

2002-03

**ADOPTED TENTATIVE BUDGET
ALL FUNDS**

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

September 5, 2002

SCHOOL BOARD OF BREVARD COUNTY
2700 Judge Fran Jamieson Way • Viera, Florida 32940-6699

SUPERINTENDENT
Richard A. DiPatri, Ed. D.

SCHOOL BOARD MEMBERS

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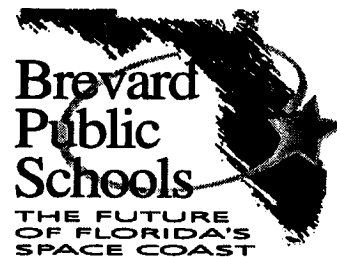


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**TENTATIVE BUDGET
2001-02 versus 2002-03**

FUND	2001-02 AMENDED BUDGET	2002-03 TENTATIVE BUDGET	DIFFERENCE	
			DOLLARS	%
OPERATING	398,237,324	400,597,137	2,359,813	0.59
SPECIAL REVENUE	55,936,356	59,499,745	3,563,389	6.37
DEBT SERVICE	21,776,715	24,948,556	3,171,841	14.57
CAPITAL OUTLAY	83,561,146	124,532,962	40,971,816	49.03
SUB TOTAL	559,511,541	609,578,400	50,066,859	8.95
LESS TRANSFERS	14,750,700	18,885,773	4,135,073	28.03
TOTAL	544,760,841	590,692,627	45,931,786	8.43
INTERNAL SERVICE	49,651,782	55,968,425	6,316,643	12.72

	ACTUAL 2001-02 MILLAGE	PROPOSED 2002-03 MILLAGE	DIFFERENCE	%
OPERATING				
STATE REQUIRED	5.962	5.904	-0.058	-0.97
LOCAL LEVY	0.510	0.510	0.000	0.00
SUPPLEMENTAL LOCAL LEVY	0.202	0.191	-0.011	-5.45
CAPITAL OUTLAY	2.000	2.000	0.000	0.00
TOTAL	8.674	8.605	-0.069	-0.80

**SCHOOL BOARD OF BREVARD COUNTY
BUDGET SUMMARY
2002-2003**

BUDGET - ALL FUNDS

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL	INTERNAL SERVICE
REVENUES						
Federal Sources	2,572,568	41,749,975	0	0	44,322,543	0
State Sources	244,178,345	359,573	2,359,670	7,248,671	254,146,259	0
Local Sources	129,960,186	12,617,013	253,500	38,842,991	181,673,690	47,836,587
TOTAL REVENUES	376,711,099	54,726,561	2,613,170	46,091,662	480,142,492	47,836,587
Transfers In	0	0	16,385,773	2,500,000	18,885,773	0
Nonrevenue Sources	0	0	0	56,111,955	56,111,955	0
Fund Balance - July 1, 2002	23,886,038	4,773,184	5,949,613	19,829,345	54,438,180	8,131,838
TOTAL REVENUES AND BALANCES	400,597,137	59,499,745	24,948,556	124,532,962	609,578,400	55,968,425
EXPENDITURES						
Instruction	220,539,391	17,193,706	0	0	237,733,097	0
Pupil Personnel Services	12,424,797	2,711,207	0	0	15,136,004	0
Instructional Media Services	9,366,631	134,185	0	0	9,500,816	0
Instructional & Curriculum Development	5,046,989	5,657,256	0	0	10,704,245	0
Instructional Staff Training	1,716,782	2,881,427	0	0	4,598,209	0
Board of Education	902,668	0	0	0	902,668	0
General Administration	2,107,501	770,130	0	0	2,877,631	0
School Administration	27,464,114	14,682	0	0	27,478,796	0
Facilities Acquisition Construction	293,761	0	0	91,477,838	91,771,599	0
Fiscal Services	1,800,802	0	0	0	1,800,802	0
Food Services	0	20,575,388	0	0	20,575,388	0
Central Services	8,408,107	1,562,864	0	0	9,970,971	48,526,931
Pupil Transportation Services	13,585,394	290,100	0	0	13,875,494	0
Operation of Plant	36,796,230	0	0	0	36,796,230	0
Maintenance of Plant	9,293,988	0	0	0	9,293,988	0
Community Services	120,000	0	0	0	120,000	0
Debt Service	572,550	0	18,970,816	10,500,000	30,043,366	0
TOTAL EXPENDITURES	350,439,705	51,790,945	18,970,816	101,977,838	523,179,304	48,526,931
Transfers Out		2,500,000	0	16,385,773	18,885,773	0
Reserved Fund Balance	50,157,432	2,444,391	5,977,740	5,975,251	64,554,814	0
Unreserved Fund Balance	0	2,764,409	0	194,100	2,958,509	7,441,494
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	400,597,137	59,499,745	24,948,556	124,532,962	609,578,400	55,968,425

2002-03 HIGHLIGHTS

	ESTIMATED	PROJECTED	DIFFERENCE	
	2001-02	2002-03	NUMBER	PERCENT
TAX INFORMATION:				
REQUIRED LOCAL EFFORT MILLAGE (OPERATING)	5.962	5.904	-0.058	-0.97
DISCRETIONARY MILLAGE (OPERATING)	0.510	0.510	0.000	0.00
SUPPLEMENTAL DISCRETIONARY MILLAGE (OPERATING)	0.202	0.191	-0.011	-5.45
CAPITAL OUTLAY MILLAGE (CAPITAL)	2.000	2.000	0.000	0.00
TOTAL MILLAGE	8.674	8.605	-0.069	-0.80
TAX ROLL (NON-EXEMPT)	\$18,291,203,593	\$19,680,521,788	\$1,389,318,195	7.60
VALUE OF 1.000 MILL	\$17,376,643	\$18,696,496	\$1,319,853	7.60
STUDENT DATA, including charter schools:				
MEMBERSHIP	71,570	72,568	998	1.39
UNWEIGHTED FTE (FTE)*	70,382.41	71,254.16	871.75	1.24
WEIGHTED FTE (WFTE)*	76,862.08	78,166.48	1,304.40	1.70
OPERATING FUND ONLY:				
REVENUE/TRANSFERS	\$365,655,912	\$376,711,099	\$11,055,187	3.02
BEGINNING BALANCES	\$32,581,412	\$23,886,038	-\$8,695,374	-26.69
TOTAL AVAILABLE FUNDS	\$398,237,324	\$400,597,137	\$2,359,813	0.59
AVAILABLE FUNDS PER UNWEIGHTED FTE	\$5,658.19	\$5,622.09	(\$36.10)	-0.64
AVAILABLE FUNDS PER WEIGHTED FTE	\$5,181.19	\$5,124.92	(\$56.27)	-1.09
ADDITIONAL INFORMATION:				
BASE STUDENT ALLOCATION (BSA)	\$3,298.48	\$3,537.11	238.63	7.23
DISTRICT COST DIFFERENTIAL (DCD)	0.9798	0.9758	-0.0040	-0.41
STATE CATEGORICAL FUNDS	\$64,008,537	\$56,158,348	-7,850,189	-12.26
CATEGORICALS AS % OF STATE DOLLARS	27.07%	23.00%	-4.07%	-15.04

CHANGES IN PERSONNEL

	ACTUAL	PROJECTED	DIFFERENCE	
	2001-02	2002-03	UNITS	PERCENT
SCHOOLS				
CLASSROOM TEACHERS	4,353.61	4,400.83	47.22	1.08
OTHER TEACHERS	237.00	257.00	20.00	8.44
INSTRUCTIONAL SUPPORT	28.60	32.60	4.00	13.99
ADMINISTRATIVE	219.00	223.00	4.00	1.83
ADULT COORDINATORS	1.00	1.00	0.00	0.00
SUPPORT SERVICES	<u>2,910.36</u>	<u>2,932.21</u>	<u>21.85</u>	<u>0.75</u>
TOTAL FOR SCHOOLS	7,749.57	7,846.64	97.07	1.25
DEPARTMENTS				
ADMINISTRATIVE	39.00	39.00	0.00	0.00
SUPPORT SERVICES	331.89	<u>330.89</u>	-1.00	-0.30
TOTAL FOR DEPARTMENTS (does not include board members)	370.89	369.89	-1.00	-0.27
DISTRICT TOTAL:	8,120.46	8,216.53	96.07	1.18

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 \$3.2 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 2001-2002	PROJECTED Alloc Units 2002-2003	Difference	Percent of Total
INSTRUCTIONAL - CLASSROOM	4,175.81	4,216.73	40.92	51.32%
Staffing Specialist	31.00	36.00	5.00	0.44%
Resource Teachers	72.00	72.00	0.00	0.88%
Adult Ed Resource Teachers	8.10	7.10	-1.00	0.09%
Adult Ed Teachers	66.70	69.00	2.30	0.84%
SUB-TOTAL	4,353.61	4,400.83	47.22	53.56%
INSTRUCTIONAL - OTHER TEACHERS				
Guidance	141.00	160.00	19.00	1.95%
Media Specialists	96.00	97.00	1.00	1.18%
SUB-TOTAL	237.00	257.00	20.00	3.13%
INSTRUCTIONAL SUPPORT				
Psychologists	24.00	28.00	4.00	0.34%
Child Find Specialists	4.60	4.60	0.00	0.06%
SUB-TOTAL	28.60	32.60	4.00	0.40%
ADMINISTRATIVE				
Principals	78.00	78.00	0.00	0.95%
Assistant Principals/12 month	47.00	48.00	1.00	0.58%
Assistant Principal/Dean-10 month	41.00	44.00	3.00	0.54%
Assistant Principals Elem/10 month	53.00	53.00	0.00	0.65%
SUB-TOTAL	219.00	223.00	4.00	2.71%
EXECUTIVE/ADMIN/PROFESSIONAL				
Adult Ed Coordinators	1.00	1.00	0.00	0.01%

SUPPORT SERVICES				
Paraprofessionals	695.41	686.98	-8.43	8.36%
Bus Drivers/Attendants	328.49	332.76	4.27	4.05%
Auditorium Mgr-EAP	3.00	3.00	0.00	0.04%
Behavior Analyst-EAP	16.00	16.00	0.00	0.19%
District Child Care Coord-EAP	1.00	1.00	0.00	0.01%
Technology-EAP	20.50	23.42	2.92	0.29%
Cafeteria	436.74	452.37	15.63	5.51%
Custodial	614.93	606.02	-8.91	7.38%
Class Crafts and Services	255.60	255.60	0.00	3.11%
Clerical	436.87	434.37	-2.50	5.29%
Child Care Coord/Asst	101.82	120.69	18.87	1.47%
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SUB-TOTAL	2,910.36	2,932.21	21.85	35.69%
SCHOOLS TOTAL	7,749.57	7,846.64	97.07	95.50%
NON-SCHOOLS (DEPARTMENTS)	ACTUAL	PROJECTED		Percent
	Alloc Units	Alloc Units	Difference	of
	2001-2002	2002-2003		Total
ADMINISTRATIVE				
Superintendent	1.00	1.00	0.00	0.01%
Assistant Superintendents	7.00	7.00	0.00	0.09%
Area Superintendents	4.00	4.00	0.00	0.05%
Directors/Managers/Coordinators	27.00	27.00	0.00	0.33%
	-----	-----	-----	-----
SUB-TOTAL	39.00	39.00	0.00	0.47%
SUPPORT SERVICES				
Executive/Administrative/Professional	115.00	114.00	-1.00	1.39%
Cafeteria	4.86	4.86	0.00	0.06%
Clerical	176.00	177.00	1.00	2.15%
Classified Crafts and Services	36.03	35.03	-1.00	0.43%
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SUB-TOTAL	331.89	330.89	-1.00	4.03%
NON-SCHOOL TOTAL	370.89 *	369.89 *	-1.00	4.50%
DISTRICT TOTALS	8,120.46	8,216.53	96.07	100.00%

Source: Personnel Manpower Control Data

*Department totals do not include Board Members

09/05/2002

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	2001-02 ADOPTED REVENUE	2001-02 AMENDED REVENUE	2002-03 PROJECTED REVENUE	2001-2002 AMENDED VS 2002-03 PROJECTED	
				AMOUNT	%
FEDERAL SOURCES					
3121 IMPACT AID	1,229,985	1,472,568	1,472,568	0	0.00
3202 MEDICAID REIMBURSEMENT	1,000,000	966,550	1,100,000	133,450	13.81
TOTAL FEDERAL	2,229,985	2,439,118	2,572,568	133,450	5.47
STATE SOURCES					
3310 F.E.F.P.	151,417,648	144,115,846	159,408,428	15,292,582	10.61
3310 SAFE SCHOOLS	1,914,331	1,915,262	2,012,722	97,460	5.09
3310 SUPPLEMENTAL INSTRUCTION	21,808,375	21,075,614	21,075,614	0	0.00
3310 ESE GUARANTEED ALLOCATION	28,999,296	28,024,920	28,373,724	348,804	1.24
3315 WORKFORCE DEVELOPMENT	2,888,143	2,687,214	2,694,163	6,949	0.26
3318 ADULTS WITH DISABILITIES	640,000	600,064	600,064	0	0.00
3323 C.O. & D.S.	36,599	37,845	37,845	0	0.00
3334 FL TEACHER LEAD PROGRAM	440,899	440,899	446,573	5,674	1.29
3336 INSTRUCTIONAL MATERIALS	5,926,286	5,866,692	6,147,406	280,714	4.78
3343 STATE LICENSE TAX	200,000	239,548	200,000	-39,548	-16.51
3344 LOTTERY ENHANCEMENT	4,761,302	6,535,512	5,065,110	-1,470,402	-22.50
3354 TRANSPORTATION	10,128,440	10,366,844	10,589,025	222,181	2.14
33XX TEACHER RECRUITMENT	4,355,548	4,355,548	0	-4,355,548	-100.00
3372 PREKINDERGARTEN	2,049,345	2,015,888	125,317	-1,890,571	-93.78
3375 PUBLIC SCHOOL TECHNOLOGY	1,788,519	1,790,036	1,760,896	-29,140	-1.63
3376 TEACHER TRAINING	1,031,577	1,032,964	1,015,655	-17,309	-1.68
3397 CHARTER SCHOOL CAPITAL OUTLAY	951,804	997,733	784,428	-213,305	-21.38
3399 MISCELLANEOUS STATE	0	4,328,267	3,841,375	-486,892	-11.25
TOTAL STATE	239,338,112	236,426,696	244,178,345	7,751,649	3.28

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	2001-02 ADOPTED REVENUE	2001-02 AMENDED REVENUE	2002-03 PROJECTED REVENUE	2001-2002 AMENDED VS 2002-03 PROJECTED	
				AMOUNT	%
LOCAL SOURCES					
341X AD VALOREM	115,655,075	118,222,562	123,490,355	5,267,793	4.46
3421 TAX REDEMPTION	50,000	0	50,000	50,000	0.00
3424 TUITION	0	18,862	0	-18,862	-100.00
3425 RENT	145,000	67,988	145,000	77,012	113.27
343X INCOME/INVESTMENTS	2,700,000	873,851	1,200,000	326,149	37.32
346X ADULT STUDENT FEES	3,105,000	131,575	96,000	-35,575	-27.04
347X OTHER STUDENT FEES	0	4,650,939	2,843,000	-1,807,939	-38.87
3494 FEDERAL-INDIRECT	358,580	547,670	770,130	222,460	40.62
3499 FOOD SERVICE-INDIRECT	340,645	170,711	274,664	103,953	60.89
349X MISCELLANEOUS LOCAL	925,037	1,918,132	1,091,037	-827,095	-43.12
TOTAL LOCAL	123,279,337	126,602,290	129,960,186	3,357,896	2.65
3630 TRANSFER FROM CAPITAL PROJECTS	0	102,487	0	-102,487	-100.00
3721 PREMIUM ON NOTE INSURANCE	0	85,321	0	-85,321	-100.00
TOTAL REVENUE	364,847,434	365,655,912	376,711,099	11,055,187	3.02
FUND BALANCE JULY 1:					
RESERVED	32,563,567	32,581,412	23,886,038	-8,695,374	-26.69
UNRESERVED	0	0	0	0	0.00
	32,563,567	32,581,412	23,886,038	-8,695,374	-26.69
GRAND TOTAL	397,411,001	398,237,324	400,597,137	2,359,813	0.59

