

**2013-14**

**ADOPTED TENTATIVE BUDGET  
ALL FUNDS**

**SCHOOL BOARD OF BREVARD COUNTY, FLORIDA**

**September 5, 2013**

# **SCHOOL BOARD OF BREVARD COUNTY**

Educational Services Facility  
2700 Judge Fran Jamieson Way  
Viera, FL 32940-6601

## **SUPERINTENDENT**

Dr. Brian T. Binggeli

## **SCHOOL BOARD MEMBERS**

Dr. Barbara A. Murray, Chairman

Amy Kneessy, Vice Chairman

Dr. Michael Krupp

Karen Henderson

Andy Ziegler

## TABLE OF CONTENTS

TENTATIVE BUDGET	2		55
BUDGET SUMMARY	3		56
SIX YEAR HISTORICAL DATA – ALL FUNDS			57
Revenue with Fund Balance	4		
Revenue without Fund Balance	5		58
Revenue with and without Fund Balance (graph)	7		59
HIGHLIGHTS	8		60
PERSONNEL STATISTICS	10		61
			63
OPERATING BUDGET			
Revenue	12		65
FEFP and Ad Valorem	14		66
Expenditures by Object	15		67
Expenditures by Function	21		69
Expenditures by Cost Center	24		70
			72
			73
MEMBERSHIP	28		
STUDENT MEMBERSHIP ANALYSIS	30		
UNWEIGHTED FTE	36		75
WEIGHTED FTE	38		76
			77
SPECIAL REVENUE BUDGET			
Revenue	41		
Expenditures by Object	42		
Expenditures by Function	44		
American Recovery & Reinvestment Act Revenue	47		
American Recovery & Reinvestment Act	48		
Expenditures by Object	49		
American Recovery & Reinvestment Act	51		
Expenditures by Function			
Food Service Revenue	52		
Food Service Expenditures by Object	53		
DEBT SERVICE BUDGET			
Revenue			55
Expenditures by Object			57
CAPITAL PROJECTS BUDGET			
Revenue			58
Expenditures by Project			59
Budget by Major Funding Source			60
Analysis of Ending Fund Balance			61
			63
INTERNAL SERVICE FUND BUDGETS			
Internal Service Fund Revenue			65
Internal Service Fund Expenditures			66
Medical Insurance Revenue			67
Medical Insurance Expenditures			69
Casualty Funds Revenue			70
Casualty Funds Expenditures			72
			73
ENTERPRISE FUND BUDGET			
Enterprise Fund Revenue			75
Enterprise Fund Expenditures			76
			77
APPENDIX			
Terminology			80

**ADOPTED TENTATIVE BUDGET  
2012-13 versus 2013-14**

FUND	2012-13 AMENDED BUDGET	2013-14 TENTATIVE BUDGET	DIFFERENCE	
			DOLLARS	%
OPERATING	536,384,809	542,252,108	5,867,298	1.09
SPECIAL REVENUE	85,280,755	104,284,388	19,003,633	22.28
DEBT SERVICE	199,506,193	42,481,971	-157,024,222	-78.71
CAPITAL OUTLAY	93,394,096	88,463,322	-4,930,774	-5.28
ENTERPRISE	<u>8,407,530</u>	<u>8,355,276</u>	<u>-52,254</u>	<u>-0.62</u>
SUB TOTAL	922,973,383	785,837,065	-137,136,318	-14.86
LESS TRANSFERS	<u>46,151,401</u>	<u>36,837,919</u>	<u>-9,313,482</u>	<u>-20.18</u>
<b>TOTAL</b>	<b>876,821,982</b>	<b>748,999,146</b>	<b>-127,822,836</b>	<b>-14.58</b>
INTERNAL SERVICE	87,999,508	88,535,792	536,284	0.61

	ACTUAL 2012-13 MILLAGE	PROPOSED 2013-14 MILLAGE	DIFFERENCE	
			DOLLARS	%
OPERATING				
STATE REQUIRED *	5.598	5.358	-0.240	-4.29
LOCAL LEVY	0.748	0.748	0.000	0.00
BOARD APPROVED ADDITIONAL 0.25 MILL	0.250	0.000	-0.250	-100.00
CAPITAL OUTLAY	<u>1.500</u>	<u>1.500</u>	<u>0.000</u>	<u>0.00</u>
<b>TOTAL</b>	<b>8.096</b>	<b>7.606</b>	<b>-0.490</b>	<b>-6.05</b>

\* Includes prior period millage adjustment

**SCHOOL BOARD OF BREVARD COUNTY  
BUDGET SUMMARY  
2013-14**

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL	INTERNAL SERVICE
<b>REVENUES</b>							
Federal Sources	2,584,386	80,165,624	0	0	0	82,750,010	0
State Sources	320,670,557	402,073	2,316,667	510,000	0	323,899,297	0
Local Sources	174,638,854	10,878,110	115,000	46,523,351	5,850,000	238,005,315	66,791,396
<b>TOTAL REVENUES</b>	497,893,797	91,445,807	2,431,667	47,033,351	5,850,000	644,654,622	66,791,396
Transfers In	1,299,035	0	35,338,884	200,000	0	36,837,919	0
Nonrevenue Sources	0	0	0	0	0	0	0
Fund Balance - July 1, 2013	43,059,275	12,838,581	4,711,420	41,229,971	2,505,276	104,344,523	21,744,396
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	542,252,108	104,284,388	42,481,971	88,463,322	8,355,276	785,837,065	88,535,792
<b>EXPENDITURES</b>							
Instruction	279,512,374	28,879,238	0	0	0	308,391,612	0
Pupil Personnel Services	16,139,740	5,765,827	0	0	0	21,905,567	0
Instructional Media Services	6,621,080	17,811	0	0	0	6,638,891	0
Instructional & Curriculum Development	10,018,716	14,253,543	0	0	0	24,272,259	0
Instructional Staff Training	1,145,583	4,548,544	0	0	0	5,694,127	0
Instructional Technology	7,410,749	1,146,135	0	0	0	8,556,884	0
Board of Education	1,123,064	5,000	0	0	0	1,128,064	0
General Administration	1,913,146	2,349,328	0	0	0	4,262,474	0
School Administration	33,328,263	24,442	0	0	0	33,352,705	0
Facilities Acquisition & Construction	556,124	323,198	0	35,374,860	0	36,254,182	0
Fiscal Services	2,492,331	66,705	0	0	0	2,559,036	0
Food Services	0	32,453,101	0	0	0	32,453,101	0
Central Services	5,700,609	164,255	0	0	0	5,864,864	71,545,447
Pupil Transportation Services	18,151,893	571,710	0	0	0	18,723,603	0
Operation of Plant	43,362,782	583,148	0	0	0	43,945,930	0
Maintenance of Plant	10,088,286	5,715	0	0	0	10,094,001	0
Administrative Technology Services	3,777,497	87,425	0	0	0	3,864,922	0
Community Services	65,861	1,706,977	0	0	4,488,966	6,261,804	0
Debt Service	0	0	37,664,451	0	0	37,664,451	0
Project Reserves	0	158,192	0	0	0	158,192	0
<b>TOTAL EXPENDITURES</b>	441,408,098	93,112,294	37,664,451	35,374,860	4,488,966	612,048,669	71,545,447
Transfers Out	0	200,000	0	35,338,884	1,299,035	36,837,919	0
Reserved Fund Balance	100,844,010	2,495,004	4,817,520	8,163,836	0	116,320,370	16,990,345
Unreserved Fund Balance	0	8,477,090	0	9,585,742	2,567,275	20,630,107	0
<b>TOTAL EXPENDITURES, TRANSFERS &amp; BALANCES</b>	542,252,108	104,284,388	42,481,971	88,463,322	8,355,276	785,837,065	88,535,792

**SCHOOL BOARD OF BREVARD COUNTY  
SIX-YEAR HISTORY - REVENUE WITH FUND BALANCE - ALL FUNDS**

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL	INTERNAL SERVICE
<b>2008-09</b>							
REVENUES	509,050,000	65,837,000	2,381,000	83,172,000	7,120,000	667,560,000	63,297,000
Other Financing Sources (Uses)	5,943,000	0	38,391,000	-35,608,000	0	8,726,000	-1,300,000
<b>TOTAL REVENUES</b>	<b>514,993,000</b>	<b>65,837,000</b>	<b>40,772,000</b>	<b>47,564,000</b>	<b>7,120,000</b>	<b>676,286,000</b>	<b>61,997,000</b>
FUND BALANCE	49,414,000	5,891,000	4,106,000	191,737,000	1,174,000	252,322,000	22,505,000
<b>TOTAL REVENUES AND FUND BALANCE</b>	<b>564,407,000</b>	<b>71,728,000</b>	<b>44,878,000</b>	<b>239,301,000</b>	<b>8,294,000</b>	<b>928,608,000</b>	<b>84,502,000</b>
<b>2009-10</b>							
REVENUES	484,077,000	105,982,000	2,669,000	65,994,000	6,490,000	665,212,000	63,240,000
Other Financing Sources (Uses)	378,000	0	38,150,000	-42,016,000	2,354,000	-1,134,000	1,300,000
<b>TOTAL REVENUES</b>	<b>484,455,000</b>	<b>105,982,000</b>	<b>40,819,000</b>	<b>23,978,000</b>	<b>8,844,000</b>	<b>664,078,000</b>	<b>64,540,000</b>
FUND BALANCE	42,379,000	6,317,000	4,570,000	76,973,000	961,000	131,200,000	15,106,000
<b>TOTAL REVENUES AND FUND BALANCE</b>	<b>526,834,000</b>	<b>112,299,000</b>	<b>45,389,000</b>	<b>100,951,000</b>	<b>9,805,000</b>	<b>795,278,000</b>	<b>79,646,000</b>
<b>2010-11</b>							
REVENUES	483,442,000	122,029,000	2,511,000	55,851,000	6,213,000	670,046,000	63,685,000
Other Financing Sources (Uses)	3,150,000	0	40,053,000	-44,189,000	-1,300,000	-2,286,000	2,700,000
<b>TOTAL REVENUES</b>	<b>486,592,000</b>	<b>122,029,000</b>	<b>42,564,000</b>	<b>11,662,000</b>	<b>4,913,000</b>	<b>667,760,000</b>	<b>66,385,000</b>
FUND BALANCE	57,154,000	7,401,000	4,513,000	52,062,000	3,315,000	124,445,000	10,606,000
<b>TOTAL REVENUES AND FUND BALANCE</b>	<b>543,746,000</b>	<b>129,430,000</b>	<b>47,077,000</b>	<b>63,724,000</b>	<b>8,228,000</b>	<b>792,205,000</b>	<b>76,991,000</b>
<b>2011-12</b>							
REVENUES	465,310,000	73,208,000	2,497,000	41,054,000	5,727,000	587,796,000	65,219,000
Other Financing Sources (Uses)	-4,300,000	-746,000	36,825,000	-32,444,000	-1,299,000	-1,964,000	2,900,000
<b>TOTAL REVENUES</b>	<b>461,010,000</b>	<b>72,462,000</b>	<b>39,322,000</b>	<b>8,610,000</b>	<b>4,428,000</b>	<b>585,832,000</b>	<b>68,019,000</b>
FUND BALANCE	79,496,000	9,593,000	6,219,000	46,310,000	2,997,000	144,615,000	10,448,000
<b>TOTAL REVENUES AND FUND BALANCE</b>	<b>540,506,000</b>	<b>82,055,000</b>	<b>45,541,000</b>	<b>54,920,000</b>	<b>7,425,000</b>	<b>730,447,000</b>	<b>78,467,000</b>
<b>2012-13</b>							
REVENUES	475,213,329	73,723,469	2,652,942	40,690,205	5,804,346	598,084,291	72,837,281
Other Financing Sources (Uses)	1,321,429	0	192,224,242	1,998,982	0	195,544,653	0
<b>TOTAL REVENUES</b>	<b>476,534,758</b>	<b>73,723,469</b>	<b>194,877,184</b>	<b>42,689,187</b>	<b>5,804,346</b>	<b>793,628,944</b>	<b>72,837,281</b>
FUND BALANCE	59,850,051	11,557,286	4,629,009	50,704,909	2,603,184	129,344,439	15,162,227
<b>TOTAL REVENUES AND FUND BALANCE</b>	<b>536,384,809</b>	<b>85,280,755</b>	<b>199,506,193</b>	<b>93,394,096</b>	<b>8,407,530</b>	<b>922,973,383</b>	<b>87,999,508</b>
<b>2013-14</b>							
REVENUES	497,993,797	91,445,807	2,431,667	47,033,351	5,850,000	644,554,622	66,791,396
Other Financing Sources (Uses)	1,299,035	0	35,358,884	200,000	0	36,837,919	0
<b>TOTAL REVENUES</b>	<b>499,192,832</b>	<b>91,445,807</b>	<b>37,770,551</b>	<b>47,233,351</b>	<b>5,850,000</b>	<b>681,492,541</b>	<b>66,791,396</b>
FUND BALANCE	43,059,275	12,838,581	4,711,420	41,229,971	2,505,276	104,344,523	21,744,396
<b>TOTAL REVENUES AND FUND BALANCE</b>	<b>542,252,108</b>	<b>104,284,388</b>	<b>42,481,971</b>	<b>88,463,322</b>	<b>8,355,276</b>	<b>785,837,065</b>	<b>88,535,792</b>

**SCHOOL BOARD OF BREVARD COUNTY  
SIX-YEAR HISTORY - REVENUE WITHOUT FUND BALANCE - ALL FUNDS**

<b>2008-09</b>									
REVENUES	509,050,000	65,837,000	2,381,000	83,172,000	7,120,000	667,560,000			63,297,000
Other Financing Sources (Uses)	5,943,000	0	38,391,000	-35,608,000	0	8,726,000			-1,300,000
<b>TOTAL REVENUES</b>	<b>514,993,000</b>	<b>65,837,000</b>	<b>40,772,000</b>	<b>47,564,000</b>	<b>7,120,000</b>	<b>676,286,000</b>			<b>61,997,000</b>
<b>2009-10</b>									
REVENUES	484,077,000	105,982,000	2,669,000	65,994,000	6,490,000	665,212,000			63,240,000
Other Financing Sources (Uses)	378,000	0	38,150,000	-42,016,000	2,354,000	-1,134,000			1,300,000
<b>TOTAL REVENUES</b>	<b>484,455,000</b>	<b>105,982,000</b>	<b>40,819,000</b>	<b>23,978,000</b>	<b>8,844,000</b>	<b>664,078,000</b>			<b>64,540,000</b>
<b>2010-11</b>									
REVENUES	483,442,000	122,029,000	2,511,000	55,851,000	6,213,000	670,046,000			63,685,000
Other Financing Sources (Uses)	3,150,000	0	40,053,000	-44,189,000	-1,300,000	-2,286,000			2,700,000
<b>TOTAL REVENUES</b>	<b>486,592,000</b>	<b>122,029,000</b>	<b>42,564,000</b>	<b>11,662,000</b>	<b>4,913,000</b>	<b>667,760,000</b>			<b>66,385,000</b>
<b>2011-12</b>									
REVENUES	465,310,000	73,208,000	2,497,000	41,054,000	5,727,000	587,796,000			65,219,000
Other Financing Sources (Uses)	-4,300,000	-746,000	36,825,000	-32,444,000	-1,299,000	-1,964,000			2,800,000
<b>TOTAL REVENUES</b>	<b>461,010,000</b>	<b>72,462,000</b>	<b>39,322,000</b>	<b>8,610,000</b>	<b>4,428,000</b>	<b>585,832,000</b>			<b>68,019,000</b>
<b>2012-13</b>									
REVENUES	475,213,329	73,723,469	2,652,942	40,690,205	5,804,346	598,084,291			72,837,281
Other Financing Sources (Uses)	1,321,429	0	192,224,242	1,998,982	0	195,544,653			0
<b>TOTAL REVENUES</b>	<b>476,534,758</b>	<b>73,723,469</b>	<b>194,877,184</b>	<b>42,689,187</b>	<b>5,804,346</b>	<b>793,628,944</b>			<b>72,837,281</b>
<b>2013-14</b>									
REVENUES	497,893,797	91,445,807	2,431,667	47,033,351	5,850,000	644,654,622			66,791,396
Other Financing Sources (Uses)	1,299,035	0	35,338,884	200,000	0	36,837,919			0
<b>TOTAL REVENUES</b>	<b>499,192,832</b>	<b>91,445,807</b>	<b>37,770,551</b>	<b>47,233,351</b>	<b>5,850,000</b>	<b>681,492,541</b>			<b>66,791,396</b>

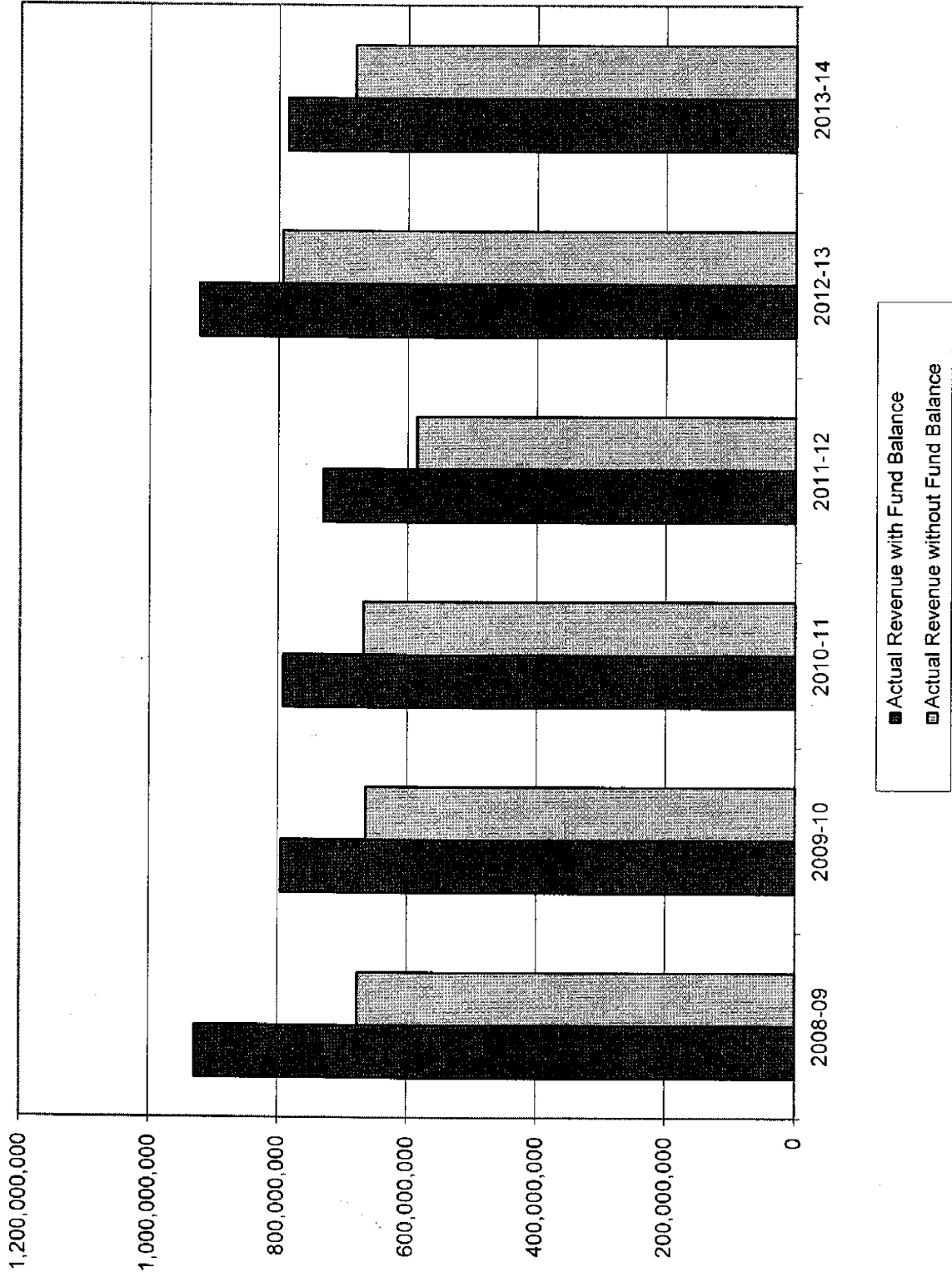
**SCHOOL BOARD OF BREVARD COUNTY  
SIX-YEAR HISTORY - FUND BALANCE ONLY - ALL FUNDS**

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL	INTERNAL SERVICE
<b>2008-09</b>							
Fund Balance - July 1, 2008	49,414,000	5,891,000	4,106,000	191,737,000	1,174,000	252,322,000	22,505,000
<b>2009-10</b>							
Fund Balance - July 1, 2009	42,379,000	6,317,000	4,570,000	76,973,000	961,000	131,200,000	15,106,000
<b>2010-11</b>							
Fund Balance - July 1, 2010	57,154,000	7,401,000	4,513,000	52,062,000	3,315,000	124,445,000	10,606,000
<b>2011-12</b>							
Fund Balance - July 1, 2011	79,496,000	9,593,000	6,219,000	46,310,000	2,997,000	144,615,000	10,448,000
<b>2012-13</b>							
Fund Balance - July 1, 2012	59,850,051	11,557,286	4,629,009	50,704,909	2,603,184	129,344,439	15,162,227
<b>2013-14</b>							
Fund Balance - July 1, 2013	43,059,275	12,838,581	4,711,420	41,229,971	2,505,276	104,344,523	21,744,396

THIS PAGE INTENTIONALLY LEFT BLANK



**Six-Year History - Actual Total Revenue  
With And Without Fund Balance**



## 2013-14 HIGHLIGHTS

	ESTIMATED 2012-13	PROJECTED 2013-14	DIFFERENCE	
			NUMBER	PERCENT
<b>TAX INFORMATION:</b>				
REQUIRED LOCAL EFFORT MILLAGE (OPERATING) *	5.598	5.358	-0.240	-4.29
DISCRETIONARY MILLAGE (OPERATING)	0.748	0.748	0.000	0.00
BOARD APPROVED ADDITIONAL 0.25 MILL(OPERATING)	0.250	0.000	-0.250	-100.00
CAPITAL OUTLAY MILLAGE (CAPITAL)	<u>1.500</u>	<u>1.500</u>	<u>0.000</u>	<u>0.00</u>
TOTAL MILLAGE	8.096	7.606	-0.490	-6.05
TAX ROLL (NON-EXEMPT)	\$27,502,891,297	\$28,725,623,018	\$1,222,731,721	4.45
VALUE OF 1.000 MILL	\$26,402,776	\$27,576,598	\$1,173,822	4.45
<b>STUDENT DATA, including charter schools:</b>				
MEMBERSHIP	72,526	72,743	217	0.30
UNWEIGHTED FTE (FTE)	70,511.82	69,590.48	-921.34	-1.31
WEIGHTED FTE (WFTE)	77,148.91	76,295.12	-853.79	-1.11
<b>OPERATING FUND ONLY:</b>				
REVENUE/TRANSFERS	\$476,534,758	\$499,192,832	\$22,658,074	4.75
BEGINNING BALANCES	<u>\$59,850,051</u>	<u>\$43,059,275</u>	<u>-\$16,790,776</u>	<u>-28.05</u>
TOTAL AVAILABLE FUNDS	\$536,384,809	\$542,252,108	\$5,867,299	1.09
AVAILABLE FUNDS PER UNWEIGHTED FTE	\$7,607.02	\$7,792.04	\$185.02	2.43
AVAILABLE FUNDS PER WEIGHTED FTE	\$6,952.59	\$7,107.30	\$154.71	2.23
<b>ADDITIONAL INFORMATION:</b>				
BASE STUDENT ALLOCATION (BSA)	\$3,582.98	\$3,752.30	\$169.32	4.73
DISTRICT COST DIFFERENTIAL (DCD)	1,0059	1,0088	0.0029	0.29
STATE CATEGORICAL FUNDS	\$132,505,429	\$145,867,715	\$13,362,286	10.08
CATEGORICALS AS % OF STATE DOLLARS	45.60%	45.49%		

\* Includes prior period millage adjustment

# 2013-14 HIGHLIGHTS

## CHANGES IN PERSONNEL

	ACTUAL 2012-13	PROJECTED 2013-14	DIFFERENCE	
			UNITS	PERCENT
<b>SCHOOLS</b>				
CLASSROOM TEACHERS	5,033.97	4,719.63	-314.34	-6.24
OTHER TEACHERS	300.98	282.99	-17.99	-5.98
INSTRUCTIONAL SUPPORT	36.00	36.80	0.80	2.22
ADMINISTRATIVE	227.00	221.80	-5.20	-2.29
ADULT COORDINATORS	1.00	1.00	0.00	0.00
SUPPORT SERVICES	3,274.03	3,120.54	-153.49	-4.69
TOTAL FOR SCHOOLS	8,872.98	8,382.76	-490.22	-5.52
<b>DEPARTMENTS</b>				
ADMINISTRATIVE	40.00	39.00	-1.00	-2.50
SUPPORT SERVICES	341.54	345.79	4.25	1.24
TOTAL FOR DEPARTMENTS (does not include board members)	381.54	384.79	3.25	0.85
DISTRICT TOTAL:	9,254.52	8,767.55	-486.97	-5.26

NOTE: A lapse factor of -1.2% is used in budgeting most salaries and fringe benefits in the Operating Fund.  
 This represents a savings of approximately \$4.17 million, which has been utilized in budgeting for other line items.

# PERSONNEL STATISTICS

Unit Comparison of Schools and Departments (All Funds)

SCHOOLS	ACTUAL Alloc Units 2012-2013	PROJECTED Alloc Units 2013-2014	Difference	Percent of Total
<b>INSTRUCTIONAL - CLASSROOM</b>				
Staffing Specialist	4,830.18	4,521.34	-308.84	51.57%
Resource Teachers	39.50	40.50	1.00	0.46%
Adult Ed Resource Teachers	88.25	86.75	-1.50	0.99%
Adult Ed Teachers	13.80	13.30	-0.50	0.15%
	62.24	57.74	-4.50	0.66%
<b>SUB-TOTAL</b>	<b>5,033.97</b>	<b>4,719.63</b>	<b>-314.34</b>	<b>53.83%</b>
<b>INSTRUCTIONAL - OTHER TEACHERS</b>				
Guidance	211.86	200.87	-10.99	2.29%
Media Specialists	89.12	82.12	-7.00	0.94%
<b>SUB-TOTAL</b>	<b>300.98</b>	<b>282.99</b>	<b>-17.99</b>	<b>3.23%</b>
<b>INSTRUCTIONAL SUPPORT</b>				
Psychologists	32.00	33.00	1.00	0.38%
Child Find Specialists	4.00	3.80	-0.20	0.04%
<b>SUB-TOTAL</b>	<b>36.00</b>	<b>36.80</b>	<b>0.80</b>	<b>0.42%</b>
<b>ADMINISTRATIVE</b>				
Principals	85.00	83.00	-2.00	0.95%
Assistant Principals/12 month	53.00	52.80	-0.20	0.60%
Assistant Principal/Dean-10 month	32.00	29.00	-3.00	0.33%
Assistant Principals Elem/10 month	57.00	57.00	0.00	0.65%
<b>SUB-TOTAL</b>	<b>227.00</b>	<b>221.80</b>	<b>-5.20</b>	<b>2.53%</b>
<b>EXECUTIVE/ADMIN/PROFESSIONAL</b>				
Adult Ed Coordinators	1.00	1.00	0.00	0.01%

<b>SUPPORT SERVICES</b>						
Paraprofessionals	898.14	896.80	-1.34	10.23%		
Bus Drivers/Attendants	408.00	327.08	-80.92	3.73%		
Spec ESE Transportation-EAP	1.00	1.00	0.00	0.01%		
Theatre Mgr-EAP	6.00	6.00	0.00	0.07%		
Behavior Analyst-EAP	14.00	14.00	0.00	0.16%		
District Child Care Coord-EAP	1.00	1.00	0.00	0.01%		
Technology-EAP	67.00	65.00	-2.00	0.74%		
Cafeteria	456.21	440.05	-16.16	5.02%		
Custodial	597.82	571.85	-25.97	6.52%		
Class Crafts and Services	221.00	219.00	-2.00	2.50%		
Clerical	408.65	391.34	-17.31	4.46%		
Child Care Coord/Asst	195.21	187.42	-7.79	2.14%		
<b>SUB-TOTAL</b>	<b>3,274.03</b>	<b>3,120.54</b>	<b>-153.49</b>	<b>35.59%</b>		
<b>SCHOOLS TOTAL</b>	<b>8,872.98</b>	<b>8,382.76</b>	<b>-490.22</b>	<b>95.61%</b>		
<b>NON-SCHOOLS (DEPARTMENTS)</b>	<b>ACTUAL Alloc Units 2012-2013</b>	<b>PROJECTED Alloc Units 2013-2014</b>	<b>Difference</b>	<b>Percent of Total</b>		
<b>ADMINISTRATIVE</b>						
Superintendent	1.00	1.00	0.00	0.01%		
Assistant Superintendents	6.00	6.00	0.00	0.07%		
Area Superintendents	3.00	3.00	0.00	0.03%		
Directors/Managers/Coordinators	30.00	29.00	-1.00	0.33%		
<b>SUB-TOTAL</b>	<b>40.00</b>	<b>39.00</b>	<b>-1.00</b>	<b>0.44%</b>		
<b>SUPPORT SERVICES</b>						
Executive/Administrative/Professional	161.00	163.00	2.00	1.86%		
Cafeteria	4.00	4.00	0.00	0.05%		
Clerical	151.50	153.75	2.25	1.75%		
Classified Crafts and Services	25.04	25.04	0.00	0.29%		
<b>SUB-TOTAL</b>	<b>341.54</b>	<b>345.79</b>	<b>4.25</b>	<b>3.94%</b>		
<b>NON-SCHOOL TOTAL</b>	<b>381.54 *</b>	<b>384.79 *</b>	<b>3.25</b>	<b>4.39%</b>		
<b>DISTRICT TOTALS</b>	<b>9,254.52</b>	<b>8,767.55</b>	<b>-486.97</b>	<b>100.00%</b>		

Source: Personnel Position Control Data  
\*Department totals do not include Board Members

