$4,204.42	\$0.47	0.01%
5	DCD	1.001	1.001	0.0000	0.00%
6	BSAxDCD	\$4,208.15	\$4,208.62	\$0.47	0.01%
7	Base FEFP Funding (WFTE X BSA X DCD)	78,964,199	78,493,859	(470,340)	-0.60%
	Declining Enrollment Supplement	130,872	110,807	(20,065)	100.00%
8	Safe Schools	424,733	1,083,060	658,327	155.00%
9	ESE Guaranteed Allocation	5,467,787	5,519,926	52,139	0.95%
10	Supplemental Academic Instruction	3,862,436	3,840,756	(21,680)	-0.56%
12	Instructional Materials	1,412,025	1,391,663	(20,362)	-1.44%
13	Student Transportation	4,030,514	4,064,876	34,362	0.85%
14	Digital Classroom Allocation	771,689	716,319	(55,370)	100.00%
15	Teachers Classroom Supply Assistance	284,038	333,331	49,293	17.35%
16	Reading Allocation	857,183	846,482	(10,701)	-1.25%
17	Additional Allocation	21,039	0	(21,039)	-100.00%
18	Mental Health Assistance	0	481,314	481,314	100.00%
	Gross State FEFP	\$ 96,226,515	\$ 96,882,393	\$ 655,878	0.68%
	Less RLE	(72,891,166)	(74,476,431)	(1,585,265)	
18	Proration to Appropriation	0	-	0	
19	Additional Allocation	0	-	0	
20	Prior Year Adjustment			0	
21	Net State FEFP	\$ 23,335,349	\$ 22,405,962	\$ (929,387)	-3.98%
21	Adj for McKay Scholarships		-	\$ -	
22	Adj for Instr Matls Scholarships		-	\$ -	
23	Adj for Prior Yr Scholarship Adj	-	-	\$ -	
24	Adjusted Net State FEFP	\$ 23,335,349	\$ 22,405,962	\$ (929,387)	-3.98%
	State Categorical Programs				
25	Class Size Reduction Allocation	19,119,749	19,020,229	(99,520)	-0.52%
26	Discretionary Lottery/School Recognition	507,643	507,194	(449)	-0.09%
	Total Categorical Funding	19,627,392	19,527,423	(99,969)	
27	Total State Funding	\$ 42,962,741	\$ 41,933,385	\$ (1,029,356)	-2.40%
	Local Funding				
28	Total RLE	\$ 72,891,166	\$ 74,476,431	\$ 1,585,265	2.17%
29	Total Discretionary Taxes from 0.748 Mills	12,694,434	13,768,752	1,074,318	8.46%
30	Total Local Funding	\$ 85,585,600	\$ 88,245,183	\$ 2,659,583.00	3.11%
31	Total State and Local Funding	\$ 128,548,341	\$ 130,178,568	\$ 1,630,227	1.27%
32	Total Funding Adjustment			\$ 1,630,227	
33	Total Funds per UFTE	7,380.75	7,516.54	\$ 94.13	1.28%

* 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 2017-18 FEFP 4th Calculation vs 2018-19 Regular Session Conference Report

Line #		2017-18 4th Calculation	2018-19 Conference Report	Difference	% inc(dec)
1	UFTE	17,476.65	17,318.95	(157.70)	-0.90%
2	WFTE	18,829.21	18,667.50	(161.71)	-0.86%
3	Taxable Assessed Value (TAV)	\$17,678,299,914	\$18,779,039,806	1,100,739,892.00	6.23%
4	BSA	\$4,203.95	\$4,204.42	\$0.47	0.01%
5	DCD	1.001	1.001	0.0000	0.00%
6	BSAxDCD	\$4,208.15	\$4,208.62	\$0.47	0.01%
7	Base FEFP Funding (WFTE X BSA X DCD)	79,236,214	78,493,859	(742,355)	-0.94%
	Declining Enrollment Supplement	64,258	110,807	46,549	100.00%
8	Safe Schools	425,066	1,083,060	657,994	154.80%
9	ESE Guaranteed Allocation	5,512,804	5,519,926	7,122	0.13%
10	Supplemental Academic Instruction	3,875,319	3,840,756	(34,563)	-0.89%
12	Instructional Materials	1,403,073	1,391,663	(11,410)	-0.81%
13	Student Transportation	3,957,331	4,064,876	107,545	2.72%
14	Digital Classroom Allocation	772,423	716,319	(56,104)	100.00%
15	Teachers Classroom Supply Assistance	284,038	333,331	49,293	17.35%
16	Reading Allocation	858,799	846,482	(12,317)	-1.43%
17	Additional Allocation	21,085	0	(21,085)	-100.00%
18	Mental Health Assistance	0	481,314	481,314	100.00%
	Gross State FEFP	\$ 96,410,410	\$ 96,882,393	\$ 471,983	0.49%
	Less RLE	(72,891,166)	(74,476,431)	(1,585,265)	
18	Proration to Appropriation	(12,425)	-	12,425	
19	Additional Allocation	0	-	0	
20	Prior Year Adjustment	0	-	0	
21	Net State FEFP	\$ 23,506,819	\$ 22,405,962	\$ (1,100,857)	-4.68%
21	Adj for McKay Scholarships	-	-	-	
22	Adj for Instr Matls Scholarships	-	-	-	
23	Adj for Prior Yr Scholarship Adj	-	-	-	
24	Adjusted Net State FEFP	\$ 23,506,819	\$ 22,405,962	\$ (1,100,857)	-4.68%
	State Categorical Programs				
25	Class Size Reduction Allocation	19,119,749	19,020,229	(99,520)	-0.52%
26	Discretionary Lottery/School Recognition	507,658	507,194	(464)	-0.09%
	Total Categorical Funding	19,627,407	19,527,423	(99,984)	
27	Total State Funding	\$ 43,134,226	\$ 41,933,385	\$ (1,200,841)	-2.78%
	Local Funding				
28	Total RLE	\$ 72,891,166	\$ 74,476,431	\$ 1,585,265	2.17%
29	Total Discretionary Taxes from 0.748 Mills	\$ 12,694,434	\$ 13,768,752	\$ 1,074,318	8.46%
30	Total Local Funding	\$ 85,585,600	\$ 88,245,183	\$ 2,659,583.00	3.11%
31	Total State and Local Funding	\$ 128,719,826	\$ 130,178,568	\$ 1,458,742	1.13%
32	Total Funding Adjustment			\$ 1,458,742	
33	Total Funds per UFTE	7,365.25	7,516.54	\$ 84.23	1.14%

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

Description	Amount	Amount	Variance
Total Funding (from above)	\$ 128,719,826	\$ 130,178,568	\$ 1,458,742
Prior year adjustments	1,349	0	(1,349)
Proration to appropriation	(12,425)	0	12,425
McKay Scholarship deduction	(616,666)	(616,666)	0
Prior year adjustments for schlrsip. Ded.	(3,907)	0	3,907
Net reduction	(631,649)	(616,666)	14,983
Net funding to be expected	\$ 128,088,177	\$ 129,561,902	\$ 1,473,725

**School District of Indian River County
2018-19 Cost Factors vs. 2017-18 Cost Factors**

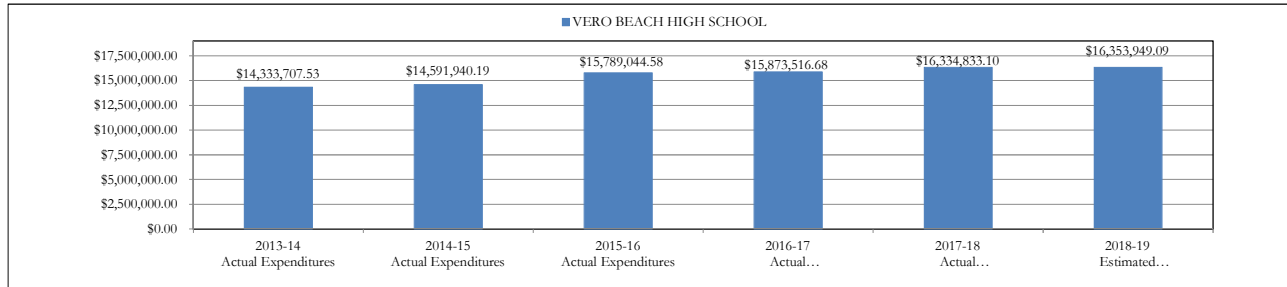
Group 1	<u>Program Title</u>	Cost Factor		<u>Net Change</u>	<u>Percent Change</u>
		<u>2017-2018</u>	<u>2018-2019</u>		
	Basic Education K-3 (101)	1.107	1.108	0.001	0.09%
	Basic Education 4-8 (102)	1.000	1.000	0.000	0.00%
	Basic Education 9-12 (103)	1.001	1.000	(0.001)	-0.10%
	Basic Education with ESE Services K-3 (111)	1.107	1.108	0.001	0.09%
	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	1.000	(0.001)	-0.10%
Group 2					
	English for Speakers of Other Languages (ESOL) (130)	1.212	1.185	(0.027)	-2.23%
	Exceptional Student Education - Support Level 4 (254)	3.619	3.619	0.000	0.00%
	Exceptional Student Education - Support Level 5 (255)	5.526	5.642	0.116	2.10%
	Special Programs for Career Education (300)	1.001	1.000	(0.001)	-0.10%

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

Function	Description	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-18	Preliminary Budget 2018-2019	Increase (Decrease)
FEDERAL:							
1	3191 ROTC	\$ 153,346	\$ 138,107	\$ 129,781	\$ 118,375	\$ 125,000	\$ 6,625
2	3202 Medicaid Reimbursement	369,546	302,114	647,490	298,006	300,000	1,994
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	\$ 416,381	\$ 425,000	\$ 8,619
STATE:							
6	3310 Florida Education Finance Program	20,301,641	19,156,228	22,714,631	\$ 22,887,595	\$ 24,250,200	\$ 1,362,605
7	3315 Workforce Development	1,059,190	1,051,473	1,073,315	1,081,854	1,090,793	8,939
8	3317 Workforce Development - Performance Bonus	70,559	84,472	22,970	-	25,000	25,000
9	3323 Withheld for SBE Administrative Expense	10,234	10,105	10,105	-	10,105	10,105
10	3343 State License Tax	150,008	148,065	142,919	147,840	160,000	12,160
11	3344 Lottery Funds	63,689	-	293,593	31,207	30,665	(542)
12	3355 Class Size Reduction	19,310,219	19,103,361	19,359,781	19,123,483	19,020,229	(103,254)
13	3361 School Recognition	353,689	978,174	555,699	476,475	476,475	-
14	3371 Voluntary Pre-K Program	472,588	511,475	540,294	475,514	589,147	113,633
15	3399 Other Miscellaneous State	50,633	478,739	449,327	1,586,595	1,585,723	(872)
16	TOTAL STATE	\$ 41,842,450	\$ 41,522,092	\$ 45,162,634	\$ 45,810,563	\$ 47,238,337	\$ 1,427,774
LOCAL:							
17	3411 District School Tax	81,167,567	86,595,347	83,408,200	85,602,338	86,407,620	\$ 805,282
18	3414 Special Election Millage (0.60)(0.50)	8,230,893	8,873,989	9,458,499	8,484,389	9,013,939	529,550
19	3421 Tax Redemptions	543,326	564,515	986,331	356,407	350,000	(6,407)
20	3423 Tax collector fees returned	70	24	9	25	-	(25)
21	3425 Rent	146,534	151,299	154,014	93,493	100,000	6,507
22	3431 Interest on Investments	193,933	237,185	257,284	302,859	350,000	47,141
23	3433 Increase in FMV of investments	-	25,520	(17,849)	13,626	-	(13,626)
24	3440 Gifts, Grants and Bequests	241,085	288,102	317,201	541,081	961,562	420,481
25	3460 Adult Student Fees	225,225	209,439	227,070	216,754	219,000	2,246
26	3473 School Age Childcare	191,397	195,170	207,471	230,356	250,000	19,644
27	3491 Bus Fees	74,616	76,894	71,616	52,204	95,000	42,796
28	3493 Sale of Junk	939	-	-	-	50,000	50,000
29	3494 Federal Indirect	508,539	347,761	535,139	434,840	540,878	106,038
30	3495 Misc. Local Revenue	1,839,225	1,583,459	1,610,982	2,014,997	1,271,975	(743,022)
31	3497 Refunds of prior year expenditures	1,510	29,789	496,924	163,114	115,000	(48,114)
32	3498 Collections for lost / damaged textbooks	-	12,772	7,796	1,355	1,300	(55)
33	3499 Receipt of Food Services Indirect Costs	220,453	267,718	291,395	316,884	241,378	(75,506)
34	TOTAL LOCAL	\$ 93,585,312	\$ 99,458,983	\$ 98,012,082	\$ 98,824,722	\$ 99,967,652	\$ 1,142,930
35	TOTAL ESTIMATED REVENUES	135,950,654	141,445,454	143,951,987	145,051,666	147,630,989	2,579,323
OTHER FINANCING SOURCES:							
36	3630 Transfers from Capital	\$ 3,846,889	\$ 3,962,140	\$ 4,152,675	\$ 3,932,756	\$ 5,012,914	\$ 1,080,158
37	3640 Transfers from Federal	-	-	\$ 21,000	-	-	-
38	3730 Sale of Fixed Assets	243,227	83,023	141,710	80,881	95,000	14,119
39	3740 Insurance Loss Recoveries	9,294	580,263	124,826	176,887	151,000	(25,887)
40	TOTAL OTHER SOURCES	\$ 4,099,410	\$ 4,625,426	\$ 4,440,211	\$ 4,190,524	\$ 5,258,914	\$ 1,068,390
		140,050,064	146,070,880	148,392,198	149,242,190	152,889,903	3,647,713
FUND BALANCES:							
41	Nonspendable	\$ 310,238	\$ 305,455	\$ 273,966	\$ 324,168	\$ 324,168	\$ 0
42	Restricted	8,031,520	7,978,584	9,176,088	5,741,926	5,741,926	(0)
43	Unrestricted:						
44	Assigned	7,911,660	13,467,742	15,802,737	12,589,079	12,589,079	0
45	Unassigned	7,672,358	4,302,179	-	-	-	-
46	TOTAL FUND BALANCES	\$ 23,925,776	\$ 26,053,960	\$ 25,252,791	\$ 18,655,173	\$ 18,655,173	\$ 0
TOTAL ESTIMATED REVENUES, OTHER SOURCES AND FUND BALANCES							
47		\$ 163,975,840	\$ 172,124,840	\$ 173,644,989	\$ 167,897,363	\$ 171,545,076	\$ 3,647,714
48	Total Unweighted FTE Students	17,658	17,656	17,535	17,417	17,319	(98)
49	Total Funding & Balances per FTE	9,286	9,749	9,903	9,640	9,905	265
50	FEFP & Taxes Total	\$ 121,133,116	\$ 125,833,110	\$ 126,038,311	\$ 128,089,891	\$ 130,154,524	\$ 2,064,633

SCHOOL & DEPARTMENT INFORMATION AND STATISTICS

**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 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$677,043.19	\$598,670.08	\$540,088.23	\$544,355.25	\$533,475.45	\$586,908.14	\$53,432.69
000	(GP)NON-DISCR SALARY (DIST)	\$11,043,551.80	\$11,373,696.41	\$11,684,508.56	\$12,046,254.06	\$12,743,487.66	\$11,981,630.31	(\$761,857.35)
000	SUBSTITUTES BUDGET / COSTS	\$128,194.60	\$160,998.83	\$128,254.09	\$127,001.63	\$109,379.65	\$110,000.00	\$620.35
006	COMMUNICATIONS (DISTRICT)	\$3,721.31	\$3,761.98	\$4,110.82	\$4,149.14	\$5,925.69	\$5,861.00	(\$64.69)
008	ELECTRICAL	\$1,170,744.06	\$1,052,530.58	\$962,684.95	\$982,943.44	\$976,352.06	\$849,932.00	(\$126,420.06)
074	FLORIDA TEACHER LEAD (DIST)	\$39,708.83	\$34,575.37	\$34,804.41	\$34,682.10	\$35,559.74	\$0.00	(\$35,559.74)
075	TEXTBOOK ALLOCATION (FTE)	\$43,399.23	\$47,546.24	\$0.00	\$0.00	\$0.00	\$232,010.89	\$232,010.89
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$14,903.60	\$20,166.30	\$9,152.36	\$13,697.23	\$12,502.73	\$17,811.68	\$5,308.95
077	SCHOOL IMP (LOTTERY)(FTE)	\$1,157.92	\$13,978.77	\$22,471.56	\$16,096.12	\$20,243.84	\$41,897.38	\$21,653.54
080	SCIENCE LAB MATERIALS (FTE)	\$4,134.20	\$4,235.67	\$4,098.86	\$4,220.30	\$4,295.07	\$4,110.49	(\$184.58)
081	CLOSING THE ACHIEVEMENT GAP	\$2,028.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
084	DUAL ENROLLMENT	\$0.00	\$135,999.96	\$134,458.64	\$133,289.49	\$278,416.90	\$315,383.06	\$36,966.16
085	ADVANCED PLACEMENT (FTE)	\$180,884.39	\$218,134.34	\$248,089.61	\$305,673.76	\$304,058.30	\$1,028,416.22	\$724,357.92
092	DISTRICT SUPP STUDT COMPETITION	\$0.00	\$4,644.95	\$4,750.95	\$4,514.00	\$3,926.18	\$5,000.00	\$1,073.82
094	TERMINAL PAY	\$0.00	\$0.00	\$180,931.61	\$154,460.06	\$12,307.20	\$0.00	(\$12,307.20)
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$804.78	\$0.00	\$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	\$0.00
504	EMPL& STUDENT PUBLIC RELATIONS	\$0.00	\$0.00	\$0.00	\$551.15	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$11,178.53	\$5,587.24	\$0.00	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$6,981.64	\$4,579.10	\$21,120.35	\$8,672.70	\$43,308.54	\$1,383.82	(\$41,924.72)
510	VBHS FLOOD	\$820.81	\$0.00	\$368,096.92	\$159,377.58	\$0.00	\$0.00	\$0.00
521	SUBS-CEA TEMPORARY DUTY	\$0.00	\$0.00	\$0.00	\$206.18	\$0.00	\$0.00	\$0.00
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$45,440.51	\$0.00	(\$45,440.51)
530	EQUAL OPPORTUNITY SCHOOLS	\$0.00	\$0.00	\$0.00	\$24,400.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$11,201.70	\$0.00	\$9,846.61	\$0.00	(\$9,846.61)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$13,114.61	\$0.00	\$0.00	\$0.00
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$67,369.44	\$0.00	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$96,471.90	\$172,351.58	\$577,423.10	\$599,954.23	\$288,207.57	\$0.00	(\$288,207.57)
541	0.35 CRITICAL NEEDS MILLAGE	\$73,911.97	\$1,940.90	\$97.57	\$97.60	\$0.00	\$0.00	\$0.00
544	DISTRICTWIDE MOVING	\$0.00	\$423.45	\$0.00	\$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	\$0.00
547	P-CARD PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$54,775.76	\$76,377.31	\$63,407.69	\$67,061.19	\$28,041.64	\$27,216.00	(\$825.64)
549	BOTTLED GAS (PROPANE) (DIST)	\$15,964.78	\$11,166.78	\$10,056.21	\$9,420.31	\$25,636.74	\$17,512.00	(\$8,124.74)
555	2012-13 RETRO PAY	\$84,165.36	\$0.00	\$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	\$156,871.04	\$725,496.70	\$568,625.66
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$7,271.70	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$197,842.76	\$204,729.40	\$6,886.64
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$11,974.04	\$2,335.48	\$150.00	(\$2,185.48)
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$263,122.00	\$0.00	\$0.00	\$0.00	\$0.00
579	COURSE & CREDIT RECOVERY	\$0.00	\$6,746.87	\$8,015.49	\$6,820.50	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$187,214.54	\$180,816.88	\$201,473.22	\$194,581.07	\$178,930.76	\$192,000.00	\$13,069.24
582	END OF COURSE BOOT CAMP/CONSUMABLE SHIPPING	\$8,200.84	\$8,948.90	\$10,356.35	\$2,453.59	\$6,612.11	\$0.00	(\$6,612.11)
587	SMART HORIZONS	\$0.00	\$0.00	\$19,425.00	\$62,160.00	\$0.00	\$0.00	\$0.00
588	SECONDARY SCHOOL REMEDIATION	\$0.00	\$0.00	\$7,677.36	\$4,664.40	\$4,383.81	\$0.00	(\$4,383.81)
589	IRFIL EXPENSES	\$5,885.82	\$5,055.68	\$4,572.56	\$0.00	\$0.00	\$0.00	\$0.00
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$0.00	\$680.34	\$0.00	\$1,391.00	\$0.00	\$0.00	\$0.00
591	CUSTODIAL SUBSTITUTES	\$1,482.18	\$0.00	\$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	\$2,500.00	\$2,500.00
596	20% CAPE FUNDS	\$0.00	\$0.00	\$70,340.59	\$29,387.70	(\$34.98)	\$0.00	\$34.98
598	SICK LEAVE BUYBACK	\$5,153.07	\$3,343.87	\$3,540.39	\$8,283.59	\$9,484.55	\$0.00	(\$9,484.55)
602	CODESCHOOLS CODING ACADEMY	\$0.00	\$0.00	\$0.00	\$0.00	\$23,171.00	\$0.00	(\$23,171.00)
704	FLORIDA VIRTUAL SCHOOL FRANCHISE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
780	NON - INSTRUCTIONAL SUBS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00
905	DORI SLOSBERG	\$0.00	\$18,820.00	\$11,662.50	\$23,325.00	\$24,425.25	\$0.00	(\$24,425.25)
907	HIGH SCHOOL STEM GRANT	\$0.00	\$89.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
916	BIOTECH ACADEMIES-VB & SR HIGH	\$0.00	\$1,850.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$82,562.70	\$115,209.17	\$250,399.24	\$0.00	(\$250,399.24)
	TOTALS	\$14,333,707.53	\$14,591,940.19	\$15,789,044.58	\$15,873,516.68	\$16,334,833.10	\$16,353,949.09	\$19,115.99

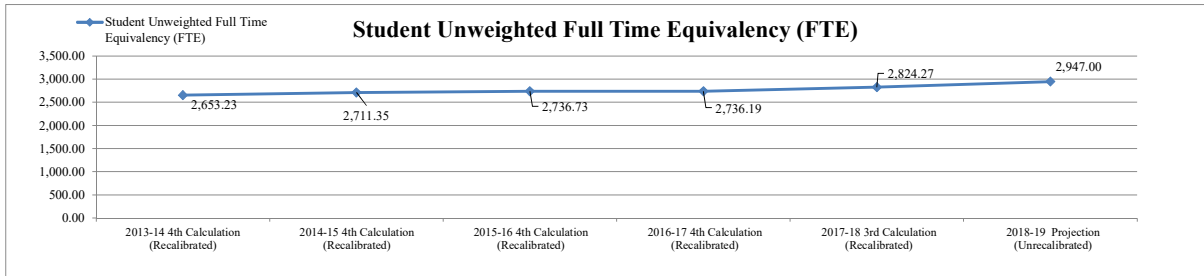
**School District of Indian River County
General Operating Budget
Facility 0031**

Staffing Summary (Full Time Equivalent)

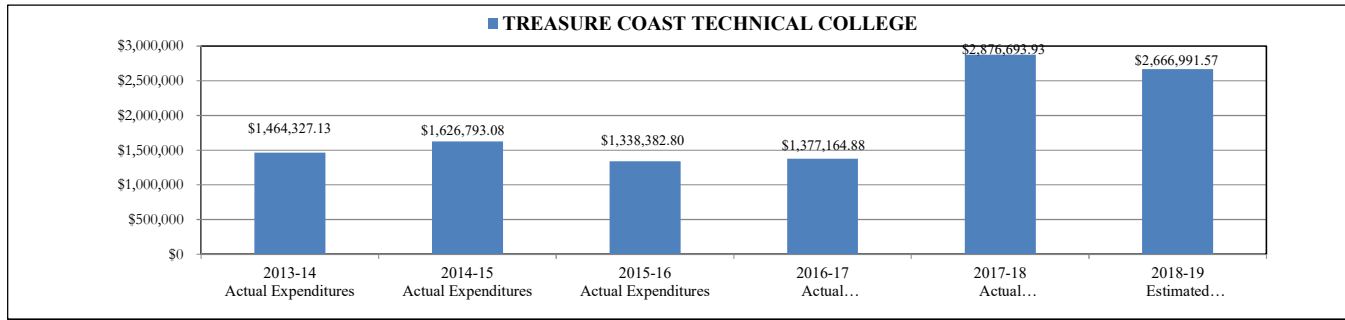
Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL FLC	2.00	2.00	2.00	2.00	2.00	2.00	0.00
ASST PRINCIPAL SENIOR HIGH	4.00	4.00	4.00	4.00	4.00	4.00	0.00
ATHLETIC DIRECTOR	1.00	1.00	1.00	1.00	1.00	1.00	0.00
ATHLETIC TRAINER	1.00	1.00	1.00	1.00	1.00	1.00	0.00
AUDITORIUM DIRECTOR	1.00	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	1.00	0.00
BOOKKEEPER SENIOR HIGH SCHOOL	1.00	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	15.00	15.00	15.00	15.00	15.00	15.00	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	1.00	2.00	2.00	2.00	0.00
ESE SELF-CARE AIDE	1.00	1.00	1.00	1.00	1.00	0.00	-1.00
ESE TEACHER ASSISTANT 6-21	7.00	7.00	7.00	7.00	7.00	7.00	0.00
FACILITIES COORDINATOR	1.00	1.00	1.00	1.00	1.00	1.00	0.00
GRADUATION COACH	0.00	0.00	0.00	1.00	1.00	1.00	0.00
GROUNDSMAN	1.00	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	8.00	0.00
HEAD CUSTODIAN I	1.00	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	2.00	0.00
HEALTH ASSISTANT 2	2.00	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	2.00	0.00
MEDIA CENTER ASSISTANT, SENIOR	2.00	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	-0.10
PLANT OPERATOR	2.00	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	1.00	0.00
RECORDS SPECIALIST HIGH SCHOOL	1.00	1.00	1.00	1.00	1.00	1.00	0.00
ROTC INSTRUCTOR	2.00	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	5.00	3.00
SCHOOL COMPTR LAB ASSISTANT	2.00	2.00	2.00	2.00	0.00	0.00	0.00
SECRETARY GUIDANCE	2.00	2.00	2.00	2.00	2.00	0.00	-2.00
SECRETARY I	2.00	2.00	2.00	2.00	2.00	3.00	1.00
SENIOR SECRETARY I	5.00	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	1.00	0.00
TEACHER ART SENIOR HIGH	3.00	3.00	3.00	3.00	4.00	4.00	0.00
TEACHER ASSISTANT - ESOL SR HI	1.00	1.00	1.00	1.00	1.00	2.00	1.00
TEACHER ASSISTANT EXCEPTIONAL	4.00	4.00	4.00	4.00	4.00	0.00	-4.00
TEACHER BUSINESS EDUCATION	5.00	4.00	4.00	4.00	5.00	5.00	0.00
TEACHER DRAMA, SENIOR HIGH	1.00	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	-1.00
TEACHER ESOL	1.00	0.00	0.00	0.00	0.00	0.00	0.00
TEACHER EXCEPTIONAL ED - VE	11.00	11.00	11.00	11.00	11.00	12.00	1.00
TEACHER EXCEPTIONAL ED AUTISM	1.00	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	1.00	0.00
TEACHER FOREIGN LANGUAGE, SR H	8.00	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	2.00	0.00
TEACHER IN-SCHOOL SUSPENSION,	2.00	2.00	2.00	2.00	2.00	1.00	-1.00
TEACHER LANGUAGE ARTS SR HIGH	18.00	18.00	18.00	18.00	20.00	20.00	0.00
TEACHER MATH SR HIGH	20.00	20.00	20.00	20.00	21.00	21.00	0.00
TEACHER MUSIC SENIOR HIGH	2.70	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	8.00	0.00
TEACHER READING, SENIOR HIGH	3.00	5.00	5.00	5.00	7.00	7.00	0.00
TEACHER SCIENCE SENIOR HIGH	17.00	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	20.00	20.00	0.00
TEACHER TECHNOLOGY EDUCATION	5.00	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	0.80	-0.20
TEACHER, EMOTIONAL/BEHAVIORAL	4.00	4.00	4.00	4.00	4.00	0.00	-4.00
TV PRODUCTION TEACHER	1.00	1.00	1.00	1.00	1.00	0.00	-1.00
TEACHER CRITICAL THINKING	0.00	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER, STEM	0.00	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	211.20	213.80	214.80	216.80	224.80	216.50	-8.30

**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 3rd Calculation (Recalibrated)	2018-19 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	2,653.23	2,711.35	2,736.73	2,736.19	2,824.27	2,947.00



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



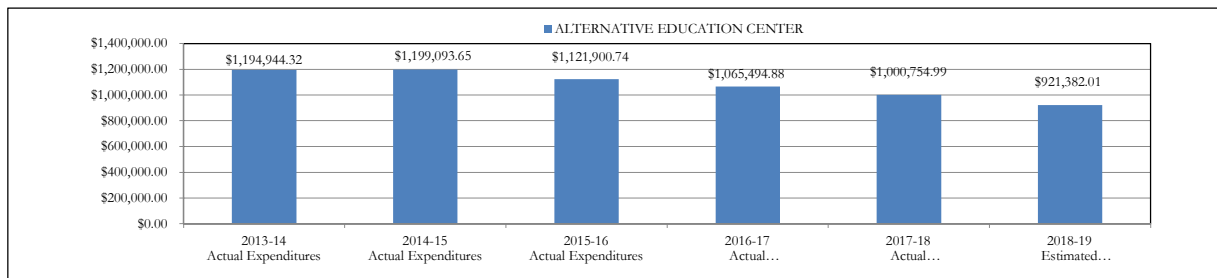
TREASURE COAST TECHNICAL COLLEGE

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$359.95	\$359.95
74	FLORIDA TEACHER LEAD (DIST)	\$269.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
567	CRITICAL MILLAGE - VOC (0.50)	\$0.00	\$0.00	\$0.00	\$0.00	\$219,682.19	\$901,393.91	\$681,711.72
569	CRITICAL MILLAGE - VOC (0.50)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$447,184.36	\$447,184.36
593	ENERGY SAVINGS REBATE	\$14.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
610	ADULT EDUCATION-GENERAL	984,014.72	1,175,352.57	\$872,150.49	\$893,416.01	\$2,256,505.74	\$755,545.54	(\$1,500,960.20)
612	ADULT EDUCATION-CULINARY	8,446.44	\$0.00	\$0.00	\$15,727.20	\$0.00	\$0.00	\$0.00
613	ADULT EDUCATION-CDL	6,296.43	4,591.06	\$4,140.61	\$4,797.74	\$4,128.24	\$4,730.48	\$602.24
614	ADULT EDUCATION-SECURITY D TRN	2,587.92	3,434.10	\$2,756.06	\$1,320.52	\$0.00	\$0.00	\$0.00
615	ADULT EDUCATION-SECURITY G TRN	\$0.00	\$972.10	\$1,615.05	\$0.00	\$0.00	\$0.00	\$0.00
616	ADULT EDUCATION-WELDING PROGRAM	\$51,816.01	\$7,363.47	\$8,821.91	\$161.25	\$0.00	\$2,300.00	\$2,300.00
620	ADULT EDUCATION-MEDICAL	9,701.41	6,693.02	\$7,307.95	\$29,190.69	\$6,177.60	\$11,986.57	\$5,808.97
621	ADULT EDUCATION-CERT NURSE AST	86,839.63	86,733.06	\$74,157.10	\$65,986.31	\$46,558.53	\$170,959.49	\$124,400.96
623	ADULT EDUCATION-MEDICAL ASST	69,378.94	68,967.21	\$70,465.06	\$68,753.70	\$72,168.47	\$78,965.54	\$6,797.07
625	ADULT EDUCATION-MEDICAL CODING	7,816.05	10,368.54	\$7,834.13	\$6,341.14	\$10,880.19	\$29,415.00	\$18,534.81
626	ADULT EDUCATION-PHLEBOTOMY	6,577.54	10,205.47	\$7,394.69	\$7,454.87	\$9,120.69	\$9,083.72	(\$36.97)
627	ADULT EDUCATION-PHARMACY TECH	57,856.39	57,882.02	\$59,893.80	\$62,747.98	\$16,758.52	\$36,298.00	\$19,539.48
628	ADULT EDUCATION-LIC PRAC NURSE	172,712.62	171,803.46	\$205,333.41	\$214,490.46	\$224,713.75	\$218,769.01	(\$5,944.74)
905	BANDWIDTH GRANT	\$0.00	22,427.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$16,512.54	\$6,777.01	\$10,000.01	\$0.00	(\$10,000.01)
TOTALS		\$1,464,327.13	\$1,626,793.08	\$1,338,382.80	\$1,377,164.88	\$2,876,693.93	\$2,666,991.57	(\$210,062.31)

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ADULT ED OCCUP OUTREACH COORD	1.00	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	0.00
BOOKKEEPER SENIOR HIGH SCHOOL	1.00	1.00	1.00	1.00	1.00	1.00	0.00
CAREER & TECHNICAL ED ADVISOR	0.00	0.00	0.00	0.00	0.00	1.00	1.00
COORD ADULT AND COMMUNITY ED	0.85	0.85	0.00	0.00	0.00	0.00	0.00
DIRECTOR OF LPN PROGRAM	1.00	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	0.90	0.00
HEAD CUSTODIAN I	1.00	1.00	1.00	1.00	1.00	1.00	0.00
OUTREACH SPECIALIST	1.00	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	1.00	0.00
RECORDS SPECIALIST	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	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	1.00	0.00
TEACHER ADULT EDUCATION	3.00	3.00	3.00	3.00	3.00	5.00	2.00
TEACHER HEALTH OCCUPATIONS	1.00	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	17.90	3.00

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



ALTERNATIVE EDUCATION CENTER

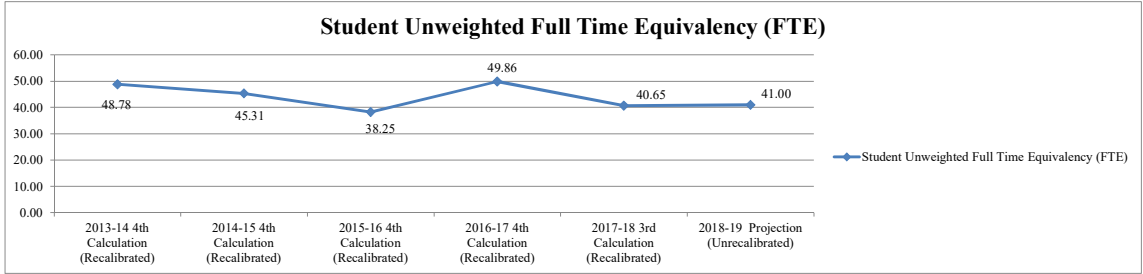
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
...	NON-LABOR DISCRETIONARY	\$14,060.28	\$10,908.07	\$11,567.06	\$15,318.01	\$10,976.79	\$11,275.00	\$298.21
000	(GF)NON-DISCR SALARY (DIST)	\$991,082.70	\$980,288.47	\$953,571.15	\$915,863.08	\$799,792.51	\$730,038.76	(\$69,753.75)
000	SUBSTITUTES BUDGET / COSTS	\$26,991.03	\$7,693.83	\$25,136.50	\$14,564.83	\$73,749.21	\$75,000.00	\$1,250.79
006	COMMUNICATIONS (DISTRICT)	\$1,378.39	\$1,342.51	\$1,489.28	\$1,411.68	\$1,328.30	\$1,248.00	(\$80.30)
008	ELECTRICAL	\$72,958.08	\$69,106.38	\$67,904.52	\$67,415.92	\$63,276.46	\$55,658.00	(\$7,618.46)
051	TITLE 1 SKIPPED SCHOOLS / ALT ED SUPPORT	\$20,119.30	\$29,262.42	\$9,349.61	\$1,440.29	\$7,347.84	\$23,212.82	\$15,864.98
074	FLORIDA TEACHER LEAD (DIST)	\$2,959.33	\$2,770.34	\$2,597.30	\$2,116.59	\$1,694.40	\$0.00	(\$1,694.40)
075	TEXTBOOK ALLOCATION (FTE)	\$8,679.78	\$642.24	\$0.00	\$0.00	\$2,658.21	\$1,015.64	(\$1,642.57)
076	LIBRARY MEDIA CATEGORICAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,113.86	\$1,113.86
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$0.00	\$1,371.03	\$0.00	\$0.00	\$2,311.10	\$2,311.10
080	SCIENCE LAB MATERIALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53.83	\$53.83
094	TERMINAL PAY	\$0.00	\$0.00	\$29,591.76	\$26,489.90	\$12,459.81	\$0.00	(\$12,459.81)
510	ICPALMS	\$93.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
511	DIST SUPPORT - SUPPLMT TO SITES	\$0.00	\$0.00	\$0.00	\$0.00	\$1,883.57	\$2,500.00	\$616.43
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$1,381.69	\$0.00	(\$1,381.69)
530	EQUAL OPPORTUNITY SCHOOLS	\$0.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$1,910.91	\$0.00	\$1,496.57	\$0.00	(\$1,496.57)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$1,904.52	\$0.00	\$0.00	\$0.00
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$735.00	\$0.00	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$6,255.13	\$79,642.34	\$287.56	\$15.22	\$0.00	\$0.00	\$0.00
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$852.60	\$102.70	\$0.00	\$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	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$6,708.91	\$6,893.92	\$7,108.52	\$7,258.55	\$8,180.68	\$8,396.00	\$215.32
549	BOTTLED GAS (PROPANE) (DIST)	\$2,032.34	\$1,848.23	\$720.10	\$654.73	\$672.08	\$672.00	(\$0.08)
555	2012-13 RETRO PAY	\$3,696.66	\$0.00	\$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	\$7,482.19	\$8,887.00	\$1,404.81
589	IRFIL EXPENSE	\$0.00	\$496.89	\$400.54	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$858.57	\$1,059.78	\$1,974.65	\$0.00	(\$1,974.65)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$0.00	\$0.00	\$4,400.03	\$0.00	(\$4,400.03)
TOTALS		\$1,194,944.32	\$1,199,093.65	\$1,121,900.74	\$1,065,494.88	\$1,000,754.99	\$921,382.01	(\$74,972.95)

Staffing Summary (Full Time Equivalent)

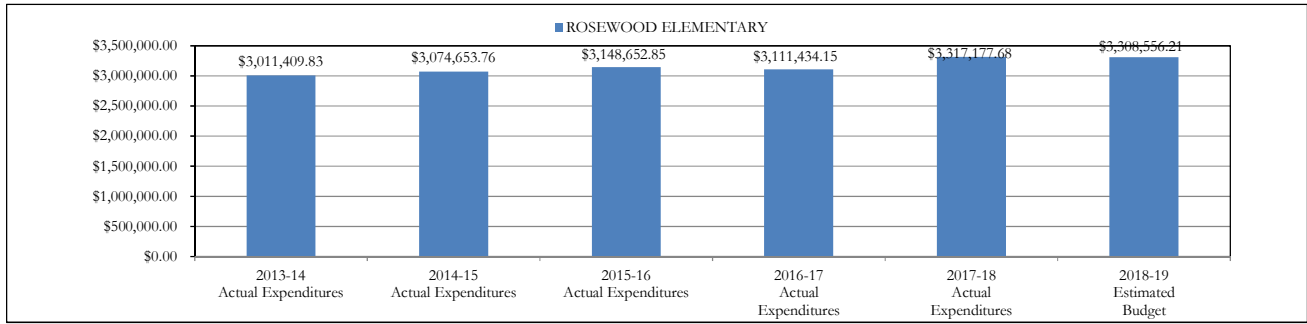
Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	2.00	2.00	1.00	(1.00)
PRINCIPAL FOR ALTERNATIVE EDUC	1.00	1.00	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	1.00	0.00
HEALTH ASSISTANT 1	1.00	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	(1.00)
TEACHER ASSISTANT, OTHER BASIC	4.00	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	(1.00)
TEACHER DROPOUT PREVENTION SR	3.00	3.00	3.00	3.00	3.00	6.00	3.00
TEACHER EXCEPTIONAL ED - VE	2.00	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	(1.00)
TEACHER PHYSICAL EDUCATION, SR	1.00	1.00	1.00	1.00	1.00	0.00	(1.00)
TEACHER, CRITICAL THINKING	0.00	0.00	0.00	0.00	0.00	0.60	0.60
TEACHER SOCIAL STUDIES SR HIGH	0.00	0.00	0.00	0.00	0.00	2.00	2.00
TEACHER SCIENCE SENIOR HIGH	2.00	2.00	2.00	2.00	2.00	1.00	(1.00)
TOTAL NUMBER OF POSITION ALLOCATIONS	21.00	21.00	21.00	21.00	21.00	20.60	(0.40)

**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 3rd Calculation (Recalibrated)	2018-19 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	48.78	45.31	38.25	49.86	40.65	41.00



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



ROSEWOOD ELEMENTARY

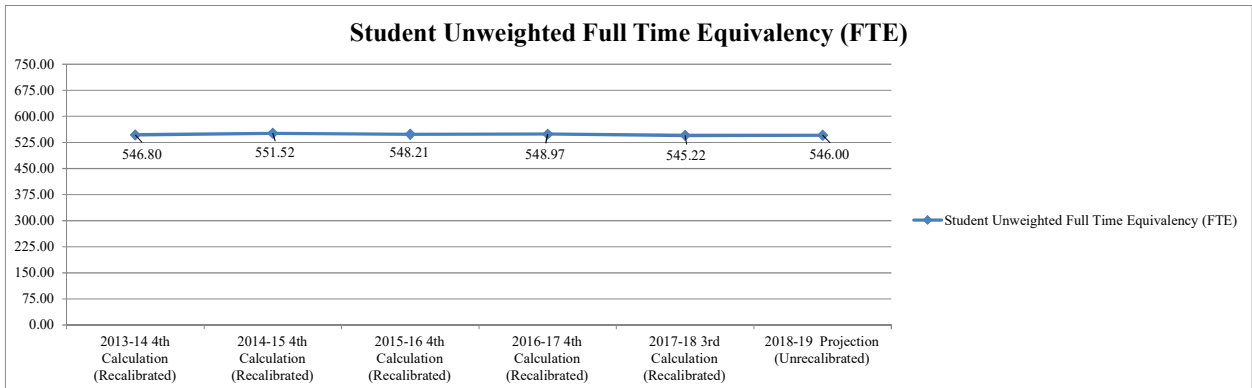
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
...	NON-LABOR DISCRETIONARY	\$41,364.04	\$41,677.92	\$43,820.81	\$38,920.95	\$37,559.96	\$54,724.04	\$17,164.08
000	(GF)NON-DISCR SALARY (DIST)	\$2,355,045.45	\$2,566,982.49	\$2,585,093.57	\$2,614,461.57	\$2,759,746.60	\$2,790,444.62	\$30,698.02
000	SUBSTITUTES BUDGET / COSTS	\$36,781.84	\$48,334.02	\$31,054.40	\$48,841.48	\$44,523.19	\$45,000.00	\$476.81
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$588.31	\$719.17	\$620.21	\$517.10	\$505.00	(\$12.10)
008	ELECTRICAL	\$154,696.51	\$159,983.56	\$148,067.82	\$139,206.33	\$141,485.82	\$118,707.00	(\$22,778.82)
074	FLORIDA TEACHER LEAD (DIST)	\$9,577.47	\$9,083.64	\$8,571.09	\$8,669.49	\$8,563.19	\$0.00	(\$8,563.19)
075	TEXTBOOK ALLOCATION (FTE)	\$2,284.90	\$10,323.01	\$0.00	\$0.00	\$30,247.41	\$41,374.22	\$11,126.81
076	LIBRARY MEDIA CATEGORICAL (FTE)	\$3,475.57	\$3,679.67	\$2,624.81	\$2,393.52	\$2,609.88	\$2,823.46	\$213.58
077	SCHOOL IMP (LOTTERY) (FTE)	\$903.98	\$1,661.24	\$3,616.77	\$2,651.50	\$5,627.17	\$11,376.84	\$5,749.67
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$1,200.08	\$359.92	\$478.95	\$194.94	\$3,212.82	\$3,017.88
081	CLOSING THE ACHIEVEMENT GAP	\$7,003.22	\$0.00	\$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	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$37,323.92	\$23,908.19	\$52,727.18	\$18,473.33	\$0.00	\$0.00	\$0.00
510	ICPALMS/VBHS FLOOD	\$217.90	\$0.00	\$0.00	\$57,230.18	\$0.00	\$0.00	\$0.00
514	ROSEWOOD BASEBALL FIELD SUPPORT	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$1,136.86	\$0.00	(\$1,136.86)
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$0.00	\$17,800.55	\$0.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$2,229.83	\$0.00	\$1,714.22	\$0.00	(\$1,714.22)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$2,452.89	\$0.00	\$0.00	\$0.00
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$3,300.00	\$0.00	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$168,209.55	\$112,231.41	\$120,710.71	\$113,604.55	\$1,086.32	\$0.00	(\$1,086.32)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$83.67	\$0.00	\$97.60	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$93,380.61	\$0.00	\$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	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$7,415.31	\$7,057.18	\$8,356.59	\$8,814.32	\$7,061.98	\$7,098.00	\$36.02
555	2012-13 RETRO PAY	\$18,688.23	\$0.00	\$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	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$125,756.02	\$127,467.84	\$1,711.82
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
578	SCHOOL RECOGNITION	\$54,702.00	\$54,139.73	\$54,062.27	\$0.00	\$54,897.16	\$0.00	(\$54,897.16)
580	IRCEA SUPPLEMENTS	\$17,632.03	\$18,569.35	\$20,852.70	\$19,369.33	\$20,504.65	\$28,974.00	\$8,469.35
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$404.80	\$539.15	\$134.35
589	IRFIL EXPENSES	\$1,544.59	\$1,377.44	\$0.00	\$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	\$0.00
593	ENERGY SAVINGS REBATE	\$531.00	\$0.00	\$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	\$5,908.82	\$0.00	(\$5,908.82)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$16,512.54	\$13,554.02	\$54,399.91	\$0.00	(\$54,399.91)
928	MOONSHOT PARTNERSHIP GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,259.22	\$70,259.22
960	FUNDATIONS / LITERACY COACHES	\$0.00	\$0.00	\$0.00	\$0.00	\$7,231.68	\$0.00	(\$7,231.68)
TOTALS		\$3,011,409.83	\$3,074,653.76	\$3,148,652.85	\$3,111,434.15	\$3,317,177.68	\$3,308,556.21	(\$8,621.47)

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

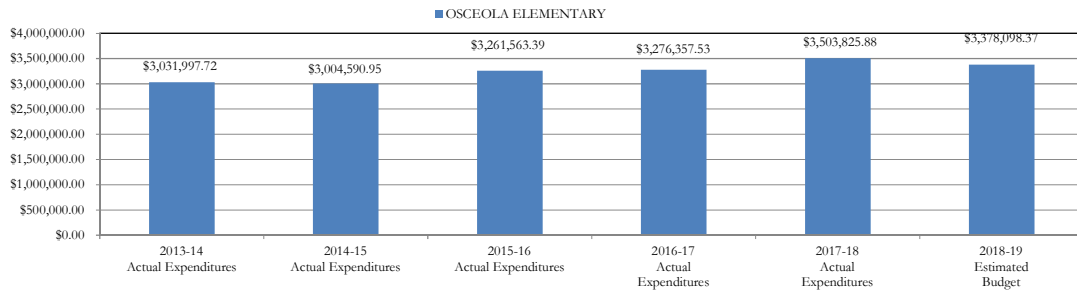
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	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	1.00	0.00
CUSTODIAN - REGULAR	2.00	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	1.00	0.00
HEALTH ASSISTANT 1	1.00	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	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	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	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	1.00	1.00	1.00	1.00	0.00
THIRD GRADE INTERVENTIONIST	0.00	0.00	0.00	0.00	0.00	1.00	1.00
TEACHER ART ELEMENTARY	1.00	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	1.00	0.00
TEACHER EXCEPTIONAL EDUCATION	2.00	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	5.00	0.00
TEACHER GRADE 2	5.00	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	5.00	0.00
TEACHER GRADE 4	4.00	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	4.00	0.00
TEACHER KINDERGARTEN	5.00	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	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	46.50	46.50	46.50	46.50	46.50	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 3rd Calculation (Recalibrated)	2018-19 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	546.80	551.52	548.21	548.97	545.22	546.00



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



OSCEOLA ELEMENTARY

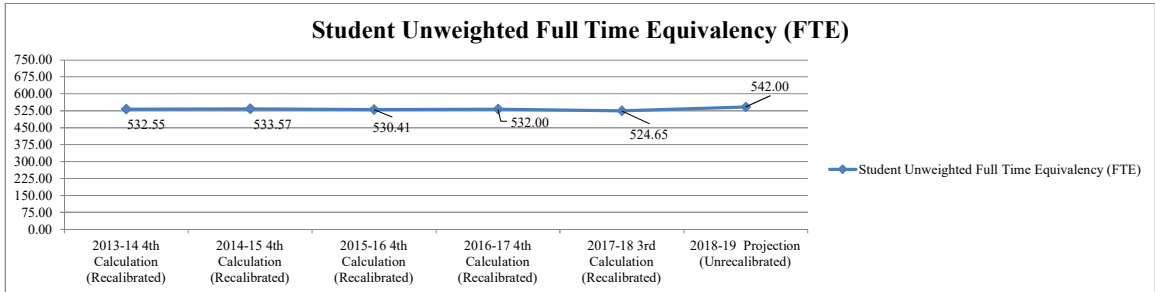
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$52,261.35	\$57,433.29	\$52,225.62	\$50,486.24	\$46,924.18	\$54,200.00	\$7,275.82
000	(GF)NON-DISCR SALARY (DIST)	\$2,472,056.20	\$2,641,750.77	\$2,691,926.68	\$2,749,022.33	\$2,876,461.11	\$3,016,321.64	\$139,860.53
000	SUBSTITUTES BUDGET / COSTS	\$35,658.25	\$27,181.80	\$42,030.11	\$61,107.62	\$23,844.84	\$24,000.00	\$155.16
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$588.23	\$714.77	\$620.32	\$517.10	\$505.00	(\$12.10)
008	ELECTRICAL	\$77,827.04	\$79,331.68	\$83,600.42	\$100,855.56	\$96,990.92	\$100,246.00	\$3,255.08
074	FLORIDA TEACHER LEAD (DIST)	\$9,147.02	\$7,843.10	\$8,830.81	\$8,267.78	\$8,314.49	\$0.00	(\$8,314.49)
075	TEXTBOOK ALLOCATION (FTE)	\$1,817.01	\$12,605.47	\$0.00	\$0.00	\$30,270.54	\$41,374.22	\$11,103.68
076	LIBRARY MEDIA CATEGORICAL (FTE)	\$2,322.98	\$3,348.21	\$2,162.71	\$2,392.41	\$3,006.50	\$3,067.58	\$61.08
077	SCHOOL IMP (LOTTERY) (FTE)	\$759.04	\$0.00	\$2,485.79	\$1,672.58	\$10,872.37	\$16,637.75	\$5,765.38
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$0.00	\$1,578.90	\$0.00	\$387.09	\$1,404.83	\$1,017.74
081	CLOSING THE ACHIEVEMENT GAP	\$4,521.46	\$0.00	\$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	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$89,451.76	\$7,911.98	\$23,829.53	\$0.00	(\$23,829.53)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$55,193.97	\$31,918.18	\$0.00	\$0.00	\$0.00	\$0.00
510	ICPALMS/VBHS FLOOD	\$211.66	\$0.00	\$0.00	\$66,480.73	\$0.00	\$0.00	\$0.00
521	SUBS-CEA TEMPORARY DUTY	\$0.00	\$0.00	\$0.00	\$97.60	\$0.00	\$0.00	\$0.00
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$288.01	\$0.00	(\$288.01)
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$5,693.90	\$2,646.10	\$0.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$2,780.99	\$0.00	\$1,708.52	\$0.00	(\$1,708.52)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$2,764.28	\$0.00	\$0.00	\$0.00
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$650.00	\$0.00	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$176,078.75	\$76,230.73	\$70,073.27	\$113,754.88	\$0.00	\$0.00	\$0.00
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$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	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$10,934.93	\$10,331.71	\$10,186.01	\$11,316.23	\$8,518.01	\$8,509.00	(\$9.01)
549	BOTTLED GAS (PROPANE) (DIST)	\$5,555.04	\$4,287.25	\$564.50	\$1,455.09	\$10,180.21	\$8,054.00	(\$2,126.21)
550	OSCEOLA WATER INTRUSION	\$0.00	\$0.00	\$0.00	\$15,128.80	\$2,635.03	\$0.00	(\$2,635.03)
555	2012-13 RETRO PAY	\$17,875.95	\$0.00	\$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	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$77,501.72	\$80,413.52	\$2,911.80
578	SCHOOL RECOGNITION	\$53,000.00	\$0.00	\$51,780.00	\$53,041.00	\$53,199.97	\$0.00	(\$53,199.97)
580	IRCEA SUPPLEMENTS	\$17,974.99	\$19,304.24	\$21,207.54	\$21,561.31	\$22,055.48	\$22,500.00	\$444.52
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$257.41	\$864.83	\$607.42
589	IRFIL EXPENSES	\$1,266.23	\$1,800.48	\$1,463.54	\$0.00	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$246.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$1,666.12	\$872.76	\$993.76	\$2,211.65	\$0.00	(\$2,211.65)
601	OSCEOLA MAGNET MOLD REMEDIATION	\$0.00	\$0.00	\$0.00	\$0.00	\$153,152.14	\$0.00	(\$153,152.14)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$0.00	\$6,777.03	\$47,199.86	\$0.00	(\$47,199.86)
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$3,499.20	\$0.00	\$0.00	(\$3,499.20)
TOTALS		\$3,031,997.72	\$3,004,590.95	\$3,261,563.39	\$3,276,357.53	\$3,503,825.88	\$3,378,098.37	(\$125,727.51)

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

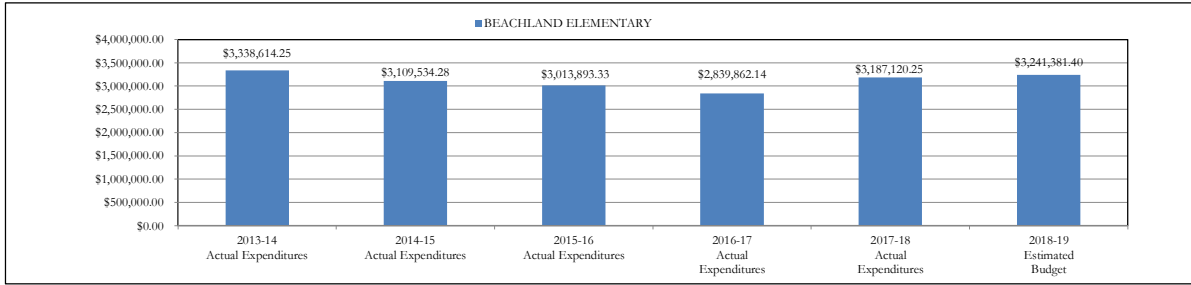
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	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	1.00	0.00
CUSTODIAN - REGULAR	2.00	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	1.00	0.00
HEAD CUSTODIAN I	1.00	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	1.00	0.00
LIBRARIAN/MEDIA SPEC. ELEM	1.00	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	1.00	0.00
PLANT OPERATOR	1.00	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	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	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	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	1.00	1.00	1.00	1.00	2.00	2.00	0.00
TEACHER EXCEPTIONAL ED - VE	1.00	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	5.00	(0.50)
TEACHER GRADE 2	4.50	4.50	4.50	4.50	4.50	5.00	0.50
TEACHER GRADE 3	5.00	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	4.00	0.00
TEACHER GRADE 5	6.00	4.00	4.50	4.00	4.00	4.00	0.00
TEACHER KINDERGARTEN	5.00	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	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	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	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	49.00	47.00	47.50	47.00	48.00	48.00	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 3rd Calculation (Recalibrated)	2018-19 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	532.55	533.57	530.41	532.00	524.65	542.00



