

2009-10

ADOPTED TENTATIVE BUDGET

ALL FUNDS

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

September 3, 2009

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

Robert Jordan, Chairman
Dr. Barbara A. Murray, Vice Chairman
Karen Henderson
Amy Kneessy
Andy Ziegler

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**ADOPTED TENTATIVE BUDGET
2008-09 versus 2009-10**

FUND	2008-09 AMENDED BUDGET	2009-10 TENTATIVE BUDGET	DIFFERENCE	
			DOLLARS	%
OPERATING	564,406,752	531,061,587	-33,345,165	-5.91
SPECIAL REVENUE	71,728,448	129,483,815	57,755,367	80.52
DEBT SERVICE	44,877,944	45,102,423	224,479	0.50
CAPITAL OUTLAY	<u>384,107,378</u>	<u>201,669,396</u>	<u>-182,437,982</u>	<u>-47.50</u>
SUB TOTAL	1,065,120,522	907,317,221	-157,803,301	-14.82
LESS TRANSFERS	<u>38,390,544</u>	<u>38,501,414</u>	<u>110,870</u>	<u>0.29</u>
TOTAL	1,026,729,978	868,815,807	-157,914,171	-15.38
INTERNAL SERVICE	86,075,023	77,612,072	-8,462,951	-9.83
ENTERPRISE	8,294,427	7,991,047	-303,380	-3.66

	ACTUAL 2008-09 MILLAGE	PROPOSED 2009-10 MILLAGE	DIFFERENCE	%
OPERATING				
STATE REQUIRED	5.227	5.189	-0.038	-0.73
LOCAL LEVY	0.498	0.748	0.250	50.20
SUPPLEMENTAL LOCAL LEVY	0.186	0.000	-0.186	-100.00
BOARD APPROVED ADDITIONAL 0.25 MILL	0.000	0.250	0.250	0.00
CAPITAL OUTLAY	<u>1.750</u>	<u>1.500</u>	<u>-0.250</u>	<u>-14.29</u>
TOTAL	7.661	7.687	0.026	0.34

BUDGET SUMMARY - ALL FUNDS 2009-10

	OPERATING	TOTAL SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL	INTERNAL SERVICE	ENTERPRISE
REVENUES							
Federal Sources	2,151,403	108,658,974	0	0	110,810,377	0	0
State Sources	257,237,312	475,875	2,550,000	1,951,191	262,214,378	0	0
Local Sources	224,189,914	14,032,230	38,000	54,683,866	292,944,010	63,927,069	7,026,850
TOTAL REVENUES	483,578,629	123,167,079	2,588,000	56,635,057	665,968,765	63,927,069	7,026,850
Transfers In	4,300,000	0	38,501,414	0	42,801,414	0	0
Nonrevenue Sources	0	0	0	29,000,000	29,000,000	0	0
Fund Balance - July 1, 2009	43,182,958	6,316,736	4,013,009	116,034,339	169,547,042	13,685,003	964,197
TOTAL REVENUES AND BALANCES	531,061,587	129,483,815	45,102,423	201,669,396	907,317,221	77,612,072	7,991,047
EXPENDITURES							
Instruction	278,357,609	64,137,518	0	0	342,495,127	0	0
Pupil Personnel Services	16,758,154	7,947,937	0	0	24,706,091	0	0
Instructional Media Services	8,703,276	0	0	0	8,703,276	0	0
Instructional & Curriculum Development	11,119,501	12,083,452	0	0	23,202,953	0	0
Instructional Staff Training	1,369,189	5,220,777	0	0	6,589,966	0	0
Instructional Technology	7,178,999	0	0	0	7,178,999	0	0
Board of Education	989,667	0	0	0	989,667	0	0
General Administration	2,260,313	3,424,229	0	0	5,684,542	0	0
School Administration	36,375,436	41,412	0	0	36,416,850	0	0
Facilities Acquisition & Construction	1,108,141	156,056	0	71,844,513	73,108,710	0	0
Fiscal Services	2,524,321	0	0	0	2,524,321	0	0
Food Services	0	29,584,853	0	0	29,584,853	0	0
Central Services	5,835,628	214,347	0	0	6,049,975	76,205,666	0
Pupil Transportation Services	20,756,592	787,055	0	0	21,543,647	0	0
Operation of Plant	50,110,445	23,263	0	0	50,133,708	0	0
Maintenance of Plant	5,056,485	0	0	0	5,056,485	0	0
Administrative Technology Services	3,969,099	0	0	0	3,969,099	0	0
Community Services	0	479,047	0	0	479,047	0	7,122,061
Debt Service	550,000	0	40,964,414	40,200,000	81,714,414	0	0
TOTAL EXPENDITURES	453,022,857	124,099,946	40,964,414	112,044,513	730,131,730	76,205,666	7,122,061
Transfers Out	0	0	0	38,501,414	38,501,414	0	0
Reserved Fund Balance	75,600,255	550,000	0	42,722,733	118,872,988	0	0
Unreserved Fund Balance	2,438,474	4,833,869	4,138,009	8,400,736	19,811,088	1,406,406	868,986
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	531,061,587	129,483,815	45,102,423	201,669,396	907,317,221	77,612,072	7,991,047

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

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL	INTERNAL SERVICE	ENTERPRISE
2004-05							
REVENUES	436,186,000	63,593,000	2,890,000	81,886,000	564,555,000	57,665,000	6,480,000
Transfers In	0	0	15,891,000	0	15,891,000	0	0
Nonrevenue Sources	9,745,000	0	0	39,164,000	48,909,000	0	0
TOTAL REVENUES	445,931,000	63,593,000	18,781,000	101,050,000	629,355,000	57,665,000	6,480,000
FUND BALANCE	33,203,000	7,215,000	2,703,000	41,064,000	84,185,000	18,635,000	1,874,000
TOTAL REVENUES AND FUND BALANCE	479,134,000	70,808,000	21,484,000	142,114,000	713,540,000	76,300,000	8,354,000
2005-06							
REVENUES	467,935,000	65,479,000	2,997,000	91,917,000	628,328,000	63,136,000	7,681,000
Transfers In	0	0	18,651,000	0	18,651,000	0	0
Nonrevenue Sources	630,000	0	0	115,510,000	116,140,000	0	0
TOTAL REVENUES	468,565,000	65,479,000	21,648,000	207,427,000	763,119,000	63,136,000	7,681,000
FUND BALANCE	42,670,000	9,524,000	4,365,000	94,487,000	150,926,000	27,506,000	2,054,000
TOTAL REVENUES AND FUND BALANCE	511,135,000	75,003,000	26,013,000	301,894,000	914,045,000	90,642,000	9,735,000
2006-07							
REVENUES	520,544,000	68,008,000	2,429,000	128,003,000	718,983,000	52,204,000	8,342,000
Transfers In	0	0	25,706,000	0	25,706,000	0	0
Nonrevenue Sources	1,147,000	0	0	174,711,000	175,858,000	0	0
TOTAL REVENUES	521,691,000	68,008,000	28,134,000	302,714,000	920,547,000	52,204,000	8,342,000
FUND BALANCE	41,980,000	8,665,000	4,174,000	191,207,000	246,046,000	35,358,000	2,361,000
TOTAL REVENUES AND FUND BALANCE	563,671,000	76,693,000	32,308,000	493,921,000	1,166,593,000	87,562,000	10,703,000
2007-08							
REVENUES	541,545,000	66,017,000	2,421,000	116,965,000	726,948,000	66,731,000	7,830,000
Transfers In	0	0	36,684,000	0	36,684,000	0	0
Nonrevenue Sources	12,007,000	0	0	20,405,000	32,412,000	2,271,000	0
TOTAL REVENUES	553,552,000	66,017,000	39,105,000	137,370,000	796,044,000	69,002,000	7,830,000
FUND BALANCE	40,295,000	7,214,000	3,061,000	319,594,000	370,164,000	32,296,000	2,380,000
TOTAL REVENUES AND FUND BALANCE	593,847,000	73,231,000	42,166,000	456,964,000	1,166,208,000	101,298,000	10,210,000
2008-09							
REVENUES	509,049,942	65,837,160	2,381,268	90,113,979	667,382,349	63,569,692	7,120,438
Transfers In	0	0	38,390,544	0	38,390,544	0	0
Nonrevenue Sources	6,942,183	0	0	51,755,360	57,697,543	0	0
TOTAL REVENUES	514,992,125	65,837,160	40,771,812	141,869,339	763,470,436	63,569,692	7,120,438
FUND BALANCE	49,414,627	5,891,288	2,588,000	242,238,039	300,131,954	22,505,331	1,173,989
TOTAL REVENUES AND FUND BALANCE	564,406,752	71,728,448	38,501,414	384,107,378	1,058,743,992	86,075,023	8,294,427
2009-10							
REVENUES	483,578,629	123,167,079	2,588,000	56,635,057	665,968,765	63,927,089	7,026,850
Transfers In	0	0	38,501,414	0	38,501,414	0	0
Nonrevenue Sources	4,300,000	0	0	29,000,000	33,300,000	0	0
TOTAL REVENUES	487,878,629	123,167,079	41,089,414	85,635,057	737,770,179	63,927,089	7,026,850
FUND BALANCE	43,182,958	316,736	4,013,009	116,034,339	163,547,042	13,685,003	964,187
TOTAL REVENUES AND FUND BALANCE	531,061,587	123,483,815	45,102,423	201,669,396	901,317,221	77,612,072	7,991,037

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

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL	INTERNAL SERVICE	ENTERPRISE
2004-05							
REVENUES	436,186,000	63,593,000	2,890,000	61,886,000	564,555,000	57,665,000	6,480,000
Transfers In	0	0	15,881,000	0	15,881,000	0	0
Nonrevenue Sources	9,745,000	0	0	39,164,000	48,909,000	0	0
TOTAL REVENUES	445,931,000	63,593,000	18,781,000	101,050,000	629,355,000	57,665,000	6,480,000
2005-06							
REVENUES	467,935,000	65,479,000	2,987,000	91,917,000	628,328,000	63,136,000	7,661,000
Transfers In	0	0	18,651,000	0	18,651,000	0	0
Nonrevenue Sources	630,000	0	0	115,510,000	116,140,000	0	0
TOTAL REVENUES	468,565,000	65,479,000	21,648,000	207,427,000	763,119,000	63,136,000	7,661,000
2006-07							
REVENUES	520,544,000	68,008,000	2,428,000	128,003,000	718,983,000	52,204,000	8,342,000
Transfers In	0	0	25,706,000	0	25,706,000	0	0
Nonrevenue Sources	1,147,000	0	0	174,711,000	175,858,000	0	0
TOTAL REVENUES	521,691,000	68,008,000	28,134,000	302,714,000	920,547,000	52,204,000	8,342,000
2007-08							
REVENUES	541,545,000	66,017,000	2,421,000	116,965,000	726,948,000	66,731,000	7,830,000
Transfers In	0	0	36,684,000	0	36,684,000	0	0
Nonrevenue Sources	12,007,000	0	0	20,405,000	32,412,000	0	0
TOTAL REVENUES	553,552,000	66,017,000	39,105,000	137,370,000	796,044,000	66,731,000	7,830,000
2008-09							
REVENUES	509,049,942	65,487,974	2,381,268	90,113,979	667,033,163	63,569,692	7,120,438
Transfers In	0	0	38,390,544	0	38,390,544	0	0
Nonrevenue Sources	5,942,183	0	0	51,755,360	57,697,543	0	0
TOTAL REVENUES	514,992,125	65,487,974	40,771,812	141,869,339	763,121,250	63,569,692	7,120,438
2009-10							
REVENUES	483,578,629	123,167,079	2,568,000	56,635,057	665,968,765	63,927,069	7,026,850
Transfers In	0	0	38,501,414	0	38,501,414	0	0
Nonrevenue Sources	4,300,000	0	0	29,000,000	33,300,000	0	0
TOTAL REVENUES	487,878,629	123,167,079	41,089,414	85,635,057	737,770,179	63,927,069	7,026,850

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

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL	INTERNAL SERVICE	ENTERPRISE
2004-06							
Fund Balance - July 1, 2004	33,203,000	7,215,000	2,703,000	41,064,000	84,185,000	18,635,000	1,874,000
2005-06							
Fund Balance - July 1, 2005	42,570,000	9,524,000	4,365,000	94,467,000	150,926,000	27,506,000	2,054,000
2006-07							
Fund Balance - July 1, 2006	41,980,000	8,685,000	4,174,000	191,207,000	246,046,000	35,358,000	2,361,000
2007-08							
Fund Balance - July 1, 2007	40,295,000	7,214,000	3,061,000	319,594,000	370,164,000	35,543,000	3,030,000
2008-09							
Fund Balance - July 1, 2008	49,414,627	5,891,268	4,106,132	242,238,039	301,650,066	22,505,331	1,173,989
2009-10							
Fund Balance - July 1, 2009	43,182,958	6,736,599	4,013,009	116,034,339	169,966,905	13,685,003	964,187

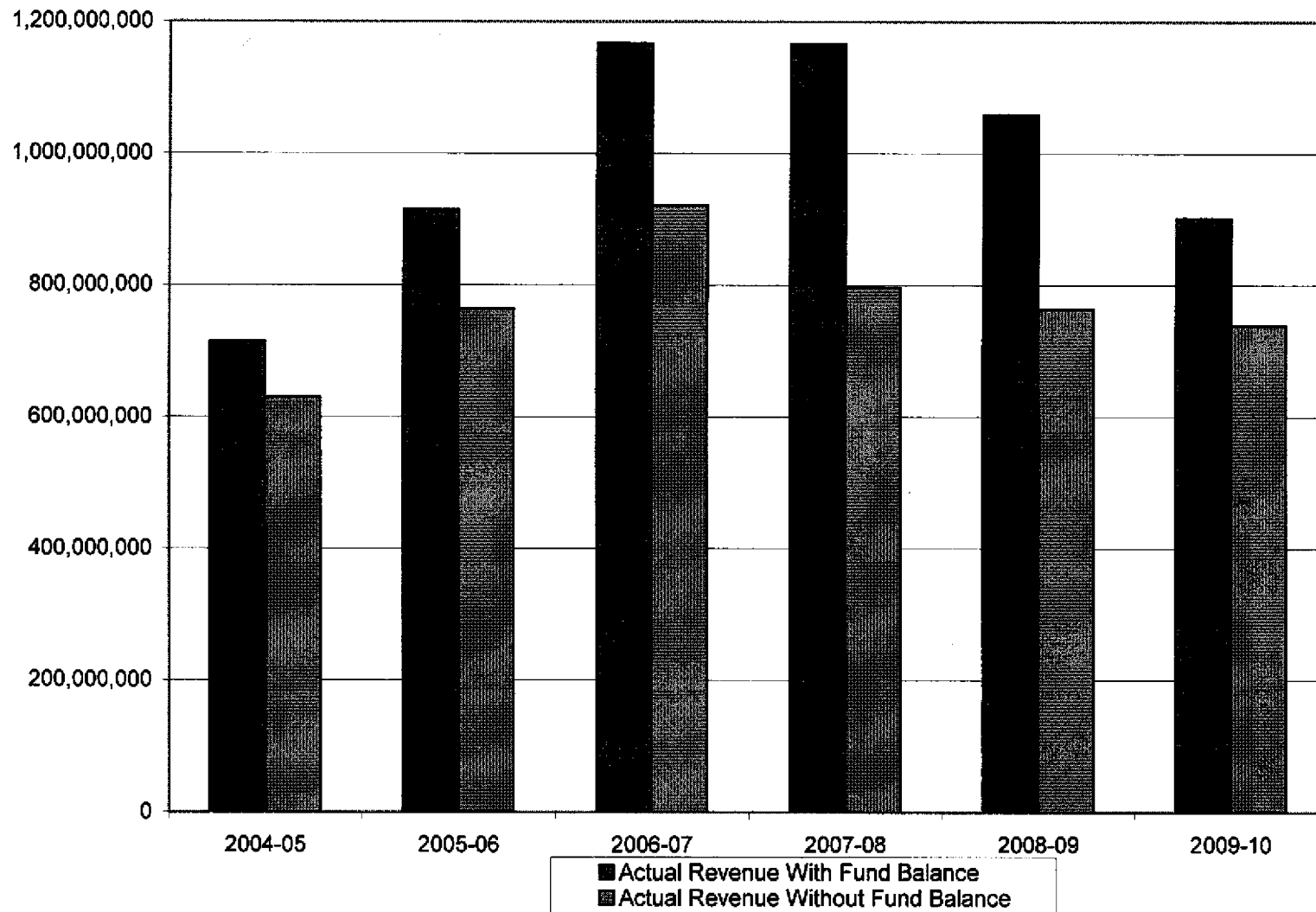
Note: Source of data for years 2004-05 through 2007-08 is the Comprehensive Annual Financial Report (CAFR)

Source of data for 2008-09 is the 2009-10 All Funds Budget Book, Amended Budget.

Source of data for 2009-10 is the 2009-10 All Funds Budget Book, Projected Budget.

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



2009-10 HIGHLIGHTS

	ESTIMATED	PROJECTED	DIFFERENCE	
	2008-09	2009-10	NUMBER	PERCENT
TAX INFORMATION:				
REQUIRED LOCAL EFFORT MILLAGE (OPERATING)	5.227	5.189	-0.038	-0.73
DISCRETIONARY MILLAGE (OPERATING)	0.498	0.748	0.250	50.20
SUPPLEMENTAL DISCRETIONARY MILLAGE (OPERATING)	0.186	0.000	-0.186	-100.00
BOARD APPROVED ADDITIONAL 0.25 MILL(OPERATING)	0.000	0.250	0.250	0.00
CAPITAL OUTLAY MILLAGE (CAPITAL)	1.750	1.500	-0.250	-14.29
TOTAL MILLAGE	7.661	7.687	0.026	0.34
TAX ROLL (NON-EXEMPT)	\$41,482,005,385	\$35,858,853,092	-\$5,623,152,293	-13.56
VALUE OF 1.000 MILL	\$39,407,905	\$34,065,910	-\$5,341,995	-13.56
STUDENT DATA, including charter schools:				
MEMBERSHIP	74,000	72,375	-1,625	-2.20
UNWEIGHTED FTE (FTE)*	72,200.50	70,459.79	-1,741	-2.41
WEIGHTED FTE (WFTE)*	77,931.51	75,750.27	-2,181	-2.80
OPERATING FUND ONLY:				
REVENUE/TRANSFERS	\$514,992,125	\$487,878,629	-\$27,113,496	-5.26
BEGINNING BALANCES	\$49,699,451	\$43,182,958	-\$6,516,493	-13.11
TOTAL AVAILABLE FUNDS	\$564,691,576	\$531,061,587	-\$33,629,989	-5.96
AVAILABLE FUNDS PER UNWEIGHTED FTE	\$7,821.16	\$7,537.09	-\$284.07	-3.63
AVAILABLE FUNDS PER WEIGHTED FTE	\$7,246.00	\$7,010.69	-\$235.31	-3.25
ADDITIONAL INFORMATION:				
BASE STUDENT ALLOCATION (BSA)	\$3,886.14	\$3,630.62	-\$255.52	-6.58
DISTRICT COST DIFFERENTIAL (DCD)	0.9843	0.9892	0.0049	0.50
STATE CATEGORICAL FUNDS (NOT INCLUDING FEDERAL STIMULUS)	\$141,739,565	\$130,195,168	-\$11,544,397	-8.14
CATEGORICALS AS % OF STATE DOLLARS	53.49%	50.61%	-2.88%	-5.38

2009-10 HIGHLIGHTS
CHANGES IN PERSONNEL

	ACTUAL 2008-09	PROJECTED 2009-10	DIFFERENCE	
			UNITS	PERCENT
SCHOOLS				
CLASSROOM TEACHERS	4,960.66	4,974.56	13.90	0.28
OTHER TEACHERS	292.75	303.50	10.75	3.67
INSTRUCTIONAL SUPPORT	35.00	38.00	3.00	8.57
ADMINISTRATIVE	244.00	230.00	-14.00	-5.74
ADULT COORDINATORS	1.00	1.00	0.00	0.00
SUPPORT SERVICES	<u>3,505.41</u>	<u>3,399.97</u>	<u>-105.44</u>	<u>-3.01</u>
TOTAL FOR SCHOOLS	9,038.82	8,947.03	-91.79	-1.02
DEPARTMENTS				
ADMINISTRATIVE	46.00	45.00	-1.00	-2.17
SUPPORT SERVICES	<u>357.69</u>	<u>345.29</u>	<u>-12.40</u>	<u>-3.47</u>
TOTAL FOR DEPARTMENTS (does not include board members)	403.69	390.29	-13.40	-3.32
DISTRICT TOTAL:	9,442.51	9,337.32	-105.19	-1.11

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 \$4.6 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 2008-2009	PROJECTED Alloc Units 2009-2010	Difference	Percent of Total
INSTRUCTIONAL - CLASSROOM	4,759.03	4,777.43	18.40	51.16%
Staffing Specialist	39.00	39.00	0.00	0.42%
Resource Teachers	87.00	86.00	-1.00	0.92%
Adult Ed Resource Teachers	13.29	13.29	0.00	0.14%
Adult Ed Teachers	62.34	58.84	-3.50	0.63%
SUB-TOTAL	4,960.66	4,974.56	13.90	53.28%
INSTRUCTIONAL - OTHER TEACHERS				
Guidance	198.70	204.25	5.55	2.19%
Media Specialists	94.05	99.25	5.20	1.06%
SUB-TOTAL	292.75	303.50	10.75	3.25%
INSTRUCTIONAL SUPPORT				
Psychologists	30.00	33.00	3.00	0.35%
Child Find Specialists	5.00	5.00	0.00	0.05%
SUB-TOTAL	35.00	38.00	3.00	0.41%
ADMINISTRATIVE				
Principals	87.00	87.00	0.00	0.93%
Assistant Principals/12 month	55.00	56.00	1.00	0.60%
Assistant Principal/Dean-10 month	44.00	37.00	-7.00	0.40%
Assistant Principals Elem/10 month	58.00	50.00	-8.00	0.54%
SUB-TOTAL	244.00	230.00	-14.00	2.46%
EXECUTIVE/ADMIN/PROFESSIONAL				
Adult Ed Coordinators	1.00	1.00	0.00	0.01%

SUPPORT SERVICES				
Paraprofessionals	864.25	850.55	-13.70	9.11%
Bus Drivers/Attendants	441.67	441.67	0.00	4.73%
Theatre Mgr-EAP	6.00	6.00	0.00	0.06%
Behavior Analyst-EAP	11.00	13.00	2.00	0.14%
District Child Care Coord-EAP	1.00	1.00	0.00	0.01%
Technology-EAP	60.00	53.50	-6.50	0.57%
Cafeteria	476.81	480.74	3.93	5.15%
Custodial	702.74	642.01	-60.73	6.88%
Class Crafts and Services	239.40	232.40	-7.00	2.49%
Clerical	467.00	454.00	-13.00	4.86%
Child Care Coord/Asst	235.54	225.10	-10.44	2.41%
SUB-TOTAL	3,505.41	3,399.97	-105.44	36.41%
SCHOOLS TOTAL	9,038.82	8,947.03	-91.79	95.82%
NON-SCHOOLS (DEPARTMENTS)	ACTUAL Alloc Units 2008-2009	PROJECTED Alloc Units 2009-2010	Difference	Percent of Total
ADMINISTRATIVE				
Superintendent	1.00	1.00	0.00	0.01%
Assistant Superintendents	6.00	6.00	0.00	0.06%
Area Superintendents	4.00	4.00	0.00	0.04%
Directors/Managers/Coordinators	35.00	34.00	-1.00	0.36%
SUB-TOTAL	46.00	45.00	-1.00	0.48%
SUPPORT SERVICES				
Executive/Administrative/Professional	146.00	145.00	-1.00	1.55%
Cafeteria	3.88	3.88	0.00	0.04%
Clerical	178.00	171.00	-7.00	1.83%
Classified Crafts and Services	29.81	25.41	-4.40	0.27%
SUB-TOTAL	357.69	346.29	-12.40	3.70%
NON-SCHOOL TOTAL	403.69 *	390.29 *	-13.40	4.18%
DISTRICT TOTALS	9,442.51	9,337.32	-105.19	100.00%

Source: Personnel Position Control Data

*Department totals do not include Board Members

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	2008-09 ADOPTED		2008-09 AMENDED		2009-10 PROJECTED		2008-09 AMENDED VS. 2009-10 PROJECTED	
	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	AMOUNT	%
FEDERAL SOURCES								
3121 IMPACT AID	1,472,568	0.26	1,351,403	0.24	1,351,403	0.25	0	0.00
3202 MEDICAID REIMBURSEMENT	800,000	0.14	349,524	0.06	800,000	0.15	450,476	128.88
TOTAL FEDERAL	2,272,568	0.40	1,700,927	0.30	2,151,403	0.41	450,476	26.48
STATE SOURCES								
3310 F.E.F.P.	102,620,885	17.90	86,062,783	15.25	90,017,162	16.95	3,954,379	4.59
3310 SAFE SCHOOLS	1,882,281	0.33	1,836,983	0.33	1,684,967	0.32	-152,016	-8.28
3310 SUPPLEMENTAL ACADEMIC INSTRUCTION	21,678,436	3.78	21,210,182	3.76	19,336,832	3.64	-1,873,350	-8.83
3310 ESE GUARANTEED ALLOCATION	30,572,000	5.33	29,911,645	5.30	27,754,777	5.23	-2,156,868	-7.21
3310 READING ALLOCATION	2,958,579	0.52	2,874,816	0.51	2,636,981	0.50	-237,835	-8.27
3310 MERIT AWARD PROGRAM	4,060,190	0.71	4,060,190	0.72	90,215	0.02	-3,969,975	-97.78
3310 DJJ SUPPLEMENTAL ALLOCATION	210,689	0.04	189,702	0.03	182,698	0.03	-7,004	-3.69
3310 DECLINING ENROLLMENT ALLOCATION	564,233	0.10	2,613,925	0.46	1,796,749	0.34	-817,176	-31.26
3310 DISCRETIONARY MILLAGE COMPRESSION	4,456,405	0.78	4,225,173	0.75	5,280,961	0.99	1,056,788	24.99
3310 FL TEACHERS LEAD PROGRAM *	1,026,871	0.18	1,026,871	0.18	908,336	0.17	-120,535	-11.74
3310 INSTRUCTIONAL MATERIALS *	7,197,497	1.26	7,016,258	1.24	5,952,733	1.12	-1,063,525	-15.16
3310 STUDENT TRANSPORTATION *	12,412,041	2.16	11,703,976	2.07	11,128,946	2.10	-575,030	-4.91
3315 WORKFORCE DEVELOPMENT	3,133,299	0.55	3,057,824	0.54	2,874,204	0.54	-183,620	-6.00
3317 PERFORMANCE BASED INCENTIVES	0	0.00	72,456	0.01	0	0.00	-72,456	-100.00
3318 ADULTS WITH DISABILITIES	525,867	0.09	491,571	0.09	472,441	0.09	-19,130	-3.89
3323 C.O. & D.S.	40,746	0.01	41,770	0.01	40,746	0.01	-1,024	-2.45
3341 RACING COMMISSION	223,250	0.04	223,250	0.04	223,250	0.04	0	0.00
3343 STATE LICENSE TAX	200,000	0.03	230,073	0.04	200,000	0.04	-30,073	-13.07
3344 LOTTERY ENHANCEMENT	2,947,446	0.51	1,779,984	0.32	0	0.00	-1,779,984	-100.00
3355 CLASS SIZE REDUCTION	76,942,121	13.42	74,061,724	13.12	76,301,759	14.37	2,240,035	3.02
3361 SCHOOL RECOGNITION	5,152,416	0.90	5,519,738	0.98	4,870,357	0.92	-649,381	-11.76
3363 EXCELLENT TEACHING PROGRAM	0	0.00	3,179,044	0.56	0	0.00	-3,179,044	-100.00
3371 VOLUNTARY PREKINDERGARTEN	2,115,000	0.37	2,093,028	0.37	2,115,000	0.40	21,972	1.05
3372 PREKINDERGARTEN	155,000	0.03	174,119	0.03	204,450	0.04	30,331	17.42
3397 CHARTER SCHOOL CAPITAL OUTLAY	1,308,262	0.23	1,282,495	0.23	1,396,503	0.26	114,008	8.89
33XX CRITICAL OPERATING NEEDS COMPRESSION	0	0.00	0	0.00	1,769,245	0.33	1,769,245	0.00
3399 MISCELLANEOUS STATE	0	0.00	36,761	0.01	0	0.00	-36,761	-100.00
TOTAL STATE	282,383,514	49.25	264,976,341	46.95	257,237,312	48.44	-7,739,029	-2.92