**OPERATING FUND  
PROJECTED REVENUE**

REVENUE	2012-13		2012-13		2013-14		2012-13 AMENDED VS. 2013-14 TENTATIVE	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
<b>FEDERAL SOURCES</b>								
3121 IMPACT AID	885,336	0.16	694,794	0.13	694,794	0.13	0	0.00
3202 MEDICAID REIMBURSEMENT	1,699,050	0.31	2,219,326	0.41	1,899,592	0.35	-329,734	-14.86
TOTAL FEDERAL	2,584,386	0.47	2,914,119	0.54	2,584,386	0.48	-329,733	-11.32
<b>STATE SOURCES</b>								
3310 F.E.F.P.	134,319,685	24.52	121,824,354	22.71	141,230,574	26.05	19,406,220	15.93
3310 SAFE SCHOOLS	1,653,539	0.30	1,645,524	0.31	1,700,867	0.31	55,343	3.36
3310 SUPPLEMENTAL ACADEMIC INSTRUCTION	18,732,295	3.42	18,732,295	3.49	18,677,119	3.44	-55,176	-0.29
3310 ESE GUARANTEED ALLOCATION	26,737,035	4.88	26,737,035	4.98	26,768,095	4.94	31,060	0.12
3310 READING ALLOCATION	3,381,513	0.62	3,327,965	0.62	3,303,145	0.61	-24,820	-0.75
3310 DJJ SUPPLEMENTAL ALLOCATION	156,607	0.03	124,445	0.02	110,734	0.02	-13,711	-11.02
3310 DECLINING ENROLLMENT ALLOCATION	0	0.00	501,106	0.09	204,768	0.04	-296,338	-59.14
3310 DISCRETIONARY MILLAGE COMPRESSION	6,825,224	1.25	6,403,883	1.19	6,176,155	1.14	-227,728	-3.56
3310 CRITICAL OPERATING NEEDS ASSISTANCE *	2,280,805	0.42	2,140,034	0.40	0	0.00	-2,140,034	-100.00
3310 TEACHER CLASSROOM SUPPLY ASSISTANCE *	857,478	0.16	857,478	0.16	1,186,817	0.22	329,339	38.41
3310 INSTRUCTIONAL MATERIALS *	5,700,268	1.04	5,469,791	1.02	5,695,671	1.05	225,880	4.13
3310 STUDENT TRANSPORTATION *	10,959,357	2.00	10,852,681	2.02	11,003,110	2.03	150,429	1.39
3310 VIRTUAL EDUCATION CONTRIBUTION	103,241	0.02	164,786	0.03	124,742	0.02	-40,044	-24.30
3310 TEACHER SALARY INCREASE ALLOCATION	0	0.00	0	0.00	12,608,111	2.33	12,608,111	0.00
3315 WORKFORCE DEVELOPMENT	3,255,150	0.59	3,255,150	0.61	3,255,150	0.60	0	0.00
3317 PERFORMANCE BASED INCENTIVES	56,131	0.01	56,131	0.01	0	0.00	-56,131	-100.00
3318 ADULTS WITH DISABILITIES	302,802	0.06	303,664	0.06	302,802	0.06	-862	-0.28
3323 C.O. & D.S.	41,770	0.01	40,481	0.01	40,481	0.01	0	0.00
3341 RACING COMMISSION	223,250	0.04	223,250	0.04	223,250	0.04	0	0.00
3343 STATE LICENSE TAX	200,000	0.04	231,004	0.04	200,000	0.04	-31,004	-13.42
3344 LOTTERY ENHANCEMENT	0	0.00	0	0.00	0	0.00	0	0.00
3355 CLASS SIZE REDUCTION	80,733,797	14.74	79,714,290	14.86	79,068,139	14.58	-646,151	-0.81
3361 SCHOOL RECOGNITION	4,987,099	0.91	4,725,579	0.88	4,725,579	0.87	0	0.00
3371 VOLUNTARY PREKINDERGARTEN	2,092,000	0.38	2,326,309	0.43	2,300,000	0.42	-26,309	-1.13
3372 PREKINDERGARTEN	0	0.00	43,494	0.01	240,000	0.04	196,506	451.80
3397 CHARTER SCHOOL CAPITAL OUTLAY	800,692	0.15	865,862	0.16	1,525,248	0.28	659,386	76.15
3399 MISCELLANEOUS STATE	0	0.00	-495	0.00	0	0.00	495	-100.00
TOTAL STATE	304,399,738	55.58	290,566,095	54.17	320,670,557	59.14	30,104,462	10.36

**OPERATING FUND  
PROJECTED REVENUE**

REVENUE	2012-13		2012-13 AMENDED		2013-14		2012-13 AMENDED VS.	
	ADOPTED REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	2013-14 AMOUNT	%
<b>LOCAL SOURCES</b>								
341X AD VALOREM	167,103,167	30.51	168,152,499	31.35	168,134,518	31.01	-17,981	-0.01
341X PRIOR PERIOD ADJUSTED MILLAGE	448,847	0.08	448,847	0.08	248,189	0.05	-200,658	-44.71
341X CRITICAL OPERATING NEEDS	6,600,694	1.21	6,600,694	1.23	0	0.00	-6,600,694	-100.00
342A TUITION	0	0.00	176,666	0.03	0	0.00	-176,666	-100.00
3425 RENT	187,000	0.03	299,400	0.06	298,474	0.06	-926	-0.31
343X INCOME/INVESTMENTS	278,893	0.05	190,255	0.04	278,893	0.05	88,638	46.59
346X ADULT STUDENT FEES	96,000	0.02	233,627	0.04	96,000	0.02	-137,627	-58.91
347X OTHER STUDENT FEES	12,000	0.00	117,148	0.02	12,000	0.00	-105,148	-89.76
3494 FEDERAL-INDIRECT	2,033,008	0.37	1,488,419	0.28	2,327,904	0.43	839,485	56.40
3499 FOOD SERVICE-INDIRECT	600,999	0.11	540,978	0.10	646,839	0.12	105,861	19.57
3494 FEDERAL ARRA-INDIRECT	1,100,000	0.20	0	0.00	1,100,000	0.20	1,100,000	0.00
349X ADDITIONAL AD VALOREM	1,114,037	0.20	3,484,581	0.65	1,496,037	0.28	-1,988,544	-57.07
349X MISCELLANEOUS LOCAL								
<b>TOTAL LOCAL</b>	<b>179,573,745</b>	<b>32.79</b>	<b>181,733,115</b>	<b>33.88</b>	<b>174,638,854</b>	<b>32.21</b>	<b>-7,094,261</b>	<b>-3.90</b>
<b>OTHER FINANCING SOURCES</b>								
3630 TRANSFERS FROM CAPITAL PROJECTS	0	0.00	0	0.00	0	0.00	0	0.00
3690 TRANSFER FROM ENTERPRISE FUND	1,299,035	0.24	1,299,035	0.24	1,299,035	0.00	0	0.00
3741 INSURANCE LOSS RECOVERY	0	0.00	22,298	0.00	0	0.00	-22,298	0.00
3742 OTHER LOSS RECOVERY	0	0.00	96	0.00	0	0.00	-96	0.00
<b>TOTAL OTHER</b>	<b>1,299,035</b>	<b>0.24</b>	<b>1,321,429</b>	<b>0.25</b>	<b>1,299,035</b>	<b>0.24</b>	<b>-22,394</b>	<b>-1.69</b>
<b>TOTAL REVENUE</b>	<b>487,856,904</b>	<b>89.07</b>	<b>476,534,758</b>	<b>88.84</b>	<b>499,192,832</b>	<b>92.06</b>	<b>22,658,074</b>	<b>4.75</b>
FUND BALANCE JULY 1: RESERVED UNRESERVED	59,850,051 0	10.93 0.00	59,850,051 0	11.16 0.00	43,059,275 0	7.94 0.00	-16,790,776 0	-28.05 0.00
<b>GRAND TOTAL</b>	<b>547,706,955</b>	<b>100.00</b>	<b>536,384,809</b>	<b>100.00</b>	<b>542,252,108</b>	<b>100.00</b>	<b>5,867,298</b>	<b>1.09</b>

Beginning in 2009-10 these revenues were reclassified from State Categorical Programs to become a part of the State FEFF.

**FLORIDA EDUCATION FINANCE PROGRAM ALLOCATIONS**

	ESTIMATED 2012-13	PROJECTED 2013-14	DIFFERENCE	% CHANGE
FTE	70,511.82	69,590.48	-921.34	-1.31
WEIGHTED FTE	77,148.91	76,295.12	-853.79	-1.11
BASE STUDENT ALLOCATION	\$3,582.98	\$3,752.30	\$169.32	4.73
WFTE X BSA (BASE FEFP FUNDING WITHOUT DCD)	\$276,423,002	\$286,282,179	\$9,859,177	3.57
DISTRICT COST DIFFERENTIAL	1,0059	1,0088	0,0029	0.29
WFTE X BSA X DCD (BASE FEFP FUNDING)	\$278,053,898	\$288,801,462	\$10,747,564	3.87
SAFE SCHOOLS	\$1,645,524	\$1,700,867	\$55,343	3.36
ESE GUARANTEED ALLOCATION	\$26,737,095	\$26,768,095	\$31,060	0.12
SUPPLEMENTAL ACADEMIC INSTRUCTION	\$18,732,295	\$18,677,119	-\$55,176	-0.29
DECLINING ENROLLMENT SUPPLEMENT	\$501,106	\$204,768	-\$296,338	-59.14
DJJ SUPPLEMENT ALLOCATION	\$124,445	\$110,734	-\$13,711	-11.02
DISCRETIONARY MILLAGE COMPRESSION (0.748 mill)	\$6,403,883	\$6,176,155	-\$227,728	-3.56
DISCRETIONARY MILLAGE COMPRESSION (0.250 mill)	\$2,140,034	\$2,140,034	-\$2,140,034	-100.00
READING ALLOCATION	\$3,327,965	\$3,303,145	-\$24,820	-0.75
TEACHERS CLASSROOM SUPPLY ASSISTANCE	\$857,478	\$329,339	-\$528,139	-61.58
INSTRUCTIONAL MATERIALS	\$5,469,781	\$5,695,671	\$225,880	4.13
STUDENT TRANSPORTATION	\$10,852,881	\$11,003,110	\$150,429	1.39
VIRTUAL EDUCATION CONTRIBUTION	\$164,786	\$124,742	-\$40,044	-24.30
TEACHER SALARY ALLOCATION	\$0	\$12,608,111	\$12,608,111	0.00
GROSS STATE AND LOCAL FEFP	\$355,010,921	\$376,360,796	\$21,349,875	6.01
REQUIRED LOCAL EFFORT/FEEES	-\$147,353,891	-\$147,507,223	-\$153,332	0.10
PRIOR YEAR ADJUSTMENT	\$286,622	\$0	-\$286,622	-100.00
PRORATION TO FUNDS AVAILABLE	-\$1,323,569	-\$63,665	\$1,259,904	-95.19
GROSS STATE FEFP (EXCLUDING STABILIZATION)	\$206,620,083	\$228,789,908	\$22,169,825	10.73
CLASS SIZE REDUCTION ALLOCATION	\$79,462,417	\$79,068,139	-\$394,278	-0.50
DISTRICT LOTTERY & SCHOOL RECOGNITION ALLOCATION	\$4,725,579	\$4,725,579	\$0	0.00
INSTRUCTIONAL MATERIALS SCHOLARSHIP DEDUCTIONS	-\$94,642	\$0	\$94,642	-100.00
PRIOR YEAR ADJUSTMENTS FOR SCHOLARSHIP DEDUCTIONS	-\$104,300	\$0	\$104,300	-100.00
MCKAY SCHOLARSHIPS	-\$7,639,764	\$0	\$7,639,764	-100.00
NET STATE DOLLARS	\$282,969,373	\$312,583,628	\$29,614,253	10.47

\* MCKAY ESTIMATED AT \$7,838,706 FOR 2013-14

**ASSESSMENT AND AD VALOREM TAX REVENUE  
OPERATING FUND ONLY**

	ESTIMATED 2012-13	PROJECTED 2013-14	DIFFERENCE	% CHANGE
PROPERTY VALUE	\$27,502,891,297	\$28,725,623,018	\$1,222,731,721	4.45
96% OF VALUE	\$26,402,775,645	\$27,576,598,097	\$1,173,822,452	4.45
REQUIRED LOCAL EFFORT	\$147,353,891	\$147,507,223	\$153,332	0.10
LOCAL TAX DOLLARS - DISCRETIONARY	\$19,749,276	\$20,627,295	\$878,019	4.45
LOCAL TAX DOLLARS - CRITICAL NEEDS (OPERATING)	\$6,600,694	\$0	-\$6,600,694	-100.00
TOTAL LOCAL TAXES	\$173,703,861	\$168,134,518	-\$5,569,343	-3.21
VALUE OF 1 MILL	\$26,402,776	\$27,576,598	\$1,173,822	4.45

2012-13 FIGURES TAKEN FROM DOE FOURTH CALCULATION, DATED 4/19/13

2013-14 FIGURES TAKEN FROM DOE SECOND CALCULATION, DATED 7/16/13



**OPERATING FUND  
EXPENDITURES BY OBJECT**

OBJECT	2012-13		2012-13		2012-13		2012-13		2013-14		2012-13 AMENDED VS. 2013-14 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%		
111 ADMINISTRATOR - BASE PAY	19,407,664	3.54	19,592,540	3.65	19,549,657	3.64	18,730,393	3.45	-819,264	-4.19		
112 ADMINISTRATOR - EXTRA DUTY PAY	15,000	0.00	88,259	0.02	30,144	0.01	15,000	0.00	-15,144	-50.24		
113 ADMINISTRATOR - SUPPLEMENTS	13,200	0.00	57,600	0.01	13,410	0.00	14,400	0.00	990	7.38		
114 ADMINISTRATOR - TERMINAL PAY	465,000	0.08	911,521	0.17	895,495	0.16	1,015,569	0.19	150,074	17.34		
115 ADMINISTRATOR - SICK LEAVE BUY BACK	0	0.00	145,248	0.03	145,248	0.03	0	0.00	-145,248	-100.00		
116 ADMINISTRATOR - BONUS	0	0.00	325,560	0.06	325,560	0.06	0	0.00	-325,560	-100.00		
121 TEACHER - BASE PAY	197,527,202	36.06	195,232,353	36.40	195,506,631	36.45	185,320,560	34.18	-10,186,071	-5.21		
122 TEACHER - EXTRA DUTY PAY	3,252,256	0.59	1,295,273	0.24	2,369,222	0.44	1,985,600	0.37	-383,622	-16.19		
123 TEACHER - SUPPLEMENT	5,254,422	0.96	4,641,100	0.87	5,190,219	0.95	3,451,418	0.64	-1,738,801	-33.50		
124 TEACHER - TERMINAL PAY	1,300,000	0.24	1,498,757	0.28	1,348,434	0.25	1,490,790	0.52	1,490,790	110.56		
125 TEACHER - SICK LEAVE BUY BACK	0	0.00	1,279,019	0.24	1,279,019	0.24	0	0.00	-1,279,019	-100.00		
126 TEACHER - BONUS	0	0.00	4,925,936	0.92	4,709,317	0.88	0	0.00	-4,709,317	-100.00		
128 TEACHER - SHORT TERM CONTRACT	72,112	0.01	781,388	0.15	0	0.00	36,540	0.01	36,540	0.00		
131 OTHER CERTIFIED - BASE PAY	20,887,073	3.81	21,255,673	3.96	21,344,242	3.98	19,884,125	3.67	-1,460,117	-6.84		
132 OTHER CERTIFIED - EXTRA DUTY	0	0.00	534,351	0.10	620,315	0.12	572,000	0.11	-48,315	-7.79		
133 OTHER CERTIFIED - SUPPLEMENTS	593,710	0.11	375,987	0.07	454,053	0.08	434,784	0.08	-19,269	-4.24		
134 OTHER CERTIFIED - TERMINAL PAY	0	0.00	449,779	0.08	449,779	0.08	0	0.00	-449,779	-100.00		
136 OTHER CERTIFIED - BONUS	0	0.00	461,219	0.09	453,219	0.08	0	0.00	-453,219	-100.00		
141 SUBSTITUTE - BASE PAY	3,036,464	0.55	3,702,525	0.69	3,786,923	0.71	3,001,143	0.55	-785,780	-20.75		
142 SUBSTITUTE - NON INSTRUCTIONAL	352,679	0.06	34,234	0.01	333,566	0.07	350,286	0.06	-3,280	-0.93		
151 AIDE - BASE PAY	9,756,813	1.78	8,825,568	1.65	8,974,143	1.67	9,593,890	1.77	619,747	6.91		
152 AIDE - OVERTIME/ADDITIONAL TIME	0	0.00	222,427	0.04	7,698	0.00	0	0.00	-7,698	-100.00		
154 AIDE - TERMINAL PAY	0	0.00	26,788	0.00	26,788	0.00	0	0.00	-26,788	-100.00		
155 AIDE - SICK LEAVE BUY BACK	0	0.00	42,277	0.01	42,277	0.01	0	0.00	-42,277	-100.00		
156 AIDE - BONUS	0	0.00	357,520	0.07	354,607	0.07	0	0.00	-354,607	-100.00		
161 OTHER SUPPORT - BASE PAY	38,830,836	7.09	41,013,027	7.65	41,555,166	7.75	39,243,802	7.24	-2,311,364	-5.56		
162 OTHER SUPPORT - ADJOINT	805,953	0.15	785,489	0.15	949,570	0.18	672,528	0.12	-277,042	-29.18		
163 OTHER SUPPORT - SUPPLEMENTS	1,200	0.00	83	0.00	1,283	0.00	1,200	0.00	-83	-6.43		
164 OTHER SUPPORT - TERMINAL PAY	600,000	0.11	464,087	0.09	434,566	0.08	1,310,411	0.24	875,845	201.54		
165 OTHER SUPPORT - SICK LEAVE BUY BACK	0	0.00	156,470	0.03	155,029	0.03	80,013	0.01	-75,016	-48.39		
166 OTHER SUPPORT - BONUS	0	0.00	1,167,173	0.22	1,156,673	0.22	0	0.00	-1,166,673	-100.00		
168 OTHER SUPPORT - TEMPORARY	5,205	0.00	155,105	0.03	33,940	0.01	0	0.00	-33,940	-100.00		
171 BOARD & ATTORNEY - BASE PAY	180,000	0.03	180,000	0.03	180,000	0.03	182,008	0.03	2,008	1.12		
181 EAP - BASE PAY	10,803,490	1.97	10,563,232	1.97	10,817,482	2.02	10,841,937	2.00	24,455	0.23		
183 EAP - SUPPLEMENTS	0	0.00	16,603	0.00	103	0.00	0	0.00	-103	-100.00		
184 EAP - TERMINAL PAY	125,000	0.02	191,763	0.04	181,318	0.03	273,003	0.05	91,685	50.57		
185 EAP - SICK LEAVE BUY BACK	0	0.00	48,504	0.01	48,504	0.01	0	0.00	-48,504	-100.00		
186 EAP - BONUS	0	0.00	204,800	0.04	204,300	0.04	0	0.00	-204,300	-100.00		
191 TEMPORARY - BASE PAY	37,688	0.01	15,449	0.00	44,280	0.01	10,000	0.00	-34,280	-77.42		
1XX SALARIES TOTAL	313,322,967	57.21	322,291,202	60.09	324,140,219	60.43	299,859,894	55.30	-24,280,385	-7.49		
210 RETIREMENT	15,981,690	2.92	15,872,249	2.96	16,046,719	2.99	22,147,423	4.08	6,100,705	38.02		
220 FICA	23,495,180	4.29	22,900,177	4.27	23,034,403	4.29	21,074,969	3.89	-1,959,435	-8.51		
231 LIFE INSURANCE	500,334	0.09	629,654	0.12	519,743	0.10	471,502	0.09	-48,241	-9.28		
232 HOSPITALIZATION	39,055,503	7.13	38,274,907	7.14	38,531,625	7.18	36,940,374	6.81	-1,591,251	-4.13		
241 WORK. COMP. - GENERAL	1,534,302	0.28	1,655,636	0.31	1,579,449	0.29	1,451,110	0.27	-128,339	-8.13		
242 WORK. COMP. - BUS DRIVER	436,655	0.08	442,322	0.08	437,030	0.08	370,952	0.07	-66,078	-15.12		
243 WORK. COMP. - MAINTENANCE	519,203	0.09	745,395	0.14	682,741	0.13	627,524	0.12	-55,217	-8.09		

OPERATING FUND  
EXPENDITURES BY OBJECT

OBJECT	2012-13		2012-13		2012-13		2012-13		2013-14		2012-13 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2013-14 AMOUNT	2013-14 TENTATIVE %
244 WORK. COMP. - CAFETERIA	7,466	0.00	9,814	0.00	10,968	0.00	11,140	0.00	11,140	0.00	172	1.57
250 UNEMPLOYMENT	275,000	0.05	446,184	0.08	446,184	0.08	275,000	0.05	275,000	0.05	-171,184	-36.37
2XX FRINGE TOTAL	81,807,333	14.94	80,976,337	15.10	81,288,862	15.15	83,369,994	15.37	83,369,994	15.37	2,081,132	2.56
TOTAL SALARIES AND FRINGES	395,130,300	0.72	403,267,539	75.16	405,429,080	0.76	383,229,828	0.71	383,229,828	0.71	-22,199,253	-5.48
311 LEGAL SERVICES	282,903	0.05	428,918	0.08	439,740	0.08	282,903	0.05	282,903	0.05	-156,837	-35.67
312 PROFESSIONAL/TECHNICAL	11,829,785	2.16	29,072,655	5.42	29,543,303	5.42	11,440,298	2.11	11,440,298	2.11	-18,103,005	-61.28
314 MEDICAL TESTS	61,725	0.01	101,661	0.02	110,391	0.02	58,725	0.01	58,725	0.01	-51,666	-46.80
315 REIMBURSE TUITION AND BOOKS	100,000	0.02	56,849	0.01	263,046	0.05	100,000	0.02	100,000	0.02	-163,046	-61.98
321 TRANSPORTATION INSURANCE	266,824	0.05	266,824	0.05	266,824	0.05	266,824	0.05	266,824	0.05	0	0.00
322 PROPERTY INSURANCE	5,042,591	0.92	4,837,138	0.90	5,042,591	0.94	4,837,139	0.89	4,837,139	0.89	-221,452	-4.39
323 LIABILITY INSURANCE	652,367	0.12	654,857	0.12	655,054	0.12	813,693	0.15	813,693	0.15	158,629	24.22
324 FIDELITY BOND INSURANCE	10,176	0.00	10,176	0.00	10,176	0.00	9,909	0.00	9,909	0.00	-267	-2.62
325 FLEET INSURANCE	51,483	0.01	51,483	0.01	51,483	0.01	51,483	0.01	51,483	0.01	0	0.00
326 DRIVERS ED INSURANCE	8,959	0.00	8,959	0.00	8,959	0.00	8,959	0.00	8,959	0.00	0	0.00
331 TRAVEL - IN-COUNTY	200,363	0.04	174,298	0.03	251,810	0.05	196,349	0.04	196,349	0.04	-55,461	-22.02
332 TRAVEL - OUT-OF-COUNTY	411,641	0.08	272,347	0.05	430,588	0.08	317,736	0.06	317,736	0.06	-112,852	-26.21
333 TRAVEL - OUT-OF-STATE	18,250	0.00	91,768	0.02	96,964	0.02	21,050	0.00	21,050	0.00	-75,914	-78.29
351 REPAIR - INSTRUCTIONAL	13,529	0.00	39,150	0.01	61,740	0.01	12,929	0.00	12,929	0.00	-48,811	-79.06
352 REPAIR - NON-INSTRUCTIONAL	75,862	0.01	83,274	0.02	97,920	0.02	79,892	0.01	79,892	0.01	-18,028	-18.41
353 MAINFRAME MAINTENANCE	103,300	0.02	91,114	0.02	95,680	0.02	126,300	0.02	126,300	0.02	30,620	32.00
354 SPECIALIZED SERVICES	1,342,544	0.25	1,445,197	0.27	1,754,281	0.33	1,342,544	0.25	1,342,544	0.25	-411,737	-23.47
355 REPAIR - GENERAL MAINTENANCE	0	0.00	15,518	0.00	16,712	0.00	0	0.00	0	0.00	-16,712	-100.00
356 MAINT AND WARRANTY AGREEMENTS	270,530	0.05	146,110	0.03	441,264	0.08	271,130	0.05	271,130	0.05	-170,134	-38.56
357 MAINTENANCE FEES - HARDWARE	0	0.00	2,440	0.00	950	0.00	0	0.00	0	0.00	-950	-100.00
360 RENTALS	666,595	0.12	453,456	0.08	498,971	0.09	256,150	0.05	256,150	0.05	-48,77	-48.77
361 SOFTWARE RENTAL	175,602	0.03	62,319	0.01	126,050	0.02	175,602	0.03	175,602	0.03	49,552	39.31
363 HARDWARE LEASE	97,200	0.02	55,960	0.01	65,311	0.01	97,200	0.02	97,200	0.02	31,889	48.83
364 MAINTENANCE FEES - SOFTWARE	110,819	0.02	395,526	0.07	469,897	0.09	110,559	0.02	110,559	0.02	-359,338	-76.47
365 SUBSCRIPTION FEES - SOFTWARE	660,031	0.12	822,987	0.15	996,725	0.19	772,231	0.14	772,231	0.14	-224,494	-22.52
371 TELEPHONE BASE	346,774	0.06	318,961	0.06	363,241	0.07	341,000	0.06	341,000	0.06	-22,241	-6.12
372 TELEPHONE LONG DISTANCE	48,928	0.01	26,622	0.00	65,212	0.01	47,806	0.01	47,806	0.01	-17,406	-26.59
373 POSTAGE	206,638	0.04	149,040	0.03	242,524	0.05	177,668	0.03	177,668	0.03	-64,836	-26.73
374 TELEPHONE EQUIPMENT	143,100	0.03	120,768	0.02	186,505	0.03	123,100	0.02	123,100	0.02	-63,405	-34.00
375 TELEPHONE MAINTENANCE	149,010	0.03	176,435	0.03	152,044	0.03	114,171	0.02	114,171	0.02	-37,873	-24.91
376 PDA DATA USAGE	8,630	0.00	25,741	0.00	14,552	0.00	5,720	0.00	5,720	0.00	-8,832	-60.69
377 PDA VOICE/CELL	73,150	0.01	128,508	0.02	75,025	0.01	79,779	0.01	79,779	0.01	4,754	6.34
378 DATA COMMUNICATIONS SERVICES	979,205	0.18	994,141	0.19	1,032,475	0.19	874,865	0.16	874,865	0.16	-157,590	-15.26
384 WATER	983,320	0.18	810,514	0.15	984,111	0.18	982,330	0.18	982,330	0.18	-1,781	-0.18
385 REFUSE	783,261	0.14	610,884	0.11	784,993	0.15	780,292	0.14	780,292	0.14	-4,701	-0.60
386 RECYCLING	178,458	0.03	136,720	0.03	178,458	0.03	161,489	0.03	161,489	0.03	-16,969	-9.51
387 SEWER	1,068,823	0.20	907,861	0.17	1,068,823	0.20	1,123,961	0.21	1,123,961	0.21	54,758	5.12
388 LANDFILL	345,006	0.06	320,038	0.06	345,006	0.06	339,437	0.06	339,437	0.06	-5,569	-1.61
391 PRINTING	1,342,857	0.25	1,576,332	0.29	1,945,436	0.36	1,538,967	0.28	1,538,967	0.28	-406,469	-20.89
393 DRY CLEANING	0	0.00	1,777	0.00	5,649	0.00	0	0.00	0	0.00	-5,649	-100.00

OPERATING FUND  
EXPENDITURES BY OBJECT

OBJECT	2012-13		2012-13		2012-13		2012-13		2013-14		2012-13 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%	2013-14 TENTATIVE	%
394 LINEN SERVICE	43,500	0.01	31,941	0.01	49,371	0.01	28,500	0.01	-20,871	-42.27	-20,871	-42.27
395 PEST CONTROL	0	0.00	0	0.00	255	0.00	0	0.00	-255	-100.00	0	-100.00
397 ISOLATED TRANSPORTATION	9,900	0.00	2,672	0.00	2,672	0.00	9,900	0.00	7,228	270.45	7,228	270.45
399 PRINTING CHARGE-BACK	600,000	-0.11	457,855	-0.09	600,000	-0.11	600,000	-0.11	0	0.00	0	0.00
3XX PURCHASED SERVICES TOTAL	28,563,628	5.22	45,524,004	8.31	48,693,782	9.08	27,762,240	5.12	-20,931,542	-42.99	-20,931,542	-42.99
410 NATURAL GAS	162,090	0.03	96,702	0.02	162,090	0.03	126,796	0.02	-35,294	-21.77	-35,294	-21.77
420 BOTTLED GAS	149,944	0.03	117,451	0.02	151,372	0.03	177,981	0.03	26,609	17.58	26,609	17.58
430 ELECTRICITY	12,290,950	2.24	10,434,833	1.95	12,395,314	2.31	11,417,000	2.11	-978,314	-7.89	-978,314	-7.89
440 FUEL OIL	21,446	0.00	11,489	0.00	21,446	0.00	38,674	0.01	17,168	80.05	17,168	80.05
450 GASOLINE	946,348	0.17	578,688	0.11	662,849	0.12	946,348	0.17	283,499	42.77	283,499	42.77
460 DIESEL	3,067,565	0.56	2,886,452	0.54	3,321,019	0.62	2,931,748	0.54	-389,271	-11.72	-389,271	-11.72
470 ENERGY RESERVE AT SCHOOLS	0	0.00	0	0.00	1,079,356	0.20	0	0.00	-1,079,356	-100.00	0	-100.00
4XX ENERGY SERVICES TOTAL	16,638,343	3.04	14,127,616	2.63	17,793,445	3.32	15,638,487	2.88	-1,075,602	-6.04	-1,075,602	-6.04
511 SUPPLIES	6,069,311	1.11	7,032,488	1.31	14,330,323	2.67	5,061,354	0.93	-9,268,969	-64.68	-9,268,969	-64.68
515 FINANCIAL PROCESSING SUPPORT	17,820	0.00	6,422	0.00	6,422	0.00	17,820	0.00	11,398	177.49	11,398	177.49
516 INSTRUCTIONAL PROC. SUPPORT	20,898	0.00	5,511	0.00	7,311	0.00	20,898	0.00	13,587	185.84	13,587	185.84
521 NON-STATE ADOPTED TEXTBOOKS	2,857,065	0.52	1,694,305	0.32	2,585,339	0.48	2,977,232	0.55	391,893	15.16	391,893	15.16
522 STATE ADOPTED TEXTBOOKS	2,548,016	0.47	5,094,911	0.95	5,549,239	1.03	2,450,901	0.45	-3,098,338	-55.83	-3,098,338	-55.83
530 PERIODICALS	24,847	0.00	19,584	0.00	30,190	0.01	18,122	0.00	-12,068	-39.95	-12,068	-39.95
544 GREASE/OIL	26,360	0.00	67,406	0.01	72,909	0.01	21,360	0.00	-51,549	-70.70	-51,549	-70.70
550 REPAIR PARTS	552,913	0.10	942,275	0.18	1,027,128	0.19	496,913	0.09	-530,215	-51.62	-530,215	-51.62
560 TIRES/TUBES	175,864	0.03	236,590	0.04	242,226	0.05	156,864	0.03	-83,362	-34.42	-83,362	-34.42
594 UNIFORMS	170,476	0.03	65,092	0.01	101,072	0.02	170,076	0.03	69,004	68.27	69,004	68.27
SXX SUPPLIES/MATERIALS TOTAL	12,483,569	2.28	15,163,583	2.83	23,952,149	4.47	11,393,539	2.10	-12,558,610	-52.43	-12,558,610	-52.43
611 LIBRARY BOOKS - NEW LIBRARY	0	0.00	500	0.00	0	0.00	0	0.00	0	0.00	0	0.00
612 LIBRARY BOOKS - REPLACEMENT	350,357	0.06	312,280	0.06	345,875	0.06	349,024	0.06	3,149	0.91	3,149	0.91
621 AV MATERIALS > \$1,000	21,120	0.00	0	0.00	17,839	0.00	17,570	0.00	-269	-1.51	-269	-1.51
622 AV MATERIALS < 1,000	11,800	0.00	31,768	0.01	41,297	0.01	8,600	0.00	-32,697	-79.18	-32,697	-79.18
634 NEW CONSTRUCTION - PROFESSIONAL FEES	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
641 FURN/FIX/EQUIP > \$1,000	432,266	0.08	228,415	0.04	414,810	0.08	435,056	0.08	20,256	4.88	20,256	4.88
642 FURN/FIX/EQUIP < \$1,000	221,073	0.04	619,303	0.12	909,042	0.17	236,782	0.04	-672,260	-73.95	-672,260	-73.95
643 COMPUTER HARDWARE > \$1,000	79,242	0.01	795,998	0.15	1,077,222	0.20	83,072	0.02	-994,150	-92.29	-994,150	-92.29
644 COMPUTER HARDWARE < \$1,000	454,536	0.08	1,154,308	0.22	1,523,451	0.28	745,913	0.14	-777,538	-51.04	-777,538	-51.04
651 SCHOOL BUSES	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
652 OTHER VEHICLES	226,159	0.04	20,212	0.00	250,316	0.05	226,159	0.04	-24,157	-9.65	-24,157	-9.65
671 SITE IMPROVEMENT - CONTRACTED	0	0.00	2,167	0.00	4,437	0.00	5,000	0.00	563	12.68	563	12.68
672 SITE IMPROVEMENT - IN HOUSE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
681 REMODEL - CONTRACTED	1,000	0.00	30,031	0.01	35,439	0.01	2,500	0.00	-32,939	-92.95	-32,939	-92.95
682 REMODEL - IN-HOUSE	52,692	0.01	17,674	0.01	31,947	0.01	32,192	0.01	245	0.77	245	0.77
684 REMODEL - PROF FEES	0	0.00	8,096	0.00	58,034	0.01	0	0.00	-58,034	-100.00	-58,034	-100.00
686 REMODEL - ADMIN	0	0.00	3,510	0.00	4,285	0.00	0	0.00	-4,285	-100.00	-4,285	-100.00
691 COMPUTER SOFTWARE > \$1,000	134,667	0.02	601,225	0.11	42,615	0.01	136,767	0.03	94,152	220.94	94,152	220.94