FLORIDA EDUCATION FINANCE PROGRAM ALLOCATIONS

	ESTIMATED 2001-02	PROJECTED 2002-03	DIFFERENCE
WEIGHTED FTE	76,862.08	78,166.48	1,304.40
BASE STUDENT ALLOCATION	\$3,298.48	\$3,537.11	\$238.63
DISTRICT COST DIFFERENTIAL	0.9798	0.9758	-0.0040
WFTE X BSA X DCD	\$248,406,768	\$269,792,539	\$21,385,771
SAFE SCHOOLS	\$1,915,262	\$2,012,722	\$97,460
ESE GUARANTEED ALLOCATION	\$28,024,920	\$28,373,724	\$348,804
SUPPLEMENTAL ACADEMIC INSTRUCTION	\$21,075,614	\$21,075,614	\$0
REDUCTION ADJUSTMENT	\$145,704	\$0	-\$145,704
GROSS FEFP	\$299,568,268	\$321,254,599	\$21,686,331
REQUIRED LOCAL EFFORT/FEES	-\$103,599,548	-\$110,384,111	-\$6,784,563
GROSS STATE FEFP	\$195,968,720	\$210,870,488	\$14,901,768
PRIOR YEAR ADJUSTMENT	-\$316,993	\$0	\$316,993
PRORATED HOLDBACK	-\$328,101	\$0	\$328,101
OPPORTUNITY SCHOLARSHIPS	-\$191,984	\$0	\$191,984
NET STATE DOLLARS	\$195,131,642	\$210,870,488	\$15,738,846

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

	ESTIMATED 2001-02	PROJECTED 2002-03	DIFFERENCE	% CHANGE
PROPERTY VALUE	\$18,291,203,593	\$19,680,521,788	\$1,389,318,195	7.60
95% OF VALUE	\$17,376,643,413	\$18,696,495,699	\$1,319,852,286	7.60
REQUIRED LOCAL EFFORT	\$103,599,548	\$110,384,111	\$6,784,563	6.55
DISCRETIONARY TAXES	\$12,372,170	\$13,106,244	\$734,074	5.93
TOTAL LOCAL TAXES	\$115,971,718	\$123,490,355	\$7,518,637	6.48
VALUE OF 1 MILL	\$17,376,643	\$18,696,496	\$1,319,853	7.60

2001-02 FIGURES TAKEN FROM DOE FOURTH CALCULATION, 4/02
 2002-03 FIGURES TAKEN FROM DOE SECOND CALCULATION, 7/02

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2001-02 ADOPTED BUDGET	2001-02 ACTUAL EXPENDITURES	2001-02 AMENDED BUDGET	2002-03 TENTATIVE BUDGET	2001-02 AMENDED VS. 2002-03 TENTATIVE	
					AMOUNT	%
111 ADMINISTRATIVE SALARY	15,963,623	17,138,241	17,700,951	16,579,073	-1,121,878	-6.34
121 TEACHER SALARY	161,784,273	174,255,324	172,739,601	166,195,816	-6,543,785	-3.79
123 SUPPLEMENTS	2,469,227	2,931,504	2,975,889	2,687,568	-288,321	-9.69
141 SUBSTITUTE SALARY	2,822,322	2,824,157	2,601,845	2,883,466	281,621	10.82
161 HOURLY SALARY	41,074,102	41,592,440	42,341,599	41,454,191	-887,409	-2.10
171 SCHOOL BOARD SALARY	161,115	166,067	165,885	165,885	0	0.00
181 EAP SALARY	4,646,985	5,591,422	8,029,217	4,775,363	-3,253,854	-40.53
191 TEMPORARY SALARY	129,066	158,910	70,765	116,036	45,271	63.97
1XX SALARIES TOTAL	229,050,713	244,658,065	246,625,752	234,857,398	-11,768,355	-4.77
210 RETIREMENT	16,926,456	17,641,782	17,702,934	13,748,247	-3,954,687	-22.34
220 FICA	17,064,676	17,639,020	17,383,739	17,377,475	-6,264	-0.04
231 LIFE INSURANCE	459,357	443,159	471,849	469,750	-2,098	-0.44
232 HOSPITALIZATION	21,648,270	27,632,396	28,222,629	27,609,459	-613,169	-2.17
236 OPT-OUT	820,350	1,003,119	939,100	866,063	-73,037	-7.78
237 VISION	331,345	363,784	332,590	382,413	49,823	14.98
238 125 CREDIT	1,314,131	1,255,633	1,448,910	1,435,964	-12,946	-0.89
241 WORK. COMP. - GENERAL	1,906,808	2,085,065	2,056,390	1,970,620	-85,769	-4.17
242 WORK. COMP. - BUS DRIVER	361,994	403,539	373,523	359,055	-14,468	-3.87
243 WORK. COMP. - MAINTENANCE	1,057,516	965,465	1,077,898	1,094,743	16,845	1.56
244 WORK. COMP. - CAFETERIA	0	84	-3	0	3	-100.00
250 UNEMPLOYMENT	250,000	134,845	250,000	250,000	0	0.00
2XX FRINGE TOTAL	62,140,904	69,567,890	70,259,558	65,563,790	-4,695,768	-6.68
311 LEGAL SERVICES	269,874	234,775	253,762	232,903	-20,859	-8.22
312 PROFESSIONAL/TECHNICAL	10,169,674	16,920,224	18,991,705	9,936,961	-9,054,744	-47.68
314 MEDICAL TESTS	51,000	82,543	99,767	51,000	-48,767	-48.88
315 REIMBURSE TUITION AND BOOKS	8,000	17,418	18,427	8,000	-10,427	-56.59
321 TRANSPORTATION INSURANCE	266,824	266,824	266,824	266,824	0	0.00
322 PROPERTY INSURANCE	1,866,852	1,874,218	1,874,218	3,464,833	1,590,615	84.87
323 LIABILITY INSURANCE	594,819	595,129	595,129	597,319	2,190	0.37
324 FIDELITY BOND INSURANCE	5,871	5,171	5,171	5,871	700	13.54
325 FLEET INSURANCE	51,483	51,483	51,483	51,483	0	0.00
326 DRIVERS ED INSURANCE	8,959	8,959	8,959	8,959	0	0.00
331 TRAVEL - IN-COUNTY	215,175	133,790	192,738	203,004	10,266	5.33
332 TRAVEL - OUT-OF-COUNTY	549,664	550,085	804,159	580,930	-223,229	-27.76

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2001-02 ADOPTED BUDGET	2001-02 ACTUAL EXPENDITURES	2001-02 AMENDED BUDGET	2002-03 TENTATIVE BUDGET	2001-02 AMENDED VS. 2002-03 TENTATIVE	
					AMOUNT	%
351 REPAIR - INSTRUCTIONAL	65,600	67,179	134,910	75,094	-59,816	-44.34
352 REPAIR - NON-INSTRUCTIONAL	374,011	115,065	385,616	365,255	-20,361	-5.28
353 MAINFRAME MAINTENANCE	151,000	127,047	127,707	131,000	3,293	2.58
354 SPECIALIZED SERVICES	922,000	1,031,842	1,088,568	877,000	-211,568	-19.44
360 RENTALS	1,389,194	1,395,432	1,641,195	1,160,225	-480,970	-29.31
361 SOFTWARE RENTAL	191,974	204,112	204,112	171,974	-32,138	-15.75
363 HARDWARE LEASE	120,000	77,475	83,786	120,000	36,214	43.22
371 TELEPHONE BASE	566,301	880,492	349,223	569,000	219,777	62.93
372 TELEPHONE LONG DISTANCE	48,494	72,897	74,997	35,262	-39,735	-52.98
373 POSTAGE	232,632	226,460	301,459	237,694	-63,765	-21.15
374 TELEPHONE EQUIPMENT	603,574	696,915	1,324,877	651,793	-673,084	-50.80
384 WATER	581,509	483,183	732,767	709,470	-23,297	-3.18
385 REFUSE	523,879	485,353	714,795	648,242	-66,553	-9.31
386 RECYCLING	38,476	28,096	28,289	35,000	6,711	23.73
387 SEWER	860,909	777,238	1,066,347	1,022,933	-43,414	-4.07
388 LANDFILL	395,594	357,610	336,633	381,577	44,944	13.35
391 PRINTING	432,436	501,298	594,838	426,300	-168,538	-28.33
393 DRY CLEANING	0	0	0	1,400	1,400	0.00
394 LINEN SERVICE	61,900	86,475	90,608	62,000	-28,608	-31.57
395 PEST CONTROL	378,039	291,963	329,518	307,558	-21,960	-6.66
397 ISOLATED TRANSPORTATION	8,000	3,087	8,060	8,000	-60	-0.75
399 PRINTING CHARGE-BACK	-475,000	-599,810	-475,000	-475,000	0	0.00
3XX PURCHASED SERVICES TOTAL	21,528,717	28,050,028	32,305,646	22,929,864	-9,375,783	-29.02
410 NATURAL GAS	57,851	132,365	6,287	108,811	102,524	1,630.85
420 BOTTLED GAS	133,149	50,619	116,955	40,042	-76,913	-65.76
430 ELECTRICITY	8,898,605	9,135,061	9,966,979	8,626,259	-1,340,720	-13.45
440 FUEL OIL	15,433	15,184	106,825	12,911	-93,914	-87.91
450 GASOLINE	217,000	146,007	197,253	195,000	-2,253	-1.14
460 DIESEL	1,183,000	743,800	1,099,103	900,000	-199,103	-18.12
4XX ENERGY SERVICES TOTAL	10,505,037	10,223,037	11,493,401	9,883,023	-1,610,378	-14.01
511 SUPPLIES	6,657,787	6,085,613	8,644,239	6,587,874	-2,056,365	-23.79
515 FINANCIAL PROCESSING SUPPORT	27,000	22,084	22,084	22,000	-84	-0.38
516 INSTRUCTIONAL PROC. SUPPORT	26,800	25,604	25,519	21,800	-3,719	-14.57
521 NON-STATE ADOPTED TEXTBOOKS	2,734,392	1,018,967	1,635,097	2,832,144	1,197,047	73.21
522 STATE ADOPTED TEXTBOOKS	2,715,493	4,357,814	5,902,777	2,821,044	-3,081,733	-52.21

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2001-02 ADOPTED BUDGET	2001-02 ACTUAL EXPENDITURES	2001-02 AMENDED BUDGET	2002-03 TENTATIVE BUDGET	2001-02 AMENDED VS. 2002-03 TENTATIVE	
					AMOUNT	%
530 PERIODICALS	63,288	136,195	151,934	67,005	-84,929	-55.90
544 GREASE/OIL	21,300	29,771	29,671	21,300	-8,371	-28.21
550 REPAIR PARTS	528,745	513,480	522,064	533,404	11,340	2.17
560 TIRES/TUBES	156,000	163,105	163,316	152,904	-10,412	-6.38
594 UNIFORMS	90,650	77,238	209,457	90,650	-118,807	-56.72
5XX SUPPLIES/MATERIALS TOTAL	13,021,455	12,429,868	17,306,157	13,150,125	-4,156,032	-24.01
612 LIBRARY BOOKS -REPLACEMENT	511,893	736,303	853,351	496,073	-357,278	-41.87
621 A/V MATERIALS > \$750	35,255	-923	37,263	32,515	-4,748	-12.74
622 A/V MATERIALS < \$750	158,861	141,535	178,283	127,538	-50,745	-28.46
631 NEW CONSTRUCTION - CONTRACTED OUT	0	0	64,923	0	-64,923	-100.00
634 NEW CONSTRUCTION - PROFESSIONAL FEES	0	93,746	142,507	0	-142,507	-100.00
635 NEW CONSTRUCTION - SURVEY TEST	0	640	640	0	-640	-100.00
636 NEW CONSTRUCTION - ADMINISTRATION	0	2,758	2,758	0	-2,758	-100.00
641 FURN/FIXT/EQUIP > \$750	872,343	923,522	1,453,097	839,411	-613,686	-42.23
642 FURN/FIXT/EQUIP < \$750	382,639	2,230,233	2,468,838	170,890	-2,297,948	-93.08
643 COMPUTER HARDWARE > \$750	382,840	2,197,630	2,413,429	346,318	-2,067,111	-85.65
644 COMPUTER HARDWARE < \$750	96,818	691,091	793,126	124,289	-668,838	-84.33
652 OTHER VEHICLES	376,000	55,411	196,000	186,000	-10,000	-5.10
671 SITE IMPROVEMENT - CONTRACTED	0	15,478	0	0	0	0.00
672 SITE IMPROVEMENT - IN HOUSE	0	0	1,200	0	-1,200	-100.00
681 REMODEL - CONTRACTED	0	122,118	200,774	0	-200,774	-100.00
682 REMODEL - IN-HOUSE	73,183	7,174	7,174	73,183	66,009	920.11
691 COMPUTER SOFTWARE > \$750	133,384	357,883	567,789	119,016	-448,773	-79.04
692 COMPUTER SOFTWARE < \$750	54,745	373,271	446,661	82,505	-364,156	-81.53
6XX CAPITAL OUTLAY TOTAL	3,077,961	7,947,871	9,827,815	2,597,738	-7,230,078	-73.57
710 DEBT SERVICE - PRINCIPAL PAYMENTS	18,850	20,826	21,023	18,850	-2,173	-10.34
720 DEBT SERVICE - INTEREST PAYMENTS	3,700	1,527	1,705	3,700	1,995	116.98
729 TAN INTEREST	500,000	371,250	500,000	500,000	0	0.00
730 DEBT SERVICE FEES	50,000	36,943	50,000	50,000	0	0.00
737 DUES/FEES	385,350	550,651	752,381	426,115	-326,266	-43.36
738 FINGERPRINT FEES PAID	110,000	153,879	153,465	110,000	-43,465	-28.32
739 FISCAL BANK CHARGES	35,000	40,824	43,000	35,000	-8,000	-18.60
740 JUDGEMENTS/SETTLEMENTS	50,000	7,760	50,000	50,000	0	0.00
783 UNINSURED PROPERTY LOSSES	100,000	15,091	70,632	100,000	29,368	41.58