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



BEACHLAND ELEMENTARY

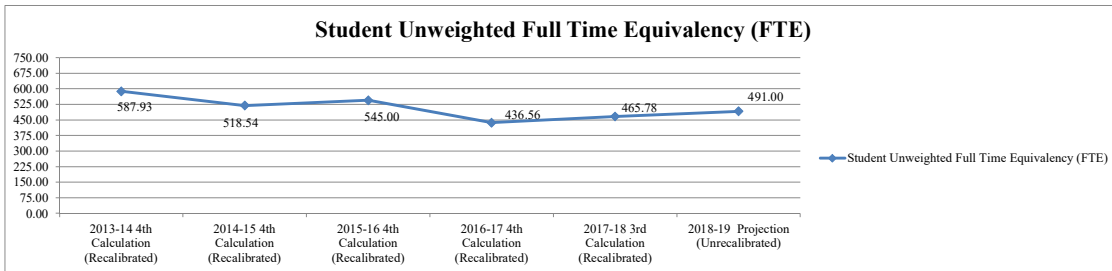
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$50,037.02	\$49,678.96	\$45,581.07	\$34,515.49	\$43,717.50	\$49,547.84	\$5,830.34
000	(GF)NON-DISCR SALARY (DIST)	\$2,709,531.98	\$2,598,097.06	\$2,477,339.30	\$2,416,200.69	\$2,710,082.96	\$2,782,317.05	\$72,234.09
000	SUBSTITUTES BUDGET / COSTS	\$48,164.49	\$29,867.33	\$32,100.00	\$28,462.38	\$23,455.03	\$24,000.00	\$544.97
006	COMMUNICATIONS (DISTRICT)	\$1,120.02	\$1,131.45	\$1,160.94	\$1,187.01	\$1,485.98	\$1,359.00	(\$126.98)
008	ELECTRICAL	\$141,373.63	\$139,028.29	\$132,031.79	\$105,211.59	\$127,816.72	\$102,468.00	(\$25,348.72)
074	FLORIDA TEACHER LEAD (DIST)	\$10,868.81	\$9,736.25	\$8,311.36	\$7,254.65	\$8,419.28	\$0.00	(\$8,419.28)
075	TEXTBOOK ALLOCATION (FTE)	\$10,777.58	\$9,813.67	\$0.00	\$0.00	\$30,270.54	\$42,818.38	\$12,547.84
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,966.67	\$3,385.61	\$2,419.42	\$2,184.49	\$2,096.88	\$2,523.49	\$426.61
077	SCHOOL IMP (LOTTERY)(FTE)	\$809.30	\$0.00	\$6,132.90	\$1,025.46	\$6,638.66	\$6,933.92	\$295.26
080	SCIENCE LAB MATERIALS (FTE)	\$685.19	\$10.97	\$2,569.05	\$141.31	\$289.24	\$1,765.80	\$1,476.56
081	CLOSING THE ACHIEVEMENT GAP	\$5,749.64	\$0.00	\$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	\$0.00
093	EXCEPTIONAL STUDENT EDUCATION-GIFTED	\$0.00	\$62,020.45	\$62,229.40	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$74,758.84	\$44,274.03	\$3,185.50	\$0.00	(\$3,185.50)
095	DONATIONS	\$29,458.80	\$0.00	\$354.21	\$130.29	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$425.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
516	PROJECT LEAD THE WAY	\$0.00	\$0.00	\$0.00	\$0.00	\$1,040.00	\$3,450.00	\$2,410.00
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$6,433.73	\$0.00	(\$6,433.73)
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$7,196.14	\$6,401.12	\$0.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$1,669.18	\$0.00	\$1,600.86	\$0.00	(\$1,600.86)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$1,584.14	\$0.00	\$0.00	\$0.00
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$12,750.48	\$0.00	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$153,893.83	\$102,765.49	\$66,917.51	\$155,985.03	\$0.00	\$0.00	\$0.00
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$16,199.40	\$48.19	\$0.00	\$97.60	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$107,370.07	\$0.00	\$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	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$10,131.77	\$9,935.51	\$9,948.81	\$6,804.79	\$6,011.84	\$6,110.00	\$98.16
555	2012-13 RETRO PAY	\$21,172.50	\$0.00	\$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	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$104,124.28	\$119,663.92	\$15,539.64
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$135.00	\$0.00	\$1,290.00	\$1,290.00
578	SCHOOL RECOGNITION	\$0.00	\$58,177.49	\$50,937.51	\$0.00	\$43,655.90	\$0.00	(\$43,655.90)
580	IRCEA SUPPLEMENTS	\$16,125.77	\$18,448.48	\$21,875.95	\$21,917.71	\$20,053.32	\$22,500.00	\$2,446.68
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$799.42	\$680.00	(\$119.42)
589	IRFIL EXPENSES	\$1,752.59	\$1,668.94	\$1,377.95	\$0.00	\$0.00	\$0.00	\$0.00
905	BANDWIDTH GRANT	\$0.00	\$8,524.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$0.00	\$0.00	\$38,399.89	\$0.00	(\$38,399.89)
928	MOONSHOT PARTNERSHIP GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$73,954.00	\$73,954.00
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$7,542.72	\$0.00	(\$7,542.72)
TOTALS		\$3,338,614.25	\$3,109,534.28	\$3,013,893.33	\$2,839,862.14	\$3,187,120.25	\$3,241,381.40	\$54,261.15

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

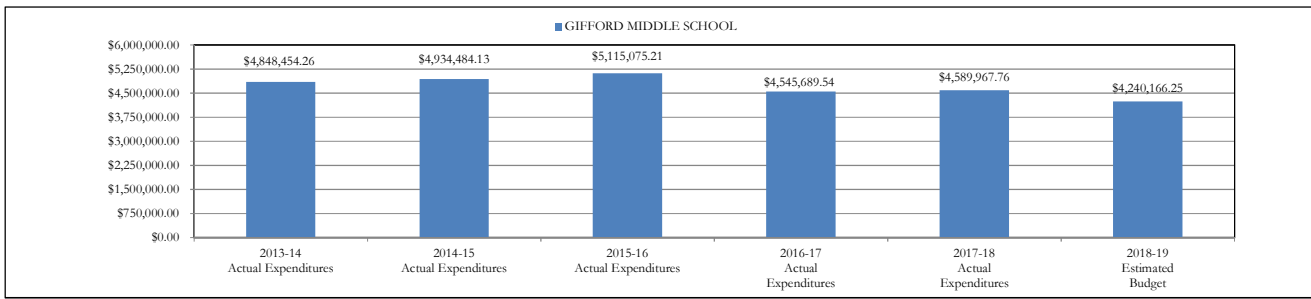
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	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	1.00	0.00
CUSTODIAN - REGULAR	2.00	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	1.00	0.00
HEALTH ASSISTANT I	1.00	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	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMENTARY	1.00	1.00	1.00	0.50	1.00	1.00	0.00
PLANT OPERATOR	0.50	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	1.00	0.00
READING COACH, ELEMENTARY	1.00	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	1.00	0.00
SECRETARY I	1.00	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	1.00	0.00
TEACHER ASSISTANT ESOL	0.00	0.00	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	3.00	3.00	3.00	3.00	3.00	3.00	0.00
TEACHER GRADE 1	5.00	6.00	4.50	5.00	5.00	5.00	0.00
TEACHER GRADE 2	6.00	4.00	4.50	4.00	5.00	5.00	0.00
TEACHER GRADE 3	6.00	6.00	4.50	5.00	5.00	5.00	0.00
TEACHER GRADE 4	5.00	5.00	4.50	3.00	4.00	4.00	0.00
TEACHER GRADE 5	6.00	4.00	4.50	4.00	4.00	4.00	0.00
TEACHER KINDERGARTEN	5.00	4.00	4.50	4.00	5.00	5.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	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	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	51.50	47.50	46.50	44.00	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 3rd Calculation (Recalibrated)	2018-19 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	587.93	518.54	545.00	436.56	465.78	491.00



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



GIFFORD MIDDLE SCHOOL

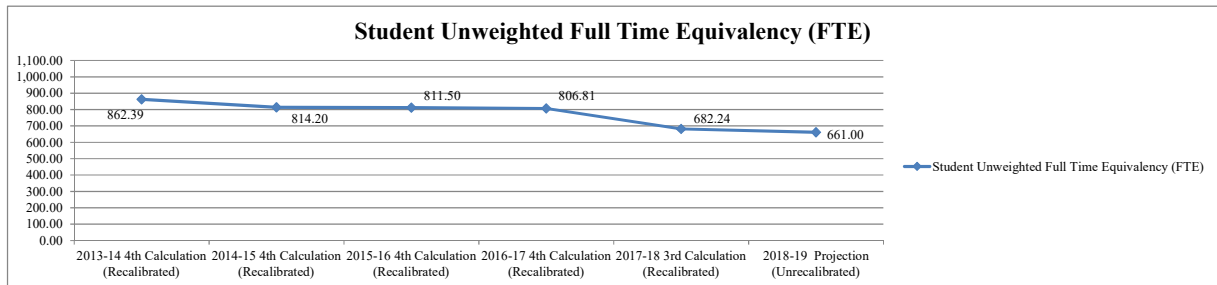
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
...	NON-LABOR DISCRETIONARY	\$100,759.30	\$78,197.58	\$69,111.45	\$68,559.90	\$65,646.98	\$63,758.05	(\$1,888.93)
000	(GF)NON-DISCR SALARY (DIST)	\$3,765,214.61	\$3,938,063.54	\$3,868,962.06	\$3,902,691.12	\$3,962,283.57	\$3,605,247.61	(\$357,035.96)
000	SUBSTITUTES BUDGET / COSTS	\$62,815.70	\$71,559.41	\$94,373.49	\$83,848.87	\$55,357.98	\$56,000.00	\$642.02
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$588.27	\$715.32	\$620.31	\$517.59	\$506.00	(\$11.59)
008	ELECTRICAL	\$478,091.83	\$462,020.09	\$405,148.52	\$221,850.26	\$202,744.14	\$153,365.00	(\$49,379.14)
074	FLORIDA TEACHER LEAD (DIST)	\$14,958.07	\$12,808.23	\$12,931.61	\$11,825.16	\$11,579.94	\$0.00	(\$11,579.94)
075	TEXTBOOK ALLOCATION (FTE)	\$24,261.08	\$20,163.08	\$0.00	\$0.00	\$78,018.09	\$70,150.35	(\$7,867.74)
076	LIBRARY MEDIA CATEGORICAL (FTE)	\$4,504.02	\$5,066.37	\$3,859.22	\$3,630.78	\$3,983.74	\$3,309.86	(\$673.88)
077	SCHOOL IMP (LOTTERY) (FTE)	\$0.00	\$2,270.93	\$9,851.61	\$4,611.06	\$9,499.16	\$14,851.85	\$5,352.69
080	SCIENCE LAB MATERIALS (FTE)	\$1,232.44	\$396.02	\$118.76	\$1,832.97	\$811.73	\$2,286.01	\$1,474.28
081	CLOSING THE ACHIEVEMENT GAP	\$10,354.80	\$0.00	\$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	\$0.00	\$0.00
093	EXCEPTIONAL (GIFTED SERV) (DIS)	\$73,004.65	\$92,581.99	\$151,917.63	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$152,567.98	\$8,094.66	\$43,084.08	\$0.00	(\$43,084.08)
505	SUMMER SCHOOL	\$2,161.18	\$0.00	\$0.00	\$40,916.18	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$463.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
516	PROJECT LEAD THE WAY	\$0.00	\$0.00	\$0.00	\$6,729.61	\$750.00	\$10,850.00	\$10,100.00
521	SUBS-CEA TEMPORARY DUTY	\$0.00	\$0.00	\$0.00	\$146.40	\$0.00	\$0.00	\$0.00
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$2,580.93	\$0.00	(\$2,580.93)
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$2,451.22	\$3,093.69	\$0.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$3,424.32	\$0.00	\$2,571.99	\$0.00	(\$2,571.99)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$2,135.82	\$0.00	\$0.00	\$0.00
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$5,270.00	\$0.00	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$0.00	\$154,952.99	\$126,935.01	\$46,725.28	\$0.00	\$0.00	\$0.00
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$27,283.84	\$991.09	\$195.10	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$143,957.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$11,392.03	\$10,023.67	\$12,941.41	\$13,792.20	\$10,258.47	\$10,407.00	\$148.53
549	BOTTLED GAS (PROPANE) (DIST)	\$3,700.87	\$2,247.94	\$799.10	\$0.00	\$2,653.92	\$2,654.00	\$0.08
555	2012-13 RETRO PAY	\$28,791.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
562	CAREER VOCATIONAL ADD ON FTE	\$0.00	\$0.00	\$0.00	\$0.00	\$6,642.41	\$12,530.52	\$5,888.11
564	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$0.00	\$14,164.18	\$0.00	\$0.00	\$0.00	\$0.00
578	SCHOOL RECOGNITION 12/13	\$0.00	\$0.00	\$79,014.00	\$0.00	\$0.00	\$0.00	\$0.00
579	SECONDARY REMEDIATION	\$2,255.54	\$574.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$51,419.17	\$48,085.17	\$50,650.75	\$45,716.23	\$49,760.98	\$54,000.00	\$4,239.02
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$270.10	\$342.00	\$71.90
588	SECONDARY SCHOOL REMEDIATION	\$0.00	\$0.00	\$0.00	\$36,066.32	\$0.00	\$0.00	\$0.00
589	IRFIL EXPENSES	\$1,907.87	\$3,167.64	\$1,735.65	\$0.00	\$0.00	\$0.00	\$0.00
596	20% CAPE FUNDS	\$0.00	\$0.00	\$0.00	\$3,800.00	\$3,800.00	\$0.00	(\$3,800.00)
598	SICK LEAVE BUYBACK	\$3,517.22	\$3,566.58	\$1,740.32	\$3,841.55	\$2,894.01	\$0.00	(\$2,894.01)
599	SCHOOL SECURITY	\$35,776.79	\$24,707.80	\$29,892.93	\$32,385.16	\$31,457.99	\$32,000.00	\$542.01
911	READING ALLOCATION *FEFP*FTE*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$147,908.00	\$147,908.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$8,256.27	\$0.00	\$42,799.96	\$0.00	(\$42,799.96)
TOTALS		\$4,848,454.26	\$4,934,484.13	\$5,115,075.21	\$4,545,689.54	\$4,589,967.76	\$4,240,166.25	(\$349,801.51)

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

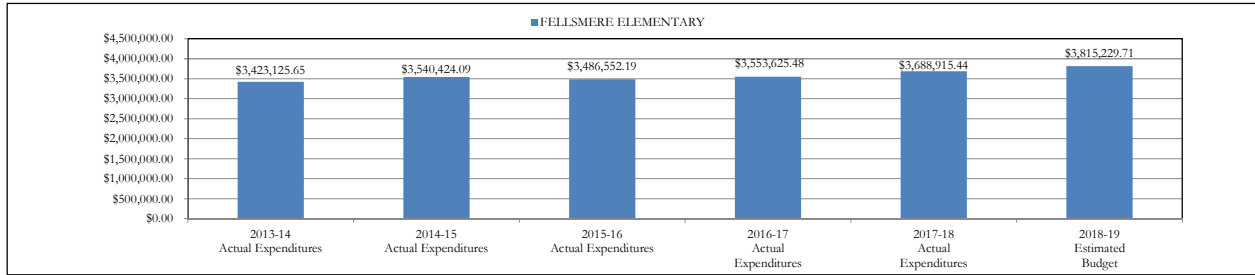
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	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	2.00	0.00
BAND DIRECTOR - MIDDLE	1.00	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	1.00	0.00
CUSTODIAN - REGULAR	3.50	3.50	3.50	3.50	3.50	3.50	0.00
EDUCATION TECHNOLOGY SPEC	1.00	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	1.00	0.00
ESE SELF-CARE AIDE	1.00	1.00	1.00	0.00	0.00	0.00	0.00
GUIDANCE MIDDLE SCHOOL	2.00	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	1.00	0.00
HEALTH ASSISTANT I	1.00	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	1.00	0.00
PLANT OPERATOR	1.00	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	1.00	0.00
SENIOR SECRETARY I	1.00	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	1.00	0.00
SWTCHBOARD OPERATOR/RECEPTION	1.00	0.00	0.00	0.00	0.00	0.00	0.00
TEACHER ART MIDDLE	1.00	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	1.00	0.00
TEACHER BUSINESS EDUCATION	1.00	1.00	1.00	1.00	2.00	2.00	0.00
TEACHER CRITICAL THINKING	0.00	0.00	1.00	0.00	0.00	0.00	0.00
TEACHER EXCEPTIONAL ED - VE	3.00	3.00	3.00	4.00	7.00	7.00	0.00
TEACHER EXCEPTIONAL ED GIFTED	2.00	2.00	2.00	2.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL EDUCATION	2.00	2.00	2.00	2.00	1.00	1.00	0.00
TEACHER FOREIGN LANGUAGE, MIDD	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER LANGUAGE ARTS MIDDLE	7.00	7.00	6.00	7.00	6.00	6.00	0.00
TEACHER MATH MIDDLE	8.00	7.00	7.00	7.00	6.00	6.00	0.00
TEACHER MUSIC MIDDLE	1.30	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	3.00	0.00
TEACHER READING MIDDLE	7.00	7.00	5.00	6.00	5.00	5.00	0.00
TEACHER SCIENCE MIDDLE	7.00	7.00	7.00	6.00	6.00	6.00	0.00
TEACHER SOCIAL STUDIES MIDDLE	7.00	6.60	5.60	5.60	5.00	5.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	73.80	71.40	68.40	67.40	65.80	65.80	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 3rd Calculation (Recalibrated)	2018-19 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	862.39	814.20	811.50	806.81	682.24	661.00



**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 Actual Expenditures	2018-19 Estimated Budget	Variance
...	NON-LABOR DISCRETIONARY	\$55,297.58	\$60,755.28	\$59,951.20	\$58,211.88	\$51,053.77	\$60,380.68	\$9,326.91
000	(GF)NON-DISCR SALARY (DIST)	\$2,803,579.75	\$2,914,861.98	\$2,967,544.21	\$3,084,854.60	\$3,120,578.85	\$3,185,200.61	\$64,621.76
000	SUBSTITUTES BUDGET / COSTS	\$44,475.54	\$59,635.58	\$32,220.37	\$25,242.85	\$40,803.17	\$42,000.00	\$1,196.83
006	COMMUNICATIONS (DISTRICT)	\$1,271.76	\$1,508.60	\$1,547.92	\$1,582.68	\$1,624.36	\$1,488.00	(\$136.36)
008	ELECTRICAL	\$133,291.58	\$111,927.68	\$124,641.11	\$131,143.13	\$136,423.61	\$145,188.00	\$8,764.39
074	FLORIDA TEACHER LEAD (DIST)	\$13,612.92	\$12,972.54	\$11,724.38	\$12,425.24	\$10,580.42	\$0.00	(\$10,580.42)
075	TEXTBOOK ALLOCATION (FTE)	\$0.00	\$16,272.45	\$0.00	\$0.00	\$39,837.79	\$48,251.49	\$8,413.70
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,161.97	\$3,393.69	\$3,727.99	\$2,769.43	\$2,801.59	\$2,994.38	\$192.79
077	SCHOOL IMP (LOTTERY)(FTE)	\$539.30	\$0.00	\$2,210.12	\$6,509.06	\$6,089.51	\$16,164.84	\$10,075.33
080	SCIENCE LAB MATERIALS (FTE)	\$394.25	\$706.93	\$3,566.43	\$365.49	\$24.40	\$2,579.49	\$2,555.09
094	TERMINAL PAY	\$0.00	\$0.00	\$43,543.63	\$0.00	\$103.00	\$0.00	(\$103.00)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$252.39	\$0.00	\$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	\$0.00
510	ICPALMS	\$786.31	\$0.00	\$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	\$0.00
524	LOWEST 300 SCHOOLS	\$0.00	\$230,372.04	\$83,680.50	\$0.00	\$0.00	\$127,229.00	\$127,229.00
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$38,393.11	\$0.00	(\$38,393.11)
532	CWA CONTRACT	\$0.00	\$0.00	\$2,144.63	\$0.00	\$2,780.03	\$0.00	(\$2,780.03)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$2,602.28	\$0.00	\$0.00	\$0.00
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$3,116.35	\$0.00	\$0.00	\$0.00
539	TITLE I DIFFERENTIAL PAY-GF	\$5,858.65	\$0.00	\$0.00	\$0.00	\$2,815.52	\$0.00	(\$2,815.52)
540	0.25 CRITICAL NEEDS MILLAGE	\$168,520.94	\$77,806.28	\$88,245.92	\$102,750.40	\$0.00	\$0.00	\$0.00
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$6,907.29	\$0.00	\$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	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$24,804.98	\$21,091.24	\$20,245.59	\$20,510.26	\$26,390.80	\$25,622.00	(\$768.80)
549	BOTTLED GAS (PROPANE) (DIST)	(\$1,090.88)	\$0.00	\$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	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$81,172.11	\$80,779.87	(\$392.24)
575	SCHOOL FACILITY RENTALS	\$0.00	\$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	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$18,422.13	\$18,126.30	\$20,320.90	\$21,228.10	\$22,740.95	\$22,500.00	(\$240.95)
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$470.85	\$650.50	\$179.65
589	IRFIL EXPENSES	\$988.32	\$2,216.56	\$1,448.14	\$0.00	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$116.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$1,664.66	\$0.00	\$810.79	\$4,591.14	\$4,174.48	\$0.00	(\$4,174.48)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$8,256.27	\$0.00	\$43,200.05	\$0.00	(\$43,200.05)
928	MOONSHOT PARTNERSHIP GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$51,413.87	\$53,555.85	\$2,141.98
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$5,443.20	\$0.00	(\$5,443.20)
962	READY SET GROW - STEP INTO K	\$0.00	\$0.00	\$10,249.50	\$13,649.59	\$0.00	\$0.00	\$0.00
TOTALS		\$3,423,125.65	\$3,540,424.09	\$3,486,552.19	\$3,553,625.48	\$3,688,915.44	\$3,815,229.71	\$126,314.27

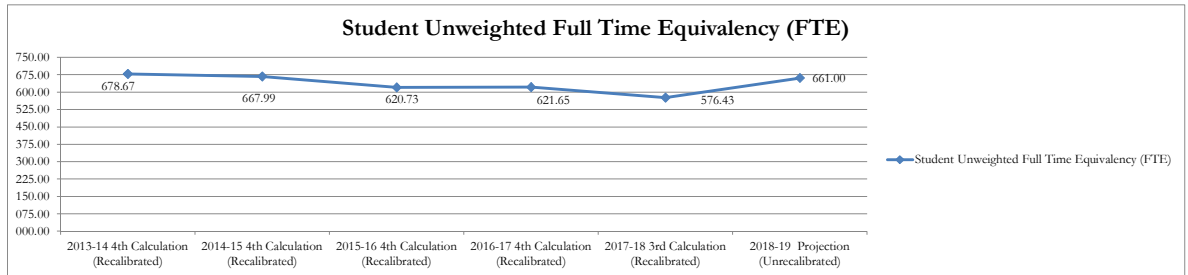
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	0.00

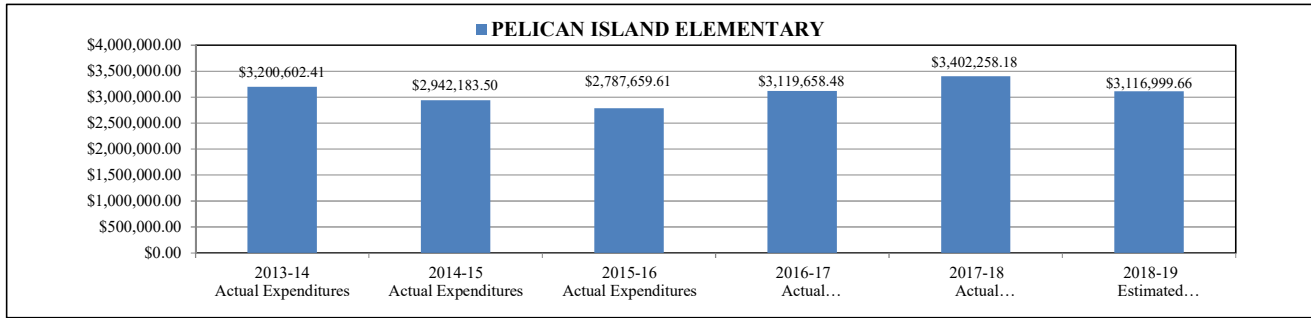
**School District of Indian River County
General Operating Budget
Facility 0101**

ASST PRINCIPAL ELEMENTARY	1.00	1.00	2.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	3.00	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	1.00	0.00
HEALTH ASSISTANT 1	1.00	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	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	1.00	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	1.00	0.00
READING COACH, ELEMENTARY	1.00	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	1.00	0.00
SECRETARY I	1.00	1.00	2.00	2.00	2.00	2.00	0.00
THIRD GRADE INTERVENTIONIST	0.00	0.00	0.00	0.00	0.00	1.00	1.00
TEACHER ART ELEMENTARY	1.00	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	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	3.00	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	1.00	0.00
TEACHER GRADE 1	6.00	6.00	6.00	5.00	7.00	5.00	-2.00
TEACHER GRADE 2	8.00	6.00	6.00	6.00	5.00	7.00	2.00
TEACHER GRADE 3	7.00	8.00	6.00	7.00	6.00	5.00	-1.00
TEACHER GRADE 4	5.00	5.00	7.00	5.00	6.00	6.00	0.00
TEACHER GRADE 5	5.00	5.00	5.00	6.00	7.00	5.00	-2.00
TEACHER KINDERGARTEN	6.00	6.00	6.00	6.00	6.00	5.00	-1.00
TEACHER MUSIC ELEMENTARY	1.00	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	2.00	0.00
TEACHER RESOURCE	0.00	0.00	0.00	1.00	1.00	0.00	-1.00
TOTAL NUMBER OF POSITION ALLOCATIONS	60.00	59.00	61.00	60.00	62.00	58.00	-4.00

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 3rd Calculation (Recalibrated)	2018-19 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	678.67	667.99	620.73	621.65	576.43	661.00



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



PELICAN ISLAND ELEMENTARY

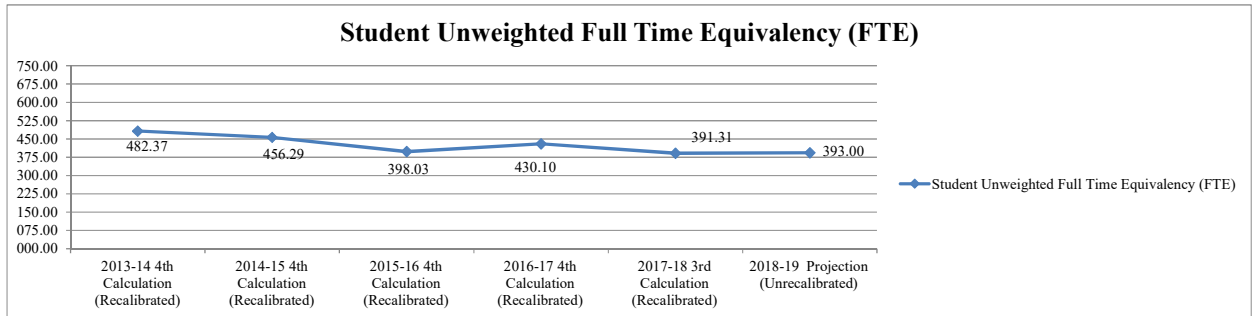
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$149,185.71	\$48,045.04	\$39,275.29	\$34,967.10	\$35,652.65	\$39,787.65	\$4,135.00
000	(GF)NON-DISCR SALARY (DIST)	\$2,580,857.92	\$2,562,675.79	\$2,391,904.50	\$2,762,207.32	\$2,840,782.55	\$2,597,764.63	(\$243,017.92)
000	SUBSTITUTES BUDGET / COSTS	\$45,070.75	\$39,687.70	\$22,169.99	\$42,529.01	\$30,033.25	\$31,000.00	\$966.75
006	COMMUNICATIONS (DISTRICT)	\$1,839.67	\$2,062.48	\$2,253.31	\$2,444.18	\$2,620.67	\$2,374.00	(\$246.67)
008	ELECTRICAL	\$94,171.19	\$96,927.29	\$78,005.73	\$80,620.17	\$96,153.96	\$101,623.00	\$5,469.04
074	FLORIDA TEACHER LEAD (DIST)	\$10,761.20	\$9,655.45	\$8,454.18	\$8,992.66	\$8,492.22	\$0.00	(\$8,492.22)
075	TEXTBOOK ALLOCATION (FTE)	\$5,788.25	\$5,191.63	\$0.00	\$0.00	\$26,847.47	\$36,733.02	\$9,885.55
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,834.98	\$2,754.19	\$2,073.40	\$1,829.64	\$1,732.70	\$2,394.43	\$661.73
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$0.00	\$4,243.17	(\$1,064.00)	\$1,831.80	\$12,478.14	\$10,646.34
080	SCIENCE LAB MATERIALS (FTE)	\$1,487.50	\$167.45	\$267.20	\$482.86	\$1,819.44	\$515.98	(\$1,303.46)
081	CLOSING THE ACHIEVEMENT GAP	\$4,268.92	\$655.27	\$0.00	\$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	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$10,559.18	\$7,377.66	\$29,520.64	\$0.00	(\$29,520.64)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$496.22	\$0.00	\$4,226.94	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$787.58	\$0.00	\$693.73	\$0.00	\$0.00	\$0.00	\$0.00
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$299.53	\$0.00	(\$299.53)
532	CWA CONTRACT	\$0.00	\$0.00	\$2,782.94	\$0.00	\$2,994.81	\$0.00	(\$2,994.81)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$4,025.33	\$0.00	\$0.00	\$0.00
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$1,059.96	\$25,469.06	\$0.00	(\$25,469.06)
539	TITLE I DIFFERENTIAL PAY-GF	\$101,768.99	\$0.00	\$0.00	\$0.00	\$2,275.49	\$0.00	(\$2,275.49)
540	0.25 CRITICAL NEEDS MILLAGE	\$134,498.83	\$80,948.48	\$68,817.08	\$84,016.24	\$90.42	\$0.00	(\$90.42)
541	0.35 CRITICAL NEEDS MILLAGE	\$0.00	\$90.54	\$0.00	\$2,059.75	\$0.00	\$0.00	\$0.00
547	P-CARD PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$10,654.21	\$8,431.64	\$8,826.63	\$9,585.20	\$8,963.75	\$9,395.00	\$431.25
549	BOTTLED GAS (PROPANE) (DIST)	\$0.00	\$1,597.65	\$1,741.18	\$1,363.29	\$3,852.35	\$1,925.00	(\$1,927.35)
554	TITLE I DIFFERENTIATED PAY	\$14,581.05	\$0.00	\$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	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$62,065.18	\$61,390.72	(\$674.46)
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$449.00	\$10,901.00	\$10,452.00
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$44,281.00	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$18,421.53	\$17,576.87	\$18,070.28	\$19,732.47	\$17,170.02	\$22,500.00	\$5,329.98
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$234.24	\$920.00	\$685.76
589	IRFIL EXPENSES	\$616.49	\$1,538.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$0.00	\$0.00	\$4,481.86	\$0.00	(\$4,481.86)
599	SCHOOL SECURITY	\$0.00	\$0.00	\$0.00	\$0.00	\$5,130.68	\$5,500.00	\$369.32
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$0.00	\$6,777.01	\$35,199.95	\$0.00	(\$35,199.95)
923	COMMUNITY IN SCHOOLS GRANT	\$0.00	\$0.00	\$0.00	\$26,103.55	\$0.00	\$20,000.00	\$20,000.00
928	MOONSHOT PARTNERSHIP GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$151,854.25	\$159,797.09	\$7,942.84
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$6,240.24	\$0.00	(\$6,240.24)
962	READY SET GROW - STEP INTO K	\$0.00	\$0.00	\$17,864.40	\$20,322.14	\$0.00	\$0.00	\$0.00
TOTALS		\$3,200,602.41	\$2,942,183.50	\$2,787,659.61	\$3,119,658.48	\$3,402,258.18	\$3,116,999.66	(\$285,258.52)

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

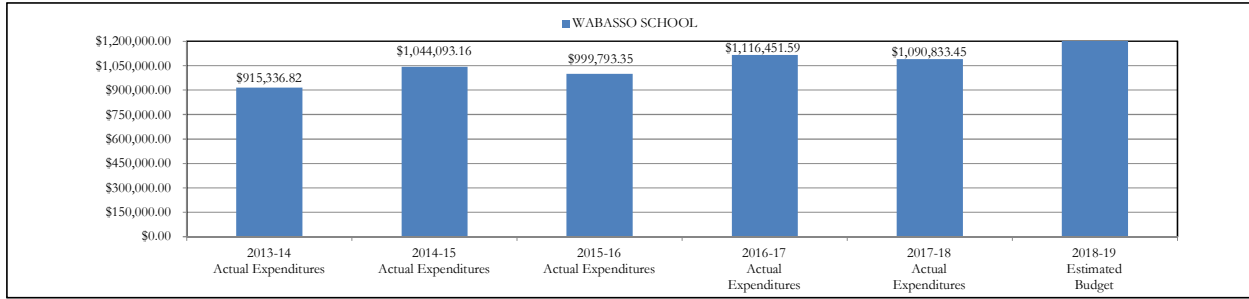
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	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	1.00	0.00
CUSTODIAN - REGULAR	2.00	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	4.00	0.00
HEAD CUSTODIAN I	1.00	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	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	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	1.00	0.00
PLANT OPERATOR	0.50	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	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	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	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	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	3.00	0.00
TEACHER EXCEPTIONAL ED - SLD	1.00	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	1.00	0.00
TEACHER EXCEPTIONAL ED GIFTED	1.00	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	3.00	0.00
TEACHER GRADE 1	3.50	3.50	3.50	3.00	3.00	4.00	1.00
TEACHER GRADE 2	5.00	5.00	4.50	5.00	5.00	4.00	-1.00
TEACHER GRADE 3	5.00	5.00	4.50	5.00	5.00	4.00	-1.00
TEACHER GRADE 4	4.00	4.00	3.50	4.00	4.00	3.00	-1.00
TEACHER GRADE 5	3.00	3.00	3.50	4.00	4.00	4.00	0.00
TEACHER KINDERGARTEN	3.50	3.50	3.50	3.00	3.00	3.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	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	1.00	0.00
TEACHER PRE-K	1.10	1.10	1.10	1.00	1.00	1.00	0.00
TEACHER, EMOTIONAL/BEHAVIORAL	1.00	1.00	1.00	2.00	2.00	2.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	53.60	53.60	52.60	55.50	55.50	53.50	-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 3rd Calculation (Recalibrated)	2018-19 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	482.37	456.29	398.03	430.10	391.31	393.00



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



WABASSO SCHOOL

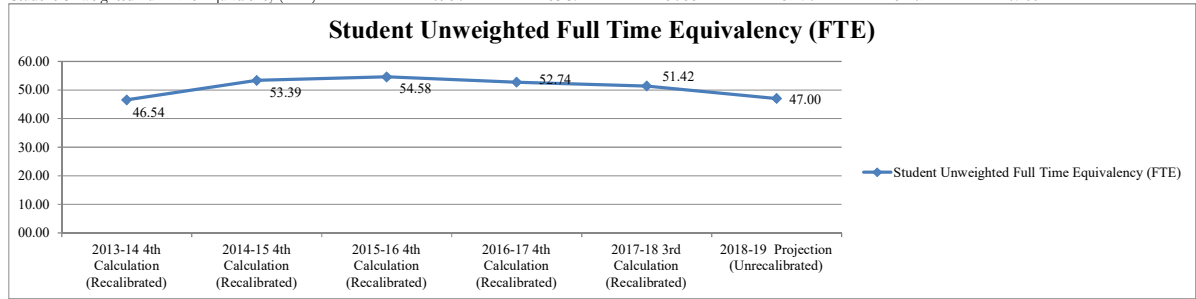
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$22,567.85	\$20,623.74	\$18,828.20	\$21,413.09	\$29,293.09	\$29,367.51	\$74.42
000	(GF)NON-DISCR SALARY (DIST)	\$766,266.53	\$908,794.08	\$763,157.17	\$929,762.61	\$923,554.92	\$1,191,907.00	\$268,352.08
000	SUBSTITUTES BUDGET / COSTS	\$7,990.88	\$13,908.53	\$34,884.44	\$11,699.22	\$16,378.64	\$17,000.00	\$621.36
006	COMMUNICATIONS (DISTRICT)	\$1,206.92	\$1,214.85	\$1,244.34	\$1,270.41	\$1,301.67	\$1,192.00	(\$109.67)
008	ELECTRICAL	\$25,641.25	\$26,201.40	\$30,911.51	\$33,949.80	\$39,726.73	\$37,440.00	(\$2,286.73)
051	TITLE I SKIPPED SCHOOLS	\$0.00	\$18,063.54	\$9,764.69	\$9,377.97	\$0.00	\$26,626.47	\$26,626.47
074	FLORIDA TEACHER LEAD (DIST)	\$2,259.85	\$2,548.33	\$2,467.43	\$2,619.27	\$2,520.00	\$0.00	(\$2,520.00)
075	TEXTBOOK ALLOCATION (FTE)	\$0.00	\$0.00	\$0.00	\$0.00	\$44.20	\$1,294.31	\$1,250.11
076	LIBRARY MEDIA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$225.76	\$225.76
077	SCHOOL IMP (LOTTERY)(FTE)	\$953.85	\$1,227.27	\$1,064.36	\$0.00	\$881.42	\$857.46	(\$23.96)
080	SCIENCE LAB MATERIALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61.71	\$61.71
094	TERMINAL PAY	\$0.00	\$0.00	\$59,852.07	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$17,981.66	\$24,345.86	\$13,831.20	\$54,262.86	\$143.89	\$0.00	(\$143.89)
506	EVEN YEAR SUMMER SCHOOL	\$30,209.24	\$19,183.04	\$33,566.07	\$10,190.42	\$115.65	\$0.00	(\$115.65)
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$2,665.06	\$0.00	(\$2,665.06)
532	CWA CONTRACT	\$0.00	\$0.00	\$555.25	\$0.00	\$1,071.95	\$0.00	(\$1,071.95)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$1,577.83	\$0.00	\$0.00	\$0.00
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$220.00	\$0.00	\$0.00	\$0.00
540	.25 CRITICAL NEEDS MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$2,131.55	\$0.00	\$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	\$0.00
545	TEACHER SALARY ALLOCATION	\$21,326.67	\$0.00	\$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	\$5,496.36	\$5,460.00	(\$36.36)
549	BOTTLED GAS (PROPANE) (DIST)	\$0.00	\$0.00	\$287.98	\$2,026.05	\$1,555.11	\$1,213.00	(\$342.11)
555	2012-13 RETRO PAY	\$7,096.16	\$0.00	\$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	\$4,575.28	\$5,390.00	\$814.72
589	IRFIL EXPENSES	\$260.28	\$92.81	\$292.71	\$0.00	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$30.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$0.00	\$666.09	\$2,866.49	\$0.00	(\$2,866.49)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$0.00	\$0.00	\$10,799.91	\$0.00	(\$10,799.91)
920	SPEAK UP GRANT - WABASSO	\$0.00	\$0.00	\$19,759.80	\$15,934.49	\$0.00	\$0.00	\$0.00
921	PHOENIX CAFÉ	\$0.00	\$0.00	\$0.00	\$4,999.98	\$0.00	\$0.00	\$0.00
926	LIVING LAB - WABASSO	\$0.00	\$0.00	\$0.00	\$6,671.49	\$47,843.08	\$2,253.99	(\$45,589.09)
TOTALS		\$915,336.82	\$1,044,093.16	\$999,793.35	\$1,116,451.59	\$1,090,833.45	\$1,320,289.21	\$229,455.76

Staffing Summary (Full Time Equivalent)

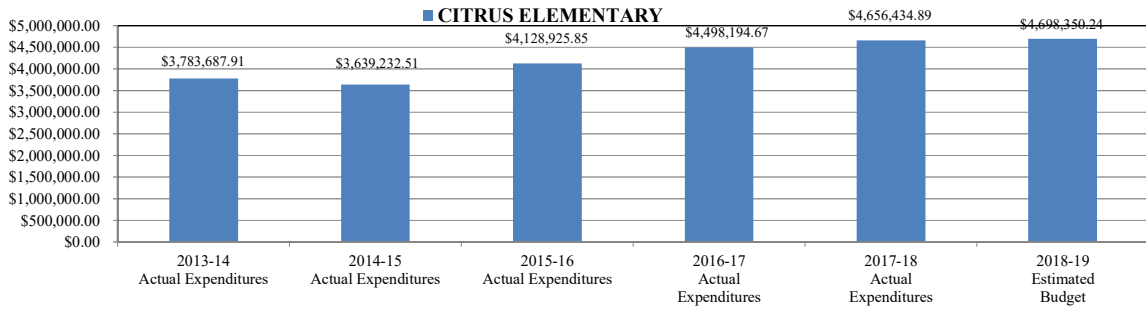
Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	0.00
BEHAVIOR SUPPORT TECHNICIAN	0.00	0.00	3.00	3.00	2.00	2.00	0.00
ESE TEACHER ASSISTANT 6-21	2.00	2.00	0.00	0.00	0.00	0.00	0.00
JOB COACH (ESE TEACHER ASSISTANT)	0.00	0.00	1.00	1.00	1.00	1.00	0.00
HEAD CUSTODIAN I	1.00	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	1.00	0.00
PRINCIPAL SPECIAL ED SCHOOL	1.00	1.00	1.00	1.00	1.00	1.00	0.00
PSYCHOLOGIST	0.00	0.00	1.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	6.00	6.00	6.00	10.00	10.00	16.00	6.00
TEACHER EXCEPTIONAL ED H/H	1.00	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	0.90	0.00
TEACHER EXCEPTIONAL ED VI	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	14.90	14.90	17.90	21.90	20.90	26.90	6.00

**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 3rd Calculation (Recalibrated)	2018-19 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	46.54	53.39	54.58	52.74	51.42	47.00



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



CITRUS ELEMENTARY

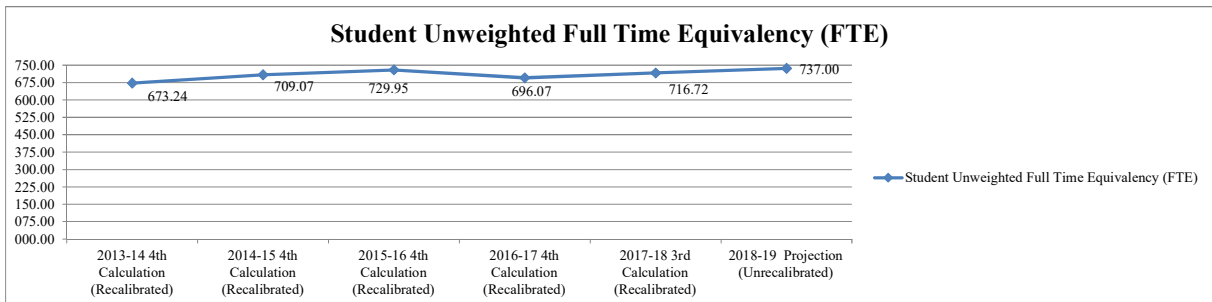
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
...	NON-LABOR DISCRETIONARY	\$65,693.04	\$58,819.03	\$57,490.13	\$65,596.94	\$55,837.60	\$74,043.71	\$18,206.11
000	(GF)NON-DISCR SALARY (DIST)	\$3,074,746.87	\$3,241,023.34	\$3,651,449.08	\$3,843,672.87	\$4,089,712.29	\$4,116,579.24	\$26,866.95
000	SUBSTITUTES BUDGET / COSTS	\$79,383.55	\$73,820.87	\$67,297.76	\$59,070.37	\$47,808.02	\$48,000.00	\$191.98
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$570.42	\$715.32	\$620.28	\$517.59	\$506.00	(\$11.59)
008	ELECTRICAL	\$128,865.06	\$144,290.48	\$116,687.27	\$106,456.93	\$118,863.23	\$126,024.00	\$7,160.77
074	FLORIDA TEACHER LEAD (DIST)	\$13,666.72	\$12,516.58	\$12,583.75	\$11,798.86	\$12,919.42	\$0.00	(\$12,919.42)
075	TEXTBOOK ALLOCATION (FTE)	\$6,563.52	\$8,114.31	\$0.00	\$0.00	\$43,686.91	\$58,810.31	\$15,123.40
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,880.26	\$3,835.35	\$3,334.39	\$3,327.36	\$3,536.67	\$3,550.78	\$14.11
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$3,675.00	\$6,239.81	\$3,900.00	\$8,607.85	\$6,012.11	(\$2,595.74)
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$2,816.55	\$860.93	\$747.27	\$206.45	\$1,627.95	\$1,421.50
081	CLOSING THE ACHIEVEMENT GAP	\$3,225.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$41,358.69	\$11,079.65	\$3,880.64	\$0.00	(\$3,880.64)
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$301.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$480.06	\$76,940.13	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$497.69	\$0.00	\$497.69	\$0.00	\$0.00	\$0.00	\$0.00
510	VBHS FLOOD	\$0.00	\$0.00	\$540.00	\$5,164.50	\$0.00	\$0.00	\$0.00
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$1,094.09	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$3,148.02	\$0.00	\$3,737.43	\$0.00	(\$3,737.43)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$3,612.61	\$0.00	\$0.00	\$0.00
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$5,046.39	\$0.00	\$0.00	\$0.00
539	TITLE I DIFFERENTIAL PAY-GF	\$4,490.16	\$0.00	\$0.00	\$0.00	\$4,086.51	\$0.00	(\$4,086.51)
540	0.25 OF 0.60 CRITICAL NEEDS MILLAGE	\$143,413.36	\$55,644.16	\$100,290.96	\$168,192.73	\$734.69	\$0.00	(\$734.69)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$21,315.00	\$0.00	\$0.00	\$97.59	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$130,805.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$20,871.38	\$14,911.99	\$17,420.21	\$29,989.12	\$30,637.97	\$31,228.00	\$590.03
550	INSERVICE INCENTIVE PAY	\$0.00	\$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	\$0.00
555	2012-13 RETRO PAY	\$18,029.57	\$0.00	\$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	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$131,450.21	\$131,297.41	(\$152.80)
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$33.60	\$0.00	\$3,006.40	\$3,006.40
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$0.00	\$72,995.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$18,331.11	\$15,914.70	\$21,629.68	\$21,629.34	\$21,260.05	\$22,500.00	\$1,239.95
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$1,939.41	\$1,210.33	(\$729.08)
589	IRFIL EXPENSE	\$0.00	\$1,439.20	\$0.00	\$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	\$0.00
598	SICK LEAVE BUYBACK	\$2,991.56	\$1,463.73	\$2,230.86	\$1,446.15	\$3,495.18	\$0.00	(\$3,495.18)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$24,768.81	\$6,776.98	\$68,000.08	\$0.00	(\$68,000.08)
928	MOONSHOT PARTNERSHIP GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$73,954.00	\$73,954.00
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$4,422.60	\$0.00	(\$4,422.60)
TOTALS		\$3,783,687.91	\$3,639,232.51	\$4,128,925.85	\$4,498,194.67	\$4,656,434.89	\$4,698,350.24	\$41,915.35

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

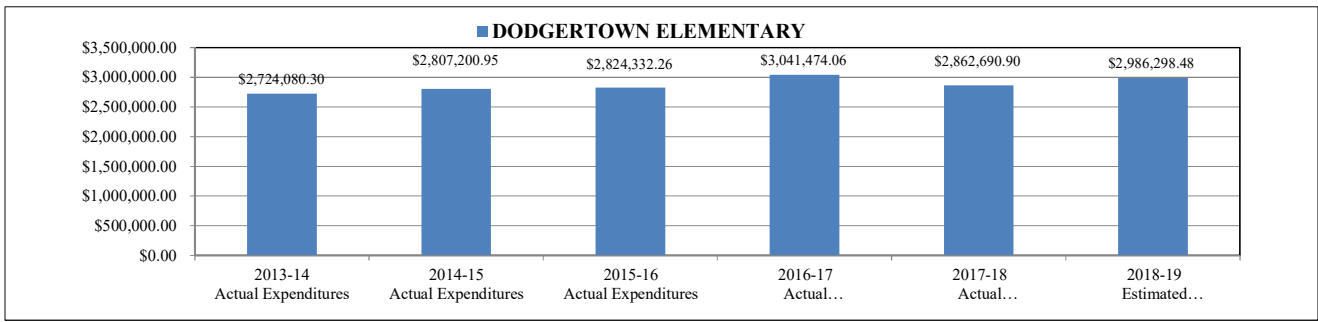
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	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	1.00	0.00
CUSTODIAN - REGULAR	3.00	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	2.00	0.00
HEAD CUSTODIAN I	1.00	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	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	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	1.00	0.00
PLANT OPERATOR	0.50	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	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	2.00	2.00	2.00	2.00	0.00
THIRD GRADE INTERVENTIONIST	0.00	0.00	0.00	0.00	0.00	1.00	1.00
TEACHER ART ELEMENTARY	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT - ESOL ELEMEN	1.00	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	3.00	0.00
TEACHER EXCEPTIONAL ED - VE	4.00	4.00	4.00	4.00	5.00	6.00	1.00
TEACHER EXCEPTIONAL ED AUTISM	3.00	3.00	3.00	2.00	2.00	2.00	0.00
TEACHER GRADE 1	6.00	7.00	7.00	7.00	7.00	7.00	0.00
TEACHER GRADE 2	7.00	6.00	7.00	7.00	7.00	6.00	-1.00
TEACHER GRADE 3	7.00	7.00	6.00	7.00	8.00	7.00	-1.00
TEACHER GRADE 4	4.00	5.00	6.50	6.00	7.00	6.00	-1.00
TEACHER GRADE 5	5.00	4.00	5.50	6.00	6.00	6.00	0.00
TEACHER KINDERGARTEN	6.00	7.00	8.00	6.00	6.00	7.00	1.00
TEACHER MUSIC ELEMENTARY	1.00	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	2.00	0.00
TEACHER RESOURCE	0.00	0.00	0.00	1.00	1.00	1.00	0.00
TEACHER SCH BASED READING STRA	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	65.50	66.50	72.50	70.50	73.50	73.50	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 3rd Calculation (Recalibrated)	2018-19 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	673.24	709.07	729.95	696.07	716.72	737.00



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



DODGERTOWN ELEMENTARY

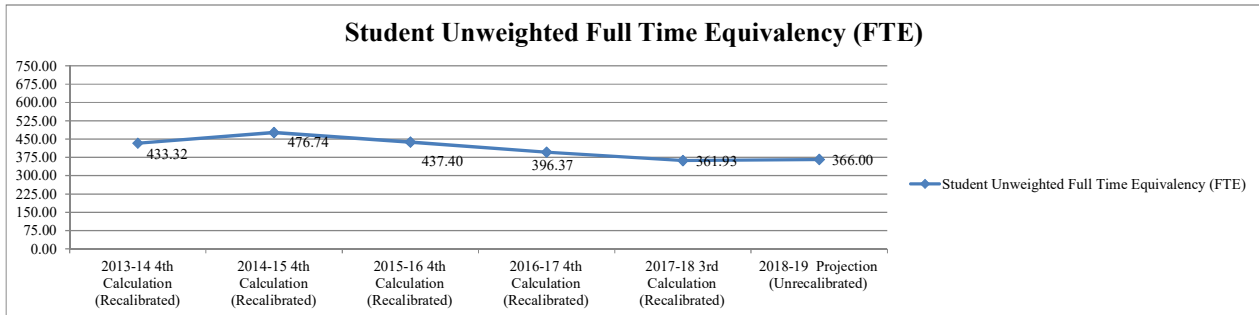
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$48,071.81	\$41,850.08	\$42,918.01	\$37,406.04	\$38,740.46	\$40,087.46	\$1,347.00
000	(GF)NON-DISCR SALARY (DIST)	\$2,208,110.06	\$2,409,965.77	\$2,479,796.98	\$2,409,642.79	\$2,378,121.63	\$2,470,747.68	\$92,626.05
000	SUBSTITUTES BUDGET / COSTS	\$47,843.81	\$35,032.06	\$38,007.42	\$30,830.09	\$49,960.00	\$50,000.00	\$40.00
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$588.24	\$715.32	\$620.25	\$517.59	\$506.00	(\$11.59)
008	ELECTRICAL	\$76,336.45	\$71,399.61	\$62,711.85	\$65,599.68	\$63,564.02	\$66,156.00	\$2,591.98
074	FLORIDA TEACHER LEAD (DIST)	\$9,093.21	\$9,354.43	\$8,298.97	\$7,966.57	\$6,486.64	\$0.00	(\$6,486.64)
075	TEXTBOOK ALLOCATION (FTE)	\$11,255.16	\$12,820.91	\$0.00	\$0.00	\$22,163.20	\$32,573.65	\$10,410.45
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,638.22	\$2,418.93	\$2,344.30	\$1,917.08	\$0.00	\$3,800.74	\$3,800.74
077	SCHOOL IMP (LOTTERY)(FTE)	\$16.97	\$0.00	\$4,071.80	\$1,749.18	\$9,587.05	\$2,896.49	(\$6,690.56)
080	SCIENCE LAB MATERIALS (FTE)	\$4,799.13	\$341.76	\$466.98	\$46.90	\$315.95	\$993.54	\$677.59
081	CLOSING THE ACHIEVEMENT GAP	\$359.10	\$0.00	\$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	\$0.00	\$0.00
093	EXCEPTIONAL EDUCATION - GIFTED	\$0.00	\$79,291.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$30,004.82	\$9,165.09	\$0.00	\$0.00	\$0.00
502	DODGERTOWN VANDALISM	\$0.00	\$0.00	\$0.00	\$24,938.40	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$502.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$493.00	\$0.00	\$499.94	\$0.00	\$7,742.50	\$0.01	(\$7,742.49)
510	ICPALMS/ VBHS FLOOD	\$527.26	\$0.00	\$0.00	\$13,688.75	\$0.00	\$0.00	\$0.00
524	LOWEST 300 SCHOOLS	\$0.00	\$0.00	\$0.00	\$227,318.96	\$0.00	\$81,558.00	\$81,558.00
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$1,391.22	\$0.00	(\$1,391.22)
532	CWA CONTRACT	\$0.00	\$0.00	\$3,097.27	\$0.00	\$3,211.38	\$0.00	(\$3,211.38)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$3,722.76	\$0.00	\$0.00	\$0.00
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00
539	TITLE I DIFFERENTIAL PAY-GF	\$738.56	\$0.00	\$0.00	\$0.00	\$2,159.20	\$0.00	(\$2,159.20)
540	0.25 CRITICAL NEEDS MILLAGE	\$171,775.39	\$104,532.16	\$100,717.92	\$127,213.70	\$0.00	\$0.00	\$0.00
541	0.35 of 0.6 CRITICAL MILLAGE	\$0.00	\$177.55	\$0.00	\$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	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$19,988.59	\$12,895.95	\$14,910.59	\$11,606.23	\$15,235.85	\$14,868.00	(\$367.85)
555	2012-13 RETRO PAY	\$17,316.06	\$0.00	\$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	\$0.00	\$0.00
566	SUBS FOR SOLAR TRAINING	\$0.00	\$0.00	(\$48.81)	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$113,587.90	\$57,215.61	(\$56,372.29)
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$0.00	\$0.00	\$39,636.74	\$0.00	(\$39,636.74)
580	IRCEA SUPPLEMENTS	\$16,106.98	\$17,563.11	\$18,443.57	\$20,241.06	\$15,962.95	\$22,500.00	\$6,537.05
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$441.30	\$441.30
589	IRFIL EXPENSES	\$854.10	\$460.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
590	RESERVE-CLAIMS UNDER DEDUCTIBLE	\$0.00	\$0.00	\$0.00	\$25,010.00	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$892.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
599	SCHOOL SECURITY	\$0.00	\$0.00	\$0.00	\$11,971.30	\$64,800.46	\$68,000.00	\$3,199.54
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$0.00	(\$20,000.00)
928	MOONSHOT PARTNERSHIP GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$73,954.00	\$73,954.00
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$9,506.16	\$0.00	(\$9,506.16)
TOTALS		\$2,724,080.30	\$2,807,200.95	\$2,824,332.26	\$3,041,474.06	\$2,862,690.90	\$2,986,298.48	\$123,607.58