OPERATING FUND  
EXPENDITURES BY OBJECT

OBJECT	2012-13		2012-13		2012-13		2012-13		2013-14		2012-13 AMENDED VS. 2013-14 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%		
692 COMPUTER SOFTWARE < \$1,000	23,811	0.00	63,882	0.01	103,816	0.02	24,823	0.00	-78,993	-76.09		
693 LICENSE FEES - SOFTWARE > \$1,000	34,512	0.01	69,185	0.01	692,384	0.13	37,912	0.01	-654,472	-94.52		
694 LICENSE FEES - SOFTWARE < \$1,000	1,850	0.00	1,032,656	0.19	1,084,532	0.20	5,850	0.00	-1,078,882	-99.48		
6XX CAPITAL OUTLAY TOTAL	2,045,085	0.37	5,001,210	0.93	6,637,341	1.24	2,347,030	0.43	-4,290,311	-64.64		
729 TAN INTEREST	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
730 DEBT SERVICE FEES	0	0.00	1,500	0.00	1,500	0.00	0	0.00	-1,500	-100.00		
737 DUES/FEES	1,011,162	0.18	1,604,632	0.30	2,419,511	0.45	610,759	0.11	-1,808,752	-74.76		
738 FINGERPRINT FEES PAID	172,500	0.03	130,310	0.02	240,420	0.04	172,500	0.03	-67,920	-28.25		
738 FISCAL BANK CHARGES	45,000	0.01	58,840	0.01	45,020	0.01	45,000	0.01	-20	-0.04		
740 JUDGMENTS/SETTLEMENTS	40,000	0.01	0	0.00	40,000	0.01	20,500	0.00	-19,500	-48.75		
783 UNINSURED PROPERTY LOSSES	100,000	0.02	0	0.00	70,080	0.01	100,000	0.02	29,920	42.69		
794 FIELD TRIPS	86,593	0.02	503,523	0.09	539,812	0.10	87,315	0.02	-452,497	-83.82		
795 MISCELLANEOUS EXPENSE	900	0.00	500	0.00	700	0.00	900	0.00	200	28.57		
7XX OTHER EXPENDITURES TOTAL	1,456,155	0.27	2,299,305	0.43	3,357,043	0.63	1,036,974	0.19	-2,320,069	-69.11		
972* APPROPRIATED FOR:												
STATE CATEGORICAL PROJECTS												
ADULT DISABLED CATEGORICAL	6,896	0.00	0	0.00	882	0.00	286,792	0.05	285,930	33,186.32		
CHARTER SCHOOLS CAPITAL OUTLAY	800,692	0.15	0	0.00	0	0.00	1,525,248	0.28	1,525,248	0.00		
CLASS SIZE REDUCTION	674,044	0.12	0	0.00	0	0.00	486,802	0.09	486,802	0.00		
DJJ SUPPLEMENTAL	0	0.00	0	0.00	118,786	0.02	84,705	0.02	-34,081	-28.69		
DJJ CARRYFORWARD	125,231	0.02	0	0.00	23,947	0.00	0	0.00	-23,947	-100.00		
FLORIDA FIRST START	0	0.00	0	0.00	22,569	0.00	96,419	0.02	73,850	327.23		
READING ALLOCATION	437,950	0.08	0	0.00	224,763	0.04	76,388	0.01	-148,375	-66.01		
SCHOOL ADVISORY COUNSEL	4,987,099	0.91	0	0.00	21,432	0.00	0	0.00	-21,432	-100.00		
SCHOOL RECOGNITION	857,478	0.16	0	0.00	9,966	0.00	4,725,579	0.87	4,725,579	0.00		
TEACHERS CLASSROOM SUPPLY ASSISTANCE	103,241	0.02	0	0.00	0	0.00	1,186,817	0.22	1,176,851	11,808.70		
TEACHERS SALARY INCREASE	0	0.00	0	0.00	0	0.00	12,608,111	2.33	12,608,111	0.00		
VIRTUAL EDUCATION CONTRIBUTION	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
VOLUNTARY PREK	324,296	0.06	0	0.00	180,186	0.03	11,000	0.00	-169,186	-93.90		
WORKFORCE DEVELOPMENT CATEGORICAL	0	0.00	0	0.00	285,153	0.05	185,675	0.03	-99,478	-34.89		
LOCAL CATEGORICAL PROJECTS												
AICE	0	0.00	0	0.00	0	0.00	669,775	0.12	669,775	0.00		
BUDGET REDUCTION TARGETS	-2,800,000	-0.51	0	0.00	0	0.00	-2,800,000	-0.52	-2,800,000	0.00		
CAPE ACADEMY	0	0.00	0	0.00	0	0.00	172,989	0.03	172,989	0.00		
CHARTER SCHOOLS	14,180,480	2.59	0	0.00	0	0.00	23,993,732	4.42	23,993,732	0.00		
CHARTER SCHOOL STUDENT RESERVE	2,586,456	0.47	0	0.00	0	0.00	0	0.00	0	0.00		
COURSE FEES	144,000	0.03	0	0.00	0	0.00	108,000	0.02	108,000	0.00		
DUAL ENROLLMENT	0	0.00	0	0.00	0	0.00	1,600,000	0.30	1,600,000	0.00		

OPERATING FUND  
EXPENDITURES BY OBJECT

OBJECT	2012-13		2012-13		2012-13		2012-13		2013-14		2012-13 AMENDED VS. 2013-14 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%		
EMPLOYMENT RELATED FEES	153,000	0.03	0	0.00	0	0.00	189,000	0.03	189,000	0.03	0.00	
EMPLOYEE COMPENSATION	0	0.00	0	0.00	0	0.00	2,400,000	0.44	2,400,000	0.44	0.00	
E-RATE	0	0.00	0	0.00	1,216	0.00	0	0.00	-1,216	0.00	0.00	
FTE STUDENT RESERVE	1,469,566	0.27	0	0.00	0	0.00	91,887	0.02	91,887	0.02	0.00	
INTERNATIONAL BACCALAUREATE	0	0.00	0	0.00	0	0.00	445,305	0.08	445,305	0.08	0.00	
MCKAY SCHOLARSHIPS	7,497,986	1.37	0	0.00	0	0.00	7,838,706	1.45	7,838,706	1.45	0.00	
MISCELLANEOUS LOCAL	925,037	0.17	0	0.00	0	0.00	925,037	0.17	925,037	0.17	0.00	
RENT	187,000	0.03	0	0.00	0	0.00	187,000	0.03	187,000	0.03	0.00	
SCHOOL RESERVE	1,000,000	0.18	0	0.00	0	0.00	1,000,000	0.18	1,000,000	0.18	0.00	
SECONDARY SCHOOLS OF NATIONAL PROMINENCE	436,678	0.08	0	0.00	331,808	0.06	0	0.00	-331,808	0.00	-100.00	
SUBSTITUTE INITIATIVE	90,616	0.02	0	0.00	0	0.00	90,616	0.02	90,616	0.02	0.00	
VIRTUAL INSTRUCTIONAL PROGRAM	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	
972* OTHER APPROPRIATIONS TOTAL	34,187,747	6.24	0	0.00	1,220,687	0.23	58,185,582	10.73	56,964,895	10.73	4,666.62	
SCHOOL/DEPARTMENT TOTAL	490,504,829	89.56	485,363,256	90.49	507,083,527	94.54	499,593,679	92.13	-7,489,848	92.13	-1.48	
OTHER FINANCES USES												
930 TRANSFER TO CAPITAL FUND	4,000,000	0.73	742,278	0.14	742,278	0.14	0	0.00	-742,278	0.00	-100.00	
970 TRANSFER TO INTERNAL SERVICE FUND	0	0.00	7,200,000	1.34	7,200,000	1.34	0	0.00	-7,200,000	0.00	0.00	
OTHER FINANCES USES TOTAL	4,000,000	0.73	7,942,278	1.48	7,942,278	1.48	0	0.00	-7,942,278	0.00	-100.00	
RESERVED FUND BALANCE:												
971 ENDING CASH	50,000	0.01	0	0.00	50,000	0.01	50,000	0.01	0	0.00	0.00	
972 INVENTORY	1,089,822	0.20	833,834	0.16	833,834	0.16	833,834	0.16	0	0.00	0.00	
972 LONG-TERM RECEIVABLE (SBA FUND B)	1,235,790	0.23	594,801	0.11	594,801	0.11	594,801	0.11	0	0.00	0.00	
972 SCHOOL BOARD CONTINGENCIES	19,880,369	3.63	19,880,369	3.71	19,880,369	3.71	19,880,369	3.71	0	0.00	0.00	
972 LOSS OF FTE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	
972 EMPLOYEE COMPENSATION	500,000	0.09	0	0.00	0	0.00	500,000	0.09	500,000	0.09	0.00	
972 ADDITIONAL MCKAY SCHOLARSHIPS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	
972 MAINTENANCE CHARGEBACK	500,000	0.09	0	0.00	0	0.00	500,000	0.09	500,000	0.09	0.00	
972 PRIOR PERIOD ADJUSTMENT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	
XXX ENCUMBRANCE/CARRY-FORWARD	19,515,405	3.56	21,750,271	4.05	21,750,271	4.05	20,299,424	3.74	20,299,424	3.74	0.00	
	42,770,386	7.81	43,059,275	8.03	21,359,004	3.98	42,658,428	7.87	21,299,424	7.87	99.72	
972* NON-RECURRING UNRESERVED FUND BALANCE	10,431,741	1.90	0	0.00	0	0.00	0	0.00	0	0.00	0.00	
DISTRICT TOTAL	547,706,955	100.00	536,364,809	100.00	536,364,809	100.00	542,252,108	100.00	5,867,298	100.00	1.09	

\* THESE ARE NOT EXPENDITURE ACCOUNTS BUT REPRESENT FUNDS WHICH MAY BE TRANSFERRED TO APPROPRIATE EXPENDITURE ACCOUNTS DURING THE YEAR.

THIS PAGE INTENTIONALLY LEFT BLANK

OPERATING FUND  
EXPENDITURES BY FUNCTION

FUNCTION	2012-13		2012-13		2012-13		2013-14		2012-13 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2013-14 AMOUNT	%
5100 BASIC K-12	221,892,967	40.51	244,595,101	45.60	252,072,455	46.99	209,597,134	38.65	-42,475,321	-16.85
5200 EXCEPTIONAL EDUCATION	61,819,649	11.29	57,828,865	10.78	58,650,476	10.93	60,043,392	11.07	1,392,916	2.37
5300 VOCATIONAL EDUCATION	6,598,663	1.20	7,764,321	1.45	7,850,246	1.46	6,482,704	1.20	-1,367,543	-17.42
5400 ADULT EDUCATION	1,412,795	0.26	1,318,046	0.25	1,319,878	0.25	1,085,168	0.20	-234,710	-17.78
5500 OTHER INSTRUCTIONAL	2,339,034	0.43	2,322,414	0.43	2,531,368	0.47	2,048,153	0.38	-483,215	-19.08
5900 NON-FEFP	317,323	0.06	778,788	0.15	1,043,443	0.19	255,623	0.05	-787,620	-75.48
INSTRUCTIONAL TOTAL	294,380,451	53.75	314,607,536	58.65	323,467,666	60.31	279,512,374	51.55	-43,955,492	-13.59
6110 ATTENDANCE/SOCIAL WORK	1,092,935	0.20	1,252,640	0.23	1,281,472	0.24	1,208,588	0.22	-72,884	-5.69
6120 GUIDANCE	12,194,788	2.23	12,831,350	2.39	12,989,476	2.42	11,823,073	2.18	-1,176,403	-9.05
6130 HEALTH	2,082,421	0.38	2,502,583	0.47	2,551,339	0.48	2,108,054	0.39	-443,285	-17.37
6140 PSYCHOLOGICAL SERVICES	911,235	0.17	895,287	0.17	916,387	0.17	851,725	0.16	-64,662	-7.06
6150 PARENTAL INVOLVEMENT	55,518	0.01	74,842	0.01	109,811	0.02	148,300	0.03	38,489	35.05
6200 INSTRUCTIONAL MEDIA	7,155,397	1.31	7,246,505	1.35	7,302,777	1.36	6,621,080	1.22	-681,697	-9.33
6300 INSTRUCTIONAL CURR. DEVELOP.	9,740,214	1.78	11,285,931	2.10	11,622,919	2.17	10,018,716	1.85	-1,604,203	-13.80
6400 INSTRUCTIONAL STAFF TRAINING	1,405,761	0.26	1,471,150	0.27	2,477,811	0.46	1,145,583	0.21	-1,332,228	-53.77
6500 INSTRUCTIONAL RELATED TECHNOLOGY	7,318,591	1.34	9,580,124	1.60	9,704,974	1.62	7,410,749	1.37	-1,294,225	-14.87
INSTRUCTIONAL SUPPORT TOTAL	41,956,859	7.66	46,140,410	8.60	47,966,966	8.94	41,335,867	7.62	-6,631,099	-13.82
7100 BOARD OF EDUCATION	1,046,487	0.19	1,317,780	0.25	1,381,575	0.26	1,123,064	0.21	-258,511	-18.71
7200 GENERAL ADMINISTRATION	1,873,194	0.34	1,914,638	0.36	1,978,485	0.37	1,913,146	0.35	-65,339	-3.30
7300 SCHOOL ADMINISTRATION	32,939,115	6.01	34,301,947	6.40	35,167,199	6.56	33,328,263	6.15	-1,838,936	-5.23
7400 FACILITIES/ACQUISITION/CONST.	606,481	0.11	703,310	0.13	848,091	0.16	556,124	0.10	-291,967	-34.43
7500 FISCAL SERVICES	2,365,731	0.43	2,248,402	0.42	3,458,163	0.64	2,417,331	0.45	-1,040,832	-30.10
7600 FOOD SERVICE	0	0.00	359,844	0.07	359,794	0.07	0	0.00	-359,794	-100.00
7710 RESEARCH DEVELOPMENT	374,378	0.07	382,145	0.07	390,679	0.07	390,789	0.07	120	0.03
7720 INFORMATION SERVICES	632,412	0.12	617,369	0.12	831,254	0.15	663,234	0.12	-168,020	-20.21
7730 STAFF SERVICES	2,067,049	0.38	2,194,617	0.41	2,582,974	0.48	2,160,305	0.40	-422,668	-16.36
7731 ADMIN/CLASSIFIED IN-SERVICE	511,962	0.09	470,751	0.09	518,537	0.10	502,184	0.09	-16,353	-3.15
7750 DATA PROCESSING	0	0.00	0	0.00	0	0.00	8,704	0.00	8,704	0.00
7780 WAREHOUSE/PURCHASING	1,826,551	0.33	1,735,427	0.32	1,870,168	0.35	1,975,383	0.36	105,215	5.63
7800 TRANSPORTATION	20,524,352	3.75	19,777,343	3.69	20,722,376	3.86	18,151,893	3.35	-2,570,484	-12.40
7900 UTILITY/CUSTODIAL	44,741,702	8.17	42,410,434	7.91	46,529,912	8.67	42,922,403	7.92	-3,607,508	-7.75
7910 ENVIRONMENTAL SERVICES	428,583	0.08	447,158	0.08	500,211	0.09	440,379	0.08	-59,832	-11.96
8100 MAINTENANCE	4,543,608	0.83	10,615,051	1.98	11,033,645	2.06	8,241,362	1.52	-2,792,284	-25.31
8110 TRANSPORTATION MAINTENANCE	1,552,776	0.28	926,959	0.17	1,220,268	0.23	1,754,472	0.32	534,204	43.78
8120 TECHNOLOGY REPAIR	92,442	0.02	122,567	0.02	166,492	0.03	92,432	0.02	-74,060	-44.48
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,727,969	0.68	3,785,577	0.71	4,376,477	0.82	3,777,497	0.70	-598,981	-13.69
9100 COMMUNITY SERVICES	50,000	0.01	302,892	0.06	415,206	0.08	65,861	0.01	-349,345	-84.14
9200 DEBT SERVICE	0	0.00	1,500	0.00	1,500	0.00	0	0.00	-1,500	-100.00
9400 OVERHEAD	75,000	0.01	0	0.00	75,000	0.01	75,000	0.01	0	0.00
GENERAL SUPPORT TOTAL	119,979,771	21.91	124,635,311	23.24	134,428,008	25.06	120,559,857	22.23	-13,868,151	-10.32

OPERATING FUND  
EXPENDITURES BY FUNCTION

FUNCTION	2012-13		2012-13		2012-13		2013-14		2012-13 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2013-14 TENTATIVE AMOUNT	%
SCHOOL DEPARTMENT TOTAL	456,317,081	83.31	485,383,256	90.49	505,862,840	94.31	441,408,097	81.40	-64,454,743	-12.74
9400* APPROPRIATED FOR:										
STATE CATEGORICAL PROJECTS										
ADULT DISABLED CATEGORICAL	6,886	0.00	0	0.00	862	0.00	286,792	0.05	285,930	33,186.32
CHARTER SCHOOLS CAPITAL OUTLAY	800,692	0.15	0	0.00	0	0.00	1,525,248	0.28	1,525,248	0.00
CLASS SIZE REDUCTION	674,044	0.12	0	0.00	0	0.00	486,802	0.09	486,802	0.00
DJJ SUPPLEMENTAL	0	0.00	0	0.00	118,786	0.02	84,705	0.02	-34,081	-28.69
DJJ CARRYFORWARD	125,231	0.02	0	0.00	23,947	0.00	0	0.00	-23,947	-100.00
FLORIDA FIRST START 2013-14	0	0.00	0	0.00	22,569	0.00	96,419	0.02	73,850	327.23
READING ALLOCATION	437,950	0.08	0	0.00	224,763	0.04	76,388	0.01	-148,375	-66.01
SCHOOL ADVISORY COUNSEL	0	0.00	0	0.00	21,432	0.00	0	0.00	-21,432	-100.00
SCHOOL RECOGNITION	4,987,089	0.91	0	0.00	9,966	0.00	4,725,579	0.87	4,725,579	0.00
TEACHERS CLASSROOM SUPPLY ASSISTANCE	857,478	0.16	0	0.00	0	0.00	1,186,817	0.22	1,176,851	11,808.70
TEACHERS SALARY INCREASE	0	0.00	0	0.00	0	0.00	12,608,111	2.33	12,608,111	0.00
VIRTUAL EDUCATION CONTRIBUTION	103,241	0.02	0	0.00	0	0.00	0	0.00	0	0.00
VOLUNTARY PREK	0	0.00	0	0.00	180,186	0.03	11,000	0.00	-169,186	-93.90
WORKFORCE DEVELOPMENT CATEGORICAL	324,296	0.05	0	0.00	285,153	0.05	185,675	0.03	-99,478	-34.89
LOCAL CATEGORICAL PROJECTS										
AICE	0	0.00	0	0.00	0	0.00	689,775	0.12	689,775	0.00
BUDGET REDUCTION TARGETS	-2,800,000	-0.51	0	0.00	0	0.00	-2,800,000	-0.52	-2,800,000	0.00
CAPE ACADEMY	0	0.00	0	0.00	0	0.00	172,989	0.03	172,989	0.00
CHARTER SCHOOLS	14,180,480	2.59	0	0.00	0	0.00	23,983,732	4.42	23,983,732	0.00
COURSE FEES	2,586,456	0.47	0	0.00	0	0.00	0	0.00	0	0.00
DUAL ENROLLMENT	144,000	0.03	0	0.00	0	0.00	108,000	0.02	108,000	0.00
EMPLOYMENT RELATED FEES	0	0.00	0	0.00	0	0.00	1,600,000	0.30	1,600,000	0.00
EMPLOYEE COMPENSATION	153,000	0.03	0	0.00	0	0.00	189,000	0.03	189,000	0.00
E-RATE	0	0.00	0	0.00	1,216	0.00	0	0.00	-1,216	0.00
FTE STUDENT RESERVE	1,469,566	0.27	0	0.00	0	0.00	91,887	0.02	91,887	0.00
INTERNATIONAL BACCALAUREATE	0	0.00	0	0.00	0	0.00	445,305	0.08	445,305	0.00
MCKAY SCHOLARSHIPS	7,497,986	1.37	0	0.00	0	0.00	7,838,706	1.45	7,838,706	0.00
MISCELLANEOUS LOCAL	925,037	0.17	0	0.00	0	0.00	925,037	0.17	925,037	0.00
RENT	187,000	0.03	0	0.00	0	0.00	187,000	0.03	187,000	0.00
SCHOOL RESERVE	1,000,000	0.18	0	0.00	0	0.00	1,000,000	0.18	1,000,000	0.00
SECONDARY SCHOOLS OF NATIONAL PROMINENCE	436,678	0.08	0	0.00	331,808	0.06	0	0.00	-331,808	-100.00
SUBSTITUTE INITIATIVE	90,616	0.02	0	0.00	0	0.00	90,616	0.02	90,616	0.00
VIRTUAL INSTRUCTIONAL PROGRAM	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
OTHER APPROPRIATIONS TOTAL	34,187,747	6.24	0	0.00	1,220,687	0.23	58,185,582	10.73	56,964,885	4,686.62
OTHER FINANCES USES										
9700 TRANSFER TO CAPITAL FUND	4,000,000	0.73	742,278	0.14	742,278	0.14	0	0.00	-742,278	-100.00
9700 TRANSFER TO INTERNAL SERVICE FUND	0	0.00	7,200,000	1.34	7,200,000	1.34	0	0.00	-7,200,000	0.00
OTHER FINANCES USES TOTAL	4,000,000	0.73	7,942,278	1.46	7,942,278	1.46	0	0.00	-7,942,278	-100.00



OPERATING FUND  
EXPENDITURES BY FUNCTION

FUNCTION	2012-13		2012-13		2012-13		2013-14		2013-14		2013-14	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
RESERVED FUND BALANCE:												
9400 ENDING CASH	50,000	0.01	0	0.00	50,000	0.01	50,000	0.01	50,000	0.01	0	0.00
9400 INVENTORY	1,088,822	0.20	833,834	0.16	833,834	0.16	833,834	0.15	833,834	0.15	0	0.00
9400 LONG-TERM RECEIVABLE	1,235,790	0.34	594,801	0.11	594,801	0.11	594,801	0.11	594,801	0.11	0	0.00
9400 SCHOOL BOARD CONTINGENCIES	19,880,369	3.63	19,880,369	3.71	19,880,369	3.71	19,880,369	3.67	19,880,369	3.67	0	0.00
9400 LOSS OF FTE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9400 EMPLOYEE COMPENSATION	500,000	0.09	0	0.00	0	0.00	500,000	0.09	500,000	0.09	500,000	0.00
9400 ADDITIONAL MCKAY SCHOLARSHIPS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9400 MAINTENANCE CHARGEBACK	500,000	0.09	0	0.00	0	0.00	500,000	0.09	500,000	0.09	0	0.00
9400 PRIOR PERIOD ADJUSTMENT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	19,515,405	3.56	21,750,271	4.05	21,750,271	4.05	20,299,424	3.74	20,299,424	3.74	20,299,424	0.00
	42,770,386	7.81	43,058,275	8.03	21,359,004	3.98	42,658,426	7.87	42,658,426	7.87	21,299,424	99.72
9400* NON-RECURRING UNRESERVED FUND BALANCE	10,431,741	1.90	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
<b>DISTRICT TOTAL</b>	<b>547,706,955</b>	<b>100.00</b>	<b>536,384,809</b>	<b>100.00</b>	<b>536,384,809</b>	<b>100.00</b>	<b>542,252,108</b>	<b>100.00</b>	<b>542,252,108</b>	<b>100.00</b>	<b>5,867,288</b>	<b>1.09</b>

\* THESE ARE NOT EXPENDITURE ACCOUNTS BUT REPRESENT FUNDS WHICH MAY BE TRANSFERRED TO APPROPRIATE EXPENDITURE ACCOUNTS DURING THE YEAR.

**OPERATING FUND  
EXPENDITURES BY COST CENTER**

COST CENTER	2012-13		2012-13		2012-13		2013-14		2012-13 AMENDED VS. 2013-14 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
9000 SCHOOL BOARD	278,698	0.05	266,292	0.05	280,548	0.05	294,504	0.05	13,956	4.97
9100 SUPERINTENDENT	386,865	0.07	401,795	0.08	402,514	0.08	421,804	0.08	19,290	4.79
9122 DISTRICT COMMUNICATIONS	649,504	0.12	723,397	0.13	962,638	0.18	725,527	0.13	-237,112	-24.63
9123 PRINTING SERVICES	290,759	0.05	342,381	0.06	340,866	0.06	315,343	0.06	-25,523	-7.49
9150 ATTORNEY	284,103	0.05	424,760	0.08	440,940	0.08	284,103	0.05	-156,837	-35.57
9170 DISTRICT/SCHOOL SECURITY	489,516	0.09	459,095	0.09	561,658	0.10	514,525	0.09	-47,133	-8.39
9180 SCHOOL CHOICE	282,917	0.05	342,088	0.06	343,521	0.06	278,129	0.05	-65,392	-19.04
SUPERINTENDENT TOTAL	2,672,362	0.49	2,959,808	0.55	3,332,686	0.62	2,833,935	0.52	-498,751	-14.97
9200 INSTRUCTIONAL SERVICES	476,685	0.09	503,467	0.09	539,399	0.10	489,828	0.09	-49,571	-9.19
9210 ELEMENTARY PROGRAMS	957,391	0.17	1,010,538	0.19	1,050,822	0.20	976,631	0.18	-74,191	-7.06
9215 HEAD START ADMINISTRATION OFFICE	31,328	0.01	48,032	0.01	40,876	0.01	33,124	0.01	-7,752	-18.97
9220 SPECIAL PROJECTS	0	0.00	7,687	0.00	7,687	0.00	0	0.00	-7,687	-100.00
9221 ACCESS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9230 SECONDARY PROGRAMS	5,000	0.00	7,306	0.00	7,111	0.00	10,000	0.00	2,889	40.82
9231 MIDDLE SCHOOL PROGRAMS	812,866	0.15	799,948	0.15	904,978	0.17	806,840	0.15	-98,138	-10.84
9240 ADULT EDUCATION	636,585	0.12	650,087	0.12	746,416	0.14	607,965	0.11	-138,452	-18.55
9250 ACCOUNTABILITY, TESTING & EVALUATION	182,795	0.03	503,327	0.09	649,931	0.12	399,675	0.07	-362,084	-55.71
9260 STUDENT SERVICES	382,811	0.07	384,436	0.07	397,255	0.07	399,675	0.07	2,419	0.61
9261 BPS PROF DEVELOPMENT CENTER	153,542	0.03	142,368	0.03	145,799	0.03	146,229	0.03	430	0.28
9270 CAREER & TECHNICAL EDUCATION	426,690	0.08	466,253	0.09	527,213	0.10	460,388	0.08	-66,826	-12.68
9280 ESE PROGRAM SUPPORT	264,316	0.05	625,971	0.12	438,010	0.08	268,810	0.05	-149,200	-34.06
9285 FDLRS	91,238	0.02	148,478	0.03	151,359	0.03	94,178	0.02	-57,181	-37.78
9290 ESE ADMINISTRATIVE SUPPORT	196,803	0.04	234,012	0.04	247,784	0.05	197,150	0.04	-50,635	-20.43
9295 STUDENTS AT RISK	526,953	0.10	705,295	0.13	867,964	0.16	842,841	0.16	-25,123	-2.89
INSTRUCTIONAL SERVICES TOTAL	5,145,011	0.94	6,237,224	1.16	6,722,607	1.25	5,641,504	1.04	-1,081,103	-16.08
9300 FINANCIAL SERVICES	207,129	0.04	199,304	0.04	207,721	0.04	219,718	0.04	11,998	5.78
9310 ACCOUNTING SERVICES	1,512,308	0.28	1,477,374	0.28	1,541,779	0.29	1,626,593	0.30	84,814	5.50
9330 BUDGETING/COST ACCOUNTING	413,602	0.08	413,397	0.08	417,135	0.08	426,237	0.08	9,102	2.18
9340 TRANSPORTATION	8,572,396	1.57	8,377,662	1.56	9,194,589	1.71	8,390,706	1.55	-803,883	-8.74
9341 NORTH AREA TRANSPORTATION	2,951,498	0.54	2,422,848	0.45	2,742,326	0.51	2,523,838	0.47	-218,487	-7.97
9342 SOUTH AREA TRANSPORTATION	4,002,657	0.73	3,752,256	0.70	3,662,812	0.69	3,550,745	0.65	-132,067	-3.59
9343 CENTRAL AREA TRANSPORTATION	3,214,739	0.59	3,214,342	0.60	3,182,391	0.59	2,843,158	0.52	-339,232	-10.66
9344 MIDSOUTH AREA TRANSPORTATION	2,939,783	0.54	2,787,470	0.52	2,801,166	0.52	2,603,535	0.48	-197,651	-7.06
9360 FOOD SERVICES	0	0.00	24,416	0.00	17,435	0.00	0	0.00	-17,435	-100.00
9370 RISK MANAGEMENT	33,784	0.01	32,631	0.01	1,098,826	0.20	34,365	0.01	-1,064,461	-96.87
9380 WAREHOUSE SERVICES	1,184,242	0.22	1,162,598	0.22	1,191,483	0.22	1,301,366	0.24	109,903	9.22
9830 FISCAL OVERHEAD	3,722,620	0.68	636,200	0.12	682,506	0.13	6,669,448	1.23	5,986,942	877.20
9850 SELF-INSURED EMPLOYEE BENEFITS	0	0.00	5,472	0.00	5,227	0.00	0	0.00	-5,227	-100.00
9855 SELF-INSURED RISK	6,089,083	1.11	5,950,621	1.11	6,226,352	1.16	6,028,690	1.11	-197,662	-3.17
BUSINESS & FISCAL TOTAL	34,843,740	6.36	30,456,591	5.68	32,991,768	6.15	36,218,420	6.88	3,226,652	9.78
9400 HUMAN RESOURCES SERVICES	1,340,975	0.24	1,527,085	0.28	1,586,873	0.30	1,338,797	0.25	-248,076	-15.63
9420 LABOR RELATIONS	333,552	0.06	238,719	0.04	441,715	0.08	348,733	0.06	-92,982	-21.03