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2001-02 ADOPTED BUDGET	2001-02 ACTUAL EXPENDITURES	2001-02 AMENDED BUDGET	2002-03 TENTATIVE BUDGET	2001-02 AMENDED VS. 2002-03 TENTATIVE	
					AMOUNT	%
793 SBE ADMINISTRATIVE	36,599	37,845	37,845	37,845	0	0.00
794 FIELD TRIPS	119,700	236,765	220,706	125,258	-95,448	-43.25
795 MISCELLANEOUS EXPENSE	1,000	1,165	974	1,000	26	2.72
7XX OTHER EXPENDITURES TOTAL	1,410,199	1,474,525	1,901,731	1,457,768	-443,963	-23.35
972* APPROPRIATED FOR:						
K-8 ACADEMIC SUPPORT PROGRAM	828,900	0	0	3,522	3,522	0.00
INSTRUCTIONAL TECHNOLOGY CATEGORICAL	1,788,519	0	0	1,760,896	1,760,896	0.00
FLORIDA FIRST START	14,985	0	0	0	0	0.00
REMEDATION REDUCTION INCENTIVE - READING	221,208	0	0	78,302	78,302	0.00
WORKFORCE DEVELOPMENT CATEGORICAL	200,000	0	69,435	26,752	-42,683	-61.47
STAFF DEVELOPMENT CATEGORICAL	421,487	0	0	376,756	376,756	0.00
TEACHER RECRUITMENT/RETENTION CATEGORICAL	4,355,548	0	56,905	0	-56,905	-100.00
TEACHER LEAD CATEGORICAL	440,899	0	2,627	446,573	443,946	16,899.35
EXCELLENT TEACHING	0	0	0	0	0	0.00
SCHOOL RECOGNITION	0	0	0	3,841,375	3,841,375	0.00
ADULT DISABLED CATEGORICAL	86,500	0	6,436	0	-6,436	-100.00
MEDICAID REIMBURSEMENT	492,113	0	0	0	0	0.00
CHARTER SCHOOLS	6,048,535	0	0	7,082,271	7,082,271	0.00
CHARTER SCHOOLS CAPITAL OUTLAY	951,804	0	0	784,428	784,428	0.00
RENT	145,000	0	0	145,000	145,000	0.00
COURSE FEES	242,000	0	0	242,000	242,000	0.00
EMPLOYMENT RELATED FEES	150,000	0	0	150,000	150,000	0.00
MISCELLANEOUS LOCAL	925,037	0	0	925,037	925,037	0.00
EMPLOYEE COMPENSATION (Former Bonuses)	0	0	0	6,154,046	6,154,046	0.00
PAY FOR PERFORMANCE	0	0	0	1,042,615	1,042,615	0.00
SCHOOL RESERVE	1,000,000	0	736,532	448,821	-287,710	-39.06
CHILDCARE	2,713,000	0	0	2,713,000	2,713,000	0.00
972* OTHER APPROPRIATIONS TOTAL	21,025,535	0	871,936	26,221,394	25,349,459	2,907.26
SCHOOL/DEPARTMENT TOTAL	361,760,521	374,351,286	390,591,997	376,661,099	-13,930,898	-3.57

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2001-02 ADOPTED BUDGET	2001-02 ACTUAL EXPENDITURES	2001-02 AMENDED BUDGET	2002-03 TENTATIVE BUDGET	2001-02 AMENDED VS. 2002-03 TENTATIVE	
					AMOUNT	%
RESERVED FUND BALANCE:						
971 ENDING CASH	50,000	0	50,000	50,000	0	0.00
972 CONTINGENCIES	12,424,103	6,557,174	6,557,174	6,557,174	0	0.00
972 LOSS OF FTE	2,038,152	1,038,152	1,038,152	1,038,152	0	0.00
XXX LOW PERFORMING SCHOOLS - ENDEAVOUR- 02/03	0	0	0	851,351	851,351	0.00
XXX MCKAY SCHOLARSHIPS - 02/03	0	0	0	797,901	797,901	0.00
XXX ENCUMBRANCE/CARRY-FORWARD	18,101,312	16,290,711	0	14,641,459	14,641,459	0.00
	32,613,567	23,886,038	7,645,327	23,936,038	16,290,711	213.08
972* UNRESERVED FUND BALANCE	3,036,913	0	0	0	0	0.00
DISTRICT TOTAL	397,411,001	398,237,324	398,237,324	400,597,137	2,359,813	0.59

* 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	2001-02 ADOPTED BUDGET	2001-02 ACTUAL EXPENDITURES	2001-02 AMENDED BUDGET	2002-03 TENTATIVE BUDGET	2001-02 AMENDED VS 2002-03 TENTATIVE	
					AMOUNT	%
5100 BASIC K-12	159,283,070	179,042,589	183,171,169	164,003,977	-19,167,191	-10.46
5200 EXCEPTIONAL EDUCATION	45,429,405	48,306,403	50,634,314	47,451,984	-3,182,330	-6.28
5300 VOCATIONAL EDUCATION	6,620,878	7,584,338	7,603,261	6,569,197	-1,034,064	-13.60
5400 ADULT EDUCATION	1,533,550	1,474,990	1,595,116	1,545,310	-49,805	-3.12
5500 NON-FEFP	1,897,444	2,889,382	3,226,123	968,922	-2,257,201	-69.97
INSTRUCTIONAL TOTAL	214,764,347	239,297,702	246,229,983	220,539,391	-25,690,592	-10.43
6110 ATTENDANCE/SOCIAL WORK	739,500	680,781	766,153	819,377	53,225	6.95
6120 GUIDANCE	8,956,580	9,803,343	9,760,480	9,633,528	-126,952	-1.30
6130 HEALTH	969,464	942,093	964,083	934,482	-29,601	-3.07
6140 PSYCHOLOGICAL SERVICES	1,107,389	1,057,875	1,107,414	1,037,410	-70,004	-6.32
6150 PARENTAL INVOLVEMENT	0	5,858	5,868	0	-5,868	-100.00
6200 INSTRUCTIONAL MEDIA	9,240,692	10,576,814	10,746,933	9,366,631	-1,380,302	-12.84
6300 INSTRUCTIONAL CURR. DEVELOP.	5,533,340	6,479,882	6,510,496	5,046,989	-1,463,507	-22.48
6400 INSTRUCTIONAL STAFF TRAINING	1,283,049	1,574,346	2,232,267	1,716,782	-515,485	-23.09
INSTRUCTIONAL SUPPORT TOTAL	27,830,015	31,120,992	32,093,694	28,555,200	-3,538,494	-11.03
7100 BOARD OF EDUCATION	943,506	706,484	865,724	902,668	36,945	4.27
7200 GENERAL ADMINISTRATION	1,912,623	2,430,315	2,436,908	2,107,501	-329,407	-13.52
7300 SCHOOL ADMINISTRATION	26,370,656	28,590,785	29,205,192	27,464,114	-1,741,078	-5.96
7400 FACILITIES/ACQUISITION/CONST.	491,422	713,673	845,339	293,761	-551,577	-65.25
7500 FISCAL SERVICES	1,713,066	1,786,658	1,788,858	1,687,957	-100,901	-5.64
7600 FOOD SERVICE	0	271,815	272,386	0	-272,386	-100.00
7710 RESEARCH DEVELOPMENT	311,701	254,283	342,261	342,418	157	0.05
7720 INFORMATION SERVICES	337,571	401,284	421,343	435,730	14,386	3.41
7730 STAFF SERVICES	1,666,961	1,849,413	1,871,557	1,585,787	-285,770	-15.27
7731 ADMIN/CLASSIFIED INSERVICE	279,109	297,558	365,892	270,140	-95,753	-26.17
7750 DATA PROCESSING	4,233,238	3,989,857	5,047,473	4,130,026	-917,448	-18.18
7760 WAREHOUSE/PURCHASING	1,563,223	1,406,784	1,706,627	1,644,006	-62,621	-3.67
7800 TRANSPORTATION	13,243,578	13,794,130	14,083,774	13,585,394	-498,380	-3.54
7900 UTILITY/CUSTODIAL	33,076,238	35,555,548	36,950,264	35,385,330	-1,564,935	-4.24
7910 ENVIRONMENTAL SERVICES	1,431,190	1,118,054	1,255,673	1,410,900	155,227	12.36
8100 MAINTENANCE	8,423,977	5,197,840	6,959,743	8,160,226	1,200,483	17.25
8110 TRANSPORTATION MAINTENANCE	1,204,739	835,092	1,000,876	991,632	-9,244	-0.92
8120 TECHNOLOGY REPAIR	157,680	134,170	142,683	142,130	-553	-0.39
9100 COMMUNITY SERVICES	96,000	3,897,719	4,990,237	120,000	-4,870,237	-97.60
9200 DEBT SERVICE	572,550	430,546	572,728	572,550	-178	-0.03
9400 OVERHEAD	111,592	270,585	270,845	112,845	-158,000	-58.34
GENERAL SUPPORT TOTAL	98,140,625	103,932,591	111,396,384	101,345,114	-10,051,270	-9.02
SCHOOL/DEPARTMENT TOTAL	340,734,986	374,351,286	389,720,061	350,439,705	-39,280,357	-10.08

**OPERATING FUND
EXPENDITURES BY FUNCTION**

FUNCTION	2001-02 ADOPTED BUDGET	2001-02 ACTUAL EXPENDITURES	2001-02 AMENDED BUDGET	2002-03 TENTATIVE BUDGET	2001-02 AMENDED VS 2002-03 TENTATIVE	
					AMOUNT	%
9400* APPROPRIATED FOR:						
K-8 ACADEMIC SUPPORT PROGRAM	828,900	0	0	3,522	3,522	0.00
INSTRUCTIONAL TECHNOLOGY CATEGORICAL	1,788,519	0	0	1,760,896	1,760,896	0.00
FLORIDA FIRST START	14,985	0	0	0	0	0.00
REMEDATION REDUCTION INCENTIVE - READING	221,208	0	0	78,302	78,302	0.00
WORKFORCE DEVELOPMENT	200,000	0	69,435	26,752	-42,683	-61.47
STAFF DEVELOPMENT CATEGORICAL	421,487	0	0	376,756	376,756	0.00
TEACHER RECRUITMENT/RETENTION CATEGORICAL	4,355,548	0	56,905	0	-56,905	-100.00
TEACHER LEAD CATEGORICAL	440,899	0	2,627	446,573	443,946	16,899.35
EXCELLENT TEACHING	0	0	0	0	0	0.00
SCHOOL RECOGNITION	0	0	0	3,841,375	3,841,375	0.00
ADULT DISABLED CATEGORICAL	86,500	0	6,436	0	-6,436	-100.00
MEDICAID REIMBURSEMENT	492,113	0	0	0	0	0.00
CHARTER SCHOOLS	6,048,535	0	0	7,082,271	7,082,271	0.00
CHARTER SCHOOLS CAPITAL OUTLAY	951,804	0	0	784,428	784,428	0.00
RENT	145,000	0	0	145,000	145,000	0.00
COURSE FEES	242,000	0	0	242,000	242,000	0.00
EMPLOYMENT RELATED FEES	150,000	0	0	150,000	150,000	0.00
MISCELLANEOUS LOCAL	925,037	0	0	925,037	925,037	0.00
EMPLOYEE COMPENSATION (Former Bonuses)	0	0	0	6,154,046	6,154,046	0.00
PAY FOR PERFORMANCE	0	0	0	1,042,615	1,042,615	0.00
SCHOOL RESERVE	1,000,000	0	736,532	448,821	-287,710	-39.06
9100* CHILDCARE	2,713,000	0	0	2,713,000	2,713,000	0.00
OTHER APPROPRIATIONS TOTAL	21,025,535	0	871,936	26,221,394	25,349,459	2,907.26
RESERVED FUND BALANCE:						
9400 ENDING CASH	50,000	0	50,000	50,000	0	0.00
9400 CONTINGENCIES	12,424,103	6,557,174	6,557,174	6,557,174	0	0.00
9400 LOSS OF FTE	2,038,152	1,038,152	1,038,152	1,038,152	0	0.00
XXXX LOW PERFORMING SCHOOLS -ENDEAVOUR - 02/03	0	0	0	851,351	851,351	0.00
XXXX MCJKAY SCHOLARSHIPS - 02/03	0	0	0	797,901	797,901	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	18,101,312	16,290,711	0	14,641,459	14,641,459	0.00
	32,613,567	23,886,038	7,645,327	23,936,038	16,290,711	213.08
9400* UNRESERVED FUND BALANCE	3,036,913	0	0	0	0	0.00
DISTRICT TOTAL	397,411,001	398,237,324	398,237,324	400,597,137	2,359,813	0.59

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

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2001-02 ADOPTED BUDGET	2001-02 ACTUAL EXPENDITURES	2001-02 AMENDED BUDGET	2002-03 TENTATIVE BUDGET	2001-02 AMENDED VS 2002-03 TENTATIVE	
					AMOUNT	%
9000 SCHOOL BOARD	229,489	261,936	259,761	238,565	-21,196	-8.16
9100 SUPERINTENDENT	269,902	319,459	276,428	273,449	-2,979	-1.08
9122 DISTRICT COMMUNICATIONS	397,538	442,487	565,859	471,390	-94,469	-16.69
9123 PRINTING SERVICES	311,516	161,773	359,919	312,065	-47,854	-13.30
9150 ATTORNEY	289,017	240,153	260,115	234,103	-26,012	-10.00
9170 PUBLIC SAFETY	379,247	355,067	401,128	367,780	-33,348	-8.31
9180 SCHOOL CHOICE	68,378	205,807	200,915	198,732	-2,183	-1.09
SUPERINTENDENT TOTAL	1,945,087	1,986,683	2,324,126	2,096,084	-228,042	-9.81
9200 INSTRUCTIONAL SERVICES	336,959	351,964	339,108	386,754	47,646	14.05
9210 ELEMENTARY PROGRAMS	1,190,344	1,218,521	1,160,438	710,913	-449,524	-38.74
9212 TITLE I	0	9,266	9,266	0	-9,266	-100.00
9230 SECONDARY PROGRAMS	773,902	901,763	860,921	722,736	-138,185	-16.05
9240 ADULT EDUCATION	252,032	367,065	464,657	184,202	-280,455	-60.36
9250 ACCOUNTABILITY, TESTING & EVALUATION	314,278	250,575	341,591	345,154	3,563	1.04
9260 STUDENT SERVICES	1,093,475	417,381	387,091	503,597	116,506	30.10
9270 APPLIED TECH. & VOC. ED.	269,675	298,391	375,409	272,280	-103,129	-27.47
9280 ESE PROGRAM SUPPORT	380,057	352,515	406,422	247,990	-158,433	-38.98
9285 FDLRS	0	8,373	14,556	0	-14,556	-100.00
9290 ESE ADMINISTRATIVE SUPPORT	76,040	75,671	78,272	76,537	-1,735	-2.22
INSTRUCTIONAL SERVICES TOTAL	4,686,762	4,251,485	4,437,729	3,450,163	-987,567	-22.25
9300 FINANCIAL SERVICES	153,864	153,640	154,494	152,541	-1,953	-1.26
9310 ACCOUNTING SERVICES	1,050,857	1,092,297	1,069,984	1,082,432	12,448	1.16
9330 BUDGETING/COST ACCOUNTING	320,595	295,614	313,479	324,524	11,045	3.52
9340 TRANSPORTATION	5,221,759	4,449,560	5,065,399	4,816,033	-249,366	-4.92
9341 NORTH AREA TRANSPORTATION	1,967,207	2,224,507	1,988,639	2,119,195	130,556	6.57
9342 SOUTH AREA TRANSPORTATION	2,468,306	2,631,465	2,509,053	2,581,421	72,367	2.88
9343 CENTRAL AREA TRANSPORTATION	2,152,916	2,391,962	2,228,678	2,312,307	83,630	3.75
9344 MIDSOUTH AREA TRANSPORTATION	1,984,599	2,183,489	2,016,888	2,128,576	111,688	5.54
9350 INTERNAL AUDIT	192,569	205,279	187,828	188,651	823	0.44
9360 FOOD SERVICES	0	11,939	12,003	0	-12,003	-100.00
9370 RISK MANAGEMENT	51,076	45,768	51,592	51,393	-199	-0.39