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	2008-09 ADOPTED		2008-09 AMENDED		2009-10 PROJECTED		2008-09 AMENDED VS.	
	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	2009-10 PROJECTED	
							AMOUNT	%
LOCAL SOURCES								
341X AD VALOREM	233,076,117	40.65	234,639,152	41.57	207,679,365	39.11	-26,959,787	-11.49
341X PRIOR PERIOD ADJUSTED MILLAGE (0.0006)	0	0.00	0	0.00	212,212	0.04	212,212	0.00
341X CRITICAL OPERATING NEEDS	0	0.00	0	0.00	8,753,978	1.65	8,753,978	0.00
3424 TUITION	0	0.00	8,857	0.00	0	0.00	-8,857	-100.00
3425 RENT	187,000	0.03	433,360	0.08	187,000	0.04	-246,360	-56.85
343X INCOME/INVESTMENTS	2,950,000	0.51	1,764,820	0.31	1,500,000	0.28	-264,820	-15.01
346X ADULT STUDENT FEES	96,000	0.02	186,559	0.03	96,000	0.02	-90,559	-48.54
347X OTHER STUDENT FEES	162,000	0.03	526,077	0.09	162,000	0.03	-364,077	-69.21
3494 FEDERAL-INDIRECT	647,991	0.11	841,871	0.15	1,336,750	0.25	494,879	58.78
3499 FOOD SERVICE-INDIRECT	325,000	0.06	517,439	0.09	590,916	0.11	73,477	14.20
3494 FEDERAL ARRA-INDIRECT	0	0.00	0	0.00	2,080,656	0.39	2,080,656	0.00
349X MISCELLANEOUS LOCAL	1,591,037	0.28	3,454,540	0.61	1,591,037	0.30	-1,863,503	-53.94
TOTAL LOCAL	239,035,145	41.69	242,372,674	42.94	224,189,914	42.22	-18,182,760	-7.50
OTHER FINANCING SOURCES								
3630 TRANSFERS FROM CAPITAL PROJECTS	0	0.00%	4,333,714	0.77	4,300,000	0.00	-33,714	-0.78
3670 TRANSFER FROM INTERNAL SERVICE FUND	0	0.00%	1,300,000	0.23	0	0.00	-1,300,000	-100.00
374X LOSS RECOVERABLES	0	0.00%	308,469	0.05	0	0.00	-308,469	-100.00
TOTAL OTHER	0	0.00%	5,942,183	1.05	4,300,000	0.00%	-1,642,183	-27.64
TOTAL REVENUE	523,691,227	91.33	514,992,125	91.24	487,878,629	91.06	-27,113,498	-5.26
FUND BALANCE JULY 1:								
RESERVED	49,699,451	8.67	49,699,451	8.81	43,182,958	8.13	-6,516,492	-13.11
UNRESERVED	0	0.00	0	0.00	0	0.00	0	0.00
PRIOR PERIOD ADJUSTMENT	0	0.00	-284,824	-0.05	0	0.00	284,824	-100.00
	49,699,451	8.67	49,414,627	8.76	43,182,958	8.13	-6,231,669	-12.61
GRAND TOTAL	573,390,678	100.00	564,406,752	100.00	531,061,587	99.19	-33,345,164	-5.91

* For 2009-10 these revenues have been reclassified from State Categorical Programs to become a part of the State FEFP.

FLORIDA EDUCATION FINANCE PROGRAM ALLOCATIONS

	ESTIMATED 2008-09	PROJECTED 2009-10	DIFFERENCE	% CHANGE
FTE	72,200.50	70,459.79	-1,740.71	-2.41
WEIGHTED FTE	77,931.51	75,750.27	-2,181.24	-2.80
BASE STUDENT ALLOCATION	\$3,886.14	\$3,630.62	-\$255.52	-6.58
WFTE X BSA (BASE FEFP FUNDING WITHOUT DCD)	\$302,852,758	\$275,020,445	-\$27,832,313	-9.19
DISTRICT COST DIFFERENTIAL	0.9843	0.9892	0.0049	0.50
WFTE X BSA X DCD (BASE FEFP FUNDING)	\$298,097,970	\$272,050,224	-\$26,047,746	-8.74
SAFE SCHOOLS	\$1,836,983	\$1,684,967	-\$152,016	-8.28
ESE GUARANTEED ALLOCATION	\$29,911,645	\$27,754,777	-\$2,156,868	-7.21
SUPPLEMENTAL ACADEMIC INSTRUCTION	\$21,210,182	\$19,336,832	-\$1,873,350	-8.83
DECLINING ENROLLMENT SUPPLEMENT	\$2,613,925	\$1,796,749	-\$817,176	-31.26
DJJ SUPPLEMENT ALLOCATION	\$189,702	\$182,698	-\$7,004	-3.69
DISCRETIONARY MILLAGE COMPRESSION	\$4,225,173	\$5,280,961	\$1,055,788	24.99
READING ALLOCATION	\$2,874,816	\$2,636,981	-\$237,835	-8.27
MERIT AWARD PROGRAM (MAP)	\$4,080,190	\$90,215	-\$3,989,975	-97.78
TEACHERS LEAD	\$0	\$906,336	\$906,336	0.00
INSTRUCTIONAL MATERIALS	\$0	\$5,952,733	\$5,952,733	0.00
STUDENT TRANSPORTATION	\$0	\$11,128,946	\$11,128,946	0.00
STATE STABILIZATION ALLOCATION	\$0	\$24,270,189	\$24,270,189	0.00
EQUAL % ADJUSTMENT	-\$32,284	\$0	\$32,284	-100.00
PRORATION FOR REVISED APPROPRIATION	\$0	-\$383,706	-\$383,706	0.00
PRORATION FOR VETO	\$0	-\$161,892	-\$161,892	0.00
GROSS STATE AND LOCAL FEFP	\$364,988,302	\$372,527,010	\$7,538,708	-\$249
REQUIRED LOCAL EFFORT/FEEES	-\$205,985,120	-\$181,487,464	\$24,497,656	-11.89
GROSS STATE FEFP (EXCLUDING STABILIZATION)	\$159,003,182	\$166,769,357	\$7,766,175	4.88
PRORATION TO FUNDS AVAILABLE	-\$512,669	\$0	\$512,669	-100.00
PRIOR YEAR ADJUSTMENT	-\$121,340	\$0	\$121,340	-100.00
MCKAY SCHOLARSHIPS	-\$5,368,287	*	-\$5,368,287	-100.00
NET STATE DOLLARS	\$153,000,886	\$166,769,357	\$13,768,471	9.00

* MCKAY ESTIMATED AT \$5,616,839 FOR 2009-10

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

	ESTIMATED 2008-09	PROJECTED 2009-10	DIFFERENCE	% CHANGE
PROPERTY VALUE	\$41,482,005,385	\$36,858,853,092	-\$4,623,152,293	-11.14
95% OF VALUE	\$39,407,905,116	\$35,015,910,437	-\$4,391,994,679	-11.14
REQUIRED LOCAL EFFORT	\$205,985,120	\$181,487,464	-\$24,497,656	-11.89
LOCAL TAX DOLLARS - DISCRETIONARY	\$19,625,137	\$26,191,901	\$6,566,764	33.46
LOCAL TAX DOLLARS - SUPPLEMENTAL DISCRETIONARY	\$7,329,870	\$0	-\$7,329,870	-100.00
LOCAL TAX DOLLARS - CRITICAL NEEDS (OPERATING)	\$0	\$8,753,978	\$8,753,978	0.00
TOTAL LOCAL TAXES	\$232,940,127	\$216,433,343	-\$16,506,784	-7.09
VALUE OF 1 MILL	\$39,407,905	\$35,015,910	-\$4,391,995	-11.14

2008-09 FIGURES TAKEN FROM DOE FOURTH CALCULATION, 4/09
2009-10 FIGURES TAKEN FROM DOE SECOND CALCULATION, 7/09

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2008-09 ADOPTED		2008-09 ADOPTED		2008-09 AMENDED		2009-10 TENTATIVE		2008-09 AMENDED VS. 2009-10 TENTATIVE	
	BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	AMOUNT	%
111 ADMINISTRATIVE SALARY	21,351,947	3.72	22,553,311	4.33	22,396,446	3.97	20,692,101	3.90	-1,704,344	-7.61
121 TEACHER SALARY	229,136,673	39.96	239,486,871	45.97	239,355,870	42.41	207,398,478	39.05	-31,957,392	-13.36
123 SUPPLEMENTS	3,925,754	0.68	4,400,627	0.84	4,552,749	0.81	4,368,621	0.82	-184,128	-4.04
141 SUBSTITUTE SALARY	4,516,924	0.79	3,779,245	0.73	4,653,338	0.82	4,374,171	0.82	-279,167	-6.00
161 HOURLY SALARY	56,799,592	9.91	54,640,445	10.49	55,598,833	9.85	54,963,736	10.35	-635,098	-1.14
171 SCHOOL BOARD SALARY	191,450	0.03	186,628	0.04	186,628	0.03	180,000	0.03	-6,628	-3.55
181 EAP SALARY	10,751,711	1.88	10,057,153	1.93	10,508,549	1.86	10,340,520	1.95	-168,029	-1.60
191 TEMPORARY SALARY	64,158	0.01	97,592	0.02	102,111	0.02	43,450	0.01	-58,661	-57.45
1XX SALARIES TOTAL	326,740,209	56.98	335,201,873	64.36	337,354,524	59.77	302,361,077	56.94	-34,993,447	-10.37
210 RETIREMENT	31,725,157	5.53	31,597,479	6.07	31,647,970	5.61	29,502,160	5.56	-2,145,810	-6.78
220 FICA	24,600,971	4.29	24,278,642	4.66	25,018,971	4.43	22,727,002	4.28	-2,291,969	-9.16
231 LIFE INSURANCE	682,582	0.12	676,131	0.13	652,897	0.12	619,660	0.12	-33,237	-5.09
232 HOSPITALIZATION	32,216,692	5.62	37,191,179	7.14	36,715,602	6.51	33,689,310	6.34	-3,026,292	-8.24
237 VISION	399,697	0.07	416,566	0.08	427,979	0.08	408,296	0.08	-19,683	-4.60
238 125 CREDIT	1,547,110	0.27	1,503,999	0.29	1,498,189	0.27	1,421,906	0.27	-76,283	-5.09
241 WORK. COMP. - GENERAL	1,609,187	0.28	1,725,006	0.33	1,668,917	0.30	1,459,180	0.27	-209,737	-12.57
242 WORK. COMP. - BUS DRIVER	479,263	0.08	504,278	0.10	473,890	0.08	478,687	0.09	4,797	1.01
243 WORK. COMP. - MAINTENANCE	623,080	0.11	610,959	0.12	591,429	0.10	582,806	0.11	-8,623	-1.46
244 WORK. COMP. - CAFETERIA	7,856	0.00	10,513	0.00	10,498	0.00	8,942	0.00	-1,556	-14.82
250 UNEMPLOYMENT	275,000	0.05	356,889	0.07	356,889	0.06	275,000	0.05	-81,889	-22.95
2XX FRINGE TOTAL	94,166,595	16.42	98,871,641	18.98	99,063,230	17.55	91,172,949	17.17	-7,890,281	-7.96
TOTAL SALARIES AND FINGES	420,906,805	0.73	434,073,514	83.33	436,417,754	0.77	393,534,026	0.74	-42,883,728	-9.83
311 LEGAL SERVICES	282,903	0.05	418,969	0.08	424,644	0.08	282,903	0.05	-141,741	-33.38
312 PROFESSIONAL/TECHNICAL	13,068,049	2.28	30,856,644	5.88	33,768,383	5.98	10,853,825	2.04	-22,914,558	-67.86
314 MEDICAL TESTS	72,725	0.01	94,007	0.02	98,695	0.02	62,725	0.01	-35,970	-36.45
315 REIMBURSE TUITION AND BOOKS	30,000	0.01	39,739	0.01	71,897	0.01	146,500	0.03	74,603	103.76
317 SERVICE FEES - SOFTWARE	0	0.00	3,500	0.00	3,500	0.00	0	0.00	-3,500	-100.00
321 TRANSPORTATION INSURANCE	266,824	0.05	266,824	0.05	266,824	0.05	266,824	0.05	0	0.00
322 PROPERTY INSURANCE	4,286,988	0.75	4,332,369	0.83	4,327,077	0.77	4,341,258	0.82	14,181	0.33
323 LIABILITY INSURANCE	713,869	0.12	723,918	0.14	724,118	0.13	713,869	0.13	-10,249	-1.42
324 FIDELITY BOND INSURANCE	12,153	0.00	12,153	0.00	12,153	0.00	12,153	0.00	0	0.00
325 FLEET INSURANCE	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	0	0.00

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2008-09 ADOPTED		2008-09 ADOPTED		2008-09 AMENDED		2008-10 TENTATIVE		2008-09 AMENDED VS.	
	BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	2009-10 TENTATIVE	
									AMOUNT	%
331 TRAVEL - IN-COUNTY	292,661	0.05	239,345	0.05	411,820	0.07	279,622	0.05	-132,198	-32.10
332 TRAVEL - OUT-OF-COUNTY	488,867	0.09	409,239	0.08	749,898	0.13	425,846	0.08	-324,052	-43.21
351 REPAIR - INSTRUCTIONAL	42,485	0.01	49,775	0.01	77,364	0.01	16,550	0.00	-60,834	-78.61
352 REPAIR - NON-INSTRUCTIONAL	336,035	0.06	98,594	0.02	167,337	0.03	323,680	0.06	156,343	93.43
353 MAINFRAME MAINTENANCE	235,187	0.04	182,720	0.04	281,449	0.05	186,300	0.04	-96,149	-33.81
354 SPECIALIZED SERVICES	1,021,800	0.18	534,996	0.10	624,060	0.11	1,024,800	0.19	400,740	64.21
355 REPAIR - GENERAL MAINTENANCE	0	0.00	3,784	0.00	3,784	0.00	0	0.00	-3,784	-100.00
356 MAINT AND WARRANTY AGREEMENTS	403,381	0.07	248,148	0.05	364,439	0.07	361,968	0.07	-22,471	-5.85
357 MAINTENANCE FEES - HARDWARE	0	0.00	1,265	0.00	1,265	0.00	0	0.00	-1,265	-100.00
360 RENTALS	1,942,068	0.34	1,992,385	0.38	2,128,912	0.38	1,006,635	0.19	-1,122,277	-52.72
361 SOFTWARE RENTAL	166,927	0.03	61,460	0.01	163,225	0.03	175,602	0.03	12,377	7.58
363 HARDWARE LEASE	108,000	0.02	116,504	0.02	135,281	0.02	99,200	0.02	-36,081	-26.67
364 MAINTENANCE FEES - SOFTWARE	0	0.00	257,351	0.05	258,847	0.05	41,615	0.01	-217,232	-83.92
365 SUBSCRIPTION FEES - SOFTWARE	0	0.00	21,650	0.00	21,800	0.00	0	0.00	-21,800	-100.00
371 TELEPHONE BASE	687,977	0.15	444,816	0.09	444,152	0.08	441,169	0.08	-2,983	-0.67
372 TELEPHONE LONG DISTANCE	55,872	0.01	18,712	0.00	69,892	0.01	51,363	0.01	-18,529	-26.51
373 POSTAGE	267,416	0.05	176,244	0.03	252,028	0.04	236,632	0.04	-15,396	-8.11
374 TELEPHONE EQUIPMENT	356,100	0.06	145,241	0.03	209,858	0.04	358,994	0.07	149,136	71.06
375 TELEPHONE MAINTENANCE	222,359	0.04	230,833	0.04	216,118	0.04	159,523	0.03	-56,595	-26.19
376 PDA DATA USAGE	21,284	0.00	57,269	0.01	42,056	0.01	28,872	0.01	-13,184	-31.35
377 PDA VOICE/CELL	54,577	0.01	149,999	0.03	72,704	0.01	60,789	0.01	-11,915	-16.39
378 DATA COMMUNICATIONS SERVICES	493,424	0.09	701,204	0.13	983,437	0.17	409,164	0.08	-574,273	-58.39
384 WATER	965,561	0.17	775,067	0.15	899,353	0.16	857,391	0.16	-41,962	-4.67
385 REFUSE	854,551	0.15	668,475	0.13	758,585	0.13	795,667	0.15	37,082	4.89
386 RECYCLING	38,160	0.01	109,192	0.02	20,750	0.00	37,671	0.01	16,921	81.55
387 SEWER	1,100,519	0.19	962,539	0.18	1,101,394	0.20	1,037,558	0.20	-63,836	-5.80
388 LANDFILL	793,051	0.14	401,848	0.08	572,275	0.10	823,720	0.16	251,445	43.94
391 PRINTING	570,739	0.10	515,017	0.10	901,440	0.16	1,503,423	0.28	601,983	66.78
393 DRY CLEANING	2,600	0.00	86	0.00	86	0.00	3,500	0.00	3,414	3,965.99
394 LINEN SERVICE	46,500	0.01	48,404	0.01	54,073	0.01	40,900	0.01	-13,173	-24.36
395 PEST CONTROL	158,500	0.03	137,701	0.03	153,709	0.03	122,300	0.02	-31,409	-20.43
397 ISOLATED TRANSPORTATION	18,900	0.00	4,283	0.00	4,283	0.00	9,900	0.00	5,617	131.12
399 PRINTING CHARGE-BACK	-625,000	-0.11	-555,081	-0.11	-624,838	-0.11	-625,000	-0.12	-162	0.03
3XX PURCHASED SERVICES TOTAL	30,116,454	5.25	45,817,669	8.80	51,298,595	8.09	27,035,653	5.09	-24,262,742	-47.30
410 NATURAL GAS	299,433	0.05	178,884	0.03	191,007	0.03	277,710	0.05	88,703	45.39
420 BOTTLED GAS	105,808	0.02	117,346	0.02	117,346	0.02	145,266	0.03	27,920	23.79
430 ELECTRICITY	13,384,349	2.33	13,988,734	2.69	15,028,218	2.66	13,993,001	2.63	-1,035,215	-6.89

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2008-09 ADOPTED		2008-09 ADOPTED		2008-09 AMENDED		2008-10 TENTATIVE		2008-09 AMENDED VS:	
	BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	2009-10 TENTATIVE	
									AMOUNT	%
440 FUEL OIL	19,398	0.00	12,953	0.00	20,424	0.00	18,201	0.00	-2,223	-10.88
450 GASOLINE	497,399	0.09	436,563	0.08	436,563	0.08	941,873	0.18	505,310	115.75
460 DIESEL	2,892,651	0.50	2,232,334	0.43	2,232,334	0.40	1,727,024	0.33	-505,310	-22.64
4XX ENERGY SERVICES TOTAL	17,199,038	3.00	16,966,815	3.28	18,025,891	3.19	17,103,076	3.22	-922,815	-5.12
511 SUPPLIES	8,214,579	1.43	6,938,191	1.33	13,541,103	2.40	5,602,700	1.08	-7,938,403	-58.62
515 FINANCIAL PROCESSING SUPPORT	19,800	0.00	17,879	0.00	21,560	0.00	17,820	0.00	-3,740	-17.35
518 INSTRUCTIONAL PROC. SUPPORT	23,220	0.00	7,853	0.00	21,119	0.00	20,898	0.00	-221	-1.05
521 NON-STATE ADOPTED TEXTBOOKS	3,503,647	0.61	1,422,470	0.27	2,848,157	0.50	2,115,958	0.40	-732,199	-25.71
522 STATE ADOPTED TEXTBOOKS	3,224,353	0.56	5,661,606	1.09	7,402,463	1.31	1,922,463	0.36	-5,480,000	-74.03
530 PERIODICALS	42,727	0.01	38,764	0.01	58,888	0.01	40,309	0.01	-18,579	-31.55
544 GREASE/OIL	24,560	0.00	83,328	0.02	83,704	0.01	26,360	0.00	-57,344	-68.51
550 REPAIR PARTS	549,391	0.10	826,253	0.16	846,862	0.15	549,364	0.10	-297,498	-35.13
560 TIRES/TUBES	175,864	0.03	210,877	0.04	212,101	0.04	175,864	0.03	-36,237	-17.08
594 UNIFORMS	100,900	0.02	126,018	0.02	249,248	0.04	100,500	0.02	-148,748	-59.68
5XX SUPPLIES/MATERIALS TOTAL	15,879,041	2.77	15,331,240	2.94	25,286,207	4.48	10,572,236	1.99	-14,712,970	-58.19
612 LIBRARY BOOKS - REPLACEMENT	473,197	0.08	590,713	0.11	654,404	0.12	399,624	0.08	-254,780	-38.93
621 A/V MATERIALS > \$1,000	35,378	0.01	0	0.00	12,147	0.00	21,154	0.00	9,008	74.16
622 A/V MATERIALS < 1,000	43,206	0.01	80,871	0.02	102,684	0.02	31,975	0.01	-70,709	-68.86
634 NEW CONSTRUCTION - PROFESSIONAL FEES	0	0.00	112	0.00	7,644	0.00	0	0.00	-7,644	-100.00
641 FURN/FIXT/EQUIP > \$1,000	1,091,169	0.19	291,121	0.06	936,976	0.17	569,212	0.11	-367,764	-39.25
642 FURN/FIXT/EQUIP < \$1,000	287,870	0.05	1,155,862	0.22	1,554,358	0.28	249,670	0.05	-1,304,688	-83.94
643 COMPUTER HARDWARE > \$1,000	314,916	0.05	267,780	0.05	461,015	0.08	605,016	0.11	144,001	31.24
644 COMPUTER HARDWARE < \$1,000	112,077	0.02	383,783	0.07	518,133	0.09	221,238	0.04	-296,895	-57.30
652 OTHER VEHICLES	257,400	0.04	606,758	0.12	606,758	0.11	226,159	0.04	-380,599	-62.73
671 SITE IMPROVEMENT - CONTRACTED	0	0.00	349,064	0.07	393,098	0.07	0	0.00	-393,098	-100.00
672 SITE IMPROVEMENT - IN HOUSE	0	0.00	500	0.00	6,440	0.00	0	0.00	-6,440	-100.00
681 REMODEL - CONTRACTED	0	0.00	306	0.00	-4,976	0.00	0	0.00	4,976	-100.00
682 REMODEL - IN-HOUSE	65,865	0.01	0	0.00	1,000	0.00	52,692	0.01	51,692	5,167.46
684 REMODEL - PROF FEES	0	0.00	0	0.00	38,568	0.01	0	0.00	-38,568	-100.00
686 REMODEL - ADMIN	0	0.00	141	0.00	141	0.00	0	0.00	-141	-100.00
691 COMPUTER SOFTWARE > \$1,000	311,558	0.05	71,513	0.01	403,125	0.07	329,032	0.06	-74,093	-18.38
692 COMPUTER SOFTWARE < \$1,000	0	0.00	407,216	0.08	528,819	0.09	295,291	0.06	-233,528	-44.16
693 LICENSE FEES - SOFTWARE	581,325	0.10	284,722	0.05	391,207	0.07	146,871	0.03	-244,336	-62.46
6XX CAPITAL OUTLAY TOTAL	3,553,961	0.62	4,490,363	0.86	6,612,539	1.17	3,147,934	0.59	-3,464,605	-52.39