OPERATING FUND  
EXPENDITURES BY COST CENTER

COST CENTER	2012-13		2012-13		2012-13		2013-14		2012-13 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2013-14 AMOUNT	2013-14 TENTATIVE %
9421 EMPLOYEE COMPENSATION & BENEFITS	186,603	0.03	183,832	0.03	199,142	0.04	203,265	0.04	4,123	2.07
9430 RECRUITMENT AND RETENTION	166,095	0.03	166,095	0.02	194,263	0.04	170,710	0.03	-23,554	-12.12
9460 CERT & INSTR PROF DEVELOPMENT	649,807	0.12	756,124	0.14	1,147,334	0.21	545,027	0.10	-602,307	-52.50
9485 EDUC LEADERSHIP & PROF DEVELOPMENT	674,955	0.12	674,952	0.13	736,227	0.14	529,237	0.10	-62,490	-9.49
HUMAN RESOURCES TOTAL	3,353,996	0.61	3,475,227	0.65	4,305,555	0.80	3,280,270	0.60	-1,025,285	-23.81
9500 FACILITIES SERVICES	214,011	0.04	203,752	0.04	209,003	0.04	229,600	0.04	20,597	9.85
9530 PLANNING, DESIGN & CONSTRUCTION	776,525	0.14	436,948	0.08	778,292	0.15	532,516	0.10	-246,776	-31.58
9533 PROJECTS	52,692	0.01	48,888	0.01	98,827	0.02	52,692	0.01	-46,135	-46.68
9540 ENERGY/RESOURCES CONSERVATION	62,237	0.01	142,217	0.03	120,232	0.02	164,941	0.03	44,709	37.19
9550 PLANNING & PERMITTING	994	0.00	6,424	0.00	5,004	0.00	0	0.00	-5,004	-100.00
9560 PLANT OPERATIONS	1,693,981	0.31	1,547,711	0.29	1,647,205	0.31	1,827,557	0.34	180,352	10.95
9562 MAINTENANCE	3,153,737	0.58	3,713,902	1.81	9,728,549	1.81	7,281,581	1.34	-2,446,968	-25.15
FACILITIES & SUPPORT SRVS. TOTAL	5,954,171	1.09	12,099,842	2.26	12,587,113	2.35	10,068,887	1.86	-2,498,226	-19.85
9720 EDUCATIONAL TECHNOLOGY	186,516	0.03	189,226	0.04	188,711	0.04	204,182	0.04	15,471	8.20
9721 INFORMATION SYSTEMS SERVICES	5,837,012	1.07	6,391,980	1.19	7,290,716	1.36	10,835,488	2.00	3,544,772	48.62
9722 INFORMATION SYSTEMS TRAINING	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
INFORMATION SERVICES TOTAL	6,023,528	1.10	6,581,206	1.23	7,479,428	1.39	11,039,671	2.04	3,560,243	47.60
7100 PSYCHOLOGICAL SERVICES	965,391	0.18	995,248	0.19	1,021,403	0.19	933,915	0.17	-87,488	-8.57
7200 NORTH AREA SUPERINTENDENT	647,848	0.12	571,939	0.11	689,110	0.13	530,473	0.10	-158,637	-23.02
7300 SOUTH AREA SUPERINTENDENT	769,946	0.14	588,569	0.11	655,808	0.12	698,247	0.12	2,441	0.37
7400 CENTRAL AREA SUPERINTENDENT	527,538	0.10	445,200	0.08	472,706	0.09	488,710	0.09	16,003	3.39
AREA OFFICES TOTAL	2,910,723	0.53	2,600,956	0.48	2,839,025	0.53	2,611,345	0.48	-227,680	-8.02
9820 COUNTYWIDE UTILITIES	775,000	0.14	0	0.00	760,698	0.14	1,251,189	0.23	490,491	64.48
9860 EDUCATIONAL SRVS. FACILITY	590,439	0.11	536,940	0.10	579,982	0.11	548,205	0.10	-31,777	-5.48
9862 ESF-CAFETERIA	0	0.00	1,541	0.00	1,541	0.00	0	0.00	-1,541	-100.00
9865 ESF - CENTRAL SERVICES	137,343	0.03	113,429	0.02	150,286	0.05	133,143	0.02	-17,143	-11.41
9868 DISTRICT TELEPHONE	229,650	0.04	649,587	0.12	269,345	0.05	209,650	0.04	-59,695	-22.16
DISTRICT OFFICES TOTAL	1,732,432	0.32	1,301,496	0.24	1,761,852	0.33	2,142,186	0.40	380,335	21.59
NON-SCHOOL TOTAL	62,635,969	11.44	65,712,350	12.25	72,020,034	13.43	73,856,219	13.62	1,836,185	2.55
ALL SCHOOLS	376,636,486	68.77	419,670,907	78.24	423,982,730	79.04	352,346,312	64.98	-71,636,419	-16.90
9810* INSTRUCTIONAL/OTHER	5,904,066	1.08	0	0.00	6,684,668	1.25	6,097,159	1.12	-587,509	-8.79
9814* INSTRUCTIONAL TECHNOLOGY	1,345,390	0.25	0	0.00	718,943	0.13	1,335,268	0.25	616,325	85.73
9815* INSTRUCTIONAL/BASIC EDUCATION	0	0.00	0	0.00	0	0.00	208,566	0.04	208,566	0.00
6950* INSTRUCTIONAL/JEX ED	2,081,648	0.38	0	0.00	242,084	0.05	1,830,114	0.34	1,588,020	65.95
DISTRICT TRANSFER	7,713,521	1.41	0	0.00	2,214,370	0.41	5,734,459	1.06	3,520,089	158.97

OPERATING FUND  
EXPENDITURES BY COST CENTER

COST CENTER	2012-13		2012-13		2012-13		2012-13		2013-14		2012-13 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2013-14 TENTATIVE AMOUNT	%	2013-14 TENTATIVE AMOUNT	%
<b>STATE CATEGORICAL PROJECTS</b>												
9810* ADULT DISABLED CATEGORICAL	6,896	0.00	0	0.00	862	0.00	286,792	0.05	285,930	0.05	285,930	33,186.32
9810* CHARTER SCHOOLS CAPITAL OUTLAY	800,692	0.15	0	0.00	0	0.00	1,525,248	0.28	1,525,248	0.28	1,525,248	0.00
9810* CLASS SIZE REDUCTION	674,044	0.12	0	0.00	0	0.00	486,802	0.09	486,802	0.09	486,802	0.00
9810* DJJ SUPPLEMENTAL	0	0.00	0	0.00	118,786	0.02	84,705	0.02	-34,081	0.02	-34,081	-28.69
9810* DJJ CARRYFORWARD	125,231	0.02	0	0.00	23,947	0.00	0	0.00	-23,947	0.00	-23,947	-100.00
9810* FLORIDA FIRST START	0	0.00	0	0.00	22,569	0.00	96,419	0.02	73,850	0.02	73,850	327.23
9810* READING ALLOCATION	437,950	0.08	0	0.00	224,763	0.04	76,388	0.01	-148,375	0.01	-148,375	-66.01
9810* SCHOOL ADVISORY COUNSEL	0	0.00	0	0.00	21,432	0.00	0	0.00	-21,432	0.00	-21,432	-100.00
9810* SCHOOL RECOGNITION	4,987,099	0.91	0	0.00	9,966	0.00	4,725,579	0.87	4,725,579	0.87	4,725,579	0.00
9810* TEACHERS CLASSROOM SUPPLY ASSISTANCE	857,478	0.16	0	0.00	0	0.00	1,186,817	0.22	1,176,851	0.22	1,176,851	11,808.70
9810* TEACHERS SALARY INCREASE	0	0.00	0	0.00	0	0.00	12,608,111	2.33	12,608,111	2.33	12,608,111	0.00
9810* VIRTUAL EDUCATION CONTRIBUTION	103,241	0.02	0	0.00	180,186	0.03	11,000	0.00	-169,186	0.00	-169,186	-83.90
9810* VOLUNTARY PREK	0	0.00	0	0.00	285,153	0.05	185,675	0.03	-99,478	0.03	-99,478	-34.89
9810* WORKFORCE DEVELOPMENT CATEGORICAL	324,296	0.06	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
<b>LOCAL CATEGORICAL PROJECTS</b>												
9810* AICE	0	0.00	0	0.00	0	0.00	669,775	0.12	669,775	0.12	669,775	0.00
9810* BUDGET REDUCTION TARGETS	-2,800,000	-0.51	0	0.00	0	0.00	-2,800,000	-0.52	-2,800,000	-0.52	-2,800,000	0.00
9810* CAPE ACADEMY	0	0.00	0	0.00	0	0.00	172,989	0.03	172,989	0.03	172,989	0.00
9810* CHARTER SCHOOLS	14,180,480	2.59	0	0.00	0	0.00	23,993,732	4.42	23,993,732	4.42	23,993,732	0.00
9810* CHARTER SCHOOLS STUDENT RESERVE	2,586,456	0.47	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9810* COURSE FEES	144,000	0.03	0	0.00	0	0.00	108,000	0.02	108,000	0.02	108,000	0.00
9810* DUAL ENROLLMENT	0	0.00	0	0.00	0	0.00	1,600,000	0.30	1,600,000	0.30	1,600,000	0.00
9810* EMPLOYMENT RELATED FEES	153,000	0.03	0	0.00	0	0.00	189,000	0.03	189,000	0.03	189,000	0.00
9810* EMPLOYEE COMPENSATION	0	0.00	0	0.00	0	0.00	2,400,000	0.44	2,400,000	0.44	2,400,000	0.00
9810* E-RATE	0	0.00	0	0.00	1,216	0.00	0	0.00	-1,216	0.00	-1,216	0.00
9810* FTE STUDENT RESERVE	1,469,566	0.27	0	0.00	0	0.00	91,887	0.02	91,887	0.02	91,887	0.00
9810* INTERNATIONAL BACCALAUREATE	0	0.00	0	0.00	0	0.00	445,305	0.08	445,305	0.08	445,305	0.00
9810* MCKAY SCHOLARSHIPS	7,497,966	1.37	0	0.00	0	0.00	7,838,706	1.45	7,838,706	1.45	7,838,706	0.00
9810* MISCELLANEOUS LOCAL	925,037	0.17	0	0.00	0	0.00	925,037	0.17	925,037	0.17	925,037	0.00
9810* RENT	187,000	0.03	0	0.00	0	0.00	187,000	0.03	187,000	0.03	187,000	0.00
9810* SCHOOL RESERVE	1,000,000	0.18	0	0.00	0	0.00	1,000,000	0.18	1,000,000	0.18	1,000,000	0.00
9810* SECONDARY SCHOOLS OF NATIONAL PROMINENCE	436,678	0.08	0	0.00	331,808	0.06	0	0.00	-331,808	0.00	-331,808	-100.00
9810* SUBSTITUTE INITIATIVE	90,616	0.02	0	0.00	0	0.00	90,616	0.02	90,616	0.02	90,616	0.00
9810* VIRTUAL INSTRUCTIONAL PROGRAM	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
SCHOOLS TOTAL	427,888,859	78.12	419,670,907	78.24	435,063,493	81.11	425,737,461	78.51	-9,326,032	-2.14	-9,326,032	-2.14
<b>OTHER FINANCES USES</b>												
0000 TRANSFER TO CAPITAL FUND	4,000,000	0.73	742,278	0.14	742,278	0.14	0	0.00	-742,278	0.00	-742,278	-100.00
0000 TRANSFER TO INTERNAL SERVICE FUND	0	0.00	7,200,000	1.34	7,200,000	1.34	0	0.00	-7,200,000	0.00	-7,200,000	0.00
OTHER FINANCES USES TOTAL	4,000,000	0.73	7,942,278	1.34	7,942,278	1.48	0	0.00	-7,942,278	0.00	-7,942,278	-100.00
<b>RESERVED FUND BALANCE:</b>												
9630 ENDING CASH	50,000	0.01	0	0.00	50,000	0.01	50,000	0.01	0	0.00	0	0.00
9810 INVENTORY	1,088,822	0.20	833,834	0.16	833,834	0.16	833,834	0.15	0	0.00	0	0.00
9810 LONG-TERM RECEIVABLE	1,235,790	0.23	594,801	0.11	594,801	0.11	594,801	0.11	0	0.00	0	0.00

OPERATING FUND  
EXPENDITURES BY COST CENTER

COST CENTER	2012-13		2012-13		2012-13		2013-14		2012-13 AMENDED VS. 2013-14 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
9810 SCHOOL BOARD CONTINGENCIES	19,880,369	3.63	19,880,369	3.71	19,880,369	3.71	19,880,369	3.67	0	0.00
9810 LOSS OF FTE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9810 EMPLOYEE COMPENSATION	500,000	0.09	0	0.00	0	0.00	500,000	0.09	500,000	0.09
9810 ADDITIONAL MCKAY SCHOLARSHIPS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9810 MAINTENANCE CHARGEBACK	500,000	0.09	0	0.00	0	0.00	500,000	0.09	500,000	0.09
9810 PRIOR PERIOD ADJUSTMENT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	19,515,405	3.56	21,750,271	4.05	0	0.00	20,299,424	3.74	20,299,424	3.74
	42,770,386	7.81	43,059,275	8.03	21,359,004	3.98	42,658,428	7.87	21,299,424	99.72
0000 NON-RECURRING UNRESERVED FUND BALANCE	10,431,741	1.90	0	0.00	0	0.00	0	0.00	0	0.00
<b>DISTRICT TOTAL</b>	<b>547,706,955</b>	<b>100.00</b>	<b>536,384,809</b>	<b>99.86</b>	<b>536,384,809</b>	<b>100.00</b>	<b>542,252,108</b>	<b>100.00</b>	<b>5,867,298</b>	<b>1.09</b>

\* THESE ARE NOT EXPENDITURE ACCOUNTS BUT REPRESENT FUNDS WHICH MAY BE TRANSFERRED TO APPROPRIATE EXPENDITURE ACCOUNTS DURING THE YEAR

# MEMBERSHIP - K THROUGH 12

SCHOOL YEAR	MEMBERSHIP	ANNUAL GAIN/LOSS	CUMULATIVE GAIN/LOSS
1972-73	62,177		
1973-74	60,064	-2,113	-2,113
1974-75	57,234	-2,830	-4,943
1975-76	54,337	-2,897	-7,840
1976-77	52,656	-1,681	-9,521
1977-78	51,039	-1,617	-11,138
1978-79	49,731	-1,308	-12,446
1979-80	48,520	-1,211	-13,657
1980-81 *	46,743	-1,777	-15,434
1981-82 *	45,548	-1,195	-16,629
1982-83 *	44,386	-1,162	-17,791
1983-84 *	44,506	120	-17,671
1984-85 *	45,434	928	-16,743
1985-86 *	46,825	1,391	-15,352
1986-87 *	48,150	1,325	-14,027
1987-88 *	49,501	1,351	-12,676
1988-89 *	51,229	1,728	-10,948
1989-90 *	53,571	2,342	-8,606
1990-91 *	55,895	2,324	-6,282
1991-92 *	58,430	2,535	-3,747
1992-93 **	61,216	2,786	-961
1993-94 **	62,754	1,538	577
1994-95 **	64,731	1,977	2,554
1995-96 **	65,691	960	3,514
1996-97 **	66,823	1,132	4,646
1997-98 **	67,978	1,155	5,801
1998-99 **	68,864	886	6,687
1999-00 **	70,003	1,139	7,826
2000-01 **	70,658	655	8,481
2001-02 **	71,625	967	9,448
2002-03 **	72,533	908	10,356
2003-04 **	73,912	1,379	11,735
2004-05 **	75,216	1,304	13,039
2005-06 **	76,062	846	13,885
2006-07 **	75,676	-386	13,499
2007-08 **	75,235	-441	13,058
2008-09 **	74,000	-1,235	11,823
2009-10 **	73,352	-648	11,175
2010-11 **	72,913	-439	10,736

A  
C  
T  
U  
A  
L

2011-12 **	72,906	-7	10,729
2012-13 **	72,526	-380	10,349
2013-14 ***	72,743	217	10,566

NOTE: FIGURES REFLECT DISTRICT MEMBERSHIP FOR EACH YEAR, WHICH INCLUDES BASIC, EXCEPTIONAL, VOCATIONAL, AND DROPOUT PROGRAMS. NUMBERS DO NOT INCLUDE ADULT EDUCATION PROGRAMS.

SOURCES: 1. MEMBERSHIP IS FROM THE SECOND ATTENDANCE REPORTING PERIOD (END OF OCTOBER) FOR 1972-73 THROUGH 1977-78.

2. 1978-79 MEMBERSHIP IS FROM THE FALL STUDENT SURVEY WHICH WAS COMPLETED BY STUDENT SERVICES IN OCTOBER.

3. 1979-80 MEMBERSHIP WAS FROM THE IMPACT AID SURVEY CONDUCTED IN OCTOBER.

\* 4. FOR 1980-81 THROUGH 1991-92 MEMBERSHIP WAS FROM SUPERINTENDENT'S REPORT OF STUDENT MEMBERSHIP OF NOVEMBER FOLLOWING THE OCTOBER FTE SURVEY PERIOD. STARTING WITH 1984-85, FIGURES INCLUDE THE EX. ED. CENTER FOR THE FIRST TIME. BEGINNING 1991-92, PRE-K EARLY INTERVENTION STUDENTS WERE INCLUDED IN THE TOTAL FOR THE FIRST TIME.

\*\* 5. 1992-93 THROUGH 2012-13 MEMBERSHIP WAS FROM STUDENT MEMBERSHIP ANALYSIS FOR OCTOBER.

BEGINNING IN 2012-13 HEAD START STUDENTS WERE INCLUDED IN THE TOTAL FOR THE FIRST TIME

\*\*\* 6. 2013-14 PROJECTED MEMBERSHIP IS FROM DISTRICT PROJECTIONS FINALIZED DECEMBER, 2012.

# SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

## STUDENT MEMBERSHIP ANALYSIS

AREA	ACTUAL 10/12	ACTUAL YEAR END 05/13	PROJECTED 10/13	OCTOBER 2012 VS PROJECTED
SOUTH AREA	13,535	13,707	13,325	-210
CENTRAL AREA	12,945	13,074	12,382	-563
NORTH AREA	9,647	9,662	9,868	221
<b>TOTAL ELEMENTARY</b>	<b>36,127</b>	<b>36,443</b>	<b>35,575</b>	<b>-552</b>
SOUTH AREA	11,516	11,187	11,305	-211
CENTRAL AREA	10,585	10,252	10,305	-280
NORTH AREA	9,327	9,057	9,140	-187
<b>TOTAL SECONDARY</b>	<b>31,428</b>	<b>30,496</b>	<b>30,750</b>	<b>-678</b>
SPECIAL CENTERS	1,145	1,307	1,256	111
OTHER *	1,297	1,259	1,365	68
DISTRICT RESERVE	0	0	87	87
<b>DISTRICT SUBTOTAL</b>	<b>69,997</b>	<b>69,505</b>	<b>69,033</b>	<b>-954</b>
CHARTER SCHOOLS	2,529	2,437	3,710	1,181
<b>DISTRICT TOTAL</b>	<b>72,526</b>	<b>71,942</b>	<b>72,743</b>	<b>217</b>

\* Includes McKay Scholarship recipients and Home Education students



# STUDENT MEMBERSHIP ANALYSIS

## SOUTH AREA

SCHOOL	ACTUAL 10/12	ACTUAL YEAR END 05/13	PROJECTED 10/13	OCTOBER 2012 VS PROJECTED
<b>ELEMENTARY</b>				
ALLEN	577	580	562	-15
COLUMBIA	693	700	625	-68
DISCOVERY	689	769	655	-34
GEMINI	536	518	510	-26
HARBOR CITY	440	454	434	-6
INDIALANTIC	744	759	757	13
JUPITER	843	869	852	9
LOCKMAR	781	794	775	-6
MCAULIFFE	780	808	775	-5
MEADOWLANE PRIMARY	737	752	731	-6
MEADOWLANE INTERMEDIATE	900	891	903	3
PALM BAY	848	839	838	-10
PORT MALABAR	752	733	735	-17
RIVIERA	758	744	775	17
SUNRISE	756	762	732	-24
TURNER	772	768	766	-6
UNIVERSITY PARK	628	661	628	0
WEST MELBOURNE	545	534	552	7
WESTSIDE	<u>756</u>	<u>772</u>	<u>720</u>	<u>-36</u>
<b>TOTAL - ELEMENTARY</b>	<b>13,535</b>	<b>13,707</b>	<b>13,325</b>	<b>-210</b>
<b>SECONDARY</b>				
BAYSIDE	1,606	1,526	1,540	-66
CENTRAL	1,263	1,253	1,244	-19
HERITAGE	1,797	1,755	1,773	-24
HOOVER	568	541	536	-32
MELBOURNE	1,945	1,915	1,950	5
PALM BAY	1,587	1,513	1,571	-16
SOUTHWEST	993	975	934	-59
STONE	802	765	801	-1
WEST SHORE	<u>955</u>	<u>944</u>	<u>956</u>	<u>1</u>
<b>TOTAL - SECONDARY</b>	<b>11,516</b>	<b>11,187</b>	<b>11,305</b>	<b>-211</b>
<b>SOUTH AREA TOTAL</b>	<b>25,051</b>	<b>24,894</b>	<b>24,630</b>	<b>-421</b>

STUDENT MEMBERSHIP ANALYSIS

CENTRAL AREA

SCHOOL	ACTUAL 10/12	ACTUAL YEAR END 05/13	PROJECTED 10/13	OCTOBER 2012 VS PROJECTED
<u>ELEMENTARY</u>				
ANDERSEN	771	760	782	11
CAMBRIDGE	583	607	592	9
CREEL	946	961	969	23
CROTON	629	640	656	27
ENDEAVOUR	843	858	881	38
FAIRGLEN	679	700	665	-14
GARDENDALE	492	484	0	-492
GOLFVIEW	640	641	592	-48
HOLLAND	394	402	391	-3
LONGLEAF	654	660	631	-23
MANATEE	940	950	905	-35
OCEAN BREEZE	545	551	543	-2
QUEST	861	878	826	-35
SABAL	601	593	616	15
SATURN	829	828	854	25
SEA PARK	393	370	393	0
SHERWOOD	515	535	512	-3
SUNTREE	644	654	588	-56
SURFSIDE	383	383	381	-2
WILLIAMS	<u>603</u>	<u>619</u>	<u>605</u>	<u>2</u>
TOTAL - ELEMENTARY	12,945	13,074	12,382	-563
<u>SECONDARY</u>				
CLEARLAKE	470	437	0	-470
COCOA	966	920	1,353	387
DELAURA	803	785	738	-65
EAU GALLIE	1,675	1,586	1,673	-2
JOHNSON	794	785	728	-66
KENNEDY	643	618	599	-44
MCNAIR	563	561	490	-73
ROCKLEDGE	1,377	1,337	1,481	104
SATELLITE	1,272	1,230	1,277	5
VIERA	<u>2,022</u>	<u>1,993</u>	<u>1,966</u>	<u>-56</u>
TOTAL - SECONDARY	10,585	10,252	10,305	-280
<u>CENTRAL AREA TOTAL</u>				
	23,530	23,326	22,687	-843

# STUDENT MEMBERSHIP ANALYSIS

## NORTH AREA

SCHOOL	ACTUAL 10/12	ACTUAL YEAR END 05/13	PROJECTED 10/13	OCTOBER 2012 VS PROJECTED
<b><u>ELEMENTARY</u></b>				
APOLLO	710	721	790	80
ATLANTIS	614	627	611	-3
AUDUBON	473	471	654	181
CAPE VIEW	379	375	386	7
CARROLL	657	651	686	29
CHALLENGER	486	500	485	-1
COQUINA	555	540	673	118
ENTERPRISE	607	592	566	-41
FREEDOM 7	410	401	414	4
IMPERIAL ESTATES	641	659	605	-36
MILA	517	499	492	-25
MIMS	479	484	626	147
OAK PARK	687	714	800	113
PINEWOOD	379	378	451	72
ROOSEVELT	414	424	420	6
SOUTH LAKE	507	501	0	-507
STEVENSON	489	480	498	9
TROPICAL	<u>643</u>	<u>645</u>	<u>711</u>	<u>68</u>
<b>TOTAL - ELEMENTARY</b>	<b>9,647</b>	<b>9,662</b>	<b>9,868</b>	<b>221</b>
<b><u>SECONDARY</u></b>				
ASTRONAUT	1,128	1,078	1,114	-14
COCOA BEACH	1,246	1,205	1,225	-21
EDGEWOOD	930	912	950	20
JACKSON	568	548	569	1
JEFFERSON	623	628	621	-2
MADISON	497	483	480	-17
MERRITT ISLAND	1,501	1,442	1,462	-39
SPACE COAST	1,552	1,514	1,439	-113
TITUSVILLE	<u>1,282</u>	<u>1,247</u>	<u>1,280</u>	<u>-2</u>
<b>TOTAL - SECONDARY</b>	<b>9,327</b>	<b>9,057</b>	<b>9,140</b>	<b>-187</b>
<b>NORTH AREA TOTAL</b>				
	<b>18,974</b>	<b>18,719</b>	<b>19,008</b>	<b>34</b>

## STUDENT MEMBERSHIP ANALYSIS

### SPECIAL CENTERS AND OTHER

SCHOOL	ACTUAL 10/12	ACTUAL YEAR END 05/13	PROJECTED 10/13	OCTOBER 2012 VS PROJECTED
CENTRAL ALTERNATIVE LEARNING CTR	54	87	77 **	23
NORTH ALTERNATIVE LEARNING CTR	32	39	0	-32
SOUTH ALTERNATIVE LEARNING CTR	61	117	66	5
BREVARD COUNTY JAIL	6	5	6	0
BREVARD VIRTUAL INSTRUCTION	148	150	165	17
CENTER FOR DRUG FREE LIVING	26	24	27	1
DETENTION CENTER	13	17	16	3
DEVEREUX HOSPITAL	36	34	36	0
FIELDSTON PREPATORY	62	55	72	10
HALFWAY HOUSE	18	27	25	7
HORACE MANN	119	124	122	3
INFANTS AND TODDLERS	290	370	300	10
OUTWARD BOUND	18	0	18	0
PROJECT SEARCH	28	13	40	12
RIVERDALE COUNTRY DAY	115	110	115	0
RIVERVIEW SCHOOL	66	75	107	41
SOUTH AREA HEAD START	33	33	36	3
MELBOURNE CTR FOR PERSONAL GROWTH***	<u>20</u>	<u>27</u>	<u>28</u>	<u>8</u>
<hr/>				
TOTAL - SPECIAL CENTERS	1,145	1,307	1,256	111
*OTHER	1,297	1,259	1,365	68

\* Includes McKay Scholarship recipients and Home Education students.

\*\*Center will be named Central/North Alternative Learning Center for 2013-14

\*\*\*Known as Space Coast Marine Institute prior to January 1, 2013

STUDENT MEMBERSHIP ANALYSIS

CHARTER SCHOOLS

SCHOOL	ACTUAL 10/12	ACTUAL YEAR END 05/13	PROJECTED 10/13	OCTOBER 2012 VS PROJECTED
<u>CHARTER SCHOOLS</u>				
CAMPUS	140	123	150	10
EDUCATIONAL HORIZONS - W. MELB	92	83	110	18
EMMA JEWEL ACADEMY	0	0	200	200
IMAGINE SCHOOL OF W. MELBOURNE	218	220	218	0
ODYSSEY	762	724	855	93
ODYSSEY PREPARATORY ACADEMY	0	0	348	348
PALM BAY ACADEMY	518	484	550	32
ROYAL PALM	281	291	321	40
SCULPTOR	518	512	538	20
VIERA CHARTER	0	0	420	420
<b>TOTAL - CHARTER</b>	<b>2,529</b>	<b>2,437</b>	<b>3,710</b>	<b>1,181</b>

**UNWEIGHTED FTE  
BY PROGRAM CATEGORY  
2008-09 THROUGH PROJECTED 2013-14**

PROGRAM	2009-10 DOE	2010-11 DOE	2011-12 DOE	2012-13 ESTIMATED	2013-14 PROJECTIONS		
	#	#	#	#	DISTRICT REQUEST	RECALIBRATED BY STATE	DIFFERENCE
						NUMBER	PERCENT
EDUCABLE MENTALLY HANDICAP'D	#	#	#	#	#	#	
TRAINABLE MENTALLY HANDICAP'D	#	#	#	#	#	#	
PHYSICALLY HANDICAPPED	#	#	#	#	#	#	
PHYSICAL & OCCUP. THERAPY P/T	#	#	#	#	#	#	
SPEECH/HEARING & LANG. P/T	#	#	#	#	#	#	
SPEECH/HEARING & LANGUAGE	#	#	#	#	#	#	
VISUALLY HANDICAPPED P/T	#	#	#	#	#	#	
VISUALLY HANDICAPPED	#	#	#	#	#	#	
EMOTIONALLY HANDICAPPED P/T	#	#	#	#	#	#	
EMOTIONALLY HANDICAPPED	#	#	#	#	#	#	
SPECIFIC LRNG. DISABILITY P/T	#	#	#	#	#	#	
SPECIFIC LRNG. DISABILITY	#	#	#	#	#	#	
GIFTED P/T	#	#	#	#	#	#	
HOSPITAL/HOMEBOUND	#	#	#	#	#	#	
PROFOUNDLY HANDICAPPED	#	#	#	#	#	#	
SUPPORT LEVEL 1	^	^	^	^	^	^	
SUPPORT LEVEL 2	^	^	^	^	^	^	
SUPPORT LEVEL 3	^	^	^	^	^	^	
ESE 111 SERVICES	4,822.55	4,579.22	4,485.12	4,579.03	4,652.49	4,652.49	0.00
ESE 112 SERVICES	6,995.95	6,899.70	6,835.07	6,877.16	6,898.35	6,872.19	-26.16
ESE 113 SERVICES	4,479.65	4,463.98	4,306.52	4,214.68	4,302.16	4,147.10	-155.06
SUPPORT LEVEL 4	723.09	760.97	795.77	822.04	824.61	824.61	0.00
SUPPORT LEVEL 5	137.15	134.34	131.75	127.10	128.04	128.04	0.00
TOTAL - EXCEPTIONAL	17,158.39	16,838.21	16,554.23	16,620.01	16,805.65	16,624.43	-181.22
BUSINESS & OFFICE	#	#	#	#	#	#	
DISTRIBUTIVE	#	#	#	#	#	#	
DIVERSIFIED	#	#	#	#	#	#	
HEALTH	#	#	#	#	#	#	
PUBLIC SERVICE	#	#	#	#	#	#	
HOME ECONOMICS	#	#	#	#	#	#	
INDUSTRIAL	#	#	#	#	#	#	
EXPLORATORY	#	#	#	#	#	#	
TOTAL - CAREER EDUCATION	1,806.32	1,822.41	1,756.48	1,607.46	1,607.45	1,373.01	-234.44
							-14.58

PROGRAM	2009-10 DOE	2010-11 DOE	2011-12 DOE	2012-13 ESTIMATED	2013-14 PROJECTIONS			
					DISTRICT REQUEST	RECALIBRATED BY STATE	DIFFERENCE	
							NUMBER	PERCENT
ADULT BASIC	@	@	@	@	@			
ADULT SECONDARY	@	@	@	@	@			
ADULT HANDICAPPED	@	@	@	@	@			
TOTAL - ADULT								
BASIC K - 3	16,272.49	16,274.83	16,384.92	16,464.61	16,746.84	16,894.95	148.11	0.88
BASIC 4 - 8	19,738.31	19,797.79	19,605.01	19,303.08	19,106.34	19,096.55	-9.79	-0.05
BASIC 9 - 12	15,416.24	15,124.59	15,294.48	15,031.48	14,742.27	14,345.98	-396.29	-2.69
ESOL *	1,200.33	1,354.83	1,447.17	1,485.18	1,499.78	1,255.56	-244.22	-16.28
TOTAL - BASIC	52,627.37	52,552.04	52,731.58	52,284.35	52,095.23	51,593.04	-502.19	-0.96
GRAND TOTAL	71,592.08	71,212.66	71,042.29	70,511.82	70,508.33	69,590.48	-917.85	-1.3