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2001-02 ADOPTED BUDGET	2001-02 ACTUAL EXPENDITURES	2001-02 AMENDED BUDGET	2002-03 TENTATIVE BUDGET	2001-02 AMENDED VS 2002-03 TENTATIVE	
					AMOUNT	%
9380 WAREHOUSE SERVICES	1,119,113	1,128,012	1,219,839	1,163,380	-56,459	-4.63
9830 FISCAL OVERHEAD	5,393,099	1,216,015	5,709,035	5,504,345	-204,690	-3.59
9855 SELF-INSURED RISK	2,825,801	150,732	330,387	4,426,282	4,095,895	1,239.73
BUSINESS & FISCAL TOTAL	24,901,761	18,180,278	22,857,298	26,851,080	3,993,781	17.47
9400 HUMAN RESOURCES SERVICES	1,338,128	1,431,683	1,518,911	1,320,902	-198,009	-13.04
9420 LABOR RELATIONS	207,254	218,375	231,920	210,897	-21,023	-9.06
9421 EMPLOYEE COMPENSATION & BENEFITS	245,061	283,925	263,726	264,877	1,151	0.44
9480 STAFF DEVELOPMENT	789,025	988,234	1,294,098	794,240	-499,858	-38.63
9485 PROF. DEVELOPMENT & TECHNOLOGY CENTER	0	177	0	217,279	217,279	0.00
9126 MANAGEMENT TRAINING INSTITUTE	26,400	27,269	27,269	0	-27,269	-100.00
9850 SELF-INSURED RISK	0	1,439	1,439	0	-1,439	-100.00
HUMAN RESOURCES TOTAL	2,605,867	2,951,102	3,337,363	2,808,195	-529,168	-15.86
9500 FACILITIES SERVICES	280,445	302,097	287,190	285,880	-1,310	-0.46
9530 PLANNING, DESIGN & CONSTRUCTION	144,355	90,524	41,750	123,594	81,844	196.03
9533 PROJECTS	236,573	161,247	213,621	73,183	-140,438	-65.74
9550 PLANNING & PERMITTING	0	6,976	56,709	0	-56,709	-100.00
9560 PLANT OPERATIONS	2,785,313	2,461,326	2,755,530	2,578,547	-176,983	-6.42
9562 MAINTENANCE	7,428,697	2,804,305	5,677,462	7,624,312	1,946,850	34.29
FACILITIES & SUPPORT SRVCS. TOTAL	10,875,382	5,826,474	9,032,263	10,685,516	1,653,254	18.30
9720 EDUCATIONAL TECHNOLOGY	142,829	147,320	146,941	146,590	-351	-0.24
9721 INFORMATION SYSTEMS SERVICES	4,012,091	4,308,087	4,859,004	3,859,289	-999,714	-20.57
INFORMATION SERVICES TOTAL	4,154,920	4,455,407	5,005,945	4,005,880	-1,000,065	-19.98
7100 AREA II SUPT. OF SCHOOL OPERATIONS	727,423	773,187	819,340	731,114	-88,226	-10.77
7200 AREA IV SUPT. OF SCHOOL OPERATIONS	449,599	549,549	583,682	442,557	-141,125	-24.18
7300 AREA I SUPT. OF SCHOOL OPERATIONS	751,297	836,020	871,925	761,941	-109,984	-12.61
7400 AREA III SUPT. OF SCHOOL OPERATIONS	360,594	448,298	502,537	380,600	-121,937	-24.26

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2001-02 ADOPTED BUDGET	2001-02 ACTUAL EXPENDITURES	2001-02 AMENDED BUDGET	2002-03 TENTATIVE BUDGET	2001-02 AMENDED VS 2002-03 TENTATIVE	
					AMOUNT	%
AREA OFFICES TOTAL	2,288,913	2,607,054	2,777,484	2,316,212	-461,272	-16.61
9820 COUNTYWIDE UTILITIES	2,883,735	0	271,723	1,083,735	812,012	298.84
9860 EDUCATIONAL SRVS. FACILITY	454,395	490,858	510,929	490,947	-19,983	-3.91
9865 ESF - CENTRAL SERVICES	209,355	265,408	269,204	212,344	-56,860	-21.12
9868 DISTRICT TELEPHONE	382,946	264,838	303,762	247,432	-56,330	-18.54
DISTRICT OFFICES TOTAL	3,930,432	1,021,103	1,355,619	2,034,459	678,840	50.08
NON-SCHOOL TOTAL	55,389,125	41,279,587	51,127,827	54,247,588	3,119,761	6.10
ALL SCHOOLS	270,876,148	325,696,682	324,690,708	279,716,940	-44,973,768	-13.85
9810* INSTRUCTIONAL/OTHER	5,583,657	0	2,761,474	6,838,853	4,077,379	147.65
9815* INSTRUCTIONAL/EX ED	1,451,937	49,713	284,004	1,501,675	1,217,671	428.75
6950* DISTRICT TRANSFER	7,434,119	7,325,304	10,856,048	8,134,648	-2,721,400	-25.07
9810* K-8 ACADEMIC SUPPORT PROGRAM	828,900	0	0	3,522	3,522	0.00
9810* INSTRUCTIONAL TECHNOLOGY CATEGORICAL	1,788,519	0	0	1,760,896	1,760,896	0.00
9810* FLORIDA FIRST START	14,985	0	0	0	0	0.00
9810* REMEDIATION REDUCTION INCENTIVE - READING	221,208	0	0	78,302	78,302	0.00
9810* WORKFORCE DEVELOPMENT CATEGORICAL	200,000	0	69,435	26,752	-42,683	0.00
9810* STAFF DEVELOPMENT CATEGORICAL	421,487	0	0	376,756	376,756	0.00
9810* TEACHER RECRUITMENT/RETENTION CATEGORICAL	4,355,548	0	56,905	0	-56,905	-100.00
9810* TEACHER LEAD CATEGORICAL	440,899	0	2,627	446,573	443,946	16,899.35
9810* EXCELLENT TEACHING	0	0	0	0	0	0.00
9810* SCHOOL RECOGNITION	0	0	0	3,841,375	3,841,375	0.00
9810* ADULT DISABLED CATEGORICAL	86,500	0	6,436	0	-6,436	-100.00
9810* MEDICAID REIMBURSEMENT	492,113	0	0	0	0	0.00
9810* CHARTER SCHOOLS	6,048,535	0	0	7,082,271	7,082,271	0.00
9810* CHARTER SCHOOLS CAPITAL OUTLAY	951,804	0	0	784,428	784,428	0.00
9810* RENT	145,000	0	0	145,000	145,000	0.00
9810* COURSE FEES	242,000	0	0	242,000	242,000	0.00
9810* EMPLOYMENT RELATED FEES	150,000	0	0	150,000	150,000	0.00
9810* MISCELLANEOUS LOCAL	925,037	0	0	925,037	925,037	0.00
9810* EMPLOYEE COMPENSATION (Former Bonuses)	0	0	0	6,154,046	6,154,046	0.00

MEMBERSHIP - K THROUGH 12

SCHOOL YEAR	MEMBERSHIP	ANNUAL GAIN/LOSS	CUMULATIVE GAIN/LOSS
	1972-73	62,177	
	1973-74	60,064	-2,113
	1974-75	57,234	-4,943
	1975-76	54,337	-7,840
	1976-77	52,656	-9,521
	1977-78	51,039	-11,138
	1978-79	49,731	-12,446
	1979-80	48,520	-13,657
	1980-81 *	46,743	-15,434
	1981-82 *	45,548	-16,629
	1982-83 *	44,386	-17,791
	1983-84 *	44,506	-17,671
A	1984-85 *	45,434	-16,743
C	1985-86 *	46,825	-15,352
T	1986-87 *	48,150	-14,027
U	1987-88 *	49,501	-12,676
A	1988-89 *	51,229	-10,948
L	1989-90 *	53,571	-8,606
	1990-91 *	55,895	-6,282
	1991-92 *	58,430	-3,747
	1992-93 **	61,216	-961
	1993-94 **	62,754	577
	1994-95 **	64,731	2,554
	1995-96 **	65,691	3,514
	1996-97 **	66,823	4,646
	1997-98 **	67,978	5,801
	1998-99 **	68,864	6,687
	1999-00 **	70,003	7,826
	2000-01 **	70,658	8,481
	2001-02 **	71,570	9,393
PROJECTED	2002-03 ***	72,568	10,391

NOTE: FIGURES REFLECT DISTRICT MEMBERSHIP FOR EACH YEAR, WHICH INCLUDE 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 2001-2002 MEMBERSHIP WAS FROM SUPERINTENDENT'S REPORT OF STUDENT MEMBERSHIP FOR OCTOBER.
 - *** 6. 2002-03 PROJECTED MEMBERSHIP IS FROM DISTRICT PROJECTIONS PREPARED JANUARY, 2002.

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA STUDENT MEMBERSHIP ANALYSIS

AREA	ACTUAL 10/01	ACTUAL YEAR END 05/02	PROJECTED 10/02	OCTOBER 2001 VS PROJECTION
AREA I	10,984	11,103	10,693	-291
AREA II	9,240	9,367	9,161	-79
AREA III	9,011	9,137	8,927	-84
AREA IV	6,956	7,015	7,099	143
TOTAL ELEMENTARY	36,191	36,622	35,880	-311
AREA I	9,355	8,982	9,754	399
AREA II	8,804	8,532	8,934	130
AREA III	7,497	7,126	7,617	120
AREA IV	6,633	6,291	6,411	-222
TOTAL SECONDARY	32,289	30,931	32,716	427
OTHER SCHOOLS	886	1,043	1,062	176
MILLENNIUM SCHOOLS	791	763	1,010	219
DISTRICT RESERVE	0	0	286	286
DISTRICT SUBTOTAL	70,157	69,359	70,954	797
CHARTER SCHOOLS	1,413	1,363	1,614	201
DISTRICT TOTAL	71,570	70,722	72,568	998

STUDENT MEMBERSHIP ANALYSIS

AREA I

<u>SCHOOL</u>	<u>ACTUAL 10/01</u>	<u>ACTUAL YEAR END 05/02</u>	<u>PROJECTED 10/02</u>	<u>OCTOBER 2001 VS PROJECTION</u>
<u>ELEMENTARY</u>				
COLUMBIA	690	700	655	-35
DISCOVERY	971	967	960	-11
GEMINI	682	673	667	-15
INDIALANTIC	764	770	742	-22
JUPITER	810	810	794	-16
LOCKMAR	904	922	874	-30
MCAULIFFE	854	863	828	-26
MEADOWLANE	929	951	815	-114
PALM BAY	705	701	681	-24
PORT MALABAR	831	867	800	-31
RIVIERA	743	707	733	-10
TURNER	642	679	660	18
UNIVERSITY PARK	568	551	560	-8
WESTSIDE	891	942	924	33
TOTAL - ELEMENTARY	10,984	11,103	10,693	-291
<u>SECONDARY</u>				
BAYSIDE	1,788	1,693	1,825	37
CENTRAL	1,191	1,191	1,348	157
MELBOURNE	2,336	2,214	2,326	-10
PALM BAY	1,861	1,772	2,010	149
SOUTHWEST	1,391	1,336	1,465	74
STONE	788	776	780	-8
TOTAL - SECONDARY	9,355	8,982	9,754	399
<hr style="border-top: 1px dashed black;"/>				
AREA TOTAL	20,339	20,085	20,447	108
<hr style="border-top: 3px double black;"/>				

STUDENT MEMBERSHIP ANALYSIS

AREA II

SCHOOL	ACTUAL 10/01	ACTUAL YEAR END 05/02	PROJECTED 10/02	OCTOBER 2001 VS PROJECTION
<u>ELEMENTARY</u>				
ALLEN	587	581	610	23
CAPE VIEW	463	456	429	-34
CROTON	492	498	492	0
DR. W. J. CREEL	967	1,017	934	-33
HARBOR CITY	599	584	583	-16
HOLLAND	471	479	428	-43
LONGLEAF	1,034	1,050	1,093	59
OCEAN BREEZE	615	624	595	-20
ROOSEVELT	622	635	600	-22
SABAL	451	471	411	-40
SEA PARK	435	442	400	-35
SHERWOOD	779	792	786	7
SUNTREE	1,157	1,173	1,238	81
SURFSIDE	568	565	562	-6
TOTAL - ELEMENTARY	9,240	9,367	9,161	-79
<u>SECONDARY</u>				
COCOA BEACH	1,313	1,262	1,321	8
DELAURA	910	916	915	5
EAU GALLIE	2,126	2,008	2,150	24
HOOVER	582	588	565	-17
JOHNSON	1,018	992	1,000	-18
SATELLITE	1,921	1,850	2,038	117
WEST SHORE	934	916	945	11
TOTAL - SECONDARY	8,804	8,532	8,934	130
<hr/>				
AREA TOTAL	18,044	17,899	18,095	51
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STUDENT MEMBERSHIP ANALYSIS

AREA III

SCHOOL	ACTUAL 10/01	ACTUAL YEAR END 05/02	PROJECTED 10/02	OCTOBER 2001 VS PROJECTION
<u>ELEMENTARY</u>				
ANDERSEN	822	837	822	0
AUDUBON	678	699	670	-8
CAMBRIDGE	646	683	625	-21
CARROLL	913	896	940	27
ENDEAVOUR	665	677	651	-14
FAIRGLEN	822	845	794	-28
GARDENDALE	670	663	649	-21
GOLFVIEW	561	576	520	-41
MILA	480	475	478	-2
SATURN	743	737	726	-17
TROPICAL	911	916	885	-26
WILLIAMS	1,100	1,133	1,167	67
TOTAL - ELEMENTARY	9,011	9,137	8,927	-84
<u>SECONDARY</u>				
CLEARLAKE	616	612	596	-20
COCOA	1,287	1,184	1,286	-1
EDGEWOOD	505	485	506	1
JEFFERSON	543	517	545	2
KENNEDY	676	645	731	55
MCNAIR	428	426	493	65
MERRITT ISLAND	1,837	1,736	1,831	-6
ROCKLEDGE	1,605	1,521	1,629	24
TOTAL - SECONDARY	7,497	7,126	7,617	120
<hr style="border-top: 1px dashed black;"/>				
AREA TOTAL	16,508	16,263	16,544	36
<hr style="border-top: 3px double black;"/>				

STUDENT MEMBERSHIP ANALYSIS

AREA IV

SCHOOL	ACTUAL 10/01	ACTUAL YEAR END 05/02	PROJECTED 10/02	OCTOBER 2001 VS PROJECTION
<u>ELEMENTARY</u>				
APOLLO	968	958	983	15
ATLANTIS	763	754	852	89
CHALLENGER	539	583	619	80
COQUINA	532	574	497	-35
ENTERPRISE	806	797	897	91
IMPERIAL ESTATES	515	526	490	-25
MIMS	662	666	610	-52
OAK PARK	879	892	857	-22
PINEWOOD	486	473	478	-8
RIVERVIEW	373	374	437	64
SOUTH LAKE	433	418	379	-54
TOTAL - ELEMENTARY	6,956	7,015	7,099	143
<u>SECONDARY</u>				
ASTRONAUT	1,650	1,549	1,610	-40
JACKSON	660	634	650	-10
MADISON	833	801	874	41
SPACE COAST	1,253	1,220	1,210	-43
TITUSVILLE	2,237	2,087	2,067	-170
TOTAL - SECONDARY	6,633	6,291	6,411	-222
AREA TOTAL	13,589	13,306	13,510	-79

STUDENT MEMBERSHIP ANALYSIS

OTHER CENTERS

<u>SCHOOL</u>	<u>ACTUAL 10/01</u>	<u>ACTUAL YEAR END 05/02</u>	<u>PROJECTED 10/02</u>	<u>OCTOBER 2001 VS PROJECTION</u>
BREVARD COUNTY JAIL	8	7	11	3
COGSWELL OFFSITE	38	111	60	22
CROSSWINDS	13	16	19	6
DETENTION CENTER	55	29	81	26
DEVEREUX HOSPITAL	124	100	147	23
DEVEREUX SO. PINE GROVE	38	36	22	-16
DRUG-FREE LIVING CENTER	13	18	20	7
EARLY INTERVENTION	56	57	66	10
HALFWAY HOUSE	19	20	22	3
INFANTS AND TODDLERS	69	99	65	-4
MEADOWLANE OFFSITE	74	127	80	6
DEVEREUX NORTH	59	56	80	21
OUTWARD BOUND	0	1	21	21
PRE-KINDERGARTEN	124	132	125	1
RIVERDALE COUNTRY DAY	82	85	100	18
SOUTH PINE GROVE	28	31	43	15
SPACE COAST MARINE	30	33	35	5
WHISPER. HILLS OFFSITE	56	85	65	9
TOTAL - OTHER	886	1,043	1,062	176