School District of Indian River County
General Operating Budget
Facility 0151

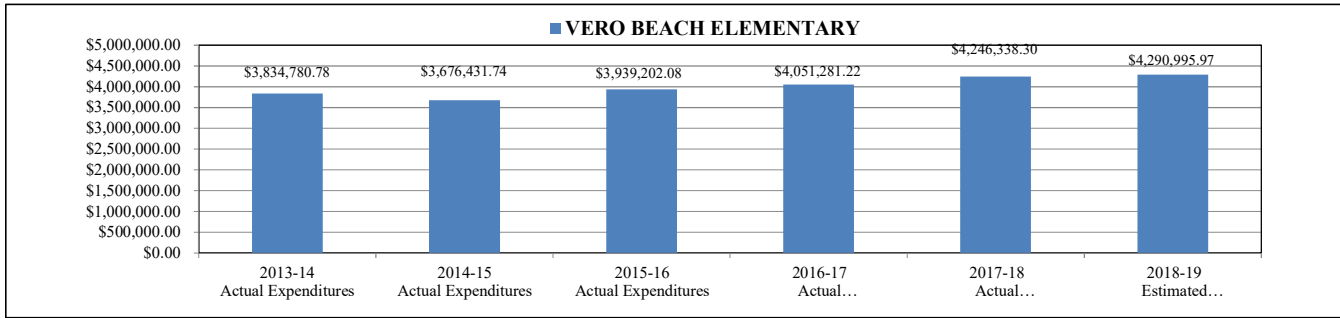
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	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	1.00	0.00
CUSTODIAN - REGULAR	2.00	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	1.00	0.00
HEAD CUSTODIAN I	1.00	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	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	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	1.00	0.00
PLANT OPERATOR	0.50	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	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	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	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	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	2.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	2.00	3.00	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED PK HDC	3.55	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	4.00	0.00
TEACHER GRADE 2	5.00	5.00	4.00	4.00	4.00	3.00	-1.00
TEACHER GRADE 3	4.00	5.00	5.00	4.00	5.00	4.00	-1.00
TEACHER GRADE 4	4.00	3.00	4.00	3.00	4.00	3.00	-1.00
TEACHER GRADE 5	3.00	4.00	3.00	3.00	4.00	3.00	-1.00
TEACHER KINDERGARTEN	3.00	4.00	4.00	4.00	3.00	4.00	1.00
TEACHER MUSIC ELEMENTARY	1.00	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	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	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	47.05	-3.00

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 3rd Calculation (Recalibrated)	2018-19 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	433.32	476.74	437.40	396.37	361.93	366.00



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



VERO BEACH ELEMENTARY

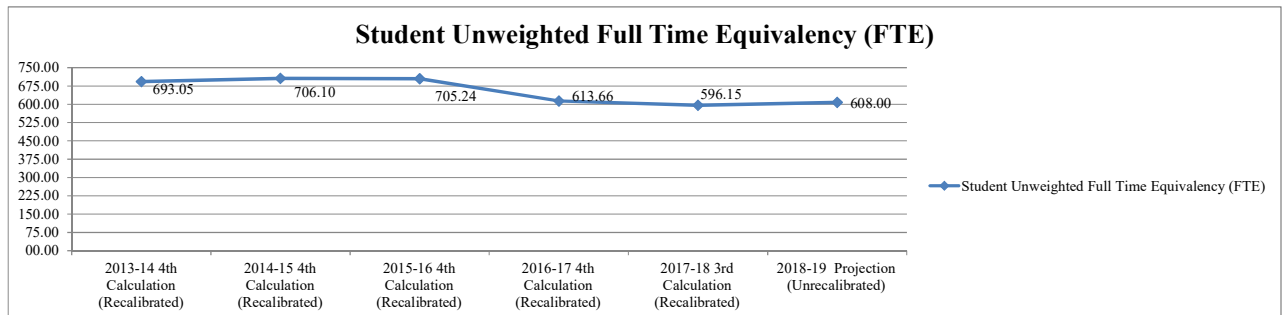
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
...	NON-LABOR DISCRETIONARY	\$62,995.42	\$70,283.39	\$80,101.95	\$67,852.20	\$65,739.88	\$60,800.00	(\$4,939.88)
000	(GF)NON-DISCR SALARY (DIST)	\$2,930,642.31	\$3,300,277.65	\$3,413,383.00	\$3,365,936.47	\$3,470,995.27	\$3,646,503.08	\$175,507.81
000	SUBSTITUTES BUDGET / COSTS	\$195,170.98	\$65,992.75	\$85,675.14	\$110,991.52	\$84,415.34	\$85,000.00	\$584.66
006	COMMUNICATIONS (DISTRICT)	\$1,751.73	\$1,688.38	\$1,876.26	\$1,807.32	\$1,735.86	\$1,622.00	(\$113.86)
008	ELECTRICAL	\$98,936.47	\$95,969.65	\$107,510.37	\$100,650.48	\$104,831.06	\$92,590.00	(\$12,241.06)
074	FLORIDA TEACHER LEAD (DIST)	\$12,967.25	\$12,576.42	\$12,126.48	\$11,473.32	\$10,146.42	\$0.00	(\$10,146.42)
075	TEXTBOOK ALLOCATION (FTE)	\$23,705.12	\$13,848.83	\$0.00	\$0.00	\$37,046.99	\$52,155.75	\$15,108.76
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$3,336.52	\$3,931.55	\$3,368.02	\$2,596.01	\$3,653.00	\$2,963.44	(\$689.56)
077	SCHOOL IMP (LOTTERY)(FTE)	\$1,289.60	\$1,403.05	\$5,547.64	\$4,185.90	\$386.34	\$15,199.51	\$14,813.17
080	SCIENCE LAB MATERIALS (FTE)	\$592.30	\$626.82	\$633.49	\$123.49	\$1,042.28	\$971.17	(\$71.11)
081	CLOSING THE ACHIEVEMENT GAP	\$1,853.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$57,107.89	\$5,200.74	\$5,865.08	\$0.00	(\$5,865.08)
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$402.40	\$0.00	\$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	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$345.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$500.00	\$0.00	\$487.38	\$0.00	\$4,674.12	\$0.00	(\$4,674.12)
510	ICPALMS	\$402.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
522	CURRENT YEAR COLLECTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
524	LOWEST 300 SCHOOLS	\$0.00	\$0.00	\$0.00	\$168,701.69	\$208,461.34	\$204,055.97	(\$4,405.37)
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$5,524.96	\$0.00	(\$5,524.96)
532	CWA CONTRACT	\$0.00	\$0.00	\$4,608.65	\$0.00	\$3,648.46	\$0.00	(\$3,648.46)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$4,434.21	\$0.00	\$0.00	\$0.00
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$2,905.00	\$0.00	\$0.00	\$0.00
539	TITLE I DIFFERENTIAL PAY-GF	\$36,150.53	\$0.00	\$0.00	\$0.00	\$2,189.50	\$0.00	(\$2,189.50)
540	0.25 of 0.60 CRITICAL NEEDS MILLAGE	\$132,572.79	\$56,491.35	\$81,395.71	\$86,641.70	\$1,892.84	\$0.00	(\$1,892.84)
541	0.35 of 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$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	\$0.00
547	P-CARD PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$16,477.82	\$14,759.01	\$17,685.68	\$19,011.61	\$16,164.95	\$16,673.00	\$508.05
549	BOTTLED GAS (PROPANE) (DIST)	\$1,832.63	\$1,831.85	\$456.93	\$867.89	\$4,822.63	\$4,823.00	\$0.37
550	INSERVICE INCENTIVE PAY	\$0.00	\$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	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$9,952.24	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$59,058.65	\$57,913.68	(\$1,144.97)
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$12,946.93	\$2,133.00	\$26,015.04	\$23,882.04
578	SCHOOL RECOGNITION 12/13	\$0.00	\$0.00	\$0.00	\$0.00	\$61,322.86	\$0.00	(\$61,322.86)
580	IRCEA SUPPLEMENTS	\$18,135.53	\$18,238.30	\$21,623.89	\$21,288.60	\$22,079.58	\$22,500.00	\$420.42
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$577.85	\$1,210.33	\$632.48
589	IRFIL EXPENSES	\$1,603.55	\$1,067.01	\$0.00	\$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	\$0.00
593	ENERGY SAVINGS REBATE	\$372.00	\$0.00	\$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	\$3,314.56	\$0.00	(\$3,314.56)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$24,768.81	\$27,108.02	\$59,599.96	\$0.00	(\$59,599.96)
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$5,015.52	\$0.00	(\$5,015.52)
962	STEP INTO KINDERGARTEN	\$0.00	\$0.00	\$9,190.06	\$35,039.22	\$0.00	\$0.00	\$0.00
TOTALS		\$3,834,780.78	\$3,676,431.74	\$3,939,202.08	\$4,051,281.22	\$4,246,338.30	\$4,290,995.97	\$44,657.67

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

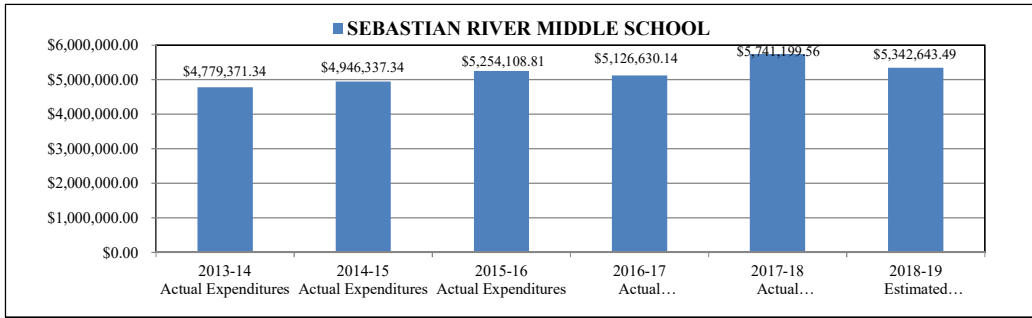
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	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	1.00	0.00
CUSTODIAN - REGULAR	4.00	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	3.00	0.00
HEAD CUSTODIAN I	1.00	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	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	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	1.00	0.00
PLANT OPERATOR	0.50	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	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	1.00	2.00	2.00	2.00	2.00	0.00
THIRD GRADE INTERVENTIONIST	0.00	0.00	0.00	0.00	0.00	1.00	1.00
TEACHER ART ELEMENTARY	1.00	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	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	1.00	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	2.00	0.00
TEACHER EXCEPTIONAL ED PK HDC	2.00	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	5.00	0.00
TEACHER GRADE 2	7.00	6.00	7.00	6.00	5.00	6.00	1.00
TEACHER GRADE 3	3.00	8.00	6.00	8.00	7.00	8.00	1.00
TEACHER GRADE 4	5.00	5.50	7.00	6.00	6.00	4.00	-2.00
TEACHER GRADE 5	3.00	4.50	5.00	5.00	5.00	5.00	0.00
TEACHER KINDERGARTEN	7.00	6.00	7.00	5.00	5.00	5.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	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	2.00	0.00
TEACHER PRE-K	1.10	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	1.00	0.00
TEACHER RESOURCE	0.00	0.00	0.00	1.00	1.00	0.00	-1.00
TEACHER, OTHER ELEMENTARY	1.00	1.00	1.00	0.00	0.00	0.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	59.60	65.60	69.60	65.60	63.60	63.60	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 3rd Calculation (Recalibrated)	2018-19 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	693.05	706.10	705.24	613.66	596.15	608.00



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



SEBASTIAN RIVER MIDDLE SCHOOL

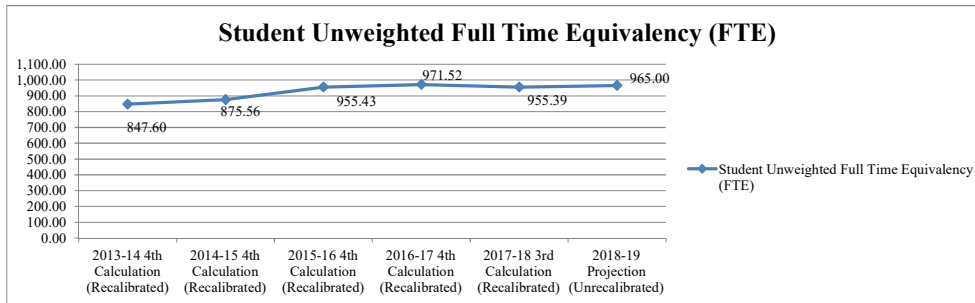
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$77,836.43	\$90,556.30	\$68,329.88	\$66,324.34	\$69,325.52	\$93,427.50	\$24,101.98
000	(GF)NON-DISCR SALARY (DIST)	\$3,759,554.23	\$3,962,434.56	\$4,073,514.54	\$4,282,101.49	\$4,667,842.73	\$4,523,705.71	(\$144,137.02)
000	SUBSTITUTES BUDGET / COSTS	\$57,829.91	\$94,566.75	\$99,750.03	\$72,421.36	\$46,608.06	\$47,000.00	\$391.94
006	COMMUNICATIONS (DISTRICT)	\$1,203.42	\$1,214.85	\$1,244.34	\$1,270.41	\$1,301.67	\$1,192.00	(\$109.67)
008	ELECTRICAL	\$237,503.00	\$204,124.84	\$175,976.58	\$172,895.13	\$212,951.18	\$222,740.00	\$9,788.82
074	FLORIDA TEACHER LEAD (DIST)	\$15,065.68	\$13,285.02	\$13,765.67	\$13,762.99	\$14,316.55	\$0.00	(\$14,316.55)
075	TEXTBOOK ALLOCATION (FTE)	\$4,817.49	\$11,203.20	\$0.00	(\$724.59)	\$90,846.16	\$89,490.89	(\$1,355.27)
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,466.44	\$4,875.13	\$4,196.55	\$4,302.12	\$4,813.09	\$4,635.66	(\$177.43)
077	SCHOOL IMP (LOTTERY)(FTE)	\$1,516.91	\$1,530.73	\$2,070.33	\$2,822.29	\$11,735.12	\$17,852.00	\$6,116.88
080	SCIENCE LAB MATERIALS (FTE)	\$286.52	\$380.74	\$187.06	\$4,580.58	\$1,921.11	\$1,381.03	(\$540.08)
081	CLOSING THE ACHIEVEMENT GAP	\$3,543.27	\$0.00	\$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	\$16,808.29	\$29,191.71	\$12,383.42
089	SCHOOLS OF INNOVATION	\$0.00	\$0.00	\$14,078.44	\$0.00	\$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	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$132,217.49	\$39,758.82	\$104,240.42	\$0.00	(\$104,240.42)
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$402.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$903.01	\$0.00	\$0.00	\$32,881.15	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$356.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$36,664.95	\$0.00	(\$36,664.95)
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$13,822.97	\$1,176.69	\$0.00	\$0.00	\$0.00	\$0.00
530	EQUAL OPPORTUNITY SCHOOLS (2017)	\$0.00	\$0.00	\$0.00	\$1,122.12	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$4,130.65	\$0.00	\$3,103.03	\$0.00	(\$3,103.03)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$3,797.86	\$0.00	\$0.00	\$0.00
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$15,229.24	\$0.00	\$0.00	\$0.00
540	0.25 CRITICAL NEEDS MILLAGE	\$279,902.42	\$393,563.20	\$395,391.79	\$281,561.92	\$2,181.00	\$0.00	(\$2,181.00)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$11,936.68	\$498.11	\$292.71	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$141,872.78	\$0.00	\$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	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$13,773.93	\$13,188.88	\$12,984.90	\$16,196.03	\$13,184.10	\$12,917.00	(\$267.10)
549	BOTTLED GAS (PROPANE) (DIST)	\$6,417.62	\$5,244.50	\$2,770.81	\$1,800.05	\$14,326.74	\$11,540.00	(\$2,786.74)
555	2012-13 RETRO PAY	\$30,604.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
562	CAREER VOCATIONAL ADD ON FTE	\$0.00	\$0.00	\$0.00	\$0.00	\$14,490.58	\$7,293.51	(\$7,197.07)
564	ACADEMIC ACHIEVEMENT GRANT 15/16	\$0.00	\$0.00	\$15,822.41	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$263,379.70	\$206,150.11	(\$57,229.59)
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$3,753.65	\$24,240.00	\$17,803.57	(\$6,436.43)
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$84,968.00	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$52,668.01	\$53,132.63	\$53,085.90	\$51,425.95	\$50,797.63	\$54,000.00	\$3,202.37
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$312.78	\$2,322.80	\$2,010.02
588	SECONDARY SCHOOL REMEDIATION	\$3,531.08	\$81.90	\$0.00	\$32,755.36	\$0.00	\$0.00	\$0.00
589	IRFIL EXPENSES	\$2,968.06	\$2,344.25	\$1,057.86	\$0.00	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$533.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
596	20% CAPE FUNDS	\$0.00	\$0.00	\$0.00	\$3,800.00	\$4,210.10	\$0.00	(\$4,210.10)
598	SICK LEAVE BUYBACK	\$1,595.67	\$0.00	\$1,947.97	\$4,684.28	\$0.00	\$0.00	\$0.00
905	BANDWIDTH GRANT	\$0.00	\$5,682.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$8,256.27	\$0.00	\$71,599.05	\$0.00	(\$71,599.05)
TOTALS		\$4,779,371.34	\$4,946,337.34	\$5,254,108.81	\$5,126,630.14	\$5,741,199.56	\$5,342,643.49	(\$398,556.07)

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

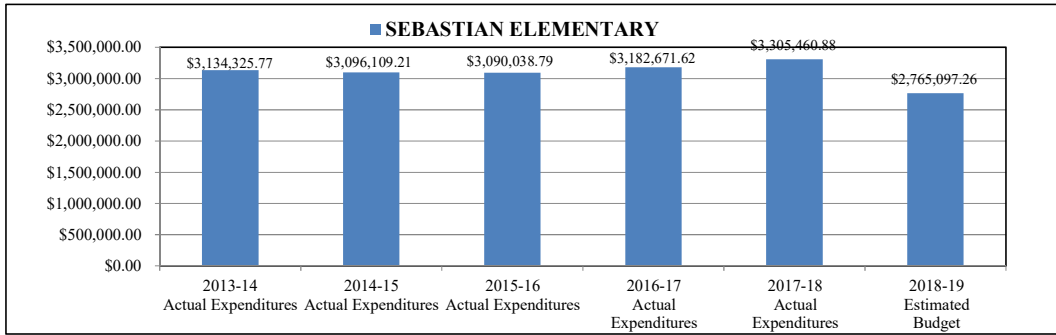
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	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	2.00	0.00
BAND DIRECTOR - MIDDLE	1.00	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	1.00	0.00
CUSTODIAN - REGULAR	4.00	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	1.00	0.00
ESE TEACHER ASSISTANT 6-21	1.00	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	2.00	0.00
HEAD CUSTODIAN II	1.00	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	1.00	0.00
LIBRARIAN/MEDIA SPEC MIDDLE	1.00	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	1.00	0.00
PLANT OPERATOR	0.50	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	1.00	0.00
SENIOR SECRETARY I	1.00	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	1.00	0.00
TEACHER ART MIDDLE	1.00	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	1.00	0.00
TEACHER COMPUTER EDU, MIDDLE	1.00	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	2.00	0.00
TEACHER EXCEPTIONAL ED - SLD	1.00	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	8.00	0.00
TEACHER EXCEPTIONAL ED GIFTED	1.00	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	2.00	0.00
TEACHER IN-SCHOOL SUSPENSION,	1.00	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	7.00	0.00
TEACHER MATH MIDDLE	9.00	8.00	10.00	10.00	10.00	10.00	0.00
TEACHER MUSIC MIDDLE	1.00	1.00	1.00	1.50	1.50	1.50	0.00
TEACHER PHYSICAL EDUCATION MID	3.00	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	5.00	0.00
TEACHER SCIENCE MIDDLE	6.00	7.00	7.00	8.00	8.00	8.00	0.00
TEACHER SOCIAL STUDIES MIDDLE	6.00	6.00	7.00	6.00	6.00	6.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	74.50	75.50	77.50	77.00	79.00	79.00	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 3rd Calculation (Recalibrated)	2018-19 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	847.60	875.56	955.43	971.52	955.39	965.00



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



SEBASTIAN ELEMENTARY

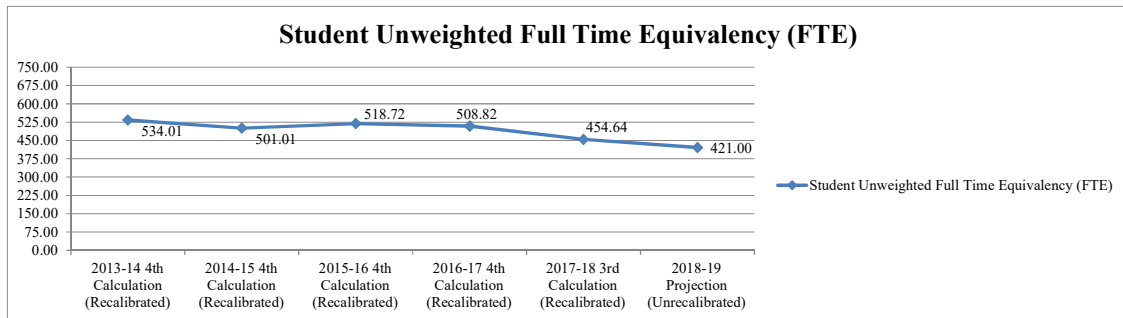
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
...	NON-LABOR DISCRETIONARY	\$37,738.82	\$40,129.19	\$28,003.35	\$33,560.19	\$32,043.78	\$45,083.55	\$13,039.77
000	(GF)NON-DISCR SALARY (DIST)	\$2,507,748.95	\$2,674,197.12	\$2,660,241.91	\$2,790,499.77	\$2,726,102.61	\$2,307,720.56	(\$418,382.05)
000	SUBSTITUTES BUDGET / COSTS	\$40,850.39	\$48,893.08	\$37,992.53	\$27,794.98	\$26,097.23	\$27,000.00	\$902.77
006	COMMUNICATIONS (DISTRICT)	\$1,203.42	\$1,214.85	\$1,244.24	\$1,270.41	\$1,301.67	\$1,192.00	(\$109.67)
008	ELECTRICAL	\$107,816.85	\$106,209.06	\$94,263.67	\$98,186.39	\$109,686.71	\$114,654.00	\$4,967.29
074	FLORIDA TEACHER LEAD (DIST)	\$9,631.27	\$9,065.80	\$8,311.35	\$8,567.13	\$8,802.80	\$0.00	(\$8,802.80)
075	TEXTBOOK ALLOCATION (FTE)	\$9,876.24	\$8,189.55	\$0.00	\$0.00	\$32,303.52	\$41,588.06	\$9,284.54
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,195.67	\$3,661.56	\$2,377.52	\$2,337.32	\$2,571.27	\$2,095.62	(\$475.65)
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$26.40	\$752.23	\$55.47	\$286.30	\$20,671.91	\$20,385.61
080	SCIENCE LAB MATERIALS (FTE)	\$567.05	\$54.40	\$520.39	\$401.80	\$442.85	\$3,767.78	\$3,324.93
081	CLOSING THE ACHIEVEMENT GAP	\$5,022.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$27,425.25	\$16,431.88	\$25,067.36	\$0.00	(\$25,067.36)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$26,707.14	\$15,498.40	\$0.00	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$215.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$2,486.77	\$0.00	(\$2,486.77)
530	EQUAL OPPORTUNITY SCHOOLS (2017)	\$0.00	\$0.00	\$0.00	\$892.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$2,785.01	\$0.00	\$1,924.18	\$0.00	(\$1,924.18)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$2,456.04	\$0.00	\$0.00	\$0.00
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$4,356.93	\$0.00	\$0.00	\$0.00
539	TITLE I DIFFERENTIAL PAY-GF	\$77,444.22	\$0.00	\$0.00	\$0.00	\$2,810.87	\$0.00	(\$2,810.87)
540	0.25 OF 0.6. CRITICAL NEEDS MILLAGE	\$172,246.59	\$121,175.82	\$128,529.94	\$150,918.41	\$477.47	\$0.00	(\$477.47)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$10,831.50	\$79.35	\$0.00	\$97.60	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$94,731.13	\$0.00	\$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	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$14,554.80	\$13,882.10	\$14,075.17	\$15,754.85	\$14,905.30	\$15,325.00	\$419.70
549	BOTTLED GAS (PROPANE) (DIST)	\$1,764.66	\$2,341.05	\$1,015.97	\$1,844.68	\$7,773.32	\$4,776.00	(\$2,997.32)
555	2012-13 RETRO PAY	\$20,229.88	\$0.00	\$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	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$143,596.54	\$75,899.70	(\$67,696.84)
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$1,680.26	\$2,909.77	\$2,899.97	(\$9.80)
580	IRCEA SUPPLEMENTS	\$18,503.71	\$18,602.88	\$20,710.76	\$16,602.28	\$21,946.53	\$22,500.00	\$553.47
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$419.11	\$419.11
589	IRFIL EXPENSES	\$1,152.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$2,764.49	\$969.69	\$2,186.22	\$1,798.99	\$0.00	(\$1,798.99)
599	SCHOOL SECURITY	\$0.00	\$0.00	\$0.00	\$0.00	\$5,556.16	\$5,550.00	(\$6.16)
901	LITERACY & LAGOON READING PROGRAM	\$0.00	\$18,915.37	\$19,840.19	\$0.00	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$16,512.54	\$6,777.01	\$34,800.12	\$0.00	(\$34,800.12)
928	MOONSHOT PARTNERSHIP GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$90,388.96	\$73,954.00	(\$16,434.96)
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$9,379.80	\$0.00	(\$9,379.80)
TOTALS		\$3,134,325.77	\$3,096,109.21	\$3,090,038.79	\$3,182,671.62	\$3,305,460.88	\$2,765,097.26	(\$540,363.62)

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

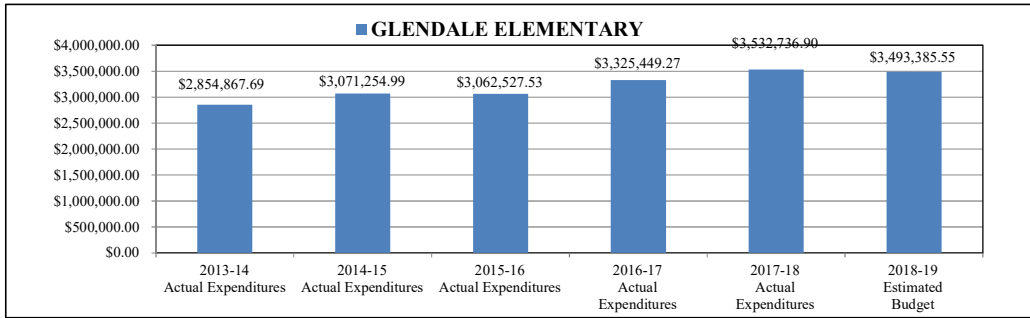
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	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	1.00	0.00
CUSTODIAN - REGULAR	2.00	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	2.00	0.00
HEAD CUSTODIAN I	1.00	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	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	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	1.00	0.00
PLANT OPERATOR	1.00	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	1.00	0.00
READING COACH, ELEMENTARY	1.00	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	1.00	0.00
SECRETARY I	1.00	1.00	1.00	1.00	1.00	1.00	0.00
THIRD GRADE INTERVENTIONIST	0.00	0.00	0.00	0.00	1.00	1.00	0.00
TEACHER ART ELEMENTARY	1.00	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	1.00	0.00
TEACHER EXCEPTIONAL ED - SLD	2.00	2.00	2.00	1.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	2.00	3.00	3.00	3.00	0.00
TEACHER GRADE 1	4.00	4.00	5.00	4.00	5.00	3.00	-2.00
TEACHER GRADE 2	6.00	6.00	4.00	5.00	4.00	5.00	1.00
TEACHER GRADE 3	5.00	5.00	5.00	6.00	6.00	4.00	-2.00
TEACHER GRADE 4	4.00	4.00	5.00	4.00	5.00	4.00	-1.00
TEACHER GRADE 5	4.00	4.00	4.00	5.00	4.00	4.00	0.00
TEACHER KINDERGARTEN	5.00	5.00	3.00	5.00	5.00	4.00	-1.00
TEACHER MUSIC ELEMENTARY	1.00	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	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	52.00	52.00	50.00	52.00	53.00	48.00	-5.00

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 3rd Calculation (Recalibrated)	2018-19 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	534.01	501.01	518.72	508.82	454.64	421.00



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



GLENDALE ELEMENTARY

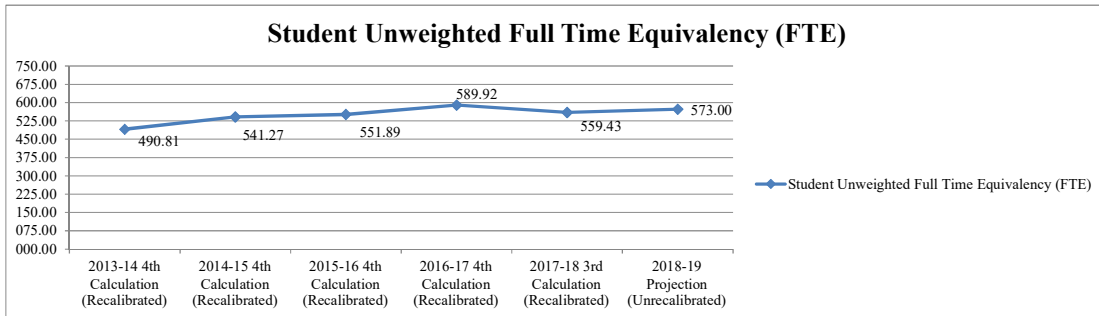
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$36,248.07	\$42,081.10	\$40,978.91	\$45,961.98	\$39,707.04	\$58,255.02	\$18,547.98
000	(GF)NON-DISCR SALARY (DIST)	\$2,356,171.15	\$2,728,009.51	\$2,753,006.63	\$2,963,096.48	\$2,994,781.12	\$2,957,741.72	(\$37,039.40)
000	SUBSTITUTES BUDGET / COSTS	\$34,041.82	\$36,423.27	\$50,557.78	\$48,908.48	\$37,390.24	\$38,000.00	\$609.76
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$588.24	\$715.32	\$620.31	\$517.59	\$506.00	(\$11.59)
008	ELECTRICAL	\$114,053.02	\$113,750.90	\$98,051.38	\$104,665.49	\$117,321.61	\$121,251.00	\$3,929.39
074	FLORIDA TEACHER LEAD (DIST)	\$9,147.02	\$8,989.42	\$9,497.74	\$9,655.86	\$9,285.66	\$0.00	(\$9,285.66)
075	TEXTBOOK ALLOCATION (FTE)	\$10,358.03	\$4,803.68	\$0.00	\$0.00	\$36,284.26	\$51,555.15	\$15,270.89
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,828.97	\$2,754.32	\$2,642.59	\$2,513.78	\$2,882.95	\$2,789.89	(\$93.06)
077	SCHOOL IMP (LOTTERY)(FTE)	\$562.30	\$726.34	\$1,184.31	\$6,552.50	\$7,869.93	\$7,289.71	(\$580.22)
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,947.75	\$4,947.75
081	CLOSING THE ACHIEVEMENT GAP	\$3,810.68	\$0.00	\$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	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$7,096.60	\$25.87	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$0.00	\$3,990.42	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$425.57	\$0.00	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$118.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$274.73	\$0.00	(\$274.73)
532	CWA CONTRACT	\$0.00	\$0.00	\$3,249.35	\$0.00	\$2,466.14	\$0.00	(\$2,466.14)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$3,483.33	\$0.00	\$0.00	\$0.00
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$5,925.00	\$0.00	\$0.00	\$0.00
539	TITLE I DIFFERENTIAL PAY-GF	\$3,406.65	\$0.00	\$0.00	\$0.00	\$1,454.63	\$0.00	(\$1,454.63)
540	0.25 OF 0.6 CRITICAL NEEDS MILLAGE	\$105,577.32	\$53,572.61	\$61,427.40	\$84,278.19	\$1,533.49	\$0.00	(\$1,533.49)
541	0.35 OF 0.6 CRITICAL NEEDS MILLAGE	\$0.00	\$89.87	\$0.00	\$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	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$9,109.90	\$9,331.76	\$10,204.56	\$9,057.73	\$9,867.51	\$8,968.00	(\$899.51)
549	BOTTLED GAS (PROPANE) (DIST)	\$1,677.24	\$0.00	\$856.50	\$368.28	\$4,405.87	\$2,922.00	(\$1,483.87)
554	TITLE I DIFFERENTIATED PAY	\$36,605.74	\$0.00	\$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	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$1,445.54	\$3,460.24	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$57,983.47	\$57,215.61	(\$767.86)
578	SCHOOL RECOGNITION	\$0.00	\$48,558.61	\$0.00	\$522.39	\$58,991.67	\$0.00	(\$58,991.67)
580	IRCEA SUPPLEMENTS	\$18,072.34	\$18,264.89	\$21,187.35	\$22,648.15	\$19,432.61	\$22,500.00	\$3,067.39
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$279.25	\$776.75	\$497.50
589	IRFIL EXPENSES	\$1,621.41	\$1,150.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$181.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$0.00	\$2,937.78	\$653.16	\$0.00	(\$653.16)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$0.00	\$6,777.01	\$44,399.89	\$0.00	(\$44,399.89)
928	MOONSHOT PARTNERSHIP GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$73,954.46	\$158,666.95	\$84,712.49
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$10,999.62	\$0.00	(\$10,999.62)
TOTALS		\$2,854,867.69	\$3,071,254.99	\$3,062,527.53	\$3,325,449.27	\$3,532,736.90	\$3,493,385.55	(\$39,351.35)

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

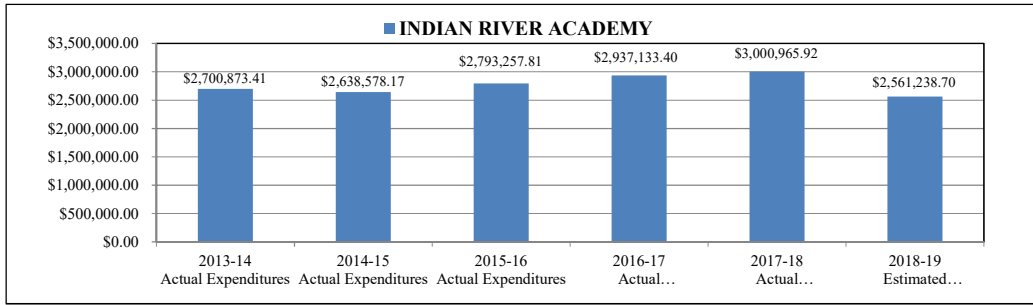
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	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	1.00	0.00
CUSTODIAN - REGULAR	2.00	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	2.00	0.00
HEAD CUSTODIAN I	1.00	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	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	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	1.00	0.00
PLANT OPERATOR	0.50	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	1.00	0.00
READING COACH, ELEMENTARY	1.00	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	1.00	0.00
SECRETARY I	1.00	1.00	1.00	1.00	1.00	1.00	0.00
THIRD GRADE INTERVENTIONIST	0.00	0.00	0.00	0.00	0.00	1.00	1.00
TEACHER ART ELEMENTARY	1.00	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	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	3.00	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	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	3.00	3.00	2.00	2.00	2.00	2.00	0.00
TEACHER GRADE 1	5.50	5.50	6.00	6.00	6.00	5.00	-1.00
TEACHER GRADE 2	4.50	6.00	5.00	7.00	6.00	6.00	0.00
TEACHER GRADE 3	4.50	5.50	6.00	6.00	6.00	6.00	0.00
TEACHER GRADE 4	3.50	5.50	4.50	5.00	5.00	5.00	0.00
TEACHER GRADE 5	4.00	3.50	3.50	5.00	5.00	5.00	0.00
TEACHER KINDERGARTEN	5.00	6.00	6.00	5.00	5.00	5.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	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	1.00	0.00
TEACHER PRE K	0.00	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	51.50	58.50	56.50	59.50	58.50	58.50	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 3rd Calculation (Recalibrated)	2018-19 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	490.81	541.27	551.89	589.92	559.43	573.00



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



INDIAN RIVER ACADEMY

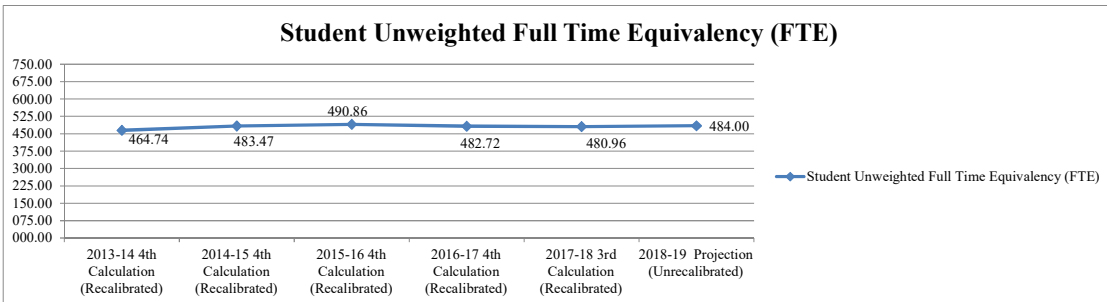
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$48,285.33	\$46,411.21	\$41,251.06	\$47,123.56	\$37,486.21	\$49,036.77	\$11,550.56
000	(GF)NON-DISC SALARY (DIST)	\$2,204,590.97	\$2,340,360.17	\$2,469,633.54	\$2,499,876.60	\$2,415,794.31	\$2,137,823.45	(\$277,970.86)
000	SUBSTITUTES BUDGET / COSTS	\$70,254.54	\$34,623.90	\$56,424.91	\$50,567.18	\$53,094.66	\$54,000.00	\$905.34
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$588.24	\$715.32	\$620.28	\$517.59	\$506.00	(\$11.59)
008	ELECTRICAL	\$75,040.08	\$75,770.63	\$67,692.91	\$71,394.29	\$82,283.34	\$84,709.00	\$2,425.66
074	FLORIDA TEACHER LEAD (DIST)	\$7,963.29	\$8,108.15	\$7,551.45	\$7,706.19	\$7,293.24	\$0.00	(\$7,293.24)
075	TEXTBOOK ALLOCATION (FTE)	\$6,054.58	\$1,571.26	\$0.00	\$0.00	\$31,366.31	\$41,556.00	\$10,189.69
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,467.33	\$2,730.65	\$2,330.32	\$2,091.92	\$1,403.46	\$3,520.62	\$2,117.16
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$812.25	\$4,962.26	\$4,365.40	\$5,070.88	\$5,365.40	\$294.52
080	SCIENCE LAB MATERIALS (FTE)	\$430.06	\$830.48	\$87.77	\$263.63	\$731.85	\$937.39	\$205.54
081	CLOSING THE ACHIEVEMENT GAP	\$5,907.83	\$0.00	\$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	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$29,952.65	\$42,424.99	\$44,651.75	\$0.00	(\$44,651.75)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$449.84	\$0.00	\$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	\$0.00
510	VBHS FLOOD	\$0.00	\$0.00	\$0.00	\$18,500.00	\$0.00	\$0.00	\$0.00
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$535.07	\$0.00	(\$535.07)
532	CWA CONTRACT	\$0.00	\$0.00	\$3,022.94	\$0.00	\$2,356.99	\$0.00	(\$2,356.99)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$3,155.46	\$0.00	\$0.00	\$0.00
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$5,390.00	\$0.00	\$0.00	\$0.00
539	TITLE I DIFFERENTIAL PAY-GF	\$2,421.91	\$0.00	\$0.00	\$0.00	\$2,396.67	\$0.00	(\$2,396.67)
540	0.25 OF 0.6 CRITICAL NEEDS MILLAGE	\$154,753.20	\$82,140.05	\$64,452.77	\$101,981.56	\$0.00	\$0.00	\$0.00
541	0.35 OF 0.6 CRITICAL NEEDS MILLAGE	\$0.00	\$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	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$8,501.49	\$9,164.44	\$8,737.70	\$13,134.12	\$11,598.99	\$12,204.00	\$605.01
549	BOTTLED GAS (PROPANE) (DIST)	\$2,469.91	\$1,248.62	\$1,027.65	\$1,239.82	\$6,933.88	\$3,868.00	(\$3,065.88)
555	2012-13 RETRO PAY	\$14,468.13	\$0.00	\$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	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$56,376.80	\$0.00	(\$56,376.80)
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$0.00	\$49,086.00	\$48,354.02	\$0.00	(\$48,354.02)
580	IRCEA SUPPLEMENTS	\$15,953.73	\$16,509.70	\$16,817.95	\$18,212.40	\$17,738.15	\$22,500.00	\$4,761.85
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$290.00	\$290.00
589	IRFIL EXPENSES	\$0.00	\$590.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$969.86	\$0.00	\$2,124.30	\$0.00	(\$2,124.30)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$0.00	\$0.00	\$20,800.06	\$0.00	(\$20,800.06)
928	MOONSHOT PARTNERSHIP GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$143,260.79	\$144,922.07	\$1,661.28
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$8,796.60	\$0.00	(\$8,796.60)
961	PD-ADVANCED CONSCIOUS GRANT	\$0.00	\$1,785.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS		\$2,700,873.41	\$2,638,578.17	\$2,793,257.81	\$2,937,133.40	\$3,000,965.92	\$2,561,238.70	(\$439,727.22)

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

Staffing Summary (Full Time Equivalent)

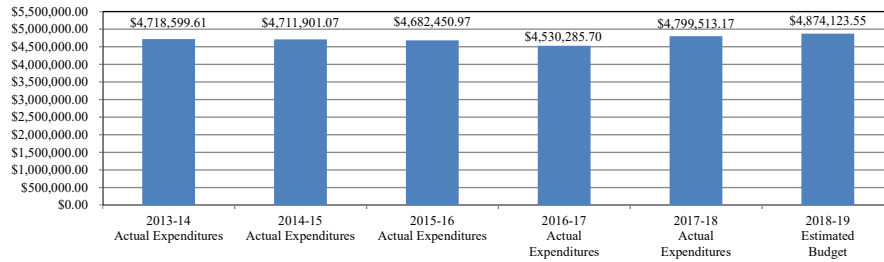
Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL ELEMENTARY	1.00	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	2.00	2.00	2.00	2.00	2.00	2.00	0.00
ESE TEACHER ASSISTANT 6-21	2.00	2.00	2.00	2.00	2.00	2.00	0.00
HEAD CUSTODIAN I	1.00	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	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	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	1.00	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	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	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	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	1.00	0.00
TEACHER ASSISTANT - ESOL ELEME	1.00	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	2.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	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	4.00	-1.00
TEACHER GRADE 2	4.00	5.00	5.00	6.00	5.00	4.00	-1.00
TEACHER GRADE 3	5.00	5.00	6.00	5.00	5.00	5.00	0.00
TEACHER GRADE 4	3.00	3.50	4.00	5.00	4.00	4.00	0.00
TEACHER GRADE 5	2.00	3.50	4.00	4.00	5.00	4.00	-1.00
TEACHER KINDERGARTEN	4.50	4.00	4.50	4.00	4.00	4.00	0.00
TEACHER MUSIC ELEMENTARY	1.00	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	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	45.00	49.00	51.00	51.00	50.00	47.00	-3.00

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 3rd Calculation (Recalibrated)	2018-19 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	464.74	483.47	490.86	482.72	480.96	484.00



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

OSLO MIDDLE SCHOOL



OSLO MIDDLE SCHOOL

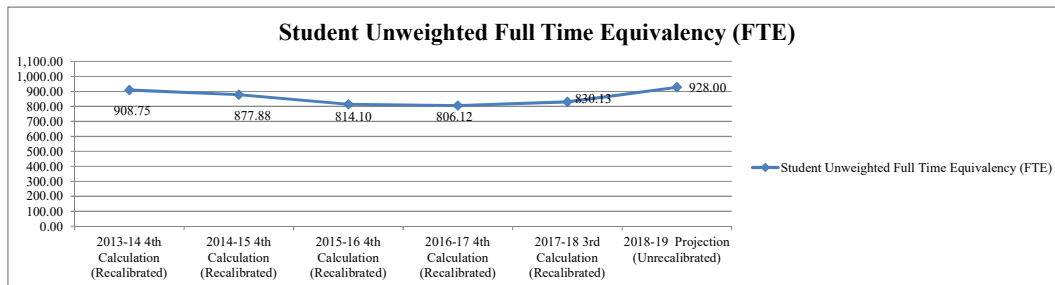
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$60,523.92	\$38,314.29	\$65,504.46	\$70,325.53	\$50,419.07	\$90,012.95	\$39,593.88
000	(GF)NON-DISCR SALARY (DIST)	\$3,796,106.83	\$3,838,157.59	\$3,726,325.31	\$3,872,468.62	\$4,060,667.39	\$4,164,980.42	\$104,313.03
000	SUBSTITUTES BUDGET / COSTS	\$52,356.17	\$62,857.55	\$97,959.12	\$66,551.55	\$67,502.61	\$68,000.00	\$497.39
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$588.21	\$715.32	\$620.34	\$516.12	\$504.00	(\$12.12)
008	ELECTRICAL	\$286,582.56	\$293,385.31	\$273,147.63	\$255,952.36	\$261,641.68	\$291,729.00	\$38,087.32
074	FLORIDA TEACHER LEAD (DIST)	\$14,258.59	\$13,325.69	\$11,567.93	\$10,559.93	\$10,471.66	\$0.00	(\$10,471.66)
075	TEXTBOOK ALLOCATION (FTE)	\$8,991.96	\$8,650.27	\$0.00	\$0.00	\$78,018.09	\$86,437.57	\$8,419.48
076	LIBRARY MEDIA CATEGORICAL (FTE)	\$4,933.53	\$5,232.01	\$4,036.82	\$3,848.94	\$3,648.51	\$4,908.54	\$1,260.03
077	SCHOOL IMP (LOTTERY) (FTE)	\$336.00	\$2,160.28	\$4,458.32	\$7,833.03	\$9,080.17	\$11,597.10	\$2,516.93
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$138.59	\$3,845.35	\$1,383.67	\$0.00	\$2,654.60	\$2,654.60
081	CLOSING THE ACHIEVEMENT GAP	\$11,217.03	\$0.00	\$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	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$114,846.36	\$30,671.78	\$10,723.59	\$0.00	(\$10,723.59)
505	ODD YEAR SUMMER SCHOOL	\$654.14	\$0.00	\$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	\$0.00	\$0.00
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$42,440.09	\$0.00	(\$42,440.09)
532	CWA CONTRACT	\$0.00	\$0.00	\$3,419.90	\$0.00	\$2,885.16	\$0.00	(\$2,885.16)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$3,320.10	\$0.00	\$0.00	\$0.00
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$10,610.79	\$0.00	\$0.00	\$0.00
539	DIFFERENTIATED PAY-GF	\$0.00	\$0.00	\$0.00	\$0.00	\$4,562.54	\$0.00	(\$4,562.54)
540	0.25 OF 0.6 CRITICAL NEEDS MILLAGE	\$145,913.54	\$307,666.45	\$248,557.97	\$122,874.91	\$696.12	\$0.00	(\$696.12)
541	0.35 OF 0.6 CRITICAL NEEDS MILLAGE	\$30,694.32	\$446.74	\$600.48	\$97.60	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$139,824.42	\$0.00	\$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	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$15,152.83	\$15,823.67	\$16,496.13	\$14,228.03	\$13,778.90	\$13,994.00	\$215.10
549	BOTTLED GAS (PROPANE) (DIST)	\$633.33	\$0.00	\$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	\$0.00
562	CAREER VOCATIONAL ADD ON FTE	\$0.00	\$0.00	\$0.00	\$0.00	\$6,954.58	\$9,777.18	\$2,822.60
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$6,913.93	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$74,633.09	\$74,434.33	(\$198.76)
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$1,072.00	\$0.00	\$720.50	\$720.50
579	SECONDARY SCHOOL REMEDIATION	\$4,100.00	\$1,046.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$53,761.69	\$52,928.31	\$51,410.03	\$48,151.06	\$53,473.94	\$54,000.00	\$526.06
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$373.36	\$373.36
589	IRFIL EXPENSES	\$1,254.96	\$179.73	\$2,357.05	\$0.00	\$0.00	\$0.00	\$0.00
596	20% CAPE FUNDS	\$0.00	\$0.00	\$0.00	\$3,800.00	\$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	\$0.00	\$0.00
905	BANDWIDTH GRANT	\$0.00	\$5,682.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$0.00	\$0.00	\$43,599.86	\$0.00	(\$43,599.86)
919	VERIZON STEM GRANT	\$0.00	\$0.00	\$17,607.08	\$2,392.92	\$0.00	\$0.00	\$0.00
TOTALS		\$4,718,599.61	\$4,711,901.07	\$4,682,450.97	\$4,530,285.70	\$4,799,513.17	\$4,874,123.55	\$74,610.38

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

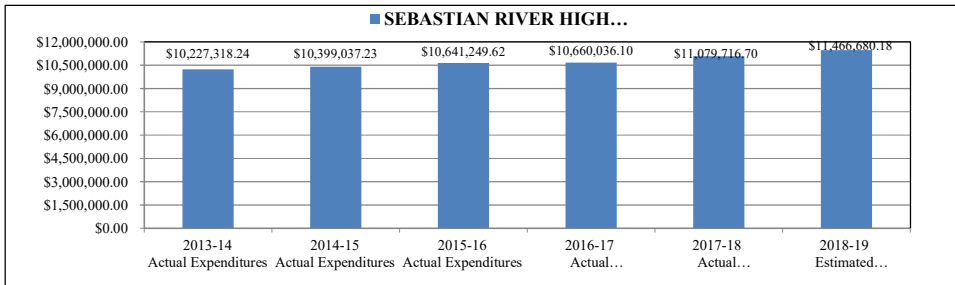
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	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	2.00	0.00
BAND DIRECTOR - MIDDLE	1.00	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	1.00	0.00
CUSTODIAN - REGULAR	4.00	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	1.00	0.00
ESE TEACHER ASSISTANT 6-21	4.00	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	2.00	0.00
HEAD CUSTODIAN II	1.00	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	1.00	0.00
LIBRARIAN/MEDIA SPEC MIDDLE	1.00	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	0.80	0.00
PLANT OPERATOR	0.50	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	1.00	0.00
SENIOR SECRETARY I	2.00	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	1.00	0.00
TEACHER ART MIDDLE	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER ASSISTANT	2.00	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	1.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	4.00	4.00	4.00	3.00	3.00	3.00	0.00
TEACHER CRITICAL THINKING	0.00	0.00	1.00	0.00	0.00	0.00	0.00
TEACHER EXCEPTIONAL ED - VE	7.00	7.00	7.00	6.00	8.00	8.00	0.00
TEACHER EXCEPTIONAL ED GIFTED	1.00	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	1.00	0.00
TEACHER LANGUAGE ARTS MIDDLE	5.00	5.00	5.00	4.00	4.00	4.00	0.00
TEACHER MATH MIDDLE	7.00	7.00	7.00	5.00	5.00	5.00	0.00
TEACHER MUSIC MIDDLE	1.00	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	3.00	0.00
TEACHER READING MIDDLE	7.00	7.00	6.00	5.00	5.00	5.00	0.00
TEACHER SCIENCE MIDDLE	7.00	7.00	7.00	8.00	8.00	8.00	0.00
TEACHER SOCIAL STUDIES MIDDLE	5.00	5.00	5.00	8.00	8.00	8.00	0.00
TEACHER TECHNOLOGY EDUCATION	2.00	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	77.30	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 3rd Calculation (Recalibrated)	2018-19 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	908.75	877.88	814.10	806.12	830.13	928.00