\* PRIOR TO 1999-2000 THIS CATEGORY CONTAINED THREE SEPARATE PROGRAMS WITH DIFFERENT WEIGHTS:  
DROPOUT PREVENTION (EXCLUDING 9-12 EDUCATIONAL ALTERNATIVES)  
GRADES 9-12 EDUCATIONAL ALTERNATIVES  
INTENSIVE ENGLISH - ESOL GRADES K-12

# THIS CHANGE IN REPORTING FTE IS THE RESULT OF THE ESE FUNDING MATRIX AND THE CONSOLIDATION OF VOCATIONAL PROGRAMS

@ FTE WILL NO LONGER BE THE BASIS FOR ADULT EDUCATION FUNDING

^ BEGINNING IN 2000-01 THESE EXCEPTIONAL ED FTE WERE REPORTED AS BASIC PROGRAMS 111,112, AND 113 BEGINNING 2003-04 VOCATIONAL FTE REPRESENTED ONLY GRADES 9-12, GRADES 6-8 NOW REPORTED AS BASIC

BEGINNING 2013-14, THE LEGISLATURE RECALIBRATED FTE TO EQUAL A MAXIMUM OF 1.0 BETWEEN DISTRICT SCHOOLS AND FLORIDA VIRTUAL SCHOOLS

SOURCE: 2008-09 THROUGH 2011-12 FROM DOE FINAL CALCULATIONS

2012-13 COLUMN FROM DOE FOURTH CALCULATION DATED APRIL 19, 2013

2013-14 DISTRICT REQUEST SUBMITTED TO THE STATE ON DECEMBER 14, 2012

2013-14 RECALIBRATED BY STATE COLUMN FROM DOE SECOND CALCULATION DATED JULY 16, 2013

**WEIGHTED FTE  
BY PROGRAM CATEGORY  
2008-09 THROUGH PROJECTED 2013-14**

PROGRAM	2013-14 WEIGHTS	2009-10 DOE	2010-11 DOE	2011-12 DOE	2012-13 ESTIMATED	2013-14 PROJECTED
EDUCABLE MENTALLY HANDICAP'D	N/A	#	#	#	#	#
TRAINABLE MENTALLY HANDICAP'D	N/A	#	#	#	#	#
PHYSICALLY HANDICAPPED	N/A	#	#	#	#	#
PHYSICAL & OCCUP. THERAPY P/T	N/A	#	#	#	#	#
SPEECH/HEARING & LANG. P/T	N/A	#	#	#	#	#
SPEECH/HEARING & LANGUAGE	N/A	#	#	#	#	#
VISUALLY HANDICAPPED P/T	N/A	#	#	#	#	#
VISUALLY HANDICAPPED	N/A	#	#	#	#	#
EMOTIONALLY HANDICAPPED P/T	N/A	#	#	#	#	#
EMOTIONALLY HANDICAPPED	N/A	#	#	#	#	#
SPECIFIC LRNG. DISABILITY P/T	N/A	#	#	#	#	#
SPECIFIC LRNG. DISABILITY	N/A	#	#	#	#	#
GIFTED P/T	N/A	#	#	#	#	#
HOSPITAL/HOMEBOUND	N/A	#	#	#	#	#
PROFOUNDLY HANDICAPPED	N/A	#	#	#	#	#
SUPPORT LEVEL 1	N/A	^	^	^	^	^
SUPPORT LEVEL 2	N/A	^	^	^	^	^
SUPPORT LEVEL 3	N/A	^	^	^	^	^
ESE 111 SERVICES	1.125	5,179.42	4,986.77	4,942.60	5,114.78	5,234.05
ESE 112 SERVICES	1.000	6,995.95	6,899.70	6,835.07	6,877.16	6,872.19
ESE 113 SERVICES	1.011	4,627.48	4,602.36	4,388.34	4,298.97	4,192.72
SUPPORT LEVEL 4	3.558	2,481.05	2,551.77	2,722.84	2,896.87	2,933.96
SUPPORT LEVEL 5	5.089	665.73	662.97	661.65	641.09	651.60
TOTAL - EXCEPTIONAL		19,949.63	19,703.57	19,550.51	19,828.87	19,884.52
BUSINESS & OFFICE	N/A	#	#	#	#	#
DISTRIBUTIVE	N/A	#	#	#	#	#
DIVERSIFIED	N/A	#	#	#	#	#
HEALTH	N/A	#	#	#	#	#
PUBLIC SERVICE	N/A	#	#	#	#	#
HOME ECONOMICS	N/A	#	#	#	#	#
INDUSTRIAL	N/A	#	#	#	#	#
EXPLORATORY	N/A	#	#	#	#	#
TOTAL - CAREER EDUCATION	1.011	1,896.64	1,886.19	1,754.72	1,605.85	1,388.11



PROGRAM	2013-14 WEIGHTS	2009-10 DOE	2010-11 DOE	2011-12 DOE	2012-13 ESTIMATED	2013-14 PROJECTED
ADULT BASIC	N/A	@	@	@	@	@
ADULT SECONDARY	N/A	@	@	@	@	@
ADULT HANDICAPPED	N/A	@	@	@	@	@
TOTAL - ADULT		@	@	@	@	@
BASIC K - 3	1.125	17,476.65	17,723.29	18,056.18	18,390.97	19,006.82
BASIC 4 - 8	1.000	19,738.31	19,797.79	19,605.01	19,303.08	19,096.55
BASIC 9 - 12	1.011	15,924.97	15,593.46	15,585.08	15,332.11	14,503.79
ESOL *	1.145	1,343.75	1,542.27	1,663.54	1,733.21	1,437.62
TOTAL - BASIC		54,483.68	54,656.81	54,909.81	54,759.37	54,044.77
ADDITIONAL WFTE +		665.20	762.12	830.60	954.82	977.72
GRAND TOTAL		76,995.15	77,008.69	77,045.63	77,148.91	76,295.12

\* PRIOR TO 1999-2000 THIS CATEGORY CONTAINED THREE SEPARATE PROGRAMS WITH DIFFERENT WEIGHTS: DROPOUT PREVENTION (EXCLUDING 9-12 EDUCATIONAL ALTERNATIVES); BASIC WEIGHT GRADES 9-12 EDUCATIONAL ALTERNATIVES: 1.115 INTENSIVE ENGLISH - ESOL GRADES K-12: 1.211

# THIS CHANGE IN REPORTING FTE IS THE RESULT OF THE ESE FUNDING MATRIX AND THE CONSOLIDATION OF VOCATIONAL PROGRAMS

@ FTE WILL NO LONGER BE THE BASIS FOR ADULT EDUCATION FUNDING

^ BEGINNING IN 2000-01 THESE EXCEPTIONAL ED FTE WERE REPORTED AS BASIC PROGRAMS 111, 112, AND 113

+ TOTALS REPRESENT WFTE FOR ADVANCED PLACEMENT, INTERNATIONAL BACCALAUREATE, ADVANCED INTERNATIONAL CERTIFICATE OF EDUCATION, INDUSTRY CERTIFIED CAREER EDUCATION SUPPLEMENT AND CAP ADJUSTMENTS.

BEGINNING 2003-04 VOCATIONAL FTE REPRESENTED ONLY GRADES 9-12. GRADES 6-8 NOW REPORTED AS BASIC

IN 2009-10, 2010-11 AND 2011-12 PROGRAMS 130 AND 254 WERE CAPPED TO PROJECTIONS

SOURCE: 2008-09 THROUGH 2011-12 FROM DOE FINAL CALCULATIONS  
2012-13 COLUMN FROM DOE FOURTH CALCULATION DATED APRIL 19, 2013  
2013-14 COLUMN FROM DOE SECOND CALCULATION DATED JULY 16, 2013

THIS PAGE INTENTIONALLY LEFT BLANK

## **SPECIAL REVENUE FUND BUDGET**

Special revenue funds are used to account for the financial resources of the school food and nutrition services program and most federal grant programs. Beginning in 2008-09, these financial resources include federal stimulus dollars (American Recovery and Reinvestment Act – see below).

### **Food Service Program**

Funding for the school food service program comes from state and federal reimbursements for meals served to students and from direct payments received from students and adults.

Projects funded from the federal grant programs must be approved by the School Board and Florida Department of Education or other governing agencies. These federally funded projects are also currently monitored to ensure that all expenditures are made in accordance with mandated objectives within the given time periods.

Indirect cost payments are charged to various projects and are paid to the District Operating Fund. As prescribed by the federal government, an approved indirect cost rate is established each year and is calculated using the percentage of the District's indirect operating expenditures from the year before last.

### **AMERICAN RECOVERY & REINVESTMENT ACT BUDGET – Race to the Top (RTTT)**

On February 17, 2009, President Barack Obama signed the American Recovery and Reinvestment Act (ARRA) into law. The Act, intended to provide a stimulus to the nation's economy, earmarked more than \$90 billion for states to use in key education areas such as the instruction of students with disabilities, services for low-income students and the stabilization of local school district funding.

Currently the District's major ARRA funding is Race to the Top which is in the third year of a four year grant. The grant includes the Common Core objectives.

The Special Revenue Funds Budget is in a detailed manner. The first page provides the total revenues for all Special Revenue funds, including the ARRA funds designated for Race to the Top. Following that, there are separate detailed revenue and expenditure reports for each component of Special Revenue.

**SPECIAL REVENUE BUDGET  
PROJECTED REVENUE**

REVENUE	2012-13		2012-13		2013-14		2012-13 ESTIMATED VS 2013-14 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	ESTIMATED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
<b>FEDERAL DIRECT SOURCES</b>								
3191 ROTC	1,039,915	1.02	1,057,861	1.24	1,057,860	1.01	-1	0.00
3199 OTHER FEDERAL DIRECT**	9,821,781	9.60	3,757,138	4.41	5,499,588	5.27	1,742,450	46.38
TOTAL FEDERAL DIRECT	10,861,696	10.62	4,814,999	5.65	6,557,448	6.29	1,742,449	36.19
<b>FEDERAL THROUGH STATE SOURCES</b>								
3201 VOCATIONAL EDUCATION	609,525	0.60	618,701	0.73	604,807	0.58	-13,894	-2.25
3226 TITLE II	3,094,488	3.03	2,617,882	3.07	2,950,967	2.83	333,085	12.72
3230 INDIVIDUALS WITH DISABILITIES EDUCATION ACT*	21,997,491	21.51	15,684,679	18.39	22,344,322	21.43	6,659,643	42.46
3240 TITLE I	16,402,882	16.04	13,641,905	16.00	18,279,844	17.53	4,637,939	34.00
3241 FDLRS/EAST	1,157,438	1.13	984,095	1.15	1,226,375	1.18	242,280	24.62
3251 ADULT EDUCATION	690,678	0.68	663,869	0.78	959,673	0.92	295,804	44.56
3290 TITLE III	324,080	0.32	279,536	0.33	325,240	0.31	45,704	16.35
3290 CHARTER SCHOOLS	0	0.00	25,000	0.03	175,000	0.17	150,000	600.00
3290 OTHER	2,574,177	2.52	2,738,339	3.21	2,650,325	2.54	-88,014	-3.21
TOTAL FEDERAL THROUGH STATE	46,850,759	45.80	37,254,006	43.68	49,516,553	47.48	12,262,547	32.92
<b>AMERICAN RECOVERY AND REINVESTMENT ACT</b>								
3214 RACE TO THE TOP	2,552,833	2.50	1,009,557	1.18	4,560,804	4.37	3,551,247	351.76
3215 EDUCATION JOBS FUND	0	0.00	218,589	0.26	0	0.00	-218,589	-100.00
3199 MISC REVENUE	0	0.00	35,796	0.04	48,656	0.05	12,860	35.93
TOTAL TARGETED STIMULUS MONEY	2,552,833	2.50	1,263,942	1.48	4,609,460	4.42	3,345,518	264.69
<b>STATE AND OTHER SOURCES</b>								
3335 DIAGNOSTIC & RESOURCE	33,768	0.03	33,268	0.04	33,268	0.03	0	0.00
3390 OTHER STATE	10,339	0.01	20,909	0.02	11,827	0.01	-9,082	-43.44
TOTAL STATE AND OTHER	44,107	0.04	54,177	0.06	45,095	0.04	-9,082	-16.76
TOTAL SPECIAL REVENUE - OTHER	60,309,395	58.96	43,387,124	50.88	60,728,556	58.23	17,341,432	39.97

**SPECIAL REVENUE BUDGET  
PROJECTED REVENUE**

REVENUE	2012-13		2012-13		2013-14		2012-13 ESTIMATED VS 2013-14 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	ESTIMATED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
<u>FOOD SERVICES</u> REVENUE	30,462,910	29.78	30,336,345	35.57	30,717,251	29.46	380,906	1.26
FUND BALANCE, JULY 1								
RESERVED	3,178,732	3.11	3,178,732	3.73	2,495,004	2.39	-683,728	-21.51
UNRESERVED	8,334,798	8.15	8,334,798	9.77	10,343,577	9.92	2,008,779	24.10
PRIOR PERIOD ADJUSTMENT	0	0.00	43,756	0.05	0	0.00	-43,756	-100.00
TOTAL FUND BALANCE	11,513,530	11.26	11,557,286	13.55	12,838,581	12.31	1,281,295	11.09
TOTAL FOOD SERVICE	41,976,440	41.04	41,893,631	49.12	43,555,832	41.77	1,662,201	3.97
<b>GRAND TOTAL</b>	<b>102,285,835</b>	<b>100.00</b>	<b>85,280,755</b>	<b>100.00</b>	<b>104,284,388</b>	<b>100.00</b>	<b>19,003,633</b>	<b>22.28</b>

**SPECIAL REVENUE FUND BUDGET  
EXPENDITURES BY OBJECT**

OBJECT	2012-13		2012-13		2012-13		2012-13		2013-14		2012-13 AMENDED VS 2013-14 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	% %	2012-13 AMENDED VS 2013-14 TENTATIVE	
											AMOUNT	%
111 ADMINISTRATIVE SALARY	519,864	0.90	390,274	0.93	390,274	0.93	472,682	0.84	82,408	0.84	82,408	21.12
112 ADMINISTRATOR - EXTRA DUTY	0	0.00	23,831	0.06	23,831	0.06	0	0.00	-23,831	0.00	-23,831	-100.00
113 ADMINISTRATIVE - SUPPLEMENTS	6,300	0.01	6,750	0.02	6,750	0.02	3,600	0.01	-3,150	0.01	-3,150	-46.67
121 TEACHER EXTRA DUTY	15,075,709	26.10	8,508,572	20.20	8,508,572	20.20	10,477,467	18.67	1,968,895	18.67	1,968,895	23.14
122 TEACHER SALARY	354,173	0.61	683,617	1.62	683,617	1.62	451,195	0.80	-232,422	0.80	-232,422	-34.00
123 SUPPLEMENTS	82,000	0.14	5,195	0.01	5,195	0.01	162,471	0.29	157,276	0.29	157,276	3,027.45
128 TEACHER - SHORT TERM CONTRACT	0	0.00	3,146	0.01	3,146	0.01	0	0.00	-3,146	0.00	-3,146	-100.00
131 OTHER CERTIFIED	3,434,508	5.95	6,352,655	15.08	6,352,655	15.08	6,990,300	12.46	637,645	12.46	637,645	10.04
132 OTHER EXTRA DUTY	20,000	0.03	991,410	2.35	991,410	2.35	639,737	1.14	-351,673	1.14	-351,673	-35.47
133 OTHER SUPPLEMENTS	256,930	0.44	367,835	0.87	367,835	0.87	311,110	0.55	-56,725	0.55	-56,725	-15.42
141 SUBSTITUTE SALARY	520,873	0.90	311,893	0.74	311,893	0.74	513,997	0.92	202,104	0.92	202,104	64.80
142 SUBSTITUTE - NON INSTRUCTIONAL	0	0.00	1,404	0.00	1,404	0.00	0	0.00	-1,404	0.00	-1,404	-100.00
151 AIDE SALARY	5,054,541	8.75	3,411,147	8.10	3,411,147	8.10	3,628,609	6.47	217,462	6.47	217,462	6.38
152 AIDE - EXTRA DUTY/OVERTIME	0	0.00	32,886	0.08	32,886	0.08	18,189	0.03	-14,717	0.03	-14,717	-44.75
156 AIDE - BONUS	0	0.00	1,587	0.00	1,587	0.00	0	0.00	-1,587	0.00	-1,587	-100.00
158 AIDE - TEMPORARY (HOURLY)	0	0.00	58,518	0.14	58,518	0.14	0	0.00	-58,518	0.00	-58,518	-100.00
161 OTHER SUPPORT SALARY	2,149,705	3.72	1,364,504	3.24	1,364,504	3.24	1,719,061	3.06	354,557	3.06	354,557	25.98
162 OTHER SUPPORT EXTRA DUTY	35,443	0.06	52,612	0.12	52,612	0.12	12,466	0.02	-40,146	0.02	-40,146	-76.31
164 OVERTIME HOURLY	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
165 OTHER SUPPORT - SICK LEAVE BB	0	0.00	170	0.00	170	0.00	0	0.00	-170	0.00	-170	-100.00
168 OTHER SUPPORT - TEMPORARY	0	0.00	6,675	0.02	6,675	0.02	0	0.00	-6,675	0.00	-6,675	-100.00
181 EAP SALARY	2,740,846	4.75	2,535,458	6.02	2,535,458	6.02	2,577,732	4.59	42,274	4.59	42,274	1.67
182 EAP EXTRA DUTY	1,163	0.00	5,429	0.01	5,429	0.01	0	0.00	-5,429	0.00	-5,429	-100.00
183 EAP SUPPLEMENTS	5,000	0.01	318	0.00	318	0.00	318	0.00	0	0.00	0	0.00
191 TEMPORARY SALARY	6,617	0.01	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
1XX SALARIES TOTAL	30,263,672	52.40	25,115,886	59.62	25,115,886	59.62	27,978,914	49.86	2,863,028	49.86	2,863,028	11.40
210 RETIREMENT	1,464,914	2.54	1,175,891	2.79	1,175,891	2.79	1,469,684	2.62	293,793	2.62	293,793	24.98
220 FICA	2,123,718	3.68	1,705,097	4.05	1,705,097	4.05	1,950,551	3.48	245,454	3.48	245,454	14.40
231 LIFE INSURANCE	103,876	0.18	43,121	0.10	43,121	0.10	66,199	0.12	23,078	0.12	23,078	53.52
232 HOSPITALIZATION	4,480,462	7.76	2,978,687	7.07	2,978,687	7.07	4,510,810	8.04	1,532,123	8.04	1,532,123	51.44
241 WORKER'S COMPENSATION	156,892	0.27	131,871	0.31	131,871	0.31	162,618	0.29	30,747	0.29	30,747	23.32
242 WORKER'S COMPENSATION - BUS DRIVERS	0	0.00	2	0.00	2	0.00	56	0.00	54	0.00	54	2,700.00
243 WORKER'S COMPENSATION - ALL OTHERS	71	0.00	1,274	0.00	1,274	0.00	1,363	0.00	89	0.00	89	6.99
244 WORKER'S COMPENSATION - FOOD SERVICE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
2XX FRINGE TOTAL	8,329,933	14.42	6,035,943	14.33	6,035,943	14.33	8,161,281	14.54	2,125,338	14.54	2,125,338	35.21
311 PROFESSIONAL/TECHNICAL	9,287	0.02	1,680	0.00	1,680	0.00	5,000	0.01	3,320	0.01	3,320	197.62
312 PROFESSIONAL/TECHNICAL	6,364,939	11.02	3,558,582	8.45	3,558,582	8.45	4,668,798	8.68	1,310,216	8.68	1,310,216	36.82
315 TUITION REIMBURSEMENT	42,958	0.07	4,637	0.01	4,637	0.01	14,276	0.03	9,639	0.03	9,639	207.87
317 SERVICE FEES - SOFTWARE	0	0.00	0	0.00	0	0.00	1,000	0.00	1,000	0.00	1,000	0.00
322 INSURANCE COMPREHENSIVE	0	0.00	13,169	0.03	13,169	0.03	5,481	0.01	-7,688	0.01	-7,688	-58.38
323 LIABILITY INSURANCE	0	0.00	1,668	0.00	1,668	0.00	0	0.00	-1,668	0.00	-1,668	-100.00
331 TRAVEL - IN COUNTY	337,853	0.58	220,935	0.52	220,935	0.52	350,674	0.62	129,739	0.62	129,739	58.72
332 TRAVEL - OUT OF COUNTY	844,658	1.46	370,295	0.88	370,295	0.88	499,603	0.89	129,308	0.89	129,308	34.92
333 OUT OF STATE TRAVEL	112,733	0.20	80,804	0.19	80,804	0.19	79,232	0.14	-1,572	0.14	-1,572	-1.95

**SPECIAL REVENUE FUND BUDGET  
EXPENDITURES BY OBJECT**

OBJECT	2012-13		2012-13		2012-13		2012-13		2013-14		2012-13 AMENDED VS 2013-14 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	% %		
351 REPAIR - INSTRUCIONAL EQUIPMENT	6,194	0.01	11,903	0.03	11,903	0.03	1,244	0.00	-10,659	-89.55		
352 REPAIR - OTHER EQUIPMENT	1,500	0.00	37	0.00	37	0.00	1,737	0.00	1,700	4,594.59		
356 MAINT & WARRANTY AGREEMENTS	91,875	0.16	88,216	0.21	88,216	0.21	93,744	0.17	5,528	6.27		
357 MAINTENANCE FEES - HARDWARE	0	0.00	0	0.00	0	0.00	11,500	0.02	11,500	0.00		
360 RENTALS	56,283	0.10	32,582	0.08	32,582	0.08	46,361	0.08	13,779	42.29		
361 MAINFRAME SOFTWARE RENTAL	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
363 COMPUTER HARDWARE LEASE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
364 MAINTENANCE FEES - SOFTWARE	110	0.00	26,616	0.06	26,616	0.06	27,227	0.05	611	2.30		
365 SUBSCRIPTION FEES - SOFTWARE	184,530	0.32	178,238	0.42	178,238	0.42	178,123	0.32	-115	-0.06		
371 TELEPHONE - BASE	15,200	0.03	6,423	0.02	6,423	0.02	15,500	0.03	9,077	141.32		
372 TELEPHONE - LONG DISTANCE	20,000	0.03	96	0.00	96	0.00	4,000	0.01	3,904	4,066.67		
373 POSTAGE	56,833	0.10	19,942	0.05	19,942	0.05	53,572	0.10	33,630	168.64		
374 TELEPHONE EQUIPMENT	10,000	0.02	2,562	0.01	2,562	0.01	1,750	0.00	-812	-31.69		
375 TELEPHONE MAINTENANCE	6,000	0.01	292	0.00	292	0.00	0	0.00	-292	-100.00		
376 PDA DATA USAGE	2,606	0.00	2,801	0.01	2,801	0.01	5,267	0.01	2,466	88.04		
377 PDA VOICE/CELL	88,500	0.15	7,051	0.02	7,051	0.02	8,312	0.01	1,261	17.88		
378 DATA COMMUNICATION SERVICES	84,000	0.15	5,526	0.01	5,526	0.01	4,000	0.01	-1,526	-27.61		
384 WATER	0	0.00	1,660	0.00	1,660	0.00	15,000	0.03	13,340	803.61		
385 REFUSE	0	0.00	1,619	0.00	1,619	0.00	4,000	0.01	2,381	147.07		
386 RECYCLE	0	0.00	184	0.00	184	0.00	0	0.00	-184	-100.00		
387 SEWER	0	0.00	2,824	0.01	2,824	0.01	10,000	0.02	7,176	254.11		
391 PRINTING	181,167	0.31	101,730	0.24	101,730	0.24	241,374	0.43	139,644	137.27		
397 ISOLATED TRANSPORTATION	600,000	1.04	97,063	0.23	97,063	0.23	113,530	0.20	16,467	195.29		
3XX PURCHASED SERVICES TOTAL	9,117,226	15.79	4,839,135	11.49	4,839,135	11.49	6,660,305	11.87	1,821,170	37.63		
410 NATURAL GAS	0	0.00	114	0.00	114	0.00	0	0.00	-114	-100.00		
430 ELECTRICITY	0	0.00	19,634	0.05	19,634	0.05	25,000	0.04	5,366	27.33		
450 GASOLINE	3,060	0.01	5,579	0.01	5,579	0.01	2,160	0.00	-3,419	-61.28		
460 DIESEL	237,057	0.41	114,067	0.27	114,067	0.27	336,834	0.60	222,767	195.29		
4XX ENERGY SERVICES TOTAL	240,117	0.42	139,394	0.33	139,394	0.33	363,994	0.65	224,600	161.13		
511 SUPPLIES	2,457,335	4.25	1,774,408	4.21	1,774,408	4.21	3437668	6.13	1,663,260	93.74		
516 INSTRUCT PROCESSING SUPPLIES	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
521 TEXTBOOKS - NON-STATE ADOPTED	7,411	0.01	74,372	0.18	74,372	0.18	13504	0.02	-60,868	-81.84		
522 TEXTBOOKS - STATE ADOPTED	639	0.00	9,344	0.02	9,344	0.02	337934	0.60	328,590	3,516.59		
530 PERIODICALS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
544 OIL & GREASE	550	0.00	179	0.00	179	0.00	586	0.00	407	227.37		
550 REPAIR PARTS	3,150	0.01	2,628	0.01	2,628	0.01	2406	0.00	-222	-8.45		
560 TIRES & TUBES	650	0.00	804	0.00	804	0.00	563	0.00	-241	-29.98		
571 FOOD	20,000	0.03	121	0.00	121	0.00	2000	0.00	1,879	1,552.89		
599 OTHER MATERIALS & SUPPLIES	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
5XX SUPPLIES/MATERIALS TOTAL	2,489,735	4.31	1,861,856	4.42	1,861,856	4.42	3,794,661	6.76	1,932,805	103.81		

**SPECIAL REVENUE FUND BUDGET  
EXPENDITURES BY OBJECT**

OBJECT	2012-13		2012-13		2012-13		2012-13		2013-14		2012-13 AMENDED VS 2013-14 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	% %		
611 LIBRARY BOOKS - NEW	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
612 LIBRARY BOOKS - EXISTING	10,543	0.02	1,066	0.00	1,066	0.00	21,308	0.04	20,242	0.04	20,242	1,898.87
621 AV MATERIALS > \$1,000	36,600	0.06	0	0.00	0	0.00	23,550	0.04	23,550	0.04	23,550	0.00
622 AV MATERIALS < \$1,000	61,050	0.11	24,488	0.06	24,488	0.06	42,472	0.08	17,994	0.08	17,994	73.44
641 FURN/FIXT/EQUIP > \$1,000	81,550	0.14	73,344	0.17	73,344	0.17	190,395	0.34	117,051	0.34	117,051	159.59
642 FURN/FIXT/EQUIP < \$1,000	623,049	1.08	266,928	0.63	266,928	0.63	395,149	0.70	128,221	0.70	128,221	48.04
643 COMPUTER HARDWARE > \$1,000	443,268	0.77	305,712	0.73	305,712	0.73	264,051	0.47	-41,661	0.47	-41,661	-13.63
644 COMPUTER HARDWARE < \$1,000	678,633	1.17	975,757	2.32	975,757	2.32	747,709	1.33	-228,048	1.33	-228,048	-23.37
652 OTHER VEHICLES	0	0.00	182,641	0.43	182,641	0.43	45,205	0.08	-137,436	0.08	-137,436	-75.25
671 SITE IMPROVEMENT - CONTRACTED	11	0.00	3,845	0.01	3,845	0.01	143,289	0.26	139,424	0.26	139,424	3,626.11
672 SITE IMPROVEMENT - IN HOUSE	0	0.00	790	0.00	790	0.00	0	0.00	-790	0.00	-790	-100.00
681 REMODEL/RENOVATE - CONTRACTED	150,000	0.26	12,784	0.03	12,784	0.03	96,774	0.17	83,990	0.17	83,990	656.99
682 REMODEL/RENOVAT - IN HOUSE	0	0.00	8,590	0.02	8,590	0.02	23,000	0.04	14,410	0.04	14,410	167.75
686 REMODEL/RENOVAT - ADMIN	0	0.00	9,581	0.02	9,581	0.02	0	0.00	-9,581	0.00	-9,581	-100.00
691 COMPUTER SOFTWARE > \$1,000	111,682	0.19	0	0.00	0	0.00	36,447	0.06	36,447	0.06	36,447	0.00
692 COMPUTER SOFTWARE < \$1,000	474,175	0.82	111,097	0.26	111,097	0.26	230,842	0.41	119,745	0.41	119,745	107.78
693 LICENSE FEES - SOFTWARE > \$1,000	116,863	0.20	127,754	0.30	127,754	0.30	188,376	0.34	60,622	0.34	60,622	47.45
694 LICENSE FEES - SOFTWARE < \$1,000	10,088	0.02	330,705	0.79	330,705	0.79	62,829	0.11	-267,876	0.11	-267,876	-81.00
6XX CAPITAL OUTLAY TOTAL	2,797,512	4.84	2,435,082	5.78	2,435,082	5.78	2,511,376	4.48	76,294	4.48	76,294	3.13
737 DUES/FEES	172,258	0.30	127,571	0.30	127,571	0.30	192,746	0.34	65,175	0.34	65,175	51.09
738 FINGERPRINTING	0	0.00	425	0.00	425	0.00	4,608	0.01	4,183	0.01	4,183	984.24
753 NON EMPLOYEE STIPENDS	0	0.00	6,740	0.02	6,740	0.02	84,160	0.15	77,420	0.15	77,420	1,148.66
754 NON EMPLOYEE SUBSTITUTES	0	0.00	7,388	0.02	7,388	0.02	46,611	0.08	39,223	0.08	39,223	530.90
779 ADMIN COSTS	0	0.00	804	0.00	804	0.00	454	0.00	-350	0.00	-350	-43.53
791 PUPIL TRANSPORTATION	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
792 SPECIAL FUNCTIONS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
794 FIELD TRIPS	112,494	0.19	64,565	0.15	64,565	0.15	89,001	0.16	24,436	0.16	24,436	37.85
795 MISCELLANEOUS EXPENSE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
799 INDIRECT COST	2,033,008	3.52	1,488,393	3.53	1,488,393	3.53	2,327,904	4.15	839,511	4.15	839,511	56.40
972 RESERVES	2,200,606	3.81	0	0.00	0	0.00	3,903,081	6.95	3,903,081	6.95	3,903,081	0.00
7XX OTHER EXPENDITURES TOTAL	4,518,366	7.82	1,695,886	4.03	1,695,886	4.03	6,648,565	11.85	4,952,679	11.85	4,952,679	292.04
<b>TOTAL EXPENDITURES</b>	<b>57,756,562</b>	<b>100.00</b>	<b>42,123,182</b>	<b>100.00</b>	<b>42,123,182</b>	<b>100.00</b>	<b>66,119,096</b>	<b>100.00</b>	<b>13,995,914</b>	<b>100.00</b>	<b>13,995,914</b>	<b>33.23</b>