STUDENT MEMBERSHIP ANALYSIS
MILLENNIUM AND CHARTER SCHOOLS

SCHOOL	ACTUAL 10/01	ACTUAL YEAR END 05/02	PROJECTED 10/02	OCTOBER 2001 VS PROJECTION
<u>MILLENNIUM SCHOOLS</u>				
FREEDOM 7	252	255	320	68
STEVENSON	270	248	350	80
WEST MELBOURNE	269	260	340	71
TOTAL - MILLENNIUM	791	763	1,010	219
DISTRICT RESERVE	0	0	286	286
<u>CHARTER SCHOOLS</u>				
ED. HORIZONS - ROCKLEDGE	30	27	35	5
ED. HORIZONS - W. MELBOURNE	38	37	40	2
EXPLORER	198	186	200	2
MILESTONES	190	191	190	0
PALM BAY ACADEMY	192	180	192	0
ODYSSEY	151	150	154	3
SCULPTOR	332	330	330	-2
CAMPUS PRIMARY	74	64	110	36
ROYAL PALM	77	79	112	35
STEPPING STONES	131	119	131	0
SUMMIT QUEST	0	0	120	120
TOTAL - CHARTER	1,413	1,363	1,614	201

**UNWEIGHTED FTE
BY PROGRAM CATEGORY
1997-98 THROUGH 2002-03 PROJECTED**

PROGRAM	1997-98 DOE	1998-99 DOE	1999-2000 DOE	2000-01 DOE	2001-02 ESTIMATED	2002-03 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	9,276.28	9,458.14	9,633.75	^	^	^
SUPPORT LEVEL 2	4,186.76	3,852.39	3,517.73	^	^	^
SUPPORT LEVEL 3	1,089.30	1,126.79	1,279.79	^	^	^
ESE 111 SERVICES &	N/A	N/A	N/A	3,788.84	3,847.11	3,837.88
ESE 112 SERVICES &	N/A	N/A	N/A	6,671.94	6,669.09	6,812.27
ESE 113 SERVICES &	N/A	N/A	N/A	3,882.92	4,015.75	4,152.38
SUPPORT LEVEL 4	524.42	552.26	512.03	660.30	720.82	818.70
SUPPORT LEVEL 5	218.22	188.96	226.16	234.24	267.81	265.20
TOTAL - EXCEPTIONAL	18,294.98	15,176.94	18,189.48	18,233.04	17,530.59	18,586.43
BUSINESS & OFFICE	#	#	#	#	#	#
DISTRIBUTIVE	#	#	#	#	#	#
DIVERSIFIED	#	#	#	#	#	#
HEALTH	#	#	#	#	#	#
PUBLIC SERVICE	#	#	#	#	#	#
HOME ECONOMICS	#	#	#	#	#	#
INDUSTRIAL	#	#	#	#	#	#
EXPLORATORY	#	#	#	#	#	#
TOTAL - VOCATIONAL	2,479.50	2,056.82	2,287.25	2,315.59	2,282.38	2,384.84

PROGRAM	1997-98 DOE	1998-99 DOE	1999-2000 DOE	2000-01 DOE	2001-02 ESTIMATED	2002-03 PROJECTED
ADULT BASIC	@	@	@	@	@	@
ADULT SECONDARY	@	@	@	@	@	@
ADULT HANDICAPPED	@	@	@	@	@	@
TOTAL - ADULT						
BASIC K - 3	17,184.35	16,880.67	16,644.94	16,674.36	16,510.86	16,644.23
BASIC 4 - 8	18,380.54	19,295.60	20,659.63	20,984.92	21,409.10	21,399.60
BASIC 9 - 12	12,072.07	12,649.11	13,192.98	13,490.31	14,127.34	14,384.70
* ESOL	2,050.71	1,955.61	514.51	525.00	532.18	554.36
TOTAL BASIC	49,687.67	50,780.99	51,012.06	51,674.59	52,579.48	52,982.89
GRAND TOTAL	67,462.16	68,015.36	68,466.78	69,228.22	70,362.41	71,254.16

* 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 WILL BE REPORTED AS PROGRAMS 111,112, AND 113

^ BEGINNING IN 2000-01 THESE EXCEPTIONAL ED FTE WILL BE REPORTED AS BASIC

SOURCE: 2001-02 COLUMN FROM DOE FOURTH CALCULATION, DATED APRIL, 2002
2002-03 COLUMN FROM DOE FIRST CALCULATION, DATED MAY, 2002

**WEIGHTED FTE
BY PROGRAM CATEGORY
1997-98 THROUGH 2002-03 PROJECTED**

PROGRAM	2002-03 WEIGHTS	1997-98 DOE	1998-99 DOE	1999-2000 DOE	2000-01 DOE	2001-02 ESTIMATED	2002-03 PROJECTED
EDUCABLE MENTALLY HANDICAP'D	0.000	#	#	#	#	#	#
TRAINABLE MENTALLY HANDICAP'D	0.000	#	#	#	#	#	#
PHYSICALLY HANDICAPPED	0.000	#	#	#	#	#	#
PHYSICAL & OCCUP. THERAPY P/T	0.000	#	#	#	#	#	#
SPEECH/HEARING & LANG. P/T	0.000	#	#	#	#	#	#
SPEECH/HEARING & LANGUAGE	0.000	#	#	#	#	#	#
VISUALLY HANDICAPPED P/T	0.000	#	#	#	#	#	#
VISUALLY HANDICAPPED	0.000	#	#	#	#	#	#
EMOTIONALLY HANDICAPPED P/T	0.000	#	#	#	#	#	#
EMOTIONALLY HANDICAPPED	0.000	#	#	#	#	#	#
SPECIFIC LRNG. DISABILITY P/T	0.000	#	#	#	#	#	#
SPECIFIC LRNG. DISABILITY	0.000	#	#	#	#	#	#
GIFTED P/T	0.000	#	#	#	#	#	#
HOSPITAL/HOMEBOUND	0.000	#	#	#	#	#	#
PROFOUNDLY HANDICAPPED	0.000	#	#	#	#	#	#
SUPPORT LEVEL 1 ^	0.000	12,439.49	12,683.37	12,918.86	^	^	^
SUPPORT LEVEL 2 ^	0.000	8,674.97	7,982.15	7,288.74	^	^	^
SUPPORT LEVEL 3 ^	0.000	3,580.53	3,703.76	4,206.87	^	^	^
ESE 111 SERVICES &	1.005	N/A	N/A	N/A	3,925.03	3,874.04	3,857.07
ESE 112 SERVICES &	1.000	N/A	N/A	N/A	6,671.94	6,669.09	6,812.27
ESE 113 SERVICES &	1.122	N/A	N/A	N/A	4,255.68	4,469.53	4,658.97
SUPPORT LEVEL 4	3.948	2,150.65	2,264.82	2,099.84	2,606.86	2,845.80	3,232.23
SUPPORT LEVEL 5	5.591	1,496.99	1,296.27	1,551.46	1,309.64	1,497.33	1,482.73
TOTAL EXCEPTIONAL							
BUSINESS & OFFICE	1.186	#	#	#	#	#	#
DISTRIBUTIVE	1.186	#	#	#	#	#	#
DIVERSIFIED	1.186	#	#	#	#	#	#
HEALTH	1.186	#	#	#	#	#	#
PUBLIC SERVICE	1.186	#	#	#	#	#	#
HOME ECONOMICS	1.186	#	#	#	#	#	#
INDUSTRIAL	1.186	#	#	#	#	#	#
EXPLORATORY	1.186	#	#	#	#	#	#
TOTAL VOCATIONAL							

PROGRAM	2002-03 WEIGHTS	1997-98 DOE	1998-99 DOE	1999-2000 DOE	2000-01 DOE	2001-02 ESTIMATED	2002-03 PROJECTED
ADULT BASIC	0.000	@	@	@	@	@	@
ADULT SECONDARY	0.000	@	@	@	@	@	@
ADULT HANDICAPPED	0.000	@	@	@	@	@	@
TOTAL - ADULT							
BASIC K - 3	1.005	18,112.30	17,842.87	17,593.70	17,274.64	16,626.44	16,727.45
BASIC 4 - 8	1.000	18,380.54	19,295.60	20,659.63	20,984.92	21,409.10	21,399.60
BASIC 9 - 12	1.122	14,112.25	14,394.69	14,710.17	14,785.38	15,723.73	16,139.63
* ESOL	1.275	2,779.27	2,596.21	623.07	643.65	673.21	706.81
TOTAL BASIC		53,384.36	54,128.37	53,586.57	53,688.59	54,432.48	54,973.49
** GRAND TOTAL		53,286.84	54,826.40	54,870.41	54,771.37	54,962.08	55,166.48

- * 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 WILL BE REPORTED AS PROGRAMS 111,112, AND 113
- ^ BEGINNING IN 2000-01 THESE EXCEPTIONAL ED FTE WILL BE REPORTED AS BASIC
- ** TOTALS INCLUDE DOE FEFP CALCULATIONS FOR ADVANCED PLACEMENT, INTERNATIONAL BACCALAUREATE AND CAP ADJUSTMENTS

SOURCE: 2001-2002 COLUMN FROM DOE FOURTH CALCULATION, DATED APRIL, 2002
2002-03 COLUMN FROM DOE FIRST CALCULATION, DATED MAY, 2002

SPECIAL REVENUE FUND BUDGET

Special revenue funds are used to account for the financial resources of the school food service program and certain Federal grant programs.

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 the Florida Department of Education or other governing agencies. These federally funded projects are also carefully monitored to ensure that all expenditures are made in accordance with the mandated time periods.

Indirect cost payments from all special revenue projects, except ROTC and those funded from state grants, are paid to the District operating fund. An approved indirect cost rate is established each year and is based on the percentage of District indirect operating expenditures from the preceding fiscal year.

SPECIAL REVENUE FUND BUDGET
Fiscal Year 2002-03
PROJECTED REVENUE

NO.	DESCRIPTION	2001-02 ACTUAL REVENUE	2002-03 PROJECTED REVENUE	DIFFERENCE
<u>FEDERAL DIRECT SOURCES</u>				
3191	ROTC	495,387	600,000	104,613
3199	OTHER FEDERAL DIRECT	2,143,930	2,023,603	(120,327)
	TOTAL FEDERAL DIRECT	2,639,317	2,623,603	(15,714)
<u>FEDERAL THROUGH STATE SOURCES</u>				
3201	VOCATIONAL EDUCATION	703,071	608,118	(94,953)
3230	EDUCATION FOR THE HANDICAPPED	9,920,618	12,848,997	2,928,379
3241	FDLRS/EAST	947,169	1,004,926	57,757
3240	TITLE I	9,499,147	11,117,960	1,618,813
3251	ADULT ED	695,948	685,936	(10,012)
3270	TITLE VI	458,044	0	(458,044)
3290	TITLE II	340,734	2,924,816	2,584,082
3290	TITLE V	0	457,408	457,408
3290	DRUG FREE SCHOOLS	330,654	459,218	128,564
3290	CHARTER SCHOOLS	609,000	350,000	(259,000)
3290	FEDERAL CLASS SIZED REDUCTION	1,626,943	0	(1,626,943)
3290	OTHER	1,615,896	484,393	(1,131,503)
	TOTAL FEDERAL THROUGH STATE	26,747,225	30,941,772	4,194,547
<u>STATE AND OTHER SOURCES</u>				
3335	DIAGNOSTIC & RESOURCE	71,928	73,597	1,668
3390	OTHER STATE	24,895	20,976	(3,920)
3490	OTHER MISCELLANEOUS	0	0	0
	TOTAL STATE AND OTHER SOURCES	96,823	94,573	(2,250)
	TOTAL SPECIAL REVENUE - OTHER	29,483,365	33,659,948	4,176,583
<u>FOOD SERVICES</u>				
	REVENUE	20,453,037	21,066,613	613,576
	FUND BALANCE, JULY 1			
	RESERVED FOR EQUIPMENT	1,300,000	2,500,000	1,200,000
	RESERVED FOR ENCUMBRANCES	786,030	81,556	(704,474)
	UNRESERVED	3,913,924	2,191,628	(1,722,296)
	TOTAL FUND BALANCE	5,999,954	4,773,184	(1,226,770)
	TOTAL FOOD SERVICE	26,452,991	25,839,797	(613,194)
	GRAND TOTAL	55,936,356	59,499,745	3,563,389

SPECIAL REVENUE FUND BUDGET
Fiscal Year 2002-03
EXPENDITURES BY OBJECT

NO.	DESCRIPTION	2001-02 ACTUAL EXPENDITURES	2002-03 TENTATIVE BUDGET	DIFFERENCE
121	TEACHER SALARY	9,678,922	11,438,722	1,759,800
111	ADMINISTRATIVE SALARY	715,624	240,230	(475,394)
181	EAP	394,378	223,742	(170,636)
123	SUPPLEMENTS	159,578	47,392	(112,186)
161	HOURLY SALARY	2,101,058	1,221,988	(879,070)
141	SUBSTITUTE SALARY	113,913	287,400	173,487
191	TEMPORARY SALARY	77,237	0	(77,237)
	SALARIES TOTAL	<u>13,240,710</u>	<u>13,459,474</u>	<u>218,764</u>
210	RETIREMENT	960,341	1,238,272	277,931
220	FICA	979,948	1,029,650	49,702
231	LIFE INSURANCE	23,174	37,673	14,499
232	HOSPITALIZATION	1,461,439	1,715,168	253,729
235	HMO INSURANCE	(5,284)	6,419	11,703
236	OPTION 3	77,815	130,438	52,623
237	VISION	20,840	3,744	(17,096)
238	SEC 125 CREDIT	71,670	118,736	47,066
241	WORKER'S COMPENSATION	132,444	193,835	61,391
243	WORKER'S COMP-ALL OTHERS	794	6,354	5,560
	FRINGE TOTAL	<u>3,723,181</u>	<u>4,480,290</u>	<u>757,109</u>
312	PROFESSIONAL/TECHNICAL	4,762,029	5,027,596	265,567
315	REIMB-TUITION & BOOKS	0	0	0
323	LIABILITY INSURANCE	1,214	0	(1,214)
331	TRAVEL - IN COUNTY	101,454	166,773	65,319
332	TRAVEL - OUT OF COUNTY	423,378	458,591	35,213
351	REPAIR-INSTRUCTIONAL EQUIP	21,251	1,000	(20,251)
352	REPAIR - MAINTENANCE	2,110	2,000	(110)
360	RENTALS	26,509	32,300	5,791
371	TELEPHONE-BASE	8,129	2,800	(5,329)
372	TELEPHONE-LONG DISTANCE	1,712	76	(1,636)
373	POSTAGE	5,823	21,050	15,227
374	TELEPHONE EQUIPMENT	1,166	1,000	(166)
375	EDUCATIONAL TV	0	500	500
391	PRINTING	71,176	118,900	47,724
397	ISOLATED TRANSPORTATION	14,880	22,380	7,500
	PURCHASED SERVICES TOTAL	<u>5,440,831</u>	<u>5,854,967</u>	<u>414,136</u>