**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 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$374,165.72	\$367,157.15	\$326,936.89	\$263,297.59	\$214,743.99	\$409,674.85	\$194,930.86
000	(GF)NON-DISCR SALARY (DIST)	\$7,901,011.68	\$8,359,277.45	\$8,290,844.40	\$8,541,361.84	\$8,881,356.66	\$8,730,485.39	(\$150,871.27)
000	SUBSTITUTES BUDGET / COSTS	\$106,854.55	\$88,442.65	\$93,001.84	\$112,648.57	\$104,515.78	\$105,000.00	\$484.22
006	COMMUNICATIONS (DISTRICT)	\$3,552.30	\$5,064.67	\$5,682.17	\$6,154.66	\$6,729.42	\$6,109.00	(\$620.42)
008	ELECTRICAL	\$446,540.63	\$436,399.46	\$434,819.70	\$371,281.95	\$432,045.56	\$453,730.00	\$21,684.44
074	FLORIDA TEACHER LEAD (DIST)	\$28,759.31	\$25,985.51	\$22,678.87	\$23,875.67	\$25,491.15	\$0.00	(\$25,491.15)
075	TEXTBOOK ALLOCATION (FTE)	\$36,807.52	\$36,752.10	\$0.00	\$0.00	\$130,249.91	\$159,826.75	\$29,576.84
076	LIBRARY MEDIA CATEGORICAL (FTE)	\$9,785.05	\$8,800.99	\$9,888.29	\$8,211.55	\$8,885.94	\$9,274.00	\$388.66
077	SCHOOL IMP (LOTTERY) (FTE)	\$0.00	\$16,849.58	\$24,200.12	\$0.00	\$33,567.66	\$3,276.75	(\$30,290.91)
080	SCIENCE LAB MATERIALS (FTE)	\$3,149.82	\$2,592.14	\$1,735.85	\$1,708.98	\$3,953.48	\$3,608.37	(\$345.11)
081	CLOSING THE ACHIEVEMENT GAP	\$13,615.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
084	DUAL ENROLLMENT	\$0.00	\$63,497.40	\$117,183.44	\$149,070.58	\$166,034.48	\$210,381.66	\$44,347.18
085	ADVANCED PLACEMENT (FTE)	\$52,976.31	\$41,262.63	\$57,663.88	\$54,369.48	\$64,399.15	\$153,068.87	\$88,669.72
086	INTL BACCALAURATE (IB) (FTE)	\$225,699.82	\$154,389.32	\$167,512.32	\$164,478.68	\$139,602.56	\$274,898.18	\$135,295.62
092	DISTRICT SUPP STUDENT COMPETITION	\$4,889.52	\$0.00	\$0.00	\$0.00	\$2,072.00	\$5,000.00	\$2,928.00
094	TERMINAL PAY	\$0.00	\$0.00	\$210,362.98	\$23,094.56	\$17,356.45	\$0.00	(\$17,356.45)
501	DIST SUPP - GRADUATION COSTS	\$8,538.23	\$1,260.00	\$0.00	\$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	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$11,666.83	\$8,212.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$700.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$6,298.15	\$0.00	(\$6,298.15)
530	EQUAL OPPORTUNITY SCHOOLS	\$0.00	\$0.00	\$0.00	\$24,400.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$7,002.03	\$0.00	\$5,784.20	\$0.00	(\$5,784.20)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$6,169.30	\$0.00	\$0.00	\$0.00
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$56,417.80	\$7,300.00	\$0.00	(\$7,300.00)
540	0.25 OF 0.60 CRITICAL NEEDS MILLAGE	\$0.00	\$360,985.59	\$380,213.33	\$390,351.44	\$98,232.05	\$0.00	(\$98,232.05)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$49,451.96	\$1,371.04	\$585.32	\$195.14	\$0.00	\$0.00	\$0.00
545	BAND UNIFORMS	\$292,227.53	\$0.00	\$0.00	\$0.00	\$0.00	\$129,983.32	\$129,983.32
548	WATER,SEWER, GARBAGE (DIST)	\$39,055.23	\$43,228.08	\$48,392.03	\$38,822.00	\$44,092.81	\$44,511.00	\$418.19
549	BOTTLED GAS (PROPANE) (DIST)	\$9,718.38	\$4,635.68	\$2,872.02	\$3,313.62	\$24,157.48	\$13,901.00	(\$10,256.48)
555	2012-13 RETRO PAY	\$58,519.92	\$0.00	\$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	\$82,551.67	\$409,767.09	\$327,215.42
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$25,160.74	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$83,485.35	\$81,484.93	(\$2,000.42)
569	0.50 CRITICAL MILLAGE - VOC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,840.81	\$32,840.81
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$121.61	\$10,812.95	\$9,451.26	(\$1,361.69)
578	SCHOOL RECOGNITION	\$186,297.00	\$0.00	\$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	\$0.00
580	IRCEA SUPPLEMENTS	\$183,149.48	\$173,629.70	\$170,974.55	\$176,340.88	\$185,082.85	\$192,000.00	\$6,917.15
582	END OF COURSE BOOT CAMP	\$7,629.27	\$7,732.52	\$10,003.68	\$478.28	\$0.00	\$0.00	\$0.00
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$339.71	\$476.00	\$136.29
587	SMART HORIZONS	\$0.00	\$0.00	\$19,425.00	\$19,425.00	\$0.00	\$0.00	\$0.00
589	IRFIL EXPENSES	\$1,899.96	\$3,447.06	\$0.00	\$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	\$0.00
592	SACS ACCREDITATION REVIEW	\$0.00	\$2,240.00	\$0.00	\$0.00	\$0.00	\$900.00	\$900.00
596	20% CAPE FUNDS	\$0.00	\$0.00	\$28,923.42	\$28,904.54	\$17,150.25	\$30.35	(\$17,119.90)
597	ATHLETIC TRAINER - SRHS	\$13,356.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$1,571.93	\$2,733.08	\$3,340.45	\$5,048.12	\$0.00	(\$5,048.12)
599	SCHOOL SECURITY	\$0.00	\$0.00	\$4,469.30	\$26,571.09	\$26,459.09	\$27,000.00	\$540.91
602	CODESCHOOLS CODING ACADEMY	\$0.00	\$0.00	\$0.00	\$0.00	\$16,779.00	\$0.00	(\$16,779.00)
704	FLORIDA VIRTUAL SCHOOL FRANCHISE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
905	DORI SLOSBERG GRANT	\$0.00	\$2,165.00	\$11,662.50	\$23,325.00	\$22,224.75	\$0.00	(\$22,224.75)
916	BIOTECH ACADEMICS-VB & SR HIGH	\$0.00	\$1,843.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$49,537.62	\$60,993.09	\$190,399.58	\$0.00	(\$190,399.58)
927	SHARKS COUNT-GREAT IDEAS	\$0.00	\$0.00	\$0.00	\$0.00	\$22,514.50	\$0.00	(\$22,514.50)
TOTALS		\$10,227,318.24	\$10,399,037.23	\$10,641,249.62	\$10,660,036.10	\$11,079,716.70	\$11,466,680.18	\$386,963.48

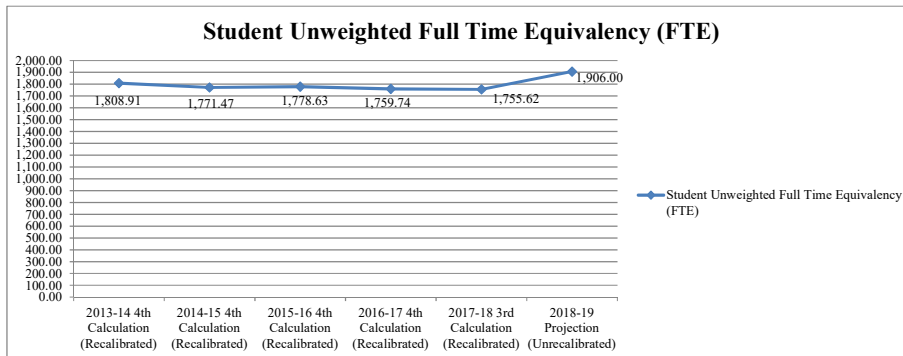
School District of Indian River County
General Operating Budget
Facility 0291

Staffing Summary (Full Time Equivalent)

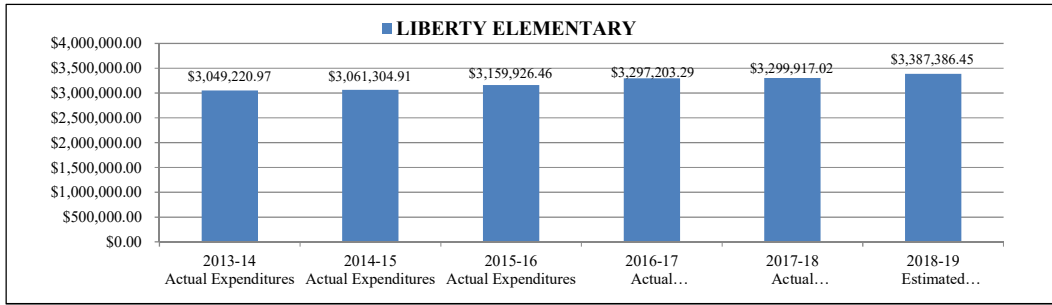
Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	1.00	1.00	1.00	1.00	1.00	0.00
ASSISTANT BAND DIRECTOR SHS	1.00	1.00	1.00	1.00	1.00	1.00	0.00
ASST PRINCIPAL SENIOR HIGH	4.00	4.00	4.00	4.00	4.00	4.00	0.00
ATHLETIC DIRECTOR	1.00	1.00	1.00	1.00	1.00	1.00	0.00
ATHLETIC TRAINER	1.00	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	1.00	0.00
BOOKKEEPER SENIOR HIGH SCHOOL	1.00	1.00	1.00	1.00	1.00	1.00	0.00
CUSTODIAN - REGULAR	10.00	10.00	11.00	11.00	11.00	11.00	0.00
EDUCATION TECHNOLOGY SPEC	2.00	2.00	2.00	2.00	2.00	2.00	0.00
GROUNDSKEEPER	1.00	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	5.00	0.00
HEAD CUSTODIAN II	2.00	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	1.00	0.00
LIBRARIAN/MEDIA SPEC SENIOR HI	1.00	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	1.00	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	1.00	0.00
RECORDS SPECIALIST HIGH SCHOOL	1.00	1.00	1.00	1.00	1.00	1.00	0.00
ROTC INSTRUCTOR	2.00	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	2.00	0.00
SCHEDULING TECHNICIAN	1.00	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	3.00	0.00
SWITCHBOARD OPERATOR/RECEPTION	2.00	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER AGRICULTURE	1.00	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	1.00	0.00
TEACHER ASSISTANT - ESOL SR HI	1.00	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	4.00	0.00
TEACHER CULINARY ARTS	1.00	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	0.80	0.00
TEACHER DROPOUT PREVENTION SR	2.00	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	9.00	0.00
TEACHER EXCEPTIONAL ED AUTISM	1.00	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	6.00	0.00
TEACHER HEALTH OCCUPATIONS	1.00	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	1.00	0.00
TEACHER LANGUAGE ARTS SR HIGH	14.00	14.50	13.50	13.50	13.50	13.50	0.00
TEACHER MARKETING EDUCATION	1.00	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	13.00	0.00
TEACHER MATH/ACCOUNTABILITY	1.00	1.00	0.00	0.00	0.00	0.00	0.00
TEACHER MUSIC SENIOR HIGH	1.00	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	5.00	0.00
TEACHER READING, SENIOR HIGH	3.00	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	12.00	0.00
TEACHER SOCIAL STUDIES SR HIGH	11.00	12.00	12.00	12.00	12.00	12.00	0.00
TEACHER TECHNOLOGY EDUCATION	2.00	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	2.00	0.00
TEACHER, CRITICAL THINKING	1.00	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	1.00	0.00
TV PRODUCTION TEACHER	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER, STEM	0.00	1.00	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	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 3rd Calculation (Recalibrated)	2018-19 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	1,808.91	1,771.47	1,778.63	1,759.74	1,755.62	1,906.00



School District of Indian River County
General Operating Budget
Facility 0301



LIBERTY ELEMENTARY

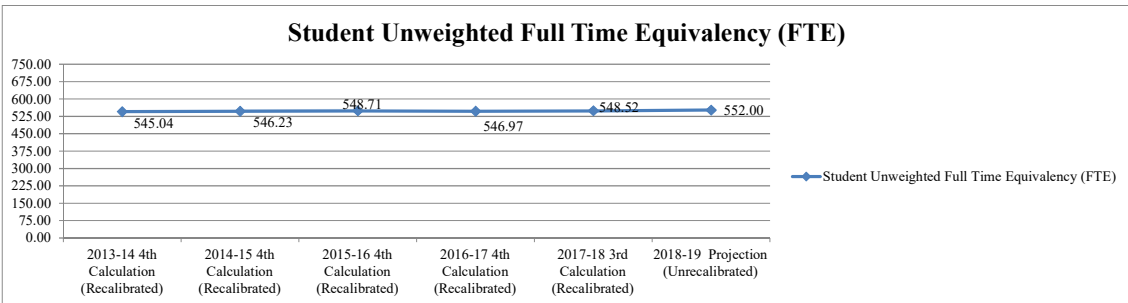
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$48,482.00	\$56,551.27	\$51,507.22	\$48,742.67	\$42,280.69	\$56,135.10	\$13,854.41
000	(GF)NON-DISCR SALARY (DIST)	\$2,458,697.72	\$2,593,664.78	\$2,667,418.43	\$2,843,109.10	\$2,856,452.90	\$2,914,152.34	\$57,699.44
000	SUBSTITUTES BUDGET / COSTS	\$51,218.66	\$50,470.37	\$28,301.11	\$43,943.87	\$47,494.04	\$48,000.00	\$505.96
006	COMMUNICATIONS (DISTRICT)	\$746.71	\$754.30	\$773.96	\$791.34	\$812.18	\$744.00	(\$68.18)
008	ELECTRICAL	\$118,442.04	\$133,850.47	\$100,247.59	\$111,905.41	\$117,902.14	\$121,796.00	\$3,893.86
074	FLORIDA TEACHER LEAD (DIST)	\$10,223.14	\$8,320.58	\$9,173.58	\$9,461.02	\$8,800.00	\$0.00	(\$8,800.00)
075	TEXTBOOK ALLOCATION (FTE)	\$7,743.95	\$7,008.87	\$0.00	\$0.00	\$30,826.35	\$41,374.22	\$10,547.87
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$2,831.47	\$3,759.22	\$860.58	\$3,626.81	\$3,109.45	\$2,953.86	(\$155.59)
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$0.00	\$2,697.50	\$3,625.67	\$4,847.68	\$12,760.47	\$7,912.79
080	SCIENCE LAB MATERIALS (FTE)	\$554.48	\$513.25	\$457.63	\$516.24	\$560.61	\$756.21	\$195.60
081	CLOSING THE ACHIEVEMENT GAP	\$2,616.77	\$0.00	\$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	\$8,520.00	\$0.00	(\$8,520.00)
089	SCHOOLS OF INNOVATION	\$0.00	\$0.00	\$12,432.78	\$0.00	\$0.00	\$0.00	\$0.00
093	EXCEPTIONAL EDUCATION - GIFTED	\$0.00	\$55,427.72	\$70,417.04	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$23,100.72	\$9,981.86	\$2,432.74	\$0.00	(\$2,432.74)
506	EVEN YEAR SUMMER SCHOOL	\$21,968.48	\$13,943.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$13,489.10	\$0.00	(\$13,489.10)
530	EQUAL OPPORTUNITY SCHOOLS	\$0.00	\$0.00	\$0.00	\$964.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$2,784.23	\$0.00	\$2,146.55	\$0.00	(\$2,146.55)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$2,847.44	\$0.00	\$0.00	\$0.00
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$19,784.14	\$0.00	\$0.00	\$0.00
540	0.25 OF 0.60 CRITICAL NEEDS MILLAGE	\$131,331.33	\$75,623.73	\$88,642.32	\$103,822.08	\$0.00	\$0.00	\$0.00
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$13,641.92	\$0.00	\$0.00	\$97.60	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$97,294.13	\$0.00	\$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	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$8,817.04	\$6,437.20	\$6,882.07	\$7,370.55	\$7,959.08	\$7,997.00	\$37.92
555	2012-13 RETRO PAY	\$20,544.17	\$0.00	\$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	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$82,600.96	\$83,002.40	\$401.44
575	SCHOOL FACILITY RENTALS	\$0.00	\$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	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$15,659.35	\$18,002.81	\$20,461.76	\$20,767.25	\$19,779.03	\$22,500.00	\$2,720.97
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$486.14	\$913.45	\$427.31
589	IRFIL EXPENSES	\$867.62	\$1,997.02	\$682.99	\$0.00	\$0.00	\$0.00	\$0.00
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$6,615.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$1,366.17	\$2,026.56	\$0.00	\$0.00	\$2,866.14	\$0.00	(\$2,866.14)
901	LITERACY & LAGOON READING PROGRAM	\$19,329.78	\$14,498.63	\$1,873.86	\$0.00	\$0.00	\$0.00	\$0.00
905	BANDWIDTH GRANT	\$0.00	\$8,524.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$0.00	\$0.00	\$39,999.96	\$0.00	(\$39,999.96)
928	MOONSHOT PARTNERSHIP GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$73,954.00	\$73,954.00
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$6,551.28	\$0.00	(\$6,551.28)
TOTALS		\$3,049,220.97	\$3,061,304.91	\$3,159,926.46	\$3,297,203.29	\$3,299,917.02	\$3,387,386.45	\$87,469.43

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

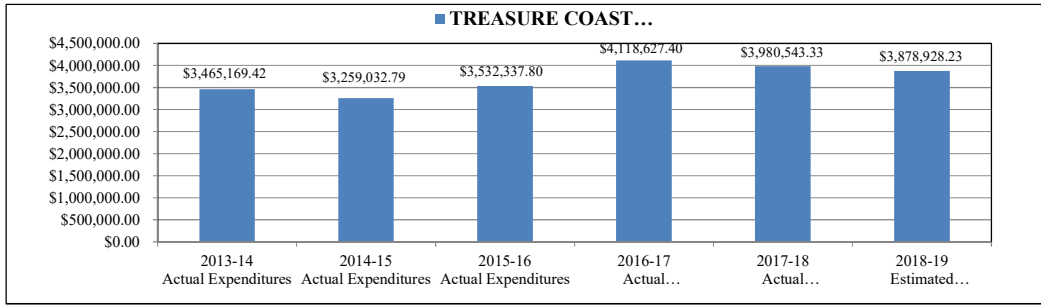
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	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	1.00	0.00
CUSTODIAN - REGULAR	2.00	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	1.00	0.00
HEALTH ASSISTANT 1	1.00	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	1.00	0.00
MEDIA CENTER ASSISTANT, ELEMEN	1.00	1.00	1.00	1.00	1.00	1.00	0.00
PLANT OPERATOR	0.50	0.50	0.50	0.50	0.50	0.50	0.00
PRINCIPAL ELEMENTARY SCHOOL	1.00	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	1.00	0.00
SCHOOL COMPTR LAB ASSISTANT	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SECRETARY I	1.00	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	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	2.00	2.00	1.00	1.00	0.00
TEACHER EXCEPTIONAL ED AUTISM	2.00	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	1.00	0.00
TEACHER GRADE 1	5.00	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	5.00	0.00
TEACHER GRADE 3	6.00	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	4.00	0.00
TEACHER GRADE 5	4.00	4.00	4.00	4.00	4.00	4.00	0.00
TEACHER KINDERGARTEN	5.00	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	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	1.00	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	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	50.50	48.50	48.50	48.50	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 3rd Calculation (Recalibrated)	2018-19 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	545.04	546.23	548.71	546.97	548.52	552.00



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



TREASURE COAST ELEMENTARY

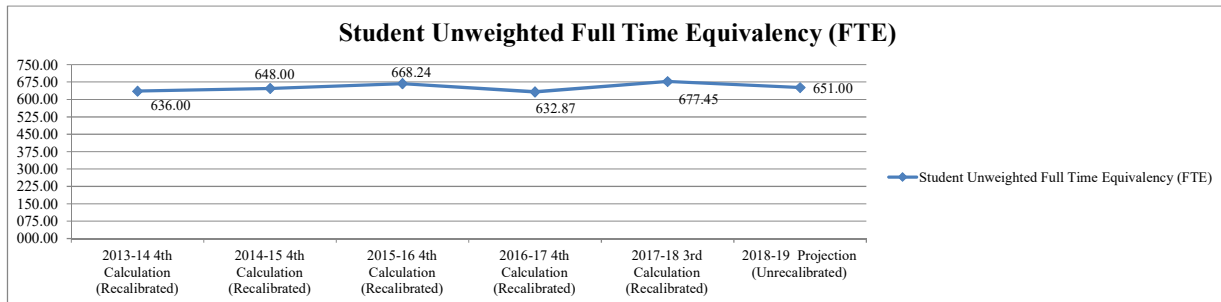
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$73,411.48	\$57,677.19	\$55,669.10	\$61,629.59	\$51,020.34	\$65,991.06	\$14,970.72
000	(GF)NON-DISCR SALARY (DIST)	\$2,771,911.23	\$2,872,055.74	\$3,090,702.69	\$3,500,358.90	\$3,442,061.73	\$3,467,568.72	\$25,506.99
000	SUBSTITUTES BUDGET / COSTS	\$45,786.01	\$70,376.17	\$79,323.86	\$32,480.25	\$68,257.25	\$69,000.00	\$742.75
006	COMMUNICATIONS (DISTRICT)	\$1,203.42	\$1,214.85	\$1,244.34	\$1,270.41	\$1,301.67	\$2,443.00	\$1,141.33
008	ELECTRICAL	\$172,677.07	\$132,905.92	\$119,265.52	\$122,568.90	\$115,118.73	\$120,465.00	\$5,346.27
074	FLORIDA TEACHER LEAD (DIST)	\$11,030.23	\$10,868.86	\$11,168.39	\$12,273.89	\$10,768.93	\$0.00	(\$10,768.93)
075	TEXTBOOK ALLOCATION (FTE)	\$10,618.77	\$3,026.79	\$0.00	\$0.00	\$37,769.54	\$57,545.29	\$19,775.75
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$3,214.87	\$3,771.09	\$3,076.26	\$2,983.79	\$3,150.28	\$3,193.63	\$43.35
077	SCHOOL IMP (LOTTERY)(FTE)	\$0.00	\$697.90	\$2,227.39	\$2,101.57	\$8,360.25	\$10,309.73	\$1,949.48
080	SCIENCE LAB MATERIALS (FTE)	\$689.09	\$615.59	\$547.68	\$448.57	\$299.66	\$1,408.25	\$1,108.59
081	CLOSING THE ACHIEVEMENT GAP	\$17,842.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$0.00	\$18,506.25	\$7,705.64	\$0.00	(\$7,705.64)
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$0.00	\$52,845.97	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$29,633.51	\$11,058.65	\$0.00	\$0.00	\$0.00
510	ICPALMS	\$278.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$22,653.37	\$0.00	(\$22,653.37)
530	ACADEMIC ACHIEVEMENT GRANTS	\$0.00	\$7,104.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$3,644.78	\$0.00	\$2,985.78	\$0.00	(\$2,985.78)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$3,314.93	\$0.00	\$0.00	\$0.00
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$24,384.08	\$0.00	\$0.00	\$0.00
539	DIFFERENTIATED PAY-GF	\$0.00	\$0.00	\$0.00	\$0.00	\$2,420.17	\$0.00	(\$2,420.17)
540	0.25 OF 0.60 CRITICAL NEEDS MILLAGE	\$142,393.80	\$59,240.55	\$68,988.14	\$95,444.78	\$2,155.35	\$0.00	(\$2,155.35)
541	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$52,862.44	\$0.00	\$0.00	\$97.59	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$117,260.47	\$0.00	\$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	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$6,633.36	\$7,319.37	\$6,532.55	\$7,249.58	\$7,663.92	\$29,023.00	\$21,359.08
555	2012-13 RETRO PAY	\$16,005.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$62,572.32	\$0.00	(\$62,572.32)
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$0.00	\$66,824.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$18,105.05	\$18,699.28	\$20,813.63	\$19,996.84	\$23,356.79	\$22,500.00	(\$856.79)
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$637.75	\$637.75
589	IRFIL EXPENSES	\$1,739.93	\$1,478.91	\$795.95	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$1,505.81	\$1,440.89	\$1,599.89	\$1,061.56	\$1,092.43	\$0.00	(\$1,092.43)
901	LITERACY & LAGOON READING PROG	\$0.00	\$9,953.24	\$18,347.01	\$43,611.13	\$5,657.20	\$28,842.80	\$23,185.60
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$0.00	\$0.00	\$45,999.91	\$0.00	(\$45,999.91)
922	LITERACY IN MOTION	\$0.00	\$0.00	\$18,757.11	\$38,116.17	\$55,256.07	\$0.00	(\$55,256.07)
960	FUNDATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$2,916.00	\$0.00	(\$2,916.00)
TOTALS		\$3,465,169.42	\$3,259,032.79	\$3,532,337.80	\$4,118,627.40	\$3,980,543.33	\$3,878,928.23	(\$101,615.10)

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

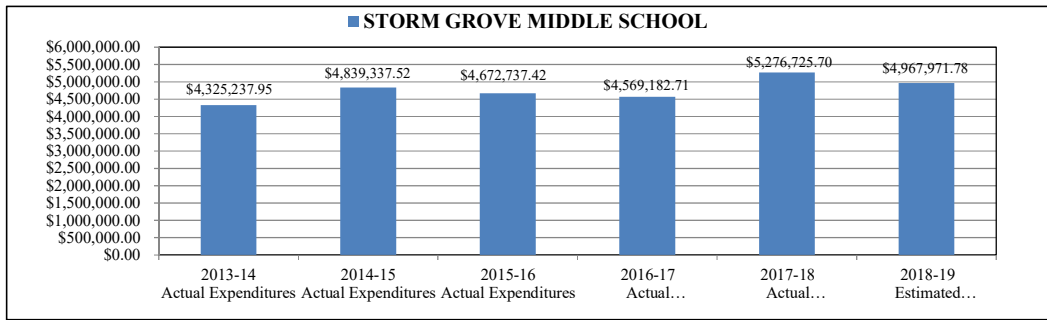
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	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	1.00	0.00
CUSTODIAN - REGULAR	3.00	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	1.00	0.00
HEAD CUSTODIAN I	1.00	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	1.00	0.00
LIBRARIAN/MEDIA SPEC ELEM	1.00	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	1.00	0.00
PLANT OPERATOR	0.50	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	1.00	0.00
READING COACH, ELEMENTARY	1.00	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	1.00	0.00
SECRETARY I	1.00	1.00	2.00	2.00	2.00	2.00	0.00
TEACHER ART ELEMENTARY	1.00	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	2.00	0.00
TEACHER ASSISTANT EXCEPTIONAL	2.00	2.00	3.00	3.00	3.00	3.00	0.00
TEACHER EXCEPTIONAL ED - VE	2.00	2.00	3.00	3.00	3.00	3.00	0.00
TEACHER GRADE 1	6.00	6.00	5.00	6.00	5.00	5.00	0.00
TEACHER GRADE 2	5.00	5.00	6.00	5.00	7.00	7.00	0.00
TEACHER GRADE 3	7.00	6.00	6.00	7.00	6.00	6.00	0.00
TEACHER GRADE 4	6.00	6.00	5.00	5.00	6.00	5.00	(1.00)
TEACHER GRADE 5	6.00	6.00	6.00	7.00	6.00	6.00	0.00
TEACHER KINDERGARTEN	6.00	5.00	6.00	7.00	6.00	5.00	(1.00)
TEACHER MUSIC ELEMENTARY	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TEACHER RESOURCE	0.00	0.00	0.00	1.00	1.00	1.00	0.00
TEACHER PHYSICAL EDUCATION ELE	2.00	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	64.50	62.50	(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 3rd Calculation (Recalibrated)	2018-19 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	636.00	648.00	668.24	632.87	677.45	651.00



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



STORM GROVE MIDDLE SCHOOL

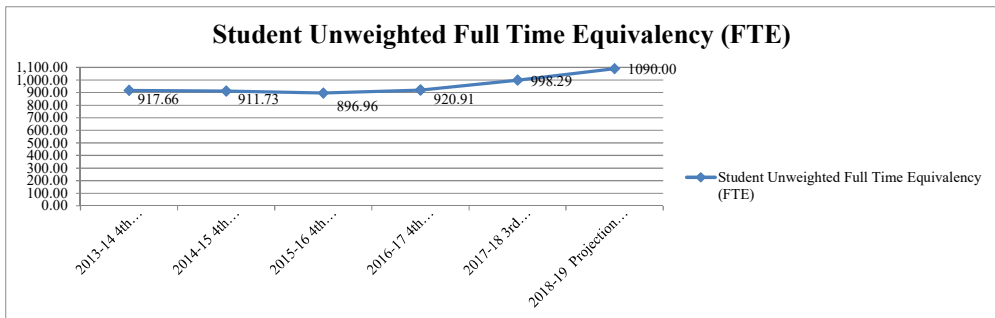
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$58,297.65	\$75,842.08	\$92,051.50	\$70,962.82	\$78,519.02	\$105,070.15	\$26,551.13
000	(GF)NON-DISCR SALARY (DIST)	\$3,367,304.14	\$3,805,884.49	\$3,605,040.38	\$3,766,976.04	\$4,184,094.04	\$4,160,225.95	(\$23,868.09)
000	SUBSTITUTES BUDGET / COSTS	\$93,961.17	\$67,182.27	\$81,435.70	\$59,672.91	\$78,132.27	\$79,000.00	\$867.73
006	COMMUNICATIONS (DISTRICT)	\$1,378.39	\$1,342.57	\$1,487.63	\$1,411.68	\$1,331.30	\$0.00	(\$1,331.30)
008	ELECTRICAL	\$232,842.81	\$255,956.24	\$243,066.69	\$248,408.77	\$297,540.45	\$309,020.00	\$11,479.55
074	FLORIDA TEACHER LEAD (DIST)	\$13,989.56	\$13,912.29	\$12,746.43	\$12,114.15	\$14,561.33	\$0.00	(\$14,561.33)
075	TEXTBOOK ALLOCATION (FTE)	\$7,053.18	\$20,017.44	\$0.00	\$0.00	\$85,792.91	\$102,279.44	\$16,486.53
076	LIBRARY MEDIA CATEGORICAL(FTE)	\$4,429.89	\$5,026.82	\$954.28	\$6,572.43	\$5,724.16	\$5,532.28	(\$191.88)
077	SCHOOL IMP (LOTTERY)(FTE)	\$38.99	\$7,805.00	\$3,609.10	\$0.00	\$8,498.30	\$16,973.85	\$8,475.55
080	SCIENCE LAB MATERIALS (FTE)	\$409.54	\$1,499.13	\$1,372.56	\$0.00	\$2,345.86	\$2,064.62	(\$281.24)
081	CLOSING THE ACHIEVEMENT GAP	\$9,486.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$28,950.15	\$13,657.71	\$33,517.23	\$0.00	(\$33,517.23)
505	ODD YEAR SUMMER SCHOOL	\$322.03	\$0.00	\$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	\$42,906.87	\$1,693.19	(\$41,213.68)
510	ICPALMS	\$779.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$6,082.47	\$0.00	(\$6,082.47)
530	EQUAL OPPORTUNITY SCHOOLS (2017)	\$0.00	\$0.00	\$0.00	\$472.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$4,049.92	\$0.00	\$2,357.50	\$0.00	(\$2,357.50)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$2,532.18	\$0.00	\$0.00	\$0.00
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$10,128.00	\$0.00	\$0.00	\$0.00
540	0.35 OF 0.60 CRITICAL NEEDS MILLAGE	\$278,314.03	\$408,150.43	\$343,415.53	\$264,000.31	\$2,040.25	\$0.00	(\$2,040.25)
541	0.25 OF 0.60 CRITICAL NEEDS MILLAGE	\$8,700.00	\$718.91	\$392.61	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$133,571.20	\$0.00	\$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	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$37,569.15	\$21,270.20	\$25,749.57	\$19,092.24	\$21,523.94	\$0.00	(\$21,523.94)
549	BOTTLED GAS (PROPANE) (DIST)	\$145.79	\$165.89	\$838.13	\$2,109.31	\$3,069.51	\$2,944.00	(\$125.51)
555	2012-13 RETRO PAY	\$22,361.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
562	CAREER VOCATIONAL ADD ON FTE	\$0.00	\$0.00	\$0.00	\$0.00	\$19,851.05	\$14,557.50	(\$5,293.55)
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$236,089.81	\$110,066.40	(\$126,023.41)
575	SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$234.00	\$36.00	(\$198.00)
578	SCHOOL RECOGNITION	\$0.00	\$90,895.19	\$89,349.81	\$0.00	\$0.00	\$0.00	\$0.00
579	SECONDARY SCHOOL REMEDIATION	\$3,454.96	\$502.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$48,661.11	\$52,763.71	\$53,515.43	\$51,625.63	\$53,926.36	\$54,000.00	\$73.64
582	END OF COURSE BOOT CAMP	\$0.00	\$0.00	\$1,599.52	\$1,236.00	\$0.00	\$0.00	\$0.00
582	CONSUMABLE SHIPPING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$288.89	\$4,508.40	\$4,219.51
588	SECONDARY SCHOOL REMEDIATION	\$0.00	\$0.00	\$11,889.05	\$5,396.87	\$0.00	\$0.00	\$0.00
589	IRFIL EXPENSES	\$1,657.33	\$1,273.54	\$2,002.72	\$0.00	\$0.00	\$0.00	\$0.00
593	ENERGY SAVINGS REBATE	\$509.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
596	20% CAPE FUNDS	\$0.00	\$0.00	\$0.00	\$3,800.00	\$4,195.66	\$0.00	(\$4,195.66)
598	SICK LEAVE BUYBACK	\$0.00	\$1,255.33	\$0.00	\$1,651.12	\$1,302.55	\$0.00	(\$1,302.55)
903	FIN ESE GRANT (SGMS)	\$0.00	\$2,191.36	\$797.68	\$0.00	\$0.00	\$0.00	\$0.00
905	BANDWIDTH GRANT	\$0.00	\$5,682.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$33,025.08	\$13,554.02	\$92,799.97	\$0.00	(\$92,799.97)
	TOTALS	\$4,325,237.95	\$4,839,337.52	\$4,672,737.42	\$4,569,182.71	\$5,276,725.70	\$4,967,971.78	(\$308,753.92)

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

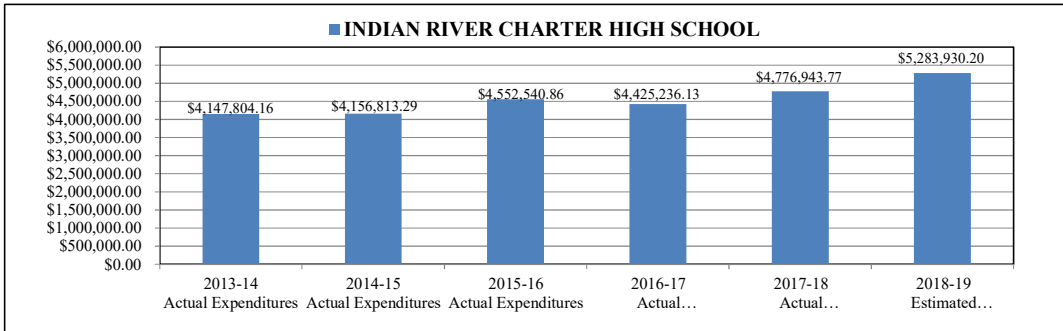
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2015-16 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ADMIN ASSISTANT PRINCIPAL	1.00	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	2.00	0.00
BAND DIRECTOR - MIDDLE	1.00	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	1.00	0.00
CUSTODIAN - REGULAR	4.00	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	1.00	0.00
ESE SELF-CARE AIDE	1.00	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	1.00	0.00
GUIDANCE MIDDLE SCHOOL	2.00	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	1.00	0.00
HEALTH ASSISTANT 2	1.00	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	2.00	0.00
MEDIA CENTER ASSISTANT, MIDDLE	1.00	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	0.20	0.00
PLANT OPERATOR	1.00	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	1.00	0.00
SENIOR SECRETARY I	1.00	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	1.00	0.00
TEACHER ART MIDDLE	1.00	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	0.00
TEACHER BUSINESS EDUCATION	2.00	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	1.00	0.00
TEACHER EXCEPTIONAL ED - VE	6.00	6.00	6.00	5.00	7.00	7.00	0.00
TEACHER FOREIGN LANGUAGE, MIDD	1.00	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	7.00	0.00
TEACHER MATH MIDDLE	8.00	8.00	7.00	8.00	8.00	8.00	0.00
TEACHER MUSIC MIDDLE	1.00	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	3.00	0.00
TEACHER READING MIDDLE	8.00	8.00	6.00	6.00	6.00	6.00	0.00
TEACHER SCIENCE MIDDLE	6.00	7.00	6.00	7.00	7.00	8.00	1.00
TEACHER SOCIAL STUDIES MIDDLE	6.00	6.00	6.00	7.00	7.00	7.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	73.20	74.20	70.20	72.20	74.20	75.20	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 3rd Calculation (Recalibrated)	2018-19 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	917.66	911.73	896.96	920.91	998.29	1090.00



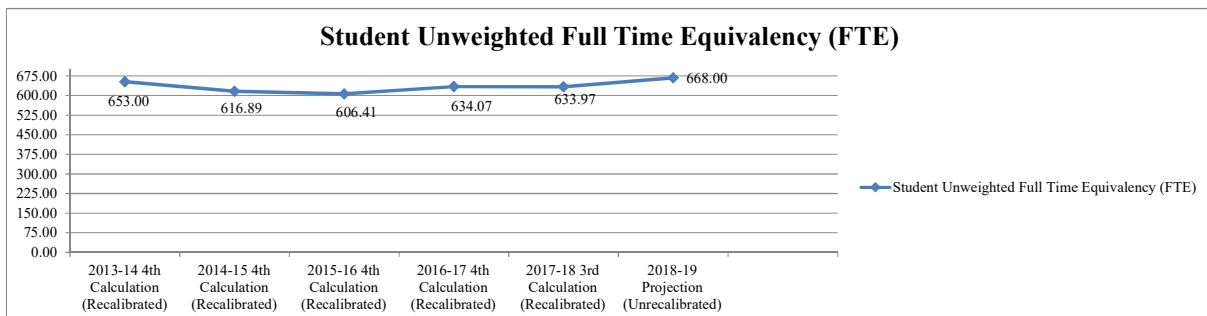
**School District of Indian River County
General Operating Budget
Facility 5001**



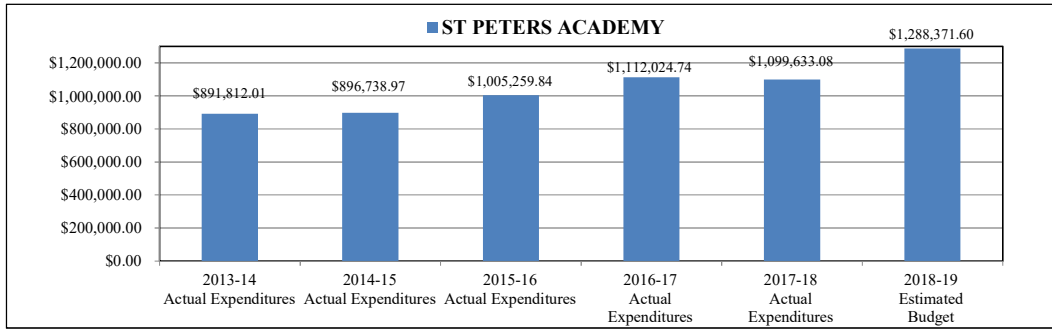
INDIAN RIVER CHARTER HIGH SCHOOL

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	BASE FUNDING	\$3,059,346.19	\$3,121,216.50	\$3,410,476.54	\$3,265,905.73	\$3,338,341.43	\$3,697,345.00	\$359,003.57
070	CLASS SIZE REDUCTION (DIST)	\$558,313.00	\$544,795.00	\$574,773.00	\$571,314.00	\$583,305.00	\$603,933.00	\$20,628.00
074	FLORIDA TEACHER LEAD (DIST)	\$10,761.20	\$9,994.53	\$8,571.09	\$9,324.00	\$9,828.00	\$0.00	(\$9,828.00)
075	TEXTBOOK ALLOCATION (FTE)	\$46,273.00	\$44,996.00	\$46,905.00	\$47,518.00	\$48,413.00	\$50,080.00	\$1,667.00
077	SCHOOL IMPROVEMENT (LOTTERY)	\$5,691.00	\$2,019.00	\$0.00	\$10,115.00	\$1,109.00	\$1,137.00	\$28.00
079	SAFE SCHOOLS *FEFP* (FTE)	\$13,715.00	\$12,264.00	\$14,563.00	\$14,498.00	\$15,713.00	\$41,774.00	\$26,061.00
082	SUPPLEMENTAL ACADEMIC *SAI*	\$124,612.00	\$123,101.00	\$129,549.00	\$129,507.00	\$131,954.00	\$148,138.00	\$16,184.00
084	*DUAL ENROLLMENT* (FTE)	\$19,525.28	\$31,531.71	\$21,366.33	\$18,740.15	\$16,304.00	\$16,305.00	\$1.00
085	ADVANCED PLACEMENT (FTE)	\$26,737.80	\$67,630.32	\$93,518.40	\$57,656.00	\$91,569.00	\$91,497.00	(\$72.00)
088	DIGITAL CLASSROOM	\$0.00	\$13,448.00	\$18,730.00	\$28,027.00	\$28,553.00	\$27,628.00	(\$925.00)
091	EARLY GRADUATION	\$0.00	\$0.00	\$0.00	\$2,070.99	\$0.00	\$0.00	\$0.00
519	CHARTER LITIGATION SETTLEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$86,432.69	\$208,522.20	\$122,089.51
540	SPECIAL OPERATING MILLAGE	\$116,452.69	\$115,933.23	\$125,701.88	\$131,329.04	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY INCREASE	\$101,101.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL OPERATING MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$313,669.65	\$347,668.00	\$33,998.35
578	SCHOOL RECOGNITION	\$65,276.00	\$61,689.00	\$58,849.00	\$63,810.00	\$0.00	\$0.00	\$0.00
585	PRIOR YEAR CHARTER ADJUSTMENTS	\$0.00	\$0.00	\$0.00	\$4,348.01	\$0.00	\$0.00	\$0.00
597	ESE APPS ALLOCATION	\$0.00	\$0.00	\$0.00	\$428.75	\$0.00	\$0.00	\$0.00
604	MENTAL HEALTH ALLOCATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,564.00	\$18,564.00
905	BANDWIDTH GRANT	\$0.00	\$8,195.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
911	READING ALLOCATION *FEFP*	\$0.00	\$0.00	\$0.00	\$29,743.00	\$30,552.00	\$31,339.00	\$787.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$49,537.62	\$40,901.46	\$81,200.00	\$0.00	(\$81,200.00)
TOTALS		\$4,147,804.16	\$4,156,813.29	\$4,552,540.86	\$4,425,236.13	\$4,776,943.77	\$5,283,930.20	\$506,986.43

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 3rd Calculation (Recalibrated)	2018-19 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	653.00	616.89	606.41	634.07	633.97	668.00



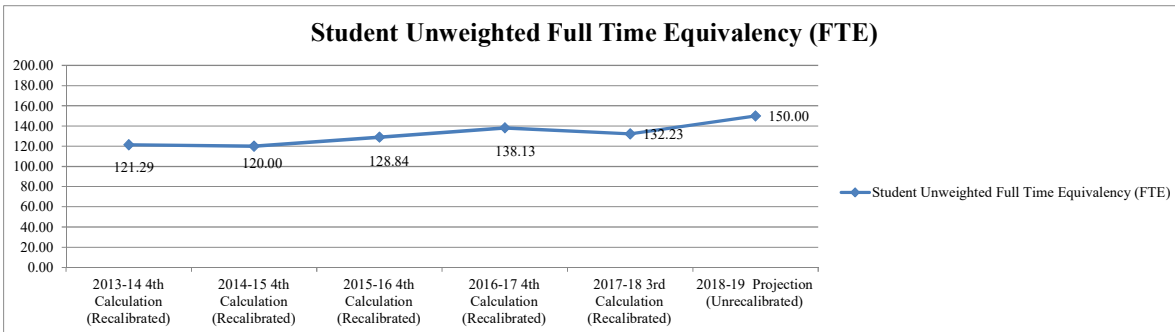
**School District of Indian River County
General Operating Budget
Facility 5002**



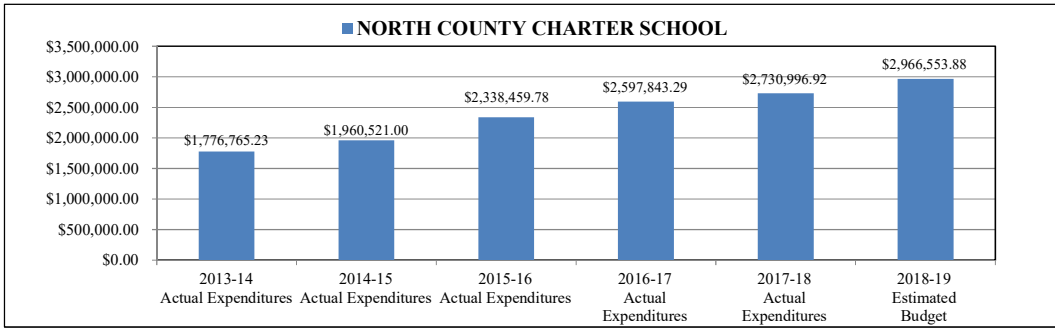
ST PETERS ACADEMY

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	BASE FUNDING	\$646,625.45	\$661,763.35	\$749,396.02	\$818,660.47	\$734,921.00	\$892,987.00	\$158,066.00
070	CLASS SIZE REDUCTION (DIST)	\$161,381.00	\$159,196.00	\$174,671.00	\$190,743.00	\$175,069.00	\$203,038.00	\$27,969.00
074	FLORIDA TEACHER LEAD (DIST)	\$1,614.18	\$1,699.07	\$1,818.11	\$1,764.00	\$1,764.00	\$0.00	(\$1,764.00)
075	TEXTBOOK ALLOCATION (FTE)	\$9,098.00	\$8,904.00	\$9,470.00	\$10,351.00	\$9,745.00	\$11,246.00	\$1,501.00
077	SCHOOL IMPROVEMENT (LOTTERY)	\$1,214.00	\$436.00	\$0.00	\$2,401.00	\$237.00	\$272.00	\$35.00
079	SAFE SCHOOLS *FEFP* (FTE)	\$2,924.00	\$2,649.00	\$2,940.00	\$3,158.00	\$3,163.00	\$9,380.00	\$6,217.00
082	SUPPLEMENTAL ACADEMIC *SAI*	\$24,501.00	\$24,360.00	\$26,157.00	\$28,211.00	\$26,562.00	\$33,265.00	\$6,703.00
088	DIGITAL CLASSROOM	\$0.00	\$2,661.00	\$3,782.00	\$6,105.00	\$5,748.00	\$6,204.00	\$456.00
519	CHARTER LITIGATION SETTLEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$17,374.84	\$42,255.60	\$24,880.76
524	LOWEST 300 SCHOOLS	\$0.00	\$0.00	\$0.00	\$0.00	\$55,367.00	\$0.00	(\$55,367.00)
540	SPECIAL OPERATING MILLAGE	\$22,896.38	\$22,941.55	\$25,380.71	\$28,609.59	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY INCREASE	\$21,558.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL OPERATING MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$63,141.24	\$78,070.00	\$14,928.76
578	SCHOOL RECOGNITION	\$0.00	\$12,129.00	\$11,645.00	\$12,884.00	\$0.00	\$0.00	\$0.00
585	PRIOR YEAR CHARTER ADJUSTMENTS	\$0.00	\$0.00	\$0.00	\$1,960.37	\$0.00	\$0.00	\$0.00
597	ESE APPS ALLOCATION	\$0.00	\$0.00	\$0.00	\$118.31	\$0.00	\$0.00	\$0.00
604	MENTAL HEALTH ALLOCATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,169.00	\$4,169.00
911	READING ALOCATION *FEFP*	\$0.00	\$0.00	\$0.00	\$7,059.00	\$6,541.00	\$7,485.00	\$944.00
TOTALS		\$891,812.01	\$896,738.97	\$1,005,259.84	\$1,112,024.74	\$1,099,633.08	\$1,288,371.60	\$188,738.52

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 3rd Calculation (Recalibrated)	2018-19 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	121.29	120.00	128.84	138.13	132.23	150.00



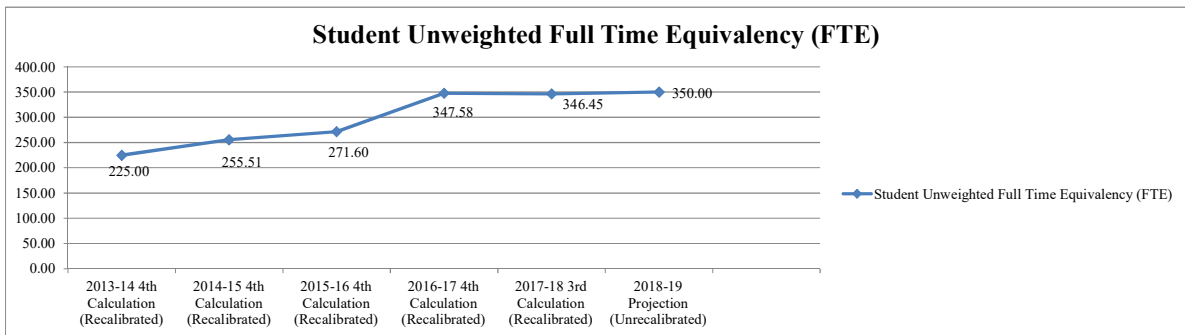
**School District of Indian River County
General Operating Budget
Facility 5003**



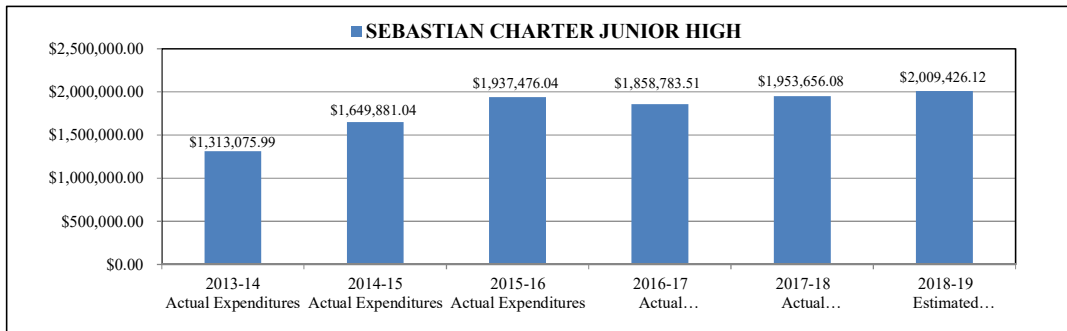
NORTH COUNTY CHARTER SCHOOL

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	BASE FUNDING	\$1,269,401.21	\$1,421,527.57	\$1,689,366.09	\$1,875,050.60	\$1,880,884.69	\$2,074,045.00	\$193,160.31
070	CLASS SIZE REDUCTION (DIST)	\$330,820.00	\$369,346.00	\$417,580.00	\$439,610.00	\$436,091.00	\$441,257.00	\$5,166.00
074	FLORIDA TEACHER LEAD (DIST)	\$3,766.42	\$3,844.05	\$4,675.14	\$5,040.00	\$5,040.00	\$0.00	(\$5,040.00)
075	TEXTBOOK ALLOCATION (FTE)	\$19,166.00	\$20,152.00	\$23,415.00	\$26,048.00	\$25,797.00	\$26,240.00	\$443.00
077	SCHOOL IMPROVEMENT (LOTTERY)	\$2,539.00	\$992.00	\$0.00	\$5,797.00	\$611.00	\$616.00	\$5.00
079	SAFE SCHOOLS *FEFP* (FTE)	\$6,119.00	\$6,026.00	\$7,270.00	\$7,947.00	\$8,373.00	\$21,888.00	\$13,515.00
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$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	\$70,312.00	\$77,618.00	\$7,306.00
088	DIGITAL CLASSROOM	\$0.00	\$6,023.00	\$9,350.00	\$15,364.00	\$15,214.00	\$14,476.00	(\$738.00)
519	CHARTER LITIGATION SETTLEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$41,906.66	\$101,537.88	\$59,631.22
540	SPECIAL OPERATING MILLAGE	\$48,233.60	\$51,924.38	\$62,750.47	\$71,991.02	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY INCREASE	\$45,107.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL OPERATING MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$167,140.57	\$182,163.00	\$15,022.43
578	SCHOOL RECOGNITION	\$0.00	\$25,551.00	\$26,357.00	\$31,854.00	\$0.00	\$0.00	\$0.00
585	PRIOR YEAR CHARTER ADJUSTMENTS	\$0.00	\$0.00	\$0.00	\$3,630.18	\$0.00	\$0.00	\$0.00
597	ESE APPS ALLOCATION	\$0.00	\$0.00	\$0.00	\$204.85	\$0.00	\$0.00	\$0.00
604	MENTAL HEALTH ALLOCATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,727.00	\$9,727.00
911	READING ALLOCATION *FEFP*	\$0.00	\$0.00	\$0.00	\$17,047.00	\$16,827.00	\$16,986.00	\$159.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$33,025.08	\$27,267.64	\$62,800.00	\$0.00	(\$62,800.00)
TOTALS		\$1,776,765.23	\$1,960,521.00	\$2,338,459.78	\$2,597,843.29	\$2,730,996.92	\$2,966,553.88	\$235,556.96

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 3rd Calculation (Recalibrated)	2018-19 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	225.00	255.51	271.60	347.58	346.45	350.00



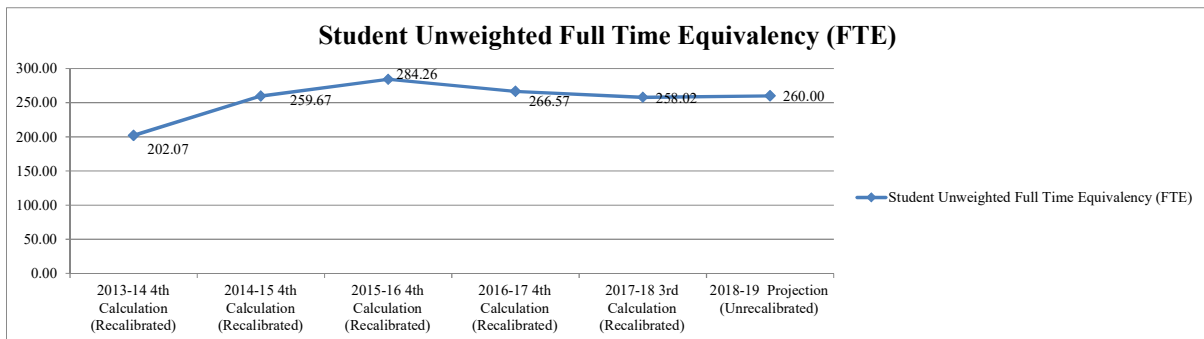
**School District of Indian River County
General Operating Budget
Facility 5005**



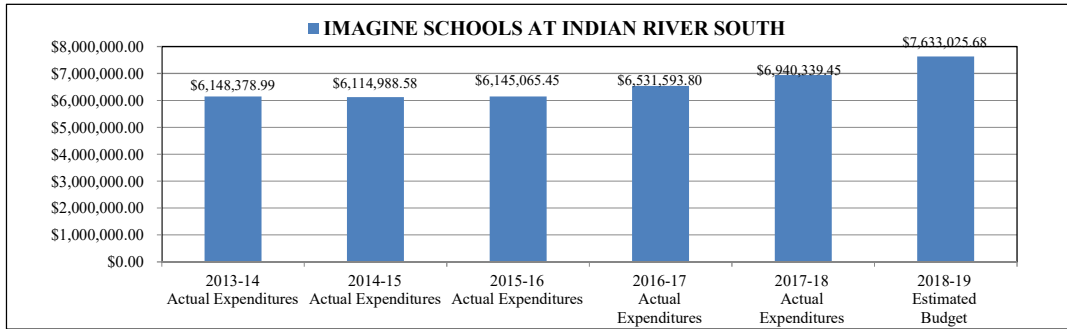
SEBASTIAN CHARTER JUNIOR HIGH

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
...	BASE FUNDING	\$996,039.10	\$1,308,884.19	\$1,488,578.08	\$1,438,443.25	\$1,392,758.75	\$1,431,529.00	\$38,770.25
070	CLASS SIZE REDUCTION (DIST)	\$180,612.00	\$204,448.00	\$254,193.00	\$239,202.00	\$235,534.00	\$234,367.00	(\$1,167.00)
074	FLORIDA TEACHER LEAD (DIST)	\$3,228.56	\$3,075.24	\$3,560.90	\$3,528.00	\$3,276.00	\$0.00	(\$3,276.00)
075	TEXTBOOK ALLOCATION (FTE)	\$15,157.00	\$19,268.00	\$20,894.00	\$19,977.00	\$19,628.00	\$19,492.00	(\$136.00)
077	SCHOOL IMPROVEMENT (LOTTERY)	\$1,845.00	\$861.00	\$0.00	\$4,156.00	\$434.00	\$428.00	(\$6.00)
079	SAFE SCHOOLS *FEFP* (FTE)	\$4,447.00	\$5,230.00	\$6,487.00	\$6,095.00	\$6,370.00	\$16,259.00	\$9,889.00
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$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	\$53,499.00	\$57,657.00	\$4,158.00
088	DIGITAL CLASSROOM	\$0.00	\$5,758.00	\$8,344.00	\$11,783.00	\$11,576.00	\$10,753.00	(\$823.00)
519	CHARTER LITIGATION SETTLEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$34,803.87	\$84,609.12	\$49,805.25
540	SPECIAL OPERATING MILLAGE	\$38,145.53	\$49,643.61	\$55,997.52	\$55,212.17	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY INCREASE	\$32,784.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL OPERATING MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$127,173.46	\$135,317.00	\$8,143.54
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$25,200.00	\$0.00	\$26,657.00	\$0.00	(\$26,657.00)
585	PRIOR YEAR CHARTER ADJUSTMENTS	\$0.00	\$0.00	\$0.00	\$3,788.78	\$0.00	\$0.00	\$0.00
597	ESE APPS ALLOCATION	\$0.00	\$0.00	\$0.00	\$275.40	\$0.00	\$0.00	\$0.00
604	MENTAL HEALTH ALLOCATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,225.00	\$7,225.00
911	READING ALOCATION *FEFP*	\$0.00	\$0.00	\$0.00	\$12,222.00	\$11,946.00	\$11,790.00	(\$156.00)
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$16,512.54	\$6,816.91	\$30,000.00	\$0.00	(\$30,000.00)
924	STUDENTS ATTIRED FOR EDUCATION	\$0.00	\$0.00	\$0.00	\$2,838.00	\$0.00	\$0.00	\$0.00
TOTALS		\$1,313,075.99	\$1,649,881.04	\$1,937,476.04	\$1,858,783.51	\$1,953,656.08	\$2,009,426.12	\$55,770.04