**SPECIAL REVENUE FUND BUDGET  
EXPENDITURES BY FUNCTION**

FUNCTION	2012-13		2012-13		2012-13		2012-13		2013-14		2012-13 AMENDED VS 2013-14 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%		
5100 BASIC K-12	10,338,995	17.90	10,122,949	24.03	10,122,949	24.03	10,384,389	18.50	261,440	2.58		
5200 EXCEPTIONAL EDUCATION	8,428,344	14.59	4,939,230	11.73	4,939,230	11.73	7,822,801	13.94	2,883,571	58.38		
5300 VOCATIONAL EDUCATION	237,103	0.41	280,991	0.67	280,991	0.67	233,854	0.42	-47,137	-16.78		
5400 ADULT EDUCATION	262,264	0.45	222,207	0.53	222,207	0.53	372,489	0.66	150,282	67.63		
5500 PREKINDERGARTEN	6,022,014	10.43	2,742,706	6.51	2,742,706	6.51	4,315,915	7.69	1,573,209	57.36		
5900 NON-FEFP	2,847,094	4.93	1,982,323	4.71	1,982,323	4.71	3,205,975	5.71	1,223,652	51.73		
INSTRUCTIONAL TOTAL	28,135,814	48.71	20,290,406	48.17	20,290,406	48.17	26,335,423	46.93	6,045,017	29.79		
6110 ATTENDANCE/SOCIAL WORK	889,651	1.54	803,358	1.91	803,358	1.91	533,628	0.95	-269,730	-33.58		
6120 GUIDANCE	1,630,069	2.82	1,599,634	3.80	1,599,634	3.80	1,342,866	2.39	-256,768	-16.05		
6130 HEALTH	1,795,332	3.11	1,080,327	2.56	1,080,327	2.56	1,498,849	2.67	418,522	38.74		
6140 PSYCHOLOGICAL SERVICES	1,659,998	2.87	1,561,520	3.71	1,561,520	3.71	1,413,652	2.52	-147,868	-9.47		
6150 PARENT INVOLVEMENT	2,182,909	3.78	958,793	2.28	958,793	2.28	976,832	1.74	18,039	1.88		
6200 INSTRUCTIONAL MEDIA	16,854	0.03	6,731	0.02	6,731	0.02	17,811	0.03	11,080	164.61		
6300 INSTRUCTIONAL CURRICULUM	9,679,532	16.76	8,892,547	21.11	8,892,547	21.11	14,030,078	25.00	5,137,531	57.77		
6400 INSTRUCTIONAL STAFF TRAINING	3,587,867	6.21	2,954,814	7.01	2,954,814	7.01	3,963,515	7.06	1,008,701	34.14		
6500 INSTRUCTIONAL RELATED TECHNOLOGY	596,077	1.03	497,731	1.18	497,731	1.18	559,595	1.00	61,864	12.43		
INSTRUCTIONAL SUPPORT TOTAL	22,038,289	38.16	18,355,455	43.58	18,355,455	43.58	24,336,826	43.37	5,981,371	32.59		
7100 BOARD OF EDUCATION	9,287	0.02	0	0.00	0	0.00	5,000	0.01	5,000	0.00		
7200 GENERAL ADMINISTRATION	2,052,942	3.55	1,494,525	3.55	1,494,525	3.55	2,349,328	4.19	854,803	57.20		
7300 SCHOOL ADMINISTRATION	93,351	0.16	52,761	0.13	52,761	0.13	24,442	0.04	-28,319	-53.67		
7400 FACILITIES	150,011	0.26	43,054	0.10	43,054	0.10	274,542	0.49	231,488	537.67		
7500 FISCAL SERVICES	68,097	0.12	11,808	0.03	11,808	0.03	68,705	0.12	56,897	481.85		
7600 FOOD SERVICES	103,438	0.18	2,586	0.01	2,586	0.01	69,363	0.12	66,777	2582.25		
77XX CENTRAL SERVICES	55,053	0.10	627	0.00	627	0.00	804	0.00	177	28.23		
7800 TRANSPORTATION	1,036,792	1.80	422,883	1.00	422,883	1.00	571,710	1.02	148,827	35.19		
7900 UTILITY/CUSTODIAN	284,076	0.49	88,721	0.21	88,721	0.21	138,835	0.25	50,114	56.48		
8110 TRANSPORTATION MAINTENANCE	5,410	0.01	5,990	0.01	5,990	0.01	5,715	0.01	-275	-4.59		
8200 ADMINISTRATIVE TECH SERVICES	119,338	0.21	54,892	0.13	54,892	0.13	73,234	0.13	18,342	33.41		
9100 COMMUNITY SERVICES	1,416,603	2.45	1,299,474	3.08	1,299,474	3.08	1,706,977	3.04	407,503	31.36		
9100 PROJECT RESERVES	2,188,061	3.79	0	0.00	0	0.00	158,192	0.28	158,192	0.00		
GENERAL SUPPORT TOTAL	7,582,459	13.13	3,477,321	8.26	3,477,321	8.26	5,446,847	9.71	1,969,526	56.64		
<b>TOTAL EXPENDITURES</b>	<b>57,756,562</b>	<b>100.00</b>	<b>42,123,182</b>	<b>100.00</b>	<b>42,123,182</b>	<b>100.00</b>	<b>56,119,096</b>	<b>100.00</b>	<b>13,995,914</b>	<b>33.23</b>		

**AMERICAN RECOVERY AND REINVESTMENT ACT  
PROJECTED REVENUE**

REVENUE	2012-13		2012-13		2013-14		2012-13 AMENDED VS 2013-14 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	ESTIMATED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
<b>FEDERAL SOURCES</b>								
3199 OTHER FEDERAL DIRECT	0	0.00	1,009,557	79.87	4,560,804	98.94	3,551,247	351.76
3214 RACE TO THE TOP	2,552,833	100.00	218,589	17.29	0	0.00	-218,589	-100.00
3215 EDUCATION JOBS FUND	0	0.00	35,796	2.83	48,656	1.06	12,860	35.93
TOTAL FEDERAL THROUGH STATE (ARRA)	2,552,833	100.00	1,263,942	100.00	4,609,460	100.00	3,345,518	264.69
<b>TOTAL AMERICAN RECOVERY AND REINVESTMENT ACT</b>	<b>2,552,833</b>	<b>100.00</b>	<b>1,263,942</b>	<b>100.00</b>	<b>4,609,460</b>	<b>100.00</b>	<b>3,345,518</b>	<b>264.69</b>

**AMERICAN RECOVERY AND REINVESTMENT ACT  
EXPENDITURES BY OBJECT**

OBJECT	2012-13		2012-13		2012-13		2012-13		2013-14		2012-13	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2012-13 AMOUNT	2013-14 AMOUNT	2012-13 VS 2013-14	TENTATIVE %
112 ADMINISTRATIVE EXTRA DUTY	0	0.00	0	0.00	0	0.00	0	0.00	4,622	4,622	0.00	0.00
121 TEACHER SALARY	214,732	8.41	2,895	0.23	2,895	0.23	1,524,415	33.07	1,524,415	1,521,520	52,556.82	52,556.82
123 SUPPLEMENTS	0	0.00	0	0.00	0	0.00	0	0.00	0	0	0.00	0.00
132 OTHER EXTRA DUTY	0	0.00	85,147	6.74	85,147	6.74	279,062	6.05	279,062	193,915	227.74	227.74
141 SUBSTITUTE SALARY	175,127	6.86	68,083	5.39	68,083	5.39	198,244	3.43	198,244	90,161	132.43	132.43
161 HOURLY SALARY	0	0.00	148,585	11.76	148,585	11.76	0	0.00	0	-148,585	-100.00	-100.00
181 EAP SALARY	251,972	9.87	228,238	18.06	228,238	18.06	272,107	5.90	272,107	43,869	19.22	19.22
1XX SALARIES TOTAL	641,831	25.14	532,948	42.17	532,948	42.17	2,238,450	48.56	2,238,450	1,705,502	320.01	320.01
210 RETIREMENT	36,682	1.44	21,623	1.71	21,623	1.71	35,351	0.77	35,351	13,728	63.49	63.49
220 FICA	46,031	1.80	34,814	2.75	34,814	2.75	71,089	1.54	71,089	36,275	104.20	104.20
231 LIFE INSURANCE	720	0.03	739	0.06	739	0.06	1,010	0.02	1,010	271	36.67	36.67
232 HOSPITALIZATION	33,967	1.33	58,614	4.64	58,614	4.64	27,257	0.59	27,257	-31,357	-53.50	-53.50
241 WORKER'S COMPENSATION - BUS DRIVERS	1,912	0.07	2,061	0.16	2,061	0.16	2,126	0.05	2,126	65	3.15	3.15
242 WORKER'S COMPENSATION - ALL OTHERS	0	0.00	7,094	0.56	7,094	0.56	76	0.00	76	-7,018	-98.93	-98.93
243 WORKER'S COMPENSATION - ALL OTHERS	0	0.00	24	0.00	24	0.00	0	0.00	0	-24	-100.00	-100.00
2XX FRINGE TOTAL	119,312	4.67	124,969	9.89	124,969	9.89	136,909	2.97	136,909	11,940	9.55	9.55
312 PROFESSIONAL/TECHNICAL	42,000	1.65	32,649	2.58	32,649	2.58	38,600	0.84	38,600	5,951	18.23	18.23
331 TRAVEL - IN COUNTY	1,538	0.06	922	0.07	922	0.07	1,116	0.02	1,116	194	21.04	21.04
332 TRAVEL - OUT OF COUNTY	0	0.00	50,760	4.02	50,760	4.02	49,491	1.07	49,491	-1,269	-2.50	-2.50
333 OUT OF STATE TRAVEL	2,451	0.10	1,615	0.13	1,615	0.13	1,836	0.04	1,836	221	13.68	13.68
356 MAINT & WARRANTY AGREEMENTS	5,496	0.22	0	0.00	0	0.00	7,371	0.16	7,371	7,371	0.00	0.00
365 SUBSCRIPTION FEES - SOFTWARE	0	0.00	23,160	1.83	23,160	1.83	1,015,988	22.04	1,015,988	992,828	4,286.82	4,286.82
373 POSTAGE	175	0.01	0	0.00	0	0.00	225	0.00	225	225	0.00	0.00
378 DATA COMMUNICATION SERVICES	262,223	10.27	0	0.00	0	0.00	444,313	9.64	444,313	444,313	0.00	0.00
391 PRINTING	1,966	0.08	535	0.04	535	0.04	1,531	0.03	1,531	996	186.17	186.17
3XX PURCHASED SERVICES TOTAL	315,849	12.37	109,641	8.67	109,641	8.67	1,560,471	33.85	1,560,471	1,450,830	1,323.25	1,323.25

**AMERICAN RECOVERY AND REINVESTMENT ACT  
EXPENDITURES BY OBJECT**

OBJECT	2012-13		2012-13		2012-13		2012-13		2012-13		2013-14		2012-13 AMENDED VS 2013-14 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
511 SUPPLIES	36,698	1.44	11,655	0.92	11,655	0.92	28,661	0.62			28,661	0.62	17,006	145.91
5XX SUPPLIES/MATERIALS TOTAL	36,698	1.44	11,655	0.92	11,655	0.92	28,661	0.62			28,661	0.62	17,006	145.91
642 FURN/FIXT/EQUIP < \$1,000	642	0.03	31,888	2.52	31,888	2.52	642	0.01			642	0.01	-31,246	-97.99
643 COMPUTER HARDWARE > \$1,000	32,832	1.29	28,084	2.22	28,084	2.22	126,094	2.74			126,094	2.74	98,010	348.99
644 COMPUTER HARDWARE < \$1,000	434,263	17.01	405,501	32.08	405,501	32.08	477,061	10.35			477,061	10.35	71,560	17.65
681 REMODEL - CONTRACTED	0	0.00	3,908	0.31	3,908	0.31	31,163	0.68			31,163	0.68	27,255	697.42
691 COMPUTER SOFTWARE > \$750	820,146	32.13	0	0.00	0	0.00	0	0.00			0	0.00	0	0.00
692 COMPUTER SOFTWARE < \$750	175	0.01	1,807	0.14	1,807	0.14	0	0.00			0	0.00	-1,807	-100.00
693 LICENSE FEES - SOFTWARE > \$1000	150,000	5.88	0	0.00	0	0.00	0	0.00			0	0.00	0	0.00
694 LICENSE FEES - SOFTWARE < \$1000	0	0.00	0	0.00	0	0.00	8,415	0.18			8,415	0.18	8,415	0.00
6XX CAPITAL OUTLAY TOTAL	1,438,058	56.33	471,188	37.28	471,188	37.28	643,375	13.96			643,375	13.96	172,187	36.54
737 DUES/FEES	1,085	0.04	13,541	0	13,541	1.07	1,594	0.03			1,594	0.03	-11,947	-88.23
7XX OTHER EXPENDITURES TOTAL	1,085	0.04	13,541	1.07	13,541	1.07	1,594	0.03			1,594	0.03	-11,947	-88.23
TOTAL EXPENDITURES	2,552,833	100.00	1,263,942	100.00	1,263,942	100.00	4,609,460	100.00			4,609,460	100.00	3,345,518	264.69

**AMERICAN RECOVERY AND REINVESTMENT ACT  
EXPENDITURES BY FUNCTION**

FUNCTION	2012-13		2012-13		2012-13		2012-13		2013-14		2012-13 AMENDED VS 2013-14 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	PROJECTED EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%		
5100 BASIC K-12	815,978	31.96	7,649	0.61	7,649	0.61	2,539,088	55.08	2,531,439	33,095.03		
5300 VOCATIONAL EDUCATION	<u>6,567</u>	<u>0.26</u>	<u>4,090</u>	<u>0.32</u>	<u>4,090</u>	<u>0.32</u>	<u>4,727</u>	<u>0.10</u>	<u>937</u>	<u>15.57</u>		
INSTRUCTIONAL TOTAL	822,545	32.22	11,739	0.93	11,739	0.93	2,543,815	55.19	2,532,076	21,569.78		
6300 INSTRUCTIONAL CURRICULUM	171,840	6.73	117,125	9.27	117,125	9.27	223,465	4.85	106,340	90.79		
6400 INSTRUCTIONAL STAFF TRAINING	530,423	20.78	340,256	26.92	340,256	26.92	585,029	12.69	244,773	71.94		
6500 INSTRUCTIONAL RELATED TECHNOLOGY	<u>488,987</u>	<u>18.37</u>	<u>433,179</u>	<u>34.27</u>	<u>433,179</u>	<u>34.27</u>	<u>586,540</u>	<u>12.72</u>	<u>153,361</u>	<u>35.40</u>		
INSTRUCTIONAL SUPPORT TOTAL	1,171,250	45.88	890,560	70.46	890,560	70.46	1,395,034	30.26	504,474	56.65		
7400 FACILITIES	0	0.00	35,796	2.83	35,796	2.83	48,656	1.06	12,860	35.93		
7700 CENTRAL SERVICES	146,815	5.75	113,100	8.95	113,100	8.95	163,451	3.55	50,351	44.52		
7800 TRANSPORTATION	0	0.00	210,940	16.69	210,940	16.69	0	0.00	-210,940	-100.00		
7900 UTILITY/CUSTODIAN	262,223	10.27	0	0.00	0	0.00	444,313	9.64	444,313	0.00		
8200 ADMINISTRATIVE TECH SERVICES	<u>150,000</u>	<u>5.88</u>	<u>1,807</u>	<u>0.14</u>	<u>1,807</u>	<u>0.14</u>	<u>14,191</u>	<u>0.31</u>	<u>12,384</u>	<u>685.33</u>		
GENERAL SUPPORT TOTAL	559,038	21.90	361,643	28.61	361,643	28.61	670,611	14.55	308,968	85.43		
<b>TOTAL EXPENDITURES</b>	<b>2,552,833</b>	<b>100.00</b>	<b>1,263,942</b>	<b>100.00</b>	<b>1,263,942</b>	<b>100.00</b>	<b>4,609,460</b>	<b>100.00</b>	<b>3,345,518</b>	<b>264.69</b>		

**FOOD AND NUTRITION SERVICES BUDGET  
PROJECTED REVENUE**

REVENUE	2012-13		2012-13		2013-14		2012-13 EST / ACTUAL VS 2013-14 PROJECTED	
	ADOPTED REVENUE	% of TOTAL	ACTUAL REVENUE	% of TOTAL	PROJECTED REVENUE	% of TOTAL	AMOUNT	%
<b>FEDERAL THROUGH STATE SOURCES</b>								
3261 FEDERAL LUNCH REIMBURSEMENT	12,173,871	29.00	12,331,371	29.43	12,701,312	29.16	369,941	3.00
3262 FEDERAL BREAKFAST REIMBURSEMENT	4,587,779	10.93	4,552,153	10.87	4,643,196	10.66	91,043	2.00
3263 AFTER SCHOOL SNACK REIMBURSEMENT	239,325	0.57	282,121	0.67	284,942	0.65	2,821	1.00
3265 FEDERAL COMMODITY	1,300,000	3.10	1,652,966	3.95	1,669,496	3.83	16,530	1.00
3267 SUMMER FEEDING	115,279	0.27	114,252	0.27	111,967	0.26	-2,285	-2.00
3268 FRESH FRUIT & VEGETABLE PROGRAM	67,150	0.16	65,881	0.16	71,250	0.16	5,369	8.15
TOTAL FEDERAL THROUGH STATE	18,483,404	44.03	18,998,744	45.35	19,482,163	44.73	483,419	2.54
<b>STATE SOURCES</b>								
3337 STATE SUPPLEMENT - BREAKFAST	185,000	0.44	180,095	0.43	176,493	0.41	-3,602	-2.00
3338 STATE SUPPLEMENT - LUNCH	180,000	0.43	176,770	0.42	173,235	0.40	-3,535	-2.00
3399 OTHER MISC STATE REVENUE	6,500	0.02	13,313	0.03	7,250	0.02	-6,063	-45.54
TOTAL STATE	371,500	0.89	370,178	0.88	356,978	0.82	-13,200	-3.57
<b>LOCAL SOURCES</b>								
3436 INTEREST	250	0.00	0	0.00	0	0.00	0	0.00
3451 FOOD SALES TYPE A	3,427,808	8.17	3,025,934	7.22	3,056,193	7.02	30,259	1.00
3453 FOOD SALES ADULT	479,666	1.14	462,984	1.11	435,205	1.00	-27,779	-6.00
3454 STUDENT A LA CARTE	7,170,602	17.08	6,931,969	16.55	6,862,650	15.76	-69,320	-1.00
3455 FOOD SALES ADULT A LA CARTE	300,163	0.72	311,282	0.74	312,838	0.72	1,556	0.50
3456 OTHER FOOD SALES	55,517	0.13	47,712	0.11	45,326	0.10	-2,386	-5.00
3457 FOOD SERVICE - CHILD CARE	3,000	0.01	335	0.00	436	0.00	101	30.15
3458 OTHER COMMISSIONS	170,000	0.40	186,827	0.45	165,074	0.38	-21,753	-11.64
3490 MISCELLANEOUS LOCAL SOURCES	1,000	0.00	381	0.00	389	0.00	8	2.10
TOTAL LOCAL	11,608,006	27.65	10,967,424	26.18	10,878,110	24.98	-89,314	-0.81
TOTAL REVENUE	30,462,910	72.57	30,336,345	72.41	30,717,251	70.52	380,906	1.26
FUND BALANCE, JULY 1 RESERVED								
	3,178,732	7.57	3,178,732	7.59	2,495,004	5.73	-683,728	-21.51
UNRESERVED	8,334,798	19.86	8,334,798	19.90	10,343,577	23.75	2,008,779	24.10
PRIOR PERIOD ADJUSTMENT	0	0.00	43,756	0.10	0	0.00	-43,756	-100.00
UNRESERVED, JULY 1	8,334,798	19.86	8,378,554	20.00	10,343,577	23.75	1,965,023	23.45
TOTAL FUND BALANCE	11,513,530	27.43	11,557,286	27.59	12,838,581	29.48	1,281,295	11.09
<b>GRAND TOTAL</b>	<b>41,976,440</b>	<b>100.00</b>	<b>41,893,631</b>	<b>100.00</b>	<b>43,555,832</b>	<b>100.00</b>	<b>1,662,201</b>	<b>3.97</b>

**FOOD AND NUTRITION SERVICES BUDGET  
PROJECTED EXPENDITURES BY OBJECT**

OBJECT	2012-13		2012-13		2013-14		2012-13 EST / ACTUAL VS 2013-14 TENTATIVE	
	ADOPTED BUDGET	% of TOTAL	ACTUAL EXPENDITURES	% of TOTAL	TENTATIVE BUDGET	% of TOTAL	AMOUNT	%
111 ADMINISTRATIVE SALARY	86,280	0.21	83,767	0.20	87,537	0.20	3,770	4.50
161 HOURLY SALARY	7,739,299	18.44	7,448,963	17.78	7,821,876	17.96	372,913	5.01
162 OVERTIME / ADDITIONAL TIME (HOURLY)	90,000	0.21	125,079	0.30	130,708	0.30	5,629	4.50
181 E-A-P SALARY	870,292	2.07	640,277	1.53	755,941	1.74	115,664	18.06
1XX SALARIES TOTAL	8,785,871	20.93	8,298,086	19.81	8,796,060	20.19	497,974	6.00
210 RETIREMENT	455,108	1.08	429,008	1.02	611,326	1.40	182,318	42.50
220 FICA	672,119	1.60	605,144	1.44	672,899	1.54	67,755	11.20
231 LIFE INSURANCE	15,815	0.04	10,835	0.03	15,833	0.04	4,998	46.13
232 HOSPITALIZATION	1,403,316	3.34	1,264,961	3.02	1,476,232	3.39	211,271	16.70
241 WORKER'S COMPENSATION I	5,338	0.01	5,468	0.01	4,707	0.01	-761	-13.92
244 WORKER'S COMPENSATION IV	331,179	0.79	319,807	0.76	336,394	0.77	16,587	5.19
2XX FRINGE TOTAL	2,882,875	6.87	2,635,223	6.29	3,117,391	7.16	482,168	18.30
312 PROFESSIONAL & TECHNICAL	860,000	2.05	926,836	2.21	986,837	2.27	60,001	6.47
331 TRAVEL - IN COUNTY	58,000	0.14	47,571	0.11	48,998	0.11	1,427	3.00
332 TRAVEL - OUT OF COUNTY	9,500	0.02	9,259	0.02	9,629	0.02	370	4.00
352 REPAIR - OTHER EQUIPMENT	2,000	0.00	0	0.00	2,057	0.00	2,057	0.00
355 REPAIR - GENERAL MAINTENANCE	230,000	0.55	160,166	0.38	185,999	0.43	25,833	16.13
356 MAINT & WARRANTY AGREEMENTS	90,000	0.21	87,534	0.21	96,016	0.22	8,482	9.69
360 RENTALS	5,500	0.01	887	0.00	2,749	0.01	1,862	209.92
373 POSTAGE - TELEGRAPH	0	0.00	40	0.00	0	0.00	-40	-100.00
374 TELEPHONE EQUIPMENT - NONREG	0	0.00	200	0.00	225	0.00	25	12.50
391 PRINTING	15,500	0.04	15,306	0.04	19,133	0.04	3,827	25.00
392 CONTRACTED FOOD SERVICES	230,000	0.55	0	0.00	0	0.00	0	0.00
3XX PURCHASED SERVICES TOTAL	1,500,500	3.57	1,247,799	2.98	1,351,643	3.10	103,844	8.32
410 NATURAL GAS	115,000	0.27	95,966	0.23	128,849	0.30	32,883	34.27
420 BOTTLED GAS	253,000	0.60	131,360	0.31	249,888	0.57	118,528	90.23
430 ELECTRICITY	385,000	0.92	316,758	0.76	332,596	0.76	15,838	5.00
460 DIESEL	15,000	0.04	0	0.00	0	0.00	0	0.00
4XX ENERGY SERVICES TOTAL	768,000	1.83	544,084	1.30	711,333	1.63	167,249	30.74

**FOOD AND NUTRITION SERVICES BUDGET  
PROJECTED EXPENDITURES BY OBJECT**

OBJECT	2012-13		2012-13		2013-14		2012-13 EST / ACTUAL VS	
	ADOPTED BUDGET	% of TOTAL	ACTUAL EXPENDITURES	% of TOTAL	TENTATIVE BUDGET	% of TOTAL	2013-14 TENTATIVE	
							AMOUNT	%
511 SUPPLIES	1,000,000	2.38	935,605	2.23	982,385	2.26	46,780	5.00
516 INSTRUCT PROCESSING SUPPLIES	4,500	0.01	3,216	0.01	5,716	0.01	2,500	77.74
571 FOOD	12,638,494	30.11	9,846,413	23.50	12,874,019	29.56	3,027,606	30.75
591 WARES REPLACEMENT	35,000	0.08	26,100	0.06	31,320	0.07	5,220	20.00
592 COMMODITY USAGE	1,500,000	3.57	2,499,290	5.97	1,665,453	3.82	-833,837	-33.36
594 UNIFORMS	72,000	0.17	65,966	0.16	69,924	0.16	3,958	6.00
5XX SUPPLIES/MATERIALS TOTAL	15,249,994	36.33	13,376,590	31.93	15,628,817	35.88	2,252,227	16.84
641 FURN/FIXT/EQUIP > \$1,000	350,000	0.83	733,367	1.75	755,368	1.73	22,001	3.00
642 FURN/FIXT/EQUIP < \$1,000	45,000	0.11	62,912	0.15	64,799	0.15	1,887	3.00
643 COMPUTER HARDWARE > \$1,000	30,000	0.07	39,390	0.09	332,268	0.76	292,878	743.53
644 COMPUTER HARDWARE < \$1,000	55,000	0.13	13,060	0.03	16,325	0.04	3,265	25.00
652 OTHER VEHICLES	100,000	0.24	57,196	0.14	149,898	0.34	92,702	162.08
681 REMODELING/RENOVATION - CONTRACTED	525,000	1.25	66,571	0.16	504,219	1.16	437,648	657.42
691 COMPUTER SOFTWARE > \$1,000	30,000	0.07	0	0.00	30,019	0.07	30,019	0.00
692 COMPUTER SOFTWARE < \$1,000	7,500	0.02	630	0.00	3,751	0.01	3,121	495.40
693 LICENSE FEE - SOFTWARE > \$1,000	0	0.00	0	0.00	4,739	0.01	4,739	0.00
694 LICENSE FEE - SOFTWARE < \$1,000	0	0.00	4,554	0.01	4,954	0.01	400	8.78
6XX CAPITAL OUTLAY TOTAL	1,142,500	2.72	977,680	2.33	1,866,340	4.28	888,660	90.89
737 DUES/FEES	35,000	0.08	21,112	0.05	28,079	0.06	6,967	33.00
739 BANK CHARGES	245,000	0.58	227,668	0.54	232,221	0.53	4,553	2.00
795 MISCELLANEOUS CHARGES	1,000	0.00	147	0.00	1,050	0.00	903	614.29
796 UNCOLLECTED ACCOUNTS	7,000	0.02	1,165	0.00	3,965	0.01	2,800	240.34
799 FEDERAL INDIRECT COST	600,099	1.43	540,978	1.29	646,839	1.49	105,861	19.57
7XX OTHER EXPENDITURES TOTAL	888,099	2.12	791,070	1.89	912,154	2.80	121,084	15.31
TRANSFER TO CAPITAL PROJECTS	500,000	1.19	1,184,518	2.83	200,000	0.46	-984,518	-83.12
TOTAL EXPENDITURES	31,717,838	75.56	29,055,050	69.35	32,583,738	74.81	3,528,688	12.14
FUND BALANCE, JUNE 30 RESERVED	2,660,755	6.34	2,495,004	5.96	2,495,004	5.73	0	0.00
UNRESERVED	7,597,847	18.10	10,343,577	24.69	8,477,090	19.46	-1,866,487	-18.04
TOTAL FUND BALANCE, JUNE 30	10,258,602	24.44	12,838,581	30.65	10,972,094	25.19	-1,866,487	-14.54
<b>GRAND TOTAL</b>	<b>41,976,440</b>	<b>100.00</b>	<b>41,893,631</b>	<b>100.00</b>	<b>43,555,832</b>	<b>100.00</b>	<b>1,662,201</b>	<b>3.97</b>



## **DEBT SERVICE FUND BUDGET**

Debt service funds are used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs. The following is a description of long-term debt issues used to finance capital outlay projects of the District:

### **State School Bonds (SBE BONDS)**

These bonds were issued by the State Board of Education on behalf of the District. The bonds mature serially and are secured by a pledge of the District's portion of the State Motor Vehicle License Tax. Principal and interest payments, investment of Debt Service Fund resources, and compliance with debt service reserve requirements are all administered by the State Board of Administration.

### **Certificates of Participation**

The District secures funding for various educational facilities through a lease-purchase financing arrangement. Funding sources used to pay principal and interest payments are ad valorem taxes levied for capital millage.

### **Impact Fees and other unrestricted revenues**

When available and appropriate certain Impact Fee revenues and/or other available unrestricted revenues may be used for the payment of principal and interest related to Certificates of Participation.

**DEBT SERVICE BUDGET  
PROJECTED REVENUE**

REVENUE	2012-13 ADOPTED		2012-13 AMENDED		2013-14 PROJECTED		2012-13 AMENDED VS. 2013-14 PROJECTED	
	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	AMOUNT	%
<b>STATE SOURCES</b>								
CO & DS WITHHELD FOR SBE BONDS	2,320,189	5.10	2,292,308	1.15	2,316,667	5.45	24,359	1.06
<b>LOCAL SOURCES</b>								
INVESTMENT REVENUE - (COPS)	115,000	0.25	121,793	0.06	115,000	0.27	-6,793	-5.58
OTHER	0	0.00	238,841	0.12	0	0.00	-238,841	-100.00
<b>TOTAL REVENUE</b>	2,435,189	5.35	2,652,942	1.33	2,431,667	5.72	-221,275	-8.34
<b>OTHER FINANCING SOURCES</b>								
REFUNDING BOND PROCEEDS	0	0.00	142,220,000	71.29	0	0.00	-142,220,000	-100.00
COST OF ISSUANCE REFUNDING	0	0.00	592,196	0.30	0	0.00	-592,196	-100.00
PREMIUM ON REFUNDING LEASE-PURCHASE AGREEMENTS	0	0.00	13,686,476	6.86	0	0.00	-13,686,476	-100.00
TRANSFERS FROM CAPITAL FUNDS	38,420,027	84.47	35,725,570	17.91	35,338,884	83.19	-386,686	-1.08
<b>TOTAL ESTIMATED REVENUE AND OTHER FINANCING SOURCES</b>	40,855,216	89.82	194,877,184	97.68	37,770,551	88.91	-157,106,633	-80.62
<b>FUND BALANCES, JULY 1</b>								
RESERVED FOR DEBT SERVICE	4,629,009	10.18	4,629,009	2.32	4,711,420	11.09	82,411	1.78
<b>GRAND TOTAL</b>	45,484,225	100.00	199,506,193	100.00	42,481,971	100.00	-157,024,222	-78.71

**DEBT SERVICE BUDGET  
EXPENDITURES BY OBJECT**

OBJECT	2012-13 ADOPTED		2012-13 AMENDED		2013-14 TENTATIVE		2012-13 AMENDED VS. 2013-14 TENTATIVE	
	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	AMOUNT	%
<b>DEBT SERVICE</b>								
SBE Bonds								
Principal	1,875,000	4.12	1,875,000	0.94	1,945,000	4.58	70,000	3.73
Interest	445,189	0.98	445,189	0.22	371,667	0.87	-73,522	-16.51
Fees	8,900	0.02	17,938	0.01	8,900	0.02	-9,038	-50.38
COPS								
Principal	14,195,000	31.21	14,195,000	7.12	13,160,000	30.98	-1,035,000	-7.29
Interest	24,207,444	53.22	21,749,578	10.90	22,131,324	52.10	381,746	1.76
Fees	43,723	0.10	1,241,818	0.62	47,560	0.11	-1,194,258	-96.17
<b>TOTAL EXPENDITURES</b>	40,775,256	89.65	39,524,523	19.81	37,664,451	88.66	-1,860,072	-4.71
<b>Other Financing Services</b>								
Payments to Rev Bond Escrow Agent	0	0.00	155,270,250	77.83	0	0.00	-155,270,250	-100.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING SOURCES</b>	40,775,256	89.65	194,794,773	97.64	37,664,451	88.66	-157,130,322	-80.66
<b>FUND BALANCES, JUNE 30</b>								
Reserved for Debt Service	4,708,969	10.35	4,711,420	2.36	4,817,520	11.34	106,100	2.25
Unreserved Fund Balance	0	0.00	0	0.00	0	0.00	0	0.00
<b>GRAND TOTAL</b>	45,484,225	100.00	199,506,193	100.00	42,481,971	100.00	-157,024,222	-78.71

## CAPITAL PROJECTS FUND BUDGET

Capital project funds are used to account for the financial resources to be used for educational capital outlay needs including new construction, renovation and remodeling projects. Ad valorem taxes on real and personal property are assessed to residents in Brevard County, to provide revenue to the District for capital funding. In the past, the Board had been authorized by the state to levy up to 2.000 mills annually for capital outlay needs; however, for 2008-09 the legislature capped the amount at 1.750 mills requiring that the 0.25 mills be levied for use in the operating fund. In 2009-10 the legislature again allowed for a reduction in the capital millage, down to 1.50 mills, designating the additional reduction of 0.25 mills optional for use in the operating fund or the capital fund.