SPECIAL REVENUE FUND BUDGET
Fiscal Year 2002-03
EXPENDITURES BY OBJECT

NO.	DESCRIPTION	2001-02 ACTUAL EXPENDITURES	2002-03 TENTATIVE BUDGET	DIFFERENCE
450	GASOLINE	1,026	500	(526)
	GASOLINE TOTAL	1,026	500	(526)
511	SUPPLIES	1,733,858	1,801,719	67,861
521	TEXTBOOKS	105,219	40,750	(64,469)
522	TEXTBOOKS-STATE ADOPTED	97,120	20,750	(76,370)
530	PERIODICALS	0	300	300
544	GAS/OIL	0	0	0
550	REPAIR PARTS	0	0	0
	SUPPLIES/MATERIALS TOTAL	1,936,197	1,863,519	(72,678)
610	LIBRARY BOOKS	52,630	24,000	(28,630)
620	AV MATERIALS	58,673	91,156	32,483
641	FURN/FIXT/EQUIP	517,780	672,904	155,124
643	COMPUTER HARDWARE	2,079,179	2,179,364	100,185
651	MOTOR VEHICLES	63,376	40,000	(23,376)
681	IMPROVEMENTS	17,011	0	(17,011)
690	COMPUTER SOFTWARE	1,700,729	1,360,374	(340,355)
	CAPITAL OUTLAY TOTAL	4,489,378	4,367,798	(121,580)
710	REDEMPTION OF PRINCIPAL	0	0	0
720	INTEREST	0	0	0
737	DUES/FEES	60,710	197,514	136,804
738	COMMISSIONS	1,248	1,000	(248)
794	FIELD TRIPS	42,643	220,365	177,722
799	INDIRECT COST	547,441	770,130	222,689
972	PROJECT RESERVES	0	2,444,391	2,444,391
	OTHER EXPENDITURES TOTAL	652,042	3,633,400	2,981,358
	TOTAL EXPENDITURES	29,483,365	33,659,948	4,176,583

SPECIAL REVENUE FUND BUDGET
Fiscal Year 2002-03
EXPENDITURES BY FUNCTION

NO.	DESCRIPTION	2001-02 ACTUAL EXPENDITURES	2002-03 TENTATIVE BUDGET	DIFFERENCE
5100	BASIC K-12	11,107,311	10,554,590	(552,721)
5200	EXCEPTIONAL EDUCATION	4,144,484	4,309,608	165,124
5300	VOCATIONAL EDUCATION	517,464	266,324	(251,140)
5400	ADULT EDUCATION	20,992	24,962	3,970
5500	NON - FEFP	321,304	2,038,222	1,716,918
	INSTRUCTIONAL TOTAL	16,111,555	17,193,706	1,082,151
6110	ATTENDANCE/SOCIAL WORK	473,964	457,314	(16,650)
6120	GUIDANCE	168,234	227,670	59,436
6130	HEALTH	782,546	850,173	67,627
6140	PSYCHOLOGICAL SERVICES	633,661	655,063	21,402
6150	PARENT INVOLVEMENT	456,648	520,987	64,339
6200	INSTRUCTIONAL MEDIA	164,411	134,185	(30,226)
6300	INSTRUCTIONAL CURRICULUM	5,520,679	5,657,256	136,577
6400	INSTRUCTIONAL STAFF TRAINING	2,767,058	2,881,427	114,369
	INSTRUCTIONAL SUPPORT TOTAL	10,967,201	11,384,075	416,874
7200	GENERAL ADMINISTRATION	547,441	770,130	222,689
7300	SCHOOL ADMINISTRATION	17,745	14,682	(3,063)
7400	FACILITIES	599	0	(599)
7700	CENTRAL SERVICES	1,498,460	1,562,864	64,404
7800	TRANSPORTATION	142,399	290,100	147,701
7900	UTILITY/CUSTODIAL	197,965	0	(197,965)
9100	COMMUNITY SERVICES	0	0	0
9400	PROJECT RESERVES	0	2,444,391	2,444,391
	GENERAL SUPPORT TOTAL	2,404,609	5,082,167	2,677,558
	TOTAL EXPENDITURES	29,483,365	33,659,948	4,176,583

Food Service Budget

Fiscal Year 2002-03
PROJECTED REVENUE

Function	Description	2001-02 Actual Revenue	2002-03 Projected Revenue	Difference
	<u>Federal through State Sources</u>			
3261	Federal lunch reimbursement	\$ 5,509,925	\$ 5,675,223	\$ 165,298
3262	Federal breakfast reimbursement	961,312	1,009,378	48,066
3265	Federal commodity	1,452,420	1,500,000	47,580
3267	Summer feeding program	0	0	0
	Total federal through state	\$ 7,923,657	\$ 8,184,600	\$ 260,943
	<u>State and other sources</u>			
3338	State supplement (lunch & breakfast)	\$ 261,906	\$ 265,000	\$ 3094
3436	Interest	34,141	35,000	859
3451	Food sales type A	3,517,783	3,623,317	105,534
3452	Pupil breakfast	6,482	0	(6,482)
3453	Food sales adult	488,224	490,000	1,776
3454	Student a la carte	8,012,423	8,252,796	240,373
3455	Food sales adult a la carte	133,132	135,000	1,868
3456	Other food sales	22,825	23,000	175
3457	Other YMCA day care	19,290	20,400	1,110
3458	Other commissions	926	5,000	4,074
3490	Miscellaneous local sources	32,248	32,500	252
	Total State and Other	\$ 12,529,380	\$ 12,882,013	\$ 352,633
	Total Revenue	\$ 20,453,037	\$ 21,066,613	\$ 613,576
	Fund Balance, July 1			
	Reserve for Equipment	\$ 1,300,000	\$ 2,500,000	\$ 1,200,000
	Reserve for Encumbrances	786,030	81,556	(704,474)
	Unreserved	3,913,924	2,191,628	(1,722,296)
	Total Fund Balance	\$ 5,999,954	\$ 4,773,184	\$ (1,226,770)
	GRAND TOTAL	\$ 26,452,991	\$ 25,839,797	\$ (613,194)

Food Service Budget

Fiscal year 2002-03

EXPENDITURES BY OBJECT

Object	Description	2001-02 Actual Expenditures	2002-03 Tentative Budget	Difference
111	Administrative Salary	\$ 151,616	\$ 151,541	\$ (74)
141	Substitute Salary	6,139	6,200	61
161	Hourly Salary	5,811,071	5,985,403	174,332
181	E-A-P Salary	70,510	71,940	1,430
191	Temporary Salary	0	0	0
	Salaries Total	\$ 6,039,335	\$ 6,215,084	\$ 175,749
210	Retirement	\$ 440,670	\$ 402,465	\$ (38,204)
220	FICA	445,806	523,313	77,507
231	Life Insurance	8,186	14,655	6,468
232	Hospitalization	1,042,973	1,041,673	(1,300)
236	Option 3	47,876	47,900	24
237	Vision	14,850	17,443	2,594
238	SEC 125 Credit	49,199	50,000	801
241	Worker's Compensation I	2,887	2,900	13
243	Worker's Compensation III	356	400	44
244	Worker's Compensation IV	375,090	443,079	67,989
	Fringe Total	\$ 2,427,892	\$ 2,543,828	\$ 115,937
312	Professional & Technical	\$ 1,080,317	\$ 1,106,924	\$ 26,606
331	Travel - In County	51,230	54,816	3,586
332	Travel - Out of County	31,233	37,479	6,247
352	Repair - Other Equipment	6,855	7,540	685
355	Repair - General Maintenance	14,329	114,500	100,171
360	Rentals	1,568	2,038	470
371	Telephone Base	5,014	5,516	501
372	Telephone Long Distance	988	1,087	99
373	Postage	199	219	20
374	Telephone Equipment	3,520	23,585	20,065
391	Printing	1,053	1,000	(53)
392	Contracted Food Services	1,058,100	235,000	(823,100)
	Purchased Services Total	\$ 2,254,407	\$ 1,589,704	\$ (664,702)

Food Service Budget

Fiscal year 2002-03

EXPENDITURES BY OBJECT

Object	Description	2001-02 Actual Expenditures	2002-03 Tentative Budget	Difference
410	Natural Gas	102,352	131,704	29,352
420	Bottled Gas	49,740	49,663	(77)
430	Electricity	226,528	227,000	472
	Energy Services Total	\$ 378,620	\$ 408,368	\$ 29,747
511	Supplies	\$ 738,531	\$ 728,872	\$ (9,660)
571	Food	5,325,858	5,935,097	609,239
572	Milk	17,600	18,000	400
591	Wares Replacement	14,033	18,945	4,912
592	Commodity Usage	1,905,096	1,962,249	57,153
593	Commodity Usage and Rebate	48,329	0	(48,329)
594	Uniforms	60,622	66,078	5,456
	Supplies/Materials Total	\$ 8,110,070	\$ 8,729,240	\$ 619,169
641	Furn/Fixt/Equip > \$750	\$ 778,990	\$ 395,000	\$ (383,990)
642	Furn/Fixt/Equip < \$750	121,981	125,000	3,019
643	Computer Hardware > \$750	19,888	166,000	146,112
644	Computer Hardware < \$750	14,988	20,000	5,012
681	Remodeling/Renovation - Contracted	10,298	40,000	29,702
691	Computer Software > \$750	0	5,000	5,000
692	Computer Software < \$750	4,740	15,500	10,760
	Capital Outlay Total	\$ 950,886	\$ 766,500	\$ (184,386)
737	Dues/Fees	\$ 4,158	\$ 4,500	\$ 342
739	Bank Charges	39,194	39,000	(194)
795	Miscellaneous Charges	1,207	1,000	(207)
796	Uncollected Accounts	3,327	3,500	173
799	Federal Indirect Cost	170,711	274,664	103,953
	Other Expenditures Total	\$ 218,597	\$ 322,664	\$ 104,067
Total Expenditures		\$ 20,379,807	\$ 20,575,388	\$ 195,581
Transfer to Capital		1,300,000	2,500,000	(1,200,000)
Total Fund Balance, June 30		\$ 4,773,184	\$ 2,764,409	\$ (2,008,775)
GRAND TOTAL		\$ 26,452,991	\$ 25,839,797	\$ (613,194)

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 project 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 reserve requirements are administered by the State Board of Administration.

Commercial Paper Loan Program

The District refunded the Special Act Certificates of Indebtedness-Series 1990 in December 2000 with a financing arrangement with the Florida Association of Counties Commercial Paper Loan Program. Principal and interest are payable from the District's portion of racetrack and jai-alai fronton monies received under the provisions of F.S. 550 and 551.

Certificates of Participation

The District secured finance of 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.

Capital Lease Obligations

The District secured financing for performance contracting initiatives at various schools through a capital lease arrangement. Principal and interest are payable from a portion of the Capital Projects Fund ad valorem tax levy and savings derived from the reduction in operating costs as a result of these initiatives.

DEBT SERVICE FUND BUDGET
Fiscal Year 2002-03
Revenues

	STATE BOARD OF EDUCATION BONDS	COMMERCIAL PAPER LOAN PROGRAM	CERTIFICATES OF PARTICIPATION	CAPITAL LEASE OBLIGATION	TOTAL PROJECTED REVENUE	2001-02 ACTUAL REVENUE
STATE SOURCES						
CO & DS Withheld for SBE Bonds	2,136,420				2,136,420	2,135,797
Racing Commission Funds		223,250			223,250	223,250
LOCAL SOURCES						
Investment Revenue		50,000	203,500		253,500	142,630
OTHER FINANCING SOURCES						
Proceeds from refunding						0
Transfers from Operating Fund						0
Transfers from Capital Projects Funds			13,715,545	2,670,228	16,385,773	13,348,213
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	2,136,420	273,250	13,919,045	2,670,228	18,998,943	15,849,890
FUND BALANCES, JULY 1						
Reserved for Debt Service	580,171	1,847,065	3,519,102	3,275	5,949,613	5,926,825
Unreserved Fund Balance	0	0	0	0	0	0
GRAND TOTAL	2,716,591	2,120,315	17,438,147	2,673,503	24,948,556	21,776,715

DEBT SERVICE FUND BUDGET
Fiscal Year 2002-03
Expenditures

	STATE BOARD OF EDUCATION BONDS	COMMERCIAL PAPER LOAN PROGRAM	CERTIFICATES OF PARTICIPATION	CAPITAL LEASE OBLIGATION	TOTAL TENTATIVE BUDGET	2001-02 ACTUAL EXPENDITURES
DEBT SERVICE						
Redemption of Principal	1,050,000	87,227	5,770,000	2,204,093	9,111,320	7,319,743
Interest	1,133,223	99,751	8,095,545	466,135	9,794,654	8,468,569
Fees	_____	_____	_____	_____	_____	_____
	11,342	53,500	64,842	38,790		
TOTAL EXPENDITURES	2,183,223	198,320	13,919,045	2,670,228	18,970,816	15,827,102
FUND BALANCES, JUNE 30						
Reserved for Debt Service	533,368	1,921,995	3,519,102	3,275	5,977,740	5,949,613
Unreserved Fund Balance	0	0	0	0	0	0
GRAND TOTAL	<u>2,716,591</u>	<u>2,120,315</u>	<u>17,438,147</u>	<u>2,673,503</u>	<u>24,948,556</u>	<u>21,776,715</u>

CAPITAL PROJECTS FUND BUDGET

Capital projects 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. The Board is authorized by the state to levy up to 2.000 mills annually for capital outlay needs.

School Infrastructure Thrift Program (SIT) funds are allocated to the District based upon how well the District maintains its costs on new construction projects. These funds can be utilized to build, lease or purchase classroom facilities and related equipment.

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
Fiscal Year 2002-03
Revenues

REVENUES	2001-02 ACTUAL REVENUE	2002-03 PROJECTED REVENUE	DIFFERENCE
<u>STATE SOURCES</u>			
PECO - CONSTRUCTION	3,939,402	4,342,715	403,313
PECO - MAINTENANCE	6,715,362	2,425,876	(4,289,486)
CLASSROOM FIRST	603,140	0	(603,140)
SCHOOL INFRASTRUCTURE THRIFT PROGRAM (SIT)	1,248,080	0	(1,248,080)
CO & DS DISTRIBUTED TO DISTRICT	349,386	320,080	(29,306)
INTEREST - CO & DS	57,120	60,000	2,880
OTHER STATE	188,017	100,000	(88,017)
TOTAL STATE	13,100,507	7,248,671	(5,851,836)
<u>LOCAL SOURCES</u>			
SCHOOL CAPITAL OUTLAY TAX	35,413,832	37,392,991	1,979,159
INTEREST ON INVESTMENTS	1,531,118	1,250,000	(281,118)
SALE OF PROPERTY	85,426	200,000	114,574
MISCELLANEOUS LOCAL	198,112	0	(198,112)
TOTAL LOCAL	37,228,488	38,842,991	1,614,503
<u>OTHER FINANCING SOURCES</u>			
PROCEEDS FROM ISSUANCE OF RANS	10,000,000	5,000,000	(5,000,000)
PROCEEDS FROM COP'S	0	51,111,955	51,111,955
STATE BOARD OF EDUCATION BOND ISSUE	396,457	0	(396,457)
TRANSFER FROM SPECIAL REVENUE - FOOD SERVICE	1,300,000	2,500,000	1,200,000
TOTAL OTHER FINANCING SOURCES	11,696,457	58,611,955	46,915,498
TOTAL REVENUE AND OTHER FINANCING SOURCES	62,025,452	104,703,617	42,678,165
<u>FUND BALANCE - JULY 1</u>			
RESERVED FOR ENCUMBRANCES	10,071,984	7,964,411	(2,107,573)
RESERVED FOR CAPITAL PROJECTS	7,755,429	5,695,583	(2,059,846)
RESERVED / UNDESIGNATED	3,292,660	5,975,251	2,682,591
UNRESERVED / UNDESIGNATED	415,621	194,100	(221,521)
TOTAL FUND BALANCE - JULY 1	21,535,694	19,829,345	(1,706,349)
GRAND TOTAL	83,561,146	124,532,962	40,971,816