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2008-09 ADOPTED		2008-09 ADOPTED		2008-09 AMENDED		2008-10 TENTATIVE		2008-09 AMENDED VS.	
	BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	2009-10 TENTATIVE	
									AMOUNT	%
729 TAN INTEREST	500,000	0.09	1,018,889	0.20	1,018,889	0.18	500,000	0.09	-518,889	-50.93
730 DEBT SERVICE FEES	50,000	0.01	66,857	0.01	66,857	0.01	50,000	0.01	-16,857	-25.21
737 DUES/FEES	680,231	0.12	1,284,165	0.25	2,294,327	0.41	619,364	0.12	-1,674,963	-73.00
738 FINGERPRINT FEES PAID	110,000	0.02	213,592	0.04	108,401	0.02	121,000	0.02	12,599	11.62
739 FISCAL BANK CHARGES	45,000	0.01	63,050	0.01	45,032	0.01	45,000	0.01	-32	-0.07
740 JUDGMENTS/SETTLEMENTS	40,000	0.01	0	0.00	40,000	0.01	40,000	0.01	0	0.00
783 UNINSURED PROPERTY LOSSES	100,000	0.02	541	0.00	55,302	0.01	100,000	0.02	44,698	80.83
793 SBE ADMINISTRATIVE	40,746	0.01	0	0.00	40,746	0.01	38,192	0.01	-2,554	-6.27
794 FIELD TRIPS	201,141	0.04	605,026	0.12	784,750	0.14	115,277	0.02	-689,473	-85.31
795 MISCELLANEOUS EXPENSE	900	0.00	10,500	0.00	10,500	0.00	900	0.00	-9,600	-91.43
799 INDIRECT COSTS	0	0.00	1,281,573	0.25	396,413	0.07	0	0.00	-396,413	-100.00
7XX OTHER EXPENDITURES TOTAL	1,768,016	0.31	4,544,193	0.87	4,861,217	0.86	1,629,733	0.31	-3,231,484	-66.47
972* APPROPRIATED FOR:										
FLORIDA FIRST START	14,921	0.00	0	0.00	0	0.00	0	0.00	0	0.00
WORKFORCE DEVELOPMENT CATEGORICAL	150,000	0.03	0	0.00	0	0.00	150,000	0.03	150,000	0.00
DJJ SUPPLEMENT	210,689	0.04	0	0.00	0	0.00	182,698	0.03	182,698	0.00
TEACHERS LEAD CATEGORICAL	1,026,871	0.18	0	0.00	6,977	0.00	908,336	0.17	899,359	12,891.12
SCHOOL RECOGNITION	5,152,416	0.90	0	0.00	0	0.00	4,870,357	0.92	4,870,357	0.00
READING ALLOCATION	198,453	0.03	0	0.00	0	0.00	0	0.00	0	0.00
MERIT AWARD PROGRAM	4,060,190	0.71	0	0.00	0	0.00	90,215	0.02	90,215	0.00
ADULT DISABLED CATEGORICAL	979	0.00	0	0.00	0	0.00	878	0.00	878	0.00
CHARTER SCHOOLS	19,039,634	3.32	0	0.00	0	0.00	19,798,637	3.73	19,798,637	0.00
CHARTER SCHOOLS CAPITAL OUTLAY	1,308,262	0.23	0	0.00	24,198	0.00	1,396,503	0.26	1,372,304	5,670.83
INTERNATIONAL BACCALAUREATE	0	0.00	0	0.00	0	0.00	78,503	0.01	78,503	0.00
SECONDARY SCHOOLS OF NATIONAL PROMINENCE	1,425,760	0.25	0	0.00	0	0.00	958,750	0.18	958,750	0.00
CRITICAL OPERATING NEEDS COMPRESSION	0	0.00	0	0.00	0	0.00	1,769,245	0.33	1,769,245	0.00
AICE	0	0.00	0	0.00	0	0.00	11,591	0.00	11,591	0.00
MCKAY SCHOLARSHIPS	4,915,709	0.86	0	0.00	0	0.00	5,144,548	0.97	5,144,548	0.00
RENT	187,000	0.03	0	0.00	0	0.00	187,000	0.04	187,000	0.00
COURSE FEES	224,000	0.04	0	0.00	0	0.00	244,000	0.05	244,000	0.00

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2008-09 ADOPTED		2009-09 ADOPTED		2009-09 AMENDED		2009-10 TENTATIVE		2008-09 AMENDED VS. 2009-10 TENTATIVE	
	BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	AMOUNT	%
EMPLOYMENT RELATED FEES	153,000	0.03	0	0.00	0	0.00	153,000	0.03	153,000	0.00
MISCELLANEOUS LOCAL	945,037	0.16	0	0.00	0	0.00	1,402,037	0.26	1,402,037	0.00
VOLUNTARY PREK	0	0.00	0	0.00	306,542	0.05	0	0.00	-306,542	-100.00
SCHOOL RESERVE	1,000,000	0.17	0	0.00	0	0.00	1,000,000	0.19	1,000,000	0.00
SCHOOL FUNDED SUMMER HOURS	50,000	0.01	0	0.00	0	0.00	50,000	0.01	50,000	0.00
2008-09 REVENUE SHORTFALL RESERVE	0	0.00	0	0.00	1,294,586	0.23	0	0.00	-1,294,586	-100.00
BUDGET REDUCTION TARGETS	-8,595,000	-1.50	0	0.00	0	0.00	-6,700,000	-1.26	-6,700,000	0.00
ATTRITION PLAN	0	0.00	0	0.00	0	0.00	673,000	0.13	673,000	0.00
E-RATE	0	0.00	0	0.00	627,700	0.11	0	0.00	-627,700	-100.00
972* OTHER APPROPRIATIONS TOTAL	31,467,911	5.49	0	0.00	2,280,004	0.40	32,387,297	6.09	30,107,293	1,332.18
SCHOOL/DEPARTMENT TOTAL	520,891,227	90.84	521,223,794	92.35	544,761,206	96.52	485,390,155	91.40	-59,371,052	-10.90
RESERVED FUND BALANCE:										
971 ENDING CASH	50,000	0.01	50,000	0.01	50,000	0.01	50,000	0.01	0	0.00
972 INVENTORY	0	0.00	0	0.00	0	0.00	1,658,598	0.31	1,658,598	0.00
972 SCHOOL BOARD CONTINGENCIES	19,880,369	3.47	19,880,369	3.52	19,880,369	3.52	19,880,369	3.74	0	0.00
972 LOSS OF FTE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
972 EMPLOYEE COMPENSATION	1,100,000	0.19	0	0.00	0	0.00	1,100,000	0.21	1,100,000	0.00
972 ADDITIONAL MCKAY SCHOLARSHIPS	472,291	0.08	0	0.00	0	0.00	472,291	0.09	472,291	0.00
972 MAINTENANCE CHARGEBACK	1,000,000	0.17	0	0.00	0	0.00	1,000,000	0.19	1,000,000	0.00
972 PRIOR PERIOD ADJUSTMENT	0	0.00	0	0.00	-284,824	-0.05	0	0.00	284,824	-100.00
XXX ENCUMBRANCE/CARRY-FORWARD	27,246,791	4.75	23,252,589	4.12	0	0.00	19,071,700	3.59	19,071,700	0.00
	49,749,451	8.66	43,182,958	7.65	19,645,545	3.48	43,232,958	8.14	23,587,413	120.06
972* UNRESERVED FUND BALANCE	2,750,000	0.48	0	0.00	0	0.00	2,438,474	0.46	2,438,474	0.00
DISTRICT TOTAL	573,390,678	100.00	564,406,752	100.00	564,406,752	100.00	531,061,587	100.00	-33,345,164	-5.91

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

**OPERATING FUND
EXPENDITURES BY FUNCTION**

FUNCTION	2008-09 ADOPTED		2008-09 ADOPTED		2008-09 AMENDED		2009-10 TENTATIVE		2008-09 AMENDED VS.	
	BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	2009-10 TENTATIVE AMOUNT	%
5100 BASIC K-12	230,771,238	40.25	262,498,829	50.39	273,013,831	48.37	202,625,315	38.15	-70,388,515	-25.78
5200 EXCEPTIONAL EDUCATION	68,269,186	11.91	66,573,985	12.78	68,145,860	12.07	65,425,587	12.32	-2,720,073	-3.99
5300 VOCATIONAL EDUCATION	7,506,513	1.31	7,872,217	1.47	7,959,471	1.41	6,798,593	1.28	-1,160,878	-14.58
5400 ADULT EDUCATION	1,399,800	0.24	1,469,003	0.28	1,684,538	0.30	1,128,844	0.21	-555,694	-32.99
5500 OTHER INSTRUCTIONAL	1,913,815	0.33	2,193,035	0.42	2,347,617	0.42	1,872,491	0.35	-475,126	-20.24
5900 NON-FEFP	536,679	0.09	1,275,568	0.24	1,621,748	0.29	506,779	0.10	-1,114,969	-68.75
INSTRUCTIONAL TOTAL	310,397,231	54.13	341,682,637	65.59	354,772,864	62.86	278,357,609	52.42	-76,415,255	-21.54
6110 ATTENDANCE/SOCIAL WORK	1,313,676	0.23	1,258,190	0.24	1,402,380	0.25	983,690	0.19	-418,689	-29.85
6120 GUIDANCE	12,207,443	2.13	13,055,438	2.51	13,133,679	2.33	12,612,462	2.37	-521,217	-3.97
6130 HEALTH	1,406,092	0.25	323,926	0.06	834,225	0.15	1,486,617	0.28	652,392	78.20
6140 PSYCHOLOGICAL SERVICES	1,407,000	0.25	1,390,621	0.27	1,399,939	0.25	1,423,154	0.27	24,215	1.73
6150 PARENTAL INVOLVEMENT	188,818	0.03	232,477	0.04	232,603	0.04	252,231	0.05	19,628	8.44
6200 INSTRUCTIONAL MEDIA	9,000,615	1.57	9,108,828	1.75	9,389,857	1.66	8,703,276	1.64	-686,581	-7.31
6300 INSTRUCTIONAL CURR. DEVELOP.	10,713,438	1.87	12,345,745	2.37	12,501,621	2.22	11,119,501	2.09	-1,382,119	-11.06
6400 INSTRUCTIONAL STAFF TRAINING	1,418,958	0.25	1,380,716	0.27	2,081,212	0.37	1,389,189	0.26	-712,023	-34.21
6500 INSTRUCTIONAL RELATED TECHNOLOGY	6,551,720	1.14	7,325,673	1.41	7,782,534	1.38	7,178,999	1.35	-603,535	-7.75
INSTRUCTIONAL SUPPORT TOTAL	44,207,759	7.71	46,419,610	8.91	48,757,028	8.64	45,129,120	8.50	-3,627,909	-7.44
7100 BOARD OF EDUCATION	995,258	0.17	1,249,049	0.24	1,264,271	0.22	999,667	0.19	-274,604	-21.72
7200 GENERAL ADMINISTRATION	1,944,326	0.34	2,296,555	0.44	2,383,526	0.42	2,280,313	0.43	-123,213	-5.17
7300 SCHOOL ADMINISTRATION	38,957,357	6.45	38,524,497	7.40	38,845,140	6.88	36,375,438	6.85	-2,469,701	-6.36
7400 FACILITIES/ACQUISITION/CONST.	1,112,025	0.19	1,387,994	0.27	1,466,423	0.26	1,108,141	0.21	-358,282	-24.43
7500 FISCAL SERVICES	2,475,531	0.43	2,234,516	0.43	2,763,102	0.49	2,411,129	0.45	-351,973	-12.74
7600 FOOD SERVICE	0	0.00	261,080	0.05	262,660	0.05	0	0.00	-262,660	-100.00
7710 RESEARCH DEVELOPMENT	308,784	0.05	306,374	0.06	309,445	0.05	310,985	0.06	1,540	0.50
7720 INFORMATION SERVICES	837,213	0.15	760,703	0.15	800,937	0.14	820,441	0.15	19,505	2.44
7730 STAFF SERVICES	2,209,114	0.39	2,537,205	0.49	2,633,948	0.47	1,994,466	0.38	-639,481	-24.28
7731 ADMIN/CLASSIFIED IN-SERVICE	536,197	0.09	492,672	0.09	707,353	0.13	539,677	0.10	-167,676	-23.70
7750 DATA PROCESSING	2,041,612	0.36	0	0.00	302,847	0.05	0	0.00	-302,847	-100.00
7760 WAREHOUSE/PURCHASING	2,216,422	0.39	2,081,325	0.40	2,263,511	0.40	2,170,059	0.41	-113,452	-4.97
7800 TRANSPORTATION	21,631,875	3.77	21,283,105	4.09	21,301,054	3.77	20,756,592	3.91	-544,462	-2.56
7900 UTILITY/CUSTODIAL	49,975,043	8.72	49,152,158	9.44	50,985,399	9.03	49,462,718	9.31	-1,522,682	-2.99
7910 ENVIRONMENTAL SERVICES	838,011	0.15	757,416	0.15	873,346	0.15	647,727	0.12	-225,620	-25.83
8100 MAINTENANCE	5,846,336	1.02	2,840,825	0.55	4,183,327	0.74	3,389,226	0.64	-794,100	-18.98
8110 TRANSPORTATION MAINTENANCE	1,142,910	0.20	1,187,753	0.23	1,186,355	0.21	1,552,676	0.29	366,321	30.88
8120 TECHNOLOGY REPAIR	127,312	0.02	128,074	0.02	178,039	0.03	114,562.00	0.02	-63,457	-35.64
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	2,932,613	0.51	4,172,089	0.80	4,631,706	0.82	3,969,099	0.75	-662,607	-14.31
9100 COMMUNITY SERVICES	24,842	0.00	382,411	0.07	407,431	0.07	0	0.00	-407,431	-100.00

**OPERATING FUND
EXPENDITURES BY FUNCTION**

FUNCTION	2008-09 ADOPTED		2008-09 ADOPTED		2008-09 AMENDED		2009-10 TENTATIVE		2008-09 AMENDED VS.	
	BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	2009-10 TENTATIVE AMOUNT	%
9200 DEBT SERVICE	550,000	0.10	1,085,746	0.19	1,085,746	0.19	550,000	0.10	-535,746	-49.34
9400 OVERHEAD	115,748	0.02	0	0.00	115,748	0.02	113,192	0.02	-2,554	-2.21
GENERAL SUPPORT TOTAL	134,818,327	23.51	133,121,547	23.59	138,971,310	24.62	129,536,128	24.39	-9,435,182	-6.79
SCHOOL/DEPARTMENT TOTAL	489,423,316	85.36	521,223,794	92.35	542,501,203	98.12	453,022,857	85.31	-89,478,345	-16.49
9400* APPROPRIATED FOR:										
FLORIDA FIRST START	14,921	0.00	0	0.00	0	0.00	0	0.00	0	0.00
WORKFORCE DEVELOPMENT CATEGORICAL	150,000	0.03	0	0.00	0	0.00	150,000	0.03	150,000	0.00
DJJ SUPPLEMENT	210,689	0.04	0	0.00	0	0.00	182,698	0.03	182,698	0.00
TEACHERS LEAD CATEGORICAL	1,026,871	0.18	0	0.00	6,977	0.00	906,336	0.17	899,359	12,891.12
SCHOOL RECOGNITION	5,152,416	0.90	0	0.00	0	0.00	4,870,357	0.92	4,870,357	0.00
READING ALLOCATION	198,453	0.03	0	0.00	0	0.00	0	0.00	0	0.00
MERIT AWARD PROGRAM	4,060,190	0.71	0	0.00	0	0.00	90,215	0.02	90,215	0.00
ADULT DISABLED CATEGORICAL	979	0.00	0	0.00	0	0.00	878	0.00	878	0.00
CHARTER SCHOOLS	19,039,634	3.32	0	0.00	0	0.00	19,798,637	3.73	19,798,637	0.00
CHARTER SCHOOLS CAPITAL OUTLAY	1,308,262	0.23	0	0.00	24,199	0.00	1,396,503	0.26	1,372,304	5,870.83
INTERNATIONAL BACCALAUREATE	0	0.00	0	0.00	0	0.00	78,503	0.01	78,503	0.00
SECONDARY SCHOOLS OF NATIONAL PROMINENCE	1,425,750	0.25	0	0.00	0	0.00	958,750	0.18	958,750	0.00
CRITICAL OPERATING NEEDS COMPRESSION	0	0.00	0	0.00	0	0.00	1,769,245	0.33	1,769,245	0.00
AICE	0	0.00	0	0.00	0	0.00	11,591	0.00	11,591	0.00
MCKAY SCHOLARSHIPS	4,915,709	0.88	0	0.00	0	0.00	5,144,548	0.97	5,144,548	0.00
RENT	187,000	0.03	0	0.00	0	0.00	187,000	0.04	187,000	0.00
COURSE FEES	224,000	0.04	0	0.00	0	0.00	244,000	0.05	244,000	0.00
EMPLOYMENT RELATED FEES	153,000	0.03	0	0.00	0	0.00	153,000	0.03	153,000	0.00
MISCELLANEOUS LOCAL	945,037	0.16	0	0.00	0	0.00	1,402,037	0.26	1,402,037	0.00
VOLUNTARY PREK	0	0.00	0	0.00	306,542	0.05	0	0.00	-306,542	-100.00
SCHOOL RESERVE	1,000,000	0.17	0	0.00	0	0.00	1,000,000	0.19	1,000,000	0.00
SCHOOL FUNDED SUMMER HOURS	50,000	0.01	0	0.00	0	0.00	50,000	0.01	50,000	0.00
2008-09 REVENUE SHORTFALL RESERVE	0	0.00	0	0.00	1,294,586	0.23	0	0.00	-1,294,586	-100.00
BUDGET REDUCTION TARGETS	-8,595,000	-1.50	0	0.00	0	0.00	-6,700,000	-1.26	-6,700,000	0.00
ATTRITION PLAN	0	0.00	0	0.00	0	0.00	673,000	0.13	673,000	0.00
E-RATE	0	0.00	0	0.00	627,700	0.11	0	0.00	-627,700	-100.00
OTHER APPROPRIATIONS TOTAL	31,467,911	5.49	0	0.00	2,260,003.76	0.40	32,367,297	6.09	30,107,293	1,332.18

**OPERATING FUND
EXPENDITURES BY FUNCTION**

FUNCTION	2008-09 ADOPTED		2008-09 ADOPTED		2008-09 AMENDED		2009-10 TENTATIVE		2008-09 AMENDED VS.	
	BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	2008-10 TENTATIVE AMOUNT	%
RESERVED FUND BALANCE:										
9400 ENDING CASH	50,000	0.01	50,000	0.01	50,000	0.01	50,000	0.01	0	0.00
9400 INVENTORY	0	0.00	0	0.00	0	0.00	1,658,598	0.31	1,658,598	0.00
9400 SCHOOL BOARD CONTINGENCIES	19,880,369	3.47	19,880,369	3.52	19,880,369	3.52	19,880,369	3.74	0	0.00
9400 LOSS OF FTE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9400 EMPLOYEE COMPENSATION	1,100,000	0.19	0	0.00	0	0.00	1,100,000	0.21	1,100,000	0.00
9400 ADDITIONAL MCKAY SCHOLARSHIPS	472,291	0.08	0	0.00	0	0.00	472,291	0.09	472,291	0.00
9400 MAINTENANCE CHARGEBACK	1,000,000	0.17	0	0.00	0	0.00	1,000,000	0.19	1,000,000	0.00
9400 PRIOR PERIOD ADJUSTMENT	0	0.00	0	0.00	-284,824	-0.05	0	0.00	284,824	-100.00
XXXX ENCUMBRANCE/CARRY-FORWARD	27,246,791	4.75	23,252,589	4.12	0	0.00	19,071,700	3.59	19,071,700	0.00
	49,749,451	8.68	43,182,958	7.65	19,645,545	3.48	43,232,958	8.14	23,587,413	120.06
9400* UNRESERVED FUND BALANCE	2,750,000	0.48	0	0.00	0	0.00	2,438,474	0.46	2,438,474	0.00
DISTRICT TOTAL	573,390,878	100.00	564,406,752	100.00	564,406,752	100.00	531,081,687	100.00	-33,345,164	-5.91

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

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**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2008-09 ADOPTED		2008-09 ADOPTED		2008-09 AMENDED		2009-10 TENTATIVE		2008-09 AMENDED VS.	
	BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	2009-10 TENTATIVE AMOUNT	%
9000 SCHOOL BOARD	292,180	0.05	327,714	0.06	340,127	0.06	278,206	0.05	-61,921	-18.21
9100 SUPERINTENDENT	432,662	0.08	517,314	0.10	493,287	0.09	448,257	0.08	-45,030	-9.13
9122 DISTRICT COMMUNICATIONS	808,592	0.14	740,753	0.14	800,129	0.14	787,533	0.15	-12,595	-1.57
9123 PRINTING SERVICES	405,046	0.07	384,664	0.07	479,816	0.09	372,552	0.07	-107,263	-22.36
9150 ATTORNEY	284,103	0.05	420,089	0.08	426,844	0.08	284,103	0.05	-141,741	-33.28
9170 DISTRICT/SCHOOL SECURITY	451,355	0.08	526,760	0.10	509,696	0.09	426,482	0.08	-83,214	-16.33
9180 SCHOOL CHOICE	191,818	0.03	201,007	0.04	202,247	0.04	192,067	0.04	-10,180	-5.03
SUPERINTENDENT TOTAL	2,865,757	0.50	3,118,282	0.60	3,251,146	0.58	2,789,200	0.53	-461,945	-14.21
9200 INSTRUCTIONAL SERVICES	623,629	0.11	603,659	0.12	629,221	0.11	624,470	0.12	-4,751	-0.75
9210 ELEMENTARY PROGRAMS	1,034,545	0.18	1,043,786	0.20	1,078,792	0.19	1,033,508	0.19	-45,284	-4.20
9212 TITLE I	36,141	0.01	59,387	0.01	59,249	0.01	36,223	0.01	-23,026	-38.86
9220 SPECIAL PROJECTS	0	0.00	16,208	0.00	26,539	0.00	0	0.00	-26,539	-100.00
9230 SECONDARY PROGRAMS	1,094,762	0.19	1,186,287	0.23	1,199,311	0.21	1,065,391	0.20	-133,919	-11.17
9231 MIDDLE SCHOOL PROGRAMS	592,408	0.10	602,161	0.12	637,197	0.11	599,284	0.11	-37,913	-5.95
9240 ADULT EDUCATION	191,859	0.03	189,387	0.04	180,532	0.03	178,032	0.03	-2,500	-1.38
9250 ACCOUNTABILITY, TESTING & EVALUATION	418,968	0.07	429,784	0.08	431,174	0.08	425,960	0.08	-5,214	-1.21
9260 STUDENT SERVICES	684,570	0.12	579,919	0.11	593,145	0.11	562,000	0.11	-31,146	-5.25
9261 BPS PROF DEVELOPMENT CENTER	33,099	0.01	14,939	0.00	34,695	0.01	29,769	0.01	-4,906	-14.14
9270 CAREER & TECHNICAL EDUCATION	699,182	0.12	652,018	0.13	731,318	0.13	678,735	0.13	-52,584	-7.19
9280 ESE PROGRAM SUPPORT	364,895	0.06	421,991	0.08	481,083	0.09	405,480	0.08	-75,604	-15.72
9285 FDLRS	76,010	0.01	109,201	0.02	102,425	0.02	76,010	0.01	-26,415	-25.79
9290 ESE ADMINISTRATIVE SUPPORT	93,577	0.02	94,115	0.02	95,028	0.02	93,297	0.02	-1,731	-1.82
INSTRUCTIONAL SERVICES TOTAL	5,943,635	1.04	6,003,022	1.15	6,279,708	1.11	5,808,178	1.09	-471,530	-7.51
9300 FINANCIAL SERVICES	222,164	0.04	224,708	0.04	235,668	0.04	220,071	0.04	-15,586	-6.61
9310 ACCOUNTING SERVICES	1,455,944	0.25	1,259,842	0.24	1,340,330	0.24	1,307,892	0.25	-32,638	-2.44
9330 BUDGETING/COST ACCOUNTING	422,904	0.07	427,358	0.08	422,909	0.07	421,428	0.08	-1,480	-0.35
9340 TRANSPORTATION	8,148,321	1.42	7,798,713	1.50	7,792,117	1.38	7,365,076	1.39	-427,041	-5.48
9341 NORTH AREA TRANSPORTATION	3,370,967	0.59	3,359,239	0.64	3,378,943	0.60	3,407,962	0.64	29,019	0.86
9342 SOUTH AREA TRANSPORTATION	4,327,779	0.75	4,229,228	0.81	4,375,829	0.78	4,322,674	0.81	-53,155	-1.21
9343 CENTRAL AREA TRANSPORTATION	3,464,703	0.60	3,526,010	0.68	3,594,572	0.64	3,434,309	0.65	-160,262	-4.46
9344 MIDSOUTH AREA TRANSPORTATION	3,243,247	0.57	3,311,668	0.64	3,301,117	0.58	3,343,526	0.63	42,409	1.28
9350 INTERNAL AUDIT	350,898	0.06	375,647	0.07	365,784	0.06	233,411	0.04	-132,373	-36.19

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2008-09 ADOPTED		2008-09 ADOPTED		2008-09 AMENDED		2009-10 TENTATIVE		2008-09 AMENDED VS.	
	BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	2008-09 AMENDED VS. 2009-10 TENTATIVE AMOUNT	%
9370 RISK MANAGEMENT	34,354	0.01	29,625	0.01	443,945	0.08	33,597	0.01	-410,348	-92.43
9380 WAREHOUSE SERVICES	1,444,466	0.25	1,390,537	0.27	1,434,114	0.25	1,428,294	0.27	-5,820	-0.41
9830 FISCAL OVERHEAD	4,063,882	0.71	2,228,972	0.43	2,046,828	0.36	4,257,328	0.80	2,210,502	108.00
9850 SELF-INSURED. EMPLOYEE BENEFITS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9855 SELF-INSURED RISK	5,396,989	0.94	367,480	0.07	427,177	0.08	5,451,239	1.03	5,024,062	1,176.11
BUSINESS & FISCAL TOTAL	35,946,598	6.27	28,536,505	5.48	29,159,319	5.17	35,226,806	6.63	6,067,287	20.81
9400 HUMAN RESOURCES SERVICES	1,361,847	0.24	1,525,690	0.29	1,584,747	0.28	1,351,935	0.25	-232,812	-14.69
9420 LABOR RELATIONS	385,497	0.07	321,167	0.06	402,809	0.07	428,740	0.08	25,930	6.44
9421 EMPLOYEE COMPENSATION & BENEFITS	310,007	0.05	284,938	0.05	305,246	0.05	304,899	0.06	-546	-0.18
9430 RECRUITMENT AND RETENTION	478,331	0.08	197,722	0.04	307,823	0.05	414,059	0.08	106,436	34.60
9480 CERT & INSTR PROF DEVELOPMENT	797,923	0.14	799,314	0.15	1,149,102	0.20	776,784	0.15	-372,318	-32.40
9485 EDUC LEADERSHIP & PROF DEVELOPMENT	533,449	0.09	637,527	0.12	728,641	0.13	644,019	0.12	-84,623	-11.61
HUMAN RESOURCES TOTAL	3,867,055	0.67	3,766,358	0.72	4,478,167	0.79	3,920,235	0.74	-557,932	-12.46
9500 FACILITIES SERVICES	270,654	0.05	228,354	0.04	240,632	0.04	226,130	0.04	-14,502	-6.03
9530 PLANNING, DESIGN & CONSTRUCTION	371,609	0.06	359,663	0.07	345,205	0.06	365,408	0.07	20,202	5.85
9533 PROJECTS	65,665	0.01	33,463	0.01	67,261	0.01	52,692	0.01	-14,569	-21.66
9540 ENERGY/RESOURCES CONSERVATION	501,739	0.09	432,874	0.08	437,492	0.08	204,589	0.04	-232,903	-33.24
9550 PLANNING & PERMITTING	40,270	0.01	2,762	0.00	73,910	0.01	0	0.00	-73,910	-100.00
9560 PLANT OPERATIONS	1,993,188	0.35	1,831,067	0.35	2,043,392	0.36	1,485,463	0.28	-557,929	-27.30
9562 MAINTENANCE	5,289,127	0.92	2,164,500	0.42	3,465,302	0.61	3,314,787	0.62	-150,514	-4.34
FACILITIES & SUPPORT SRVS. TOTAL	8,532,452	1.49	5,052,683	0.97	6,673,194	1.18	5,649,069	1.06	-1,024,125	-15.35
9720 EDUCATIONAL TECHNOLOGY	190,323	0.03	190,643	0.04	190,242	0.03	190,242	0.04	0	0.00
9721 INFORMATION SYSTEMS SERVICES	6,200,439	1.08	5,762,159	1.11	6,659,431	1.18	6,136,884	1.16	-522,547	-7.85
INFORMATION SERVICES TOTAL	6,390,762	1.11	5,952,801	1.14	6,849,673	1.21	6,327,126	1.19	-522,547	-7.63
7100 AREA II SUPT. OF SCHOOL OPERATIONS	800,442	0.10	708,309	0.14	748,616	0.13	797,624	0.15	49,208	6.57
7200 AREA IV SUPT. OF SCHOOL OPERATIONS	827,283	0.14	784,942	0.15	893,015	0.16	789,937	0.15	-103,077	-11.54
7300 AREA I SUPT. OF SCHOOL OPERATIONS	1,118,176	0.20	1,157,517	0.22	1,251,966	0.22	1,119,867	0.21	-132,299	-10.57
7400 AREA III SUPT. OF SCHOOL OPERATIONS	577,399	0.10	594,391	0.11	626,955	0.11	623,578	0.12	-3,377	-0.54
AREA OFFICES TOTAL	3,123,300	0.54	3,245,160	0.62	3,520,552	0.62	3,331,007	0.63	-189,545	-5.38