Impact fees are allocated based upon new residential development. These funds can be utilized for new or expanded public education facilities and equipment that will benefit the residents of the benefit district in which the funds were collected. Impact Fees can also be used for Debt Service per the interlocal agreement with the School Board, Brevard County and other local municipalities.

In the past, Public Education Capital Outlay (PECO) funds have been the primary state revenue source for capital projects funding, however, for the last two years no funds have been appropriated to the Districts by the state.

When available funds received from the sale of School Board property are also available for expenditure for capital projects.

All funds must be expended on approved projects in accordance with Florida Statutes and State Board of Education rules.

**CAPITAL PROJECTS FUND BUDGET  
PROJECTED REVENUE**

REVENUES	2012-13 ADOPTED REVENUE		2012-13 AMENDED REVENUE		2013-14 PROJECTED REVENUE		2012-13 AMENDED VS. 2013-14 PROJECTED	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>STATE SOURCES</b>								
CO & DS DISTRIBUTED TO DISTRICT	320,000	0.33	375,946	0.40	320,000	0.36	-55,946	-14.88
INTEREST - CO & DS	40,000	0.04	25,456	0.03	40,000	0.05	14,544	57.13
OTHER STATE	150,000	0.15	213,345	0.23	150,000	0.17	-63,345	-29.69
<b>TOTAL STATE</b>	<b>510,000</b>	<b>0.52</b>	<b>614,747</b>	<b>0.66</b>	<b>510,000</b>	<b>0.58</b>	<b>-104,747</b>	<b>-17.04</b>
<b>LOCAL SOURCES</b>								
SCHOOL CAPITAL OUTLAY TAX <sup>1</sup>	39,604,163	40.27	39,538,252	42.33	41,364,897	46.76	1,826,645	4.62
ADDITIONAL SCHOOL CAPITAL OUTLAY TAX > 96% <sup>2</sup>	0	0.00	323,366	0.35	271,457	0.31	-51,909	-16.05
INTEREST ON INVESTMENTS	250,000	0.25	75,960	0.08	60,000	0.07	-15,960	-21.01
IMPACT FEES	2,517,600	2.56	0	0.00	4,736,997	5.35	4,736,997	0.00
SALE OF PROPERTY	150,000	0.15	81,439	0.09	75,000	0.08	-6,439	-7.91
MISCELLANEOUS LOCAL	150,000	0.15	56,441	0.06	15,000	0.02	-41,441	-73.42
<b>TOTAL LOCAL</b>	<b>42,671,763</b>	<b>43.39</b>	<b>40,075,458</b>	<b>42.91</b>	<b>46,523,351</b>	<b>52.59</b>	<b>6,447,893</b>	<b>16.09</b>
<b>OTHER FINANCING SOURCES</b>								
TRANSFERS FROM OPERATING	4,000,000	4.07	742,278	0.79	0	0.00	-742,278	-100.00
TRANSFERS FROM CAPITAL PROJECTS	0	0.00	72,186	0.08	0	0.00	-72,186	-100.00
TRANSFERS FROM FOOD SERVICE	500,000	0.51	1,184,518	1.27	200,000	0.23	-984,518	-83.12
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>4,500,000</b>	<b>4.58</b>	<b>1,998,982</b>	<b>2.14</b>	<b>200,000</b>	<b>0.23</b>	<b>-1,798,982</b>	<b>-89.99</b>
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>47,681,763</b>	<b>48.49</b>	<b>42,689,187</b>	<b>45.71</b>	<b>47,233,351</b>	<b>53.39</b>	<b>4,544,164</b>	<b>10.64</b>
<b>FUND BALANCE - JULY 1</b>								
RESTRICTED FOR CAPITAL PROJECTS	16,479,814	16.76	13,549,075	14.51	14,986,124	16.94	1,437,049	10.61
RESTRICTED FOR ENCUMBRANCES	0	0.00	2,930,739	3.14	2,597,163	2.94	-333,576	-11.38
RESTRICTED FOR DEBT SERVICE	15,169,138	15.42	2,191,998	2.35	2,016,780	2.28	-175,218	-7.99
UNRESTRICTED FUND BALANCE	19,010,700	19.33	32,033,097	34.30	21,629,904	24.45	-10,403,193	-32.48
<b>TOTAL FUND BALANCE - JULY 1</b>	<b>50,659,652</b>	<b>51.51</b>	<b>50,704,909</b>	<b>54.29</b>	<b>41,229,971</b>	<b>46.61</b>	<b>-9,474,938</b>	<b>-18.69</b>
<b>GRAND TOTAL</b>	<b>98,341,415</b>	<b>100.00</b>	<b>93,394,096</b>	<b>100.00</b>	<b>88,463,322</b>	<b>100.00</b>	<b>-4,930,774</b>	<b>-5.28</b>

<sup>1</sup> PROJECTED @ 96%

<sup>2</sup> PROJECTED @ 63%

**EXPENDITURES BY PROJECT**

PROJECT	ACTUAL FUND BALANCE JULY 1, 2013	2013-14 APPROPRIATIONS	2013-14 TENTATIVE BUDGET		2013-14 PROJECTED EXPENDITURES		PROJECTED FUND BALANCE JUNE 30, 2014
				% OF TOTAL		% OF TOTAL	
<b>RESERVED FOR:</b>							
ADA PROJECTS	57,613	100,000	157,613	0.18	116,363	0.19	41,250
CENTRAL MIDDLE SCHOOL SHUTTERS	227,932	0	227,932	0.26	168,278	0.27	59,654
CHILLER CTSI REPLACEMENT	4,443	0	4,443	0.01	3,280	0.01	1,163
CHS THERMAL ENERGY SYSTEM	400,992	0	400,992	0.45	296,044	0.48	104,948
CHS - ADD/REM/REN/INFRA UPGRADES	2,205	0	2,205	0.00	1,628	0.00	577
COCO/CLEARLAKE CONVERSION	674,102	0	674,102	0.76	497,676	0.80	176,426
COMPUTERIZED TESTING LABS	407,662	0	407,662	0.46	300,969	0.49	106,693
CUSTOMER EQUIPMENT	3,083	0	3,083	0.00	2,276	0.00	807
DISTRICT REFRESHMENT	943	2,000,000	2,000,943	2.26	1,477,256	2.38	523,687
EDUCATIONAL TECHNOLOGY - EQUIPMENT	5,056	0	5,056	0.01	3,733	0.01	1,323
ELECTRONIC REPLACE - QZAB	9,258	0	9,258	0.01	6,835	0.01	2,423
EMERGENCY PREPAREDNESS	95	0	95	0.00	70	0.00	25
ENERGY CONSERVATION - FACILITIES	50,143	0	50,143	0.06	37,020	0.06	13,123
ET REPAIR AT FAILURE	1,589	0	1,589	0.00	1,173	0.00	416
KITCHEN EQUIPMENT	63,214	200,000	263,214	0.30	194,326	0.31	68,888
FY-13 CAFÉ CAPITAL PROJECT	847,579	0	847,579	0.96	625,751	1.01	221,828
GROWTH MANAGEMENT	12,383	0	12,383	0.01	9,142	0.01	3,241
HVAC - PROJECTS	9,131	360,000	369,131	0.42	272,522	0.44	96,609
INFRASTRUCTURE	132,464	0	132,464	0.15	97,796	0.16	34,668
MAINTENANCE CAPITAL SUPPLIES/SERVICES	0	1,250,000	1,250,000	1.41	922,850	1.49	327,150
MAINTENANCE PROJECTS "PROJECT F"	0	1,650,000	1,650,000	1.87	1,218,162	1.96	431,838
PORTABLE RELOCATION	340,704	150,000	490,704	0.55	362,277	0.58	128,427
REFURBISH PORTABLES	14,771	0	14,771	0.02	10,905	0.02	3,866
REMODEL / RENOVATE - VARIOUS	2,559	0	2,559	0.00	1,889	0.00	670
REPAIR AT FAILURE - RESTRICTED	1,084,825	1,000,000	2,084,825	2.36	1,539,185	2.48	545,640
REPAIR AT FAILURE - UNRESTRICTED	472,035	1,200,000	1,672,035	1.89	1,234,430	1.99	437,605
SAFETY TO LIFE - PECO	169,777	150,000	319,777	0.36	236,085	0.38	83,692
SCHOOL BUS REPLACEMENT	1,112,311	1,000,000	2,112,311	2.39	1,559,477	2.51	552,834
SCHOOL INITIATED PROJECTS	444	0	444	0.00	328	0.00	116
SUNRISE STANDARD CLASSROOM	2,560,278	0	2,560,278	2.89	1,890,202	3.05	670,076
WHISPERING HILLS INFRASTRUCTURE	1,860	0	1,860	0.00	1,373	0.00	487
ADDITIONAL TAX LEVY/ CAPITAL PROJECTS	0	271,457	271,457	0.31	200,411	0.32	71,046
ENTERPRISE RESOURCE SOFTWARE	0	2,250,000	2,250,000	2.54	2,250,000	3.63	0
CAPITAL RENEWAL USE OF FUND BALANCE	0	12,223,952	12,223,952	13.82	9,024,699	14.55	3,199,253
CAPITAL RENEWAL	0	2,900,000	2,900,000	3.28	2,141,012	3.45	758,988
<b>TOTAL PROJECT EXPENDITURES</b>	<b>8,669,451</b>	<b>26,705,409</b>	<b>35,374,860</b>	<b>39.99</b>	<b>26,705,423</b>	<b>43.04</b>	<b>8,669,437</b>
<b>FUNDS HELD FOR DEBT SERVICE IN FY 2013-14</b>	<b>2,016,780</b>	<b>33,322,104</b>	<b>35,338,884</b>	<b>39.95</b>	<b>35,338,884</b>	<b>56.96</b>	<b>0</b>
<b>TOTALS AFTER TRANSFERS AND OTHER USES</b>	<b>10,686,231</b>	<b>60,027,513</b>	<b>70,713,744</b>	<b>79.94</b>	<b>62,044,307</b>	<b>100.00</b>	<b>8,669,437</b>
RESTRICTED FOR CAPITAL PROJECTS	8,913,836	-750,000	8,163,836	9.23	0	0.00	8,163,836
UNRESTRICTED FUND BALANCE	21,629,904	-12,044,162	9,585,742	10.84	0	0.00	9,585,742
TOTAL RESERVED FUND BALANCE	30,543,740	-12,794,162	17,749,578	20.06	0	0.00	17,749,578
<b>GRAND TOTAL</b>	<b>41,229,971</b>	<b>47,233,351</b>	<b>88,463,322</b>	<b>100.00</b>	<b>62,044,307</b>	<b>100.00</b>	<b>26,419,015</b>

**CAPITAL PROJECTS FUND BUDGET  
TENTATIVE BUDGET BY MAJOR FUNDING SOURCE**

	2013-14 TENTATIVE BUDGET	% OF TOTAL	2013-14 TAX LEVY	PRIOR YEAR'S TAX LEVY	OTHER
<b>RESERVED FOR:</b>					
ADA PROJECTS	157,613	0.18	100,000	49,833	7,780
CENTRAL MIDDLE SCHOOL SHUTTERS	227,932	0.26	0	227,932	0
CHILLER CTSI REPLACEMENT	4,443	0.01	0	4,443	0
CHS THERMAL ENERGY SYSTEM	400,992	0.45	0	0	400,992
CHS - ADD/REM/REN/INFRA UPGRADES	2,205	0.00	0	2,205	0
COCO/CLEARLAKE CONVERSION	674,102	0.76	0	0	674,102
COMPUTERIZED TESTING LABS	407,662	0.46	0	0	407,662
CUSTODIAL EQUIPMENT	3,083	0.00	0	3,083	0
DISTRICT REFRESHMENT	2,000,943	2.26	2,000,000	943	0
EDUCATIONAL TECHNOLOGY - EQUIPMENT	5,056	0.01	0	2,400	2,656
ELECTRONIC REPLACE - QZAB	9,258	0.01	0	0	9,258
EMERGENCY PREPAREDNESS	95	0.00	0	95	0
ENERGY CONSERVATION - FACILITIES	50,143	0.06	0	24,596	25,547
ET REPAIR AT FAILURE	1,589	0.00	0	1,589	0
KITCHEN EQUIPMENT	263,214	0.30	0	0	263,214
FY13 CAFÉ CAPITAL PROJECT	847,579	0.96	0	0	847,579
GROWTH MANAGEMENT	12,383	0.01	0	0	12,383
HVAC - PROJECTS	369,131	0.42	0	8,388	360,743
INFRASTRUCTURE	132,464	0.15	0	132,464	0
MAINTENANCE CAPITAL SUPPLIES/SERVICES	1,250,000	1.41	1,250,000	0	0
MAINTENANCE PROJECTS "PROJECT F"	1,650,000	1.87	1,650,000	0	0
PORTABLE RELOCATION	490,704	0.55	150,000	113,980	226,724
REFURBISH PORTABLES	14,771	0.02	0	14,737	34
REMODEL / RENOVATE - VARIOUS	2,559	0.00	0	2,559	0
REPAIR AT FAILURE - RESTRICTED	2,084,825	2.36	0	0	2,084,825
REPAIR AT FAILURE - UNRESTRICTED	1,672,035	1.89	1,200,000	472,035	0
SAFETY TO LIFE - PECO	319,777	0.36	150,000	169,777	0
SCHOOL BUS REPLACEMENT	2,112,311	2.39	1,000,000	1,112,311	0
SCHOOL INITIATED PROJECTS	444	0.00	0	0	444
SUNRISE STANDARD CLASSROOM	2,560,278	2.89	0	452,321	2,107,957
WHISPERING HILLS INFRASTRUCTURE	1,860	0.00	0	0	1,860
ADDITIONAL TAX LEVY/CAPITAL PROJECTS	271,457	0.31	271,457	0	0
ENTERPRISE RESOURCE SOFTWARE	2,250,000	2.54	0	2,250,000	0
CAPITAL RENEWAL USE OF FUND BALANCE	12,223,952	13.82	0	11,376,126	847,826
CAPITAL RENEWAL	2,900,000	3.28	2,900,000	0	0

**CAPITAL PROJECTS FUND BUDGET  
TENTATIVE BUDGET BY MAJOR FUNDING SOURCE**

	2013-14 TENTATIVE BUDGET	% OF TOTAL	2013-14 TAX LEVY	PRIOR YEAR'S TAX LEVY	OTHER
TOTAL PROJECT EXPENDITURES	35,374,860	39.99	10,671,457	16,421,817	8,281,586
FUNDS HELD FOR DEBT SERVICES IN FY 2013-14	35,338,884	39.95	28,585,107	0	6,753,777
TOTALS AFTER TRANSFERS AND OTHER USES	70,713,744	79.94	39,256,564	16,421,817	15,035,363
RESTRICTED FOR CAPITAL PROJECTS	8,163,836	9.23	2,350,000	0	5,813,836
UNRESTRICTED FUND BALANCE	9,585,742	10.84	89,790	8,794,260	701,692
TOTAL RESERVED FUND BALANCE	17,749,578	20.06	2,439,790	8,794,260	6,515,528
GRAND TOTAL	88,463,322	100.00	41,696,354	25,216,077	21,550,891



**CAPITAL PROJECTS FUND BUDGET  
ANALYSIS OF ENDING FUND BALANCE**

	ACTUAL ENCUMBRANCES	ACTUAL FUNDS AVAILABLE	ACTUAL FUND BALANCE
<u>RESERVED FOR:</u>			
ADA PROJECTS	7,928	49,685	57,613
CENTRAL MIDDLE SCHOOL SHUTTERS	27,914	200,018	227,932
CHILLER CTSI REPLACEMENT	0	4,443	4,443
CHS THERMAL ENERGY SYSTEM	0	400,992	400,992
CHS - ADD/REM/REN/INFRA UPGRADES	0	2,205	2,205
COCOA/CLEARLAKE CONVERSION	674,102	0	674,102
COMPUTERIZED TESTING LABS	32,040	375,622	407,662
CUSTODIAL EQUIPMENT	0	3,083	3,083
DISTRICT REFRESHMENT	555	388	943
EDUCATIONAL TECHNOLOGY - EQUIPMENT	0	5,056	5,056
ELECTRONIC REPLACE - QZAB	9,256	2	9,258
EMERGENCY PREPAREDNESS	0	95	95
ENERGY CONSERVATION - FACILITIES	10,630	39,513	50,143
ET REPAIR AT FAILURE	1,589	0	1,589
KITCHEN EQUIPMENT	3,130	60,084	63,214
FY13 CAFÉ CAPITAL PROJ	477,211	370,368	847,579
GROWTH MANAGEMENT	0	12,383	12,383
HVAC - PROJECTS	0	9,131	9,131
INFRASTRUCTURE	5,705	126,759	132,464
PORTABLE RELOCATION	0	340,704	340,704
REFURBISH PORTABLES	0	14,771	14,771
REMODEL / RENOVATE - VARIOUS	0	2,559	2,559
REPAIR AT FAILURE - RESTRICTED	384,929	699,896	1,084,825
REPAIR AT FAILURE - UNRESTRICTED	170,733	301,302	472,035
SAFETY TO LIFE - PECC	63,744	106,033	169,777
SCHOOL BUS REPLACEMENT	0	1,112,311	1,112,311
SCHOOL INITIATED PROJECTS	0	444	444
SUNRISE STANDARD CLASSROOM	725,837	1,834,441	2,560,278
WHISPERING HILLS INFRASTRUCTURE	1,860	0	1,860
<b>TOTAL PROJECT EXPENDITURES</b>	<b>2,597,163</b>	<b>6,072,288</b>	<b>8,669,451</b>
FUNDS HELD FOR DEBT SERVICE IN FY 2012-13	0	2,016,780	2,016,780
<b>TOTALS AFTER TRANSFERS AND OTHER USES</b>	<b>2,597,163</b>	<b>8,089,068</b>	<b>10,686,231</b>
RESTRICTED FOR CAPITAL PROJECTS	0	8,913,836	8,913,836
UNRESTRICTED FUND BALANCE	0	21,629,904	21,629,904
<b>TOTAL RESERVED FUND BALANCE</b>	<b>0</b>	<b>30,543,740</b>	<b>30,543,740</b>
<b>GRAND TOTAL</b>	<b>2,597,163</b>	<b>38,632,808</b>	<b>41,229,971</b>

THIS PAGE INTENTIONALLY LEFT BLANK

## **INTERNAL SERVICE FUND BUDGET**

The District has established internal service funds to account for the Board's self-insured insurance programs: health, workers compensation, auto liability, general liability and all other commercial insurance policy deductibles. Revenues for the various insurance trust funds consist of District and employee premium contributions. Expenditures consist of claims payments and certain administrative costs.

The Internal Service Fund Budget is now presented in a more detailed manner. The first three pages provide a total of all Internal Service Funds to include: Medical Insurance and Casualty Funds (which consists of Workers Compensation and Auto/General Liability). The remaining pages within this section provide the revenue and expenditure totals for each of the two individual Internal Service Funds listed above.

**INTERNAL SERVICE FUNDS  
PROJECTED REVENUE**

	2012-13		2012-13		2013-14		2012-13 AMENDED VS 2013-14 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	
							AMOUNT	%
<b><u>MEDICAL INSURANCE</u></b>								
PREMIUMS	60,382,401	75.37	60,894,435	69.20	62,600,468	70.71	1,706,033	2.80
INTEREST	164,000	0.20	32,645	0.04	12,592	0.01	-20,053	-61.43
OTHER MISCELLANEOUS SOURCES	0	0.00	1,431	0.00	0	0.00	-1,431	-100.00
TRANSFER FROM GENERAL FUND	0	0.00	6,200,000	7.05	0	0.00	-6,200,000	-100.00
TOTAL REVENUE	60,546,401	75.57	67,128,511	76.28	62,613,060	70.72	-4,515,451	-6.73
FUND BALANCE, JULY 1	11,026,952	13.76	11,026,952	12.53	15,997,244	18.07	4,970,292	45.07
PRIOR PERIOD ADJUSTMENT	0	0.00	-222,716	-0.28	0	0.00	222,716	-100.00
ADJUSTED FUND BALANCE, JULY 1	11,026,952	13.76	10,804,236	12.28	15,997,244	18.07	5,193,008	48.06
TOTAL MEDICAL INSURANCE	71,573,353	89.33	77,932,747	88.56	78,610,304	88.79	677,557	0.87
<b><u>CASUALTY FUNDS</u></b>								
PREMIUMS	4,218,194	5.26	4,225,095	4.80	4,140,471	4.68	-84,624	-2.00
INTEREST	75,283	0.09	51,280	0.06	37,865	0.04	-13,415	-26.16
INSURANCE LOSS RECOVERY	0	0.00	432,395	0.49	0	0.00	-432,395	-100.00
TRANSFER FROM GENERAL FUND	0	0.00	1,000,000	1.14	0	0.00	-1,000,000	0.00
TOTAL REVENUE	4,293,477	5.36	5,708,770	6.49	4,178,336	4.72	-1,530,434	-26.81
FUND BALANCE, JULY 1	4,252,066	5.31	4,252,066	4.83	5,747,152	6.49	1,495,086	35.16
PRIOR PERIOD ADJUSTMENT	0	0.00	105,925	0.12	0	0.00	-105,925	-100.00
ADJUSTED FUND BALANCE, JULY 1	4,252,066	5.31	4,357,991	4.95	5,747,152	6.49	1,389,161	31.88
TOTAL CASUALTY FUNDS	8,545,543	10.67	10,066,761	11.44	9,925,488	11.21	-141,273	-1.40
<b>GRAND TOTAL</b>	<b>80,118,896</b>	<b>100.00</b>	<b>87,999,508</b>	<b>100.00</b>	<b>88,535,792</b>	<b>100.00</b>	<b>536,284</b>	<b>0.61</b>

**INTERNAL SERVICE FUNDS  
EXPENDITURES BY OBJECT**

	2012-13		2012-13		2012-13		2012-13		2012-13		2013-14		2012-13 AMENDED VS 2013-14 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
111 ADMINISTRATOR SALARY	158,483	0.20	158,482	0.18	158,482	0.18	159,632	0.18	1,150	0.18	1,150	0.18	1,150	0.73
161 HOURLY SALARY	351,481	0.44	345,202	0.39	343,795	0.39	350,454	0.40	6,659	0.40	6,659	0.40	6,659	1.94
164 OVERTIME HOURLY SUPPORT	0	0.00	1,701	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
181 EAP SALARY	161,726	0.20	157,514	0.18	161,726	0.18	168,155	0.19	6,429	0.19	6,429	0.19	6,429	3.98
184 EAP - TERMINAL AY	0	0.00	8,274	0.01	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
1XX SALARIES TOTAL	671,700	0.84	671,173	0.76	664,003	0.75	678,241	0.77	14,238	0.77	14,238	0.77	14,238	2.14
210 RETIREMENT	34,883	0.04	34,700	0.04	34,485	0.04	49,198	0.06	14,713	0.06	14,713	0.06	14,713	42.66
220 FICA	51,385	0.06	47,591	0.05	50,796	0.06	51,885	0.06	1,089	0.06	1,089	0.06	1,089	2.14
231 LIFE INSURANCE	1,209	0.00	1,379	0.00	1,195	0.00	1,187	0.00	-8	0.00	-8	0.00	-8	-0.67
232 HOSPITALIZATION	86,672	0.11	85,894	0.10	86,673	0.10	89,978	0.10	3,305	0.10	3,305	0.10	3,305	3.81
241 WORKER COMPENSATION	3,748	0.00	3,730	0.00	3,705	0.00	3,785	0.00	80	0.00	80	0.00	80	2.16
2XX BENEFITS TOTAL	177,897	0.22	173,294	0.22	176,854	0.20	196,033	0.22	19,179	0.22	19,179	0.22	19,179	10.84
311 LEGAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
312 PROFESSIONAL/TECHNICAL	246,000	0.31	230,371	0.26	276,553	0.31	255,770	0.29	-20,783	0.29	-20,783	0.29	-20,783	-7.52
314 EMPLOYEE PHYSICALS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
316 MANAGED CARE ARRANGEMENT COSTS	50,000	0.06	24,721	0.03	150,000	0.17	24,622	0.03	-125,378	0.03	-125,378	0.03	-125,378	-83.59
331 TRAVEL - IN COUNTY	5,811	0.01	603	0.00	5,811	0.01	3,811	0.00	-2,000	0.00	-2,000	0.00	-2,000	-34.42
332 TRAVEL - OUT OF COUNTY	9,650	0.01	3,334	0.00	9,650	0.01	10,650	0.01	1,000	0.01	1,000	0.01	1,000	10.36
333 TRAVEL - OUT OF STATE	5,000	0.01	1,114	0.00	5,000	0.01	5,000	0.01	0	0.01	0	0.01	0	0.00
364 MAINTENANCE FEES - SOFTWARE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
371 TELEPHONE BASE	500	0.00	0	0.00	400	0.00	500	0.00	100	0.00	100	0.00	100	25.00
372 TELEPHONE-LONG DISTANCE	20	0.00	0	0.00	20	0.00	20	0.00	0	0.00	0	0.00	0	0.00
373 POSTAGE	10,000	0.01	5,970	0.01	10,000	0.01	10,000	0.01	0	0.01	0	0.01	0	0.00
374 TELEPHONE EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
376 PDA DATA	200	0.00	104	0.00	300	0.00	0	0.00	-300	0.00	-300	0.00	-300	-100.00
377 PDA VOICE/CELL	675	0.00	968	0.00	675	0.00	475	0.00	-200	0.00	-200	0.00	-200	-29.63
391 PRINTING	9,250	0.01	6,777	0.01	9,250	0.01	10,250	0.01	1,000	0.01	1,000	0.01	1,000	10.81
3XX PURCHASED SERVICES TOTAL	337,106	0.42	273,962	0.34	467,659	0.53	321,098	0.36	-146,561	0.36	-146,561	0.36	-146,561	-31.34
511 SUPPLIES	10,284	0.01	5,547	0.01	10,284	0.01	9,284	0.01	-1,000	0.01	-1,000	0.01	-1,000	-9.72
5XX MATERIALS/SUPPLIES TOTAL	10,284	0.01	5,547	0.01	10,284	0.01	9,284	0.01	-1,000	0.01	-1,000	0.01	-1,000	-9.72

INTERNAL SERVICE FUNDS  
EXPENDITURES BY OBJECT

	2012-13		2012-13		2012-13		2013-14		2012-13 AMENDED VS	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2013-14 TENTATIVE	
									AMOUNT	%
641 FURN/FIX/EQUIP > \$1,000	4,500	0.01	0	0.00	4,500	0.01	4,500	0.01	0	0.00
642 FURN/FIX/EQUIP < \$1,000	4,000	0.00	890	0.00	4,000	0.00	4,000	0.00	0	0.00
643 COMPUTER HARDWARE > \$1,000	5,500	0.01	2,520	0.00	7,500	0.01	6,500	0.01	-1,000	-13.33
644 COMPUTER HARDWARE < \$1,000	6,500	0.01	680	0.00	4,500	0.01	6,500	0.01	2,000	44.44
691 COMPUTER SOFTWARE > \$1,000	2,500	0.00	0	0.00	2,500	0.00	1,500	0.00	-1,000	-40.00
692 COMPUTER SOFTWARE < \$1,000	1,500	0.00	389	0.00	1,500	0.00	1,500	0.00	0	0.00
693 LICENSE FEES - SOFTWARE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
6XX CAPITAL OUTLAY TOTAL	24,500	0.03	4,479	0.01	24,500	0.03	24,500	0.03	0	0.00
720 DEBT SERVICE - INTEREST PAYMENTS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
737 DUES/FEES	4,800	0.01	14,635	0.02	4,800	0.01	17,800	0.02	13,000	270.83
739 BANK CHARGES	20,000	0.02	19,090	0.02	20,000	0.02	23,000	0.03	3,000	15.00
772 CLAIMS EXPENSE	59,565,372	74.35	57,170,427	64.97	59,565,372	67.69	61,236,215	69.17	1,670,843	2.81
775 WORKERS' COMPENSATION	3,948,456	4.93	2,154,608	2.45	3,788,738	4.31	3,659,589	4.13	-129,149	-3.41
776 AUTO CLAIMS	286,617	0.36	426,348	0.48	286,617	0.33	391,767	0.44	105,150	36.69
777 GENERAL CLAIMS	535,480	0.67	863,972	0.98	535,480	0.61	535,480	0.60	0	0.00
778 MISCELLANEOUS EXPENSE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
779 ADMINISTRATIVE FEES	4,071,911	5.08	3,972,090	4.51	4,108,822	4.67	4,137,080	4.67	28,258	0.69
780 EXCESS WORKER'S COMP. POLICY	505,487	0.63	505,487	0.57	505,974	0.57	315,380	0.36	-190,614	-37.67
TXX OTHER EXPENDITURES TOTAL	68,938,123	86.04	65,126,657	81.29	68,815,803	78.20	70,316,291	79.42	1,500,488	2.18
TOTAL EXPENDITURES	70,159,610	87.57	66,255,112	75.29	70,159,103	79.73	71,545,447	80.81	1,386,344	1.98
FUND BALANCE, JUNE 30	9,959,286	12.43	21,744,396	24.71	17,840,405	20.27	16,990,345	19.19	-850,060	-4.76
GRAND TOTAL	80,118,896	100.00	87,999,508	100.00	87,999,508	100.00	88,535,792	100.00	536,284	0.61

**MEDICAL INSURANCE  
PROJECTED REVENUE**

	2012-13		2012-13		2013-14		2012-13 AMENDED VS 2013-14 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
PREMIUMS	60,382,401	84.36	60,894,435	78.14	62,600,468	79.63	1,706,033	2.80
INTEREST	164,000	0.23	32,645	0.04	12,592	0.02	-20,053	-61.43
OTHER MISCELLANEOUS SOURCES	0	0.00	1,431	0.00	0	0.00	-1,431	-100.00
TRANSFER FROM GENERAL FUND	0	0.00	<u>6,200,000</u>	<u>7.96</u>	<u>0.00</u>	<u>0.00</u>	<u>-6,200,000</u>	<u>-100.00</u>
TOTAL REVENUE	60,546,401	84.59	67,128,511	86.14	62,613,060	79.65	1,684,549	2.51
FUND BALANCE, JULY 1	11,026,952	15.41	11,026,952	14.15	15,997,244	20.35	4,970,292	45.07
PRIOR YEAR ADJUSTMENT	0	0.00	<u>-222,716</u>	<u>-0.29</u>	0	0.00	<u>222,716</u>	<u>-100.00</u>
ADJUSTED FUND BALANCE, JULY 1	11,026,952	15.41	10,804,236	13.86	15,997,244	20.35	5,193,008	48.06
<b>GRAND TOTAL</b>	<b>71,573,353</b>	<b>100.00</b>	<b>77,932,747</b>	<b>100.00</b>	<b>78,610,304</b>	<b>100.00</b>	<b>677,557</b>	<b>0.87</b>