CAPITAL PROJECTS FUND BUDGET

Fiscal Year 2002-03

Expenditures

	ACTUAL FUND BALANCE JULY 1, 2002	2002-03 APPROPRIATIONS	2002-03 TENTATIVE BUDGET	2002-03 PROJECTED EXPENDITURES	PROJECTED FUND BALANCE JUNE 30, 2003
RESERVED FOR:					
KITCHEN VENT / HVAC SYSTEM - VARIOUS	209,333	0	209,333	209,333	1
LEGAL ADVERTISEMENTS	36,986	0	36,986	36,986	0
SCHOOL BUS REPLACEMENT	81	2,100,000	2,100,081	2,100,081	0
VEHICLES - OTHER	840	0	840	840	0
ROOFING - VARIOUS	427,382	0	427,382	427,382	0
PORTABLE LEASE	174,590	750,000	924,590	924,590	0
STONE JR HIGH ROOF REPLACEMENT	148,611	0	148,611	148,611	0
SCHOOL / PORTABLE FURNITURE REPLACEMENT	29,244	600,000	629,244	629,244	0
RALPH WILLIAMS ELEMENTARY	80,521	0	80,521	80,521	0
EAU GALLIE HIGH ADDITION	45,850	0	45,850	45,850	0
MHS - PHASE III NEW ADDITION	0	0	0	0	0
STONE JR HIGH HVAC UPGRADE	0	0	0	0	0
FREEDOM 7 - SCHOOL OF CHOICE	10,712	0	10,712	10,712	0
OLD MEADOWLANE - SCHOOL OF CHOICE	27,498	0	27,498	27,498	0
STEVENSON - SCHOOL OF CHOICE	14,724	0	14,724	14,724	0
CHARTER SCHOOL SIT PROJECT	235,920	0	235,920	235,920	0
VOLUNTEER PROJECT PHASE 1	30,021	0	30,021	30,021	0
SITE IMPROVEMENT - FAIRGLEN	0	0	0	0	0
NOISE ATTENUATION -5 GYMS	172,304	0	172,304	172,304	0
CONTRIBUTION BCC POOL-PB AREA	350,000	0	350,000	350,000	0
OTHER PROJECTS - DISTRICT WIDE	0	2,394,676	2,394,676	2,000,000	394,876
ACCESS TO BASEBALL FIELDS	1,464	0	1,464	1,464	0
SCHOOL SITE TV PRODUCTION EQUIPMENT	0	0	0	0	0
WIRELESS WIDE-AREA-NET	78,299	0	78,299	78,299	0
EARLY CHILDHOOD (TITLE 1)	152,278	0	152,278	152,278	0
SPACE COAST MS TRANSITION	50,000	0	50,000	50,000	0
EDGEWOOD MS TRANSITION	50,000	0	50,000	50,000	0
SOUTH PINE GROVE - TEL / DATA SERVICE	12,677	0	12,677	12,677	0
ENDEAVOUR PLAYGROUND	0	35,000	35,000	35,000	0
ENDEAVOUR FURNITURE & FIXTURES	170,000	0	170,000	170,000	0
MAINTENANCE PROJECTS "PROJECT F"	0	2,183,289	2,183,289	2,183,289	0
REVENUE ANTICIPATION NOTE	0	0	0	0	0
FY02 BUDGET REDUCTION PROJECT	0	0	0	0	0
UNALLOCATED BUDGET	312,450	0	312,450	312,450	0
BUS COMPOUND / 520 UPGRADE	43,983	0	43,983	43,983	0
ROY ALLEN REPLACEMENT SCHOOL	0	0	0	0	0
AUDUBON ELEM - CLASSROOM ADDITION	0	0	0	0	0
COCOA BEACH JR/SR HIGH-SCIENCE BLDG ADDITION	0	0	0	0	0
RIVERVIEW INTERIOR RENOVATION	2,527	0	2,527	2,527	0
STEVENSON MUTLI PURPOSE ROOM	18,765	0	18,765	18,765	0
MEL HI BLDG 5, 6, 15 IMPROVEMENT	0	0	0	0	0
BAYSIDE CWP REPLACEMENT	0	0	0	0	0
EARLY CHILD ED / ETP PRGEGHS	286,883	0	286,883	286,883	0
BAYSIDE ATHLETIC FIELDS	280,537	0	280,537	280,537	0

CAPITAL PROJECTS FUND BUDGET

Fiscal Year 2002-03

Expenditures

	ACTUAL FUND BALANCE JULY 1, 2002	2002-03 APPROPRIATIONS	2002-03 TENTATIVE BUDGET	2002-03 PROJECTED EXPENDITURES	PROJECTED FUND BALANCE JUNE 30, 2003
PALM BAY ELEM ROOF CAP	432,833	0	432,833	400,000	32,833
AUDUBON ELEM RE-ROOF	537,495	0	537,495	500,000	37,495
ENDEAVOUR ELEM RE-ROOF	537,062	0	537,062	500,000	37,062
MILA ELEM RE-ROOF	353,582	0	353,582	325,000	28,582
NORMANDY DEVEREUX CENTER RE-ROOF	115,290	0	115,290	110,000	5,290
STAURN ELEM RE-ROOF	325,406	0	325,406	300,000	25,406
MADISON COMMON AREA CLASSROOM	113,878	0	113,878	100,000	13,878
JACKSON TECH / CONS SC LABS	302,287	0	302,287	275,000	27,287
STONE MIDDLE TECH LAB	197,247	0	197,247	185,000	12,247
HOOVER MIDDLE TECH LAB	203,227	0	203,227	185,000	18,227
KENNEDY MIDDLE TECH LAB	163,941	0	163,941	150,000	13,941
MADISON MIDDLE TECH LAB	207,954	0	207,954	185,000	22,954
VARIOUS (22) SCHOOLS NEW CONST PROJECTS	891,625	52,250,000	53,141,625	36,000,000	17,141,625
FIRE / SAFETY, ADA, & ASBESTOS	167,251	250,000	417,251	417,251	0
SAFETY TO LIFE - VARIOUS	410,996	242,587	653,583	200,000	453,583
PAVING - VARIOUS	159,523	350,000	509,523	370,000	139,523
EQUIPMENT - DISTRICTWIDE	549,857	0	549,857	400,000	149,857
KITCHEN EQUIPMENT	286,205	250,000	536,205	400,000	136,205
REMODEL / RENOVATE - VARIOUS	651,559	4,462,092	5,113,651	3,500,000	1,613,651
HVAC PROJECTS	1,117,999	2,800,000	3,917,999	2,000,000	1,917,999
MAJOR MAINTENANCE	228,356	1,400,000	1,626,356	1,000,000	626,356
PORTABLE RELOCATION	578,504	0	578,504	578,504	0
HEALTH & SAFETY	1,073,817	3,750,000	4,823,817	3,500,000	1,323,817
CUSTODIAL EQUIPMENT	0	250,000	250,000	200,000	50,000
PORTABLE / RENOVATION & REPAIR	0	500,000	500,000	250,000	250,000
FAST TEAMS	469,352	750,000	1,219,352	1,200,000	19,352
KITCHEN VENT / HVAC SYS VR	5,820	0	5,820	5,820	0
STORM RECOVERY PROJECT	64,237	0	64,237	50,000	14,237
SPACE COAST MS - LIBRARY BOOKS	61,483	0	61,483	61,483	0
MISC EXPENDITURES AND EQUIPMENT DISPOSAL	728	0	728	728	0
KITCHEN'S FLOORING / PLUMBING (33) SCHOOLS	0	2,500,000	2,500,000	1,750,000	750,000
TOTALS BEFORE TRANSFERS AND OTHER USES	13,659,994	77,817,844	91,477,838	66,221,555	25,256,283
RAN PRINCIPAL REPAYMENT	0	10,000,000	10,000,000	10,000,000	0
RAN INTEREST PAYMENT	0	500,000	500,000	500,000	0
TRANSFER - DEBT SERVICE	0	16,385,773	16,385,773	16,385,773	0
TOTALS AFTER TRANSERS AND OTHER USES	13,659,994	104,703,617	118,363,611	93,107,328	25,256,283
RESERVED / UNDESIGNATED	5,975,251	0	5,975,251	0	5,975,251
UNRESERVED / UNDESIGNATED	194,100	0	194,100	0	194,100
GRAND TOTAL	19,829,345	104,703,617	124,532,962	93,107,328	31,425,634

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2002-03
Tentative Budget by Major Funding Source

	2002-03 TENTATIVE BUDGET	2002-03 TAX LEVY	PRIOR YEAR'S TAX LEVY	2002-03 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
RESERVED FOR:							
KITCHEN VENT / HVAC SYSTEM - VARIOUS	209,333	0	0	0	0	0	209,333
LEGAL ADVERTISEMENTS	36,986	0	0	0	0	0	36,987
SCHOOL BUS REPLACEMENT	2,100,081	2,100,000	81	0	0	0	0
VEHICLES - OTHER	840	0	0	0	0	0	840
ROOFING - VARIOUS	427,382	0	424,653	0	153	0	2,575
PORTABLE LEASE	924,590	750,000	174,590	0	0	0	0
STONE JR HIGH ROOF REPLACEMENT	148,611	0	0	0	0	0	148,611
SCHOOL / PORTABLE FURNITURE REPLACEMENT	628,244	600,000	29,245	0	0	0	0
RALPH WILLIAMS ELEMENTARY	80,521	0	0	0	0	0	80,521
EAU GALLIE HIGH ADDITION	45,850	0	0	0	0	0	45,850
MHS - PHASE III NEW ADDITION	0	0	0	0	0	0	0
STONE JR HIGH HVAC UPGRADE	0	0	0	0	0	0	0
FREEDOM 7 - SCHOOL OF CHOICE	10,712	0	0	0	0	0	10,712
OLD MEADOWLANE - SCHOOL OF CHOICE	27,498	0	0	0	0	0	27,498
STEVENSON - SCHOOL OF CHOICE	14,724	0	0	0	0	0	14,724
CHARTER SCHOOL SIT PROJECT	235,920	0	0	0	0	0	235,920
VOLUNTEER PROJECT PHASE 1	30,021	0	0	0	0	0	30,021
SITE IMPROVEMENT - FAIRGLEN	0	0	0	0	0	0	0
NOISE ATTENUATION -5 GYMS	172,304	0	0	0	0	0	172,304
CONTRIBUTION BCC POOL-PB AREA	350,000	0	125,000	0	25,000	0	200,000
OTHER PROJECTS - DISTRICT WIDE	2,394,876	1,714,796	0	0	0	0	680,080
ACCESS TO BASEBALL FIELDS	1,464	0	0	0	1,464	0	0
SCHOOL SITE TV PRODUCTION EQUIPMENT	0	0	0	0	0	0	0
WIRELESS WIDE-AREA-NET	78,299	0	805	0	77,494	0	0
EARLY CHILDHOOD (TITLE 1)	152,278	0	77,029	0	15,501	0	59,747
SPACE COAST MS TRANSITION	50,000	0	0	0	0	0	50,000
EDGEWOOD MS TRANSITION	50,000	0	0	0	0	0	50,000
SOUTH PINE GROVE - TEL / DATA SERVICE	12,677	0	0	0	0	0	12,677
ENDEAVOUR PLAYGROUND	35,000	35,000	0	0	0	0	0
ENDEAVOUR FURNITURE & FIXTURES	170,000	0	170,000	0	0	0	0
MAINTENANCE PROJECTS "PROJECT F"	2,183,289	0	0	2,183,289	0	0	0
REVENUE ANTICIPATION NOTE	0	0	0	0	0	0	0
FY02 BUDGET REDUCTION PROJECT	0	0	0	0	0	0	0
UNALLOCATED BUDGET	312,450	0	0	0	16,093	17,252	279,106
BUS COMPOUND / 520 UPGRADE	43,983	0	8,313	0	0	0	35,670
ROY ALLEN REPLACEMENT SCHOOL	0	0	0	0	0	0	0
AUDUBON ELEM - CLASSROOM ADDITION	0	0	0	0	0	0	0
COCOA BEACH JR/SR HIGH-SCIENCE BLDG ADDITION	0	0	0	0	0	0	0
RIVERVIEW INTERIOR RENOVATION	2,527	0	0	0	2,527	0	0
STEVENSON MUTLI PURPOSE ROOM	18,765	0	0	0	0	0	18,765
MEL HI BLDG 5, 6, 15 IMPROVEMENT	0	0	0	0	0	0	0
BAYSIDE CWP REPLACEMENT	0	0	0	0	0	0	0
EARLY CHILD ED / ETP PRGEGHS	286,883	0	0	0	0	0	286,882

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2002-03
Tentative Budget by Major Funding Source

	2002-03 TENTATIVE BUDGET	2002-03 TAX LEVY	PRIOR YEAR'S TAX LEVY	2002-03 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
BAYSIDE ATHLETIC FIELDS	280,537	0	0	0	0	238,537	42,000
PALM BAY ELEM ROOF CAP	432,833	0	58,796	0	0	0	374,038
AUDUBON ELEM RE-ROOF	537,495	0	0	0	537,495	0	0
ENDEAVOUR ELEM RE-ROOF	537,062	0	0	0	537,062	0	0
MILA ELEM RE-ROOF	353,582	0	0	0	353,582	0	0
NORMANDY DEVEREUX CENTER RE-ROOF	115,290	0	0	0	115,290	0	0
STAURN ELEM RE-ROOF	325,406	0	0	0	325,406	0	0
MADISON COMMON AREA CLASSROOM	113,878	0	0	0	0	0	113,878
JACKSON TECH / CONS SC LABS	302,287	0	123,688	0	0	0	178,599
STONE MIDDLE TECH LAB	197,247	0	129,274	0	0	0	67,972
HOOVER MIDDLE TECH LAB	203,227	0	101,454	0	0	0	101,772
KENNEDY MIDDLE TECH LAB	163,941	0	104,160	0	46,833	0	12,948
MADISON MIDDLE TECH LAB	207,954	0	103,254	0	0	0	104,699
VARIOUS (22) SCHOOLS NEW CONST PROJECTS	53,141,625	0	0	388,045	0	51,861,955	891,624
FIRE / SAFETY, ADA, & ASBESTOS	417,251	0	0	250,000	167,251	0	0
SAFETY TO LIFE - VARIOUS	653,583	0	0	242,587	410,996	0	0
PAVING - VARIOUS	509,523	350,000	84,612	0	74,911	0	0
EQUIPMENT - DISTRICTWIDE	549,857	0	549,857	0	0	0	0
KITCHEN EQUIPMENT	536,205	250,000	286,205	0	0	0	0
REMODEL / RENOVATE - VARIOUS	5,113,651	757,422	109,017	3,704,670	542,541	0	0
HVAC PROJECTS	3,917,999	2,800,000	483,772	0	488,421	0	145,807
MAJOR MAINTENANCE	1,826,356	1,400,000	119,227	0	107,129	0	0
PORTABLE RELOCATION	578,504	0	578,504	0	0	0	0
HEALTH & SAFETY	4,823,817	3,750,000	889,117	0	116,210	0	68,492
CUSTODIAL EQUIPMENT	250,000	250,000	0	0	0	0	0
PORTABLE / RENOVATION & REPAIR	500,000	500,000	0	0	0	0	0
FAST TEAMS	1,219,352	750,000	469,352	0	0	0	0
KITCHEN VENT / HVAC SYS VR	5,820	0	5,820	0	0	0	0
STORM RECOVERY PROJECT	64,237	0	64,238	0	0	0	0
SPACE COAST MS - LIBRARY BOOKS	61,483	0	0	0	0	0	61,483
MISC EXPENDITURES AND EQUIPMENT DISPOSAL	728	0	0	0	0	0	728
KITCHEN'S FLOORING / PLUMBING (33) SCHOOLS	2,500,000	0	0	0	0	0	2,500,000
TOTALS BEFORE TRANSFERS AND OTHER USES	91,477,838	16,007,218	5,270,062	6,768,591	3,961,359	52,117,744	7,352,863
RAN PRINCIPAL REPAYMENT	10,000,000	5,000,000	0	0	0	0	5,000,000
RAN INTEREST PAYMENT	500,000	500,000	0	0	0	0	0
TRANSFER - DEBT SERVICE	16,385,773	16,385,773	0	0	0	0	0
TOTALS AFTER TRANSERS AND OTHER USES	118,363,611	37,892,991	5,270,062	6,768,591	3,961,359	52,117,744	12,352,863
RESERVED / UNDESIGNATED	5,975,251	0	536,867	0	238,504	2,657,610	2,542,270
UNRESERVED / UNDESIGNATED	194,100	0	0	0	0	0	194,100
GRAND TOTAL	124,532,962	37,892,991	5,806,929	6,768,591	4,199,863	54,775,354	15,089,233