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 3rd Calculation (Recalibrated)	2018-19 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	202.07	259.67	284.26	266.57	258.02	260.00



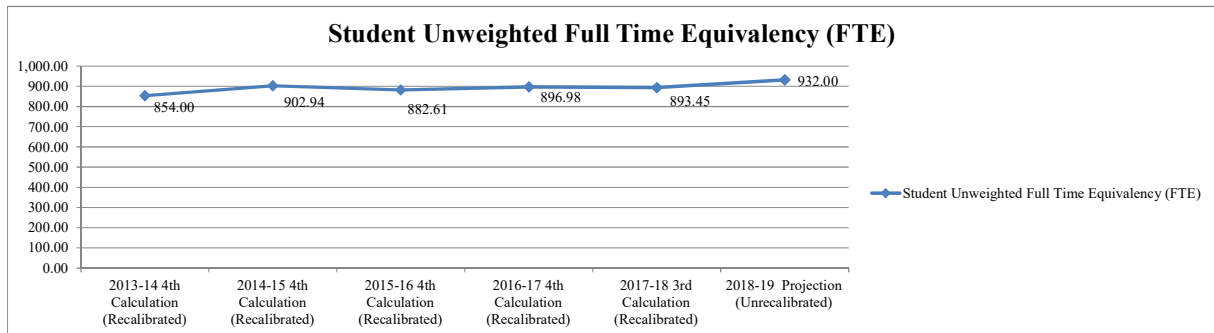
**School District of Indian River County
General Operating Budget
Facility 5006**



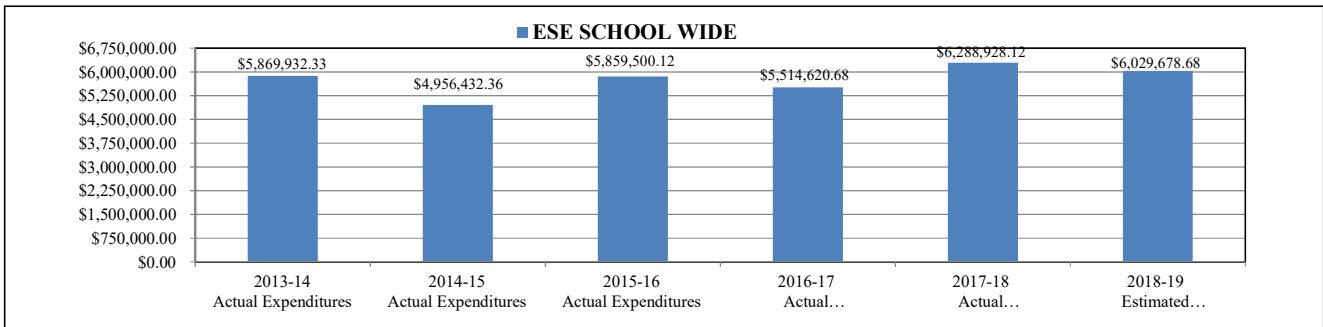
IMAGINE SCHOOLS AT INDIAN RIVER SOUTH

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	BASE FUNDING	\$4,432,630.81	\$4,616,083.36	\$4,556,868.44	\$4,811,326.74	\$4,824,744.77	\$5,342,389.00	\$517,644.23
070	CLASS SIZE REDUCTION (DIST)	\$1,018,882.00	\$1,020,876.00	\$999,609.00	\$1,022,574.00	\$1,023,890.00	\$1,064,117.00	\$40,227.00
074	FLORIDA TEACHER LEAD (DIST)	\$12,375.38	\$12,813.50	\$12,207.31	\$13,608.00	\$13,356.00	\$0.00	(\$13,356.00)
075	TEXTBOOK ALLOCATION (FTE)	\$67,140.00	\$66,998.00	\$64,877.00	\$67,220.00	\$67,069.00	\$69,874.00	\$2,805.00
077	SCHOOL IMPROVEMENT (LOTTERY)	\$8,604.00	\$3,149.00	\$0.00	\$14,625.00	\$1,552.00	\$1,605.00	\$53.00
079	SAFE SCHOOLS *FEFP* (FTE)	\$20,734.00	\$19,125.00	\$20,143.00	\$20,509.00	\$21,768.00	\$58,284.00	\$36,516.00
080	SCIENCE LAB MATERIALS (FTE)	\$0.00	\$183,297.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
082	SUPPLEMENTAL ACADEMIC *SAI*	\$180,804.00	\$0.00	\$179,189.00	\$183,204.00	\$182,804.00	\$206,686.00	\$23,882.00
088	DIGITAL CLASSROOM	\$0.00	\$20,023.00	\$25,908.00	\$39,647.00	\$39,556.00	\$38,548.00	(\$1,008.00)
519	CHARTER LITIGATION SETTLEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$123,005.87	\$296,305.68	\$173,299.81
540	SPECIAL OPERATING MILLAGE	\$168,965.80	\$172,623.72	\$173,868.89	\$185,783.14	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY INCREASE	\$152,843.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
567	0.50 CRITICAL OPERATING MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$434,546.81	\$485,076.00	\$50,529.19
578	SCHOOL RECOGNITION	\$85,400.00	\$0.00	\$87,626.00	\$88,261.00	\$89,698.00	\$0.00	(\$89,698.00)
585	PRIOR YEAR CHARTER ADJUSTMENTS	\$0.00	\$0.00	\$0.00	\$4,998.19	\$0.00	\$0.00	\$0.00
597	ESE APPS ALLOCATION	\$0.00	\$0.00	\$0.00	\$743.09	\$0.00	\$0.00	\$0.00
604	MENTAL HEALTH ALLOCATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,901.00	\$25,901.00
911	READING ALOCATION *FEFP*	\$0.00	\$0.00	\$0.00	\$43,007.00	\$42,749.00	\$44,240.00	\$1,491.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$24,768.81	\$27,267.64	\$75,600.00	\$0.00	(\$75,600.00)
924	STUDENTS ATTIRE FOR EDUCATION	\$0.00	\$0.00	\$0.00	\$8,820.00	\$0.00	\$0.00	\$0.00
TOTALS		\$6,148,378.99	\$6,114,988.58	\$6,145,065.45	\$6,531,593.80	\$6,940,339.45	\$7,633,025.68	\$692,686.23

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 3rd Calculation (Recalibrated)	2018-19 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	854.00	902.94	882.61	896.98	893.45	932.00



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



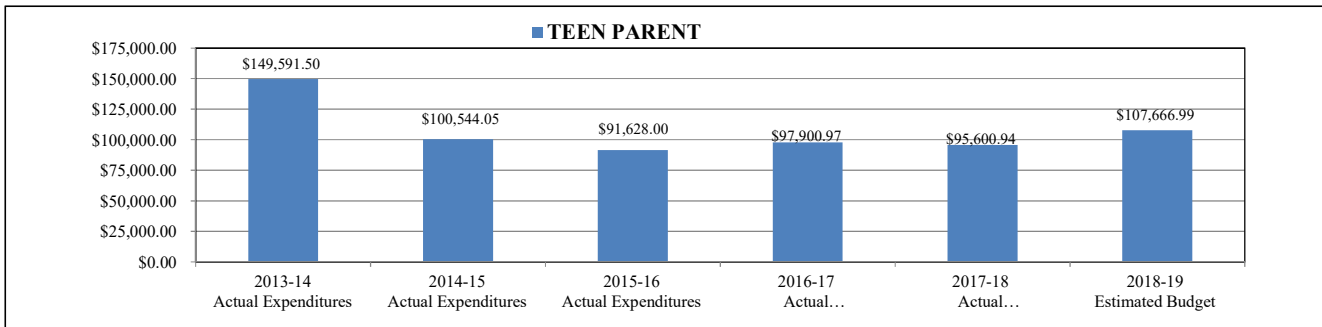
ESE SCHOOL WIDE

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
...	NON-LABOR DISCRETIONARY	\$304,131.57	\$343,996.23	\$490,756.09	\$378,706.12	\$434,427.91	\$456,766.72	\$22,338.81
000	(GF)NON-DISCR SALARY (DIST)	\$4,958,619.93	\$4,568,744.35	\$5,209,144.82	\$4,976,767.80	\$5,607,867.41	\$5,551,980.43	(\$55,886.98)
000	SUBSTITUTES BUDGET / COSTS	\$978.00	\$4,847.60	\$3,844.07	\$0.00	\$19,095.69	\$20,000.00	\$904.31
074	FLORIDA TEACHER LEAD (DIST)	\$2,744.10	\$2,380.39	\$7,146.15	\$2,519.20	\$4,028.86	\$0.00	(\$4,028.86)
XXX	VOCATIONAL REHAB GRANT MATCH	\$0.00	\$0.00	\$0.00	\$8,250.00	\$13,410.48	\$0.00	(\$13,410.48)
093	EXCEPTIONAL (GIFTED SERV)(DIS)	\$280,834.51	\$20,419.50	\$682.94	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$105,739.32	\$84,532.06	\$75,550.92	\$0.00	(\$75,550.92)
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$804.80	\$0.00	\$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	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$2,786.48	\$1,550.38	\$6,100.03	\$3,360.64	\$112,131.33	\$931.53	(\$111,199.80)
510	ICPALMS	\$224.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$19,127.96	\$0.00	\$429.66	\$0.00	(\$429.66)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$316.69	\$0.00	\$0.00	\$0.00
539	TITLE I DIFFERENTIAL PAY-GF	\$7,228.59	\$0.00	\$0.00	\$0.00	\$7,391.22	\$0.00	(\$7,391.22)
540	CRITICAL NEEDS MILLAGE	\$102,474.23	\$0.00	\$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	\$0.00
545	TEACHER SALARY ALLOCATION	\$120,915.66	\$0.00	\$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	\$0.00
590	RESERVE-CLAIMS UNDER DEDUCTIBLE	\$1,462.57	\$0.00	\$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	\$0.00
598	SICK LEAVE BUYBACK	\$1,724.65	\$4,000.36	\$4,047.29	\$3,702.50	\$4,194.71	\$0.00	(\$4,194.71)
910	FSA ACCESS POINT TRAINING	\$0.00	\$2,219.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
912	FDLRS	\$0.00	\$0.00	\$4,158.14	\$0.00	\$0.00	\$0.00	\$0.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$0.00	\$0.00	\$10,399.93	\$0.00	(\$10,399.93)
TOTALS		\$5,869,932.33	\$4,956,432.36	\$5,859,500.12	\$5,514,620.68	\$6,288,928.12	\$6,029,678.68	(\$259,249.44)

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ADMINISTRATIVE ASSISTANT, DIST	1.00	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	1.00	0.00
ESE RECORDS SPECIALIST	1.00	2.00	1.00	1.00	1.00	1.00	0.00
ESE SIGN LANGUAGE INTERPRETER	2.00	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	2.00	0.00
EXECUTIVE DIR ESE & STUDENT SERVICES	1.00	1.00	1.00	0.00	0.00	0.00	0.00
OCCUPATIONAL THERAPIST	5.00	5.00	5.00	5.00	6.00	6.00	0.00
PHYSICAL THERAPIST	1.00	1.00	1.00	1.00	1.00	1.00	0.00
PROGRAM SPECIALIST	0.00	0.20	4.96	4.96	4.20	4.20	0.00
RESOURCE SPECIALIST	12.70	12.00	12.00	13.00	19.00	19.00	0.00
SPEECH & LANGUAGE PATHOLOGIST	26.60	26.60	23.30	23.60	23.60	23.60	0.00
STUDENT SUPPORT SPECIALIST 10	14.30	14.30	10.75	10.75	0.00	0.00	0.00
BEHAVIOR INTERVENTION SPEC	0.00	0.00	0.00	0.00	14.95	14.95	0.00
TEACHER EXCEPTIONAL ED GIFTED	4.00	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	1.00	0.00
TEACHER EXCEPTIONAL ED OI	0.10	0.10	0.10	0.10	0.10	0.00	-0.10
TEACHER EXCEPTIONAL ED VI	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	75.70	75.20	73.11	71.41	81.85	81.75	-0.10

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



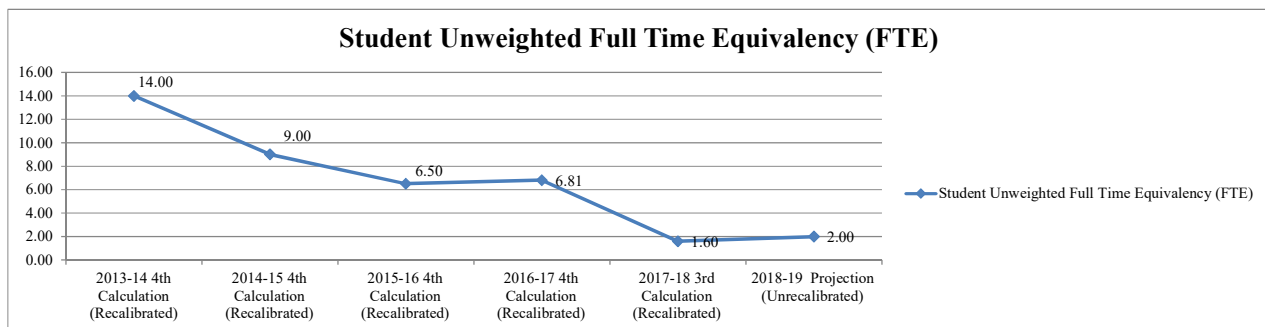
TEEN PARENT

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$66,678.58	\$42,899.01	\$27,182.79	\$32,151.34	\$23,795.82	\$47,300.00	\$23,504.18
000	(GF)NON-DISCR SALARY (DIST)	\$80,315.66	\$57,645.04	\$64,393.27	\$65,749.63	\$71,805.12	\$60,366.99	(\$11,438.13)
074	FLORIDA TEACHER LEAD	\$0.00	\$0.00	\$51.94	\$0.00	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$2,193.97	\$0.00	\$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	\$0.00
TOTALS		\$149,591.50	\$100,544.05	\$91,628.00	\$97,900.97	\$95,600.94	\$107,666.99	\$12,066.05

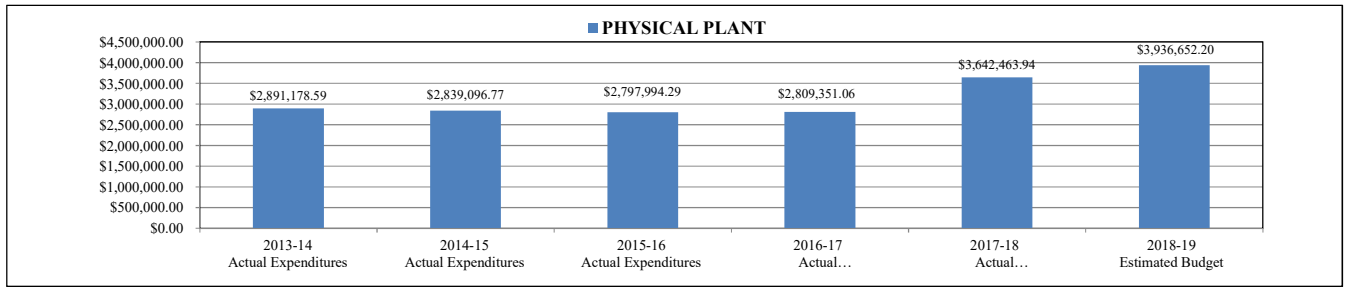
Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
TEACHER RESOURCE	0.60	0.00	0.00	0.00	0.00	0.00	0.00
TEACHER DRAMA, SENIOR HIGH	0.20	0.20	0.20	0.20	0.20	0.00	-0.20
SCHOOL SOCIAL WORKER PROTECH	0.80	0.80	0.80	0.80	0.80	0.80	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	1.60	1.00	1.00	1.00	1.00	0.80	-0.20

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 3rd Calculation (Recalibrated)	2018-19 Projection (Unrecalibrated)
Student Unweighted Full Time Equivalency (FTE)	14.00	9.00	6.50	6.81	1.60	2.00



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



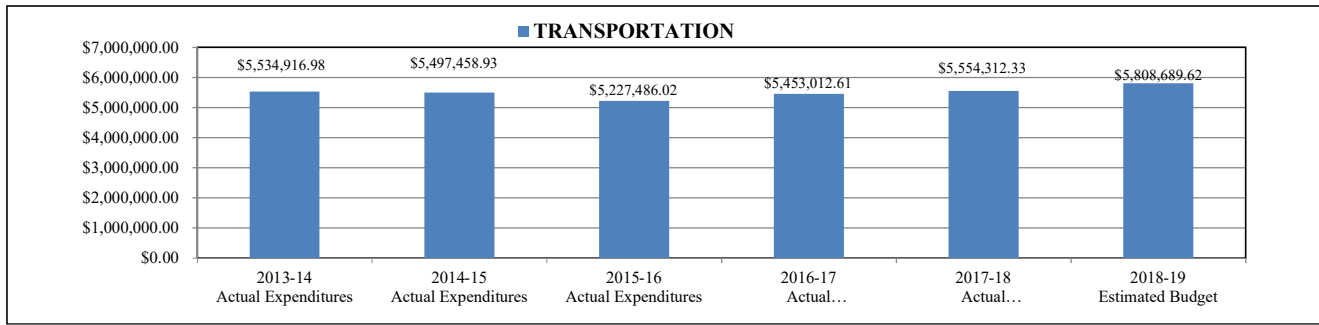
PHYSICAL PLANT

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$453,449.92	\$448,955.39	\$342,986.95	\$300,773.15	\$336,141.26	\$389,081.50	\$52,940.24
000	(GP)NON-DISCR SALARY (DIST)	\$2,261,341.10	\$1,907,296.34	\$1,886,767.32	\$1,892,189.64	\$2,030,858.15	\$2,221,979.32	\$191,121.17
094	TERMINAL PAY	\$0.00	\$0.00	\$452.09	\$11,228.40	\$7,274.46	\$0.00	(\$7,274.46)
446	VBHS CITRUS BOWL RENOVATIONS	\$0.00	\$0.00	\$29,643.25	\$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	\$22,495.80	\$27,743.66	\$5,247.86
512	GROUNDS MAINTENANCE - DISTRICTWIDE	\$0.00	\$213,181.00	\$223,623.00	\$229,440.00	\$401,158.00	\$592,000.00	\$190,842.00
515	TURF MANAGEMENT	\$0.00	\$59,220.00	\$107,951.25	\$112,545.00	\$112,545.00	\$126,325.00	\$13,780.00
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$477,148.37	\$289,850.06	(\$187,298.31)
532	CWA CONTRACT	\$0.00	\$0.00	\$7,482.14	\$0.00	\$6,537.87	\$0.00	(\$6,537.87)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$9,018.67	\$0.00	\$0.00	\$0.00
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$2,555.45	\$0.00	\$0.00	\$0.00
538	SCHOOL CLEAN TEAMS	\$0.00	\$0.00	\$15,999.02	\$27,883.29	\$35,589.57	\$30,003.93	(\$5,585.64)
553	DISTRICTWIDE RECYCLING PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,208.00	\$20,208.00
586	TECHNOLOGY SOFTWARE/ HARDWARE	\$21,443.80	\$13,763.40	\$15,242.40	\$16,105.88	\$12,480.15	\$12,500.00	\$19.85
591	CUSTODIAL SUBSTITUTES	\$150,192.07	\$187,346.44	\$154,604.62	\$195,787.43	\$200,235.31	\$226,960.73	\$26,725.42
TOTALS		\$2,891,178.59	\$2,839,096.77	\$2,797,994.29	\$2,809,351.06	\$3,642,463.94	\$3,936,652.20	\$294,188.26

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
AIR CONDITIONING/REFRIG MECHAN	5.00	6.00	6.00	6.00	6.00	6.00	0.00
BUILDING AUTOMATION SPECIALIST	0.00	1.00	1.00	1.00	1.00	1.00	0.00
CARPENTER	3.00	1.00	1.00	1.00	1.00	1.00	0.00
CARPET CREW	2.00	1.00	1.00	1.00	1.00	1.00	0.00
CREW CHIEF	3.00	1.00	1.00	1.00	2.00	2.00	0.00
DIR PHYSICAL PLANT	1.00	1.00	1.00	1.00	1.00	1.00	0.00
ELECTRICIAN	3.00	3.00	3.00	3.00	3.00	3.00	0.00
EQUIP/APPL/BOILER MECHANIC	1.00	1.00	1.00	1.00	0.00	0.00	0.00
GENERAL MAINTENANCE WORKER	4.00	1.00	2.00	2.00	2.00	2.00	0.00
GROUNDSKEEPER	6.00	1.00	1.00	1.00	1.00	1.00	0.00
IAQ ENERGY MANAGER	1.00	1.00	1.00	0.00	0.00	0.00	0.00
INDOOR AIR QUALITY TECHNICIAN	1.00	1.00	1.00	1.00	1.00	1.00	0.00
LOCKSMITH	2.00	3.00	3.00	3.00	3.00	3.00	0.00
PAINTER	5.00	2.00	2.00	2.00	2.00	2.00	0.00
PAINTER, LEAD	1.00	0.00	0.00	0.00	0.00	0.00	0.00
PARTS EXPIDITER	0.00	0.00	1.00	1.00	1.00	1.00	0.00
PESTICIDE APPLICATOR	2.00	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	1.00	0.00
PLANT OPERATOR	0.50	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	1.00	0.00
PLANT SUPERVISOR - TECHNICAL	1.00	1.00	1.00	1.00	1.00	1.00	0.00
PLUMBER	3.00	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	1.00	0.00
SECRETARY II - 12 MONTH	1.00	0.00	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	0.00
SITE COORDINATOR	1.00	0.00	0.00	0.00	0.00	0.00	0.00
TILE SETTER/MASON	1.00	1.00	1.00	1.00	1.00	1.00	0.00
WELDER	1.00	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	1.00	0.00
WORK ORDER SPECIALIST	1.00	1.00	0.00	0.00	0.00	0.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	53.50	37.50	38.50	37.50	37.50	37.50	0.00

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



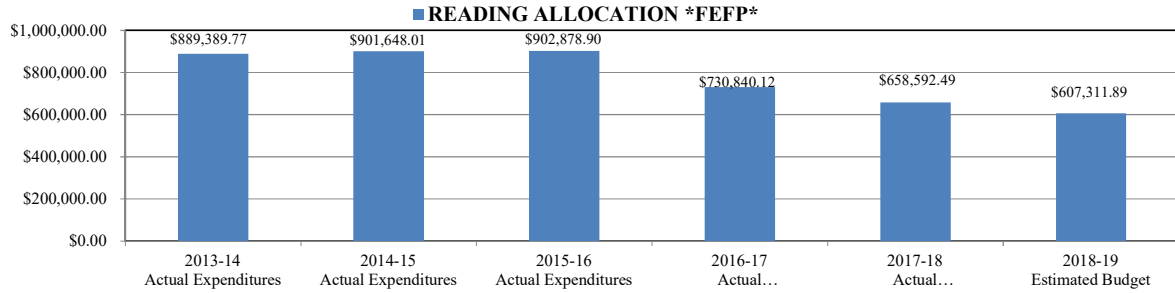
TRANSPORTATION

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$1,235,666.89	\$984,126.90	\$832,669.81	\$878,771.78	\$457,164.19	\$597,025.40	\$139,861.21
000	(GF)NON-DISCR SALARY (DIST)	\$3,947,738.52	\$4,097,362.18	\$3,922,257.38	\$4,054,502.86	\$4,067,063.42	\$4,178,545.53	\$111,482.11
000	SUBTTITUTES BUDGET / COSTS	\$238,859.72	\$258,874.35	\$323,260.69	\$313,983.10	\$301,445.27	\$302,047.37	\$602.10
006	COMMUNICATIONS (DISTRICT)	\$631.71	\$656.72	\$814.60	\$660.34	\$517.59	\$506.00	(\$11.59)
008	ELECTRICAL	\$0.00	\$0.00	\$0.00	\$31,044.82	\$49,803.51	\$51,497.00	\$1,693.49
094	TERMINAL PAY	\$0.00	\$0.00	\$20,386.15	\$28,181.75	\$1,119.34	\$0.00	(\$1,119.34)
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$1,560.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$0.00	\$73,229.37	\$51,377.19	\$15,013.16	\$442.35	\$0.00	(\$442.35)
506	EVEN YEAR SUMMER SCHOOL	\$67,487.40	\$41,838.08	\$19,897.87	\$7,145.99	\$15,404.42	\$0.00	(\$15,404.42)
520	SUMMER BUS MAINTENANCE *TRANSP	\$8,701.91	\$14,307.00	\$0.00	\$13,063.00	\$6,866.97	\$13,932.97	\$7,066.00
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$20,994.04	\$0.00	(\$20,994.04)
529	SOFTWARE & LICENCE RENEWALS	\$0.00	\$0.00	\$0.00	\$31,487.40	\$31,487.40	\$31,626.60	\$139.20
532	CWA CONTRACT	\$0.00	\$0.00	\$32,601.43	\$0.00	\$23,766.51	\$0.00	(\$23,766.51)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$33,207.24	\$0.00	\$0.00	\$0.00
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$5,499.11	\$0.00	\$0.00	\$0.00
548	WATER, SEWER AND GARBAGE	\$0.00	\$0.00	\$0.00	\$2,989.93	\$4,424.57	\$4,269.00	(\$155.57)
558	INTERDEPARTMENT VEHICLE MAINT	\$4,689.53	\$5,974.93	\$4,662.72	\$3,708.72	\$7,901.03	\$3,500.00	(\$4,401.03)
566	CDL LICENCE	\$0.00	\$0.00	\$0.00	\$1,638.65	\$0.00	\$1,600.00	\$1,600.00
582	END OF COURSE BOOT CAMP	\$3,987.05	\$0.00	\$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	\$9,544.68	\$7,373.00	(\$2,171.68)
588	SECONDARY SCHOOL REMEDIATION	\$0.00	\$0.00	\$0.00	\$17,618.67	\$0.00	\$0.00	\$0.00
590	RESERVE-CLAIMS UNDER DEDUCTIBI	\$0.00	\$6,970.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
594	PARENTAL TRANSPORTATION	\$8,543.17	\$12,558.94	\$10,911.75	\$6,611.62	\$16,698.51	\$23,192.42	\$6,493.91
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$1,572.43	\$1,866.47	\$1,443.55	\$0.00	(\$1,443.55)
702	TRANPORTATION FUEL ACCOUNT	\$0.00	\$0.00	\$0.00	\$0.00	\$538,224.98	\$593,574.33	\$55,349.35
TOTALS		\$5,534,916.98	\$5,497,458.93	\$5,227,486.02	\$5,453,012.61	\$5,554,312.33	\$5,808,689.62	\$254,377.29

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
BUS ASSISTANT	19.00	19.00	19.00	19.00	19.00	19.00	0.00
BUS DRIVER	85.00	85.00	85.00	85.00	85.00	86.00	1.00
CUSTODIAN - REGULAR	1.00	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	1.00	0.00
DIR TRANSPORTATION	1.00	1.00	1.00	1.00	1.00	1.00	0.00
DISPATCHER, TRANSPORTATION	2.00	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	2.00	0.00
GARAGE COORDINATOR	1.00	1.00	1.00	1.00	1.00	1.00	0.00
MECHANIC	7.00	7.00	7.00	7.00	7.00	7.00	0.00
MECHANIC FOREMAN	1.00	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	2.00	0.00
TRANS COMPUTER ROUTING SPECIAL	1.00	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	1.00	0.00
TRANSPORTATION OPS SPECIALIST	1.00	1.00	1.00	1.00	1.00	1.00	0.00
WAREHOUSE FOREMAN	1.00	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	127.00	1.00

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



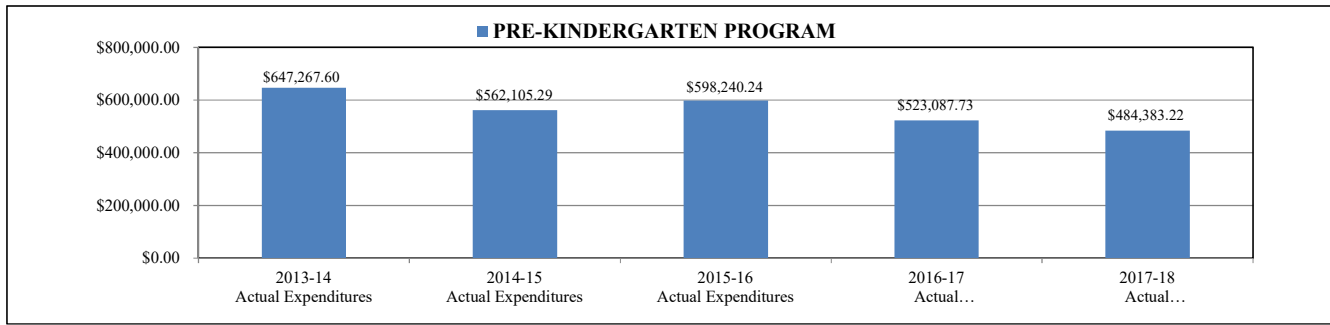
READING ALLOCATION *FEFP*

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
74	FLORIDA TEACHER LEAD (DIST)	\$0.00	\$0.00	\$2,337.57	\$0.00	\$0.00	\$0.00	\$0.00
94	TERMINAL PAY	\$0.00	\$0.00	\$0.00	\$0.00	\$22,475.82	\$0.00	(\$22,475.82)
545	TEACHER SALARY ALLOCATION	\$9,284.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
911	READING ALLOCATION *FEFP*FTE*	\$880,105.13	\$901,648.01	\$900,541.33	\$730,840.12	\$636,116.67	\$607,311.89	(\$28,804.78)
TOTALS		\$889,389.77	\$901,648.01	\$902,878.90	\$730,840.12	\$658,592.49	\$607,311.89	(\$51,280.60)

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
READING COACH, ELEMENTARY	2.00	2.00	2.00	2.00	2.00	2.00	0.00
TEACHER READING MIDDLE	4.00	4.00	4.00	4.00	5.00	5.00	0.00
TEACHER READING, SENIOR HIGH	6.00	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	13.00	13.00	0.00

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



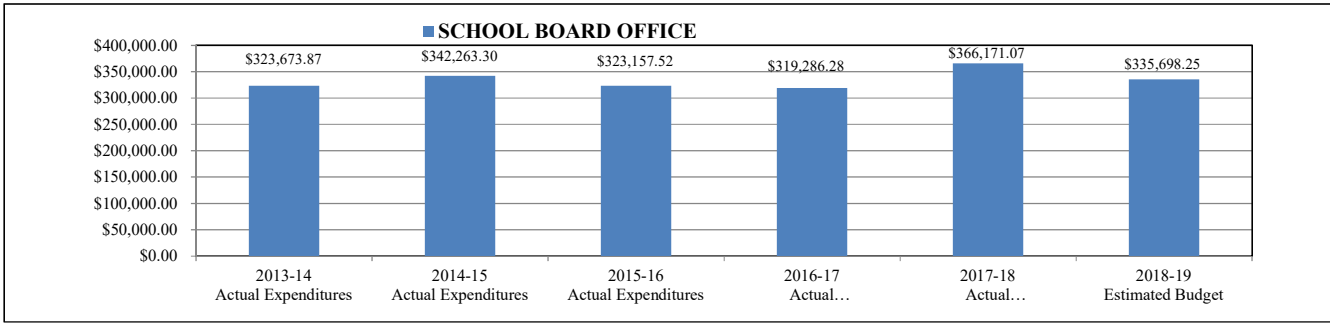
PRE-KINDERGARTEN PROGRAM

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
000	(GF) NON-DISCR SALARY	\$0.00	\$0.00	\$0.00	\$0.00	\$494.74		(\$494.74)
074	FLORIDA TEACHER LEAD (DIST)	\$0.00	\$0.00	\$960.94	\$0.00	\$0.00	\$0.00	\$0.00
095	DONATIONS	\$3,803.53	\$45.97	\$0.00	\$1,335.80	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$4,511.78	\$0.00	\$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	\$0.00
567	CRIT MILLAGE-SALARY/CHARTER	\$0.00	\$0.00	\$0.00	\$0.00	\$954.13	\$0.00	(\$954.13)
906	I LIKE SCIENCE GRANT	\$0.00	\$0.00	\$3,577.24	\$0.00	\$0.00	\$0.00	\$0.00
931	STEP INTO KINDERGARTEN	\$0.00	\$0.00	\$24,605.82	\$6,866.65	\$0.00	\$0.00	\$0.00
946	VPK GREAT IDEAS GRANT	\$60,127.86	\$2,970.00	\$0.00	\$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	\$0.00
948	TREASURE CST ELEM PK TRANSITION	\$0.00	\$21,119.99	(\$6,275.36)	\$0.00	\$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	\$0.00
965	VPK EVEN YEAR SUMMER	\$44,129.56	\$66,078.94	\$51,011.63	\$66,862.68	\$0.00	\$0.00	\$0.00
966	VPK - SUMMER - EVEN YEAR	\$0.00	\$0.00	\$0.00	\$0.00	\$54,498.90	\$0.00	(\$54,498.90)
967	VPK ODD YEAR SUMMER	\$0.00	\$0.00	\$0.00	\$87,261.28	\$40,814.40	\$180,000.00	\$139,185.60
971	VPK SCHOOL YEAR PROGRAM	\$474,053.86	\$366,933.49	\$372,059.52	\$360,761.32	\$387,621.05	\$409,147.20	\$21,526.15
TOTALS		\$647,267.60	\$562,105.29	\$598,240.24	\$523,087.73	\$484,383.22	\$589,147.20	\$104,763.98

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
SCHOOL READINESS COORDINATOR	0.40	0.40	1.00	1.00	1.00	1.00	0.00
CHILD DEVELOPMENT ASSOCIATE	0.00	0.00	1.40	1.40	1.40	1.40	0.00
TEACHER ASSISTANT, PRE-K	5.00	1.45	1.00	1.00	1.00	1.00	0.00
TEACHER PRE-K	5.25	4.15	3.20	3.20	3.20	3.20	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	10.65	6.00	6.60	6.60	6.60	6.60	0.00

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



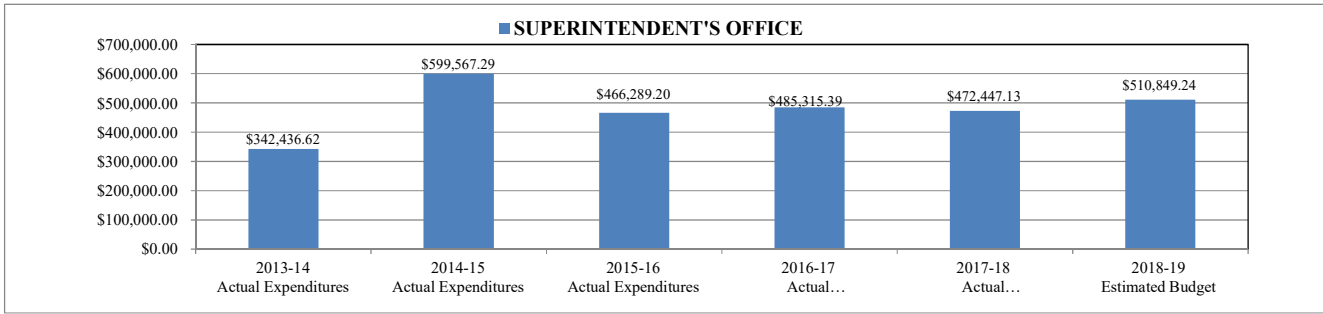
SCHOOL BOARD OFFICE

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
...	NON-LABOR DISCRETIONARY	\$36,813.11	\$33,017.47	\$9,878.68	\$6,939.05	\$7,721.14	\$11,351.76	\$3,630.62
000	(GF)NON-DISCR SALARY (DIST)	\$286,860.76	\$309,245.83	\$313,278.84	\$312,347.23	\$320,262.52	\$324,346.49	\$4,083.97
094	TERMINAL PAY	\$0.00	\$0.00	\$0.00	\$0.00	\$30,849.38	\$0.00	(\$30,849.38)
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$7,338.03	\$0.00	(\$7,338.03)
TOTALS		\$323,673.87	\$342,263.30	\$323,157.52	\$319,286.28	\$366,171.07	\$335,698.25	(\$30,472.82)

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
EXECUTIVE ASST TO SCHOOL BOARD	1.00	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	5.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	6.00	6.00	6.00	6.00	6.00	6.00	0.00

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



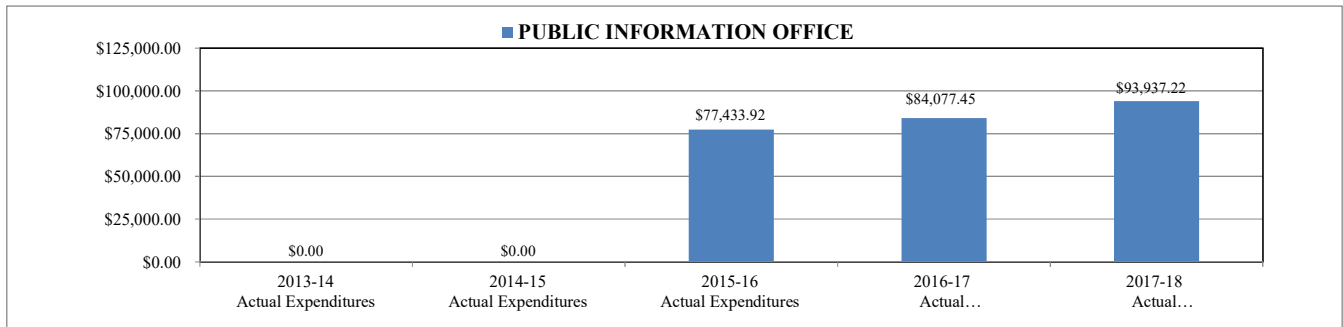
SUPERINTENDENT'S OFFICE

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
...	NON-LABOR DISCRETIONARY	\$26,348.29	\$59,987.58	\$66,183.85	\$54,873.86	\$33,204.14	\$33,128.42	(\$75.72)
000	(GF)NON-DISCR SALARY (DIST)	\$303,235.97	\$498,300.22	\$330,152.88	\$335,333.99	\$345,753.53	\$352,538.13	\$6,784.60
099	EXECUTIVE SEARCH COSTS	\$4,104.91	\$0.00	\$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	\$0.00	\$0.00
507	COPIER LEASING COSTS	\$4,956.32	\$5,288.20	\$5,573.46	\$6,218.20	\$5,189.98	\$6,770.00	\$1,580.02
516	ADMINISTRATIVE TRAINING	\$0.00	\$5,743.00	\$0.00	\$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	\$0.00
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$599.37	\$0.00	(\$599.37)
534	SUPERINTENDENT DISCRETIONARY (PER CONTRACT)	\$3,791.13	\$3,088.83	\$1,984.70	\$2,996.94	\$1,914.74	\$3,000.00	\$1,085.26
561	HOSPITALITY (SODA MACHINE FUNDS)	\$0.00	\$2,179.02	\$3,308.03	\$1,729.02	\$3,946.34	\$5,603.65	\$1,657.31
563	NAVIANCE 5YR CONTRACT	\$0.00	\$0.00	\$49,951.98	\$50,514.88	\$49,951.49	\$99,905.48	\$49,953.99
570	NEOLA	\$0.00	\$13,077.94	\$9,134.30	\$4,346.64	\$11,787.54	\$9,903.56	(\$1,883.98)
913	BATELLE FOR KIDS	\$0.00	\$0.00	\$0.00	\$28,310.00	\$20,100.00	\$0.00	(\$20,100.00)
TOTALS		\$342,436.62	\$599,567.29	\$466,289.20	\$485,315.39	\$472,447.13	\$510,849.24	\$38,402.11

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ADMIN ASST, DISTRICT	1.00	1.00	1.00	1.00	1.00	1.00	0.00
EXECUTIVE ASST FOR SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	3.00	3.00	3.00	3.00	3.00	3.00	0.00

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



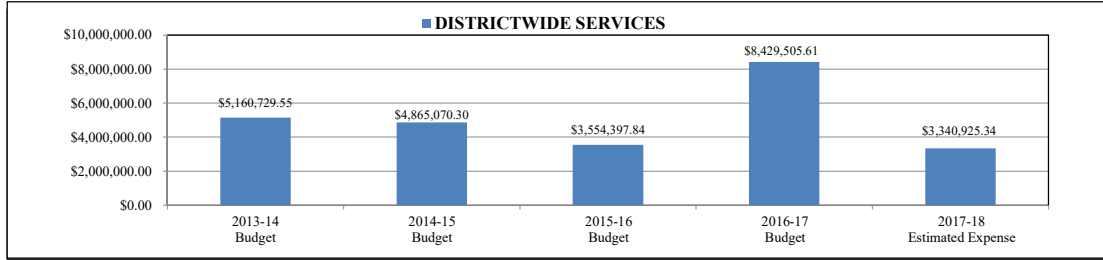
PUBLIC INFORMATION OFFICE

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$0.00	\$0.00	\$264.75	\$12,581.30	\$7,467.58	\$12,135.78	\$4,668.20
000	(GF)NON-DISCR SALARY (DIST)	\$0.00	\$0.00	\$49,269.17	\$66,040.59	\$75,991.23	\$77,271.70	\$1,280.47
094	TERMINAL PAY	\$0.00	\$0.00	\$0.00	\$5,455.56	\$0.00	\$0.00	\$0.00
504	EMPOYEE & STUDENT PUBLIC RELATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$10,478.41	\$11,580.00	\$1,101.59
560	IN VIEW	\$0.00	\$0.00	\$27,900.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS		\$0.00	\$0.00	\$77,433.92	\$84,077.45	\$93,937.22	\$100,987.48	\$7,050.26

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
PUBLIC INFORMATION OFFICER	0.00	0.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	0.00	0.00	1.00	1.00	1.00	1.00	0.00

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

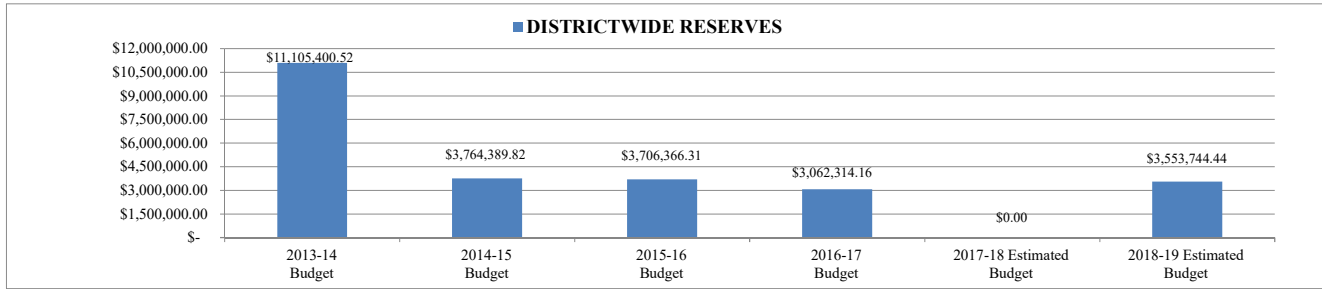


DISTRICTWIDE SERVICES

Project Description **	2013-14 Budget	2014-15 Budget	2015-16 Budget	2016-17 Budget	2017-18 Estimated Expense	2018-19 Estimated Budget	Variance
.... NON-LABOR DISCRETIONARY	(\$3,106.00)	\$80,000.00	\$138,000.00	\$2,674.09	\$48,785.75	\$0.00	(\$48,785.75)
000 (GF)NON-DISCR SALARY (DIST.)	\$239,410.00	\$916,000.00	\$377,816.20	\$1,695,000.00	\$100,830.01	\$0.00	(\$100,830.01)
006 COMMUNICATIONS (DISTRICT)	\$125,000.00	\$262,318.00	\$134,294.00	\$153,200.00	\$15,122.00	\$15,387.00	\$265.00
008 ELECTRICAL	\$201,000.00	\$280,137.00	\$222,484.00	\$153,500.00	\$0.00	\$0.00	\$0.00
036 CONSULTING / LEGAL FEES	\$367,807.86	\$407,937.48	\$485,270.92	\$646,703.41	\$615,833.92	\$449,050.92	(\$166,783.00)
074 TEACHER CLASSROOM SUPPLY ASSISTANCE	\$305,762.99	\$299,603.55	\$294,788.44	\$285,018.36	\$0.00	\$333,331.00	\$333,331.00
075 TEXTBOOK ALLOCATION (FTE)	\$780,386.32	\$553,489.02	\$6,620.03	\$16,729.00	\$0.00	\$0.00	\$0.00
076 LIBRARY MEDIA CATEGORICAL	\$20,552.55	\$16,150.55	\$3,882.85	\$4,513.13	\$0.00	\$0.00	\$0.00
077 SCHOOL IMPROVEMENT (LOTTO)	\$12,012.80	\$105,245.28	\$22,913.71	\$21,535.71	\$0.00	\$0.00	\$0.00
078 EMERGENCY RESPONSE	\$5,000.00	\$2,800.00	\$2,800.00	\$4,800.00	\$0.00	\$5,000.00	\$5,000.00
079 SAFE SCHOOLS *FEFP* (FTE)	\$364,172.68	\$383,826.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
080 SCIENCE LAB MATERIALS	\$9,370.51	\$10,755.34	\$13,258.90	\$13,106.14	\$0.00	\$0.00	\$0.00
081 CLOSING THE ACHIEVEMENT GAP	\$200,000.00	\$0.00	\$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	\$0.00	\$0.00	\$0.00
085 ADVANCED PLACEMENT (FTE)	\$53,772.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
86 INTERNATIONAL BACCALUARATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
088 DIGITAL CLASSROOM	\$0.00	\$344,346.00	\$0.00	\$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	\$0.00
092 DIST. SUPP - STUDENT COMPETITION	\$0.00	\$4,400.00	\$0.00	\$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	\$0.00
099 EXECUTIVE SEARCH COSTS	\$0.00	\$15,000.00	\$0.00	\$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	\$0.00
503 MULTICULTURAL ACHIEVEMENT PLAN	\$0.00	\$0.00	\$0.00	\$80,000.00	\$0.00	\$0.00	\$0.00
505 ODD YEAR SUMMER SCHOOL	\$0.00	\$328,007.44	\$0.00	\$300,196.32	\$0.00	\$0.00	\$0.00
506 EVEN YEAR SUMMER SCHOOL	\$227,689.11	\$0.00	\$362,000.00	\$0.00	\$0.00	\$0.00	\$0.00
508 NEGOTIATIONS	\$50,000.00	\$0.00	\$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	\$0.00
511 DIST. SUPPORT-SUPPLMT TO SITES	\$314,017.00	\$135,161.64	\$5,318.78	\$0.00	\$1,891.66	\$0.00	(\$1,891.66)
513 FEES PAID TO COUNTY	\$125,000.00	\$120,000.00	\$127,000.00	\$139,562.98	\$143,879.36	\$130,215.00	(\$13,664.36)
515 TURF MANAGEMENT	\$0.00	\$0.00	\$22,000.00	\$0.00	\$0.00	\$0.00	\$0.00
519 IRCC TUITION REIMB AGREEMENT	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
521 SUBS -CEA TEMPORARY DUTY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
524 LOWEST 300 SCHOOLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
529 SOFTWARE & LICENSE RENEWALS	\$5,500.00	\$5,620.00	\$5,620.00	\$0.00	\$0.00	\$0.00	\$0.00
532 CWA CONTRACT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
533 CWA CONTRACT (PERFORMANCE PAY)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
539 DIFFERENTIATED PAY - GF	\$0.00	\$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	\$0.00	\$0.00	\$0.00
544 DISTRICTWIDE MOVING	\$3,000.00	\$4,000.00	\$60,000.00	\$4,427.50	\$735.00	\$0.00	(\$735.00)
547 P-CARD PROGRAM	\$5,000.00	\$0.00	\$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	\$2,902.45	\$0.00	(\$2,902.45)
549 BOTTLED GAS (PROPANE) (DIST.)	\$2,400.00	\$0.00	\$0.00	\$12,049.00	\$0.00	\$0.00	\$0.00
551 PERFORMANCE CONTRACTING	\$0.00	\$0.00	\$0.00	\$1,041,295.67	\$824,019.85	\$891,287.05	\$67,267.20
554 INSURANCE FUND SAFE HARBOR TRNSFR	\$0.00	\$0.00	\$0.00	\$2,333,000.00	\$1,566,666.00	\$0.00	(\$1,566,666.00)
556 RESERVE FOR TAN COSTS (INT,ETC)	\$100,000.00	\$0.00	\$0.00	\$83,700.30	\$0.00	\$20,000.00	\$20,000.00
557 GROUP INCENTIVE BONUS	\$2,000.00	\$0.00	\$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	\$292.49	\$1,000.00	\$707.51
562 CAREER & VOCATIONAL ADD ON FTE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
565 DIST.RENTAL OF SCHOOL SITES	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
567 0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$1,460.63	\$0.00	(\$1,460.63)
568 PRO-TECH SALARY STUDY	\$0.00	\$0.00	\$400,000.00	\$0.00	\$0.00	\$0.00	\$0.00
575 SCHOOL FACILITY RENTALS	\$0.00	\$0.00	\$0.00	\$45,444.00	\$0.00	\$0.00	\$0.00
578 SCHOOL RECOGNITION	\$1,102,669.00	\$444,675.00	\$353,689.00	\$978,174.00	\$0.00	\$0.00	\$0.00
579 COURSE & CREDIT RECOVERY	\$325,000.00	\$0.00	\$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	\$0.00
582 END OF COURSE,SUMMER BOOT CAMP	\$19,581.85	\$0.00	\$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	\$0.00	\$0.00
588 SECONDARY SCHOOL REMEDIATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
589 IRFIL EXPENSES	\$50,000.00	\$0.00	\$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	\$0.00
596 20% CAPE FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
598 SICK LEAVE BUYBACK	\$0.00	\$50,000.00	\$50,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00
599 SCHOOL SECURITY	\$0.00	\$2,097.50	\$1,503.00	\$3,345.00	\$1,995.00	\$0.00	(\$1,995.00)
918 BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$0.00	\$0.00	\$16,512.00	\$0.00	(\$16,512.00)
928 MOONSHOT PARTNERSHIP	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.78)	\$0.00	\$0.78
962 PROJECT CHLD	\$11,626.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS	\$5,160,729.55	\$4,865,070.30	\$3,554,397.84	\$8,429,505.61	\$3,340,925.34	\$1,845,270.97	(\$1,495,654.37)

** 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**

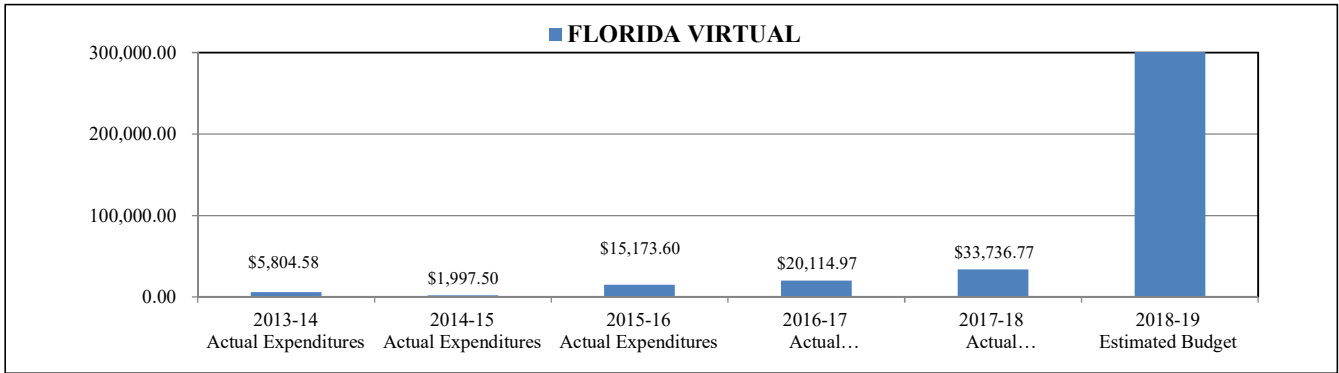


DISTRICTWIDE RESERVES

Project #	Description **	2013-14 Budget	2014-15 Budget	2015-16 Budget	2016-17 Budget	2017-18 Estimated Budget	2018-19 Estimated Budget	Variance
000	NON-DISCRETIONARY SALARY	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
006	COMMUNICATIONS (DISTRICT)	\$0.00	\$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	\$0.00
008	RESERVE FOR UTILITY RATE INCREASES	\$149,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
077	SCHOOL IMPROVEMENT	\$0.00	\$75,363.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
081	VOCATIONAL REHAB MATCHING	\$0.00	\$0.00	\$0.00	\$8,250.00	\$0.00	\$0.00	\$0.00
083	RESERVE FOR OVER(UNDER) FTE	\$821,000.00	\$665,767.00	\$955,803.00	\$100,000.00	\$0.00	\$0.00	\$0.00
084	DUAL ENROLLMENT	\$350,000.00	\$0.00	\$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	\$0.00	\$0.00
089	SCHOOLS OF INNOVATION	\$0.00	\$200,000.00	\$0.00	\$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	\$0.00	\$45,000.00	\$45,000.00
092	DISTRICT SUPP STUDT COMPETITION	\$5,000.00	\$0.00	\$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	\$0.00	\$700,000.00	\$700,000.00
500	PERFORMANCE PAY	\$0.00	\$680,000.00	\$680,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00
506	EVEN YEAR SUMMER SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400,000.00	\$400,000.00
524	LOWEST 300 SCHOOLS	\$0.00	\$300,000.00	\$0.00	\$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	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$166,875.00	\$0.00	\$0.00	\$0.00	\$0.00
533	CWA PERFORMANCE PAY	\$0.00	\$0.00	\$0.00	\$166,875.00	\$0.00	\$0.00	\$0.00
539	TITLE I DIFFERENTIATED PAY-GF	\$0.00	\$140,000.00	\$140,000.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00
541	0.35 CRITICAL OPERATING MILLAGE	\$3,916,225.51	\$140,512.72	\$0.00	\$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	\$0.00
544	DISTRICTWIDE MOVING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
545	RESERVE FOR TEACHER SALARY INCREASE	\$3,164,057.00	\$0.00	\$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	\$0.00
552	RESERVE FOR MCKAY SCHOLARSHIPS	\$350,000.00	\$385,000.00	\$482,000.00	\$615,229.00	\$0.00	\$0.00	\$0.00
561	BUDGETARY RESERVES TCHR UNITS	\$346,152.00	\$0.00	\$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	\$57,654.21	\$57,654.21
567	0.50 CRITICAL MILLAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$259,615.23	\$259,615.23
578	SCHOOL RECOGNITION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$476,475.00	\$476,475.00
581	RESERVE FOR SALARY INCREASES - ADMIN	\$600,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
581	RESERVE FOR SALARY -PROTECH	\$300,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
581	RESERVE FOR SALARY -CONFIDENTIAL MANAGERIAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
581	RESERVE FOR SALARY ENHANCEMENTS-CWA	\$300,000.00	\$84,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
586	TECHNOLOGY SOFTWARE/HARDWARE	\$30,065.50	\$0.00	\$119,645.00	\$0.00	\$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	\$0.00	\$0.00
XXX	IMPASSE PROCEEDINGS (\$27PEPM)	\$0.00	\$0.00	\$0.00	\$194,400.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00	\$70,000.00
918	BEST & BRIGHTEST TCHR SCHOLAR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500,000.00	\$1,500,000.00
596	20% CAPE FUNDS	\$0.00	\$0.00	\$0.00	\$80,691.22	\$0.00	\$0.00	\$0.00
TOTALS		11,105,400.52	3,764,389.82	3,706,366.31	3,062,314.16	0.00	3,553,744.44	3,553,744.44