**MEDICAL INSURANCE  
EXPENDITURES BY OBJECT**

	2012-13			2012-13			2012-13			2013-14			2012-13 AMENDED VS 2013-14 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	% %				
111 ADMINISTRATOR SALARY	76,505	0.11	76,505	0.10	76,505	0.10	77,654	0.10	1,149	1.50				
161 HOURLY SALARY	285,501	0.40	279,212	0.36	277,805	0.36	283,216	0.36	5,411	1.95				
162 OTHER SUPPORT - ADT/OVT	0	0.00	1,701	0.00	0	0.00	0	0.00	0	0.00				
165 ADDITIONAL TIME WORKED	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00				
181 EAP SALARY	119,364	0.17	115,152	0.15	119,364	0.15	125,158	0.16	5,794	4.85				
184 EAP - TERMINAL PAY	0	0.00	8,274	0.01	0	0.00	0	0.00	0	0.00				
1XX SALARIES TOTAL	481,370	0.67	480,844	0.62	473,674	0.61	486,028	0.62	12,354	2.61				
210 RETIREMENT	25,024	0.03	24,841	0.03	24,626	0.03	35,839	0.05	11,213	45.53				
220 FICA	36,825	0.05	33,450	0.04	36,236	0.05	37,181	0.05	945	2.61				
231 LIFE INSURANCE	866	0.00	975	0.00	852	0.00	851	0.00	-1	-0.12				
232 HOSPITALIZATION	68,583	0.10	67,350	0.09	68,583	0.09	71,199	0.09	2,616	3.81				
237 VISION	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00				
238 SECTION 125 CREDIT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00				
241 WORKER COMPENSATION	2,686	0.00	2,657	0.00	2,643	0.00	2,712	0.00	69	2.61				
2XX BENEFITS TOTAL	133,984	0.19	129,273	0.17	132,940	0.17	147,782	0.19	14,842	11.16				
311 LEGAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00				
312 PROFESSIONAL/TECHNICAL	236,000	0.33	204,524	0.26	238,157	0.31	226,250	0.29	-11,907	-5.00				
314 EMPLOYEE PHYSICALS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00				
316 MANAGED CARE ARRANGEMENT COSTS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00				
331 TRAVEL - IN COUNTY	5,000	0.01	603	0.00	5,000	0.01	3,000	0.00	-2,000	-40.00				
332 TRAVEL - OUT OF COUNTY	7,000	0.01	3,334	0.00	7,000	0.01	8,000	0.01	1,000	14.29				
333 TRAVEL - OUT OF STATE	5,000	0.01	1,114	0.00	5,000	0.01	5,000	0.01	0	0.00				
364 MAINTENANCE FEES - SOFTWARE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00				
371 TELEPHONE BASE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00				
372 TELEPHONE-LONG DISTANCE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00				
373 POSTAGE	10,000	0.01	5,970	0.01	10,000	0.01	10,000	0.01	0	0.00				
374 TELEPHONE EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00				
376 PDA DATA	200	0.00	45	0.00	200	0.00	0	0.00	-200	-100.00				
377 PDA VOICE/CELL	200	0.00	400	0.00	200	0.00	0	0.00	-200	-100.00				
391 PRINTING	8,000	0.01	6,777	0.01	8,000	0.01	9,000	0.01	1,000	12.50				
3XX PURCHASED SERVICES TOTAL	271,400	0.38	222,767	0.29	273,557	0.35	261,250	0.33	-12,307	-4.50				
511 SUPPLIES	9,000	0.01	5,547	0.01	9,000	0.01	8,000	0.01	-1,000	-11.11				
5XX MATERIALS/SUPPLIES TOTAL	9,000	0.01	5,547	0.01	9,000	0.01	8,000	0.01	-1,000	-11.11				



**MEDICAL INSURANCE  
EXPENDITURES BY OBJECT**

	2012-13		2012-13		2012-13		2013-14		2012-13 AMENDED VS 2013-14 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
641 FURN/FIX/EQUIP > \$1,000	2,500	0.00	0	0.00	2,500	0.00	2,500	0.00	0	0.00
642 FURN/FIX/EQUIP < \$1,000	2,000	0.00	641	0.00	2,000	0.00	2,000	0.00	0	0.00
643 COMPUTER HARDWARE > \$1,000	2,000	0.00	2,520	0.00	4,000	0.01	3,000	0.00	-1,000	-25.00
644 COMPUTER HARDWARE < \$1,000	6,000	0.01	680	0.00	4,000	0.01	6,000	0.01	2,000	50.00
691 COMPUTER SOFTWARE > \$1,000	1,000	0.00	0	0.00	1,000	0.00	0	0.00	-1,000	-100.00
692 COMPUTER SOFTWARE < \$1,000	1,500	0.00	389	0.00	1,500	0.00	1,500	0.00	0	0.00
693 LICENSE FEES - SOFTWARE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
6XX CAPITAL OUTLAY TOTAL	15,000	0.02	4,230	0.01	15,000	0.02	15,000	0.02	0	0.00
720 DEBT SERVICE - INTEREST PAYMENTS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
737 DUES/FEES	4,000	0.01	14,635	0.02	4,000	0.01	17,000	0.02	13,000	325.00
739 BANK CHARGES	7,000	0.01	7,601	0.01	7,000	0.01	8,000	0.01	1,000	14.29
772 CLAIMS EXPENSE	59,565,372	83.22	57,170,427	73.36	59,565,372	76.43	61,236,215	77.90	1,670,843	2.81
775 WORKERS' COMPENSATION	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
776 AUTO CLAIMS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
777 GENERAL CLAIMS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
778 OPTION 3	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
779 ADMINISTRATIVE FEES	4,000,000	5.59	3,900,179	5.00	4,000,000	5.13	4,050,787	5.15	50,787	1.27
780 EXCESS WORKER'S COMP. POLICY	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
7XX OTHER EXPENDITURE TOTAL	63,576,372	88.83	61,092,842	78.39	63,576,372	81.58	65,312,002	83.08	1,735,630	2.73
TOTAL EXPENDITURES	64,487,126	90.10	61,935,503	79.47	64,480,543	82.74	66,230,062	84.25	1,749,519	2.71
FUND BALANCE, JUNE 30	7,086,227	9.90	15,997,244	20.53	13,452,204	17.26	12,380,242	15.75	-1,071,962	-7.97
GRAND TOTAL	71,573,353	100.00	77,932,747	100.00	77,932,747	100.00	78,610,304	100.00	677,557	0.87

**CASUALTY FUNDS  
PROJECTED REVENUE**

	2012-13		2012-13 AMENDED		2013-14		2012-13 AMENDED VS 2013-14 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	2013-14 PROJECTED	
							AMOUNT	%
PREMIUMS	4,218,194	49.36	4,225,095	41.97	4,140,471	41.72	-84,624	-2.00
INTEREST	75,283	0.88	51,280	0.51	37,865	0.38	-13,415	-26.16
INSURANCE LOSS RECOVERY	0	0.00	432,395	4.30	0	0.00	-432,395	-100.00
TRANSFER FROM GENERAL FUND	0	0.00	1,000,000	9.93	0	0.00	-1,000,000	0.00
TOTAL REVENUE AND TRANSFERS IN	4,293,477	50.24	5,708,770	56.71	4,178,336	42.10	-1,530,434	-26.81
FUND BALANCE, JULY 1	4,252,066	49.76	4,252,066	42.24	5,747,152	57.90	1,495,086	35.16
PRIOR YEAR ADJUSTMENT	0	0.00	105,925	1.05	0	0.00	-105,925	-100.00
ADJUSTED FUND BALANCE, JULY 1	4,252,066	49.76	4,357,991	43.29	5,747,152	57.90	1,389,161	31.88
<b>GRAND TOTAL</b>	<b>8,545,543</b>	<b>100.00</b>	<b>10,066,761</b>	<b>100.00</b>	<b>9,925,488</b>	<b>100.00</b>	<b>-141,273</b>	<b>-1.40</b>

**CASUALTY FUND  
EXPENDITURES BY OBJECT**

	2012-13		2012-13		2012-13		2012-13		2013-14		2012-13 AMENDED VS 2013-14 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%		
111 ADMINISTRATOR SALARY	81,977	0.96	81,977	0.81	81,977	0.81	81,978	0.83	1	0.00		
161 HOURLY SALARY	65,990	0.77	65,990	0.66	65,990	0.66	67,238	0.68	1,248	1.89		
181 EAP SALARY	42,362	0.50	42,362	0.42	42,362	0.42	42,997	0.43	635	1.50		
SALARIES TOTAL	190,329	2.23	190,329	1.89	190,329	1.89	192,213	1.94	1,884	0.99		
210 RETIREMENT	9,859	0.12	9,859	0.10	9,859	0.10	13,359	0.13	3,500	35.50		
220 FICA	14,560	0.17	14,141	0.14	14,560	0.14	14,704	0.15	144	0.99		
231 LIFE INSURANCE	343	0.00	404	0.00	343	0.00	336	0.00	-7	-2.04		
232 HOSPITALIZATION	18,090	0.21	18,544	0.18	18,090	0.18	18,780	0.19	690	3.81		
241 WORKER COMPENSATION	1,062	0.01	1,073	0.01	1,062	0.01	1,073	0.01	11	1.04		
BENEFITS TOTAL	43,914	0.51	44,021	0.44	43,914	0.44	48,252	0.49	4,338	9.88		
311 LEGAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
312 PROFESSIONAL/TECHNICAL	10,000	0.12	25,847	0.26	38,396	0.38	29,520	0.30	-8,876	-23.12		
314 EMPLOYEE PHYSICALS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
316 MANAGED CARE ARRANGEMENT COSTS	50,000	0.59	24,721	0.25	150,000	1.49	24,622	0.25	-125,378	-83.59		
331 TRAVEL - IN COUNTY	811	0.01	0	0.00	811	0.01	811	0.01	0	0.00		
332 TRAVEL - OUT OF COUNTY	2,650	0.03	0	0.00	2,650	0.03	2,650	0.03	0	0.00		
333 TRAVEL - OUT OF STATE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
364 MAINTENANCE FEES - SOFTWARE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
371 TELEPHONE BASE	500	0.01	0	0.00	400	0.00	500	0.01	100	25.00		
372 TELEPHONE-LONG DISTANCE	20	0.00	0	0.00	20	0.00	20	0.00	0	0.00		
373 POSTAGE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
374 TELEPHONE EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
376 PDA DATA	0	0.00	59	0.00	100	0.00	0	0.00	-100	0.00		
377 PDA VOICE/CELL	475	0.01	568	0.01	475	0.00	475	0.00	0	0.00		
391 PRINTING	1,250	0.01	0	0.00	1,250	0.01	1,250	0.01	0	0.00		
3XX PURCHASED SERVICES TOTAL	65,706	0.77	51,195	0.51	194,102	1.93	59,848	0.60	-134,254	-69.17		
511 SUPPLIES	1,284	0.02	0	0.00	1,284	0.01	1,284	0.01	0	0.00		
5XX MATERIALS/SUPPLIES TOTAL	1,284	0.02	0	0.00	1,284	0.01	1,284	0.01	0	0.00		

**CASUALTY FUND  
EXPENDITURES BY OBJECT**

	2012-13			2012-13			2012-13			2013-14			2012-13 AMENDED VS 2013-14 TENTATIVE		
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
641 FURN/FIX/EQUIP > \$1,000	2,000	0.02	0	2,000	0.00	2,000	0.02	2,000	0.02	2,000	0.02	0	0.00	0	0.00
642 FURN/FIX/EQUIP < \$1,000	2,000	0.02	249	2,000	0.00	2,000	0.02	2,000	0.02	2,000	0.02	0	0.00	0	0.00
643 COMPUTER HARDWARE > \$1,000	3,500	0.04	0	3,500	0.00	3,500	0.03	3,500	0.03	3,500	0.04	0	0.00	0	0.00
644 COMPUTER HARDWARE < \$1,000	500	0.01	0	500	0.00	500	0.00	500	0.01	500	0.01	0	0.00	0	0.00
691 COMPUTER SOFTWARE > \$1,000	1,500	0.02	0	1,500	0.00	1,500	0.01	1,500	0.01	1,500	0.02	0	0.00	0	0.00
692 COMPUTER SOFTWARE < \$1,000	0	0.00	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
693 LICENSE FEES - SOFTWARE	0	0.00	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
6XX CAPITAL OUTLAY TOTAL	9,500	0.11	249	9,500	0.00	9,500	0.09	9,500	0.09	9,500	0.10	0	0.00	0	0.00
720 DEBT SERVICE - INTEREST PAYMENTS	0	0.00	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
737 DUES/FEES	800	0.01	0	800	0.00	800	0.01	800	0.01	800	0.01	0	0.00	0	0.00
739 BANK CHARGES	13,000	0.15	11,489	13,000	0.11	13,000	0.13	13,000	0.13	15,000	0.15	2,000	15.38	2,000	15.38
772 CLAIMS EXPENSE	0	0.00	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
775 WORKERS' COMPENSATION	3,948,456	46.20	2,154,608	3,788,738	21.40	3,788,738	37.64	3,659,589	37.64	3,659,589	36.87	-129,149	-3.41	-129,149	-3.41
776 AUTO CLAIMS	286,617	3.35	426,348	286,617	4.24	286,617	2.85	391,767	2.85	391,767	3.95	105,150	36.69	105,150	36.69
777 GENERAL CLAIMS	535,480	6.27	863,972	535,480	8.58	535,480	5.32	535,480	5.32	535,480	5.39	0	0.00	0	0.00
778 MISCELLANEOUS EXPENSE	0	0.00	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
779 ADMINISTRATIVE FEES	71,911	0.84	71,911	108,822	0.71	108,822	1.08	86,293	1.08	86,293	0.87	-22,529	-20.70	-22,529	-20.70
780 EXCESS WORKER'S COMP. POLICY	505,487	5.92	505,487	505,974	5.02	505,974	5.03	315,360	5.03	315,360	3.18	-190,614	-37.67	-190,614	-37.67
7XX OTHER EXPENDITURES TOTAL	5,361,751	62.74	4,033,815	5,239,431	40.07	5,239,431	52.05	5,004,289	52.05	5,004,289	50.42	-235,142	-4.49	-235,142	-4.49
TRANSFER TO WORKERS' COMPENSATION	0	0.00	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
TOTAL EXPENDITURES AND TRANSFERS	5,672,484	66.38	4,319,609	5,678,560	42.91	5,678,560	56.41	5,315,386	56.41	5,315,386	53.55	-363,174	-6.40	-363,174	-6.40
FUND BALANCE, JUNE 30	2,873,059	33.62	5,747,152	4,388,201	57.09	4,388,201	43.59	4,610,102	43.59	4,610,102	46.45	221,901	5.06	221,901	5.06
GRAND TOTAL	8,545,543	100.00	10,066,761	10,066,761	100.00	10,066,761	100.00	9,925,488	100.00	9,925,488	100.00	-141,273	-1.40	-141,273	-1.40

## **ENTERPRISE FUND BUDGET**

The District has established an enterprise fund to account for the Board's School Age Childcare Program. Revenues for the fund consist of user fees charged for the childcare services. Expenditures consist primarily of the labor and supply costs related to this program. Detailed information is provided on the following pages.

**ENTERPRISE FUND BUDGET  
PROJECTED REVENUE**

	2012-13		2012-13		2013-14		2012-13 AMENDED VS. 2013-14 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
FEES	<u>5,689,855</u>	<u>68.57</u>	<u>5,804,346</u>	<u>69.04</u>	<u>5,850,000</u>	<u>70.02</u>	<u>45,654</u>	<u>0.79</u>
TOTAL REVENUE	5,689,855	68.57	5,804,346	69.04	5,850,000	70.02	45,654	0.79
FUND BALANCE, JULY 1	2,607,988	31.43	2,607,988	31.02	2,505,276	29.98	-102,712	-3.94
PRIOR PERIOD ADJUSTMENT	0	0.00	-4,804	-0.06	0	0.00	4,804	0.00
ADJUSTED FUND BALANCE, JULY 1	2,607,988	31.43	2,603,184	30.96	2,505,276	29.98	-97,908	-3.76
<b>GRAND TOTAL</b>	<b>8,297,843</b>	<b>100.00</b>	<b>8,407,530</b>	<b>100.00</b>	<b>8,355,276</b>	<b>100.00</b>	<b>-52,254</b>	<b>-0.62</b>

**ENTERPRISE FUND BUDGET  
EXPENDITURES BY OBJECT**

OBJECT	2012-13		2012-13		2012-13		2012-13		2013-14		2012-13 AMENDED VS. 2013-14 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	% %	2012-13 AMENDED VS. 2013-14 TENTATIVE	
											AMOUNT	%
111 ADMINISTRATOR	20,953	0.25	20,875	0.25	20,875	0.25	21,188	0.25	313	0.00	1.50	
112 ADMINISTRATOR - EXTRA DUTY PAY	0	0.00	3,115	0.04	0	0.00	0	0.00	0	0.00	0.00	
114 ADMINISTRATOR - TERMINAL PAY	0	0.00	-141	0.00	0	0.00	0	0.00	0	0.00	0.00	
121 TEACHER SALARY	8,174	0.10	36	0.00	0	0.00	0	0.00	0	0.00	0.00	
122 TEACHER - EXTRA DUTY PAY	0	0.00	8,638	0.10	0	0.00	5,798	0.07	5,798	0.00	0.00	
132 OTHER CERTIFIED - EXTRA DUTY	0	0.00	288	0.00	0	0.00	0	0.00	0	0.00	0.00	
141 SUBSTITUTE	0	0.00	11,204	0.13	0	0.00	7,478	0.09	7,478	0.00	0.00	
142 SUBSTITUTE - NON INSTRUCTIONAL	0	0.00	845	0.01	0	0.00	0	0.00	0	0.00	0.00	
152 AIDE - OVERTIME	0	0.00	665	0.01	0	0.00	0	0.00	0	0.00	0.00	
161 HOURLY SALARY	1,661,187	20.02	1,356,100	16.13	1,535,785	18.27	1,553,544	18.59	17,759	0.00	1.16	
162 OTHER SUPPORT - ADT/OVT	0	0.00	138,684	1.65	0	0.00	0	0.00	0	0.00	0.00	
164 OTHER SUPPORT - TERMINAL PAY	0	0.00	7,297	0.09	0	0.00	0	0.00	0	0.00	0.00	
165 OTHER SUPPORT - SICK LEAVE BUY BACK	0	0.00	792	0.01	0	0.00	0	0.00	0	0.00	0.00	
166 OTHER SUPPORT - BONUS	0	0.00	13,836	0.16	0	0.00	0	0.00	0	0.00	0.00	
168 OTHER SUPPORT - TEMPORARY	0	0.00	30,531	0.36	0	0.00	0	0.00	0	0.00	0.00	
181 EAP - BASE PAY	1,495,337	18.02	1,402,786	16.68	1,369,108	16.28	1,382,421	16.55	13,313	0.00	0.97	
182 EAP - EXTRA DUTY PAY	0	0.00	26,452	0.31	0	0.00	0	0.00	0	0.00	0.00	
183 EAP - SUPPLEMENTS	0	0.00	25,800	0.31	0	0.00	0	0.00	0	0.00	0.00	
184 EAP - TERMINAL PAY	0	0.00	15,328	0.18	0	0.00	0	0.00	0	0.00	0.00	
186 EAP - BONUS	0	0.00	17,580	0.21	0	0.00	0	0.00	0	0.00	0.00	
191 TEMPORARY - BASE PAY	0	0.00	3,429	0.04	0	0.00	0	0.00	0	0.00	0.00	
1XX SALARIES TOTAL	3,185,651	38.39	3,084,140	36.68	2,925,768	34.80	2,970,429	35.55	44,661	0.00	1.53	
210 RETIREMENT	165,017	1.99	155,222	1.85	144,440	1.72	195,136	2.34	50,696	0.00	35.10	
220 FICA	243,702	2.94	224,715	2.67	212,994	2.53	211,189	2.53	-1,805	0.00	-0.85	
231 LIFE INSURANCE	3,674	0.04	3,355	0.04	2,720	0.03	2,662	0.03	-58	0.00	-2.13	
232 HOSPITALIZATION	385,908	4.65	387,543	4.61	306,355	3.64	321,988	3.85	15,633	0.00	5.10	
241 WORKER COMPENSATION	17,776	0.21	16,793	0.20	15,224	0.18	15,153	0.18	-71	0.00	-0.47	
242 WORKER COMPENSATION	0	0.00	25	0.00	0	0.00	506	0.01	506	0.00	0.00	
243 WORKER COMPENSATION	0	0.00	868	0.01	498	0.01	0	0.00	-498	0.00	0.00	
244 WORKER COMPENSATION	0	0.00	1,228	0.01	1,217	0.01	1,235	0.01	18	0.00	0.00	
2XX BENEFITS TOTAL	816,077	9.83	789,749	9.39	683,448	8.13	747,869	8.95	64,421	0.00	9.43	
311 LEGAL SERVICES	0	0.00	67	0.00	0	0.00	0	0.00	0	0.00	0.00	
312 PROFESSIONAL/TECHNICAL	216,832	2.61	195,975	2.33	365,044	4.34	211,003	2.53	-154,041	0.00	-42.20	
331 TRAVEL - IN-COUNTY	22,900	0.28	20,109	0.24	23,306	0.28	22,015	0.26	-1,291	0.00	-5.54	
332 TRAVEL - OUT OF COUNTY	1,200	0.01	1,218	0.01	4,200	0.05	850	0.01	-3,350	0.00	-79.76	
333 TRAVEL - OUT OF STATE	200	0.00	20	0.00	200	0.00	25	0.00	-175	0.00	-87.50	
352 REPAIR - OTHER EQUIPMENT	600	0.01	561	0.01	1,531	0.02	600	0.01	-931	0.00	-60.81	
360 RENTALS	0	0.00	139	0.00	400	0.00	0	0.00	-400	0.00	0.00	
365 SUBSCRIPTION FEES - SOFTWARE	40,000	0.48	47,063	0.56	87,583	1.04	44,000	0.53	-43,583	0.00	-49.76	
371 TELEPHONE BASE	5,700	0.07	5,636	0.07	5,700	0.07	5,900	0.07	200	0.00	3.51	
372 TELEPHONE LONG DISTANCE	200	0.00	358	0.00	200	0.00	350	0.00	150	0.00	75.00	
373 POSTAGE	400	0.00	379	0.00	474	0.01	450	0.01	-24	0.00	-5.15	
374 TELEPHONE EQUIPMENT	1,500	0.02	263	0.00	2,130	0.03	1,200	0.01	-930	0.00	-43.66	
377 PDA VOICE/CELL	250	0.00	372	0.00	250	0.00	350	0.00	100	0.00	40.00	
391 PRINTING	5,650	0.07	6,559	0.08	10,191	0.12	3,650	0.04	-6,541	0.00	-64.18	
3XX PURCHASED SERVICES TOTAL	295,432	3.56	278,716	3.32	501,210	5.96	290,393	3.48	-210,817	0.00	-42.06	

**ENTERPRISE FUND BUDGET  
EXPENDITURES BY OBJECT**

OBJECT	2012-13		2012-13		2012-13		2012-13		2013-14		2013-14 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%		
450 GASOLINE	590	0.01	1,192	0.01	649	0.01	1,600	0.02	951	146.53		
4XX ENERGY SERVICES TOTAL	590	0.01	1,192	0.01	649	0.01	1,600	0.02	951	146.53		
511 SUPPLIES	298,955	3.60	279,932	3.33	274,970	3.27	382,500	4.58	107,530	39.11		
544 GREASE/OIL	75	0.00	29	0.00	75	0.00	75	0.00	0	0.00		
550 REPAIR PARTS	250	0.00	157	0.00	250	0.00	350	0.00	100	40.00		
560 TIRES/TUBES	375	0.00	0	0.00	375	0.00	700	0.01	325	0.00		
5XX SUPPLIES/MATERIALS TOTAL	299,555	3.61	280,118	3.33	275,670	3.28	383,625	4.59	107,955	39.16		
622 AV MATERIALS < \$1000	0	0.00	12,382	0.15	11,755	0.14	0	0.00	-11,755	0.00		
641 FURN/FIX/EQUIP > \$1000	0	0.00	0	0.00	2,131	0.03	0	0.00	-2,131	0.00		
642 FURN/FIX/EQUIP < \$1000	40,000	0.48	51,779	0.62	93,655	1.11	38,000	0.45	-55,655	-59.43		
643 COMPUTER HARDWARE > \$1000	0	0.00	0	0.00	3,918	0.05	3,400	0.04	-518	0.00		
644 COMPUTER HARDWARE < \$1000	54,000	0.65	55,330	0.66	109,083	1.30	34,000	0.41	-75,083	-88.83		
692 COMPUTER SOFTWARE < \$1000	0	0.00	220	0.00	0	0.00	650	0.01	650	0.00		
694 LICENSE FEES - SOFTWARE < \$1000	900	0.01	2,148	0.03	3,005	0.04	1,000	0.01	-2,005	-66.72		
6XX CAPITAL OUTLAY TOTAL	94,900	1.14	121,860	1.45	223,548	2.66	77,050	0.92	-146,498	-65.53		
737 DUES/FEES	6,500	0.08	5,230	0.06	10,682	0.13	6,000	0.07	-4,682	-43.83		
739 BANK CHARGES	5,500	0.07	6,242	0.07	5,500	0.07	6,500	0.08	1,000	18.18		
785 DEPRECIATION	0	0.00	19,873	0.24	0	0.00	0	0.00	0	0.00		
784 FIELD TRIPS	8,000	0.10	16,098	0.19	8,020	0.10	5,500	0.07	-2,520	-31.42		
7XX OTHER EXPENSES TOTAL	20,000	0.24	47,444	0.56	24,201	0.29	18,000	0.22	-6,201	-25.62		
TOTAL EXPENDITURES	4,712,205	56.79	4,603,219	54.75	4,634,495	55.12	4,488,966	53.73	-145,529	-3.14		
TRANSFER TO OPERATING FUND	1,299,035	15.66	1,299,035	15.45	1,299,035	15.45	1,299,035	15.55	0	0.00		
TOTAL EXPENDITURES AND TRANSFERS	6,011,240	72.44	5,902,254	70.20	5,933,530	70.57	5,788,001	69.27	-145,529	-2.45		
FUND BALANCE, JUNE 30	2,286,603	27.56	2,505,276	29.80	2,474,000	29.43	2,567,275	30.73	93,275	3.77		
GRAND TOTAL	8,297,843	100.00	8,407,530	100.00	8,407,530	100.00	8,365,276	100.00	-52,254	-0.62		



THIS PAGE INTENTIONALLY LEFT BLANK

## APPENDIX

### TERMINOLOGY

#### Ad Valorem Taxes

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

#### Beginning Balance

Unexpended appropriations carried forward from one school year into the next.

#### Ending Balance

Unexpended appropriations at the end of the school year. This school year's ending balance becomes next year's beginning balance.

#### Expenditures

Funds disbursed by the school district for payment of obligations such as salaries, fringe benefits, materials/supplies, equipment, textbooks, building construction and maintenance, utilities, etc.

#### Florida Education Finance Program (FEFP) Funding Formula

The FEFP funding formula can be separated into two parts. The first is the calculation of total FTE dollars and the second is the calculation and deduction of the required local effort.

#### FTE Dollars

FTE Dollars = WFTE x BSA x DCD + Various Allocations – RLE.

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. This represents a cost of living index based on a market basket study in all Florida counties.

#### Full-Time Equivalent (FTE) Student

For students in grades 4-12, a full-time student is one receiving at least 900 contact hours of instruction per year (5 hours per day X 36 weeks = 900 hours). For students in grades K-3, a full-time student is one receiving at least 720 contact hours of instruction per year (4 hours per day X 36 weeks = 720 hours).

#### Function

A function is a dimension of an expenditure which describes the action or purpose for which a person or thing is used or exists. The three major categories of functions are: (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. Funds are segregated for the purpose of carrying out specific activities of a school district in accordance with special regulations and restrictions. All funds received, expended or reserved by a school system is classified and defined by this dimension.

#### Just Value

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

Lapse Factor

The labor savings due to the time lapse between the day an employee leaves a job and the filling of the vacated position. A lapse factor of -1.2% is used in budgeting most salaries and fringe benefits in the Operating Fund. This represents savings of approximately \$4.17 million, which is utilized in budgeting for other line items.

Memberships

A student is enrolled in their home school for funding purposes. The student is in membership until they withdraw or is withdrawn for excessive absences. Funding is based on Full-Time Equivalent Students (FTE) in membership during the survey periods. Four surveys are conducted each fiscal year – July, October, February and June.

Object

An object is a dimension of an expenditure that describes the service or commodity obtained as a result of a specific expenditure. The seven major categories of objects are: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Energy Services, (5) Materials and Supplies, (6) Capital Outlay, and (7) Other Expenses.

PECO

PECO = Public Education Capital Outlay. This source of revenue is derived by the state from the Gross Receipts Tax and is designed for capital outlay projects relating to educational facilities.

Recalibration

Beginning in 2013-14 projected Unweighted and Weighted FTE has been adjusted to reflect the application of the revised FTE calculation methodology. This methodology limits FTE for each student to a maximum of 1.0, whereas in the past districts and FLVS (Florida Virtual School) each earned a piece and a student earned more than 1.0 FTE.

Program Category

Program Category is a grouping of expenditures by instructional program within the district. These are established by Florida Statutes and consist of 3 Basic Education categories, 2 Exceptional Education categories, 1 Vocational Education category, 1 Intensive English-ESOL category and 7 Adult Education categories.

Required Local Effort (RLE)

Florida Statutes require a local effort equal to 5.358 mills in ad valorem taxes.

RLE = assessed value of non-exempt properties X 96% X 0.005358

Revenue

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

Weighted FTE (WFTE)

Categories of students are weighted for funding purposes. WFTE represents the number of FTE in a program category multiplied by the program cost factor for that category. The State of Florida has established 7 categories for funding K-12 with cost factors ranging from 1.000 to 5.089.

THIS PAGE INTENTIONALLY LEFT BLANK



**NONDISCRIMINATION NOTICE**

It is the policy of the School Board of Brevard County to offer the opportunity to all students to participate in appropriate programs and activities without regard to race, color, gender, religion, national origin, disability, marital status, or age, except as otherwise provided by Federal law or by Florida state law.

A student having a grievance concerning discrimination may contact:

Dr. Brian T. Bingseli  
Superintendent  
Brevard Public Schools

Ms. Cyndi Van Meter  
Associate Superintendent,  
Division of Curriculum  
and Instruction,  
Equity Coordinator

Mr. Robin L. Novelli, Director  
Office of Secondary Programs

Ms. Pamela Treadwell  
Director  
ESE Administrative  
Support Services  
ALDA/Section 504 Coordinator

School Board of Brevard County  
2700 Judge Fran Jamieson Way  
Viera, Florida 32940-6601  
(321) 633-1000

It is the policy of the School Board of Brevard County not to discriminate against employees or applicants for employment on the basis of race, color, religion, sex, national origin, participation and membership in professional or political organizations, marital status, age, or disability. Sexual harassment is a form of employee misconduct which undermines the integrity of the employment relationship, and is prohibited. This policy shall apply to recruitment, employment, transfers, compensation, and other terms and conditions of employment.

An employee or applicant having a grievance concerning employment may contact:

Ms. Susan Standley, Director  
Office of  
Compensation & Benefits

Ms. Joy Salomone, Director  
Human Resources Services  
and Labor Relations

School Board of Brevard County  
2700 Judge Fran Jamieson Way  
Viera, Florida 32940-6601  
(321) 633-1000

This Publication or portions of this publication can be made available to persons with disabilities in a variety of formats, including large print, Braille or audiotape. Telephone or written request should include your name, address, and telephone number. Requests should be made to Kim Kiddle, Exceptional Education Projects, 633-4000, ext. 535, at least two (2) weeks prior to the time you need the publication.