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2002-03
Analysis of Ending Fund Balance

	ACTUAL ENCUMBRANCES 6-30-02	ACTUAL FUNDS AVAILABLE 6-30-02	ACTUAL FUND BALANCE 6-30-02
RESERVED FOR:			
KITCHEN VENT / HVAC SYSTEM - VARIOUS	209,333	0	209,333
LEGAL ADVERTISEMENTS	700	36,286	36,986
SCHOOL BUS REPLACEMENT	0	81	81
VEHICLES - OTHER	0	840	840
ROOFING - VARIOUS	256	427,126	427,382
PORTABLE LEASE	174,590	0	174,590
STONE JR HIGH ROOF REPLACEMENT	148,611	0	148,611
SCHOOL / PORTABLE FURNITURE REPLACEMENT	23,763	5,481	29,244
RALPH WILLIAMS ELEMENTARY	80,521	0	80,521
EAU GALLIE HIGH ADDITION	45,850	0	45,850
MHS - PHASE III NEW ADDITION	0	0	0
STONE JR HIGH HVAC UPGRADE	0	0	0
FREEDOM 7 - SCHOOL OF CHOICE	10,712	0	10,712
OLD MEADOWLANE - SCHOOL OF CHOICE	27,498	0	27,498
STEVENSON - SCHOOL OF CHOICE	14,724	0	14,724
CHARTER SCHOOL SIT PROJECT	0	235,920	235,920
VOLUNTEER PROJECT PHASE 1	28,222	1,799	30,021
SITE IMPROVEMENT - FAIRGLEN	0	0	0
NOICE ATTENUATION -5 GYMS	172,304	0	172,304
CONTRIBUTION BCC POOL-PB AREA	0	350,000	350,000
OTHER PROJECTS - DISTRICT WIDE	0	0	0
ACCESS TO BASEBALL FIELDS	1,464	0	1,464
SCHOOL SITE TV PRODUCTION EQUIPMENT	0	0	0
WIRELESS WIDE-AREA-NET	76,346	1,953	78,299
EARLY CHILDHOOD (TITLE 1)	94,673	57,605	152,278
SPACE COAST MS TRANSITION	37,119	12,881	50,000
EDGEWOOD MS TRANSITION	30,899	19,101	50,000
SOUTH PINE GROVE - TEL / DATA SERVICE	12,677	0	12,677
ENDEAVOUR PLAYGROUND	0	0	0
ENDEAVOUR FURNITURE & FIXTURES	0	170,000	170,000
MAINTENANCE PROJECTS "PROJECT F"	0	0	0
REVENUE ANTICIPATION NOTE	0	0	0
FY02 BUDGET REDUCTION PROJECT	0	0	0
UNALLOCATED BUDGET	0	312,450	312,450
BUS COMPOUND / 520 UPGRADE	0	43,983	43,983
ROY ALLEN REPLACEMENT SCHOOL	0	0	0
AUDUBON ELEM - CLASSROOM ADDITION	0	0	0
COCOA BEACH JR/SR HIGH-SCIENCE BLDG ADDITION	0	0	0
RIVERVIEW INTERIOR RENOVATION	2,527	0	2,527
STEVENSON MUTLI PURPOSE ROOM	18,765	0	18,765
MEL HI BLDG 5, 6, 15 IMPROVEMENT	0	0	0

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2002-03
Analysis of Ending Fund Balance

	ACTUAL ENCUMBRANCES 6-30-02	ACTUAL FUNDS AVAILABLE 6-30-02	ACTUAL FUND BALANCE 6-30-02
BAYSIDE CWP REPLACEMENT	0	0	0
EARLY CHILD ED / ETP PRGEGHS	149,088	137,795	286,883
BAYSIDE ATHLETIC FIELDS	209,086	71,451	280,537
PALM BAY ELEM ROOF CAP	304,414	128,419	432,833
AUDUBON ELEM RE-ROOF	35,137	502,358	537,495
ENDEAVOUR ELEM RE-ROOF	37,835	499,227	537,062
MILA ELEM RE-ROOF	21,645	331,937	353,582
NORMANDY DEVEREUX CENTER RE-ROOF	14,192	101,098	115,290
STAURN ELEM RE-ROOF	28,333	297,073	325,406
MADISON COMMON AREA CLASSROOM	98,520	15,358	113,878
JACKSON TECH / CONS SC LABS	249,544	52,743	302,287
STONE MIDDLE TECH LAB	174,547	22,700	197,247
HOOVER MIDDLE TECH LAB	182,197	21,030	203,227
KENNEDY MIDDLE TECH LAB	144,587	19,354	163,941
MADISON MIDDLE TECH LAB	188,448	19,506	207,954
VARIOUS (22) SCHOOLS NEW CONST PROJECTS	177,911	713,714	891,625
FIRE / SAFETY, ADA, & ASBESTOS	167,251	0	167,251
SAFETY TO LIFE - VARIOUS	394,771	16,225	410,996
PAVING - VARIOUS	159,523	0	159,523
EQUIPMENT - DISTRICTWIDE	0	549,857	549,857
KITCHEN EQUIPMENT	210,714	75,491	286,205
REMODEL / RENOVATE - VARIOUS	596,431	55,128	651,559
HVAC PROJECTS	1,117,999	0	1,117,999
MAJOR MAINTENANCE	226,356	0	226,356
PORTABLE RELOCATION	291,278	287,226	578,504
HEALTH & SAFETY	1,044,690	29,127	1,073,817
CUSTODIAL EQUIPMENT	0	0	0
PORTABLE / RENOVATION & REPAIR	0	0	0
FAST TEAMS	406,979	62,373	469,352
KITCHEN VENT / HVAC SYS VR	5,820	0	5,820
STORM RECOVERY PROJECT	54,491	9,746	64,237
SPACE COAST MS - LIBRARY BOOKS	61,070	413	61,483
MISC EXPENDITURES AND EQUIPMENT DISPOSAL	0	728	728
KITCHEN'S FLOORING / PLUMBING (33) SCHOOLS	0	0	0
SUBTOTAL	<u>7,964,411</u>	<u>5,695,583</u>	<u>13,659,994</u>
RESERVED / UNDESIGNATED	0	5,975,251	5,975,251
UNRESERVED / UNDESIGNATED	0	194,100	194,100
GRAND TOTAL	<u>7,964,411</u>	<u>11,864,934</u>	<u>19,829,345</u>

INTERNAL SERVICE FUND BUDGET

The district has established internal service funds to account for the Board's self-insured health insurance programs, workers compensation insurance, and general liability insurance accounts. Revenue for the Insurance Trust Funds consists of district and employee premium contributions. Claim payments and certain administrative costs are reported as expenditures. An internal service fund has also been used to account for costs associated with the Management Training Institute - this fund has been eliminated for fiscal year 2002-03. Detailed information is provided on the following four pages.

INSURANCE TRUST FUND BUDGET

PROJECTED REVENUE

	2002-03 TENTATIVE BUDGET		
	MEDICAL INSURANCE	WORKERS' COMPENSATION & GENERAL LIABILITY	TOTAL
PREMIUMS	42,722,057	5,052,302	47,774,359
INTEREST	<u>1,600</u>	<u>60,628</u>	<u>62,228</u>
TOTAL ESTIMATED REVENUES	42,723,657	5,112,930	47,836,587
FUND BALANCES, JULY 1	2,696,754	5,435,084	8,131,838
TOTAL PROJECTED REVENUES AND FUND BALANCES	45,420,411	10,548,014	55,968,425

**INSURANCE TRUST FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2002-03 TENTATIVE BUDGET		
	MEDICAL INSURANCE	WORKER'S COMP. & GENERAL LIABILITY	TOTAL
111 ADMINISTRATIVE SALARY	29,000	37,771	66,771
161 HOURLY SALARY	152,522	18,882	171,404
191 TEMPORARIES SALARY	0	1,000	1,000
SALARIES TOTAL	181,522	57,653	239,175
210 RETIREMENT	10,455	3,263	13,718
220 FICA	13,887	4,300	18,187
231 LIFE INSURANCE	392	123	515
232 HOSPITALIZATION	29,585	3,651	33,236
237 VISION	298	185	483
238 SECTION 125 CREDIT	550	250	800
241 WORKER COMPENSATION	2,485	553	3,038
BENEFITS TOTAL	57,652	12,325	69,977
311 LEGAL SERVICES	0	150,000	150,000
312 PROFESSIONAL & TECHNICAL SRV.	480,000	9,000	489,000
316 MANAGED CARE ARRANGEMENT COSTS	0	80,000	80,000
331 TRAVEL IN-COUNTY	1,501	811	2,312
332 TRAVEL OUT-OF-COUNTY	1,200	2,650	3,850
360 RENTAL	300	0	300
391 PRINTING	15,000	1,250	16,250
511 SUPPLIES	4,000	1,284	5,284
641 FURNITURE, FIXTURES, EQUIP. >\$750	0	4,000	4,000
642 FURNITURE, FIXTURES, EQUIP. <\$750	1,600	0	1,600
643 COMPUTER HARDWARE >\$750	0	4,000	4,000
644 COMPUTER HARDWARE <\$750	1,200	0	1,200
692 COMPUTER SOFTWARE <\$750	1,000	0	1,000
720 DEBT SERVICE-INTEREST PAYMENTS	2,501	0	2,501
737 DUES AND FEES	10,000	400	10,400
739 BANK CHARGES	1,501	0	1,501
772 CLAIMS EXPENSE	40,492,291	5,036,582	45,528,873
779 ADMINSTRATIVE FEES	1,361,906	417,676	1,779,582
780 EXCESS WORKER'S COMP. POLICY	0	136,126	136,126
OTHER EXPENSES TOTAL	42,374,000	5,843,779	48,217,779
TOTAL EXPENDITURES	42,613,174	5,913,757	48,526,931
FUND BALANCE, JUNE 30	2,807,237	4,634,257	7,441,494
TOTAL EXPENDITURES AND FUND BALANCE	45,420,411	10,548,014	55,968,425

MANAGEMENT TRAINING INSTITUTE BUDGET
FISCAL YEAR 2002-03
PROJECTED REVENUE

NO.	DESCRIPTION	2001-02 ACTUAL REVENUE	2002-03 PROJECTED REVENUE	DIFFERENCE
<u>STATE SOURCES</u>				
3399	STATE GRANT	0	0	0
	TOTAL STATE SOURCES	0	0	0
<u>LOCAL SOURCES</u>				
3481	OTHER SCHOOL DISTRICTS	96,184	0	-96,184
3482	OTHER AGENCIES (BCC)	2,800	0	-2,800
3483	OTHER FUNDS (GSF)	26,400	0	-26,400
3436	LOCAL INTEREST	358	0	-358
	TOTAL LOCAL SOURCES	125,742	0	-125,742
	TOTAL REVENUE	125,742	0	-125,742
<u>FUND BALANCE - JULY 1</u>				
	RESERVED FOR ENCUMBRANCES	0	0	0
	UNRESERVED	150,683	0	-150,683
	TOTAL FUND BALANCE - JULY 1	150,683	0	-150,683
	GRAND TOTAL	276,425	0	-276,425

MANAGEMENT TRAINING INSTITUTE
Fiscal Year 2002-03
EXPENDITURES BY OBJECT

NO.	DESCRIPTION	2001-02	2002-03	DIFFERENCE
		ACTUAL EXPENDITURES	TENTATIVE BUDGET	
121	TEACHER SALARY	0	0	0
181	EAP	13,883	0	-13,883
161	HOURLY SALARY	20,545	0	-20,545
1XX	SALARIES TOTAL	34,428	0	-34,428
210	RETIREMENT	3,008	0	-3,008
220	FICA	2,242	0	-2,242
231	LIFE INSURANCE	61	0	-61
232	HOSITALIZATION	2,733	0	-2,733
236	OPTION 3	50	0	-50
237	VISION	32	0	-32
238	SECTION 125	129	0	-129
241	WORKERS COMPENSATION	293	0	-293
2XX	FRINGE TOTAL	8,548	0	-8,419
312	PROFESSIONAL/TECHNICAL	34,441	0	-34,441
331	TRAVEL IN-COUNTY	73	0	-73
332	TRAVEL OUT-OF-COUNTY	8,880	0	-8,880
352	REPAIR/MAINTENANCE	0	0	0
360	RENTALS	1,623	0	-1,623
373	POSTAGE	626	0	-626
391	PRINTING	1,115	0	-1,115
3XX	PURCHASED SERVICES TOTAL	46,758	0	-46,758
511	SUPPLIES	127,993	0	-127,993
530	PERIODICALS	0	0	0
5XX	SUPPLIES/MATERIALS TOTAL	127,993	0	-127,993
612	LIBRARY BOOKS	0	0	0
620	AV MATERIALS	13,713	0	-13,713
640	EQUIPMENT	2,677	0	-2,677
690	SOFTWARE	1,449	0	-1,449
6XX	CAPITAL OUTLAY TOTAL	17,839	0	-17,839
737	DUES/FEES	20,691	0	-20,691
799	TRANSFER TO OTHER DISTRICTS	20,168	0	-20,168
7XX	OTHER EXPENSES TOTAL	40,859	0	-20,168
TOTAL EXPENDITURES		276,425	0	-255,605
RESERVED FOR ENCUMBRANCES		0	0	0
UNRESERVED		0	0	0
ENDING BALANCE		0	0	0
DISTRICT TOTAL		276,425	0	-276,425

APPENDIX
TERMINOLOGY

Ad Valorem Taxes

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

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.

FEFP Formula

The FEFP (Florida Education Finance Program) 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 = Number of Weighted FTE x BSA x District Cost Differential + Various Allocations - Required Local Effort.

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

DCD = District Cost Differential. This represents a cost of living index based on a market basket study in all Florida counties.

FTE Student

FTE = Full-Time Equivalent 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 times 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 times 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 termination of an employee 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 \$3.3 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 Equivalency (FTE) students in membership during 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.

Program Category

Program Category is a grouping of expenditures by instructional programs 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 2 Adult Education categories.

Required Local Effort

Florida Statutes require a local effort equal to 5.904 mills in ad valorem taxes.

Required Local Effort = 95% x assessed value of non-exempt properties x .005904

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 Program

Categories of students are weighted for funding. Weighted FTE represents the number of FTE students in a program category multiplied by the cost factor for that category. The State of Florida has established 7 categories for funding with cost factors ranging from 1.000 to 5.591.

NON-DISCRIMINATION 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. Richard A. DiPatri
Superintendent
Brevard Public Schools

Marjorie Ebersbach
Assistant Superintendent
for Curriculum
Division of School Operations
Equity Coordinator

Dr. Walter Christy
Director
Secondary Education

Ms. Eva Lewis
Director
ESE Program
Support Services
ADA/Section
504 Coordinator

School Board of Brevard County
2700 Judge Fran Jamieson Way
Viera, Florida 32940-6699
(321) 631-1911

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:

Mr. Leroy A. Berry
Deputy Superintendent
Human Resources Services

Ms. Ann-Marie Brush, Director
Human Resources Services and
Labor Relations

Ms. Eva Lewis, Director
ESE Program Support Services
ADA/Section 504 Coordinator

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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 requests should include your name, address, and telephone number. Requests should be made to Kim Riddle, Exceptional Education Projects, 631-1911, extension 535, at least two (2) weeks prior to the time you need the publication.

06/01