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2008-09 ADOPTED		2008-09 ADOPTED		2008-09 AMENDED		2008-10 TENTATIVE		2008-09 AMENDED VS.	
	BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	2009-10 TENTATIVE AMOUNT	%
9820 COUNTYWIDE UTILITIES	117,796	0.02	0	0.00	1,181,418	0.21	1,460,000	0.27	298,582	25.71
9860 EDUCATIONAL SRVS. FACILITY	701,695	0.12	687,908	0.13	705,160	0.12	683,388	0.13	-21,772	-3.09
9865 ESF - CENTRAL SERVICES	184,574	0.03	143,617	0.03	189,222	0.03	139,362	0.03	-49,861	-26.35
9868 DISTRICT TELEPHONE	295,650	0.05	520,808	0.10	472,622	0.08	295,650	0.06	-176,972	-37.44
DISTRICT OFFICES TOTAL	1,299,714	0.23	1,352,333	0.26	2,528,422	0.45	2,578,400	0.49	49,977	1.98
NON-SCHOOL TOTAL	67,969,273	11.85	57,027,144	10.95	62,740,181	11.12	65,629,821	12.36	2,889,640	4.61
ALL SCHOOLS	402,344,539	70.17	483,492,072	88.97	469,428,841	83.17	364,062,603	68.55	-105,366,038	-22.45
9810* INSTRUCTIONAL/OTHER	8,814,856	1.54	0	0.00	8,675,914	1.54	10,088,287	1.90	1,412,373	16.28
9811* INSTRUCTIONAL TECHNOLOGY	1,858,408	0.32	0	0.00	221,145	0.04	1,360,836	0.26	1,139,691	515.36
9815* INSTRUCTIONAL/EX ED	2,721,898	0.47	0	0.00	582,286	0.10	2,678,807	0.50	2,116,521	376.41
6950* DISTRICT TRANSFER	5,714,543	1.00	704,577	0.14	873,036	0.15	9,202,504	1.73	8,329,468	954.08
9810* FLORIDA FIRST START	14,921	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9810* WORKFORCE DEVELOPMENT CATEGORICAL	150,000	0.03	0	0.00	0	0.00	150,000	0.03	150,000	0.00
9810* DJJ SUPPLEMENT	210,689	0.04	0	0.00	0	0.00	182,698	0.03	182,698	0.00
9810* TEACHERS LEAD CATEGORICAL	1,028,871	0.18	0	0.00	6,977	0.00	906,336	0.17	899,359	12,891.12
9810* SCHOOL RECOGNITION	5,152,416	0.90	0	0.00	0	0.00	4,870,357	0.92	4,870,357	0.00
9810* READING ALLOCATION	198,453	0.03	0	0.00	0	0.00	0	0.00	0	0.00
9810* MERIT AWARD PROGRAM	4,060,190	0.71	0	0.00	0	0.00	90,215	0.02	90,215	0.00
9810* ADULT DISABLED CATEGORICAL	979	0.00	0	0.00	0	0.00	878	0.00	878	0.00
9810* CHARTER SCHOOLS	19,039,634	3.32	0	0.00	0	0.00	19,798,637	3.73	19,798,637	0.00
9810* CHARTER SCHOOLS CAPITAL OUTLAY	1,308,262	0.23	0	0.00	24,199	0.00	1,366,503	0.26	1,372,304	5,670.83
9810* INTERNATIONAL BACCALAUREATE	0	0.00	0	0.00	0	0.00	78,503	0.01	78,503	0.00
9810* SECONDARY SCHOOLS OF NATIONAL PROMINENCE	1,425,750	0.25	0	0.00	0	0.00	958,750	0.18	958,750	0.00
9810* CRITICAL OPERATING NEEDS COMPRESSION	0	0.00	0	0.00	0	0.00	1,769,245	0.33	1,769,245	0.00
9810* AICE	0	0.00	0	0.00	0	0.00	11,591	0.00	11,591	0.00
9810* MCKAY SCHOLARSHIPS	4,915,709	0.86	0	0.00	0	0.00	5,144,548	0.97	5,144,548	0.00
9810* RENT	187,000	0.03	0	0.00	0	0.00	187,000	0.04	187,000	0.00
9810* COURSE FEES	224,000	0.04	0	0.00	0	0.00	244,000	0.05	244,000	0.00
9810* EMPLOYMENT RELATED FEES	153,000	0.03	0	0.00	0	0.00	153,000	0.03	153,000	0.00
9810* MISCELLANEOUS LOCAL	945,037	0.16	0	0.00	0	0.00	1,402,037	0.26	1,402,037	0.00
9810* VOLUNTARY PREK	0	0.00	0	0.00	306,542	0.05	0	0.00	-306,542	-100.00
9810* SAFE SCHOOLS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9810* SCHOOL RESERVE	1,000,000	0.17	0	0.00	0	0.00	1,000,000	0.19	1,000,000	0.00

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2008-09 ADOPTED		2008-09 ADOPTED		2008-09 AMENDED		2009-10 TENTATIVE		2008-09 AMENDED VS. 2009-10 TENTATIVE	
	BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	AMOUNT	%
9810* SCHOOL FUNDED SUMMER HOURS	50,000	0.01	0	0.00	0	0.00	50,000	0.01	50,000	0.00
9810* 2008-09 REVENUE SHORTFALL RESERVE	0	0.00	0	0.00	1,294,586	0.23	0	0.00	-1,294,586	-100.00
9810* BUDGET REDUCTION TARGETS	-8,595,000	-1.50	0	0.00	0	0.00	-6,700,000	-1.26	-6,700,000	0.00
9810* ATTRITION PLAN	0	0.00	0	0.00	0	0.00	673,000	0.13	673,000	0.00
9810* E-RATE	0	0.00	0	0.00	627,700	0.11	0	0.00	-627,700	-100.00
SCHOOLS TOTAL	452,921,954	78.99	464,196,649	82.25	482,021,025	85.40	419,760,334	79.04	-62,260,692	-12.92
RESERVED FUND BALANCE:										
9830 ENDING CASH	50,000	0.01	50,000	0.01	50,000	0.01	50,000	0.01	0	0.00
9810 INVENTORY	0	0.00	0	0.00	0	0.00	1,658,598	0.31	1,658,598	0.00
9810 SCHOOL BOARD CONTINGENCIES	19,880,369	3.47	19,880,369	3.52	19,880,369	3.52	19,880,369	3.74	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	1,100,000	0.19	0	0.00	0	0.00	1,100,000	0.21	1,100,000	0.00
9810 ADDITIONAL MCKAY SCHOLARSHIPS	472,291	0.08	0	0.00	0	0.00	472,291	0.09	472,291	0.00
9810 MAINTENANCE CHARGEBACK	1,000,000	0.17	0	0.00	0	0.00	1,000,000	0.19	1,000,000	0.00
9810 PRIOR PERIOD ADJUSTMENT	0	0.00	0	0.00	-284,824	-0.05	0	0.00	284,824	-100.00
XXXX ENCUMBRANCE/CARRY-FORWARD	27,246,791	4.75	23,252,589	4.12	0	0.00	19,071,700	3.59	19,071,700	0.00
	49,749,451	8.68	43,182,958	7.65	19,645,545	3.48	43,232,958	8.14	23,587,413	120.06
0000 UNRESERVED FUND BALANCE	2,750,000	0.48	0	0.00	0	0.00	2,438,474	0.46	2,438,474	0.00
DISTRICT TOTAL	573,380,675	100.00	564,406,752	100.00	584,406,752	100.00	531,061,587	100.00	-33,345,164	-5.91

* 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
A 1984-85 *	45,434	928	-16,743
C 1985-86 *	46,825	1,391	-15,352
T 1986-87 *	48,150	1,325	-14,027
U 1987-88 *	49,501	1,351	-12,676
A 1988-89 *	51,229	1,728	-10,948
L 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
PROJECTED 2009-10 ***	72,375	-1,625	10,198

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 2008-09 MEMBERSHIP WAS FROM SUPERINTENDENT'S REPORT OF STUDENT MEMBERSHIP FOR OCTOBER.**
 - *** 6. 2009-10 PROJECTED MEMBERSHIP IS FROM DISTRICT PROJECTIONS FINALIZED DECEMBER, 2008.**

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

STUDENT MEMBERSHIP ANALYSIS

AREA	ACTUAL 10/08	ACTUAL YEAR END 05/09	PROJECTED 10/09	OCTOBER 2008 VS PROJECTED
AREA I	11,994	12,057	11,778	-216
AREA II	8,821	8,859	8,580	-241
AREA III	9,026	9,032	8,732	-294
AREA IV	<u>6,433</u>	<u>6,398</u>	<u>6,124</u>	<u>-309</u>
TOTAL ELEMENTARY	36,274	36,346	35,214	-1,060
AREA I	10,277	9,768	10,077	-200
AREA II	9,473	9,172	9,217	-256
AREA III	7,165	6,840	6,965	-200
AREA IV	<u>5,845</u>	<u>5,531</u>	<u>5,641</u>	<u>-204</u>
TOTAL SECONDARY	32,760	31,311	31,900	-860
SPECIAL CENTERS	1,018	1,320	1,022	4
OTHER *	899	884	998	99
DISTRICT SUBTOTAL	70,951	69,861	69,134	-1,817
CHARTER SCHOOLS	3,049	2,896	3,241	192
DISTRICT TOTAL	74,000	72,757	72,375	-1,625

* Includes additional student growth, McKay Scholarship recipients, Home Education, and Migrant students.

STUDENT MEMBERSHIP ANALYSIS

AREA I

SCHOOL	ACTUAL 10/08	ACTUAL YEAR END 05/09	PROJECTED 10/09	OCTOBER 2008 VS PROJECTED
<u>ELEMENTARY</u>				
COLUMBIA	601	606	567	-34
DISCOVERY	998	1,002	989	-9
GEMINI	607	616	598	-9
INDIALANTIC	745	760	725	-20
JUPITER	824	835	774	-50
LOCKMAR	748	748	735	-13
MCAULIFFE	913	895	896	-17
MEADOWLANE PRIMARY	700	740	698	-2
MEADOWLANE INTERMEDIATE	505	506	509	4
PALM BAY	696	673	689	-7
PORT MALABAR	743	755	715	-28
RIVIERA	587	577	575	-12
SUNRISE	770	774	790	20
TURNER	734	741	712	-22
UNIVERSITY PARK	565	551	552	-13
WEST MELBOURNE	414	407	412	-2
WESTSIDE	<u>844</u>	<u>871</u>	<u>842</u>	<u>-2</u>
TOTAL - ELEMENTARY	11,994	12,057	11,778	-216
<u>SECONDARY</u>				
BAYSIDE	2,760	2,615	2,311	-449
CENTRAL	966	946	906	-60
HERITAGE	0	0	954	954
MELBOURNE	2,190	2,068	1,872	-318
PALM BAY	2,324	2,190	2,008	-316
SOUTHWEST	1,372	1,316	1,367	-5
STONE	<u>665</u>	<u>633</u>	<u>659</u>	<u>-6</u>
TOTAL - SECONDARY	10,277	9,768	10,077	-200
<hr style="border-top: 1px dashed black;"/>				
AREA I TOTAL	22,271	21,825	21,856	-416

STUDENT MEMBERSHIP ANALYSIS

AREA II

SCHOOL	ACTUAL 10/08	ACTUAL YEAR END 05/09	PROJECTED 10/09	OCTOBER 2008 VS PROJECTED
<u>ELEMENTARY</u>				
ALLEN	706	659	657	-49
CAPE VIEW	363	368	360	-3
CROTON	515	513	767	252
DR. W. J. CREEL	760	785	485	-275
FREEDOM 7	414	425	416	2
HARBOR CITY	430	455	413	-17
HOLLAND	416	404	413	-3
LONGLEAF	686	693	667	-19
OCEAN BREEZE	547	552	524	-23
QUEST	855	846	836	-19
ROOSEVELT	408	402	377	-31
SABAL	587	584	582	-5
SEA PARK	300	310	294	-6
SHERWOOD	608	610	589	-19
SUNTREE	828	842	816	-12
SURFSIDE	<u>398</u>	<u>411</u>	<u>384</u>	<u>-14</u>
TOTAL - ELEMENTARY	8,821	8,859	8,580	-241
<u>SECONDARY</u>				
COCOA BEACH	1,470	1,446	1,394	-76
DELAURA	711	698	675	-36
EAU GALLIE	1,736	1,631	1,679	-57
HOOVER	449	438	443	-6
JOHNSON	946	919	888	-58
SATELLITE	1,259	1,215	1,195	-64
VIERA	1,941	1,885	1,988	47
WEST SHORE	<u>961</u>	<u>940</u>	<u>955</u>	<u>-6</u>
TOTAL - SECONDARY	9,473	9,172	9,217	-256
<hr style="border-top: 1px dashed black;"/>				
AREA II TOTAL	18,294	18,031	17,797	-497
<hr style="border-top: 1px dashed black;"/>				

STUDENT MEMBERSHIP ANALYSIS

AREA III

SCHOOL	ACTUAL 10/08	ACTUAL YEAR END 05/09	PROJECTED 10/09	OCTOBER 2008 VS PROJECTED
<u>ELEMENTARY</u>				
ANDERSEN	696	673	725	29
AUDUBON	574	591	493	-81
CAMBRIDGE	510	507	478	-32
CARROLL	789	784	752	-37
ENDEAVOUR	588	613	599	11
FAIRGLEN	714	722	710	-4
GARDENDALE	474	459	445	-29
GOLFVIEW	634	642	609	-25
MANATEE	967	980	970	3
MILA	384	396	378	-6
SATURN	702	703	654	-48
STEVENSON	449	437	450	1
TROPICAL	740	738	693	-47
WILLIAMS	<u>805</u>	<u>787</u>	<u>776</u>	<u>-29</u>
TOTAL - ELEMENTARY	9,026	9,032	8,732	-294
<u>SECONDARY</u>				
CLEARLAKE	449	423	440	-9
COCOA	1,114	1,010	1,081	-33
EDGEWOOD	943	926	950	7
JEFFERSON	689	654	696	7
KENNEDY	677	674	681	4
MCNAIR	510	506	474	-36
MERRITT ISLAND	1,545	1,441	1,493	-52
ROCKLEDGE	<u>1,238</u>	<u>1,206</u>	<u>1,150</u>	<u>-88</u>
TOTAL - SECONDARY	7,185	6,840	6,965	-200
<hr style="border-top: 1px dashed black;"/>				
AREA III TOTAL	16,191	15,872	15,697	-494
<hr style="border-top: 1px dashed black;"/>				

STUDENT MEMBERSHIP ANALYSIS

AREA IV

SCHOOL	ACTUAL 10/08	ACTUAL YEAR END 05/09	PROJECTED 10/09	OCTOBER 2008 VS PROJECTED
<u>ELEMENTARY</u>				
APOLLO	711	704	692	-19
ATLANTIS	762	752	702	-60
CHALLENGER	496	485	490	-6
COQUINA	405	403	384	-21
ENTERPRISE	831	839	773	-58
IMPERIAL ESTATES	646	641	610	-36
MIMS	522	520	492	-30
OAK PARK	705	704	684	-21
PINEWOOD	430	433	426	-4
RIVERVIEW	453	458	426	-27
SOUTH LAKE	<u>472</u>	<u>459</u>	<u>445</u>	<u>-27</u>
TOTAL - ELEMENTARY	6,433	6,398	6,124	-309
<u>SECONDARY</u>				
ASTRONAUT	1,309	1,208	1,251	-58
JACKSON	590	557	575	-15
MADISON	586	557	590	4
SPACE COAST	1,962	1,870	1,916	-46
TITUSVILLE	<u>1,398</u>	<u>1,339</u>	<u>1,309</u>	<u>-89</u>
TOTAL - SECONDARY	5,845	5,531	5,641	-204
<hr style="border-top: 1px dashed black;"/>				
AREA IV TOTAL	12,278	11,929	11,765	-513
<hr style="border-top: 1px dashed black;"/>				

STUDENT MEMBERSHIP ANALYSIS

SPECIAL CENTERS

SCHOOL	ACTUAL 10/08	ACTUAL YEAR END 05/09	PROJECTED 10/09	OCTOBER 2008 VS PROJECTED
CENTRAL ALTERNATIVE LEARNING CTR	47	68	41	-6
NORTH ALTERNATIVE LEARNING CTR	41	48	35	-6
SOUTH ALTERNATIVE LEARNING CTR	77	200	85	8
BREVARD VIRTUAL INSTRUCTION	0	22	0	0
CENTER FOR DRUG FREE LIVING	27	28	30	3
CROSSWINDS	13	0	15	2
DETENTION CENTER	44	0	44	0
DEVEREUX HOSPITAL	29	33	27	-2
FIELDSTON PREPATORY	59	74	62	3
HALFWAY HOUSE	28	22	30	2
HORACE MANN	117	117	116	-1
INFANTS AND TODDLERS	369	542	375	6
OUTWARD BOUND	11	0	13	2
RIVERDALE COUNTRY DAY	119	133	114	-5
SPACE COAST MARINE	37	33	35	-2
<hr/>				
TOTAL - SPECIAL CENTERS	1,018	1,320	1,022	4
<hr/>				

STUDENT MEMBERSHIP ANALYSIS

CHARTER SCHOOLS AND OTHER

SCHOOL	ACTUAL 10/08	ACTUAL YEAR END 05/09	PROJECTED 10/09	OCTOBER 2008 VS PROJECTED
<u>CHARTER SCHOOLS</u>				
CAMPUS	132	114	132	0
EDUCATIONAL HORIZONS - W. MELB	73	66	80	7
ODYSSEY	544	543	550	6
PALM BAY ACADEMY	544	504	588	44
PALM BAY COMMUNITY - PATRIOT	746	708	750	4
IMAGINE SCHOOL OF W. MELBOURNE	407	364	500	93
ROYAL PALM	185	179	200	15
SCULPTOR	<u>418</u>	<u>418</u>	<u>441</u>	<u>23</u>
<hr/>				
TOTAL - CHARTER	3,049	2,896	3,241	192
<hr/>				
*OTHER	899	884	998	99
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* Includes additional student growth, McKay Scholarship recipients and Home Education students.

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**UNWEIGHTED FTE
BY PROGRAM CATEGORY
2004-05 THROUGH PROJECTED 2009-10**

PROGRAM	2004-05 DOE	2005-06 DOE	2006-07 DOE	2007-08 DOE	2008-09 ESTIMATED	2009-10 PROJECTED
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	4,615.91	4,761.61	4,711.51	4,709.96	4,867.90	4,821.85
ESE 112 SERVICES	7,012.05	7,162.75	7,147.36	7,128.02	7,025.97	7,019.74
ESE 113 SERVICES	4,509.09	4,553.99	4,612.91	4,667.65	4,548.07	4,469.54
SUPPORT LEVEL 4	812.03	833.12	786.37	720.15	701.74	679.69
SUPPORT LEVEL 5	262.97	253.07	180.78	152.98	150.22	148.28
TOTAL - EXCEPTIONAL	17,212.05	17,564.54	17,438.93	17,378.76	17,293.90	17,139.10
BUSINESS & OFFICE	#	#	#	#	#	#
DISTRIBUTIVE	#	#	#	#	#	#
DIVERSIFIED	#	#	#	#	#	#
HEALTH	#	#	#	#	#	#
PUBLIC SERVICE	#	#	#	#	#	#
HOME ECONOMICS	#	#	#	#	#	#
INDUSTRIAL	#	#	#	#	#	#
EXPLORATORY	#	#	#	#	#	#
TOTAL - CAREER EDUCATION	1,902.52	1,928.69	1,984.12	2,104.85	1,922.92	1,843.64

PROGRAM	2004-05 DOE	2005-06 DOE	2006-07 DOE	2007-08 DOE	2008-09 ESTIMATED	2009-10 PROJECTED
ADULT BASIC	@	@	@	@	@	@
ADULT SECONDARY	@	@	@	@	@	@
ADULT HANDICAPPED	@	@	@	@	@	@
TOTAL - ADULT	@	@	@	@	@	@
BASIC K - 3	16,620.39	16,957.17	16,923.36	16,970.95	16,534.16	16,020.35
BASIC 4 - 8	21,275.58	20,723.46	20,414.80	20,057.52	19,819.85	19,308.82
BASIC 9 - 12	15,769.47	15,959.08	15,977.35	15,685.70	15,430.50	15,023.36
ESOL *	672.40	907.75	1,103.34	1,260.85	1,199.17	1,124.52
TOTAL - BASIC	54,337.84	54,547.46	54,418.85	53,975.02	52,983.68	51,477.05
GRAND TOTAL	73,452.41	74,040.69	73,841.90	73,458.63	72,200.50	70,459.79

* 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

SOURCE: 2008-09 COLUMN FROM DOE FOURTH CALCULATION DATED APRIL 28, 2009
2009-10 COLUMN FROM DOE SECOND CALCULATION DATED JULY 16, 2009

**WEIGHTED FTE
BY PROGRAM CATEGORY
2004-05 THROUGH PROJECTED 2009-10**

PROGRAM	2009-10 WEIGHTS	2004-05 DOE	2005-06 DOE	2006-07 DOE	2007-08 DOE	2008-09 ESTIMATED	2009-10 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	1.074	4,671.30	4,847.32	4,876.41	4,936.04	5,189.18	5,178.67
ESE 112 SERVICES	1.000	7,012.05	7,162.75	7,147.36	7,128.02	7,025.97	7,019.74
ESE 113 SERVICES	1.033	5,104.29	5,068.59	5,018.85	4,975.71	4,784.57	4,617.03
SUPPORT LEVEL 4	3.520	3,205.89	3,130.95	2,936.31	2,610.54	2,505.21	2,392.51
SUPPORT LEVEL 5	4.854	1,470.27	1,313.43	940.24	774.38	746.59	719.75
TOTAL - EXCEPTIONAL		21,463.80	21,523.04	20,919.16	20,424.70	20,251.53	19,927.70
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	1.050	2,258.29	2,300.93	2,299.60	2,355.33	2,070.98	1,935.82

PROGRAM	2009-10 WEIGHTS	2004-05 DOE	2005-06 DOE	2006-07 DOE	2007-08 DOE	2008-09 ESTIMATED	2009-10 PROJECTED
ADULT BASIC	N/A	@	@	@	@	@	@
ADULT SECONDARY	N/A	@	@	@	@	@	@
ADULT HANDICAPPED	N/A	@	@	@	@	@	@
TOTAL - ADULT		@	@	@	@	@	@
BASIC K - 3	1.074	16,819.83	17,262.40	17,515.68	17,785.56	17,625.41	17,205.86
BASIC 4 - 8	1.000	21,275.58	20,723.46	20,414.80	20,057.52	19,819.85	19,308.82
BASIC 9 - 12	1.033	17,851.04	17,762.46	17,383.36	16,720.96	16,232.89	15,519.13
ESOL *	1.124	875.46	1,101.05	1,406.76	1,513.02	1,341.87	1,263.96
TOTAL - BASIC		56,821.91	56,849.37	56,720.59	56,077.05	55,020.02	53,297.77
ADDITIONAL WFTE +		578.28	635.76	753.06	937.56	588.98	588.98
GRAND TOTAL		81,122.29	81,309.10	80,692.41	79,794.63	77,931.51	75,750.27

* 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

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

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

SOURCE: 2008-09 COLUMN FROM DOE FOURTH CALCULATION DATED APRIL 28, 2009
2009-10 COLUMN FROM DOE SECOND CALCULATION DATED JULY 16, 2009

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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).

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 time periods.

Indirect cost payments from all special revenue projects, except ROTC, SEDNET, and FDLRS, are paid to the District Operating Fund. As prescribed by the federal government, an approved indirect cost rate is established each year and is based on the percentage of the District's indirect operating expenditures from the year before last.

AMERICAN RECOVERY & REINVESTMENT ACT BUDGET

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, earmarks 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.

The use of each of the funding streams is subject to the fiscal and programmatic requirements of the applicable authorizing federal statutes. For example, Title I funding can be used only to benefit the students in schools designated as Title I schools, and the Individuals with Disabilities Education Act (IDEA) funds must be used to benefit eligible students with disabilities (or under certain circumstances for early intervention services). However, use of federal funds for these programs must supplement and not supplant state and local funds.

The Special Revenue Funds Budget is now presented in a more detailed manner. The first page provides the total revenue for all Special Revenue funds, including the new ARRA funds. Following that, there are separate revenue and expenditure pages for each portion of Special Revenue including the ARRA funds.