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

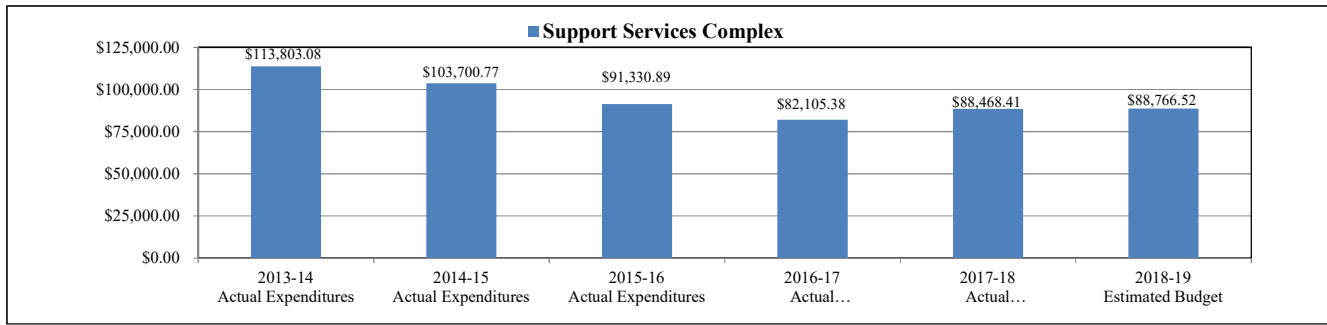
**School District of Indian River County
General Operating Budget
Department 9117**



FLORIDA VIRTUAL

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
701	FLORIDA VIRTUAL SCHOOL	\$5,804.58	\$1,997.50	\$15,173.60	\$20,114.97	\$33,736.77	\$303,797.50	\$270,060.73
704	FLORIDA VIRTUAL SCHOOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS		5,804.58	1,997.50	15,173.60	20,114.97	33,736.77	303,797.50	270,060.73

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



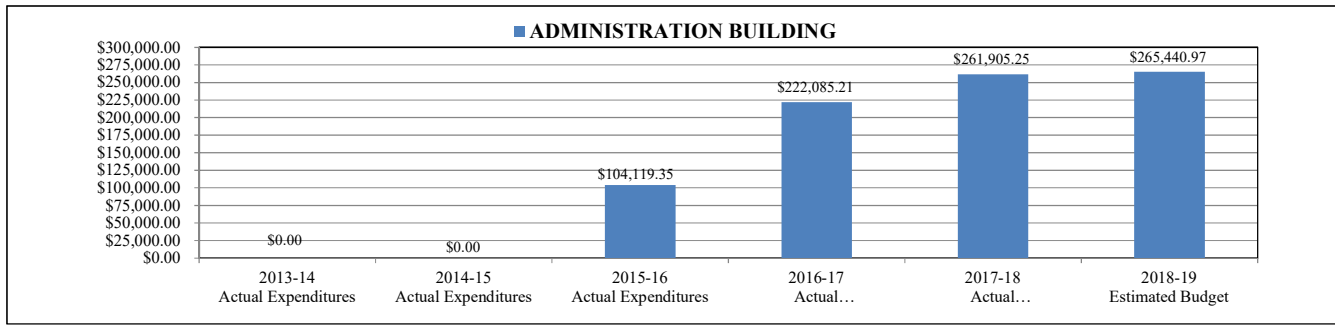
Support Services Complex

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
***	NON LABOR DISCRETIONARY	\$0.00	\$0.00	\$197.60	\$0.00	\$67.72	\$0.00	(\$67.72)
000	(GF)NON-DISCR SALARY (DIST)	\$45,270.28	\$45,695.34	\$34,167.07	\$23,577.68	\$23,433.39	\$22,603.52	(\$829.87)
006	COMMUNICATIONS (DISTRICT)	\$1,890.70	\$2,501.81	\$2,322.04	\$3,138.88	\$3,450.18	\$3,108.00	(\$342.18)
008	ELECTRICAL	\$58,022.01	\$49,764.57	\$46,780.31	\$46,804.13	\$54,691.99	\$56,751.00	\$2,059.01
094	TERMINAL PAY	\$0.00	\$0.00	\$0.00	\$21.85	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$318.82	\$0.00	\$107.50	\$0.00	(\$107.50)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$313.77	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$8,620.09	\$5,739.05	\$7,545.05	\$8,249.07	\$6,717.63	\$6,304.00	(\$413.63)
TOTALS		\$113,803.08	\$103,700.77	\$91,330.89	\$82,105.38	\$88,468.41	\$88,766.52	\$298.11

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
HEAD CUSTODIAN II	1.00	1.00	1.00	0.50	0.50	0.50	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	1.00	1.00	1.00	0.50	0.50	0.50	0.00

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



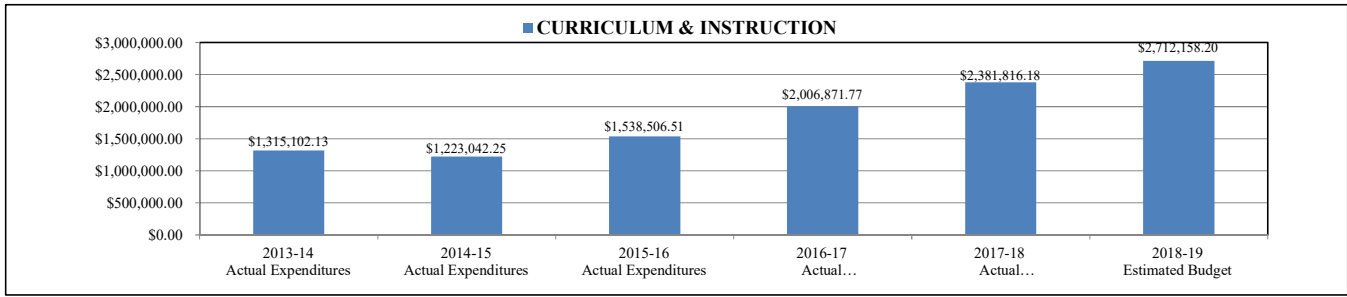
ADMINISTRATION BUILDING

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
***	NON LABOR DISCRETIONARY	\$0.00	\$0.00	\$2,305.46	\$5,064.85	\$5,084.45	\$10,200.00	\$5,115.55
000	(GF)NON-DISCR SALARY (DIST)	\$0.00	\$0.00	\$34,391.90	\$70,280.46	\$71,186.33	\$70,755.97	(\$430.36)
006	COMMUNICATIONS (DISTRICT)	\$0.00	\$0.00	\$38,717.38	\$101,707.90	\$131,236.26	\$129,278.00	(\$1,958.26)
008	ELECTRICAL	\$0.00	\$0.00	\$26,647.15	\$40,520.03	\$50,438.57	\$51,921.00	\$1,482.43
094	TERMINAL PAY	\$0.00	\$0.00	\$0.00	\$21.82	\$0.00	\$0.00	\$0.00
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$378.02	\$0.00	(\$378.02)
532	CWA CONTRACT	\$0.00	\$0.00	\$0.00	\$0.00	\$322.36	\$0.00	(\$322.36)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$316.74	\$0.00	\$0.00	\$0.00
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00
548	WATER,SEWER, GARBAGE (DIST)	\$0.00	\$0.00	\$2,057.46	\$3,173.41	\$3,259.26	\$3,286.00	\$26.74
TOTALS		\$0.00	\$0.00	\$104,119.35	\$222,085.21	\$261,905.25	\$265,440.97	\$3,535.72

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
HEAD CUSTODIAN II	1.00	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	0.50	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	1.00	1.00	1.00	1.50	1.50	1.50	0.00

**School District of Indian River County
General Operating Budget
Department 9200 & 9112**



CURRICULUM & INSTRUCTION

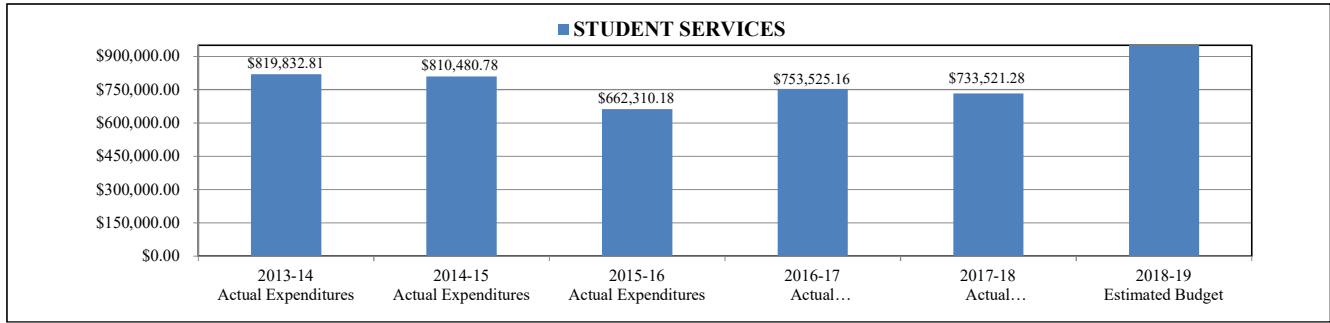
Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$160,163.33	\$145,451.42	\$148,790.03	\$105,360.42	\$157,001.73	\$182,685.32	\$25,683.59
000	(GF)NON-DISCR SALARY (DIST)	\$700,113.91	\$781,975.46	\$1,010,398.60	\$904,044.28	\$1,139,669.70	\$1,039,416.67	(\$100,253.03)
075	K-5 READING WONDERS ADOPTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$420,505.40	\$420,505.40
084	*DUAL ENROLLMENT* (FTE) - TEXTBOOKS	\$62,465.73	\$66,284.41	\$90,045.29	\$108,312.37	\$0.00	\$0.00	\$0.00
092	DISTRCT SUPP STUDD COMPETITION	\$3,333.60	\$166.22	\$298.92	\$0.00	\$0.00	\$0.00	\$0.00
094	TERMINAL PAY	\$0.00	\$0.00	\$6,204.13	\$116.57	\$28,878.80	\$0.00	(\$28,878.80)
095	DONATIONS	\$0.00	\$0.00	\$0.00	\$125.00	\$0.00	\$0.00	\$0.00
503	MULTICULTURAL PLAN	\$0.00	\$0.00	\$0.00	\$0.00	\$80,000.00	\$80,000.00	\$0.00
505	ODD YEAR SUMMER SCHOOL	\$44,193.94	\$233.65	\$0.00	\$35,645.75	\$855.10	\$0.00	(\$855.10)
506	EVEN YEAR SUMMER SCHOOL	\$1,926.14	\$12,379.78	\$0.00	\$0.00	\$902.03	\$0.00	(\$902.03)
518	PRINTING/POSTAGE & COMMUNICATI	\$929.91	\$1,565.53	\$234.86	\$1,654.10	\$1,163.99	\$4,000.00	\$2,836.01
525	I-READY	\$0.00	\$48,668.00	\$50,299.26	\$295,302.56	\$458,985.00	\$0.00	(\$458,985.00)
529	SOFTWARE & LICENCES RENEWALS	\$0.00	\$0.00	\$0.00	\$18,000.00	\$0.00	\$0.00	\$0.00
530	EQUAL OPPORTUNITY SCHOOLS	\$0.00	\$0.00	\$0.00	\$7,613.67	\$1,481.18	\$0.00	(\$1,481.18)
535	FASA	\$0.00	\$0.00	\$0.00	\$2,800.00	\$2,800.00	\$3,000.00	\$200.00
536	DREAMBOX	\$0.00	\$0.00	\$0.00	\$33,500.00	\$0.00	\$0.00	\$0.00
539	DIFFERENTIATED PAY - GF	\$0.00	\$0.00	\$0.00	\$0.00	\$4,538.93	\$0.00	(\$4,538.93)
540	0.25 CRITICAL NEEDS MILLAGE	\$48,292.11	\$59,057.20	\$114.52	\$25,620.44	\$0.00	\$0.00	\$0.00
541	0.35 CRITICAL NEEDS MILLAGE	\$47,500.00	\$0.00	\$0.00	\$0.00	\$65,172.58	\$0.00	(\$65,172.58)
545	TEACHER SALARY ALLOCATION	\$10,072.55	\$0.00	\$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	\$0.00
564	ACADEMIC ACHIEVEMENT GRANT	\$0.00	\$0.00	\$9,175.00	\$0.00	\$0.00	\$0.00	\$0.00
568	SPECIAL OPERATING MILLAGE (0.50) (VOCATIONAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$542,450.00	\$542,450.00
569	SPECIAL OPERATING MILLAGE (0.50) (VOCATIONAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$120,990.64	\$120,990.64
574	ESE MANAGEMENT STUDY (DMC)	\$0.00	\$0.00	\$49,250.00	\$98,500.00	\$0.00	\$0.00	\$0.00
579	COURSE & CREDIT RECOVERY	\$136,047.00	\$23,737.00	\$14,625.00	\$0.00	\$0.00	\$0.00	\$0.00
580	IRCEA SUPPLEMENTS	\$19,480.34	\$19,380.15	\$17,111.60	\$16,827.61	\$19,323.52	\$20,000.00	\$676.48
582	END OF COURSE BOOT CAMP / CONSUMABLE SHIPPING COSTS	\$803.79	\$0.00	\$1,946.43	\$2,264.08	\$3,877.92	\$9,924.00	\$6,046.08
583	ONLINE LEARNING	\$716.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
587	SMART HORIZONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
589	IRFIL EXPENSES	\$16,696.14	\$7,381.14	\$13,384.11	\$0.00	\$0.00	\$0.00	\$0.00
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$0.00	\$2,080.02	\$0.00	\$0.00	\$0.00
603	ACHIEVE 3000 PROGRESS MONITORING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
704	FLORIDA VIRTUAL FRANCHISE	\$0.00	\$0.00	\$7,699.08	\$0.00	\$0.00	\$0.00	\$0.00
903	ZERO ROBOTICS	\$9,898.84	\$0.00	\$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	\$0.00
914	ALGEBRA COUNTS	\$0.00	\$0.00	\$59,500.00	\$54,238.18	\$28,012.79	\$0.00	(\$28,012.79)
925	AYD / AGILE MINDS	\$0.00	\$0.00	\$0.00	\$20,415.01	(\$1,320.26)	\$7,546.30	\$8,866.56
936	PEERS IN PUBLIC PRACTICE	\$0.00	\$0.00	\$0.00	\$0.00	\$3,181.39	\$0.00	(\$3,181.39)
960	FUNDATIONS COACHES	\$50,981.92	\$56,762.29	\$59,429.68	\$175,647.62	\$182,173.78	\$183,563.62	\$1,389.84
962	STEP INTO KGRN - QUAIL.2018	\$0.00	\$0.00	\$0.00	\$0.00	\$7,490.00	\$12,510.00	\$5,020.00
963	STEP INTO KGRN (\$156K) CSAC 2018	\$0.00	\$0.00	\$0.00	\$0.00	\$94,644.68	\$62,010.32	(\$32,634.36)
964	STEP INTO KGRN - UW&JICSL.2018	\$0.00	\$0.00	\$0.00	\$0.00	\$22,777.43	\$23,555.93	\$778.50
972	STEP INTO KINDERGARTEN (CSAC)	\$0.00	\$0.00	\$0.00	\$61,485.75	\$62,583.29	\$0.00	(\$62,583.29)
973	STEP INTO KINDERGARTEN (UNTD WAY)	\$0.00	\$0.00	\$0.00	\$37,318.34	\$17,622.60	\$0.00	(\$17,622.60)
TOTALS		\$1,315,102.13	\$1,223,042.25	\$1,538,506.51	\$2,006,871.77	\$2,381,816.18	\$2,712,158.20	\$330,342.02

School District of Indian River County
General Operating Budget
Department 9200 & 9112

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ADMINISTRATIVE ASSISTANT, DIST	1.00	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	1.00	0.00
COORDINATOR OF TITLE PROGRAMS	0.05	0.05	0.05	0.05	0.00	0.00	0.00
DIRECTOR OF FEDERAL PROGRAMS	0.00	0.00	0.00	0.00	0.05	0.05	0.00
DIR., ASSESSMENT&ACCOUNTABILITY	1.00	0.00	0.00	0.00	0.00	0.00	0.00
DIRECTOR CAREER AND TECHNICAL	0.00	0.00	1.00	1.00	1.00	1.00	0.00
DIRECTOR ELEMENTARY ED	0.00	1.00	1.00	1.00	0.00	0.00	0.00
DIRECTOR, SECONDARY ED	1.00	1.00	1.00	1.00	0.00	0.00	0.00
EXEC. DIRECTOR ELEMENTARY ED	0.00	0.00	0.00	0.00	1.00	1.00	0.00
EXEC. DIRECTOR, SECONDARY ED	0.00	0.00	0.00	0.00	1.00	1.00	0.00
ESOL RESOURCE TEACHER	1.50	1.50	1.50	1.50	1.75	1.75	0.00
EXEC ASST FOR ASST SUPT CURRIC	1.00	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	1.00	0.00
COORDINATOR OF EQUITY & INSTRUCTIONAL SUPPORT	0.00	0.00	0.00	0.00	1.00	1.00	0.00
PROJECT SPECIALIST	0.40	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	3.00	0.00
SECRETARY II - 12 MONTH	0.50	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	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	11.45	12.45	13.45	13.45	14.70	14.70	0.00

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



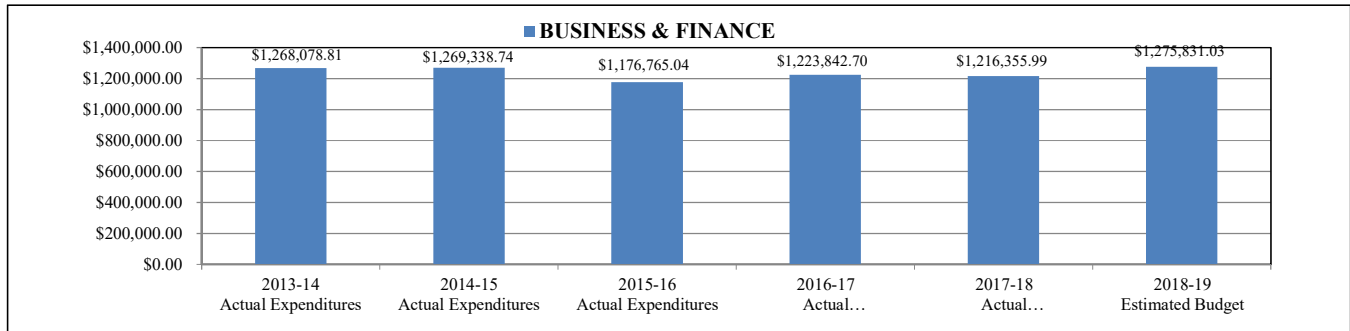
STUDENT SERVICES

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$18,324.27	\$25,801.26	\$19,020.16	\$19,079.37	\$18,283.18	\$23,677.47	\$5,394.29
000	(GF)NON-DISCR SALARY (DIST)	\$778,936.85	\$758,719.95	\$633,415.24	\$712,507.37	\$690,485.87	\$683,768.38	(\$6,717.49)
079	SAFE SCHOOLS *FEFP* (FTE)	\$4,575.75	\$15,313.16	\$3,476.00	\$0.00	\$0.00	\$0.00	\$0.00
518	PRINTING/POSTAGE & COMMUNICATI	\$6,352.28	\$10,646.41	\$6,159.31	\$21,620.94	\$24,537.02	\$40,000.00	\$15,462.98
532	CWA CONTRACT	\$0.00	\$0.00	\$239.47	\$0.00	\$215.21	\$0.00	(\$215.21)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$317.48	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$11,643.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
604	MENTAL HEALTH ALLOCATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$415,728.00	\$415,728.00
TOTALS		\$819,832.81	\$810,480.78	\$662,310.18	\$753,525.16	\$733,521.28	\$1,163,173.85	\$429,652.57

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
DIR STUDENT SERVICES	1.00	1.00	1.00	0.00	0.00	0.00	0.00
DISTRICT PSYCHOLOGIST	0.65	0.65	0.00	0.00	0.00	0.00	0.00
EXE OF ESE & STUDENT SERVICES	0.00	0.00	0.00	1.00	1.00	1.00	0.00
HEALTH ASSISTANT 1	1.00	1.00	0.00	0.00	0.00	0.00	0.00
HEALTH SERVICES COORDINATOR	1.00	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	1.00	0.00
MENTAL HEALTH COORDINATOR	0.00	0.00	0.00	0.00	0.00	1.00	1.00
SCHOOL PSYCHOLOGIST	7.15	7.15	4.95	4.95	4.95	4.95	0.00
SCHOOL SOCIAL WORKER PROTECH	1.00	1.00	0.00	0.00	0.00	4.50	4.50
SECRETARY II - 12 MONTH	1.00	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	12.80	12.80	8.95	8.95	8.95	14.45	5.50

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



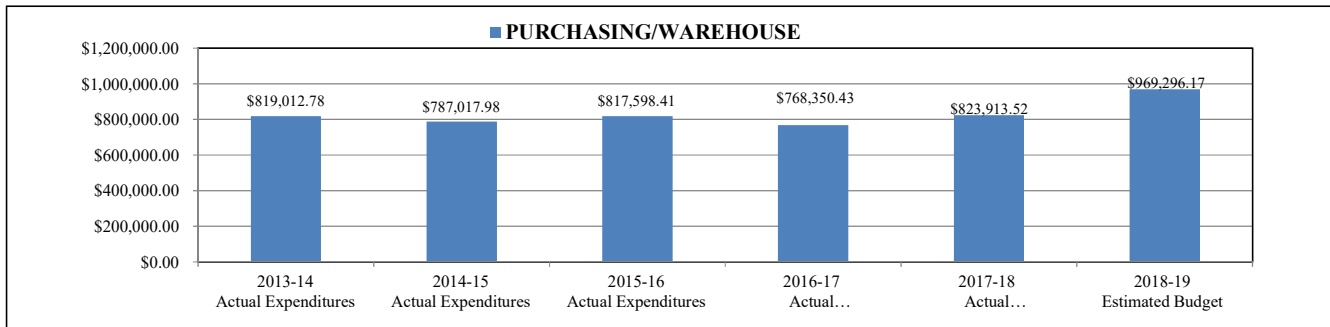
BUSINESS & FINANCE

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$39,621.64	\$37,457.82	\$35,896.22	\$29,108.72	\$29,706.33	\$42,476.00	\$12,769.67
000	(GF)NON-DISCR SALARY (DIST)	\$1,140,654.17	\$1,195,048.74	\$1,097,213.58	\$1,139,322.20	\$1,114,821.84	\$1,170,961.66	\$56,139.82
094	TERMINAL PAY	\$0.00	\$0.00	\$157.29	\$0.00	\$4,280.08	\$0.00	(\$4,280.08)
500	IRSD PERFORMANCE PAY (DIST)	\$0.00	\$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	\$0.00
517	INTERNAL AUDIT COSTS	\$16,750.00	\$16,750.00	\$17,250.00	\$14,425.00	\$14,425.00	\$14,425.00	\$0.00
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$694.84	\$0.00	(\$694.84)
532	CWA CONTRACT	\$0.00	\$0.00	\$1,841.02	\$0.00	\$1,276.22	\$0.00	(\$1,276.22)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$1,882.78	\$0.00	\$0.00	\$0.00
537	HURRICANE MATTHEW	\$0.00	\$0.00	\$0.00	\$149.83	\$0.00	\$0.00	\$0.00
541	0.35 OF 0.60 CRITIAL MILLAGE	\$0.00	\$1,137.02	\$517.49	\$2,214.00	\$0.00	\$0.00	\$0.00
556	RESERVE FOR TAN COSTS (INT,ETC)	\$58,347.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
565	INVESTMENT FEES	\$0.00	\$0.00	\$6,096.78	\$17,248.08	\$3,750.25	\$169.18	(\$3,581.07)
586	TECHNOLOGY SOFTWARE/HARDWARE	\$12,705.42	\$18,716.16	\$17,792.66	\$19,492.09	\$47,401.43	\$47,799.19	\$397.76
TOTALS		\$1,268,078.81	\$1,269,338.74	\$1,176,765.04	\$1,223,842.70	\$1,216,355.99	\$1,275,831.03	\$59,475.04

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ACCOUNTING MANAGER GL	1.00	1.00	0.00	0.00	0.00	0.00	0.00
ACCOUNTING MANAGER SP	1.00	1.00	0.00	0.00	0.00	0.00	0.00
ACCOUNTING SPECIALIST I	1.00	1.00	0.00	0.00	0.00	0.00	0.00
ACCOUNTING SPECIALIST II	2.00	2.00	0.00	0.00	0.00	0.00	0.00
ACCOUNTS PAYABLE MANAGER	1.00	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	1.00	0.00
BUDGET ANALYST	1.00	1.00	1.00	1.00	1.00	0.00	-1.00
EXEC ASST FOR ASST SUP FIN/CFO	1.00	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	3.00	0.00
FISCAL SPECIALIST II	1.00	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	1.00	0.00
JUNIOR PROGRAMMER	1.00	1.00	1.00	1.00	1.00	1.00	0.00
PAYROLL MANAGER	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SENIOR ACCOUNTANT	0.00	0.00	2.00	2.00	2.00	2.00	0.00
STAFF ACCOUNTANT	0.00	0.00	2.00	2.00	2.00	2.00	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	1.00	1.00
TOTAL NUMBER OF POSITION ALLOCATIONS	16.00	16.00	15.00	15.00	15.00	15.00	0.00

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



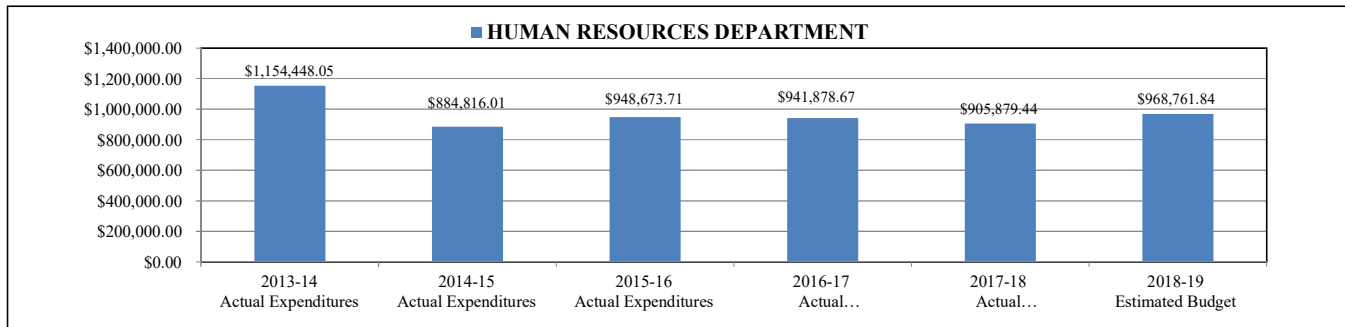
PURCHASING/WAREHOUSE

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$36,972.80	\$23,198.90	(\$7,239.05)	(\$15,046.13)	(\$26,812.17)	\$106,663.58	\$133,475.75
000	(GF)NON-DISCR SALARY (DIST)	\$736,283.22	\$720,801.49	\$746,451.05	\$728,472.81	\$780,585.14	\$819,235.46	\$38,650.32
094	TERMINAL PAY	\$0.00	\$0.00	\$32,110.47	\$0.00	\$0.00	\$0.00	\$0.00
511	DIST SUPPORT-SUPPLMT TO SITES	\$28,496.70	\$28,993.00	\$29,872.00	\$34,384.19	\$40,487.43	\$42,709.17	\$2,221.74
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$10,887.31	\$687.96	(\$10,199.35)
532	CWA CONTRACT	\$0.00	\$0.00	\$2,384.89	\$0.00	\$1,925.24	\$0.00	(\$1,925.24)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$2,841.33	\$0.00	\$0.00	\$0.00
544	DISTRICTWIDE MOVING	\$2,590.00	\$0.00	\$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	\$16,840.57	\$0.00	(\$16,840.57)
TOTALS		\$819,012.78	\$787,017.98	\$817,598.41	\$768,350.43	\$823,913.52	\$969,296.17	\$145,382.65

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
BUYER	2.00	2.00	2.00	2.00	2.00	2.00	0.00
DIR PURCHASING	1.00	1.00	1.00	1.00	1.00	1.00	0.00
PRINTER	2.00	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	1.00	0.00
PROPERTY RECORDS TECHNICIAN	1.00	1.00	1.00	1.00	1.00	1.00	0.00
RECORDS SPECIALIST	1.00	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	1.00	0.00
SUPV PRINT SHOP & RECORDS	1.00	1.00	1.00	1.00	1.00	1.00	0.00
WAREHOUSE FOREMAN	1.00	1.00	1.00	1.00	1.00	1.00	0.00
WAREHOUSE WORKER	2.00	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	13.00	0.00

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



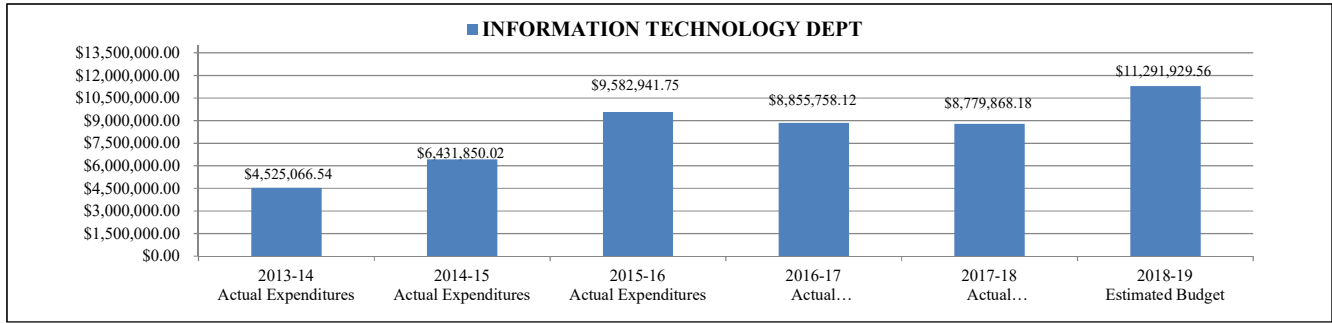
HUMAN RESOURCES DEPARTMENT

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$176,734.10	\$129,373.70	\$126,092.97	\$112,000.62	\$119,099.30	\$51,665.74	(\$67,433.56)
000	(GF)NON-DISCR SALARY (DIST)	\$784,485.43	\$716,923.14	\$739,889.76	\$743,444.29	\$719,557.45	\$729,090.20	\$9,532.75
036	CONSULTING/LEGAL FEES	\$23,545.85	\$0.00	\$0.00	\$0.00	\$9,146.25	\$50,853.75	\$41,707.50
094	TERMINAL PAY	\$0.00	\$0.00	\$224.64	\$42,310.19	\$5,821.16	\$0.00	(\$5,821.16)
095	DONATIONS	\$4,841.17	(\$300.00)	\$0.00	\$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	\$0.00	\$0.00
508	NEGOTIATIONS	\$123,211.74	\$9,698.10	\$13,669.22	\$14,088.20	\$6,310.90	\$22,552.15	\$16,241.25
509	FINGERPRINTING COSTS	\$2,349.63	\$6,602.91	\$6,676.10	\$6,570.30	\$6,130.95	\$24,500.00	\$18,369.05
518	PRINTING/POSTAGE & COMMUNICATI	\$6,365.67	\$6,255.68	\$5,631.51	\$3,219.47	\$5,590.78	\$6,100.00	\$509.22
526	MARZANO TRAINING	\$0.00	\$0.00	\$36,100.00	\$5,901.16	\$23,000.00	\$5,000.00	(\$18,000.00)
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$170.39	\$0.00	(\$170.39)
528	PRO-TECH SALARY STUDY	\$0.00	\$4,750.00	\$7,438.32	\$3,000.00	\$0.00	\$2,000.00	\$2,000.00
532	CWA CONTRACT	\$0.00	\$0.00	\$1,427.43	\$0.00	\$1,281.26	\$0.00	(\$1,281.26)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$1,259.52	\$0.00	\$0.00	\$0.00
570	NEOLA	\$21,598.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
586	TECHNOLOGY HARDWARE/SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$9,771.00	\$42,000.00	\$32,229.00
630	UNEMPLOYMENT COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00
TOTALS		\$1,154,448.05	\$884,816.01	\$948,673.71	\$941,878.67	\$905,879.44	\$968,761.84	\$62,882.40

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ASST SUPT HUMAN RESOURCES	1.00	1.00	1.00	1.00	0.50	0.50	0.00
CERTIFICATION ANALYST	1.00	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	1.00	0.00
EXEC DIR. HR.	1.00	1.00	1.00	1.00	1.00	1.00	0.00
FINGERPRINT SPECIALIST	1.00	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	1.00	0.00
PERSONNEL RECORDS TECHNICIAN	2.00	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	1.00	0.00
SWITCHBOARD OPERATOR/RECEPTION	1.20	1.20	1.20	1.20	1.20	1.20	0.00
EMPLOYMENT SPECIALIST	0.00	1.00	1.00	1.00	1.00	1.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	10.20	11.20	11.20	11.20	10.70	10.70	0.00

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



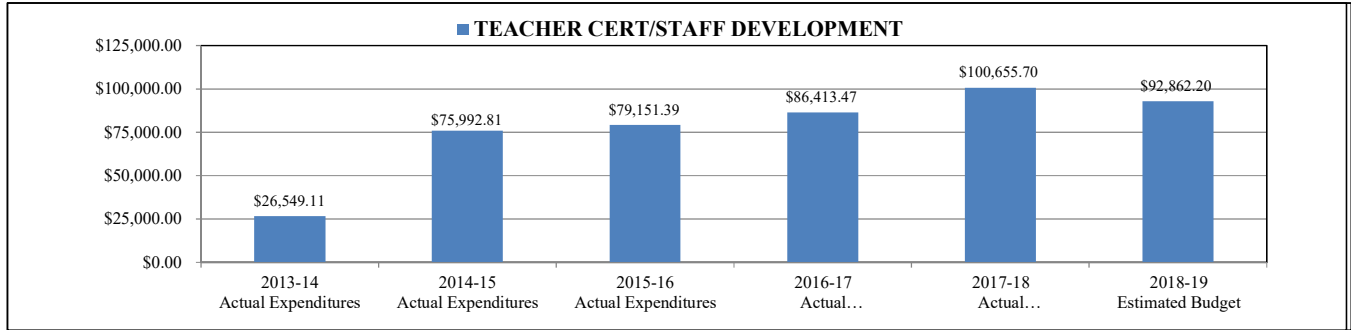
INFORMATION TECHNOLOGY DEPT

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$867,323.72	\$958,803.64	\$113,722.19	\$38,732.40	\$38,703.57	\$52,223.14	\$13,519.57
000	(GF)NON-DISCR SALARY (DIST)	\$2,046,834.04	\$2,102,943.51	\$2,469,034.77	\$2,474,271.54	\$2,485,804.76	\$2,023,532.30	(\$462,272.46)
088	DIGITAL CLASSROOM	\$0.00	\$325,886.47	\$7,650.00	\$602,356.46	\$678,365.29	\$990,462.21	\$312,096.92
094	TERMINAL PAY	\$0.00	\$0.00	\$2,157.60	\$24,771.15	\$44,718.14	\$0.00	(\$44,718.14)
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$2,916.59	\$0.00	(\$2,916.59)
532	CWA CONTRACT	\$0.00	\$0.00	\$0.00	\$0.00	\$212.59	\$0.00	(\$212.59)
541	0.60 SPECIAL OPERATING MILLAGE	\$1,606,188.10	\$3,038,423.48	\$6,194,659.08	\$4,853,603.24	\$3,324,889.93	\$575,892.57	(\$2,748,997.36)
546	ACT - HIGH SCHOOLS	\$0.00	\$0.00	\$0.00	\$40,715.00	\$52,695.00	\$58,000.00	\$5,305.00
568	0.50 CRITICAL MILLAGE - TECHNOLOGY	\$0.00	\$0.00	\$0.00	\$0.00	\$1,471,414.69	\$7,002,719.34	\$5,531,304.65
586	TECHNOLOGY SOFTWARE/HARDWARE	\$0.00	\$0.00	\$795,352.53	\$818,370.64	\$675,099.45	\$589,100.00	(\$85,999.45)
598	SICK LEAVE BUYBACK	\$0.00	\$0.00	\$0.00	\$2,937.69	\$5,048.17	\$0.00	(\$5,048.17)
902	PAEC TRAINING	\$0.00	\$1,104.20	\$365.58	\$0.00	\$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	\$0.00
TOTALS		\$4,525,066.54	\$6,431,850.02	\$9,582,941.75	\$8,855,758.12	\$8,779,868.18	\$11,291,929.56	\$2,512,061.38

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
APPLICATION SUPPORT SPEC.	1.00	1.00	4.00	5.00	5.00	5.00	0.00
APPLICATIONS ANALYST	0.50	0.50	0.50	0.50	0.00	0.00	0.00
ASST. SUPT. TECH & ASSESSMENT	1.00	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	0.00
DIRECTOR OF TECHNOLOGY SERVICES	1.00	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	2.00	0.00
DISTRICT TV PRODUCTION COORD	2.00	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	5.00	0.00
EDUCATION/INSTRUCTION ANALYST	1.00	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	1.00	0.00
DIR TECH & ASSESSMENT	1.00	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	1.00	0.00
NETWORK ADMINISTRATOR	1.00	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	1.00	0.00
OPERATIONS ANALYST	1.00	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	1.00	0.00
PROGRAMMER / ANALYST I	1.50	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	1.00	0.00
SUPPORT TECHNICIAN	3.00	3.00	2.00	2.00	2.00	2.00	0.00
SYSTEMS ADMINISTRATOR	1.00	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	1.00	0.00
SYSTEMS/ANALYST II	2.00	2.00	2.00	2.00	2.00	2.00	0.00
WEB MASTER	1.00	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	35.50	0.00

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



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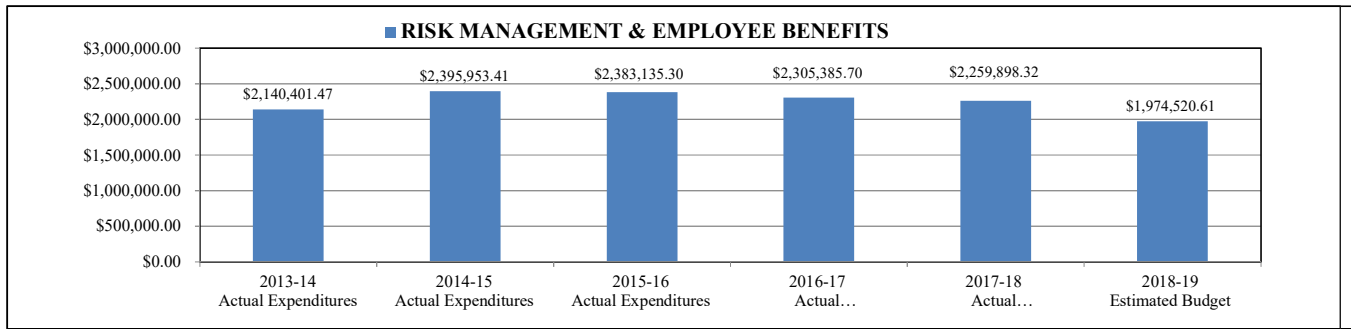
TEACHER CERT/STAFF DEVELOPMENT

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$2,043.41	\$665.95	\$1,888.73	\$1,094.82	\$1,587.42	\$0.00	(\$1,587.42)
000	(GF)NON-DISCR SALARY (DIST)	\$24,505.70	\$27,080.46	\$27,851.65	\$34,378.87	\$51,823.11	\$50,366.49	(\$1,456.62)
095	DONATIONS	\$0.00	\$2,301.86	\$1,101.61	\$1,126.14	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$0.00	\$0.00	\$107.65	\$0.00	(\$107.65)
904	INSTR LEADERSHIP & FACULTY DEV GRANT	\$0.00	\$45,944.54	\$42,600.00	\$41,010.00	\$36,995.00	\$39,073.00	\$2,078.00
915	PD COMPETENCY PROGRAM	\$0.00	\$0.00	\$5,709.40	\$8,803.64	\$10,142.52	\$3,422.71	(\$6,719.81)
TOTALS		\$26,549.11	\$75,992.81	\$79,151.39	\$86,413.47	\$100,655.70	\$92,862.20	(\$7,793.50)

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
COORDINATOR, PROF DEVELOPMENT	0.20	0.20	0.20	0.20	0.00	0.00	0.00
TEACHER ON ASSIGNMENT	0.00	0.00	0.00	0.00	0.50	0.50	0.00
PERSONNEL RECORDS SPECIALIST	0.25	0.25	0.25	0.40	0.40	0.40	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	0.45	0.45	0.45	0.60	0.90	0.90	0.00

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



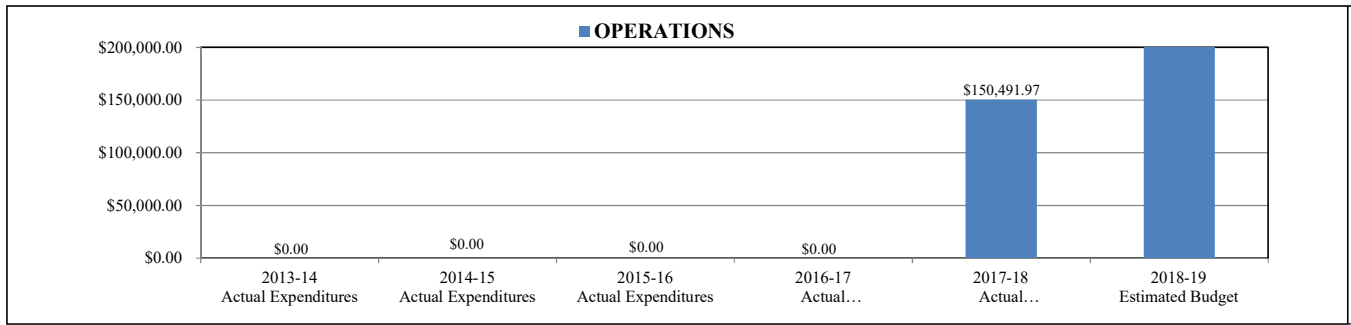
RISK MANAGEMENT & EMPLOYEE BENEFITS

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$1,816,005.87	\$1,811,346.94	\$1,704,219.69	\$1,573,910.38	\$20,077.46	\$36,072.05	\$15,994.59
000	(GF)NON-DISCR SALARY (DIST)	\$316,630.57	\$184,495.17	\$215,914.89	\$185,571.86	\$149,200.11	\$174,508.19	\$25,308.08
020	CONDITION ASSESSMENT OF SCHOOLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,985.00	\$29,985.00
036	CONSULTING / LEGAL FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$22,610.76	\$3,110.48	(\$19,500.28)
079	SAFE SCHOOLS	\$0.00	\$378,826.50	\$451,520.35	\$498,130.00	\$602,155.00	\$0.00	(\$602,155.00)
094	TERMINAL PAY	\$0.00	\$0.00	\$0.00	\$3,168.56	\$0.00	\$0.00	\$0.00
400	INSURANCE PREMIUMS	\$0.00	\$0.00	\$0.00	\$0.00	\$1,441,760.00	\$1,679,544.89	\$237,784.89
510	VBHS FLOOD	\$0.00	\$0.00	\$0.00	\$25,925.00	\$0.00	\$0.00	\$0.00
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$802.20	\$0.00	(\$802.20)
584	SPECIAL EVENTS/STUDENT FIELD TRIP	\$253.25	(\$2,206.63)	(\$1,716.00)	(\$329.00)	\$0.00	\$0.00	\$0.00
586	TECHNOLOGY SOFTWARE/HARDWARE	\$0.00	\$11,040.00	\$11,040.00	\$11,385.00	\$11,730.00	\$26,300.00	\$14,570.00
590	RESERVE FOR CLAIMS UNDER DEDUCTIBLE	\$7,511.78	\$12,451.43	\$2,156.37	\$7,623.90	\$11,562.79	\$25,000.00	\$13,437.21
TOTALS		\$2,140,401.47	\$2,395,953.41	\$2,383,135.30	\$2,305,385.70	\$2,259,898.32	\$1,974,520.61	(\$285,377.71)

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ADMIN ASST RISK MGT/EMP BENEFIT	1.00	1.00	1.00	1.00	1.00	1.00	0.00
ADMIN ASST RISK MGT	0.00	0.00	0.00	1.00	0.00	0.00	0.00
RISK & EMPLOYEE BENEFITS MNGR	1.00	0.00	0.00	0.00	0.00	0.00	0.00
COORD OF RISK MNGMT & EMP BENEFITS	0.00	0.00	0.00	0.00	1.00	1.00	0.00
SAFETY TECHNICIAN	1.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS SPECIALIST	0.20	0.20	0.20	0.20	0.00	0.00	0.00
INSURANCE SPECIALIST	0.00	1.00	1.00	1.00	0.00	0.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	3.20	2.20	2.20	3.20	2.00	2.00	0.00

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



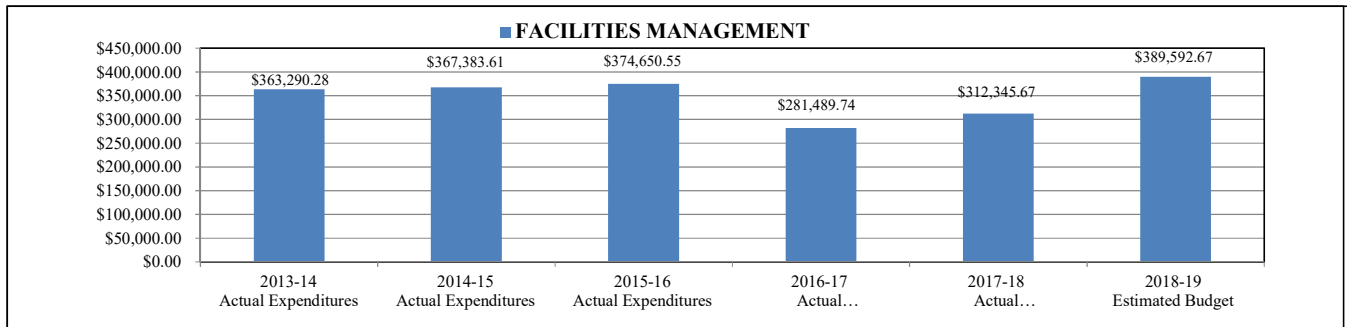
OPERATIONS

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$0.00	\$0.00	\$0.00	\$0.00	\$2,629.13	\$4,543.78	\$1,914.65
000	(GF)NON-DISCR SALARY (DIST)	\$0.00	\$0.00	\$0.00	\$0.00	\$147,862.84	\$346,078.92	\$198,216.08
079	SAFE SCHOOLS (FEFP)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$935,475.00	\$935,475.00
599	SCHOOL SECURITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$104,516.00	\$104,516.00
TOTALS		\$0.00	\$0.00	\$0.00	\$0.00	\$150,491.97	\$1,390,613.70	\$1,240,121.73

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ASSISTANT SUPERINTENDENT FOR OPERATIONS	0.00	0.00	0.00	0.00	1.00	1.00	0.00
CASULTY SAFETY & SANITATION INSPECTOR	0.00	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	2.00	0.00

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



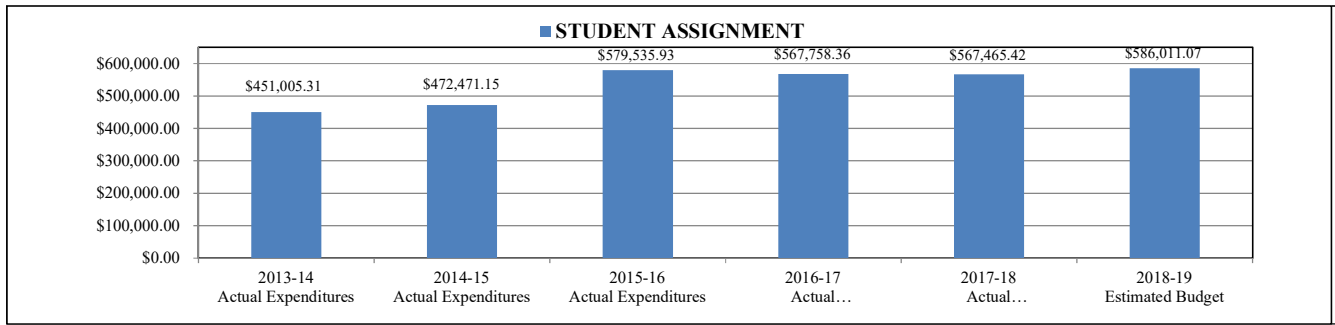
FACILITIES MANAGEMENT

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$11,487.23	\$6,822.49	\$7,702.38	\$5,350.54	\$5,535.37	\$8,370.66	\$2,835.29
000	(GF)NON-DISCR SALARY (DIST)	\$351,803.05	\$360,561.12	\$366,948.17	\$274,326.83	\$303,823.33	\$381,222.01	\$77,398.68
094	TERMINAL PAY	\$0.00	\$0.00	\$0.00	\$1,812.37	\$0.00	\$0.00	\$0.00
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$2,986.97	\$0.00	(\$2,986.97)
TOTALS		\$363,290.28	\$367,383.61	\$374,650.55	\$281,489.74	\$312,345.67	\$389,592.67	\$77,247.00

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
DIR FACILITIES PLANNING & CONS	1.00	1.00	1.00	1.00	1.00	1.00	0.00
FACILITIES SPECIALIST	1.00	1.00	1.00	1.00	1.00	1.00	0.00
CONSTRUCTION MANAGER	0.00	0.00	0.00	0.00	1.00	1.00	0.00
FACILITY PLANNER	1.00	1.00	1.00	1.00	0.00	0.00	0.00
PLANNING & CONSTRUCTION COORDI	1.00	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	4.00	0.00

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



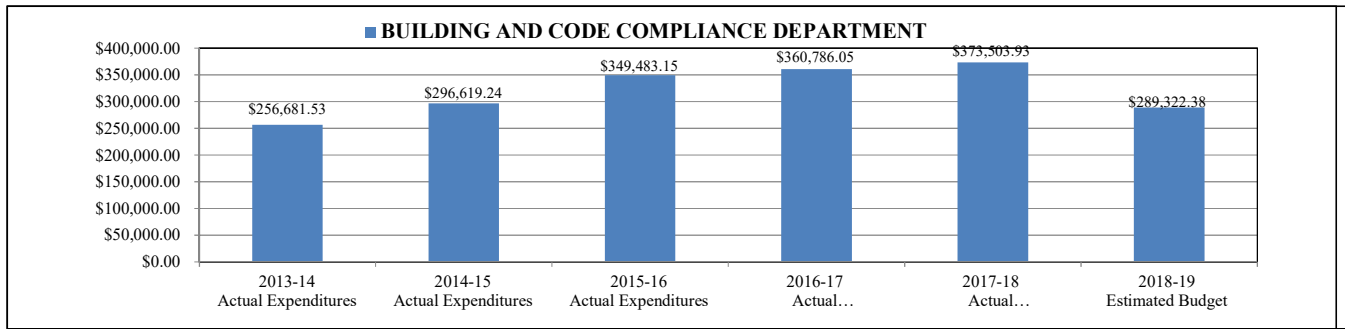
STUDENT ASSIGNMENT

Project#	Description	2013-14 Actual Expenditures	2014-15 Actual Expenditures	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$10,926.04	\$10,676.25	\$7,510.43	\$6,674.66	\$5,474.99	\$8,279.26	\$2,804.27
000	(GF)NON-DISCR SALARY (DIST)	\$429,821.77	\$461,794.90	\$557,769.27	\$554,238.72	\$561,778.51	\$577,731.81	\$15,953.30
094	TERMINAL PAY	\$0.00	\$0.00	\$14,019.58	\$6,531.42	\$0.00	\$0.00	\$0.00
532	CWA CONTRACT	\$0.00	\$0.00	\$236.65	\$0.00	\$211.92	\$0.00	(\$211.92)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$313.56	\$0.00	\$0.00	\$0.00
545	TEACHER SALARY ALLOCATION	\$8,341.59	\$0.00	\$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	\$0.00
TOTALS		\$451,005.31	\$472,471.15	\$579,535.93	\$567,758.36	\$567,465.42	\$586,011.07	\$18,545.65

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
COORDINATOR OF ATTENDANCE	1.00	1.00	1.00	1.00	1.00	1.00	0.00
SCHOOL SOCIAL WORKER	3.80	3.80	5.80	5.80	6.80	6.80	1.00
SCHOOL SOCIAL WORKER/VISITING	1.00	1.00	0.00	0.00	0.00	0.00	0.00
SECRETARY II ATTENDANCE	1.00	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	8.80	8.80	1.00

**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 Actual Expenditures	2018-19 Estimated Budget	Variance
....	NON-LABOR DISCRETIONARY	\$15,884.25	\$20,777.20	\$25,428.84	\$22,443.97	\$23,083.53	\$39,840.00	\$16,756.47
000	(GF)NON-DISCR SALARY (DIST)	\$240,797.28	\$268,842.36	\$323,735.96	\$338,025.54	\$341,750.15	\$249,482.38	(\$92,267.77)
xxx	EMERGENCY MANAGEMENT PRINTING	\$0.00	\$6,999.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
527	HURRICANE IRMA	\$0.00	\$0.00	\$0.00	\$0.00	\$8,456.16	\$0.00	(\$8,456.16)
532	CWA CONTRACT	\$0.00	\$0.00	\$318.35	\$0.00	\$214.09	\$0.00	(\$214.09)
533	CWA PERFORMANCE BONUS	\$0.00	\$0.00	\$0.00	\$316.54	\$0.00	\$0.00	\$0.00
TOTALS		\$256,681.53	\$296,619.24	\$349,483.15	\$360,786.05	\$373,503.93	\$289,322.38	(\$84,181.55)

Staffing Summary (Full Time Equivalent)

Position Description	2013-14 Allocation	2014-15 Allocation	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
BUILDING OFFICIAL	1.00	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	1.00	0.00
SECRETARY/BOOKKEEPER MAINT	1.00	1.00	1.00	1.00	1.00	1.00	0.00
CASULTY SAFETY & SANITATION INSPECTOR	0.00	1.00	1.00	1.00	1.00	0.00	-1.00
TOTAL NUMBER OF POSITION ALLOCATIONS	3.00	4.00	4.00	4.00	4.00	3.00	-1.00

School District of Indian River County
 General Operating Fund - School and Department Budgets
 Fiscal Years 2017/2018 vs. 2018/2019

Facility	School/Department	2016-17 Beginning Budget	2017-18 Beginning Budget	2018-19 Beginning Budget	Increase / (Decrease)
0033	Alternative Education	1,092,062.03	1,100,726.35	\$921,382.01	(\$179,344.34)
0061	Beachland Elementary	2,792,035.58	\$2,906,426.69	\$3,241,381.40	334,954.71
0141	Citrus Elementary	4,155,083.41	4,464,000.43	\$4,698,350.24	234,349.81
0151	Dodgertown Elementary	3,100,192.75	2,422,795.52	\$2,986,298.48	563,502.96
0101	Fellsmere Elementary	3,385,876.95	3,531,687.31	\$3,815,229.71	283,542.40
0081	Gifford Middle School	4,778,781.97	\$4,486,818.15	\$4,240,166.25	(246,651.90)
0201	Glendale Elementary	3,397,546.62	3,189,958.98	\$3,493,385.55	303,426.57
0221	Indian River Academy	2,921,393.70	2,660,426.74	\$2,561,238.70	(99,188.04)
0301	Liberty Elementary	3,091,886.70	3,162,723.32	\$3,387,386.45	224,663.13
0051	Osceola Elementary	3,099,366.84	3,152,533.56	\$3,378,098.37	225,564.81
0271	Oslo Middle School	4,576,249.35	4,703,920.16	\$4,874,123.55	170,203.39
0121	Pelican Island Elementary	2,958,424.51	3,095,793.08	3,116,999.66	21,206.58
0041	Rosewood Elementary	3,038,507.27	3,334,675.27	\$3,308,556.21	(26,119.06)
0191	Sebastian Elementary	3,052,031.52	3,025,210.92	\$2,765,097.26	(260,113.66)
0291	Sebastian High School	10,887,970.34	10,884,739.40	\$11,466,680.18	581,940.78
0171	Sebastian Middle School	4,930,839.82	5,296,148.92	\$5,342,643.49	46,494.57
0371	Stormgrove Middle School	4,346,424.21	5,002,212.79	\$4,967,971.78	(34,241.01)
9005	Teen Parent	116,742.53	112,660.53	\$107,666.99	(4,993.54)
0341	Treasure Coast Elementary	3,801,210.32	3,680,873.27	\$3,878,928.23	198,054.96
0161	Vero Beach Elementary	4,107,525.92	3,762,604.89	\$4,290,995.97	528,391.08
0031	Vero Beach High School	16,546,120.27	16,233,164.43	\$16,353,949.09	120,784.66
0131	Wabasso	1,068,318.34	1,053,060.22	\$1,320,289.21	267,228.99
Subtotal Traditional Schools		91,244,590.95	91,263,160.93	94,516,818.78	3,253,657.85
Charter Schools:					
5001	Indian River Charter High	4,485,215.74	4,457,035.41	\$5,283,930.20	\$826,894.79
5002	St. Peter's Academy	1,116,230.74	1,200,665.60	\$1,288,371.60	87,706.00
5003	North County Charter	2,482,326.54	2,630,619.83	\$2,966,553.88	335,934.05
5005	Sebastian Charter Junior High	1,747,591.01	1,744,529.72	\$2,009,426.12	264,896.40
5006	Imagine Schools at Indian River South	6,212,063.52	6,545,142.22	\$7,633,025.68	1,087,883.46
Subtotal Charter Schools		16,043,427.55	16,577,992.78	19,181,307.48	2,603,314.70
School Total:		107,288,018.50	107,841,153.71	113,698,126.26	5,856,972.55
9119	Administration Building	106,603.67	224,575.69	\$265,440.97	40,865.28
0032	Adult Education	1,532,478.61	3,015,445.89	\$2,666,991.57	(348,454.32)
9553	Building Standards and Code Compliance	348,093.38	362,972.35	\$289,322.38	(73,649.97)
9300	Business & Finance	1,189,218.39	1,248,942.20	\$1,275,831.03	26,888.83
9200	Curriculum & Instructional	1,887,284.03	2,914,425.57	\$2,712,158.20	(202,267.37)
9116	Districtwide Reserves	2,867,914.16	2,335,540.20	3,553,744.44	1,218,204.24
9115	Districtwide Services	8,422,442.63	13,620,443.71	\$1,845,270.97	(11,775,172.74)
9002	Exceptional Student Education	5,705,621.88	5,214,925.90	\$6,029,678.68	814,752.78
9551	Facilities	372,946.93	275,529.97	\$389,592.67	114,062.70
9117	Florida Virtual	53,275.00	59,575.00	303,797.50	244,222.50
9400	Human Resources	998,884.17	953,732.84	\$968,761.84	15,029.00
9442	Information Technology	12,579,063.54	13,213,719.96	\$11,291,929.56	(1,921,790.40)
9500	Operations	-	147,619.70	\$1,390,613.70	1,242,994.00
9006	Physical Plant	2,680,319.34	2,909,266.19	\$3,936,652.20	1,027,386.01
9113	Public Information Office	72,970.80	106,875.39	\$100,987.48	(5,887.91)
9332	Purchasing	880,387.63	947,042.60	\$969,296.17	22,253.57
9011	Reading Allocation	752,579.00	769,733.91	\$607,311.89	(162,422.02)
9444	Risk Management	2,498,402.15	2,400,833.29	\$1,974,520.61	(426,312.68)
9100	School Board Office	323,503.23	321,313.83	\$335,698.25	14,384.42
9443	Staff Development	32,222.41	63,474.00	\$92,862.20	29,388.20
9552	Student Assignment	565,426.78	577,146.74	\$586,011.07	8,864.33
9224	Student Services	663,849.68	760,387.37	\$1,163,173.85	402,786.48
9101	Superintendent	606,934.49	603,523.09	\$510,849.24	(92,673.85)
9118	Support Services Complex	79,372.29	81,896.22	\$88,766.52	6,870.30
9008	Transportation	4,974,160.88	5,068,235.33	\$5,808,689.62	740,454.29
9015	Voluntary Prekindgarten	508,854.17	501,650.00	\$589,147.20	87,497.20
Department Total:		50,702,809.24	58,698,826.94	\$49,747,099.81	(8,951,727.13)
Grand Total:		157,990,827.74	166,539,980.65	163,445,226.07	(3,094,754.58)

DISTRICT SUMMARY BUDGET

SECTION II, FUND 100
Fiscal Year 2018-19

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	102,661,765.63	56,387,190.10	14,592,725.21	22,317,665.36	500.00	7,299,616.03	307,655.71	1,756,413.22
SUPPORT SERVICES:									
Pupil Personnel Services	6100	4,098,112.79	3,187,166.98	744,585.86	89,431.16	1,850.00	28,652.79	32,990.80	13,435.20
Instructional Media Services	6200	1,808,858.63	1,306,658.31	386,960.90	10,267.28	-	15,411.31	89,560.83	-
Instruction & Curriculum Development	6300	4,422,633.61	3,557,871.06	838,235.11	13,706.72	-	9,350.00	3,071.72	399.00
Instructional Staff Training	6400	1,570,310.56	1,019,407.22	231,169.67	285,669.96	-	4,392.00	-	29,671.71
Instructional Related Technology	6500	7,906,742.16	663,895.00	181,996.44	397,227.33	-	6,101.00	6,657,522.39	-
Board of Education	7100	864,623.40	217,855.00	106,491.49	538,476.91	-	1,500.00	-	300.00
General Administration	7200	503,918.01	299,913.57	104,588.37	17,484.20	250.00	15,447.88	149.99	66,084.00
School Administration	7300	8,967,413.72	6,726,113.52	1,960,812.55	163,347.84	450.00	56,660.42	24,909.75	35,119.64
Facilities Acquisition & Construction	7400	802,734.18	560,046.49	143,648.75	79,734.66	3,860.00	3,394.00	12,050.28	-
Fiscal Services	7500	1,207,176.53	856,111.12	253,945.04	65,451.19	-	8,500.00	-	23,169.18
Food Service	7600	-	-	-	-	-	-	-	-
Central Services	7700	2,302,783.08	1,405,624.72	455,923.29	318,670.51	6,151.07	110,579.57	1,684.99	4,148.93
Transportation Services	7800	5,220,334.17	2,862,073.91	999,878.92	291,417.00	593,574.33	157,437.33	1,405.31	314,547.37
Operation of Plant	7900	13,032,252.06	3,658,840.76	1,309,321.24	3,600,407.11	4,093,819.00	356,032.53	11,281.42	2,550.00
Maintenance of Plant	8100	3,302,468.28	2,072,470.87	619,382.87	395,720.81	38,250.00	164,199.81	6,143.04	6,300.88
Administrative Technology Services	8200	3,881,812.21	1,928,115.00	468,958.09	952,991.49	3,200.00	12,154.00	516,254.63	139.00
Community Services	9100	-	-	-	-	-	-	-	-
Debt Services	9200	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION AND SUPPORT SERVICES		162,553,939.02	86,709,353.63	23,398,623.80	29,537,669.53	4,741,904.40	8,249,428.67	7,664,680.86	2,252,278.13
Transfers Out	9700	891,287.05							
TOTAL APPROPRIATION AND TRANSFERS		163,445,226.07							

School District of Indian River County, Florida
 General Operating Fund
 Projected Fund Balances June 30, 2018 and 2019

Fund Balance - July 1, 2018 (as of June 30, 2018)		As a % of Revenue	
Nonspendable	\$ 324,168	0.23%	
Restricted	5,741,926	3.99%	
Assigned	12,589,079	8.75%	
Unassigned	-	0.00%	8.75%
Total Fund Balance- July 1, 2018	\$ 18,655,173	12.96%	12.96%

Total Fund Balance - July 1, 2018 \$ 18,655,173

2018/2019 Projected Revenues

Federal	\$ 425,000
State	47,238,337
Local	99,967,652
Other Financing Sources	5,258,914

Total 2018/2019 Projected Revenue \$ 152,889,903

2018/2019 Projected Appropriations

School and Department Budgets	\$ 163,445,226
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Total 2018/2019 Projected Appropriations \$ 163,445,226

Excess / (Deficiency) of Revenue over Appropriations \$ (10,555,323)

Projected Ending Fund Balance - June 30, 2019 \$ 8,099,850

Analysis of Projected Ending Fund Balance - June 30, 2019		As a % of Revenue	
Nonspendable	\$ 324,168	0.22%	
Restricted	242,995	0.16%	
Assigned	500,000	0.34%	
Unassigned	7,032,687	4.76%	5.10%
Total Fund Balance- June 30, 2019	\$ 8,099,850	5.49%	5.49%



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DEBT SERVICES FUND

FUND 200

DEBT SERVICE BUDGET

This fund is used to retire the indebtedness of the school system which has been incurred for building and renovation construction projects and the acquisition of land for education and ancillary purposes. It is comparable to the mortgage payment in a homeowner's budget. Due to current obligations 45.1% of the funds available are derived from capital funds transfers, 3.5% are derived from general fund transfers and 2.2% are derived from the State Capital Outlay and Debt Service allocations. The District participates in the Federal Qualified School Construction Bond program which includes an estimated interest subsidy of approximately 6.0%. Less than 1% is derived from interest income on invested funds. The remaining 43.0% consists of a carryover fund balance restricted for debt service which includes a sinking fund account for future debt payments.

As of July 1, 2018, the total debt balance is \$100,369,924 as shown on the schedule below:

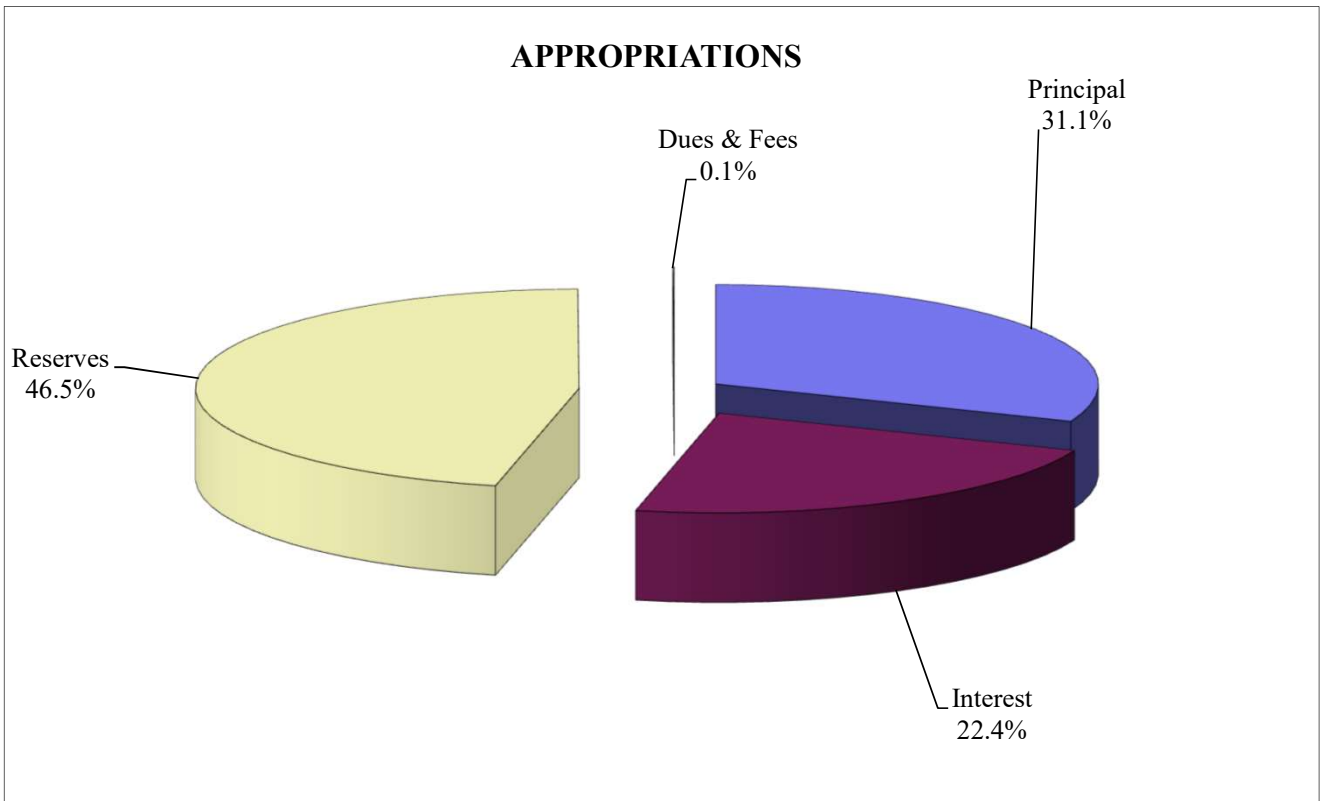
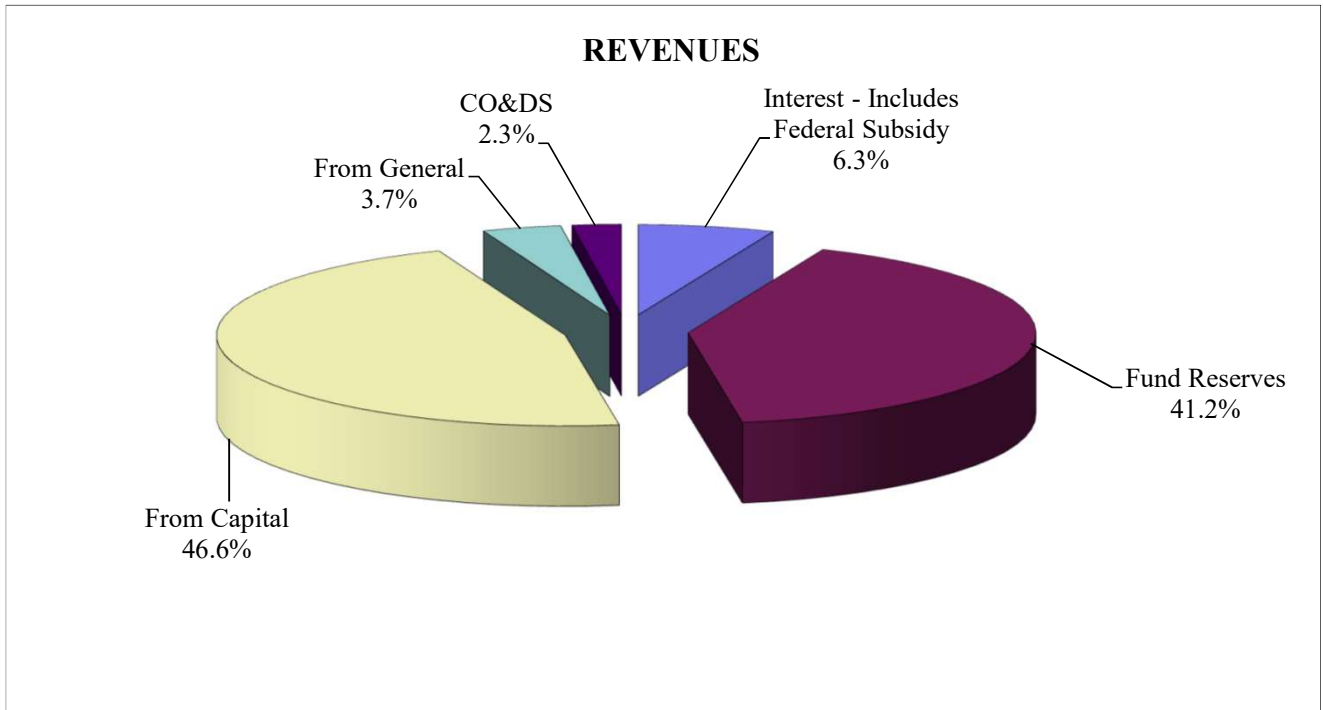
Description	Principal Balance
Certificates of Participation	\$69,160,000
Qualified School Construction Bonds	\$26,261,000
Less: Sinking Fund Balance	(9,808,309)
Net Certificates of Participation Balance	\$85,612,691
State Board of Education Bonds	\$3,512,000
Energy Efficiency contracting pursuant to FS 1013.23	11,245,233
July 1, 2018 Outstanding Debt Balance	\$100,369,924

A portion of the capital outlay millage property tax, normally used for capital projects, has been reserved for annual payments due on Certificates of Participation (COPs). The District has three COPs with final payments due July 1, 2025 (2014A and 2016B COPs) and July 1, 2027 (2016A COP). In addition, the District is obligated for a Qualified School Construction Bond (QSCB) with a maturity date of December 1, 2028. The QSCB is a federally subsidized bond with annual payments being placed in a sinking fund account with the District's trustee for a final payout at maturity.

During the 2018-2019 fiscal year, principal payments on state bonds will be \$389,000 and on COPs will be \$6,600,000. During the 2018-2019 fiscal year, an annual sinking fund payment will be due on the QSCB in the amount of \$1,167,370.

In 2015-2016 the District entered into two energy efficiency contracting agreements with Florida Power & Light Energy Services, Inc., (FP&L) and ConEdison Solutions, LLC s with financing provided by TD Equipment Finance, to fund the purchase, acquisition and construction of energy saving capital improvements and equipment at four schools in the District. Energy savings in the general fund have been reserved for the annual payments due on these loans. During the 2018-2019 fiscal year, principal payments on the loans will be \$609,298. Pursuant to Florida Statute 1013.23 (3)(g) these contracts do not constitute a debt, liability or obligation of the District School Board. However, the District has elected to disclose these amounts as part of its long term debt portfolio.

DEBT SERVICE FUND 2018-2019



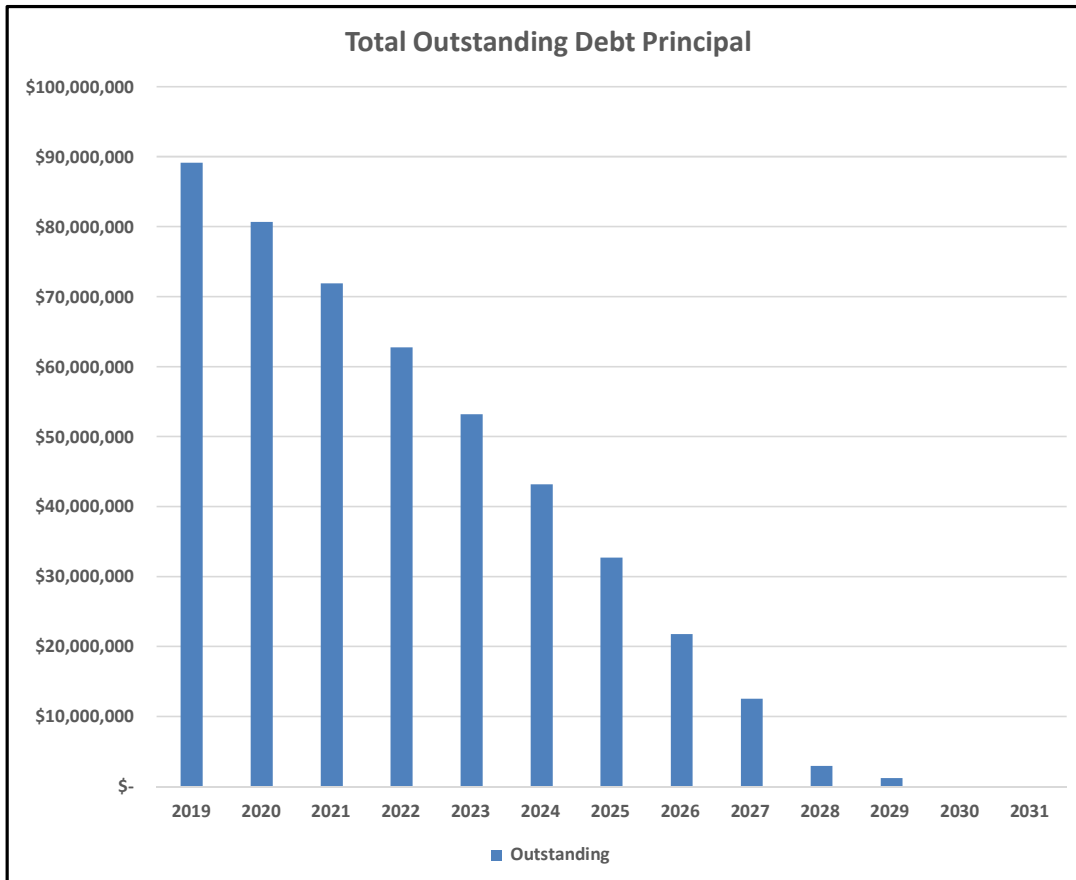
**School District of Indian River County
Debt Service Fund Budget
Fiscal Year 2018-19**

Revenues	Actual 2015-16	Actual 2016-17	Actual 2017-18	Estimated 2018-19	Increase/ (Decrease)	% Change
<u>Federal Sources:</u>						
ARRA - Qualified School Construction Bonds						
Federal Interest Subsidy	\$ 1,419,565	\$ 1,418,041	\$ 1,422,611	1,422,611	\$ -	0.00%
<u>State Sources:</u>						
CO & DS withheld for SBE/COBI Bonds	551,599	550,884	556,880	552,850	(4,030)	-0.72%
<u>Local Sources:</u>						
Interest on Investments	110,732	204,739	128,619	123,000	(5,619)	-4.37%
Total State & Local Revenue	\$ 2,081,896	\$ 2,173,664	\$ 2,108,110	\$ 2,098,461	\$ (9,649)	-0.46%
<u>Other Sources:</u>						
Transfer from Capital Projects	10,154,754	11,415,183	11,444,947	11,365,715	(79,232)	-0.69%
Transfer from General Fund	-	1,043,296	824,020	891,287	67,267	8.16%
Interfund Transfer	264,501	-	983	-	(983)	0.00%
Face Value of Refunding Bonds-State of Florida	-	704,000	-	-	0	0.00%
Proceeds from Refunding Bonds	28,055,000	-	-	-	0	0.00%
Premium on Refunding Bonds	6,210,856	107,347	-	-	0	0.00%
FMV Increase on Investments	109,533	5,108	22,014	-	(22,014)	-100.00%
Other Financing Sources	516,085	-	-	-	0	0.00%
Total Revenue and Other Sources	\$ 47,392,625	\$ 15,448,598	\$ 14,400,074	\$ 14,355,463	\$ (44,611)	-0.31%
Fund Balance - Beginning	6,367,811	7,741,807	9,515,772	10,053,455	537,683	5.65%
Total Estimated Revenue, Transfers, Receipts and Fund Balances	\$ 53,760,436	\$ 23,190,405	\$ 23,915,846	\$ 24,408,918	\$ 493,072	2.06%
Expenditures						
Redemption of Principal	\$ 5,359,000	\$ 7,647,296	\$ 7,234,996	7,598,298	\$ 363,302	5.02%
Interest Expense	5,971,204	6,002,394	5,792,080	5,455,864	(336,216)	-5.80%
Payments to Refunded Bond Escrow	33,987,007	-	820,297	-	(820,297)	0.00%
Professional and Technical Services	44,075	-	-	-	0	0.00%
Legal Expenses	47,000	-	-	-	0	0.00%
Dues and Fees	306,909	24,943	14,035	13,930	(105)	-0.75%
Interfund Transfer	264,501	-	983	-	(983)	0.00%
Transfer to Capital Projects Fund	38,933	-	-	-	0	0.00%
Total Appropriations	\$ 46,018,629	\$ 13,674,633	\$ 13,862,391	\$ 13,068,092	\$ (794,299)	-5.73%
Ending Fund Balance Restricted for Debt Service	7,741,807	9,515,772	10,053,455	11,340,826	1,287,371	12.81%
Total Appropriations and Fund Balances	\$ 53,760,436	\$ 23,190,405	\$ 23,915,846	\$ 24,408,918	\$ 493,072	2.06%

**School District of Indian River County
Debt Principal Outstanding
Fiscal Year 2019-2031**

<u>Fiscal Year</u>	<u>BE/COBI Bond</u>	<u>2014A COP</u>	<u>2016A COP</u>	<u>2016B COP</u>	<u>2010A QSCB *</u>	<u>Total Debt Outstanding</u>
2019	3,512,000	33,610,000	26,735,000	8,815,000	16,452,691	89,124,691
2020	3,123,000	29,485,000	25,345,000	7,730,000	14,973,845	80,656,845
2021	2,713,000	25,150,000	23,885,000	6,590,000	13,558,141	71,896,141
2022	2,284,000	20,600,000	22,350,000	5,400,000	12,114,195	62,748,195
2023	1,832,000	15,820,000	20,745,000	4,145,000	10,641,445	53,183,445
2024	1,355,000	10,800,000	19,055,000	2,830,000	9,139,315	43,179,315
2025	852,000	5,530,000	17,285,000	1,450,000	7,607,221	32,724,221
2026	322,000	-	15,420,000	-	6,044,563	21,786,563
2027	228,000	-	7,895,000	-	4,450,732	12,573,732
2028	128,000	-	-	-	2,825,108	2,953,108
2029	20,000	-	-	-	1,167,054	1,187,054
2030	10,000	-	-	-	-	10,000
2031	-	-	-	-	-	-

* 2010A QSCB balance shown is the balloon principal payment due 12/1/28 less projected sinking fund balance.



CAPITAL PROJECTS FUND

FUND 300

Capital Projects

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

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

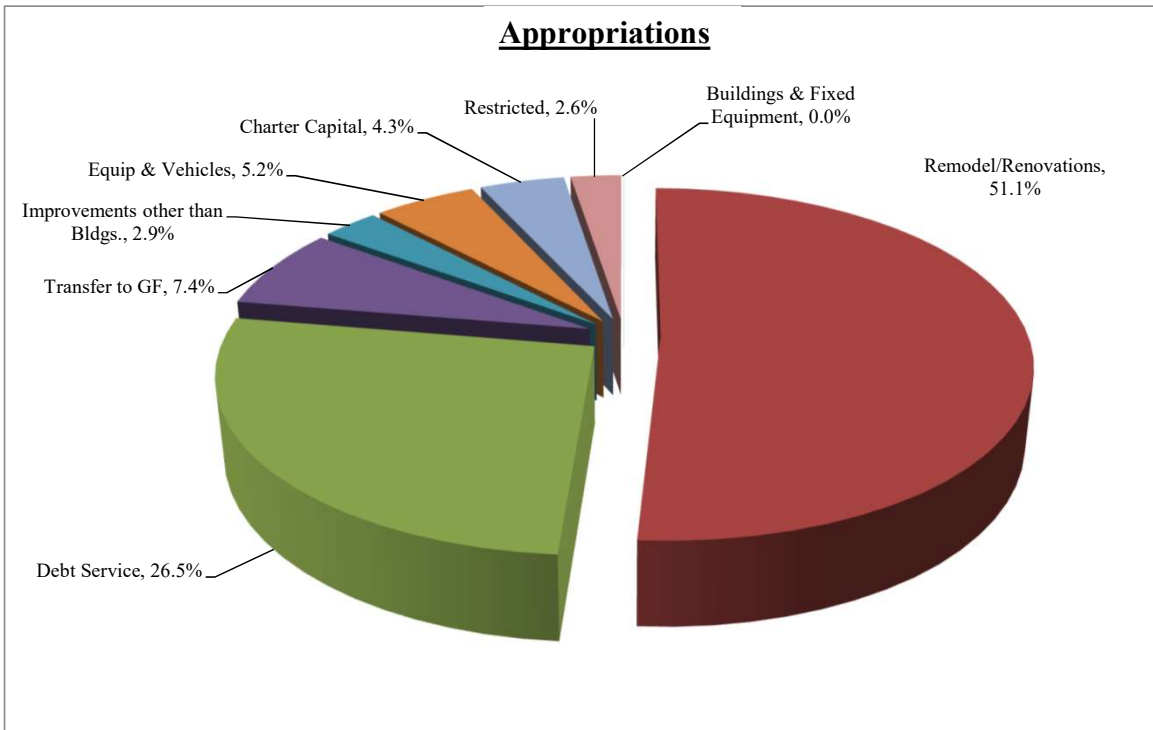
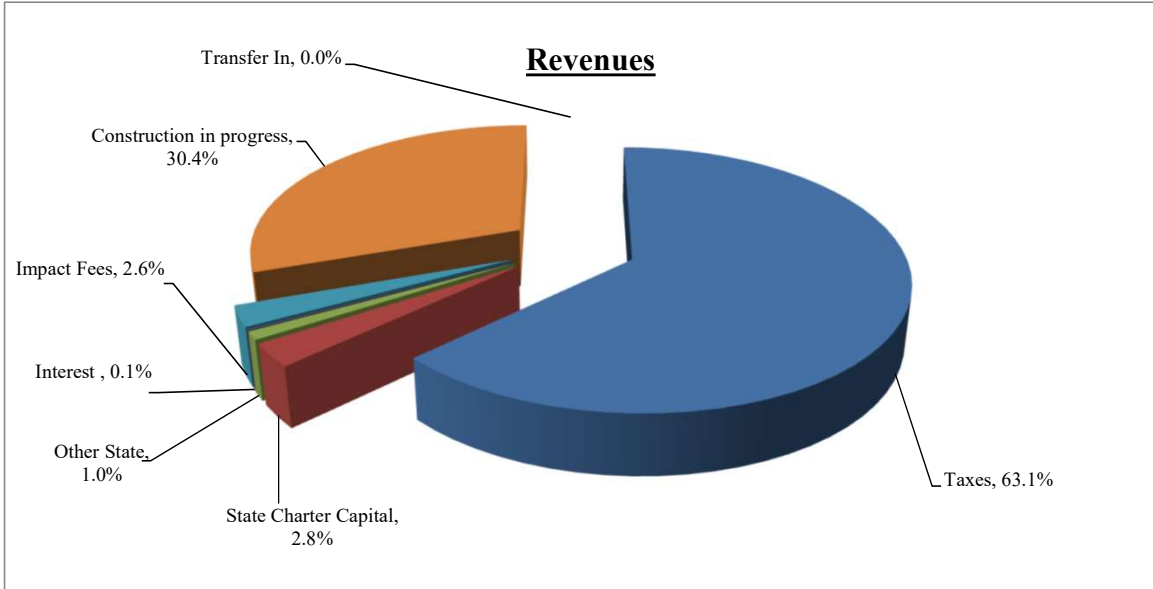
Public Education Capital Outlay funds (PECO) are the primary source of State revenue for Capital Projects. The funds are derived from utility taxes and are allocated by the Legislature each year. The District's share of these funds for construction is based upon the District's pro-rata share of unmet capital outlay needs. PECO funds are also provided for renovation of facilities, which are the only PECO funds allocated to the District for fiscal year 2018-2019.

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

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

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

**FUND 300
CAPITAL PROJECTS BUDGET**



**School District of Indian River County
Capital Projects Fund Budget
Fiscal Year 2018-2019**

Revenues and Other Financing Sources

		Actual	Actual	Estimated	Estimated	Increase	%
		2015-16	2016-17	2017-18	2018-19	(Decrease)	Change
	REVENUES						
1	Property Taxes	\$ 22,317,550	\$ 23,821,636	\$ 25,513,315	\$ 27,041,817	\$ 1,528,502	5.99%
2	PECO Maintenance	321,107	463,410	306,030	316,196	10,166	3.32%
3	CO & DS	128,728	123,917	118,243	110,013	(8,230)	-6.96%
4	State Charter School Capital Outlay	662,140	432,756	432,756	1,212,914	780,158	180.28%
5	Interest	38,943	89,633	296,369	32,158	(264,211)	-89.15%
6	Transfer from Debt Service	38,933	-	-	-	-	0.00%
7	Transfer from General Fund	-	-	1,510,000	-	(1,510,000)	-100.00%
8	2016B Certificates of Participation Proceeds	10,855,000	-	-	-	-	0.00%
9	Other Financing Sources	12,339,439	-	-	-	-	0.00%
10	Premium on 2016B Certificates of Participation	1,872,540	-	-	-	-	0.00%
11	Impact Fees	1,541,551	1,585,214	1,571,840	1,100,000	(471,840)	-30.02%
12	Other	296,407	183,958	86,483	9,005	(77,478)	-89.59%
13	Total Revenues	\$ 50,412,338	\$ 26,700,524	\$ 29,835,036	\$ 29,822,103	\$ (12,933)	-0.04%
14	Total Revenues & Other Financing Sources	\$ 50,412,338	\$ 26,700,524	\$ 29,835,036	\$ 29,822,103	\$ (12,933)	-0.04%
15	Estimated Total Restricted Fund Balance	\$ 15,229,729	\$ 27,048,094	\$ 12,592,690	\$ 13,022,316	\$ 429,626	3.41%
16	GRAND TOTAL	\$ 65,642,067	\$ 53,748,618	\$ 42,427,726	\$ 42,844,419	\$ 416,693	0.98%

**School District of Indian River County
1.50 Mill Planned Projects FY 2018/2019**

MAINTENANCE, RENOVATION, AND REPAIR

Safety to Health and ADA Compliance	\$ 3,874,566
HVAC, Chillers & Ductwork	1,147,000
Floor replacements to tile Districtwide	290,000
Maintenance and Repair of Educational Facilities	1,893,154
Site Improvements Districtwide	909,382
Painting/Locks Districtwide	150,000
Electrical Districtwide	320,000
Roofing Repairs Districtwide	970,000
Plumbing and Water projects Districtwide	30,000
Subtotal	\$ 9,584,102

MOTOR VEHICLE PURCHASES

Ten (10) Buses	\$ 1,050,000
White Fleet Vehicles	50,000
Subtotal	\$ 1,100,000

NEW AND REPLACEMENT EQUIPMENT

Playground, Custodial & Miscellaneous Equipment	\$ 792,000
Subtotal	\$ 792,000

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

Debt Service for 2014A Refunding Certificates of Participation	\$ 5,807,590
Debt Service for 2010 Certificates of Participation	1,300,125
Debt Service for 2014B Certificates of Participation	4,258,000
Subtotal	\$ 11,365,715

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Lease of Relocatables and Equipment	\$ 400,000
Subtotal	\$ 400,000

Transfer General Fund Maintenance	3,800,000
Subtotal	\$ 3,800,000

Total FY 18/19 1.50 Mill Allocation	\$ 27,041,817
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School District of Indian River County
Fiscal Year 2018-2019
Total Capital Projects Fund Budget
Analysis of Ending Fund Balance

Project No.		PROJECT ENCUMBRANCES - COMMITTED TO PURCHASE ORDERS 6-30-2018	PROJECT COMMITMENTS BUT NOT YET ENCUMBERED BUDGET - AVAILABLE BUDGET 6-30-18	ROLLFORWARD OF PROJECT COMMITMENTS AND ENCUMBRANCES 6-30-18
	RESERVED FOR:			
001	Safety to Health	\$ 595,054	\$ 2,001,793	\$ 2,596,847
002	ADA Compliance	30,555	52,579	83,134
003	Environmental Compliance	166	234	400
004	Air Conditioning	320,818	1,326,398	1,647,216
005	Roof	350,411	398,699	749,110
007	Sidewalks and Walkways	-	18,703	18,703
008	Electric	19,648	14,133	33,781
009	Site Improvements	26,034	107,887	133,921
010	Building Improvements	371,821	429,348	801,169
012	Technology	-	491,020	491,020
013	School Buses and Motor Vehicles	-	319	319
016	Plumbing and Water Projects	113,803	28,140	141,943
018	Paving	6,282	61,009	67,291
021	Technology Transmission Video	3,765	81,576	85,341
023	Painting Services	4,905	6,994	11,899
024	Miscellaneous Equipment	22,250	129,224	151,474
030	Concrete Classroom Additions/Relocation	4,647	6,310	10,957
033	Windows and Doors	15	4,891	4,906
034	Custodial Equipment	-	-	-
036	Consulting Fees	54,055	3,102	57,157
037	Hardcourt	35,203	64,797	100,000
044	Gym/Band/PE	43,158	53,113	96,271
048	Portable Leasing	320,286	475,362	795,648
068	Beachland Expansion Master Plan	-	37,266	37,266
072	Playground Equipment	185,322	58,106	243,428
402	Administration Facility	-	6,107	6,107
403	Support Services Complex	-	14,100	14,100
414	Performing Arts Allocation	539	50,117	50,656
421	Floor Replacements to tile District Wide	165,036	123,140	288,176
429	Citrus Additional Classrooms	8,500	-	8,500
431	Districtwide Chiller Replacement	565,597	108,289	673,886
442	Parking Lot project	-	13,390	13,390
446	VBHS Citrus Bowl Renovations	42,088	185	42,273
447	Community in Schools Program	-	167,955	167,955
448	TCCAIE Construction	572,443	77,920	650,363
449	Student Capacity/Impact Fees	-	2,747,709	2,747,709
527	Hurricane Irma	-	-	-
551	Performance Contracting	-	-	-
	Subtotal Project Appropriations	\$ 3,862,401	\$ 9,159,915	\$ 13,022,316
000	Transfer to General Fund	-	-	-
000	Transfer to Debt Service	-	-	-
	Subtotal Appropriations	\$ 3,862,401	\$ 9,159,915	\$ 13,022,316
	Estimated Restricted Fund Balance	-	-	-
	Total Estimated Fund Balance	\$ -	\$ -	\$ -
	TOTAL ENDING FUND BALANCE	\$ 3,862,401	\$ 9,159,915	\$ 13,022,316

**School District of Indian River County
Capital Projects Fund Budget
Fiscal Year 2018-2019
Total Capital Projects Fund Budget**

Project No.		ROLLFORWARD OF PROJECT COMMITMENTS AND ENCUMBRANCES 6-30-18	2018/2019 NEW OR ADDITIONAL PROJECT APPROPRIATIONS (NEW MONEY)	2018/2019 TOTAL CAPITAL PROJECTS BUDGET
	RESERVED FOR:			
001	Safety to Health	\$ 2,596,847	\$ 4,357,418	\$ 6,954,265
002	ADA Compliance	83,134	-	83,134
003	Environmental Compliance	400	-	400
004	Air Conditioning	1,647,216	327,515	1,974,731
005	Roof	749,110	970,000	1,719,110
007	Sidewalks and Walkways	18,703	-	18,703
008	Electric	33,781	320,000	353,781
009	Site Improvements	133,921	909,382	1,043,303
010	Building Improvements	801,169	1,779,886	2,581,055
012	Technology	491,020	-	491,020
013	School Buses and Motor Vehicles	319	1,100,000	1,100,319
016	Plumbing and Water Projects	141,943	30,000	171,943
018	Paving	67,291	9,005	76,296
021	Technology Transmission Video	85,341	-	85,341
023	Painting Services	11,899	150,000	161,899
024	Miscellaneous Equipment	151,474	336,000	487,474
030	Concrete Classroom Additions/Relocation	10,957	-	10,957
033	Windows and Doors	4,906	3,268	8,174
034	Custodial Equipment	-	81,000	81,000
036	Consulting Fees	57,157	50,000	107,157
037	Hardcourt	100,000	-	100,000
044	Gym/Band/PE	96,271	60,000	156,271
048	Portable Leasing	795,648	400,000	1,195,648
068	Beachland Expansion Master Plan	37,266	-	37,266
072	Playground Equipment	243,428	244,740	488,168
402	Administration Facility	6,107	-	6,107
403	Support Services Complex	14,100	-	14,100
414	Performing Arts Allocation	50,656	25,000	75,656
421	Floor Replacements to tile District Wide	288,176	290,000	578,176
429	Citrus Additional Classrooms	8,500	-	8,500
431	Districtwide Chiller Replacement	673,886	795,000	1,468,886
442	Parking Lot project	13,390	-	13,390
446	VBHS Citrus Bowl Renovations	42,273	-	42,273
447	Community in Schools Program	167,955	-	167,955
448	TCCAIE Construction	650,363	-	650,363
449	Student Capacity/Impact Fees	2,747,709	1,100,000	3,847,709
527	Hurricane Irma	-	105,260	105,260
551	Performance Contracting	-	-	-
	Subtotal Project Appropriations	\$ 13,022,316	\$ 13,443,474	\$ 26,465,790
000	Transfer to General Fund	-	5,012,914	5,012,914
000	Transfer to Debt	-	11,365,715	11,365,715
	Subtotal Appropriations	\$ 13,022,316	\$ 29,822,103	\$ 42,844,419
	Total Fund Balance	\$ -	\$ -	\$ -
	GRAND TOTAL	\$ 13,022,316	\$ 29,822,103	\$ 42,844,419

SPECIAL REVENUE FUND

FUND 400

Federal Projects & School Nutrition Program

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

The Special Revenue Funds Budget represents the balance in those projects to be carried forward in addition to new grants that have been awarded. The budget will be amended as new projects are approved this fiscal year.

These projects must be carefully monitored to make certain all expenditures made are itemized in the approved project budget and occur within the stipulated time period. In Fund 400, approximately 61.7% of all expenditures are for salaries and benefits.

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

The School Food Service Program has \$11,615,650 available for program operations and a projection of how these funds will be spent to provide lunches and breakfasts to Indian River County students in 2018-2019.

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

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

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

School Board of Indian River County, Florida
Special Revenue Funds - Other
Revenues
Fiscal Year 2018-2019

Revenue Source	Revenue Code	Final Budget 2016-2017	Current Budget 2017-2018	Proposed Budget 2018-2019	Increase / (Decrease)	% Change
FEDERAL MONEY RECEIVED THROUGH STATE:						
Vocational Education Acts	3201	\$ 185,874	\$ 178,909	179,282	\$ 373	0.21%
Workforce Innovation & Opportunity Act	3221	161,885	151,203	154,327	3,124	2.07%
Title II, Part A	3225	840,760	685,402	627,461	(57,941)	-8.45%
Individuals with Disabilities Education Act	3230	3,863,105	4,184,696	3,996,117	(188,579)	-4.51%
ESEA Title I Grants	3240	4,857,695	5,435,656	5,695,832	260,176	4.79%
21st. Century Schools	3242	555,288	593,176	404,968	(188,208)	-31.73%
Federal Through Local	3280	74,998	87,412	40,372	(47,040)	-53.81%
Title III, Part A, English Language Acquisition	3293	127,198	153,141	114,436	(38,705)	-25.27%
Adult General Education Fees (Block tuition)	3461	620	1,196	-	(1,196)	0.00%
Total Federal Through State Sources:		\$ 10,667,423	\$ 11,470,791	\$ 11,212,795	\$ (256,800)	-2.24%
TOTAL ESTIMATED REVENUE:		\$ 10,667,423	\$ 11,470,791	\$ 11,212,795	\$ (256,800)	-2.24%
BALANCE AT BEGINNING OF YEAR:		\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL ESTIMATED REVENUES, TRANSFERS & BALANCE		\$ 10,667,423	\$ 11,470,791	\$ 11,212,795	\$ (256,800)	-2.24%

Detail of Federal Revenues:

Proposed 2018/19

3201, Carl Perkins, Secondary

Estimated Roll of 2017-2018 Carl Perkins, Secondary	\$ 2,647
Carl Perkins, Secondary	\$ 176,635
Total Carl Perkins, Secondary	\$ 179,282

3221, Adult Education

Estimated Roll of 2017-2018 Adult Ed & Family Literacy	\$ 3,124
Adult Education & Family Literacy	\$ 151,203
Total Adult Education	\$ 154,327

3225 Title II, Part A

Estimated Roll of 2017-2018	\$ 700
Title II	\$ 626,761
Total Title II	\$ 627,461

3230, Individuals with Disabilities Act:

Estimated Roll of 2017-2018 IDEA Part B, Entitlement	\$ (1,319)
Estimated Roll of 2017-2018 IDEA Part B, Preschool	\$ 4,011
IDEA Part B, Entitlement	\$ 3,878,844
IDEA Part B, Preschool	\$ 114,581
Total Individuals with Disabilities Act	\$ 3,996,117

3240, Title I

Estimated Roll of 2017-2018 Title I Basic	\$ 78,708
Estimated Roll of 2017-2018 Title I Migrant Education	\$ 13,978
Estimated Roll of 2017-2018 Title I School Improvement	\$ 120,251
Estimated Roll of 2017-2018 Title IV Student Support	\$ 46,380
Title I Part A, Basic	\$ 4,815,860
Title I Migrant Education	\$ 35,907
Title I School Improvement	\$ 288,349
Title IV Student Support/Academic Achievement	\$ 296,399
Total Title I Funds	\$ 5,695,832

3242, 21st Century Schools

Estimated Roll of 2017-2018 21st Century - PIE	\$ 111,768
Estimated Roll of 2017-2018 21st Century - TCE & SES	\$ 8,545
21st. Century Schools - PIE	\$ 140,016
21st. Century Schools - TCE & SES	\$ 144,639
Total Adult Education	\$ 404,968

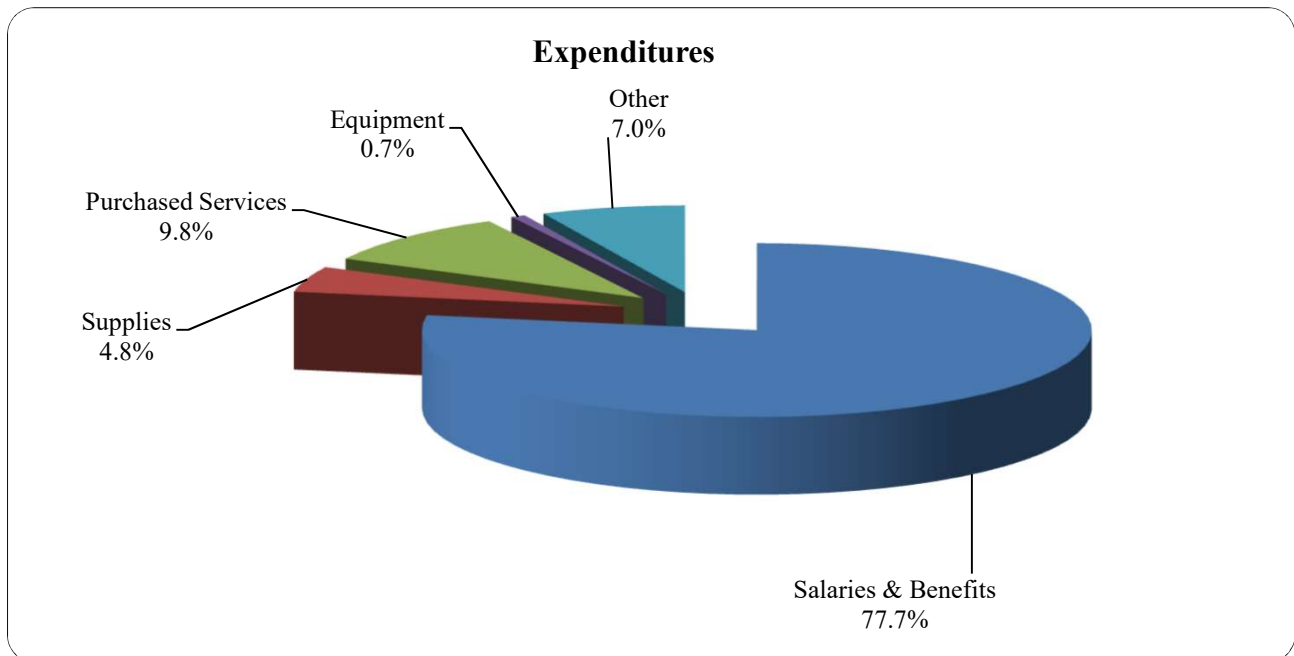
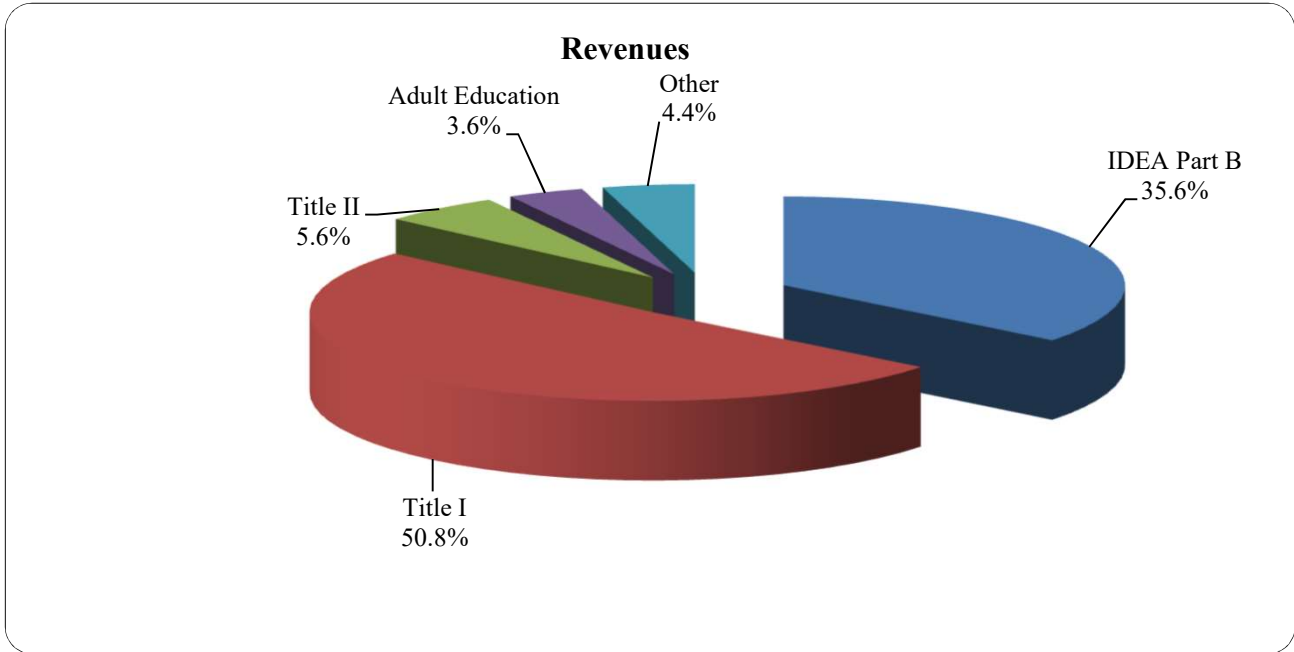
3280, Federal Through Local

SEDNET Grant	\$ 20,386
SEDNET Mini Grant	\$ 1,500
Carl Perkins, Post Secondary	\$ 18,486
Total Federal Through Local	\$ 40,372

3293, Title III, Part A, English Language Acquisition

Estimated Roll of 2017-2018 Title III, Enhanced Opportunities	\$ -
Estimated Roll of 2017-2018 Title III, English Lang. Acq.	\$ -
Title III, Part A, English Language Acquisition	\$ 114,436
Total Title III	\$ 114,436

FUND 400 FEDERAL PROGRAMS BUDGET

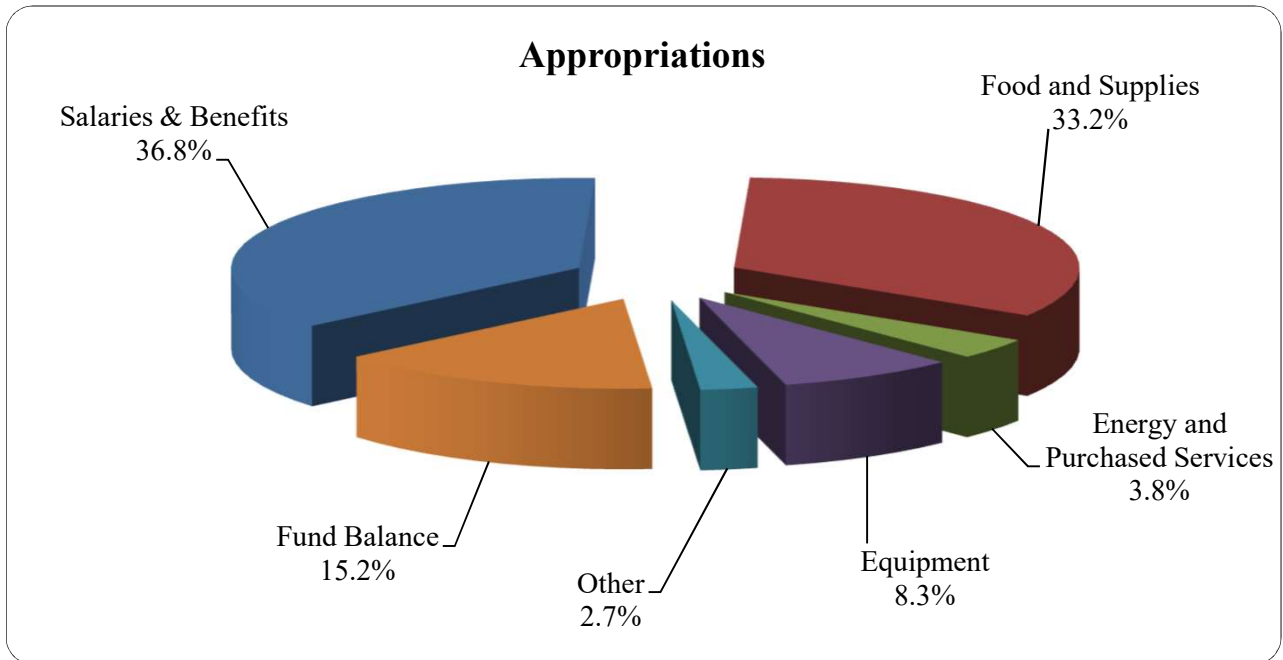
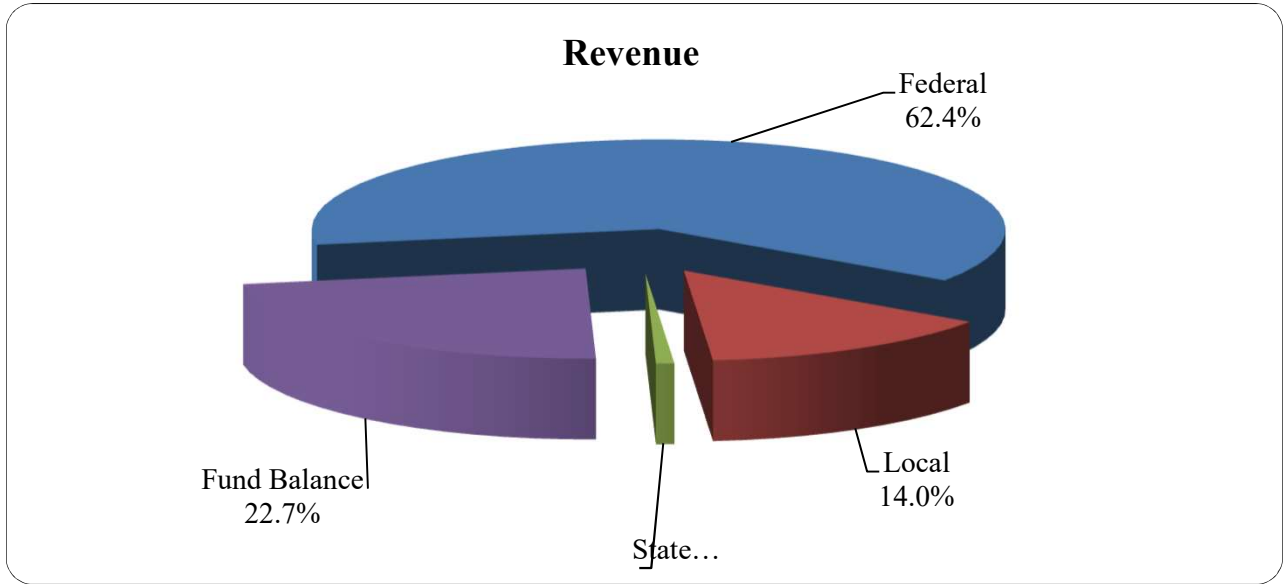