**SPECIAL REVENUE BUDGET
PROJECTED REVENUE**

REVENUE	2008-09 ADOPTED		2008-09 ACTUAL		2009-10 PROJECTED		2008-09 AMENDED VS 2009-10 PROJECTED	
	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	AMOUNT	%
SPECIAL REVENUE PROJECTS:								
FEDERAL DIRECT SOURCES								
3191 ROTC	911,018	1.28	814,217	1.14	793,409	0.81	-20,808	-0.04
3199 OTHER FEDERAL DIRECT	430,397	0.61	483,700	0.67	290,606	0.22	-193,094	-0.33
TOTAL FEDERAL DIRECT	1,341,415	1.89	1,297,917	1.81	1,084,015	0.84	-213,902	-0.37
FEDERAL THROUGH STATE SOURCES								
3201 VOCATIONAL EDUCATION	640,326	0.90	728,367	1.02	719,544	0.56	-8,823	-0.02
3227 DRUG FREE SCHOOLS	300,322	0.42	243,819	0.34	364,804	0.28	120,985	0.21
3230 INDIVIDUALS WITH DISABILITIES EDUCATION ACT	15,891,110	22.36	15,184,756	21.17	17,937,184	13.85	2,752,428	4.77
3241 FDLRS/EAST	1,032,246	1.45	1,029,059	1.43	1,120,278	0.87	91,219	0.16
3240 TITLE I	11,904,719	16.75	13,173,834	18.37	15,954,854	12.32	2,781,020	4.82
3251 ADULT EDUCATION	961,229	1.35	1,377,887	1.92	1,682,337	1.30	304,450	0.53
3290 TITLE II	3,065,334	4.31	2,845,073	3.97	3,826,877	2.96	981,804	1.70
3290 TITLE III	235,898	0.33	337,414	0.47	447,539	0.35	110,125	0.19
3290 TITLE V	82,896	0.12	74,105	0.10	0	0.00	-74,105	-0.13
3290 CHARTER SCHOOLS	0	0.00	370,876	0.52	0	0.00	-370,876	-0.64
3290 OTHER	992,045	1.40	749,582	1.05	797,637	0.62	48,055	0.08
TOTAL FEDERAL THROUGH STATE	35,106,125	49.39	36,114,772	50.35	42,851,054	33.09	6,736,282	11.66
STATE AND OTHER SOURCES								
3335 DIAGNOSTIC & RESOURCE	69,056	0.10	64,220	0.09	43,230	0.03	-20,990	-0.04
3390 OTHER STATE	20,137	0.03	17,026	0.02	11,345	0.01	-5,681	-0.01
TOTAL STATE AND OTHER	89,193	0.13	81,246	0.11	54,575	0.04	-26,671	-0.05
TOTAL SPECIAL REVENUE - OTHER	36,536,733	51.40	37,493,935	52.27	43,989,644	33.97	6,495,709	11.25
TOTAL TARGETED STIMULUS MONEY								
3230 EDUCATION FOR THE HANDICAPPED	0	0.00	0	0.00	16,631,240	12.84	16,631,240	28.80
3240 TITLE I	0	0.00	0	0.00	8,937,746	6.90	8,937,746	15.48
3210 STATE STABILIZATION FUNDS - K-12	0	0.00	0	0.00	24,605,444	19.00	24,605,444	42.60
3211 STATE STABILIZATION FUNDS - WORKFORCE	0	0.00	0	0.00	194,963	0.15	194,963	0.34
3212 STATE STABILIZATION FUNDS - VPK	0	0.00	0	0.00	0	0.00	0	0.00
3269 FOOD SERVICES	0	0.00	0	0.00	156,056	0.12	156,056	0.27
TOTAL TARGETED STIMULUS MONEY	0	0.00	0	0.00	50,525,449	39.02	50,369,393	87.21
TOTAL SPECIAL REVENUE - STIMULUS	36,536,733	51.40	37,493,935	52.27	94,515,093	72.99	56,865,102	98.46

**SPECIAL REVENUE BUDGET
PROJECTED REVENUE**

REVENUE	2008-09 ADOPTED		2008-09 ACTUAL		2009-10 PROJECTED		2008-09 AMENDED VS 2009-10 PROJECTED	
	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	AMOUNT	%
FOOD SERVICES								
REVENUE	29,213,341	0.41	28,343,225	39.51	28,651,986	22.13	308,761	0.53
FUND BALANCE, JULY 1								
RESERVED	504,879	0.71	2,344,608	3.27	2,366,345	1.83	21,737	0.04
UNRESERVED	4,827,978	6.79	3,546,680	4.94	3,950,391	3.05	403,711	0.70
TOTAL FUND BALANCE	5,332,857	7.50	5,891,288	8.21	6,316,736	4.88	425,448	0.74
TOTAL FOOD SERVICE	34,546,198	48.60	34,234,513	47.73	34,968,722	27.01	734,209	1.27
GRAND TOTAL	71,082,931	100.00	71,728,448	100.00	129,483,815	100.00	57,755,367	100.00

**SPECIAL REVENUE PROJECTS BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2008-09 ADOPTED		2008-09 ACTUAL		2008-09 AMENDED		2009-10 TENTATIVE		2008-09 AMENDED VS 2009-10 TENTATIVE	
	BUDGET	% OF TOTAL	EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	AMOUNT	%
111 ADMINISTRATIVE SALARY	267,893	0.73	269,949	0.73	269,949	0.72	287,013	0.65	17,064	6.32
121 TEACHER SALARY	15,439,485	42.26	13,839,810	42.26	13,839,810	36.91	13,214,485	30.04	-625,325	-4.52
123 SUPPLEMENTS	106,415	0.29	370,505	0.29	370,505	0.99	781,252	1.78	410,747	110.86
141 SUBSTITUTE SALARY	285,187	0.78	225,389	0.78	225,389	0.60	451,393	1.03	226,004	100.27
161 HOURLY SALARY	4,781,465	13.09	4,250,652	13.09	4,250,652	11.34	4,722,895	10.74	472,243	11.11
181 EAP SALARY	1,317,482	3.61	1,425,108	3.61	1,425,108	3.80	1,585,685	3.60	160,577	11.27
191 TEMPORARY SALARY	0	0.00	12,992	0.00	12,992	0.03	0	0.00	-12,992	0.00
1XX SALARIES TOTAL	22,197,927	60.76	20,394,405	60.76	20,394,405	54.39	21,042,723	47.84	648,318	3.18
210 RETIREMENT	1,969,954	5.39	1,844,031	5.39	1,844,031	4.92	1,876,410	4.27	32,379	1.76
220 FICA	1,551,077	4.25	1,439,345	4.25	1,439,345	3.84	1,464,810	3.33	25,465	1.77
231 LIFE INSURANCE	41,228	0.11	37,462	0.11	37,462	0.10	41,855	0.10	4,393	11.73
232 HOSPITALIZATION	3,477,680	9.52	2,286,992	9.52	2,286,992	6.10	3,295,694	7.49	1,008,702	44.11
236 OPTION 3	11,232	0.03	0	0.03	0	0.00	1,000	0.00	1,000	0.00
237 VISION	61,479	0.17	26,225	0.17	26,225	0.07	35,124	0.08	8,899	33.93
238 SEC 125 CREDIT	70,082	0.19	94,038	0.19	94,038	0.25	119,898	0.27	25,860	27.50
241 WORKER'S COMPENSATION	144,057	0.39	109,355	0.39	109,355	0.29	128,583	0.29	19,228	17.58
243 WORKER'S COMPENSATION - ALL OTHERS	0	0.00	1,072	0.00	1,072	0.00	7	0.00	-1,065	0.00
244 WORKER'S COMPENSATION - FOOD SERVICE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
2XX FRINGE TOTAL	7,326,789	20.05	5,838,520	20.05	5,838,520	15.57	6,963,381	15.83	1,124,861	19.27
312 PROFESSIONAL/TECHNICAL	2,623,190	7.18	5,271,007	7.18	5,271,007	14.06	7,476,092	17.00	2,205,085	41.83
315 TUITION REIMBURSEMENT	177,296	0.49	43,286	0.49	43,286	0.12	55,705	0.13	12,419	28.69
323 LIABILITY INSURANCE	0	0.00	225	0.00	225	0.00	4,065	0.01	3,840	0.00
331 TRAVEL - IN COUNTY	214,599	0.59	935	0.59	935	0.00	262,362	0.60	261,427	27960.11
332 TRAVEL - OUT OF COUNTY	374,961	1.03	203,953	1.03	203,953	0.54	488,224	1.11	284,271	139.38
351 REPAIR - INSTRUCTIONAL EQUIPMENT	0	0.00	228,187	0.00	228,187	0.61	4,989	0.01	-223,198	0.00
352 REPAIR - OTHER EQUIPMENT	900	0.00	13,217	0.00	13,217	0.04	1,900	0.00	-11,317	-85.62
356 MAINT & WARRANTY AGREEMENTS	98,449	0.27	124,712	0.27	124,712	0.33	100,742	0.23	-23,970	-19.22
360 RENTALS	48,586	0.13	13,657	0.13	13,657	0.04	46,788	0.11	33,131	242.59
361 MAINFRAME SOFTWARE RENTAL	50	0.00	0	0.00	0	0.00	0	0.00	0	0.00
363 COMPUTER HARDWARE LEASE	50	0.00	0	0.00	0	0.00	0	0.00	0	0.00
364 MAINTENANCE FEES - SOFTWARE	0	0.00	1,758	0.00	1,758	0.00	0	0.00	-1,758	-100.00
365 SUBSCRIPTION FEES - SOFTWARE	0	0.00	163,860	0.00	163,860	0.44	53,365	0.12	-110,495	0.00
371 TELEPHONE - BASE	1,838	0.01	1,933	0.01	1,933	0.01	7,973	0.02	6,040	312.47
372 TELEPHONE - LONG DISTANCE	500	0.00	214	0.00	214	0.00	2,766	0.01	2,552	1192.52
373 POSTAGE	21,368	0.06	15,963	0.06	15,963	0.04	53,367	0.12	37,404	234.32
374 TELEPHONE EQUIPMENT	1,750	0.00	1,985	0.00	1,985	0.01	1,826	0.00	-159	-8.01
376 PDA DATA USAGE	0	0.00	1,556	0.00	1,556	0.00	0	0.00	-1,556	0.00
377 PDA VOICE/CELL	5,000	0.01	2,330	0.01	2,330	0.01	5,886	0.01	3,556	144.03
378 DATA COMMUNICATION SERVICES	6,000	0.02	0	0.02	0	0.00	13,150	0.03	13,150	0.00
391 PRINTING	92,561	0.25	96,602	0.25	96,602	0.26	207,003	0.47	110,401	114.28
397 ISOLATED TRANSPORTATION	15,480	0.04	15,560	0.04	15,560	0.04	20,660	0.05	5,100	32.78
3XX PURCHASED SERVICES TOTAL	3,682,578	10.08	6,200,940	10.08	6,200,940	16.54	8,806,663	20.02	2,605,723	42.02

**SPECIAL REVENUE PROJECTS BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2008-09 ADOPTED		2008-09 ACTUAL		2008-09 AMENDED		2009-10 TENTATIVE		2008-09 AMENDED VS 2009-10 TENTATIVE	
	BUDGET	% OF TOTAL	EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	AMOUNT	%
450 GASOLINE	2,000	0.01	1,148	0.01	1,148	0.00	2,352	0.01	1,204	104.88
460 DIESEL	5,010	0.01	5,067	0.01	5,067	0.01	13,325	0.03	8,258	162.98
4XX ENERGY SERVICES TOTAL	7,010	0.02	6,215	0.02	6,215	0.02	15,677	0.04	9,462	152.24
511 SUPPLIES	1,334,786	3.65	1,959,217	3.65	1,959,217	5.23	2,466,698	5.61	507,481	25.90
521 TEXTBOOKS - NON-STATE ADOPTED	60,000	0.16	55,563	0.16	55,563	0.15	91,387	0.21	35,824	64.47
522 TEXTBOOKS - STATE ADOPTED	0	0.00	146,928	0.00	146,928	0.39	3,243	0.01	-143,685	0.00
530 PERIODICALS	1,050	0.00	0	0.00	0	0.00	21,696	0.05	21,696	0.00
550 REPAIR PARTS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
594 UNIFORMS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
5XX SUPPLIES/MATERIALS TOTAL	1,395,836	3.82	2,161,708	3.82	2,161,708	5.77	2,583,024	5.87	421,316	19.49
611 LIBRARY BOOKS - NEW	400	0.00	0	0.00	0	0.00	0	0.00	0	0.00
612 LIBRARY BOOKS - EXISTING	0	0.00	5,562	0.00	5,562	0.01	727	0.00	-4,835	0.00
621 A/V MATERIALS > \$1,000	13,000	0.04	0	0.04	0	0.00	7,014	0.02	7,014	0.00
622 A/V MATERIALS < \$1,000	23,950	0.07	28,443	0.07	28,443	0.08	29,453	0.07	1,010	3.55
635 NEW CONSTRUCTION - SURVEY TEST	0	0.00	0	0.00	0	0.00	1,200	0.00	1,200	0.00
641 FURN/FIXT/EQUIP > \$1,000	69,798	0.19	150,644	0.19	150,644	0.40	235,362	0.54	84,718	56.24
642 FURN/FIXT/EQUIP < \$1,000	360,884	0.99	312,472	0.99	312,472	0.83	566,909	1.29	256,437	82.07
643 COMPUTER HARDWARE > \$1,000	212,429	0.58	174,624	0.58	174,624	0.47	297,148	0.68	122,524	70.16
644 COMPUTER HARDWARE < \$1,000	165,577	0.45	405,670	0.45	405,670	1.08	202,172	0.46	-203,498	-50.16
671 SITE IMPROVEMENT - CONTRACTED	10,000	0.03	17,613	0.03	17,613	0.05	15,223	0.03	-2,390	-13.57
691 COMPUTER SOFTWARE > \$750	202,835	0.56	280,948	0.56	280,948	0.75	114,999	0.26	-165,949	-59.07
692 COMPUTER SOFTWARE < \$750	97,548	0.27	272,585	0.27	272,585	0.73	161,428	0.37	-111,157	-40.78
693 LICENSE FEES - SOFTWARE	0	0.00	203,163	0.00	203,163	0.54	53,238	0.12	-149,925	0.00
6XX CAPITAL OUTLAY TOTAL	1,156,421	3.17	1,851,724	3.17	1,851,724	4.94	1,686,873	3.83	-164,851	-8.90
710 REDEMPTION OF PRINCIPAL	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
720 INTEREST	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
737 DUES/FEES	64,790	0.18	78,076	0.18	78,076	0.21	69,965	0.16	-8,111	-10.39
738 COMMISSIONS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
791 PUPIL TRANSPORTATION	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
794 FIELD TRIPS	37,090	0.10	120,476	0.10	120,476	0.32	1,319,130	3.00	1,198,654	994.93
795 MISCELLANEOUS EXPENSE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
799 INDIRECT COST	649,132	1.78	841,871	1.78	841,871	2.25	1,336,750	3.04	494,879	58.78
972 RESERVES	19,160	0.05	0	0.05	0	0.00	165,458	0.38	165,458	0.00
7XX OTHER EXPENDITURES TOTAL	770,172	2.11	1,040,423	2.11	1,040,423	2.77	2,891,303	6.57	1,850,880	177.90
TOTAL EXPENDITURES	36,536,733	100.00	37,493,935	100.00	37,493,935	100.00	43,989,644	100.00	6,495,709	17.32

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**SPECIAL REVENUE PROJECTS BUDGET
EXPENDITURES BY FUNCTION**

FUNCTION	2008-09 ADOPTED		2008-09 ACTUAL	2008-09 AMENDED		2009-10 TENTATIVE		2008-09 AMENDED VS	
	BUDGET	% OF	EXPENDITURES	BUDGET	% OF	BUDGET	% OF	2009-10 TENTATIVE	
		TOTAL			TOTAL		TOTAL	AMOUNT	%
5100 BASIC K-12	10,490,549	28.71	9,353,137	9,353,137	24.95	8,684,634	19.74	-668,503	-7.15
5200 EXCEPTIONAL EDUCATION	6,593,491	18.05	4,890,881	4,890,881	13.04	7,166,386	16.29	2,275,505	46.53
5300 VOCATIONAL EDUCATION	199,550	0.55	288,311	288,311	0.77	291,367	0.66	3,056	1.06
5400 ADULT EDUCATION	220,841	0.60	130,405	130,405	0.35	125,257	0.28	-5,148	-3.95
5500 PREKINDERGARTEN	1,874,400	5.13	1,616,441	1,616,441	4.31	1,970,249	4.48	353,808	21.89
5900 NON-FEFP	299,462	0.82	2,956,524	2,956,524	7.89	5,090,884	11.57	2,134,360	72.19
INSTRUCTIONAL TOTAL	19,678,293	53.86	19,235,699	19,235,699	51.30	23,328,777	53.03	4,093,078	21.28
		0.00							
6110 ATTENDANCE/SOCIAL WORK	591,715	1.62	620,185	620,185	1.65	592,572	1.35	-27,613	-4.45
6120 GUIDANCE	1,338,658	3.66	1,317,918	1,317,918	3.52	1,340,982	3.05	23,064	1.75
6130 HEALTH	1,508,189	4.13	2,183,945	2,183,945	5.82	2,583,571	5.87	399,626	18.30
6140 PSYCHOLOGICAL SERVICES	1,202,271	3.29	1,134,432	1,134,432	3.03	1,202,877	2.73	68,445	6.03
6150 PARENT INVOLVEMENT	693,267	1.90	614,228	614,228	1.64	804,613	1.83	190,385	31.00
6200 INSTRUCTIONAL MEDIA	2,000	0.01	44,660	44,660	0.12	0	0.00	-44,660	-100.00
6300 INSTRUCTIONAL CURRICULUM	7,440,008	20.36	8,382,883	8,382,883	22.36	8,051,492	18.30	-331,391	-3.95
6400 INSTRUCTIONAL STAFF TRAINING	3,009,873	8.24	2,490,960	2,490,960	6.64	3,684,742	8.38	1,193,782	47.92
6500 INSTRUCTIONAL RELATED TECHNOLOGY	0	0.00	4,000	4,000	0.01	0	0.00	-4,000	0.00
INSTRUCTIONAL SUPPORT TOTAL	15,785,981	43.21	16,793,211	16,793,211	44.79	18,260,849	41.51	1,467,638	8.74
		0.00							
7200 GENERAL ADMINISTRATION	671,423	1.84	841,871	841,871	2.25	1,343,573	3.05	501,702	59.59
7300 SCHOOL ADMINISTRATION	32,139	0.09	37,942	37,942	0.10	41,412	0.09	3,470	9.15
7400 FACILITIES	0	0.00	1,061	1,061	0.00	0	0.00	-1,061	0.00
7700 CENTRAL SERVICES	149,300	0.41	116,127	116,127	0.31	214,347	0.49	98,220	84.58
7800 TRANSPORTATION	108,440	0.30	199,786	199,786	0.53	298,376	0.68	98,590	49.35
7900 UTILITY/CUSTODIAN	7,250	0.02	7,658	7,658	0.02	23,263	0.05	15,605	203.77
9100 COMMUNITY SERVICES	103,907	0.28	260,580	260,580	0.69	479,047	1.09	218,467	83.84
9200 DEBT SERVICE	0	0.00	0	0	0.00	0	0.00	0	0.00
9400 PROJECT RESERVES	0	0.00	0	0	0.00	0	0.00	0	0.00
GENERAL SUPPORT TOTAL	1,072,459	2.94	1,465,025	1,465,025	3.91	2,400,018	5.46	934,993	63.82
TOTAL EXPENDITURES	36,536,733	100.00	37,493,935	37,493,935	100.00	43,989,644	100.00	6,495,709	17.32

**AMERICAN RECOVERY AND REINVESTMENT ACT
PROJECTED REVENUE**

REVENUE	2008-09 AOPTED		2008-09 AMENDED		2009-10 PROJECTED		2008-09 AMENDED VS 2009-10 PROJECTED	
	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	AMOUNT	%
	FEDERAL SOURCES							
3230 EDUCATION FOR THE HANDICAPPED	0	0.00	0	0.00	16,631,240	32.92	16,631,240	0.00
3240 TITLE I	0	0.00	0	0.00	8,937,746	17.69	8,937,746	0.00
3210 STATE STABILIZATION FUNDS - K-12	0	0.00	0	0.00	24,605,444	48.70	24,605,444	0.00
3211 STATE STABILIZATION FUNDS - WORKFORCE	0	0.00	0	0.00	194,963	0.39	194,963	0.00
3212 STATE STABILIZATION FUNDS - VPK	0	0.00	0	0.00	0	0.00	0	0.00
3269 FOOD SERVICES	0	0.00	0	0.00	156,056	0.31	156,056	0.00
TOTAL FEDERAL THROUGH STATE (ARRA)	0	0	0	0	50,525,449	100.00	50,525,449	0.00
TOTAL AMERICAN RECOVERY AND REINVESTMENT ACT	0	0.00	0	0.00	50,525,449	100.00	50,525,449	0.00

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

OBJECT	2009-10 BUDGET					
	3230 IDEA	3240 TITLE I	3269 FOOD SERVICES	3210 K-12	3211 WORKFORCE	TOTAL PROJECTED
121 TEACHER SALARY	3,423,000	4,841,427	0	17,021,338	173,472	25,459,237
141 SUBSTITUTE SALARY	289,500	43,000	0	0	0	332,500
161 HOURLY SALARY	237,000	0	0	4,560	0	241,560
181 EAP SALARY	<u>584,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>584,000</u>
1XX SALARIES TOTAL	4,533,500	4,884,427	0	17,025,898	173,472	26,617,297
210 RETIREMENT	431,506	478,645	0	1,676,698	0	2,586,849
220 FICA	324,666	301,410	0	1,302,500	13,000	1,941,576
231 LIFE INSURANCE	10,430	10,378	0	36,760	0	57,568
232 HOSPITALIZATION	678,284	411,840	0	2,969,936	0	4,060,060
237 VISION	5,832	3,523	0	25,488	0	34,843
238 125 CREDIT	21,600	13,050	0	94,400	0	129,050
241 WORK. COMP. - GENERAL	<u>23,682</u>	<u>28,000</u>	<u>0</u>	<u>95,029</u>	<u>271</u>	<u>146,982</u>
2XX FRINGE TOTAL	1,496,000	1,246,846	0	6,200,811	13,271	8,956,928
TOTAL SALARIES AND FINGES	6,029,500	6,131,273	0	23,226,709	186,743	35,574,225
312 PROFESSIONAL/TECHNICAL	422,180	1,366,756	0	24,500	0	1,813,436
331 TRAVEL - IN-COUNTY	46,800	0	0	5,094	0	51,894
332 TRAVEL - OUT-OF-COUNTY	93,200	36,000	0	0	0	129,200
356 MAINT AND WARRANTY AGREEMENTS	5,000	0	0	0	0	5,000
360 RENTALS	0	40,000	0	0	0	40,000
364 MAINTENANCE FEES - SOFTWARE	1,000	0	0	0	0	1,000
365 SUBSCRIPTION FEES - SOFTWARE	0	0	0	159,999	0	159,999
373 POSTAGE	0	24,680	0	0	0	24,680
391 PRINTING	0	23,000	0	1,000	0	24,000
397 ISOLATED TRANSPORTATION	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>
3XX PURCHASED SERVICES TOTAL	568,180	1,490,436	0	193,599	0	2,252,209

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

OBJECT	2009-10 BUDGET					
	3230 IDEA	3240 TITLE I	3269 FOOD SERVICES	3210 K-12	3211 WORKFORCE	TOTAL PROJECTED
511 SUPPLIES	1,936,562	251,869	0	3,973	0	2,192,404
521 NON-STATE ADOPTED TEXTBOOKS	0	25,000	0	0	0	25,000
5XX SUPPLIES/MATERIALS TOTAL	1,936,562	276,869	0	3,973	0	2,217,404
621 A/V MATERIALS > \$1,000	0	10,000	0	0	0	10,000
622 A/V MATERIALS < 1,000	75,000	15,000	0	0	0	90,000
641 FURN/FIXT/EQUIP > \$1,000	0	24,734	8,404	0	0	33,138
642 FURN/FIXT/EQUIP < \$1,000	1,208,000	36,000	0	117,582	0	1,361,582
643 COMPUTER HARDWARE > \$1,000	0	30,000	0	0	0	30,000
644 COMPUTER HARDWARE < \$1,000	0	36,000	0	0	0	36,000
652 OTHER VEHICLES	25,000	0	0	0	0	25,000
681 REMODEL - CONTRACTED	0	0	147,652	0	0	147,652
691 COMPUTER SOFTWARE > \$1,000	0	22,000	0	0	0	22,000
692 COMPUTER SOFTWARE < \$1,000	640,000	10,000	0	0	0	650,000
693 LICENSE FEES - SOFTWARE	0	36,000	0	0	0	36,000
6XX CAPITAL OUTLAY TOTAL	1,948,000	219,734	156,056	117,582	0	2,441,372
737 DUES/FEES	215,800	12,000	0	3,000	0	230,800
794 FIELD TRIPS	0	455,585	0	0	0	455,585
799 INDIRECT COSTS	660,000	351,849	0	1,060,587	8,220	2,080,656
7XX OTHER EXPENDITURES TOTAL	875,800	819,434	0	1,063,587	8,220	2,767,041
972 RESERVES	5,273,198	0	0	0	0	5,273,198
DISTRICT TOTAL	16,631,240	8,937,746	156,056	24,605,444	194,963	50,525,449

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

FUNCTION	2009-10 BUDGET					
	3230 IDEA	3240 TITLE I	3269 FOOD SERVICES	3210 K-12	3211 WORKFORCE	TOTAL PROJECTED
5100 BASIC K-12	0	5,870,141	0	23,503,441	0	29,373,582
5200 EXCEPTIONAL EDUCATION	9,935,660	0	0	0	0	9,935,660
5300 VOCATIONAL EDUCATION	0	0	0	0	0	0
5400 ADULT EDUCATION	0	0	0	0	186,743	186,743
5500 PREKINDERGARTEN	0	0	0	0	0	0
5900 NON-FEFP	0	1,312,756	0	0	0	1,312,756
INSTRUCTIONAL TOTAL	9,935,660	7,182,897	0	23,503,441	186,743	40,808,741
6110 ATTENDANCE/SOCIAL WORK	0	0	0	30,822	0	30,822
6120 GUIDANCE	705,000	0	0	0	0	705,000
6130 HEALTH	0	0	0	2,500	0	2,500
6140 PSYCHOLOGICAL SERVICES	605,000	0	0	0	0	605,000
6150 PARENT INVOLVEMENT	0	80,000	0	0	0	80,000
6200 INSTRUCTIONAL MEDIA	0	0	0	0	0	0
6300 INSTRUCTIONAL CURRICULUM	3,364,700	667,260	0	0	0	4,031,960
6400 INSTRUCTIONAL STAFF TRAINING	1,335,880	200,155	0	0	0	1,536,035
6500 INSTRUCTIONAL RELATED TECHNOLOG	0	0	0	0	0	0
INSTRUCTIONAL SUPPORT TOTAL	6,010,580	947,415	0	33,322	0	6,991,317
7200 GENERAL ADMINISTRATION	660,000	351,849	0	1,060,587	8,220	2,080,656
7300 SCHOOL ADMINISTRATION	0	0	0	0	0	0
7600 FACILITIES	0	0	156,056	0	0	156,056
7700 CENTRAL SERVICES	0	0	0	0	0	0
7800 TRANSPORTATION	25,000	455,585	0	8,094	0	488,679
7900 UTILITY/CUSTODIAN	0	0	0	0	0	0
9100 COMMUNITY SERVICES	0	0	0	0	0	0
GENERAL SUPPORT TOTAL	685,000	807,434	156,056	1,068,681	8,220	2,725,391
DISTRICT TOTAL	16,631,240	8,937,746	156,056	24,605,444	194,963	50,525,449

**FOOD AND NUTRITION SERVICES BUDGET
PROJECTED REVENUE**

REVENUE	2008-09 ADOPTED		2008-09 PROJECTED		2009-10 PROJECTED		2008-09 AMENDED VS 2009-10 PROJECTED	
	REVENUE	% of TOTAL	REVENUE	% of TOTAL	REVENUE	% of TOTAL	AMOUNT	%
FEDERAL THROUGH STATE SOURCES								
3261 FEDERAL LUNCH REIMBURSEMENT	7,958,650	23.04	8,653,491	25.28	8,913,096	25.49	259,605	3.00
3262 FEDERAL BREAKFAST REIMBURSEMENT	3,656,197	10.58	3,717,208	10.86	3,791,553	10.84	74,345	2.00
3263 AFTER SCHOOL SNACK REIMBURSEMENT	0	0.00	0	0.00	60,000	0.17	60,000	0.00
3265 FEDERAL COMMODITY	1,354,744	3.92	1,712,169	5.00	1,216,292	3.48	-495,877	-28.96
3267 SUMMER FEEDING	117,199	0.34	196,129	0.57	176,516	0.50	-19,613	-10.00
3267 FRESH FRUIT & VEGETABLE PROGRAM	0	0.00	0	0.00	41,000	0.12	41,000	0.00
TOTAL FEDERAL THROUGH STATE	13,086,790	38	14,278,997	42	14,198,456	41	-80,540	-34
STATE SOURCES								
3337 STATE SUPPLEMENT - BREAKFAST	215,500	0.62	234,394	0.68	234,000	0.67	-394	-0.17
3338 STATE SUPPLEMENT - LUNCH	171,425	0.50	183,759	0.54	183,800	0.53	41	0.02
3399 OTHER MISC STATE REVENUE	10,044	0.03	3,469	0.01	3,500	0.01	31	0.89
TOTAL STATE	396,969	1.15	421,622	1.23	421,300	1.20	-322	-0.08
LOCAL SOURCES								
3436 INTEREST	45,000	0.13	22,376	0.07	22,000	0.06	-376	-1.68
3451 FOOD SALES TYPE A	5,564,609	16.11	4,788,773	13.99	4,932,436	14.11	143,663	3.00
3452 PUPIL BREAKFAST	689	0.00	55	0.00	200	0.00	145	263.64
3453 FOOD SALES ADULT	659,939	1.91	593,397	1.73	611,199	1.75	17,802	3.00
3454 STUDENT A LA CARTE	9,226,535	26.71	7,882,732	23.03	8,119,213	23.22	236,481	3.00
3455 FOOD SALES ADULT A LA CARTE	170,810	0.49	189,297	0.55	194,976	0.56	5,679	3.00
3456 OTHER FOOD SALES	29,000	0.08	51,138	0.15	54,206	0.16	3,068	6.00
3457 FOOD SERVICE - CHILD CARE	29,000	0.08	95,117	0.28	90,000	0.26	-5,117	-5.38
3458 OTHER COMMISSIONS	3,000	0.01	10,677	0.03	3,000	0.01	-7,677	-71.90
3490 MISCELLANEOUS LOCAL SOURCES	1,000	0.00	9,045	0.03	5,000	0.01	-4,045	-44.72
TOTAL LOCAL	15,729,582	45.53	13,642,606	39.85	14,032,230	40.13	389,624	2.86
TOTAL REVENUE	29,213,341	84.56	28,343,225	82.79	28,651,986	81.94	308,761	1.09
FUND BALANCE, JULY 1								
RESERVED	504,879	1.46	2,344,608	6.85	2,366,345	6.77	21,737	0.93
UNRESERVED	4,827,978	13.98	3,546,680	10.36	3,950,391	11.30	403,711	11.38
TOTAL FUND BALANCE	5,332,857	15.44	5,891,288	17.21	6,316,736	18.06	425,448	7.22
GRAND TOTAL	34,546,198	100.00	34,234,513	100.00	34,968,722	100.00	734,209	2.14

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

OBJECT	2008-09 ADOPTED		2008-09 ACTUAL		2008-09 AMENDED		2009-10 TENTATIVE		2008-09 AMENDED VS 2009-10 TENTATIVE	
	BUDGET	% of TOTAL	EXPENDITURES	% of TOTAL	BUDGET	% of TOTAL	BUDGET	% of TOTAL	AMOUNT	%
111 ADMINISTRATIVE SALARY	81,328	0.24	81,328	0.24	81,328	0.24	81,328	0.23	0	0.00
161 HOURLY SALARY	8,128,654	23.53	8,057,652	23.54	8,067,912	23.81	8,057,652	23.04	-10,260	-0.13
181 E-A-P SALARY	578,885	1.68	557,001	1.63	557,001	1.64	557,001	1.59	0	0.00
1XX SALARIES TOTAL	8,788,867	25.44	8,695,980	25.40	8,706,240	25.69	8,695,981	24.87	-10,259	-0.12
210 RETIREMENT	865,703	2.51	858,233	2.51	859,240	2.54	858,233	2.45	-1,007	-0.12
220 FICA	672,348	1.95	641,167	1.87	641,976	1.89	641,167	1.83	-809	-0.13
231 LIFE INSURANCE	12,426	0.04	12,114	0.04	12,110	0.04	12,114	0.03	4	0.03
232 HOSPITALIZATION	1,357,524	3.93	1,346,899	3.93	1,346,342	3.97	1,346,899	3.85	557	0.04
237 VISION	15,766	0.05	14,974	0.04	14,971	0.04	14,974	0.04	3	0.02
238 SEC 125 CREDIT	55,372	0.16	53,032	0.15	53,021	0.16	53,032	0.15	11	0.02
241 WORKER'S COMPENSATION I	6,036	0.02	4,895	0.01	4,897	0.01	4,895	0.01	-2	-0.04
244 WORKER'S COMPENSATION IV	450,997	1.31	347,970	1.02	348,581	1.03	347,970	1.00	-611	-0.18
2XX FRINGE TOTAL	3,436,172	9.95	3,279,285	9.58	3,281,138	9.68	3,279,284	9.38	-1,854	-0.06
312 PROFESSIONAL & TECHNICAL	1,060,948	3.07	765,428	2.24	765,428	2.26	750,000	2.14	-15,428	-2.02
331 TRAVEL - IN COUNTY	61,000	0.18	76,962	0.22	76,962	0.23	60,000	0.17	-16,962	-22.04
332 TRAVEL - OUT OF COUNTY	6,500	0.02	5,742	0.02	5,742	0.02	5,500	0.02	-242	-4.21
352 REPAIR - OTHER EQUIPMENT	3,500	0.01	3,613	0.01	3,613	0.01	6,000	0.02	2,387	66.07
355 REPAIR - GENERAL MAINTENANCE	15,000	0.04	1,687	0.00	1,687	0.00	10,000	0.03	8,313	492.77
356 MAINT & WARRANTY AGREEMENTS	115,000	0.33	73,867	0.22	73,867	0.22	125,000	0.36	51,133	69.22
360 RENTALS	13,000	0.04	9,710	0.03	9,034	0.03	10,000	0.03	966	10.69
371 TELEPHONE BASE	4,000	0.01	0	0.00	0	0.00	0	0.00	0	0.00
372 TELEPHONE LONG DISTANCE	1,200	0.00	0	0.00	0	0.00	0	0.00	0	0.00
373 POSTAGE	4,200	0.01	0	0.00	0	0.00	0	0.00	0	0.00
374 TELEPHONE EQUIPMENT	1,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00
376 PDA DATA USAGE	950	0.00	0	0.00	0	0.00	0	0.00	0	0.00
391 PRINTING	10,000	0.03	17,265	0.05	17,024	0.05	17,500	0.05	476	2.80
392 CONTRACTED FOOD SERVICES	125,000	0.36	96,803	0.28	94,471	0.28	125,000	0.36	30,529	32.32
3XX PURCHASED SERVICES TOTAL	1,421,298	4.11	1,051,077	3.07	1,047,828	3.09	1,109,000	3.17	61,172	5.84
410 NATURAL GAS	205,000	0.59	160,375	0.47	160,346	0.47	165,000	0.47	4,654	2.90
420 BOTTLED GAS	190,000	0.55	135,309	0.40	135,104	0.40	140,000	0.40	4,896	3.62
430 ELECTRICITY	465,000	1.35	421,042	1.23	406,414	1.20	432,250	1.24	25,836	6.36
460 DIESEL	12,000	0.03	7,589	0.02	7,589	0.02	9,000	0.03	1,411	18.59
4XX ENERGY SERVICES TOTAL	872,000	2.52	724,317	2.12	709,453	2.09	746,250	2.13	36,797	5.19

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

OBJECT	2008-09 ADOPTED		2008-09 ACTUAL		2008-09 AMENDED		2009-10 TENTATIVE		2008-09 AMENDED VS 2009-10 TENTATIVE	
	BUDGET	% of TOTAL	EXPENDITURES	% of TOTAL	BUDGET	% of TOTAL	BUDGET	% of TOTAL	AMOUNT	%
511 SUPPLIES	931,013	2.69	1,068,775	3.12	1,062,777	3.14	1,012,750	2.90	-50,027	-4.71
571 FOOD	11,185,727	32.38	9,500,161	27.75	9,629,245	28.42	10,165,172	29.07	535,927	5.57
591 WARES REPLACEMENT	29,200	0.08	12,725	0.04	12,725	0.04	18,000	0.05	5,275	41.45
592 COMMODITY USAGE	1,100,000	3.18	1,995,065	5.83	1,132,042	3.34	1,500,000	4.29	367,958	32.50
594 UNIFORMS	45,000	0.13	69,503	0.20	69,503	0.21	85,000	0.24	15,497	22.30
5XX SUPPLIES/MATERIALS TOTAL	13,290,940	38.47	12,646,227	36.94	11,906,292	35.14	12,780,922	36.55	874,630	7.35
641 FURN/FIXT/EQUIP > \$1,000	850,000	2.46	385,133	1.12	385,133	1.14	1,025,000	2.93	639,867	166.14
642 FURN/FIXT/EQUIP < \$1,000	95,000	0.27	43,799	0.13	40,624	0.12	110,000	0.31	69,376	170.78
643 COMPUTER HARDWARE > \$1,000	12,000	0.03	5,978	0.02	5,978	0.02	75,000	0.21	69,022	1154.60
644 COMPUTER HARDWARE < \$1,000	2,500	0.01	13,417	0.04	13,417	0.04	8,000	0.02	-5,417	-40.37
681 REMODELING/RENOVATION - CONTRACTED	720,000	2.08	308,794	0.90	308,794	0.91	875,000	2.50	566,206	183.36
691 COMPUTER SOFTWARE > \$750	13,000	0.04	0	0.00	0	0.00	9,000	0.03	9,000	0.00
692 COMPUTER SOFTWARE < \$750	8,000	0.02	145	0.00	145	0.00	8,000	0.02	7,855	5417.24
693 LICENSE FEE - SOFTWARE	0	0.00	3,180	0.01	3,180	0.01	0	0.00	-3,180	-100.00
6XX CAPITAL OUTLAY TOTAL	1,700,500	4.92	760,446	2.22	757,271	2.23	2,110,000	6.03	1,352,729	178.63
737 DUES/FEES	19,250	0.06	19,184	0.06	18,904	0.06	22,000	0.06	3,096	16.38
739 BANK CHARGES	185,000	0.54	235,003	0.69	216,241	0.64	245,000	0.70	28,759	13.30
795 MISCELLANEOUS CHARGES	1,000	0.00	-105	0.00	-105	0.00	1,000	0.00	1,105	-1052.38
796 UNCOLLECTED ACCOUNTS	4,500	0.01	4,819	0.01	4,819	0.01	4,500	0.01	-319	-6.62
799 FEDERAL INDIRECT COST	533,157	1.54	501,542	1.47	500,646	1.48	590,916	1.69	90,270	18.03
7XX OTHER EXPENDITURES TOTAL	742,907	2.15	760,444	2.22	740,505	2.19	863,416	2.92	122,911	16.60
TOTAL EXPENDITURES	30,252,684	87.57	27,917,777	81.55	27,148,728	80.12	29,584,853	84.60	2,436,125	8.97
FUND BALANCE, JUNE 30										
RESERVED	380,000	1.10	2,229,532	6.51	2,489,729	7.35	2,526,542	7.23	36,813	1.48
UNRESERVED	3,913,514	11.33	4,087,204	11.94	4,246,870	12.53	2,857,327	8.17	-1,389,543	-32.72
TOTAL FUND BALANCE, JUNE 30	4,293,514	12.43	6,316,736	18.45	6,736,599	19.88	5,383,869	15.40	-1,352,730	-20.08
GRAND TOTAL	34,546,198	100.00	34,234,513	100.00	33,885,327	100.00	34,968,722	100.00	1,083,395	3.20

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. Principal and interest are payable from a portion of the Capital Projects Fund ad valorem tax levy.

DEBT SERVICE BUDGET PROJECTED REVENUE

REVENUE	2008-09 ADOPTED		2008-09 AMENDED		2009-10 PROJECTED		2008-09 AMENDED VS. 2009-10 PROJECTED	
	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	AMOUNT	%
	STATE SOURCES							
CO & DS WITHHELD FOR SBE BONDS	2,510,000	5.53	2,372,126	5.29	2,550,000	5.65	177,874	7.50
LOCAL SOURCES								
INVESTMENT REVENUE - (COPs)	44,000	0.10	9,142	0.02	38,000	0.08	28,858	315.66
TOTAL REVENUE	2,554,000	5.63	2,381,268	5.31	2,588,000	5.74	206,732	8.68
OTHER FINANCING SOURCES								
TRANSFERS FROM COP SERIES 2006	0	0.00	0	0.00	3,500,000	7.76	3,500,000	0.00
TRANSFERS FROM CAPITAL PROJECTS FUNDS - (COPs)	38,689,559	85.31	38,390,544	85.54	35,001,414	77.60	-3,389,130	-8.83
TOTAL ESTIMATED REVENUE AND OTHER FINANCING SOURCES	41,243,559	90.95	40,771,812	90.85	41,089,414	91.10	-3,182,398	-7.81
FUND BALANCES, JULY 1								
RESERVED FOR DEBT SERVICE	4,106,132	9.05	4,106,132	9.15	4,013,009	8.90	-93,123	-2.27
UNRESERVED FUND BALANCE	0	0.00	0	0.00	0	0.00	0	0.00
GRAND TOTAL	45,349,691	100.00	44,877,944	100.00	45,102,423	100.00	224,479	0.50

**DEBT SERVICE BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2008-09 ADOPTED		2008-09 ACTUAL		2008-09 AMENDED		2009-10 TENTATIVE		2008-09 AMENDED VS 2009-10 TENTATIVE	
	BUDGET	% OF TOTAL	EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	AMOUNT	%
DEBT SERVICE										
Redemption of Principal										
SBE Bonds	1,704,080	3.76	1,610,000	3.55	1,704,080	3.80	2,750,000	6.10	1,045,920	61.38
COPs	11,360,000	25.05	11,917,309	26.28	11,380,000	25.31	11,360,000	25.19	0	0.00
Interest										
SBE Bonds	805,920	1.78	805,920	1.78	805,920	1.80	224,163	0.50	-581,757	-72.19
COPs	26,718,251	58.92	26,482,251	58.40	26,718,251	59.54	26,482,251	58.72	-236,000	-0.88
Fees										
SBE Bonds	30,000	0.07	1,828	0.00	30,000	0.07	48,000	0.11	18,000	60.00
COPs	79,073	0.17	47,628	0.11	79,073	0.18	100,000	0.22	20,927	26.47
TOTAL EXPENDITURES	40,697,324	89.74	40,864,936	90.11	40,697,324	90.68	40,964,414	90.83	267,090	0.66
FUND BALANCES, JUNE 30										
Reserved for Debt Service	4,652,367	10.26	4,013,009	8.85	4,180,620	9.32	4,138,009	9.17	-42,611	-1.02
Unreserved Fund Balance	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
GRAND TOTAL	45,349,691	100.00	44,877,944	98.96	44,877,944	100.00	45,102,423	100.00	224,479	0.50

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.

Public Education Capital Outlay (PECO) funds have been the primary state revenue source for capital projects funding since 1976. These funds are derived from utility taxes throughout the state and are allocated by the legislature each year. Allocations are made for new construction, maintenance, renovation and repairs, site improvement, and a variety of categorical-type projects.

Ad valorem taxes on real and personal property within the District are assessed to provide revenue for capital projects 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.

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 Brevard County.

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	2008-09 ADOPTED REVENUE	2008-09 AMENDED REVENUE	%	2009-10 PROJECTED REVENUE	%	2008-09 AMENDED VS. 2009-10 PRELIMINARY	
						AMOUNT	%
STATE SOURCES							
PECO - CONSTRUCTION	1,597,365	1,597,365	1.13	0	0.00	-1,597,365	-100.00
PECO - MAINTENANCE	4,136,741	4,136,741	2.92	1,495,191	1.75	-2,641,550	-63.86
CLASSROOMS FOR KIDS	0	0	0.00	0	0.00	0	
CO & DS DISTRIBUTED TO DISTRICT	320,000	385,440	0.27	320,000	0.37	-65,440	-16.98
INTEREST - CO & DS	35,172	29,005	0.02	36,000	0.04	6,995	24.12
OTHER STATE	100,000	153,006	0.11	100,000	0.12	-53,006	-34.64
TOTAL STATE	6,189,278	6,301,557	4.44	1,951,191	2.28	-4,350,366	-69.04
LOCAL SOURCES							
SCHOOL CAPITAL OUTLAY TAX	69,004,095	69,530,936	49.01	52,523,866	61.33	-17,007,070	-24.46
INTEREST ON INVESTMENTS	3,000,000	4,203,207	2.96	2,000,000	2.34	-2,203,207	-52.42
IMPACT FEES	7,000,000	2,660,046	1.87	0	0.00	-2,660,046	-100.00
SALE OF PROPERTY	100,000	97,187	0.07	100,000	0.12	2,813	2.89
MISCELLANEOUS LOCAL	0	7,321,046	5.16	60,000		-7,261,046	-99.18
TOTAL LOCAL	79,104,095	83,812,422	59.08	54,683,866	63.79	-29,128,556	-34.75
OTHER FINANCING SOURCES							
PROCEEDS FROM ISSUANCE OF RANS	39,000,000	379,860	0.27	29,000,000	33.86	28,620,140	7,534.39
PROCEEDS FROM COP				0		0	
TRANSFERS FROM CAPITAL PROJECTS	0	51,375,500	36.21	0	0.00	-51,375,500	-100.00
TOTAL OTHER FINANCING SOURCES	39,000,000	51,755,360	36.48	29,000,000	33.86	-22,755,360	-43.97
TOTAL REVENUE AND OTHER FINANCING SOURCES	124,293,373	141,869,339	100.00	85,635,057	99.93	-56,234,282	-39.64
FUND BALANCE - JULY 1							
RESERVED FOR ENCUMBRANCES	101,033,986	101,033,986		25,445,597		-75,588,389	-74.81
RESERVED FOR CAPITAL PROJECTS	85,700,707	85,700,707		23,094,725		-62,605,982	-73.05
RESERVED FOR DEBT SERVICES				19,455,000		19,455,000	
RESERVED/UNDESIGNATED	52,348,801	52,348,801		42,722,733		-9,626,068	-18.39
UNRESERVED/UNDESIGNATED	3,154,545	3,154,545		5,316,284		2,161,739	68.53
TOTAL FUND BALANCE - JULY 1	242,238,039	242,238,039		116,034,339		-126,203,700	-52.10
GRAND TOTAL	366,531,412	384,107,378		201,669,396		-182,437,982	-47.50

**CAPITAL PROJECTS FUND BUDGET
EXPENDITURES BY PROJECT**

PROJECT	ESTIMATED FUND BALANCE JULY 1, 2009	2009-10 APPROPRIATIONS	2009-10 TENTATIVE BUDGET		2009-10 PROJECTED EXPENDITURES		PROJECTED FUND BALANCE JUNE 30, 2010
				% OF TOTAL		% OF TOTAL	
RESERVED FOR:							
21ST CENTURY CLASSROOM	0	0	0	0.00	0	0.00	0
7 YEAR PLAN PRECONSTRUCTION TASK	49,561	0	49,561	0.02	42,127	0.03	7,434
7 YR PLAN MAINTENANCE EQUIP	0	0	0	0.00	0	0.00	0
ADA PROJECTS	32,613	250,000	282,613	0.14	240,221	0.17	42,392
CAMBRIDGE ES PHASE I RENEWAL	56,819	0	56,819	0.03	48,296	0.03	8,523
CHILDREN'S CENTER LEASE	0	0	0	0.00	0	0.00	0
CHS - ADD/REM/REN/INFRA UPGRADES	3,735,279	0	3,735,279	1.85	3,174,987	2.26	560,292
COCOA HIGH RE-ROOFING	1,424,497	0	1,424,497	0.71	1,210,822	0.86	213,675
COCOA MUNICIPAL STADIUM	14,704	0	14,704	0.01	12,498	0.01	2,206
CONCESSION STAND UPGRADES	67	0	67	0.00	57	0.00	10
CUSTODIAL EQUIPMENT	65,531	250,000	315,531	0.16	268,201	0.19	47,330
DIGITAL VIDEO CAMERAS	24,534	0	24,534	0.01	20,854	0.01	3,680
EDUCATIONAL TECHNOLOGY - EQUIPMENT	699,056	0	699,056	0.35	594,198	0.42	104,858
EGHS - ADDITIONS/RENEWAL/TECH	3,967,289	0	3,967,289	1.97	3,372,196	2.40	595,093
ELECTRONIC REPLACE - QZAB	228,971	0	228,971	0.11	194,625	0.14	34,346
ELEMENTARY SCHOOL "S"	126,908	0	126,908	0.06	107,872	0.08	19,036
ELEMENTARY SCHOOL T	472,855	0	472,855	0.23	401,927	0.29	70,928
ELEMENTARY U	0	0	0	0.00	0	0.00	0
ENERGY CONSERVATION	101,320	0	101,320	0.05	86,122	0.06	15,198
ENERGY PERFORMANCE CONTRACT	6,820	0	6,820	0.00	5,797	0.00	1,023
ENTERPRISE ES - HAVC OVERFEED	627,580	0	627,580	0.31	533,443	0.38	94,137
ESF SITE IMPROVEMENT	94,416	0	94,416	0.05	80,254	0.06	14,162
ET WORKSTATION UPGRADE	464,217	1,500,000	1,964,217	0.97	1,669,584	1.19	294,633
FAST TEAMS	9,589	0	9,589	0.00	8,151	0.01	1,438
FENCING / FIRE ALARMS & INTERCOM SYSTEMS	1,985,926	0	1,985,926	0.98	1,688,037	1.20	297,889
FIRE DAMAGE R.WILLIAMS ELEM	48,106	0	48,106	0.02	40,890	0.03	7,216
FOREIGN LANGUAGE LABS	85,892	0	85,892	0.04	73,008	0.05	12,884
GROWTH MANAGEMENT	19,145	0	19,145	0.01	16,273	0.01	2,872
HEALTH & SAFETY - VARIOUS	7,196	0	7,196	0.00	6,117	0.00	1,079
HIGH SCHOOL CCC	6,656,992	0	6,656,992	3.30	5,658,443	4.03	998,549
HS ADDS/RENEW/TECH	7,977,247	0	7,977,247	3.96	6,780,660	4.83	1,196,587
HVAC - PROJECTS	725,626	0	725,626	0.36	616,782	0.44	108,844
HVAC CONTROLS UPGRADES	95,342	0	95,342	0.05	81,041	0.06	14,301
HVAC- PREVENTITIVE MAINTENANCE	92,816	0	92,816	0.05	78,894	0.06	13,922