Staffing Summary (Full Time Equivalent)

Program	Position Description	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
TITLE I BASIC	CHILD DEVELOPMENT ASSOCIATE	0.50	0.50	0.50	0.50	0.00
TITLE I BASIC	COORDINATOR OF TITLE PROGRAMS	0.95	0.95	0.00	0.00	0.00
TITLE I BASIC	DIRECTOR OF FEDERAL PROGRAMS	0.00	0.00	0.95	0.95	0.00
TITLE I BASIC	LEARNING RESOURCE SPEC MATH	2.00	0.00	0.00	0.00	0.00
TITLE I BASIC	MATH COACH-ELEMENTARY	5.00	10.00	10.00	10.00	0.00
TITLE I BASIC	MIGRANT PARENT SPECIALIST	0.90	0.90	0.90	0.80	(0.10)
TITLE I BASIC	PROJECT SPECIALIST	0.60	0.60	0.60	0.60	0.00
TITLE I BASIC	SCHOOL SOCIAL WORKER PROTECH	3.00	3.00	2.00	2.00	0.00
TITLE I BASIC	SECRETARY II - 12 MONTH	0.50	0.50	0.50	0.50	0.00
TITLE I BASIC	TEACHER ASSISTANT - ESOL ELEME	8.00	9.00	9.00	7.00	(2.00)
TITLE I BASIC	TEACHER ASSISTANT TITLE I ELEM	1.00	13.50	15.10	15.10	0.00
TITLE I BASIC	TEACHER ASSISTANT, OTHER BASIC	1.00	1.00	1.00	1.00	0.00
TITLE I BASIC	TEACHER ASSISTANT, PRE-K	1.00	1.50	1.50	1.50	0.00
TITLE I BASIC	TEACHER ESOL	3.00	3.00	3.00	3.00	0.00
TITLE I BASIC	TEACHER ON ASSIGNMENT C/I	3.00	2.00	2.00	2.00	0.00
TITLE I BASIC	TEACHER PRE-K	1.00	0.50	0.50	0.50	0.00
TITLE I BASIC	TEACHER ON ASSIGNMENT STAFF DEVELOPMENT	0.00	0.50	0.00	0.00	0.00
TITLE I BASIC	TEACHER TITLE 1 RESOURCE	18.00	9.00	9.00	9.00	0.00
TITLE I BASIC Total		48.95	55.95	56.05	53.95	(2.10)
TITLE I MIGRANT	MIGRANT PARENT SPECIALIST	0.10	0.10	0.20	0.20	0.00
TITLE I MIGRANT	MIGRANT SECONDARY ADVOCATE	0.25	0.50	0.05	0.05	0.00
TITLE I MIGRANT Total		0.35	0.60	0.25	0.25	0.00
TITLE II	COORDINATOR, PROF DEVELOPMENT	0.80	0.80	0.00	0.00	0.00
TITLE II	PERSONNEL RECORDS SPECIALIST	0.50	0.40	0.40	0.50	0.10
TITLE II	STAFF DEVELOPMENT SPECIALIST	1.00	0.00	0.00	0.00	0.00
TITLE II	TEACHER ON ASSIGN STAFF DEV	2.00	5.50	5.50	5.50	0.00
TITLE II Total		4.30	6.70	5.90	6.00	0.10
TITLE III NCLB	ESOL RESOURCE TEACHER	1.25	1.25	1.25	1.05	(0.20)
TITLE III NCLB	MIGRANT SECONDARY ADVOCATE	0.50	0.50	0.50	0.50	0.00
TITLE III NCLB Total		1.75	1.75	1.75	1.55	(0.20)
IDEA	CLERICAL ASSISTANT	0.80	1.00	1.00	1.00	0.00
IDEA	ADMINISTRATIVE ASSISTANT	0.00	0.00	0.00	0.60	0.60
IDEA	DISTRICT PSYCHOLOGIST	0.00	0.00	0.00	0.00	0.00
IDEA	ESE TEACHER ASSISTANT 3-5	0.00	0.00	0.00	0.00	0.00
IDEA	ESE TEACHER ASSISTANT 6-21	75.00	53.00	47.00	47.00	0.00
IDEA	RESOURCE SPECIALIST	0.30	0.00	0.00	0.00	0.00
IDEA	SCHOOL PSYCHOLOGIST	4.60	7.15	7.15	7.15	0.00
IDEA	SECRETARY II-ADMINISTRATIVE	1.00	1.00	1.00	0.00	(1.00)
IDEA	STUDENT SUPPORT SPECIALIST	9.05	10.80	0.00	0.00	0.00
IDEA Total		96.20	81.90	74.85	74.90	0.05
IDEA PRESCHOOL	SCHOOL PSYCHOLOGIST	0.25	0.15	0.00	0.00	0.00
IDEA PRESCHOOL	SCHOOL READINESS COORDINATOR	0.60	0.00	0.00	0.00	0.00
IDEA PRESCHOOL	SECRETARY	0.00	1.00	1.00	1.00	0.00
IDEA PRESCHOOL	SPEECH & LANGUAGE PATHOLOGIST	0.50	0.15	0.40	0.40	0.00
IDEA PRESCHOOL Total		1.35	1.30	1.40	1.40	0.00
ADULT EDUCATION	CAREER SPECIALIST	1.00	1.00	1.00	1.00	0.00
ADULT EDUCATION	TEACHER ADULT EDUCATION	1.00	1.00	1.00	1.00	0.00
ADULT EDUCATION Total		2.00	2.00	2.00	2.00	0.00
CARL PERKINS	CAREER SPECIALIST	1.00	2.00	2.00	2.00	0.00
CARL PERKINS	OCCUPATIONAL SPECIALIST	0.90	0.00	0.00	0.00	0.00
CARL PERKINS Total		1.90	2.00	2.00	2.00	0.00
RACE TO THE TOP	TEACHER ON ASSIGNMENT C/I	1.00	0.00	0.00	0.00	0.00
RACE TO THE TOP Total		1.00	0.00	0.00	0.00	0.00
21st Century	21ST CENTURY SUPERVISOR	0.00	0.60	0.60	0.60	0.00
21st CENTURY Total		0.00	0.60	0.60	0.60	0.00
Grand Total		157.80	152.80	144.80	142.65	(2.1)

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, 2018 and 2019

	Function	Actual 2015-16	Actual 2016-17	Actual 2017-18	Estimated 2018-19	Increase / (Decrease)	% Change
FEDERAL MONEY RECEIVED THROUGH STATE:							
National School Lunch Act	3261-3	\$ 5,962,554	\$ 5,660,569	\$ 5,747,436	\$ 6,399,058	\$ 651,622	11.34%
USDA Donated Commodities	3265	515,394	526,617	506,592	533,017	26,425	5.22%
Miscellaneous Federal -Summer Feeding Program	3267	224,101	337,445	329,495	260,500	(68,995)	-20.94%
Federal through State grant	3268	55,686	34,900	58,887	59,800	913	1.55%
Total Federal Sources		<u>\$ 6,757,735</u>	<u>\$ 6,559,531</u>	<u>\$ 6,642,410</u>	<u>\$ 7,252,375</u>	<u>\$ 609,965</u>	<u>9.18%</u>
STATE SOURCES:							
Food Service Supplement	3337/3338	\$ 100,218	\$ 98,316	\$ 93,659	\$ 98,306	\$ 4,647	4.96%
Total State Sources		<u>\$ 100,218</u>	<u>\$ 98,316</u>	<u>\$ 93,659</u>	<u>\$ 98,306</u>	<u>\$ 4,647</u>	<u>4.96%</u>
LOCAL SOURCES:							
Gifts, Grants and Requests	3440	\$ 22,526	\$ -	\$ -	\$ -	-	0%
Food Service Sales	3451-3457	1,541,587	1,492,175	1,083,166	1,607,899	524,733	48.44%
Miscellaneous Local Revenue	3431-3495	26,978	27,782	54,850	20,000	(34,850)	-63.54%
Total Local Sources		<u>\$ 1,591,091</u>	<u>\$ 1,519,957</u>	<u>\$ 1,138,016</u>	<u>\$ 1,627,899</u>	<u>\$ 489,883</u>	<u>43.05%</u>
TOTAL REVENUE:		<u>\$ 8,449,044</u>	<u>\$ 8,177,804</u>	<u>\$ 7,874,085</u>	<u>\$ 8,978,580</u>	<u>\$ 1,104,495</u>	<u>14.03%</u>
BALANCE AT BEGINNING OF YEAR							
Nonspendable Fund Balance	2710	\$ 88,553	\$ 110,689	\$ 99,534	\$ 101,833	\$ 2,299	2.31%
Restricted for Food Service Programs	2720	3,092,074	3,834,005	3,732,496	2,535,237	(1,197,259)	-32.08%
Total Fund Balance		<u>\$ 3,180,627</u>	<u>\$ 3,944,694</u>	<u>\$ 3,832,030</u>	<u>\$ 2,637,070</u>	<u>\$ (1,194,960)</u>	<u>-31.18%</u>
TOTAL REVENUE AND FUND BALANCE:		<u><u>\$ 11,629,671</u></u>	<u><u>\$ 12,122,498</u></u>	<u><u>\$ 11,706,115</u></u>	<u><u>\$ 11,615,650</u></u>	<u><u>\$ (90,465)</u></u>	<u><u>-0.77%</u></u>

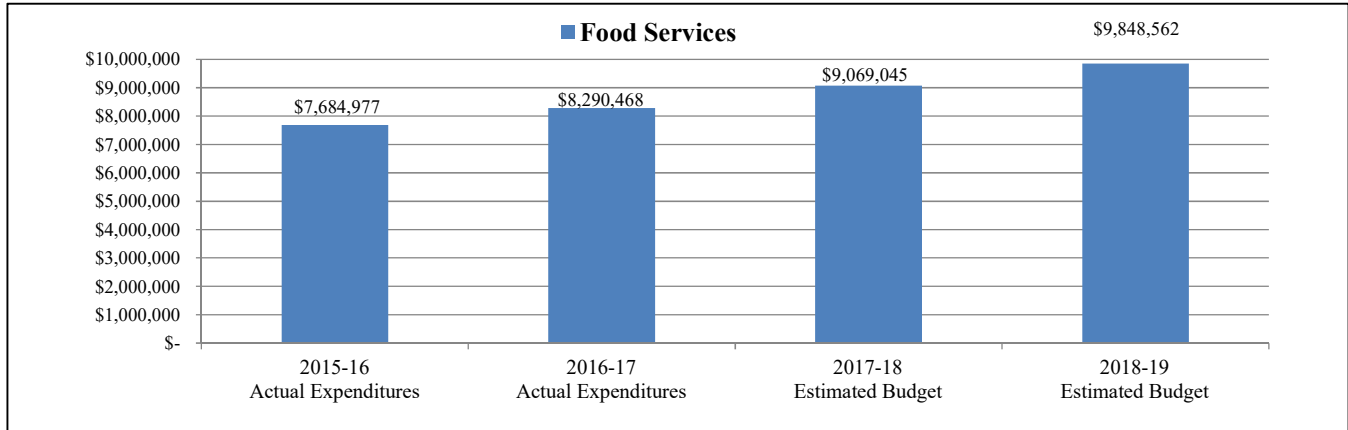
LUNCH & BREAKFAST PRICES:			
	<u>LUNCH</u>		<u>BREAKFAST</u>
K-5	\$ 2.25	\$	1.25
6-8	\$ 2.50	\$	1.25
9-12	\$ 2.50	\$	1.25
Reduced	\$ 0.40	\$	0.30
Adult	\$ 3.25	\$	1.75

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, 2018 and 2019

EXPENDITURES:	Object	Actual 2015-16	Actual 2016-17	Actual 2017-18	Estimated 2018-19	Increase / (Decrease)	% Change
Salaries	100	\$ 2,523,064	\$ 2,586,935	\$ 2,818,979	\$ 3,174,518	\$ 355,539	12.61%
Employee Benefits	200	792,455	877,654	984,489	1,105,189	120,700	12.26%
Purchased Services	300	116,671	145,530	124,137	172,306	48,169	38.80%
Energy Services	400	274,410	257,319	279,972	268,700	(11,272)	-4.03%
Materials and Supplies	500	3,598,074	3,680,549	3,766,224	3,858,525	92,301	2.45%
Capital Outlay	600	74,069	355,816	689,851	960,661	270,810	39.26%
Other Expenses	700	306,234	365,665	405,393	308,663	(96,730)	-23.86%
TOTAL EXPENDITURES:		\$ 7,684,977	\$ 8,290,468	\$ 9,069,045	\$ 9,848,562	\$ 779,517	8.60%
FUND BALANCES AT END OF YEAR:							
Nonspendable Fund Balance	2730	\$ 110,689	\$ 99,534	\$ 101,833	\$ 101,833	\$ -	0%
Restricted Fund Balance	2720	3,834,005	3,732,496	2,535,237	1,665,255	(869,982)	-34.32%
Total Ending Fund Balance		\$ 3,944,694	\$ 3,832,030	\$ 2,637,070	\$ 1,767,088	\$ (869,982)	-32.99%
TOTAL EXPENDITURES AND FUND BALANCE:		\$ 11,629,671	\$ 12,122,498	\$ 11,706,115	\$ 11,615,650	\$ (90,465)	-0.77%

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



Food Services

Description	Object Code	2015-16 Actual Expenditures	2016-17 Actual Expenditures	2017-18 Estimated Budget	2018-19 Estimated Budget	Variance
Salaries & Wages	1XXX	\$ 2,523,064	\$ 2,586,935	\$ 2,818,979	\$ 3,174,518	\$ 355,539
Benefits	2XXX	792,455	877,654	984,489	1,105,189	120,700
Purchased Services	3XXX	116,671	145,530	124,137	172,306	48,169
Energy Services	4XXX	274,410	257,319	279,972	268,700	(11,272)
Materials and Supplies	5XXX	3,598,074	3,680,549	3,766,224	3,858,525	92,301
Capital Outlay	6XXX	74,069	355,816	689,851	960,661	270,810
Miscellaneous	7XXX	306,234	365,665	405,393	308,663	(96,730)
	9XXX	-	21,000	0	0	-
Totals		\$ 7,684,977	\$ 8,290,468	\$ 9,069,045	\$ 9,848,562	\$ 779,517

Staffing Summary (Full Time Equivalent)

Position Description	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
ACCOUNTS PAYABLE CLERK FOOD SE	1.00	1.00	1.00	1.00	0.00
CAFETERIA BAKER	7.00	3.00	2.00	2.00	0.00
CAFETERIA COOK	19.00	22.00	23.00	23.00	0.00
CAFETERIA MANAGER TRAINEE	2.00	2.00	3.00	3.00	0.00
CAFETERIA WORKER	91.00	90.00	92.00	90.00	(2.00)
DIR FOOD & NUTRITION SERVICES	1.00	1.00	1.00	1.00	0.00
EDUCATION TECHNOLOGY SPEC	1.00	1.00	1.00	1.00	0.00
FOOD SERVICE APPLICATION CLERK	1.00	1.00	1.00	1.00	0.00
FOOD SERVICE ASSISTANT	3.00	0.00	0.00	0.00	0.00
FOOD SERVICE FIELD MANAGER	0.00	0.00	0.00	0.00	0.00
FOOD SERVICE MANAGER ELEM	13.00	13.00	13.00	13.00	0.00
FOOD SERVICE MANAGER HIGH SCHO	3.00	3.00	3.00	3.00	0.00
FOOD SERVICE MANAGER MIDDLE SC	3.00	3.00	3.00	4.00	1.00
FOOD SERVICE MANAGER, HS W/ELD	1.00	1.00	1.00	0.00	(1.00)
FOOD SERVICE SPECIALIST	1.00	1.00	1.00	1.00	0.00
FOOD & NUTRITION SVCS NUTR SPEC	1.00	1.00	1.00	1.00	0.00
STUDENT MONITOR	26.00	26.00	25.00	26.00	1.00
SATELLITE WORKER	0.00	0.00	4.00	4.00	0.00
TRADES TECH	0.00	0.00	1.00	1.00	0.00
COMMODITIES SPECIALIST	0.00	0.00	0.00	1.00	1.00
TOTAL NUMBER OF POSITION ALLOCATIONS	174.00	169.00	176.00	176.00	0.00

DISTRICT SUMMARY BUDGET

SECTION II, FUND 400
Fiscal Year 2018-2019

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	5,691,729	3,372,498	1,190,517	662,063		377,559	30,689	58,403
SUPPORT SERVICES:									
Pupil Personnel Services	6100	1,228,774	828,452	230,331	45,061		112,930		12,000
Instructional Media Services	6200	-							
Instruction & Curriculum Development	6300	2,235,981	1,683,228	477,064	39,489		9,173	22,127	4,900
Instructional Staff Training	6400	1,008,093	448,302	129,070	348,913		23,922	20,956	36,930
Instructional Related Technology	6500	-							
Board of Education	7100	-							
General Administration	7200	543,101					-		543,101
School Administration	7300	-							
Facilities Acquisition & Construction	7400	-							
Fiscal Services	7500	-							
Food Service	7600	9,848,562	3,174,518	1,105,189	172,306	268,700	3,858,525	960,661	308,663
Central Services	7700	1,160	1,000	160					
Transportation Services	7800	134,481	9,327	1,402					123,752
Operation of Plant	7900	-							
Maintenance of Plant	8100	-							
Administrative Technology Services	8200	-							
Community Services	9100	369,476	281,640	63,531	8,200		10,458	4,943	704
Debt Service	9200		-	-	-	-	-	-	-
TOTAL INSTRUCTION AND SUPPORT SERVICES		21,061,357	9,798,965	3,197,264	1,276,032	268,700	4,392,567	1,039,376	1,088,453
Transfers Out	9700	-							
TOTAL APPROPRIATION AND TRANSFERS		21,061,357							

INSURANCE FUND

Internal Service Fund

This section of the budget includes the Internal Service Fund for Employee Benefits. The District offers all full-time employees the option of electing health, dental, vision, additional life insurance and other ancillary products. Premium payments are a combination of Board contributions and employee deductions depending upon the benefit elected. Retirees of the District are also offered the option of electing health, dental and vision coverage. The premium for these benefits are paid in full by the retiree with no Board contribution.

**2018-19 Budget
Group Health & Life Insurance
Internal Service Fund**

	Actual 2015-2016	Actual 2016-2017	Actual 2017-18	Proposed 2018-19	Increase / (Decrease)
ESTIMATED REVENUES					
Premium Contributions - Health, Life, Dental, Flex, Disability, Vision, EAP	17,151,643	21,070,564	21,399,476	21,305,000	(94,476)
AmWins and ESI Rebates	-	-	-	1,103,000	1,103,000
Federal Medicare Retiree Drug Subsidy	414,261	413,110	112,160	312,000	199,840
Misc. Income - Reinsurance Recovery	-	501,701	74,242	-	(74,242)
Misc. Income - Wellness Audit Contribution	-	-	190,000	-	(190,000)
Interest Income	-	6,132	69,922	-	(69,922)
TOTAL REVENUES	17,565,904	21,991,507	21,845,800	22,720,000	874,200
Other Financing Sources:					
Transfer from General Fund	-	2,333,000	1,566,666	-	(1,566,666)
Beginning Balances (July 1):					
Restricted Fund Balance	-	-	-	160,000	160,000
Unrestricted Fund Balance	203,448	(3,815,150)	235,278	3,853,762	3,618,484
Total Net Position (July 1)	203,448	(3,815,150)	235,278	4,013,762	3,778,484
TOTAL ESTIMATED REVENUES AND RETAINED EARNINGS	17,769,352	20,509,357	23,647,744	26,733,762	3,086,018
ESTIMATED EXPENDITURES					
<u>Claims Expense:</u>					
Medical Claims Expense - Florida Blue	10,522,119	9,825,964	9,770,096	10,562,000	791,904
Prescription Claims Expense - ESI & AmWINS Rx Part D	4,887,930	3,924,253	3,050,356	4,831,000	1,780,644
Total Projected Claims Expense	15,410,049	13,750,217	12,820,452	15,393,000	2,572,548
CareHere Expenses/Prescriptions & Professional Fees					
CareHere Site Expenses	1,759,752	1,512,329	1,695,438	1,719,803	24,365
	7,380	7,072	6,506	51,000	44,494
	1,767,132	1,519,401	1,701,944	1,770,803	68,859
Total Florida Blue, AmWINS Rx & CareHere Expense	17,177,181	15,269,618	14,522,396	17,163,803	2,641,407
<u>Other Expenses - Affordable Care Act</u>					
Patient Center Outcome Research Center Institute Fee - Reinsurance Fee	8,354	67,392	15,234	7,000	(8,234)
Total Other Expenses - Affordable Care Act	8,354	67,392	15,234	7,000	(8,234)
<u>Other Expenses - FSA and Professional Services</u>					
Salaries and Benefits	190,181	118,234	178,779	200,000	21,221
Professional Development	-	-	-	3,000	3,000
Reinsurance - Specific Stop Loss*	437,402	905,572	860,960	825,000	(35,960)
Vision Insurance *	139,253	154,462	156,894	135,000	(21,894)
Dental Insurance*	1,345,500	1,399,480	1,358,961	1,207,000	(151,961)
Group Life*	514,919	560,645	542,949	484,000	(58,949)
Disability Insurance*	326,428	431,451	427,213	225,000	(202,213)
Flexible Spending Accounts*	144,902	133,556	185,115	221,000	35,885
Administrative Service Fees (FL Blue, ESI & AmWINS Rx)	1,300,382	1,199,725	1,343,664	1,262,000	(81,664)
Employee Assistance Program	-	33,944	33,697	35,000	1,303
Other Fees (Wage Works, Healthcare Bluebook, Explain My Benefits, CanaRx Claims, Siver Supplies	-	-	-	-	-
	-	-	8,120	-	(8,120)
Total Professional Services	4,398,967	4,937,069	5,096,352	4,597,000	(499,352)
TOTAL ESTIMATED EXPENDITURES	21,584,502	20,274,079	19,633,982	21,767,803	2,133,821
Est. Ending Balances (June 30):					
Restricted Fund Balance - Wellness Funds	-	-	160,000	235,000	75,000
Unrestricted Fund Balance	(3,815,150)	235,278	3,853,762	4,730,959	877,197
Est. Total Net Position (June 30)	(3,815,150)	235,278	4,013,762	4,965,959	952,197
TOTAL ESTIMATED EXPENDITURES AND RETAINED EARNINGS	17,769,352	20,509,357	23,647,744	26,733,762	3,086,018

Staffing Summary (Full Time Equivalent)					
Position Description	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
EMPLOYEE BENEFITS SPECIALIST	0.80	0.80	1.00	1.00	0.00
ACCOUNTANT / AUDITOR	1.00	1.00	0.00	0.00	0.00
SENIOR ACCOUNTANT	0.00	0.00	1.00	1.00	0.00
ADMIN ASST BENEFITS	0.00	1.00	1.00	1.00	0.00
ADMIN AST RISK MNGMT/BENEFITS	0.00	1.00	0.00	0.00	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	1.80	3.80	3.00	3.00	0.00

2018-19 Budget
Group Health & Life Insurance
Internal Service Fund

CareHere Wellness Center Detailed Budget

Description	2017-18 Actual Expenditures	2018-19 Estimated Budget	Variance
Operation of Plant:			
Repairs & Maintenance	-	1,200.00	1,200.00
Tech Related Rentals		-	-
Florida Department of Management Services	516.12	600.00	83.88
Water Sewer & Garbage	1,194.29	1,200.00	5.71
Electricity	4,508.41	5,000.00	491.59
Subtotal Operation of Plant	6,218.82	8,000.00	1,781.18
Other Operational Expenditures:			
Non Capitalized Furniture Fixtures and Equipment		8,000.00	
Program Fees	509,358.00	524,400.00	15,042.00
Total Other Operational Expenditures	509,358.00	532,400.00	15,042.00
Medical Services Expenditures:			
Salaries & Benefits	687,515.84	690,000.00	2,484.16
LabCorp	150,349.40	151,865.00	1,515.60
Rx	223,719.24	225,000.00	1,280.76
Office & Onsite Supplies	34,670.82	35,000.00	329.18
IR Radiology	62,005.94	97,438.00	35,432.06
Medical Supplies	28,105.51	31,100.00	2,994.49
Total Medical Services Expenditures:	1,186,366.75	1,230,403.00	44,036.25
Total Operational & Medical Services Expenditures	1,695,724.75	1,762,803.00	59,078.25
Total Expenditures	1,701,943.57	1,770,803.00	60,859.43

Provider Allocation	2017-18	2018-19	Variance
Nurse Practitioner	1.00	1.00	0.00
Medical Assistant	1.00	1.00	0.00
Medical Assistant	1.00	1.00	0.00
Physician	2.00	2.00	0.00
Physician Assistant	1.00	1.00	0.00
Medical Assistant	1.00	1.00	0.00
Director of Nursing	1.00	1.00	0.00
Total	8.00	8.00	0.00

ENTERPRISE FUND

FUND 900
Enterprise Fund
Extended Day Program

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

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

School Board of Indian River County, Florida
Enterprise Fund - Extended Day Program Budget
Fiscal Years Ended June 30, 2018 and 2019

	Object / Function	Actual 2015-16	Actual 2016-17	Actual 2017-18	Estimated 2018-19	Increase / (Decrease)	% Change
LOCAL SOURCES:							
Interest on Investments	3431	\$ 1,902	\$ 3,108	\$ 14,047	\$ 5,000	\$ (9,047)	-64.41%
Charges for Services	3473	808,747	873,199	962,754	985,355	22,601	2.35%
Refunds - Prior Year Expenditure	3497	-	-	140	-	(140)	-100.00%
Insurance Loss Recoveries	3740	-	473	315	-	(315)	-100.00%
Total Local Sources		\$ 810,649	\$ 876,780	\$ 977,256	\$ 990,355	\$ 13,099	1.34%
TOTAL ESTIMATED REVENUE:		\$ 810,649	\$ 876,780	\$ 977,256	\$ 990,355	\$ 13,099	1.34%
BALANCE AT BEGINNING OF YEAR:							
Net Assets (July 1)	2790	\$ 421,903	\$ 400,525	\$ 489,407	\$ 604,570	\$ 115,163	23.53%
TOTAL ESTIMATED REVENUE AND NET ASSETS:		<u>\$ 1,232,552</u>	<u>\$ 1,277,305</u>	<u>\$ 1,466,663</u>	<u>\$ 1,594,925</u>	<u>\$ 128,262</u>	8.75%
ESTIMATED EXPENDITURES:							
Salaries	100	\$ 549,795	\$ 574,141	\$ 603,436	\$ 713,101	\$ 109,665	18.17%
Employee Benefits	200	173,958	102,980	138,945	145,960	7,015	5.05%
Purchased Services	300	40,338	45,544	51,767	63,336	11,569	22.35%
Materials and Supplies	500	64,307	64,658	57,109	50,764	(6,345)	-11.11%
Capital Outlay	600	3,325	271	10,083	12,200	2,117	20.99%
Other Expenses	700	304	304	753	500	(253)	-33.59%
TOTAL EXPENDITURES		\$ 832,027	\$ 787,898	\$ 862,093	\$ 985,861	\$ 123,768	14.36%
BALANCE AT END OF YEAR:							
Net Assets (June 30)	2790	\$ 400,525	\$ 489,407	\$ 604,570	\$ 609,064	\$ 4,494	0.74%
*TOTAL EXPENDITURES AND NET ASSETS:		<u>\$ 1,232,552</u>	<u>\$ 1,277,305</u>	<u>\$ 1,466,663</u>	<u>\$ 1,594,925</u>	<u>\$ 128,262</u>	8.75%

Staffing Summary (Full Time Equivalent)

Position Description	2015-16 Allocation	2016-17 Allocation	2017-18 Allocation	2018-19 Allocation	Variance
BOOKKEEPER EXTENDED DAY	1.00	1.00	1.00	1.00	0.00
SUPERVISOR EXTENDED DAY	1.00	1.00	1.00	1.00	0.00
EXTENDED DAY COORDINATOR	0.00	0.00	0.00	1.00	1.00
EDUCATION TECHNOLOGY SPECIALIST	0.10	0.00	0.00	0.00	0.00
EXTENDED DAY STUDENT	1.00	0.00	0.00	0.00	0.00
SUPERVISOR EXTENDED DAY 21ST CENTURY	0.00	0.40	0.40	0.40	0.00
TOTAL NUMBER OF POSITION ALLOCATIONS	3.10	2.40	2.40	3.40	1.00

* Ending Fund Balance for FY 2017-2018 was adjusted due to state auditor's directive to adjust inflows and outflows for Extended Day Program

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SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser		18,779,039,806.00
B. Millage Levies on Nonexempt Property:		
	DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted
	Total	
1. Required Local Effort	4.0290	4.0290
2. Prior-Period Funding Adjustment Millage	0.0160	0.0160
3. Discretionary Operating	0.7480	0.7480
4. Additional Operating		0.5000
5. Additional Capital Improvement		
6. Local Capital Improvement	1.5000	1.5000
7. Discretionary Capital Improvement		
8. Debt Service		
TOTAL MILLS	6.2930	0.5000
		6.7930

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DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2019

SECTION II. GENERAL FUND - FUND 100

Page 2

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	125,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	125,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	300,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	300,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	24,250,200.00
Workforce Development	3315	1,090,793.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	25,000.00
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	10,105.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	160,000.00
District Discretionary Lottery Funds	3344	30,665.00
Class Size Reduction Operating Funds	3355	19,020,229.00
Florida School Recognition Funds	3361	476,475.00
Voluntary Prekindergarten Program (VPK)	3371	589,147.20
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,585,723.00
Total State	3300	47,238,337.20
<i>LOCAL:</i>		
District School Taxes	3411	95,421,559.00
Tax Redemptions	3421	350,000.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	100,000.00
Investment Income	3430	350,000.00
Gifts, Grants and Bequests	3440	961,562.00
Adult General Education Course Fees	3461	19,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	110,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	5,500.00
Postsecondary Lab Fees	3465	45,000.00
Lifelong Learning Fees	3466	5,000.00
GED [®] Testing Fees	3467	9,500.00
Financial Aid Fees	3468	
Other Student Fees	3469	25,000.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	250,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	2,315,531.00
Total Local	3400	99,967,652.00
TOTAL ESTIMATED REVENUES		147,630,989.20
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	95,000.00
Loss Recoveries	3740	151,000.00
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	5,012,914.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	5,012,914.00
TOTAL OTHER FINANCING SOURCES		5,258,914.00
Fund Balance, July 1, 2018	2800	18,655,172.80
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		171,545,076.00

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2019

SECTION II. GENERAL FUND - FUND 100 (Continued)

Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS								
Instruction	102,661,765.63	56,387,190.10	14,592,725.21	22,317,665.36	500.00	7,299,616.03	307,655.71	1,756,413.22
Student Support Services	4,098,112.79	3,187,166.98	744,585.86	89,431.16	1,850.00	28,657.99	32,990.80	13,435.20
Instructional Media Services	1,808,858.63	1,306,658.31	386,960.90	10,267.28		15,411.31	89,560.83	
Instruction and Curriculum Development Services	4,422,633.61	3,557,871.06	838,235.11	13,706.72		9,350.00	3,071.72	399.00
Instructional Staff Training Services	1,570,310.56	1,019,407.22	231,169.67	385,669.96		4,392.00		29,671.71
Instruction-Related Technology	7,906,742.16	663,895.00	181,996.44	397,227.33		6,101.00	6,657,522.39	
Board	864,623.40	217,855.00	106,491.49	538,476.91		1,500.00		300.00
General Administration	503,918.01	299,913.57	104,588.37	17,484.20	250.00	15,447.88	149.99	66,084.00
School Administration	8,967,413.72	6,726,113.52	1,960,812.55	163,347.84	450.00	56,660.42	24,909.75	35,119.64
Facilities Acquisition and Construction	802,734.18	560,046.49	143,648.75	79,734.66	3,860.00	3,394.00	12,050.28	
Fiscal Services	1,207,176.53	856,111.12	253,945.04	65,451.19		8,500.00		23,169.18
Food Service								
Central Services	2,302,783.08	1,405,624.72	455,923.29	318,670.51	6,151.07	110,579.57	1,684.99	4,148.93
Student Transportation Services	5,220,334.17	2,862,073.91	999,878.92	291,417.00	893,574.33	157,437.33	1,405.31	314,547.37
Operation of Plant	13,032,252.06	3,658,840.76	1,309,321.24	3,600,407.11	4,093,819.00	356,032.53	11,281.42	2,550.00
Maintenance of Plant	3,302,468.28	2,072,470.87	619,382.87	395,720.81	38,250.00	164,199.81	6,143.04	6,300.88
Administrative Technology Services	3,881,812.21	1,928,115.00	468,938.09	952,991.49	3,200.00	12,154.00	516,254.63	139.00
Community Services								
Debt Service								
Other Capital Outlay								
TOTAL APPROPRIATIONS	162,553,939.02	86,709,353.63	23,398,623.80	29,537,669.53	4,741,904.40	8,249,428.67	7,664,680.86	2,252,278.13
OTHER FINANCING USES:								
Transfers Out: (Function 9700)								
To Debt Service Funds	891,287.05							
To Capital Projects Funds								
To Special Revenue Funds								
To Permanent Funds								
To Internal Service Funds								
To Enterprise Funds								
Total Transfers Out	891,287.05							
TOTAL OTHER FINANCING USES	891,287.05							
Nonspendable Fund Balance, June 30, 2019	324,167.84							
Restricted Fund Balance, June 30, 2019	243,995.09							
Committed Fund Balance, June 30, 2019	500,000.00							
Assigned Fund Balance, June 30, 2019	7,032,687.00							
Unassigned Fund Balance, June 30, 2019	8,099,849.93							
TOTAL ENDING FUND BALANCE	171,545,076.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES								
END FUND BALANCE								

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2019

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	6,719,358.28
USDA-Donated Commodities	3265	533,017.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	7,252,375.28
<i>STATE:</i>		
School Breakfast Supplement	3337	42,172.00
School Lunch Supplement	3338	56,134.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	98,306.00
<i>LOCAL:</i>		
Investment Income	3430	20,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	1,607,899.10
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,627,899.10
TOTAL ESTIMATED REVENUES		8,978,580.38
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2018	2800	2,637,070.34
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		11,615,650.72

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2019

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

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	3,174,518.17
Employee Benefits	200	1,105,188.99
Purchased Services	300	172,306.68
Energy Services	400	268,699.76
Materials and Supplies	500	3,858,524.94
Capital Outlay	600	960,660.98
Other	700	308,662.89
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		9,848,562.41
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2019	2710	101,833.18
Restricted Fund Balance, June 30, 2019	2720	1,665,255.13
Committed Fund Balance, June 30, 2019	2730	
Assigned Fund Balance, June 30, 2019	2740	
Unassigned Fund Balance, June 30, 2019	2750	
TOTAL ENDING FUND BALANCE	2700	1,767,088.31
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		11,615,650.72

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2019

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

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	179,281.50
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	154,327.21
Teacher and Principal Training and Recruiting - Title II, Part A	3225	627,460.78
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	3,996,117.43
Elementary and Secondary Education Act, Title I	3240	5,695,832.01
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	404,967.81
Federal Through Local	3280	40,372.00
Miscellaneous Federal Through State	3299	114,435.98
Total Federal Through State And Local	3200	11,212,794.72
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		11,212,794.72
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2018	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		11,212,794.72

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DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2019

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

	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS									
Instruction	5000	5,691,479.96	3,372,498.21	1,190,516.82	664,938.40		374,434.34	30,689.09	58,403.10
Student Support Services	6100	1,228,773.34	828,452.27	230,330.81	45,060.79		112,929.47		12,000.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	2,236,231.04	1,683,238.18	477,314.19	39,488.85		9,173.33	22,126.49	4,900.00
Instructional Staff Training Services	6400	1,008,092.72	448,218.00	129,153.52	348,912.95		23,922.25	20,956.00	36,930.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	543,101.21							543,101.21
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	1,160.00							
Student Transportation Services	7800	134,480.68	1,009.00	160.00					
Operation of Plant	7900		9,327.23	1,401.64					123,751.81
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	369,475.77	281,639.49	63,531.43	8,200.00		10,457.97	4,943.00	703.88
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		11,212,794.72	6,624,363.38	2,092,408.41	1,106,600.99		530,917.36	78,714.58	779,790.00
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	980								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2019	2710								
Restricted Fund Balance, June 30, 2019	2720								
Committed Fund Balance, June 30, 2019	2730								
Assigned Fund Balance, June 30, 2019	2740								
Unassigned Fund Balance, June 30, 2019	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		11,212,794.72							

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2019

SECTION V. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

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	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Total Federal Through State and Local	3200	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2018	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2019

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

	Account Number	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
APPROPRIATIONS			100	200	300	400	500	600	700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2019	2710								
Restricted Fund Balance, June 30, 2019	2720								
Committed Fund Balance, June 30, 2019	2730								
Assigned Fund Balance, June 30, 2019	2740								
Unassigned Fund Balance, June 30, 2019	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES									
AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2019

SECTION VI. DEBT SERVICE FUNDS

	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
ESTIMATED REVENUES									
<i>FEDERAL DIRECT SOURCES:</i>									
Miscellaneous Federal Direct	3199	1,422,610.90							1,422,610.90
Total Federal Direct Sources	3100	1,422,610.90							1,422,610.90
<i>FEDERAL THROUGH STATE AND LOCAL:</i>									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
<i>STATE SOURCES:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322	552,850.00	552,850.00						
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300	552,850.00	552,850.00						
<i>LOCAL SOURCES:</i>									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Rent	3425								
Investment Income	3430	123,000.00						3,000.00	120,000.00
Gifts, Grants and Bequests	3440								
Total Local Sources	3400	123,000.00						3,000.00	120,000.00
TOTAL ESTIMATED REVENUES		2,098,460.90	552,850.00					3,000.00	1,542,610.90
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
<i>Transfers In:</i>									
From General Fund	3610	891,287.05						891,287.05	
From Capital Projects Funds	3630								
From Special Revenue Funds	3640	11,365,715.00						10,065,590.42	1,300,124.58
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	12,257,002.05						10,956,877.47	1,300,124.58
TOTAL OTHER FINANCING SOURCES		12,257,002.05						10,956,877.47	1,300,124.58
Fund Balance, July 1, 2018	2800	10,053,454.62	85,056.53					113,892.09	9,854,506.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		24,408,917.57	637,906.53					11,073,769.56	12,697,241.48

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2019

SECTION VI. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	7,598,297.86	389,000.00					7,209,297.86	
Interest	720	5,455,864.29	163,850.00					3,739,987.19	1,552,025.10
Dues and Fees	730	13,930.00						10,590.00	3,340.00
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	13,068,092.15	552,850.00					10,959,877.05	1,555,365.10
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (Function 9299)	760								
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2019	2710								
Restricted Fund Balance, June 30, 2019	2720	11,340,825.42	85,056.53					113,892.51	11,141,876.38
Committed Fund Balance, June 30, 2019	2730								
Assigned Fund Balance, June 30, 2019	2740								
Unassigned Fund Balance, June 30, 2019	2750								
TOTAL ENDING FUND BALANCES	2700	11,340,825.42	85,056.53					113,892.51	11,141,876.38
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		24,408,917.57	637,906.53					11,073,769.56	12,697,241.48

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2019

SECTION VII. CAPITAL PROJECTS FUNDS

Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 101.14 & 101.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 101.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
ESTIMATED REVENUES											
<i>FEDERAL DIRECT SOURCES</i>											
Miscellaneous Federal Direct											
3199											
Total Federal Direct Sources											
3100											
<i>FEDERAL THROUGH STATE AND LOCAL</i>											
Miscellaneous Federal Through State											
3299											
Total Federal Through State and Local											
3200											
<i>STATE SOURCES</i>											
CO&DS Distributed											
3321	110,013.00						110,013.00				
Interest on Undistributed CO&DS											
3325											
Sales Tax Distributor (s. 212.20(6)(d)6, a., F.S.)											
3341											
State Through Local											
3380											
Public Education Capital Outlay (PECO)					316,196.00						
3391											
Classrooms First Program											
3392											
SMART Schools Small County Assistance Program											
3395											
State Size Reduction Capital Outlay											
3396											
Other School Capital Outlay Funding											
3397	1,212,914.00										
Other State Revenues											
3399	9,095.00										
Total State Sources	1,848,123.00				316,196.00		110,013.00			1,212,914.00	9,095.00
3400											
<i>LOCAL SOURCES</i>											
District Local Capital Improvement Tax											
3413	27,041,817.00							27,041,817.00			
County Local Sales Tax											
3418											
School District Local Sales Tax											
3419											
Tax Redemptions											
3421											
Investment Income											
3430	32,158.00							32,158.00			
Gifts, Grants and Bequests											
3440											
Miscellaneous Local Sources											
3490	1,100,000.00										
Impact Fees											
3496											
Refunds of Prior Year's Expenditures											
3497											
Total Local Sources	28,173,975.00										
3400											
TOTAL ESTIMATED REVENUES	29,822,103.00				316,196.00		110,013.00			2,221,919.00	
OTHER FINANCING SOURCES											
Issuance of Bonds											
3710											
Loans											
3720											
Sale of Capital Assets											
3730											
Loss Reserves											
3740											
Proceeds of Lease-Purchase Agreements											
3750											
Proceeds from Special Facility Construction Account											
3770											
Transfers to											
From General Fund											
3610											
From Debt Service Funds											
3620											
From Special Revenue Funds											
3640											
Interfund (Capital Projects Only)											
3650											
From Permanent Funds											
3660											
From Internal Service Funds											
3670											
From Enterprise Funds											
3690											
Total Transfers In											
3600											
TOTAL OTHER FINANCING SOURCES											
2800	13,022,316.21				44,855.97		154,857.66	9,823,388.57		3,299,484.01	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES	42,844,419.21				361,081.97		264,570.66	36,597,363.57		5,621,403.01	

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2019

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Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
APPROPRIATIONS											
<i>Appropriations: (Function 7400/9200)</i>											
610 Libraries (New Libraries)											
620 Audiovisual Materials											
630 Buildings and Fixed Equipment	4,843,179.81							158,504.33		4,184,635.48	
640 Furniture, Fixtures and Equipment	1,113,931.25							1,096,535.96		17,395.29	
650 Motor Vehicles (Including Buses)	1,100,318.62							1,100,318.62			
660 Land											
670 Improvements Other Than Buildings	2,225,054.21				19,020.35		10,127.14	2,111,020.72		84,886.10	
680 Remodeling and Renovations	17,683,356.32				342,061.72		254,443.32	16,984,968.94		121,882.14	
690 Computer Software											
710 Redemption of Principal											
720 Interest											
730 Dues and Fees											
750 TOTAL APPROPRIATIONS	26,465,790.21				361,081.97		264,570.66	21,431,648.57		4,408,489.01	
OTHER FINANCING USES:											
<i>Transfers Out: (Function 9700)</i>											
910 To General Fund											
920 To Debt Service Funds	5,012,914.00							3,800,000.00		1,212,914.00	
940 To Special Revenue Funds	11,365,715.00							11,365,715.00			
950 To Special Revenue Funds (Direct Only)											
960 To Permanent Funds											
970 To Internal Service Funds											
990 To Interprise Funds											
9700 Total Transfers Out	16,378,629.00										
TOTAL OTHER FINANCING USES	16,378,629.00										
2710 Nonspendable Fund Balance, June 30, 2019											
2720 Restricted Fund Balance, June 30, 2019											
2730 Committed Fund Balance, June 30, 2019											
2740 Assigned Fund Balance, June 30, 2019											
2750 Unassigned Fund Balance, June 30, 2019											
TOTAL ENDING FUND BALANCES											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES	42,844,419.21				361,081.97		264,570.66	36,597,363.57		5,621,403.01	

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2019**

SECTION VIII. PERMANENT FUNDS - FUND 000

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ESTIMATED REVENUES	Account Number
Federal Direct	3100
Federal Through State and Local	3200
State Sources	3300
Local Sources	3400
TOTAL ESTIMATED REVENUES	
OTHER FINANCING SOURCES:	
Sale of Capital Assets	3730
Loss Recoveries	3740
<i>Transfers In:</i>	
From General Fund	3610
From Debt Service Funds	3620
From Capital Projects Funds	3630
From Special Revenue Funds	3640
From Internal Service Funds	3670
From Enterprise Funds	3690
Total Transfers In	3600
TOTAL OTHER FINANCING SOURCES	
Fund Balance, July 1, 2018	2800
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE	

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DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2019

SECTION VIII. PERMANENT FUNDS - FUND 000 (Continued)

Account Number	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
APPROPRIATIONS								
Instruction	5000	100	200	300	400	500	600	700
Student Support Services	6100							
Instructional Media Services	6200							
Instruction and Curriculum Development Services	6300							
Instructional Staff Training Services	6400							
Instruction-Related Technology	6500							
Board	7100							
General Administration	7200							
School Administration	7300							
Facilities Acquisition and Construction	7400							
Fiscal Services	7500							
Central Services	7700							
Student Transportation Services	7800							
Operation of Plant	7900							
Maintenance of Plant	8100							
Administrative Technology Services	8200							
Community Services	9100							
Debt Service	9200							
Other Capital Outlay	9300							
TOTAL APPROPRIATIONS								
OTHER FINANCING USES:								
<i>Transfers Out: (Function 9700)</i>								
To General Fund	910							
To Debt Service Funds	920							
To Capital Projects Funds	930							
To Special Revenue Funds	940							
To Internal Service Funds	970							
To Enterprise Funds	990							
Total Transfers Out	9700							
TOTAL OTHER FINANCING USES								
Nonspendable Fund Balance, June 30, 2019	2710							
Restricted Fund Balance, June 30, 2019	2720							
Committed Fund Balance, June 30, 2019	2730							
Assigned Fund Balance, June 30, 2019	2740							
Unassigned Fund Balance, June 30, 2019	2750							
TOTAL ENDING FUND BALANCE	2700							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE								

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2019

SECTION IX. ENTERPRISE FUNDS											Page 16
Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs			
ESTIMATED REVENUES											
<i>OPERATING REVENUES:</i>											
Charges for Services	3481	985,355.00					985,355.00				
Charges for Sites	3482										
Premium Revenue	3484										
Other Operating Revenues	3489										
Total Operating Revenues		985,355.00					985,355.00				
<i>NONOPERATING REVENUES:</i>											
Investment Income	3430	5,000.00									
Gifts, Grants and Bequests	3440										
Other Miscellaneous Local Sources	3495										
Loss Recoveries	3740										
Gain on Disposition of Assets	3780										
Total Nonoperating Revenues		5,000.00					5,000.00				
<i>Transfers In:</i>											
From General Fund	3610										
From Debt Service Funds	3620										
From Capital Projects Funds	3630										
From Special Revenue Funds	3640										
Interfund (Enterprise Funds Only)	3650										
From Permanent Funds	3660										
From Internal Service Funds	3670										
Total Transfers In	3600										
Net Position, July 1, 2018	2880	604,569.31					604,569.31				
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		1,594,924.31					1,594,924.31				
ESTIMATED EXPENSES											
<i>OPERATING EXPENSES: (Function 9900)</i>											
Salaries	100	713,101.43					713,101.43				
Employee Benefits	200	145,960.26					145,960.26				
Purchased Services	300	63,336.00					63,336.00				
Energy Services	400										
Materials and Supplies	500	50,764.00					50,764.00				
Capital Outlay	600	12,200.00					12,200.00				
Other (including Depreciation)	700	500.00					500.00				
Total Operating Expenses		985,861.69					985,861.69				
<i>NONOPERATING EXPENSES: (Function 9900)</i>											
Interest	720										
Loss on Disposition of Assets	810										
Total Nonoperating Expenses											
<i>Transfers Out: (Function 9700)</i>											
To General Fund	910										
To Debt Service Funds	920										
To Capital Projects Funds	930										
To Special Revenue Funds	940										
Interfund Transfers (Enterprise Funds Only)	950										
To Permanent Funds	960										
To Internal Service Funds	970										
Total Transfers Out	9700										
Net Position, June 30, 2019	2780	609,062.62					609,062.62				
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		1,594,924.31					1,594,924.31				

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2019

SECTION X. INTERNAL SERVICE FUNDS

	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
ESTIMATED REVENUES									
<i>OPERATING REVENUES:</i>									
	3481								
Charges for Services	3482								
Premium Revenue	3484	21,305,000.00	21,305,000.00						
Other Operating Revenues	3489	1,415,000.00	1,415,000.00						
Total Operating Revenues		22,720,000.00	22,720,000.00						
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2018	2880	4,013,762.27	4,013,762.27						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		26,733,762.27	26,733,762.27						
ESTIMATED EXPENSES									
<i>OPERATING EXPENSES: (Function 9000)</i>									
Salaries	100	159,750.00	159,750.00						
Employee Benefits	200	2,916,250.00	2,916,250.00						
Purchased Services	300	1,300,750.00	1,300,750.00						
Energy Services	400	5,000.00	5,000.00						
Materials and Supplies	500	35,000.00	35,000.00						
Capital Outlay	600	8,000.00	8,000.00						
Other (including Depreciation)	700	17,343,053.00	17,343,053.00						
Total Operating Expenses		21,767,803.00	21,767,803.00						
<i>NONOPERATING EXPENSES: (Function 9000)</i>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2019	2780	4,965,959.27	4,965,959.27						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		26,733,762.27	26,733,762.27						

DEFINITIONS

DEFINITIONS

Ad Valorem Taxes

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

Allocation Formulas

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

Appropriations

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

Base Student Allocation (BSA)

The value of 1 FTE (student) in the state FEFP formula. The value in 2017-2018 of a base student is \$ 4,203.95

Beginning Balance

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

Capital Outlay Tax

An assessment of property tax authorized by State Statute for the sole purpose of school capital outlay needs. Maximum allowed for 2017-2018 is 1.50 mills.

Categorical

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

Discretionary Tax

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

Encumbrance

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

Ending Balance

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

Expenditures

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

FEFP Formula

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

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

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

DCD = District Cost Differential. Cost of Living Index

FTE Student

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

Function

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

Fund

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

Fund Balance

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

Gross FEFP

The amount generated from the FEFP formula and specific add on formulas decided by the Legislature. 2017-2018 Gross FEFP includes Additional State Allocations and Funding Adjustments. Add-ons in the Gross FEFP are not considered categoricals and may be spent at the discretion of the Board.

Growth Unit

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

Inventory Reserve

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

Just Value

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

Lapse Factor

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

Membership

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

Mill

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

Object

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

Program Category

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

Required Local Effort

Florida Statutes require a local effort equal to 4.305 mills in ad valorem taxes.

Required Local Effort = 96% x assessed value of non-exempt properties x .004305

FEFP amount = FTE dollars - required local effort.

Reserve

A specific designation of Fund Balance to identify future obligations.

Revenue

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

Weighted FTE Program

Categories of students are weighted for funding. Weighted FTE represent the number of FTE students in a program category multiplied by the cost factor for that category. The State of Florida has established 10 categories for funding. Each category has a cost factor ranging from 1 to 5.526.

Workforce Development

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

TRIM CALENDAR

**INDIAN RIVER COUNTY SCHOOL BOARD
TRUTH IN MILLAGE
RECOMMENDED TIMETABLE FOR
BOARD WORKSHOPS & PUBLIC HEARINGS
FY 2018/2019**

**Note: TRIM timetable is based on the Property Appraiser certification of the tax roll on July 1, 2018
If the Property Appraiser certifies the tax roll after July 1st 2018 this timeline may need to be revised.

<u>DATE</u>	<u>TIME</u>	<u>FORMAT</u>	<u>ACTIVITY</u>
April 24, 2018 (Tuesday)	1:00 PM	WORKSHOP #1	Update on the 2018/19 Legislative Conference Report & Proposed FEFP Funding & 2018/19 Divisional Budget Review <ul style="list-style-type: none"> - Planning & Operations - Finance & Employee Services
May 22, 2018 (Tuesday)	1:00PM	WORKSHOP #2	Board Workshop on 2018/19 Divisional Budget Review <ul style="list-style-type: none"> - Curriculum & Instruction - Exceptional Student Education - Superintendent, School Board, Public Information Office
June 12, 2018 (Tuesday)	1:00 PM	WORKSHOP #3	Board Workshop on 2018/19 Divisional Budget Review <ul style="list-style-type: none"> - Technology & Assessment - Human Resources - Summary of Schools Zero Based Budgets
June 26, 2018 July 24, 2018 (Tuesday)	6:00 PM	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 1, 2018 (Sunday)			Property Appraiser certifies Tax Roll no later than July 1 (Form DR-420S Certification of Taxable Value)
July 19, 2018 (Thursday)			Florida Department of Education computes required local effort (RLE) millage and certifies rate to each school district no later than July 19
July 22, 2018 (Sunday) July 28th, 2018 (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 24, 2018 July 31, 2018 (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 25, 2018 August 1, 2018 (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 11, 2018 (Tuesday) September 6, 2018 (Thursday)	5:01 PM	PUBLIC HEARING	Special School Board meeting to approve the 2017-18 Annual Financial Report (AFR), approve to transmit the Program Cost Report, and to approve the Final Budget amendments of FY 2017-18 <ul style="list-style-type: none"> This meeting must precede the Final Budget Hearing
September 11, 2018 (Tuesday)			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, 2018 (Tuesday)			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 11, 2018 (Thursday)			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

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

RESOLUTION NUMBER 2019-06

INDIAN RIVER COUNTY SCHOOL BOARD

A RESOLUTION OF THE INDIAN RIVER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2018-2019.

WHEREAS, the School Board of INDIAN RIVER County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2018 to June 30, 2019; and

WHEREAS, the INDIAN RIVER County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2018-2019.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the INDIAN RIVER County School Board adopted the final millage rates and the budget in the amount of \$289,955,545 for fiscal year 2018-2019.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of INDIAN RIVER County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of INDIAN RIVER County as a final budget for the categories indicated for the fiscal year July 1, 2018 to June 30, 2019.

Board Chair

September 6, 2018

Date

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