**CAPITAL PROJECTS FUND BUDGET
EXPENDITURES BY PROJECT**

PROJECT	ESTIMATED FUND BALANCE JULY 1, 2009	2009-10 APPROPRIATIONS	2009-10 TENTATIVE BUDGET		2009-10 PROJECTED EXPENDITURES		PROJECTED FUND BALANCE JUNE 30, 2010
				% OF TOTAL		% OF TOTAL	
HVAC- REPLACEMENT RHS	1,291,084	0	1,291,084	0.64	1,097,421	0.78	193,663
HVAC- UPGRADES - MS GYMS/CREEL	822,496	0	822,496	0.41	699,122	0.50	123,374
JUPITER ES - HVAC OVERFEED	0	0	0	0.00	0	0.00	0
KITCHEN EQUIPMENT	160,935	0	160,935	0.08	136,795	0.10	24,140
LIGHTNING PREDICTION AND WARNING	6,800	0	6,800	0.00	5,780	0.00	1,020
MAINTENANCE CAPITAL SUPPLIES/SERVICES	104,828	0	104,828	0.05	89,104	0.06	15,724
MAINTENANCE EQUIPMENT	7,259	0	7,259	0.00	6,170	0.00	1,089
MAINTENANCE PROJECTS "PROJECT F"	767,786	6,345,672	7,113,458	3.53	6,046,439	4.31	1,067,019
MIDDLE SCHOOL EE	0	0	0	0.00	0	0.00	0
OTHER PROJECTS DISTRICT WIDE	513,599	200,000	713,599	0.35	606,559	0.43	107,040
PERFORMANCE BASED DIPLOMA	12,663	0	12,663	0.01	10,764	0.01	1,899
PORTABLE LEASE	0	0	0	0.00	0	0.00	0
PORTABLE RELOCATION	170,460	250,000	420,460	0.21	357,391	0.25	63,069
REFURBISH PORTABLES	61,504	0	61,504	0.03	52,278	0.04	9,226
REMODEL / RENOVATE - VARIOUS	204,918	0	204,918	0.10	174,180	0.12	30,738
REPAIR AT FAILURE	2,174,214	3,500,000	5,674,214	2.81	4,823,082	3.43	851,132
RIVIERA ES - HVAC OVERFEED	0	0	0	0.00	0	0.00	0
ROCKLEDGE CENTER DEMOLITION	1,636,298	0	1,636,298	0.81	1,390,853	0.99	245,445
ROOFING - VARIOUS	0	0	0	0.00	0	0.00	0
ROOFING PREVENTIVE MAINTENANCE	858,410	0	858,410	0.43	729,649	0.52	128,761
S ABEYANCE ENTER HVAC UPGRADE	0	0	0	0.00	0	0.00	0
SAFETY TO LIFE - PECO	342,094	149,519	491,613	0.24	417,871	0.30	73,742
SCHOOL / PORTABLE FURNITURE REPLACEMENT	510,142	150,000	660,142	0.33	561,121	0.40	99,021
SCHOOL BUS REPLACEMENT	159,566	300,000	459,566	0.23	390,631	0.28	68,935
SCHOOL INFRASTRUCTURE UPGRADES	0	0	0	0.00	0	0.00	0
SCHOOL RENEWAL/REROOFING	1,933,870	0	1,933,870	0.96	1,643,790	1.17	290,080
SCHOOL UPGRADES AND REROOFING	4,674,553	0	4,674,553	2.32	3,973,370	2.83	701,183
SECOND SCH OF NATL PROMINENCE	0	500,000	500,000	0.25	425,000	0.30	75,000
SPACE COAST JR/SR - HVAC OVERFEED	964,274	0	964,274	0.48	819,633	0.58	144,641
SPORTS EQUIPMENT - DISTRICTWIDE	16,071	0	16,071	0.01	13,660	0.01	2,411
SSNP- DATA INFRASTRUCTURE	13,690	0	13,690	0.01	11,637	0.01	2,053
STONE SCIENCE AND TECHNOLOGY	0	0	0	0.00	0	0.00	0
SUNRISE STANDARD CLASSROOM	601,967	3,000,000	3,601,967	1.79	3,061,672	2.18	540,295

**CAPITAL PROJECTS FUND BUDGET
EXPENDITURES BY PROJECT**

PROJECT	ESTIMATED FUND BALANCE JULY 1, 2009	2009-10 APPROPRIATIONS	2009-10 TENTATIVE BUDGET		2009-10 PROJECTED EXPENDITURES		PROJECTED FUND BALANCE JUNE 30, 2010
				% OF TOTAL		% OF TOTAL	
SUNTREE ES - HVAC OVERFEED	0	0	0	0.00	0	0.00	0
TROPICAL STORM FAY	0	0	0	0.00	0	0.00	0
TV LIGHTING	25,076	0	25,076	0.01	21,315	0.02	3,761
VARIOUS SCHOOL FACILITY RENEWAL	242,217	0	242,217	0.12	205,884	0.15	36,333
VEHICLES - OTHER	269	0	269	0.00	229	0.00	40
VIERA HIGH SCHOOL	358,958	0	358,958	0.18	305,114	0.22	53,844
WEST MELBOURNE SCIENCE AND TECHNOLOGY	7,407	0	7,407	0.00	6,296	0.00	1,111
ET REPAIR AT FAILURE	0	500,000	500,000	0.25	425,000	0.30	75,000
FF& E CHARGEBACK	0	2,000,000	2,000,000	0.99	1,700,000	1.21	300,000
JOINT AGREEMENT-DRAINAGE REPAIR	0	109,000	109,000	0.05	109,000		0
PROPERTY INSURANCE	0	4,300,000	4,300,000	2.13	4,300,000	3.06	0
TOTALS BEFORE TRANSFERS AND OTHER USES	48,540,322	23,304,191	71,844,513	35.62	61,729,187	43.88	10,115,326
RAN PRINCIPAL REPAYMENT	0	10,600,000	10,600,000	5.26	10,600,000	7.55	0
RAN INTEREST PAYMENT	0	600,000	600,000	0.30	600,000	0.43	0
RAN REPAYMENT	0	29,000,000	29,000,000	14.38	29,000,000	20.85	0
TRANSFER TO DEBT SERVICE	19,455,000	19,046,414	38,501,414	19.09	38,501,414	27.42	0
TOTALS AFTER TRANSFERS AND OTHER USES	67,995,322	82,550,605	150,545,927	74.65	140,430,601	100.00	10,115,326
RESERVED / UNDESIGNATED	42,722,733	0	42,722,733	21.18	0	0.00	42,722,733
UNRESERVED / UNDESIGNATED	5,316,284	3,084,452	8,400,736	4.17	0	0.00	8,400,736
GRAND TOTAL	116,034,339	85,635,057	201,669,396	100.00	140,430,601	100.00	61,238,795

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

	2009-10 TENTATIVE BUDGET	% OF TOTAL	2009-10 TAX LEVY	PRIOR YEAR'S TAX LEVY	2009-10 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
RESERVED FOR:								
21ST CENTURY CLASSROOM	0	0.00	0	0	0	0	0	0
7 YEAR PLAN PRECONSTRUCTION TASK	49,561	0.02	0	49,561	0	0	0	0
7 YR PLAN MAINTENANCE EQUIP	0	0.00	0	0	0	0	0	0
ADA PROJECTS	282,613	0.14	250,000	32,613	0	0	0	0
CAMBRIDGE ES PHASE I RENEWAL	56,819	0.03	0	56,819	0	0	0	0
CHILDREN'S CENTER LEASE	0	0.00	0	0	0	0	0	0
CHS - ADD/REM/REN/INFRA UPGRADES	3,735,279	1.85	0	1,220,720	0	0	0	2,514,559
COCOA HIGH RE-ROOFING	1,424,497	0.71	0	1,424,497	0	0	0	0
COCOA MUNICIPAL STADIUM	14,704	0.01	0	0	0	0	14,704	0
CONCESSION STAND UPGRADES	67	0.00	0	67	0	0	0	0
CUSTODIAL EQUIPMENT	315,531	0.16	250,000	65,531	0	0	0	0
DIGITAL VIDEO CAMERAS	24,534	0.01	0	24,534	0	0	0	0
EDUCATIONAL TECHNOLOGY - EQUIPMENT	699,056	0.35	0	196,000	0	0	0	503,056
EGHS - ADDITIONS/RENEWAL/TECH	3,967,289	1.97	0	1,000,000	0	0	0	2,967,289
ELECTRONIC REPLACE - QZAB	228,971	0.11	0	14,071	0	0	214,900	0
ELEMENTARY SCHOOL "S"	126,908	0.06	0	0	0	0	0	126,908
ELEMENTARY SCHOOL T	472,855	0.23	0	0	0	0	0	472,855
ELEMENTARY U	0	0.00	0	0	0	0	0	0
ENERGY CONSERVATION	101,320	0.05	0	6,916	0	0	0	94,404
ENERGY PERFORMANCE CONTRACT	6,820	0.00	0	6,820	0	0	0	0
ENTERPRISE ES - HAVC OVERFEED	627,580	0.31	0	400,000	0	227,580	0	0
ESF SITE IMPROVEMENT	94,416	0.05	0	76,485	0	8,076	0	9,855
ET WORKSTATION UPGRADE	1,964,217	0.97	1,500,000	278,187	0	0	0	186,030
FAST TEAMS	9,589	0.00	0	9,589	0	0	0	0
FENCING / FIRE ALARMS & INTERCOM SYSTEMS	1,985,926	0.98	0	1,034,483	0	951,443	0	0
FIRE DAMAGE R.WILLIAMS ELEM	48,106	0.02	0	48,106	0	0	0	0
FOREIGN LANGUAGE LABS	85,892	0.04	0	85,892	0	0	0	0
GROWTH MANAGEMENT	19,145	0.01	0	4,645	0	0	0	14,500
HEALTH & SAFETY - VARIOUS	7,196	0.00	0	7,196	0	0	0	0
HIGH SCHOOL CCC	6,656,992	3.30	0	0	0	0	1,607,124	5,049,868
HS ADDS/RENEW/TECH	7,977,247	3.96	0	0	0	0	7,441,736	535,511
HVAC - PROJECTS	725,626	0.36	0	677,137	0	21,254	0	27,235
HVAC CONTROLS UPGRADES	95,342	0.05	0	90,606	0	4,736	0	0
HVAC- PREVENTITIVE MAINTENANCE	92,816	0.05	0	89,230	0	3,586	0	0
HVAC- REPLACEMENT RHS	1,291,084	0.64	0	51,018	0	879,848	360,218	0
HVAC- UPGRADES - MS GYMS/CREEL	822,496	0.41	0	572,531	0	249,965	0	0
JUPITER ES - HVAC OVERFEED	0	0.00	0	0	0	0	0	0
KITCHEN EQUIPMENT	160,935	0.08	0	160,935	0	0	0	0
LIGHTNING PREDICTION AND WARNING	6,800	0.00	0	0	0	806	0	5,994

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

	2009-10 TENTATIVE BUDGET	% OF TOTAL	2009-10 TAX LEVY	PRIOR YEAR'S TAX LEVY	2009-10 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
MAINTENANCE CAPITAL SUPPLIES/SERVICES	104,828	0.05	0	104,828	0	0	0	0
MAINTENANCE EQUIPMENT	7,259	0.00	0	6,751	0	508	0	0
MAINTENANCE PROJECTS "PROJECT F"	7,113,458	3.53	5,000,000	387,786	1,345,672	380,000	0	0
MIDDLE SCHOOL EE	0	0.00	0	0	0	0	0	0
OTHER PROJECTS DISTRICT WIDE	713,599	0.35	200,000	513,599	0	0	0	0
PERFORMANCE BASED DIPLOMA	12,663	0.01	0	12,663	0	0	0	0
PORTABLE LEASE	0	0.00	0	0	0	0	0	0
PORTABLE RELOCATION	420,460	0.21	250,000	141,812	0	0	0	28,648
REFURBISH PORTABLES	61,504	0.03	0	51,307	0	0	0	10,197
REMODEL / RENOVATE - VARIOUS	204,918	0.10	0	204,918	0	0	0	0
REPAIR AT FAILURE	5,674,214	2.81	3,500,000	2,174,214	0	0	0	0
RIVIERA ES - HVAC OVERFEED	0	0.00	0	0	0	0	0	0
ROCKLEDGE CENTER DEMOLITION	1,636,298	0.81	0	0	0	127,114	1,505,442	3,742
ROOFING - VARIOUS	0	0.00	0	0	0	0	0	0
ROOFING PREVENTIVE MAINTENANCE	858,410	0.43	0	561,706	0	0	0	296,704
S ABEYANCE ENTER HVAC UPGRADE	0	0.00	0	0	0	0	0	0
SAFETY TO LIFE - PECO	491,613	0.24	0	230,176	149,519	111,918	0	0
SCHOOL / PORTABLE FURNITURE REPLACEMENT	660,142	0.33	150,000	510,142	0	0	0	0
SCHOOL BUS REPLACEMENT	459,566	0.23	300,000	159,566	0	0	0	0
SCHOOL INFRASTRUCTURE UPGRADES	0	0.00	0	0	0	0	0	0
SCHOOL RENEWAL/REROOFING	1,933,870	0.96	0	353,035	0	0	0	1,580,835
SCHOOL UPGRADES AND REROOFING	4,674,553	2.32	0	230,579	0	135	3,147,249	1,296,590
SECOND SCH OF NATL PROMINENCE	500,000	0.25	500,000	0	0	0	0	0
SPACE COAST JR/SR - HVAC OVERFEED	964,274	0.48	0	621,241	0	343,033	0	0
SPORTS EQUIPMENT - DISTRICTWIDE	16,071	0.01	0	0	0	0	0	16,071
SSNP- DATA INFRASTRUCTURE	13,690	0.01	0	13,690	0	0	0	0
STONE SCIENCE AND TECHNOLOGY	0	0.00	0	0	0	0	0	0
SUNRISE STANDARD CLASSROOM	3,601,967	1.79	3,000,000	150,491	0	0	0	451,476
SUNTREE ES - HVAC OVERFEED	0	0.00	0	0	0	0	0	0
TROPICAL STORM FAY	0	0.00	0	0	0	0	0	0
TV LIGHTING	25,076	0.01	0	25,076	0	0	0	0
VARIOUS SCHOOL FACILITY RENEWAL	242,217	0.12	0	242,217	0	0	0	0
VEHICLES - OTHER	269	0.00	0	0	0	0	0	269
VIERA HIGH SCHOOL	358,958	0.18	0	227,185	0	0	0	131,773
WEST MELBOURNE SCIENCE AND TECHNOLOGY	7,407	0.00	0	7,407	0	0	0	0
ET REPAIR AT FAILURE	500,000	0.25	500,000	0	0	0	0	0
FF& E CHARGEBACK	2,000,000	0.99	2,000,000	0	0	0	0	0
JOINT AGREEMENT-DRAINAGE REPAIR	109,000	0.05	109,000	0	0	0	0	0
PROPERTY INSURANCE	4,300,000	2.13	4,300,000	0	0	0	0	0

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

	2009-10 TENTATIVE BUDGET	% OF TOTAL	2009-10 TAX LEVY	PRIOR YEAR'S TAX LEVY	2009-10 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
TOTALS BEFORE TRANSFERS AND OTHER USES	71,844,513	35.62	21,809,000	14,614,578	1,495,191	3,310,002	14,291,373	16,324,369
RAN PRINCIPAL REPAYMENT	10,600,000	5.26	10,600,000	0	0	0	0	0
RAN INTEREST PAYMENT	600,000	0.30	600,000	0	0	0	0	0
RAN REPAYMENT	29,000,000	14.38	0	0	0	0	0	29,000,000
TRANSFER - DEBT SERVICE	38,501,414	19.09	19,046,414	0	0	0	10,460,000	8,995,000
TOTALS AFTER TRANSFERS AND OTHER USES	150,545,927	74.65	52,055,414	14,614,578	1,495,191	3,310,002	24,751,373	54,319,369
RESERVED / UNDESIGNATED	42,722,733	21.18	0	15,933,972	0	0	14,249,075	12,539,686
UNRESERVED / UNDESIGNATED	8,400,736	4.17	2,468,452	5,316,284	0	0	0	616,000
GRAND TOTAL	201,669,396	100.00	54,523,866	35,864,834	1,495,191	3,310,002	39,000,448	67,475,055

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

	ACTUAL ENCUMBRANCES 06-30-09	ACTUAL FUNDS AVAILABLE 06-30-09	ACTUAL FUND BALANCE 06-30-09
<u>RESERVED FOR:</u>			
21ST CENTURY CLASSROOM	0	0	0
7 YEAR PLAN PRECONSTRUCTION TASK	23,377	26,184	49,561
7 YR PLAN MAINTENANCE EQUIP	0	0	0
ADA PROJECTS	17,383	15,230	32,613
CAMBRIDGE ES PHASE I RENEWAL	23,759	33,060	56,819
CHILDREN'S CENTER LEASE	0	0	0
CHS - ADD/REM/REN/INFRA UPGRADES	3,077,616	657,663	3,735,279
COCOA HIGH RE-ROOFING	571,578	852,919	1,424,497
COCOA MUNICIPAL STADIUM	2,600	12,104	14,704
CONCESSION STAND UPGRADES	0	67	67
CUSTODIAL EQUIPMENT	9,054	56,477	65,531
DIGITAL VIDEO CAMERAS	0	24,534	24,534
EDUCATIONAL TECHNOLOGY - EQUIPMENT	58,455	640,601	699,056
EGHS - ADDITIONS/RENEWAL/TECH	3,401,241	566,048	3,967,289
ELECTRONIC REPLACE - QZAB	97,036	131,935	228,971
ELEMENTARY SCHOOL "S"	3,323	123,585	126,908
ELEMENTARY SCHOOL T	74,938	397,917	472,855
ELEMENTARY U	0	0	0
ENERGY CONSERVATION	1,006	100,314	101,320
ENERGY PERFORMANCE CONTRACT	0	6,820	6,820
ENTERPRISE ES - HAVC OVERFEED	584,904	42,676	627,580
ESF SITE IMPROVEMENT	12,500	81,916	94,416
ET WORKSTATION UPGRADE	88,553	375,664	464,217
FAST TEAMS	5,835	3,754	9,589
FENCING / FIRE ALARMS & INTERCOM SYSTEMS	393,219	1,592,707	1,985,926
FIRE DAMAGE R.WILLIAMS ELEM	0	48,106	48,106
FOREIGN LANGUAGE LABS	32,655	53,237	85,892
GROWTH MANAGEMENT	9,645	9,500	19,145
HEALTH & SAFETY - VARIOUS	17	7,179	7,196
HIGH SCHOOL CCC	6,131,254	525,738	6,656,992
HS ADDS/RENEW/TECH	3,127,970	4,849,277	7,977,247
HVAC - PROJECTS	131,552	594,074	725,626

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

	ACTUAL ENCUMBRANCES 06-30-09	ACTUAL FUNDS AVAILABLE 06-30-09	ACTUAL FUND BALANCE 06-30-09
HVAC CONTROLS UPGRADES	214	95,128	95,342
HVAC- PREVENTITIVE MAINTENANCE	7,269	85,547	92,816
HVAC- REPLACEMENT RHS	478,575	812,509	1,291,084
HVAC- UPGRADES - MS GYMS/CREEL	828,175	-5,679	822,496
JUPITER ES - HVAC OVERFEED	0	0	0
KITCHEN EQUIPMENT	5,409	155,526	160,935
LIGHTNING PREDICTION AND WARNING	6,800	0	6,800
MAINTENANCE CAPITAL SUPPLIES/SERVICES	0	104,828	104,828
MAINTENANCE EQUIPMENT	0	7,259	7,259
MAINTENANCE PROJECTS "PROJECT F"	0	767,786	767,786
MIDDLE SCHOOL EE	0	0	0
OTHER PROJECTS DISTRICT WIDE	0	513,599	513,599
PERFORMANCE BASED DIPLOMA	0	12,663	12,663
PORTABLE LEASE	0	0	0
PORTABLE RELOCATION	95,613	74,847	170,460
REFURBISH PORTABLES	13,218	48,286	61,504
REMODEL / RENOVATE - VARIOUS	200,629	4,289	204,918
REPAIR AT FAILURE	35,331	2,138,883	2,174,214
RIVIERA ES - HVAC OVERFEED	0	0	0
ROCKLEDGE CENTER DEMOLITION	427,859	1,208,439	1,636,298
ROOFING - VARIOUS	0	0	0
ROOFING PREVENTIVE MAINTENANCE	150,356	708,054	858,410
S ABEYANCE ENTER HVAC UPGRADE	0	0	0
SAFETY TO LIFE - PECO	187,071	155,023	342,094
SCHOOL / PORTABLE FURNITURE REPLACEMENT	0	510,142	510,142
SCHOOL BUS REPLACEMENT	0	159,566	159,566
SCHOOL INFRASTRUCTURE UPGRADES	0	0	0
SCHOOL RENEWAL/REROOFING	1,445,226	488,644	1,933,870
SCHOOL UPGRADES AND REROOFING	2,262,865	2,411,688	4,674,553
SECOND SCH OF NATL PROMINENCE	0	0	0
SPACE COAST JR/SR - HVAC OVERFEED	792,422	171,852	964,274
SPORTS EQUIPMENT - DISTRICTWIDE	130	15,941	16,071

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

	ACTUAL ENCUMBRANCES 06-30-09	ACTUAL FUNDS AVAILABLE 06-30-09	ACTUAL FUND BALANCE 06-30-09
SSNP- DATA INFRASTRUCTURE	0	13,690	13,690
STONE SCIENCE AND TECHNOLOGY	0	0	0
SUNRISE STANDARD CLASSROOM	192,673	409,294	601,967
SUNTREE ES - HVAC OVERFEED	0	0	0
TROPICAL STORM FAY	0	0	0
TV LIGHTING	0	25,076	25,076
VARIOUS SCHOOL FACILITY RENEWAL	187,898	54,319	242,217
VEHICLES - OTHER	0	269	269
VIERA HIGH SCHOOL	248,394	110,564	358,958
WEST MELBOURNE SCIENCE AND TECHNOLOGY	0	7,407	7,407
TOTALS BEFORE TRANSFERS AND OTHER USES	25,445,597	23,094,725	48,540,322
COPS PAYMENT ¹		19,455,000	19,455,000
TOTALS AFTER TRANSFERS AND OTHER USES	25,445,597	42,549,725	67,995,322
RESERVED / UNDESIGNATED	0	42,722,733	42,722,733
UNRESERVED / UNDESIGNATED	0	5,316,284	5,316,284
GRAND TOTAL	25,445,597	90,588,742	116,034,339

¹ FUNDS TO BE UTILIZED FOR FY10 DEBT SERVICE (COPS)

- 1 DEXIA 6.960 MIL
- 2 IMPACT FEES 8.995 MIL
- 3 2006 COP 3.500 MIL

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**

	2008-09 ADOPTED		2008-09 AMENDED		2009-10 PROJECTED		2008-09 AMENDED VS 2009-10 PROJECTED	
	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	AMOUNT	%
<u>MEDICAL INSURANCE</u>								
PREMIUMS	57,855,093	66.96	57,159,692	66.41	58,122,537	74.89	962,845	1.68
INTEREST	<u>988,000</u>	<u>1.14</u>	<u>909,836</u>	<u>1.06</u>	<u>1,006,340</u>	<u>1.30</u>	<u>96,504</u>	<u>10.61</u>
TOTAL REVENUE	58,843,093	68.11	58,069,528	67.46	59,128,877	76.19	1,059,349	1.82
FUND BALANCE, JULY 1	<u>18,515,981</u>	<u>21.43</u>	<u>17,662,802</u>	<u>20.52</u>	<u>10,157,686</u>	<u>13.09</u>	<u>-7,505,116</u>	<u>-42.49</u>
TOTAL MEDICAL INSURANCE	77,359,074	89.54	75,732,330	87.98	69,286,563	89.27	-6,445,767	-8.51
<u>CASUALTY FUNDS</u>								
PREMIUMS	4,658,252	5.39	4,533,832	5.27	4,273,969	5.51	-259,863	-5.73
INTEREST	516,538	0.60	693,146	0.81	524,223	0.68	-168,923	-24.37
INTERFUND TRANSFER	<u>0</u>	<u>0.00</u>	<u>273,186</u>	<u>0.32</u>	<u>0</u>	<u>0.00</u>	<u>-273,186</u>	<u>-100.00</u>
TOTAL REVENUE	5,174,790	5.99	5,500,164	6.39	4,798,192	6.18	-701,972	-12.76
FUND BALANCE, JULY 1	<u>3,863,763</u>	<u>4.47</u>	<u>4,842,529</u>	<u>5.63</u>	<u>3,527,317</u>	<u>4.54</u>	<u>-1,315,212</u>	<u>-27.16</u>
TOTAL CASUALTY FUNDS	9,038,553	10.46	10,342,693	12.02	8,325,509	10.73	-2,017,184	-19.50
GRAND TOTAL	86,397,627	100.00	86,075,023	100.00	77,612,072	100.00	-8,462,951	-9.83

**INTERNAL SERVICE FUNDS
EXPENDITURES BY OBJECT**

	2008-09 ADOPTED		2008-09 ACTUAL		2008-09 AMENDED		2009-10 TENTATIVE		2008-09 AMENDED VS. 2009-10 TENTATIVE	
	BUDGET	% OF TOTAL	EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	AMOUNT	%
111 ADMINISTRATOR SALARY	127,177	0.15	157,352	0.18	157,352	0.18	205,416	0.26	48,064	30.55
161 HOURLY SALARY	408,969	0.47	364,840	0.42	364,840	0.42	436,369	0.56	71,529	19.61
181 EAP SALARY	<u>230,503</u>	<u>0.27</u>	<u>281,958</u>	<u>0.33</u>	<u>281,958</u>	<u>0.33</u>	<u>180,497</u>	<u>0.23</u>	<u>-101,461</u>	<u>-35.98</u>
SALARIES TOTAL	766,649	0.89	804,150	0.93	804,150	0.93	822,282	1.06	18,132	2.25
210 RETIREMENT	75,516	0.09	79,243	0.09	79,243	0.09	81,093	0.10	1,850	2.33
220 FICA	58,649	0.07	58,188	0.07	58,188	0.07	62,354	0.08	4,166	7.16
231 LIFE INSURANCE	13,018	0.02	1,765	0.00	1,765	0.00	13,934	0.02	12,169	689.61
232 HOSPITALIZATION	128,508	0.15	104,148	0.12	104,148	0.12	123,626	0.16	19,478	18.70
236 OPTION 3	1,200,000	1.39	0	0.00	0	0.00	0	0.00	0	0.00
237 VISION	1,069	0.00	953	0.00	953	0.00	1,087	0.00	134	14.08
238 SECTION 125 CREDIT	3,940	0.00	3,511	0.00	3,511	0.00	3,808	0.00	297	8.44
241 WORKER COMPENSATION	<u>5,164</u>	<u>0.01</u>	<u>4,521</u>	<u>0.01</u>	<u>4,521</u>	<u>0.01</u>	<u>7,394</u>	<u>0.01</u>	<u>2,873</u>	<u>63.54</u>
BENEFITS TOTAL	1,485,864	1.72	252,328	0.29	252,328	0.29	293,296	0.38	40,968	16.24
311 LEGAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
312 PROFESSIONAL/TECHNICAL	220,000	0.25	194,549	0.23	194,549	0.23	210,000	0.27	15,451	7.94
314 EMPLOYEE PHYSICALS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
316 MANAGED CARE ARRANGEMENT COSTS	95,000	0.11	90,000	0.10	90,000	0.10	95,000	0.12	5,000	5.56
331 TRAVEL - IN COUNTY	7,811	0.01	5,110	0.01	5,110	0.01	7,811	0.01	2,701	52.85
332 TRAVEL - OUT OF COUNTY	9,650	0.01	2,471	0.00	2,471	0.00	9,650	0.01	7,179	290.56
371 TELEPHONE BASE	500	0.00	0	0.00	0	0.00	500	0.00	500	0.00
372 TELEPHONE-LONG DISTANCE	20	0.00	0	0.00	0	0.00	20	0.00	20	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	866	0.00	866	0.00	0	0.00	-866	0.00
377 PDA VOICE/CELL	0	0.00	783	0.00	783	0.00	0	0.00	-783	0.00
391 PRINTING	16,250	0.02	5,584	0.01	5,584	0.01	11,250	0.01	5,666	101.48
394 UNIFORM SERVICE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
450 DIESEL	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

**INTERNAL SERVICE FUNDS
EXPENDITURES BY OBJECT**

	2008-09 ADOPTED		2008-09 ACTUAL		2008-09 AMENDED		2009-10 TENTATIVE		2008-09 AMENDED VS. 2009-10 TENTATIVE	
	BUDGET	% OF TOTAL	EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	AMOUNT	%
511 SUPPLIES	54,278	0.06	6,379	0.01	6,379	0.01	23,284	0.03	16,905	265.04
641 FURN/FIX/EQUIP > \$1,000	4,000	0.00	0	0.00	0	0.00	4,000	0.01	4,000	0.00
642 FURN/FIX/EQUIP	4,000	0.00	965	0.00	965	0.00	4,000	0.01	3,035	314.53
643 COMPUTER HARDWARE < \$1000	5,500	0.01	0	0.00	0	0.00	5,500	0.01	5,500	0.00
644 COMPUTER HARDWARE < \$1000	3,500	0.00	155	0.00	155	0.00	3,500	0.00	3,345	2,158.06
691 COMPUTER SOFTWARE > \$1,000	2,500	0.00	0	0.00	0	0.00	2,500	0.00	2,500	0.00
692 COMPUTER SOFTWARE < \$1,000	2,000	0.00	833	0.00	833	0.00	2,000	0.00	1,167	140.10
737 DUES/FEES	15,800	0.02	10,245	0.01	10,245	0.01	15,800	0.02	5,555	54.22
739 BANK CHARGES	0	0.00	21,916	0.03	21,916	0.03	3,000	0.00	-18,916	0.00
772 CLAIMS EXPENSE	59,872,121	69.30	59,077,903	68.64	59,077,903	68.64	66,994,698	86.32	7,916,795	13.40
775 WORKERS' COMPENSATION	0	0.00	3,125,253	3.63	3,125,253	3.63	0	0.00	-3,125,253	0.00
776 AUTO CLAIMS	0	0.00	345,494	0.40	345,494	0.40	0	0.00	-345,494	0.00
777 GENERAL CLAIMS	0	0.00	748,177	0.87	748,177	0.87	0	0.00	-748,177	0.00
778 MISCELLANEOUS EXPENSE	0	0.00	1,089,204	1.27	1,089,204	1.27	1,089,963	1.40	759	0.00
779 ADMINISTRATIVE FEES	4,437,706	5.14	4,542,130	5.28	4,542,130	5.28	4,705,717	6.06	163,587	3.60
780 EXCESS WORKER'S COMP. POLICY	480,000	0.56	492,340	0.57	492,340	0.57	504,832	0.65	12,492	2.54
910 TRANSFER TO GENERAL FUND	0	0.00	1,300,000	1.51	1,300,000	1.51	0	0.00	-1,300,000	-100.00
950 TRANSER WITHIN FUND TYPE	0	0.00	273,186	0.32	273,186	0.32	0	0.00	-273,186	-100.00
OTHER EXPENSES TOTAL	65,230,636	75.50	71,333,542	82.87	71,333,542	82.87	73,693,025	94.95	3,932,669	5.51
TOTAL EXPENDITURES	67,483,149	78.11	72,390,021	84.10	72,390,021	84.10	74,808,603	96.39	2,418,582	3.34
FUND BALANCE, JUNE 30	18,914,478	21.89	13,685,003	15.90	13,685,003	15.90	2,803,469	3.61	-10,881,534	-79.51
GRAND TOTAL	86,397,627	100.00	86,075,023	100.00	86,075,023	100.00	77,612,072	100.00	-8,462,951	-9.83

**MEDICAL INSURANCE
PROJECTED REVENUE**

	2008-09 ADOPTED		2008-09 AMENDED		2009-10 PROJECTED		2008-09 AMENDED VS 2009-10 PROJECTED	
	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	AMOUNT	%
PREMIUMS	57,855,093	74.79	57,159,692	75.48	58,122,537	83.89	962,845	1.68
INTEREST	988,000	1.28	909,836	1.20	1,006,340	1.45	96,504	10.61
TOTAL REVENUE	58,843,093	76.06	58,069,528	76.68	59,128,877	85.34	1,059,349	1.82
FUND BALANCE, JULY 1	18,515,981	23.94	17,662,802	23.32	10,157,686	14.66	-7,505,116	-42.49
GRAND TOTAL	77,359,074	100.00	75,732,330	100.00	69,286,563	100.00	-6,445,767	-8.51

**MEDICAL INSURANCE
EXPENDITURES BY OBJECT**

	2008-09 ADOPTED		2008-09 ACTUAL		2008-09 AMENDED		2009-10 TENTATIVE		2008-09 AMENDED VS 2009-10 TENTATIVE	
	BUDGET	% OF TOTAL	EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	AMOUNT	%
111 ADMINISTRATOR SALARY	41,875	0.05	75,375	0.10	75,375	0.10	114,609	0.17	39,234	-0.61
161 HOURLY SALARY	312,083	0.40	309,237	0.41	309,237	0.41	374,998	0.54	65,761	-1.02
181 EAP SALARY	230,503	0.30	240,457	0.32	240,457	0.32	135,526	0.20	-104,931	1.63
SALARIES TOTAL	584,461	0.76	625,069	0.83	625,069	0.83	625,133	0.90	64	0.00
210 RETIREMENT	57,570	0.07	61,605	0.08	61,605	0.08	61,576	0.09	-29	0.00
220 FICA	44,711	0.06	45,063	0.06	45,063	0.06	47,822	0.07	2,759	-0.04
231 LIFE INSURANCE	12,624	0.02	1,375	0.00	1,375	0.00	13,503	0.02	12,128	-0.19
232 HOSPITALIZATION	104,800	0.14	81,199	0.11	81,199	0.11	98,251	0.14	17,052	-0.26
236 OPTION 3	1,200,000	1.55	0	0.00	0	0.00	0	0.00	0	0.00
237 VISION	868	0.00	755	0.00	755	0.00	868	0.00	113	0.00
238 SECTION 125 CREDIT	3,200	0.00	2,782	0.00	2,782	0.00	3,000	0.00	218	0.00
241 WORKER COMPENSATION	4,608	0.01	3,515	0.00	3,515	0.00	6,278	0.01	2,763	-0.04
BENEFITS TOTAL	1,428,381	1.85	196,293	0.26	196,293	0.26	231,298	0.33	35,005	-0.54
312 PROFESSIONAL/TECHNICAL	210,000	0.27	186,498	0.25	186,498	0.25	200,000	0.29	13,502	-0.21
331 TRAVEL - IN COUNTY	7,000	0.01	5,110	0.01	5,110	0.01	7,000	0.01	1,890	-0.03
332 TRAVEL - OUT OF COUNTY	7,000	0.01	1,759	0.00	1,759	0.00	7,000	0.01	5,241	-0.08
376 PDA DATA	0	0.00	866	0.00	866	0.00	0	0.00	-866	0.01
377 PDA VOICE/CELL	0	0.00	517	0.00	517	0.00	0	0.00	-517	0.01
391 PRINTING	15,000	0.02	5,036	0.01	5,036	0.01	10,000	0.01	4,964	-0.08

**MEDICAL INSURANCE
EXPENDITURES BY OBJECT**

	2008-09 ADOPTED		2008-09 ACTUAL		2008-09 AMENDED		2009-10 TENTATIVE		2008-09 AMENDED VS 2009-10 TENTATIVE	
	BUDGET	% OF TOTAL	EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	AMOUNT	%
	511 SUPPLIES	52,262	0.07	5,474	0.01	5,474	0.01	22,000	0.03	16,526
641 FURN/FIX/EQUIP > \$1,000	2,000	0.00	0	0.00	0	0.00	2,000	0.00	2,000	-0.03
642 FURN/FIX/EQUIP	2,000	0.00	0	0.00	0	0.00	2,000	0.00	2,000	-0.03
643 COMPUTER HARDWARE < \$1000	2,000	0.00	0	0.00	0	0.00	2,000	0.00	2,000	-0.03
644 COMPUTER HARDWARE < \$1000	3,000	0.00	155	0.00	155	0.00	3,000	0.00	2,845	-0.04
691 COMPUTER SOFTWARE > \$1,000	1,000	0.00	0	0.00	0	0.00	1,000	0.00	1,000	-0.02
692 COMPUTER SOFTWARE < \$1,000	2,000	0.00	0	0.00	0	0.00	2,000	0.00	2,000	-0.03
737 DUES/FEES	15,000	0.02	8,631	0.01	8,631	0.01	15,000	0.02	6,369	-0.10
739 BANK CHARGES	0	0.00	11,139	0.01	11,139	0.01	3,000	0.00	-8,139	0.13
772 CLAIMS EXPENSE	55,029,029	71.13	59,077,903	78.01	59,077,903	78.01	62,479,690	90.18	3,401,787	-52.78
778 OPTION 3	0	0.00	1,089,204	1.44	1,089,204	1.44	1,089,963	1.57	759	-0.01
779 ADMINISTRATIVE FEES	4,194,816	5.42	4,380,990	5.76	4,360,990	5.76	4,584,479	6.62	223,489	-3.47
OTHER EXPENSES TOTAL	59,542,107	76.97	64,753,283	85.50	64,753,283	85.50	68,430,132	98.76	3,676,849	-57.04
TOTAL EXPENDITURES	61,554,949	79.57	65,574,644	86.59	65,574,644	86.59	69,286,563	100.00	3,711,919	-57.59
FUND BALANCE, JUNE 30	15,804,125	20.43	10,157,686	13.41	10,157,686	13.41	0	0.00	-10,157,686	157.59
GRAND TOTAL	77,359,074	100.00	75,732,330	100.00	75,732,330	100.00	69,286,563	100.00	-6,445,767	-8.51

**CASUALTY FUNDS
PROJECTED REVENUE**

	2008-09 ADOPTED		2008-09 AMENDED		2009-10 PROJECTED		2008-09 AMENDED VS 2009-10 PROJECTED	
	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	AMOUNT	%
PREMIUMS	4,658,252	51.54	4,533,832	43.84	4,273,969	51.34	-259,863	-5.73
INTEREST	516,538	5.71	693,146	6.70	524,223	6.30	-168,923	-24.37
INTERFUND TRANSFER	<u>0</u>	<u>0.00</u>	<u>273,186</u>	<u>3.02</u>	<u>0</u>	<u>0.00</u>	<u>-273,186</u>	<u>-3.02</u>
TOTAL REVENUE	5,174,790	57.25	5,500,164	53.18	4,798,192	57.63	-701,972	-12.76
FUND BALANCE, JULY 1	3,863,763	42.75	4,842,529	46.82	3,527,317	42.37	-1,315,212	-27.16
GRAND TOTAL	9,038,553	100.00	10,342,693	100.00	8,325,509	100.00	-2,017,184	-19.50

**CASUALTY FUND
EXPENDITURES BY OBJECT**

	2008-09 ADOPTED		2008-09 ACTUAL		2008-09 AMENDED		2009-10 TENTATIVE		2008-09 AMENDED VS 2009-10 TENTATIVE	
	BUDGET	% OF TOTAL	EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	AMOUNT	%
111 ADMINISTRATOR SALARY	85,302	0.94	81,977	0.79	81,977	0.79	90,807	1.09	8,830	10.77
161 HOURLY SALARY	96,886	1.07	55,803	0.54	55,603	0.54	61,371	0.74	5,768	10.37
181 EAP SALARY	0	0.00	41,501	0.40	41,501	0.40	44,971	0.54	3,470	0.00
SALARIES TOTAL	182,188	2.02	179,082	1.73	179,082	1.73	197,149	2.37	18,067	10.09
210 RETIREMENT	17,946	0.20	17,638	0.17	17,638	0.17	19,517	0.23	1,879	10.65
220 FICA	13,938	0.15	13,124	0.13	13,124	0.13	14,532	0.17	1,408	10.73
231 LIFE INSURANCE	394	0.00	390	0.00	390	0.00	431	0.01	41	10.57
232 HOSPITALIZATION	23,708	0.26	22,949	0.22	22,949	0.22	25,375	0.30	2,426	10.57
237 VISION	201	0.00	198	0.00	198	0.00	219	0.00	21	10.55
238 SECTION 125 CREDIT	740	0.01	730	0.01	730	0.01	808	0.01	78	10.74
241 WORKER COMPENSATION	556	0.01	1,007	0.01	1,007	0.01	1,116	0.01	109	10.87
BENEFITS TOTAL	57,483	0.64	56,036	0.54	56,036	0.54	61,998	0.74	5,962	10.64
312 PROFESSIONAL/TECHNICAL	10,000	0.11	8,050	0.08	8,050	0.08	10,000	0.12	1,950	24.22
316 MANAGED CARE ARRANGEMENT COSTS	95,000	1.05	90,000	0.87	90,000	0.87	95,000	1.14	5,000	5.56
331 TRAVEL - IN COUNTY	811	0.01	0	0.00	0	0.00	811	0.01	811	0.00
332 TRAVEL - OUT OF COUNTY	2,650	0.03	712	0.01	712	0.01	2,650	0.03	1,938	272.19
371 TELEPHONE BASE	500	0.01	0	0.00	0	0.00	500	0.01	500	0.00
372 TELEPHONE-LONG DISTANCE	20	0.00	0	0.00	0	0.00	20	0.00	20	0.00
377 PDA VOICE/CELL	0	0.00	266	0.00	266	0.00	0	0.00	-266	0.00
391 PRINTING	1,250	0.01	547	0.01	547	0.01	1,250	0.02	703	128.40

**CASUALTY FUND
EXPENDITURES BY OBJECT**

	2008-09 ADOPTED		2008-09 ACTUAL		2008-09 AMENDED		2009-10 TENTATIVE		2008-09 AMENDED VS 2009-10 TENTATIVE	
	BUDGET	% OF TOTAL	EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	AMOUNT	%
511 SUPPLIES	2,016	0.02	905	0.01	905	0.01	1,284	0.02	379	41.94
641 FURN/FIX/EQUIP > \$1,000	2,000	0.02	0	0.00	0	0.00	2,000	0.02	2,000	0.00
642 FURN/FIX/EQUIP	2,000	0.02	965	0.01	965	0.01	2,000	0.02	1,035	107.26
643 COMPUTER HARDWARE < \$1000	3,500	0.04	0	0.00	0	0.00	3,500	0.04	3,500	0.00
644 COMPUTER HARDWARE < \$1000	500	0.01	0	0.00	0	0.00	500	0.01	500	0.00
691 COMPUTER SOFTWARE > \$1,000	1,500	0.02	0	0.00	0	0.00	1,500	0.02	1,500	0.00
692 COMPUTER SOFTWARE < \$1,000	0	0.00	833	0.01	833	0.01	0	0.00	-833	-100.00
737 DUES/FEES	800	0.01	1,614	0.02	1,614	0.02	800	0.01	-814	-50.43
739 BANK CHARGES	0	0.00	10,777	0.10	10,777	0.10	0	0.00	-10,777	0.00
772 CLAIMS EXPENSE	4,843,092	53.58	0	0.00	0	0.00	4,515,008	54.23	4,515,008	0.00
775 WORKERS' COMPENSATION	0	0.00	3,125,253	30.22	3,125,253	30.22	0	0.00	-3,125,253	0.00
776 AUTO CLAIMS	0	0.00	345,494	3.34	345,494	3.34	0	0.00	-345,494	0.00
777 GENERAL CLAIMS	0	0.00	748,177	7.23	748,177	7.23	0	0.00	-748,177	0.00
779 ADMINISTRATIVE FEES	242,890	2.69	181,140	1.75	181,140	1.75	121,238	1.46	-59,902	-33.07
780 EXCESS WORKER'S COMP. POLICY	480,000	5.31	492,340	4.76	492,340	4.76	504,832	6.06	12,492	2.54
910 TRANSFER TO GENERAL FUND	0	0.00	1,300,000	12.57	1,300,000	12.57	0	0.00	-1,300,000	-100.00
950 TRANSER WITHIN FUND TYPE	0	0.00	273,186	2.64	273,186	2.64	0	0.00	-273,186	-100.00
OTHER EXPENSES TOTAL	5,688,529	62.94	6,580,259	63.62	6,580,259	63.62	5,262,893	63.21	-1,317,366	-20.02
TOTAL EXPENDITURES	5,928,200	65.59	6,815,376	65.90	6,815,376	65.90	5,522,040	66.33	-1,293,336	-18.98
FUND BALANCE, JUNE 30	3,110,353	34.41	3,527,317	34.10	3,527,317	34.10	2,803,469	33.67	-723,848	-20.52
GRAND TOTAL	9,038,553	100.00	10,342,693	100.00	10,342,693	100.00	8,325,509	100.00	-2,017,184	-19.50

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**

	2008-09 ADOPTED		2008-09 AMENDED		2009-10 PROJECTED		2008-09 AMENDED VS. 2009-10 PROJECTED	
	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	AMOUNT	%
FEES	7,667,469	83.94	7,120,438	85.85	7,026,850	87.93	-93,588	-1.31
INTEREST	3,067	0.03	0	0.00	0	0.00	0	0.00
TOTAL REVENUE	7,670,536	83.98	7,120,438	85.85	7,026,850	87.93	-93,588	-1.31
FUND BALANCE, JULY 1	1,463,534	16.02	1,173,989	14.15	964,187	12.07	-209,802	-17.87
GRAND TOTAL	9,134,070	100.00	8,294,427	100.00	7,991,037	100.00	-303,390	-3.66

**ENTERPRISE FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2008-09 ADOPTED		2008-09 ACTUAL		2008-09 AMENDED		2009-10 TENTATIVE		2008-09 AMENDED VS. 2009-10 TENTATIVE	
	REVENUE	% OF TOTAL	EXPENDITURES	% OF TOTAL	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	AMOUNT	%
111 ADMINISTRATOR	0	0.00	58,568	0.71	58,568	0.71	0	0.00	-58,568	-100.00
121 TEACHER SALARY	0	0.00	210,097	2.53	210,097	2.53	0	0.00	-210,097	-100.00
141 SUBSTITUTE	0	0.00	23,967	0.29	23,967	0.29	0	0.00	-23,967	-100.00
161 HOURLY SALARY	3,056,769	33.47	2,408,604	29.04	2,408,604	29.04	2,951,017	36.93	542,414	22.52
181 EAP SALARY	1,801,042	19.72	1,821,560	21.96	1,821,560	21.96	1,738,733	21.76	-82,827	-4.55
191 TEMPORARY	0	0.00	20,360	0.25	20,360	0.25	0	0.00	-20,360	-100.00
SALARIES TOTAL	4,857,811	53.18	4,543,156	54.77	4,543,156	54.77	4,689,750	58.69	146,594	3.23
210 RETIREMENT	478,494	5.24	444,460	5.36	444,460	5.36	311,095	3.89	-133,365	-30.01
220 FICA	371,623	4.07	336,604	4.06	336,604	4.06	365,278	4.57	28,674	8.52
231 LIFE INSURANCE	10,493	0.11	6,830	0.08	6,830	0.08	5,160	0.06	-1,670	-24.46
232 HOSPITALIZATION	786,500	8.61	741,258	8.94	741,258	8.94	769,259	9.63	28,001	3.78
236 OPTION 3	13,140	0.14	0	0.00	0	0.00	0	0.00	0	0.00
237 VISION	6,780	0.07	7,526	0.09	7,526	0.09	11,795	0.15	4,269	56.71
238 SECTION 125 CREDIT	25,000	0.27	27,700	0.33	27,700	0.33	30,962	0.39	3,262	11.78
241 WORKER COMPENSATION	27,723	0.30	25,099	0.30	25,099	0.30	29,857	0.37	4,758	18.96
242 WORKER COMPENSATION	0	0.00	2	0.00	2	0.00	0	0.00	-2	-100.00
243 WORKER COMPENSATION	3,765	0.04	2,661	0.03	2,661	0.03	4,055	0.05	1,394	52.40
244 WORKER COMPENSATION	0	0.00	1,851	0.02	1,851	0.02	0	0.00	-1,851	-100.00
BENEFITS TOTAL	1,723,518	18.87	1,593,991	19.22	1,593,991	19.22	1,527,461	19.11	-66,530	-4.17
312 PROFESSIONAL/TECHNICAL	30,000	0.33	239,139	2.88	239,139	2.88	30,000	0.38	-209,139	-87.45
331 TRAVEL - IN-COUNTY	0	0.00	17,116	0.21	17,116	0.21	23,000	0.29	5,884	34.38
332 TRAVEL - OUT OF COUNTY	0	0.00	5,719	0.07	5,719	0.07	0	0.00	-5,719	-100.00
352 REPAIR - OTHER EQUIPMENT	0	0.00	457	0.01	457	0.01	0	0.00	-457	-100.00
360 RENTALS	0	0.00	3,562	0.04	3,562	0.04	0	0.00	-3,562	-100.00
365 SUBSCRIPTION FEES - SOFTWARE	0	0.00	1,425	0.02	1,425	0.02	0	0.00	-1,425	-100.00
371 TELEPHONE BASE	25,000	0.27	7,365	0.09	7,365	0.09	12,200	0.15	4,835	65.66
372 TELEPHONE LONG DISTANCE	0	0.00	188	0.00	188	0.00	400	0.01	212	113.29
373 POSTAGE	0	0.00	530	0.01	530	0.01	950	0.01	420	79.34
374 TELEPHONE EQUIPMENT	0	0.00	599	0.01	599	0.01	800	0.01	201	33.57
375 TELEPHONE MAINTENANCE	0	0.00	403	0.00	403	0.00	0	0.00	-403	-100.00
376 PDA DATA	252,000	2.76	3,091	0.04	3,091	0.04	900	0.01	-2,191	-70.88
377 PDA VOICE/CELL	0	0.00	3,786	0.05	3,786	0.05	0	0.00	-3,786	-100.00
391 PRINTING	15,513	0.17	3,328	0.04	3,328	0.04	6,000	0.08	2,672	80.31
394 UNIFORM SERVICE	0	0.00	800	0.01	800	0.01	0	0.00	-800	-100.00
450 GASOLINE	0	0.00	363	0.00	363	0.00	0	0.00	-363	-100.00
511 SUPPLIES	922,943	10.10	443,848	5.35	443,848	5.35	725,000	9.07	281,152	63.34
521 TEXTBOOKS-NONSTATE	0	0.00	500	0.01	500	0.01	0	0.00	-500	-100.00
550 REPAIR PARTS	0	0.00	9	0.00	9	0.00	0	0.00	-9	-100.00

**ENTERPRISE FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2008-09 ADOPTED		2008-09 ACTUAL		2008-09 AMENDED		2009-10 TENTATIVE		2008-09 AMENDED VS. 2009-10 TENTATIVE	
	REVENUE	% OF TOTAL	EXPENDITURES	% OF TOTAL	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	AMOUNT	%
622 AV MATERIALS < \$1000	0	0.00	48	0.00	48	0.00	0	0.00	-48	
642 FURN/FIX/EQUIP <\$1000	79,300	0.87	70,414	0.85	70,414	0.85	34,800	0.44	-35,614	-50.58
644 COMPUTER HARDWARE < \$1000	30,000	0.33	68,166	0.82	68,166	0.82	16,800	0.21	-51,366	-75.35
692 COMPUTER SOFTWARE < \$1000	0	0.00	90	0.00	90	0.00	0	0.00	0	0.00
693 LICENSE FEES - SOFTWARE	0	0.00	11,311	0.14	11,311	0.14	0	0.00	0	0.00
737 DUES/FEES	35,600	0.39	12,177	0.15	12,177	0.15	54,000	0.68	41,823	343.47
738 COMMISSIONS	0	0.00	57	0.00	57	0.00	0	0.00	0	0.00
739 BANK CHARGES	0	0.00	305	0.00	305	0.00	0	0.00	0	0.00
785 DEPRECIATION	0	0.00	268,214	3.23	268,214	3.23	0	0.00	0	0.00
794 FIELD TRIPS	5,750	0.06	30,084	0.36	30,084	0.36	0	0.00	-30,084	-100.00
OTHER EXPENSES TOTAL	1,396,106	15.28	1,193,092	14.38	1,193,092	14.38	904,850	11.32	-288,242	-24.16
TOTAL EXPENDITURES	7,977,435	87.34	7,330,239	88.38	7,330,239	88.38	7,122,061	89.13	-208,178	-2.84
FUND BALANCE, JUNE 30	1,156,635	12.66	964,188	11.62	964,188	11.62	868,976	10.87	-95,212	-9.87
GRAND TOTAL	9,134,070	100.00	8,294,427	100.00	8,294,427	100.00	7,991,037	100.00	-303,390	-3.66

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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

Monies 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) Formula

The FEFP 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

Function is a dimension of expenditures 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 money

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

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 \$4.67 million, which is utilized in budgeting for other line items.

Membership

A student is enrolled in his home school for funding purposes. The student is in membership until he withdraws 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

Object is a dimension of expenditures 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.

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 5.183 plus a prior year adjustment of 0.006 mills for a total of 5.189 in ad valorem taxes.

RLE = assessed value of non-exempt properties X 95% X .005189

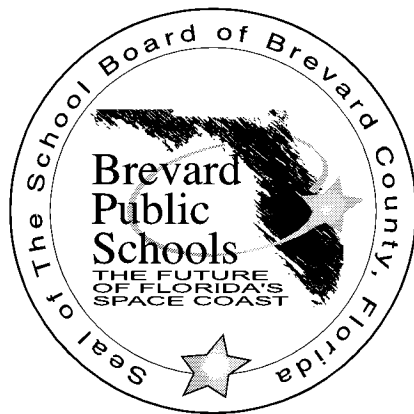
Revenue

Monies 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. WFTE represents the number of FTE in a program category multiplied by the 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 4.854.

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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. Binggeli
Superintendent
Brevard Public Schools

Ms. Brenda Blackburn
Associate Superintendent,
Division of Curriculum
and Instruction,
Equity Coordinator

Dr. Walter Christy, Director
Office of Secondary Programs

Ms. Eva Lewis
ESE Program Support Services
ADA/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 Salamone, 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 Riddle, Exceptional Education Projects, 633-1000, ext. 535, at least two (2) weeks prior to the time you need the publication.